

PETITION NO. .... /GT/2019

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

**एन एच पी सी लिमिटेड**

(भारत सरकार का उद्यम)

**NHPC Limited**

(A Govt. of India Enterprise)



COMMERCIAL DIVISION

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

Volume-I

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

**Petition No. /GT/2019**

**IN THE MATTER OF:**

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

**AND IN THE MATTER OF:**

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

**PETITIONER**

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


**RESPONDENT:**

The Principal Secretary,  
Power Development Department,  
New Secretariat,  
Jammu -180 001 (J&K)

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

**Place : Faridabad**  
**Date : 28.10.2019**

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COMMISSION, NEW DELHI**

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

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The Principal Secretary,  
Power Development Department,  
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Jammu -180 001 (J&K)





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

**It is respectfully submitted that:**

1. NHPC Limited, hereinafter called 'NHPC', is a Government of India Company within the meaning of the Companies Act, 1956. Further, it is a 'Generating Company' as defined under Section 2(28) of the Electricity Act, 2003.
2. The Nimoo Bazgo Power Station (3x15 =45 MW) owned by NHPC is located in the UT of Jammu & Kashmir and supplying power to its sole beneficiary PDD, J&K since its Commercial operation (i.e. w.e.f 10.10.2013).
3. NHPC has constructed Nimoo Bazgo and is operating and maintaining the same since its Commercial Operation. The power generated from this Power Station is being supplied to the sole respondent, PDD, J&K as per Power Purchase Agreements (PPA) / BPSA signed with them.
4. Section 62 of Electricity Act, 2003 provides for determination of tariff by the Appropriate Commission for supply of electricity by a generating company to a distribution licensee. The Hon'ble Commission, under Section 79(1)(a) of Electricity Act, 2003, is vested with the jurisdiction to regulate the tariff of the Generating Companies owned or controlled by the Central Government.
5. The Hon'ble Commission had determined the tariff of Nimoo Bazgo for the tariff period 01.04.2014 to 31.03.2019 vide its order dated 22.09.2016 in petition No. 229/GT/2014 in accordance with the Central Electricity Regulatory Commission

(Terms and Conditions of Tariff) Regulations, 2014 and subsequent amendments thereof.

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

6. The projected additional capitalization & de-capitalization (including discharge of liabilities, if any) allowed by the Hon'ble Commission vide its order dated 22.09.2016 (**Annex-III**) is summarized as under:

(₹ in lakh)

Year	2014-15	2015-16	2016-17	2017-18	2018-19
Net additional capital expenditure allowed	911.01	700.67	1634.18	830.00	0.00
Discharge of Liabilities	2933.81	148.13	945.53	0.00	0.00
<b>Additional Capital expenditure allowed</b>	<b>3844.82</b>	<b>848.80</b>	<b>2579.71</b>	<b>830.00</b>	<b>0.00</b>

7. The details of Annual Fixed Charges (AFC) allowed by the Hon'ble Commission vide order dated 22.09.2016 considering the opening capital cost of ₹ 98102.08 Lakh (as on 01.04.2014) and above additional capitalization is as under:

(₹ in lakh)

Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
<b>Return on Equity</b>	6264.33	6411.31	6518.67	6625.44	6651.43
<b>Interest on Loan</b>	3968.80	3758.55	3455.38	3143.75	2783.73
<b>Depreciation</b>	4977.30	5094.08	5179.38	5264.22	5284.87
<b>Interest on Working Capital</b>	472.51	481.87	487.99	494.47	497.11
<b>O &amp; M Expenses</b>	2215.59	2362.71	2519.59	2686.89	2865.30
<b>AFC</b>	<b>17898.53</b>	<b>18108.51</b>	<b>18161.01</b>	<b>18214.77</b>	<b>18082.45</b>

*(Handwritten signature)*

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

**“8. Truing up**

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

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

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

*a) Controllable Parameters:*

- i) Station Heat Rate;*
- ii) Secondary Fuel Oil Consumption;*
- iii) Auxiliary Energy Consumption; and*
- iv) Re-financing of Loan.*

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

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

*u*

(1) *The capital expenditure in respect of the new project or an existing project incurred or projected to be incurred, on the following counts **within the original scope of work, after the date of commercial operation** and up to the cut-off date may be admitted by the Commission, subject to prudence check:*

(i) *Undischarged liabilities recognized to be payable at a future date;*

**(ii) Works deferred for execution;**

(iii) *Procurement of initial capital spares within the original scope of work, in accordance with the provisions of Regulation 13;*

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

(v) *Change in law or compliance of any existing law:*

*Provided that the details of works asset wise/work wise included in the original scope of work along with estimates of expenditure, liabilities recognized to be payable at a future date and the works deferred for execution shall be submitted along with the application for determination of tariff.*

(2) .....

(3) *The capital expenditure, in respect of **existing generating station** or the transmission system including communication system, incurred or projected to be incurred on the following counts **after the cut-off date**, may be admitted by the Commission, subject to prudence check:*

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

(ii) *Change in law or compliance of any existing law;*

(iii) *Any expenses to be incurred on account of need for higher security and safety of the plant as advised or directed by appropriate Government Agencies of statutory authorities responsible for national security/internal security;*

(iv) .....



- (v) *Any liability for works executed prior to the cut-off date, after prudence check of the details of such undischarged liability, total estimated cost of package, reasons for such withholding of payment and release of such payments etc.;*
- (vi) *Any liability for works admitted by the Commission after the cut-off date to the extent of discharge of such liabilities by actual payments;*
- (vii) .....
- (viii) ***In case of hydro generating stations, any expenditure which has become necessary on account of damage caused by natural calamities (but not due to flooding of power house attributable to the negligence of the generating company) and due to geological reasons after adjusting the proceeds from any insurance scheme, and expenditure incurred due to any additional work which has become necessary for successful and efficient plant operation;***
- (ix) .....
- (x) .....

*Provided that any expenditure on acquiring the minor items or the assets including tools and tackles, furniture, air-conditioners, voltage stabilizers, refrigerators, coolers, computers, fans, washing machines, heat convectors, mattresses, carpets etc. brought after the cut-off date shall not be considered for additional capitalization for determination of tariff w.e.f. 1.4.2014:*

.....  
 .....”

**“25. Tax on Return on Equity:**

***(3) The generating company or the transmission licensee, as the case may be, shall true up the grossed up rate of return on equity at the end of every financial year based on actual tax paid together with any additional tax demand including interest thereon, duly adjusted for any refund of tax including interest received from the income tax authorities pertaining to the tariff period 2014-15 to 2018-19***

*u*

*on actual gross income of any financial year. However, penalty, if any, arising on account of delay in deposit or short deposit of tax amount shall not be claimed by the generating company or the transmission licensee as the case may be. Any under-recovery or over-recovery of grossed up rate on return on equity after truing up, shall be recovered or refunded to beneficiaries or the long term transmission customers/DICs as the case may be on year to year basis."*

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

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

10. In case of Nimoo Bazgo, the variation in AFC was less than 30% during 2014-15 and 2015-16. Accordingly, petitioner has not approached the Hon'ble Commission for interim-truing up during 2016-17.
11. In view of above, the present petition is filed on account of following reasons:
- a. There is variation in additional capital expenditure allowed by CERC vide order dated 22.09.2016 and actual additional capital expenditure incurred by Nimoo Bazgo during 2014-19. Further, some of the additional capital expenditure allowed by CERC has not been incurred / not to be incurred & therefore now being surrendered in this petition.



- b. There are certain additional capital expenditures which were not projected earlier, however incurred by the power station due to site specific requirements which are essential for successful and efficient plant operation. Such additional capitalization needs to be included as part of capital base for the purpose of tariff.
- c. To carry out truing up of grossed up rate of return on equity based on 'effective tax rate' applicable to NHPC for the period 2014-19 in line with Regulation 25(3) of CERC Tariff Regulations, 2014.
- d. To carry out truing up of tariff of generating station based on actual Auxiliary Energy Consumption (AUX) for the period 2014-19 as per Regulation 8(2)(a)(iii) of CERC Tariff Regulations, 2014.
- e. To carry out truing up of tariff of generating station based on Re-financing of Loan as per regulation 8 (2)(a)(iv) of CERC Tariff Regulations, 2014.

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

(₹ in lakh)

S. No.	Particulars	14-15	15-16	16-17	17-18	18-19
A.	Addition during the year / period	1,583.45	1,445.07	1,379.14	420.73	635.88
B.	Less: De-capitalisation during the year / period	0.97	0.81	30.59	6.80	0.00
C.	Add: Discharges during the year / period	2,530.57	437.07	253.87	225.06	38.39
D.	<b>Net Addition (A-B+C)</b>	<b>4,113.04</b>	<b>1,881.33</b>	<b>1,602.42</b>	<b>638.99</b>	<b>674.27</b>



13. There are certain additional capitalizations which were not claimed earlier in petition no. 229/GT/2014 and have become necessary for successful and efficient operation of the generating station. These works have been undertaken as per site requirement of power station and capitalized in the books for the period 2014-19. Such additional capitalization has been claimed in Form 9A with detailed justification. Hon'ble Commission is requested to allow such Add cap for the purpose of tariff of the generating station.

14. Hon'ble Commission in tariff order dated 22.09.2016 has extended the cut-off date of the Power Station till 31.03.2018 considering the difficulties being encountered by the petitioner in execution of the project like extreme weather conditions, difficult terrain etc. The relevant extracts of para-16 of order dated 22.09.2016 is reproduced below:

*"We have examined the matter. As stated, the COD of the generating station is 10.10.2013 and in terms of Regulation 3(11) of the 2009 Tariff Regulations, the cut-off date of the generating station is 31.3.2016. However, **considering the difficulties being encountered by the petitioner during project execution i.e difficult terrain, extreme weather conditions including sub-zero temperatures for 6-7 months in a year, closure of approach road to the area in which project is located for almost six months in a year leading to stoppage of transportation of necessary material & equipment and non-availability of efficient contractors and skilled labour, we are of the considered view that the prayer of the petitioner for extension of the cut-off date by two years is justified. Accordingly, the prayer of the petitioner for extension of cutoff date of the generating station from 31.3.2016 to 31.3.2018 is accepted and the claim of the petitioner for additional capital expenditure shall be considered in terms of the provisions under Regulation 14(1) and under Regulation 14(3) of the 2014 Tariff Regulations....."***





The petitioner has incurred expenditure on additional capitalization (mainly deferred works) which were within the original scope of works and claimed for tariff upto the extended cut-off date (i.e. upto 31.03.2018). Accordingly, the Hon'ble Commission is requested to allow such Additional capitalization for the purpose of tariff of the generating station.

15. We had claimed initial capital spares within the original scope of works amounting to ₹14.95 Crore in petition no. 229/GT/2014 as part of additional capitalization. However, the Hon'ble Commission vide its order dated 22.09.2016 has observed as under:

*".....Since, the completion cost as allowed by the CEA/MOP includes the expenditure towards normal requirement of initial spares, we are not inclined to allow the claim of the petitioner for projected additional capital expenditure of ₹1499.15 lakh under this head. However, in case the actual cost of initial spares included in the equipments cost (as stated above) is lesser than the ceiling limit of 1.5% specified under Regulation 8 of the 2009 Tariff Regulations, the petitioner will be at liberty to claim the same at the time of truing-up of tariff of the generating station with proper justification and the same will be considered in accordance with law."*

It is to submit here that certain mandatory spares were supplied along with the mother plant equipments by the supplier as part of the major contract packages. As, such spares were supplied along with the mother plant and the cost of the same is included in the cost of mother plant equipment, the segregation of the cost of such spares from the cost of mother plant is not possible. As per provisions of Regulation 8(iii) of CERC (Terms & Conditions of Tariff) Regulations, 2009, the capitalization of initial spares are permitted subject to a ceiling of 1.5% of 'Original project cost'. As the original project cost in respect of Nimoo Bazgo is ₹1052.83 Crore (i.e approved RCE of the project amounting to ₹985.15 Crore + normative IDC of

₹67.68 Crore allowed by the Hon'ble Commission vide its order dated 13.10.2015), the ceiling limit for capitalization of initial spares works out to **₹15.79Crore**. During the period 2014-19, the petitioner has purchased and capitalized initial spares amounting to **₹12.75 Crore** upto the cut-off date (i.e. 31.03.2018) in addition to the spares supplied along with mother plant equipments. Accordingly, the Hon'ble Commission is requested to allow the additional capitalization on account of initial spares amounting **₹12.75 Crore** under Regulation 14(1)(iii) of CERC Tariff Regulations, 2014 on the following grounds:

- a. The valuation of the spares supplied along with the mother plant is not possible.
  - b. Additionally procured spares are essentially required for smooth running of the Power Station in long run.
  - c. The spares purchased and capitalized within cut-off date were in addition to the spares supplied along with the mother plant equipments.
  - d. Due to peculiar geographical terrain, extreme weather conditions, closure of approach road to the Power Station for almost 6 months during a year leading to stoppage of transportation of equipments / materials etc., it is very much essential to purchase and store necessary spares for catering the emergency situations.
16. Union Cabinet in its meeting held on 16.01.2019 chaired by the Prime Minister has given its approval for regularization of pay scales of below Board level executives of NHPC Limited w.e.f. 01.01.1997 adopted by the petitioner. Ministry of Power vide its letter no. F.No. 2/1/2014-H.I(Pt) dated 29.01.2019 (**Annex-IV**) has conveyed the approval of Government to regularize the adopted pay scales of below board level executives of the petitioner w.e.f. 01.01.1997 and the petitioner has been directed to implement the decision of the Government. In line with the direction of Govt., the pay scales of below board level executives were required to be reviewed & re-fixed w.e.f. 01.01.2007. Consequently, the petitioner vide office order no. 16/2019 dated 19.03.2019 (**Annex-V**) has re-fixed the pay w.e.f. 01.01.2007 in case

of below Board level executives based on actual pay drawn by the employees in the pay scales w.e.f 01.01.1997 till 31.12.2006. This has resulted in payment of arrear amount to below Board level executives of the petitioner w.e.f. 01.01.2007 and the same has been paid during FY 2018-19.

The total arrear amount paid to the employees have been allocated to the under construction projects, operating Power Stations and projects which were under construction during the period from 01.01.2007 to 31.03.2019 (capitalized through IEDC) based on the Accounting Policy. For recovery of amount allocated to the operating Power Stations, a separate petition has already been submitted by the petitioner. As Nimoo Bazgo was under construction till 10.10.2013, some portion of arrear amount (₹2.50Crore) has been routed through IEDC of the project and capitalized on major assets during FY 2018-19. Accordingly, Hon'ble Commission is requested to allow the additional capitalization of **₹2.50Crore** during FY 2018-19 on account of pay regularization of employees.

17. Certain items in the nature of minor assets, tools & tackles, furniture, computers etc. which are not allowed to be capitalized for the purpose of tariff after the cut-off date as per provisions of regulation 14(3)(x) of CERC Tariff Regulations,2014 has been kept under exclusion category (Form 9D) during FY 2018-19. The deletion of such items has also been kept under exclusion category in Form 9B(i) as the corresponding positive entries are not being allowed by CERC for the purpose of tariff. This is also in line with the decision of Hon'ble Commission at para-23 & 24 of order dated 18.09.2015 in petition no. 228/GT/2014. Accordingly, Hon'ble Commission is requested to exclude / ignore such negative entries for the purpose of tariff.
18. Considering the above facts, the net additional capitalization already allowed by CERC vide order dated 22.09.2016 and net actual additional capitalization for 2014-19 claimed in the instant petition is summarized as under:



(₹ in lakh)

Year	2014-15	2015-16	2016-17	2017-18	2018-19
Net Add Cap allowed vide order dated 22.09.2016	3844.82	848.80	2579.71	830.00	0.00
Net Actual Add Cap claimed in this petition	4113.04	1881.33	1602.42	638.99	674.27

**19. Capital cost:**

Considering the above additional capitalization and opening capital cost of ₹98102.08 lakh (as on 01.04.2014) considered by CERC in tariff order dated 22.09.2016, the year wise capital cost considered for computation of tariff is as under:

(₹ in lakh)

Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
Opening Capital Cost	98102.08	102215.12	104096.45	105698.87	106337.86
Net Additional capitalization during the year	4113.04	1881.33	1602.42	638.99	674.27
Closing Capital Cost	102215.12	104096.45	105698.87	106337.86	107012.13

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

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

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

- a. The Nimoo Bazgo Power Station is a Pondage scheme, the base rate for computation of ROE has been considered at 16.50% as per regulation 24(2) of CERC Tariff Regulations'2014.
- b. The base rate of ROE has been grossed up with the 'effective tax rate' applicable to NHPC for different years (Annex-VI) as per regulation-25(1)

of CERC Tariff Regulations'2014. The details of the same are furnished in Form-1(ii) of Annexure-I.

**b. Depreciation:**

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

<b>Period</b>	<b>Weighted Average Depreciation Rate</b>
2014-15	4.961%
2015-16	4.960%
2016-17	4.965%
2017-18	4.966%
2018-19	4.962%

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

**c. Interest on loan:**

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

<b>Period</b>	<b>Weighted Average Rate of Interest</b>
2014-15	6.08%
2015-16	6.03%
2016-17	5.91%
2017-18	4.81%
2018-19	4.54%

**d. O&M Expenses:**

The O&M expenses already allowed by the Hon'ble Commission vide its order dated 22.09.2016 in petition no. 229/GT/2014 has been considered for the tariff period 2014-19.

A separate petition no. 222/MP/2019 has already been submitted by the petitioner for recovery of impact of wage revision of NHPC employees and deputed employees of J&K Police in Nimoo Bazgo Power Station during the period 01.01.2016 to 31.03.2019.

**e. Interest on working capital**

The applicable rate of interest on working capital is 13.50% (SBI Base Rate as on 01.04.2014 + 350 basis points), as per regulation 28(3) of CERC Tariff Regulations'2014.

21. Based on the capital cost & parameters mentioned at para-19 & para-20 above, the petitioner has computed the revised Annual Fixed Charges (AFC) for the tariff period 2014-19. The details of AFC allowed by CERC vide order its dated 22.09.2016 and computed by the petitioner and claimed in the instant petition is summarized below:

*(₹ in lakh)*

<b>Particulars</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
AFC allowed vide order dtd. 22.09.2016	<b>17898.53</b>	<b>18108.51</b>	<b>18161.01</b>	<b>18214.77</b>	<b>18082.45</b>
<b>AFC claimed in the instant petition</b>					
Depreciation	4968.85	5116.38	5208.24	5264.75	5293.75
Interest on loan	3973.40	3760.69	3457.16	2597.31	2232.77
Return on Equity	6336.73	6542.14	6600.05	6715.41	6783.57
Interest on working capital	474.09	485.44	490.57	483.97	487.68
O&M Expenses	2215.59	2362.71	2519.59	2686.89	2865.30
<b>AFC Claimed</b>	<b>17968.66</b>	<b>18267.37</b>	<b>18275.61</b>	<b>17748.34</b>	<b>17663.06</b>

*Handwritten signature*

The difference between claimed AFC in the instant petition and allowed AFC as per order dated 22.09.2016 may be allowed to be recovered / refunded from / to the beneficiary as per provisions of clause (11), (12) and (13) of Regulation 8 of CERC (Terms and Conditions of Tariff) Regulations, 2014.

## 22. Recovery of Impact of GST:

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

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

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

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

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

The tax paid in Operation and Maintenance of plants (service portion) are loaded in O&M expenses of the respective power stations. The Hon'ble Commission had fixed the O&M expenses in case of Nimoo Bazgo for the period 2014-19 on normative basis. As per MoP directive, the implementation of GST is a 'Change in Law' event and the impact of the same should be passed through in tariff.



Accordingly, we have filed petition no. 133/MP/2019 in CERC on 26.04.2019 and requested Hon'ble Commission to consider the implementation of GST as 'change in law' and allow reimbursement of additional expenditure from the beneficiaries.

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

The additional impact of GST during FY 2017-18 (08.07.2017 to 31.03.2018) and FY 2018-19 in respect of Nimoo Bazgo duly certified by statutory auditors (Annex-VII) is tabulated below:

<b>Additional Impact of GST on O&amp;M Expenses (in Rs.)</b>			
<b>2017-18</b>	<b>2018-19 (01.04.18 to 31.12.18)</b>	<b>2018-19 (01.01.19 to 31.03.19)</b>	<b>Total</b>
5974266	6449666	4346079	16770011

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

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



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

<b>Year</b>	<b>Amount (in Rs.)</b>	<b>UTR No.</b>
2014-15	198000	SBIN714118978586
2015-16	198000	SBIN215117557415
2016-17	198000	SBIN316119888194
2017-18	198000	SBIN317115658067
2018-19	198000	SBIN718116392141
<b>Total</b>	<b>990000</b>	

The details of above filing fee are enclosed at **Annex-XIII**. Accordingly, filing fee is not being paid separately by the petitioner along with this petition.

24. The above tariff is exclusive of any statutory taxes, levies, duties, cess, charges or any other kind of imposition(s) whatsoever imposed / charged by any Government (Central / State) and / or any other local bodies / authorities / regulatory authorities through any act or regulation in relation to generation of electricity including auxiliary consumption or any other types of consumption including water, transmission of power, environmental protection, sale or on supply of power / energy, and / or in respect of any of its installations associated with Generating Stations and / or on transmission system.
25. The amount of such taxes/duties/cess/levies/charges etc. payable by NHPC to the authorities concerned in any month on account of the said taxes/duties



/cess/levies/charges etc. as referred above shall be borne and additionally paid by the respondent to the petitioner.

26. Further, the tariff proposal is exclusive of any transmission / communication / ULDC charges to be paid to PGCIL, POSOCO / NLDC under sharing regulations and RLDC Fees and charges under CERC (Fees & Charges of RLDC and other related matters) Regulations, 2009. These charges as applicable shall be directly recoverable from beneficiaries as per Regulation 43 & 52(2)(a) of CERC Tariff Regulations, 2014.
27. Further, as per regulation 8 (2)(a)(iii) & (iv), generating station shall carry out truing up of tariff based on the performance of controllable parameters such as Auxiliary Energy Consumption (AUX) and refinancing of loan.

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

The financial gain on account of actual auxiliary energy consumption being less than the normative auxiliary energy consumption is to be shared in the ratio of 60:40 between generating station & beneficiaries as per regulation 8(6) of CERC Tariff Regulations, 2014 and its subsequent amendment thereof. The detail of actual auxiliary energy consumption for period 2014-19 is summarized below:

<b>Parameters</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
Normative Auxiliary Consumption	6%	5.7%	5.2%	5.1%	5.5%
Actual Auxiliary Consumption	7.2%	5.7%	5.2%	5.1%	5.5%
Saleable Design Energy (MU)	195.72	196.35	206.13	197.59	196.76
Saleable Schedule Energy (MU)	194.25	196.35	206.13	197.59	196.76

The annual energy bills for the respective years of the tariff period 2014-19 in support of actual auxiliary consumption is enclosed at **Annex-VIII** for reference. Hon'ble Commission at para-54 of the order dated 22.09.2016 has allowed normative Auxillary consumption of **upto 6%** in case of Nimoo Bazgo by relaxing the regulatory provisions as a special case. Even though the actual auxiliary consumption was less than 6% from FY 2015-16 to FY 2018-19, there was no net gain as the actual auxiliary consumption was treated as normative during the above period based on the relaxation granted by the Commission. Accordingly, the net gain on account of auxiliary consumption is nil.

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

As per regulation 8 (2)(a)(iv), generating station shall carry out truing up of tariff of generating station based on Re-financing of Loan. The loans have been re-financed w.e.f. FY 2016-17 which has resulted in reduction of weighted average interest rates and net savings in case of Nimoo Bazgo. As the 100% gain on account of refinancing of loan is automatically getting passed on to the beneficiary through AFC, it is proposed to recover 1/3<sup>rd</sup> portion of gain on account of re-financing of loan and the cost of refinancing from the respondent in line with Regulation 26(7) of CERC Tariff Regulations, 2014 as per the following details:

*Amount Rs. In Lakh*

<b>Parameters</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
Weighted Average rate of Interest if refinancing had not taken place	6.08%	6.03%	5.99%	5.14%	4.85%
Weighted Average rate of Interest after refinancing	6.08%	6.03%	5.91%	4.81%	4.54%
Saving in weighted average rate of Interest	0.00%	0.00%	0.08%	0.33%	0.31%
Saving in Interest due to refinancing	<b>0.00</b>	<b>0.00</b>	<b>44.17</b>	<b>176.34</b>	<b>154.35</b>

*SV*

1/3 <sup>rd</sup> of gain to be recovered from beneficiary			<b>14.72</b>	<b>58.78</b>	<b>51.45</b>
Re-financing cost to be recovered from beneficiary			<b>0.89</b>	<b>0.06</b>	<b>0.95</b>

The details of computation of gain on account of refinancing of loan is enclosed at **Annex-IX**. The gain on account of refinancing of loan (1/3<sup>rd</sup> portion) and cost of refinancing amounting to ₹126.84 Lakh may be allowed to be recovered from the beneficiary in line with Regulation 26(7) of CERC Tariff Regulations, 2014.

*al*

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

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

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

.....

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

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

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

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

*at*

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

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

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

*(1) The additional capital expenditure incurred or projected to be incurred in respect of an existing project or a new project on the following counts within the original scope of work and after the cut-off date may be admitted by the Commission, subject to prudence check:*

.....

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

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

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

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

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

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

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

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

*✓*

4. The closing capital cost as on 31.03.2019 amounting to Rs. 107012.13 lakh based on the truing up petition (Part-A) has been used as opening capital cost as on 01.04.2019 for computation of tariff for the tariff period 2019-24.
5. The details of projected capital expenditure for the tariff period 2019-24 considered in this petition has been provided in **Form-9A of Annex-II**. The same is tabulated below:

(Rs in lakh)

S. No.	Particulars	19-20	20-21	21-22	22-23	23-24
A.	Addition during the year / period	12.00	204.25	1059.50	1365.00	1013.00
B.	Less: De-capitalisation during the year / period	9.17	5.57	0.00	0.00	0.00
C.	Add: Discharges during the year / period	182.81	0.00	380.08	0.00	0.00
D.	<b>Net Addition (A-B+C)</b>	<b>185.64</b>	<b>198.68</b>	<b>1439.58</b>	<b>1365.00</b>	<b>1013.00</b>

6. Hon'ble Commission vide its order dated 22.09.2016 in petition no. 229/GT/2014 has allowed additional capital expenditure on projection basis. However, due to unavoidable circumstances which were beyond the control of the petitioner, Power Station was not in a position to incur certain additional capital expenditure allowed by the Hon'ble Commission during 2014-19. Such additional capitalization which were already allowed by the Hon'ble Commission during 2014-19 period and are essentially required for efficient operation of the generating station are claimed during 2019-24. Hon'ble Commission is requested to allow such additional capitalization (spill over of items from 2014-19 period) during 2019-24 tariff period.

*d*



7. **Capital cost:** Considering the above projected additional capitalization and opening capital cost of Rs. 107012.13 lakh (as on 01.04.2019), the year wise capital cost considered for computation of tariff is as under:

(₹ in lakh)					
Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
Opening Capital Cost	107012.13	107197.77	107396.45	108836.03	110201.03
Net Additional capitalization during the year	185.64	198.68	1439.58	1365.00	1013.00
<b>Closing Capital Cost</b>	<b>107197.77</b>	<b>107396.45</b>	<b>108836.03</b>	<b>110201.03</b>	<b>111214.03</b>

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

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

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

- a. The Nimoo Bazgo Power Station is a Pondage scheme, the base rate for computation of ROE has been considered as 16.50% for capital expenditure already incurred up to 31.03.2019 and weighted average rate of interest applicable to Nimoo Bazgo in relevant years of tariff period for additional capital expenditure (excluding add cap on account of change in law and replacement of items which were earlier allowed by the Hon'ble Commission and claimed under regulation 25(2) of CERC Tariff Regulations' 2019) w.e.f. 01.04.2019 as per regulation 30(2) of Tariff Regulation'2019.
- b. The base rate of ROE considered at point 'a' has been grossed up with the prevailing MAT rate as on 01.04.2019 in line with regulation-31(1) of CERC

Tariff Regulation'2019, which will be trued up subsequently based on 'Effective Tax' rate.

**b. Depreciation:**

Weighted average rate of depreciation @ 4.96% applicable for the period 2018-19 has been considered for the period 2019-24 and same has been considered for calculation of depreciation in Form 12.

**c. Interest on loan:**

The weighted average interest rates based on actual loan portfolio has been considered for computation of interest on loan during the period 2019-24 in line with Regulation 32 of CERC Tariff Regulations'2019.

**d. O&M Expenses:**

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

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

*(2) Hydro Generating Station:*

*(a).....*

*.....*

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

*.....*

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

*✓*

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

While determining the O&M Expenses for the period 2019-24, Hon’ble Commission has not considered the impact in respect of revision of minimum wage, pay revision and GST and it is mentioned that same will be considered at the time of determination of tariff. Accordingly, the impact of pay revision and GST are claimed over and above the allowed O&M Expenses (Ref: Annexure to Form 17) as per the following details:

*(Rs in Lakh)*

<b>Particulars</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
Allowed O&M Expenses	3527.43	3695.57	3871.72	4056.27	4249.61
Impact of Wage Revision	428.33	448.76	470.17	492.59	516.09
Impact of GST	113.11	118.50	124.15	130.08	136.28
<b>Revised O&amp;M Expenses</b>	<b>4068.87</b>	<b>4262.83</b>	<b>4466.04</b>	<b>4678.94</b>	<b>4901.98</b>

As per regulation 35 (2)(c) of CERC Tariff Regulations’2019, the Security Expenses and Capital Spares for hydro generating stations shall be allowed separately. Accordingly, based on the security requirement of the Power Station the estimated security expenses for the period 2019-24 is projected as under:

*(Rs. in lakh)*

<b>Year</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
<b>Estimated Security Expenses</b>	325.71	341.24	357.52	374.57	392.44

Accordingly, Hon’ble Commission is requested to allow the above estimated security expenses for the period 2019-24. The expenditure on account of

consumption of capital spares during 2019-24 shall be claimed at the time of truing up of tariff.

**e. Interest on working capital**

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

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

*(Rs. in Crs.)*

<b>AFC Components</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
<b>Depreciation</b>	5315.08	5324.62	5365.27	5434.86	5493.86
<b>Interest on Loan</b>	2181.21	1899.00	1651.23	1401.61	1149.92
<b>Return on Equity</b>	6424.05	6434.90	6480.66	6550.97	6609.83
<b>Interest on Working Capital</b>	400.56	405.50	412.40	420.55	428.79
<b>O &amp; M Expenses</b>	4068.87	4262.83	4466.04	4678.94	4901.98
<b>AFC</b>	<b>18389.77</b>	<b>18326.84</b>	<b>18375.60</b>	<b>18486.92</b>	<b>18584.37</b>

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

This provision regarding add cap on account of acquisition of minor items have been deleted in CERC Tariff Regulations'2019.

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

11. Hon'ble Commission vide its order dated 07.10.2013 in petition no. 89/GT/2013 had allowed the provision of deemed generation in case of Nimoo Bazgo for ensuring recovery of energy charges in the absence of sufficient load. Further, SLDC has been entrusted with the responsibility to certify deemed generation and PAF on monthly basis. The same provisions have been retained by the Hon'ble Commission vide its orders dated 13.10.2015 & 22.09.2016. Further, the Hon'ble Commission at para-47 of the order dated 22.09.2016 has directed as under:

*“The directions of the Commission in the said order dated 13.10.2015 as above, shall continue for the period 2014-19, until full load is made available by the respondent. However, the petitioner is directed to submit on affidavit, the status including the date from which the full load was made available by the respondent, at the time of revision of tariff based on truing up exercise in terms of Regulation 8 of the 2014 Tariff Regulations.”*

In this context, it is to submit here that the respondent has not provided the full load for generation at the full potential of the Power Station till date. Accordingly, the Hon'ble Commission is requested to extend the benefit of deemed generation to ensure full recovery of energy charges during the tariff period 2019-24 also till the time full load is made available by the respondent.



12. Further, Hon'ble Commission vide its order dated 22.09.2016 has allowed Auxiliary Consumption of upto 6% based on average actual auxiliary consumption for the period 2012-16. The actual auxiliary consumption of the Power Station during last five years are 7.2%, 5.7%, 5.2%, 5.1% & 5.5% respectively. Accordingly, we request the Hon'ble Commission to retain the auxiliary consumption norms allowed in the order dated 22.09.2016 for the tariff period 2019-24 also considering the location of the plant & extreme weather conditions by relaxing the provisions of Regulation 50(C) of CERC Tariff Regulations, 2019.
13. Filing fee amounting to Rs.1,98,000/- for the year 2019-20 (first year of tariff period 2019-24) has already been electronically transferred through UTR No. SBIN219116877156 in terms of CERC (Payment of Fee) Regulations, 2012 & same has already been intimated to CERC vide letter dtd. 29.04.2019 (Annex-XIII). Further, the filing fee in respect of remaining years of tariff period 2019-24 will be remitted by the petitioner by 30<sup>th</sup> April of respective year. Accordingly, the Hon'ble Commission is requested to allow reimbursement of filing fee from beneficiary in line with regulation 70(1) of CERC Tariff Regulations'2019.
14. In compliance to Central Electricity Regulatory Commission (Procedure for making of application for determination of tariff, publication of the application and other related matters) Regulations, 2004, the petitioner will publish the notice of tariff petition in respect of Nimoo Bazgo Power station in the newspapers. The proof of publication for the same will be submitted separately. Hon'ble Commission is requested to allow recovery of publication expenses from the beneficiary.
15. The above tariff proposal is exclusive of any statutory taxes, levies, duties, cess or any other kind of imposition(s) whatsoever imposed / charged by any Government (Central / State) and / or any other local bodies / authorities / regulatory authorities in relation to generation of electricity including auxiliary consumption or any other

types of consumption including water, transmission of power, environmental protection, sale or on supply of power / energy, and / or in respect of any of its installations associated with Generating Stations and / or on transmission system.

16. The amount of such taxes / duties / cess / levies etc. payable by NHPC to the authorities concerned in any month on account of the said taxes / duties / cess / levies etc. as referred to above shall be borne and additionally paid by the respondent to the petitioner.
17. Further, the tariff proposal is exclusive of any transmission / communication / ULDC charges to be paid to PGCIL, POSOCO / NLDC under sharing regulations and RLDC Fees and charges under CERC (Fees & Charges of RLDC and other related matters) Regulations, 2009. These charges as applicable shall be directly recoverable from beneficiaries as per regulation 70 of CERC Tariff Regulations, 2019.
18. As per Jammu & Kashmir State Water Resources Regulatory Authority order no. 89/JKSWRRA dated 22.12.2014 and its subsequent amendments notified in pursuance to J&K Water Resources (Regulation and Management) Act, 2010, hydroelectric plants with head between 31m and 60m are supposed to make payment of water usage charges @ ₹ 0.12/Cumecs of water utilized to State water resources department. The charges are payable by the beneficiary as **additional energy charge** in proportion to their supply of power from the generating stations on month to month basis in line with Regulation 44(10) of CERC Tariff Regulations, 2019. Accordingly, the Hon'ble Commission is requested to permit the petitioner to raise bills to the respondents as and when such payments are made to the UT of J&K.





## Prayer

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

1. Tariff of Nimoo Bazgo Power Station for the period 01.04.2014 to 31.03.2019 may be revised in accordance with Regulation-8 of Central Electricity Regulatory Commission (Terms & Conditions of Tariff) Regulations, 2014.
2. Allow such additional capital expenditure which were not allowed by CERC vide order dated 22.09.2016, but incurred due to site specific requirements during 2014-19 as mentioned in **para-13 (part-A)** above.
3. Allow additional capitalization on account of initial spares amounting ₹12.75 Crore under Regulation 14(1)(iii) of CERC Tariff Regulations, 2014 as mentioned in **para-15 (part-A)** above.
4. Allow additional capitalization on account of pay regularization of employees during FY 2018-19 as mentioned in **para-16 (part-A)** above.
5. Allow exclusion of negative entries pertaining to items in the nature of minor assets, tools & tackles, furniture, computers etc. for the purpose of tariff as mentioned in **para-17 (part-A)** above.
6. Allow the net additional capitalization as claimed in **para-18 (part-A)** above.
7. Allow truing up of grossing up rate of ROE based on 'effective tax' rate for the period 2014-19 as mentioned in **para-20 (a) (part-A)** above.
8. The Annual Fixed Charges (AFC) of Nimoo Bazgo Power Station has been revised as **₹17968.66 lakh, ₹18267.37 lakh, ₹18275.61 lakh, ₹17748.34 lakh & ₹17663.06 lakh** for the FY 2014-15, 2015-16, 2016-17, 2017-18, & 2018-19 respectively, as mentioned in **para-20 (part-A)** above. The difference between trued up AFC and that allowed by CERC vide its order dated 22.09.2016 may be allowed to be recovered / refunded from / to the respondent in the manner specified



in Regulation 8(13) of CERC (Terms & Conditions of Tariff) Regulations, 2014 and its subsequent amendments.

9. To allow reimbursement of additional tax, paid due to implementation of GST from the respondents, in proportion to their allocation of power considering the same as 'Change in Law' by exercising its power vested under regulation 54 and 55 of CERC Tariff Regulations, 2014 as mentioned in **para-22 (part-A)**.
10. NHPC may be allowed to bill the Respondents for levies, taxes, duties, cess, charges, fee etc. if any, as mentioned in **para-23 to 25 (part-A)** above.
11. Allow truing up of tariff based on actual Auxiliary Consumption for the period 2014-19 as mentioned in **para-27 (a) (part-A)** above.
12. Allow truing up of tariff based on re-financing of loan and sharing of gain for the period 2014-19 as mentioned in **para-27 (b) (part-A)** above.

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

13. Tariff of Nimoo Bazgo 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.
14. Allow the net additional capitalization for the period 2019-24 as claimed in **para-5 (Part-B)**.
15. Allow the additional capitalization (spill over of items from 2014-19 period) during 2019-24 tariff period as claimed in **para-6 (Part-B)**.
16. To allow the impact of wage revision and GST as additional O&M expenses as mentioned in **para-8 (d) (Part-B)**.

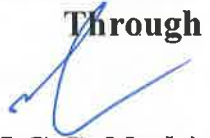


17. To allow the estimated security expenses separately to be recovered from beneficiaries during 2019-24 as mentioned in **para-8(d) (Part-B)**.
18. The Annual Fixed Charges (AFC) of Nimoo Bazgo Power Station for the period 2019-24 has been worked out as **₹18389.77 lakh, ₹18326.84 lakh, ₹18375.60 lakh, ₹18486.92 lakh & ₹ 18584.37 lakh** for the FY 2019-20, 2020-21, 2021-22, 2022-23, & 2023-24 respectively, as mentioned in **para-9 (Part-B)** above. The difference between the claimed AFC and that allowed by CERC vide order dated 22.09.2016 (for the period 2018-19) may be allowed to be recovered / refunded from / to the respondent in the manner specified in Regulation 10(7) of CERC (Terms & Conditions of Tariff) Regulations, 2019.
19. Allow additional capital expenditure on account of acquiring the minor items or the assets including tools and tackles at the time of truing up of tariff as mentioned in **para-10 (Part-B)**.
20. Extend the benefit of deemed generation to ensure full recovery of energy charges till the time full load is made available by the respondent as mentioned in **para-11 (Part-B)**.
21. Retain the auxiliary consumption norms allowed in the order dated 22.09.2016 for the tariff period 2019-24 also considering the location of the plant & extreme weather conditions as mentioned in **para-12 (Part-B)**.
22. Allow reimbursement of filing fee of this petition as mentioned in **para-13 (Part-B)**.
23. Allow reimbursement of expenses on account of publication of notices in the application of tariff for the period 2019-24 as mentioned in **para-14 (Part-B)**.
24. NHPC may be allowed to bill the Respondent for levies, taxes, duties, cess, charges, fee etc. if any, as mentioned in **para-15 to 17 (Part-B)** above.



25. NHPC may be allowed to raise bills to the respondents as and when payment of water usage charges are made to the UT of J&K as mentioned **para-18 (Part-B)** above.
26. Pass such other and further order / orders as are deemed fit and proper in the facts and circumstances of the case.

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



**(M G Gokhale)**

**General Manager (Comml.)**

**Place : Faridabad**

**Date : 28.10.2019**



हरियाणा HARYANA

Regd. Entry No. 464  
Date: 28 OCTO 2019 039677

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

Petition No. /GT/ 2019

**IN THE MATTER OF:**

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

**AND IN THE MATTER OF:**

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

**PETITIONER**

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



**RESPONDENT:**

The Principal Secretary,  
Power Development Department,  
New Secretariat, Jammu -180 001 (J&K)



**AFFIDAVIT VERIFYING THE PETITION**

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

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

Solemnly affirmed at Faridabad on the day of 28<sup>th</sup> October, 2019 that the contents of the above affidavit are true to my knowledge, no part of it is false and nothing material has been concealed therefrom.



  
**DEPONENT**

**IDENTIFIED BEFORE ME**

*Deponent is identified by me  
I know him personally who has  
signed/Thumb impression before me*  


  
**Attested as identified  
Notary Faridabad  
(Govt. of India)**

28 OCT 2019.



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:

दिनांक/Date: 04.05.2018

**Authority Letter**

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

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

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

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



*[Handwritten Signature]*

Contd. 2/-

पंजीकृत कार्यालय: एन एच पी सी ऑफिस कॉम्प्लेक्स, सैक्टर-33, फरीदाबाद, हरियाणा-121 003 (भारत)  
Regd. Office: NHPC Office Complex, Sector-33, Faridabad, Haryana-121 003 (India)  
Website: www.nhpcindia.com, E-mail: webmaster@nhpc.nic.in; Fax: 0129-2277941; EPABX No.: 0129-2278421

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Continuation Sheet No.....

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

The Specimen signature of

Sh. Ashok Kumar Pandey

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

Sh. Milind Ganesh Gokhale

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

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

Director (Finance)

04/05/2018

एम. के. मिट्टल / M. K. MITTAL  
निदेशक (वित्त) / Director (Finance)

एन एच पी सी लिमिटेड / NHPC Limited  
(भारत सरकार का उद्यम / A Govt. of India Enterprise)  
सेक्टर-33, फरीदाबाद / Sector - 33, Faridabad



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

Director (Finance)

04/05/2018

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

# **ANNEX-I**



## Summary Sheet

Name of the Petitioner : NHPC Ltd.

Name of the Generating Station : Nimoo Bazgo Power Station

Region : Northern

State: J&amp;K

District : Leh

(In Lakh)

Sl. No.	Particulars	Existing 2013-14 <sup>^</sup>	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5	6	7	8
1.1	Depreciation	2,272.49	4,968.85	5,116.38	5,208.24	5,264.75	5,293.75
1.2	Interest on Loan	2,274.64	3,973.40	3,760.69	3,457.16	2,597.31	2,232.77
1.3	Return on Equity <sup>1</sup>	2,860.12	6,336.73	6,542.14	6,600.05	6,715.41	6,783.57
1.4	Interest on Working Capital	217.76	474.09	485.44	490.57	483.97	487.68
1.5	O & M Expenses	984.74	2,215.59	2,362.71	2,519.59	2,686.89	2,865.30
	<b>Total</b>	<b>8,609.75</b>	<b>17,968.66</b>	<b>18,267.37</b>	<b>18,275.61</b>	<b>17,748.34</b>	<b>17,663.06</b>

Note

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

<sup>^</sup> As per CERC Order dated 22.09.2016 in petition No. 229/GT/2014.

For Arora Vohra & Co.  
Chartered Accountants  
FRN No. 009487N



(CA. Surinder Arora)  
M. No. 085036  
Partner  
UDIN: 19085036AAAACB7814

For NHPC Limited

(M G Gokhale)  
General Manager (Comml.)

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

FORM-1(I)

Statement showing claimed capital cost

(` Lakh)

Sl. No.	Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5	6	7
1	Opening Capital Cost *	98,102.08	1,02,215.12	1,04,096.45	1,05,698.87	1,06,337.86
2	Add : Addition during the year / period	1,583.45	1,445.07	1,379.14	420.73	635.88
3	Less : De-capitalisation during the year / period	0.97	0.81	30.59	6.80	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	2,530.57	437.07	253.87	225.06	38.39
6	<b>Closing Capital Cost</b>	<b>1,02,215.12</b>	<b>1,04,096.45</b>	<b>1,05,698.87</b>	<b>1,06,337.86</b>	<b>1,07,012.13</b>
7	<b>Average Capital Cost</b>	<b>1,00,158.60</b>	<b>1,03,155.78</b>	<b>1,04,897.66</b>	<b>1,06,018.36</b>	<b>1,06,675.00</b>

\* Admitted capital cost as on 31.03.2014 as per CERC Order dated 13.10.2015 in petition No. 89/GT/2013.

FORM-1(II)

Statement showing Return on Equity

(` in Lakh)

Sl. No.	Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5	6	7
1	Opening Equity **	29,430.62	30,664.53	31,228.93	31,709.66	31,901.35
2	Add : Increase due to addition during the year / period	475.03	433.52	413.74	126.22	190.76
3	Less : Decrease due to de-capitalisation during the year / period	0.29	0.24	9.18	2.04	0.00
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	759.17	131.12	76.16	67.52	11.52
6	<b>Closing Equity</b>	<b>30,664.53</b>	<b>31,228.93</b>	<b>31,709.66</b>	<b>31,901.35</b>	<b>32,103.64</b>
7	<b>Average Equity</b>	<b>30,047.58</b>	<b>30,946.73</b>	<b>31,469.29</b>	<b>31,805.51</b>	<b>32,002.49</b>
8	Rate of ROE	21.089%	21.140%	20.973%	21.114%	21.197%
9	<b>Return on Equity</b>	<b>6,336.73</b>	<b>6,542.14</b>	<b>6,600.05</b>	<b>6,715.41</b>	<b>6,783.57</b>

\*\* Opening equity has been considered as equal to the closing equity as on 31.03.2014 as per CERC Order dated 13.10.2015 in petition No. 89/GT/2013.

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
General Manager (Comml.)

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

Name of the Petitioner : NHPC LIMITED

Name of the Generating Station : NIMOO BAZGO 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	45			45		
2	Free power to home state	%	13***			13***		
3	Date of commercial operation							
	Unit-1		10.10.2013			10.10.2013		
	Unit-2		10.10.2013			10.10.2013		
	Unit-3		10.10.2013			10.10.2013		
4	Type of Station							
	a) Surface / underground		Surface			Surface		
	b) Purely ROR / Pondage/ Storage		Pondage			Pondage		
	c) Peaking / non-peaking		Peaking except winter season			Peaking except winter season		
	d) No. of hours of peaking		Min 4 Hrs**			Min 4 Hrs**		
	e) Overload capacity (MW) & period		16.5 MW per Machine & Continuous per Machine			16.5 MW per Machine & Continuous per Machine		
5	Type of excitation							
	a) Rotating exciters on generator							
	b) Static excitation		Static			Static		
6	Design Energy (Annual) <sup>1</sup>	Gwh	239.33			239.33		
7	Auxiliary Consumption including Transformation losses	%	1.0			upto 6%		
8	Normative Annual Plant Availability Factor (NAPAF)	%	65.18			65.18		
9.1	Maintainance Spares for WC	% of O&M	15			15		
9.2	Receivables for WC	in Months	2			2		
9.3	Base Rate of Return on Equity	%	16.50	16.50%	16.50%	16.50%	16.50%	16.50%
9.4	Tax Rate <sup>2</sup>	%	20.961	20.961	21.342	21.342	21.342	21.549
9.5	Effective Tax Rate <sup>4</sup>		20.961	21.760	21.948	21.328	21.851	22.157
9.6	SBI Base Rate + 350 basis points as on 01.04.2014 <sup>3</sup>	%	13.20	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.

\*\* Though the storage is available, station is not proposed to run as peaking station during winter season to avoid frazil and anchor ice formation due to reservoir level fluctuation.

\*\*\* Including 1% free power to home state for Local Area Development as allocation order issued by MOP, GOI.

For Arora Vohra & Co.  
Chartered Accountants

For NHPC Limited

  
(M G Gokhale)  
General Manager (Comml.)

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**SALIENT FEATURES OF HYDROELECTRIC PROJECT****NAME OF COMPANY : NHPC LTD****NAME OF POWER STATION : NIMOO BAZGO POWER STATION**

<b>1. Location</b>	
State / Distt.	JAMMU AND KASHMIR / LEH
River	INDUS
<b>2. Diversion Channel</b>	
Size, shape	TRAPIZODIAL (BASE WIDTH-20 M)
Length (M)	372 M
<b>3. Dam</b>	
Type	CONCRETE, GRAVITY
Maximum dam height (M)	48 M
<b>4. Spillway</b>	
Type	ORIFICE TYPE WITH BREAST WALL
Crest level of spillway (M)	E.L. 3065 M
<b>5. Reservoir</b>	
Full Reservoir Level (FRL) (M)	E.L. 3093.00 M
Minimum Draw Down Level (MDDL)	E.L. 3090.00 M
Live storage (MCM)	9.72 M. CUM
<b>6. Desilting Chamber</b>	
Type	NA
Number and Size	
Particle size to be removed(mm)	
<b>7. Head Race Tunnel</b>	
Size and type	NA
Length (M)	
Design discharge (Cumecs)	
<b>8. Surge Shaft</b>	
Type	NA
Diameter (M)	
Height (M)	
<b>9. Penstock/Pressure shafts</b>	
No. and Type	THREE, STEEL PENSTOCK EMBEDDED IN CONCRETE.
Diameter & Length (M)	EACH PENSTOCK 3.3 M DIA, 63 M LONG
<b>10. Power House</b>	
Installed capacity (No of units x MW)	45 MW (3 X 15 MW)
Type of turbine	VERTICAL FRANCIS
Rated Head (M)	34.77 M
Rated Discharge (Cumecs)	48.70 CUMECS
Head at Full Reservoir Level (M)	35.77 M
Head at Minimum Draw down Level (M)	32.77 M
MW Capability at FRL	45
MW Capability at MDDL	42.41
<b>11. Tail Race Tunnel / Channel</b>	
Diameter (M), shape	NA
Length (M)	
Minimum tail water level(M)	
<b>12. Switchyard</b>	
Type of Switch gear	Open Outdoor Switchyard
No. of generator bays	3
No. of Bus coupler bays	1
No. of line bays	2

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

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
General Manager (Comml.)

## Details of Foreign loans

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

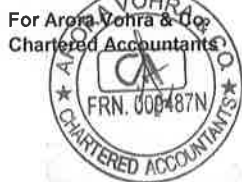
Name of the Petitioner  
Name of the Generating Station  
Exchange Rate at COD  
Exchange Rate as on 31.3.2014

NHPC Limited  
Nimoo Bazgo 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)
	Currency1 <sup>1</sup>												
A	1 At the date of Drawl <sup>2</sup>												
	2 Scheduled repayment date of principal												
	3 Scheduled payment date of interest												
	4 At the end of Financial year												
B	In case of Hedging <sup>3</sup>												
	1 At the date of hedging												
	2 Period of hedging												
	3 Cost of hedging												
	Currency2 <sup>1</sup>												
A	1 At the date of Drawl <sup>2</sup>												
	2 Scheduled repayment date of principal												
	3 Scheduled payment date of interest												
	4 At the end of Financial year												
B	In case of Hedging <sup>3</sup>												
	1 At the date of hedging												
	2 Period of hedging												
	3 Cost of hedging												
	Currency3 <sup>1</sup> & so on												
A	1 At the date of Drawl <sup>2</sup>												
	2 Scheduled repayment date of principal												
	3 Scheduled payment date of interest												
	4 At the end of Financial year												
B	In case of Hedging <sup>3</sup>												
	1 At the date of hedging												
	2 Period of hedging												
	3 Cost of hedging												

NOT APPLICABLE

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



For NHPC Limited

(M G Gokhale)  
General Manager (Comm.)

**Details of Foreign Equity**

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

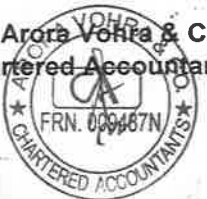
Name of the Petitioner : **NHPC Limited**  
 Name of the Generating Station : **Nimoo Bazgo Power Station**  
 Exchange Rate on date/s of infusion :

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

**NOT APPLICABLE**

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

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
General Manager (Comml.)

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

**NAME OF COMPANY : NHPC LTD**  
**NAME OF POWER STATION : NIMOO BAZGO POWER STATION**

	Capital Cost as admitted by CERC (as on 31.03.2014)	Rs. 98102.08 Lakh
a)	Capital cost admitted (Give reference of the relevant CERC Order with Petition No. & Date)	as per CERC Order dated 13.10.2015 in petition No. 89/GT/2013.
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.)	98102.08
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>98102.08</b>

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



**For NHPC Limited**

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



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

NAME OF COMPANY : NHPC LTD  
 NAME OF POWER STATION : NIMOO BAZGO 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)		
Capital cost excluding IDC, IEDC, FC, FERV & Hedging Cost (Rs. Lakh)		
<b>IDC, IEDC, FC, FERV &amp; Hedging Cost</b>		
Foreign Component, if any (In Million US \$ or the relevant currency)	<b>NOT APPLICABLE</b>	
Domestic Component (Rs. Lakh)		
Total IDC, IEDC, FC, FERV & Hedging Cost (Rs. Lakh)		
Rate of taxes & duties considered		
<b>Capital cost including IDC, IEDC, FC, FERV &amp; Hedging Cost</b>		
Foreign Component, if any (In Million US \$ or the relevant currency)	<b>NOT APPLICABLE</b>	
Domestic Component (Rs. Lakh)		
Capital cost including IDC, IEDC & FC (Rs. Lakh)		
<b>Schedule of Commissioning as per investment approval</b>		
Scheduled COD of Unit-I		
Scheduled COD of Unit-II		
.....		
.....		
Scheduled COD of last Unit/Station		

## Note:

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

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
General Manager (Comml.)



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

NAME OF COMPANY : NHPC LTD  
 NAME OF POWER STATION : NIMOO BAZGO POWER STATION

(Amount in Lakh)

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

NOT APPLICABLE

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

## Note:

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

For Arora, Volra & Co.  
 Chartered Accountants  
 F.R.N. 009487N

For NHPC Limited

(M G Gokhale)  
 General Manager (Comml.)

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

Name of the Petitioner :

NHPC Limited

Name of the Generating Station :

Nimoo Bazgo 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>Auxillary 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 (Auxillary 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 (Auxillary 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>				

NOT APPLICABLE

**Note:**

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



For NHPC Limited

(M G Gokhale)  
General Manager (Comml.)

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

Name of the Petitioner :

NHPC Limited

Name of the Generating Station :

Nimoo Bazgo Power Station

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

**Note:**

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

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

  
(M G Gokhale)  
General Manager (Comml.)

In case there is cost over run

Name of the Petitioner :

NHPC Limited

Name of the Generating Station :

Nimoo Bazgo 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					
	<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>					
6	Construction & Pre- Commissioning Expenses					
6.1	Erection Testing and commissioning					
6.2	Site supervision					
6.3	Operator's Training					
6.4	Construction Insurance					
6.5	Tools & Plant					
6.6	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					

NOT APPLICABLE

\*Submit details of Freehold and Lease hold land

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

For Arora Volta & Co  
Chartered Accountants



For NHPC Limited

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

In case there is time over run

Name of the Petitioner : NHPC Limited  
 Name of the Generating Station : Nimoo Bazgo Power Station

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

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

2. Indicates the activities on critical path.

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

  
(M G Gokhale)  
General Manager (Comml.)

In case there is claim of additional RoE

Name of the Petitioner : NHPC Limited  
 Name of the Generating Station : Nimoo Bazgo Power Station

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

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

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

  
(M G Gokhale)  
General Manager (Comml.)

## Financial Package upto COD

<b>Name of the Company</b>	NHPC Limited	
<b>Name of the Power Station</b>	Nimmo Bazgo	
<b>Project Cost as on COD<sup>1</sup></b>	94602.56	66221.79
<b>Date of Commercial Operation of the Station<sup>2</sup></b>	10-10-2013	28380.77

(Amount in lacs)

1	Financial Package as Approved		Financial Package as on COD		As Admitted on COD	
	2	3	4	5	6	7
	Amount <sup>3</sup>		Amount <sup>3</sup>		Currency and Amount <sup>3</sup>	
FOREIGN LOAN				0		
LIC	INR		INR	4443.25		
State Bank of Hydrabad	INR		INR	10000		
Syndicate Bank				693		
Subordinate Debt				27000		
R SERIES BONDS				204		
*FRESH BORROWINGS	INR		INR	23881.54		
<b>Total Loan</b>				<b>66221.79</b>		
<b>Equity</b>			INR			
GoI/IPO/IR			INR	28380.77		
<b>TOTAL EQUITY</b>				<b>28380.77</b>		
Debt : Equity Ratio	70:30		70.00	30.00		

\*Balancing figure has been considered as Normative Loan w.e.f. 10.10.2013 at weighted average cost of debts of Nimmo Bazgo Station

<sup>1</sup> Say US \$ 200m + Rs.400 Cr or Rs.1200 Cr including US \$200m at an exchange rate of 1US \$=Rs.40/-

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

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

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

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



## Details of Project Specific Loans

Name of the Company  
Name of the Power Station

NHPC Ltd.  
Nimmo Bazgo

(Amount in lacs)

Particulars	Package1	Package2
1	2	3
Source of Loan <sup>1</sup>	Subordinate Debt	NORMATIVE LOAN / FRESH BORROWINGS
Currency <sup>2</sup>	INR	INR
Amount of Loan sanctioned	52304	
Amount of Gross Loan drawn upto 31.03.2014/COD <sup>3,4,5,13,15</sup>	52304	
Interest Type <sup>6</sup>	Fixed	Fixed
Fixed Interest Rate, if applicable	4.00%	
Base Rate, if Floating Interest <sup>7</sup>	N.A.	N.A.
Margin, if Floating Interest <sup>8</sup>	N.A.	N.A.
Are there any Caps/Floor <sup>9</sup>	N.A.	N.A.
If above is yes,specify caps/floor	N.A.	N.A.
Moratorium Period <sup>10</sup>	226 Months	
Moratorium effective from	23-11-2006	
Repayment Period <sup>11</sup>	18 Years	
Repayment effective from	10-10-2025	
Repayment Frequency <sup>12</sup>	Annual	
Repayment Instalment <sup>13,14</sup>	2905.78	
Base Exchange Rate <sup>16</sup>	N.A.	
Are Foreign currency hedged?	N.A.	
If above is yes,specify details. <sup>17</sup>	N.A.	

\*\* Loan from Indian Overseas Bank has been replaced with V and V2 -Series Bonds on 06.06.2017.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
General Manager (Comm.)

## Details of Allocation of corporate loans to various projects

Name of the Company **NHPC Ltd.**  
Name of the Power Station **Nimmo Bazgo**

(Amount in lacs)

Particulars	Package1	Package 2	Package3	Package4	Package5	Package6	Package7	Package8	Package9	Package10	Package11	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13
Source of Loan <sup>1</sup>	LIC	Syndicate Bank**	State Bank of India - 460 crore ***	State Bank of Hyderabad*	R-1 SERIES BONDS	S-1 SERIES BONDS	X-SERIES BONDS	V SERIES BONDS	V2 SERIES BONDS	W1 - SERIES BONDS	W2 - SERIES BONDS	
Currency <sup>2</sup>	INR	INR	INR	INR	INR	INR	INR	INR	INR	INR	INR	
Amount of Loan sanctioned	650000	30000	46000	50000	8220	36500	150000	77500	147500	150000	75000	
Amount of Gross Loan drawn upto 31.03.2014/COD <sup>3,4,5,13,15</sup>	189600	30000	46000	50000	8220	36500	150000	77500	147500	150000	75000	
Interest Type <sup>6</sup>	Fixed	Floating	Floating	Floating	Fixed	Fixed	Fixed	Fixed	Fixed	Fixed	Fixed	
Fixed Interest Rate, if applicable	N.A.	NA	N.A.	NA	8.70%	8.49%	8.65%	6.84%	7.52%	6.91%	7.35%	
Base Rate, if Floating Interest <sup>7</sup>	Annualized yield of 13 year G-Sec rate+75 bps up to 31.03.2012,Weighted Average applicable rate of 9.118% w.e.f. 01.04.2012	Base Rate Present effective rate 9.60%	1 Year MCLR	Base Rate Present effective rate 9.70%	N.A.	NA	NA	NA	NA	N.A.	N.A.	
Margin, if Floating Interest <sup>8</sup>	75bps	Nil	Nil	Nil	Nil	NA	NA	NA	NA	N.A.	N.A.	
Are there any Caps/Floor <sup>9</sup>	Yes	NA	N.A.	NA	N.A.	NA	NA	NA	NA	N.A.	N.A.	
If above is yes,specify caps/floor	6.5%(Floor)	NA	N.A.	NA	N.A.	NA	NA	NA	NA	N.A.	N.A.	
Moratorium Period <sup>10</sup>	7 Years 2&1/2 Months	3 Years	4 Months	3 Years	2 YEARS	1 YEARS	4 YEARS	1 Years	6 Years	1 YEARS	6 YEARS	
Moratorium effective from	17-02-2005	30-01-2012	13-01-2017	28-03-2013	11-02-2013	26/11/2014	08-02-2019	24-01-2017	06-06-2017	15-09-2017	15-09-2017	
Repayment Period <sup>11</sup>	12 Years	12 Years	9 YEARS 6 MONTHS	12 Years	12 YEARS	10 YEARS	7 YEARS	5 Years	10 Years	5 YEARS	5 YEARS	
Repayment effective from	30-04-2012	02-02-2015	30-04-2017	28-03-2016	11-02-2015	26/11/2015	08-02-2023	24-01-2018	06-06-2023	15-09-2018	15-09-2023	
Repayment Frequency <sup>12</sup>	HALF YEARLY	QUARTERLY	QUARTERLY	QUARTERLY	ANNUALLY	ANNUALLY	ANNUALLY	ANNUALLY	ANNUALLY	ANNUALLY	ANNUALLY	
Repayment Instalment <sup>13,14</sup>	7900.00	625.00	37 Installment of Rs.1211.00 and Last installment of Rs.1193.00	1041.67	685	3650.00	21428.57	15500.00	29500.00	30000	15000	
Base Exchange Rate <sup>16</sup>	N.A.	NA	N.A.	NA	N.A.	NA	N.A.	NA	NA	N.A.	N.A.	
Are Foreign currency hedged?	N.A.	NA	N.A.	NA	N.A.	NA	N.A.	NA	NA	N.A.	N.A.	
If above is yes,specify details. <sup>17</sup>	N.A.	NA	N.A.	NA	N.A.	NA	N.A.	NA	NA	N.A.	N.A.	
	Distribution of loan packages to various projects											



Particulars	Package1	Package 2	Package3	Package4	Package5	Package6	Package7	Package8	Package9	Package10	Package11	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13
<b>Name of the Projects</b>												<b>Total</b>
Sewa-II	13600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7227.50	0.00	<b>20827.50</b>
TLDP-III	16000.00	0.00	1764.58	1925.00	4920.00	0.00	0.00	13083.33	9166.67	19262.42	8888.42	<b>75010.42</b>
Uri-II	23078.00	0.00	5614.58	6125.00	2904.00	26329.00	12943.00	31094.63	19251.87	9456.20	9837.77	<b>146634.04</b>
Subansiri Lower	72841.00	18580.00	2772.92	3025.00	0.00	0.00	0.00	0.00	26584.16	4793.34	5000.25	<b>133596.67</b>
Chamera-III	27850.00	0.00	0.00	0.00	0.00	0.00	7465.00	10235.70	11377.80	0.00	0.00	<b>56928.50</b>
Parbati-III	31153.00	2227.00	10885.42	11875.00	0.00	8302.00	0.00	21926.08	30466.42	9898.08	9372.53	<b>136105.53</b>
Nimmo-Bazgo	5078.00	693.00	9166.67	10000.00	204.00	644.00	6122.00	259.87	288.75	4826.45	3857.57	<b>41140.31</b>
Parbati-II	0.00	8000.00	9241.67	9900.00	0.00	0.00	47165.00	0.00	45701.67	78508.44	26181.14	<b>224697.91</b>
Chutak	0.00	0.00	0.00	0.00	192.00	1225.00	8758.00	33.00	36.67	2949.17	171.54	<b>13365.37</b>
Kishanganga	0.00	500.00	3277.08	3575.00	0.00	0.00	2300.00	867.38	4626.00	1784.63	1447.12	<b>18377.21</b>
Teesta-V	0.00	0.00	0.00	0.00	0.00	0.00	5171.00	0.00	0.00	1860.00	0.00	<b>7031.00</b>
SOLAR POWER PROJECT	0.00	0.00	0.00	0.00	0.00	0.00	14421.00	0.00	0.00	0.00	0.00	<b>14421.00</b>
WIND POWER PROJECT	0.00	0.00	0.00	0.00	0.00	0.00	22809.00	0.00	0.00	0.00	0.00	<b>22809.00</b>
TLDP-IV	0.00	0.00	3277.08	3575.00	0.00	0.00	22846.00	0.00	0.00	9433.79	10243.67	<b>49375.53</b>
<b>Total</b>	<b>189600.00</b>	<b>30000.00</b>	<b>46000.00</b>	<b>50000.00</b>	<b>8220.00</b>	<b>36500.00</b>	<b>150000.00</b>	<b>77500.00</b>	<b>147500.00</b>	<b>150000.00</b>	<b>75000.00</b>	<b>960320.00</b>

\* Loan from State Bank of Hyderabad has been replaced with Loan from SBI-460 crore on 13.01.2017.

\*\* Loan from Syndicate Bank has been replaced with V and V2 -Series Bonds on 06.06.2017.

\*\*\* Loan from SBI-460 crore has been replaced with W1 and W2 -Series Bonds on 15.09.2017.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

For Arora, Vohra & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
General Manager (Comml.)

Name of the Company  
Name of the Power Station

NHPC Ltd.  
Nimmo Bazgo

## LOAN DISBURSEMENT DETAILS &amp; INTEREST RATE OF Nimmo Bazgo PS

(Rs. in Lakh)

Sl. No	Name of the FI/ Loan	Date of Disbursement	Amount of Drawl	Rate of interest on the Date of Drawl	Rate on Interest on the date of Reset	Date of reset	Rate on Interest on the date of Reset	Date of reset	Rate on Interest on the date of Reset	Date of reset	Rate on Interest on the date of Reset	Date of reset	Rate on Interest on the date of Reset	Date of reset
1	Life Insurance Corporation of India Ltd.	24.08.2007	3800.00	9.11%	9.118%	01.04.2012								
		02.01.2008	1278.00	8.88%	9.118%	01.04.2012								
			<b>5078.00</b>											
2	Syndicate Bank	02.02.2012	693.00	10.75%	10.50%	01.05.2012	10.25%	13.02.2013	10.00%	08.06.2015	9.70%	01.10.2015	9.60%	11.07.2016
			<b>693.00</b>											
3	State Bank of India-460 Cr.	28.03.2013	9166.67	8.00%										
			<b>9166.67</b>											
4	State Bank of Hyderabad	25.09.2013	10000.00	10.20%	10.05%	01.05.2015	9.95%	16.07.2015	9.75%	06.10.2015	9.70%	01.11.2016		
			<b>10000.00</b>											
5	R-1 Series Bonds	11.02.2013	204.00	8.85%										
			<b>204.00</b>											
6	S-1 Series Bonds	26.11.2014	644.00	8.49%										
			<b>644.00</b>											
7	V SERIES BONDS	24.01.2017/0 6.06.2017	259.87	6.84%										
			<b>259.87</b>											
8	V2 SERIES BONDS	06.06.2017	288.75	7.52%										
			<b>288.75</b>											
9	W1 - SERIES BONDS	15.09.2017	4826.45	6.91%										
			<b>4826.45</b>											
10	W2 - SERIES BONDS	15.09.2017	3857.57	7.35%										
			<b>3857.57</b>											
11	X SERIES BONDS	08.02.2019	6122.00	8.65%										
			<b>6122.00</b>											
12	SUBORDINATE DEBT FROM GOI	29.12.2008	3400.00											
		21.12.2009	17000.00											
		31.08.2010	700.00		4% p.a. (interest not payable during construction period)									
		30.12.2010	3200.00											
		18.03.2011	2700.00											
		13.06.2016	22065.00											
		14.07.2017	2873.00											
		13.09.2018	217.00											
		28.02.2019	137.00											
		27.03.2019	12.00											
			<b>52304.00</b>											
	<b>TOTAL (1 to 13)</b>		<b>93444.31</b>											

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
General Manager (Comm.)



## Statement of Additional Capitalisation after COD

Name of the Petitioner : NHPC LIMITED  
Name of the Generating Station : NIMOO BAZGO POWER STATION  
COD : 10-10-2013  
For Financial Year : 2014 - 15

[Rs. In Lakhs]

S.N.	HoA	Head of Work / Equipment	ACE Claimed (Actual / Projected)			Regulations 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</b>	<b>Additional capitalisation against Add Cap allowed by CERC in 2014-15</b>								
1	410321	Construction of Executive Field Hostel (Package2) in existing colony at Left bank NBHEP complex, Alchi	178.66	23.29	155.37		14(1) (ii)	Deferred work within "Original Scope of Work"as per revised RCE.	178.66
2	411102	Purchase of Loader cum Excavator, 1/0.25 cum	23.19	2.04	21.15		14(1) (ii)	Deferred work within "Original Scope of Work"as per revised RCE.	23.19
3	411115	Compressed Air (cfm) and its accessories	8.82	0.00	8.82		14(1) (ii)	Deferred work within "Original Scope of Work"as per revised RCE.	8.82
4	411112	Submersible dewatering pumps, 20/25HP- 2 Nos. & 10HP- 3 Nos.	18.14	0.00	18.14		14(1) (ii)	Deferred work within "Original Scope of Work"as per revised RCE.	18.14
5	410608	Supply and installation of electric wet steam and hot water pressure machine and De-icing arrangement for Radial Gates.	111.85	0.00	111.85		14(1) (ii)	Deferred work within "Original Scope of Work"as per revised RCE.	111.85
6	410601	Supply and installation of cover plates	49.83	0.00	49.83		14(1) (ii)	Deferred work within "Original Scope of Work"as per revised RCE.	49.83
7	410321 / 410323 / 410324 / 410325	Wall Insulation of Field Hostels, Residential quarters, hospital and club building,	113.64	2.97	110.67		14(1) (ii)	Deferred work within "Original Scope of Work"as per revised RCE.	131.04
8	410328	Construction of Two Nos. Boiler rooms	30.99	7.27	23.72		14(1) (ii)	Deferred work within "Original Scope of Work"as per revised RCE.	24.49
9	412503	Supply and installation of E-DAS (instrumentation)	11.12	0.85	10.27		14(1) (ii)	Deferred work within "Original Scope of Work"as per revised RCE.	11.12



S.N.	HoA	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulations under which claimed	Justification	Admitted Cost by the Commission, if any
			Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1		2	3	4	5= 3 - 4	6	7	8	9
10	410328	Cabin for E-DAS with comptuer Facility	1.28	0.06	1.22		14(1) (ii)	Deferred work within "Original Scope of Work"as per revised RCE.	1.28
11	410301	Wall lining and False ceiling at power House	190.99	12.74	178.25		14(1) (ii)	Deferred work within "Original Scope of Work"as per revised RCE.	186.64
12	412503	Boom Barriers & Tyre Buster Ripper	12.86	0.00	12.86		14(1) (ii)	Deferred work within "Original Scope of Work"as per revised RCE.	12.86
13	412503	Installation of CCTV Cameras at NBPS for Power house, dam, switchyard & colony, Leh, Guest House etc.	119.29	0.00	119.29		14(1) (ii)	Deferred work within "Original Scope of Work"as per revised RCE.	119.29
		<b>SUB TOTAL</b>	<b>870.66</b>	<b>49.22</b>	<b>821.44</b>				<b>877.21</b>
14	411508	Mini Truck TATA-407	6.33	0.00	6.33		14 (3) (viii)	Work beyond original scope of work. At present one no. Tata-407 mini truck of 2005 model is available at Site. This mini truck has already covered more than 2 lac KM and is not functioning properly in this harsh climate. As per norms, after running more than 1.5 lac km, mini truck can be replaced with a new one. Detail of existing Tata-407 mini truck is as under:- Object Id :-9803200001. Purchase Price :-461226. Construction Depreciation :-415103. O&M Gross Block as on COD :-46123 O&M Phase Depreciation :-NIL WDV as on 31.3.2014:-46123. Refer SI No. 11 of Form 9B(i) 2014-15 for assumed deletion.	5.87



S.N.	HoA	Head of Work / Equipment	ACE Claimed (Actual / Projected)			Regulations 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
15	410321	Supply, Installation, Testing & Commissioning of Electrical Heating Panels for Newly Constructed Executive Field Hostels 1, 2 & 3, Non Executive Field Hostel, Officer club, Hospital, Old VIP Guest House, Dam Control Room, Switchyard rooms, Leh Guest House & Security Huts for space heating arrangement.	27.93	0.00	27.93		14 (3) (viii)	Work beyond original scope of work. During winter season from period November to April the temperature remain in the range of minus i.e. from -10 degree to -40 degree Celsius . At present this heating system is not installed in these buildings	27.93
		<b>Sub-total</b>	<b>34.26</b>	<b>0.00</b>	<b>34.26</b>				<b>33.80</b>
<b>B</b>	<b>Initial Capital Spares within ceiling of 1.5% of Project</b>								
16	410714	Spares for Brake and Jack System & Brake Panel and Jack pump with motor	3.60	0.42	3.18		14(1) (iii)	Initial Capital Spares within ceiling of 1.5% of Project Cost till cut off date as per CERC Regulation , 2009.	0.00
17	410714	Spares for Excitation System	42.93	0.69	42.24		14(1) (iii)	Initial Capital Spares within ceiling of 1.5% of Project Cost till cut off date as per CERC Regulation , 2009.	0.00
		<b>Sub-total</b>	<b>46.53</b>	<b>1.11</b>	<b>45.42</b>				<b>0.00</b>
<b>C</b>	<b>Additional capitalisation incurred as per site specific requirement in 2014-</b>								
18	410111	LAND MEASURING 618 KANALS AND 12 MARLAS UNDER KHASRA NO-2230 AND 2231 SITUATED AT SASPOL	500.00	0.00	500.00		14 (3) (viii)	Land acquire for project as per Notification SDMk-42A/NHPC/2014/1165-67 29/11/2014 of land Acquisition.	
19	410201	P/L of premix bituminous macadam & carpet surfacing from Alchi to NHPC RD 6570-7995 m	9.68	0.00	9.68		14 (3) (viii)	The road from Alchi to NHPC is the main approach road and for safe vehicular movement of project vehicles , the expenditure on this account has been incurred.	





S.N.	HoA	Head of Work / Equipment	ACE Claimed (Actual / Projected)			Regulations 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
20	410301	Supply and fixation of insulating Mat at Power House	25.73	0.00	25.73		14 (3) (viii)	As per Electricity Act, all electrical/ electronic panels installed in power house must be surrounded by insulating mats for safety of man and machines from electric shocks and fire which is a statutory requirement for obtaining Electrical clearance License from J&K Govt. and according the instant proposal for procurement was initiated.	
21	410303	Making platform for unloading tankers at tank area (At Swichyard)	6.22	0.31	5.91		14 (3) (viii)	The Power Station was not mapped to Central Grid. The Power Station was operating on island mode. The power feedback available is the power from DG Sets in emergencies. Hence, platform for unloading POL from tankers is essential.	
22	410321	Providing and Fixing Thermal insulation at VIP Guest house New	17.40	0.00	17.40		14 (3) (viii)	The temperature in the region is aggressive in nature and it goes upto sub -zero temperature i.e. -40 degree celcius. In order to protect visitors and workiers from exposure of extreme sub-zero temperature and to avoid chances of occurrance of any health issues , thermal insulation of guest house was provided to maintain ambient temperature condition for visitors as well as working staffs.	
23	410328	Workshop takeover from HCC	11.60	0.00	11.60		14 (3) (viii)	The Workshop operated by M/s HCC was taken over for purpose of Storage of various mechanical/electrical items/spares.	



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S.N.	HoA	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulations 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
24	410328	Store Building takeover from HCC	13.50	0.00	13.50		14 (3) (viii)	The Workshop operated by M/s HCC was taken over for purpose of Storage of various mechanical/electrical items/spares.	
25	410601	Providing platform on insulated hydraulic pipe line of all five radial gates	2.96	0.15	2.81		14 (3) (viii)	The temperature in the region is extreme upto more than -40. Thus, platform for providing insulation of hydraulic pipe line for all the 5-radial gate is essential in winter.	
26	411114	INVERTER BASED POTABLE WELDING SET,AMP-200,VOLT-230,1 PHASE, MAKE-ESAB ,MODEL-BUDDY ARC200	0.25	0.00	0.25		14 (3) (viii)	Welding set are procured for repair of minor/major in nature in the mechanical floor.	
27	411114	INVERTER BASED PORTABLE WELDING SET,AMP-400,VOLT-440,3 PHASE, MAKE-ESAB, MODEL:BUDDYARC 400I XC	0.67	0.00	0.67		14 (3) (viii)	Welding set are procured for repair of minor/major in nature in the mechanical floor.	
28	411201	8" bore well in NBPS colony	9.27	0.00	9.27		14 (3) (viii)	In order to provide potable and fresh water free from contamination for employees posted at Power Station, Borewell was provided in the colony of Nimoo Bazgo Power Station.	
29	411701	105 Racks in Store Building taken over from HCC + Renovation of 75 Racks (455017+799948)	12.55	0.00	12.55		14 (3) (viii)	Taking over of racks from M/s HCC for use in Stores & Offices	
30	411801	27" WIDE SCREEN LED MONITOR, LG MAKE, MODEL: 27 EA	0.24	0.00	0.24		14 (3) (viii)	Procurement of monitor for display of data in the HOP Office.	
31	411801	HP ELITE 8300 BUSINESS PC CORE I7-3770	0.68	0.00	0.68		14 (3) (viii)	As per the IT Policy of the Corporation, IT Hardware (Desktops, Laptops) are required to be upgraded / replaced after 4 years due to fast changing scenario in Hardware & new user-friendly features being added almost on half yearly / yearly basis.	
32	411801	HP ELITE 8300 BUSINESS PC CORE I7-3770	0.68	0.00	0.68		14 (3) (viii)	Furthermore, various processes of NHPC have been computerised.	



S.N.	HoA	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulations under which claimed	Justification	Admitted Cost by the Commission, if any
			Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1		2	3	4	5= 3 - 4	6	7	8	9
33	411801	DESKTOP COMP. LENOVO EDGE 73 WITH INTEL PENTUIM PROCESSOR G3220, H81 CHIPSET, 500GB,2GBRAM,18.5"LED	0.72	0.00	0.72		14 (3) (viii)	Enterprise Resource Planning (ERP) has been successfully implemented across NHPC for different modules and data has been centralized at Corporate Data Center. The purchase of desktops has been done against replacement of existing desktops which cannot be repaired / upgraded economically or is / are unfit for further use due to obsolete technology, unserviceable due to non-availability of spares and incompatibility due to system constraints with the newer version of IFS ERP and latest Microsoft Operating System. The obsolete desktops are being Disposed Off periodically as per the IT Disposal Policy of the Corporation.	
34	411801	DESKTOP COMP. LENOVO EDGE 73 WITH INTEL PENTUIM PROCESSOR G3220, H81 CHIPSET, 500GB,2GBRAM,18.5"LED	0.72	0.00	0.72		14 (3) (viii)	LaserJet Printers are essential for faster print out of documents in various divisions of the Power Station. Furthermore Dot Matrix Printers are incompatible with the ERP System and have been replaced with the LaserJet Printers. Being situated at one of the	
35	411803	HP LASER JET PRINTER, HP M1005	0.15	0.00	0.15		14 (3) (viii)		



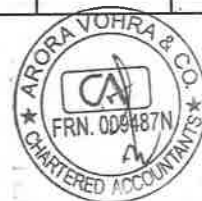
S.N.	HoA	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulations under which claimed	Justification	Admitted Cost by the Commission, if any
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1		2	3	4	5= 3 - 4	6	7	8	9
36	411803	HP LASER JET PRINTER, HP M1005	0.15	0.00	0.15		14 (3) (viii)	remotest geographical locations, comprehensive maintenance of IT assets after the warranty period becomes exorbitantly expensive. Moreover, the repair cost of major faults in Printers due to PCB / Fuser faults is also expensive due to the remoteness of the power station. The Dot Matrix Printers and Faulty Printers are being Disposed Off periodically as per the IT Disposal Policy of the Corporation.	
37	411803	PRINTER HP LASER JET PRO M351A	0.48	0.00	0.48		14 (3) (viii)	All in One LaserJet Printers are required in specific divisions for improving the productivity / efficiency of work. The AIO Printer can perform Print, Scan, Copy and is effective in divisions with higher volume of documentation works.	
38	411803	RICOH AFFICIO MP 2001L MULTIFUNCTIONAL PRINTER - PHOTOCOPIER	1.42	0.00	1.42		14 (3) (viii)	Multi Functional Printer - Photocopier is required for catering to photocopy jobs of documents in divisions of Power House and Finance. These Printers are also network enabled and cater to printing jobs for the entire division and act as network printers. These printers reduce the dependence on individual printers.	
39	411803	RICOH AFFICIO MP 2001L MULTIFUNCTIONAL PRINTER - PHOTOCOPIER	1.42	0.00	1.42		14 (3) (viii)		



S.N.	HoA	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulations 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
40	411804	1 KVA LINE INTERACTIVE UPS, MICROTEK	0.22	0.00	0.22		14 (3) (viii)	1 KVA Online UPS is required for providing stable Power backup for the Desktop purchased. Due to unavailability of Grid, the power supply is not stable and there are frequent trippings. UPS is very essential for continuous power supply and protecting the equipments from power surges and spikes.	
41	411804	LCD PROJECTOR,MAKE: SONY, MODEL: VPL-EX245	0.66	0.00	0.66		14 (3) (viii)	LCD Projector is required for effective conduct of the presentations given by external trainers / officials in Training Hall / Conference Hall.	
42	411804	RACK 42U X 600W X 600D (MIN.),FRONT GLASS DOOR,FIX SHELF-3,BLANK PANEL OF 1U HEIGHT-4 NOS,FANS -3	0.87	0.00	0.87		14 (3) (viii)	42 U Network Rack is required for centralised management of all IT Network Infrastructure viz Switches, Modems, Routers, Firewall and other Network assets at a single location for efficient functioning.	
43	412005	AUTOMATED HEMATOLOGY ANALYSER -MAKE-SYSMEX ,MODEL- XP-100 TRANSASIA	7.37	0.00	7.37		14 (3) (viii)	There is no any Medical Facility/Hospital in the viinity of Power Station. Medical Equipment for Newly Constructed Power Station Hospital is essential to provide health care services to employees posted in Power Station, Security Personnel etc.	
44	412005	PARA MULTIPARAMETER PATIENT MONITOR(ECG ,NIBP,SPO2,RESP & TEMP) WITH ALL STD ACCESSORIES & MAKE CHOI	0.61	0.00	0.61		14 (3) (viii)	There is no any Medical Facility/Hospital in the viinity of Power Station. Medical Equipment for Newly Constructed Power Station Hospital is essential to provide health care services to employees posted in Power Station, Security Personnel etc.	



S.N.	HoA	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulations under which claimed	Justification	Admitted Cost by the Commission, if any
			Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1		2	3	4	5= 3 - 4	6	7	8	9
45	412005	BP INSTRUMENT LCD/LED(LIFE LINE)	0.07	0.00	0.07		14 (3) (viii)	There is no any Medical Facility/Hospital in the viinity of Power Station. Medical Equipment for Newly Constructed Power Station Hospital is essential to provide health care services to employees posted in Power Station, Security Personnel etc.	
46	412005	OXYGEN CONCENTRATOR 5LPM	2.02	0.00	2.02		14 (3) (viii)	There is no any Medical Facility/Hospital in the viinity of Power Station. Medical Equipment for Newly Constructed Power Station Hospital is essential to provide health care services to employees posted in Power Station, Security Personnel etc.	
47	412005	PULSE-OXIMETER	0.06	0.00	0.06		14 (3) (viii)	There is no any Medical Facility/Hospital in the viinity of Power Station. Medical Equipment for Newly Constructed Power Station Hospital is essential to provide health care services to employees posted in Power Station, Security Personnel etc.	
48	412503	ANALOG EXTENSION LINE CARD 24 PORT FOR HIPATH 3800 EPABX	2.02	0.82	1.20		14 (3) (viii)	Extension line card is established for smooth communication among Office Complex, Power House complex and Dam Complex	
49	412503	KHERAJ ELECTRICAL SIREN (3.25 KM)	0.62	0.00	0.62		14 (3) (viii)	Siren are installed at various points of Dam Downstreme for safety purpose at the time of releasing of water during Flood and make alert the nearby people who may be affected by downstream discharge water	



S.N.	HoA	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulations 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
50	412503	Kheraj make Horizontal Double Mounting type Siren 400/440V, 2800RPM 5HP	1.88	0.00	1.88		14 (3) (viii)	Siren are installed at various points of Dam Downstreme for safety purpose at the time of releasing of water during Flood and make alert the nearby people who may be affected by downstream discharge water	
51	412503	10MM SS CHAINS 304+ONE RING14X50 AT EVERY METER,EFF.LENTH=15MTRS ,WITH 14X14 DSHCAKLE	2.63	0.28	2.35		14 (3) (viii)	Snowfall occurs in winter which creates difficulty in movement of vehicle. In order to avoide skidding of vehicles on snow covered roods during winter season, Chain were purchased.	
52	411701	WOODEN CHAIR	0.22	0.00	0.22		14 (3) (viii)	Minor assets, furniture fixtures etc. purchased within cut-off date.	
53	411701	DOUBLE BED SIZE (6 FT X 6 FT)	0.96	0.00	0.96		14 (3) (viii)		
54	411707	DINING TABLE SET (WITH SIX CHAIRS)	0.57	0.00	0.57		14 (3) (viii)		
55	411707	STUDY TABLE SIZE 3'X2' TOP SUNMICA FRAME MADE OF 18MM BLOCL BOARD	0.53	0.00	0.53		14 (3) (viii)		
56	411707	DOUBLE BED SIZE (6 FT X 6 FT)	0.59	0.00	0.59		14 (3) (viii)		
57	411707	WOODEN BED-6'X3'	0.25	0.00	0.25		14 (3) (viii)		
58	411707	WOODEN BED SIZE 6'X3'X1.25' WITH 12MMPLY WOOD ON TOP WITH WOODEN FRAME (PAPIL AR	0.67	0.00	0.67		14 (3) (viii)		
59	411903	4E1 TO ETHERNET CONVERTER	0.40	0.00	0.40		14 (3) (viii)		
60	411903	MEDIA CONVERTOR 10/100 MBPS	0.40	0.00	0.40		14 (3) (viii)		
61	412011	ELECTRIC AIR BLOWER (600W), BLACK & DECKER MAKE	0.06	0.00	0.06		14 (3) (viii)		
62	412011	PEDESTAL FAN 400 MM SWEEP	0.07	0.00	0.07		14 (3) (viii)		
63	412011	SAMSUNG WASHING MACHINE SEMI AUTOMATIC-8KG WT1007	0.70	0.00	0.70		14 (3) (viii)		
64	412501	LED TV 28 SONY -BRAVIA, MODEL-KLV28R412B	2.33	0.00	2.33		14 (3) (viii)		
65	412501	47" FHD Smart LED TV (47LB5820)	1.65	0.00	1.65		14 (3) (viii)		
66	412501	AIRTEL DIGITAL TV SET TOP BOX WITH ANTENNA (DTH)	0.23	0.00	0.23		14 (3) (viii)		
67	412503	ECHO SOUNDER HE 51C	0.72	0.00	0.72		14 (3) (viii)		





S.N.	HoA	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulations under which claimed	Justification	Admitted Cost by the Commission, if any	
			Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3				
1		2	3	4	5= 3 - 4	6	7	8	9	
68	412503	INVERTER 2000VA, 2-BATTERY SYSTEM, INPUT VOLTAGE - 180 TO 260V AC. OUTPUT - 230V +/-10%	4.23	0.00	4.23		14 (3) (viii)	Minor assets, furniture fixtures etc. purchased within cut-off date.		
69	412503	47" FHD Smart LED TV (47LB5820)	0.82	0.00	0.82		14 (3) (viii)			
70	412503	GSM SINGLE SIM FCT WITH CLIP	0.71	0.00	0.71		14 (3) (viii)			
71	412503	DIGITAL ELECTRONIC COUNTER DIRECT VELOCITY RKE MAKE	0.15	0.00	0.15		14 (3) (viii)			
72	412503	V NOTCH 400 X 350 X 3 MM, RANGE 20 LTR/SEC	0.96	0.00	0.96		14 (3) (viii)			
73	412503	OIL FILLED RADIATOR HEATER WITH FAN, 12 FINS, CAPACITY 2900WATT BLACK & DECKER MAKE	0.08	0.00	0.08		14 (3) (viii)			
74	412503	SAMSUNG REFRIGERATOR-253LTR, DOUBLE DOOR RT27HAJMASE	0.88	0.00	0.88		14 (3) (viii)			
75	412503	EASY SPACE ELECTRIC HEATERS OF MID WAVE INERA RED : 1800 TO 3000 WATT -JFCO	0.30	0.00	0.30		14 (3) (viii)			
76	412503	Sprinkling System at Colony	2.40	0.00	2.40		14 (3) (viii)			
77	412503	MATTRESS SIZE 6'X6'X4 INCH	0.90	0.00	0.90		14 (3) (viii)			
78	412801	MONOSET PUMP MODEL:- MINISTAR-1, 1 H.P.	0.10	0.00	0.10		14 (3) (viii)			
79	412801	TULLU PUMP 1 PHASE 0.5HP	0.08	0.00	0.08		14 (3) (viii)			
80	412801	ELECTRIC KETTLE 1.7 LTR	0.12	0.00	0.12		14 (3) (viii)			
81	412801	INDUCTION HEATER - HAVELLS INSTA COOK -FT	0.08	0.00	0.08		14 (3) (viii)			
82	412801	ROOM HEATER DOUBLE ROD (2000WATT)	0.67	0.00	0.67		14 (3) (viii)			
83	411804	1 TB USB EXTERNAL HARD DISK	0.08	0.00	0.08		14 (3) (viii)			
84	411804	MICROMAX 377 3G USB MODEM	0.02	0.00	0.02		14 (3) (viii)			
		<b>Sub total</b>	<b>658.45</b>	<b>1.56</b>	<b>656.89</b>					
<b>D</b>	<b>Addition on account of Inter Unit Transfer (IUT)</b>									
85	412020	INVERTER	0.35	0.00	0.35		14 (3) (viii)			
86	412020	Mobile Phone- Nokia N97	0.19	0.00	0.19		14 (3) (viii)			
87	412020	SONY DIGITAL CYBER SHOT DSC-W210 CAMERA	0.12	0.00	0.12		14 (3) (viii)			
88	412020	Nikon Binoculars Model No 10*50 Action CF (2nos.)	0.12	0.00	0.12		14 (3) (viii)			



S.N.	HoA	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulations inder 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
89	412020	Xerox Digital Photo Copier WC 5020N	0.75	0.00	0.75		14 (3) (viii)		
90	411701	CHAIR PCH 7101RX	0.06	0.00	0.06		14 (3) (viii)		
91	411701	CHAIR PCH 7102R	0.05	0.00	0.05		14 (3) (viii)		
92	411701	EX CHAIR PCH500IT (2 nos.)	0.12	0.00	0.12		14 (3) (viii)		
93	411701	KAREENA CHAIR PCH 9P127X (5 nos.)	0.30	0.00	0.30		14 (3) (viii)		
94	411701	KAREENA CHAIR PCH 9PO1AX	0.10	0.00	0.10		14 (3) (viii)		
95	411701	REVOLVING CHAIR7002 RP (2 nos.)	0.21	0.00	0.21		14 (3) (viii)		
96	411701	VISITOR CHAIR PCH 7003 (2 nos.)	0.12	0.00	0.12		14 (3) (viii)		
97	411701	Visitor Chair PCH 70030XX (8 nos.)	0.52	0.00	0.52		14 (3) (viii)		
98	411701	Chair PCH 5002TX (3 nos.)	0.17	0.00	0.17		14 (3) (viii)		
99	411701	Chair PCH 9101RX	0.15	0.00	0.15		14 (3) (viii)		
100	411701	Computer Chair PCH 7032XX (2 nos.)	0.13	0.00	0.13		14 (3) (viii)		
101	411701	STORWEL PLAIN	0.14	0.00	0.14		14 (3) (viii)		
102	411701	STORWEL PLAIN	0.14	0.00	0.14		14 (3) (viii)		
103	411701	STORWELMINOR	0.11	0.00	0.11		14 (3) (viii)		
104	411701	Steel Almirah-Storewel Plain Big (3 nos)	0.42	0.00	0.42		14 (3) (viii)		
105	411701	ENZO TABLE	0.06	0.00	0.06		14 (3) (viii)		
106	411701	TABLE T -104 (2 nos.)	0.28	0.00	0.28		14 (3) (viii)		
107	411701	TABLE T -104	0.21	0.00	0.21		14 (3) (viii)		
108	411701	TABLE T-1070 (4 nos.)	0.28	0.00	0.28		14 (3) (viii)		
109	411701	TABLE T-8	0.11	0.00	0.11		14 (3) (viii)		
110	411701	TABLE T-9	0.14	0.00	0.14		14 (3) (viii)		
111	411701	TABLE-T-104	0.14	0.00	0.14		14 (3) (viii)		

IUT addition from RURAL  
ELECRTIFICATION-LEH & KARGIL



S.N.	HoA	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulations under which claimed	Justification	Admitted Cost by the Commission, if any
			Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1		2	3	4	5= 3 - 4	6	7	8	9
112	411701	Table T-104 TEAK (2 nos.)	0.22	0.00	0.22		14 (3) (viii)		
113	411701	Table T-9 Teak	0.11	0.00	0.11		14 (3) (viii)		
114	411701	COMPUTER TABLE C2 (4 nos.)	0.27	0.00	0.27		14 (3) (viii)		
115	411701	TABLE & COMPUTER TABLE (7 nos.)	0.96	0.00	0.96		14 (3) (viii)		
116	411701	Computer Table Companion C3D	0.08	0.00	0.08		14 (3) (viii)		
117	411701	Número Uno Main Desk-LHS	0.23	0.00	0.23		14 (3) (viii)		
118	411701	Número Uno Mobile Pedestal	0.10	0.00	0.10		14 (3) (viii)		
119	411701	NúmeroUno ERV with Pedestal	0.17	0.00	0.17		14 (3) (viii)		
120	411701	TREAD MILL (MANUAL)	0.09	0.00	0.09		14 (3) (viii)		
121	411701	Battery 180 AH (2 nos.)	0.21	0.00	0.21		14 (3) (viii)		
122	411701	EXIDE Battery 150AH	0.10	0.00	0.10		14 (3) (viii)		
123	411701	SONY LCD BRAVIA 32	0.35	0.00	0.35		14 (3) (viii)		
124	411701	Samsung 21" Flatron K-50TV (8 nos.)	0.54	0.00	0.54		14 (3) (viii)		
125	411701	TATA Sky 4way (2 nos.)	0.14	0.00	0.14		14 (3) (viii)		
126	411707	GAS BHATHI (2 nos.)	0.12	0.00	0.12		14 (3) (viii)		
127	411707	LG Microwave oven Model MH-4049JL	0.07	0.00	0.07		14 (3) (viii)		
128	411701	GAS HEATER (12 nos.)	1.37	0.00	1.37		14 (3) (viii)		
129	411701	GAS HEATER MODEL 8R-42 (2 nos.)	0.16	0.00	0.16		14 (3) (viii)		
130	411707	GAS HEATER MODEL 8R-42 (3 nos.)	0.25	0.00	0.25		14 (3) (viii)		
131	411707	GAS HEATER MODEL 8R-42 (4 nos.)	0.33	0.00	0.33		14 (3) (viii)		
132	411707	Gas Heater Model SR-42 (8 nos.)	0.74	0.00	0.74		14 (3) (viii)		
133	411707	GasStove 4 Burner CLIX	0.06	0.00	0.06		14 (3) (viii)		
134	411701	REFREGERATOR LG 190 LTRS	0.10	0.00	0.10		14 (3) (viii)		

IUT addition from RURAL  
ELECRTIFICATION-LEH & KARGIL



S.N.	HoA	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulations inder 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
135	411707	Food Processor	0.07	0.00	0.07		14 (3) (viii)	IUT addition from RURAL ELECRTIFICATION-LEH & KARGIL	
136	411707	LG Semi atomatic Washing Machine 6.2kg Model WP92170	0.07	0.00	0.07		14 (3) (viii)		
137	411707	LG Semi automatic Washing Machine 6.2 Kg Model WP92170	0.07	0.00	0.07		14 (3) (viii)		
138	411707	WASHING MACHINE WHIRLPOOL 8KG LEH	0.13	0.00	0.13		14 (3) (viii)		
139	411701	MULTI EXERCISE EQUIPMENT	0.05	0.00	0.05		14 (3) (viii)		
140	411707	WASHING MACHINE	0.10	0.00	0.10		14 (3) (viii)		
141	411701	Center Table(20`` 40``) with Glass Top	0.07	0.00	0.07		14 (3) (viii)		
142	411903	PUBLIC ADDRESS SYSTEM	0.12	0.00	0.12		14 (3) (viii)		
143	412801	CHAIR CH 7BX BLACK CUSHINED (8nos.)	0.18	0.00	0.18		14 (3) (viii)		
144	412801	CHAIR PCH -1004 (15 nos.)	0.34	0.00	0.34		14 (3) (viii)		
145	412801	Visitor Chair CH 1004XX (3nos.)	0.07	0.00	0.07		14 (3) (viii)		
146	412801	Visitor Chair CH 1004XX (3nos.)	0.07	0.00	0.07		14 (3) (viii)		
147	412801	DUMBELS 2 PAIRS	0.02	0.00	0.02		14 (3) (viii)		
148	412801	Table Top	0.07	0.00	0.07		14 (3) (viii)		
149	412801	TV Trollev	0.04	0.00	0.04		14 (3) (viii)		
150	412801	SOLAR LANTERN	0.05	0.00	0.05		14 (3) (viii)		
151	412801	BEETAL X72, 2 WAY SPEAKER PHONE,	0.04	0.00	0.04		14 (3) (viii)		
152	412801	Twin Set Telephone System with CLI & Speaker	0.04	0.00	0.04		14 (3) (viii)		
153	412801	Rice Cooker	0.02	0.00	0.02		14 (3) (viii)		
154	412801	Volmax Heat pillar (13 nos.)	0.52	0.00	0.52		14 (3) (viii)		
155	412801	Steel Body Thermous Flask	0.01	0.00	0.01		14 (3) (viii)		
156	412801	Usha Lexus Steam Iron	0.01	0.00	0.01		14 (3) (viii)		
157	412801	Kent Water Purifier 20 Ltrs (Gold+) (2nos.)	0.05	0.00	0.05		14 (3) (viii)		

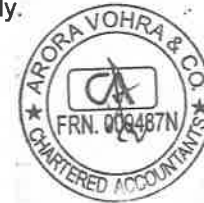
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S.N.	HoA	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulations under which claimed	Justification	Admitted Cost by the Commission, if any
			Accural basis	Un-discharged Liability included in col.3	Cash basis	5= 3 - 4			
158	412801	CLOTH IRON	0.01	0.00	0.01		14 (3) (viii)	IUT addition from RURAL ELECRTIFICATION-LEH & KARGIL	
159	412801	IRON BARS 2 PAIRS	0.03	0.00	0.03		14 (3) (viii)		
160	412801	ELECTRIC BLANKET	0.10	0.00	0.10		14 (3) (viii)		
161	412801	Mattress (4 nos.)	0.13	0.00	0.13		14 (3) (viii)		
162	411801	COMPUTER (7 nos.)	3.27	0.00	3.27		14 (3) (viii)		
163	411801	computer (2 nos.)	0.76	0.00	0.76		14 (3) (viii)		
164	411801	COMPUTER DX 2480	0.37	0.00	0.37		14 (3) (viii)		
165	411801	PRINTER (2 nos.)	0.27	0.00	0.27		14 (3) (viii)		
166	411801	PRINTER	0.20	0.00	0.20		14 (3) (viii)		
167	411801	PRINTER	0.06	0.00	0.06		14 (3) (viii)		
168	411801	PRINTER K 7108	0.18	0.00	0.18		14 (3) (viii)		
169	411801	Computer Printer	0.06	0.00	0.06		14 (3) (viii)		
170	411803	HP PRINTER OFFICE JET PROK8600	0.25	0.00	0.25		14 (3) (viii)		
171	411801	LASER PRINTER ALL IN ONE (3 nos.)	0.58	0.00	0.58		14 (3) (viii)		
172	411801	OFF MAC SOFTWARE	0.05	0.00	0.05		14 (3) (viii)		
173	411002	D.G.SET	3.49	0.00	3.49		14 (3) (viii)		
174	412201	MS OFFICE STD 2010 (10 nos.)	1.20	0.00	1.20		14 (3) (viii)		
		<b>Sub Total</b>	<b>25.44</b>	<b>0.00</b>	<b>25.44</b>			<b>0.00</b>	
		<b>GRAND TOTAL A+B+C+D</b>	<b>1635.34</b>	<b>51.89</b>	<b>1583.45</b>			<b>911.01</b>	

1. In case the project has been completed and cost has already been admitted under any tariff notification(s) in the past, fill column 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.

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S.N.	HoA	Head of Work / Equipment	ACE Claimed (Actual / Projected)			Regulations under which claimed	Justification	Admitted Cost by the Commission, if any	
			Accural basis	Un-discharged Liability included in col.3	Cash basis				IDC included in col.3
1		2	3	4	5= 3 - 4	6	7	8	9

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

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

**Note:**

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

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
General Manager (Comml.)

### Statement of Additional Capitalisation after COD

Name of the Petitioner : NHPC LIMITED  
 Name of the Generating Station : NIMOO BAZGO POWER STATION  
 COD : 10-10-2013  
 For Financial Year : 2015 - 16

S.N.	HoA	Head of Work / Equipment	ACE Claimed under Exclusion				Regulations inder 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			
		2	3	4	5=3-4	6	7	8	9
A	Additional capitalisation against Add Cap allowed by CERC in 2015-16								
1	412503	Installation of Permanent High Mast Lights for Dam, Switchyard, Residential/ Non-residential buildings, Leh Guest House from security point of view	10.22	0	10.22		14(1) (ii)	Deferred work within "Original Scope of Work"as per revised RCE.	10.22
2	410328	Construction of CISF Building	31.98	0	31.98		14(1) (ii)	Deferred work within "Original Scope of Work"as per revised RCE.	25.00
3	410601	Providing of Architectural roofing in Dam & Control Room	21.71	0	21.71		14(1) (ii)	Deferred work within "Original Scope of Work"as per revised RCE.	21.50
4	410321	Construction of Executive Field Hostel no.-:2 in existing colony at Left bank NBHEP complex, Alchi	184.18	0	184.18		14(1) (ii)	Deferred work within "Original Scope of Work"as per revised RCE.	180.98
5	410201	Construction of approach to buried Channel	23.09	0	23.09		14(1) (ii)	Deferred work within "Original Scope of Work"as per revised RCE.	23.09
6	410328	Fencing in Dumping Area covering Pre Fab Structures at left bank upper bench	31.67	0	31.67		14(1) (ii)	Deferred work within "Original Scope of Work"as per revised RCE.	31.67
7	411109	30 MT Cap. Mobile Crane & Spares	171.65	0.18	171.47		14(1) (ii)	Deferred work within "Original Scope of Work"as per revised RCE.	171.65
8	411112	Submersible dewatering pumps, 20/25HP- 2 Nos. & 10HP- 3 Nos.	8.89	0	8.89		14(1) (ii)	Deferred work within "Original Scope of Work"as per revised RCE.	8.89
9	412503	Equipments for Sedimentation Analysis.	23.39	0	23.39		14(1) (ii)	Deferred work within "Original Scope of Work"as per revised RCE.	23.39





S.N.	HoA	Head of Work / Equipment	ACE Claimed under Exclusion				Regulations inder 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			
		2	3	4	5-34	6	7	8	9
10	412503	Water level measuring system	14.71	0	14.71		14(1) (ii)	Deferred work within "Original Scope of Work"as per revised RCE.	14.50
11	410321 / 410323 / 410324 / 410325	Wall Insulation of Field Hostels, Residential quarters, hospital and club building,	68.35	0	68.35		14(1) (ii)	Deferred work within "Original Scope of Work"as per revised RCE.	29.17
12	410328	Construction of Two Nos. Boiler rooms	3.02	0	3.02		14(1) (ii)	Deferred work within "Original Scope of Work"as per revised RCE.	9.53
13	412503	Supply, Installation, Testing & Commissioning of Hot water Utility systems in Permanent Executive, Non Executive Field hostels and CISF buildings at NBHEP, Alchi	72.00	2.61	69.39		14(1) (ii)	Deferred work within "Original Scope of Work"as per revised RCE.	72.21
14	410601	Slope protection work in u/s of Dam	13.60	11.62	1.98		14(1) (ii)	Deferred work within "Original Scope of Work"as per revised RCE.	12.56
15	411504	Pick up Van 5 seater	5.82	0.58	5.24		14(1) (ii)	Deferred work within "Original Scope of Work"as per revised RCE.	5.82
16	410328	Construction of Security hut 4 Nos.(around HCC Pre fab and PH)/ Watch Tower 4 Nos.	21.26	0	21.26		14(1) (ii)	Deferred work within "Original Scope of Work"as per revised RCE.	21.17
		<b>SUB TOTAL</b>	<b>705.54</b>	<b>14.99</b>	<b>690.55</b>				<b>661.35</b>
17	412503	Supply, Installation, Testing & Commissioning of Electrical Heating Panels for Newly Constructed Executive Field Hostels 1, 2 & 3, Non Executive Field Hostel, Officer club, Hospital, Old VIP Guest House, Dam Control Room, Switchyard rooms, Leh Guest House & Security Huts for space heating arrangment.	27.62	0.00	27.62		14 (3) (viii)	Work beyond original scope of work. During winter season from period November to April the temperature remain in the range of minus i.e. from -10 degree to -40 degree Celsius . At present this heating system is not installed in these buildings	39.32
		<b>SUB TOTAL</b>	<b>27.62</b>	<b>0.00</b>	<b>27.62</b>				<b>39.32</b>
B	<b>Initial Capital Spares within ceiling of 1.5% of Project Cost till cut off date as per CERC Regulation , 2009.</b>								

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S.N.	HoA	Head of Work / Equipment	ACE Claimed under Exclusion				Regulations inder 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			
		2	3	4	5=3+4	6	7	8	9
18	410714	Spares for Excitation System	91.21	0	91.21		14(1) (iii)	Initial Capital Spares within ceiling of 1.5% of Project Cost till cut off date as per CERC Regulation , 2009.	0.00
19	410714	Spares of Governor System	80.85	0	80.85		14(1) (iii)	Initial Capital Spares within ceiling of 1.5% of Project Cost till cut off date as per CERC Regulation , 2009.	0.00
20	410714	Spares of Control and Protection system	27.06	0	27.06		14(1) (iii)	Initial Capital Spares within ceiling of 1.5% of Project Cost till cut off date as per CERC Regulation , 2009.	0.00
21	410714	Spares of Bus Duct	8.53	0	8.53		14(1) (iii)	Initial Capital Spares within ceiling of 1.5% of Project Cost till cut off date as per CERC Regulation , 2009.	0.00
22	410714	HP & LP compressor along with Spares	8.58	0.86	7.72		14(1) (iii)	Initial Capital Spares within ceiling of 1.5% of Project Cost till cut off date as per CERC Regulation , 2009.	0.00
23	410714	Pumps along with spares of drainage & dewatering system	42.25	0	42.25		14(1) (iii)	Initial Capital Spares within ceiling of 1.5% of Project Cost till cut off date as per CERC Regulation , 2009.	0.00
24	410714	CO <sub>2</sub> Cylinders (1 set)	5.83	0.02	5.81		14(1) (iii)	Initial Capital Spares within ceiling of 1.5% of Project Cost till cut off date as per CERC Regulation , 2009.	0.00
		<b>SUB TOTAL</b>	<b>264.31</b>	<b>0.88</b>	<b>263.43</b>				<b>0.00</b>
<b>C</b>	<b>Additional capitalisation incurred as per site specific requirement in 2015-16</b>								



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			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
		2	3	4	5=3-4	6	7	8	9
25	410201	PROVIDING & FIXING OF STEEL CRASH BARRIERS AT SITE OF POWER HOUSE APPROACH ROAD AND SASPOL ROAD CORNERS OF NBPS	84.12	4.60	79.52	0.00	14 (3) (viii)	Barriers are installed for safety purpose of movement of vehicle and people in Power Station approach road and Saspol road corners.	0.00
26	410301	Providing aluminium framed glass door and panels in the Power House various location at NBPS Alchi	1.43	0.07	1.36	0.00	14 (3) (viii)	Pannels and glass doors are installed for cabinets used for office establishment in the Power House	0.00
27	410301	Supply, instalation & commissioning of Thermal Lagging of Cooling water system at NBPS	36.13	0.00	36.13	0.00	14 (3) (viii)	Since the ambient temperature during peak winter reaches -30 degree Celsius at NBPS , there is always a possibility of choking the cooling water pipe lines due to ice formation inside the pipe. To prevent ice formation, the case for procurement & installation of thermal lagging was initiated,	0.00
28	410321	PROVIDING AND FIXING OF MS WIR GAUGE ON WINDOWS IN NHPC GUEST HOUSE LEH AT NHPC LIMITED	1.28	0.06	1.22	0.00	14 (3) (viii)	Glass windows are in Guest House, for protection & security of guest house GI Wire Mesh was installed at the windows.	0.00
29	410328	FENCING ON THE TOP OF BOUNDRY WALL OF OFFICE AND RESIDENTIAL COMPLEX INCLUDING CHAIN LINK FENCING	29.34	1.89	27.45	0.00	14 (3) (viii)	As the safety of Power station is of prime concern as per the directions of relevant Ministry, Gol, Fencing is essential for safety of the Power Station in order to to avavoid any tresspassing.	0.00
30	410328	Providing and fixing concertina fencing around the Dam area & store (121/000301)	23.67	1.18	22.49	0.00	14 (3) (viii)	Fencing is essential for safety of the Power Station as directed by The Ministry, GOI.	0.00



S.N.	HoA	Head of Work / Equipment	ACE Claimed under Exclusion				Regulations inder 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			
		2	3	4	5-3-4	6	7	8	9
31	410328	CONSTRUCTION OF ONE NO DG ROOM AT NHPC LEH GUEST HOUSE, NIMOO BAZGO POWER STATION ALCHI LEH-LADAKH	7.06	0.36	6.70	0.00	14 (3) (viii)	Searate room for operation of DG Sets in Leh is essential for providing un-interapted power supply during power cut.	0.00
32	410328	CONSTRUCTION OF WATER TANK NEAR HCC PREFAB AT NBPS ALCHI, LEH-LADAKH	2.20	0.00	2.20	0.00	14 (3) (viii)	In order to provide adequate storage of potable and fresh water, water tank near HCC prefab was constructed.	0.00
33	410328	Construction and fixing of Survey Pillars on both banks of reservoir (121/000448)	0.72	0.00	0.72	0.00	14 (3) (viii)	Survey Pillars are constructed for survey of water level of the upstreem of dam during each season.	0.00
34	410601	CONSTRUCTION OF RCC SLAB ON TOP OF CABLE GALLERY TO PROTECT THE INSIDE CABLES FROM ICING AT NBPS ALC	18.49	0.97	17.52	0.00	14 (3) (viii)	Constructed for protection of the cables from icing during extreme cold at the dam Complex.	0.00
35	410601	PROTECTION WORK AT OUTLET OF BURIED CHANNEL, BOTTOM OF TAIL POOL WALL DOWNSTREAM OF THE WEIR	39.95	4.00	35.95	0.00	14 (3) (viii)	Protection work required for safety of operation of dam gate.	0.00
36	410601	PROVIDING AND FIXING OF CHAIN LINK FENCING OF RIGHT BANKS ALONG RIVER AT NBPS, LEH LADAKH	38.25	1.83	36.42	0.00	14 (3) (viii)	Fencing is essensial for safety of the Power Station from the unauthorised intruders as directed by The Ministry, GOI for security point of view.	0.00
37	411118	FORK LIFT, GODREJ & BOYAS,GX500SB(D)	16.96	0.35	16.61	0.00	14 (3) (viii)	Fork lift is essential for loading and unloading of store/ consumables in Power House/ Store.	0.00
38	412005	TRANSASIA CHEM TOUCH SEMI AUTOMATED CLINICAL CHEMISTRY ANALYZER , ERBA DIAGNOSTICS MANNHEIM GMBH	5.61	0.00	5.61	0.00	14 (3) (viii)	There is no Medical Facility/Hospital in the vicinity of Power Station. Medical Equipment for Newly Constructed Power Station Hospital is essential to provide health care services to employees posted in Power Station, Security Personnel etc.	0.00
39	412503	ACCELEROGRAPH SYSTEM ALONG WITH ALL ACCESSORIES, NANOMETRICS & TITAN SMA	16.67	3.78	12.89	0.00	14 (3) (viii)	Necessary for sisemic record at dam	0.00

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S.N.	HoA	Head of Work / Equipment	ACE Claimed under Exclusion				Regulations inder 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			
		2	3	4	5=3-4	6	7	8	9
40	410701	INDUCTION MOTOR 7.5KW, FLANGE MOUNTED FRAME-132S FOR BRAKE DUST COLLECTOR - SIEMENS MAKE, MODEL 132S	0.25	0.00	0.25		14 (3) (viii)		
41	410713	440 VOLTS, 800 AMPS., 3 POLE EDO TYPE AIR CIRCUIT BREAKER,MAKE: L&T, MODEL: CN-CS 800 C (C-POWER)	3.48	0.00	3.48		14 (3) (viii)		
42	410713	MA CURRENT MEASUREMENT CLAMP METER, RANGE 0-20 MA, ACCURACY 0.2%.	1.09	0.00	1.09		14 (3) (viii)		
43	410714	SIDE PANEL 600 X 725	0.63	0.00	0.63		14 (3) (viii)		
44	410714	LOAD CELL FOR 10 TON EOT CRANE HOOK	2.55	0.00	2.55		14 (3) (viii)		
45	411701	RECLINER SIZE(MM):1000(H)X900(W)X900(L), GODREJ MODEL TECHNO	0.31	0.00	0.31		14 (3) (viii)		
46	411701	HINGED DOOR UNIT 1220 X 900X 450 MM D WITH SKIRTING, GODREJ,FUSCHDU1220X900X	4.09	0.00	4.09		14 (3) (viii)		
47	411701	ALMIRAH SIZE(MM):1980HX916WX486D WITH FULL HEIGHT STEEL HINGED DOOR, GODREJ	1.06	0.00	1.06		14 (3) (viii)		
48	411701	ALMIRAH WITH GLASS DOOR SIZE(MM):1980HX916WX486D, GODREJ	3.20	0.00	3.20		14 (3) (viii)		
49	411701	GLAZE CORNER TABLE	0.34	0.00	0.34		14 (3) (viii)		
50	411701	VISITOR CHAIR ACE, GODREJ MODEL-FU3012AX151SXXXX	5.11	0.00	5.11		14 (3) (viii)		
51	411701	CHAIR ACE FULL BACK, GODREJ, FU3002AS151SXXXX	4.66	0.00	4.66		14 (3) (viii)		
52	411701	GODREJ PARTITION PANEL DL+SB 570X 1200, GODREJ, FUSCPLDR24X48FAB	4.89	0.00	4.89		14 (3) (viii)		
53	411701	GODREJ EXTENSION PANEL SB 570X 300 H, GODREJ, FUSCPLX24X48FAB	0.22	0.00	0.22		14 (3) (viii)		
54	411701	PLB PLUS METAL OHSU 900 W, GODREJ.FUSCOSHXXXXPLMB	1.06	0.00	1.06		14 (3) (viii)		
55	411701	WORK SURFACE 1500X 1500 W2 X 600 D, GODREJ, FUSCWP54X54XP201	1.49	0.00	1.49		14 (3) (viii)		
56	411701	STABILITY POSTS, GODREJ, FUSCSTABBKTXXTMG	0.23	0.00	0.23		14 (3) (viii)		
57	411701	MODESTY PANNEL, GODREJ, FUSCPNLEGXXXXTMG	0.12	0.00	0.12		14 (3) (viii)		
58	411701	EXECUTIVE CUBICLE SIDE STORAGE 900 X 150 MM, GODREJ.STTDUB1S0203	0.72	0.00	0.72		14 (3) (viii)		



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			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
		2	3	4	5=3-4	6	7	8	9
59	411701	EXECUTIVE CUBICLE- WORK SURFACE 1650 X 750 MM, GODREJ, FUSCPN66X30XP101	0.63	0.00	0.63		14 (3) (viii)		
60	411701	GODREJ PARTITION PANEL DL+SB 567X 1200, GODREJ, FUSCPLDR24X48FAB	1.26	0.00	1.26		14 (3) (viii)		
61	411701	GODREJ CPU TROLLY, GODREJ, FUVCPUTROLLEYBXT	0.14	0.00	0.14		14 (3) (viii)		
62	411701	MAYFAIR TABLE 900 X 750 D X 750 H, GODREJ, FUMFERUXWBXP1245	0.2	0.00	0.20		14 (3) (viii)		
63	411701	GODREJ PARTITION PANEL DL+SB 728X 1200 H, GODREJ, FUSCPLDR30X48FAB	2.27	0.00	2.27		14 (3) (viii)		
64	411701	ENTERPRISE TABLE 1650 WITH CPU HANGER, GODREJ, STENT1650CHDPSXX	0.87	0.00	0.87		14 (3) (viii)		
65	411701	GODREJ PARTITION PANEL DL+SB 858X 1200 H, GODREJ, FUSCPLDR36X48FAB	3.42	0.00	3.42		14 (3) (viii)		
66	411701	GODREJ EXTENSION PANEL SB 858X 300 H, GODREJ, FUSCPLXX24X48WB2	1.33	0.00	1.33		14 (3) (viii)		
67	411701	GODREJ EXTENSION PANEL SB 728X 300 H, GODREJ, FUSCPLXX24X48WB1	0.87	0.00	0.87		14 (3) (viii)		
68	411701	GODREJ EXTENSION PANEL SB 858X 450, GODREJ, FUSCPLXX30X15WB1	0.74	0.00	0.74		14 (3) (viii)		
69	411701	WORKSTATIONS 1500 W X 600 D, GODREJ, FUSCWR60X24XRL11	0.55	0.00	0.55		14 (3) (viii)		
70	411701	GODREJ PARTITION PANEL DL+SB 858X 1200, GODREJ, FUSCPLDR36X48FAB	3.73	0.00	3.73		14 (3) (viii)		
71	411701	LIBRARY ROOM TABLES 10 SEATER W 3000MMXD 1200MM, GODREJ MODEL TALK	1.23	0.00	1.23		14 (3) (viii)		
72	411701	GLAZE CENTRE/COFFEE TABLE, GODREJ, STCTSGLA005	0.45	0.00	0.45		14 (3) (viii)		
73	411701	SOFA-3 SEATER GODREJ D-LION	2.84	0.00	2.84		14 (3) (viii)		
74	411701	SOFA 1 SEATER GODREJ D-LION	0.42	0.00	0.42		14 (3) (viii)		
75	411701	TOOL STORAGE CABINATE WITH OVERALL SIZE(MM):717 LX726 DX1000 H WITH 7 NOS DRAWERS, GODREJ	6.64	0.00	6.64		14 (3) (viii)		
76	411701	PERIODICAL DISPLAY RACK GODREJ MAKE	1.54	0.00	1.54		14 (3) (viii)		
77	411701	OPTIMIZER 3 BAY LD3- WELDED MODEL W1 ( 1980H X 915W X 457D), GODREJ, STOW1LD3XXX	0.83	0.00	0.83		14 (3) (viii)		
78	411701	OPTIMIZER 3 BAY SD3-WELDED MODEL W1 ( 1980H X 915W X 457D), GODREJ, STOW1SD3XXX	0.71	0.00	0.71		14 (3) (viii)		

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			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
		2	3	4	5=3-4	6	7	8	9
79	411701	OPTIMIZER 3 BAY TD3-WELDED MODEL W1 ( 1980H X 915W X 457D), GODREJ, STOW1TD3XXX	7.33	0.00	7.33		14 (3) (viii)	Minor Assests, fixtures etc. purchased within cut-off date.	
80	411701	GODREJ METAL KEYBOARD PULLOUT TRAY , GODREJ, FUVEMLKBPTWOMTBL	0.31	0.00	0.31		14 (3) (viii)		
81	411701	3 DRAWER STEEL PEDESTAL	1.91	0.00	1.91		14 (3) (viii)		
82	411705	T T TABLE STAGE CHAMPIONSHIP	0.29	0.00	0.29		14 (3) (viii)		
83	411707	WOODEN STUDY CHAIR WITH ARMS WITH CUSHION SEAT WITH 32 DENSITY FOAM & 3INCH THICKNESS	0.58	0.00	0.58		14 (3) (viii)		
84	411707	WOODEN DINING CHAIR WITH 32 DENSITY CUSHION IN SEAT WITH 3INCH THICKNESS COVERED WITH SUPERIOR CLOTH	0.6	0.00	0.60		14 (3) (viii)		
85	411707	EXECUTIVE CHAIR ACE WITH HEAD REST, FUACEHRXV05SXXXX	1.19	0.00	1.19		14 (3) (viii)		
86	411707	WOODEN DINING TABLE SIZE 8FTX4FT WITH FOAM TAPE LEGS TOP COVERED SIZE 8FTX4FT	0.58	0.00	0.58		14 (3) (viii)		
87	411707	WOODEN PEG TABLE SIZE 18INCHX18INCH FRAME MADE UP OF SHEESHAM WOOD WITH 10MM GLASS TOP	0.4	0.00	0.40		14 (3) (viii)		
88	411707	WOODEN STUDY TABLE SIZE 3FTX2FT WITH 1.1/2INCH TOP WITH ONE SIDE DRAWER	0.61	0.00	0.61		14 (3) (viii)		
89	411707	WOODEN DOUBLE BED SIZE 6FTX6FT WITH HEAD SIDE HEIGHT 42INCH & FOOT SIDE HEIGHT 19INCH FROM GROUND M	2.63	0.00	2.63		14 (3) (viii)		
90	411707	SOFA 5 SEATER 3+1+1 WOODEN ARMS WIDTH SIZE 7FT HARD WOOD WITH 12MM FOAM COVERED SUPERIOR LEATHERITE	0.53	0.00	0.53		14 (3) (viii)		
91	411707	WOODEN T.V CABINET SIZE 42INCHX27INCHX19INCH MADE UP OF ALL M.D.F SUPERIOR BOARD WITH BOTH SIDE CUP	0.84	0.00	0.84		14 (3) (viii)		
92	411801	HP ELITE DESKTOP COMPUTER, ELITE DESK 800G1 TWR	14.1	0.00	14.10		14 (3) (viii)		
93	411801	LAPTOP HP PAVILION 15-PO73TX	3.16	0.00	3.16		14 (3) (viii)		
94	411801	HP LAPTOP ENVY 15-AE009TX	0.4	0.00	0.40		14 (3) (viii)		
95	411803	LASERJET PRINTER M1136 MFP	1.39	0.00	1.39		14 (3) (viii)		
96	411803	HP LASERJET PRO CP1025, A4 COLOUR PRINTER	0.65	0.00	0.65		14 (3) (viii)		
97	411804	1 KVA LINE INTERACTIVE UPS, MICROTEK	0.93	0.00	0.93		14 (3) (viii)		

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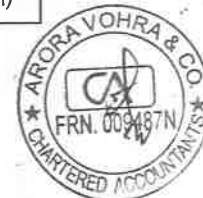


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			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
		2	3	4	5=3-4	6	7	8	9
98	411804	24-PORT 1000 BASE SFP LAYER3 SWITCH	1.54	0.00	1.54		14 (3) (viii)		
99	411804	8PORT 10/100/1000 MBPS L2 ACCESS SWITCH WITH 2SFP SLOTS LOADED WITH 1 LX SFP,Cisco WS-C2960CG-8TC-L	0.79	0.00	0.79		14 (3) (viii)		
100	412005	OPHTHALMOSCOPE HEINE MINI 3000	0.4	0.00	0.40		14 (3) (viii)		
101	412005	OTOSCOPE HEINE MINI 3000	0.09	0.00	0.09		14 (3) (viii)		
102	412005	URINE ANALYZER	2.88	0.00	2.88		14 (3) (viii)		
103	412005	HBA 1C ANALYZER (WITH ACCESSORIES )	0.99	0.00	0.99		14 (3) (viii)		
104	412005	ECG 12 CHANNEL MACHINE (NIDEK SERIOUS712)	0.97	0.00	0.97		14 (3) (viii)		
105	412005	MULTI PARAMETER PATIENT MONITOR,STAND ACC.,(5 PARAMETE ECG,RESP, SPO2, TEMP AND NIBP),NIDEK,AURUS-50	1.03	0.00	1.03		14 (3) (viii)		
106	412005	LITMAN STETHOSCOPE CARDIAC-II	0.15	0.00	0.15		14 (3) (viii)		
107	412005	B.P.APPARATUS WITH STAND, LIFELINE	0.14	0.00	0.14		14 (3) (viii)		
108	412005	PORTABLE OXYGEN CONCENTRATOR, MODEL INOGEN ONE G3, MAKE- NIDEK	7.14	0.00	7.14		14 (3) (viii)		
109	412005	OXYGEN CONCENTRATOR NIDEK NUVO 8 LPM	3.26	0.00	3.26		14 (3) (viii)		
110	412005	PULSE-OXIMETER	0.07	0.00	0.07		14 (3) (viii)		
111	412005	NEBULIZER	0.03	0.00	0.03		14 (3) (viii)		
112	412007	MIXER GRINDER	0.18	0.00	0.18		14 (3) (viii)		
113	412007	GEYSER 15L	0.17	0.00	0.17		14 (3) (viii)		
114	412007	VACUUM CLEANER	0.2	0.00	0.20		14 (3) (viii)		
115	412501	SPEAKER SET 5.1 CHANNEL, PROMAX	0.13	0.00	0.13		14 (3) (viii)		
116	412501	MICROPHONE, AWM-520 VL (VHF WIRELESS MIC)	0.11	0.00	0.11		14 (3) (viii)		
117	412501	LCD PROJECTOR, EPSON MAKE EB-X02	0.62	0.00	0.62		14 (3) (viii)		
118	412501	TRIPOD SCREEN 6X4 FEET FLOOR STANDING	0.12	0.00	0.12		14 (3) (viii)		
119	412503	MOLE POINT (MAKE-ATLAS COPCO), 21.5 PART NO. : 3083320500	0.06	0.00	0.06		14 (3) (viii)		
120	412503	CO2 TYPE FIRE EXTINGUISHER COMPLETE WITH ALL NECESSARY FITTINGS, IS:2878 WITH ISI MARK,CAPACITY- 4.5	1.62	0.00	1.62		14 (3) (viii)		
121	412503	CO2 TYPE FIRE EXTINGUISHER, COMPLETE WITH ALL FITTINGS AS PER IS, CAPACITY 9 KGS.	1.14	0.00	1.14		14 (3) (viii)		
122	412503	6. 0 KG, DRY CHEMICAL POWDE (DCP) TYPE FIRE EXTINGUISHER	0.56	0.00	0.56		14 (3) (viii)		

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			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
		2	3	4	5=3-4	6	7	8	9
123	412503	HAND HELD METAL DETECTOR, MODEL THRUSEC; TURKEY(COUNTRY OF ORIGIN)	0.37	0.00	0.37		14 (3) (viii)		
124	412503	UNDER VEHICLE SEARCHING MIRROR INCLUDING TORCH	0.18	0.00	0.18		14 (3) (viii)		
125	412503	CONTACT RESISTANCE METER, MODEL CRM 200B+, ALONG WITH STANDARD ACCESSORIES .	4.33	0.00	4.33		14 (3) (viii)		
126	412503	CIRCUIT BREAKER TIME INTERVAL METER, MODEL SCOT MXP+ , ALONG WITH STANDARD ACCESSORIES	4.12	0.00	4.12		14 (3) (viii)		
127	412503	METER READING INSTRUMENT, SANDS & 1010HS	0.68	0.00	0.68		14 (3) (viii)		
128	412503	DRAGON LIGHT WITH CHARGER	0.42	0.00	0.42		14 (3) (viii)		
129	412503	MOBILE HANDSET, SAMSUNG GALAXY S DOUS 3	0.06	0.00	0.06		14 (3) (viii)		
130	412503	BASE COMPUTER MAKE: SECURE, M-QUBED (SUITABLE FOR DOWNLOADING THE DATA FROM DCD TO PC)	1.14	0.00	1.14		14 (3) (viii)		
131	412503	CHAIN PULLEY BLOCK, 2 TONNES, 2.5 MTRS	0.52	0.00	0.52		14 (3) (viii)		
132	412503	PULLING AND LIFTING MACHINE, PULLING CAP. 5 TON, LIFTING CAP. 3 TON WITH 10 METER WIRE ROPE	0.53	0.00	0.53		14 (3) (viii)		
133	412503	CHESEL POINT (MAKE-ATLAS COPCO), 21.5 PART NO. : 308332000	0.06	0.00	0.06		14 (3) (viii)		
134	412503	OIL FILLED RADIATOR, MAKE:HAVEL, MODEL:OFR-9 FIN WITH PTC, FAN HEATER 2400W	2.84	0.00	2.84		14 (3) (viii)		
135	412503	ELECTRIC HEATER INFRARED 3000W, ALF C/20	0.29	0.00	0.29		14 (3) (viii)		
136	412503	ELECTRIC WET STEAM & HOT WATER PRESSURE WASHER-2900PSI, 5.5 GPM,220V, UNENCO. MODEL-52B	9.26	0.00	9.26		14 (3) (viii)		
137	412503	ESR ANALYZER, TRANSASIA MAKE	2.81	0.00	2.81		14 (3) (viii)		
138	412801	6. 0 KG, DRY CHEMICAL POWDE (DCP) TYPE FIRE EXTINGUISHER	0.44	0.00	0.44		14 (3) (viii)		
139	412801	MECH. FOAM (AFFF) TYPE FIRE EXTINGUISHER WITH ALL NECESSARY FIT.,IS: 10204 WITH ISI MARK CAP.9 LTR	0.18	0.00	0.18		14 (3) (viii)		
140	412801	1 KVA LINE INTERACTIVE UPS, MICROTEK	0.37	0.00	0.37		14 (3) (viii)		
141	412801	1 KVA LINE INTERACTIVE UPS, MICROTEK	0.19	0.00	0.19		14 (3) (viii)		
142	412801	MICROPHONE, AWM-520 VL (VHF WIRELESS MIC)	0.11	0.00	0.11		14 (3) (viii)		



S.N.	HoA	Head of Work / Equipment	ACE Claimed under Exclusion				Regulations inder 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			
		2	3	4	5=3+4	6	7	8	9
143	412801	AIRTEL DIGITAL HD SET TOP BOX INCLUDING DISH	0.04	0.00	0.04		14 (3) (viii)		
144	412801	1 KVA LINE INTERACTIVE UPS, MICROTEK	0.37	0.00	0.37		14 (3) (viii)		
145	412801	PVC WATER TANK-3 LAYER-200 LITRE	0.12	0.00	0.12		14 (3) (viii)		
146	412801	GAS BHATTI SINGLE BURNER HEAVY DUTY	0.14	0.00	0.14		14 (3) (viii)		
147	412801	WATER FILTER (PUREIT)HINDUSTAN UNILEVER, MODEL : PUREIT	0.03	0.00	0.03		14 (3) (viii)		
		<b>TOTAL</b>	<b>480.47</b>	<b>19.09</b>	<b>461.38</b>				
<b>D</b>	<b>Addition on account of Inter Unit Transfer (IUT)</b>								
148	411702	DINNING TABLE (4 SEATER) - SH.	0.17	0.00	0.17		14 (3) (viii)	IUT addition from TLDP-III P/S. Deletion already claimed in petition no. 320/GT/2018.	
149	411702	SOFA SET (3+1+1)	0.33	0.00	0.33		14 (3) (viii)		
150	411801	MOTOROLA XOOM TABLET - MZ 60	0.35	0.00	0.35		14 (3) (viii)		
151	411801	APPLE MAC PRO15 MD332HN/A	1.24	0.00	1.24		14 (3) (viii)		
		<b>Sub Total</b>	<b>2.09</b>	<b>0.00</b>	<b>2.09</b>				
		<b>GRAND TOTAL</b>	<b>1480.03</b>	<b>34.96</b>	<b>1445.07</b>				<b>700.67</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
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 50 Crs.  
 For Arora Vohra & Co.  
 Chartered Accountants  
 FRN. 009487N  


For NHPC Limited

  
 (M G Gokhale)  
 General Manager (Comml.)

**Statement of Additional Capitalisation after COD**  
**Name of the Petitioner : NHPC LIMITED**  
**Name of the Generating Station : NIMOO BAZGO POWER STATION**  
**COD : 10-10-2013**  
**For Financial Year : 2016 - 17**

S.N.	Head of Account	Head of Work / Equipment	ACE Claimed under Exclusion			Regulations under which claimed	Justification	Rs in Lakhs	
			Accrual basis	Un-discharged Liability included in col.3	Cash basis			IDC included in col.3	Admitted Cost by the Commission, if any
1	2		3	4	5=3+4	6	7	8	9
A	Add Cap of FY 2014-15 and FY 2015-16 to be taken in FY 2016-17 allowed by CERC								
1	411112	Grout Pump 10 Kg/cm2	35.42	0.00	35.42		14(1) (ii)	Deferred work within "Original Scope of Work"as per revised RCE.	40.00
2	410714 & 411112	Submersible dewatering pumps, 20/25HP- 2 Nos. & 10HP- 3 Nos.	9.95	1.68	8.27		14(1) (ii)	Deferred work within "Original Scope of Work"as per revised RCE.	47.97
3	410321 / 410323 / 410324 / 410325	Wall Insulation of Field Hostels, Residential quarters, hospital and club building,	20.97	0	20.97		14(1) (ii)	Deferred work within "Original Scope of Work"as per revised RCE.	26.00
4	412503	Installation of Permanent High Mast Lights for Dam, Switchyard, Residential/ Non-residential buildings, Leh Guest House from security point of view	26.27	0	26.27		14(1) (ii)	Deferred work within "Original Scope of Work"as per revised RCE.	50.00
5	411201	Water supply pipe insulation and installation	67.79	0	67.79		14(1) (ii)	Deferred work within "Original Scope of Work"as per revised RCE.	70.00
6	410328	Construction of CISF Building	12.74	0	12.74		14(1) (ii)	Deferred work within "Original Scope of Work"as per revised RCE.	475.00
		<b>SUB TOTAL</b>	<b>173.14</b>	<b>1.68</b>	<b>171.46</b>				<b>708.97</b>



S.N.	Head of Account	Head of Work / Equipment	ACE Claimed under Exclusion				Regulations under which claimed	Justification	Admitted Cost by the Commission, if any
			Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1		2	3	4	5=3-4	6	7	8	9
7	410321	Wall Insulation of Field Hostels, Residential quarters, hospital and club building,	27.41	0	27.41		14 (3) (viii)	Work beyond original scope of work. The Power Station is situated in very adverse climate of Ladakh region where the winter temperature falls upto - 40 C. and survival of mankind in such harsh climatic conditions is difficult. In order to provide safe and suitable accomodation to the employees, wall insulation and wooden flooring of residential facilities as well as hospital and club building is essential. The walls & Floor presently made of concrete blocks/tiles have heat loss property, rendering it impossible to maintain the room temperature at comfortable level in harsh winters. The works of wooden flooring and wall insulation are necessary to maintain the room temperatures of these buildings used by O&M personnel so that they can man the power station in a smooth and safe manner.	50.00
8	410321	Wooden Flooring of Non Executive and executive Field Hostels	33.01	0	33.01		14 (3) (viii)	Work beyond original scope of work. The Power Station is situated in very adverse climate of Ladakh region where the winter temperature falls upto - 40 C. and survival of mankind in such harsh climatic conditions is difficult. In order to provide safe and suitable accomodation to the employees, wooden flooring of residential facilities is essential.	55.00
9	410204	Construction of Helipad	42.43	0	42.43		14 (3) (viii)	Work beyond original scope of work. The Nimoo bazgo Power Station is situated in extreme remote area of the country. Land slides and avalanches are common in this area. In winter season, road remains closed and the area is cut off from the rest of the country. A helipad is necessary for rescue operation and providing assistance to the power station in case of natural calamities. Further it is also required for dignitary movement.	34.50
		<b>SUB TOTAL</b>	<b>102.85</b>	<b>0.00</b>	<b>102.85</b>				<b>139.50</b>
<b>B</b>	<b>Initial Capital Spares within ceiling of 1.5% of Project Cost till cut off date as per CERC Regulation , 2009.</b>								
10	410714	Guide Bearing Pads(1 set) Thrust Bearing Pads (1 set), Thrust Runner / Collar Assembly (01 no.) Bearing oil Coolers(1 set), Thrust Bearing Spring Assembly (02 sets), Oil Retaining Sleeve(02 sets)	131.97	1.70	130.27		14(1) (iii)	Initial Capital Spares within ceiling of 1.5% of Project Cost till cut off date as per CERC Regulation , 2009.	0.00

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S.N.	Head of Account	Head of Work / Equipment	ACE Claimed under Exclusion			Regulations under which claimed	Justification	Admitted Cost by the Commission, if any	
			Accrual basis	Un-discharged Liability included in col.3	Cash basis				IDC included in col.3
1		2	3	4	5=3-4	6	7	8	9
11	410714	Runner Assembly along with Cone (01 no.) Moving labyrinths (01 set) Runner & Turbine Shaft Coupling Bolts (02 sets) PRV/ Air Admission Valve (02 sets)	41.86	0.64	41.22		14(1) (iii)	Initial Capital Spares within ceiling of 1.5% of Project Cost till cut off date as per CERC Regulation , 2009.	0.00
12	410714	Turbine Guide Bearing Pads (02 sets) TGB Coolers/ Heat Exchanger(03 nos.) Oil Retaining Sleeve (01 no.)	88.02	0	88.02		14(1) (iii)	Initial Capital Spares within ceiling of 1.5% of Project Cost till cut off date as per CERC Regulation , 2009.	0.00
13	410714	Spares of Governor System	4.19	0	4.19		14(1) (iii)	Initial Capital Spares within ceiling of 1.5% of Project Cost till cut off date as per CERC Regulation , 2009.	0.00
14	410714	Spares of Cooling Water System	18.99	0	18.99		14(1) (iii)	Initial Capital Spares within ceiling of 1.5% of Project Cost till cut off date as per CERC Regulation , 2009.	0.00
15	410714	Unit Auxiliary Transformer (01 no.) Station Service Transformer (01 no.) 11 KV Circuit Breaker (04 nos.)	102.34	4.87	97.47		14(1) (iii)	Initial Capital Spares within ceiling of 1.5% of Project Cost till cut off date as per CERC Regulation , 2009.	0.00
16	410714	Penstock drain Valve, Spiral Case Drain Valve (02 nos. each)	3.21	0	3.21		14(1) (iii)	Initial Capital Spares within ceiling of 1.5% of Project Cost till cut off date as per CERC Regulation , 2009.	0.00
17	410714	Oil vapour Seal Assembly (1 set)	3.38	0	3.38		14(1) (iii)	Initial Capital Spares within ceiling of 1.5% of Project Cost till cut off date as per CERC Regulation , 2009.	0.00
18	410714	Spares for HS lubrication system	2.03	0	2.03		14(1) (iii)	Initial Capital Spares within ceiling of 1.5% of Project Cost till cut off date as per CERC Regulation , 2009.	0.00
19	410714	Spares of Control and Protection system	9.75	2.09	7.66		14(1) (iii)	Initial Capital Spares within ceiling of 1.5% of Project Cost till cut off date as per CERC Regulation , 2009.	0.00
20	410714	Stator air coolers (01 set.)	38.91	0	38.91		14(1) (iii)	Initial Capital Spares within ceiling of 1.5% of Project Cost till cut off date as per CERC Regulation , 2009.	0.00
21	410714	Pole coils (18 nos.)	53.53	0	53.53		14(1) (iii)	Initial Capital Spares within ceiling of 1.5% of Project Cost till cut off date as per CERC Regulation , 2009.	0.00
22	410714	Shaft Coupling bolts (1 set)	10.73	0	10.73		14(1) (iii)	Initial Capital Spares within ceiling of 1.5% of Project Cost till cut off date as per CERC Regulation , 2009.	0.00
23	410714	Spares of Guide Apparatus	150.10	0	150.10		14(1) (iii)	Initial Capital Spares within ceiling of 1.5% of Project Cost till cut off date as per CERC Regulation , 2009.	0.00





S.N.	Head of Account	Head of Work / Equipment	ACE Claimed under Exclusion				Regulations under which claimed	Justification	Admitted Cost by the Commission, if any
			Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1		2	3	4	5=3-4	6	7	8	9
24	410714	Fixed Labyrinths (02 sets of Top & Bottom)	57.35	0	57.35		14(1) (iii)	Initial Capital Spares within ceiling of 1.5% of Project Cost till cut off date as per CERC Regulation , 2009.	0.00
25	410714	Spares of Governor (Hydraulic part) and OPU system	30.18	0	30.18		14(1) (iii)	Initial Capital Spares within ceiling of 1.5% of Project Cost till cut off date as per CERC Regulation , 2009.	0.00
26	410714	Spares of Shaft seal arrangement	31.08	0	31.08		14(1) (iii)	Initial Capital Spares within ceiling of 1.5% of Project Cost till cut off date as per CERC Regulation , 2009.	0.00
27	410714/ 410713	Spares of Battery Charger and Battery Bank	4.24	0.53	3.71		14(1) (iii)	Initial Capital Spares within ceiling of 1.5% of Project Cost till cut off date as per CERC Regulation , 2009.	0.00
28	410714	Spares of Switchyard/GIS	46.74	0	46.74		14(1) (iii)	Initial Capital Spares within ceiling of 1.5% of Project Cost till cut off date as per CERC Regulation , 2009.	0.00
29	410714	Spares of Generator Transformer/Shunt Reactor	14.67	0	14.67		14(1) (iii)	Initial Capital Spares within ceiling of 1.5% of Project Cost till cut off date as per CERC Regulation , 2009.	0.00
		<b>SUB TOTAL</b>	<b>843.27</b>	<b>9.83</b>	<b>833.44</b>				<b>0.00</b>
<b>C</b>	<b>Additional capitalisation incurred as per site specific requirement in 2016-17</b>								
30	410601	BALANCE WORK OF CONSTRUCTION OF RCC SLAB ON TOP OF CABLE GALLERY TO PROTECT THE INSIDE CABLES FROM ICING AT NBPS ALC	0.39	0.00	0.39	0.00	14 (3) (viii)	Constructed for protection of the cables from icing during extreme cold at the dam Complex.	0.00
31	410601	BALANCE WORK OF PROTECTION WORK AT OUTLET OF BURIED CHANNEL, BOTTOM OF TAIL POOL WALL DOWNSTREAM OF THE WEIR	0.84	0.00	0.84	0.00	14 (3) (viii)	Potection work required for safety of operation of dam gate.	0.00
32	410711	TRIVECTOR ENERGY METER 3 PHASE, 4 WIRE, 110 V, 5 A, CLASS 0.2, DIGITAL	5.70	0.00	5.70	0.00	14 (3) (viii)	Nimoo Bazgo Power Station has 2 nos 66 KV outgoing feeders in order to transmit power to its sole beneficiary i.e., J&K PDD. As no Energy meter was installed at NBPS Switch yard at that time and as per grid code SEM to be installed, accordingly the case file was initiated.	0.00
33	411112	SUBMERSIBLE PUMP MODEL-KRTK-100-315,27 KW,HEAD(MTR)-30,DISCHARGE-2000 LPM MAKE-KSB (COMPLETE SET)	6.37	0.00	6.37	0.00	14 (3) (viii)	Failure of 2 no. 27 KW submersible pumps installed inside dam drainage gallery pit can cause flooding in dam gallery within few hours. So, purchase of submersible pumps is proposed so that the same may be used in case of failure of operating 2 nos 27 KW pump at Dam Drainage Gallery.	0.00



S.N.	Head of Account	Head of Work / Equipment	ACE Claimed under Exclusion			Regulations 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
34	411505	FIRE TENDER WITH ASSESSORIES, ASHOK LEYLAND 1616 IL CHASIS	35.75	0.00	35.75	0.00	14 (3) (viii)	Procurement of additional fire tender vehicle for fire safety of the Power Station	0.00
35	411806	CYBEROAM CR100iNG APPLIANCE LONG WITH SERVER	7.97	4.67	3.30	0.00	14 (3) (viii)	Cyberoam CR100iNG Appliance acts as a Hardware Firewall (UTM) and provides perimeter security to the entire LAN network of the power station from external risks / threats and malicious programs.	0.00
36	412503	Purchase of various security Gadgets	3.82	0.00	3.82	0.00	14 (3) (viii)	For the security of Power Station and Dam, IRBn has been deployed. For the security personnel to delivery the duties effeciently and diligently, security gadgets like Handheld metal detectors, Door Frame Metal detectors, Bullet proof jackets & Helmets, vehicle mirror were purchased.	0.00
37	412503	AUTOMATIC WATER LEVEL RECORDER( DIGITAL) WITH SENSOR PR. TRANDUR,SEN.INP.-PR. TYPE,DWLR-P-D-100-HS	19.27	1.65	17.62	0.00	14 (3) (viii)	Necessary for water discharge control at dam and collection of hydrometeorological data on daily basis required for Design and dam safety purpose.	0.00
38	410321	Providing Ramp in front of Executive F/H No.2 and interlocks paver blocks in f/o Exe F/H Package 2	9.73	0.00	9.73		14 (3) (viii)		
39	410328	CONSTRUCTION OF SECURITY HUT AT RIGHT BANK DAM AREA AT NBPS	0.09	0.00	0.09		14 (3) (viii)		
40	410711	TEMP. CALIBRATOR, OPERATING RANGE-35 DEG C TO 150 DEG C INCLUDING ALL ACCESSORIES - FLUKE, 6102	8.78	0.00	8.78		14 (3) (viii)		
41	410713	DUCT HEATERS FOR HVAC SYSTEM, 12 KW, 415 V, 50 HZ	1.76	0.00	1.76		14 (3) (viii)		
42	410713	DUCT HEATERSFOR HVAC SYSTEM , 24 KW, 415 V, 50 HZ	3.00	0.00	3.00		14 (3) (viii)		



S.N.	Head of Account	Head of Work / Equipment	ACE Claimed under Exclusion				Regulations under which claimed	Justification	Admitted Cost by the Commission, if any
			Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1		2	3	4	5=3-4	6	7	8	9
43	410713	PORTABLE HOT AIR BLOWER WITH VARIABLE TEMPERATURE CONTROL, 21KW, 3 PH+N, 415 V, 50 HZ, MAKE DASPASS	2.74	0.00	2.74		14 (3) (viii)		
44	410713	LT ACB , MAKE L&T , 2500A, 3 POLE MANUAL AND ELECTRICALLY OPERATED, MAKE : L&T, MODEL NO. CN-CS-2500	2.61	0.00	2.61		14 (3) (viii)		
45	410713	LT ACB , MAKE L&T , 800A, 3 POLE MANUAL AND ELECTRICALLY OPERATED, MAKE : L&T, MODEL NO. CN-CS-800S1	2.67	0.00	2.67		14 (3) (viii)		
46	410713	ON LINE DC EARTH FAULT LOCATOR WITH ACCESSORIES	5.60	0.00	5.60		14 (3) (viii)		
47	410713	FULLY AUTOMATED CAPACITANCE & TAN DELTA MEASURING KIT , MAKE- MEGGAR, MODEL- DELTA 4110	44.23	0.00	44.23		14 (3) (viii)		
48	410713	PORTABLE DISSOLVED GAS ANALYSER COMPLETE WITH STANDARD ACCESSORIES, MALE - GE, MODEL - TRANSPORT X	46.13	0.00	46.13		14 (3) (viii)		
49	410713	MOTORISED CHAIN PULLY BLOCK , 5 TON CAPACITY , 20 METER LIFT	4.22	0.00	4.22		14 (3) (viii)		
50	410713	HYDRAULIC JACK 100 TON - MAKE:- HYDROPACK, MODEL NO. :-HLP-100/200 SI. NO. 9632*9633	3.12	0.00	3.12		14 (3) (viii)		
51	410713	HYDRAULIC STUD TENSIONER M64, HYDROPACK, MODEL HYJACK	2.03	0.00	2.03		14 (3) (viii)		
52	410713	HYDRAULIC TORQUE WRENCHES, TORQUE CAPACITY 14500NM, 1.5 SQ. INCH DRIVE	3.56	0.00	3.56		14 (3) (viii)		
53	410713	INVERTER BASED POTABLE WELDING SET ,AMP-200,VOLT-230,1 PHASE, MAKE-ESAB ,MODEL-BUDDY ARC200	0.36	0.00	0.36		14 (3) (viii)		
54	410713	INVERTER BASED PORTABLE WELDING SET ,AMP-400,VOLT-440,3 PHASE, MAKE-ESAB, MODEL:BUUDDYARC 400I XC	0.85	0.00	0.85		14 (3) (viii)		
55	410714	NGR 0.690 OHM, RATING 60 SEC,220 V, 201A, DRG. NO 21520910007	0.61	0.00	0.61		14 (3) (viii)		



S.N.	Head of Account	Head of Work / Equipment	ACE Claimed under Exclusion			Regulations 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
56	410714	NGT, 10KVA CONTINUOUS, 47 KVA FOR 1 MINUIT, 11KV/220V, 1 PHASE, 50 HZ, DRG. NO 21520910007	2.93	0.00	2.93		14 (3) (viii)		
57	410714	AIR CIRCUIT BREAKER 1000A,0.415KV 4P ACB ELECTRICAL O/P,MDO TYPE WITH O/L & S/C REL. WITH OTHER AUX.	3.30	0.00	3.30		14 (3) (viii)		
58	410714	HYDRAULIC JACK , LIFTING HEIGHT: 15 FT, PLATFORM SIZE: 1500X2000 MM , ELECTRICALLY OPERATED HYDRAULI	4.96	0.00	4.96		14 (3) (viii)		
59	410714	COLD STARTING DEVICE FOR AL 1616IL FITTED WITH H SERIES ENGINE, OPERATING AT BELOW -30 DEGREE TEM.	0.40	0.00	0.40		14 (3) (viii)		
60	410802	ALUMINIUM LADDER, SINGLE STRAIGHT, 6 FEET	0.05	0.00	0.05		14 (3) (viii)		
61	410802	ALUMINIUM LADDER, SINGLE STRAIGHT WITH HOOK, 6 FEET	0.12	0.00	0.12		14 (3) (viii)		
62	410802	ALUMINIUM LADDER, SELF SUPPORTING, FOLDING TYPE WITH PLATFORM, SIZE 8 FEET	0.23	0.00	0.23		14 (3) (viii)		
63	410802	ALUMINIUM LADDER, SELF SUPPORTING, FOLDING TYPE WITH PLATFORM AT TOP, 12FEET	0.17	0.00	0.17		14 (3) (viii)		
64	410802	ALUMINIUM LADDER, FIRE BRIGADE TYPE, SIZE WHEN CLOSED 12 FEET & EXTENDED 20 FEET	0.31	0.00	0.31		14 (3) (viii)		
65	410802	ALUMINIUM LADDER, WIDE STEP TROLLEY LADDER WITH PLATFORM, 12 FEET	1.65	0.00	1.65		14 (3) (viii)		
66	411112	CENTRIFUGAL TYPE MONOBLOCK PUMP 3PHASE, 2HP	0.51	0.00	0.51		14 (3) (viii)	Minor assets, furniture fixtures, tools & tackles etc. purchased within cut-off date.	
67	411112	1HP MONOBLOCK WATER PUMP,MAKE:CROMPTON GREAVES MODEL : MINI MARVO 1	0.18	0.00	0.18		14 (3) (viii)		
68	411112	SUBMERSIBLE DRAINAGE/DEWATERING PUMP, 2 HP WITH STARTOR & ACCESSORIES	0.56	0.00	0.56		14 (3) (viii)		
69	411707	GEYSER 25 LTR. RACOLD MAKE, MODEL ALTRO-2	1.31	0.00	1.31		14 (3) (viii)		

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S.N.	Head of Account	Head of Work / Equipment	ACE Claimed under Exclusion			Regulations under which claimed	Justification	Admitted Cost by the Commission, if any	
			Accrual basis	Un-discharged Liability included in col.3	Cash basis				IDC included in col.3
1		2	3	4	5=3-4	6	7	8	9
70	411801	1 KVA LINE INTERACTIVE UPS WITH TWO BATTERIES, MICROTEK	0.65	0.00	0.65		14 (3) (viii)		
71	411801	MOTORISED PROJECTOR SCREEN WITH MATT WHITE FABRIC, MAKE:- LIBERTY, MODEL NO. 8X10	0.59	0.00	0.59		14 (3) (viii)		
72	411801	MOTORISED PROJECTOR SCREEN WITH MATT WHITE FABRIC, MAKE:- LIBERTY, MODEL NO. 9X12	0.46	0.00	0.46		14 (3) (viii)		
73	411801	HP PROONE 400 G1 ALL-IN-ONE BUSINESS PC NON-TOUCH	3.88	0.00	3.88		14 (3) (viii)		
74	411801	APPLE IPAD PRO 9.7 INCH WIFI+ CELLULAR 256 GB (S ADHIKARI)	0.86	0.00	0.86		14 (3) (viii)		
75	411801	HP PROONE 400 G1 ALL-IN-ONE BUSINESS PC NON-TOUCH	3.88	0.00	3.88		14 (3) (viii)		
76	411801	HP LASERJET PRO MFP M128FN,MULTIFUNCTION PRINT,SCAN,COPY,FAX	0.76	0.00	0.76		14 (3) (viii)		
77	411801	LASERJET PRINTER M1136 MFP	0.68	0.00	0.68		14 (3) (viii)		
78	411806	1 KVA LINE INTERACTIVE UPS WITH TWO BATTERIES, MICROTEK	0.11	0.00	0.11		14 (3) (viii)		
79	412006	JUICER MIXER GRINDER	0.15	0.00	0.15		14 (3) (viii)		
80	412007	GAS STOVE (4 BURNERS)	0.13	0.00	0.13		14 (3) (viii)		
81	412007	DEEP FREEZER 320 LTR (SINGLE DOOR)	0.46	0.00	0.46		14 (3) (viii)		
82	412007	DEEP FREEZER 205 LTR, MAKE:VOLTAS MODEL-205MSLF	0.39	0.00	0.39		14 (3) (viii)		
83	412007	REFRIGERATOR, 260 LTR	0.99	0.00	0.99		14 (3) (viii)		
84	412007	SEMI-AUTOMATIC WASHING MACHINE, L.G. (9.5 KG CAPACITY), L.G., P1515R3S	0.18	0.00	0.18		14 (3) (viii)		
85	412014	MUSIC SYSTEM WITH ALL ACCESSORIES, MAKE- JBL, MODEL-JRX215, JRX-218S,, PA-XLS1502	4.65	0.00	4.65		14 (3) (viii)		
86	412014	LED SONY TV, HD, 32 - SONY & KLV-32R306C	2.65	0.00	2.65		14 (3) (viii)		
87	412014	LED SONY TV, HD, 40 - SONY & KLV-40R352C	0.37	0.00	0.37		14 (3) (viii)		
88	412020	BIOMETRIC ACCESS CONTROL SYSTEM SECUREYE FB6K	2.67	0.00	2.67		14 (3) (viii)		
89	412020	MICROWAVE OVEN	0.17	0.00	0.17		14 (3) (viii)		
90	412020	OIL FILLED RADIATOR/HEATER	1.70	0.00	1.70		14 (3) (viii)		

Minor assets, furniture fixture, tools & tackles purchased within cutoff date.

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S.N.	Head of Account	Head of Work / Equipment	ACE Claimed under Exclusion			Regulations under which claimed	Justification	Admitted Cost by the Commission, if any	
			Accrual basis	Un-discharged Liability included in col.3	Cash basis				IDC included in col.3
1		2	3	4	5=3-4	6	7	8	9
91	412020	HUMIDIFIER, WATER TANK CAPACITY 3.3 LTR, MAKE CRANE, MODEL EE5301	1.76	0.00	1.76		14 (3) (viii)		
92	412020	WASHING MACHINE 9.5 KG FULLY AUTOMATIC - LG P1515R3SA	0.18	0.00	0.18		14 (3) (viii)		
93	412503	WHIRLPOOL (POP 180X80) COMBI SYSTEM WITH SIDE PANEL -MAKE: JAQUARE, MODEL: GWP-WHT-CS00CG34X	1.32	0.00	1.32		14 (3) (viii)		
94	412503	SHOWER PANEL (SHINNY) 160 X 20 CM-MAKE: JAQUARE, MODEL: JPL-CHRST8896	0.34	0.00	0.34		14 (3) (viii)		
95	412503	SHOWER ENCLOSURE SIZE:1200X1200X2100-MAKE: JAQUARE, MODEL: JSE-CHR 840G 2224HX	0.45	0.00	0.45		14 (3) (viii)		
96	412503	STEAM POWER GENERATOR 4.5 KW-MAKE: ARTIZE, MODEL: ASG-WHT-PIUVAP1116	1.33	0.00	1.33		14 (3) (viii)		
97	412503	CHAIN PULLEY BLOCK 10 TON WITH 10M CHAIN, MAKE: RELI	2.20	0.00	2.20		14 (3) (viii)		
98	412503	ELECTRIC IMPACT WRENCH,MAKE-BOSCHM MODEL -GDS 18V-LI	0.47	0.00	0.47		14 (3) (viii)		
99	412503	ELECTRIC IMPACT WRENCH,MAKE-BOSCHM MODEL -GDS 18V-LI-HT	0.71	0.00	0.71		14 (3) (viii)		
100	412801	WOODEN DINING CHAIRS WITH CUSHION	0.28	0.00	0.28		14 (3) (viii)		
101	412801	WOODEN CHAIR	0.19	0.00	0.19		14 (3) (viii)		
102	412801	DUST BIN STAINLESS STEEL 60 LTR.	0.13	0.00	0.13		14 (3) (viii)		
103	412801	MIXER GRINDER	0.02	0.00	0.02		14 (3) (viii)		
104	412801	WATER FILTER 20 L, KENT GOLD	0.02	0.00	0.02		14 (3) (viii)		
105	412801	TELEPHONE SET BEETEL 1+1 WITH INTERCOM, CALL TRANSFER AND EPABX FACILITY	0.04	0.00	0.04		14 (3) (viii)		
		<b>Sub Total</b>	<b>274.70</b>	<b>6.32</b>	<b>268.38</b>				<b>0.00</b>
D	Addition on account of Inter Unit Transfer (IUT)								
106	412201	MICRO SOFT OFFICE STD.2016 SNGL OLP (16 nos.)	2.94	0.00	2.94	0.00	14 (3) (viii)	IUT additions from Corporate Office	
107	412801	SYMANTEC ANTIVIRUS SOLUTION FOR MOBILE/TABLET FOR 3 YEARS (3 nos.)	0.07	0.00	0.07	0.00	14 (3) (viii)		
		<b>Sub Total</b>	<b>3.01</b>	<b>0.00</b>	<b>3.01</b>				<b>0.00</b>
		<b>GRAND TOTAL</b>	<b>1396.97</b>	<b>17.83</b>	<b>1379.14</b>				<b>848.47</b>



S.N.	Head of Account	Head of Work / Equipment	ACE Claimed under Exclusion			Regulations under which claimed	Justification	Admitted Cost by the Commission, if any	
			Accrual basis	Un-discharged Liability included in col.3	Cash basis				IDC included in col.3
1		2	3	4	5-3-4	6	7	8	9

1. 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
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

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
General Manager (Comml.)



**Statement of Additional Capitalisation after COD**  
**Name of the Petitioner : NHPC LIMITED**  
**Name of the Generating Station : NIMOO BAZGO POWER STATION**  
**COD : 10-10-2013**

**For Financial Year : 2017 - 18**

S.N.	Head of Account	Head of Work / Equipment	ACE Claimed under Exclusion				Regulations under which claimed	Justification	Admitted Cost by the Commission, if any	Remarks
			Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3				
1	2		3	4	5=3-4	6	7			
<b>A</b>	<b>Add cap of FY 2014-15, FY 2015-16 and FY 2016-17 to be taken in FY 2017-18</b>									
1	410328	Construction of CISF Building	0.00	0.00	0.00		14(1) (ii)	Deferred work within "Original Scope of Work" as per revised RCE.	500.00	FY2015-16- Rs.25 Lacs, FY 2016-17- Rs.475 Lacs, FY 2017-18:Rs.500 Lacs, WIP Rs.674.97 LAKHS
2	412503	Supply, Installation, Testing & Commissioning of Hot water Utility systems in Permanent Executive, Non Executive Field hostels and CISF buildings at NBHEP, Alchi	0.00	0.00	0.00		14(1) (ii)	Deferred work within "Original Scope of Work" as per revised RCE.	30.00	
		<b>SUB TOTAL</b>	<b>0.00</b>		<b>0.00</b>				<b>530.00</b>	
3	410321/410323/410324/410325	Wall Insulation of Field Hostels, Residential quarters, hospital and club building,	0	0.00	0.00		14 (3) (viii)	Work beyond original scope of work	20.00	
4	410321	Wooden Flooring of Non Executive and executive Field Hostels	0	0.00	0.00		14 (3) (viii)	Work beyond original scope of work	20.00	
5	410304	Construction of Permanent Office Building	0	0.00	0.00		14 (3) (viii)	Work beyond original scope of work	260.00	
<b>B</b>		<b>SUB TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>				<b>300.00</b>	
<b>C</b>	<b>Additional capitalisation incurred as per site specific requirement in</b>									
6	410321	RAISING OF BOUNDARY WALL OF CE RESIDENCE CUM VIP GUEST HOUSE(121/000508)	10.09	0.50	9.59	0.00	14 (3) (viii)	HOP and dignitary/visitors are staying in the building complex named CE Residence cum VIP Guest House. For security point of view it was necessary to raise the boundary wall of this building.	0.00	
7	410324	CONSTRUCTION OF BADMINTON COURT-121/000511 (KACHO NISSAR HUSSAIN)	40.71	2.03	38.68	0.00	22 (3) (viii)	In order to improve the health and mental soundness of officials of this power station which gets deteriorated due to aggressive climate, Badminton court was constructed.	0.00	
8	410421	INTERNAL ELECTRIFICATION OF PERMANENT EXE. FIELD HOSTEL NO.2 & 3	9.52	0.47	9.05	0.00	14 (3) (viii)	Two permanent executive field hostels were constructed for staying of executives in this Power Station. Internal electrification of these permanent executive field hostel were required so the employees can stay & work in this power station comfortably.	0.00	
9	410601	CHANNELIZING SEEPAGE WATER FROM LEFT BANK DAM GALLERIES & BURRIED CHANNEL & PROT.WORK IN D/S OF DAM	28.00	1.40	26.60	0.00	14 (3) (viii)	Project has witnessed flash flood in May 2015 due to out burst of artificial glacier formed at 300 km (approx) of Dam. Though, flood water was released in controlled manner, even then erosion of river banks occurred at about 500 mtrs downstream of Dam which needs to be restored to avoid further erosions.	0.00	
10	410601	Construction of Two nos Permanent Shed for Control Panels of Intake Gates no 1, 2 & 3 at Dam Top	5.32	0.14	5.18	0.00	14 (3) (viii)	For the purpose of operation of intake gates even in winter season efficiently, these sheds were required.	0.00	



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			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			
11	411002	1 MVA DISTRIBUTION TRANSFORMER ( 11 KV/0.415KV) MAKE-MEI, MODEL-AGROSONS	13.90	1.43	12.47	0.00	14 (3) (viii)	The DG Set is procure for meeting the demand of power back up for CISF residential building, residential and office building. The DG Sets are covered under "Sanctioned Equipment Strength of Power Station".	0.00	
12	411112	SUPPLY & INSTALLATION OF SUBMERSIBLE PUMP, PIPES, VALVES, FITTING ETC. FOR IMPROVING DEWATERING CAPAC	48.66	0.46	48.20	0.00	14 (3) (viii)	Failure of submersible pumps installed inside dam drainage gallery pit or blockage in seepage water outlet pipelines can cause flooding in dam gallery within few hours. Hence, provision of another dedicated pipeline in addition to the existing pipelines and an emergency arrangement of pump is proposed to improve the dewatering capacity of seepage water in dam gallery.	0.00	
13	411801	Computer / Laptop	3.84	2.27	1.57	0.00	14 (3) (viii)	As per the IT Policy of the Corporation, IT Hardware (Desktops, Laptops) are required to be upgraded / replaced after 4 years due to fast changing scenario in Hardware & new user-friendly features being added almost on half yearly / yearly basis. Furthermore, various processes of NHPC have been computerised. Enterprise Resource Planning (ERP) has been successfully implemented across NHPC for different modules and data has been centralized at Corporate Data Center. The purchase of desktops has been done against replacement of existing desktops which cannot be repaired / upgraded economically or is / are unfit for further use due to obsolete technology, unserviceable due to non-availability of spares and incompatibility due to system constraints with the newer version of IFS ERP and latest Microsoft Operating System. The obsolete desktops are being Disposed Off periodically as per the IT Disposal Policy of the Corporation. 03 Nos Desktop purchased after Survey Off and Sale of similar No of Unserviceable computers in FY 2017-18.	0.00	



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S.N.	Head of Account	Head of Work / Equipment	ACE Claimed under Exclusion				Regulations under which claimed	Justification	Admitted Cost by the Commission, if any	Remarks
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3				
1		2	3	4	5=3-4	6	7			
14	411803	Printer	2.00	2.00	0.00	0.00	14 (3) (viii)	LaserJet Printers are essential for faster print out of documents in various divisions of the Power Station. Furthermore Dot Matrix Printers are incompatible with the ERP System and have been replaced with the LaserJet Printers. Being situated at one of the remotest geographical locations, comprehensive maintenance of IT assets after the warranty period becomes exorbitantly expensive. Moreover, the repair cost of major faults in Printers due to PCB / Fuser faults is also expensive due to the remoteness of the power station. The Dot Matrix Printers and Faulty Printers are being Disposed Off periodically as per the IT Disposal Policy of the Corporation. Purchased upon Survey off & Sale of Old and Un-Serviceable Printers in FY 2017-18.	0.00	
15	412003	RICOH PHOTOCOPIER MODEL MP2014AD WITH NETWORK CARD (2-Nos)	2.18	0.00	2.18	0.00	14 (3) (viii)	Multi Functional Printer - Photocopier is required for catering to photocopy jobs of documents in divisions of Power House and Finance. These Printers are also network enabled and cater to printing jobs for the entire division and act as network printers. These printers reduce the dependence on individual printers. Purchased upon Survey off & Sale of Old and Un-Serviceable Photo-Copier machines in FY 2017-18.	0.00	
16	412503	AUTOMATIC WEATHER STATION ALONGWITH DATA LOGGER, SENSORS AND ACCESS., MICROCOMM INDIA LTD., ME-1310	7.30	6.01	1.29	0.00	14 (3) (viii)	Gauge & Data being the essential parameter for monitoring water discharge for power Station and ongoing process through out life of Dam. Therefore, Weather Station is procured.	0.00	
17	412501	Large Display Unit	31.87	0.00	31.87	0.00	14 (3) (viii)	Units and Auxilliaries were controlled and monitored through small size monitors. This hampers simultaneous display of Units and Auxilliaries as well as monitoring various online station parameters within a single frame which is essential for efficient operation of the power station. No Large Display Units were installed in the project. So, a LDU with a rear projector unit with display screen was required to be installed at control room.	0.00	
18	410713	THERMAL LAGGING OF FIRE FIGHTING PIPELINES TO GENERATOR TRANSFORMER	14.52	1.45	13.07	0.00	14 (3) (viii)	Sub zero temperature exists through out many months of the year in Leh - Ladakh region. During winter seasons water gets frozen up in the fire fighting pipelines which remains exposed to atmosphere. Hence suitable thermal insulation of those pipe lines were initiated.	0.00	



S.N.	Head of Account	Head of Work / Equipment	ACE Claimed under Exclusion				Regulations under which claimed	Justification	Admitted Cost by the Commission, if any	Remarks
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3				
1		2	3	4	5=3-4	6	7			
19	410601	Purchase of Electric Motor of Gantry Crane	3.72	0.05	3.67	0.00	14 (3) (viii)	The motor for Gantry crane is critical spare for smooth operation of Hydro mechanical units. Since the project is located in a remote location where it is almost impossible to get services from external agencies specially in winter seasons it is essential to maintain spares for use in case of any eventualities. This spare item is not covered in original Lot - II HM works awarded to M/s PES .Hence motors were purchased to be used as standby for replacement of defective motors on emergent requirement so that work may not suffer during brekdown of motors	0.00	
20	411701	Furniture for Permanent Office Building and CISF Building	6.1	4.10	2	0.00	14 (3) (viii)	For better performance of work necessary furnitures were required.	0.00	
21	411707	Installation of Centralized mess (Furnitures & kitchen equipments) for NBPS, Alchi,Leh	4.3	0.00	4.3	0.00	14 (3) (viii)	In order to provide mess facility for employees posted at Power Station, necessary furnitures and kitchen equipments were required.	0.00	
22	410601	Purchase of dewatering pumps	3.00	3.00	0	0.00	14 (3) (viii)	In case of shaft seal leakage , water level may arise in turbine pit causing damage to instruments installed near TGB housing . This may result in shutdown of the units causing huge generation loss. Due to space constraints in turbine pit, multiple small portable pumps are required to be installed in the turbine pit in case of high leakage situation. Hence, purchase of portable dewatering pumps are proposed.	0.00	
23	410713	CABLE FAULT LOCATOR WITH STANDARD ACCESSORIES, MAKE :MEGGER, MODEL :EZ THUMP-12+DIGIPHONE+	29.21	2.92	26.29	0.00	14 (3) (viii)	Cable fault locator helps in locating periodic faults, such as insulation faults in underground cables. This is used for finding exact fault location such as broken line, cross faults, earthing, (poor insulation & poor contact of the lead covered cables as well as plastic cables.	0.00	
24	410713	CT/PT ANALYZER ALONG WITH ALL ACESSORIES,MAKE: GREEN-WATT TECHNO SOLUTIONS, MODEL: GW CT/PT ANALYZER	14.4	0.00	14.4	0.00	14 (3) (viii)	Without functioning of CT/PT, protection of all HV equipments will not be possible.CT/PT analyser is an all in one solution for testing all type of CT/PT as condition monitoring test on high voltage equipments are done regularly to monitor whether CT/PT is in healthy condition or not. No CT/PT analyser were available at that time to conduct condirioning monitorng test. Hence, purchase of CT/PT analyser was proposed.	0.00	



S.N.	Head of Account	Head of Work / Equipment	ACE Claimed under Exclusion				Regulations under which claimed	Justification	Admitted Cost by the Commission, if any	Remarks
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3				
1		2	3	4	5=3-4	6	7			
25	410713	64 WINDOW MICRO PROCESSOR BASED, MODEL PAL 2053-S, MAKE PROCORN INSTRUMENTS PVT LTD.	3.77	0.00	3.77	0.00	14 (3) (viii)	An Alarm Annunciator system is a system that displays the status of a alarm signal using light and sound features. It is critical system to identify any abnormal condition/ fault in the system. As spares of Alarm Annunciator system were not available , hence it was proposed to purchase items as spare	0.00	
26	410713	EARTH GROUND CLAMP METER	2.08	0.00	2.08	0.00	14 (3) (viii)	Earth Ground Clamp Meter is used for testing earth resistance to determine the effectiveness of the grounding system and connections to protect personnel and equipment and ensure optimal equipment performance. The only way to ensure that the system remains capable of dissipating fault currents is to measure its resistance periodically. Hence, purchase of cable fault locator is proposed.	0.00	
27	410713	Purchase of Gas Cutting sets alongwith all accessories alongwith Cylinders for the power house	3.88	0.00	3.88	0.00	14 (3) (viii)	Under water parts i.e. Runner, Guide vane, Labyrinth, Facing plate etc of generating units' are made of stainless steel which are required to be welded/ cut at frequent interval. Hence, purchase of gas cutting sets along with accessories for power house were proposed.	0.00	
28	410713	Purchase of variable frequency drive (VFD) along with control pannel for 2-Nos of 62 KW drainage pump installed at NBPS including installation and commissioning	9.08	1.03	8.05	0.00	14 (3) (viii)	VFD helps in energy savings. By controlling speed of pump instead of controlling flow, there can be substantial energy savings. CPRI Bangalore had suggested to install 01 no. VFD for each 62 KW drainage pump. 50% of energy savings can be achieved by installing VFDs.	0.00	
29	411114	Welding machine	0.4	0.00	0.4	0.00	14 (3) (viii)	Portable Welding set was purchased for minor welding works for those areas where welding is not possible with 3 phase welding machine.eg Sill beam Radial gate intake gate , main hole intake gate etc	0.00	
30	411402	Purchase of centralised online UPS for Office-10KVA	0.16	0.16	0	0.00	14 (3) (viii)	10 KVA Centralised Online UPS required for the Admin Block of the Power Station for providing uninterrupted and stable Power backup for the IT and Network Assets. Due to unavailability of Grid, the power supply is not stable and there are frequent trippings. Centralised Online UPS is very essential for continuous power supply and protecting the equipments from power surges and spikes.	0.00	
31	411806	Switches and other Network Devices	0.2	0.00	0.2	0.00	14 (3) (viii)	Switches and other Networking devices are required for providing seamless network access and connectivity of IT assets and CCTV's installed at distributed locations of the Power Station.	0.00	

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S.N.	Head of Account	Head of Work / Equipment	ACE Claimed under Exclusion				Regulations under which claimed	Justification	Admitted Cost by the Commission, if any	Remarks
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3				
1		2	3	4	5=3-4	6	7			
32	411901	Purchase of GPS slave clock and time synchronisation converter	4.14	0.10	4.04	0.00	14 (3) (viii)	GPS slave clock are installed at various locations of power house for display of GPS time which is useful for managing operations in manual mode. It is used for time synchronisation of generator and line protection panel and SCADA with GPS. It is essential for relay coordination, fault analysis and running of machines as per schedule. Time synchronisation converter is required for synchronising GPS with PC for analysis of recorded fire fighting related events. No spares of GPS clock and time synchronisation converter are available at that time. Hence, it was proposed to purchase the same.	0.00	
33	412006	Health Equipments	3.46	0.00	3.46	0.00	14 (3) (viii)	In order to improve the health and mental soundness of officials of this power station which gets deteriorated due to aggressive climate, health equipments were provided.	0.00	
34	412008	HOT AIR BLOWER 2KW	0.09	0.00	0.09	0.00	14 (3) (viii)	The temperature in the region is extreme upto more than -40.And it is essential for miscellenious maintenance work in winter in radial gate/intake gate smoothly.	0.00	
35	412014	Purchase of LED TV, Projector	5.93	0.00	5.93	0.00	14 (3) (viii)	For training and upgradation of employee posted at NBPS.	0.00	
36	410714	NUMERICAL MULTIFUNCTION GENERATOR PROTECTION RELAY WITH DIFFERENTIAL, MICOM P343911E1M0380M	4.32	0.00	4.32	0.00	14(1) (iii)			
37	410714	NUMERICAL DISTANCE RELAY WITH BUILT IN AUTO RECLOSURE & LBB PROTECTION, MICOM P442911B1M0710M	3.2	0.00	3.20	0.00	14(1) (iii)			
38	410714	NUMERICAL BACK-UP DIRECTIONAL O/C & E/F PROT. RELAY WITH BUILT IN LBB PROT., MICOM P141911A1M0500J	1.54	0.00	1.54	0.00	14(1) (iii)			
39	410714	ROTOR EARTH FAULT RELAY, MODEL:VAEM21AF101D	0.21	0.00	0.21	0.00	14(1) (iii)			
40	410714	CHECK SYNCH. RELAY - SKE11BF8003BCH	0.66	0.00	0.66	0.00	14(1) (iii)			
41	410714	CENTRIFUGAL PUMP MOTOR SET(3000 LMP), DRG. NO. 02292017401, ITEM NO. -23	7.17	0.00	7.17	0.00	14(1) (iii)			
42	410714	MOTORIZED STRAINER (3000 LPM), DRG. NO'02292017401,ITEM NO-17	7.8	0.00	7.80	0.00	14(1) (iii)			
43	410714	CENTRIFUGAL PUMP MOTOR SET(3000 LMP), DRG. NO. 02292017401, ITEM NO. -23	6.83	0.00	6.83	0.00	14(1) (iii)			
44	410714	CENTRIFUGAL PUMP MOTOR SET(600 LMP), , DRG. NO. 02292017401, ITEM NO. -51	2.43	0.00	2.43	0.00	14(1) (iii)			
45	410714	SAFETY VALVE FOR GOVERNOR OPU NBPS	1.3	0.00	1.30	0.00	14(1) (iii)			

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S.N.	Head of Account	Head of Work / Equipment	ACE Claimed under Exclusion				Regulations under which claimed	Justification	Admitted Cost by the Commission, if any	Remarks
			Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3				
1		2	3	4	5=3-4	6	7			
46	410714	OIL PRESSURE UNIT MOTOR PUMP SET(11KW,20AMP) FOR GOVERNOR	16.87	0.00	16.87	0.00	14(1) (iii)	Initial Capital Spares within ceiling of 1.5% of Project Cost till cut off date as per CERC Regulation , 2009.		
47	410714	CYCLONE SEPRATOR, AS PER DRAWING NO 02292017401/49	16.59	0.00	16.59	0.00	14(1) (iii)			
48	410714	DISTRIBUTING VALVE, FOR GOVERNOR OPU NBPS	3.5	0.00	3.50	0.00	14(1) (iii)			
49	410714	SAFETY VALVE FOR GOVERNOR OPU NBPS	1.3	0.00	1.30	0.00	14(1) (iii)			
50	410714	DISTRIBUTING VALVE, FOR GOVERNOR OPU NBPS	3.5	0.00	3.50	0.00	14(1) (iii)			
51	410714	66KV CAPACITIVE VOLTAGE TRANSFORMER, 66/ã³3KV/110/ã³3 V, DRG: 34900000261, 34900000262, 34900000263	8.42	0.00	8.42	0.00	14(1) (iii)			
52	410714	HEAD STOCK VALVE 250 NB (DRAFT TUBE DRAIN VALVE) DRG NO.02010417401	13.92	0.00	13.92	0.00	14(1) (iii)			
53	410714	HEAD STOCK VALVE 250 NB (DRAFT TUBE DRAIN VALVE) DRG NO.02010417401	8.29	0.00	8.29	0.00	14(1) (iii)			
54	410714	FIXED LABYRINTH (BOTTOM), DRG. NO.2030117404	20.03	0.00	20.03	0.00	14(1) (iii)			
55	410714	CENTRIFUGAL BLOWER MAKE:NICOTRA,MODEL:RDH710R,RATING:2800 OCMH	3.75	0.00	3.75	0.00	14(1) (iii)			
56	410714	PRESSURE REDUCER HP & LP COMPRESSED AIR SYSTEM	0.92	0.00	0.92	0.00	14(1) (iii)			
57	411701	Providing & Fixing of Alluminium Partitions in Project Hospital	2.36	0.00	2.36	0.00	14(3) (viii)		Minor assets, furniture fixtures etc. purchased within cut-off date.	
58	411904	MOBILE PHONE, SAMSUNG METRO 313	0.02	0.00	0.02	0.00	14(3) (viii)			
59	412801	EXHAUST FAN	0.38	0.00	0.38	0.00	14(3) (viii)			
60	412801	HAND HELD SEARCH LIGHT	0.86	0.00	0.86	0.00	14(3) (viii)			
61	412801	DINING CHAIR	0.22	0.00	0.22	0.00	14(3) (viii)			
62	412801	FLY TRAPPERS / CATCHERS	0.04	0.00	0.04	0.00	14(3) (viii)			
63	412801	ULTRASONIC HUMIDIFIER, CAPACITY 4.0 LTR, ALLIN MAKE, MODEL:MHC	0.65	0.00	0.65	0.00	14(3) (viii)			
		<b>Sub total</b>	<b>448.91</b>	<b>29.52</b>	<b>419.39</b>			<b>0.00</b>		
D	Addition on account of Inter Unit Transfer (IUT)									
64	411701	TABLE & COMPUTER TABLE (4 nos.)	0.55	0.00	0.55	0.00	14 (3) (viii)	IUT additions from Corporate Office		
65	411701	Tent Dome Shape(IMP)	0.08	0.00	0.08	0.00	14 (3) (viii)			
66	411701	SAMSANG TV	0.15	0.00	0.15	0.00	14 (3) (viii)			
67	411701	Gas Heater Model SR-42 (3nos.)	0.27	0.00	0.27	0.00	14 (3) (viii)			
68	411701	LG Vacume Cleaner Model V-CD281NTY	0.08	0.00	0.08	0.00	14 (3) (viii)			
69	412801	TV Trollev (4nos.)	0.04	0.00	0.04	0.00	14 (3) (viii)			
70	412801	Pillar Double Rode heater	0.03	0.00	0.03	0.00	14 (3) (viii)			
71	412801	Volmax Heat pillar	0.04	0.00	0.04	0.00	14 (3) (viii)			

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S.N.	Head of Account	Head of Work / Equipment	ACE Claimed under Exclusion				Regulations under which claimed	Justification	Admitted Cost by the Commission, if any	Remarks
			Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3				
1		2	3	4	5=3-4	6	7			
72	412801	HOLOGEN HEATER USHA LAXUS (2 nos.)	0.05	0.00	0.05	0.00	14 (3) (viii)			
73	412801	LPG Gyser Dolphi (2 nos.)	0.06	0.00	0.06	0.00	14 (3) (viii)			
		<b>Sub total</b>	<b>1.34</b>	<b>0.00</b>	<b>1.34</b>			<b>0.00</b>		
		<b>GRAND TOTAL</b>	<b>450.25</b>	<b>29.52</b>	<b>420.73</b>			<b>830.00</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
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

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

  
(M G Gokhale)  
General Manager (Comml.)

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Statement of Additional Capitalisation after COD  
Name of the Petitioner : NHPC LIMITED  
Name of the Generating Station : NIMOO BAZGO POWER STATION  
COD : 10-10-2013  
For Financial Year : 2018 - 19

S.N.	Head of Account	Head of Work / Equipment	ACE Claimed under Exclusion				Regulations under which claimed	Justification	Admitted Cost by the Commission, if any	Remarks
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3				
1		2	3	4	5=3-4	6	7			
A	Add cap of FY 2014-15, FY 2015-16, FY 2016-17 and FY 2017-18 to be taken in FY 2018-19									
1	410201	Stone masonry work in front of power station at NBPS	43.23	14.53	28.70	0.00	14(3)(viii)	Project officials, dignitary & visitors visit the power house very frequently. For safety point of view it was necessary to raise the boundary wall in front of Power House Approach Road.	70.00	Add cap of 2016-17 capitalized in 2018-19. S No. 8
2	410201	CONSTRUCTION OF ROAD AROUND RIGHT BANK OF NBPS (121/000454)	184.62	10.53	174.09	0.00	14(3)(viii)	In case of land slide on the main road, vehicle movement will be stopped. Alternative road has been developed for approach from right bank of upstream to Dam, Power House, Switchyard etc. In addition to this, the road available for approach from Dam/Powerhouse to Alchi Substation, Transporting of heavy equipment, spare parts for Power House & Dam from Leh to various stores situated on right bank of NBPS.	242.00	Add cap of 2016-17 capitalized in 2018-19. S No. 7
3	410301	BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	35.03	0	35.03	0.00	14(1)(ii)	All the expenses incurred during construction has been allocated to major component of this power station and this Pay Anomaly Case since 1997 has been finalised in 2018-2019. Expenses on pay anomaly upto COD i.e, 13/10/2013 is being capitalised.	0.00	Capitalisation on account of pay regularization of employees
4	410328	LANDSCAPING OF OPEN AREA AT OFFICE COMPLEX,NBPS (121/000540)	24.55	2.93	21.62	0.00	14(1)(ii)	Landscaping of open area near office complex at NBPS was provided by way of laying interlocking paver block in order to check flying of dust particles caused due to vehicular movement and to avoid pulmonary disease.	50.00	Add cap of 2016-17 capitalized in 2018-19. S No. 28

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S.N.	Head of Account	Head of Work / Equipment	ACE Claimed under Exclusion				Regulations under which claimed	Justification	Admitted Cost by the Commission, if any	Remarks
			Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3				
1		2	3	4	5=3-4	6	7			
5	410328	Development of play ground for security personnel for NBPS at Alchi,121/000768	8.95	0.45	8.50	0.00	14(1)(ii)	For maintenance of physical fitness of Security Personnel posted in power Station. Good health of Security Personnel will help in proper discharge of their duty.	7.40	Add cap of 2016-17 capitalized in 2018-19.
6	410601	DAMS AND BARRAGES	160.12	0.00	160.12	0.00	14(1)(ii)	All the expenses incurred during construction has been allocated to major component of this power station and this Pay Anomaly Case since 1997 has been finalised in 2018-2019. Expenses on payanomaly upto COD i.e, 13/10/2013 is being capitalised.	0.00	Capitalisation on account of pay regularization of employees
7	410606	TAILRACE CHANNELS	2.50	0.00	2.50	0.00	14(1)(ii)	All the expenses incurred during construction has been allocated to major component of this power station and this Pay Anomaly Case since 1997 has been finalised in 2018-2019. Expenses on payanomaly upto COD i.e, 13/10/2013 is being capitalised.	0.00	Capitalisation on account of pay regularization of employees
8	410701	MAIN GENERATING EQUIPMENT	52.54	0.00	52.54	0.00	14(1)(ii)	All the expenses incurred during construction has been allocated to major component of this power station and this Pay Anomaly Case since 1997 has been finalised in 2018-2019. Expenses on payanomaly upto COD i.e, 13/10/2013 is being capitalised.	0.00	Capitalisation on account of pay regularization of employees
		<b>TOTAL A</b>	<b>511.54</b>	<b>28.44</b>	<b>483.10</b>	<b>0.00</b>			<b>369.40</b>	
C	Additional capitalisation incurred as per site specific requirement in 2018-19									
9	410111	LAND-LEASE HOLD	5.12	5.12	0.00	0.00	14(3) (viii)	Land acquire for project as per Notification 2642108/2005 02/06/2018 of land Acquisition	0.00	
10	410324	Construction of an Additional Room for Health Equipment in Club at NBPS Colony(121/000767)	4.98	1.67	3.31	0.00	14(3) (viii)	In order to improve the health and mental soundness of officials of this power station which gets deteriorated due to aggressive climate, additional health room for accommodating health equipments was constructed.	0.00	

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S.N.	Head of Account	Head of Work / Equipment	ACE Claimed under Exclusion				Regulations under which claimed	Justification	Admitted Cost by the Commission, if any	Remarks
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3				
1		2	3	4	5=3-4	6	7			
11	410328	Landscaping by interlocking paver blocks at front of main gate NBPS colony(121/000782)	7.40	0.37	7.03	0.00	14(3) (viii)	Landscaping of open area in front of main gate of NBPS colony was provided by way of laying interlocking paver block in order to check flying of dust particles caused due to vehicular movement and to avoid pulmonary disease.	0.00	
12	410328	Construction of five nos. Toilet Blocks for NBPS Alchi SUB-CONT.121/000684	20.29	3.4	16.89	0.00	14(3) (viii)	Five checkpoints for security personel are in Project Area To provide proper sanitazisation five nos., Of toilet has been constructed near checkpost.	0.00	
13	410601	INSTALLATION OF STEEL RAILING IN APPROACH WAY TO DAM & POWER HOUSE DRAINAGE GALLERY (121/000836)	11.28	10.98	0.30	0.00	14(3) (viii)	For safe movement of employees working in PH tand Dam area via connecting appraoch, Steel railing was fitted in drainage gallyary.	0.00	
14	410601	DEVELOPMENT OF PLATFORM & PROTECTION WALL FOR BOAT AT RIGHT BANK OF DAM NEAR SWITCH YARD -121/000671	16.05	2.83	13.22	0.00	14(3) (viii)	As the boat is essentially required at Power Station for regular monitoring of Dam, Reservoir and to facilitate annual reservoir survey work. In order to provide safe parking area for boat at the time when boat is not in use, accordingly, expenditure on account of con.structuion of Platform for halt/parking in the reservoir prremises was incurred.	0.00	
15	410601	Providing and Fixing of Stairs and Railing for 5 Nos. Spilway block at Dam Site (121/000625)	14.90	1.75	13.15	0.00	14(3) (viii)	Dam safety team from corporate office has advised the power station during inspection of spillway bucket to dewater of bucket. However there was no provision for shifting of man and material to spillway block. Stairs were not provided for stepping down from 2nd stage Spillway block to 1st stage Spillway block due to this there was always difficulty for inspection of spillway bucket as dewatering of entire bucket has to be done by lowering down pump from dam, 2nd stage block. It was vey much essential for smooth functioning at Dam.	0.00	

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S.N.	Head of Account	Head of Work / Equipment	ACE Claimed under Exclusion				Regulations under which claimed	Justification	Admitted Cost by the Commission, if any	Remarks
			Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3				
1		2	3	4	5=3-4	6	7			
16	410802	PURCHASE OF 5 MVA 66/11 KV POWER TRANSFORMER FOR NBPS	63.00	0.00	63.00	0.00	14(3) (viii)	5 MVA power transformer caters the load of power house auxiliaries, HM auxiliaries and Dam, Residential colony and offices. In case of breakdown of power transformer, only backups are DG sets,(2 x 500 KVA, 600 kVA and 2X 320 KVA) for street lighting and outside of colony.Due to being cut off for more than 6 months from rest of the country, it was difficult to send the damaged/faulty equipments of power transformer and its auxiliaries for repairing, In that case, continuous use of DGs can result in huge consumption of diesel , thereby leading to huge financial burden for power station. Hence, the case file to purchase a spare 5MVA transformer was initiated.	0.00	
17	411112	Purchase of 02 no. Submersible pump of 05 HP capacity	0.85	0.00	0.85	0.00	14(3) (viii)	To facilitate water supply in Dam & Switchyard for day to day use.	0.00	
18	411112	Purchase of 03 no. Pump of 01 HP	0.13	0.00	0.13	0.00	14(3) (viii)	For discharge of water from different area of dam, power house time to time. To facilitate water for security personnel on duty at different Checkpoints.	0.00	
19	411201	Construction of Sewage Treatment plant	6.00	1.50	4.50	0.00	14(3) (viii)	To make wastewater acceptable for reuse or for returning to the environment, concentration of contaminants should be reduced to a safe level in Power House Building or area.	0.00	
20	411201	Insulation/ embedding of water pipelines in colony for water supply in winters	8.28	0.21	8.07	0.00	14(3) (viii)	The temperature in the region is aggressive in nature and it goes upto sub -zero temperature i.e. -40 degree celcius. In order to protect freezing of water in the pipeline during winter seson and to maintain uninterrupted water supply for colony/offices, insulation of/embedding of water pipelines was essentially carried out.	0.00	



S.N.	Head of Account	Head of Work / Equipment	ACE Claimed under Exclusion				Regulations under which claimed	Justification	Admitted Cost by the Commission, if any	Remarks
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3				
1		2	3	4	5=3-4	6	7			
21	411201	Providing underground water tank & insulated water tank / puff tank & PPR line in temporary sheds of colony at NBPS, Alchi, Leh	9.48	1.84	7.64	0.00	14(3) (viii)	The temperature in the region is aggressive in nature and it goes upto sub -zero temperature i.e. -40 degree celcius. In order to protect freezing of water in the storage tanks and to maintain uninterrupted water supply for colony, underground /insulated water tanks were provided.	0.00	
22	411201	Drilling of 8" dia Bore well and installation of Submersible Pump at residential colony, Alchi	9.27	0.00	9.27	0.00	14(3) (viii)	In order to provide potable and fresh water free from contamination for employees posted at Power Station, Borewell was provided in the colony of Nimoo Bazgo Power Station.	0.00	
23	411402	Purchase of centralised online UPS for Office-10KVA	4.13	0.41	3.72	0.00	14(3) (viii)	10 KVA Centralised Online UPS required for the Admin Block of the Power Station for providing uninterrupted and stable Power backup for the IT and Network Assets. Due to unavailability of Grid, the power supply is not stable and there are frequent trippings. Centralised Online UPS is very essential for continuous power supply and protecting the equipments from power surges and spikes.	0.00	
24	411806	Purchase of Networking devices / CCTVs	1.61	0.00	1.61	0.00	14(3) (viii)	For upgradation and expansion of the existing LAN system at admin Block of the Power Station for providing network connectivity to various additional IT equipments like CCTV's, Biometric devices. Further more LAN networking has also been extended to the locations / rooms where LAN cabling was not existent.	0.00	
25	412801	Purchase of water filters for field hostels	0.09	0.00	0.09	0.00	14(3) (viii)	In order to provide first stage treatment to remove any impurities from supply water , water filters for field hostels were purchased for ensuring potable water for drinking purpose.	0.00	
<b>TOTAL C</b>			<b>162.86</b>	<b>30.08</b>	<b>152.78</b>	<b>0.00</b>			<b>0.00</b>	
<b>GRAND TOTAL</b>			<b>694.40</b>	<b>58.52</b>	<b>635.88</b>	<b>0.00</b>			<b>369.40</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.



S.N.	Head of Account	Head of Work / Equipment	ACE Claimed under Exclusion				Regulations under which claimed	Justification	Admitted Cost by the Commission, if any	Remarks
			Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3				
1		2	3	4	5=3-4	6	7			

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.

**Note:**

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

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

For Arora Vohra & Co  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
General Manager (Comml.)



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

Name of the Petitioner : **NHPC Limited**  
 Name of the Generating Station : **Nimoo Bazgo Power Station**  
 COD : 10.10.2013

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



For NHPC Limited

  
 (M G Gokhale)  
 General Manager (Comml.)

**Form-9B(i)**  
**Detail of Assets De-capitalized during the period**  
**Name of the Petitioner : NHPC Ltd.**  
**Name of the Generating Station : Nimmo Bazgo Power Station**  
**Region : Northern**

(Rs. In Lacs)

Sl.No.	Name of the Asset	Nature of de-capitalization (Whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalized	year Put to use	Depreciation recovered till date of de-capitalization	Year of De- capitalization	Remarks
<b>FY-2014-15</b>							
<b>A. Deletion as per books</b>							
1	Jeep No. KA 04 Z 4304 transferred from South Office Bangalore	Additional Capital Expenditure	0.51			2014-15	
2	1 No LPG Gas heaters Gaspa Model IG-63- with regulators (GR No. 444 dt 161106) (24 nos.)	Exclusion	1.49			2014-15	Deletion of minor assets within cut-off date. Kept under Exclusion as addition of minor assets are not permitted beyond cut-off date.
3	Gas Heater (Gaspa)- 1 No.Inv No:898, Dt: 11.11.08 GRN:1349, Dt: 11.11.08 (12 mos.)	Exclusion	0.91			2014-15	
4	Super Gas Heater ,Krishna Traders, Leh (3 nos.)	Exclusion	0.20			2014-15	
5	Water Purifire, RO System+UV (Kent Make), QTY: 3 NO	Exclusion	0.28			2014-15	
6	8 HP 5 KVA DG Single phase Kirloskar En D7-1003-0101503	Exclusion	0.11			2014-15	
7	21 CTV samsung Model 2158 M/s National Electronics (GR No. 384 dt 170606)	Exclusion	0.06			2014-15	
8	SAMSUNG Mobile E 840 Q=1, M/s MG EZONE (GR No. 0683 Dt. 13-03-08)	Exclusion	0.07			2014-15	
9	LDST-Bharat Electronics from Salal (IUnit Advice 1009.05/2007)	Exclusion	2.30			2014-15	
10	Adjustment on a/c of deletion of minor items	Exclusion	0.11			2014-15	
<b>B. Assumed deletion (not balance sheet deletion)</b>							
11	One No. Tata 407 Pick Up Van bearing Chasis No.357124DVZ051069, Engine No.497SPTC31DVZ879713	Additional Capital Expenditure	0.46	2004-05	0.00	2014-15	Refer Sl.No.14 of Form 9A/FY-2014-15. Asset actually deleted in books during FY 2017-18 only & kept under Exclusion during FY 2017-18
<b>Deletion against Additional Capital Expenditure</b>			<b>0.97</b>				
<b>Deletion claimed under Exclusion</b>			<b>5.51</b>				

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Sl.No.	Name of the Asset	Nature of de-capitalization (Whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalized	year Put to use	Depreciation recovered till date of de-capitalization	Year of De- capitalization	Remarks
<b>FY-2015-16</b>							
<b>A. Deletion as per books</b>							
1	DIESEL GENERATING SETS (02 Nos.)	Additional Capital Expenditure	0.21			2015-16	Deletion of minor assets, furniture, fixtures etc. within cut-off date. Kept under Exclusion as addition of minor assets, furniture, fixture etc. are not permitted beyond cut-off date.
2	AMBULANCE	Additional Capital Expenditure	0.60			2015-16	
3	FURNITURE-FIXTURES OFFICE (25 Nos.)	Exclusion	2.51			2015-16	
4	FURNITURE-FIXTURES - RESIDENT	Exclusion	0.88			2015-16	
5	FURNITURE-FIXTURES - FIELD HOSTEL (22 Nos.)	Exclusion	1.82			2015-16	
6	COMPUTERS	Exclusion	0.14			2015-16	
7	PRINTERS	Exclusion	0.06			2015-16	
8	OTHER EDP EQUIPMENTS (20 Nos.)	Exclusion	0.93			2015-16	
9	PHOTOCOPY / DUPLICATING MACHINE (02 Nos.)	Exclusion	2.27			2015-16	
10	TRANSIT HOSTEL / GUEST HOUSE (23 Nos.)	Exclusion	1.76			2015-16	
11	TELEVISIONS / MUSIC SYSTEMS (11 Nos.)	Exclusion	1.64			2015-16	
12	LABORATORY TESTING AND METERS (02 Nos.)	Exclusion	0.18			2015-16	
13	FIXED ASSETS OF MINOR VALUE (08 Nos.)	Exclusion	0.21			2015-16	
14	HP Laptop ENVY 15-AE009TX	Exclusion	0.40			2015-16	
15	1.5 T Window AC	Exclusion	0.11			2015-16	
16	DAMS AND BARRAGES (AIN-2003040001, HOA-410601, Dt.30.09.2015)	Exclusion	118.60	10.10.2013	10.81	2015-16	De-Capitalization of Excess Liability booked under the head. HOA: 410601, AIN : 2003040001
17	BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT (AIN-9902020032, HOA-410301, Dt.30.09.2015)	Exclusion	32.60	10.10.2013	1.88	2015-16	De-Capitalization of Excess Liability booked under the head. HOA: 410301, AIN : 9902020032
18	Executive Field Hostel - 2 (Package-2)(AIN-9902020036, HOA-410321), Dt.30.09.2015)	Exclusion	1.32	31.03.2015	0.01	2015-16	De-Capitalization of Excess Liability booked under the head. HOA: 410321, AIN : 9902020036
	<b>Deletion against Additional Capital Expenditure</b>		<b>0.81</b>				
	<b>Deletion claimed under Exclusion</b>		<b>165.43</b>				



Sl.No.	Name of the Asset	Nature of de-capitalization (Whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalized	year Put to use	Depreciation recovered till date of de-capitalization	Year of De- capitalization	Remarks
FY-2016-17							
<b>A. Deletion as per books</b>							
1	4822 kanal 08 marla of state land - Pmt for Suspension bridge over river Indus at Basgo	Additional Capital Expenditure	30.59			2016-17	Deletion of minor assets, furniture, fixtures etc. within cut-off date. Kept under Exclusion as addition of minor assets, furniture, fixture etc. are not permitted beyond cut-off date.
2	WOODEN CHAIR (10 Nos.)	Exclusion	0.22			2016-17	
3	MOTOROLA XOOM TABLET - MZ601-WIFI+3F (SH. ADHI)	Exclusion	0.35			2016-17	
4	HP COMPUTER E7500 CORE 2 DUO 2.9 GHZ	Exclusion	0.06			2016-17	
5	UPS 600VA WITH 2 NOS. EXTRA BATTERY 12 VOLTS (2 H)	Exclusion	0.16			2016-17	
6	MIXER GRINDER (04 NOS.)	Exclusion	0.18			2016-17	
7	PANASONIC MAKE FAX MACHINE MODEL KXFP - 701CX	Exclusion	0.06			2016-17	
8	Xerox Digital Photo Copier WC 5020N	Exclusion	0.75			2016-17	
9	Colour TV-21 (Qty-4) Black Onida GRN: 690 Dt: 24.04.08 Invoice No. 615 Dt. 19.04.08	Exclusion	0.20			2016-17	
10	Colour TV-21 (Qty-4) Samsung Samsung GRN: 694 Dt: 30.04.08 Invoice No. 619 Dt. 30.04.08	Exclusion	0.22			2016-17	
11	Colour TV-29 (Qty-1) (Oxigen) Onida GRN: 690 Dt: 24.04.08 Invoice No. 615 Dt. 19.04.08	Exclusion	0.10			2016-17	
12	Colour TV-29 (Qty-2) Samsung GRN: 694 Dt: 30.04.08 Invoice No. 619 Dt. 30.04.08	Exclusion	0.22			2016-17	
13	Data Shuttle Q = 1 M/s R.K. Engineering (GR No. 0679 Dt: Explorist 600 and 512 MB SD Card S/N-0133985002810 Q-1 (GR No. 0789 Dt. 07.07.2007)	Exclusion	0.23			2016-17	
14	One Electrical Analytical Balance Accuracy : 0.001 gm, Max Capacity:220 gm, GR No.470-71 dt 020107	Exclusion	0.28			2016-17	
16	BEETAAL X72, 2 WAY SPEAKER PHONE	Exclusion	0.04			2016-17	
17	Twin set Telephone System with CLI & Speaker	Exclusion	0.04			2016-17	
<b>Deletion against Additional Capital Expenditure</b>			<b>30.59</b>				
<b>Deletion claimed under Exclusion</b>			<b>3.40</b>				



Sl.No.	Name of the Asset	Nature of de-capitalization (Whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalized	year Put to use	Depreciation recovered till date of de-capitalization	Year of De- capitalization	Remarks
<b>FY-2017-18</b>							
<b>A. Deletion as per books</b>							
1	Two DGs of 50 KVA each alongwith installation charges GR No. 320 & 321 dated 09102005	Additional Capital Expenditure	6.80			2017-18	
2	One No Tata 407 Pick up van bearing Chassis No. 357124DVZ051069, Engine No. 497SPTC31DVZ879713	Exclusion	0.46			2017-18	Already claimed at sl no. 11, FY 2014-15 above under assumed deletions and hence kept under Exclusion.
3	APPLE MAC PRO15 MD332HN/A NOTEBOOK (SH	Exclusion	1.24			2017-18	Deletion of minor assets within cut-off date. Kept under Exclusion as addition of minor assets are not permitted beyond cut-off date.
4	INMARSAT-MINI M INMARSAT SATELLITE PHONE TERMINAL	Exclusion	0.18			2017-18	
5	PRINTER K 7108	Exclusion	0.18			2017-18	
6	LASER PRINTER ALL IN ONE (3 nos)	Exclusion	0.58			2017-18	
7	HP PRINTER OFFICE JET PROK8600	Exclusion	0.25			2017-18	
8	800 VA UPS (MAKE MICROTECH)	Exclusion	0.05			2017-18	
9	Photo Copy Machine, Ricoh make- MP-3350B, GRN: 1335, Dt: 12.09.08	Exclusion	1.97			2017-18	
10	1 KVA LINE INTERACTIVE UPS, MICROTEK (14 nos.)	Exclusion	0.69			2017-18	
<b>Deletion against Additional Capital Expenditure</b>			<b>6.80</b>				
<b>Deletion claimed under Exclusion</b>			<b>5.59</b>				



Sl.No.	Name of the Asset	Nature of de-capitalization (Whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalized	year Put to use	Depreciation recovered till date of de-capitalization	Year of De- capitalization	Remarks
FY-2018-19							
<b>A. Deletion as per books</b>							
1	Disposal of 16 Nos. of Computers (AIN : 6301040001;6301040002;6301040004;6301040005; 6301040006;6301040010;6301040025;6301040042; 6301040045;6301040047;6301040063;6301040065; 6301040034;6301040037;6301040038;6301040035;)	Exclusion	1.56	2007-08 Onwards	1.40	2018-19	Disposal of Unserviceable Computers
2	Disposal of 19 Nos. of UPS & 1 No. of Stabilizer (AIN : 5825100116;5825100120;5825100125;5825100126; 5825100031;5825100065;4792010015;5825100127; 5825100003;5825100052;5825100027;5825100058; 5825100055;5825100103;5825100104;8201200026; 8201200028;5825100051;5825100001;5825100045;)	Exclusion	0.51	2004-05 Onwards	0.42	2018-19	Disposal of Unserviceable UPS & Stabilizer
3	Disposal of 8 Nos. of Printers (AIN : 6305070036;6305070037;6305070038;6305070007; 6305070017;6305074437;6305070022;6305070002;)	Exclusion	0.44	2007-08 Onwards	0.44	2018-19	Disposal of Unserviceable Printers
4	Disposal of 2 Nos. of Photocopier Machines (AIN : 9101120002; 9101050003)	Exclusion	0.44	2003-04 Onwards	0.33	2018-19	Disposal of Photocopier Machines
<b>Deletion against Additional Capital Expenditure</b>			<b>0.00</b>				
<b>Deletion claimed under Exclusion</b>			<b>2.95</b>				

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

  
(M G Gokhale)  
General Manager (Comml.)

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

Name of the Petitioner : NHPC Limited  
 Name of the Generating Station : NIMOO BAZGO POWER STATION  
 COD : 10-10-2013

Sl. No.	Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5	6	7
	Closing Gross Block	97009.83	98323.56	99686.57	100124.48	100869.47
	Less: Opening Gross Block	95380.56	97009.83	98323.56	99686.57	100124.48
	Total Additions as per books	1629.28	1313.73	1363.00	437.92	744.98
	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>1629.28</b>	<b>1313.73</b>	<b>1363.00</b>	<b>437.92</b>	<b>744.98</b>
	Less: Exclusions (items not allowable / not claimed) [Form 9D - Exclusions under Form 9(B)(i)]	-5.51	-165.43	-3.40	-5.59	50.61
	Less: Assumed Deletion	0.46	0.00	0.00	0.00	0.00
	<b>Net Additional Capital Expenditure Claimed</b>	<b>1634.33</b>	<b>1479.15</b>	<b>1366.41</b>	<b>443.51</b>	<b>694.37</b>
	Note:					
	Reason for exclusion of any expenditure shall be given in Clear terms.					

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
General Manager (Comml.)



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

Name of the Petitioner : NHPC Ltd.

Name of the Generating Station : NIMOO BAZGO POWER STATION

COD : 10.10.2013

FY 2018-19

Sl. No.	Head of Work / Equipment	ACE Claimed under Exclusion				Regulations under which claimed	Justification	
		Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	HOA	2	3	4	5=3-4	6	7	8
1	410713	Digital multimeters, Digital Clamp meters, Portable Loop calibrator, misc electrical testing tools/ equipments	1.50	0.00	1.50	0.00		Capital spares purchased after cut-off date
2	410714	60 KV Lightning Arrestors	1.47	0.00	1.47	0.00		
3	410714	Purchase of one set of Runner & Turbine Shaft Coupling bolt& one no. runner cone	15.05	0.00	15.05	0.00		
4	410714	Spares Gov. Hydraulic and OPU system	17.70	0.00	17.70	0.00		
5	410714	Spares of HS Lubrication System	4.02	0.00	4.02	0.00		
6	411130	Purchase of Demolition Hammer and Breaker machine	1.21	0.00	1.21	0.00		Purchase of furniture & fixtures, tools & tackles after cut-off date
7	411701	Furniture for Permanent Office Building and CISF Building/ and others	1.55	0.00	1.55	0.00		
8	411707	Furniture (sofa set, TV trolleys, Ladakhi table) for field hostel and guest house	0.22	0.18	0.04	0.00		
9	411801	Purchase of Computer / Laptop	1.49	0.00	1.49	0.00		Purchase of minor assets, furniture & fixtures, tools & tackles, computers etc. after cut-off date
10	411803	Purchase of Printers	0.38	0.00	0.38	0.00		
11	412007	Appliances (vacuum cleaner, washing machine) for field hostel and guest house	1.70	0.00	1.70	0.00		
12	412008	Purchase of Air Conditioners	4.97	0.00	4.97	0.00		
13	412014	Purchase of LED TV for field hostels	1.79	0.00	1.79	0.00		

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Sl. No.	HOA	Head of Work / Equipment	ACE Claimed under Exclusion				Regulations under which claimed	Justification
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3		
1	HOA	2	3	4	5=3-4	6	7	8
14	412801	Furniture (plastic cushioned chair) for field hostel and guest house	0.51	0.00	0.51	0.00		
		<b>TOTAL A</b>	<b>53.56</b>	<b>0.18</b>	<b>53.38</b>	<b>0.00</b>		

**Note:**

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

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

  
(M G Gokhale)  
General Manager (Comm.)

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

Name of the Petitioner : NHPC Ltd.

Name of the Generating Station : Nimoo Bazgo Power Station

(Amount in Lakhs)

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

**NOT APPLICABLE**

**Note:**

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

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



**For NHPC Limited**

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

## Statement of Capital Works in Progress

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

Name of the Petitioner : NHPC Ltd.

Name of the Generating Station : Nimoo Bazgo Power Station

(Amount in Rs. Lakhs)

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

NOT APPLICABLE

**Note:**

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

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

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

## Financing of Additional Capitalisation

Name of the Petitioner : NHPC Ltd.

Name of the Generating Station : Nimoo Bazgo Power Station

COD : 10.10.2013

(Amount in Rs. Lakhs)

Financial Year (Starting from COD) <sup>1</sup>	Actual / projected					Admitted				
	2014-15	2015-16	2016-17	2017-18	2018-19	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5	6	7	8	9	10	11
Amount capitalised in Work / Equipment	4,113.04	1,881.33	1,602.42	638.99	674.27					
<b>Financing Details</b>										
Loan-1										
Loan-2										
Loan-3 and so on										
Total Loan <sup>2</sup>										
<b>Equity</b>										
Internal Resources	4,113.04	1,881.33	1,602.42	638.99	674.27					
Others (Pl. specify)										
<b>Total</b>	<b>4,113.04</b>	<b>1,881.33</b>	<b>1,602.42</b>	<b>638.99</b>	<b>674.27</b>					

Note:

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

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

For Arora Vohra & Co.  
Chartered Accountants

For NHPC Limited

  
 (M G Gokhale)  
 General Manager (Comml.)

## Calculation of Depreciation Rate

Name of the Company:- NHPC LIMITED  
Name of the Power Station:- NIMMO BAZGO POWER STATION

Rs.in lakhs

Sl. No.	Name of the Assets	Relevant HOA	Depreciation Rates as per CERC's Depreciation Rate Schedule	As on 31.03.2015		As on 31.03.2016		As on 31.03.2017		As on 31.03.2018		As on 31.03.2019		
				Gross Block	Depreciation	Gross Block	Depreciation	Gross Block	Depreciation	Gross Block	Depreciation	Gross Block	Depreciation	
1	2	3	4	5 = Col.6 X Col.3	6	7 = Col.8 X Col.3	8	9 = Col.10 X Col.3	10	11 = Col.12 X Col.3	12	13 = Col.14 X Col.3	14	15 = Col.14 X Col.3
1	Land – Freehold			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Land –Leasehold & Right of use	410111, 410121	3.34%	1775.93	59.32	1775.93	59.32	1745.34	58.29	1745.34	58.29	1750.46	58.47	58.47
3	Roads and Bridges (other than kutchra road)	4102	3.34%	1285.72	42.94	1392.93	46.52	1435.36	47.94	1435.36	47.94	1663.21	55.55	55.55
4	Building containing Hydro Electric Generating Plant	410301, 410303	3.34%	11294.46	377.23	11299.42	377.40	11299.42	377.40	11299.42	377.40	11334.45	378.57	378.57
5	Buildings-Others	410306, 410321, 410323, 410324, 410325, 410328, 410421	3.34%	1898.96	63.43	2234.33	74.63	2377.60	79.41	2437.93	81.43	2504.11	83.64	83.64
6	Office building (Temporary)	410305	100%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	Residential Buildings (Temporary)	410326	100%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Railway sidings	0	5.28%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Dam and Barrages, Power Channels, Power Tunnels and Pipelines, Penstocks, Tailrace Channels, Hydromechanical works- Dams and Barrages, Hydromechanical works- Tunnels and canals, Hydromechanical works- Tail race including Draft Tube Gates	4106	5.28%	50332.26	2657.54	50345.66	2658.25	50346.89	2658.32	50386.93	2660.43	50591.78	2671.25	2671.25
10	Main Generating Equipment, Generator step up transformer, Other power plant transformer, Cooling water systems, EHV Switchgear systems, DC Systems / Battery systems, Power and control cables, Air conditioning and ventilation, Control, Metering and Protection	4107	5.28%	29213.22	1542.46	29485.55	1556.84	30484.44	1609.58	30693.94	1620.64	30786.20	1625.51	1625.51
11	Plant and machinery Sub station	4108	5.28%	261.59	13.81	261.59	13.81	264.13	13.95	264.13	13.95	327.12	17.27	17.27
12	Plant and machinery Transmission lines	4109	5.28%	260.43	13.75	260.43	13.75	260.43	13.75	260.43	13.75	260.43	13.75	13.75
13	Plant and machinery Others	4110	5.28%	19.26	1.02	19.04	1.01	19.04	1.01	26.14	1.38	26.14	1.38	1.38
14	Construction Equipment	4111	5.28%	82.71	4.37	280.21	14.79	327.15	17.27	376.20	19.86	378.40	19.98	19.98
15	Water Supply System/Drainage and Sewerage	4112	5.28%	47.11	2.49	47.11	2.49	75.60	3.99	75.60	3.99	108.63	5.74	5.74
16	Electrical installations	4114	5.28%	49.27	2.60	49.27	2.60	49.27	2.60	49.44	2.61	53.57	2.83	2.83
17	Vehicles	4115	9.50%	50.93	4.84	56.15	5.33	91.90	8.73	91.44	8.69	91.44	8.69	8.69
18	Aircraft/ Boats	4116	9.50%	6.90	0.66	6.90	0.66	6.90	0.66	6.90	0.66	6.90	0.66	0.66
19	Furniture and fixture	4117	6.33%	84.89	5.37	154.57	9.78	155.66	9.85	169.53	10.73	171.30	10.84	10.84



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Sl. No.	Name of the Assets	Relevant HOA	Depreciation Rates as per CERC's Depreciation Rate Schedule	As on 31.03.2015		As on 31.03.2016		As on 31.03.2017		As on 31.03.2018		As on 31.03.2019	
				Gross Block	Depreciation	Gross Block	Depreciation	Gross Block	Depreciation	Gross Block	Depreciation	Gross Block	Depreciation
1	2		3	6	7= Col.6 X Col.3	8	9= Col.8 X Col.3	10	11= Col.10 X Col.3	12	13= Col.12 X Col.3	14	15= Col.14 X Col.3
20	I.T.Equipment-Computers	4118	15.00%	19.42	2.91	42.43	6.37	61.70	9.26	65.09	9.76	70.36	10.55
21	Communication Equipment	4119	6.33%	11.32	0.72	11.32	0.72	11.32	0.72	15.72	0.99	11.53	0.73
22	Air Conditioner- Portable	412008	9.50%	0.11	0.01	0.00	0.00	0.00	0.00	0.09	0.01	5.05	0.48
23	Office Equipments	412001 to 412007, 412009 to 412020	6.33%	36.43	2.31	55.60	3.52	71.05	4.50	80.44	5.09	83.54	5.29
24	I.T.Equipment-Intangible Assets	4122	15.00%	1.52	0.23	1.52	0.23	4.46	0.67	4.46	0.67	4.46	0.67
25	Other assets	4125	5.28%	269.12	14.21	531.74	28.08	586.39	30.96	625.50	33.03	625.50	33.03
26	Capital Expenditure on assets Not Owned by NHPC **		5.28%	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00
27	Fixed assets of minor value	4128	5.28%	8.28	0.44	11.85	0.63	12.51	0.66	14.47	0.76	14.88	0.79
	<b>TOTAL AS PER CLOSING GROSS BLOCK IN B/S/</b>			<b>97009.83</b>	<b>4812.64</b>	<b>98323.56</b>	<b>4876.71</b>	<b>99686.57</b>	<b>4949.51</b>	<b>100124.48</b>	<b>4972.07</b>	<b>100869.47</b>	<b>5005.65</b>
	<b>Weighted Average Depreciation Rate (%)</b>				<b>4.961%</b>		<b>4.960%</b>		<b>4.965%</b>		<b>4.966%</b>		<b>4.962%</b>

For Arora Vohra & 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 :

Nimoo Bazgo Power Station

(Amount in ₹ Lakh)

Sl. No.	Particulars	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1	2		3	4	5	6	7
1	Opening Capital Cost	94,602.56	98,102.08	1,02,215.12	1,04,096.45	1,05,698.87	1,06,337.86
2	Closing Capital Cost	98,102.08	1,02,215.12	1,04,096.45	1,05,698.87	1,06,337.86	1,07,012.13
3	Average Capital Cost	96,352.32	1,00,158.60	1,03,155.78	1,04,897.66	1,06,018.36	1,06,675.00
4	Freehold land	0.00	0.00	0.00	0.00	0.00	0.00
5	Rate of depreciation	4.98%	4.96%	4.96%	4.97%	4.97%	4.96%
6	Depreciable value	86,717.09	90,142.74	92,840.21	94,407.89	95,416.53	96,007.50
7	Balance useful life at the beginning of the period	35.0	34.53	33.53	32.53	31.53	30.53
8	Remaining depreciable value (at the beginning)	86,717.09	87,870.25	85,598.93	82,050.33	77,855.80	73,183.48
9	<b>Depreciation (for the period)</b>	<b>2,272.49</b>	<b>4,968.85</b>	<b>5,116.38</b>	<b>5,208.24</b>	<b>5,264.75</b>	<b>5,293.75</b>
10	<b>Depreciation (annualized)</b>						
11	Cumulative depreciation at the end of the period	2272.49	7,241.34	12,357.66	17,565.81	22,825.47	28,117.76
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))	-	0.07	0.10	5.08	1.46	-
14	Net Cumulative depreciation at the end of the period	2,272.49	7,241.27	12,357.56	17,560.72	22,824.01	28,117.76

**Note:**

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

For Arora Vohra & Co.  
Chartered Accountants

For NHPC Limited

  
 (M G Gokhale)  
 General Manager (Comml.)

**FORM- 13**  
**Calculation of Weighted Average Rate of Interest on Actual Loans<sup>1</sup>**

Name of the Company  
Name of the Power Station

NHPC LTD.  
NIMMO-BAZGO PS

Form -13

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

(Amount in lacs)

Sl. no.	Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5	6	7
<b>1</b>	<b>LIC 6500</b>					
	Gross loan - Opening	5078.00	5078.00	5078.00	5078.00	5078.00
	Cumulative repayments of Loans upto previous year	846.33	1269.50	1692.66	2115.83	2539.00
	Net loan - Opening	4231.67	3808.50	3385.34	2962.17	2539.00
	Add: Drawal(s) during the Year	0.00	0.00	0.00	0.00	0.00
	Less: Repayment (s) of Loans during the year	423.17	423.17	423.17	423.17	423.17
	Net loan - Closing	3808.50	3385.34	2962.17	2539.00	2115.84
	Average Net Loan	4020.09	3596.92	3173.75	2750.59	2327.42
	Rate of Interest on Loan	9.118%	9.118%	9.118%	9.118%	9.118%
	Interest on loan	360.05	322.31	282.88	244.24	205.55
<b>2</b>	<b>Syndicate Bank</b>					
	Gross loan - Opening	693.00	693.00	693.00	693.00	0.00
	Cumulative repayments of Loans upto previous year	0.00	14.44	72.19	129.94	0.00
	Net loan - Opening	693.00	678.56	620.81	563.06	0.00
	Add: Drawal(s) during the Year	0.00	0.00	0.00	0.00	0.00
	Less: Repayment (s) of Loans during the year	14.44	57.75	57.75	563.06	0.00
	Net loan - Closing	678.56	620.81	563.06	0.00	0.00
	Average Net Loan	685.78	649.69	591.94	281.53	0.00
	Rate of Interest on Loan	10.25%	10.25%	9.70%	9.60%	0.00%
	Interest on loan	70.80	64.24	56.67	9.64	0.00
<b>3</b>	<b>STATE BANK OF HYDRABAD</b>					
	Gross loan - Opening	10000.00	10000.00	10000.00	0.00	0.00
	Cumulative repayments of Loans upto previous year	0.00	0.00	208.33	0.00	0.00
	Net loan - Opening	10000.00	10000.00	9791.67	0.00	0.00
	Add: Drawal(s) during the Year	0.00	0.00	0.00	0.00	0.00
	Less: Repayment (s) of Loans during the year	0.00	208.33	9791.67	0.00	0.00
	Net loan - Closing	10000.00	9791.67	0.00	0.00	0.00
	Average Net Loan	10000.00	9895.83	4895.83	0.00	0.00
	Rate of Interest on Loan	10.20%	10.20%	9.75%	0.00%	0.00%
	Interest on loan	1019.83	991.26	729.86	0.00	0.00
<b>4</b>	<b>R1 SERIES BONDS</b>					
	Gross loan - Opening	204.00	204.00	204.00	204.00	204.00
	Cumulative repayments of Loans upto previous year	0.00	17.00	34.00	51.00	68.00
	Net loan - Opening	204.00	187.00	170.00	153.00	136.00
	Add: Drawal(s) during the Year	0.00	0.00	0.00	0.00	0.00
	Less: Repayment (s) of Loans during the year	17.00	17.00	17.00	17.00	17.00
	Net loan - Closing	187.00	170.00	153.00	136.00	119.00
	Average Net Loan	195.50	178.50	161.50	144.50	127.50
	Rate of Interest on Loan	8.70%	8.70%	8.70%	8.70%	8.70%
	Interest on loan	17.55	16.11	14.56	13.10	11.63



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

(Amount in lacs)

Sl. no.	Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5	6	7
<b>5</b>	<b>Subordinate Debt</b>					
	Gross loan - Opening	27000.00	27000.00	27000.00	49065.00	51938.00
	Cumulative repayments of Loans upto previous year	0.00	0.00	0.00	0.00	0.00
	Net loan - Opening	27000.00	27000.00	27000.00	49065.00	51938.00
	Add: Drawal(s) during the Year	0.00	0.00	22065.00	2873.00	366.00
	Less: Repayment (s) of Loans during the year	0.00	0.00	0.00	0.00	0.00
	Net loan - Closing	27000.00	27000.00	49065.00	51938.00	52304.00
	Average Net Loan	27000.00	27000.00	38032.50	50501.50	52121.00
	Rate of Interest on Loan	4.00%	4.00%	4.00%	4.00%	4.00%
	Interest on loan	1080.00	1080.00	1786.08	2044.78	2082.76
<b>6</b>	<b>SBI - 460 CRS</b>					
	Gross loan - Opening	0.00	0.00	0.00	9166.67	0.00
	Cumulative repayments of Loans upto previous year	0.00	0.00	0.00	0.00	0.00
	Net loan - Opening	0.00	0.00	0.00	9166.67	0.00
	Add: Drawal(s) during the Year	0.00	0.00	9166.67	0.00	0.00
	Less: Repayment (s) of Loans during the year	0.00	0.00	0.00	9166.67	0.00
	Net loan - Closing	0.00	0.00	9166.67	0.00	0.00
	Average Net Loan	0.00	0.00	4583.34	4583.34	0.00
	Rate of Interest on Loan	0.00%	0.00%	8.00%	8.00%	0.00%
	Interest on loan	0.00	0.00	156.71	325.74	0.00
<b>7</b>	<b>S1-SERIES BONDS</b>					
	Gross loan - Opening	0.00	644.00	644.00	644.00	644.00
	Cumulative repayments of Loans upto previous year	0.00	0.00	64.40	128.80	193.20
	Net loan - Opening	0.00	644.00	579.60	515.20	450.80
	Add: Drawal(s) during the Year	644.00	0.00	0.00	0.00	0.00
	Less: Repayment (s) of Loans during the year	0.00	64.40	64.40	64.40	64.40
	Net loan - Closing	644.00	579.60	515.20	450.80	386.40
	Average Net Loan	322.00	611.80	547.40	483.00	418.60
	Rate of Interest on Loan	8.49%	8.49%	8.49%	8.49%	8.49%
	Interest on loan	18.87	52.88	47.22	41.82	36.39
<b>8</b>	<b>V-SERIES BONDS</b>					
	Gross loan - Opening	0.00	0.00	0.00	0.00	259.87
	Cumulative repayments of Loans upto previous year	0.00	0.00	0.00	0.00	28.87
	Net loan - Opening	0.00	0.00	0.00	0.00	231.00
	Add: Drawal(s) during the Year	0.00	0.00	0.00	259.87	0.00
	Less: Repayment (s) of Loans during the year	0.00	0.00	0.00	28.87	57.75
	Net loan - Closing	0.00	0.00	0.00	231.00	173.25
	Average Net Loan	0.00	0.00	0.00	115.50	202.12
	Rate of Interest on Loan	0.00	0.00	0.00	6.84%	6.84%
	Interest on loan	0.00	0.00	0.00	14.20	15.08
<b>9</b>	<b>V2-SERIES BONDS</b>					
	Gross loan - Opening	0.00	0.00	0.00	0.00	288.75
	Cumulative repayments of Loans upto previous year	0.00	0.00	0.00	0.00	0.00
	Net loan - Opening	0.00	0.00	0.00	0.00	288.75
	Add: Drawal(s) during the Year	0.00	0.00	0.00	288.75	0.00
	Less: Repayment (s) of Loans during the year	0.00	0.00	0.00	0.00	0.00
	Net loan - Closing	0.00	0.00	0.00	288.75	288.75
	Average Net Loan	0.00	0.00	0.00	144.37	288.75
	Rate of Interest on Loan	0.00	0.00	0.00	7.52%	7.52%
	Interest on loan	0.00	0.00	0.00	17.79	21.71



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

(Amount in lacs)

Sl. no.	Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5	6	7
<b>10</b>	<b>W1-SERIES BONDS</b>					
	Gross loan - Opening	0.00	0.00	0.00	0.00	4826.45
	Cumulative repayments of Loans upto previous year	0.00	0.00	0.00	0.00	0.00
	Net loan - Opening	0.00	0.00	0.00	0.00	4826.45
	Add: Drawal(s) during the Year	0.00	0.00	0.00	4826.45	0.00
	Less: Repayment (s) of Loans during the year	0.00	0.00	0.00	0.00	965.29
	Net loan - Closing	0.00	0.00	0.00	4826.45	3861.16
	Average Net Loan	0.00	0.00	0.00	2413.22	4343.80
	Rate of Interest on Loan	0.00	0.00	0.00	6.91%	6.91%
	Interest on loan	0.00	0.00	0.00	180.92	297.32
<b>11</b>	<b>W2-Series Bonds</b>					
	Gross loan - Opening	0.00	0.00	0.00	0.00	3857.57
	Cumulative repayments of Loans upto previous year	0.00	0.00	0.00	0.00	0.00
	Net loan - Opening	0.00	0.00	0.00	0.00	3857.57
	Add: Drawal(s) during the Year	0.00	0.00	0.00	3857.57	0.00
	Less: Repayment (s) of Loans during the year	0.00	0.00	0.00	0.00	0.00
	Net loan - Closing	0.00	0.00	0.00	3857.57	3857.57
	Average Net Loan	0.00	0.00	0.00	1928.79	3857.57
	Rate of Interest on Loan	0.00	0.00	0.00	7.35%	7.35%
	Interest on loan	0.00	0.00	0.00	153.81	283.53
<b>12</b>	<b>X-SERIES BONDS</b>					
	Gross loan - Opening	0.00	0.00	0.00	0.00	0.00
	Cumulative repayments of Loans upto previous year	0.00	0.00	0.00	0.00	0.00
	Net loan - Opening	0.00	0.00	0.00	0.00	0.00
	Add: Drawal(s) during the Year	0.00	0.00	0.00	0.00	6122.00
	Less: Repayment (s) of Loans during the year	0.00	0.00	0.00	0.00	0.00
	Net loan - Closing	0.00	0.00	0.00	0.00	6122.00
	Average Net Loan	0.00	0.00	0.00	0.00	3061.00
	Rate of Interest on Loan	0.00%	0.00%	0.00%	0.00%	8.65%
	Interest on loan	0.00	0.00	0.00	0.00	75.44
	<b>TOTAL LOANS</b>					
	<b>Gross loan - Opening</b>	42975.00	43619.00	43619.00	64850.67	67096.64
	Cumulative repayments of Loans upto previous year	846.33	1300.93	2071.58	2425.57	2829.07
	Net loan - Opening	42128.67	42318.07	41547.42	62425.10	64267.57
	Add: Drawal(s) during the Year	644.00	0.00	31231.67	12105.64	6488.00
	Less: Repayment (s) of Loans during the year	454.60	770.65	10353.98	10263.17	1527.61
	Net loan - Closing	42318.07	41547.42	62425.10	64267.57	69227.96
	Average Net Loan	42223.37	41932.74	51986.26	63346.34	66747.77
	Interest on loan	2567.10	2526.80	3073.98	3046.03	3029.42
	<b>Weighted average Rate of Interest on Loans**</b>	6.08%	6.03%	5.91%	4.81%	4.54%

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

  
(M G Gokhale)  
General Manager (Comml.)



## Annexure to Form -13

## Calculation of Interest taken in Form 13

Name of the Company

NHPC LTD.

Name of the Power Station

NIMMO-BAZGO PS

Figures in lacs

Sl. No.	Principal			From	to	Days	Interest Rate (%)	Interest	Intt. in form 13
<b>1</b>	<b>LIC - 6500</b>								
	4231.67			01-Apr-14	29-Apr-14	29	9.118%	30.66	
	4020.09	30-Apr-14	211.58	30-Apr-14	30-Oct-14	184	9.118%	184.78	
	3808.50	31-Oct-14	211.58	31-Oct-14	31-Mar-15	152	9.118%	144.61	360.05
	3808.50			01-Apr-15	29-Apr-15	29	9.118%	27.59	
	3596.92	30-Apr-15	211.58	30-Apr-15	30-Oct-15	184	9.118%	165.33	
	3385.34	31-Oct-15	211.58	31-Oct-15	31-Mar-16	153	9.118%	129.39	322.31
	3385.34			01-Apr-16	29-Apr-16	29	9.118%	24.52	
	3173.75	30-Apr-16	211.58	30-Apr-16	30-Oct-16	184	9.118%	145.88	
	2962.17	31-Oct-16	211.58	31-Oct-16	31-Mar-17	152	9.118%	112.48	282.88
	2962.17			01-Apr-17	28-Apr-17	28	9.118%	20.72	
	2750.59	29-Apr-17	211.58	29-Apr-17	30-Oct-17	185	9.118%	127.12	
	2539.00	31-Oct-17	211.58	31-Oct-17	31-Mar-18	152	9.118%	96.41	244.24
	2539.00			01-Apr-18	26-Apr-18	26	9.118%	16.49	
	2327.42	27-Apr-18	211.58	27-Apr-18	30-Oct-18	187	9.118%	108.72	
	2115.84	31-Oct-18	211.58	31-Oct-18	31-Mar-19	152	9.118%	80.34	205.55
			<b>2115.83</b>			<b>1826</b>		<b>1415.04</b>	<b>1415.04</b>
<b>2</b>	<b>Syndicate Bank</b>								
	693.00			01-Apr-14	01-Feb-15	307	10.25%	59.75	
	678.56	02-Feb-15	14.44	02-Feb-15	31-Mar-15	58	10.25%	11.05	70.80
	678.56			01-Apr-15	01-May-15	31	10.25%	5.91	
	664.13	02-May-15	14.44	02-May-15	07-Jun-15	37	10.25%	6.90	
	664.13			08-Jun-15	01-Aug-15	55	10.00%	10.01	
	649.69	02-Aug-15	14.44	02-Aug-15	30-Sep-15	60	10.00%	10.68	
	649.69			01-Oct-15	01-Nov-15	32	9.70%	5.53	
	635.25	02-Nov-15	14.44	02-Nov-15	31-Dec-15	60	9.70%	10.13	
	635.25			01-Jan-16	01-Feb-16	32	9.70%	5.39	
	620.81	02-Feb-16	14.44	02-Feb-16	31-Mar-16	59	9.70%	9.70	64.24
	620.81			01-Apr-16	01-May-16	31	9.70%	5.10	
	606.38	02-May-16	14.44	02-May-16	10-Jul-16	70	9.70%	11.25	
	606.38			11-Jul-16	01-Aug-16	22	9.60%	3.50	
	591.94	02-Aug-16	14.44	02-Aug-16	01-Nov-16	92	9.60%	14.28	
	577.50	02-Nov-16	14.44	02-Nov-16	31-Dec-16	60	9.60%	9.09	
	577.50			01-Jan-17	01-Feb-17	32	9.60%	4.86	
	563.06	02-Feb-17	14.44	02-Feb-17	31-Mar-17	58	9.60%	8.59	56.67
	563.06			01-Apr-17	01-May-17	31	9.60%	4.59	
	548.63	02-May-17	14.44	02-May-17	05-Jun-17	35	9.60%	5.05	9.64
	0.00	06-Jun-17	548.63	06-Jun-17					
			<b>693.00</b>			<b>1162</b>		<b>201.35</b>	<b>201.35</b>



Name of the Company  
Name of the Power Station

NHPC LTD.  
NIMMO-BAZGO PS

Figures in lacs

Sl. No.	Principal			From	to	Days	Interest Rate (%)	Interest	Intt. in form 13
<b>3</b>	<b>State Bank of Hyderabad</b>								
	10000.00			01-Apr-14	31-Mar-15	365	10.20%	1019.83	1019.83
	10000.00			01-Apr-15	30-Apr-15	30	10.20%	83.84	
	10000.00			01-May-15	15-Jul-15	76	10.05%	209.26	
	10000.00			16-Jul-15	07-Oct-15	84	9.95%	228.99	
	10000.00			08-Oct-15	31-Dec-15	85	9.75%	227.05	
	10000.00			01-Jan-16	27-Mar-16	87	9.75%	231.69	
	9791.67	28-Mar-16	208.33	28-Mar-16	31-Mar-16	4	9.75%	10.43	991.26
	9791.67			01-Apr-16	27-Jun-16	88	9.75%	229.54	
	9583.33	28-Jun-16	208.33	28-Jun-16	27-Sep-16	92	9.75%	234.87	
	9375.00	28-Sep-16	208.33	28-Sep-16	31-Oct-16	34	9.75%	84.91	
	9375.00			01-Nov-16	27-Dec-16	57	9.70%	141.62	
	9166.67	28-Dec-16	208.33	28-Dec-16	31-Dec-16	4	9.70%	9.72	
	9166.67			01-Jan-17	12-Jan-17	12	9.70%	29.19	729.86
	0.00	13-Jan-17	9166.67	13-Jan-17					
			<b>10000.00</b>			<b>1018</b>		<b>2740.94</b>	<b>2740.94</b>
<b>4</b>	<b>SBI 460 CRS</b>								
	9166.67			13-Jan-17	31-Mar-17	78	8.000%	156.71	156.71
	9166.67			01-Apr-17	29-Apr-17	29	8.000%	58.26	
	8925.34	30-Apr-17	241.32	30-Apr-17	30-Jul-17	92	8.000%	179.92	
	8684.02	31-Jul-17	241.32	31-Jul-17	14-Sep-17	46	8.000%	87.55	325.74
	0	15-Sep-17	8684.02	15-Sep-17					
			<b>9166.67</b>			<b>245</b>		<b>482.45</b>	<b>482.45</b>
<b>5</b>	<b>R1 SERIES BONDS</b>								
	204.00			01-Apr-14	10-Feb-15	316	8.700%	15.37	
	187.00	11-Feb-15	17.00	11-Feb-15	31-Mar-15	49	8.700%	2.18	17.55
	187.00			01-Apr-15	10-Feb-16	316	8.700%	14.08	
	170.00	11-Feb-16	17.00	11-Feb-16	31-Mar-16	50	8.700%	2.02	16.11
	170.00			01-Apr-16	10-Feb-17	316	8.700%	12.77	
	153.00	11-Feb-17	17.00	11-Feb-17	31-Mar-17	49	8.700%	1.78	14.56
	153.00			01-Apr-17	08-Feb-18	314	8.700%	11.45	
	136.00	09-Feb-18	17.00	09-Feb-18	31-Mar-18	51	8.700%	1.65	13.10
	136.00			01-Apr-18	10-Feb-19	316	8.700%	10.24	
	119.00	11-Feb-19	17.00	11-Feb-19	31-Mar-19	49	8.700%	1.39	11.63
			<b>85.00</b>			<b>1826</b>		<b>72.95</b>	<b>72.95</b>
<b>6</b>	<b>Subordinate Debt</b>								
	27000			01-Apr-14	31-Mar-15	365	4.000%	1080.00	1080.00
	27000			01-Apr-15	31-Mar-16	366	4.000%	1080.00	1080.00
	27000			01-Apr-16	12-Jun-16	73	4.000%	216.00	
	49065			13-Jun-16	31-Mar-17	292	4.000%	1570.08	1786.08
	49065			01-Apr-17	13-Jul-17	104	4.000%	559.21	
	51938			14-Jul-17	31-Mar-18	261	4.000%	1485.57	2044.78
	51938			01-Apr-18	12-Sep-18	165	4.000%	939.15	
	52155			13-Sep-18	27-Feb-19	168	4.000%	960.22	
	52292			28-Feb-19	26-Mar-19	27	4.000%	154.73	
	52304			27-Mar-19	31-Mar-19	5	4.000%	28.66	2082.76
			<b>0</b>			<b>1794</b>		<b>8073.62</b>	<b>8073.62</b>



Name of the Company  
Name of the Power Station

NHPC LTD.  
NIMMO-BAZGO PS

Figures in lacs

Sl. No.	Principal			From	to	Days	Interest Rate (%)	Interest	Intt. in form 13
<b>7</b>	<b>S1-SERIES BONDS</b>								
	644			26-Nov-14	31-Mar-15	126	8.490%	18.87	18.87
	644			01-Apr-15	25-Nov-15	239	8.490%	35.80	
	579.6	26-Nov-15	64.40	26-Nov-15	31-Mar-16	127	8.490%	17.08	52.88
	579.6			01-Apr-16	24-Nov-16	238	8.490%	32.00	
	515.2	25-Nov-16	64.40	25-Nov-16	27-Nov-16	3	8.490%	0.36	
	515.2			28-Nov-16	31-Mar-17	124	8.490%	14.86	47.22
	515.2			01-Apr-17	23-Nov-17	237	8.490%	28.40	
	450.8	24-Nov-17	64.40	24-Nov-17	31-Mar-18	128	8.490%	13.42	41.82
	450.8			01-Apr-18	25-Nov-18	239	8.490%	25.06	
	386.4	26-Nov-18	64.40	26-Nov-18	31-Mar-19	126	8.490%	11.32	36.39
			<b>257.6</b>			<b>1587</b>		<b>197.18</b>	<b>197.18</b>
<b>8</b>	<b>V-SERIES BONDS</b>								
	259.87			06-Jun-17	23-Jan-18	232	6.840%	11.30	
	231.00	24-Jan-18	28.87	24-Jan-18	31-Mar-18	67	6.840%	2.90	14.20
	231.00			01-Apr-18	23-Jan-19	298	6.840%	12.90	
	173.25	24-Jan-19	57.75	24-Jan-19	31-Mar-19	67	6.840%	2.18	15.08
			<b>86.62</b>			<b>664</b>		<b>29.27</b>	<b>29.27</b>
<b>9</b>	<b>V2-SERIES BONDS</b>								
	288.746			06-Jun-17	31-Mar-18	299	7.520%	17.79	17.79
	288.746			01-Apr-18	31-Mar-19	365	7.520%	21.71	21.71
			<b>0</b>			<b>664</b>	<b>0.1504</b>	<b>39.50</b>	<b>39.50</b>
<b>10</b>	<b>W1-SERIES BONDS</b>								
	4826.45			15-Sep-17	31-Mar-18	198	6.910%	180.92	180.92
	4826.45			01-Apr-18	14-Sep-18	167	6.910%	152.59	
	3861.16	15-Sep-18	965.29	15-Sep-18	31-Mar-19	198	6.910%	144.73	297.32
			<b>965.29</b>			<b>563</b>		<b>478.24</b>	<b>478.24</b>
<b>11</b>	<b>W2-Series Bonds</b>								
	3857.57			15-Sep-17	31-Mar-18	198	7.350%	153.81	153.81
	3857.57			01-Apr-18	31-Mar-19	365	7.350%	283.53	283.53
			<b>0</b>			<b>563</b>		<b>437.34</b>	<b>437.34</b>
<b>12</b>	<b>X-SERIES BONDS</b>								
	6122.00			08-Feb-19	31-Mar-19	52	8.65%	75.44	75.44
			<b>0.00</b>						<b>75.44</b>

For Arora Vohra & 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 : Nimoo Bazgo Power Station

(Amount in ` Lakh)

Sl. No.	Particulars	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Gross Normative loan - Opening	66,221.79	68,671.45	71,550.58	72,867.51	73,989.20	74,436.50
2	Cumulative repayment of Normative loan upto previous year	0.00	2,272.49	7,241.34	12,357.73	17,565.97	22,830.72
3	<b>Net Normative loan - Opening</b>	<b>66,221.79</b>	<b>66,398.96</b>	<b>64,309.23</b>	<b>60,509.78</b>	<b>56,423.23</b>	<b>51,605.77</b>
4	Add : Increase due to addition during the year / period	2,449.66	1108.41	1011.55	965.39	294.51	445.12
5	Less : Decrease due to de-capitalisation during the year / period		0.68	0.57	21.41	4.76	0.00
6	Less : Decrease due to reversal during the year / period		0.00	0.00	0.00	0.00	0.00
7	Add : Increase due to discharges during the year / period		1771.40	305.95	177.71	157.54	26.87
	Less : Repayment during the year	2,272.49	4,968.85	5,116.38	5,208.24	5,264.75	5,293.75
8	<b>Net Normative loan - Closing</b>	<b>66,398.96</b>	<b>64,309.23</b>	<b>60,509.78</b>	<b>56,423.23</b>	<b>51,605.77</b>	<b>46,784.02</b>
9	<b>Average Normative loan</b>	<b>66310.38</b>	<b>65354.10</b>	<b>62409.51</b>	<b>58466.51</b>	<b>54014.50</b>	<b>49194.90</b>
10	Weighted average rate of interest	7.24%	6.08%	6.03%	5.91%	4.81%	4.54%
11	<b>Interest on Loan</b>	<b>2274.64</b>	<b>3973.40</b>	<b>3760.69</b>	<b>3457.16</b>	<b>2597.31</b>	<b>2232.77</b>

For Arora Vohra & 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** Nimoo Bazgo Power Station

(Amount in ` Lakh)

Sl. No.	Particulars	Existing 2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5	6	7	8
1	O & M Expenses	82.06	184.63	196.89	209.97	223.91	238.78
2	Maintenance Spares	147.71	332.34	354.41	377.94	403.03	429.80
3	Receivables	1,435.30	2,994.78	3,044.56	3,045.94	2,958.06	2,943.84
4	Total Working Capital	1,665.07	3,511.75	3,595.86	3,633.84	3,585.00	3,612.41
5	Rate of Interest	13.20%	13.50%	13.50%	13.50%	13.50%	13.50%
6	<b>Interest on Working Capital</b>	<b>217.76</b>	<b>474.09</b>	<b>485.44</b>	<b>490.57</b>	<b>483.97</b>	<b>487.68</b>

**For Arora Vohra & 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 : Nimoo Bazgo Power Station

(Amount in ` Lakh)

Sl. No.	Particulars	Existing 2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5	6	7	8
1	Interest on Loans and advance						
2	Interest received on deposits		<b>NOT APPLICABLE</b>				
3	Income from Investment						
4	Income from sale of scrap						
5	Rebate for timely payment						
6	Surcharge on late payment from beneficiaries						
7	Rent from residential building						
8	Misc. receipts (Please Specify details)						
...	...						
...	...						

For Arora Vohra & Co.  
Chartered Accountants

For NHPC Limited

  
 (M G Gokhale)  
 General Manager (Comml.)

## Incidental Expenditure during Construction

Name of the Petitioner :

NHPC Limited

Name of the Generating Station :

Nimoo Bazgo 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 Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

  
(M G Gokhale)  
General Manager (Comml.)

Name of the Petitioner : NHPC Limited  
 Name of the Generating Station : Nimoo Bazgo Power Station

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

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

**NOT APPLICABLE**

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

For Arora Vohra & Co.  
Chartered Accountants



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For NHPC Limited

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

**Actual cash expenditure**

**Name of the Petitioner :** NHPC Limited  
**Name of the Generating Station :** Nimoo Bazgo Power Station

(Amount in ` Lakh)

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

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

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



**For NHPC Limited**

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



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

NAME OF COMPANY : NHPC LTD

NAME OF POWER STATION : NIMOO BAZGO POWER STATION

Installed Capacity : No. of units

3 X 15 MW = 45 MW

Month		Design Energy* (MUs)	Designed Peaking Capability (MW)*
April	I	3.54	Though the storage is available, station is not proposed to run as peaking station during winter season to avoid frazil and anchor ice formation due to reservoir level fluctuation.
	II	3.75	
	III	4.02	
May	I	4.85	
	II	6.81	
	III	11.29	
June	I	10.23	
	II	10.26	
	III	10.26	
July	I	10.26	
	II	10.26	
	III	11.29	
August	I	10.26	
	II	10.26	
	III	11.29	
September	I	10.26	
	II	10.26	
	III	10.26	
October	I	7.79	
	II	5.99	
	III	6.05	
November	I	5.26	
	II	4.93	
	III	4.60	
December	I	4.38	
	II	4.37	
	III	4.73	
January	I	3.88	
	II	3.69	
	III	3.90	
February	I	3.42	
	II	3.36	
	III	3.03	
March	I	3.36	
	II	3.37	
	III	3.81	
<b>Total</b>		<b>239.33</b>	

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

Note:

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

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
General Manager (Comml.)



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

**NAME OF COMPANY : NHPC LTD**

**NAME OF POWER STATION : NIMOO BAZGO POWER STATION**

**Installed Capacity : 3 X 15 MW =45 MW**

Month		Design Energy*	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		
<b>Total</b>			

Not Applicable

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

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

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

Liability Flow Statement

Amount in Lakhs

Sl. No	HOA	PARTY	ASSET/WORK/ MISC	LIABILITY AS ON 31.03.2014	2014-2015			LIABILITY AS ON 31.03.2015	2015-2016			LIABILITY AS ON 31.03.2016	2016-2017			LIABILITY AS ON 31.03.2017	2017-2018			LIABILITY AS ON 31.03.2018	2018-2019			LIABILITY AS ON 31.03.2019
					DISCHARGE	REVERSAL	TOTAL		DISCHARGE	REVERSAL	TOTAL		DISCHARGE	REVERSAL	TOTAL		DISCHARGE	REVERSAL	TOTAL		DISCHARGE	REVERSAL	TOTAL	
A Liability as on COB & its discharge																								
1	310301	M/S HCC LTD	WORKS	2.23			0.00	2.23			0.00	2.23			0.00	2.23	2.23	2.23	0.00			0.00	0.00	
		OMEGA ELEVATORS	WORKS	2.67			0.00	2.67			0.00	2.67			0.00	2.67	2.67	2.67	0.00			0.00	0.00	
		FARDOO AHMED GANAI	MISC	0.22			0.00	0.22			0.00	0.22			0.00	0.22	0.22	0.22	0.00			0.00	0.00	
		SKYLINE AIR CONDITIONING ENGINEERS (P) LTD, NEW DELHI	MISC	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	
		SONAM NORBU	MISC	0.80			0.00	0.80	0.80		0.00	0.80			0.00	0.80	0.80	0.80	0.00			0.00	0.00	
		T STOBGIAS	MISC	0.34			0.00	0.34	0.34		0.00	0.34			0.00	0.34	0.34	0.34	0.00			0.00	0.00	
		H B TRADERS	WORKS	0.41			0.00	0.41			0.00	0.41			0.00	0.41	0.41	0.41	0.00			0.00	0.00	
		SHARMA & SONS CONSTRUCTION CO., LEH	121/000157	0.08			0.00	0.08			0.00	0.08	0.08		0.00	0.08	0.08	0.08	0.00			0.00	0.00	
		SHARMA & SONS CONSTRUCTION CO., LEH	121/000183	0.05			0.00	0.05			0.00	0.05	0.05		0.00	0.05	0.05	0.05	0.00			0.00	0.00	
		SHARMA & SONS CONSTRUCTION CO., LEH	121/000226	0.18			0.00	0.18	0.18		0.00	0.18	0.18		0.00	0.18	0.18	0.18	0.00			0.00	0.00	
		SHARMA & SONS CONSTRUCTION CO., LEH		0.10			0.00	0.10			0.00	0.10	0.10		0.00	0.10	0.10	0.10	0.00			0.00	0.00	
		KACHO NISSAR HUSSAIN	121/000185	0.15	0.15		0.15	0.00			0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00			0.00	0.00	
		KACHO NISSAR HUSSAIN	121/000212	0.13	0.13		0.13	0.00			0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00			0.00	0.00	
		KACHO NISSAR HUSSAIN	121/000218	0.10	0.10		0.10	0.00			0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00			0.00	0.00	
		KACHO NISSAR HUSSAIN	121/000231	1.44	1.40		1.40	0.04			0.00	0.04	0.04		0.00	0.04	0.04	0.04	0.00			0.00	0.00	
		KACHO NISSAR HUSSAIN	121/000241	0.48	0.48		0.48	0.00			0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00			0.00	0.00	
		KACHO NISSAR HUSSAIN	121/000270	0.41	0.41		0.41	0.00			0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00			0.00	0.00	
		KACHO NISSAR HUSSAIN	121/TH/OPENING	1.70			0.00	1.70	1.70		0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00			0.00	0.00	
		KACHO NISSAR HUSSAIN	13THRD AND FINAL BILL	0.19			0.00	0.19	0.19		0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00			0.00	0.00	
		KACHO NISSAR HUSSAIN	121/000221	0.13			0.00	0.13	0.13		0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00			0.00	0.00	
		KACHO NISSAR HUSSAIN	121/000209	5.04			0.00	5.04	5.04	5.04	0.00	5.04	5.04	5.04	0.00	5.04	5.04	5.04	0.00			0.00	0.00	
		KACHO NISSAR HUSSAIN	121/000223	4.78			0.00	4.78	4.78	4.78	0.00	4.78	4.78	4.78	0.00	4.78	4.78	4.78	0.00			0.00	0.00	
		KACHO NISSAR HUSSAIN	121/000231	8.05			0.00	8.05	8.05	8.05	0.00	8.05	8.05	8.05	0.00	8.05	8.05	8.05	0.00			0.00	0.00	
		LOBZANG GURMET	WORKS	1.79			0.00	1.79	1.79	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00			0.00	0.00	
		TARU ENTERPRISES	WORKS	30.71	26.07		26.07	4.64	4.64	0.00	0.00	4.64	4.64		0.00	4.64	4.64	4.64	0.00			0.00	0.00	
		MEENGI ENGINEERING WORKS	WORKS	0.24			0.00	0.24	0.24		0.00	0.24	0.24		0.00	0.24	0.24	0.24	0.00			0.00	0.00	
		VK SALES & CORPORATION CO	MISC	0.36			0.00	0.36	0.36		0.00	0.36	0.36		0.00	0.36	0.36	0.36	0.00			0.00	0.00	
		Sub Total (310301)		62.76	28.73	0	28.73	34.03	9.76	0	9.76	24.27	17.99	3.55	21.54	27.73	27.73	27.73	0	2.59	2.59	0.14	0	0
2	310305	STANZIN THARCHIN	WORKS	1.15	1.15		1.15	0.00			0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00			0.00	0.00	
		SHARMA & SONS CONSTRUCTION CO., LEH	MISC	0.06			0.00	0.06	0.06		0.00	0.06	0.06		0.00	0.06	0.06	0.06	0.00			0.00	0.00	
		FARDOO AHMED GANAI	MISC	0.43			0.00	0.43	0.43		0.00	0.43	0.43		0.00	0.43	0.43	0.43	0.00			0.00	0.00	
		SONAM NORBU	MISC	2.72	2.57		2.57	0.15	0.15		0.00	0.15	0.15		0.00	0.15	0.15	0.15	0.00			0.00	0.00	
		T STOBGIAS	MISC	0.19			0.00	0.19	0.19		0.00	0.19	0.19		0.00	0.19	0.19	0.19	0.00			0.00	0.00	
		Sub Total (310305)		4.55	3.72	0	3.72	0.83	0.34	0	0.34	0.49	0.35	0.14	0.49	0.00	0	0	0.00	0.00	0	0	0.00	0.00
3	310303	FARDOO AHMED GANAI	MISC	0.26			0.00	0.26	0.26		0.00	0.26	0.26		0.00	0.26	0.26	0.26	0.00			0.00	0.00	
		SHARMA & SONS CONSTRUCTION CO., LEH	MISC	0.17			0.00	0.17	0.17		0.00	0.17	0.17		0.00	0.17	0.17	0.17	0.00			0.00	0.00	
		MIR ELECTRICAL STORES	MISC	6.51	6.51		6.51	0.00			0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00			0.00	0.00	
		Sub Total (310303)		6.93	6.51	0	6.51	0.42	0	0	0.42	0.26	0.17	0.42	0.00	0	0	0.00	0.00	0	0	0.00	0.00	
4	310411	ELEGANT ENTERPRISES	MISC	0.04			0.00	0.04	0.04		0.00	0.04	0.04		0.00	0.04	0.04	0.04	0.00			0.00	0.00	
		Sub Total (310411)		0.04	0.00	0	0.00	0.04	0	0	0.04	0	0.04	0.04	0.00	0	0	0.00	0.00	0	0	0.00	0.00	
5	310431	BABA II SECURITIES	MISC	0.29			0.00	0.29	0.29		0.00	0.29	0.29		0.00	0.29	0.29	0.29	0.00			0.00	0.00	
		SURAJ MOTOR STORE, LEH	MISC	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	0.00	
		TARU ENTERPRISES	WORKS	0.54			0.00	0.54	0.54		0.00	0.54	0.54		0.00	0.54	0.54	0.54	0.00			0.00	0.00	
		Sub Total (310431)		0.82	0.00	0	0.00	0.82	0	0	0.82	0	0.29	0.29	0.54	0	0.54	0.54	0.00	0	0	0.00	0.00	
6	310501	FARDOO AHMED GANAI	MISC	0.71			0.00	0.71	0.71		0.00	0.71	0.71		0.00	0.71	0.71	0.71	0.00			0.00	0.00	
		SONAM NORBU	MISC	1.48	0.12		0.12	1.36	1.36		0.00	1.36	1.36		0.00	1.36	1.36	1.36	0.00			0.00	0.00	
		T STOBGIAS	MISC	1.57	1.00		1.00	0.57	0.57		0.00	0.57	0.57		0.00	0.57	0.57	0.57	0.00			0.00	0.00	
		VK SALES & CORPORATION CO	MISC	0.38			0.00	0.38	0.38		0.00	0.38	0.38		0.00	0.38	0.38	0.38	0.00			0.00	0.00	
		TAGHI DORJAY	MISC	0.05			0.00	0.05	0.05		0.00	0.05	0.05		0.00	0.05	0.05	0.05	0.00			0.00	0.00	
		LOBZANG NORBOD	MISC	0.87			0.00	0.87	0.87		0.00	0.87	0.87		0.00	0.87	0.87	0.87	0.00			0.00	0.00	
		TARU ENTERPRISES	WORKS	0.37			0.00	0.37	0.37		0.00	0.37	0.37		0.00	0.37	0.37	0.37	0.00			0.00	0.00	
		KACHO NISSAR HUSSAIN	WORKS	0.04	0.04		0.04	0.00			0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00			0.00	0.00	
		KACHO NISSAR HUSSAIN	WORKS	0.09	0.09		0.09	0.00			0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00			0.00	0.00	
		KACHO NISSAR HUSSAIN	WORKS	0.06	0.06		0.06	0.00			0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00			0.00	0.00	
		KACHO NISSAR HUSSAIN	WORKS	0.03	0.03		0.03	0.00			0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00			0.00	0.00	
		SHARMA & SONS CONSTRUCTION CO., LEH	WORKS	0.16	0.16		0.16																	

SL NO	HOA	PARTY	ASSET/WORK/ MISC	LIABILITY AS ON 31.03.2014	2014-2015			LIABILITY AS ON 31.03.2015	2015-2016			LIABILITY AS ON 31.03.2016	2016-2017			LIABILITY AS ON 31.03.2017	2017-2018			LIABILITY AS ON 31.03.2018	2018-2019			LIABILITY AS ON 31.03.2019
					DISCHARGE	REVERSAL	TOTAL		DISCHARGE	REVERSAL	TOTAL		DISCHARGE	REVERSAL	TOTAL		DISCHARGE	REVERSAL	TOTAL		DISCHARGE	REVERSAL	TOTAL	
		PES ENGINEERS PVT LTD	WORKS	14.10			0.00	14.10			0.00	14.10			0.00	14.10			0.00	14.10			0.00	14.10
		KACHO NISSAR HUSSAIN	WORKS	0.03	0.03		0.03	0.00			0.00	0.00			0.00	0.00			0.00	0.00			0.00	0.00
		<b>SUB TOTAL (310201)</b>		<b>653.22</b>	<b>65.30</b>	<b>0</b>	<b>65.30</b>	<b>587.92</b>	<b>137.23</b>	<b>0</b>	<b>137.23</b>	<b>450.69</b>	<b>159.34</b>	<b>0.00</b>	<b>159.34</b>	<b>291.35</b>	<b>185.72</b>	<b>0.00</b>	<b>185.72</b>	<b>105.63</b>	<b>1.46</b>	<b>0.00</b>	<b>1.46</b>	<b>104.17</b>
		LESS: ADVANCE TO BHEL		184.29	158.59		158.59	25.70	20.94		20.94	4.76	4.76		4.76			0.00	0.00			0.00	0.00	0.00
		NET OF LIABILITY (310201)		468.92	-93.29		-93.29	562.71	316.28		316.28	445.93	154.58		154.58	291.35	185.72		185.72	105.63	1.46		1.46	104.17
9	310201	HCC LTD	WORKS	10.00	10.00		10.00	0.00			0.00	0.00			0.00	0.00			0.00	0.00			0.00	0.00
		PES ENGINEERS PVT LTD	WORKS	0.09			0.00	0.09		0.05	0.05	0.04		0.04		0.00			0.00	0.00			0.00	0.00
		TARU ENTERPRISES	WORKS	1.01		1.01	1.01	0.00			0.00	0.00			0.00	0.00			0.00	0.00			0.00	0.00
		MENGI ENGINEERING WORKS	MISC	0.20		0.20	0.20	0.00			0.00	0.00			0.00	0.00			0.00	0.00			0.00	0.00
		SONAM NORBU	MISC	0.02		0.02	0.02	0.00			0.00	0.00			0.00	0.00			0.00	0.00			0.00	0.00
		T STOBGIAS	MISC	0.00		0.00	0.00	0.00			0.00	0.00			0.00	0.00			0.00	0.00			0.00	0.00
		KACHO NISSAR HUSSAIN	WORKS	2.00		2.00	2.00	0.00			0.00	0.00			0.00	0.00			0.00	0.00			0.00	0.00
		<b>SUB TOTAL (310201)</b>		<b>13.32</b>	<b>10.00</b>	<b>9.23</b>	<b>13.23</b>	<b>0.09</b>	<b>0</b>	<b>0.05</b>	<b>0.05</b>	<b>0.04</b>	<b>0</b>	<b>0.04</b>	<b>0.04</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>
10	312101	HCC LTD	WORKS	553.74	251.27		251.27	302.47	151.27402	151.20	302.47	0.00			0.00	0.00			0.00	0.00			0.00	0.00
		SHARMA & SONS CONSTRUCTION CO., LEH	WORKS	9.23	9.23		9.23	0.00			0.00	0.00			0.00	0.00			0.00	0.00			0.00	0.00
		OMEGA ELEVATORS	WORKS	6.75			0.00	6.75			0.00	6.75	6.75		6.75				0.00	0.00			0.00	0.00
		MIR ELECTRICAL STORES	WORKS	0.39	0.39		0.39	0.00			0.00	0.00	0.00		0.00	0.00			0.00	0.00			0.00	0.00
		BHEL	WORKS	882.62	783.48		783.48	99.15	99.15		99.15	0.00			0.00	0.00			0.00	0.00			0.00	0.00
		<b>SUB TOTAL (312101)</b>		<b>1452.74</b>	<b>1044.37</b>	<b>0</b>	<b>1044.37</b>	<b>408.37</b>	<b>250.42</b>	<b>151.20</b>	<b>401.62</b>	<b>6.75</b>	<b>6.75</b>	<b>0.00</b>	<b>6.75</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>
		EXECUTIVE ENGINEER, EM&RE DIVISION, PDD		0.25	0.25		0.25	0.00			0.00	0.00			0.00	0.00			0.00	0.00			0.00	0.00
		TEHSILDAR, KHALTSI, DISTT LEH		0.05	0.05		0.05	0.00			0.00	0.00			0.00	0.00			0.00	0.00			0.00	0.00
		LESS: ADVANCE		0.00	0.00		0.00	0.00			0.00	0.00			0.00	0.00			0.00	0.00			0.00	0.00
		NET OF LIABILITY (310904)		0.30	0.30		0.30	0.00			0.00	0.00			0.00	0.00			0.00	0.00			0.00	0.00
12	310713	MISCELLANEOUS		45.85	45.85		45.85	0.00			0.00	0.00			0.00	0.00			0.00	0.00			0.00	0.00
		<b>SUB TOTAL (310713)</b>		<b>45.85</b>	<b>45.85</b>	<b>0</b>	<b>45.85</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>
13	351201	PROV FOR COMMITTED EXPENDITURE		557.75	75.68		75.68	482.07	26.83		26.83	455.23	29.65		29.65	425.58	24.57		24.57	401.01	20.93		20.93	380.08
		Total Prov. For Committed Expenditure		557.75	75.68		75.68	482.07	26.83		26.83	455.23	29.65		29.65	425.58	24.57		24.57	401.01	20.93		20.93	380.08
		LESS: ADV TO RESERVES		45.00	45.00		45.00	0.00			0.00	0.00			0.00	0.00			0.00	0.00			0.00	0.00
		NET OF PROV (351201)		512.75	30.68		30.68	482.07	26.83		26.83	455.23	29.65		29.65	425.58	24.57		24.57	401.01	20.93		20.93	380.08
14	311509	MAINTENANCE		0.10	0.10		0.10	0.00			0.00	0.00			0.00	0.00			0.00	0.00			0.00	0.00
		<b>SUB TOTAL (311509)</b>		<b>0.10</b>	<b>0.10</b>	<b>0</b>	<b>0.10</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>
		<b>GRAND TOTAL</b>		<b>2575.64</b>	<b>1078.74</b>	<b>3.23</b>	<b>1081.97</b>	<b>1493.67</b>	<b>406.02</b>	<b>151.25264</b>	<b>557.28</b>	<b>936.40</b>	<b>209.71</b>	<b>4.27</b>	<b>213.98</b>	<b>722.42</b>	<b>210.29</b>	<b>5.30</b>	<b>215.59</b>	<b>506.83</b>	<b>22.39</b>	<b>0.00</b>	<b>22.39</b>	<b>484.44</b>
B	Liability as on Add cap 2013-14 & its discharge																							
	4101	GOVT DEPARTMENT	LAND-FREEHOLD	398.00	398.00		398.00	0.00			0.00	0.00			0.00	0.00			0.00	0.00			0.00	0.00
		GOVT DEPARTMENT-WATER CESS CAPITALISED OVER MAJOR WORKS	WATER CESS REA	1053.83	1053.83		1053.83	0.00			0.00	0.00			0.00	0.00			0.00	0.00			0.00	0.00
		<b>TOTAL</b>		<b>1451.83</b>	<b>1451.83</b>	<b>0.00</b>	<b>1451.83</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>
		<b>GRAND TOTAL</b>		<b>4027.47</b>	<b>2530.57</b>	<b>3.23</b>	<b>2533.80</b>	<b>1493.67</b>	<b>406.02251</b>	<b>151.25264</b>	<b>557.28</b>	<b>936.40</b>	<b>209.71</b>	<b>4.27</b>	<b>213.98</b>	<b>722.42</b>	<b>210.29</b>	<b>5.30</b>	<b>215.59</b>	<b>506.83</b>	<b>22.39</b>	<b>0.00</b>	<b>22.39</b>	<b>484.44</b>
C	Liability as on Add cap 2014-19 & its discharge																							

SL NO	HOA	PARTY	ASSET/WORK/ MISC	LIABILITY AS ON 31.03.2014	2014-2015			LIABILITY AS ON 31.03.2015	2015-2016			LIABILITY AS ON 31.03.2016	2016-2017			LIABILITY AS ON 31.03.2017	2017-2018			LIABILITY AS ON 31.03.2018	2018-2019			LIABILITY AS ON 31.03.2019
					DISCHARGE	REVERSAL	TOTAL		DISCHARGE	REVERSAL	TOTAL		DISCHARGE	REVERSAL	TOTAL		DISCHARGE	REVERSAL	TOTAL		DISCHARGE	REVERSAL	TOTAL	
1	310201	KACHO NISSAR HUSSAIN	ASSET	0.00	0.00		0.00	15.23	15.23		0.00	15.23	0.00		0.00	0.00			0.00	0.00			0.00	0.00
2	310201	LOBZANG NORBU	ASSET	0.00	0.00		0.00	5.69	5.69		0.00	5.69	0.00		0.00	0.00			0.00	0.00			0.00	0.00
3	310301	SKP BUILDCON PVT. LTD.	ASSET	0.00	0.00		0.00	3.00	3.00		0.00	3.00	0.00		0.00	0.00			0.00	0.00			0.00	0.00
4	310201	SKY LINE AIR CONDITIONING ENGINEERS (P) LTD., NEW DELHI	ASSET	0.00	0.00		0.00	0.00	0.00		0.00	1.03	0.00		1.03	0.00			1.03	0.00			1.03	0.00
5	310201	SHARMA & SONS CONSTRUCTION CO., LEH	ASSET	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	12.15
6	310201	TARU ENTERPRISES	ASSET	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	9.89
7	310301	SHARMA & SONS CONSTRUCTION CO., LEH	ASSET	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	2.47
8	310201	KACHO NISSAR HUSSAIN	ASSET	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	0.34
9	310201	M/S KARGIL TECHNICAL ASSISTANT GROUP	ASSET	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	10.18
10	310201	SHARMA & SONS CONSTRUCTION CO., LEH	ASSET	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	2.03
11	310201	KACHO NISSAR HUSSAIN	ASSET	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	0.80
12	310201	KACHO NISSAR HUSSAIN	ASSET	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	1.21



SL NO	HOA	PARTY	ASSET/WORK/ MISC	LIABILITY AS ON 31.03.2014	2014-2015			LIABILITY AS ON 31.03.2015	2015-2016			LIABILITY AS ON 31.03.2016	2016-2017			LIABILITY AS ON 31.03.2017	2017-2018			LIABILITY AS ON 31.03.2018	2018-2019			LIABILITY AS ON 31.03.2019
					DISCHARGE	REVERSAL	TOTAL		DISCHARGE	REVERSAL	TOTAL		DISCHARGE	REVERSAL	TOTAL		DISCHARGE	REVERSAL	TOTAL		DISCHARGE	REVERSAL	TOTAL	
16	310203	TIL LIMITED	ASSET	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.18	0.00	0.00	0.00	0.18	0.00	0.00	0.00	0.18	0.00	0.18	0.00	0.00
17	310203	MODY PUMPS(INDIA) PVT. LTD.	ASSET	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.68	0.00	0.00	0.00	1.68	0.68	0.00	0.68	1.00
18	310203	BHEL POWER SECTOR (SPARES & SERVICES)	ASSET	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.70	0.00	0.00	0.00	1.70	1.70	0.00	1.70	0.00
19	310203	BHEL POWER SECTOR (SPARES & SERVICES)	ASSET	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.64	0.00	0.00	0.00	0.64	0.64	0.00	0.64	0.00
20	310203	LIMITED INSULATION INDUSTRIES	ASSET	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.06	3.41	0.00	3.41	0.65	0.00	0.65	0.00	0.65	0.00
21	310203	PRAGATI ELECTRICALS PVT. LTD.	ASSET	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.81	0.81	0.00	0.81	0.00	0.00	0.00	0.00	0.00	0.00
22	310203	YOKOGAWA INDIA LIMITED	ASSET	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.09	1.90	0.00	1.90	0.19	0.00	0.19	0.00	0.19	0.00
23	310203	PRIME ELECTRONICS	ASSET	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.53	0.00	0.00	0.00	0.53	0.00	0.53	0.00	0.53	0.00
24	310203	DASK POWER	ASSET	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	0.00	0.00	0.00	0.00	0.00	0.00	0.41
25	310203	VIRTUAL ELECTRONICS COMPANY	ASSET	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.65	1.65	0.00	1.65	0.00	0.00	0.00	0.00	0.00
26	310203	ZENPAQ COMPUTERS & PERIPHERALS	ASSET	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.67	4.67	0.00	4.67	0.00	0.00	0.00	0.00	0.00
27	310203	MIRZAPUR ELECTRICAL INDUSTRIES LTD.	ASSET	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	0.00	0.00	1.43	0.00	0.00	0.00	1.43
28	310203	MICROCOMM INDIA LIMITED	ASSET	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	0.00	0.00	6.01	0.00	0.00	0.00	6.01
29	310203	NEELSHIVA OVERSEAS	ASSET	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	0.00	0.00	0.05	0.00	0.00	0.00	0.05
30	310203	SEHRA PUMPS PVT.LTD.	ASSET	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	0.00	0.00	3.00	2.70	0.00	2.70	0.30
31	310203	IMD PRECISION EQUIPMENTS PVT. LTD.	ASSET	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	0.00	0.00	2.92	0.00	0.00	0.00	2.92
32	310203	VIRTUOSO PROJECTS & ENGINEERS PVT LTD	ASSET	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	0.00	0.00	1.03	0.00	0.00	0.00	1.03
33	310203	SERTEL ELECTRONICS PVT LTD	ASSET	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	0.00	0.00	0.10	0.10	0.00	0.10	0.00
								2.04	2.04	0.00	2.04	0.18	0.00	0.00	0.00	18.01	12.44	0.00	12.44	20.11	6.35	1.02	7.37	13.15
34	310207	TEHSILDAR, LEH TEHSIL (S046131)	ASSET	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	0.00	0.00	0.00	0.00	0.00	0.00	5.12
35	310250	NAWANG DORJAY	ASSET	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	0.00	0.00	0.00	0.00	0.00	0.00	1.42
36	310250	GREY WATER SOLUTIONS PVT. LTD.	ASSET	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	0.00	0.00	0.00	0.00	0.00	0.00	1.50
																								2.92
37	310301	SKY LINE AIR CONDITIONING ENGINEERS (P)	ASSET	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.58	0.00	0.00	0.00	1.58	1.58	0.00	1.58	0.00	0.00	0.00	0.00	0.00
38	310301	KACHO NISSAR HUSSAIN	ASSET	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-0.68	-0.68	0.68	0.00	0.00	0.68	0.00	0.00	0.00	0.00	0.00
39	310301	SHARMA & SONS CONSTRUCTION CO., LEH	ASSET	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	0.00	0.00	0.00	0.00	0.00	0.00	2.38
40	310301	NAWANG DORJAY	ASSET	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	0.00	0.00	0.00	0.00	0.00	0.00	0.25
41	310301	SHARMA & SONS CONSTRUCTION CO., LEH	ASSET	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	0.00	0.00	0.00	0.00	0.00	0.00	0.80
42	310301	KACHO NISSAR HUSSAIN	ASSET	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	0.00	0.00	0.00	0.00	0.00	0.00	0.95
43	310301	KACHO NISSAR HUSSAIN	ASSET	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	0.00	0.00	0.00	0.00	0.00	0.00	0.63
44	310301	KACHO NISSAR HUSSAIN	ASSET	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.18	1.18	0.00	1.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
45	310301	STANZIN THARCHIN	ASSET	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.36	0.36	0.00	0.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
46	310301	KACHO NISSAR HUSSAIN	ASSET	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.00	4.00	0.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
47	310301	SHARMA & SONS CONSTRUCTION CO., LEH	ASSET	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	0.00	0.00	0.50	0.50	0.00	0.50	0.00
48	310301	KACHO NISSAR HUSSAIN	ASSET	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	0.00	0.00	2.08	0.00	0.00	0.00	2.03
49	310301	WELD CRAFT	ASSET	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	0.00	0.00	0.25	0.00	0.00	0.25	0.00
50	310301	WELD CRAFT	ASSET	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	0.00	0.00	0.22	0.22	0.00	0.22	0.00
51	310301	KACHO NISSAR HUSSAIN	ASSET	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	0.00	1.40	0.00	0.00	0.00	1.40	
52	310301	KACHO NISSAR HUSSAIN	ASSET	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	0.00	0.00	0.13	0.13	0.00	0.13	0.00
53	310301	KACHO NISSAR HUSSAIN	ASSET	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	0.00	0.00	0.00	0.00	0.00	0.00	0.37
54	310301	SHARMA & SONS CONSTRUCTION CO., LEH	ASSET	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	0.00	0.00	0.00	0.00	0.00	0.00	0.93
55	310301	KACHO NISSAR HUSSAIN	ASSET	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	0.00	0.00	0.00	0.00	0.00	0.00	0.45
56	310301	M/S KARIGL TECHNICAL ASSISTANT GROUP	ASSET	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	0.00	0.00	0.00	0.00	0.00	0.00	0.56
57	310301	ANU REFRIGERATION WORKS	ASSET	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	0.00	0.00	0.00	0.00	0.00	0.00	0.21
58	310301	KACHO NISSAR HUSSAIN	ASSET	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.06	8.06	0.00	8.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
								8.06	8.06	0.00	8.06	0.00	0.00	0.00	0.00	15.18	13.60	-0.68	12.92	2.26	2.26	0.00	2.26	10.96
59	310305	M/S KARIGL TECHNICAL ASSISTANT GROUP	ASSET	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	0.00	0.00	0.00	0.00	0.00	0.00	0.24
60	310305	SONAM ANGIHLIK	ASSET	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.97	1.72	0.00	1.72	1.25	0.00	1.25	0.00	0.00	0.00	0.00	0.00	0.00
61	310305	SKP BUILDCON PVT. LTD.	ASSET	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.06	0.06	0.00	0.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
62	310305	SHARMA & SONS CONSTRUCTION CO., LEH	ASSET	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
63	310305	SONAM NORBOD	ASSET	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00



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Sl. NO	HOA	PARTY	ASSET/WORK/ MISC	LIABILITY AS ON 31.03.2014	2014-2015			LIABILITY AS ON 31.03.2015	2015-2016			LIABILITY AS ON 31.03.2016	2016-2017			LIABILITY AS ON 31.03.2017	2017-2018			LIABILITY AS ON 31.03.2018	2018-2019			LIABILITY AS ON 31.03.2019
					DISCHARGE	REVERSAL	TOTAL		DISCHARGE	REVERSAL	TOTAL		DISCHARGE	REVERSAL	TOTAL		DISCHARGE	REVERSAL	TOTAL		DISCHARGE	REVERSAL	TOTAL	
64	310305	PES ENGINEERS PVT. LTD.	ASSET	0.00	0.00	0.00	0.00	0.15	0.00	0.00	0.00	0.15	0.00	0.00	0.00	0.15	0.00	0.15	0.00	0.00	0.00	0.00	0.00	
65	310305	TARU ENTERPRISES	ASSET	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.60	4.60	0.00	4.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
66	310305	TSEWANGS DORJEE	ASSET	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.07	0.07	0.00	0.07	0.07	0.00	0.07	0.00	0.00	0.00	0.00	0.00	
67	310305	KACHO NISSAR HUSSAIN	ASSET	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.97	0.97	0.00	0.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
68	310305	TARU ENTERPRISES	ASSET	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.83	1.83	0.00	1.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
69	310305	K.K. SALES COMPANY	ASSET	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	0.00	0.00	1.45	0.00	0.00	1.45	
70	310305	SKP BUILDCON PVT. LTD.	ASSET	0.00	0.00	0.00	0.00	9.52	0.00	0.00	0.00	9.52	9.52	0.00	9.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
				0.00	0.00	0.00	0.00	13.23	0.00	0.00	0.00	20.17	18.70	0.00	18.70	1.47	0.07	1.40	1.47	1.45	0.00	0.00	1.69	
71	310306	SHARMA & SONS CONSTRUCTION CO., LEH	ASSET	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.06	0.06	0.00	0.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
72	310401	TARU ENTERPRISES	ASSET	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	0.00	0.00	0.00	0.00	0.00	0.64	
73	310411	HYDROPACK (INDIA)PVT. LTD	ASSET	0.00	0.00	0.00	0.00	0.42	0.42	0.00	0.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
74	310411	IRHEL ELECTRONIC DIVISION	ASSET	0.00	0.00	0.00	0.00	0.69	0.69	0.00	0.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
75	310411	MENTORING MOTORS	ASSET	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.58	0.00	0.00	0.00	0.58	0.00	0.00	0.00	0.58	0.00	0.58	0.00	
76	310411	NEWAGE FIRE PROTECTION ENGINEERS PVT. LTD.	ASSET	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.02	0.00	0.00	0.00	0.02	0.00	0.00	0.00	0.02	0.00	0.02	0.00	
77	310411	VENUS ENTERPRISES	ASSET	0.00	0.00	0.00	0.00	0.28	0.28	0.00	0.28	0.06	0.00	0.00	0.00	0.08	0.00	0.00	0.00	0.08	0.00	0.08	0.00	
78	310411	GOOREJ & BOWYER MFG CO. LTD.	ASSET	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.35	0.00	0.00	0.00	0.35	0.00	0.00	0.00	0.35	0.00	0.35	0.00	
79	310411	RESULTS MARINE PVT. LTD	ASSET	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.78	0.00	0.00	0.00	3.78	0.00	0.00	0.00	3.78	0.00	3.78	0.00	
80	310411	AMARDEEP DESIGN INDIA (P) LIMITED.	ASSET	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	0.00	0.00	4.10	4.10	0.00	4.10	
				0.00	0.00	0.00	0.00	1.39	1.31	0.00	1.31	4.81	0.00	0.00	0.00	4.81	0.00	0.00	0.00	8.81	4.12	4.79	8.81	
81	310431	ENCARDIO-RITE ELECTRONICS PVT. LTD.	ASSET	0.00	0.00	0.00	0.00	0.85	0.85	0.00	0.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
82	310431	KACHO NISSAR HUSSAIN	ASSET	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.62	10.94	0.68	11.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
83	310431	RAI INFRASTRUCTURE SOLUTION	ASSET	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.86	0.86	0.00	0.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
84	310431	INDIA ELECTRONICS	ASSET	0.00	0.00	0.00	0.00	0.82	0.82	0.00	0.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
85	310431	J K ENTERPRISES	ASSET	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	0.00	0.00	2.27	2.27	0.00	2.27	
86	310431	J K ENTERPRISES	ASSET	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	0.00	0.00	2.00	2.00	0.00	2.00	
87	310431	J K ENTERPRISES	ASSET	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	0.00	0.00	0.16	0.16	0.00	0.16	
				0.00	0.00	0.00	0.00	1.67	1.67	0.00	1.67	12.48	11.80	0.68	12.48	0.00	0.00	0.00	0.00	4.43	4.43	0.00	4.43	
88	310501	KACHO NISSAR HUSSAIN	ASSET	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	0.00	0.00	0.00	0.00	0.00	2.58	
89	310501	TARU ENTERPRISES	ASSET	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.89	0.00	0.00	0.00	1.89	0.00	0.00	0.00	1.89	0.00	0.00	1.89	
90	310501	LODZANG NORBODO	ASSET	0.00	0.00	0.00	0.00	1.58	1.58	0.00	1.58	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	0.00	0.00	1.58	1.58	0.00	1.58	1.89	0.00	0.00	0.00	1.89	0.00	0.00	0.00	1.89	0.00	0.00	4.48	
				0.00	0.00	0.00	0.00	51.80	31.05	0.00	31.05	55.80	44.16	0.00	44.16	29.47	14.77	2.43	17.20	41.79	16.00	5.81	21.81	78.50

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

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

# **ANNEX-II**

## Summary Sheet

Name of the Petitioner : NHPC Ltd.

Name of the Generating Station : Nimoo Bazgo Power Station

Region : Northern

State: J&amp;K

District : Leh

(₹ 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	5,293.75	5,315.08	5,324.62	5,365.27	5,434.86	5,493.86
1.2	Interest on Loan	2,232.77	2,181.21	1,899.00	1,651.23	1,401.61	1,149.92
1.3	Return on Equity <sup>1</sup>	6,783.57	6,424.05	6,434.90	6,480.66	6,550.97	6,609.83
1.4	Interest on Working Capital	487.68	400.56	405.50	412.40	420.55	428.79
1.5	O & M Expenses	2,865.30	4,068.87	4,262.83	4,466.04	4,678.94	4,901.98
	<b>Total</b>	<b>17,663.06</b>	<b>18,389.77</b>	<b>18,326.84</b>	<b>18,375.60</b>	<b>18,486.92</b>	<b>18,584.37</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 17.10.2019

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

For Arora Vohra &amp; Co.

Chartered Accountants

FRN No. : 009487N

(CA. Surinder Arora)

M. No. 085036

Partner

UDIN: 19085036AAAACB7814



For NHPC Limited

(M G Gokhale)

General Manager (Comml.)



Name of the Petitioner : NHPC LIMITED

Name of the Generating Station : NIMOO BAZGO POWER STATION

Place (Region/District/State) : NORTHERN / LEH / J&K

FORM-1(I)

Statement showing claimed capital cost-(A+B)

(Rs. Lakh)

Sl. No.	Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
1	2	3	4	5	6	7
1	Opening Capital Cost	1,07,012.13	1,07,197.77	1,07,396.45	1,08,836.03	1,10,201.03
2	Add : Addition during the year / period	12.00	204.25	1,059.50	1,365.00	1,013.00
3	Less : De-capitalisation during the year / period	9.17	5.57	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	182.81	0.00	380.08	0.00	0.00
6	<b>Closing Capital Cost</b>	<b>1,07,197.77</b>	<b>1,07,396.45</b>	<b>1,08,836.03</b>	<b>1,10,201.03</b>	<b>1,11,214.03</b>
7	<b>Average Capital Cost</b>	<b>1,07,104.95</b>	<b>1,07,297.11</b>	<b>1,08,116.24</b>	<b>1,09,518.53</b>	<b>1,10,707.53</b>

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

Sl. No.	Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
1	2	3	4	5	6	7
1	Opening Capital Cost	1,07,012.13	1,07,197.77	1,07,364.45	1,08,677.53	1,09,527.53
2	Add : Addition during the year / period	12.00	172.25	933.00	850.00	963.00
3	Less : De-capitalisation during the year / period	9.17	5.57	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	182.81	0.00	380.08	0.00	0.00
6	<b>Closing Capital Cost</b>	<b>1,07,197.77</b>	<b>1,07,364.45</b>	<b>1,08,677.53</b>	<b>1,09,527.53</b>	<b>1,10,490.53</b>
7	<b>Average Capital Cost</b>	<b>1,07,104.95</b>	<b>1,07,281.11</b>	<b>1,08,020.99</b>	<b>1,09,102.53</b>	<b>1,10,009.03</b>

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

Sl. No.	Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
1	2	3	4	5	6	7
1	Opening Capital Cost	0.00	0.00	32.00	158.50	673.50
2	Add : Addition during the year / period	0.00	32.00	126.50	515.00	50.00
3	Less : De-capitalisation during the year / period	0.00	0.00	0.00	0.00	0.00
4	Less : Reversal during the year / period	0.00	0.00	0.00	0.00	0.00
5	Add : Discharges during the year / period	0.00	0.00	0.00	0.00	0.00
6	<b>Closing Capital Cost</b>	<b>0.00</b>	<b>32.00</b>	<b>158.50</b>	<b>673.50</b>	<b>723.50</b>
7	<b>Average Capital Cost</b>	<b>0.00</b>	<b>16.00</b>	<b>95.25</b>	<b>416.00</b>	<b>698.50</b>

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
General Manager (Comml.)

Name of the Petitioner : NHPC LIMITED

Name of the Generating Station : NIMOO BAZGO POWER STATION

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

**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)	32,103.64	32,159.33	32,209.33	32,603.25	32,858.25
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)	32,103.64	32,159.33	32,209.33	32,603.25	32,858.25
5	Add : Increase in equity due to addition during the year/period	3.60	51.68	279.90	255.00	288.90
6	Less : Decrease due to de-capitilization during the year/period	2.75	1.67	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	54.84	0.00	114.02	0.00	0.00
9	Net closing Equity(Normal)	32,159.33	32,209.33	32,603.25	32,858.25	33,147.15
10	Average Equity (Normal)	32,131.48	32,184.33	32,406.29	32,730.75	33,002.70
11	Rate of ROE	19.993%	19.993%	19.993%	19.993%	19.993%
12	<b>Total ROE</b>	<b>6424.05</b>	<b>6434.61</b>	<b>6478.99</b>	<b>6543.86</b>	<b>6598.23</b>

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

Sl. No.	Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
1	2	3	4	5	6	7
1	Gross Opening Equity [pertaining to Proviso to Regulation 30(2)]	0.00	0.00	9.60	47.55	202.05
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	0.00	9.60	47.55	202.05
5	Add : Increase in equity due to addition during the year/period	0.00	9.60	37.95	154.50	15.00
6	Less : Decrease due to de-capitilization during the year/period	0.00	0.00	0.00	0.00	0.00
7	Less: Decrease due to reversal during the year/period	0.00	0.00	0.00	0.00	0.00
8	Add: Increase due to discharge during the year/period	0.00	0.00	0.00	0.00	0.00
9	Net closing Equity [pertaining to Proviso to Regulation 30(2)]	0.00	9.60	47.55	202.05	217.05
10	Average Equity [pertaining to Proviso to Regulation 30(2)]	0.00	4.80	28.58	124.80	209.55
11	Rate of ROE (weighted average rate of interest on actual loan portfolio)	5.981%	5.899%	5.844%	5.696%	5.533%
12	<b>Total ROE</b>	<b>0.00</b>	<b>0.28</b>	<b>1.67</b>	<b>7.11</b>	<b>11.59</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 Arora Vohra & Co.  
Chartered Accountants

For NHPC Limited

  
(M G Gokhale)  
General Manager (Comml.)

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

Name of the Petitioner : NHPC LIMITED

Name of the Generating Station : NIMOO BAZGO POWER STATION

	Particulars	Unit	Existing 2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
	1	2	3	4	5	6	7	8
1	Installed Capacity	MW	45	45				
2	Free power to home state	%	12	12				
3	Free power under Local Area Development Fund (LADAF)	%	1	1				
4	Date of commercial operation							
	Unit-1		10.10.2013	10.10.2013				
	Unit-2		10.10.2013	10.10.2013				
	Unit-3		10.10.2013	10.10.2013				
5	Type of Station							
	a) Surface / underground		Surface	Surface				
	b) Purely ROR / Pondage/ Storage		Pondage	Pondage				
	c) Peaking / non-peaking		Peaking except winter season	Peaking except winter season				
	d) No. of hours of peaking		Min 4 Hrs**	Min 4 Hrs**				
	e) Overload capacity (MW) & period		16.5 MW per Machine & Continuous per Machine	16.5 MW per Machine & Continuous per				
6	Type of excitation							
	a) Rotaing exciters on generator							
	b) Static excitation		Static	Static				
7	Design Energy (Annual) <sup>1</sup>	Gwh	239.33	239.33				
8	Auxiliary Consumption including Transformation losses	%	upto 6%	upto 6%				
9	Normative Annual Plant Availability Factor (NAPAF)	%	65.18	65.18				
9.1	Maintainance Spares for WC	% of O&M	15	15				
9.2	Receivables for WC	in Months	1.5	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*		4.54%	4.94%	4.87%	4.82%	4.70%	4.57%
9.5	Tax Rate (MAT) <sup>2</sup>	%	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.

\*\* Though the storage is available, station is not proposed to run as peaking station during winter season to avoid frazil and anchor ice formation due to reservoir level fluctuation.

**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 grossing up of ROE for the period 2019-24.For Arora Verma & Co.  
Chartered Accountants

For NHPC Limited

  
 (M G Gokhale)  
 General Manager (Comm.)

**SALIENT FEATURES OF HYDROELECTRIC PROJECT**

NAME OF COMPANY : NHPC LTD

NAME OF POWER STATION : NIMOO BAZGO POWER STATION

<b>1. Location</b>	
State / Distt.	JAMMU AND KASHMIR / LEH
River	INDUS
<b>2. Diversion Channel</b>	
Size, shape	TRAPIZODIAL (BASE WIDTH-20 M)
Length (M)	372 M
<b>3. Dam</b>	
Type	CONCRETE, GRAVITY
Maximum dam height (M)	48 M
<b>4. Spillway</b>	
Type	ORIFICE TYPE WITH BREAST WALL
Crest level of spillway (M)	E.L. 3065 M
<b>5. Reservoir</b>	
Full Reservoir Level (FRL) (M)	E.L. 3093.00 M
Minimum Draw Down Level (MDDL)	E.L. 3090.00 M
Live storage (MCM)	9.72 M. CUM
<b>6. Desilting Chamber</b>	
Type	
Number and Size	NA
Particle size to be removed(mm)	
<b>7. Head Race Tunnel</b>	
Size and type	
Length (M)	NA
Design discharge (Cumecs)	
<b>8. Surge Shaft</b>	
Type	
Diameter (M)	NA
Height (M)	
<b>9. Penstock/Pressure shafts</b>	
No. and Type	THREE, STEEL PENSTOCK EMBEDDED IN CONCRETE.
Diameter & Length (M)	EACH PENSTOCK 3.3 M DIA, 63 M LONG
<b>10. Power House</b>	
Installed capacity (No of units x MW)	45 MW (3 X 15 MW)
Type of turbine	VERTICAL FRANCIS
Rated Head (M)	34.77 M
Rated Discharge (Cumecs)	48.70 CUMECs
Head at Full Reservoir Level (M)	35.77 M
Head at Minimum Draw down Level (M)	32.77 M
MW Capability at FRL	45
MW Capability at MDDL	42.41
<b>11. Tail Race Tunnel / Channel</b>	
Diameter (M), shape	
Length (M)	NA
Minimum tail water level(M)	
<b>12. Switchyard</b>	
Type of Switch gear	Open Outdoor Switchyard
No. of generator bays	3
No. of Bus coupler bays	1
No. of line bays	2

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

For Afara Vohra & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
General Manager (Comml.)

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## 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 31.3.2014

NHPC Limited  
Nimoo Bazgo 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
		Date	Amount (Foregn Currency)	Relevant Exchange Rate	Amount (Rs. Lakh)	Date	Amount (Foregn Currency)	Relevant Exchange Rate	Amount (Rs. Lakh)	Date	Amount (Foregn Currency)	Relevant Exchange Rate	Amount (Rs. Lakh)
	<b>Currency1<sup>1</sup></b>												
A	1 At the date of 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 Arora Vohra & 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 : **Nimoo Bazgo Power Station**  
 Exchange Rate on date/s of infusion :

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

**NOT APPLICABLE**

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

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
General Manager (Comml.)

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

**NAME OF COMPANY : NHPC LTD**  
**NAME OF POWER STATION : NIMOO BAZGO POWER STATION**

	<b>Capital Cost as admitted by CERC (as on 31.03.2014)</b>	<b>Rs. 98102.08 Lakh</b>
a)	<b>Capital cost admitted</b>	
	(Give reference of the relevant CERC Order with Petition No. & Date)	<b>as per CERC Order dated 13.10.2015 in petition No. 89/GT/2013.</b>
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>98102.08</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>98102.08</b>

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



**For NHPC Limited**

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



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

NAME OF COMPANY : NHPC LTD  
 NAME OF POWER STATION : NIMOO BAZGO POWER STATION

New Projects**Capital Cost Estimates**

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

Note:

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

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

  
(M G Gokhale)  
General Manager (Comml.)

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

NAME OF COMPANY : NHPC LTD  
 NAME OF POWER STATION : NIMOO BAZGO POWER STATION

(Amount in Lakh)

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

NOT APPLICABLE

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

## Note:

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



For NHPC Limited

(M G Gokhale)  
 General Manager (Comml.)

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

Name of the Petitioner :

NHPC Limited

Name of the Generating Station :

Nimoo Bazgo Power Station

(Amount in Lakh)

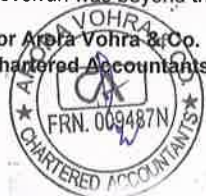
Sl. No.	Break Down	Original cost as approved by Authority / Investment Approval <sup>1</sup>	Cost on Actual / anticipated COD <sup>1</sup>	Variation	Reason for Variation *
1	2	Total Cost	Total Cost	3	4
1.0	<b>Generator,turbine &amp; Accessories</b>				
1.1	Generator package				
1.2	Turbine package				
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 (Auxillary Elect. Equipment)</b>				
3.0	<b>Auxillary 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 (Auxillary equlpt. &amp; services for PS)</b>				
4.0	<b>Swltchyard package</b>				
5.0	<b>Initial spares for all above equipments</b>				
6.0	<b>Total Cost (Plant &amp; Equipment) excluding IDC, FC, FERV &amp; Hedging Cost</b>				
7.0	<b>IDC, FC, FERV &amp; Hedging Cost</b>				
7.1	Interest During Construction (IDC)				
7.2	Financing Charges (FC)				
7.3	Foreign Exchange Rate Variation (FERV)				
7.4	Hedging Cost				
7.5	<b>Total of IDC, FC, FERV &amp; Hedging Cost</b>				
8.0	<b>Total Cost (Plant &amp; Equipment) including IDC, FC, FERV &amp; Hedging cost</b>				

NOT APPLICABLE

## Note:

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

For Aneta Vohra & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
General Manager (Comml.)

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

Name of the Petitioner :

NHPC Limited

Name of the Generating Station :

Nimoo Bazgo Power Station

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

**Note:**

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

For Arora, Vohra & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
General Manager (Comml.)

## In case there is cost over run

Name of the Petitioner :

NHPC Limited

Name of the Generating Station :

Nimoo Bazgo 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					
	<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	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					

NOT APPLICABLE

\*Submit details of Freehold and Lease hold land

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



For NHPC Limited

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



In case there is time over run

Name of the Petitioner :

NHPC Limited

Name of the Generating Station :

Nimoo Bazgo Power Station

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

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

2. Indicates the activities on critical path.

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

  
(M G Gokhale)  
General Manager (Comml.)

## Financial Package upto COD

Name of the Company	NHPC Limited	
Name of the Power Station	Nimmo Bazgo	
Project Cost as on COD <sup>1</sup>	94602.56	66221.79
Date of Commercial Operation of the Station <sup>2</sup>	10-10-2013	28380.77

(Amount in lacs)

1	Financial Package as Approved		Financial Package as on COD		As Admitted on COD	
	Amount <sup>3</sup>		Amount <sup>3</sup>		Currency and Amount <sup>3</sup>	
	2	3	4	5	6	7
FOREIGN LOAN				0		
LIC	INR		INR	4443.25		
State Bank of Hydrabad	INR		INR	10000		
Syndicate Bank				693		
Subordinate Debt				27000		
R SERIES BONDS				204		
*FRESH BORROWINGS	INR		INR	23881.54		
<b>Total Loan</b>				<b>66221.79</b>		
<b>Equity</b>			INR			
GoI/IPO/IR			INR	28380.77		
<b>TOTAL EQUITY</b>				<b>28380.77</b>		
Debt : Equity Ratio	70:30		70.00	30.00		

\*Balancing figure has been considered as Normative Loan w.e.f. 10.10.2013 at weighted average cost of debts of Nimmo Bazgo Station

<sup>1</sup> Say US \$ 200m + Rs.400 Cr or Rs.1200 Cr including US \$200m at an exchange rate of 1US \$=Rs.40/-

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

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

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

  
(M G Gokhale)  
General Manager (Comml.)



**Details of Project Specific Loans**Name of the Company  
Name of the Power StationNHPC Ltd.  
Nimmo Bazgo

(Amount in Lakh)

Particulars	Package1	Package2	Package3	Package4	Package5	Package6
1	2	3	4	5	6	7
Source of Loan <sup>1</sup>	Subordinate Debt	NORMATIVE LOAN / FRESH BORROWINGS				
Currency <sup>2</sup>	INR	INR				
Amount of Loan sanctioned	52304					
Amount of Gross Loan drawn upto 31.03.2019/COD <sup>3,4,5,13,15</sup>	52304					
Interest Type <sup>6</sup>	Fixed	Fixed				
Fixed Interest Rate, if applicable #	4.00%	4.54%				
Base Rate, if Floating Interest <sup>7</sup>	N.A.	N.A.				
Margin, if Floating Interest <sup>8</sup>	N.A.	N.A.				
Are there any Caps/Floor <sup>9</sup>	N.A.	N.A.				
If above is yes,specify caps/floor	N.A.	N.A.				
Moratorium Period <sup>10</sup>	226 Months					
Moratorium effective from	23-11-2006					
Repayment Period <sup>11</sup>	18 Years					
Repayment effective from	10-10-2025					
Repayment Frequency <sup>12</sup>	Annual					
Repayment Instalment <sup>13,14</sup>	2905.78					
Base Exchange Rate <sup>16</sup>	N.A.					
Are Foreign currency hedged?	N.A.					
If above is yes,specify details.17	N.A.					

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

<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 of rate of interest with relevant reset rate (if any) to be furnished separately.<sup>20</sup> At the time of truing up provide details of refinance of loan consider earlier. Details such as rate on which refinancing done, amount of refinance loans, terms & conditions of refinance loan, financing and other charges incurred for refinancing etc.<sup>21</sup> Call or put option, if any exercised by the generating company for refinancing of loan.<sup>22</sup> Copy of loan agreement.For Arora Vohra & Co.  
Chartered Accountants

For NHPC Limited

(M G Gokhale)  
General Manager (Comml.)

## Details of Allocation of corporate loans to various projects

Name of the Company **NHPC Ltd.**  
Name of the Power Station **Nimmo Bazgo**

(Amount in Lakh)

Particulars	Package 1	Package 2	Package 3	Package 4	Package 5	Package 6	Package 7	Package 8	Remarks
1	2	3	4	5	6	7	8	9	10
Source of Loan <sup>1</sup>	LIC	R-1 SERIES BONDS	S-1 SERIES BONDS	X-SERIES BONDS	V SERIES BONDS	V2 SERIES BONDS	W1 - SERIES BONDS	W2 - SERIES BONDS	
Currency <sup>2</sup>	INR	INR	INR	INR	INR	INR	INR	INR	
Amount of Loan sanctioned	650000	8220	36500	150000	77500	147500	150000	75000	
Amount of Gross Loan drawn upto 31.03.2019/COD <sup>3,4,5,13,15</sup>	189600	8220	36500	150000	77500	147500	150000	75000	
Interest Type <sup>6</sup>	Fixed	Fixed	Fixed	Fixed	Fixed	Fixed	Fixed	Fixed	
Fixed Interest Rate, if applicable	N.A.	8.70%	8.49%	8.65%	6.84%	7.52%	8.91%	7.35%	
Base Rate, if Floating Interest <sup>7</sup>	Annualized yield of 13 year G-Sec rate+75 bps up to 31.03.2012, Weighted Average applicable rate of 9.118% w.e.f. 01.04.2012	4.54%	NA	NA	NA	NA	NA	NA	
Margin, if Floating Interest <sup>8</sup>	75bps	Nil	NA	NA	NA	NA	NA	NA	
Are there any Caps/Floor <sup>9</sup>	Yes	N.A.	NA	NA	NA	NA	NA	NA	
If above is yes, specify caps/floor	6.5%(Floor)	N.A.	NA	NA	NA	NA	NA	NA	
Moratorium Period <sup>10</sup>	7 Years 2&1/2 Months	2 YEARS	1 YEARS	4 YEARS	1 Years	6 Years	1 YEARS	6 YEARS	
Moratorium effective from	17-02-2005	11-02-2013	26/11/2014	08-02-2019	24-01-2017	06-06-2017	15-09-2017	15-09-2017	
Repayment Period <sup>11</sup>	12 Years	12 YEARS	10 YEARS	7 YEARS	5 Years	10 Years	5 YEARS	5 YEARS	
Repayment effective from	30-04-2012	11-02-2015	26/11/2015	08-02-2023	24-01-2018	06-06-2023	15-09-2018	15-09-2023	
Repayment Frequency <sup>12</sup>	HALF YEARLY	ANNUALLY	ANNUALLY	ANNUALLY	ANNUALLY	ANNUALLY	ANNUALLY	ANNUALLY	
Repayment Instalment <sup>13,14</sup>	7900.00	685	3650.00	21428.57	15500.00	29500.00	30000	15000	
Base Exchange Rate <sup>16</sup>	N.A.	N.A.	NA	N.A.	NA	NA	NA	NA	
Are Foreign currency hedged?	N.A.	N.A.	NA	N.A.	NA	NA	NA	NA	
If above is yes, specify details. <sup>17</sup>	N.A.	N.A.	NA	N.A.	NA	NA	NA	NA	
<b># Weighted average rate of Interest on Loans as on</b>									
<b>Name of the Projects</b>									<b>Total</b>
Sewa-II	13600.00	0.00	0.00	0.00	0.00	0.00	7227.50	0.00	<b>20827.50</b>
TLDP-III	16000.00	4920.00	0.00	0.00	13083.33	9166.67	19262.42	8888.42	<b>71320.84</b>
Uri-II	23078.00	2904.00	26329.00	12943.00	31094.63	19251.87	9456.20	9837.77	<b>134894.46</b>
Subansiri Lower	72841.00	0.00	0.00	0.00	0.00	26584.16	4793.34	5000.25	<b>109218.75</b>
Chamera-III	27850.00	0.00	0.00	7465.00	10235.70	11377.80	0.00	0.00	<b>56928.50</b>
Parbati-III	31153.00	0.00	8302.00	0.00	21926.08	30466.42	9898.08	9372.53	<b>111118.11</b>
Nimmo-Bazgo	5078.00	204.00	644.00	6122.00	259.87	288.75	4826.45	3857.57	<b>21280.64</b>
Parbati-II	0.00	0.00	0.00	47165.00	0.00	45701.67	78508.44	26181.14	<b>197556.24</b>
Chutak	0.00	192.00	1225.00	8758.00	33.00	36.67	2949.17	171.54	<b>13365.37</b>
Kishanganga	0.00	0.00	0.00	2300.00	867.38	4626.00	1784.63	1447.12	<b>11025.12</b>
Teesta-V	0.00	0.00	0.00	5171.00	0.00	0.00	1860.00	0.00	<b>7031.00</b>
SOLAR POWER PROJECT	0.00	0.00	0.00	14421.00	0.00	0.00	0.00	0.00	<b>14421.00</b>
WIND POWER PROJECT	0.00	0.00	0.00	22809.00	0.00	0.00	0.00	0.00	<b>22809.00</b>
TLDP-IV	0.00	0.00	0.00	22846.00	0.00	0.00	9433.78	10243.67	<b>42523.45</b>
<b>Total</b>	<b>189600.00</b>	<b>8220.00</b>	<b>36500.00</b>	<b>150000.00</b>	<b>77500.00</b>	<b>147500.00</b>	<b>150000.00</b>	<b>75000.00</b>	<b>834320.00</b>

<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 drawal 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 and its allocation 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 of rate of interest with relevant reset rate (if any) to be furnished separately.

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

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

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

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
General Manager (Comm.)

## LOAN DISBURSEMENT DETAILS &amp; INTEREST RATE OF Nimmo Bazgo PS

Name of the Company

NHPC Ltd.

Name of the Power Station

Nimmo Bazgo

(Amount In Lakh)

Sl. No	Name of the FI/ Loan	Date of Disbursement	Amount of Drawl	Rate of interest on the Date of Drawl	Rate on Interest on the date of Reset	Date of reset
1	Life Insurance Corporation of India Ltd.	24.08.2007	3800.00	9.11%	9.118%	01.04.2012
		02.01.2008	1278.00	8.88%	9.118%	01.04.2012
			<b>5078.00</b>			
2	R-1 Series Bonds	11.02.2013	204.00	8.85%		
			<b>204.00</b>			
3	S-1 Series Bonds	26.11.2014	644.00	8.49%		
			<b>644.00</b>			
4	V SERIES BONDS	4.54%	259.87	6.84%		
			<b>259.87</b>			
5	V2 SERIES BONDS	06.06.2017	288.75	7.52%		
			<b>288.75</b>			
6	W1 - SERIES BONDS	15.09.2017	4826.45	6.91%		
			<b>4826.45</b>			
7	W2 - SERIES BONDS	15.09.2017	3857.57	7.35%		
			<b>3857.57</b>			
8	X SERIES BONDS	08.02.2019	6122.00	8.65%		
			<b>6122.00</b>			
9	SUBORDINATE DEBT FROM GOI	29.12.2008	3400.00	4% p.a. (interest not payable during construction period)		
		21.12.2009	17000.00			
		31.08.2010	700.00			
		30.12.2010	3200.00			
		18.03.2011	2700.00			
		13.06.2016	22065.00			
		14.07.2017	2873.00			
		13.09.2018	217.00			
		28.02.2019	137.00			
		27.03.2019	12.00			
		<b>52304.00</b>				
	<b>TOTAL (1 to 9)</b>		<b>73584.64</b>			

For Arora Vohra & Co.  
Chartered Accountants

For NHPC Limited

  
 (M G Gokhale)  
 General Manager (Comm.)

## Year wise Statement of Additional Capitalization after COD

Name of the Petitioner : NHPC LTD.

Name of the Generating Station : NIMOO BAZGO POWER STATION

COD : 10-Oct-13

For Financial Year : 2019-20

(Amount in lakh)

Sl. No.	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5=3-4	6	7	8	9
1	410705 Purchase of 4 Nos. CVT	12.00	0.00	12.00	0.00	25 (2)(a)	In Nimoo Bazgo Power Station total 9 nos. of CVTs are installed for measuring lines & bus voltages. During condition monitoring of the equipment of switchyard, CPRI recommended to replace four nos. of CVTs installed in the switchyard. Accordingly it is planned to purchase 4 nos. of CVTs against replacement. Amount claimed is as per Budgetary Offer. Gross value of old assets: Rs. 9.17 Lakh (Ref: SI No. 1 of 9B(i))	
	<b>TOTAL 9A(2019-20)</b>	<b>12.00</b>	<b>0.00</b>	<b>12.00</b>	<b>0.00</b>			
	<b>Add Cap Eligible for ROE at Normal Rate</b>	<b>12.00</b>	<b>0.00</b>	<b>12.00</b>				
	<b>Add Cap Eligible for ROE at Wgt. Avg. Rate of Interest</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>				

1. In case the project has been completed and cost has already been admitted under any tariff notification(s) in the past, fill column 10 giving the cost as admitted for the purpose of tariff notification already issued by (Name of the authority) (Enclose
2. The above information needs to be furnished separately for each year / period of tariff period 2019-24.
3. In case of de-capitalization of assets separate details to be furnished at column 1, 2, 3 and 4. Further, the original book value and year of capitalization of such asset to be furnished at column 8. Where de-caps are on estimated basis the same to
4. Where any asset is rendered unserviceable the same shall be treated as de-capitalized during that year and original value of such asset to be shown at col. 3. And impaired value if any, year of its capitalization to be mentioned at column 8.
5. Justification against each asset of capitalization should be specific to regulations under which claim has been made and the necessity of capitalization of that particular asset.

## Note:

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

For Arora Vohra & Co.  
Chartered Accountants

For NHPC Limited

(M G Gokhale)  
General Manager (Comml.)

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## Year wise Statement of Additional Capitalization after COD

Name of the Petitioner : NHPC LTD.

Name of the Generating Station : NIMOO BAZGO POWER STATION

COD : 10-Oct-13

For Financial Year : 2020-21

(Amount in lakh)

Sl. No.	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5=3-4	6	7	8	9
1	410328 Landscaping In NHPC Colony	17.00	0.00	17.00	0.00	25(1)	This work was allowed by CERC as deferred work during FY 2016-17 for Rs. 50 Lacs. for execution in tariff period 2014-19 vide order dated: 22.09.2016 in petition no. 229/GT/2014. But the same could not be completed in 2014-19 due to varieties of complex reasons like adverse site weather conditions & also due to poor participation from bidders as well as poor performance of contractor. Add cap of 2016-17 capitalized in 2018-19 for Rs. 24.55 Lacs Remaining amt. Rs.25.45 Lacs Estimated cost Rs. 17 Lacs	
2	410328 Development of View Point	10.00	0.00	10.00	0.00	25(1)	This work was allowed by CERC as deferred work during FY 2016-17 for execution in tariff period 2014-19 vide order dated: 22.09.2016 in petition no. 229/GT/2014. But the same could not be completed in 2014-19 due to varieties of complex reasons like adverse site weather conditions & also due to poor participation from bidders as well as poor performance of contractor.. Amount claimed is as per Estimate. Not claimed in the truing up 2014-19.	
3	410301 Entry gates at NPBS office and Dam.	10.00	0.00	10.00	0.00	25(1)	This work was allowed by CERC as deferred work during FY 2016-17 for execution in tariff period 2014-19 vide order dated: 22.09.2016 in petition no. 229/GT/2014. But the same could not be completed in 2014-19 due to varieties of complex reasons like adverse site weather conditions & also due to poor participation from bidders as well as poor performance of contractor.. Amount claimed is as per Estimate. Not claimed in the truing up 2014-19.	
4	Execution of Biodiversity Conservation Management plan .	27.00	0.00	27.00	0.00	25(1)	Work is allowed in the Approved RCE ( Refer X -Environment & Ecology - at Sr. No.1 ) The disruptive activity associated with the construction of the Nimoo Bazgo Power Station has affected the terrestrial and aquatic ecosystems in the area. There is, therefore a need for conservation, preservation and biodiversity of the area. Further for compliance of specific condition no. VI of environmental clearance, implementation of biodiversity conservation management plan, is inevitably required. Amount claimed as per provision. Not claimed in the truing up 2014-19.	
5	351211 Expenditure for health care management	25.75	0.00	25.75	0.00	25(1)	Work is allowed in the Approved RCE ( Refer X -Environment & Ecology - at Sr. No.1 ). The construction of Power Station had partially affected villages Nimoo Bazgo, Alchi, Chullungche and Umlung Hemlet. The medical facilities in the affected areas are far from satisfactory. As such the health care facility in the project affected villages need to be strengthened. The state health Department also need to be supported to upgrade the medical infrastructure in the area. The immunity programme also need to be conducted in the area especially for children. Further for compliance of general condition No,2 of Environment clearance, expenditure for health care management, is inevitably required. Amount claimed as per provision. Not claimed in the truing up 2014-19.	
6	410705 Purchase of 2 nos. of 66 KV, 500/1 Amp, 5 Core current transformer	7.50	0.00	7.50	0.00	25 (2)(a)	In Nimoo Bazgo Power Station total 21 nos. of CTs are installed for measuring line, unit, SAT & bus coupler phase current. During condition monitoring of the equipment of switchyard, CPRI recommended to replace 2 nos. of CTs installed in the switchyard. Accordingly it is planned to purchase 2 nos. of CTs for replacement. Amount claimed is as per Budgetary Offer. Gross value of old assets: Rs. 5.57 Lakh (Ref: SI No. 2 of 9B(i))	
7	411202 Provision for Sewerage treatment plant including Automation of Sewerage Treatment Plant.	45.00	0.00	45.00	0.00	26 (1) (b)	At present, sewerage treatment plant is available only for treatment of effluent from Power House only. As per the statutory provisions of State Pollution control Board and as per Departmental Action Plan by Ministry of Power ,Sewerage treatment plant is also required to be constructed for treatment of effluent from residential as well as non-residential buildings. Further, automation of Sewerage treatment plant is required for effective control, & operation and to avoid engagement of additional manpower for its operation. Accordingly the proposal is raised. Amount claimed is as per preliminary estimate based on present market rates for item/work.	



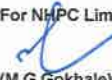
Sl. No.	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5=3-4	6	7	8	9
8	412502 Provision for Air Quality monitoring Laboratory	20.00	0.00	20.00	0.00	26 (1) (b)	Work is proposed for the safety and preservation of for the compliance of statutory provisions of State Pollution control Board for monitoring of air quality in the project area. Amount claimed is as per Tentative Estimate.	
9	412502 Provision for Water Quality monitoring Laboratory	10.00	0.00	10.00	0.00	26 (1) (b)	Work / Item is proposed for the compliance of statutory provisions of State Pollution control Board for monitoring of water quality in the project area. Amount claimed is as per Tentative Estimate.	
10	411806 Provision for Networking, Network Storage & Wireless Equipment's / CCTV's	22	0.00	22.00	0.00	26 (1) (d)	At present the existing Network Storage for CCTV System is not sufficient for cater the requirement of entire power station CCTV network. New additional Network Storage is required for storing the video recording of all CCTV System of the Power Station in the Network Storage (NAS). The work/ item proposed is essential from the cyber security as well as surveillance security of plant. Amount claimed is as per estimate based on present market rates for item/work.	
11	411130 Purchase of Security Equipments/ gadgets	10.00	0.00	10.00	0.00	26 (1) (d)	Various security gadgets viz boom barriers, tyre burst equipment, security jackets etc are required for the security and safety of Plant . Hence the items/works are proposed keeping in view of security & safety of the plant. Amount claimed is as per Tentative Estimate based on present market rates of items .	
	<b>TOTAL 9A (2020-21)</b>	<b>204.25</b>	<b>0.00</b>	<b>204.25</b>	<b>0.00</b>			
	<b>Add Cap Eligible for ROE at Normal Rate</b>	<b>172.25</b>	<b>0.00</b>	<b>172.25</b>	<b>0.00</b>			
	<b>Add Cap Eligible for ROE at Wgt. Avg. Rate of Interest</b>	<b>32.00</b>	<b>0.00</b>	<b>32.00</b>	<b>0.00</b>			

1. In case the project has been completed and cost has already been admitted under any tariff notification(s) in the past, fill column 10 giving the cost as admitted for the purpose of tariff notification already issued by (Name of the authority) (Enclose copy of
2. The above information needs to be furnished separately for each year / period of tariff period 2019-24.
3. In case of de-capitalization of assets separate details to be furnished at column 1, 2, 3 and 4. Further, the original book value and year of capitalization of such asset to be furnished at column 8. Where de-caps are on estimated basis the same to be
4. Where any asset is rendered unserviceable the same shall be treated as de-capitalized during that year and original value of such asset to be shown at col. 3. And impaired value if any, year of its capitalization to be mentioned at column 8.
5. Justification against each asset of capitalization should be specific to regulations under which claim has been made and the necessity of capitalization of that particular asset.

**Note:**

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



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

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## Year wise Statement of Additional Capitalization after COD

Name of the Petitioner : NHPC LTD.

Name of the Generating Station : NIMOO BAZGO POWER STATION

COD : 10-Oct-13

For Financial Year : 2021-22

Sl. No.	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5=3-4	6	7	8	9
1	410328 Construction of accommodation for security personnel (CISF) Building	500.00	0.00	500.00	0.00	25(1)	<p>This work is allowed by CERC as work deferred for execution in tariff period 2014-19. The expenditure of Rs. 1000 Lacs has been allowed vide tariff order dated: 22.09.2016 for petition no. 229/GT/2014 but could not be fully completed in 2014-19 due to varieties of complex reasons viz adverse weather conditions for almost half of the year such as the temperature goes up to - 30<sup>0</sup> C in winter months. During this period, the execution of civil work gets affected and setting of cement is also technically not feasible. Moreover the approach road to Leh and Kargil area remains closed for almost six months in a year. Hence, transportation of material from outside valet is also not feasible. Due to adverse condition, the availability of efficient contractor and skilled manpower are also very poor. Work Construction of accommodation for security personnel (CISF) Building has already been awarded and is in progress. All the works including construction, R/R stone masonry protection along bench cutting of play ground around security building, other building utilities such as supply, Installation, testing and commissioning of Local Area Network and CCTV's &amp; furnishing of Security Building likely to be completed in 2021-22 / 2022-23 in all respect. With the price escalation and other factors including probability of deviations on quantity as per site requirement the total expenditure on Construction of security personnel (CISF) Buildings to the tune of Rs 1000 lacs.</p> <p>Allowable by CERC for Rs 1000L in deferred work list (2014-19) for FY 2015-16, FY 2016-17 &amp; FY 2017-18</p> <p>LOA Awarded, dt. 13/10/2016 CWIP as on 31 Mar 19 Rs. 121.57 L Awarded cost Rs.674.97 Lacs Estimated cost:- EPBAX &amp; PA =Rs 5 L R&amp;R Stone Masonry = Rs 56 L+ CCTV= Rs 25 L + Furniture = Rs 17 L Not claimed in the truing up 2014-19.</p>	



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Sl. No.	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5=3-4	6	7	8	9
2	351201 Payment for motorable suspension bridge under R&R	350.00	0.00	350.00	0.00	25(1)	<p>Work is allowed in the Approved RCE ( Refer B -Land - at Sr. No. 10 for Construction of Suspension Bridge at Bazgo, in place of foot suspension bridge coming under submergence)</p> <p>At present there are no motorable bridges over the River Indus at Nunam Thankob, Bazgo, Leh. The Motorable Suspension Bridge connecting the Bazgo and Umlung Village located at the either side of the River Indus, was submerged after the filling of Reservoir of Nimoo Bazgo H.E. Project. The reference of this Foot Suspension Bridge coming under submergence was mentioned in the DPR but no provision was kept for its relocation.</p> <p>The NHPC management had agreed for providing funds for the construction of Motorable Suspension Bridge in the meeting of the Project R&amp;R Monitoring Committee chaired by the Deputy Commissioner, Leh on 07/06/2008.</p> <p>Accordingly a DPR for the construction of 146 Mtr span Motorable Suspension Bridge over the River Indus at Nunam, Thangkob, Basgo, Leh with total Financial Implication amounting to Rs 11.44 crore was submitted by the State PWD, Leh to the NHPC Ltd. for accord of approval and release of fund. The said proposal has been approved by the competent authority i.e. the Board of Directors, NHPC Ltd. Till date an amount of Rs 8.13 crores has been released in favor of Deputy Commissioner Leh, for the construction of above said Bridge against which utilization report for an amount of Rs 7.46 crores has been received.</p> <p>Now the State PWD has submitted a revised DPR for Construction of 160 Mtr span Motorable Suspension Bridge over the River Indus at Nunam, Thangkob, Basgo, Leh with total F.I. amounting to Rs 2860.56 Lacs against the earlier approved cost of Rs 1144.00 Lacs for the construction of 146 Mtr span Motorable Suspension Bridge over the River Indus at Nunam, Thangkob, Basgo, Leh.</p>	
3	410601 Slope protection work at Dam	44.50	0.00	44.50	0.00	26(1)(d)	<p>This work was claimed by the petitioner in petition no. 229/GT/2014 (Ref: S.No. 08 of FY 2016-17) for execution during tariff period 2014-19. However, the same was disallowed by the Commission citing that the said expenditure is to be met out from the O&amp;M expenses allowed to the generating station vide order dated 22.09.2016. As the expenditure cannot be met out from the O&amp;M Expenses and the same is very much essential from the safety point of view, the said expenditure is claimed under additional capitalization. Further, the expenditure was supposed to be incurred during 2014-19 but could not be completed in 2014-19 due to varieties of complex reasons like adverse site weather conditions &amp; also due to poor participation from bidders as well as poor performance of contractor.</p> <p>LOA Awarded dt. 31/10/2017</p> <p>Not claimed in the truing up 2014-19.</p>	
4	410328 Development of View Point	10.00	0.00	10.00	0.00	25(1)	<p>This work was allowed by CERC as deferred work during FY 2016-17 for execution in tariff period 2014-19 vide order dated: 22.09.2016 in petition no. 229/GT/2014. But the same could not be completed in 2014-19 due to varieties of complex reasons like adverse site weather conditions &amp; also due to poor participation from bidders as well as poor performance of contractor.. Amount claimed is as per Estimate.</p> <p>Not claimed in the truing up 2014-19.</p>	
5	410301 Entry gates at NPBS office and Dam.	10.00	0.00	10.00	0.00	25(1)	<p>This work was allowed by CERC as deferred work during FY 2016-17 for execution in tariff period 2014-19 vide order dated: 22.09.2016 in petition no. 229/GT/2014. But the same could not be completed in 2014-19 due to varieties of complex reasons like adverse site weather conditions &amp; also due to poor participation from bidders as well as poor performance of contractor.. Amount claimed is as per Estimate.</p> <p>Not claimed in the truing up 2014-19.</p>	



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Sl. No.	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5=3-4	6	7	8	9
6	Execution of Biodiversity Conservation Management plan .	27.00	0.00	27.00	0.00	25(1)	Work is allowed in the Approved RCE ( Refer X -Environment & Ecology - at Sr. No.1 ). The disruptive activity associated with the construction of the Nimoo Bazgo Power Station has affected the terrestrial and aquatic ecosystems in the area. There is, therefore a need for conservation, preservation and biodiversity of the area. Further for compliance of specific condition no. VI of environmental clearance, implementation of biodiversity conservation management plan, is inevitably required. Amount claimed as per provision. Not claimed in the truing up 2014-19.	
7	351211 Expenditure for health care management	26.00	0.00	26.00	0.00	25(1)	Work is allowed in the Approved RCE ( Refer X -Environment & Ecology - at Sr. No.1 ). The construction of Power Station had partially affected villages Nimoo Bazgo, Achi, Chullungche and Umlung Hemlet. The medical facilities in the affected areas are far from satisfactory. As such the health care facility in the project affected villages need to be strengthen. The state health Department also need to be supported to upgrade the medical infrastructure in the area. The immunity programme also need to be conducted in the area especially for children. Further for compliance of general condition No,2 of Environment clearance, expenditure for health care management, is inevitably required. Amount claimed as per provision. Not claimed in the truing up 2014-19.	
8	411202 Provision for Sewerage treatment plant including Automation of Sewerage Treatment Plant.	10.00	0.00	10.00	0.00	26 (1) (b)	At present, sewerage treatment plant is available only for treatment of effluent from Power House only. As per the statutory provisions of State Pollution control Board and as per Departmental Action Plan by Ministry of Power ,Sewerage treatment plant is also required to be constructed for treatment of effluent from residential as well as non-residential buildings. Further, automation of Sewerage treatment plant is required for effective control, & operation and to avoid engagement of additional manpower for its operation. Accordingly the proposal is raised. Amount claimed is as per preliminary estimate based on present market rates for item/work.	
9	410306 Construction of Store at Right Bank	67.00	0.00	67.00	0.00	26 (1) (d)	Work/ Item is proposed for safety of plants critical spare/stand by equipments & parts, which are to be protect & preserve for use of same in the exigencies as and when required. These spare equipments / assets also includes various equipments/tools-tackles related to Disaster Management System of Plant, which may be used in various emergent conditions including flood, earthquake and any other natural calamity. As the plant is situated in the far flange area and the approach road to Leh area remains closed for almost six months in a year. Hence, transportation of material from outside valet is also not feasible in case of emergent situation. Moreover during winter season of year 2014, Power Station has already encountered the emergent condition of flood in river INDUS due to creation of artificial Phutkal lake in the upstream region. Hence sufficient & suitable permanent storage of plants critical spare/stand by equipments & parts including various equipments/tools-tackles related to Disaster Management System of Plant are utmost essential for safe operation of all the Units & associated auxiliaries. Presently, there is only one no. of store, which is insufficient to cater the storage of various spare requirements/tools -tackles of the power station, hence same is proposed for the safety of Plant (equipments / assets). Amount claimed is as per Estimate/ LOA.	



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Sl. No.	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5=3-4	6	7	8	9
10	411130 Purchase of Security Equipments/ gadgets	5.00	0.00	5.00	0.00	26 (1) (d)	Various security gadgets viz boom barriers, tyre burst equipment, security jackets etc are required for the security and safety of Plant . Hence the items/works are proposed keeping in view of security & safety of the plant. Amount claimed is as per Tentative Estimate based on present market rates of items .	
11	412005 Purchase of Hospital Equipments	10.00	0.00	10.00	0.00	26 (1) (d)	It is planned to purchase to meet the mandatory requirement of various Hospital equipment such as AED ( Automatic External Defibrillator), Oxygen concentrator , Medical lab equipments etc. Defibrillator an AED is lightweight, battery operated portable device to check the hearts rhythm and sends shock to heart to restore a normal rhythm. The device is used to help personnel having sudden cardiac arrest. Also Oxygen concentrator is also a portable battery operated equipment which supplies sufficient quantity of oxygen to the individual suffering from illness due to low body oxygen. In view of adverse climatic conditions , specifically low oxygen in the surrounding and sub zero ( up to- 30 <sup>o</sup> C in winter months), these items are essentially required for the health & safety of working personnel at the Power Station. Amount claimed is as per Tentative Estimate based on present market rates of items .	
	<b>TOTAL 9A (2021-22)</b>	<b>1059.50</b>	<b>0.00</b>	<b>1059.50</b>	<b>0.00</b>			
	<b>Add Cap Eligible for ROE at Normal Rate</b>	<b>933.00</b>	<b>0.00</b>	<b>933.00</b>				
	<b>Add Cap Eligible for ROE at Wgt. Avg. Rate of Interest</b>	<b>126.50</b>	<b>0.00</b>	<b>126.50</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
2. The above information needs to be furnished separately for each year / period of tariff period 2019-24.
3. In case of de-capitalization of assets separate details to be furnished at column 1, 2, 3 and 4. Further, the original book value and year of capitalization of such asset to be furnished at column 8. Where de-caps are on estimated basis the same to be
4. Where any asset is rendered unserviceable the same shall be treated as de-capitalized during that year and original value of such asset to be shown at col. 3. And impaired value if any, year of its capitalization 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 Anura Vohra & Co.  
Chartered Accountants

For NHFC Limited

(M G Gokhale)  
General Manager (Comm.)

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## Year wise Statement of Additional Capitalization after COD

Name of the Petitioner : NHPC LTD.

Name of the Generating Station : NIMOO BAZGO POWER STATION

COD : 10-Oct-13

For Financial Year : 2022-23

Sl. No.	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5=3-4	6	7	8	9
1	410304 Construction of Permanent Office Building	500.00	0.00	500.00	0.00	26(1)	<p>This work is allowed by CERC as work beyond original scope of work in tariff period 2014-19. The expenditure of Rs. 500 Lacs has been allowed during 2016-17 (Refer item no.1, page no.14 ) &amp; 2017-18 (Refer Item No. 3, page no. 19) of tariff order dated: 22.09.2016 in petition no. 229/GT/2014 but has been deferred due to varieties of complex reasons viz adverse weather conditions for almost half of the year such as the temperature goes up to - 30<sup>0</sup> C in winter months. During this period, the execution of civil work gets affected and setting of cement is also technically not feasible. Moreover the approach road to Leh and Kargil area remains closed for almost six months in a year. Hence, transportation of material from outside valet is also not feasible. Due to adverse condition, the availability of efficient contractor and skilled manpower are also very poor. This work is required for having permanent office building at project site. Work for Construction of Permanent Office Building has already been awarded and is in progress. All the works including construction, Building Utilities such as Fire Fighting, water supply system, PA &amp; EPBAX System &amp; Furnishing of Permanent Office Buildings likely to be completed in 2022-23 in all respect. With the price escalation and other factors including probability of deviations on quantity as per site requirement the total expenditure on Construction of Permanent Office Building is to the tune of Rs 500 lacs. LOA copy enclosed.</p> <p>Allowable by CERC for Rs 500 L (2014-19) under work beyond original scope at S. No. 1 FY 2016-17 S.No. 3 FY 2017-18</p> <p>LOA Awarded dt. 01/07/2016 CWIP as on 31 Mar 19- Rs. 170.01 L Awarded cost Rs. 409.12 Lacs Estimated cost:- Water Supply = Rs 10 L+ Fire Fighting = Rs 30 L + PA System = Rs 25 L + CCTV = Rs 5 L Office Furniture = Rs 15 L Not claimed in the truing up 2014-19.</p>	




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Sl. No.	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5=3-4	6	7	8	9
2	410328 Construction of accommodation for security personnel (CISF) Building	500.00	0.00	500.00	0.00	25(1)	<p>This work is allowed by CERC as work deferred for execution in tariff period 2014-19. The expenditure of Rs. 1000 Lacs has been allowed vide tariff order dated: 22.09.2016 for petition no. 229/GT/2014 but could not be fully completed in 2014-19 due to varieties of complex reasons viz adverse weather conditions for almost half of the year such as the temperature goes up to - 30<sup>o</sup> C in winter months. During this period, the execution of civil work gets affected and setting of cement is also technically not feasible. Moreover the approach road to Leh and Kargil area remains closed for almost six months in a year. Hence, transportation of material from outside valet is also not feasible. Due to adverse condition, the availability of efficient contractor and skilled manpower are also very poor. Work Construction of accommodation for security personnel (CISF) Building has already been awarded and is in progress. All the works including construction, R/R stone masonry protection along bench cutting of play ground around security building, other building utilities such as supply, installation, testing and commissioning of Local Area Network and CCTV's &amp; furnishing of Security Building likely to be completed in 2021-22 / 2022-23 in all respect. With the price escalation and other factors including probability of deviations on quantity as per site requirement the total expenditure on Construction of security personnel (CISF) Buildings to the tune of Rs 1000 lacs.</p> <p>Allowable by CERC for Rs 1000L in deferred work list (2014-19) for FY 2015-16, FY 2016-17 &amp; FY 2017-18</p> <p>LOA Awarded, dt. 13/10/2016            CWIP as on 31 Mar 19 Rs. 121.57 L            Awarded cost Rs.674.97 Lacs            Estimated cost:-            EPBAX &amp; PA =Rs 5 L            R&amp;R Stone Masonry = Rs 56 L+            CCTV= Rs 25 L +            Furniture = Rs 17 L            Not claimed in the truing up 2014-19.</p>	



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Sl. No.	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5=3-4	6	7	8	9
3	351201 Payment for motorable suspension bridge under R&R	350.00	0.00	350.00	0.00	25(1)	<p>Work is allowed in the Approved RCE ( Refer B -Land - at Sr. No. 10 for Construction of Suspension Bridge at Bazgo, in place of foot suspension bridge coming under submergence)</p> <p>At present there are no motorable bridges over the River Indus at Nunam Thankob, Bazgo, Leh. The Motorable Suspension Bridge connecting the Bazgo and Umlung Village located at the either side of the River Indus, was submerged after the filling of Reservoir of Nimoo Bazgo H.E. Project. The reference of this Foot Suspension Bridge coming under submergence was mentioned in the DPR but no provision was kept for its relocation.</p> <p>The NHPC management had agreed for providing funds for the construction of Motorable Suspension Bridge in the meeting of the Project R&amp;R Monitoring Committee chaired by the Deputy Commissioner, Leh on 07/06/2008.</p> <p>Accordingly a DPR for the construction of 146 Mtr span Motorable Suspension Bridge over the River Indus at Nunam, Thangkob, Basgo, Leh with total Financial Implication amounting to Rs 11.44 crore was submitted by the State PWD, Leh to the NHPC Ltd. for accord of approval and release of fund. The said proposal has been approved by the competent authority i.e. the Board of Directors, NHPC Ltd. Till date an amount of Rs 8.13 crores has been released in favor of Deputy Commissioner Leh, for the construction of above said Bridge against which utilization report for an amount of Rs 7.46 crores has been received.</p> <p>Now the State PWD has submitted a revised DPR for Construction of 160 Mtr span Motorable Suspension Bridge over the River Indus at Nunam, Thangkob, Basgo, Leh with total F.I. amounting to Rs 2860.56 Lacs against the earlier approved cost of Rs 1144.00 Lacs for the construction of 146 Mtr span Motorable Suspension Bridge over the River Indus at Nunam, Thangkob, Basgo, Leh.</p> <p>Work is being extended by PWD, Leh Original DPR cost: Rs. 1144 L. Revised DPR cost: Rs.2860.56 L Amount capitalized Rs. 1197.60L (1144.00 L+53.60 L)</p> <p>Amount released till date: Rs. 813 L. Proposed amount is not claimed in the truing up 2014-19or earlier.</p>	
4	411130 Purchase of Security Equipments/ gadgets	5.00	0.00	5.00	0.00	26 (1) (d)	<p>Various security gadgets viz boom barriers, tyre burst equipment, security jackets etc are required for the security and safety of Plant . Hence the items/works are proposed keeping in view of security &amp; safety of the plant. Amount claimed is as per Tentative Estimate based on present market rates of items .</p>	



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Sl. No.	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5=3-4	6	7	8	9
5	412005 Purchase of Hospital Equipments	10.00	0.00	10.00	0.00	26 (1) (d)	It is planned to purchase to meet the mandatory requirement of various Hospital equipment such as AED ( Automatic External Defibrillator), Oxygen concentrator , Medical lab equipments etc. Defibrillator an AED is lightweight, battery operated portable device to check the hearts rhythm and sends shock to heart to restore a normal rhythm. The device is used to help personnel having sudden cardiac arrest. Also Oxygen concentrator is also a portable batte4y operated equipment which supplies sufficient quantity of oxygen to the individual suffering from illness due to low body oxygen. In view of adverse climatic conditions , specifically low oxygen in the surrounding and sub zero ( up to- 30° C in winter months), these items are essentially required for the health & safety of working personnel at the Power Station. Amount claimed is as per Tentative Estimate based on present market rates of items .	
<b>TOTAL 9A(2022-23)</b>		<b>1365.00</b>	<b>0.00</b>	<b>1365.00</b>	<b>0.00</b>			
<b>Add Cap Eligible for ROE at Normal Rate</b>		<b>850.00</b>	<b>0.00</b>	<b>850.00</b>				
<b>Add Cap Eligible for ROE at Wgt. Avg. Rate of Interest</b>		<b>515.00</b>	<b>0.00</b>	<b>515.00</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
2. The above information needs to be furnished separately for each year / period of tariff period 2019-24.
3. In case of de-capitalization of assets separate details to be furnished at column 1, 2, 3 and 4. Further, the original book value and year of capitalization of such asset to be furnished at column 8. Where de-caps are on estimated basis the same to
4. Where any asset is rendered unserviceable the same shall be treated as de-capitalized during that year and original value of such asset to be shown at col. 3. And impaired value if any, year of its capitalization to be mentioned at column 8.
5. Justification against each asset of capitalization should be specific to regulations under which claim has been made and the necessity of capitalization of that particular asset.

**Note:**

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

For Arora Vohra & Co  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
General Manager (Comml.)

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## Year wise Statement of Additional Capitalization after COD

Name of the Petitioner : NHPC LTD.  
 Name of the Generating Station : NIMOO BAZGO POWER STATION  
 COD : 10-Oct-13  
 For Financial Year : 2023-24

Sl. No.	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2		4	5=3-4	6	7	8	9
1	351201 Payment for motor able suspension bridge under R&R	963.00	0.00	963.00	0.00	25(1)	<p>Work is allowed in the Approved RCE ( Refer B -Land - at Sr. No. 10 for Construction of Suspension Bridge at Bazgo, in place of foot suspension bridge coming under submergence)</p> <p>At present there are no motorable bridges over the River Indus at Nunam Thankob, Bazgo, Leh. The Motorable Suspension Bridge connecting the Bazgo and Umlung Village located at the either side of the River Indus, was submerged after the filling of Reservoir of Nimoo Bazgo H.E. Project. The reference of this Foot Suspension Bridge coming under submergence was mentioned in the DPR but no provision was kept for its relocation. The NHPC management had agreed for providing funds for the construction of Motorable Suspension Bridge in the meeting of the Project R&amp;R Monitoring Committee chaired by the Deputy Commissioner, Leh on 07/06/2008. Accordingly a DPR for the construction of 146 Mtr span Motorable Suspension Bridge over the River Indus at Nunam, Thangkob, Basgo, Leh with total Financial Implication amounting to Rs 11.44 crore was submitted by the State PWD, Leh to the NHPC Ltd. for accord of approval and release of fund. The said proposal has been approved by the competent authority i.e. the Board of Directors, NHPC Ltd. Till date an amount of Rs 8.13 crores has been released in favor of Deputy Commissioner Leh, for the construction of above said Bridge against which utilization report for an amount of Rs 7.46 crores has been received.</p> <p>Now the State PWD has submitted a revised DPR for Construction of 160 Mtr span Motorable Suspension Bridge over the River Indus at Nunam, Thangkob, Basgo, Leh with total F.I. amounting to Rs 2860.56 Lacs against the earlier approved cost of Rs 1144.00 Lacs for the construction of 146 Mtr span Motorable Suspension Bridge over the River Indus at Nunam, Thangkob, Basgo, Leh.</p> <p>Work is being extended by PWD, Leh            Original DPR cost: Rs. 1144 L            Revised DPR cost: Rs.2860.56 L            Amount capitalized Rs. 1197.60L (1144.00 L+53.60 L)</p> <p>Amount released till date: Rs. 813 L.            Proposed amount is not claimed in the truing up 2014-19 or earlier.</p>	



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Sl. No.	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2		4	5=3-4	6	7	8	9
2	410713 Purchase and Installation of VFD along with control panel for primary and secondary cooling water pump	50.00	0.00	50.00	0.00	26 (1) (a)	The raw Colling Water (CW) is drawn from the penstock through 45 KW pump / motor (2 nos. for primary) to cool the secondary water (clean), in a plate heat exchanger (HX) and discharged to the draft tube. Filters are installed before secondary CW pump (2 nos. for secondary having capacity 45 KW each) to separate the dirt, if any. The cooled secondary water is used for cooling of generator stator air, lower guide bearing (LGB) & thrust bearing, shaft seal and turbine guide bearing in closed loop. The operation of which is a continuous process. As the unit cooling system operates continuously and to minimize its energy consumption, it is planned to install VFD. During energy audit by CPRI, it was also advised to minimize the energy consumption of the auxiliary system as a whole. Accordingly the proposal of VFD for Cooling water pumps is raised. Amount claimed is as per estimate based on previously placed order.	
<b>TOTAL 9A (2023-24)</b>		<b>1013.00</b>	<b>0.00</b>	<b>1013.00</b>	<b>0.00</b>			
<b>Add Cap Eligible for ROE at Normal Rate</b>		<b>963.00</b>	<b>0.00</b>	<b>963.00</b>				
<b>Add Cap Eligible for ROE at Wgt. Avg. Rate of Interest</b>		<b>50.00</b>	<b>0.00</b>	<b>50.00</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
2. The above information needs to be furnished separately for each year / period of tariff period 2019-24.
3. In case of de-capitalization of assets separate details to be furnished at column 1, 2, 3 and 4. Further, the original book value and year of capitalization of such asset to be furnished at column 8. Where de-caps are on estimated basis the same to
4. Where any asset is rendered unserviceable the same shall be treated as de-capitalized during that year and original value of such asset to be shown at col. 3. And impaired value if any, year of its capitalization 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 ARA Vohra & Co.  
Chartered Accountants

For NHPC Limited

(M G Gokhale)  
General Manager (Comml.)

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

Name of the Petitioner : NHPC Limited  
 Name of the Generating Station : Nimoo Bazgo Power Station  
 COD : 10.10.2013

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



For NHPC Limited

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

**Detail of Assets De-capitalized during the period**  
**Name of the Petitioner : NHPC Ltd.**  
**Name of the Generating Station : Nimmo Bazgo Power Station**  
**Region : Northern**

(Rs. In Lacs)

Sl.No.	Name of the Asset	Nature of de-capitalization (Whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalized	year Put to use	Depreciation recovered till date of de-capitalization	Year of De- capitalization	Remarks
<b>FY-2019-20</b>							
1	Purchase of 4 Nos. CVT	Additional Capital Expenditure	9.17	10-10-2013	3.15	2019-2020	Replacement of spares as per report of CPRI. Ref: SI No. 1 of 9A FY 2019-20.
<b>FY-2020-21</b>							
2	Purchase of 2 nos. of 66 KV, 500/1 Amp, 5 Core current transformer	Additional Capital Expenditure	5.57	10-10-2013	2.21	2020-2021	Replacement of spares as per report of CPRI. Ref: SI No. 6 of 9A FY 2020-21.

Note: Year wise details need to be submitted

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

  
(M G Gokhale)  
General Manager (Comml.)

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

Name of the Petitioner :  
Name of the Generating Station :  
COD : 10.10.2013

NHPC Limited  
Nimoo Bazgo Power Station

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

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

**Note:**

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

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



**For NHPC Limited**

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



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

Name of the Petitioner : NHPC Ltd.

Name of the Generating Station : Nimoo Bazgo Power Station

COD : 10.10.2013

Sl. No.	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
		Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
1	2	3	4	5=3-4	6	7
	Petition is based on projected additional capital expenditure reconciliation will be submitted at the time of truing up of capital expenditure.					

**Note:**

- 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 Arora Vohra & 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 : Nimoo Bazgo Power Station

(Amount in Lakhs)

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

NOT APPLICABLE

**Note:**

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

For Arora Vohra & 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 : Nimoo Bazgo Power Station**

(Amount in Rs. Lakhs)

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

NOT APPLICABLE

**Note:**

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

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



**For NHPC Limited**

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

## Financing of Additional Capitalisation

Name of the Petitioner : NHPC Ltd.  
 Name of the Generating Station : Nimoo Bazgo Power Station  
 COD : 10.10.2013

(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	185.64	198.68	1,439.58	1,365.00	1,013.00					
<b>Financing Details</b>										
Loan-1										
Loan-2										
Loan-3 and so on										
Total Loan <sup>2</sup>										
<b>Equity</b>										
Internal Resources	185.64	198.68	1,439.58	1,365.00	1,013.00					
Others (Pl. specify)										
<b>Total</b>	<b>185.64</b>	<b>198.68</b>	<b>1,439.58</b>	<b>1,365.00</b>	<b>1,013.00</b>					

Note:

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

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

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

  
 (M G Gokhale)  
 General Manager (Comml.)

## Calculation of Depreciation Rate

Name of the Company:- NHPC LIMITED  
Name of the Power Station:- NIMMO BAZGO POWER STATION

Rs.in lakhs

Sl. No.	Name of the Assets	Relevant HOA	Depreciation Rates as per CERC's Depreciation Rate Schedule	For 2019-2024 Same as on 31.03.2019	
				Gross Block	Depreciation
1	2		3	4	5= Col.4 X Col.3
1	Land – Freehold		-	0.00	0.00
2	Land –Leasehold & Right of use	410111, 410121	3.34%	1750.46	58.47
3	Roads and Bridges (other than kutcha road)	4102	3.34%	1663.21	55.55
4	Building containing Hydro Electric Generating Plant	410301, 410303	3.34%	11334.45	378.57
5	Buildings-Others	410306,410321, 410323, 410324, 410325, 410328, 410421	3.34%	2504.11	83.64
6	Office building (Temporary)	410305	100%	0.00	0.00
7	Residential Buildings (Temporary)	410326	100%	0.00	0.00
8	Railway sidings	0	5.28%	0.00	0.00
9	Dam and Barrages, Power Channels, Power Tunnels and Pipelines, Penstocks, Tailrace Channels, Hydromechanical works- Dams and Barrages, Hydromechanical works- Tunnels and canals, Hydromechanical works- Tail race including Draft Tube Gates	4106	5.28%	50591.78	2671.25
10	Main Generating Equipment, Generator step up transformer , Other power plant transformer, Cooling water systems, EHV Switchgear systems, DC Systems / Battery systems, Power and control cables, Air conditioning and ventilation, Control, Metering and Protection	4107	5.28%	30786.20	1625.51
11	Plant and machinery Sub station	4108	5.28%	327.12	17.27
12	Plant and machinery Transmission lines	4109	5.28%	260.43	13.75
13	Plant and machinery Others	4110	5.28%	26.14	1.38
14	Construction Equipment	4111	5.28%	378.40	19.98
15	Water Supply System/Drainage and Sewerage	4112	5.28%	108.63	5.74
16	Electrical installations	4114	5.28%	53.57	2.83
17	Vehicles	4115	9.50%	91.44	8.69
18	Aircraft/ Boats	4116	9.50%	6.90	0.66
19	Furniture and fixture	4117	6.33%	171.30	10.84
20	I.T.Equipment-Computers	4118	15.00%	70.36	10.55
21	Communication Equipment	4119	6.33%	11.53	0.73

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Sl. No.	Name of the Assets	Relevant HOA	Depreciation Rates as per CERC's Depreciation Rate Schedule	For 2019-2024 Same as on 31.03.2019	
				Gross Block	Depreciation
1	2		3	4	5= Col.4 X Col.3
22	Air Conditioner- Portable	412008	9.50%	5.05	0.48
23	Office Equipments	412001 to 412007, 412009 to 412020	6.33%	83.54	5.29
24	I.T.Equipment-Intangible Assets	4122	15.00%	4.46	0.67
25	Other assets	4125	5.28%	625.50	33.03
26	Capital Expenditure on assets Not Owned by NHPC**		5.28%	0.00	0.00
27	Fixed assets of minor value	4128	5.28%	14.88	0.79
	<b>TOTAL AS PER CLOSING GROSS BLOCK IN B/S/</b>			<b>100869.47</b>	<b>5005.65</b>
	<b>Weighted Average Depreciation Rate (%)</b>				<b>4.96%</b>

For Arora Vohra & Co  
Chartered Accountants



For NHPC Limited

  
(M G Gokhale)  
General Manager (Comm.)

## Statement of Depreciation

Name of the Petitioner :

NHPC Limited

Name of the Generating Station :

Nimoo Bazgo 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	1,06,337.86	1,07,012.13	1,07,197.77	1,07,396.45	1,08,836.03	1,10,201.03
2	Closing Capital Cost	1,07,042.13	1,07,197.77	1,07,396.45	1,08,836.03	1,10,201.03	1,11,214.03
3	Average Capital Cost	1,06,675.00	1,07,104.95	1,07,297.11	1,08,116.24	1,09,518.53	1,10,707.53
4	Freehold land	0.00	0.00	0.00	0.00	0.00	0.00
5	Rate of depreciation	4.96%	4.96%	4.96%	4.96%	4.96%	4.96%
6	Depreciable value	96,007.50	96,394.46	96,567.40	97,304.62	98,566.68	99,636.78
7	Balance useful life at the beginning of the period	30.53	34.53	33.53	32.53	31.53	30.53
8	Remaining depreciable value (at the beginning)	73,183.48	68,276.70	63,137.42	58,552.03	54,448.82	50,084.06
9	Depreciation (for the period)	5,293.75	5,315.08	5,324.62	5,365.27	5,434.86	5,493.86
10	Depreciation (annualized)						
11	Cumulative depreciation at the end of the period	28117.76	33,432.84	38,754.60	44,117.86	49,552.71	55,046.57
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))	-	2.86	2.01	-	-	-
14	Net Cumulative depreciation at the end of the period	28,117.76	33,429.98	38,752.59	44,117.86	49,552.71	55,046.57

## Note:

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

For Arora Vohra & Co  
Chartered Accountants

For NHPC Limited

  
 (M G Gokhale)  
 General Manager (Comml.)



Calculation of Weighted Average Rate of Interest on Actual Loans<sup>1</sup>Name of the Company:  
Name of the Power Station:NHPC LTD.  
NIMMO-BAZGO PS

(Amount in Lakh)

Sl. no.	Particulars	2018-19 (Existing)	2019-20	2020-21	2021-22	2022-23	2023-24
1	2	3	4	5	6	7	8
<b>1</b>	<b>LTC 6500</b>						
	Gross loan - Opening	5078.00	5078.00	5078.00	5078.00	5078.00	5078.00
	Cumulative repayments of Loans upto previous year	2539.00	2962.16	3385.33	3808.50	4231.66	4654.83
	Net loan - Opening	2539.00	2115.84	1692.67	1269.50	846.34	423.17
	Add: Drawal(s) during the Year	0.00	0.00	0.00	0.00	0.00	0.00
	Less: Repayment (s) of Loans during the year	423.17	423.17	423.17	423.17	423.17	423.17
	Net loan - Closing	2115.84	1692.67	1269.50	846.34	423.17	0.00
	Average Net Loan	2327.42	1904.25	1481.09	1057.92	634.75	211.58
	Rate of Interest on Loan	9.118%	9.118%	9.118%	9.118%	9.118%	9.118%
	Interest on loan	205.55	167.55	128.54	89.96	51.38	12.79
<b>2</b>	<b>R1 SERIES BONDS</b>						
	Gross loan - Opening	204.00	204.00	204.00	204.00	204.00	204.00
	Cumulative repayments of Loans upto previous year	68.00	85.00	102.00	119.00	136.00	153.00
	Net loan - Opening	136.00	119.00	102.00	85.00	68.00	51.00
	Add: Drawal(s) during the Year	0.00	0.00	0.00	0.00	0.00	0.00
	Less: Repayment (s) of Loans during the year	17.00	17.00	17.00	17.00	17.00	17.00
	Net loan - Closing	119.00	102.00	85.00	68.00	51.00	34.00
	Average Net Loan	127.50	110.50	93.50	76.50	59.50	42.50
	Rate of Interest on Loan	8.70%	8.70%	8.70%	8.70%	8.70%	8.70%
	Interest on loan	11.63	10.18	8.65	7.20	5.72	4.25
<b>3</b>	<b>Subordinate Debt</b>						
	Gross loan - Opening	51938.00	52304.00	52304.00	52304.00	52304.00	52304.00
	Cumulative repayments of Loans upto previous year	0.00	0.00	0.00	0.00	0.00	0.00
	Net loan - Opening	51938.00	52304.00	52304.00	52304.00	52304.00	52304.00
	Add: Drawal(s) during the Year	366.00	0.00	0.00	0.00	0.00	0.00
	Less: Repayment (s) of Loans during the year	0.00	0.00	0.00	0.00	0.00	0.00
	Net loan - Closing	52304.00	52304.00	52304.00	52304.00	52304.00	52304.00
	Average Net Loan	52121.00	52304.00	52304.00	52304.00	52304.00	52304.00
	Rate of Interest on Loan	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
	Interest on loan	2082.76	2092.16	2092.16	2092.16	2092.16	2092.16
<b>4</b>	<b>S1-SERIES BONDS</b>						
	Gross loan - Opening	644.00	644.00	644.00	644.00	644.00	644.00
	Cumulative repayments of Loans upto previous year	193.20	257.60	322.00	386.40	450.80	515.20
	Net loan - Opening	450.80	386.40	322.00	257.60	193.20	128.80
	Add: Drawal(s) during the Year	0.00	0.00	0.00	0.00	0.00	0.00
	Less: Repayment (s) of Loans during the year	64.40	64.40	64.40	64.40	64.40	64.40
	Net loan - Closing	386.40	322.00	257.60	193.20	128.80	64.40
	Average Net Loan	418.60	354.20	289.80	225.40	161.00	96.60
	Rate of Interest on Loan	8.49%	8.49%	8.49%	8.49%	8.49%	8.49%
	Interest on loan	36.39	30.97	25.40	19.98	14.52	9.06
<b>5</b>	<b>V-SERIES BONDS</b>						
	Gross loan - Opening	259.87	259.87	259.87	259.87	259.87	259.87
	Cumulative repayments of Loans upto previous year	28.87	86.62	144.37	202.12	259.87	259.87
	Net loan - Opening	231.00	173.25	115.50	57.75	0.00	0.00
	Add: Drawal(s) during the Year	0.00	0.00	0.00	0.00	0.00	0.00
	Less: Repayment (s) of Loans during the year	57.75	57.75	57.75	57.75	0.00	0.00
	Net loan - Closing	173.25	115.50	57.75	0.00	0.00	0.00
	Average Net Loan	202.12	144.37	86.62	28.87	0.00	0.00
	Rate of Interest on Loan	6.84%	6.84%	6.84%	6.84%	6.84%	6.84%
	Interest on loan	15.08	11.14	7.16	3.23	0.00	0.00
<b>6</b>	<b>V2-SERIES BONDS</b>						
	Gross loan - Opening	288.75	288.75	288.75	288.75	288.75	288.75
	Cumulative repayments of Loans upto previous year	0.00	0.00	0.00	0.00	0.00	0.00
	Net loan - Opening	288.75	288.75	288.75	288.75	288.75	288.75
	Add: Drawal(s) during the Year	0.00	0.00	0.00	0.00	0.00	0.00
	Less: Repayment (s) of Loans during the year	0.00	0.00	0.00	0.00	0.00	57.80
	Net loan - Closing	288.75	288.75	288.75	288.75	288.75	230.95



(Amount in Lakh)

Sl. no.	Particulars	2018-19 (Existing)	2019-20	2020-21	2021-22	2022-23	2023-24
	Average Net Loan	288.75	288.75	288.75	288.75	288.75	259.85
	Rate of Interest on Loan	7.52%	7.52%	7.52%	7.52%	7.52%	7.52%
	Interest on loan	21.71	21.72	21.70	21.71	21.71	18.16
<b>7</b>	<b>W1-SERIES BONDS</b>						
	Gross loan - Opening	4826.45	4826.45	4826.45	4826.45	4826.45	4826.45
	Cumulative repayments of Loans upto previous year	0.00	965.29	1930.58	2895.87	3861.16	4826.45
	Net loan - Opening	4826.45	3861.16	2895.87	1930.58	965.29	0.00
	Add: Drawal(s) during the Year	0.00	0.00	0.00	0.00	0.00	0.00
	Less: Repayment (s) of Loans during the year	965.29	965.29	965.29	965.29	965.29	0.00
	Net loan - Closing	3861.16	2895.87	1930.58	965.29	0.00	0.00
	Average Net Loan	4343.80	3378.51	2413.22	1447.93	482.64	0.00
	Rate of Interest on Loan	6.91%	6.91%	6.91%	6.91%	6.91%	6.91%
	Interest on loan	297.32	230.87	163.67	97.22	30.52	0.00
<b>8</b>	<b>W2-Series Bonds</b>						
	Gross loan - Opening	3857.57	3857.57	3857.57	3857.57	3857.57	3857.57
	Cumulative repayments of Loans upto previous year	0.00	0.00	0.00	0.00	0.00	0.00
	Net loan - Opening	3857.57	3857.57	3857.57	3857.57	3857.57	3857.57
	Add: Drawal(s) during the Year	0.00	0.00	0.00	0.00	0.00	0.00
	Less: Repayment (s) of Loans during the year	0.00	0.00	0.00	0.00	0.00	965.29
	Net loan - Closing	3857.57	3857.57	3857.57	3857.57	3857.57	2892.28
	Average Net Loan	3857.57	3857.57	3857.57	3857.57	3857.57	3374.93
	Rate of Interest on Loan	7.35%	7.35%	7.35%	7.35%	7.35%	7.35%
	Interest on loan	283.53	283.89	283.18	283.53	283.53	245.31
<b>9</b>	<b>X-SERIES BONDS</b>						
	Gross loan - Opening	0.00	6122.00	6122.00	6122.00	6122.00	6122.00
	Cumulative repayments of Loans upto previous year	0.00	0.00	0.00	0.00	874.57	1749.14
	Net loan - Opening	0.00	6122.00	6122.00	6122.00	5247.43	4372.86
	Add: Drawal(s) during the Year	6122.00	0.00	0.00	0.00	0.00	0.00
	Less: Repayment (s) of Loans during the year	0.00	0.00	0.00	874.57	874.57	874.57
	Net loan - Closing	6122.00	6122.00	6122.00	5247.43	4372.86	3498.29
	Average Net Loan	3061.00	6122.00	6122.00	5684.71	4810.14	3935.57
	Rate of Interest on Loan	8.65%	8.65%	8.65%	8.65%	8.65%	8.65%
	Interest on loan	75.44	530.79	528.31	518.78	443.12	368.18
	<b>TOTAL LOANS</b>						
	<b>Gross loan - Opening</b>	67096.64	73584.64	73584.64	73584.64	73584.64	73584.64
	Cumulative repayments of Loans upto previous year	2829.07	4356.68	5884.28	7411.89	9814.07	12158.50
	Net loan - Opening	64267.57	69227.96	67700.36	66172.75	63770.57	61426.14
	Add: Drawal(s) during the Year	6488.00	0.00	0.00	0.00	0.00	0.00
	Less: Repayment (s) of Loans during the year	1527.61	1527.61	1527.61	2402.18	2344.43	2402.23
	Net loan - Closing	69227.96	67700.36	66172.75	63770.57	61426.14	59023.92
	Average Net Loan	66747.77	68464.16	66936.55	64971.66	62598.36	60225.03
	Interest on loan	3029.42	3379.27	3258.78	3133.76	2942.66	2749.91
	<b>Weighted average Rate of Interest on Loans**</b>	4.54%	4.94%	4.87%	4.82%	4.70%	4.57%

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

\*\* Weighted average rate of interest on loan= Interest on loan/Average Net Loan

For Arora, Vohra & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
General Manager (Comm.)

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

Name of the Company:

NHPC LTD.

Name of the Power Station:

NIMMO-BAZGO PS

(Amount in Lakh)

Sl. No.	Principal	Date of Repayment	Amount of Installment	From	to	Days	Interest Rate (%)	Interest	Intt. in form 13
<b>1</b>	<b>LIC - 6500</b>								
	2115.84			01-Apr-19	29-Apr-19	29	9.118%	15.33	
	1904.25	30-Apr-19	211.58	30-Apr-19	30-Oct-19	184	9.118%	87.53	
	1692.67	31-Oct-19	211.58	31-Oct-19	31-Mar-20	153	9.118%	64.69	167.55
	1692.67			01-Apr-20	29-Apr-20	29	9.118%	12.26	
	1481.09	30-Apr-20	211.58	30-Apr-20	30-Oct-20	184	9.118%	68.08	
	1269.50	31-Oct-20	211.58	31-Oct-20	31-Mar-21	152	9.118%	48.20	128.54
	1269.50			01-Apr-21	29-Apr-21	29	9.118%	9.20	
	1057.92	30-Apr-21	211.58	30-Apr-21	30-Oct-21	184	9.118%	48.63	
	846.34	31-Oct-21	211.58	31-Oct-21	31-Mar-22	152	9.118%	32.14	89.96
	846.34			01-Apr-22	29-Apr-22	29	9.118%	6.13	
	634.75	30-Apr-22	211.58	30-Apr-22	30-Oct-22	184	9.118%	29.18	
	423.17	31-Oct-22	211.58	31-Oct-22	31-Mar-23	152	9.118%	16.07	51.38
	423.17			01-Apr-23	29-Apr-23	29	9.118%	3.07	
	211.59	30-Apr-23	211.58	30-Apr-23	30-Oct-23	184	9.118%	9.73	
	0.00	31-Oct-23	211.58	31-Oct-23	31-Mar-24	153	9.118%	0.00	12.79
			<b>2115.83</b>			<b>1827</b>		<b>450.22</b>	<b>450.22</b>
<b>2</b>	<b>R1 SERIES BONDS</b>								
	119.00			01-Apr-19	10-Feb-20	316	8.70%	8.96	
	102.00	11-Feb-20	17.00	11-Feb-20	31-Mar-20	50	8.70%	1.21	10.18
	102.00			01-Apr-20	10-Feb-21	316	8.70%	7.66	
	85.00	11-Feb-21	17.00	11-Feb-21	31-Mar-21	49	8.70%	0.99	8.65
	85.00			01-Apr-21	10-Feb-22	316	8.70%	6.40	
	68.00	11-Feb-22	17.00	11-Feb-22	31-Mar-22	49	8.70%	0.79	7.20
	68.00			01-Apr-22	10-Feb-23	316	8.70%	5.12	
	51.00	11-Feb-23	17.00	11-Feb-23	31-Mar-23	49	8.70%	0.60	5.72
	51.00			01-Apr-23	10-Feb-24	316	8.70%	3.84	
	34.00	11-Feb-24	17.00	11-Feb-24	31-Mar-24	50	8.70%	0.40	4.25
			<b>85.00</b>			<b>1827</b>		<b>35.99</b>	<b>35.99</b>
<b>3</b>	<b>Subordinate Debt</b>								
	52304			01-Apr-19	31-Mar-20	366	4.000%	2092.16	2092.16
	52304			01-Apr-20	31-Mar-21	365	4.000%	2092.16	2092.16
	52304			01-Apr-21	31-Mar-22	365	4.000%	2092.16	2092.16
	52304			01-Apr-22	31-Mar-23	365	4.000%	2092.16	2092.16
	52304			01-Apr-23	31-Mar-24	366	4.000%	2092.16	2092.16
						<b>1827</b>		<b>10460.80</b>	<b>10460.80</b>
<b>4</b>	<b>S1-SERIES BONDS</b>								
	386.40			01-Apr-19	25-Nov-19	239	8.49%	21.48	
	322.00	26-Nov-19	64.40	26-Nov-19	31-Mar-20	127	8.49%	9.49	30.97
	322.00			01-Apr-20	25-Nov-20	239	8.49%	17.85	
	257.60	26-Nov-20	64.40	26-Nov-20	31-Mar-21	126	8.49%	7.55	25.40
	257.60			01-Apr-21	25-Nov-21	239	8.49%	14.32	
	193.20	26-Nov-21	64.40	26-Nov-21	31-Mar-22	126	8.49%	5.66	19.98
	193.20			01-Apr-22	25-Nov-22	239	8.49%	10.74	
	128.80	26-Nov-22	64.40	26-Nov-22	31-Mar-23	126	8.49%	3.77	14.52
	128.80			01-Apr-23	25-Nov-23	239	8.49%	7.16	
	64.40	26-Nov-23	64.40	26-Nov-23	31-Mar-24	127	8.49%	1.90	9.06
			<b>322.00</b>			<b>1827</b>		<b>99.92</b>	<b>99.92</b>
<b>5</b>	<b>V-SERIES BONDS</b>								
	173.25			01-Apr-19	23-Jan-20	298	6.84%	9.68	
	115.50	24-Jan-20	57.75	24-Jan-20	31-Mar-20	68	6.84%	1.47	11.14
	115.50			01-Apr-20	23-Jan-21	298	6.84%	6.43	
	57.75	24-Jan-21	57.75	24-Jan-21	31-Mar-21	67	6.84%	0.72	7.16
	57.75			01-Apr-21	23-Jan-22	298	6.84%	3.23	



Name of the Company:  
Name of the Power Station:

NHPC LTD.  
NIMMO-BAZGO PS

(Amount in Lakh)

Sl. No.	Principal	Date of Repayment	Amount of Installment	From	to	Days	Interest Rate (%)	Interest	Intt. in form 13
	0.00	24-Jan-22	57.75	24-Jan-22	31-Mar-22	67	6.84%	0.00	3.23
			<b>173.25</b>			<b>1096</b>		<b>21.52</b>	<b>21.52</b>
<b>6</b>	<b>V2-SERIES BONDS</b>								
	288.746			01-Apr-19	05-Jun-19	66	7.52%	3.93	
	288.746			06-Jun-19	31-Mar-20	300	7.52%	17.80	21.72
	288.746			01-Apr-20	05-Jun-20	66	7.52%	3.92	
	288.746			06-Jun-20	31-Mar-21	299	7.52%	17.79	21.70
	288.746			01-Apr-21	05-Jun-21	66	7.52%	3.93	
	288.746			06-Jun-21	31-Mar-22	299	7.52%	17.79	21.71
	288.746			01-Apr-22	05-Jun-22	66	7.52%	3.93	
	288.746			06-Jun-22	31-Mar-23	299	7.52%	17.79	21.71
	288.746			01-Apr-23	05-Jun-23	66	7.52%	3.93	
	230.946	06-Jun-23	57.80	06-Jun-23	31-Mar-24	300	7.52%	14.24	18.16
			<b>57.80</b>			<b>1827</b>		<b>105.02</b>	<b>105.02</b>
<b>7</b>	<b>W1-SERIES BONDS</b>								
	3861.16			01-Apr-19	14-Sep-19	167	6.91%	122.07	
	2895.87	15-Sep-19	965.29	15-Sep-19	31-Mar-20	199	6.91%	108.80	230.87
	2895.87			01-Apr-20	14-Sep-20	167	6.91%	91.30	
	1930.58	15-Sep-20	965.29	15-Sep-20	31-Mar-21	198	6.91%	72.37	163.67
	1930.58			01-Apr-21	14-Sep-21	167	6.91%	61.04	
	965.29	15-Sep-21	965.29	15-Sep-21	31-Mar-22	198	6.91%	36.18	97.22
	965.29			01-Apr-22	14-Sep-22	167	6.91%	30.52	
	0.00	15-Sep-22	965.29	15-Sep-22	31-Mar-23	198	6.91%	0.00	30.52
			<b>3861.16</b>			<b>1461</b>		<b>522.28</b>	<b>522.28</b>
<b>8</b>	<b>W2-Series Bonds</b>								
	3857.57			01-Apr-19	14-Sep-19	167	7.35%	129.73	
	3857.57			15-Sep-19	31-Mar-20	199	7.35%	154.16	283.89
	3857.57			01-Apr-20	14-Sep-20	167	7.35%	129.37	
	3857.57			15-Sep-20	31-Mar-21	198	7.35%	153.81	283.18
	3857.57			01-Apr-21	14-Sep-21	167	7.35%	129.73	
	3857.57			15-Sep-21	31-Mar-22	198	7.35%	153.81	283.53
	3857.57			01-Apr-22	14-Sep-22	167	7.35%	129.73	
	3857.57			15-Sep-22	31-Mar-23	198	7.35%	153.81	283.53
	3857.57			01-Apr-23	14-Sep-23	167	7.35%	129.73	
	2892.28	15-Sep-23	965.29	15-Sep-23	31-Mar-24	199	7.35%	115.58	245.31
			<b>965.29</b>			<b>1827</b>		<b>1379.44</b>	<b>1379.44</b>
<b>9</b>	<b>X-SERIES BONDS</b>								
	6122.00			01-Apr-19	07-Feb-20	313	8.65%	454.11	
	6122.00			08-Feb-20	31-Mar-20	53	8.65%	76.68	530.79
	6122.00			01-Apr-20	07-Feb-21	313	8.65%	452.87	
	6122.00			08-Feb-21	31-Mar-21	52	8.65%	75.44	528.31
	6122.00			01-Apr-21	07-Feb-22	313	8.65%	454.11	
	5247.43	08-Feb-22	874.57	08-Feb-22	31-Mar-22	52	8.65%	64.67	518.78
	5247.43			01-Apr-22	07-Feb-23	313	8.65%	389.24	
	4372.86	08-Feb-23	874.57	08-Feb-23	31-Mar-23	52	8.65%	53.89	443.12
	4372.86			01-Apr-23	07-Feb-24	313	8.65%	324.36	
	3498.29	08-Feb-24	874.57	08-Feb-24	31-Mar-24	53	8.65%	43.82	368.18
			<b>2623.71</b>			<b>1827</b>		<b>2389.19</b>	<b>2389.19</b>

For Arora Vohra & Co.  
Chartered Accountant



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 : Nimoo Bazgo 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	74,436.50	74,908.49	75,038.43	75,177.51	76,185.21	77,140.71
2	Cumulative repayment of Normative loan upto previous year	22,830.72	28,124.47	33,439.55	38,764.17	44,129.44	49,564.29
3	<b>Net Normative loan - Opening</b>	<b>51,605.77</b>	<b>46,784.02</b>	<b>41,598.88</b>	<b>36,413.34</b>	<b>32,055.78</b>	<b>27,576.42</b>
4	Add : Increase due to addition during the year / period	445.12	8.40	142.98	741.65	955.50	709.10
5	Less : Decrease due to de-capitalisation during the year / period	0.00	6.42	3.90	0.00	0.00	0.00
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	26.87	127.97	0.00	266.05	0.00	0.00
	Less : Repayment during the year	5,293.75	5,315.08	5,324.62	5,365.27	5,434.86	5,493.86
8	<b>Net Normative loan - Closing</b>	<b>46,784.02</b>	<b>41,598.88</b>	<b>36,413.34</b>	<b>32,055.78</b>	<b>27,576.42</b>	<b>22,791.66</b>
9	<b>Average Normative loan</b>	<b>49194.90</b>	<b>44191.45</b>	<b>39006.11</b>	<b>34234.56</b>	<b>29816.10</b>	<b>25184.04</b>
10	Weighted average rate of interest	4.54%	4.94%	4.87%	4.82%	4.70%	4.57%
11	<b>Interest on Loan</b>	<b>2232.77</b>	<b>2181.21</b>	<b>1899.00</b>	<b>1651.23</b>	<b>1401.61</b>	<b>1149.92</b>

For Arora Vohra & 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 :** Nimoo Bazgo Power Station

(Amount in ₹ Lakh)

Sl. No.	Particulars	Existing 2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
1	2	3	4	5	6	7	8
1	O & M Expenses *	238.78	366.21	383.67	401.96	421.13	441.20
2	Maintenance Spares *	429.80	659.19	690.61	723.53	758.03	794.16
3	Receivables	2,943.84	2,298.72	2,290.86	2,296.95	2,310.87	2,323.05
4	Total Working Capital	3,612.41	3,324.12	3,365.14	3,422.45	3,490.02	3,558.41
5	Rate of Interest	13.50%	12.05%	12.05%	12.05%	12.05%	12.05%
6	<b>Interest on Working Capital</b>	<b>487.68</b>	<b>400.56</b>	<b>405.50</b>	<b>412.40</b>	<b>420.55</b>	<b>428.79</b>

\* Security Expenses included as per Regulation 34(1) (c) of CERC Tariff Regulations' 2019

**For Arora Vohra & 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 : Nimoo Bazgo Power Station

(Amount in ` Lakh)

Sl. No.	Particulars	Existing 2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5	6	7	8
1	Interest on Loans and advance						
2	Interest received on deposits		<b>NOT APPLICABLE</b>				
3	Income from Investment						
4	Income from sale of scrap						
5	Rebate for timely payment						
6	Surcharge on late payment from beneficiaries						
7	Rent from residential building						
8	Misc. receipts (Please Specify details)						
...	...						
...	...						

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

  
 (M G Gokhale)  
 General Manager (Comml.)

## Incidental Expenditure during Construction

Name of the Petitioner :

NHPC Limited

Name of the Generating Station :

Nimoo Bazgo Power Station

(Amount in ` Lakh)

Sl. No.	Particulars	Up to Schedule COD	Upto actual / anticipated COD	
1	2	7	8	
<b>A 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 Total Expenses</b>				
	Less: Income from sale of tender			
	Less: Income from guest house			
	Less: Income recovered from Contractors			
	Less: Interest on Deposits			
	.....			

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

  
(M G Gokhale)  
General Manager (Comml.)

Name of the Petitioner : NHPC Limited  
 Name of the Generating Station : Nimoo Bazgo 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 Arora, Vohra & Co.  
 Chartered Accountants  


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

**Actual cash expenditure**

Name of the Petitioner : NHPC Limited  
 Name of the Generating Station : Nimoo Bazgo Power Station

(Amount in ` Lakh)

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

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

For Arora Vohra & Co.  
 Chartered Accountants



For NHPC Limited

  
 (M G Gokhale)  
 General Manager (Comml.)

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

**NAME OF COMPANY : NHPC LTD**

**NAME OF POWER STATION : NIMOO BAZGO POWER STATION**

**Installed Capacity : No. of units**

**3 X 15 MW = 45 MW**

Month		Design Energy* (MUs)	Designed Peaking Capability (MW)*
April	I	3.54	Though the storage is available, station is not proposed to run as peaking station during winter season to avoid frazil and anchor ice formation due to reservoir level fluctuation.
	II	3.75	
	III	4.02	
May	I	4.85	
	II	6.81	
	III	11.29	
June	I	10.23	
	II	10.26	
	III	10.26	
July	I	10.26	
	II	10.26	
	III	11.29	
August	I	10.26	
	II	10.26	
	III	11.29	
September	I	10.26	
	II	10.26	
	III	10.26	
October	I	7.79	
	II	5.99	
	III	6.05	
November	I	5.26	
	II	4.93	
	III	4.60	
December	I	4.38	
	II	4.37	
	III	4.73	
January	I	3.88	
	II	3.69	
	III	3.90	
February	I	3.42	
	II	3.36	
	III	3.03	
March	I	3.36	
	II	3.37	
	III	3.81	
<b>Total</b>		<b>239.33</b>	

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

Note:

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

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



**For NHPC Limited**

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

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

**NAME OF COMPANY : NHPC LTD**

**NAME OF POWER STATION : NIMOO BAZGO POWER STATION**

**Installed Capacity : 3 X 15 MW =45 MW**

Month		Design Energy*	MW continuous*	
April	I			
	II			
	III			
May	I			
	II			
	III			
June	I			
	II			
	III			
July	I			
	II			
	III			
August	I	<b>Not Applicable</b>		
	II			
	III			
September	I			
	II			
	III			
October	I			
	II			
	III			
November	I			
	II			
	III			
December	I			
	II			
	III			
January	I			
	II			
	III			
February	I			
	II			
	III			
March	I			
	II			
	III			
<b>Total</b>				

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

For Arora Vohra & Co  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
General Manager (Comml.)

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SL NO	HOA	PARTY	ASSET/ WORK/ ISC	LIABILITY AS ON 31.03.2019 Amt(in Rs.)	Sub-Contract/LOA No.	2019-20			LIABILITY AS ON 31.03.2020	2020-21			LIABILITY AS ON 31.03.2021	2021-22			LIABILITY AS ON 31.03.2022	2022-23			LIABILITY AS ON 31.03.2023	2023-24			LIABILITY AS ON 31.03.2024
						DISCHARGE	REVERSAI	TOTAL		DISCHARGE	REVERSAL	TOTAL		DISCHARGE	REVER SAL	TOTAL		DISCHARGE	REVER SAL	TOTAL		DISCHA RGE	REVERS AL	TOTAL	
23	310301	SHARMA & SONS	ASSET	2.38	121/000636	2.38		2.38	0.00			0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00
24	310301	NAWANG DORJAY	ASSET	0.25	121/000767	0.25		0.25	0.00			0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00
25	310301	SHARMA & SONS	ASSET	0.80	121/000671	0.80		0.80	0.00			0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00
26	310301	KACHO NISSAR HUSSAIN	ASSET	0.95	121/000625	0.95		0.95	0.00			0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00
27	310301	KACHO NISSAR HUSSAIN	ASSET	0.63	121/000585	0.63		0.63	0.00			0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00
28	310301	KACHO NISSAR HUSSAIN	ASSET	2.03	121/000511	2.03		2.03	0.00			0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00
29	310301	KACHO NISSAR HUSSAIN	ASSET	1.40	121/000599	1.40		1.40	0.00			0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00
30	310301	KACHO NISSAR HUSSAIN	ASSET	0.37	121/000782	0.37		0.37	0.00			0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00
31	310301	SHARMA & SONS CONSTRUCTION CO., LEH	ASSET	0.93	121/000684	0.93		0.93	0.00			0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00
32	310301	KACHO NISSAR HUSSAIN	ASSET	0.45	121/000788	0.45		0.45	0.00			0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00
33	310301	M/S KARGIL TECHNICAL ASSISTANT GROUP	ASSET	0.56	121/000836	0.56		0.56	0.00			0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00
34	310301	ANU REFRIGERATION WORKS	ASSET	0.21	121/000813	0.21		0.21	0.00			0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00
				10.96		10.96	0.00	10.96	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	0.00	0.00	0.00
35	310305	M/S KARGIL TECHNICAL ASSISTANT GROUP	ASSET	0.24	121/000836	0.24		0.24	0.00			0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00
36	310305	S.K. SALES COMPNAY	ASSET	1.45	121/000851	1.45		1.45	0.00			0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00
				1.69		1.69	0.00	1.69	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	0.00	0.00	0.00
37	310401	TARU ENTERPRISES	ASSET	0.64		0.64		0.64	0.00			0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00
38	310501	KACHO NISSAR HUSSAIN	ASSET	2.59	121/000540	2.59		2.59	0.00			0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00
39	310501	TARU ENTERPRISES	ASSET	1.89	121/000320	1.89		1.89	0.00			0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00
				4.48		4.48	0.00	4.48	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	0.00	0.00	0.00
		Grand Total		78.50		78.50	0.00	78.50	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	0.00	0.00	0.00

For Arora Vohra & Co.  
Chartered Accountants



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

**Operation and maintenance Expense**

Name of the Petitioner : NHPC Limited  
 Name of the Generating Nimoo Bazgo Power Station

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

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

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

For Arora Vohra & Co.  
 Chartered Accountants



For NHPC Limited

(M G Gokhale)  
 General Manager (Comml.)

Operation and maintenance Expense for Existing Generating Stations

Name of the Petitioner :

NHPC Limited

Name of the Generating Station :

Nimoo Bazgo 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		3527.43	3695.57	3871.72	4056.27	4249.61
Additional O&M expenses due to 7th Pay Commission wage Revision - 3 <sup>rd</sup> PRC for CPSUs.	408.83	428.33	448.76	470.17	492.59	516.09
Additional O&M expenses due to Goods and Service Tax (GST)	107.96	113.11	118.50	124.15	130.08	136.28
<b>Total O&amp;M Expences</b>		<b>4068.87</b>	<b>4262.83</b>	<b>4466.04</b>	<b>4678.94</b>	<b>4901.98</b>
Security Expences (estimated)	310.88	325.71	341.24	357.52	374.57	392.44

For Arora Vohra & Co.  
Chartered Accountants

For NHPC Limited

  
 (M G Gokhale)  
 General Manager (Comml.)

Details of Statutory Charges (If applicable)

Name of the Petitioner: NHPC Limited

Name of the Generating Stations: Nimoo Bazgo Power Station

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

For Arora Vohra & Co.  
Chartered Accountants

For NHPC Limited

(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 <u>Nimoo Bazgo Power Station</u> .					
3	<p><b>Prayer:</b></p> <ol style="list-style-type: none"> <li>Tariff of Nimoo Bazgo Power Station for the period 01.04.2019 to 31.03.2024 may be determined under Section 62(1) (a) of the Electricity Act, 2003 read with regulation-9(2) of the Central Electricity Regulatory Commission (Terms &amp; Conditions of Tariff) Regulations, 2019 issued on 07.03.2019.</li> <li>Allow the net additional capitalization for the period 2019-24 as claimed in para-5 (Part-B) of petition.</li> <li>Allow the additional capitalization (spill over of items from 2014-19 period) during 2019-24 tariff period as claimed in para-6 (Part-B) of petition.</li> <li>To allow the impact of wage revision and GST as additional O&amp;M expenses as mentioned in para-8 (d) (Part-B) of petition.</li> <li>To allow the estimated security expenses separately to be recovered from beneficiaries during 2019-24 as mentioned in para-8(d) (Part-B) of petition.</li> <li>The Annual Fixed Charges (AFC) of Nimoo Bazgo Power Station for the period 2019-24 has been worked out as ₹18728.72 lakh, ₹18666.37 lakh, ₹18717.54 lakh, ₹18832.57 lakh &amp; ₹ 18933.13 lakh for the FY 2019-20, 2020-21, 2021-22, 2022-23, &amp; 2023-24 respectively, as mentioned in para-9 (Part-B) of petition. The difference between the claimed AFC and that allowed by CERC vide order dated 22.09.2016 (for the period 2018-19) may be allowed to be recovered / refunded from / to the respondents in the manner specified in Regulation 10(7) of CERC (Terms &amp; Conditions of Tariff) Regulations, 2019 and its subsequent amendments.</li> <li>Allow additional capital expenditure on account of acquiring the minor items or the assets including tools and tackles at the time of truing up of tariff as mentioned in para-10 (Part-B) of petition.</li> <li>Extend the benefit of deemed generation to ensure full recovery of energy charges till the time full load is made available by the respondent as mentioned in para-11 (Part-B) of petition.</li> <li>Retain the auxiliary consumption norms allowed in the order dated 22.09.2016 for the tariff period 2019-24 also considering the location of the plant &amp; extreme weather conditions as mentioned in para-12 (Part-B) of petition.</li> <li>Allow reimbursement of filing fee of this petition as mentioned in para-13 (Part-B) of petition.</li> <li>Allow reimbursement of expenses incurred on publication of notices in the application of tariff for the period 2019-24 as mentioned in para-14 (Part-B) of petition.</li> <li>NHPC may be allowed to bill the Respondent for levies, taxes, duties, cess, charges, fee etc. if any, as mentioned in para-15 to 17 (Part-B) of petition.</li> <li>NHPC may be allowed to raise bills to the respondents as and when payment of water usage charges are made to the UT of J&amp;K as mentioned para-18 (Part-B) of petition.</li> <li>Pass such other and further order / orders as are deemed fit and proper in the facts and circumstances of the case.</li> </ol>					
4	<b>Respondents</b>					
	<b>Name of Respondents:</b>					
	1	Power Development Department- Jammu & Kashmir				
5	<b>Project Scope</b>	IC	45 MW			
		DE	239.33 MU			
		FEHS	12%			
		AUX	upto 6%			
		NAPAF	65.18%			
	<b>Cost</b>	Sanction Cost	Rs. 985.15 Crs			
		Latest RCE	RCE approved by Gol dated 30.11.2015			
	<b>Commissioning</b>	Unit/Station COD	10.10.2013			
<b>Claim</b>						
		<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
	<b>AFC (Rs in lakh)</b>	18,389.77	18,326.84	18,375.60	18,486.92	18,584.37
	<b>Capital cost (Rs in lakh)</b>	1,07,197.77	1,07,396.45	1,08,836.03	1,10,201.03	1,11,214.03
	<b>Initial Spare</b>	-	-	-	-	-
	<b>NAPAF</b>	65.18%				
	<b>Design Energy</b>	239.33 MU				
	<b>Any Specific</b>					

For NHPC Limited



(M G Gokhale)  
General Manager (Comml.)

—204—



# **ANNEX-III**

**CENTRAL ELECTRICITY REGULATORY COMMISSION  
NEW DELHI**

**Petition No. 229/GT/2014**

**Coram**

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

**Date of Order: 22.9.2016**

**In the matter of**

Approval of generation tariff of Nimoo Bazgo Hydroelectric Project (45 MW) for the period from 1.4.2014 to 31.3.2019

**AND**

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

**.....Petitioner**

**Vs**

The Principal Secretary to Govt. of J&K,  
Power Development Department,  
Civil Secretariat,  
Srinagar, J&K

**.....Respondent**

**Parties Present:**

Shri A.K. Pandey, NHPC  
Shri Piyush Kumar, NHPC  
Shri Naresh Bansal, NHPC  
Shri Jitendra Kumar Jha, NHPC

**ORDER**

This petition has been filed by the petitioner, NHPC, for determination of tariff of Nimoo Bazgo Hydroelectric Project (3 x 15 MW) (hereinafter referred to as “the generating station”) for the period 2014-19, based on the Central Electricity



Regulatory Commission (Terms and Conditions of Tariff) Regulations, 2014 (hereinafter referred to as “the 2014 Tariff Regulations”).

2. The generating station with a total capacity of 45 MW comprises of 3 units of 15 MW each and the said units were declared under commercial operation on 10.10.2013. The generating station situated in the State of J&K has been designed as a purely run of the river scheme with diurnal pondage to provide peaking for 4 hours (except during winter season). The project involves the construction of 57 m high concrete gravity dam and surface PH at dam toe. The project would generate 239 million units in a 90% dependable year. Power Development Department, Govt. of Jammu Kashmir is the sole beneficiary of the project. The petitioner has entered into a Power Purchase Agreement (PPA) with the Government of J&K on 26.10.2005 for supply of entire power from the project. Subsequently, the Ministry of Power, Govt. of India vide letter dated 8.4.2011 had made the following allocations from this project to the State of J&K as under:

	% share	Equivalent MW
Allocation to state of J&K	72	32.40
Unallocated share	15	6.75
Home state share	12	5.40
Free power to J&K towards local area development	1	0.45

3. The unallocated share of 15% power is also allocated to the State of J&K during winter season. The State Government of J&K will provide matching 1% power from its share of 12% free power, to the corpus of the Local Area Development Fund. Further, as per allocation letter 100 units of electricity per month is to be provided by the



petitioner to each family affected by the project for a period of 10 years from the date of commissioning of the project.

4. The Commission vide order dated 13.10.2015 in Petition No. 89/GT/2013 approved the tariff for the generating station for the period from 10.10.2013 to 31.3.2014 and had allowed the Fixed Charges as under:

10.10.2013 to 31.3.2014	
Return on Equity	2860.12
Interest on Loan	2274.64
Depreciation	2272.49
Interest on Working Capital	216.36
O & M Expenses	939.31
<b>Total Fixed Charges</b>	<b>8562.92</b>

5. Before proceeding with the determination of tariff for the period 2014 -19, we notice that the Commission in para 55 of the order dated 13.10.2015 in Petition No. 89/GT/2013 had considered the capital cost of ₹100233.00 lakh (the DIA recommended completion cost) in the absence of approved Revised Cost Estimate (RCE) by the Ministry of Power, Govt. of India, for the purpose of calculating the O&M expenses for the period from 10.10.2013 to 31.3.2014. However, in para 56 of the said order dated 13.10.2015, the Commission had observed that the O&M expenses allowed for the said period was subject to revision based on the approval of RCE by the Central Government and the actual capital cost as on the cut-off date of the generating station. Considering the fact that the petitioner has submitted the RCE approved by the MoP, GOI, we are inclined to revise the O&M expenses and consequently the fixed charges for the period from 10.10.2013 to 31.3.2014 allowed



vide order dated 13.10.2015. We do so accordingly in the relevant paragraph of this order.

6. The petitioner vide affidavit dated 5.8.2014 has prayed for 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:

	<i>(₹ in lakh)</i>				
	2014-15	2015-16	2016-17	2017-18	2018-19
Depreciation	5020.05	5237.29	5348.46	5383.54	5386.28
Interest on Loan	5134.46	4921.08	4533.19	4067.83	3573.90
Return on Equity	6318.14	6591.56	6731.47	6775.62	6779.07
Interest on Working Capital	503.69	518.34	524.01	524.53	523.33
O & M Expenses	2254.15	2403.83	2563.44	2733.65	2915.17
<b>Total</b>	<b>19230.51</b>	<b>19672.10</b>	<b>19700.57</b>	<b>19485.17</b>	<b>19177.74</b>

7. In response to the directions of the Commission the petitioner has submitted the additional information vide affidavit dated 27.4.2016 and has served copies of the same on the respondent. No reply has been filed by the respondent. 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**

8. 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”*

9. The Commission in its order dated 13.10.2015 in Petition No. 89/GT/2013 had considered the opening actual cash expenditure of ₹94602.56 lakh as on COD (10.10.2013), excluding un-discharged liabilities is allowed for the purpose of tariff. The Commission vide ROP of the hearing dated 10.3.2016 had directed the petitioner to submit on affidavit, the Status of approval of Revised Cost Estimate (RCE) by the MOP, GOI and the petitioner vide affidavit dated 27.4.2016 has submitted the letter dated 30.11.2015 of the MOP, GOI wherein the RCE of the Project has been approved for ₹985.15 crore including IDC & FC of ₹48.37 crore at completion cost. However, it is observed that the closing capital cost as on 31.3.2014 considered by the Commission in order dated 13.10.2015 is ₹98102.08 lakh. Accordingly, in terms of the regulations, the amount of ₹98102.08 lakh has been considered as opening capital cost as on 1.4.2014 for the purpose of determination of tariff of the generating station for the period 2014-19.

#### **Projected Additional capital expenditure for 2014-19**

10. 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.

11. Regulation 14 of the 2014 Tariff Regulations provides as under:

*“14 (1) The capital expenditure in respect of the new project or an existing project incurred or projected to be incurred, on the following counts within the original scope of work, after the date of commercial operation and up to the cut-off date may be admitted by the Commission, subject to prudence check:*

- (i) Un-discharged liabilities recognized to be payable at a future date;*
- (ii) Works deferred for execution;*
- (iii) Procurement of initial capital spares within the original scope of work, in accordance with the provisions of Regulation 1.3;*
- (v) Liabilities to meet award of arbitration or for compliance of the order or decree of a court of law; and*
- (vi) Change in law or compliance of any existing law*

*Provided that the details of works asset wise/work wise included in the original 48 scope of work along with estimates of expenditure, liabilities recognized to be payable at a future date and the works deferred for execution shall be submitted along with the application for determination of tariff.*

14(2) xxxxxx

*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."*

12. The additional capital expenditure (on cash basis) as claimed by the petitioner in Petition No. 89/GT/2013 for the period from 10.10.2013 to 31.3.2014 was

allowed by the Commission in order dated 13.10.2015 with the following observations.

*“41. It is noticed that the amounts claimed above has been certified by Statutory Auditor. It is also noticed from Form-9 that the assets included are within the original scope of works and within the RCE. Accordingly, the additional capital expenditure claimed in respect of the assets within the original scope of work have been considered and allowed under Regulation 9(1)(ii) of the 2009 Tariff Regulations (works deferred for execution) and accordingly included in the capital cost of the generating station for the purpose of tariff. Further, the reduction of de-capitalized amounts corresponding to assets becoming obsolete, the deduction of un-discharged liabilities in additions to arrive at the additions on cash basis, and the addition of liabilities discharged are considered and allowed in terms of the proviso to Regulation 7(1)(c) and Regulation 9(1)(i) respectively. Accordingly, the additional capital expenditure for ₹3499.52 lakh has been allowed for the purpose of tariff”*

13. The petitioner vide affidavit dated 5.8.2014 had claimed the total projected additional capital expenditure of ₹6114.27 lakh for the period 2014-19. However, the petitioner vide affidavit dated 27.4.2016 has revised the total claim for projected additional capital expenditure as ₹5660.27 lakh for 2014-19. Accordingly, the year-wise breakup of the projected additional capital expenditure claimed by the petitioner for the period 2014-19 is as under:

	<i>(₹ in lakh)</i>				
	2014-15	2015-16	2016-17	2017-18	2018-19
Works deferred for execution Regulation 14(1)(ii)	877.21	661.35	827.68	530.00	0.00
Procurement of initial capital spares within the original scope of work Regulation 14(1)(iii)	58.42	421.28	1019.45	0.00	0.00
Works beyond original scope of work - Regulation 14(3)(viii)	34.26	39.32	891.50	300.00	0.00
<b>Total Projected Additional Capital Expenditure</b>	<b>969.89</b>	<b>1121.96</b>	<b>2738.63</b>	<b>830.00</b>	<b>0.00</b>

14. The COD of the generating stations is 10.10.2013 and the cut-off date of the generating station in terms of Regulation 3(11) of the 2009 Tariff Regulations is



31.3.2016. However, the petitioner vide affidavit dated 27.4.2016 has prayed for extension of cut-off date of the generating station for a period of two years i.e till 31.3.2018 for the following reasons:

- (a) The power station is located at very high altitude (approx. 3100 meter) where weather remains at sub-zero temperature for 6-7 months in a year. The temperature goes up to  $-30^{\circ}$  C in winter months. During this period, the execution of civil work gets affected and setting of cement is also technically not feasible.
- (b) The approach road to Leh and Kargil area remains closed for almost six months in a year. Hence, transportation of material from outside valet is also not feasible.
- (c) Due to adverse condition, the availability of efficient contractor and skilled manpower are also very poor.

15. Accordingly, the petitioner has submitted that the project work within the original scope of work envisaged during the years 2014-15 and 2015-16 could not be completed in time and hence the cut-off date of the project is required to be extended for a period of two years (upto 31.3.2018).

16. We have examined the matter. As stated, the COD of the generating station is 10.10.2013 and in terms of Regulation 3(11) of the 2009 Tariff Regulations, the cut-off date of the generating station is 31.3.2016. However, considering the difficulties being encountered by the petitioner during project execution i.e difficult terrain, extreme weather conditions including sub-zero temperatures for 6-7 months in a year, closure of approach road to the area in which project is located for almost six months in a year leading to stoppage of transportation of necessary material &



equipment and non-availability of efficient contractors and skilled labour, we are of the considered view that the prayer of the petitioner for extension of the cut-off date by two years is justified. Accordingly, the prayer of the petitioner for extension of cut-off date of the generating station from 31.3.2016 to 31.3.2018 is accepted and the claim of the petitioner for additional capital expenditure shall be considered in terms of the provisions under Regulation 14(1) and under Regulation 14(3) of the 2014 Tariff Regulations. However, this extension of cut-off date shall not be deemed as precedence by the generators as the Commission may consider such prayer of extension of cut-off date on case to case basis after prudence of the reasons for seeking such extension. Accordingly, based on the submissions of the petitioner and the documents available on record, the claims of the petitioner for the period 2014-19 has been considered and allowed on prudence check, after reduction of the gross value of old assets, wherever necessary, as detailed in the subsequent paragraphs.

**Works deferred for execution - Regulation 14(1)(ii)**

17. The petitioner has claimed projected additional capital expenditure of ₹2896.24 lakh in respect of completion of deferred works within the original scope of work for the period from 1.4.2014 to 31.3.2018. i.e up to the cut-off date. Since these are deferred works within the original scope of work which are required to be completed by 31.3.2018 (extended cut-off date), the projected additional capital expenditure of ₹2896.24 lakh for 2014-18 is allowed under Regulation 14 (1) (ii) of the 2014 Tariff Regulations. It is noticed that the capital cost for the purpose of tariff

after including the said additional capital expenditure is within the completion cost of ₹105282.63 lakh.

**Procurement of initial capital spares within the original scope of work**

18. The petitioner has claimed initial spares amounting to ₹1499.15 lakh as part of the projected additional capital expenditure upto the cut-off date (31.3.2018). It is noticed from the CEA letter dated 23.5.2014 on the "Project cost at completion level", that while examining the completion cost of the project, the CEA has not considered the expenditure on procurement of initial spares and had observed that 'the additional initial spares have not been considered essential as the normal requirement of initial spares have already been included in the respective equipments. Since, the completion cost as allowed by the CEA/MOP includes the expenditure towards normal requirement of initial spares, we are not inclined to allow the claim of the petitioner for projected additional capital expenditure of ₹1499.15 lakh under this head. However, in case the actual cost of initial spares included in the equipment's cost (as stated above) is lesser than the ceiling limit of 1.5% specified under Regulation 8 of the 2009 Tariff Regulations, the petitioner will be at liberty to claim the same at the time of truing-up of tariff of the generating station with proper justification and the same will be considered in accordance with law.

**Works beyond the original scope of work-Regulation 14(3)(viii)**

20. The petitioner has claimed additional capital expenditure of ₹1265.08 lakh in respect of works/assets which are not within the original scope of work during the period 2014-19. These assets/works includes the purchase of Mini Truck, Supply,



Installation, Testing & Commissioning of Electrical Heating Panels for Newly Constructed Executive Field Hostels 1, 2 & 3, Non-executive Field Hostel, Officer club, Hospital, Old VIP Guest House, Dam Control Room, Switchyard rooms, Leh Guest House & Security Huts for space heating arrangement, Wooden Flooring of Non Executive and executive Field Hostels, Construction of Helipad, Stone Masonary in Front of power house, etc. The asset-wise and year-wise admissibility of the claim is discussed as under:

(₹ in lakh)					
Sl. No.	Assets/ Works	Amount Claimed	Justification submitted by the petitioner	Remarks on admissibility	Amount Allowed
<b>2014-15</b>					
1	Mini Truck-Tata-407	6.33	At present one no. Tata-407 mini truck of 2005 model is available at Site. This mini truck has already covered more than 2 lac km and is not functioning properly in this harsh climate. As per norms, after running more than 1.5 lac km, mini truck can be replaced with a new one.	The expenditure towards the replacement of asset is allowed as the asset is considered necessary for efficient operation of the generating station. The de-capitalized value of ₹0.46 lakh as submitted by the petitioner has been considered.	<b>5.87</b> (6.33-0.46)
2	Supply, Installation, Testing & Commissioning of Electrical Heating Panels for Newly Constructed Executive Field Hostels 1, 2 & 3, Non Executive Field Hostel,	27.93	During winter season from period November to April the temperature remain in the range of minus i.e. from -10 degree to -40 degree Celsius. At present this heating system is	Expenditure on heating panels in various buildings at project is allowed under Regulation 14(3) (viii) as the asset is necessary for efficient and successful operation of the plant	27.93

	Officer club, Hospital, Old VIP Guest House, Dam Control Room, Switchyard rooms, Leh Guest House & Security Huts for space heating arrangement.		not installed in these buildings except in the rooms of Executive field hostel #1. Due to extreme winter conditions in this region these heating panel are required to be installed so the employees can stay & work in this power station comfortably.	considering the sub-zero temperatures for almost six months in a year	
<b>Total Claimed</b>		<b>34.26</b>			
<b>Total Allowed (after de-capitalization)</b>					<b>33.80</b>
<b>2015-16</b>					
<b>1</b>	Supply, Installation, Testing & Commissioning of <b>Electrical Heating Panels</b> for Newly Constructed Executive Field Hostels 1, 2 & 3, Non Executive Field Hostel, Officer club, Hospital, Old VIP Guest House, Dam Control Room, Switchyard rooms, Leh Guest House & Security Huts for space heating arrangement.	<b>39.32</b>	During winter season from period November to April the temperature remain in the range of minus i.e. from -10 degree to -40 degree Celsius. At present this heating system is not installed in these buildings except in the rooms of Executive field hostel # 1. Due to extreme winter conditions in this region these heating panel are required to be installed so the employees can stay & work in this power station comfortably.	Expenditure on heating panels in various buildings at project is allowed under Regulation 14(3) (viii) as the asset is necessary for efficient and successful operation of the plant considering the sub-zero temperatures for almost six months in a year	<b>39.32</b>
<b>Total Claimed</b>		<b>39.32</b>			
<b>Total Allowed</b>					<b>39.32</b>



2016-17					
1	Construction of Permanent Office Building	240.00	The work is required for having permanent office building at project site.	Expenditure on construction of Permanent Office Building at project is allowed under Regulation 14(3) (viii) as the asset is necessary for efficient and successful operation of the plant	240.00
2	Wall Insulation of Field Hostels, Residential quarters, hospital and club building,	50.00	The Power Station is situated in very adverse climate of Ladakh region where the winter temperature falls upto -40 C and survival of mankind in such harsh climatic conditions is difficult. In order to provide safe and suitable accommodation to the employees, wall insulation and wooden flooring of residential facilities as well as hospital and club building is essential. The walls & Floor presently made of concrete blocks/tiles have heat loss property, rendering it impossible to maintain the room temperature at comfortable level in harsh winters.	Expenditure on assets to keep the project buildings warm is allowed under Regulation 14(3) (viii) as these assets are necessary for efficient and successful operation of the plant considering the sub-zero temperatures for almost six months in a year	50.00
3	Wooden Flooring of Non Executive and executive Field Hostels	55.00			55.00

			The works of wooden flooring and wall insulation are necessary to maintain the room temperatures of these buildings used by O&M personnel so that they can man the power station in a smooth and safe manner.	
4	Supply, Installation, Testing & Commissioning of Electrical Heating Panels for Newly Constructed Executive Field Hostels 1, 2 & 3, Non Executive Field Hostel, Officer club, Hospital, Old VIP Guest House, Dam Control Room, Switchyard rooms, Leh Guest House & Security Huts for space heating arrangement.	40.00	During winter season from period November to April the temperature remain in the range of minus i.e. from -10 degree to -40 degree Celsius. At present this heating system is not installed in these buildings except in the rooms of Executive field hostel # 1. Due to extreme winter conditions in this region these heating panel are required to be installed so the employees can stay & work in this power station comfortably.	40.00
5	Supply, Installation, Testing & Commissioning of Solar water geysers for hot water utilities at Leh, Guest House required due to	15.00	During the extreme winter conditions i.e. during the month of November to April the water freezes in the GI pipes and no water	15.00

	extreme winter conditions.		available in rooms in this guest house. Hence, this system is required to install so that the water available in this guest house during the whole year & also, there is no consumption of electrical power.		
6	Construction of Road Around Right Bank	242.00	The proposed road would provide the better connectivity to the project area from right bank and would link the acquired pre fab structures at left bank upper bench to the NHPC eastward edge. Also the road would provide an alternate connectivity to Power Station in event of calamities like landslides/avalanches.	The expenditure on construction of road is allowed under Regulation 14(3) (viii), as this asset is necessary for efficient and successful operation of the plant considering the better connectivity/alternate connectivity this road would provide in event of calamities like landslides/avalanches.	242.00
7	Stone Masonry in Front of power house	70.00	To stabilize the road to power house and to save the same from scouring action of river/Sliding which is the only connecting link to power house	The expenditure claimed is not allowed as these works are of maintenance in nature. As such, this expenditure shall be met from the O&M expenses allowed to the generating station. In case, the petitioner is not able to meet these expenses from the O&M expenses, it will be at liberty to claim the same during truing up, if incurred.	0.00
8	Slope protection work in u/s of Dam	15.00	As the Ladakh is a desert the Soil is very loose in nature and to save the several critical locations from		0.00

			collapsing into the reservoir the cited work is required to be undertaken.		
9	Installation of new 2 Nos. 250 KVA D.G. Sets with AMF Panel & 1 MVA, 2 Nos. transformers	130.00	New buildings such as Executive Field Hostels, CISF residential buildings and boiler rooms etc are proposed to be constructed. Also 8 nos electrical boilers of 100KW capacity to be installed in this power station for <b>space heating</b> , hot water utility purpose due to extreme winter conditions. To meet the power requirement, these DG sets and transformer are essentially required. These DG sets are covered in "Sanctioned Equipment Strength of Power Station".	Expenditure on assets to keep the project buildings warm is allowed under Regulation 14(3) (viii) as these assets are necessary for efficient and successful operation of the plant considering the sub-zero temperatures for almost six months in a year	130.00
10	Construction of Helipad	34.50	The Nimoo Bazgo Power Station is situated in extreme remote area of the country. Landslides and avalanches are common in this area. In winter season, road remains closed and the area is cut off from the rest of	The expenditure claimed is <b>allowed</b> under Regulation 14(3) (viii) as the asset is necessary for efficient and successful operation of the plant considering the project location, closure of approach road during winters and possibility of	34.50



			the country a helipad is necessary for rescue operation and providing assistance to the power station in case of natural calamities. Further it is also required for dignitary movement moreover influx of dignitaries is expected	landslides and avalanches at project site situated at high altitude.	
<b>Total Claimed</b>		<b>891.50</b>			
<b>Total Allowed</b>					<b>806.50</b>
<b>2017-18</b>					
1	Wall Insulation of Field Hostels, Residential quarters, hospital and club building,	20.00	The Power Station is situated in very adverse climate of Ladakh region where the winter temperature falls upto -40C and survival of mankind in such harsh climatic conditions is difficult. In order to provide safe and suitable accommodation to the employees, wall insulation and wooden flooring of residential facilities as well as hospital and club building is essential. The walls & Floor presently made of concrete blocks/tiles have	Expenditure on assets to keep the project buildings warm is allowed under Regulation 14(3) (viii) as these assets are necessary for efficient and successful operation of the plant considering the sub-zero temperatures for almost six months in a year	20.00
2	Wooden Flooring of Non Executive and executive Field Hostels	20.00			20.00

			heat loss property, rendering it impossible to maintain the room temperature at comfortable level in harsh winters. The works of wooden flooring and wall insulation are necessary to maintain the room temperatures of these buildings used by O&M personnel so that they can man the power station in a smooth and safe manner.		
3	Construction of Permanent Office Building	260.00	The work is required for having permanent office building at project site.	Expenditure on construction of Permanent Office Building at project is allowed under Regulation 14(3) (viii) as the asset is necessary for efficient and successful operation of the plant	260.00
<b>Total Claimed</b>		<b>300.00</b>			
<b>Total Allowed</b>					<b>300.00</b>
<b>2018-19</b>					
<b>Total Claimed</b>		<b>0.00</b>			
<b>Total Allowed</b>					<b>0.00</b>

21. Accordingly, the projected Additional capital expenditure beyond original scope allowed for the period 2014-19 is as under:

(₹ in lakh)

	2014-15	2015-16	2016-17	2017-18	2018-19
Additional capital expenditure allowed	34.26	39.32	806.50	300.00	0.00
De-capitalisation considered	0.46	0.00	0.00	0.00	0.00
Net Additional capital expenditure allowed after de-capitalization	<b>33.80</b>	<b>39.32</b>	<b>806.50</b>	<b>300.00</b>	<b>0.00</b>

### Capital Cost

22. As stated, the closing capital cost of ₹98102.08 as on 31.3.2014, as approved in order dated 13.10.2015 in Petition No. 89/GT/2015 has been considered as the opening capital cost as on 1.4.2014. Accordingly, the capital cost allowed for the purpose of tariff of the generating station for the period 2014-19 is as under:

	2014-15	2015-16	2016-17	2017-18	2018-19
Opening capital cost	98102.08	101946.9	102795.7	105375.41	106205.41
Additional capital expenditure of original scope allowed	877.21	661.35	827.68	530.00	0.00
Additional capital expenditure beyond original scope allowed	33.80	39.32	806.50	300.00	0.00
Liabilities proposed to be discharged out of the existing liabilities	2933.81	148.13	945.53	0.00	0.00
<b>Capital cost as on 31<sup>st</sup> of the year</b>	<b>101946.90</b>	<b>102795.70</b>	<b>105375.41</b>	<b>106205.41</b>	<b>106205.41</b>

### Debt-Equity

23. Regulation 19 of the 2014 Tariff Regulations provides as under:

*“19. Debt-Equity Ratio*

*(1) For a project declared under commercial operation on or after 1.4.2014, the debt-equity ratio would be considered as 70:30 as on COD. If the equity actually deployed is more than 30% of the capital cost, equity in excess of 30% shall be treated as normative loan:*

*Provided that:*

*i. where equity actually deployed is less than 30% of the capital cost, actual equity shall be considered for determination of tariff:*

*ii. the equity invested in foreign currency shall be designated in Indian rupees on the date of each investment:*

*iii. any grant obtained for the execution of the project shall not be considered as a part of capital structure for the purpose of debt : equity ratio.”*

24. Accordingly, the debt-equity ratio of 70:30 has been considered for the purpose of tariff.

### **Return on Equity**

25. Regulation 24 of the 2014 Tariff Regulations provides as under:

**“24. Return on Equity:** (1) *Return on equity shall be computed in rupee terms, on the equity base determined in accordance with regulation 19.*

*(2) Return on equity shall be computed at the base rate of 15.50% for thermal generating stations, transmission system including communication system and run of the river hydro generating station, and at the base rate of 16.50% for the storage type hydro generating stations including pumped storage hydro generating stations and run of river generating station with pondage:*

*Provided that:*

*i) in case of projects commissioned on or after 1st April, 2014, an additional return of 0.50 % shall be allowed, if such projects are completed within the timeline specified in Appendix-I:*

*ii) the additional return of 0.5% shall not be admissible if the project is not completed within the timeline specified above for reasons whatsoever:*

*iii) additional RoE of 0.50% has been allowed if any element of the transmission project is completed within the specified timeline and it is certified by the Regional Power Committee/National Power Committee that commissioning of the particular element will benefit the system operation in the regional/national grid:*

*iv) the rate of return of a new project shall be reduced by 1% for such period as may be decided by the Commission, if the generating station or transmission system is found to be declared under commercial operation without commissioning of any of the Restricted Governor Mode Operation (RGMO)/ Free Governor Mode Operation*

(FGMO), data telemetry, communication system up to load dispatch centre or protection system:

v) as and when any of the above requirements are found lacking in a generating station based on the report submitted by the respective RLDC, RoE shall be reduced by 1% for the period for which the deficiency continues:

vi) additional RoE shall not be admissible for transmission line having length of less than 50 kilometers.”

26. 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.”

27. The base rate has been grossed up with the MAT rate (20.961%) for the year 2013-14. Accordingly, in terms of the above regulations, Return on Equity has been computed as under:

	2014-15	2015-16	2016-17	2017-18	2018-19
Gross Notional Equity	29430.62	30584.07	30838.71	31612.62	31861.62
Addition due to Additional Capitalization	1153.45	254.64	773.91	249.00	0.00
Closing Equity	30584.07	30838.71	31612.62	31861.62	31861.62
Average Equity	30007.34	30711.39	31225.66	31737.12	31861.62
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 ROE (pre-tax)	20.876%	20.876%	20.876%	20.876%	20.876%
<b>Return on Equity</b>	<b>6,264.33</b>	<b>6,411.31</b>	<b>6,518.67</b>	<b>6,625.44</b>	<b>6,651.43</b>

28. The petitioner is however directed to submit the effective tax rates along with the tax Audit report for the period 2015-19 at the time of at the time of revision of tariff based on truing-up in terms of Regulation 8 of the 2014 Tariff Regulations.

### Interest on loan

29. 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 Decapitalization of assets, the repayment shall be adjusted by taking into account*

*cumulative repayment on a pro rata basis and the adjustment should not exceed cumulative depreciation recovered up to the date of de-capitalization of such asset.*

*(4) Notwithstanding any moratorium period availed by the generating company or the transmission licensee, as the case may be, the repayment of loan shall be considered from the first year of commercial operation of the project and shall be equal to the depreciation allowed for the year or part of the year.*

*(5) The rate of interest shall be the weighted average rate of interest calculated on the basis of the actual loan portfolio after providing appropriate accounting adjustment for interest capitalized:*

*Provided that if there is no actual loan for a particular year but normative loan is still outstanding, the last available weighted average rate of interest shall be considered:*

*Provided further that if the generating station or the transmission system, as the case may be, does not have actual loan, then the weighted average rate of interest of the generating company or the transmission licensee as a whole shall be considered.*

*(6) The interest on loan shall be calculated on the normative average loan of the year by applying the weighted average rate of interest.*

*(7) The generating company or the transmission licensee, as the case may be, shall make every effort to re-finance the loan as long as it results in net savings on interest and in that event the costs associated with such re-financing shall be borne by the beneficiaries and the net savings shall be shared between the beneficiaries and the generating company or the transmission licensee, as the case may be, in the ratio of 2:1.*

*(8) The changes to the terms and conditions of the loans shall be reflected from the date of such 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."*

30. The opening gross normative loan as on COD of each unit has been arrived at in accordance with Regulation 26 of the 2014 Tariff Regulations. The weighted average rate of interest has been worked out on the basis of the actual loan portfolio



of the respective year applicable to the project. The repayment of loan for the period 2014-19 has been considered equal to the depreciation allowed for the respective year of the tariff period. Interest on loan has been calculated on the normative average loan of the year by applying the weighted average rate of interest on loan. The calculation for weighted average rate of interest is enclosed as Annexure-I to this order. As such, Interest on loan for the period 2014-19 is worked out as under:

	(₹ in lakh)				
	2014-15	2015-16	2016-17	2017-18	2018-19
Gross Normative Loan	68671.46	71362.83	71956.99	73762.79	74343.79
Cumulative Repayment up to Previous Year	2272.49	7249.79	12343.87	17523.25	22787.47
Net Loan-Opening	66398.97	64113.04	59613.12	56239.54	51556.32
Repayment during the year	4977.30	5094.08	5179.38	5264.22	5284.87
Addition due to Additional Capitalization	2691.37	594.16	1805.80	581.00	0.00
Net Loan-Closing	64113.04	59613.12	56239.54	51556.32	46271.45
Average Loan	65256.01	61863.08	57926.33	53897.93	48913.89
Weighted Average Rate of Interest on Loan	6.082%	6.076%	5.965%	5.833%	5.691%
Interest	<b>3968.80</b>	<b>3758.55</b>	<b>3455.38</b>	<b>3143.75</b>	<b>2783.73</b>

## Depreciation

31. Regulation 27 of the 2014 Tariff Regulations provides as under:

*“27. (1) Depreciation shall be computed from the date of commercial operation of a generating station or unit thereof or a transmission system including communication system or element thereof. In case of the tariff of all the units of a generating station or all elements of a transmission system including communication system for which a single tariff needs to be determined, the depreciation shall be computed from the effective date of commercial operation of the generating station or the transmission system taking into consideration the depreciation of individual units or elements thereof.*

*Provided that effective date of commercial operation shall be worked out by considering the actual date of commercial operation and installed capacity of all the units of the generating station or capital cost of all elements of the transmission system, for which single tariff needs to be determined.*

(2) The value base for the purpose of depreciation shall be the capital cost of the asset admitted by the Commission. In case of multiple units of a generating station or multiple elements of transmission system, weighted average life for the generating station of the transmission system shall be applied. Depreciation shall be chargeable from the first year of commercial operation. In case of commercial operation of the asset for part of the year, depreciation shall be charged on pro rata basis.

(3) The salvage value of the asset shall be considered as 10% and depreciation shall be allowed up to maximum of 90% of the capital cost of the asset: Provided that in case of hydro generating station, the salvage value shall be as provided in the agreement signed by the developers with the State Government for development of the Plant:

Provided further that the capital cost of the assets of the hydro generating station for the purpose of computation of depreciated value shall correspond to the percentage of sale of electricity under long-term power purchase agreement at regulated tariff: Provided also that any depreciation disallowed on account of lower availability of the generating station or generating unit or transmission system as the case may be, shall not be allowed to be recovered at a later stage during the useful life and the extended life.

(4) Land other than the land held under lease and the land for reservoir in case of hydro generating station shall not be a depreciable asset and its cost shall be excluded from the capital cost while computing depreciable value of the asset.

(5) Depreciation shall be calculated annually based on Straight Line Method and at rates specified in Appendix-II to these regulations for the assets of the generating station and transmission system: Provided that the remaining depreciable value as on 31st March of the year closing after a period of 12 years from the effective date of commercial operation of the station shall be spread over the balance useful life of the assets.

(6) In case of the existing projects, the balance depreciable value as on 1.4.2014 shall be worked out by deducting the cumulative depreciation as admitted by the Commission up to 31.3.2014 from the gross depreciable value of the assets.

(7) The generating company or the transmission licensee, as the case may be, shall submit the details of proposed capital expenditure during the fag end of the project (five years before the useful life) along with justification and proposed life extension. The Commission based on prudence check of such submissions shall approve the depreciation on capital expenditure during the fag end of the project.

(8) In case of de-capitalization of assets in respect of generating station or unit thereof or transmission system or element thereof, the cumulative depreciation shall be adjusted by taking into account the depreciation recovered in tariff by the de-capitalized asset during its useful services.”



32. The weighted average rate of depreciation of 4.976% calculated in terms of the above regulation has been considered for the period from 2014-19. Accordingly, depreciation has been computed as under:

	<i>(₹ in lakh)</i>				
	2014-15	2015-16	2016-17	2017-18	2018-19
Gross Block as on 31.3.2014	98102.08	101946.90	102795.70	105375.41	106205.41
Additional capital expenditure during 2014-19	3844.82	848.80	2579.71	830.00	0.00
Closing gross block	101946.90	102795.70	105375.41	106205.41	106205.41
Average gross block	100024.49	102371.30	104085.56	105790.41	106205.41
Rate of Depreciation	4.976%	4.976%	4.976%	4.976%	4.976%
Depreciable Value	90022.04	92134.17	93677.00	95211.37	95584.87
Remaining Depreciable Value	87749.55	84884.41	81333.16	77688.15	72797.43
<b>Depreciation</b>	<b>4977.30</b>	<b>5094.08</b>	<b>5179.38</b>	<b>5264.22</b>	<b>5284.87</b>

#### O&M expenses

33. The Commission in para 55 of the order dated 13.10.2015 in Petition No. 89/GT/2013 had considered the DIA recommended capital cost of ₹100233.00 lakh in absence of approved RCE for the purpose of calculating the O&M expenses for this generating station for the period 10.10.2013 to 31.3.2014 is as under:

	<i>(₹ in lakh)</i>
	10.10.2013 to 31.3.2014
Capital cost considered (DIA recommended capital cost)	100233.00
Less: R&R expenses	1144.00
Capital cost for the purpose of O&M expenses	99089.00
Annualized O&M expenses @ 2% of above	1981.78
Number of days	173
<b>O&amp;M expenses allowed</b>	<b>939.31</b>

34. The Commission in para 56 of the said order dated 13.10.2015 had also observed that the O&M expenses allowed is subject to revision based on the approval

of RCE by the Central Government and the actual capital cost as on the cut-off date of the generating station.

35. The petitioner has submitted the RCE approved by the MOP, GOI which has been considered in this order. Based on the discussions above and in terms of the observations of the Commission in order dated 13.10.2015, the O&M expenses allowed for the period from 10.10.2013 to 31.3.2014 stands revised as under:

	(₹ in lakh)
	10.10.2013 to 31.3.2014
Capital cost allowed as on 31.3.2018	106205.41
Less: Additional capital expenditure allowed beyond original scope of work	1179.62
Less: R&R expenses	1144.00
Capital cost for the purpose of O&M expenses	<b>103881.79</b>
Annualized O&M expenses @ 2% of above	2077.64
<b>O&amp;M expenses allowed for the period</b>	<b>984.74</b>

The above O&M expenses have been considered for revision of annual fixed charges the period from 10.10.2013 to 31.3.2014.

36. Regulation 29 (3) (b) of the 2014 Tariff Regulations provides as under:

*“In case of the hydro generating stations, which have not been in commercial operation for a period of three years as on 1.4.2014, operation and maintenance expenses shall be fixed at 2% of the original project cost (excluding cost of rehabilitation and resettlement works) for the first year of commercial operation. Further, in such case, operation and maintenance expenses in first year of commercial operation shall be escalated @6.04% per annum up to the year 2013- 14 and then averaged to arrive at the O&M expenses at 2013-14 price level. It shall be thereafter escalated @ 6.64% per annum to arrive at operation and maintenance expenses in respective year of the tariff period. ”*

37. The petitioner has considered an amount of ₹105689.82 lakh as completion cost for the purpose of O&M expenses and has claimed O&M expenses for 2014 -19 as under:



(₹ in lakh)					
2013-14	2014-15	2015-16	2015-17	2017-18	2018-19
2113.80	2254.15	2403.83	2563.44	2733.65	2915.17

38. Accordingly, based on the original capital cost of ₹105025.79 lakh (106205.41-1179.62) as on cut-off date (31.3.2018) and R&R cost of ₹1144.00 lakh, the O&M expenses for the period 2013-14 and for the period 2014-19 in terms of the Regulation 29 (3) (b) of the 2014 Tariff Regulations is as under:

(₹ in lakh)					
2013-14	2014-15	2015-16	2015-17	2017-18	2018-19
2077.64	2215.59	2362.71	2519.59	2686.89	2865.30

### Interest on working capital

39. 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.”*

40. Accordingly, receivables considering two months of fixed cost are worked out and allowed as under:

(₹ in lakh)				
2014-15	2015-16	2016-17	2017-18	2018-19
2983.09	3018.09	3026.83	3035.79	3013.74

41. Maintenance spares @ 15% of operation and maintenance expenses is worked out and allowed as under:

(₹ in lakh)				
2014-15	2015-16	2016-17	2017-18	2018-19
332.34	354.41	377.94	403.03	429.80

42. O&M Expenses for one month are allowed as under:

(₹ in lakh)				
2014-15	2015-16	2016-17	2017-18	2018-19
184.63	196.89	209.97	223.91	238.78

### Rate of interest on working capital

43. 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.”*

44. 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. 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	332.34	354.41	377.94	403.03	429.80
O & M expenses	184.63	196.89	209.97	223.91	238.78
Receivables	2983.09	3018.09	3026.83	3035.79	3013.74
Total	3500.06	3,569.38	3,614.74	3,662.74	3,682.31
<b>Interest on working capital @ 13.50%</b>	<b>472.51</b>	<b>481.87</b>	<b>487.99</b>	<b>494.47</b>	<b>497.11</b>

## Annual Fixed Charges

45. Accordingly, the annual fixed charges approved for the generating station for the period 2013-14 (10.10.2013 to 31.3.2014) and for the period 2014-19 are as under:

(₹ in lakh)

	2013-14 (10.10.2013 to 31.3.2014)	2014-15	2015-16	2016-17	2017-18	2018-19
Return on Equity	2860.12	6264.33	6411.31	6518.67	6625.44	6651.43
Interest on Loan	2274.64	3968.80	3758.55	3455.38	3143.75	2783.73
Depreciation	2272.49	4977.30	5094.08	5179.38	5264.22	5284.87
Interest on Working Capital	217.76	472.51	481.87	487.99	494.47	497.11
O & M Expenses	984.74	2215.59	2362.71	2519.59	2686.89	2865.30
<b>Total</b>	<b>8609.75</b>	<b>17898.53</b>	<b>18108.51</b>	<b>18161.01</b>	<b>18214.77</b>	<b>18082.45</b>

## Normative Plant Availability Factor and Deemed Generation

46. The Commission in its order dated 7.10.2013 in Petition No. 89/GT/2013 had allowed the normative plant availability factor of 65.18% with regard to the recovery of capacity charges and provision of deemed generation was also made for recovery of energy charges till availability of full load. The relevant portion of the order dated 13.10.2015 is extracted as under:

*“65. The Commission in order dated 7.10.2013 while considering the prayer of the petitioner for relaxation of Normative Annual Plant Availability Factor (NAPAF) has decided as under:*

*(a) NAPAF of 65.18% is allowed after relaxation of 5% with reference to the NAPAF of 70.18% as mentioned in para-29 above.*

*(b) Infirm power to be charged at the applicable UI rate of ₹1.65/kWh, corresponding to the frequency in the range of 50 Hz and 50.02 Hz, in terms of the Central Electricity Regulatory Commission (Unscheduled Interchange charges and related matters) (second amendment) Regulations, 2012 .*

*66. SLDC being an apex body is required to ensure the integrated operation of the power system in the State. Accordingly, we direct the SLDC to certify the Plant*



*Availability Factor and the deemed generation on monthly basis, after verifying the same with the respondent. The prayer of the petitioner is disposed of in terms of the above.”*

47. The directions of the Commission in the said order dated 13.10.2015 as above, shall continue for the period 2014-19, until full load is made available by the respondent. However, the petitioner is directed to submit on affidavit, the status including the date from which the full load was made available by the respondent, at the time of revision of tariff based on truing up exercise in terms of Regulation 8 of the 2014 Tariff Regulations.

### **Auxiliary Power Consumption**

48. As regards Auxiliary Power consumption, the petitioner vide affidavit dated 5.8.2014 in Petition No.89/GT/2013 had submitted that auxiliary consumption for the power station has been observed to be much higher than the normative value allowed by the Commission and that it shall claim relaxation in auxiliary consumption of the power station in 2014-19 tariff petition. The Commission in its order dated 13.10.2015 had disposed of the above prayer of the petitioner as under:

*“68. The prayer of the petitioner to claim relaxation in auxiliary consumption of the power generating station in the tariff petitions for the period 2014-19 has been considered. While we permit the petitioner to prefer the said claim in the tariff petitions for the period 2014-19, the reliefs, if any, on this count, will be considered on merits, based on the submissions and documents regarding actual energy consumption to be filed in this connection. The prayer of the petitioner is disposed of in terms of the above”*

49. The petitioner in this petition has submitted that the generating station is being located at very high altitude, weather remains at subzero temperature for almost seven months in a year from October to April and the minimum temperature has

dropped to (-) 30 °C in winter months. The petitioner has also submitted that in order to maintain water flow for power generation, substantial quantum of power is required for deicing arrangement of radial gates and in addition, substantial quantum of power is required to maintain various auxiliary equipments and systems when the units are running and also when units are not running. It has further submitted that continuous power is required to maintain a minimum working temperature in the power house and all this is achieved through various heating arrangements and by continuous running of one or more unit even when not supplying load to consumers. This according to the petitioner results in very high auxiliary consumption with respect to any other conventional hydro generating stations.

50. The petitioner has also stated that the generating station is operating in isolation and is not connected with national grid and enough load is also not available in the Leh area to absorb the entire generation from the project. The petitioner has submitted that considering this fact, the Commission had allowed the deemed generation benefit vide order dated 7.10.2013 in Petition No.89/GT/2013, as under:

*“19. Taking into consideration that the recovery of energy charges shall be less if the beneficiary demands/schedules for lesser energy (than declared by the generator) due to non-availability of load, we, in exercise of power under Regulation 44 of the 2009 Tariff Regulations, relax the provisions of Clause (4) of Regulation 22 of the 2009 Tariff Regulations and allow the recovery of energy charges, corresponding to difference between energy declared to be generated and the energy scheduled by the beneficiary (due to non-availability of load) as deemed generation along with recovery of monthly energy charges for scheduled energy to be calculated as per provisions of the 2009 Tariff Regulations. The prayer of the petitioner is allowed in terms of the above.”*

51. The petitioner has submitted that as per the present situation, grid is not likely to be available in this tariff period and therefore the maximum load would be only for

two units. It has further stated that during winters, load availability is there but generation is less as per availability of water therefore, actual auxiliary consumption will be higher in terms of percentage (approx.14%). Accordingly, the petitioner has submitted that auxiliary consumption has been calculated based on running hours of auxiliaries and other essential heating systems with actual conditions and generation restricted to two units in summers. The petitioner has stated that considering maximum load availability equivalent to two (2) units only, auxiliary energy consumption works out to 11%. The petitioner has however submitted that it is claiming only 9% auxiliary consumption on annual average basis, which is calculated on total design energy (239.33 MU) of the generating station. This according to the petitioner is quite reasonable considering isolated operation of units, adverse weather conditions and low load availability etc., and may be allowed as a special case.

52. The petitioner has stated that due to the above facts i.e. very high auxiliary consumption requirement and less isolated load, the existing normative auxiliary consumption of 1.0% under Regulation 37(6)(a)(ii) of the 2014 Tariff Regulations, is highly inadequate in respect of the generating station. Accordingly, the petitioner has prayed to relax & fix average auxiliary consumption at 9% for the generating station as a special case, by exercising the powers under Regulation 54 (power to relax) and Regulation 55 (power to remove difficulty) of the 2014 Tariff Regulations so as to schedule the generation realistically and achieve PAF based on realistic auxiliary consumption and not to gain any other benefit.



53. The petitioner vide affidavit dated 27.4.2016 has submitted the day-wise actual auxiliary consumption data for the period 2012-16 as under:

	Average Auxiliary Consumption (%)
2012-13	6.64
2013-14	6.07
2014-15	7.24
2015-16	5.74

54. We have examined the matter. Considering the location of plant, the extreme weather condition and the data submitted by the petitioner, we, in exercise of the power under Regulation 54 of the 2009 Tariff Regulations, and as a special case relax the provisions of Clause (6) sub-clause (a)(ii) of Regulation 37 of the 2014 Tariff Regulations and allow the auxiliary consumption of up to 6% based on average actual auxiliary consumption for the period 2012-16 as against the claim of the petitioner for 9%. The relaxation granted for this generating station cannot be cited as precedent in future.

### Design Energy

55. The Commission in its order dated 7.10.2013 in Petition No.89/GT/2013 had approved the annual Design Energy (DE) of 239.33 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 (Million Units)
April	I	3.54
	II	3.75
	III	4.02
May	I	4.85
	II	6.81
	III	11.29

June	I	10.23
	II	10.26
	III	10.26
July	I	10.26
	II	10.26
	III	11.29
August	I	10.26
	II	10.26
	III	11.29
September	I	10.26
	II	10.26
	III	10.26
October	I	7.79
	II	5.99
	III	6.05
November	I	5.26
	II	4.93
	III	4.60
December	I	4.38
	II	4.37
	III	4.73
January	I	3.88
	II	3.69
	III	3.90
February	I	3.42
	II	3.36
	III	3.03
March	I	3.36
	II	3.37
	III	3.81
<b>Total</b>		<b>239.33</b>

### Application Fee and Publication Expenses

56. The petitioner has sought the reimbursement of filing fee and also the expenses incurred towards publication of notices for application of tariff for the period 2014 - 19. The petitioner has deposited tariff filing fees of ₹198000/- for the period 2014 - 15 in terms of the provisions of the Central Electricity Regulatory Commission (Payment of Fees) Regulations, 2012. The petitioner vide affidavit dated 14.11.2014



has submitted that it has incurred ₹38623/- as charges towards publication of the said tariff petition in the newspapers. Accordingly, in terms of Regulation 52 of the 2014 Tariff Regulations and in line with the decision in Commission's order dated 6.1.2016 in Petition No.232/GT/2014, the petitioner shall be entitled to recover the filing fees for the year 2014-15 and the expenses incurred on publication of notices for the period 2014-19 directly from the respondents. The filing fees for the remaining years of the tariff period 2015-19 shall be recovered pro rata after deposit of the same and production of documentary proof.

57. The annual fixed charges approved as above are subject to truing-up in terms of Regulation 8 of the 2014 Tariff Regulations.

58. Petition No. 229/GT/2014 is disposed of in terms of the above.

**Sd/-**  
**(Dr. M.K.Iyer)**  
**Member**

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

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

# **ANNEX-IV**



Answer - V. 3

**MOST IMMEDIATE**

F.No. 2/1/2014-H.I (Pt)  
Government of India  
Ministry of Power

Shram Shakti Bhawan, Rafi Marg  
New Delhi dated 29<sup>th</sup> January, 2019.

To,

The CMD  
NHPC  
Faridabad

The CMD  
NEEPCO  
Shillong.

The CMD  
SJVN  
Shimla

The CMD  
THDCIL  
Rishikesh

**SUBJECT: Regularization of Pay scales of below Board Level Executives in NHPC Ltd., North East Electric Power Corporation, THDC India Ltd. and SJVN Ltd. w.e.f. 01.01.1997 – reg.**

Sir,

In supercession of the following orders issued by this Ministry, I am directed to state that the Government have approved the proposal to regularize the adopted pay scales of below Board Level Executives in NHPC Ltd., SJVN Ltd., NEEPCO Ltd. and THDCIL w.e.f. 01.01.1997 adopted by them in pursuance of the orders of this Ministry dated 04.04.2006 and 01.09.2006.

- i. Ministry of Power's letter No. 11/17/2009-NHPC/Vol.III dated 27.12.2013.
- ii. Ministry of Power's order No. 2/1/2014-H.I-Vol.III (Pt) dated 28.06.2017 to NEEPCO
- iii. Ministry of Power's order No. 2/2/2014-H.I(Pt) dated 28.06.2017 to THDCIL
- iv. Ministry of Power's Order No. 6/3/2015-NHPC (Pt.1) dated 11.08.2017 to NHPC
- v. Ministry of Power's order No. 2/2/2014-H.I(Pt) dated 30.06.2017 to all Power CPSEs

2. The aforesaid CPSEs are accordingly directed to implement the decision of the Government.

*Malyan*  
29/1/2018  
ED (HR)  
30.1.19

Yours faithfully,

*S. Benjamin*  
(S. Benjamin)

Under Secretary to the Govt. of India  
Telefax: 23324357

Copy to:

- 1. PS to HMoSP(I/c)
- 2. PPS to Secretary (P) / PPS to Addl. Secretary
- 3. PPS to JS(Hydro) / PPS to JS&FA / Director (H.1) / DS(H.II)
- 4. US(H.II) / US(NHPC) / US(Fin)
- 5. Cabinet Secretariat (Shri S.P.G. Verghese, Director), Rashtrapati Bhawan, New Delhi w.r.t communication No No. 4/CM/2019 dated 21.01.2019

29 JAN 2019

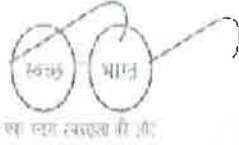
222

ED/HR/237  
29/01/19



22  
242

# **ANNEX-V**



एनएचपीसी लिमिटेड  
भारत सरकार का उपक्रम  
उत्प्रेषण सं. 3001 14001 2/19 उत्प्रे. सं. 18001 प्रवर्धित कम्पनी  
**NHPC Limited**  
(A Govt. of India Enterprise)  
ISO-9001, 14001 & IS-18001 Certified Company

PWA-511 (Pt) Anomaly/2019/

Date: 19.03.2019

**PART-I OFFICE ORDER NO. 16 /2019**

**Sub: Regularization of pay scales of below Board level executives w.e.f 01.01.1997.**

In pursuance of Ministry of Power letter F No. 2/1/2014-H.I (Pt) dated 29.01.2019, the pay scales of below Board level executives w.e.f 01.01.1997 are regularized as under:

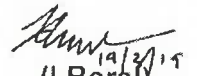
1. The scales of pay w.e.f 01.01.1997 adopted in pursuance of the order of MOP, No.11/6/2006-DO(NHPC) dated: 04.04.2006, which was implemented, vide Part-I Office Order no. 22/2006 dated 09.05.2006 stands regularized.
2. Consequently, the provisional revised pay scales w.e.f 01.01.2007 as implemented vide O/O No. 46/2010 dated: 02.11.2010 are also hereby regularized as under:
  - 2.1 On such regularization of pay scales, the revised pay w.e.f 01.01.2007 shall be re-fixed based on actual pay drawn in the pay scales w.e.f 01.01.1997 to 31.12.2006. Therefore, clause 1.3 of the O.O no. 46/2010 dated 02.11.2010 stands amended to the extent that the basic pay of below Board level executives on the rolls of the Corporation as on 31.12.2006 shall be fitted in the corresponding revised scales of pay as indicated in Annexure - I.
  - 2.2 Accordingly on such regularization the "Personal Adjustment" extended w.e.f 01.01.2007 is hereby withdrawn. The other conditions regulating the pay like the fitment methodology, rate of annual increment etc. w.e.f 01.01.2007 to 31.12.2016 shall remain unchanged.
3. The revised scales of pay w.e.f 01.01.2017 which was implemented vide Part-I Office Order No. 30/2018 dated 30.05.2018 shall remain unchanged. The other conditions regulating the pay like fitment methodology, rate of annual increment etc. shall also remain unchanged. Accordingly, the aforesaid executives who



*Same*

were on the rolls of the Corporation as on 31.12.2016 and continued in service thereafter shall be fitted in the corresponding revised scale of pay w.e.f 01.01.2017.

This issues with the approval of the Competent Authority.

  
(I. Boral)  
GM (HR)

**Distribution: Standard**



## Annexure – I

Sl No.	Grade Code	Existing w.e.f 01.01.1997 (in Rs)	Revised w.e.f 01.01.2007 (in Rs)
1	E1	8000-290-300-330(2)-350-360-370-390-410-420-440-460-470-480-13400	16400-3%-40500
2	E2	8600-330(2)-350-370-380-400-420-430-450-470-490-510-530-540-14600	20600-3%-46500
3	E2A	10750-420-430-450-470-490(2)-530-540(3)-550(2)-16750	24900-3%-50500
4	E3	13750-550-575-600-610-620-625-685(2)-18700	29100-3%-54500
5	E4	16000-660-685(4)-700(2)-20800	32900-3%-58000
6	E5	17500-630-685(2)-700(4)-22300	36600-3%-62000
7	E6	18500-700(2)-730-750-780-850-890-23900	43200-3%-66000
8	E7	19500-750-810-845-880-910-945-960-25600	51300-3%-73000
9	E8	20500-670(2)-850-900-950-980(2)-26500	51300-3%-73000
10	E9	23750-900-950-980(2)-990-28550	62000-3%-80000

*Handwritten signature*



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# **ANNEX-VI**

**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**

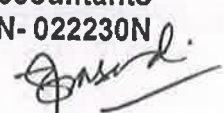
In terms of requirement of Regulation 25 of CERC Notification No.L-1/144/2013/CERC dated 21<sup>st</sup> February, 2014, read with Notification No.L-1/144/2013/CERC dated 5<sup>th</sup> November, 2015, 'Effective Tax Rate' for the Financial Year 2014-15 is 21.76% as per Annual Income Tax Return (Original)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



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(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>1,762,739,268</b>
	<b>1. Book Profit for MAT (A-B)</b>	<b>27,837,909,446</b>	<b>23,031,467,748</b>	<b>4,806,441,698</b>
	<b>2. (i) Tax</b>	<b>5,834,965,009</b>	<b>4,827,510,797</b>	<b>1,007,454,212</b>
	<b>(ii) Interest</b>	<b>65,714,469</b>	<b>54,368,331</b>	<b>11,346,138</b>
	<b>3. Total Tax Paid</b>	<b>5,900,679,478</b>	<b>4,881,879,128</b>	<b>1,018,800,350</b>
	<b>4. Effective Tax Rate (3/PBT)</b>	<b>-</b>	<b>21.76%</b>	<b>-</b>



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To

NHPC Limited  
Sector 33 Faridabad  
Haryana

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

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

For N M N & Associates  
Chartered Accounts  
FRN 024341N

*Nisha*



(Nisha)  
Partner  
M.No.507212

Place: New Delhi  
Dated: 11th June 2018



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Description	As Per Assessment	Total of all Projects	Imp Effect on others
Net Profit as per Profit & Loss account	31,96,67,25,138	29,18,64,92,67	2,78,02,26,469
<b>Add:</b>			
Disallowance of Provisions			0
Provision for Project Expenses	3,59,68,74,022	9	3,59,68,74,022
Provision for bad and doubtful claims and advances	23,64,96,537	3,37,13,339	20,27,83,198
Provision for doubtful debts created	52,94,486	26,06,186	26,88,300
Provision for fixed assets provided for	6,29,30,554	4,65,45,516	1,63,85,038
Diminution in value of assets and spares	60,26,809	61,60,447	4,37,362
Provision for Others	10,36,095	5,50,986	4,85,109
Interest to beneficiary states	27,58,01,282	27,58,01,282	0
<b>Total Addition</b>	<b>4,18,53,59,785</b>	<b>36,57,06,756</b>	<b>3,81,96,53,029</b>
<b>Total</b>	<b>36,15,20,84,823</b>	<b>29,53,22,05,328</b>	<b>6,61,98,79,495</b>
<b>Less:</b>			
Deductions			
Tax Free bond / LTA Income	19,04,28,520	0	19,04,28,520
Tax free Dividend income	1,20,92,55,600	0	1,20,92,55,600
Provision for obsolete stores and spares used	2,07,87,893	2,07,87,893	0
Provision for obsolete stores and spares reversed	30,24,922	30,24,922	0
Provision for doubtful claims used/reversed	1,14,44,131	1,14,44,131	0
Provision for doubtful advances used/reversed	47,42,619	26,34,000	21,08,619
Provision for Project Expenses used / reversed	31,28,31,243	0	31,28,31,243
Interest to beneficiary states used/reversed	6,75,58,662	6,75,58,662	0
	1,82,00,73,690	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
<b>Tax 21.3416 MAT</b>	<b>7,32,70,00,609</b>	<b>6,28,01,40,499</b>	<b>1,04,68,60,011</b>
Interest u/s 234B	1,72,81,100	1,48,12,028	24,69,072
Interest u/s 234C	7,85,84,778	6,73,56,819	1,12,27,959
<b>Total Before Demand</b>	<b>7,42,28,66,387</b>	<b>6,36,23,09,346</b>	<b>1,06,05,57,041</b>
Demand Payment	33,02,08,380	3,35,60,140	29,66,48,240
Intt. On Demand	5,36,72,398	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%	





# HUMS & ASSOCIATES

Chartered Accountants


TO WHOMSOEVER IT MAY CONCERN

In terms of Regulation 25 of CERC Notification No.L-1/144/2013/CERC dated 21<sup>st</sup> February, 2014, read with Notification No.L-1/144/2013/CERC dated 5<sup>th</sup> November, 2015, 'Effective Tax Rate' for the Financial Year 2016-17 is 21.328% as per Audited Annual Accounts for the year ending on 31.03.2017.

This Certificate is issued at the request of NHPC Limited (formerly known as 'National Hydroelectric Power Corporation Limited') and is based upon the books of accounts, records and explanations provided.

For HUMS & Associates  
Chartered Accountants  
FRN - 022230N



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

Place: New Delhi  
Date: 02.06.2017



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## NHPC Limited

## COMPUTATION OF TAXABLE INCOME FOR THE YEAR ENDED 31.03.2017

	Description	Total	Total of O & M	Corp Offices and others
	<b>NET PROFIT AS PER STATEMENT OF PROFIT AND LOSS</b>	<b>34,746,089,925</b>	<b>29,977,824,138</b>	<b>4,768,265,787</b>
<b>Add:</b>	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
	Dimlnution 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
	LeaseAdjustment (1/5 of opening Reserves FY 2014-15&2015-16)	256,224,620	256,224,620	-
	<b>OCI - Adjustment</b>			
	Remeasurements of the defined benefit plans	(557,832,173)	(132,496,553)	(425,335,620)
	Opening - Retion Money & Prov. For Committed Capital Expenditure	57,307,298	-	57,307,298
	<b>Sub Total</b>	<b>35,557,723,204</b>	<b>30,304,083,619</b>	<b>5,253,639,585</b>
<b>Less:</b>	Dividend	2,074,936,800	-	2,074,936,800
	Tax Free interest of Bonds and Loans and Advances	5,389,000	-	5,389,000
	Diminution in value of stores and spares	17,494,638	17,361,333	133,305
	Provision for doubtful claims	1,000,000	1,000,000	-
	Bad & Doubtful Interest accrued	24,613,932	-	24,613,932
	Interest to beneficiary states used/reversed	327,185,415	327,185,415	-
	<b>Sub Total</b>	<b>2,450,619,785</b>	<b>345,546,748</b>	<b>2,105,073,037</b>
	Book Profit for MAT	<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>
	Effective Rate of Tax (In %)		21.328	





To

**NHPC Limited**  
Sector 33 Faridabad  
Haryana

**Certificate in respect of "Effective Tax Rate for the financial year 2017-18 as per CERC Regulations"**

1. Based on our examination and In terms of Regulation 25 of CERC Notification No.L-1/144/2013/CERC dated 21st February, 2014, read with Notification No.L-1/144/2013/CERC dated 5th November, 2015, 'Effective Tax Rate' for the Financial Year 2017-18 is 21.851% as per Annual Audited Financial Statements for the year ending on 31.03.2018 of NHPC Limited (the Company).
2. This certificate has been prepared at the request of the Company solely with reference to the Circular, as amended from time to time.

For N M N & Associates  
Chartered Accounts  
FRN 024341N

*Nisha*



(Nisha)  
Partner  
M.No.507212

Place: New Delhi  
Dated: 11th June 2018



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COMPARATIVE OF PROFIT AND LOSS ACCOUNT FOR THE FY 2014-15

S. No.	Description	Total	Total of O & M	Corp Offices and others
	PROFIT BEFORE TAX	35,28,22,26,161	24,94,48,05,307	7,33,74,20,854
<b>Add:</b>	<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	76,26,65,864	6,75,01,149	19,51,64,715
	Provision for fixed assets/ stores provided for	31,27,045	31,22,400	4,585
	Provision for Interest to Beneficiary	16,45,47,963	16,45,47,963	-
	Provision for Interest against court/arbitration award	2,78,95,596	2,78,95,596	-
	Others	1,53,158	1,53,158	-
	C.O./Regional Office/PIO Expenses	36,220	36,138	82
	Opening Lease Adjustment (1/5 of opening Reserves FY 2014-15 & 2015-16)	25,62,24,620	25,62,24,620	-
	<b>QCI - Adjustment</b>			
	Remeasurements of the defined benefit plans	21,10,51,291	16,03,15,598	5,07,35,693
	Opening - Retiree Money & Prov. For Committed Capital Expenditure	5,73,07,298	-	5,73,07,298
	<b>Total of Addition</b>	<b>1,02,43,69,722</b>	<b>70,18,96,349</b>	<b>32,24,73,373</b>
	<b>Total</b>	<b>36,30,65,95,883</b>	<b>28,64,67,01,656</b>	<b>7,65,98,94,227</b>
<b>Less:</b>	<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>
	Add: Interest u/s 234			
	<b>Total Tax Including Interest</b>	<b>6,35,21,24,928</b>	<b>6,10,61,54,731</b>	<b>24,59,70,197</b>
	<b>Effective Rate of Tax</b>		<b>21.851%</b>	



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# KUMAR KASERA & COMPANY

## CHARTERED ACCOUNTANT

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

### TO WHOMSOEVER IT MAY CONCERN

In terms of Regulation 25 of CERC Notification No.L-1/144/2013/CERC dated 21<sup>st</sup> February, 2014, read with Notification No.L-1/144/2013/CERC dated 5<sup>th</sup> November, 2015, 'Effective Tax Rate' for the Financial Year 2018-19 is **22.157%** as per Audited Annual Accounts for the year ending on 31.03.2019.

This Certificate is issued at the request of NHPC Limited (formerly known as 'National Hydroelectric Power Corporation Limited') and is based upon the books of accounts, records and explanations provided.

For Kumar Kasera & Company  
Chartered Accountants  
Firm Reg No. 019401C

  
Nitesh Murarka  
Partner  
M.No. 531934  
UDIN- **19531934AAAAAK5987**



Date:- June 17, 2019  
Place:- New Delhi



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

# **ANNEX-VII**

# ARORA VOHRA & CO.

Chartered Accountants



**Chaitnya Complex, Prem Bhawan,**

**Email: aroravohraca@gmail.com**

**Residency Road, Jammu**

**Mobile: +91 8566008777**

**Jammu & Kashmir**

## 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 Nimmo Bazgo Power Station.**

### Introduction

1. This certificate is issued in accordance with the terms of our engagement letter dated 18<sup>th</sup> June, 2019.
2. We, Arora Vohra & Co., Chartered Accountants (Firm's ICAI Registration No.009487N), the Joint statutory auditors ("the auditor") of NHPC Limited("the Company"), having its registered office at NHPC Office Complex, Sector-33, Faridabad-121003, Haryana have been requested by the Company to provide the Certificate for "Impact of Goods and services Tax (GST) for the period 01<sup>st</sup> January 2019 to 31<sup>st</sup> March 2019" ( " the Statement") in respect of Nimmo Bazgo Power Station for submission to Central Electricity Regulatory Commission to allow the pass through of the impact due to change in domestic duties under change in law through tariff to the beneficiaries.

### Management's Responsibility

3. The Statement (**referred to as Annexure – C**), is solely the responsibility of the Management of the Company. The said statement has been compiled from the books and records of the Company and the Company's Management is responsible for the designing, implementing and maintaining internal control relevant for the preparation of the books of account and the financial statements of the company, the accuracy and completeness of the accounting records, timely preparation of reliable information as required under Companies Act, 2013 and compilation of the said statement there from 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 01<sup>st</sup> January 2019 to 31<sup>st</sup> March 2019.
6. The financial results for the year 31<sup>st</sup> March 2019 were audited in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the standalone IndAS financial statements are free from material misstatement.
7. We have conducted examination of the Statement in accordance with the Guidance Note on Audit Reports and Certificates for Special Purposes, issued by the Institute of Chartered Accountants of India. The Guidance Note



# ARORA VOHRA & CO.

Chartered Accountants



Chaitnya Complex, Prem Bhawan,

Email: aroravohraca@gmail.com

Residency Road, Jammu

Mobile: +91 8566008777

## Jammu & Kashmir

requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.

8. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that perform Audits and Review Historical Financial Information, and Other Assurance and Related Services Engagements.

### Conclusion

9. Based on the procedures performed, evidence obtained and our examination of the financial statement/ results, as above, and the information and explanations given to us, we certify that the enclosed Statement (**referred to as Annexure – C**), showing the amount of impact on applicability of wage revision 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 and subject to notes given in **Annexure – C**.

### Restriction on use

10. Our work was performed solely to assist you in meeting your responsibilities for the purpose of “passing of impact of GST for changes in law to the beneficiaries” as referred to in Para 2 above. Our obligation in respect of this certificate are entirely separate from, and our responsibility and liability is in no way changed by any other role we may have ( or may have had) as auditors of the Company or otherwise. Nothing in this report, nor anything said or done in the course of or in connection with the services that are the subject of this certificate, will extend any duty of care we may have in our capacity as auditors of the Company.
11. This Certificate has been issued at the request of the Management of the Company for the purpose of “passing of impact for changes in law to the beneficiaries” as referred to in Para 2 above. This Certificate should therefore not be used for any other purpose or by any person other than the addressees of this certificate. Accordingly, we do not accept or assume any liability or duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

For Arora Vohra & Co.  
Chartered Accountants

(CA. A.K. Agarwal)  
Partner

Membership No: 013833

Place: Faridabad

Date: 19<sup>th</sup> July, 2019

UDIN: 19013833AAAABB3591

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



## Summary of Additional impact on account of GST

Name of the Power station : NIMMO BAZGO POWER STATION

Annexure- C  
(Amount in Rs.)

Sl.No	Particulars	2018-19 (01.01.2019 to 31.03.2019)	Remarks
1	<b>Additional GST Impact on Security Services</b>		
	-CISF(Including RCM & other)	0	
	-Other than CISF	1787494	(P)
2	<b>Additional GST Impact on work awarded in pre-GST period but executed in post GST Peroid forming part of O&amp;M Exps.</b>		
	.R & M/ Manpower work	0	
	-Other Work	0	
3	<b>Additional GST impact on supply awarded in pre GST peroid but executed in post GST Peroid forming part of O&amp;M Exps.</b>	0	
4	<b>Additional Impact of GST on work awarded &amp; execution in post GST peroid vis-à-vis in case work would have been awarded in pre GST Peroid</b>		
	.R & M/ Manpower work	915996	
	-Other Work	34702	
5	<b>Additional impact of GST on Supply order awarded &amp; executed in post GST period vis-à-vis in case order would have been awarded in pre GST Period</b>	-295948	
6	<b>Additional GST impact on RO/CO Management exs.If any</b>	630796	Advice from C.O. (Ref. Vr. No. Of C.O. F- 2018006703, Dt.31.03.2019)
7	<b>Additional GST Impact on Other Services like Insurance etc.</b>	1273039	
	<b>Total</b>	<b>4346079</b>	

*(Signature)*  
CA Vinod Gupta  
M. No. - 090347

*(Signature)*  
Head of Project  
NBPS

*(Signature)*  
12/7/19  
Head of Finance  
NBPS

*(Signature)*  
13/6/19  
DH(F)





**ARORA VOHRA & CO.**

Chartered Accountants



Chaitnya Complex, Prem Bhawan,

Email: aroravohraca@gmail.com

Residency Road, Jammu

Mobile: +91 9419187206

J &amp; K

## 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 7th 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 Nimmo Bazgo Power Station.

## Introduction

1. This certificate is issued in accordance with the terms of our engagement letter dated 12<sup>th</sup> February, 2019.
2. We, Arora Vohra & Co., Chartered Accountants (Firm's ICAI Registration No.009487N), the Joint statutory auditors ("the auditor") of NHPC Limited ("the Company"), having its registered office at NHPC Office Complex, Sector-33, Faridabad 121003, Haryana have been requested by the Company to provide the Certificate for "Impact of Goods and services Tax (GST) for the period 7th July 2017 to 31<sup>st</sup> March 2018 ( GST became applicable in the state of J & K from 7<sup>th</sup> July 2017) and from 1<sup>st</sup> April 2018 to 31<sup>st</sup> December 2018" (" the Statement") in respect of Nimmo Bazgo 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 7th July 2017 to 31<sup>st</sup> March 2018 and for the period 1<sup>st</sup> April 2018 to 31<sup>st</sup> December 2018.
6. The unaudited financial results for the quarter ended 30<sup>th</sup> September 2018 and 31<sup>st</sup> December 2018 were reviewed by us pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015 ('the SEBI Regulations'). The Limited review of the financial results was conducted in accordance with the recognition and measurement principles laid down in the Indian Accounting



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# ARORA VOHRA & CO.

Chartered Accountants



Chaitnya Complex, Prem Bhawan,

Email: aroravohrace@gmail.com

Residency Road, Jammu

Mobile: +91 9419187206

J & K

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

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

#### Conclusion

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

#### Restriction on use

10. Our work was performed solely to assist you in meeting your responsibilities for the purpose of "passing of impact of GST for changes in law to the beneficiaries" as referred to in Para 2 above. Our obligation in respect of this certificate are entirely separate from, and our responsibility and liability is in no way changed by any other role we may have (or may have had) as auditors of the Company or otherwise. Nothing in this report, nor anything said or done in the course of or in connection with the services that are the subject of this certificate, will extend any duty of care we may have in our capacity as auditors of the Company.
11. This Certificate has been issued at the request of the Management of the Company for the purpose of "passing of impact for changes in law to the beneficiaries" as referred to in Para 2 above. This Certificate should therefore not be used for any other purpose or by any person other than the addressees of this certificate. Accordingly, we do not accept or assume any liability or duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

For Arora Vohra & Co.  
Chartered Accountants  
(FRN: 009487N)

Place: Jammu

Date: 02.04.2019

(CA. Vipul Gupta)  
Partner

Membership No.090347

**UDIN: 19090347AAAAAL6164**

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



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Notes to Accounts annexed with annexure-A and Annexure-B of our auditors Certificate with respect to Impact of Goods and services Tax(GST) due to change in Law for the period 7th 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 Nimmo Bazgo Power Station.


Notes

1. The additional impact on supplies are based on the assumption that in Pre-GST regime applicable tax rates and levies on Intra state supply in the state of Jammu & Kashmir was 29% ( 12.5% Central Excise + 14.5 % Entry Tax and 2% CST ) and on inter-state supplies the applicable rate was 27% ( 12.5% Central Excise and 14.5% J & K VAT ).

For Nimmo Bazgo Power Station

  
Head of Finance

For Arora Vohra & Co.  
Chartered Accountants  
(FRN: 009487N)

  
(CA. Vinod Gupta)  
Partner  
M.No. 090347.



**Summary of Additional Impact on account of GST**

**Name of Power Station : Nimmo Balgo Power Station**

**Annexure-A**

Sl.No.	Particulars	(Amount in Rs.)
		6th July 2017 to 31st March 2018
1	<b>Additional GST Impact on Security Services</b>	
	CISF (Including RCM & Other)	0
	Other than CISF	1943392
2	<b>Additional GST Impact on work awarded in pre-GST period but executed in post GST Period forming part of O&amp;M Exps.</b>	
	R&M/Manpower Work	354709
	Other Work incl. Vehicles	72180
3	<b>Additional GST Impact on Supply awarded in pre-GST period but executed in post GST Period forming part of O&amp;M Exps</b>	0
4	<b>Additional Impact of GST on work awarded &amp; execution in post GST period vis-à-vis in case work would have been awarded in pre GST Period</b>	
	R&M/Manpower Work	1668994
	Other Work Incl. Vehicles	0
5	<b>Additional Impact of GST on Supply Order awarded &amp; executed in post GST period vis-à-vis in case order would have been awarded in pre GST Period*</b>	1365537
6	<b>Additional GST Impact on RO/CO Management exps. if any</b>	1239126
7	<b>Additional GST Impact on Other Services of Insurance, Internet LeaseLine, MPLS LeaseLine, Advertisement, Legal Expenses</b>	2041402
<b>TOTAL</b>		<b>5974266</b>

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

*[Signature]*  
Head of Project  
NBPS

*[Signature]*  
23/7/19  
Head of Finance  
NBPS

*[Signature]*  
2/4/19

*[Signature]*  
23/02/19

*[Signature]*  
23/2/19



**Summary of Additional Impact on account of GST**

**Name of Power Station : Nimmo Bazgo Power Station**

**Annexure-B**

(Amount in Rs.)

Sl.No.	Particulars	1st April'2018 to 31st December'2018
1	<b>Additional GST Impact on Security Services</b>	
	CISF (Including RCM & Other)	0
	Other than CISF	2831220
2	<b>Additional GST Impact on work awarded in pre-GST period but executed in post GST Period forming part of O&amp;M Exps.</b>	
	R&M/Manpower Work	76897
	Other Work incl. Vehicles	0
3	<b>Additional GST Impact on Supply awarded in pre-GST period but executed in post GST Period forming part of O&amp;M Exps.</b>	0
4	<b>Additional Impact of GST on work awarded &amp; execution in post GST period vis-à-vis in case work would have been awarded in pre GST Period</b>	
	R&M/Manpower Work	746138
	Other Work incl. Vehicles	56094
5	<b>Additional Impact of GST on Supply Order awarded &amp; executed in post GST period vis-à-vis in case order would have been awarded in pre GST Period*</b>	-103619
6	<b>Additional GST Impact on RO/CO Management exps. If any</b>	1694065
7	<b>Additional GST Impact on Other Services of Insurance, Internet Leaseline, MPLS Leaseline, Advertisement, Legal Expenses</b>	1148871
	<b>TOTAL</b>	<b>6449666</b>

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

*[Signature]*  
Head of Project  
NBPS

*[Signature]* 23/2/19  
Head of Finance  
NBPS

*[Signature]*  
2-4-19

*[Signature]*  
23/02/19

*[Signature]*  
23/2/19



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# **ANNEX-VIII**



<b>Address of Beneficiary</b>			<b>BILL FOR</b> FY 2014 - 2015			
THE EXECUTIVE ENGINEER, JAMMU LOAD & DESPATCH, METERING AND TESTING(LDM & T DIV)GLADNI, NARWAL, JAMMU - 180001 JAMMU AND KASHMIR			<b>BILL TYPE</b> SUPPLEMENTARY			
			<b>MONTH</b> 201503		Acc. Rev. 9	
			<b>BILL NO</b> NH/NIMMO-BAZGO/JK/1001			
			<b>BILL DATE</b> 23-Jun-2017			
<b>PROJECT</b> NIMOO BAZGO			<b>IMS/COM/F01 Rev. No. : 00 Date : 27.06.08</b>			
Date of Commercial Operation	COD	20131010	Energy Charge Rate - AC-Normative	ECR_NOR	4.589	Rs/Kw
Project age	P_AGE	1 year	Energy Charge Rate - AC-Actual	ECR_ACT	4.648	Rs/Kw
Annual DE	ADE	239.330000 MU	Secondary Energy Charge Rate	SE_RATE1419	0.900	Rs/Kw
Auxilliary Consumption-Normative	AC_NOR	6.000 %	Plant Availability Factor for the Month	PAFM	65.000	%
Auxilliary Consumption-Actual	AC_ACT	7.200 %	Saleable Design Energy for the month	SLDEM	195.724074	MU
Annual Fixed Charges Billed	AFC	179.639200 Cr	Saleable Capacity Share	CS	87.000	%
Normative Plant Availability Factor	NAPAF	65.000 %	No of days for the month	NDM	365	Days
Saleabe Annual design energy	SLDE	195.724074 MU	No of days in year	NDY	365	Days
Saleabe Annual design energy-AC-	SLDE_ACT	193.225469 MU				
Project Scheduled Energy prev year	PSCH_PY1	78.587000 MU				
Project Scheduled Energy prev to p	PSCH_PY2	15.074900 MU				

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

Proj Actual Generation	PACTUAL_GEN	68.704000	MU	Project Energy Charges @ECR	PEC_DE_ECR	891411006	Rs
Proj Deemed Generation	PDEEM_GEN	154.571300	MU	Capacity Charges	PCC	898196000	Rs
Scheduled Energy	PSCH	223.275300	MU	Misc. Charges	PMISC	698000	Rs
Free Energy	PFP	29.025789	MU	Water Usage Charges Apr - Sep	PWATER	91625588	Rs
Saleable Energy	PSLE	194.249511	MU	Water Usage Charges Oct - March	PWATER_2013	95945990	Rs
Project Saleable Energy upto DE	PSLE_DE	194.249511	MU	<b>Total Charges</b>	<b>PTC</b>	<b>1977876584</b>	<b>Rs</b>
Saleable Energy upto DE@ECR	PSLE_DE_ECR	194.249511	MU				

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

Description		Jpto Previous Bill	Jpto Current Bill	Current Bill
Beneficiary Scheduled Energy	BSCH	223.275300	223.275300	0.000000
Free Power	BFP	29.025789	29.025789	0.000000
Saleable Energy	BSLE	194.249511	194.249511	0.000000
Benif Saleable Energy @ECR	BSLE_DE_ECR	194.249511	194.249511	0.000000

**(C) Bill Details for FY 2014 - 2015 ( Figures in Rs.**

Description		Jpto Previous Bill	Jpto Current Bill	Current Bill
Benif Energy Charges upto DE @ECR	BEC_DE_ECR	888,108,764	891,411,006	3,302,242
Beneficiary Capacity Charges	BCC	894,926,500	898,196,000	3,269,500
Beneficiary Misc	BMISC	698,000	698,000	0
Water Use Chrg (PWATER+PWATER_2013)	BWATER	187,571,578	187,571,578	0
LAD FUND(1% FREE POWER) in the bill	LAD_DEBIT	0	-20,570,195	-20,570,195
to be transfered to LAD FUND	LAD_PASS	0	20,570,195	20,570,195

<b>Total Charges</b>	<b>1,971,304,842</b>	<b>1,977,876,584</b>	<b>6,571,742</b>
<b>Amount Due In This Bill</b>			<b>6,571,742</b>
<b>Amount For The Purpose Of Rebate #</b>			<b>6,571,742</b>

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

Description	Previous Balance	Amount Billed	Amount Received	Rebate Allowed	Adjustments	Total Outstanding
Principal	1,126,614,026	6,571,742	0	0	0	1,133,185,768

- 1  $PCC = (0.5 * AFC * 1,00,00,000 ( PAFM / NAPAF ) * ( NDM / NDY))$
- 2  $ECR = 0.5 * AFC * 10 / SLDE$
- 3  $M\_ECR = IF (M\_ADE = 0) THEN 0 ELSE 0.5 * AFC * 10 / (M\_ADE * (1 - AC0914 / 100) * 0.88)$
- 4  $BEC\_DE\_ECR = BSLE\_DE\_ECR * ECR * 10,00,000$
- 5  $BEC\_DE\_MECR = BSLE\_DE\_MECR * MECR * 10,00,000$
- 6  $BCC = PCC * CS / 88$







- 1  $PCC = (0.5 * AFC * 1,00,00,000 (PAFM / NAPAF) * (NDM / NDY))$
- 2  $ECR = 0.5 * AFC * 10 / SLDE$
- 3  $M\_ECR = IF (M\_ADE = 0) THEN 0 ELSE 0.5 * AFC * 10 / (M\_ADE * (1 - AC0914 / 100) * 0.88)$
- 4  $BEC\_DE\_ECR = BSLE\_DE\_ECR * ECR * 10,00,000$
- 5  $BEC\_DE\_MECR = BSLE\_DE\_MECR * MECR * 10,00,000$
- 6  $BCC = PCC * CS / 88$



Prashant  
(Prashant Agarwal)

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<b>Address of Beneficiary</b>				<b>BILL FOR</b> FY 2016 - 2017			
THE EXECUTIVE ENGINEER, JAMMU LOAD & DESPATCH, METERING AND TESTING(LDM & T DIV)GLADNI, NARWAL, JAMMU - 180001 JAMMU AND KASHMIR				<b>BILL TYPE</b>		SUPPLEMENTARY	
				<b>MONTH</b>		201703	
PROJECT NIMOO BAZGO				<b>BILL NO</b>		NH/NIMMO-BAZGO/JK/983	
				<b>BILL DATE</b>		09-May-2017	
				<b>IMS/COM/F01 Rev. No. : 00 Date : 27.06.08</b>			
Date of Commercial Operation	COD	20131010	*	Energy Charge Rate - AC-Normative	ECR_NOR	4.405	Rs/Kw
Project age	P_AGE	3	year	Energy Charge Rate - AC-Actual	ECR_ACT	4.600	Rs/Kw
Annual DE	ADE	239.330000	MU	Energy Charge shortfall prev to prev y	PEC_SF2	51689373	Rs
Auxilliary Consumption-Normative	AC_NOR	1.000	%	Secondary Energy Charge Rate	SE_RATE1419	0.900	Rs/Kw
Auxilliary Consumption-Actual	AC_ACT	5.200	%	Plant Availability Factor for the Month	PAFM	65.000	%
Annual Fixed Charges Billed	AFC	181.610100	Cr	Saleable Design Energy for the month	SLDEM	206.134929	MU
Normative Plant Availability Factor	NAPAF	65.000	%	Saleable Capacity Share	CS	87.000	%
Saleabe Annual design energy	SLDE	206.134929	MU	No of days for the month	NDM	365	Days
Saleabe Annual design energy-AC-	SLDE_ACT	197.389811	MU	No of days in year	NDY	365	Days
Project Scheduled Energy prev year	PSCH_PY1	260.744100	MU				
Project Scheduled Energy prev to p	PSCH_PY2	223.275300	MU				

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

Proj Actual Generation	PACTUAL_GEN	88.001000	MU	Project Energy Charges @ECR	PEC_DE_ECR	908024362	Rs
Proj Deemed Generation	PDEEM_GEN	150.739600	MU	Capacity Charges	PCC	908050500	Rs
Scheduled Energy	PSCH	238.740600	MU	Misc. Charges	PMISC	236623	Rs
Free Energy	PFP	31.036278	MU	Water Usage Charges Apr - Sep	PWATER	51804241	Rs
Saleable Energy	PSLE	207.704322	MU	Water Usage Charges Oct - March	PWATER_2013	79911407	Rs
Project Saleable Energy upto DE	PSLE_DE	206.134929	MU	<b>Total Charges</b>	PTC	1948027133	Rs
Saleable Energy upto DE@ECR	PSLE_DE_ECR	206.134929	MU				

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

Description		Jpto Previous Bil	Jpto Current Bill	Current Bill
Beneficiary Scheduled Energy	BSCH	238.740600	238.740600	0.000000
Free Power	BFP	31.036278	31.036278	0.000000
Saleable Energy	BSLE	207.704322	207.704322	0.000000
Benif Saleable Energy @ECR	BSLE_DE_ECR	206.134929	206.134929	0.000000

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

Description		Jpto Previous Bil	Jpto Current Bill	Current Bill
Benef Energy Charges upto DE @ECR	BEC_DE_ECR	908,024,362	908,024,362	0
Beneficiary Capacity Charges	BCC	908,050,500	908,050,500	0
Beneficiary Misc	BMISC	236,623	236,623	0
Water Use Chrg (PWATER+PWATER_2013)	BWATER	51,804,241	131,715,648	79,911,407
LAD FUND(1% FREE POWER) in the bill	LAD_DEBIT	-20,874,424	-20,874,424	0
to be transfered to LAD FUND	LAD_PASS	20,874,424	20,874,424	0

<b>Total Charges</b>	1,868,115,726	1,948,027,133	79,911,407
<b>Amount Due In This Bill</b>			79,911,407
<b>Amount For The Purpose Of Rebate #</b>			79,911,407

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

Description	Previous Balance	Amount Billed	Amount Received	Rebate Allowed	Adjustments	Total Outstanding
Principal	1,359,144,613	79,911,407	0	0	0	1,439,056,020

- 1 PCC = ( 0.5 \* AFC \* 1,00,00,000 ( PAFM / NAPAF ) \* ( NDM / NDY))
- 2 ECR = 0.5 \* AFC \* 10 / SLDE
- 3 M\_ECR = IF (M\_ADE =0) THEN 0 ELSE 0.5 \* AFC \* 10 / (M\_ADE \* (1 - AC0914 / 100) \* 0.88)
- 4 BEC\_DE\_ECR = BSLE\_DE\_ECR \* ECR \* 10,00,000
- 5 BEC\_DE\_MECR = BSLE\_DE\_MECR \* MECR \* 10,00,000
- 6 BCC = PCC \* CS / 88





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

<b>Address of Beneficiary</b>		<b>BILL FOR</b> FY 2017 - 2018 <b>BILL TYPE</b> SUPPLEMENTARY <b>MONTH</b> 201803 <b>BILL NO</b> 121B00520181048 <b>BILL DATE</b> 14-Jun-2018 <b>HSN NO. :</b> 27160000	Acc. Rev. 2
THE EXECUTIVE ENGINEER, JAMMU LOAD & DESPATCH, METERING AND TESTING(LDM & T DIV)GLADNI, NARWAL, JAMMU - 180001 JAMMU AND KASHMIR  Beneficiary GST No. :			
<b>PROJECT</b>	NIMOO BAZGO	IMS/COM/F01 Rev. No. : 00 Date : 27.06.08	

**NHPC LTD. SILK ROUTE INN LOWER SKARA,LEHO, NEAR BSNL COMPLEX - DISTT. LEH (LADAKH) JK IN - INDIA**  
**PROJECT GST No. : 01AAACN0149C3ZB**

Date of Commercial Operation	COD	20131010	*	Energy Charge Rate - AC-Normative	ECR_NOR	4.629	Rs/Kwh
Project age	P_AGE	4	year	Energy Charge Rate - AC-Actual	ECR_ACT	4.629	Rs/Kwh
Annual DE	ADE	239.330000	MU	Energy Charge shortfall prev to prev year	PEC_SF2	85706	Rs
Auxilliary Consumption-Normative	AC_NOR	5.100	%	Secondary Energy Charge Rate	SE_RATE1419	0.900	Rs/Kwh
Auxilliary Consumption-Actual	AC_ACT	5.100	%	Plant Availability Factor for the Month	PAFM	65.000	%
Annual Fixed Charges Billed	AFC	182.920400	Cr	Saleable Design Energy for the month	SLDEM	197.598028	MU
Normative Plant Availability Factor	NAPAF	65.000	%	Saleable Capacity Share	CS	87.000	%
Saleabe Annual design energy	SLDE	197.598028	MU	No of days for the month	NDM	365	Days
Saleabe Annual design energy-AC-Actual	SLDE_ACT	197.598028	MU	No of days in year	NDY	365	Days
Project Scheduled Energy prev year	PSCH_PY1	238.740600	MU				
Project Scheduled Energy prev to prev year	PSCH_PY2	260.744100	MU				

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

Proj Actual Generation	PACTUAL_GEN	91.508000	MU	Project Energy Charges @ECR	PEC_DE_ECR	914681272	Rs
Proj Deemed Generation	PDEEM_GEN	168.580000	MU	Capacity Charges	PCC	914602000	Rs
Scheduled Energy	PSCH	260.088000	MU	Misc. Charges	PMISC	198000	Rs
Free Energy	FPF	33.811440	MU	Water Usage Charges Apr - Sep	PWATER	51789837	Rs
Saleable Energy	PSLE	226.276560	MU	Water Usage Charges Oct - March	PWATER_2013	85060669	Rs
Project Saleable Energy upto DE	PSLE_DE	197.598028	MU	<b>Total Charges</b>	<b>PTC</b>	<b>1966331778</b>	<b>Rs</b>
Saleable Energy upto DE@ECR	PSLE_DE_ECR	197.598028	MU				

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

Description		Upto Previous Bill	Upto Current Bill	Current Bill
Beneficiary Scheduled Energy	BSCH	260.088000	260.088000	0.000000
Free Power	BFP	33.811440	33.811440	0.000000
Saleable Energy	BSLE	226.276560	226.276560	0.000000
Benif Saleable Energy @ECR	BSLE_DE_ECR	197.598028	197.598028	0.000000

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

Description		Upto Previous Bill	Upto Current Bill	Current Bill
Benif Energy Charges upto DE @ECR	BEC_DE_ECR	910,729,311	914,681,272	3,951,961
Beneficiary Capacity Charges	BCC	910,738,500	914,602,000	3,863,500
Beneficiary Misc	BMISC	198,000	198,000	0
Water Use Chrg (PWATER+PWATER_2013)*(BSCH/P:)	BWATER	136,850,506	136,850,506	0
LAD FUND(1% FREE POWER) in the bill	LAD_DEBIT	-20,936,412	-21,026,245	-89,833
to be transferred to LAD FUND	LAD_PASS	20,936,412	21,026,245	89,833

<b>Total Charges</b>	<b>1,958,516,317</b>	<b>1,966,331,778</b>	<b>7,815,461</b>
Amount Due In This Bill			7,815,461
Amount For The Purpose Of Rebate #			7,815,461

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

Description	Previous Balance	Amount Billed	Amount Received	Rebate Allowed	Adjustments	Total
Principal	893,997,139	7,815,461	0	0	0	901,812,600



Prashant Agarwal

- 1  $PCC = (0.5 * AFC * 1,00,00,000 (PAFM / NAPAF) * (NDM / NDY))$
- 2  $ECR = 0.5 * AFC * 10 / SLDE$
- 3  $M\_ECR = IF (M\_ADE = 0) THEN 0 ELSE 0.5 * AFC * 10 / (M\_ADE * (1 - AC0914 / 100) * 0.88)$
- 4  $BEC\_DE\_ECR = BSLE\_DE\_ECR * ECR * 10,00,000$
- 5  $BEC\_DE\_MECR = BSLE\_DE\_MECR * MECR * 10,00,000$
- 6  $BCC = PCC * CS / 88$



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Prashant Agarwal  
(Prashant Agarwal)



<b>Address of Beneficiary</b>	<b>BILL FOR</b> Mar 2019
THE EXECUTIVE ENGINEER, JAMMU LOAD & DESPATCH, METERING AND TESTING(LDM & T DIV)GLADNI, NARWAL, JAMMU - 180001 JAMMU AND KASHMIR	<b>BILL TYPE</b> PROVISIONAL
<b>GST No. :</b>	<b>BILL NO</b> 121B00520181077
	<b>BILL DATE</b> 08-April-2019
	<b>HSN No. :</b> 27160000

<b>PROJECT NIMOO BAZGO</b>
NHPC LTD. SILK ROUTE INN LOWER SKARA,LEHO, NEAR BSNL COMPLEX - DISTT. LEH (LADAKH) JK IN - INDIA
<b>PROJECT GST No. : 01AAACN0149C3ZB</b>

Date of Commercial Operation	COD	20131010	*	Energy Charge Rate - AC-Normative	ECR_NOR	4.595	Rs/Kw H
Project age	P_AGE	5	year	Energy Charge Rate - AC-Actual	ECR_ACT	4.595	Rs/Kw H
Annual DE	ADE	239.330000	MU	Energy Charge shortfall prev to prev year	PEC_SF2	27751	Rs
Auxiliary Consumption-Normative	AC_NOR	5.500	%	Secondary Energy Charge Rate	SE_RATE1419	0.900	Rs/Kw H
Auxilliary Consumption-Actual	AC_ACT	5.500	%	Plant Availability Factor for the Month	PAFM	65.000	%
Annual Fixed Charges Billed	AFC	180.824500	Cr	Saleable Design Energy for the month	SLDEM	196.765160	MU
Normative Plant Availability Factor	NAPAF	65.000	%	Saleable Capacity Share	CS	87.000	%
Saleabe Annual design energy	SLDE	196.765160	MU	No of days for the month	NDM	365	Days
Saleabe Annual design energy-AC-Actual	SLDE_ACT	196.765160	MU	No of days in year	NDY	365	Days
Project Scheduled Energy prev year	PSCH_PY1	260.088000	MU				
Project Scheduled Energy prev to prev year	PSCH_PY2	238.740600	MU				

**(A) Power Station-wise Energy Calculation for the month of Mar-2019 )**

Proj Actual Genration	PACTUAL_GEN	97.626000	MU	Project Energy Charges @ECR	PEC_DE_ECR	904135910	Rs
Proj Deemed Generation	PDEEM_GEN	130.666000	MU	Capacity Charges	PCC	904122500	Rs
Scheduled Energy	PSCH	228.292000	MU	Misc. Charges	PMISC	198000	Rs
Free Energy	PFP	29.677960	MU	Water Usage Charges Apr - Sep	PWATER	57171916	Rs
Saleable Energy	PSLE	198.614040	MU	<b>Total Charges</b>	<b>PTC</b>	<b>1865628326</b>	<b>Rs</b>
Project Saleable Energy upto DE	PSLE_DE	196.765160	MU				
Saleable Energy upto DE@ECR	PSLE_DE_ECR	196.765160	MU				

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

Description			Prev Mar-2019	New Mar-2019	Mar-2019
1	Beneficiary Scheduled Energy	BSCH	217.338000	228.292000	10.954000
2	Free Power	BFP	28.253940	29.677960	1.424020
3	Saleable Energy	BSLE	189.084060	198.614040	9.529980
4	Benif Saleable Energy @ECR	BSLE_DE_ECR	189.084060	196.765160	7.681100

**(C) Bill Details for the Month Mar-2019**

Description			Prev Mar-2019	New Mar-2019	Mar-2019
1	Benif Energy Charges upto DE @ECR	BEC_DE_ECR	858,848,334	904,135,910	45,287,576
2	Beneficiary Capacity Charges	BCC	710,181,076	904,122,500	193,941,424
3	Beneficiary Misc	BMISC	198,000	198,000	0
4	Water Use Chrg (PWATER+PWATER_2013)*(BSCH	BWATER	57,171,916	57,171,916	0
5	LAD FUND(1% FREE POWER) in the bill	LAD_DEBIT	0	-20,784,579	-20,784,579



*(Signature)*

ASAY KUMAR SINGHAL  
DM (FINANCE) - COMMERCIAL

6	to be transferred to LAD FUND	LAD_PASS	0	20,784,579	20,784,579
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Total Charges			1,626,399,326	1,865,628,326	239,229,000
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(D) Outstanding - Principal (Rs)

Description	Previous Balance	Amount Billed	Amount Received	Rebate Allowed	Adjustments	Total Outstanding
Principal	1,366,523,386	239,229,000	0	0	0	1,605,752,386

- 1  $PCC = (0.5 * AFC * 1,00,00,000 (PAFM / NAPAF) * (NDM / NDY))$
- 2  $ECR = 0.5 * AFC * 10 / SLDE$
- 3  $ECR\_ACT = AFC * 0.5 * 10 / SLDE\_ACT$
- 4  $GAIN\_ON\_AC = (ECR\_NOR - ECR\_ACT) * BSCH * 1000000 * 40\%$
- 5  $M\_ECR = IF (M\_ADE = 0) THEN 0 ELSE 0.5 * AFC * 10 / (M\_ADE * (1 - AC0914 / 100) * (1 - FREE\_POWER / 100))$
- 6  $BEC\_DE\_ECR = BSLE\_DE\_ECR * ECR * 10,00,000$
- 7  $BEC\_DE\_MECR = BSLE\_DE\_MECR * MECR * 10,00,000$
- 8  $BCC = PCC * CS / (100 - FREE\_POWER)$



*(Handwritten Signature)*

ASAY KUMAR SINGHAL  
DM (FINANCE) - COMMERCIAL

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# **ANNEX-IX**





## NHPC LTD.

### DOMESTIC FINANCE SECTION

#### STATEMENT SHOWING YEAR WISE SAVING ON ACCOUNT OF REFINANCING OF TERM LOANS WITH LOAN/BONDS IN R/O NIMMO-BAZGO POWER STATION DURING THE PERIOD 2014-19

Amount Rs. in Lacs

S. No.	Particulars	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	TOTAL
A	Net Normative Loan - Opening as per Form-13A	66,398.96	64,309.23	60,509.78	56,423.23	51,605.77	
B	Net Normative Loan - Closing as per Form-13A	64,309.23	60,509.78	56,423.23	51,605.77	46,784.02	
C	Average Normative Loan during the Year (A+B)/2	65354.10	62409.51	58466.51	54014.50	49194.90	
D	Weighted Average rate of Interest if refinancing had not taken place as per Annexure - I	6.08%	6.03%	5.99%	5.14%	4.85%	
E	Weighted Average rate of Interest after refinancing as per Form-13A	6.08%	6.03%	5.91%	4.81%	4.54%	
F	Saving in weighted average rate of Interest due to refinancing (D-E)	0.00%	0.00%	0.08%	0.33%	0.31%	
G	Saving in Interest due to refinancing (C x F)	0.00	0.00	44.17	176.34	154.35	374.87

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

  
(M G Gokhale)  
General Manager (Comml.)



## Annexure-I

## FORM- 13 - Calculation of Interest (on the assumption that no refinancing take place)

Name of the Company  
Name of the Power Station

NHPC LTD.  
NIMMO-BAZGO PS

(Amount in lacs)

Sl. no.	Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5	6	7
<b>1</b>	<b>LIC 6500</b>					
	Gross loan - Opening	5078.00	5078.00	5078.00	5078.00	5078.00
	Cumulative repayments of Loans upto previous year	846.33	1269.50	1692.66	2115.83	2539.00
	Net loan - Opening	4231.67	3808.50	3385.34	2962.17	2539.00
	Add: Drawal(s) during the Year	0.00	0.00	0.00	0.00	0.00
	Less: Repayment (s) of Loans during the year	423.17	423.17	423.17	423.17	423.17
	Net loan - Closing	3808.50	3385.34	2962.17	2539.00	2115.84
	Average Net Loan	4020.09	3596.92	3173.75	2750.59	2327.42
	Rate of Interest on Loan	9.118%	9.118%	9.118%	9.118%	9.118%
	Interest on loan	360.05	322.31	282.88	244.24	205.55
<b>2</b>	<b>Syndicate Bank</b>					
	Gross loan - Opening	693.00	693.00	693.00	693.00	693.00
	Cumulative repayments of Loans upto previous year	0.00	14.44	72.19	129.94	187.69
	Net loan - Opening	693.00	678.56	620.81	563.06	505.31
	Add: Drawal(s) during the Year	0.00	0.00	0.00	0.00	0.00
	Less: Repayment (s) of Loans during the year	14.44	57.75	57.75	57.75	57.75
	Net loan - Closing	678.56	620.81	563.06	505.31	447.56
	Average Net Loan	685.78	649.69	591.94	534.19	476.44
	Rate of Interest on Loan	10.25%	10.25%	9.70%	9.60%	0.00%
	Interest on loan	70.80	64.24	56.67	51.08	45.53
<b>3</b>	<b>STATE BANK OF HYDRABAD</b>					
	Gross loan - Opening	10000.00	10000.00	10000.00	10000.00	10000.00
	Cumulative repayments of Loans upto previous year	0.00	0.00	208.33	1041.67	1875.00
	Net loan - Opening	10000.00	10000.00	9791.67	8958.33	8125.00
	Add: Drawal(s) during the Year	0.00	0.00	0.00	0.00	0.00
	Less: Repayment (s) of Loans during the year	0.00	208.33	833.33	833.33	833.33
	Net loan - Closing	10000.00	9791.67	8958.33	8125.00	7291.67
	Average Net Loan	10000.00	9895.83	9375.00	8541.67	7708.33
	Rate of Interest on Loan	10.20%	10.20%	9.75%	9.70%	9.70%
	Interest on loan	1019.83	991.26	919.61	837.75	756.91
<b>4</b>	<b>R1 SERIES BONDS</b>					
	Gross loan - Opening	204.00	204.00	204.00	204.00	204.00
	Cumulative repayments of Loans upto previous year	0.00	17.00	34.00	51.00	68.00
	Net loan - Opening	204.00	187.00	170.00	153.00	136.00
	Add: Drawal(s) during the Year	0.00	0.00	0.00	0.00	0.00
	Less: Repayment (s) of Loans during the year	17.00	17.00	17.00	17.00	17.00
	Net loan - Closing	187.00	170.00	153.00	136.00	119.00
	Average Net Loan	195.50	178.50	161.50	144.50	127.50
	Rate of Interest on Loan	8.70%	8.70%	8.70%	8.70%	8.70%
	Interest on loan	17.55	16.11	14.56	13.10	11.63



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<b>5</b>	<b>Subordinate Debt</b>					
	Gross loan - Opening	27000.00	27000.00	27000.00	49065.00	51938.00
	Cumulative repayments of Loans upto previous year	0.00	0.00	0.00	0.00	0.00
	Net loan - Opening	27000.00	27000.00	27000.00	49065.00	51938.00
	Add: Drawal(s) during the Year	0.00	0.00	22065.00	2873.00	366.00
	Less: Repayment (s) of Loans during the year	0.00	0.00	0.00	0.00	0.00
	Net loan - Closing	27000.00	27000.00	49065.00	51938.00	52304.00
	Average Net Loan	27000.00	27000.00	38032.50	50501.50	52121.00
	Rate of Interest on Loan	4.00%	4.00%	4.00%	4.00%	4.00%
	Interest on loan	1080.00	1080.00	1786.08	2044.78	2082.76
<b>6</b>	<b>S1-SERIES BONDS</b>					
	Gross loan - Opening	0.00	644.00	644.00	644.00	644.00
	Cumulative repayments of Loans upto previous year	0.00	0.00	64.40	128.80	193.20
	Net loan - Opening	0.00	644.00	579.60	515.20	450.80
	Add: Drawal(s) during the Year	644.00	0.00	0.00	0.00	0.00
	Less: Repayment (s) of Loans during the year	0.00	64.40	64.40	64.40	64.40
	Net loan - Closing	644.00	579.60	515.20	450.80	386.40
	Average Net Loan	322.00	611.80	547.40	483.00	418.60
	Rate of Interest on Loan	8.49%	8.49%	8.49%	8.49%	8.49%
	Interest on loan	18.87	52.88	47.22	41.82	36.39
<b>6</b>	<b>X-SERIES BONDS</b>					
	Gross loan - Opening	0.00	0.00	0.00	0.00	0.00
	Cumulative repayments of Loans upto previous year	0.00	0.00	0.00	0.00	0.00
	Net loan - Opening	0.00	0.00	0.00	0.00	0.00
	Add: Drawal(s) during the Year	0.00	0.00	0.00	0.00	6122.00
	Less: Repayment (s) of Loans during the year	0.00	0.00	0.00	0.00	0.00
	Net loan - Closing	0.00	0.00	0.00	0.00	6122.00
	Average Net Loan	0.00	0.00	0.00	0.00	3061.00
	Rate of Interest on Loan	0.00%	0.00%	0.00%	0.00%	8.65%
	Interest on loan	0.00	0.00	0.00	0.00	75.44
	<b>TOTAL LOANS</b>					
	<b>Gross loan - Opening</b>	42975.00	43619.00	43619.00	65684.00	68557.00
	Cumulative repayments of Loans upto previous year	846.33	1300.93	2071.58	3467.23	4862.88
	Net loan - Opening	42128.67	42318.07	41547.42	62216.77	63694.12
	Add: Drawal(s) during the Year	644.00	0.00	22065.00	2873.00	6488.00
	Less: Repayment (s) of Loans during the year	454.60	770.65	1395.65	1395.65	1395.65
	Net loan - Closing	42318.07	41547.42	62216.77	63694.12	68786.47
	Average Net Loan	42223.37	41932.74	51882.09	62955.44	66240.29
	Interest on loan	2567.10	2526.80	3107.01	3232.77	3214.23
	<b>Weighted average Rate of Interest on Loans**</b>	6.08%	6.03%	5.99%	5.14%	4.85%

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

  
(M G Gokhale)  
General Manager (Comml)

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Name of the Company  
Name of the Power Station

NHPC LTD.  
NIMMO-BAZGO PS

Calculation of Interest taken in Form 13  
(on the assumption that no refinancing take place)

Figures in lacs

Sl. No.	Principal			From	to	Days	Interest Rate (%)	Interest	Intt. in form 13
<b>1 LIC - 6500</b>									
	4231.67			01-Apr-14	29-Apr-14	29	9.118%	30.66	
	4020.09	30-Apr-14	211.58	30-Apr-14	30-Oct-14	184	9.118%	184.78	
	3808.50	31-Oct-14	211.58	31-Oct-14	31-Mar-15	152	9.118%	144.61	360.05
	3808.50			01-Apr-15	29-Apr-15	29	9.118%	27.59	
	3596.92	30-Apr-15	211.58	30-Apr-15	30-Oct-15	184	9.118%	165.33	
	3385.34	31-Oct-15	211.58	31-Oct-15	31-Mar-16	153	9.118%	129.39	322.31
	3385.34			01-Apr-16	29-Apr-16	29	9.118%	24.52	
	3173.75	30-Apr-16	211.58	30-Apr-16	30-Oct-16	184	9.118%	145.88	
	2962.17	31-Oct-16	211.58	31-Oct-16	31-Mar-17	152	9.118%	112.48	282.88
	2962.17			01-Apr-17	28-Apr-17	28	9.118%	20.72	
	2750.59	29-Apr-17	211.58	29-Apr-17	30-Oct-17	185	9.118%	127.12	
	2539.00	31-Oct-17	211.58	31-Oct-17	31-Mar-18	152	9.118%	96.41	244.24
	2539.00			01-Apr-18	26-Apr-18	26	9.118%	16.49	
	2327.42	27-Apr-18	211.58	27-Apr-18	30-Oct-18	187	9.118%	108.72	
	2115.84	31-Oct-18	211.58	31-Oct-18	31-Mar-19	152	9.118%	80.34	205.55
			2115.83			1826		1415.04	1415.04
<b>2 Syndicate Bank</b>									
	693.00			01-Apr-14	01-Feb-15	307	10.25%	59.75	
	678.56	02-Feb-15	14.44	02-Feb-15	31-Mar-15	58	10.25%	11.05	70.80
	678.56			01-Apr-15	01-May-15	31	10.25%	5.91	
	664.13	02-May-15	14.44	02-May-15	07-Jun-15	37	10.25%	6.90	
	664.13			08-Jun-15	01-Aug-15	55	10.00%	10.01	
	649.69	02-Aug-15	14.44	02-Aug-15	30-Sep-15	60	10.00%	10.68	
	649.69			01-Oct-15	01-Nov-15	32	9.70%	5.53	
	635.25	02-Nov-15	14.44	02-Nov-15	31-Dec-15	60	9.70%	10.13	
	635.25			01-Jan-16	01-Feb-16	32	9.70%	5.39	
	620.81	02-Feb-16	14.44	02-Feb-16	31-Mar-16	59	9.70%	9.70	64.24
	620.81			01-Apr-16	01-May-16	31	9.70%	5.10	
	606.38	02-May-16	14.44	02-May-16	10-Jul-16	70	9.70%	11.25	
	606.38			11-Jul-16	01-Aug-16	22	9.60%	3.50	
	591.94	02-Aug-16	14.44	02-Aug-16	01-Nov-16	92	9.60%	14.28	
	577.50	02-Nov-16	14.44	02-Nov-16	31-Dec-16	60	9.60%	9.09	
	577.50			01-Jan-17	01-Feb-17	32	9.60%	4.86	
	563.06	02-Feb-17	14.44	02-Feb-17	31-Mar-17	58	9.60%	8.59	56.67
	563.06			01-Apr-17	01-May-17	31	9.60%	4.59	
	548.63	02-May-17	14.44	02-May-17	01-Aug-17	92	9.60%	13.28	
	534.19	02-Aug-17	14.44	02-Aug-17	01-Nov-17	92	9.60%	12.93	
	519.75	02-Nov-17	14.44	02-Nov-17	01-Feb-18	92	9.60%	12.58	
	505.31	02-Feb-18	14.44	02-Feb-18	31-Mar-18	58	9.60%	7.71	51.08
	505.31			01-Apr-18	01-May-18	31	9.60%	4.12	
	490.88	02-May-18	14.44	02-May-18	01-Aug-18	92	9.60%	11.88	
	476.44	02-Aug-18	14.44	02-Aug-18	01-Nov-18	92	9.60%	11.53	
	462.00	02-Nov-18	14.44	02-Nov-18	01-Feb-19	92	9.60%	11.18	
	447.56	02-Feb-19	14.44	02-Feb-19	31-Mar-19	58	9.60%	6.83	45.53
			245.44			1826		288.32	288.32
<b>3 State Bank of Hyderabad</b>									
	10000.00			01-Apr-14	31-Mar-15	365	10.20%	1019.83	1019.83
	10000.00			01-Apr-15	30-Apr-15	30	10.20%	83.84	
	10000.00			01-May-15	15-Jul-15	76	10.05%	209.26	
	10000.00			16-Jul-15	07-Oct-15	84	9.95%	228.99	
	10000.00			08-Oct-15	31-Dec-15	85	9.75%	227.05	
	10000.00			01-Jan-16	27-Mar-16	87	9.75%	231.69	
	9791.67	28-Mar-16	208.33	28-Mar-16	31-Mar-16	4	9.75%	10.43	991.26
	9791.67			01-Apr-16	27-Jun-16	88	9.75%	229.54	
	9583.33	28-Jun-16	208.33	28-Jun-16	27-Sep-16	92	9.75%	234.87	
	9375.00	28-Sep-16	208.33	28-Sep-16	31-Oct-16	34	9.75%	84.91	
	9375.00			01-Nov-16	27-Dec-16	57	9.70%	141.62	
	9166.67	28-Dec-16	208.33	28-Dec-16	31-Dec-16	4	9.70%	9.72	
	9166.67			01-Jan-17	27-Mar-17	86	9.70%	209.46	

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Sl. No.	Principal			From	to	Days	Interest Rate (%)	Interest	Intt. in form 13
	8958.33	28-Mar-17	208.33	28-Mar-17	31-Mar-17	4	9.70%	9.48	919.61
	8958.33			01-Apr-17	27-Jun-17	88	9.70%	209.46	
	8750.00	28-Jun-17	208.33	28-Jun-17	27-Sep-17	92	9.70%	213.89	
	8541.67	28-Sep-17	208.33	28-Sep-17	27-Dec-17	91	9.70%	206.53	
	8333.33	28-Dec-17	208.33	28-Dec-17	27-Mar-18	90	9.70%	199.27	
	8125.00	28-Mar-18	208.33	28-Mar-18	31-Mar-18	4	9.70%	8.60	837.75
	8125.00			01-Apr-18	27-Jun-18	88	9.70%	189.97	
	7916.67	28-Jun-18	208.33	28-Jun-18	27-Sep-18	92	9.70%	193.52	
	7708.33	28-Sep-18	208.33	28-Sep-18	27-Dec-18	91	9.70%	186.37	
	7500.00	28-Dec-18	208.33	28-Dec-18	27-Mar-19	90	9.70%	179.34	
	7291.67	28-Mar-19	208.33	28-Mar-19	31-Mar-19	4	9.70%	7.71	756.91
			<b>2708.33</b>			<b>1826</b>		<b>4525.36</b>	<b>4525.36</b>
<b>4 R1 SERIES BONDS</b>									
	204.00			01-Apr-14	10-Feb-15	316	8.700%	15.37	
	187.00	11-Feb-15	17.00	11-Feb-15	31-Mar-15	49	8.700%	2.18	17.55
	187.00			01-Apr-15	10-Feb-16	316	8.700%	14.08	
	170.00	11-Feb-16	17.00	11-Feb-16	31-Mar-16	50	8.700%	2.02	16.11
	170.00			01-Apr-16	10-Feb-17	316	8.700%	12.77	
	153.00	11-Feb-17	17.00	11-Feb-17	31-Mar-17	49	8.700%	1.78	14.56
	153.00			01-Apr-17	08-Feb-18	314	8.700%	11.45	
	136.00	09-Feb-18	17.00	09-Feb-18	31-Mar-18	51	8.700%	1.65	13.10
	136.00			01-Apr-18	10-Feb-19	316	8.700%	10.24	
	119.00	11-Feb-19	17.00	11-Feb-19	31-Mar-19	49	8.700%	1.39	11.63
			<b>85.00</b>			<b>1826</b>		<b>72.95</b>	<b>72.95</b>
<b>5 Subordinate Debt</b>									
	27000			01-Apr-14	31-Mar-15	365	4.000%	1080.00	1080.00
	27000			01-Apr-15	31-Mar-16	366	4.000%	1080.00	1080.00
	27000			01-Apr-16	12-Jun-16	73	4.000%	216.00	
	49065			13-Jun-16	31-Mar-17	292	4.000%	1570.08	1786.08
	49065			01-Apr-17	13-Jul-17	104	4.000%	559.21	
	51938			14-Jul-17	31-Mar-18	261	4.000%	1485.57	2044.78
	51938			01-Apr-18	12-Sep-18	165	4.000%	939.15	
	52155			13-Sep-18	27-Feb-19	168	4.000%	960.22	
	52292			28-Feb-19	26-Mar-19	27	4.000%	154.73	
	52304			27-Mar-19	31-Mar-19	5	4.000%	28.66	2082.76
			<b>0</b>			<b>1794</b>		<b>8073.62</b>	<b>8073.62</b>
<b>6 S1-SERIES BONDS</b>									
	644			26-Nov-14	31-Mar-15	126	8.490%	18.87	18.87
	644			01-Apr-15	25-Nov-15	239	8.490%	35.80	
	579.6	26-Nov-15	64.40	26-Nov-15	31-Mar-16	127	8.490%	17.08	52.88
	579.6			01-Apr-16	24-Nov-16	238	8.490%	32.00	
	515.2	25-Nov-16	64.40	25-Nov-16	27-Nov-16	3	8.490%	0.36	
	515.2			28-Nov-16	31-Mar-17	124	8.490%	14.86	47.22
	515.2			01-Apr-17	23-Nov-17	237	8.490%	28.40	
	450.8	24-Nov-17	64.40	24-Nov-17	31-Mar-18	128	8.490%	13.42	41.82
	450.8			01-Apr-18	25-Nov-18	239	8.490%	25.06	
	386.4	26-Nov-18	64.40	26-Nov-18	31-Mar-19	126	8.490%	11.32	36.39
			<b>257.6</b>			<b>1587</b>		<b>197.18</b>	<b>197.18</b>
<b>7 X-SERIES BONDS</b>									
	6122.00			08-Feb-19	31-Mar-19	52	8.65%	75.44	75.44
			<b>0.00</b>						<b>75.44</b>

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
General Manager (Comm.)

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NHPC LTD.  
DOMESTIC FINANCE SECTION

Annexure-II

STATEMENT SHOWING PROJECT WISE COST OF REFINANCING UP TO 31.03.2019

Amount in Rs.

NAME OF PROJECTS	Trusteeship Fee, Credit Rating-CARE, RTA, Listing-NSE/BSE, NSDL/CDSL, DTD Stamp Duty, DTD Registration Consultant, Certification-Utilization/Security Coverage, Charge for V and V1 Series Bonds				Trusteeship Fee, Credit Rating-CARE, RTA, Listing-NSE/BSE, NSDL/CDSL, DTD Stamp Duty, DTD Registration Consultant, Certification-Utilization/Security Coverage, Charge for W1 and W2 Series Bonds				Premium on Prepayment of term loan from PFC Ltd.				TOTAL REFINANCING COST			
	F/Y 2016-17	F/Y 2017-18	F/Y 2018-19	TOTAL up to F/Y 2018-19	F/Y 2016-17	F/Y 2017-18	F/Y 2018-19	TOTAL up to F/Y 2018-19	F/Y 2016-17	F/Y 2017-18	F/Y 2018-19	TOTAL up to F/Y 2018-19	F/Y 2016-17	F/Y 2017-18	F/Y 2018-19	TOTAL up to F/Y 2018-19
Chamera-III Power Station		2,31,717	20,268	2,31,717	-	-	-	-	-	-	-	-	-	2,31,717	20,268	2,51,985
Chutak Power Station		747	64	747	-	29,852	1,820	29,852	-	33,04,000	-	33,04,000	-	33,34,599	1,884	33,36,483
Nimmo-Bazgo Power Station		5,882	516	5,882	-	83,069	5,060	83,069	-	-	-	-	-	88,951	5,576	94,527
Parbati-III Power Station	5,02,202	59,493	49,136	5,61,695	-	1,84,337	11,232	1,84,337	-	-	-	-	5,02,202	2,43,830	60,368	8,06,400
Sewa-II Power Station	-	-	-	-	-	69,136	4,212	69,136	-	63,96,338	-	63,96,338	-	64,65,474	4,212	64,69,686
Teesta-V Power Station	-	-	-	-	-	17,792	1,084	17,792	-	16,46,100	-	16,46,100	-	16,63,892	1,084	16,64,976
TLDP-III Power Station	2,13,275	25,266	20,868	2,38,541	-	2,69,282	16,408	2,69,282	-	99,56,250	-	99,56,250	2,13,275	1,02,50,798	37,276	1,05,01,349
TLDP-IV Power Station	-	-	-	-	-	1,88,229	11,472	1,88,229	4,31,25,000	-	-	4,31,25,000	4,31,25,000	1,88,229	11,472	4,33,24,701
Uri-II Power Station	4,82,590	57,170	47,216	5,39,760	-	1,84,560	11,248	1,84,560	-	-	-	-	4,82,590	2,41,730	58,464	7,82,784
<b>TOTAL SAVING OF O&amp;M</b>	<b>11,98,067</b>	<b>3,80,275</b>	<b>1,38,068</b>	<b>15,78,342</b>	<b>-</b>	<b>10,26,257</b>	<b>62,536</b>	<b>10,26,257</b>	<b>4,31,25,000</b>	<b>2,13,02,688</b>	<b>-</b>	<b>6,44,27,688</b>	<b>4,43,23,067</b>	<b>2,27,09,220</b>	<b>2,00,604</b>	<b>6,72,32,891</b>
Parbati-II		67,899	5,940	67,899	-	8,66,900	52,828	8,66,900	-	6,44,72,250	-	6,44,72,250	-	6,54,07,049	58,768	6,54,65,817
Kishanganga		58,894	5,152	58,894	-	30,914	1,884	30,914	-	-	-	-	-	89,808	7,036	96,844
Subansiri Lower Project		2,85,006	24,932	2,85,006	-	93,682	5,708	93,682	-	-	-	-	-	3,78,688	30,640	4,09,328
<b>TOTAL O&amp;M PROJECTS</b>	<b>-</b>	<b>4,11,799</b>	<b>36,024</b>	<b>4,11,799</b>	<b>-</b>	<b>9,91,496</b>	<b>60,420</b>	<b>9,91,496</b>	<b>-</b>	<b>6,44,72,250</b>	<b>-</b>	<b>6,44,72,250</b>	<b>-</b>	<b>6,58,75,545</b>	<b>96,444</b>	<b>6,59,71,989</b>
<b>GTRAND TOTAL</b>	<b>11,98,067</b>	<b>7,92,074</b>	<b>1,74,092</b>	<b>19,90,141</b>	<b>-</b>	<b>20,17,753</b>	<b>1,22,956</b>	<b>20,17,753</b>	<b>4,31,25,000</b>	<b>8,57,74,938</b>	<b>-</b>	<b>12,88,99,938</b>	<b>4,43,23,067</b>	<b>8,85,84,765</b>	<b>2,97,048</b>	<b>13,32,04,880</b>



*[Signature]*  
Chief (F) Treasury

*[Signature]*  
Mjr. (F) - I/c

*[Signature]*  
18/01/18  
Mjr. (F) - D/S

*[Signature]*  
M (F)

# **ANNEX-X**

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



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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



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

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

### 3.0. PROPOSAL

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

#### A. New Power Station

(Rs in Lakhs)

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



B. Old Power Stations

(Rs in Lakhs)

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



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

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

Rs in lakhs

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

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

Rs in lakhs

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



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 1st April of the respective year.
- 3.8. Further as per Clause 10 (9) of CERC Regulations 2019, where the capital cost considered by the Commission on the basis of projected additional capital expenditure falls short of the actual additional capital expenditure incurred by more than 10% on year to year basis, the generating company shall recover from the beneficiaries or the long term customers as the case may be, the shortfall in tariff corresponding to difference in additional capital expenditure, as approved by the Commission, along with interest at the bank rate as prevalent on 1st April of the respective year.





**4.0. JUSTIFICATION:**

The projected additional capital expenditure of ₹ 939.58 Crores for tariff period 2019-24, submitted by Power Stations have been examined in O&M Division and Commercial Division and same have been finalized taking into account the operational requirement of the Power Stations and the provisions contained under the CERC Regulations 2019.

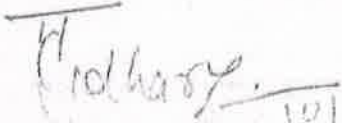
**5.0. MANAGEMENT RECOMMENDATIONS:**

The above proposal bears the recommendation of the Management.

**6.0. RESOLUTIONS:**

The Board may consider passing the following resolutions with or without modifications:

- 6.1. RESOLVED that the projected Additional Capital Expenditure of 18 Power stations amounting to ₹ 939.58 Crores for the tariff period 2019-24 and is hereby approved.
- 6.2. RESOLVED FURTHER THAT CMD is authorized to modify the projected Additional Capital Expenditure based on the admissibility as per applicable CERC regulations/requirement at site.

  
DIRECTOR (TECHNICAL) 10/9/19

