

निम्नो बाजगो पावर स्टेशन के संबंध में 2014-19 तक की अवधि के लिए प्रशुल्क का डुईंग
अप के लिए याचिका एवं 2019-24 तक की अवधि के लिए प्रशुल्क याचिका

एनएचपीसी लिमिटेड
(भारत सरकार का उद्यम)



वाणिज्यिक विभाग
एनएचपीसी कार्यालय परिसर
सेक्टर-33, फरीदाबाद (हरियाणा) - 121003

वॉल्युम-1

माननीय केंद्रीय विद्युत विनियामक आयोग, नई दिल्ली के समक्ष

याचिका संख्या /जीटी/2019

निम्नलिखित के विषय में:

निम्नो बाजगो पावर स्टेशन के संबंध में 2014-19 तक की अवधि के लिए प्रशुल्क (टैरिफ) का ड्रिंग अप के लिए केंद्रीय विद्युत विनियामक आयोग (कार्य संचालन) विनियामवली, 1999 के 79 (1) और 86, विद्युत अधिनियम, 2003 की धारा 62(1)(क) और केंद्रीय विद्युत विनियामक आयोग (प्रशुल्क के निबंधन और शर्तें) विनियामवली, 2014 के विनियम 8, 14 और 25(3) के अंतर्गत याचिका।

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याचिकाकर्ता :

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एनएचपीसी कार्यालय परिसर,
सेक्टर-33, फरीदाबाद - 121 003

प्रतिवादीगण

प्रधान सचिव,
विद्युत विकास विभाग,
नई सचिवालय,
जम्मू -180 001 (जे. एंड के.)

अनुक्रमणिका

क्रम सं.	विवरण	पृष्ठ संख्या
<u>वॉल्युम-1</u>		
1.	अनुक्रमणिका पृष्ठ	
2.	याचिका	
3.	शपथ-पत्र और प्राधिकार पत्र	
4.	अनुबंध	
अनुबंध-I	केंद्रीय विद्युत विनियामक आयोग (प्रशुल्क के निबंधन और शर्तें) विनियमावली, 2014 में यथाविनिर्धारित लेखा-परीक्षित प्रशुल्क फार्म 1 से 16	
अनुबंध-II	केंद्रीय विद्युत विनियामक आयोग (प्रशुल्क के निबंधन और शर्तें) विनियमावली, 2019 में यथाविनिर्धारित लेखा-परीक्षित प्रशुल्क फार्म 1 से 19	
अनुबंध-III	याचिका संख्या 229 / जीटी / 2014 में सीईआरसी प्रशुल्क आदेश दिनांक 22.09.2016 (निम्मो बाजगो पावर स्टेशन)	
अनुबंध-IV	विद्युत मंत्रालय पत्र सं. एफ.सं. 2/1/2014-एच.आई (पीटी) दिनांक 29.01.2019	
अनुबंध-V	एनएचपीसी कार्यालय के आदेश सं. 16/2019 दिनांक 19.03.2019	
अनुबंध-VI	लेखा परीक्षकों द्वारा विधिवत प्रमाणित 'प्रभावी कर दर' प्रमाण पत्र	
अनुबंध-VII	लेखा परीक्षकों द्वारा विधिवत प्रमाणित जीएसटी का अतिरिक्त प्रभाव	
अनुबंध-VIII	वास्तविक सहायक खपत के समर्थन में वार्षिक ऊर्जा बिल	

अनुबंध-IX	ऋण की पुनर्वित्त के कारण लाभ की गणना का विवरण	
अनुबंध-X	2019-24 की अवधि के लिए प्रस्तावित ऐड कैप के समर्थन में 17.09.2019 को आयोजित 427वीं बोर्ड बैठक के कार्यवृत्त	
वॉल्युम-II		
अनुबंध-XI	याचिका सं. 08 / एस एम / 2016 में सीईआरसी के आदेश दिनांक 06.05.2016 के अनुसार जाँच सूची	
अनुबंध-XII	वित्त वर्ष 2014-15, 2015-16, 2016-17, 2017-18 और 2018-19 के लिए ऑडिटेड बैलेंस शीट	
अनुबंध-XIII	2014-19 और 2019-20 की अवधि के लिए याचिका शुल्क का विवरण	
	डिस्पैच का प्रमाण (केवल सीईआरसी के लिए)	

एनएचपीसी लिमिटेड
के माध्यम से

(एम जी गाखले)
महा प्रबंधक (वाणिज्यिक)

स्थान : फरीदाबाद

दिनांक : 28.10.2019

निम्नलिखित के विषय में:

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

सादर प्रस्तुत किया जाता है कि:

1. एनएचपीसी लिमिटेड, जिसे यहां बाद में 'एनएचपीसी' कहा जायेगा, कम्पनी अधिनियम, 1956 के तहत भारत सरकार की कम्पनी है। बिजली अधिनियम, 2003 की धारा 2(28) के तहत यह 'बिजली उत्पादन कम्पनी' है।
2. एनएचपीसी के स्वामित्व में निम्नो बाजगो बिजली केंद्र (3x15 =45 मेगावाट) केंद्र शासित प्रदेश जम्मू कश्मीर में अवस्थित है और अपने एकमात्र लाभार्थी पीडीडी, जम्मू कश्मीर को वाणिज्यिक संचालन शुरू होने, (10.10.2013 से लागू) के बाद से बिजली आपूर्ति कर रहा है।
3. एनएचपीसी ने निम्नो बाजगो बिजली केंद्र का निर्माण किया है और वाणिज्यिक संचालन शुरू होने के समय से इसका संचालन और रख रखाव कर रहा है। इस बिजली केंद्र से उत्पादित बिजली की आपूर्ति एकमात्र प्रतिवादी पीडीडी, जम्मू कश्मीर को (पीपीए)/बीपीएसए के अनुसार हस्ताक्षरित बिजली खरीद समझौते के तहत की जा रही है।
4. बिजली अधिनियम की धारा 62 बिजली उत्पादन कम्पनी द्वारा लाइसेंस प्राप्त वितरक को बिजली आपूर्ति के लिए एप्रोप्रिएट कमीशन द्वारा शुल्क निर्धारण का प्रावधान करती है। माननीय आयोग को बिजली अधिनियम 2003 की धारा 79(1)(ए) के तहत केंद्र सरकार के स्वामित्व या नियंत्रण वाली उत्पादन कम्पनियों के शुल्क नियमन का अधिकार दिया गया है।
5. माननीय आयोग ने केंद्रीय बिजली नियामक आयोग (शुल्क नियम और शर्तें) विनियम 2014 और अनुवर्ती संशोधनों के अनुरूप दिनांक 22.09.2016 के अपने आदेश और याचिका संख्या 229/जीटी/2014 में 01.04.2014 से 31.03.2019 की अवधि के लिए निम्नो बाजगो बिजली कम्पनी के शुल्क का निर्धारण किया है।

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

6. माननीय आयोग द्वारा 22.09.2016 (अनुलग्नक III) के अपने आदेश द्वारा स्वीकृत अनुमानित अतिरिक्त पूंजीकरण और निकासी (देनदारियों के निपटान सहित, यदि कोई हो) की अनुमति संक्षेप में इस प्रकार है :

(रुपये लाख में)

वर्ष	2014-15	2015-16	2016-17	2017-18	2018-19
स्वीकृत निवल अतिरिक्त	911.01	700.67	1634.18	830.00	0.00

पूंजी व्यय					
देनदारियों का निपटान	2933.81	148.13	945.53	0.00	0.00
स्वीकृत अतिरिक्त पूंजी व्यय	3844.82	848.80	2579.71	830.00	0.00

7. माननीय आयोग द्वारा दिनांक 22.09.2016 के आदेश द्वारा स्वीकृत वार्षिक तय शुल्क (एफसी) का विवरण। शुरुआती पूंजी लागत 98102.08 लाख (दिनांक 01.04.2014 को) और उपरोक्त अतिरिक्त पूंजी का विवरण इस प्रकार है:

(रुपये लाख में)

विवरण	2014-15	2015-16	2016-17	2017-18	2018-19
इक्विटी पर रिटर्न	6264.33	6411.31	6518.67	6625.44	6651.43
ऋण पर ब्याज	3968.80	3758.55	3455.38	3143.75	2783.73
हास	4977.30	5094.08	5179.38	5264.22	5284.87
कार्यशील पूंजी पर ब्याज	472.51	481.87	487.99	494.47	497.11
संचालन और रख रखाव व्यय	2215.59	2362.71	2519.59	2686.89	2865.30
एफसी	17898.53	18108.51	18161.01	18214.77	18082.45

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

“8. ड्रिगअप

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

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

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

क) नियंत्रण योग्य मानक :

- i) स्टेशन हीट रेट;
- ii) द्विविधक ईंधन तेल खपत ;
- iii) सहायक ऊर्जा खपत; और
- iv) ऋण का पुनः वित्त पोषण

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

“14. अतिरिक्त पूंजीकरण और गैर-पूंजीकरण :

(1) नई परियोजना या मौजूदा परियोजना के संदर्भ में किया गया पूंजी व्यय या अनुमानित पूंजी व्यय, निम्नलिखित स्थितियों में कार्य के मूल दायरे में वाणिज्यिक संचालन शुरू होने की तिथि के बाद और निर्धारित अंतिम तिथि तक, सतर्क जांच के बाद, आयोग द्वारा मान्य होगा :

- (i) आगामी तिथि पर भुगतान की जाने वाली गैर निष्पादित देयताएं ;
- (ii) विलम्ब से निष्पादित किए जाने वाले कार्य;
- (iii) नियम 13 के प्रावधानों के अनुरूप कार्य के मूल दायरे में आरंभिक पूंजीगत सामग्री की खरीद;
- (iv) मध्यस्थता या आदेश के अनुपालन के लिए या अदालती आदेश के अनुपालन के लिए आवश्यक देयताएं ; और
- (v) नियम या किसी मौजूदा नियम के अनुपालन में बदलाव;

परंतु यह उपबंधित है कि कार्य के मूल दायरे में शामिल परिसम्पत्ति वार/कार्य वार कार्यों का ब्यौरा व्यय अनुमानों, किसी अगली तिथि पर भुगतान की जाने वाली देयताएं और विलम्ब से निष्पादित किए जाने वाले कार्यों का ब्यौरा शुल्क निर्धारण के आवेदन के साथ सौंपा जाना चाहिए।

- (2)
- (3) वर्तमान उत्पादन केंद्र या संचार प्रणाली सहित पारेषण प्रणाली के संदर्भ में किया गया या किया जाने वाला पूंजी व्यय निर्धारित तिथि के बाद, निम्नलिखित स्थितियों में, सतर्क जांच के आधार पर आयोग द्वारा स्वीकार्य होगा :
- (i) मध्यस्थता या आदेश के अनुपालन के लिए या अदालती आदेश के अनुपालन के लिए आवश्यक देयताएं ;
 - (ii) नियम या किसी मौजूदा नियम के अनुपालन में बदलाव ;

- (iii) राष्ट्रीय सुरक्षा/आंतरिक सुरक्षा के लिए उत्तरदायी वैधानिक प्राधिकरणों की समुचित सरकारी एजेंसियों द्वारा निर्देशित या अनुशंसा अनुरूप संयंत्र की अधिक सुरक्षा और संरक्षा की जरूरत पर किया गया व्यय ;
- (iv)
- (v) निर्धारित तिथि से पूर्व सम्पन्न कार्यों के प्रति कोई शेष देयता, ऐसे गैर-निष्पादित देयताओं के ब्यौरे की सतर्क जांच के बाद पैकेज की कुल अनुमानित लागत, भुगतान रोकने और भुगतान जारी करने के कारण इत्यादि ;
- (vi) निर्धारित तिथि के बाद आयोग द्वारा स्वीकृत कार्यों के प्रति कोई देयता, वास्तविक भुगतान द्वारा इन देयताओं को निष्पादित किए जाने की सीमा तक ;
- (vii)
- (viii) किसी भी बीमा कम्पनी से प्रक्रिया समायोजित किए जाने के बाद **पनबिजली उत्पादन केंद्रों के मामले में कोई भी ऐसा व्यय, जो प्राकृतिक आपदाओं में (लेकिन उत्पादन कम्पनी की लापरवाही के कारण बिजली घर में पानी भर जाने के कारण हुए नुकसान में नहीं) और भूगर्भीय कारणों से हुए नुकसान के कारण अनिवार्य हो गया हो। ;**
- (ix)
- (x)

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

.....”

“25. इक्विटी रिटर्न पर कर:

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

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

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

10. निम्नो बाजगो कम्पनी के संदर्भ में, वार्षिक तय शुल्क में विचलन 2014-15 और 2015-16 के दौरान 30 प्रतिशत से कम था। इसीलिए आवेदक ने 2016-17 के दौरान अंतरिम तस्दीक के लिए माननीय आयोग को आवेदन नहीं किया।
11. इसे देखते हुए, मौजूदा आवेदन निम्नलिखित कारणों के आधार पर दर्ज किया गया है:

क. सीईआरसी द्वारा 22.09.2016 के आदेश के तहत स्वीकृत अतिरिक्त पूंजी व्यय और 2014-19 के दौरान चुटक कम्पनी द्वारा किए गए वास्तविक अतिरिक्त पूंजी व्यय में विचलन है। इसके अलावा सीईआरसी द्वारा स्वीकृत अतिरिक्त पूंजी व्यय का कुछ हिस्सा खर्च नहीं किया गया/खर्च नहीं किया जाएगा और इसीलिए आवेदन में इसे सरंडर किया जा रहा है।

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

- ग. सीईआरसी शुल्क विनियम 2014 के नियम 25(3) की तर्ज पर एनएचपीसी के लिए 2014-19 की अवधि के लिए लागू प्रभावी कर दर के आधार पर इक्विटी रिटर्न की कुल दर की तस्दीक करना।
- घ. सीईआरसी शुल्क विनियम 2014 के नियम 8(2)(क)(iii) के अनुरूप 2014-19 की अवधि के लिए वास्तविक सहायक ऊर्जा उपभोग के आधार पर उत्पादन केंद्र के शुल्क की तस्दीक करना।
- ड. सीईआरसी शुल्क विनियम 2014 के नियम 8(2)(क)(iv) के अनुरूप ऋण के पुनर्वित्त के आधार पर उत्पादन केंद्र के शुल्क की तस्दीक करना।

12. शुल्क के लिए दावा की जाने वाली शुद्ध अतिरिक्त पूंजी का ब्यौरा 2014-19 की अवधि के वास्तविक पूंजी व्यय से निकाला गया है :

(रुपये लाख में)

क्र सं	विवरण	14-15	15-16	16-17	17-18	18-19
क	वर्ष/अवधि के दौरान अतिरिक्त व्यय	1,583.45	1,445.07	1,379.14	420.73	635.88
ख	घटाएं: वर्ष/अवधि के दौरान पूंजी निकाला जाना	0.97	0.81	30.59	6.80	0.00
ग	जोड़ें: वर्ष/अवधि के दौरान डिस्चार्ज	2,530.57	437.07	253.87	225.06	38.39
घ	निवल जोड़ (क-ख+ग)	4,113.04	1,881.33	1,602.42	638.99	674.27

13. कुछ ऐसे अतिरिक्त पूंजीकरण हैं, जिनका दावा पहले आवेदन संख्या 229/जीटी/2014 में नहीं किया गया है और जो बिजली केंद्र के सफल और कुशल संचालन के लिए आवश्यक हो गया है। ये कार्य बिजली केंद्र की स्थल आवश्यकताओं के अनुसार किए गए और 2014-19 के बही खातों में पूंजीकृत किए गए। ऐसे अतिरिक्त पूंजीकरण का दावा विस्तृत औचित्य के साथ फार्म 9-ए में किया गया है। माननीय आयोग से बिजली केंद्र के शुल्क निर्धारण के उद्देश्य से ऐसे अतिरिक्त पूंजीकरण की अनुमति देने का अनुरोध है।

14. माननीय आयोग ने आवेदनकर्ता द्वारा उल्लिखित अत्यंत प्रतिकूल मौसम, दुर्गम क्षेत्र इत्यादि कठिनाइयों पर विचार करते हुए शुल्क आदेश दिनांक 22.09.2016 के शुल्क आदेश में बिजली केंद्र की निर्धारित तिथि 31.03.2018 तक बढ़ा दी है। 22.09.2016 के आदेश के पैरा 16 के संबंधित अंश नीचे दिए गए हैं -

‘हमने मामले की जांच की है। जैसा कि उल्लेख किया गया है, बिजली केंद्र की वाणिज्यिक संचालन तिथि 10.10.2013 है और 2009 के शुल्क विनियम के नियम 3(11) के अनुसार बिजली केंद्र की निर्धारित तिथि 31.03.2016 है। हालांकि आवेदनकर्ता द्वारा परियोजना के क्रियान्वयन में कठिनाइयों पर विचार करते हुए जैसे वर्ष में 6-7 महीनों के लिए शून्य से नीचे तापमान, वर्ष में लगभग 6 महीने तक परियोजना स्थल तक सम्पर्क सड़क बंद हो जाने से आवश्यक सामग्री और उपकरणों के न पहुंचने और कुशल ठेकेदारों और श्रमिकों के उपलब्ध नहीं रहने सहित कठिन क्षेत्र, अत्यधिक प्रतिकूल

मौसम जैसे कारणों पर, हम इस निष्कर्ष तक पहुंचे हैं कि निर्धारित तिथि 2 वर्ष बढ़ाने के लिए आवेदनकर्ता का अनुरोध उचित है। इसके अनुसार बिजली केंद्र की निर्धारित तिथि 31 मार्च 2016 से 31 मार्च 2018 तक बढ़ा देने का आवेदनकर्ता के अनुरोध और अतिरिक्त पूंजीकरण के दावे पर 2014 के शुल्क विनियमों के नियम 14(3) और नियम 14(1) के तहत प्रावधानों पर विचार किया जाएगा-----'।

आवेदनकर्ता ने अतिरिक्त पूंजीकरण (मुख्य रूप से बकाया कामों पर पूंजी व्यय किया है, जो निर्माणकार्य के मूल दायरे में थे और विस्तारित निर्धारित तिथि (जैसे 31.03.2018 तक) शुल्क के लिए दावा किया है) अतः माननीय आयोग से अनुरोध है कि बिजली केंद्र के शुल्क निर्धारण के उद्देश्य से अतिरिक्त पूंजीकरण की अनुमति दी जाए।

15. हमने आवेदन संख्या 229/जीटी/2014 में 14.95 करोड़ रुपये के मूल कार्य दायरे में अतिरिक्त पूंजीकरण के हिस्से के रूप में आरंभिक कैपिटल स्पेयर का दावा किया है। हालांकि माननीय आयोग ने 22.09.2016 के अपने आदेश में कहा है कि:

‘-----सीईए/एमओपी द्वारा स्वीकृत निर्माण लागत में आरंभिक स्पेयर्स की सामान्य आवश्यकता के लिए व्यय शामिल है, इसलिए हम इस मद में 1499.15 लाख रुपये के अनुमानित अतिरिक्त पूंजी व्यय के आवेदनकर्ता के दावे को मंजूर नहीं करना चाहते। हालांकि उपकरण लागत में शामिल वास्तविक आरंभिक स्पेयर्स लागत के 2009 के शुल्क विनियम के नियम 8 के तहत निर्दिष्ट 1.5 प्रतिशत की सीमा से कम होने की स्थिति में आवेदनकर्ता इसका दावा समुचित औचित्य के साथ बिजली केंद्र के शुल्क की तस्दीक के समय कर सकेगा और नियमानुसार इस पर विचार किया जाएगा।’

यहां यह उल्लेख आवश्यक है कि आपूर्तिकर्ता द्वारा प्रमुख अनुबंध पैकेज के हिस्से के रूप में कुछ अनिवार्य पुर्जों की मूल संयंत्र उपकरणों के साथ आपूर्ति की गई थी और इसकी लागत मूल संयंत्र उपकरण लागत में शामिल है, इसलिए मूल संयंत्र लागत से ऐसे पुर्जों की लागत को अलग करना संभव नहीं है। सीईआररी (शुल्क नियम और शर्तें) विनियम 2009 के नियम 8(3) के प्रावधानों के अनुसार आरंभिक पुर्जों के पूंजीकरण की, 'मूल परियोजना लागत' के 1.5 प्रतिशत की सीमा तक अनुमति है। चूंकि निम्मू बाजगो के संदर्भ में मूल परियोजना लागत 1052.83 करोड़ रुपये (परियोजना की स्वीकृत आरसीई 985.15 करोड़ रुपये+ माननीय आयोग द्वारा दिनांक 11.10.2015 के आदेश द्वारा स्वीकृत 67.68 करोड़ रुपये की मानक आईडीसी) है, इसलिए आरंभिक स्पेयर्स के पूंजीकरण की सीमा 15.79 करोड़ रुपये हुई। 2014-19 के दौरान आवेदनकर्ता ने मूल संयंत्र के साथ आए उपकरणों के अतिरिक्त निर्धारित तिथि (31.03.2018) तक 12.75 करोड़ रुपये के आरंभिक स्पेयर्स खरीदे और पूंजीकृत किए। अतः माननीय आयोग से अनुरोध है कि सीईआरसी शुल्क विनियम 2014 के नियम 14(1) (iii) के तहत 12.75 करोड़ रुपये के आरंभिक पुर्जों के लिए अतिरिक्त पूंजीकरण की अनुमति निम्नलिखित आधार पर दी जाए:

- ए. मूल संयंत्र के साथ आपूर्ति किए गए पुर्जों के मूल्य का आकलन संभव नहीं है।
- बी. पुर्जों की अतिरिक्त खरीद दीर्घावधि में बिजली केंद्र के सुचारु संचालन के लिए आवश्यक है।
- सी. निर्धारित तिथि के अंदर खरीदे और पूंजीकृत किए गए पुर्जे मूल संयंत्र उपकरणों के साथ भेजे गए पुर्जों के अतिरिक्त थे।
- डी. प्रतिकूल भौगोलिक क्षेत्र, मौसम की स्थिति, बिजली केंद्र तक वर्ष में 6 महीने सम्पर्क मार्ग बंद होने से उपकरणों/सामग्री का लाया जाना बंद होने के कारण आवश्यक उपकरण खरीदना और रखना आपात स्थिति के लिए अनिवार्य था।

16. केंद्रीय मंत्रिमंडल ने प्रधानमंत्री की अध्यक्षता में 16.01.2019 को हुई बैठक में एनएचपीसी लिमिटेड के बोर्ड स्तर से नीचे के कार्यकारियों के वेतनमान के 01.01.97 से नियमितीकरण को मंजूरी दी। बिजली मंत्रालय ने पत्र सं एफ2/1/2014-एचआई(पीटी) दिनांक 29.01.2019 (अनुलग्नक 4) द्वारा 01.01.1997 से बोर्ड स्तर से नीचे के कार्यकारियों के वेतनमान को नियमित किए जाने की सरकार की स्वीकृति का अनुमोदन किया और आवेदक को सरकारी निर्णय को लागू करने का निर्देश दिया गया। सरकारी निर्देश के अनुरूप बोर्ड स्तर के नीचे के कार्यकारियों के वेतनमान की समीक्षा की जानी थी और इसे 01.01.2007 से पुनः निर्धारित किया जाना था। इसके बाद आवेदनकर्ता ने कार्यालय आदेश संख्या 16/2019 दिनांक 19.03.2019 (अनुलग्नक 5) के अनुसार 01.01.2007 से बोर्ड स्तर से नीचे के कार्यकारियों के वेतन का पुनः निर्धारण किया है। यह निर्धारण कर्मचारियों द्वारा 01.01.1997 से 31.12.2006 तक के वेतनमान में लिए गए वास्तविक वेतन के आधार पर किया गया है। इसकी वजह से बोर्ड स्तर से नीचे के कार्यकारियों को 01.01.2007 से एरियर दिया गया और इसे वित्त वर्ष 2018-19 के दौरान इसका भुगतान किया गया।

कर्मचारियों को दिए गए कुल एरियर की राशि लेखांकन नीति के आधार पर निर्माणाधीन परियोजनाओं, कार्यरत बिजली केंद्रों और परियोजनाओं, जो 01.01.2007 से 31.03.2019 (आईडीडीसी द्वारा पूंजीकृत) तक की अवधि में निर्माणाधीन थीं, के योजना व्यय में आवंटित की गई हैं। संचालित बिजली केंद्रों को आवंटित राशि की वसूली के लिए एक अलग आवेदन याचिकाकर्ता द्वारा दिया गया है। चूंकि निम्मो बाजगो 10.10.2013 तक निर्माणाधीन था, एरियर राशि का कुछ हिस्सा (2.50 करोड़) परियोजना के आईडीडीसी के माध्यम से लगाया गया और वित्त वर्ष 2018-19 के दौरान प्रमुख आस्तियों में पूंजीकृत किया गया। इसके अनुसार माननीय आयोग से कर्मचारियों के वेतन नियमितीकरण के लिए वित्त वर्ष 2018-19 के दौरान 2.50 करोड़ रुपये की अतिरिक्त पूंजी का अनुरोध किया गया।

17. छोटी आस्तियों, यंत्र और उपकरणों, फर्नीचर, कम्प्यूटर जैसी वस्तुओं को शुल्क निर्धारित करने जैसे उद्देश्यों से पूंजीकृत नहीं किया जा सकता, क्योंकि सीईआरसी शुल्क विनियम 2014 के नियम 14(3)(x) के अनुसार इन्हें अलग किए जाने की श्रेणी (फार्म 9डी) में रखा गया है। इन वस्तुओं को फार्म 9बी(i) में भी अलग किए जाने की श्रेणी में रखा गया है, क्योंकि सीईआरसी

द्वारा शुल्क निर्धारण के उद्देश्य से इन्हें शामिल नहीं किया जाना है। यह माननीय आयोग के आदेश 228/जीटी/2014, दिनांक 18.09.2015 के पैरा 23 और 24 में दिए गए फैसले के भी अनुरूप है। माननीय आयोग से शुल्क के उद्देश्य से इन प्रविष्टियों को हटाने/नजरअंदाज करने का अनुरोध किया गया है।

18. उपरोक्त तथ्यों पर विचार करते हुए सीईआरसी के दिनांक 19.04.2017 के आदेश द्वारा अनुमति प्राप्त अतिरिक्त पूंजीकरण और आवेदन में 2014-19 के लिए निवल वास्तविक अतिरिक्त पूंजीकरण का संक्षिप्त ब्यौरा इस प्रकार है :

(रुपये लाख में)

वर्ष	2014-15	2015-16	2016-17	2017-18	2018-19
दिनांक 22.09.2016 के आदेश से अनुमति प्राप्त निवल अतिरिक्त पूंजीकरण	3844.82	848.80	2579.71	830.00	0.00
इस आवेदन में निवल वास्तविक अतिरिक्त पूंजीकरण	4113.04	1881.33	1602.42	638.99	674.27

19. **पूंजी लागत:**

उपरोक्त अतिरिक्त पूंजीकरण पर विचार करते हुए और दिनांक 22.09.2016 के शुल्क आदेश में सीईआरसी द्वारा दिए गए 98102.08 लाख रुपये (01.04.2014 को) की आरंभिक पूंजी लागत को देखते हुए शुल्क की गणना के लिए वर्ष वार पूंजी लागत इस प्रकार है :

(रुपये लाख में)

विवरण	2014-15	2015-16	2016-17	2017-18	2018-19
आरंभिक पूंजी लागत	98102.08	102215.12	104096.45	105698.87	106337.86
वर्ष के दौरान निवल अतिरिक्त पूंजी लागत	4113.04	1881.33	1602.42	638.99	674.27
अंतिम पूंजी लागत	102215.12	104096.45	105698.87	106337.86	107012.13

20. **वार्षिक तय शुल्क (एफसी) की संगणना:**

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

ए. इक्विटी पर रिटर्न (आरओई):

ए. निम्नू बाजगो बिजली केंद्र एक पॉडेज योजना है। इक्विटी पर रिटर्न की संगणना के लिए आधार दर शुल्क विनियम 2014 के नियम 24(2) के अनुसार 16.50 प्रतिशत रखी गई है।
बी. इक्विटी पर रिटर्न की आधार दर सीईआरसी शुल्क विनियम 2014 के नियम 25(1) के अनुसार विभिन्न वर्षों (अनुलग्नक VI) में लागू 'प्रभावी कर दर' के साथ मिलाई गई है। इसका ब्यौरा अनुलग्नक-1 के फार्म 1(ii) में दर्शाया गया है।

बी. हास:

ए. सीईआरसी शुल्क विनियम 2014 के अनुसार फॉर्म 11 में उल्लिखित वर्षवार व्यवहार्य हास दर इस प्रकार है :

अवधि	भारित औसत हास दर
2014-15	4.961%
2015-16	4.960%
2016-17	4.965%
2017-18	4.966%
2018-19	4.962%

बी. फॉर्म 12 में हास की संगणना के लिए उपर्युक्त दरों पर विचार किया गया है

सी ऋण पर ब्याज:

ए. फार्म 13ए में शुल्क अवधि के लिए ऋण पर ब्याज की गणना के लिए ली गई वास्तविक ऋण पोर्टफोलियो पर आधारित औसत ब्याज दर इस प्रकार है :

अवधि	भारित औसत ब्याज दर
2014-15	6.08%
2015-16	6.03%
2016-17	5.91%
2017-18	4.81%
2018-19	4.54%

डी. संचालन और रख रखाव व्यय :

शुल्क अवधि 2014-19 के लिए माननीय आयोग द्वारा आदेश संख्या 252/जीटी/2014, दिनांक 22.09.2016 में स्वीकृत संचालन और रख रखाव व्यय पर विचार किया गया है।

आवेदनकर्ता ने निम्नू बाजगो बिजली केंद्र में 01.01.2016 से 31.03.2019 तक नियुक्त एनएचपीसी कर्मचारियों और जम्मू कश्मीर पुलिस के तैनात कर्मियों के वेतन संशोधन के प्रभाव की वसूली के लिए अलग से आवेदन, संख्या 222/एमपी/2019 दिया है।

ई. कार्यशील पूंजी पर ब्याज

सीईआरसी शुल्क विनियम 2014 के नियम 28(3) के अनुसार कार्यशील पूंजी पर व्यवहार्य ब्याज दर 13.50 प्रतिशत (01.04.2014 के एसबीआई आधार दर + 350 आधार अंक) है।

21. उपरोक्त पैरा 19 और पैरा 20 में उल्लिखित पूंजी लागत और पैमाने के आधार पर आवेदनकर्ता ने शुल्क अवधि 2014-19 के लिए संशोधित वार्षिक तय शुल्क (एफसी) की संगणना की है। सीईआरसी द्वारा दिनांक 22.09.2016 के आदेश द्वारा स्वीकृत और याचिकाकर्ता द्वारा संगणित और इस आवेदन में उल्लिखित एफसी का संक्षिप्त ब्यौरा इस प्रकार है :

(रुपये लाख में)

विवरण	2014-15	2015-16	2016-17	2017-18	2018-19
22.09.2016 के आदेश द्वारा स्वीकृत एफसी	17898.53	18108.51	18161.01	18214.77	18082.45
इस आवेदन में दावा किया गया एफसी					
हास	4968.85	5116.38	5208.24	5264.75	5293.75
ऋण पर ब्याज	3973.40	3760.69	3457.16	2597.31	2232.77
इक्विटी पर रिटर्न	6336.73	6542.14	6600.05	6715.41	6783.57
कार्यशील पूंजी पर ब्याज	474.09	485.44	490.57	483.97	487.68
संचालन और रख रखाव व्यय	2215.59	2362.71	2519.59	2686.89	2865.30
दावा किया गया एफसी	17968.66	18267.37	18275.61	17748.34	17663.06

इस आवेदन में दावा किए गए एफसी और दिनांक 22.09.2016 के आदेश के तहत स्वीकृत एफसी का अंतर सीईआरसी (शुल्क नियम और शर्तें) विनियम 2014 की धारा (11) (12) और (13) के प्रावधानों के अनुसार लाभार्थी से लिया या उसे लौटाया जा सकता है।

22. जीएसटी के प्रभाव की वसूली :

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

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

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

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

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

संयंत्रों (सेवारत) के संचालन और रख रखाव में चुकाया गया कर संबंधित बिजली केंद्रों के संचालन और रख रखाव व्यय में दिखाया जाता है। माननीय आयोग ने निम्मू बाजगो बिजली केंद्र के मामले में 2014-19 की अवधि के लिए संचालन और रख-रखाव व्यय मानक आधार पर तय किया था। बिजली मंत्रालय के निर्देशों के अनुसार जीएसटी लागू किया जाना 'नियम में बदलाव' माना जाएगा और इससे पड़ने वाला असर शुल्क में शामिल किया जाएगा।

इसके अनुसार हमने 26.04.2019 को सीईआरसी में आवेदन, संख्या 133/एमपी/2019 दाखिल की है और माननीय आयोग से जीएसटी के क्रियान्वयन को नियम में बदलाव मानने और अतिरिक्त व्यय की लाभार्थियों से वसूली की अनुमति देने का अनुरोध किया है।

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

वित्त वर्ष 2017-18 (08.07.2017 से 31.03.2018) और वित्त वर्ष 2018-19 के दौरान निम्मू बाजगो के संदर्भ में सांविधिक लेखाकार (अनुलग्नक VII) द्वारा प्रमाणित जीएसटी का अतिरिक्त असर नीचे दर्शाया गया है :

संचालन और रख रखाव व्यय पर जीएसटी का अतिरिक्त असर (रुपये में)			
2017-18	2018-19 (01.04.18 to 31.12.18)	2018-19 (01.01.19 to 31.03.19)	कुल
5974266	6449666	4346079	16770011

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

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

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

वर्ष	राशि (रुपये में)	यूटीआर सं.
2014-15	198000	SBIN714118978586
2015-16	198000	SBIN215117557415
2016-17	198000	SBIN316119888194
2017-18	198000	SBIN317115658067
2018-19	198000	SBIN718116392141
कुल	990000	

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

24. उपरोक्त शुल्क किसी भी प्रकार के कर, लेवी, शुल्क, उप-कर, प्रभार या अन्य किसी प्रकार के शुल्क, जो किसी सरकारी (केंद्र/राज्य) और /या किसी अन्य स्थानीय निकाय/प्राधिकरण/नियामक अधिकरण द्वारा किसी अधिनियम या नियम के तहत बिजली उत्पादन या सहायक उपभोग के संदर्भ में, पानी, विद्युत पारेषण, पर्यावरणीय संरक्षण, बिक्री या बिजली/ऊर्जाआपूर्ति सहित और/या बिजली उत्पादन केंद्र से जुड़े किसी प्रतिष्ठान के संदर्भ में और/या पारेषण प्रणाली पर लगाए गए कर के अतिरिक्त है।
25. एनएचपीसी द्वारा संबंधित प्राधिकरणों को इस प्रकार के कर/शुल्क/उप-कर/लेवी/प्रभार इत्यादि किसी भी माह में भुगतान योग्य राशि प्रतिवादी द्वारा वहन की जाएगी और अलग से आवेदनकर्ता को भुगतान की जाएगी।
26. यह शुल्क प्रस्ताव साझेदारी के तहत पीजीसीआईएल, पीओएसओसीओ/एनएलडीसी को भुगतान किया जाने वाला पारेषण/संचार/यूएलडीसी प्रभार और सीईआरसी (आरएलडीसी और अन्य संबंधित मामलों के शुल्क और प्रभार) विनियम, 2009 के तहत आरएलडीसी शुल्क और प्रभार के अतिरिक्त है। ये प्रभार, व्यवहार्य होने पर, सीईआरसी शुल्क विनियम 2014 के नियम 43 और 52(2)(क) के अनुसार सीधे लाभार्थी से वसूले जाएंगे।
27. नियम 8(2)(क)(iii) और (iv) के अनुसार बिजली उत्पादन केंद्र सहायक ऊर्जा उपभोग (एयूएक्स) और ऋण पुनर्वित्त के मानकों के आधार पर शुल्क की ड्रिंगअप करेगा।

ए. 2014-19 के लिए वास्तविक सहायक ऊर्जा उपभोग पर आधारित शुल्क का ड्रिंगअप :

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

मानक	2014-15	2015-16	2016-17	2017-18	2018-19
मानक अतिरिक्त उपभोग	6%	5.7%	5.2%	5.1%	5.5%
वास्तविक अतिरिक्त उपभोग	7.2%	5.7%	5.2%	5.1%	5.5%
बिक्री योग्य डिजाइन ऊर्जा (एमयू)	195.72	196.35	206.13	197.59	196.76
बिक्री योग्य निर्धारित ऊर्जा (एमयू)	194.25	196.35	206.13	197.59	196.76

वास्तविक अतिरिक्त उपभोग के संदर्भ में 2014-19 की शुल्क अवधि के वर्षों के लिए वार्षिक ऊर्जा बिल संदर्भ के लिए **अनुलग्नक - VIII** में दिए गए हैं। माननीय आयोग ने दिनांक

22.09.2016 के आदेश के पैरा 54 में निम्नो बाजगो के संदर्भ में नियामक प्रावधानों को विशेष मामले के रूप में लचीला बनाते हुए 6 प्रतिशत तक के मानक अतिरिक्त उपभोग की अनुमति दी है। वित्त वर्ष 2015-16 से वित्त वर्ष 2018-19 तक वास्तविक अतिरिक्त उपभोग 6 प्रतिशत से कम था, इसलिए इस अवधि के दौरान आयोग द्वारा प्रदत्त छूट के आधार पर कोई निवल लाभ नहीं हुआ। इस प्रकार अतिरिक्त उपभोग पर शुद्ध लाभ शून्य रहा।

बी. ऋण के पुनर्वित्त के आधार पर शुल्क का ड्रिगअप:

नियम 8(2)(ए) (iv) के अनुसार उत्पादन केंद्र ऋण के पुनर्वित्त के आधार पर शुल्क की तस्दीक करेगा। ऋण का पुनर्वित्त वित्त वर्ष 2017-18 से किया गया, जिससे निम्नो बाजगो के मामले में औसत ब्याज दरों और निवल बचत में कमी आई। ऋण के पुनर्वित्त पर 100 प्रतिशत लाभ एफसी के जरिए लाभार्थी को मिल रहा है, सीईआरसी शुल्क विनियम 2014 के नियम 26(7) के अनुसार प्रतिवादी से लाभ और पुनर्वित्त लागत के 1/3 हिस्से की वसूली का प्रस्ताव निम्नांकित ब्यौरे के अनुसार किया गया है :

राशि (लाख रुपये में)

मानक	2014-15	2015-16	2016-17	2017-18	2018-19
भारित औसत ब्याज दर, यदि ऋण का पुनर्वित्त नहीं किया जाता	6.08%	6.03%	5.99%	5.14%	4.85%
पुनर्वित्त के बाद भारित औसत ब्याज दर	6.08%	6.03%	5.91%	4.81%	4.54%
भारित औसत ब्याज दर में बचत	0.00%	0.00%	0.08%	0.33%	0.31%
पुनर्वित्त के कारण ब्याज में बचत	0.00	0.00	44.17	176.34	154.35
लाभ का 1/3 हिस्सा लाभार्थी से वसूली योग्य			14.72	58.78	51.45
पुनर्वित्त लागत लाभार्थी से वसूली योग्य			0.89	0.06	0.95

ऋण के पुनर्वित्त पर लाभ की संगणना का ब्यौरा अनुलग्नक ix में दिया गया है। ऋण के पुनर्वित्त (1/3 भाग) पर लाभ और 126.84 लाख रुपये तक पुनर्वित्त लागत सीईआरसी शुल्क विनियम 2014 के नियम 26(7) के अनुसार लाभार्थी से वसूले जाने की अनुमति है।

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

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

“9 शुल्क निर्धारण के लिए आवेदन

.....

(2)वर्तमान उत्पादन या इसकी इकाई या पारेषण प्रणाली या इसके घटक के मामले में आवेदन पहले से स्वीकृत अतिरिक्त पूंजी व्यय सहित 31.03.2019 तक की स्वीकृत पूंजी लागत (या तो वास्तविक या अनुमानित अतिरिक्त पूंजी व्यय पर आधारित) और सीईआरसी (शुल्क, शर्त और नियम) विनियम, 2014 के अनुसार वर्ष 2014-19 के लिए डुअप याचिका के साथ 2019-24 की शुल्क अवधि के वर्षों के लिए अनुमानित अतिरिक्त पूंजी व्यय के आधार पर उत्पादन कम्पनी या और ट्रांसमिशन लाइसेंस धारक या जैसी भी स्थिति हो, द्वारा 31.10.2019 तक दिया जाना है।

“12 2014-19 की अवधि के लिए शुल्क का डुइंगअप

2014-19 की अवधि के लिए बिजली उत्पादन केंद्रों और पारेषण प्रणालियों के शुल्क तस्दीक 2019-24 की अवधि के लिए शुल्क आवेदन के साथ केंद्रीय बिजली नियामक आयोग (शुल्क नियम और शर्त) विनियम 2014 के नियम 8 के प्रावधानों के अनुसार किया जाएगा। तस्दीक के आधार पर 31.03.2019 को स्वीकृत पूंजी लागत, 2019 से 24 की अवधि के शुल्क निर्धारण के लिए 01.04.2019 की आरंभिक पूंजी लागत का आधार बनेगा।”

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

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

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

(1) किसी मौजूदा परियोजना या किसी नई परियोजना के संदर्भ में लगाया गया अनुमानित अतिरिक्त पूंजी व्यय या काम के मूल दायरे में और निर्धारित तिथि के बाद आयोग द्वारा समुचित जांच के आधार पर स्वीकार्य होगा :

.....

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

ए. आस्तियों की उपयोगी अवधि परियोजना की उपयोगी अवधि के आनुपातिक नहीं हो, और ऐसी आस्तियों का इन नियमों के प्रावधानों के अनुसार पूरी तरह हास हो चुका हो;

बी. आस्तियों या उपकरणों में बदलाव जब नियमों में बदलाव या आकस्मिक अनियंत्रित परिस्थितियों में अनुबंध से अलग हटने के कारण आवश्यक हो गया हो;

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

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

“26. मूल दायरे से परे अतिरिक्त पूंजीकरण:

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

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

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

सी. अनुबंध से अलग हटने की परिस्थितियों में;

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

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

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

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

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

4. तस्दीक आवेदन (भाग-ए) के आधार पर 31.03.2019 तक 107012.13 लाख रुपये, 2019-24 की शुल्क अवधि के शुल्क की गणना के लिए 01.04.2019 को आरंभिक पूंजी के रूप में उपयोग किए गए।
5. आवेदन में विचारित 2019-24 की अवधि के लिए अनुमानित पूंजीगत व्यय का ब्यौरा अनुलग्नक- II के फार्म 9-ए में दिया गया है। इसे नीचे तालिका में दर्शाया गया है :

राशि (लाख रुपये में)

क्र सं	विवरण	19-20	20-21	21-22	22-23	23-24
क	वर्ष/अवधि के दौरान योग	12.00	204.25	1059.50	1365.00	1013.00
ख	घटाएं: वर्ष/अवधि के दौरान निकाली गई पूंजी	9.17	5.57	0.00	0.00	0.00
ग	जोड़ें: वर्ष/अवधि के दौरान अदायगी	182.81	0.00	380.08	0.00	0.00
घ	निवल योग (ए-बी+सी)	185.64	198.68	1439.58	1365.00	1013.00

6. माननीय आयोग ने दिनांक 22.09.2016 के आदेश सं 229/जीटी/2014 द्वारा अनुमान के आधार पर अतिरिक्त पूंजी व्यय की अनुमति दी है। हालांकि आवेदनकर्ता के नियंत्रण के बाहर अपरिहार्य परिस्थितियों के कारण बिजली केंद्र इस स्थिति में नहीं था कि माननीय आयोग द्वारा 2014-19 के लिए स्वीकृत अतिरिक्त पूंजी व्यय कर सके। वर्ष 2014-19 के दौरान माननीय आयोग से स्वीकृत और उत्पादन केंद्र के कुशल संचालन के लिए अनिवार्य रूप से आवश्यक इस प्रकार के अतिरिक्त पूंजी व्यय का दावा वर्ष 2019-24 के लिए किया गया है। माननीय आयोग

से शुल्क अवधि 2019-24 के दौरान इस अतिरिक्त पूंजीकरण (2014-19 की अवधि से संबंधित) की स्वीकृति देने का अनुरोध किया गया है।

7. **पूंजी लागत :** उपरोक्त अनुमानित अतिरिक्त पूंजीकरण और 107012.13 लाख रुपये (01.04.2019 को) की आरंभिक पूंजी लागत पर विचार करते हुए शुल्क की गणना के लिए वर्ष वार पूंजी लागत इस प्रकार है:

राशि (लाख रुपये में)

विवरण	2019-20	2020-21	2021-22	2022-23	2023-24
आरंभिक पूंजी लागत	107012.13	107197.77	107396.45	108836.03	110201.03
वर्ष के दौरान निवल अतिरिक्त पूंजी	185.64	198.68	1439.58	1365.00	1013.00
अंतिम पूंजी लागत	107197.77	107396.45	108836.03	110201.03	111214.03

8. **वार्षिक तय शुल्क की संगणना (एफसी):**

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

ए. इक्विटी पर रिटर्न (आरओई):

ए. निम्मो बाजगो बिजली केंद्र एक पौंडेज योजना है। इक्विटी पर रिटर्न की गणना के लिए आधार दर, 31.03.2019 तक कुल पूंजी व्यय का 16.50 प्रतिशत रखा गया है। और अतिरिक्त पूंजी व्यय (नियम में परिवर्तन और मदों के बदलाव के कारण, माननीय आयोग से स्वीकृत और सीईआरसी शुल्क विनियम 2019 के नियम 25(2) के तहत दावा किए गए अतिरिक्त पूंजी को छोड़कर) के लिए संबंधित वर्षों में निम्मू बाजगो कम्पनी के लिए व्यवहार्य औसत ब्याज दर, शुल्क विनियम 2019 के नियम 30(2) के अनुसार।

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

बी. हास :

2018-19 अवधि के लिए हास की 4.96 प्रतिशत की व्यवहार्य औसत दर पर 2019-24 की अवधि के लिए विचार किया गया है। फार्म 12 में हास की गणना के लिए इसे आधार बनाया गया है।

सी. ऋण पर ब्याज :

वास्तविक ऋण पोर्टफोलियो के आधार पर औसत ब्याज दर को सीईआरसी शुल्क विनियम 2019 के नियम 32 के अनुसार 2019-24 के दौरान ऋण पर ब्याज की गणना के लिए ध्यान में रखा गया है।

डी. संचालन और रख रखाव व्यय:

निम्मू बाजगो के लिए वर्ष 2019-24 की अवधि के लिए व्यवहार्य संचालन रख रखाव व्यय, बिजली केंद्र के पिछले वर्ष के वास्तविक संचालन और रख रखाव व्यय के आधार पर पहले ही माननीय आयोग द्वारा सीईआरसी (शुल्क नियम और शर्तें) विनियम 2019 के नियम 35(2) के तहत अधिसूचित किया गया है। सीईआरसी (शुल्क नियम और शर्तें) विनियम 2019 के नियम 35(2) के संबंधित अंश इस प्रकार पढ़े जाएं :

“35 संचालन और रख रखाव व्यय:

(2) पन बिजली उत्पादन केंद्र :

(ए).....

.....

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

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

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

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

राशि (लाख रुपये में)

विवरण	2019-20	2020-21	2021-22	2022-23	2023-24
संचालन और रख-रखाव व्यय अनुमति	3527.43	3695.57	3871.72	4056.27	4249.61
वेतन संशोधन का असर	428.33	448.76	470.17	492.59	516.09
जीएसटी का असर	113.11	118.50	124.15	130.08	136.28
संशोधित संचालन और रख रखाव व्यय	4068.87	4262.83	4466.04	4678.94	4901.98

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

राशि (लाख रुपये में)

वर्ष	2019-20	2020-21	2021-22	2022-23	2023-24
अनुमानित सुरक्षा व्यय	325.71	341.24	357.52	374.57	392.44

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

ई. कार्यशील पूंजी पर ब्याज

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

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

राशि (करोड़ रुपये में)

एफसी घटक	2019-20	2020-21	2021-22	2022-23	2023-24
हास	5315.08	5324.62	5365.27	5434.86	5493.86
ऋण पर ब्याज	2181.21	1899.00	1651.23	1401.61	1149.92
इक्विटी पररिटर्न	6424.05	6434.90	6480.66	6550.97	6609.83
कार्यशील पूंजी पर ब्याज	400.56	405.50	412.40	420.55	428.79
संचालन और रख रखाव व्यय	4068.87	4262.83	4466.04	4678.94	4901.98
एफसी	18389.77	18326.84	18375.60	18486.92	18584.37

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

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

11. माननीय आयोग ने दिनांक 07.10.2013, आवेदन संख्या 89/जीटी/2013 में अपने आदेश द्वारा निम्मो बाजगो कम्पनी के मामले में बिजली का पर्याप्त लोड नहीं रहने पर ऊर्जा शुल्क की वसूली सुनिश्चित करने के लिए डीमंड उत्पादन के प्रावधान की स्वीकृति दी थी। इसके अलावा एसएलडीसी को मासिक आधार पर डीमंड उत्पादन और पीएएफ के प्रमाणन की जिम्मेदारी सौंपी गई है। माननीय आयोग ने अपने आदेश, दिनांक 13.10.2015 और 22.09.2016 द्वारा इन प्रावधानों को बरकरार रखा है। माननीय आयोग ने दिनांक 22.09.2016 के आदेश के पैरा 47 के तहत ये निर्देश दिए हैं।

“दिनांक 13.10.2015 में माननीय आयोग के उपरोक्त निर्देश 2014-19 की अवधि तक लागू रहेंगे, जब तक कि प्रतिवादी द्वारा पूरा लोड उपलब्ध नहीं करा दिया जाता। हालांकि आवेदनकर्ता को हलफनामा देकर प्रतिवादी द्वारा पूरा लोड उपलब्ध कराने की तिथि सहित शुल्क विनियम 2014 के नियम 8 के अनुसार तस्दीक पर आधारित शुल्क के संशोधन के समय की पूरी स्थिति की जानकारी देने को कहा गया है।”

इस संदर्भ में, यहां यह उल्लेख योग्य है कि प्रतिवादी ने अब तक बिजली केंद्र की पूरी क्षमता के अनुरूप उत्पादन के लिए पूरा लोड उपलब्ध नहीं कराया है। इसके अनुसार, माननीय आयोग से 2019-24 की शुल्क अवधि के दौरान और जब तक प्रतिवादी द्वारा पूरा लोड नहीं करा दिया जाता, ऊर्जा शुल्क की पूरी वसूली सुनिश्चित करने के लिए डीमंड उत्पादन के लाभ उपलब्ध कराने का अनुरोध है।

12. माननीय आयोग ने दिनांक 22.09.2016 के अपने आदेश द्वारा 2012-16 की अवधि के लिए औसत वास्तविक सहायक उपभोग के आधार पर 6 प्रतिशत तक के सहायक उपभोग की अनुमति दी है। पिछले पांच वर्ष के दौरान बिजली केंद्र का वास्तविक सहायक उपभोग क्रमशः 7.2%, 5.7%, 5.2%, 5.1% और 5.5% रहा है। इसे देखते हुए हम माननीय आयोग से 2019-24 की शुल्क अवधि के लिए संयंत्र के स्थान और मौसम की अत्यधिक प्रतिकूल स्थिति को ध्यान में रखते हुए सीईआरसी शुल्क विनियम, 2019 के नियम 50(सी) के प्रावधानों में छूट देकर दिनांक 22.09.2016 के आदेश में स्वीकृत सहायक उपभोग नियमों को बनाए रखने का अनुरोध करते हैं।
13. वर्ष 2019-20 (शुल्क अवधि 2019-24 का पहला वर्ष) के लिए 1,98,000/- रुपये का फाइलिंग शुल्क सीईआरसी (शुल्क भुगतान) विनियम, 2012 के अनुरूप यूटीआर संख्या SBIN219116877156 के माध्यम से इलेक्ट्रॉनिक रूप से ट्रांसफर कर दिया गया है। इसकी जानकारी सीईआरसी को दिनांक 29.04.2019 (अनुलग्नक XIII) के पत्र के माध्यम से दे दी गई है। शुल्क अवधि 2019-24 के शेष वर्षों के संदर्भ में फाइलिंग शुल्क आवेदनकर्ता द्वारा संबंधित वर्ष के 30 अप्रैल तक जमा कर दिया जाएगा। माननीय आयोग के सीईआरसी शुल्क विनियम 2019 के नियम 70(1) के अनुरूप लाभार्थी से फाइलिंग शुल्क की वसूली की अनुमति देने का अनुरोध है।
14. केंद्रीय बिजली नियामक आयोग (शुल्क निर्धारण के लिए आवेदन देने की प्रक्रिया, आवेदन के प्रकाशन और अन्य संबंधित विषय) विनियम 2004 के अनुपालन में आवेदनकर्ता निम्नू बाजगो बिजली कम्पनी के संदर्भ में शुल्क आवेदन के नोटिस का प्रकाशन समाचारपत्रों में कराएगा। प्रकाशन के प्रमाण अलग से प्रस्तुत किए जाएंगे। माननीय आयोग से लाभार्थी से प्रकाशन व्यय की वसूली की अनुमति देने का अनुरोध किया गया है।

15. उपरोक्त शुल्क प्रस्ताव सहायक उपभोग या पानी, बिजली, पारेषण, पर्यावरण संरक्षण, बिजली/ऊर्जा की बिक्री या आपूर्ति और/या उत्पादन केंद्र और/या पारेषण प्रणाली से जुड़े किसी प्रतिष्ठान सहित किसी अन्य प्रकार के उपभोग के लिए बिजली उत्पादन पर सरकारी (केंद्रीय/राज्य) और/या कोई अन्य स्थानीय निकाय/ प्राधिकरण/नियामक अधिकरण द्वारा लगाए जाने वाले किसी भी प्रकार के वैधानिक कर, लेवी, शुल्क, उपकर या किसी अन्य प्रभार से मुक्त होगा
16. इस प्रकार के करो/शुल्क/उपकर/लेवी इत्यादि की राशि एनएचपीसी द्वारा संबंधित अधिकारियों को किसी भी महीने में भुगतान योग्य होगी। उपरोक्त प्रभारों की राशि प्रतिवादी द्वारा वहन की जाएगी और आवेदनकर्ता को भुगतान की जाएगी।
17. शुल्क प्रस्ताव पीजीसीआईएल, पीओएसओसीओ/एनएलडीसी को साझेदारी नियमों के तहत भुगतान किए जाने वाले किसी भी पारेषण/संचार/यूएलडीसी प्रभार तथा सीईआरसी (आरएलडीसी शुल्क और प्रभार और अन्य संबंधित विषय) विनियम 2009 के तहत आरएलडीसी शुल्क और प्रभार से मुक्त होगा। ये व्यवहार्य प्रभार लाभार्थियों से सीईआरसी शुल्क विनियम 2019 के नियम 70 के अनुसार सीधे वसूली योग्य होंगे।
18. जम्मू कश्मीर जल संसाधन नियामक प्राधिकरण की आदेश संख्या 89/JKSWRRA दिनांक 22.12.2014 और जम्मू कश्मीर जल संसाधन (नियमन और प्रबंधन) अधिनियम 2010 के संदर्भ में अधिसूचित संशोधनों के अनुसार 31 मीटर और 60 मीटर के बीच के पनबिजली संयंत्रों को 0.12 रुपये प्रति क्युमिक जल उपयोग की दर से जल उपयोग प्रभार का भुगतान जल संसाधन विभाग को करना होगा। यह प्रभार लाभार्थी द्वारा बिजली उत्पादन केंद्रों से बिजली आपूर्ति के अनुपात में सीईआरसी शुल्क विनियम, 2019 के नियम 44(10) के अनुरूप माह दर माह आधार पर अतिरिक्त ऊर्जा प्रभार के रूप में भुगतान योग्य होंगे। इसे देखते हुए माननीय आयोग से केंद्र शासित प्रदेश जम्मू कश्मीर को ऐसे भुगतान के समय प्रतिवादियों से बिल उगाही की अनुमति आवेदनकर्ता को दिए जाने का अनुरोध किया जाता है।

प्रार्थना

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

1. 01.04.2014 से 31.03.2019 की अवधि के लिए निम्नो बाजगो पावर स्टेशन के प्रशुल्क को केंद्रीय विद्युत विनियामक आयोग (टैरिफ की निबंधन और शर्तों) विनियामक, 2014 के विनियम 8 के अनुसार संशोधित किया जा सकता है।
2. ऐसे अतिरिक्त पूंजीगत व्यय की अनुमति देने की कृपा करें, जो 22.09.2016 के सीईआरसी के आदेश द्वारा अनुमति नहीं दी गई थी, लेकिन उपरोक्त पैरा -13 (भाग-क) में यथा उल्लिखित 2014-19 के दौरान साइट की विशिष्ट आवश्यकताओं के कारण व्यय की गई है।
3. उपर्युक्त पैरा -15 (भाग-क) में वर्णित अनुसार सीईआरसी टैरिफ विनियम, 2014 के विनियमन 14 (1) (iii) के तहत प्रारंभिक सीमा 12.75 करोड़ के हिसाब से अतिरिक्त पूंजीकरण की अनुमति देने की कृपा करें।
4. उपर्युक्त पैरा -16 (भाग-क) में उल्लिखित वित्त वर्ष 2018-19 के दौरान कर्मचारियों के वेतन नियमितीकरण के कारण अतिरिक्त पूंजीकरण की अनुमति देने की कृपा करें।
5. उपर्युक्त पैरा -17 (भाग-क) में उल्लिखित टैरिफ के प्रयोजन के लिए मामूली परिसंपत्तियों, औजारों और फर्नीचर, कंप्यूटर आदि की प्रकृति में वस्तुओं से संबंधित नकारात्मक प्रविष्टियों को बाहर करने की अनुमति देने की कृपा करें।
6. उपरोक्त अतिरिक्त पैरा -18 (भाग-क) में दावा किए गए शुद्ध अतिरिक्त पूंजीकरण की अनुमति देने की कृपा करें।
7. ऊपर दिए गए पैरा 20 (क) (भाग-क) में उल्लिखित अनुसार 2014-19 की अवधि के लिए 'प्रभावी कर' दर के आधार पर आरओई की सकल दर को ड्रइंगअप करने की अनुमति देने की कृपा करें।
8. निम्नो बाजगो पावर स्टेशन के वार्षिक नियत प्रभार (एएफसी) को संशोधित कर दिया गया है जो ऊपर पैरा -20 (भाग-क) में यथा उल्लिखित क्रमशः वित्तीय वर्ष 2014-15, 2015-16, 2016-17, 2017-18 और 2018-19 के लिए 17968.66 लाख रु., 18267.37 लाख रु., 18275.61 लाख रु., 17748.34 लाख रु.

और 17663.06 लाख रु है। डुडअप एएफसी और 22.09.2016 के सीईआरसी के आदेश द्वारा अनुमत उसके बीच अंतर को सीईआरसी (टैरिफ की निबंधन और शर्तों) विनियमावली, 2014 के विनियम 8 (13) में निर्दिष्ट और उसके बाद के संशोधन के तरीके से प्रतिवादी से वसूल/उनको वापस करने की अनुमति देने की कृपा करें।

9. सीईआरसी प्रशुल्क विनियमावली, 2014 के विनियम 54 और 55 के तहत निहित अपनी शक्ति का प्रयोग करते हुए इसे 'कानून में बदलाव' के रूप में विचार करते हुए उनके विद्युत के आवंटन के समानुपात में प्रतिवादियों से जीएसटी के कार्यान्वयन के कारण भुगतान किए गए अतिरिक्त कर की प्रतिपूर्ति, जैसा कि पैरा -22 (भाग-क) में उल्लिखित है, करने की अनुमति देने की कृपा करें।

10. एनएचपीसी को ऊपर पैरा -23 से 25 (भाग-क) में यथा उल्लिखित, यदि कोई हो, तो लेवी, करों, ड्यूटिज, उपकर, प्रभारों, शुल्क आदि के लिए प्रतिवादियों को बिल प्रदान करने की अनुमति देने की कृपा करें।

11. उपरोक्त पैरा -27 (क) (भाग-क) में उल्लिखित अवधि 2014-19 के लिए वास्तविक सहायक खपत के आधार पर टैरिफ को डुडंगअप करने की अनुमति देने की कृपा करें।

12. ऊपर दिए गए पैरा -27 (ख) (भाग-क) में उल्लिखित 2014-19 की अवधि के लिए ऋण के पुनः वित्तपोषण और लाभ के बंटवारे के आधार पर टैरिफ को डुडंगअप करने की अनुमति देने की कृपा करें।

भाग-ख: 2019-24 की अवधि के लिए प्रशुल्क याचिका

13. 01.04.2019 से 31.03.2024 तक की अवधि के लिए निम्नो बाजगो पावर स्टेशन का प्रशुल्क 07.03.2019 को जारी केंद्रीय विद्युत विनियामक आयोग (प्रशुल्क की निबंधन और शर्तों), विनियमवाली, 2019 के विनियम -9 (2) के साथ पठित विद्युत अधिनियम, 2003 की धारा 62 (1) (क) के तहत निर्धारित करने की कृपा की जाए।

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

15. पैरा -6 (भाग- ख) में दावा किए गए 2019-24 के टैरिफ अवधि के दौरान अतिरिक्त पूंजीकरण (2014-19 की अवधि के दौरान मदों पर खर्च) की अनुमति देने की कृपा करें ।

16. पैरा -8 (घ) (भाग-ख) में उल्लिखित अतिरिक्त ओ एंड एम खर्च के रूप में वेतन संशोधन और जीएसटी के प्रभाव की अनुमति देने की कृपा करें ।
17. पैरा -8 (घ) (भाग- ख) में उल्लिखित 2019-24 के दौरान लाभार्थियों से अलग से अनुमानित सुरक्षा व्यय की वसूली करने की अनुमति देने की कृपा करें।
18. 2019-24 की अवधि के लिए निम्नो बाजगो पावर स्टेशन के वार्षिक नियत प्रभार (एफसी) उपर्युक्त पैरा-9 (भाग- ख) में यथा उल्लिखित वित्तीय वर्ष 2019-20, 2020-21, 2021-22, 2022-23 और 2023-24 के लिए क्रमशः 18389.77 लाख रूपए, 18326.84 लाख रूपए, 18375.60 लाख रूपए, 18486.92 लाख रूपए व 18584.37 लाख रूपए की गणना की गई है । दावा की गई एफसी और 22.09.2016 (2018-19 की अवधि के लिए) के सीईआरसी के आदेश द्वारा अनुमत और उसके बीच अंतर को सीईआरसी (प्रशुल्क की निबंधन और शर्तों) विनियमावली, 2019 के विनियमन 10 (7) में निर्दिष्ट तरीके से प्रतिवादी से वसूल/उनको वापस करने की अनुमति देने की कृपा करें।
19. पैरा -10 (भाग-ख) में उल्लिखित टैरिफ के ड्रिंग अप के समय उपकरणों एवं सामग्रियों सहित मामूली वस्तुओं या परिसंपत्तियों के अधिग्रहण पर अतिरिक्त पूंजीगत व्यय की अनुमति देने की कृपा करें।
20. जब तक पूरा भार प्रतिवादियों द्वारा पैरा -11 (भाग-ख) में उल्लिखित नहीं किया जाता है, तब तक ऊर्जा शुल्क की पूर्ण वसूली सुनिश्चित करने के लिए डीमंड जनरेशन का लाभ बढ़ाने की कृपा करें।
21. टैरिफ अवधि 2019-24 के लिए दिनांक 22.09.2016 के आदेश में दिए गए सहायक खपत मानदंड को भी लागू करें, साथ ही पैरा 12 (भाग-ख) में यथा वर्णित संयंत्र के स्थान और प्रतिकूल मौसम की स्थिति पर भी विचार करने की कृपा करें।
22. पैरा -13 (भाग-ख) में उल्लिखित इस याचिका के शुल्क की प्रतिपूर्ति की अनुमति देने की कृपा करें।
23. पैरा -14 (भाग-ख) में वर्णित अवधि 2019-24 के लिए प्रशुल्क के आवेदन में नोटिस के प्रकाशन पर खर्चों की प्रतिपूर्ति की अनुमति देने की कृपा करें।

24. एनएचपीसी को ऊपर पैरा -15 से 17 (भाग-ख) में उल्लिखित लेवी, कर, इयुटी, उपकर, प्रभार, शुल्क इत्यादि के लिए प्रतिवादी को बिल प्रदान करने की अनुमति देने की कृपा करें।
25. एनएचपीसी को प्रतिवादियों को बिल प्रदान करने की अनुमति देने की कृपा करें, जब पानी के उपयोग शुल्क का भुगतान ऊपर पैरा -18 (भाग-ख) के अनुसार जम्मू-कश्मीर के यूटी को किया जाता है।
26. ऐसे अन्य और आगे के आदेश / आदेश पारित करें जो मामले के तथ्यों और परिस्थितियों में फिट और उचित समझे जाएं।

एनएचपीसी लिमिटेड
के माध्यम से

(एम जी गोखले)
महाप्रबंधक (वाणिज्यक)

स्थान: फरीदाबाद

दिनांक: 28.10.2019

20 रुपए का भारतीय गैर-न्यायिक स्टॉप पेपर

हरियाणा माननीय केंद्रीय विद्युत विनियामक आयोग, नई दिल्ली के समक्ष

याचिका संख्या /जीटी/2019

निम्नलिखित के विषय में:

निम्नो बाजगो पावर स्टेशन के संबंध में 2014-19 तक की अवधि के लिए प्रशुल्क (टैरिफ) का ढुङ्ग अप के लिए केंद्रीय विद्युत विनियामक आयोग (कार्य संचालन) विनियामवली, 1999 के 79 (1) और 86, विद्युत अधिनियम, 2003 की धारा 62(1)(क) और केंद्रीय विद्युत विनियामक आयोग (प्रशुल्क के निबंधन और शर्तें) विनियामवली, 2014 के विनियम 8, 14 और 25(3) के अंतर्गत याचिका।

निम्नलिखित के विषय में:

निम्नो बाजगो पावर स्टेशन के संबंध में 2019-24 तक की अवधि के लिए प्रशुल्क (टैरिफ) के निर्धारण के लिए केंद्रीय विद्युत विनियामक आयोग (कार्य संचालन) विनियामवली, 1999 के 79 (1) और 86, विद्युत अधिनियम, 2003 की धारा 62(1)(क) और केंद्रीय विद्युत विनियामक आयोग (प्रशुल्क के निबंधन और शर्तें) विनियामवली, 2019 के विनियम 9(2), 10(1), 12, 25, 26 और 35(2) के अंतर्गत याचिका।

याचिकाकर्ता :

एनएचपीसी लिमिटेड
(भारत सरकार का उद्यम)
एनएचपीसी कार्यालय परिसर,
सेक्टर-33, फरीदाबाद - 121 003

प्रतिवादीगण

प्रधान सचिव,
विद्युत विकास विभाग,
नई सचिवालय,
जम्मू -180 001 (जे. एंड के.)

इस याचिका को सत्यापित करते हुए शपथ-पत्र

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

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

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

अभिसाक्षी

मेरे समक्ष शिनाख्त की गई



एन एच पी सी लिमिटेड
(भारत सरकार का उद्यम)

NHPC Limited

(A Government of India Enterprise)

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

फोन/Phone: _____
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

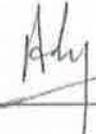


Continuation Sheet No.....

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

The Specimen signature of

Sh. Ashok Kumar Pandey



Sh. Milind Ganesh Gokhale




(M.K. Mittal)

Director (Finance)

04/05/2018

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

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




(M.K. Mittal)

Director (Finance)

04/05/2018

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

ANNEX-I

Summary Sheet

Name of the Petitioner : NHPC Ltd.

Name of the Generating Station : Nimoo Bazgo Power Station

Region : Northern

State: J&K

District : Leh

(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
1.1	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 ¹	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
	Total	8,609.75	17,968.66	18,267.37	18,275.61	17,748.34	17,663.06

Note

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

[^] 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	Closing Capital Cost	1,02,215.12	1,04,096.45	1,05,698.87	1,06,337.86	1,07,012.13
7	Average Capital Cost	1,00,158.60	1,03,155.78	1,04,897.66	1,06,018.36	1,06,675.00

* 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	Closing Equity	30,664.53	31,228.93	31,709.66	31,901.35	32,103.64
7	Average Equity	30,047.58	30,946.73	31,469.29	31,805.51	32,002.49
8	Rate of ROE	21.089%	21.140%	20.973%	21.114%	21.197%
9	Return on Equity	6,336.73	6,542.14	6,600.05	6,715.41	6,783.57

** 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) ¹	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 ²	%	20.961	20.961	21.342	21.342	21.342	21.549
9.5	Effective Tax Rate ⁴		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 ³	%	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.)

— 45 —

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

1. Location	
State / Distt.	JAMMU AND KASHMIR / LEH
River	INDUS
2. Diversion Channel	
Size, shape	TRAPIZODIAL (BASE WIDTH-20 M)
Length (M)	372 M
3. Dam	
Type	CONCRETE, GRAVITY
Maximum dam height (M)	48 M
4. Spillway	
Type	ORIFICE TYPE WITH BREAST WALL
Crest level of spillway (M)	E.L. 3065 M
5. Reservoir	
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
6. Desilting Chamber	
Type	
Number and Size	NA
Particle size to be removed(mm)	
7. Head Race Tunnel	
Size and type	
Length (M)	NA
Design discharge (Cumecs)	
8. Surge Shaft	
Type	
Diameter (M)	NA
Height (M)	
9. Penstock/Pressure shafts	
No. and Type	THREE, STEEL PENSTOCK EMBEDDED IN CONCRETE.
Diameter & Length (M)	EACH PENSTOCK 3.3 M DIA, 63 M LONG
10. Power House	
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
11. Tail Race Tunnel / Channel	
Diameter (M), shape	
Length (M)	NA
Minimum tail water level(M)	
12. Switchyard	
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)

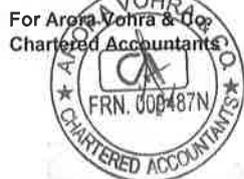
Name of the Petitioner
Name of the Generating Station
Exchange Rate at COD
Exchange Rate as on 31.3.2014

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 ¹												
A	1 At the date of Drawl ²												
	2 Scheduled repayment date of principal												
	3 Scheduled payment date of interest												
	4 At the end of Financial year												
B	In case of Hedging ³												
	1 At the date of hedging												
	2 Period of hedging												
	3 Cost of hedging												
	Currency2 ¹												
A	1 At the date of Drawl ²												
	2 Scheduled repayment date of principal												
	3 Scheduled payment date of interest												
	4 At the end of Financial year												
B	In case of Hedging ³												
	1 At the date of hedging												
	2 Period of hedging												
	3 Cost of hedging												
	Currency3 ¹ & so on												
A	1 At the date of Drawl ²												
	2 Scheduled repayment date of principal												
	3 Scheduled payment date of interest												
	4 At the end of Financial year												
B	In case of Hedging ³												
	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)

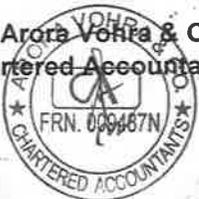
Name of the Petitioner : **NHPC Limited**
 Name of the Generating Station : **Nimoo Bazgo Power Station**
 Exchange Rate on date/s of infusion :

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)
	Currency1¹												
A 1	At the date of infusion ²												
	2												
	3												
	Currency2¹												
A 1	At the date of infusion ²												
	2												
	3												
	Currency3¹												
A 1	At the date of infusion ²												
	2												
	3												
	Currency4¹ & so on												
A 1	At the date of infusion ²												
	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

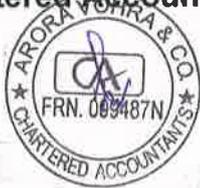
(M G Gokhale)
General Manager (Comml.)

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)	
	Total Capital cost admitted (Rs. Lakh) (d+e+f)	98102.08

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:		
	Present Day Cost	Completed Cost
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		
Capital Cost excluding IDC, IEDC & FC		
Foreign Component, if any (In Million US \$ or the relevant currency)	NOT APPLICABLE	
Domestic Component (Rs. Lakh)		
Capital cost excluding IDC, IEDC, FC, FERV & Hedging Cost (Rs. Lakh)		
IDC, IEDC, FC, FERV & Hedging Cost		
Foreign Component, if any (In Million US \$ or the relevant currency)	NOT APPLICABLE	
Domestic Component (Rs. Lakh)		
Total IDC, IEDC, FC, FERV & Hedging Cost (Rs. Lakh)		
Rate of taxes & duties considered		
Capital cost including IDC, IEDC, FC, FERV & Hedging Cost		
Foreign Component, if any (In Million US \$ or the relevant currency)	NOT APPLICABLE	
Domestic Component (Rs. Lakh)		
Capital cost including IDC, IEDC & FC (Rs. Lakh)		
Schedule of Commissioning as per investment approval		
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	Infrastructure Works					
1.1	Preliminary including Development					
1.2	Land *					
1.3	R&R Expenditure					
1.4	Buildings					
1.5	Township					
1.6	Maintenance					
1.7	Tools & Plants					
1.8	Communication					
1.9	Environment & Ecology					
1.10	Losses on stock					
1.11	Receipt & Recoveries					
1.12	Total (Infrastructure works)					
2.0	Major Civil Works					
2.1	Dam, Intake & Desilting Chambers					
2.2	HRT, TRT, Surge Shaft & Pressure shafts					
2.3	Power Plant civil works					
2.4	Other civil works (to be specified)					
2.5	Total (Major Civil Works)					
3.0	Hydro Mechanical equipments					
4.0	Plant & Equipment					
4.1	Initial spares of Plant & Equipment					
4.2	Total (Plant & Equipment)					
5.0	Taxes and Duties					
5.1	Custom Duty					
5.2	Other taxes & Duties					
5.3	Total Taxes & Duties					
6.0	Construction & Pre-commissioning expenses					
6.1	Erection, testing & commissioning					
6.2	Construction Insurance					
6.3	Site supervision					
6.4	Total (Const. & Pre-commissioning)					
7.0	Overheads					
7.1	Establishment					
7.2	Design & Engineering					
7.3	Audit & Accounts					
7.4	Contingency					
7.5	Rehabilitation & Resettlement					
7.6	Total (Overheads)					
8.0	Capital Cost without IDC, FC, FERV & Hedging Cost					
9.0	IDC, FC, FERV & Hedging Cost					
9.1	Interest During Construction (IDC)					
9.2	Financing Charges (FC)					
9.3	Foreign Exchange Rate Variation (FERV)					
9.4	Hedging Cost					
9.5	Total of IDC, FC, FERV & Hedging Cost					
10.0	Capital cost including IDC, FC, FERV & Hedging Cost					

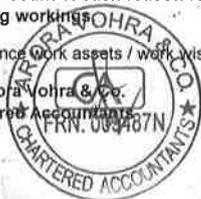
NOT APPLICABLE

* 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



For NHPC Limited

(M G Gokhale)
General Manager (Comml.)

— 51 —

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 ¹	Cost on Actual / anticipated COD ¹	Variation	Reason for Variation *
1	2	Total Cost	Total Cost	3	4
1.0	Generator,turbine & Accessories				
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	Total (Generator, turbine & Accessories)				
2.0	Auxillary Electrical Equipment				
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	Total (Auxillary Elect. Equipment)				
3.0	Auxiliary equipment & services for power station				
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	Total (Auxillary equlpt. & services for PS)				
4.0	Switchyard package				
5.0	Initial spares for all above equipments				
6.0	Total Cost (Plant & Equipment) excluding IDC, FC, FERV & Hedging Cost				
7.0	IDC, FC, FERV & Hedging Cost				
7.1	Interest During Construction (IDC)				
7.2	Financing Charges (FC)				
7.3	Foreign Exchange Rate Variation (FERV)				
7.4	Hedging Cost				
7.5	Total of IDC, FC, FERV & Hedging Cost				
8.0	Total Cost (Plant & Equipment) Including IDC, FC, FERV & Hedging cost				

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.)

- 52 -

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 ¹ (in line with head of cost break-ups as applicable)	NOT APPLICABLE				
3	Whether awarded through ICB / DCB / Departmentally / Deposit Work					
4	No. of bids received					
5	Date of Award					
6	Date of Start of work					
7	Date of Completion of Work / Expected date of completion of work					
8	Value of Award ² 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					
	Total BOP Mechanical					
2.4	BOP Electrical					
2.4.1	Switch Yard Package					
2.4.2	Transformers Package					
2.4.3	Switch gear Package					
2.4.4	Cables, Cable facilities & grounding					
2.4.5	Lighting					
2.4.6	Emergency D.G. set					
	Total BOP Electrical					
2.5	Control & Instrumentation (C & I) Package					
	Total Plant & Equipment excluding taxes & Duties					
3	Initial Spares					
4	Civil Works					
4.1	Main plant/Adm. Building					
4.2	CW system					
4.3	Cooling Towers					
4.4	DM water Plant					
4.5	Clarification plant					
4.6	Chlorination plant					
4.7	Fuel handling & Storage system					
4.8	Coal Handling Plant					
4.9	MGR & Marshalling Yard					
4.10	Ash Handling System					
4.11	Ash disposal area development					
4.12	Fire fighting System					
4.13	Township & Colony					
4.14	Temp. construction & enabling works					
4.15	Road & Drainage					
	Total Civil works					
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					
	Total Construction & Pre- Commissioning Expenses					
6.0	Overheads					
6.1	Establishment					
6.2	Design & Engineering					
6.3	Audit & Accounts					
6.4	Contingency					
	Total Overheads					
7.0	Capital cost excluding IDC & FC					
8.0	IDC, FC, FERV & Hedging Cost					
8.1	Interest During Construction (IDC)					
8.2	Financing Charges (FC)					
8.3	Foreign Exchange Rate Variation (FERV)					
8.4	Hedging Cost					
	Total of IDC, FC, FERV & Hedging Cost					
9.0	Capital cost including IDC, FC, FERV & Hedging Cost					

NOT APPLICABLE

*Submit details of Freehold and Lease hold land

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

For Arora Volta & Co
Chartered Accountants



For NHPC Limited

(M G Gokhale)
General Manager (Comml.)

In case there is time over run

Name of the Petitioner : NHPC Limited
 Name of the Generating Station : 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		NOT APPLICABLE						
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

(Signature)
 (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 COD¹	94602.56	66221.79
Date of Commercial Operation of the Station²	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 ³		Amount ³		Currency and Amount ³	
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		
Total Loan				66221.79		
Equity			INR			
GoI/IPO/IR			INR	28380.77		
TOTAL EQUITY				28380.77		
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

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

² Date of Commercial Operation means Commercial Operation of the last unit

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

²² Copy of loan agreement.

For 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 ¹	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 ²	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 ^{3,4,5,13,15}	189600	30000	46000	50000	8220	36500	150000	77500	147500	150000	75000	
Interest Type ⁶	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 ⁷	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 ⁸	75bps	Nil	Nil	Nil	Nil	NA	NA	NA	NA	N.A.	N.A.	
Are there any Caps/Floor ⁹	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 ¹⁰	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 ¹¹	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 ¹²	HALF YEARLY	QUARTERLY	QUARTERLY	QUARTERLY	ANNUALLY	ANNUALLY	ANNUALLY	ANNUALLY	ANNUALLY	ANNUALLY	ANNUALLY	
Repayment Instalment ^{13,14}	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 ¹⁶	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. ¹⁷	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
Name of the Projects												Total
Sewa-II	13600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7227.50	0.00	20827.50
TLDP-III	16000.00	0.00	1764.58	1925.00	4920.00	0.00	0.00	13083.33	9166.67	19262.42	8888.42	75010.42
Uri-II	23078.00	0.00	5614.58	6125.00	2904.00	26329.00	12943.00	31094.63	19251.87	9456.20	9837.77	146634.04
Subansiri Lower	72841.00	18580.00	2772.92	3025.00	0.00	0.00	0.00	0.00	26584.16	4793.34	5000.25	133596.67
Chamera-III	27850.00	0.00	0.00	0.00	0.00	0.00	7465.00	10235.70	11377.80	0.00	0.00	56928.50
Parbati-III	31153.00	2227.00	10885.42	11875.00	0.00	8302.00	0.00	21926.08	30466.42	9898.08	9372.53	136105.53
Nimmo-Bazgo	5078.00	693.00	9166.67	10000.00	204.00	644.00	6122.00	259.87	288.75	4826.45	3857.57	41140.31
Parbati-II	0.00	8000.00	9241.67	9900.00	0.00	0.00	47165.00	0.00	45701.67	78508.44	26181.14	224697.91
Chutak	0.00	0.00	0.00	0.00	192.00	1225.00	8758.00	33.00	36.67	2949.17	171.54	13365.37
Kishanganga	0.00	500.00	3277.08	3575.00	0.00	0.00	2300.00	867.38	4626.00	1784.63	1447.12	18377.21
Teesta-V	0.00	0.00	0.00	0.00	0.00	0.00	5171.00	0.00	0.00	1860.00	0.00	7031.00
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	14421.00
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	22809.00
TLDP-IV	0.00	0.00	3277.08	3575.00	0.00	0.00	22846.00	0.00	0.00	9433.79	10243.67	49375.53
Total	189600.00	30000.00	46000.00	50000.00	8220.00	36500.00	150000.00	77500.00	147500.00	150000.00	75000.00	960320.00

* 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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

²² Copy of loan agreement.

For 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 & 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								
			5078.00											
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
			693.00											
3	State Bank of India-460 Cr.	28.03.2013	9166.67	8.00%										
			9166.67											
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		
			10000.00											
5	R-1 Series Bonds	11.02.2013	204.00	8.85%										
			204.00											
6	S-1 Series Bonds	26.11.2014	644.00	8.49%										
			644.00											
7	V SERIES BONDS	24.01.2017/0 6.06.2017	259.87	6.84%										
			259.87											
8	V2 SERIES BONDS	06.06.2017	288.75	7.52%										
			288.75											
9	W1 - SERIES BONDS	15.09.2017	4826.45	6.91%										
			4826.45											
10	W2 - SERIES BONDS	15.09.2017	3857.57	7.35%										
			3857.57											
11	X SERIES BONDS	08.02.2019	6122.00	8.65%										
			6122.00											
12	SUBORDINATE DEBT FROM GOI	29.12.2008	3400.00											
		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											
			52304.00											
	TOTAL (1 to 13)		93444.31											

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
A	Additional capitalisation against Add Cap allowed by CERC in 2014-15								
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
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1		2	3	4	5= 3 - 4	6	7	8	9
10	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
		SUB TOTAL	870.66	49.22	821.44				877.21
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
		Sub-total	34.26	0.00	34.26				33.80
B	Initial Capital Spares within ceiling of 1.5% of Project								
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
		Sub-total	46.53	1.11	45.42				0.00
C	Additional capitalisation incurred as per site specific requirement in 2014-								
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 SDM-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.	



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)		



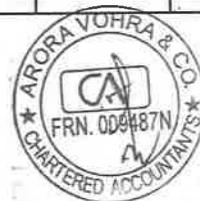
S.N.	HoA	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulations under which claimed	Justification	Admitted Cost by the Commission, if any
			Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1		2	3	4	5=3-4	6	7	8	9
36	411803	HP LASER JET PRINTER, 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 Downstrems 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)		
		Sub total	658.45	1.56	656.89				
D	Addition on account of Inter Unit Transfer (IUT)								
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)		



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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	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)		

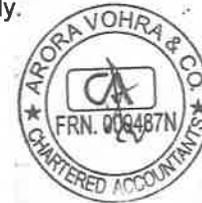
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- 75 -



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			
1		2	3	4	5= 3 - 4	6	7	8	9
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)		
		Sub Total	25.44	0.00	25.44				0.00
		GRAND TOTAL A+B+C+D	1635.34	51.89	1583.45				911.01

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.

~ 76 ~



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

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



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			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
		SUB TOTAL	705.54	14.99	690.55				661.35
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
		SUB TOTAL	27.62	0.00	27.62				39.32
B	Initial Capital Spares within ceiling of 1.5% of Project Cost till cut off date as per CERC Regulation , 2009.								

—79—



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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
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 ₂ 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
		SUB TOTAL	264.31	0.88	263.43				0.00
C	Additional capitalisation incurred as per site specific requirement in 2015-16								



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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

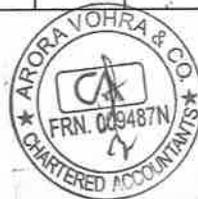


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31	410328	CONSTRUCTION OF ONE NO DG ROOM AT NHPC LEH GUEST HOUSE, NIMOO BAZGO POWER STATION ALCHI LEH-LADAKH	7.06	0.36	6.70	0.00	14 (3) (viii)	Searate room for operation of DG Sets in Leh is essential for providing un-interapted power supply during 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 essential 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

- 82 -



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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)		



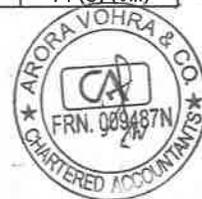
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59	411701	EXECUTIVE CUBICLE- WORK SURFACE 1650 X 750 MM, GODREJ, FUSCPN66X30XP101	0.63	0.00	0.63		14 (3) (viii)		
60	411701	GODREJ PARTITION PANEL DL+SB 567X 1200, GODREJ, FUSCPLDR24X48FAB	1.26	0.00	1.26		14 (3) (viii)		
61	411701	GODREJ CPU TROLLY, 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)		

~ 84 ~



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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)		

— 85 —



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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)		

86



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
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)		
		TOTAL	480.47	19.09	461.38				
D	Addition on account of Inter Unit Transfer (IUT)								
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)		
		Sub Total	2.09	0.00	2.09				
		GRAND TOTAL	1480.03	34.96	1445.07				700.67

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
 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 : 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
		SUB TOTAL	173.14	1.68	171.46				708.97



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
		SUB TOTAL	102.85	0.00	102.85				139.50
B	Initial Capital Spares within ceiling of 1.5% of Project Cost till cut off date as per CERC Regulation , 2009.								
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

- 90 -



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
		SUB TOTAL	843.27	9.83	833.44				0.00
C	Additional capitalisation incurred as per site specific requirement in 2016-17								
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 PORTABLE 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)		

-94-



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	ALUMNIUM 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	ALLUMINIUM 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)		

iv

-95-



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

2
- 96 -



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)		
		Sub Total	274.70	6.32	268.38				0.00
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)		
		Sub Total	3.01	0.00	3.01				0.00
		GRAND TOTAL	1396.97	17.83	1379.14				848.47



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			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			
A	Add cap of FY 2014-15, FY 2015-16 and FY 2016-17 to be taken in FY 2017-18									
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	
		SUB TOTAL	0.00		0.00				530.00	
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		SUB TOTAL	0.00	0.00	0.00				300.00	
C	Additional capitalisation incurred as per site specific requirement in									
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	



— 100 —

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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			
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	



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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			
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	



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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			
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	

- 103 -



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)			

-104 - 1/2



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)			
		Sub total	448.91	29.52	419.39			0.00		
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)			

- 105 - 2



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)			
		Sub total	1.34	0.00	1.34			0.00		
		GRAND TOTAL	450.25	29.52	420.73			830.00		

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

Note:

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

← 106 →

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

- 107 -



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
		TOTAL A	511.54	28.44	483.10	0.00			369.40	
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	

-108-



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	

2



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	
TOTAL C			162.86	30.08	152.78	0.00			0.00	
GRAND TOTAL			694.40	58.52	635.88	0.00			369.40	

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		NOT APPLICABLE			
2		NOT APPLICABLE			
3		NOT APPLICABLE			
4		NOT APPLICABLE			

Note:

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

For Arora Vohra & Co.
Chartered Accountants



For NHPC Limited


 (M G Gokhale)
 General Manager (Comml.)

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
FY-2014-15							
A. Deletion as per books							
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. Assumed deletion (not balance sheet deletion)							
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
Deletion against Additional Capital Expenditure			0.97				
Deletion claimed under Exclusion			5.51				

2

-114-



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-2015-16							
A. Deletion as per books							
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
	Deletion against Additional Capital Expenditure		0.81				
	Deletion claimed under Exclusion		165.43				



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							
A. Deletion as per books							
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	
Deletion against Additional Capital Expenditure			30.59				
Deletion claimed under Exclusion			3.40				



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-2017-18							
A. Deletion as per books							
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	
Deletion against Additional Capital Expenditure			6.80				
Deletion claimed under Exclusion			5.59				



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							
A. Deletion as per books							
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
Deletion against Additional Capital Expenditure			0.00				
Deletion claimed under Exclusion			2.95				

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
	Net Additions pertaining to instant project / Unit / Stage	1629.28	1313.73	1363.00	437.92	744.98
	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
	Net Additional Capital Expenditure Claimed	1634.33	1479.15	1366.41	443.51	694.37
	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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- 120 -



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		
		TOTAL A	53.56	0.18	53.38	0.00		

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 ¹
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 ¹
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) ¹	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					
Financing Details										
Loan-1										
Loan-2										
Loan-3 and so on										
Total Loan ²										
Equity										
Internal Resources	4,113.04	1,881.33	1,602.42	638.99	674.27					
Others (Pl. specify)										
Total	4,113.04	1,881.33	1,602.42	638.99	674.27					

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



125

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
	TOTAL AS PER CLOSING GROSS BLOCK IN B/S/			97009.83	4812.64	98323.56	4876.71	99686.57	4949.51	100124.48	4972.07	100869.47	5005.65
	Weighted Average Depreciation Rate (%)				4.961%		4.960%		4.965%		4.966%		4.962%

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	Depreciation (for the period)	2,272.49	4,968.85	5,116.38	5,208.24	5,264.75	5,293.75
10	Depreciation (annualized)						
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 Loans¹

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
1	LIC 6500					
	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
2	Syndicate Bank					
	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
3	STATE BANK OF HYDRABAD					
	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
4	R1 SERIES BONDS					
	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
5	Subordinate Debt					
	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
6	SBI - 460 CRS					
	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
7	S1-SERIES BONDS					
	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
8	V-SERIES BONDS					
	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
9	V2-SERIES BONDS					
	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
10	W1-SERIES BONDS					
	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
11	W2-Series Bonds					
	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
12	X-SERIES BONDS					
	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
	TOTAL LOANS					
	Gross loan - Opening	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
	Weighted average Rate of Interest on Loans**	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
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
1	LIC - 6500								
	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
2	Syndicate Bank								
	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					
			693.00			1162		201.35	201.35



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
3	State Bank of Hyderabad								
	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					
			10000.00			1018		2740.94	2740.94
4	SBI 460 CRS								
	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					
			9166.67			245		482.45	482.45
5	R1 SERIES BONDS								
	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
			85.00			1826		72.95	72.95
6	Subordinate Debt								
	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
			0			1794		8073.62	8073.62



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
7	S1-SERIES BONDS								
	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
			257.6			1587		197.18	197.18
8	V-SERIES BONDS								
	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
			86.62			664		29.27	29.27
9	V2-SERIES BONDS								
	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
			0			664	0.1504	39.50	39.50
10	W1-SERIES BONDS								
	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
			965.29			563		478.24	478.24
11	W2-Series Bonds								
	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
			0			563		437.34	437.34
12	X-SERIES BONDS								
	6122.00			08-Feb-19	31-Mar-19	52	8.65%	75.44	75.44
			0.00						75.44

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	Net Normative loan - Opening	66,221.79	66,398.96	64,309.23	60,509.78	56,423.23	51,605.77
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	Net Normative loan - Closing	66,398.96	64,309.23	60,509.78	56,423.23	51,605.77	46,784.02
9	Average Normative loan	66310.38	65354.10	62409.51	58466.51	54014.50	49194.90
10	Weighted average rate of interest	7.24%	6.08%	6.03%	5.91%	4.81%	4.54%
11	Interest on Loan	2274.64	3973.40	3760.69	3457.16	2597.31	2232.77

For Arora Vohra & Co.
Chartered Accountants



For NHPC Limited

(M G Gokhale)
General Manager (Comml.)

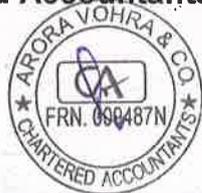
Calculation of Interest on Working Capital

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	Interest on Working Capital	217.76	474.09	485.44	490.57	483.97	487.68

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		NOT APPLICABLE				
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		
A	Expenses:				
1	Employees' Benefits Expenses				
2	Finance Costs				
3	Water Charges				
4	Communication Expenses	NOT APPLICABLE			
5	Power Charges				
6	Other Office and Administrative Expenses				
7	Others (Please Specify Details)				
8	Other pre-Operating Expences				
				
B	Total Expenses				
	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 ¹									
	Draw down Amount									
	IDC									
	Financing charges									
	Foreign Exchange Rate Variation									
	Hedging Cost									
1.1.2	Foreign Loan ²									
	Draw down Amount									
	IDC									
	Financing charges									
	Foreign Exchange Rate Variation									
	Hedging Cost									
1.1.3	Foreign Loan ³									
	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 ¹									
	Draw down Amount									
	IDC									
	Financing charges									
1.2.2	Indian Loan ²									
	Draw down Amount									
	IDC									
	Financing charges									
1.2.3	Indian Loan ³									
	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
 FRN. 009487N
 CHARTERED ACCOUNTANTS

— 138 —

For NHPC Limited
 (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	NOT APPLICABLE			
% 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	
Total		239.33	

* 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		
Total			

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																		
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	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	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	0.00			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	
		SONAM NORBU	MISC	0.80			0.00	0.80	0.80		0.00	0.80			0.00	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	0.00			0.00			0.00	
		H B TRADERS	WORKS	0.41			0.00	0.41			0.00	0.41			0.00	0.41	0.41	0.00			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	0.00			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	0.00			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	0.00			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	0.00			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	
		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	
		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	
		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	0.00			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	
		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	
		KACHO NISSAR HUSSAIN	121/TB/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	
		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	
		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	
		KACHO NISSAR HUSSAIN	121/000209	5.04			0.00	5.04	5.04		5.04	5.04	5.04		0.00	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	4.78	4.78		0.00	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	8.05	8.05		0.00	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	
		TARU ENTERPRISES	WORKS	30.71	26.07		26.07	4.64	4.64		0.00	4.64	4.64		0.00	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	0.00			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	0.00			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	0	2.58	2.58	0.14	0	0	0.00	0.14
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	
		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	0.00			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	0.00			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	0.00			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	0.00			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	0.49	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	0.00			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	0.00			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	
		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	0	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	0.00			0.00			0.00	
		Sub Total (310411)		0.04	0.00	0	0.00	0.04	0	0	0.04	0.04	0.04		0.00	0.04	0.04	0.00			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	0.00			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	
		TARU ENTERPRISES	WORKS	0.54			0.00	0.54	0.54		0.00	0.54	0.54		0.00	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	0.54	0.54	0.00	0	0	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	0.00			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	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	0.00			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	0.00			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	0.00			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	0.00			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	0.00			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	
		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	
		KACHO NISSAR HUSSAIN	WORKS	0.06			0.00	0.06	0.06		0.00	0.06	0.06		0.00	0.06	0.06	0.00			0.00			0.00	
		KACHO NISSAR HUSSAIN	WORKS	0.03			0.00	0.03	0.03		0.00	0.03	0.03		0.00	0.03	0.03	0.00			0.00			0.00	
		SHARMA & SONS CONSTRUCTION CO., LEH	WORKS	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	
		SUB TOTAL (310201)		653.22	65.30	0	65.30	587.92	137.23	0	137.23	450.69	159.34	0.00	159.34	291.35	185.72	0.00	185.72	105.63	1.46	0.00	1.46	104.17	
		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	0	-93.29	562.71	316.28	0	316.28	445.93	154.58	0.00	154.58	286.59	185.72	0.00	185.72	105.63	1.46	0.00	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	
		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	
		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	
		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	
		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	
		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	
		SUB TOTAL (310201)		13.32	10.00	9.23	13.23	0.09	0	0.05	0.05	0.04	0	0.04	0.04	0	0	0.00	0.00	0	0	0.00	0	0.00	0.00
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	
		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	
		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	
		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	
		SUB TOTAL (312101)		1452.74	1044.37	0	1044.37	408.37	350.42	151.20	401.67	6.75	6.75	0.00	6.75	0.00	0	0	0.00	0.00	0	0	0.00	0.00	
		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	
		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	
		LESS: ADVANCE		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 (350904)		0.30	0.30	0	0.30	0.00	0	0	0.00	0.00	0	0	0.00	0	0	0.00	0.00	0	0	0.00	0	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	
		SUB TOTAL (310713)		45.85	45.85	0	45.85	0.00	0	0	0.00	0.00	0	0	0.00	0	0	0.00	0.00	0	0	0.00	0	0.00	
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	
		NET OF PROV (351201)		512.75	30.68	0	30.68	482.07	26.83	0	26.83	455.23	29.65	0.00	29.65	425.58	24.57	0.00	24.57	401.01	20.93	0.00	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	
		SUB TOTAL (311509)		0.10	0.10	0	0.10	0.00	0	0	0.00	0.00	0	0	0.00	0	0	0.00	0.00	0	0	0.00	0	0.00	
		GRAND TOTAL		2575.64	1078.74	3.23	1081.97	1493.67	406.02	151.25264	557.28	936.40	209.71	4.27	213.98	722.42	210.39	5.30	215.69	506.83	22.39	0.00	22.39	484.44	
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	
		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	
		TOTAL		1451.83	1451.83	0.00	1451.83	0.00	0	0	0.00	0.00	0	0	0.00	0	0	0.00	0.00	0	0	0.00	0	0.00	
		GRAND TOTAL		4027.47	2530.57	3.23	2533.80	1493.67	406.02251	151.25264	557.28	936.40	209.71	4.27	213.98	722.42	210.39	5.30	215.59	506.83	22.39	0.00	22.39	484.44	
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																	
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	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	0.00
3	310301	SNP 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	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			0.00	0.00	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	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	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	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	0.00	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	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	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					

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																	
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	1.65	1.65	0.00	1.65	0.00	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	4.67	4.67	0.00	4.67	0.00	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	1.43	0.00	0.00	0.00	1.43	0.00
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	0.05	0.00	0.00	0.00	0.05
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	0.00	0.00	0.00	0.00	0.30
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	0.00	0.00	0.00	0.00	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
				0.00	0.00	0.00	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
				0.00	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	2.92
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
				0.00	0.00	0.00	0.00	8.06	8.06	0.00	8.06	15.18	13.60	-0.68	12.92	2.26	2.26	0.00	2.26	4.53	1.10	0.00	1.10	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	0.00	0.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00



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																	
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	1.45	0.00	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	0.20	0.00	0.20	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	JK 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	JK 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	JK 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&K

District : Leh

(₹ 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
1.1	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 ¹	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
	Total	17,663.06	18,389.77	18,326.84	18,375.60	18,486.92	18,584.37

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

[^] As per truing up petition for the period 2014-19.

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-(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	Closing Capital Cost	1,07,197.77	1,07,396.45	1,08,836.03	1,10,201.03	1,11,214.03
7	Average Capital Cost	1,07,104.95	1,07,297.11	1,08,116.24	1,09,518.53	1,10,707.53

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	Closing Capital Cost	1,07,197.77	1,07,364.45	1,08,677.53	1,09,527.53	1,10,490.53
7	Average Capital Cost	1,07,104.95	1,07,281.11	1,08,020.99	1,09,102.53	1,10,009.03

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	Closing Capital Cost	0.00	32.00	158.50	673.50	723.50
7	Average Capital Cost	0.00	16.00	95.25	416.00	698.50

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&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	Total ROE	6424.05	6434.61	6478.99	6543.86	6598.23

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	Total ROE	0.00	0.28	1.67	7.11	11.59

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) ¹	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) ²	%	21.549	17.472				
9.6	Effective Tax Rate ⁴	%	22.157	17.472	17.472	17.472	17.472	17.472
9.7	Bank Rate (MCLR) + base points as on 01.04.2019 ³	%		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

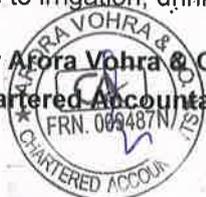
NAME OF COMPANY : NHPC LTD

NAME OF POWER STATION : NIMOO BAZGO POWER STATION

1. Location	
State / Distt.	JAMMU AND KASHMIR / LEH
River	INDUS
2. Diversion Channel	
Size, shape	TRAPIZODIAL (BASE WIDTH-20 M)
Length (M)	372 M
3. Dam	
Type	CONCRETE, GRAVITY
Maximum dam height (M)	48 M
4. Spillway	
Type	ORIFICE TYPE WITH BREAST WALL
Crest level of spillway (M)	E.L. 3065 M
5. Reservoir	
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
6. Desilting Chamber	
Type	
Number and Size	NA
Particle size to be removed(mm)	
7. Head Race Tunnel	
Size and type	
Length (M)	NA
Design discharge (Cumecs)	
8. Surge Shaft	
Type	
Diameter (M)	NA
Height (M)	
9. Penstock/Pressure shafts	
No. and Type	THREE, STEEL PENSTOCK EMBEDDED IN CONCRETE.
Diameter & Length (M)	EACH PENSTOCK 3.3 M DIA, 63 M LONG
10. Power House	
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
11. Tail Race Tunnel / Channel	
Diameter (M), shape	
Length (M)	NA
Minimum tail water level(M)	
12. Switchyard	
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.)

— 150 —

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)
	Currency1¹												
A	1 At the date of Drawl ²												
	2 Scheduled repayment date of principal												
	3 Scheduled payment date of interest												
	4 At the end of Financial year												
B	In case of Hedging ³												
	1 At the date of hedging												
	2 Period of hedging												
	3 Cost of hedging												
	Currency2¹												
A	1 At the date of Drawl ²												
	2 Scheduled repayment date of principal												
	3 Scheduled payment date of interest												
	4 At the end of Financial year												
B	In case of Hedging ³												
	1 At the date of hedging												
	2 Period of hedging												
	3 Cost of hedging												
	Currency3¹ & so on												
A	1 At the date of Drawl ²												
	2 Scheduled repayment date of principal												
	3 Scheduled payment date of interest												
	4 At the end of Financial year												
B	In case of Hedging ³												
	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)
	Currency1¹												
A	1 At the date of infusion ²												
	2												
	3												
	Currency2¹												
A	1 At the date of infusion ²												
	2												
	3												
	Currency3¹												
A	1 At the date of infusion ²												
	2												
	3												
	Currency4¹ & so on												
A	1 At the date of infusion ²												
	2												
	3												

NOT APPLICABLE

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

For Arora Vohra & Co.
Chartered Accountants



For NHPC Limited

(Signature)
 (M G Gokhale)
 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)	
	Total Capital cost admitted (Rs. Lakh) (d+e+f)	98102.08

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	Present Day Cost As on end of _____ qtr. of the year _____	Completed Cost As on scheduled COD of the Station
Foreign Exchange rate considered for the Capital cost estimates		
Capital Cost excluding IDC, IEDC & FC		
Foreign Component, if any (In Million US \$ or the relevant currency)	NOT APPLICABLE	
Domestic Component (Rs. Lakh)		
Capital cost excluding IDC, IEDC, FC, FERV & Hedging Cost (Rs. Lakh)		
IDC, IEDC, FC, FERV & Hedging Cost		
Foreign Component, if any (In Million US \$ or the relevant currency)	NOT APPLICABLE	
Domestic Component (Rs. Lakh)		
Total IDC, IEDC, FC, FERV & Hedging Cost (Rs. Lakh)		
Rate of taxes & duties considered		
Capital cost including IDC, IEDC, FC, FERV & Hedging Cost		
Foreign Component, if any (In Million US \$ or the relevant currency)	NOT APPLICABLE	
Domestic Component (Rs. Lakh)		
Capital cost including IDC, IEDC & FC (Rs. Lakh)		
Schedule of Commissioning as per investment approval		
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	Infrastructure Works					
1.1	Preliminary including Development					
1.2	Land *					
1.3	R&R Expenditure					
1.4	Buildings					
1.5	Township					
1.6	Maintenance					
1.7	Tools & Plants					
1.8	Communication					
1.9	Environment & Ecology					
1.10	Losses on stock					
1.11	Receipt & Recoveries					
1.12	Total (Infrastructure works)					
2.0	Major Civil Works					
2.1	Dam, Intake & Desilting Chambers					
2.2	HRT, TRT, Surge Shaft & Pressure shafts					
2.3	Power Plant civil works					
2.4	Other civil works (to be specified)					
2.5	Total (Major Civil Works)					
3.0	Hydro Mechanical equipments					
4.0	Plant & Equipment					
4.1	Initial spares of Plant & Equipment					
4.2	Total (Plant & Equipment)					
5.0	Taxes and Duties					
5.1	Custom Duty					
5.2	Other taxes & Duties					
5.3	Total Taxes & Duties					
6.0	Construction & Pre-commissioning expenses					
6.1	Erection, testing & commissioning					
6.2	Construction Insurance					
6.3	Site supervision					
6.4	Total (Const. & Pre-commissioning)					
7.0	Overheads					
7.1	Establishment					
7.2	Design & Engineering					
7.3	Audit & Accounts					
7.4	Contingency					
7.5	Rehabilitation & Resettlement					
7.6	Total (Overheads)					
8.0	Capital Cost without IDC, FC, FERV & Hedging Cost					
9.0	IDC, FC, FERV & Hedging Cost					
9.1	Interest During Construction (IDC)					
9.2	Financing Charges (FC)					
9.3	Foreign Exchange Rate Variation (FERV)					
9.4	Hedging Cost					
9.5	Total of IDC, FC, FERV & Hedging Cost					
10.0	Capital cost including IDC, FC, FERV & Hedging Cost					

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)

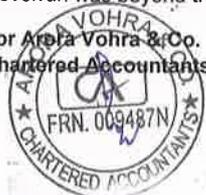
Sl. No.	Break Down	Original cost as approved by Authority / Investment Approval ¹	Cost on Actual / anticipated COD ¹	Variation	Reason for Variation *
1	2	Total Cost	Total Cost	3	4
1.0	Generator,turbine & Accessories				
1.1	Generator package				
1.2	Turbine package				
1.3	Unit control Board				
1.4	C&I package				
1.5	Bus Duct of GT connection				
1.6	Total (Generator, turbine & Accessories)				
2.0	Auxiliary Electrical Equipment				
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	Total (Auxillary Elect. Equipment)				
3.0	Auxillary equipment & services for power station				
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	Total (Auxillary equlpt. & services for PS)				
4.0	Swltchyard package				
5.0	Initial spares for all above equipments				
6.0	Total Cost (Plant & Equipment) excluding IDC, FC, FERV & Hedging Cost				
7.0	IDC, FC, FERV & Hedging Cost				
7.1	Interest During Construction (IDC)				
7.2	Financing Charges (FC)				
7.3	Foreign Exchange Rate Variation (FERV)				
7.4	Hedging Cost				
7.5	Total of IDC, FC, FERV & Hedging Cost				
8.0	Total Cost (Plant & Equipment) including IDC, FC, FERV & Hedging cost				

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.)

— 156 —

Break-up of Construction/Supply/Service packages

Name of the Petitioner :

NHPC Limited

Name of the Generating Station :

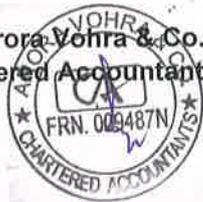
Nimoo Bazgo Power Station

1	Name/No. of Construction / Supply / Service Package	Package A	Package B	Package C	Total Cost of all packages
2	Scope of works ¹ (in line with head of cost break-ups as applicable)	NOT APPLICABLE				
3	Whether awarded through ICB / DCB / Departmentally / Deposit Work					
4	No. of bids received					
5	Date of Award					
6	Date of Start of work					
7	Date of Completion of Work / Expected date of completion of work					
8	Value of Award ² 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					
	Total BOP Mechanical					
2.4	BOP Electrical					
2.4.1	Switch Yard Package					
2.4.2	Transformers Package					
2.4.3	Switch gear Package					
2.4.4	Cables, Cable facilities & grounding					
2.4.5	Lighting					
2.4.6	Emergency D.G. set					
	Total BOP Electrical					
2.5	Control & Instrumentation (C & I) Package					
	Total Plant & Equipment excluding taxes & Duties					
3	Initial Spares					
4	Civil Works					
4.1	Main plant/Adm. Building					
4.2	CW system					
4.3	Cooling Towers					
4.4	DM water Plant					
4.5	Clarification plant					
4.6	Chlorination plant					
4.7	Fuel handling & Storage system					
4.8	Coal Handling Plant					
4.9	MGR & Marshalling Yard					
4.10	Ash Handling System					
4.11	Ash disposal area development					
4.12	Fire fighting System					
4.13	Township & Colony					
4.14	Temp. construction & enabling works					
4.15	Road & Drainage					
	Total Civil works					
5	Construction & Pre- Commissioning Expenses					
5.1	Erection Testing and commissioning					
5.2	Site supervision					
5.3	Operator's Training					
5.4	Construction Insurance					
5.5	Tools & Plant					
5.6	Start up fuel					
	Total Construction & Pre- Commissioning Expenses					
6.0	Overheads					
6.1	Establishment					
6.2	Design & Engineering					
6.3	Audit & Accounts					
6.4	Contingency					
	Total Overheads					
7.0	Capital cost excluding IDC & FC					
8.0	IDC, FC, FERV & Hedging Cost					
8.1	Interest During Construction (IDC)					
8.2	Financing Charges (FC)					
8.3	Foreign Exchange Rate Variation (FERV)					
8.4	Hedging Cost					
	Total of IDC, FC, FERV & Hedging Cost					
9.0	Capital cost including IDC, FC, FERV & Hedging Cost					

NOT APPLICABLE

*Submit details of Freehold and Lease hold land

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



For 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		NOT APPLICABLE								
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 ¹	94602.56	66221.79
Date of Commercial Operation of the Station ²	10-10-2013	28380.77

(Amount in lacs)

1	Financial Package as Approved		Financial Package as on COD		As Admitted on COD	
	Amount ³		Amount ³		Currency and Amount ³	
	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		
Total Loan				66221.79		
Equity			INR			
GoI/IPO/IR			INR	28380.77		
TOTAL EQUITY				28380.77		
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

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

² Date of Commercial Operation means Commercial Operation of the last unit

³ 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 LoansName 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 ¹	Subordinate Debt	NORMATIVE LOAN / FRESH BORROWINGS				
Currency ²	INR	INR				
Amount of Loan sanctioned	52304					
Amount of Gross Loan drawn upto 31.03.2019/COD ^{3,4,5,13,15}	52304					
Interest Type ⁶	Fixed	Fixed				
Fixed Interest Rate, if applicable #	4.00%	4.54%				
Base Rate, if Floating Interest ⁷	N.A.	N.A.				
Margin, if Floating Interest ⁸	N.A.	N.A.				
Are there any Caps/Floor ⁹	N.A.	N.A.				
If above is yes,specify caps/floor	N.A.	N.A.				
Moratorium Period ¹⁰	226 Months					
Moratorium effective from	23-11-2006					
Repayment Period ¹¹	18 Years					
Repayment effective from	10-10-2025					
Repayment Frequency ¹²	Annual					
Repayment Instalment ^{13,14}	2905.78					
Base Exchange Rate ¹⁶	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.

¹ Source of loan means the agency from whom the loan has been taken such as WB, ADB, WMB, PNB, SBI, ICICI, IFC, PFC etc.² Currency refers to currency of loan such as US\$, DM, Yen, Indian Rupee etc.³ Details are to be submitted as on 31.03.2019 for existing assets and as on COD for the remaining assets.⁴ Where the loan has been refinanced, details in the Form is to be given for the loan refinanced. However, the details of the original loan is to be given separately in the same form.⁵ If the Tariff in the petition is claimed separately for various units, details in the Form is to be given separately for all the units in the same form.⁶ Interest type means whether the interest is fixed or floating.⁷ Base rate means the base as PLR, LIBOR etc. over which the margin is to be added. Documentary evidence for applicable base rate on different dates from the date of drawl may also be enclosed.⁸ Margin means the points over and above the floating rate.⁹ At times caps/floor are put at which the floating rates are frozen. If such a condition exists, specify the limits.¹⁰ Moratorium period refers to the period during which loan servicing liability is not required.¹¹ Repayment period means the repayment of loan such as 7 years, 10 years, 25 years etc.¹² Repayment frequency means the interval at which the debt servicing is to be done such as monthly, quarterly, half yearly, annual, etc.¹³ Where there is more than one drawl/repayment for a loan, the date & amount of each drawl/repayment may also be given separately¹⁴ If the repayment instalment amount and repayment date can not be worked out from the data furnished above, the repayment schedule to be furnished separately.¹⁵ In case of Foreign loan, date of each drawl & repayment alongwith exchange rate at that date may be given with documentary evidence.¹⁶ Base exchange rate means the exchange rate prevailing as on 31.03.2019 for existing assets and as on COD for the remaining assets.¹⁷ In case of hedging specify the details like type of hedging, period of hedging, cost of hedging etc.¹⁸ In case of foreign loans, provide details of exchange rate considered on date of each repayment of principal and date of interest payment.¹⁹ At the time of truing up of rate of interest with relevant reset rate (if any) to be furnished separately.²⁰ At the time of truing up provide details of refinance of loan consider earlier. Details such as rate on which refinancing done, amount of refinance loans, terms & conditions of refinance loan, financing and other charges incurred for refinancing etc.²¹ Call or put option, if any exercised by the generating company for refinancing of loan.²² Copy of loan agreementFor 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 ¹	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 ²	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 ^{3,4,5,13,15}	189600	8220	36500	150000	77500	147500	150000	75000	
Interest Type ⁶	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 ⁷	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 ⁸	75bps	Nil	NA	NA	NA	NA	NA	NA	
Are there any Caps/Floor ⁹	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 ¹⁰	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 ¹¹	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 ¹²	HALF YEARLY	ANNUALLY	ANNUALLY	ANNUALLY	ANNUALLY	ANNUALLY	ANNUALLY	ANNUALLY	
Repayment Instalment ^{13,14}	7900.00	685	3650.00	21428.57	15500.00	29500.00	30000	15000	
Base Exchange Rate ¹⁶	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. ¹⁷	N.A.	N.A.	NA	N.A.	NA	NA	NA	NA	
# Weighted average rate of Interest on Loans as on									
Name of the Projects									Total
Sewa-II	13600.00	0.00	0.00	0.00	0.00	0.00	7227.50	0.00	20827.50
TLDP-III	16000.00	4920.00	0.00	0.00	13083.33	9166.67	19262.42	8888.42	71320.84
Uri-II	23078.00	2904.00	26329.00	12943.00	31094.63	19251.87	9456.20	9837.77	134894.46
Subansiri Lower	72841.00	0.00	0.00	0.00	0.00	26584.16	4793.34	5000.25	109218.75
Chamera-III	27850.00	0.00	0.00	7465.00	10235.70	11377.80	0.00	0.00	56928.50
Parbati-III	31153.00	0.00	8302.00	0.00	21926.08	30466.42	9898.08	9372.53	111118.11
Nimmo-Bazgo	5078.00	204.00	644.00	6122.00	259.87	288.75	4826.45	3857.57	21280.64
Parbati-II	0.00	0.00	0.00	47165.00	0.00	45701.67	78508.44	26181.14	197556.24
Chutak	0.00	192.00	1225.00	8758.00	33.00	36.67	2949.17	171.54	13365.37
Kishanganga	0.00	0.00	0.00	2300.00	867.38	4626.00	1784.63	1447.12	11025.12
Teesta-V	0.00	0.00	0.00	5171.00	0.00	0.00	1860.00	0.00	7031.00
SOLAR POWER PROJECT	0.00	0.00	0.00	14421.00	0.00	0.00	0.00	0.00	14421.00
WIND POWER PROJECT	0.00	0.00	0.00	22809.00	0.00	0.00	0.00	0.00	22809.00
TLDP-IV	0.00	0.00	0.00	22846.00	0.00	0.00	9433.78	10243.67	42523.45
Total	189600.00	8220.00	36500.00	150000.00	77500.00	147500.00	150000.00	75000.00	834320.00

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

²⁰ At the time of triuing 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

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

²² Copy of loan agreement.

For Arora Vohra & Co.
Chartered Accountants



For NHPC Limited

(M G Gokhale)
General Manager (Comm.)

LOAN DISBURSEMENT DETAILS & 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
			5078.00			
2	R-1 Series Bonds	11.02.2013	204.00	8.85%		
			204.00			
3	S-1 Series Bonds	26.11.2014	644.00	8.49%		
			644.00			
4	V SERIES BONDS	4.54%	259.87	6.84%		
			259.87			
5	V2 SERIES BONDS	06.06.2017	288.75	7.52%		
			288.75			
6	W1 - SERIES BONDS	15.09.2017	4826.45	6.91%		
			4826.45			
7	W2 - SERIES BONDS	15.09.2017	3857.57	7.35%		
			3857.57			
8	X SERIES BONDS	08.02.2019	6122.00	8.65%		
			6122.00			
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			
			52304.00			
	TOTAL (1 to 9)		73584.64			

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))	
	TOTAL 9A(2019-20)	12.00	0.00	12.00	0.00			
	Add Cap Eligible for ROE at Normal Rate	12.00	0.00	12.00				
	Add Cap Eligible for ROE at Wgt. Avg. Rate of Interest	0.00	0.00	0.00				

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

— 184 —

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.	



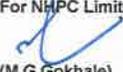
Sl. No.	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5=3-4	6	7	8	9
8	412502 Provision for Air Quality 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 .	
	TOTAL 9A (2020-21)	204.25	0.00	204.25	0.00			
	Add Cap Eligible for ROE at Normal Rate	172.25	0.00	172.25	0.00			
	Add Cap Eligible for ROE at Wgt. Avg. Rate of Interest	32.00	0.00	32.00	0.00			

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

— 166 —

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 - 30⁰ 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 & 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 & 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 & PA =Rs 5 L R&R Stone Masonry = Rs 56 L+ CCTV= Rs 25 L + Furniture = Rs 17 L Not claimed in the truing up 2014-19.</p>	



- 167 -

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&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&M expenses allowed to the generating station vide order dated 22.09.2016. As the expenditure cannot be met out from the O&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 & 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 & 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 & 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>	



← 168 →

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.	



— 169 —

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 ^o 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 .	
	TOTAL 9A (2021-22)	1059.50	0.00	1059.50	0.00			
	Add Cap Eligible for ROE at Normal Rate	933.00	0.00	933.00				
	Add Cap Eligible for ROE at Wgt. Avg. Rate of Interest	126.50	0.00	126.50				

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.)

—170—

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) & 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 - 30⁰ 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 & EPBAX System & 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>	



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^o 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 & 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 & 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 & PA =Rs 5 L R&R Stone Masonry = Rs 56 L+ CCTV= Rs 25 L + Furniture = Rs 17 L Not claimed in the truing up 2014-19.</p>	



-172-

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. The NHPC management had agreed for providing funds for the construction of Motorable Suspension Bridge in the meeting of the Project R&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 2014-19or 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 & safety of the plant. Amount claimed is as per Tentative Estimate based on present market rates of items .</p>	



—173—

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 .	
TOTAL 9A(2022-23)		1365.00	0.00	1365.00	0.00			
Add Cap Eligible for ROE at Normal Rate		850.00	0.00	850.00				
Add Cap Eligible for ROE at Wgt. Avg. Rate of Interest		515.00	0.00	515.00				

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

- 174 -

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&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>	



-175-

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.	
TOTAL 9A (2023-24)		1013.00	0.00	1013.00	0.00			
Add Cap Eligible for ROE at Normal Rate		963.00	0.00	963.00				
Add Cap Eligible for ROE at Wgt. Avg. Rate of Interest		50.00	0.00	50.00				

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

— 176 —

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		NOT APPLICABLE			
2					
3					
4					

Note:

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

For 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
FY-2019-20							
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.
FY-2020-21							
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	Total Additions as per books (G=3-5)					
8	Less: Additions pertaining to other Stages (give Stage Wise breakup)					
9	Net Additions pertaining to instant project/Unit/Stage					
10	LessExclusions (items not allowable / not claimed)					
11	Net Additions Capital Expenditure Claimed (on accrual basis)					
12	Less: Un-discharged Liabilities					
13	Add: Discharge of un-discharged liabilities, corresponding to admitted assets/works					
14	Net Additional Capital Expenditure Claimed (on cash basis)					

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

(Signature)
(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

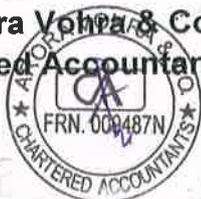
COD : 10.10.2013

Sl. No.	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
		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
	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 ¹
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 ¹
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.)**

-182-

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

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

-184-



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
	TOTAL AS PER CLOSING GROSS BLOCK IN B/S/			100869.47	5005.65
	Weighted Average Depreciation Rate (%)				4.96%

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 Loans¹Name 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
1	LTC 6500						
	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
2	R1 SERIES BONDS						
	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
3	Subordinate Debt						
	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
4	S1-SERIES BONDS						
	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
5	V-SERIES BONDS						
	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
6	V2-SERIES BONDS						
	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
7	W1-SERIES BONDS						
	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
8	W2-Series Bonds						
	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
9	X-SERIES BONDS						
	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
	TOTAL LOANS						
	Gross loan - Opening	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
	Weighted average Rate of Interest on Loans**	4.54%	4.94%	4.87%	4.82%	4.70%	4.57%

¹ 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
1	LIC - 6500								
	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
			2115.83			1827		450.22	450.22
2	R1 SERIES BONDS								
	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
			85.00			1827		35.99	35.99
3	Subordinate Debt								
	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
						1827		10460.80	10460.80
4	S1-SERIES BONDS								
	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
			322.00			1827		99.92	99.92
5	V-SERIES BONDS								
	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
			173.25			1096		21.52	21.52
6	V2-SERIES BONDS								
	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
			57.80			1827		105.02	105.02
7	W1-SERIES BONDS								
	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
			3861.16			1461		522.28	522.28
8	W2-Series Bonds								
	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
			965.29			1827		1379.44	1379.44
9	X-SERIES BONDS								
	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
			2623.71			1827		2389.19	2389.19

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	Net Normative loan - Opening	51,605.77	46,784.02	41,598.88	36,413.34	32,055.78	27,576.42
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	Net Normative loan - Closing	46,784.02	41,598.88	36,413.34	32,055.78	27,576.42	22,791.66
9	Average Normative loan	49194.90	44191.45	39006.11	34234.56	29816.10	25184.04
10	Weighted average rate of interest	4.54%	4.94%	4.87%	4.82%	4.70%	4.57%
11	Interest on Loan	2232.77	2181.21	1899.00	1651.23	1401.61	1149.92

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	Interest on Working Capital	487.68	400.56	405.50	412.40	420.55	428.79

* 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		NOT APPLICABLE				
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
A Expenses:			
1	Employees' Benefits Expenses		
2	Finance Costs		
3	Water Charges		
4	Communication Expenses		
5	Power Charges		
6	Other Office and Administrative Expenses		
7	Others (Please Specify Details)		
8	Other pre-Operating Expences		
		
B Total Expenses			
	Less: Income from sale of tender		
	Less: Income from guest house		
	Less: Income recovered from Contractors		
	Less: Interest on Deposits		
		

NOT APPLICABLE

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 ¹									
	Draw down Amount									
	IDC									
	Financing charges									
	Foreign Exchange Rate Variation									
	Hedging Cost									
1.1.2	Foreign Loan ²									
	Draw down Amount									
	IDC									
	Financing charges									
	Foreign Exchange Rate Variation									
	Hedging Cost									
1.1.3	Foreign Loan ³									
	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 ¹									
	Draw down Amount									
	IDC									
	Financing charges									
1.2.2	Indian Loan ²									
	Draw down Amount									
	IDC									
	Financing charges									
1.2.3	Indian Loan ³									
	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.)

—195—

Actual cash expenditure

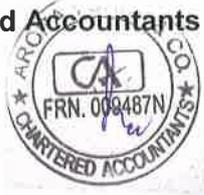
Name of the Petitioner : **NHPC Limited**
 Name of the Generating Station : **Nimoo Bazgo Power Station**

(Amount in ` Lakh)

	Quarter-I	Quarter-II	Quarter-III	Quarter-n (COD)
Payment to contractors/suppliers	NOT APPLICABLE			
% 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	
Total		239.33	

* 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.)**

—197—

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	Not Applicable		
	II			
	III			
September	I			
	II			
	III			
October	I			
	II			
	III			
November	I			
	II			
	III			
December	I			
	II			
	III			
January	I			
	II			
	III			
February	I			
	II			
	III			
March	I			
	II			
	III			
Total				

* As per DPR / TEC of CEA dated

**For Arora Vohra & Co
Chartered Accountants**



For NHPC Limited

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

Liability Flow Statement

Amount in Rs.

Sl No	HOA	PARTY	ASSET/ WORK/M 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	REVERSAL	TOTAL		DISCHARGE	REVERSAL	TOTAL		DISCHARGE	REVERSAL	TOTAL		DISCHARGE	REVERSAL	TOTAL		DISCHARGE	REVERSAL	TOTAL	
A Liability as on 31.03.2019 (pertaining to COD)																									
1	310301	SHARMA & SONS CONSTRUCTION CO., LEH		10000				10000																	
		KACHO NISSAR HUSSAIN	121/00021	3963			3963																		
		SUB TOTAL (310301)		13963			13963																		
2	310501	LOBZANG NORBOO	MISC				4822																		
		SUB TOTAL (310501)		4822			4822																		
3	310203	BHEL	WORKS	9006496			9006496																		
		PES ENGINEERS PVT LTD	WORKS	1410436			1410436																		
		SUB TOTAL (310203)		10416932			10416932																		
		LESS: ADVANCE TO BHEL (HOA - 450302 & 450205)		0			0																		
		NET OF LIABILITY (310203)		10416932			10416932																		
4	351201	PROV FOR COMMITTED EXPON		38007830			38007830																		
		Total Prov. For Committed Expenditure		38007830			38007830																		
		LESS: ADV TO FISHERIES		0			0																		
		NET OF PROV (351201)		38007830			38007830																		
		GRAND TOTAL		48443547			10439895	4822	10439717	38007830	0	0	0	38007830	38007830	0	38007830	0	0	0	0	0	0	0	0

Amount Rs. in Lakh

Sl No	HOA	PARTY	ASSET/ W/ ORK/MISC	LIABILITY AS ON 31.03.2014 (Rs. in Lacs)	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	REVERSAL	TOTAL		DISCHARGE	REVERSAL	TOTAL		DISCHARGE	REVERSAL	TOTAL		DISCHARGE	REVERSAL	TOTAL		DISCHARGE	REVERSAL	TOTAL	
1	310201	SHARMA & SONS	ASSET	12.15	121/000636		12.15		12.15	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.00
2	310201	TARU ENTERPRISES	ASSET	9.89	121/000454		9.89		9.89	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.00
3	310201	SHARMA & SONS	ASSET	2.47	121/000684		2.47		2.47	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.00
4	310201	KACHO NISSAR HUSSAIN	ASSET	0.34	121/000540		0.34		0.34	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.00
5	310201	M/S KARGIL TECHNICAL ASSISTANT GROUP	ASSET	10.18	121/000836		10.18		10.18	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.00
6	310201	SHARMA & SONS CONSTRUCTION CO., LEH	ASSET	2.03	121/000671		2.03		2.03	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.00
7	310201	KACHO NISSAR HUSSAIN	ASSET	0.80	121/000625		0.80		0.80	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.00
8	310201	KACHO NISSAR HUSSAIN	ASSET	1.21	121/000595		1.21		1.21	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.00
9	310201	KACHO NISSAR HUSSAIN	ASSET	0.01	121/000712		0.01		0.01	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.00
10	310201	S.K. SALES COMPANY	ASSET	0.46	121/000901		0.46		0.46	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.00
				39.54			39.54		39.54	0.00	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
11	310203	MODY PUMPS(INDIA) PVT. LTD.	ASSET	1.00	PO12116/265		1.00		1.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.00
12	310203	DASK POWER	ASSET	0.41	PO12117/144		0.41		0.41	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.00
13	310203	MIRZAPUR ELECTRICAL	ASSET	1.43	PO12117/94		1.43		1.43	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.00
14	310203	MICROCOMM INDIA LIMITED	ASSET	6.01	PO12117/197		6.01		6.01	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.00
15	310203	NEELSHIVA OVERSEAS	ASSET	0.05	PO12117/731		0.05		0.05	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.00
16	310203	SEHRA PUMPS PVT.LTD.	ASSET	0.30	PO12117/214		0.30		0.30	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.00
17	310203	JMD PRECISION EQUIPMENTS	ASSET	2.92	PO12117/163		2.92		2.92	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.00
18	310203	VIRTUOSO PROJECTS & SOLUTIONS	ASSET	1.03	PO12117/70		1.03		1.03	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.00
				13.15			13.15		13.15	0.00	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
19	310207	TEHSILDAR, LEH TEHSIL (5046131)	ASSET	5.12	TEHSILDAR, LEH TEHSIL		5.12		5.12	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.00
20																									
21	310250	NAWWANG DORJAY	ASSET	1.42	121/000767		1.42		1.42	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.00
22	310250	GREY WATER SOLUTIONS PVT. LTD.	ASSET	1.50	PO12118/117		1.50		1.50	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.00
				2.92			2.92		2.92	0.00	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



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	REVERSA	TOTAL		DISCHARGE	REVERSA	TOTAL		DISCHARGE	REVERSA	TOTAL		DISCHARGE	REVERSA	TOTAL		DISCHARGE	REVERSA	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 COMPANY	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)	Not Applicable
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 rd 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
Total O&M Expences		4068.87	4262.83	4466.04	4678.94	4901.98
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	Subject: 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>Prayer:</p> <ol style="list-style-type: none"> 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. Allow the net additional capitalization for the period 2019-24 as claimed in para-5 (Part-B) of petition. 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. To allow the impact of wage revision and GST as additional O&M expenses as mentioned in para-8 (d) (Part-B) of petition. 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. 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 & ₹ 18933.13 lakh for the FY 2019-20, 2020-21, 2021-22, 2022-23, & 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 & Conditions of Tariff) Regulations, 2019 and its subsequent amendments. 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. 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. 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) of petition. Allow reimbursement of filing fee of this petition as mentioned in para-13 (Part-B) of petition. 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. 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. 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) of petition. Pass such other and further order / orders as are deemed fit and proper in the facts and circumstances of the case. 					
4	Respondents					
	Name of Respondents:					
	1	Power Development Department- Jammu & Kashmir				
5	Project Scope	IC	45 MW			
		DE	239.33 MU			
		FEHS	12%			
		AUX	upto 6%			
		NAPAF	65.18%			
	Cost	Sanction Cost	Rs. 985.15 Crs			
		Latest RCE	RCE approved by Gol dated 30.11.2015			
	Commissioning	Unit/Station COD	10.10.2013			
Claim						
		2019-20	2020-21	2021-22	2022-23	2023-24
	AFC (Rs in lakh)	18,389.77	18,326.84	18,375.60	18,486.92	18,584.37
	Capital cost (Rs in lakh)	1,07,197.77	1,07,396.45	1,08,836.03	1,10,201.03	1,11,214.03
	Initial Spare	-	-	-	-	-
	NAPAF	65.18%				
	Design Energy	239.33 MU				
	Any Specific					

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
Total Fixed Charges	8562.92

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
Total	19230.51	19672.10	19700.57	19485.17	19177.74

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
Total Projected Additional Capital Expenditure	969.89	1121.96	2738.63	830.00	0.00

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°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
2014-15					
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.	5.87 (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	
Total Claimed		34.26			
Total Allowed (after de-capitalization)					33.80
2015-16					
1	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.	39.32	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	39.32
Total Claimed		39.32			
Total Allowed					39.32



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 calamites 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 calamites 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 space heating , 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 allowed 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.	
Total Claimed		891.50			
Total Allowed					806.50
2017-18					
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
Total Claimed		300.00			
Total Allowed					300.00
2018-19					
Total Claimed		0.00			
Total Allowed					0.00

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	33.80	39.32	806.50	300.00	0.00

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
Capital cost as on 31st of the year	101946.90	102795.70	105375.41	106205.41	106205.41

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%
Return on Equity	6,264.33	6,411.31	6,518.67	6,625.44	6,651.43

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	3968.80	3758.55	3455.38	3143.75	2783.73

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
Depreciation	4977.30	5094.08	5179.38	5264.22	5284.87

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
O&M expenses allowed	939.31

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	103881.79
Annualized O&M expenses @ 2% of above	2077.64
O&M expenses allowed for the period	984.74

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
Interest on working capital @ 13.50%	472.51	481.87	487.99	494.47	497.11

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
Total	8609.75	17898.53	18108.51	18161.01	18214.77	18082.45

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
Total		239.33

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 29th 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
ED (HR) 29/1/2018
[Signature]
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

GM (III) 31/1/19
[Signature]

29 JAN 2019

222

ED/HR/237
29/01/19



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242

ANNEX-V



एनएचपीसी लिमिटेड
भारत सरकार का उपक्रम
उत्तरे एन सी 3001 14001 210 उत्तरे एन 18001 प्रमाणित 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



-245-

ANNEX-VI

H U M S & ASSOCIATES
CHARTERED ACCOUNTANTS

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

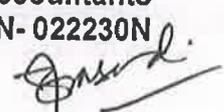
TO WHOMSOEVER IT MAY CONCERN

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

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

For HUMS & Associates
Chartered Accountants
FRN- 022230N




Partner
M.No. 505140

Place: New Delhi.
Date: 18.12.2015



—246—

(Amount in rupees)

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

	Description	TOTAL	Total of O&M Projects	Corp Offices and others
	Profit Before Tax (PBT)	28,261,704,421	22,439,574,070	5,822,130,351
Add:	Provision for Project Expenses	511,541,213	43,345,046	468,196,167
	Disallowance of Provisions			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
	Sub Total (A)	29,598,198,699	23,039,017,733	6,559,180,966
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
	Sub Total (B)	1,760,289,253	7,549,985	1,762,739,268
	1. Book Profit for MAT (A-B)	27,837,909,446	23,031,467,748	4,806,441,698
	2. (i) Tax	5,834,965,009	4,827,510,797	1,007,454,212
	(ii) Interest	65,714,469	54,368,331	11,346,138
	3. Total Tax Paid	5,900,679,478	4,881,879,128	1,018,800,350
	4. Effective Tax Rate (3/PBT)	-	21.76%	-



-247-





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



—248—

Description	As Per Assessment	Total of all Projects	Company 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
Add:			
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
Total Addition	4,18,53,59,785	36,57,06,756	3,81,96,53,029
Total	36,15,20,84,823	29,53,22,05,328	6,61,98,79,495
Less:			
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
Tax 21.3416 MAT	7,32,70,00,609	6,28,01,40,499	1,04,68,60,011
Interest u/s 234B	1,72,81,100	1,48,12,028	24,69,072
Interest u/s 234C	7,85,84,778	6,73,56,819	1,12,27,959
Total Before Demand	7,42,28,66,387	6,36,23,09,346	1,06,05,57,041
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
Total Interest	38,38,80,776	3,90,15,039	34,48,65,738
Total	7,80,67,47,163	6,40,13,24,385	1,40,54,22,779
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 21st February, 2014, read with Notification No.L-1/144/2013/CERC dated 5th 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



-250-

NHPC Limited

COMPUTATION OF TAXABLE INCOME FOR THE YEAR ENDED 31.03.2017

	Description	Total	Total of O & M	Corp Offices and others
	NET PROFIT AS PER STATEMENT OF PROFIT AND LOSS	34,746,089,925	29,977,824,138	4,768,265,787
Add:	Bad and doubtful debts provided	195,713,260	179,583,460	16,129,800
	Bad and doubtful claims provided	216,418,111	3,306,130	213,111,981
	Doubtful Interest Provided for	197,891,892	-	197,891,892
	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	-
	OCI - Adjustment			
	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
	Sub Total	35,557,723,204	30,304,083,619	5,253,639,585
Less:	Dividend	2,074,936,800	-	2,074,936,800
	Tax Free interest of Bonds and Loans and Advances	5,389,000	-	5,389,000
	Diminution in value of stores and spares	17,494,638	17,361,333	133,305
	Provision for doubtful claims	1,000,000	1,000,000	-
	Bad & Doubtful Interest accrued	24,613,932	-	24,613,932
	Interest to beneficiary states used/reversed	327,185,415	327,185,415	-
	Sub Total	2,450,619,785	345,546,748	2,105,073,037
	Book Profit for MAT	33,107,103,419	29,958,536,871	3,148,566,548
	MAT @ 21.3416%	7,065,585,583	6,393,631,105	671,954,478
	Effective Rate of Tax (In %)		21.328	





To

NHPC Limited
Sector 33 Faridabad
Haryana

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

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

For N M N & Associates
Chartered Accounts
FRN 024341N

Nisha



(Nisha)
Partner
M.No.507212

Place: New Delhi
Dated: 11th June 2018



-252-

COMPARATIVE OF PROFIT AND LOSS ACCOUNT STATEMENT 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
Add:	Provisions			
	Bad and doubtful debts provided	1,92,61,000		1,92,61,000
	Bad and doubtful claims provided	1,93,29,919	1,93,29,919	
	Diminution in value of stores and spares	27,69,748	27,69,748	
	Project expenses provided for	76,26,65,864	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	
	QCI - Adjustment			
	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
	Total of Addition	1,02,43,69,722	70,18,96,349	32,24,73,373
	Total	36,30,65,95,883	28,64,67,01,656	7,65,98,94,227
Less:	Exempt and Tax Free Income			
	Dividend	6,32,11,73,400		6,32,11,73,400
Less:	Provisions utilised/Reversed during the period			
	Diminution in value of stores and spares	1,31,45,004	1,31,45,004	
	Bad and doubtful debts	18,61,82,138		18,61,82,138
	Provision for doubtful claims	2,20,43,313	2,20,43,313	
	Total of Deduction	6,54,25,43,855	3,51,88,317	6,50,73,55,538
	Book Profit	29,76,40,52,028	28,61,15,13,339	1,15,25,38,689
	MAT @ 21.3416%	6,35,21,24,928	6,10,61,54,731	24,59,70,197
	Add: Interest u/s 234			
	Total Tax Including Interest	6,35,21,24,928	6,10,61,54,731	24,59,70,197
	Effective Rate of Tax		21.851%	



21

-253-

KUMAR KASERA & COMPANY

CHARTERED ACCOUNTANT

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

TO WHOMSOEVER IT MAY CONCERN

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

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

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



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



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



H.O. :- 235, UGF, Anarkali Complex, Jhandewalan Extension, New Delhi- 110055
E-Mail: Murarkanitesh@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 1st January 2019 to 31st 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 18th 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 01st January 2019 to 31st 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 01st January 2019 to 31st March 2019.
6. The financial results for the year 31st 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



— 255 —

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: 19th July, 2019

UDIN: 19013833AAAABB3591

Note: The authenticity of this certificate can be verified by visiting at <https://udin.icai.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	Additional GST Impact on Security Services		
	-CISF(Including RCM & other)	0	
	-Other than CISF	1787494	(P)
2	Additional GST Impact on work awarded in pre-GST period but executed in post GST Peroid forming part of O&M Exps.		
	.R & M/ Manpower work	0	
	-Other Work	0	
3	Additional GST impact on supply awarded in pre GST peroid but executed in post GST Peroid forming part of O&M Exps.	0	
4	Additional Impact of GST on work awarded & execution in post GST peroid vis-à-vis in case work would have been awarded in pre GST Peroid		
	.R & M/ Manpower work	915996	
	-Other Work	34702	
5	Additional impact of GST on Supply order awarded & executed in post GST period vis-à-vis in case order would have been awarded in pre GST Period	-295948	
6	Additional GST impact on RO/CO Management exs.If any	630796	Advice from C.O. (Ref. Vr. No. Of C.O. F- 2018006703, Dt.31.03.2019)
7	Additional GST Impact on Other Services like Insurance etc.	1273039	
	Total	4346079	

(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: aroravohrace@gmail.com

Residency Road, Jammu

Mobile: +91 9419187206

J & 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 31st March 2018 and from 1st April 2018 to 31st 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 12th 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 31st March 2018 (GST became applicable in the state of J & K from 7th July 2017) and from 1st April 2018 to 31st 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 31st March 2018 and for the period 1st April 2018 to 31st December 2018.
6. The unaudited financial results for the quarter ended 30th September 2018 and 31st 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



115
— 258 —

ARORA VOHRA & CO.

Chartered Accountants



Chaitnya Complex, Prem Bhawan,

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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 to be used for any other purpose or by any person other than the addressees of this certificate. Accordingly, we do not accept or assume any liability or duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

For Arora Vohra & Co.
Chartered Accountants
(FRN: 009187R)

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.



116

—259—

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 31st March 2018 and from 1st April 2018 to 31st December 2018 in respect of Nimmo Bazgo Power Station.

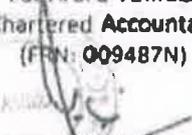
Notes

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	Additional GST Impact on Security Services	
	CISF (Including RCM & Other)	0
	Other than CISF	1943392
2	Additional GST Impact on work awarded in pre-GST period but executed in post GST Period forming part of O&M Exps.	
	R&M/Manpower Work	354709
	Other Work incl. Vehicles	72180
3	Additional GST Impact on Supply awarded in pre-GST period but executed in post GST Period forming part of O&M Exps	0
4	Additional Impact of GST on work awarded & execution in post GST period vis-à-vis in case work would have been awarded in pre GST Period	
	R&M/Manpower Work	1668994
	Other Work Incl. Vehicles	0
5	Additional Impact of GST on Supply Order awarded & executed in post GST period vis-à-vis in case order would have been awarded in pre GST Period*	1365537
6	Additional GST Impact on RO/CO Management exps. if any	1239126
7	Additional GST Impact on Other Services of Insurance, Internet LeaseLine, MPLS LeaseLine, Advertisement, Legal Expenses	2041402
TOTAL		5974266

* 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

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23/7/19
Head of Finance
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21/4/19

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23/02/19

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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	Additional GST Impact on Security Services	
	CISF (Including RCM & Other)	0
	Other than CISF	2831220
2	Additional GST Impact on work awarded in pre-GST period but executed in post GST Period forming part of O&M Exps.	
	R&M/Manpower Work	76897
	Other Work incl. Vehicles	0
3	Additional GST Impact on Supply awarded in pre-GST period but executed in post GST Period forming part of O&M Exps.	0
4	Additional Impact of GST on work awarded & execution in post GST period vis-à-vis in case work would have been awarded in pre GST Period	
	R&M/Manpower Work	746138
	Other Work incl. Vehicles	56094
5	Additional Impact of GST on Supply Order awarded & executed in post GST period vis-à-vis in case order would have been awarded in pre GST Period*	-103619
6	Additional GST Impact on RO/CO Management exps. If any	1694065
7	Additional GST Impact on Other Services of Insurance, Internet Leaseline, MPLS Leaseline, Advertisement, Legal Expenses	1148871
	TOTAL	6449666

* 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

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Head of Project
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Head of Finance
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119
-262-

ANNEX-VIII



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

Address of Beneficiary THE EXECUTIVE ENGINEER, JAMMU LOAD & DESPATCH, METERING AND TESTING(LDM & T DIV)GLADNI, NARWAL, JAMMU - 180001 JAMMU AND KASHMIR Beneficiary GST No. :	<table style="width: 100%;"> <tr> <td>BILL FOR</td> <td>FY 2015 - 2016</td> <td></td> </tr> <tr> <td>BILL TYPE</td> <td>SUPPLEMENTARY</td> <td></td> </tr> <tr> <td>MONTH</td> <td>201603</td> <td>Acc. Rev. 6</td> </tr> <tr> <td>BILL NO</td> <td>121B00520181047</td> <td></td> </tr> <tr> <td>BILL DATE</td> <td>14-Jun-2018</td> <td></td> </tr> <tr> <td>HSN NO. :</td> <td>27160000</td> <td></td> </tr> </table>	BILL FOR	FY 2015 - 2016		BILL TYPE	SUPPLEMENTARY		MONTH	201603	Acc. Rev. 6	BILL NO	121B00520181047		BILL DATE	14-Jun-2018		HSN NO. :	27160000	
BILL FOR	FY 2015 - 2016																		
BILL TYPE	SUPPLEMENTARY																		
MONTH	201603	Acc. Rev. 6																	
BILL NO	121B00520181047																		
BILL DATE	14-Jun-2018																		
HSN NO. :	27160000																		
PROJECT 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	4.632	Rs/Kwh
Project age	P_AGE	2	year	Energy Charge Rate - AC-Actual	ECR_ACT	4.632	Rs/Kwh
Annual DE	ADE	239.330000	MU	Energy Charge shortfall prev year	PEC_SF1	6784994	Rs
Auxilliary Consumption-Normative	AC_NOR	5.700	%	Secondary Energy Charge Rate	SE_RATE1419	0.900	Rs/Kwh
Auxilliary Consumption-Actual	AC_ACT	5.700	%	Plant Availability Factor for the Month	PAFM	65.000	%
Annual Fixed Charges Billed	AFC	181.914600	Cr	Saleable Design Energy for the month	SLDEM	196.348725	MU
Normative Plant Availability Factor	NAPAF	65.000	%	Saleable Capacity Share	CS	87.000	%
Saleabe Annual design energy	SLDE	196.348725	MU	No of days for the month	NDM	366	Days
Saleabe Annual design energy-AC-Actual	SLDE_ACT	196.348725	MU	No of days in year	NDY	366	Days
Project Scheduled Energy prev year,	PSCH_PY1	223.275300	MU				
Project Scheduled Energy prev to prev year	PSCH_PY2	78.587000	MU				

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

Proj Actual Generation	PACTUAL_GEN	83.128000	MU	Project Energy Charges @ECR	PEC_DE_ECR	909487294	Rs
Proj Deemed Generation	PDEEM_GEN	177.616100	MU	Capacity Charges	PCC	909573000	Rs
Scheduled Energy	PSCH	260.744100	MU	Misc. Charges	PMISC	198000	Rs
Free Energy	PFP	33.896733	MU	Water Usage Charges Apr - Sep	PWATER	46331722	Rs
Saleable Energy	PSLE	226.847367	MU	Water Usage Charges Oct - March	PWATER_2013	79304226	Rs
Project Saleable Energy upto DE	PSLE_DE	196.348725	MU	Total Charges	PTC	1944894242	Rs
Saleable Energy upto DE@ECR	PSLE_DE_ECR	196.348725	MU				

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

Description		Upto Previous Bill	Upto Current Bill	Current Bill
Beneficiary Scheduled Energy	BSCH	260.744100	260.744100	0.000000
Free Power	BFP	33.896733	33.896733	0.000000
Saleable Energy	BSLE	226.847367	226.847367	0.000000
Benif Saleable Energy @ECR	BSLE_DE_ECR	196.348725	196.348725	0.000000

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

Description		Upto Previous Bill	Upto Current Bill	Current Bill
Benif Energy Charges upto DE @ECR	BEC_DE_ECR	909,290,945	909,487,294	196,349
Beneficiary Capacity Charges	BCC	909,369,000	909,573,000	204,000
Beneficiary Misc	BMISC	198,000	198,000	0
Water Use Chrg (PWATER+PWATER_2013)*(BSCH/P)	BWATER	125,635,948	125,635,948	0
LAD FUND(1% FREE POWER) in the bill	LAD_DEBIT	0	-20,908,739	-20,908,739
to be transferred to LAD FUND	LAD_PASS	0	20,908,739	20,908,739

Total Charges	1,944,493,893	1,944,894,242	400,349
Amount Due In This Bill			400,349
Amount For The Purpose Of Rebate #			400,349

(D) Outstanding - Principal (Rs)

Description	Previous Balance	Amount Billed	Amount Received	Rebate Allowed	Adjustments	Total
Principal	893,596,790	400,349	0	0	0	893,997,139



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 $BCC = PCC * CS / 88$



Prashant
(Prashant Agarwal)

-265-



Address of Beneficiary				BILL FOR FY 2016 - 2017			
THE EXECUTIVE ENGINEER, JAMMU LOAD & DESPATCH, METERING AND TESTING(LDM & T DIV)GLADNI, NARWAL, JAMMU - 180001 JAMMU AND KASHMIR				BILL TYPE SUPPLEMENTARY			
				MONTH 201703		Acc. Rev. 1	
				BILL NO NH/NIMMO-BAZGO/JK/983			
				BILL DATE 09-May-2017			
PROJECT NIMOO BAZGO				IMS/COM/F01 Rev. No. : 00 Date : 27.06.08			
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
aleabe 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	Total Charges	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

Total Charges	1,868,115,726	1,948,027,133	79,911,407
Amount Due In This Bill			79,911,407
Amount For The Purpose Of Rebate #			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

Address of Beneficiary		BILL FOR FY 2017 - 2018 BILL TYPE SUPPLEMENTARY MONTH 201803 BILL NO 121B00520181048 BILL DATE 14-Jun-2018 HSN NO. : 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. :			
PROJECT	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	PPF	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	Total Charges	PTC	1966331778	Rs
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

Total Charges	1,958,516,317	1,966,331,778	7,815,461
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 $BCC = PCC * CS / 88$



—268—

Prashant Agarwal
(Prashant Agarwal)



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

Address of Beneficiary THE EXECUTIVE ENGINEER, JAMMU LOAD & DESPATCH, METERING AND TESTING(LDM & T DIV)GLADNI, NARWAL, JAMMU - 180001 JAMMU AND KASHMIR GST No. :	BILL FOR Mar 2019 BILL TYPE PROVISIONAL BILL NO 121B00520181077 BILL DATE 08-April-2019 HSN No. : 27160000
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PROJECT NIMOO BAZGO NHPC LTD. SILK ROUTE INN LOWER SKARA,LEHO, NEAR BSNL COMPLEX - DISTT. LEH (LADAKH) JK IN - INDIA PROJECT GST No. : 01AAACN0149C3ZB
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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
Auxiliary 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	%
Saleable Annual design energy	SLDE	196.765160	MU	No of days for the month	NDM	365	Days
Saleable 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 Generation	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	Total Charges	PTC	1865628326	Rs
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

— 270 —

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
1	LIC 6500					
	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
2	Syndicate Bank					
	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
3	STATE BANK OF HYDRABAD					
	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
4	R1 SERIES BONDS					
	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



-272-

5	Subordinate Debt					
	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
6	S1-SERIES BONDS					
	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
6	X-SERIES BONDS					
	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
	TOTAL LOANS					
	Gross loan - Opening	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
	Weighted average Rate of Interest on Loans**	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)

-273-

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
1 LIC - 6500									
	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
2 Syndicate Bank									
	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
3 State Bank of Hyderabad									
	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	

- 274 -



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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
			2708.33			1826		4525.36	4525.36
4 R1 SERIES BONDS									
	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
			85.00			1826		72.95	72.95
5 Subordinate Debt									
	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
			0			1794		8073.62	8073.62
6 S1-SERIES BONDS									
	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
			257.6			1587		197.18	197.18
7 X-SERIES BONDS									
	6122.00			08-Feb-19	31-Mar-19	52	8.65%	75.44	75.44
			0.00						75.44

For Arora Vohra & Co.
Chartered Accountants



For NHPC Limited


(M G Gokhale)
General Manager (Comm.)

-275-



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
TOTAL SAVING OF O&M	11,98,067	3,80,275	1,38,068	15,78,342	-	10,26,257	62,536	10,26,257	4,31,25,000	2,13,02,688	-	6,44,27,688	4,43,23,067	2,27,09,220	2,00,604	6,72,32,891
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
TOTAL O&M PROJECTS	-	4,11,799	36,024	4,11,799	-	9,91,496	60,420	9,91,496	-	6,44,72,250	-	6,44,72,250	-	6,58,75,545	96,444	6,59,71,989
GTRAND TOTAL	11,98,067	7,92,074	1,74,092	19,90,141	-	20,17,753	1,22,956	20,17,753	4,31,25,000	8,57,74,938	-	12,88,99,938	4,43,23,067	8,85,84,765	2,97,048	13,32,04,880



[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 427TH 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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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 7th 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 374th 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)

Sl 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
	Sub Total-A	1958	6237	4810	7216	6240	26462



B. Old Power Stations

(CR to Eads)

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
	Sub Total-B	14732	17261	12092	12726	10684	67496
	Total (A+B)	16690	23498	16903	19943	16924	93958



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
TOTAL		23046	24969	19480	67496

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 1st 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.

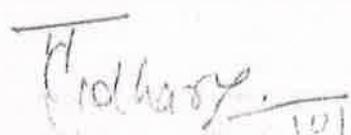
5.0. MANAGEMENT RECOMMENDATIONS:

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

