

दुलहस्ती पावर स्टेशन के संबंध में 2014-19 तक की अवधि के लिए प्रशुल्क का हूइंग-अप के लिए याचिका और 2019-24 तक की अवधि के लिए प्रशुल्क याचिका

एनएचपीसी लिमिटेड  
(भारत सरकार का उद्यम)  
**NHPC Limited**  
(A Government of India Enterprise)



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

वॉल्यूम -I

**निम्नलिखित के विषय में:**

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

**और निम्नलिखित के विषय में:**

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

**याचिकाकर्ता :**

एनएचपीसी लिमिटेड

(भारत सरकार का उद्यम)

एनएचपीसी कार्यालय परिसर,

सेक्टर-33, फरीदाबाद - 121003

**प्रतिवादीगण**

1. अध्यक्ष,

पंजाब राज्य विद्युत निगम लिमिटेड

दँ माल, निकट कालीबाडी मंदिर,

पटियाला -147001(पंजाब)

**और 11 अन्य**

**अनुक्रमणिका**

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1.	अनुक्रमणिका पृष्ठ	
2.	याचिका	

3.	शपथ-पत्र व प्राधिकार पत्र	
4.	अनुबंध	
अनुबंध -I	सीईआरसी(प्रशुल्क की निबंधन और शर्तें) विनियमावली, 2014 में यथाविनिर्धारित लेखा-परीक्षित प्रशुल्क फार्म-1 से फार्म 16	
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अनुबंध -IV	2014-19 के दौरान लाभार्थियों के साथ साझा की गई अतिरिक्त खपत (एयूएक्स) के कारण लाभ का विवरण	
अनुबंध -V	2014-19 के दौरान अतिरिक्त खपत का विवरण	
अनुबंध -VI	लेखापरीक्षकों द्वारा विधिवत प्रमाणित जीएसटी का अतिरिक्त प्रभाव	
अनुबंध -VII	लेखापरीक्षकों द्वारा विधिवत प्रमाणित प्रभावी दर प्रमाणपत्र	
अनुबंध -VIII	2014-19 और 2019-20 की अवधि के लिए याचिका शुल्क का विवरण	
<b>वॉल्यूम-II</b>		
अनुबंध -IX	वित्त वर्ष 2014-15, 2015-16, 2016-17, 2017-18 और 2018-19 के लिए लेखापरीक्षित तुलन-पत्र	
अनुबंध -X	एनएचपीसी निदेशक मंडल की 427 वीं बैठक का कार्यवृत्त और बोर्ड एजेंडा नोट	
अनुबंध -XI	याचिका सं. 08/एसएम/ 2016 में दिनांक 06.05.2016 के सीईआरसी आदेश के अनुसार के अनुसार जाँच सूची	
अनुबंध -XII	प्रेषण का प्रमाण (केवल सीईआरसी के लिए)	

**एनएचपीसी लिमिटेड**

**के माध्यम से**

**(एम जी गोखले)**

**महाप्रबंधक(वाणिज्यिक)**

**स्थान : फरीदाबाद**

**दिनांक : 28.10.2019**

**निम्नलिखित के विषय में:**

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

**और निम्नलिखित के विषय में:**

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

**याचिकाकर्ता :**

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

**प्रतिवादीगण :**

1.	अध्यक्ष, पंजाब स्टेट पावर कॉर्पोरेशन लिमिटेड,दँ माल, निकट काली बाड़ी मंदिर पटियाला - 147001 (पंजाब)	2.	अध्यक्ष हरियाणा पावर परचेज सेंटर, शक्ति भवन, सेक्टर-6, पंचकूला-134109 (हरियाणा)
3.	मुख्य कार्यकारी अधिकारी, बीएसईएस राजधानी पावर लिमिटेड, बीएसईएस भवन, नेहरु प्लेस, नई दिल्ली-110019	4.	मुख्य कार्यकारी अधिकारी, बीएसईएस यमुना पावर लिमिटेड, शक्ति किरण भवन, कड़कड़ूमा, दिल्ली -110 072
5.	मुख्य प्रचालन अधिकारी, टाटा पावर दिल्ली डिस्ट्रिब्यूशन लि., 33 केवी सब स्टेशन बिल्डिंग, हडसन लेन,	6.	प्रधान सचिव, विद्युत विकास विभाग, नया सचिवालय, जम्मू - 180001(जम्मू व कश्मीर)



	किंग्सवे कैम्प,नई दिल्ली-110 009		
7.	अध्यक्ष, उत्तर प्रदेश पावर कॉर्पोरेशन लिमिटेड, शक्ति भवन, 14, अशोक मार्ग, लखनऊ - 226 001 (उत्तर प्रदेश)।	8.	प्रबंध निदेशक, अजमेर विद्युत वितरण निगम लिमिटेड (एवीवीएनएल), पुराना पावर हाउस, हाथी भट्टा, जयपुर रोड, अजमेर -305001 (राजस्थान)
9.	प्रबंध निदेशक, जयपुर विद्युत वितरण निगम लिमिटेड(जेवीवीएनएल), विद्युत भवन, जनपथ, जयपुर-302005	10	प्रबंध निदेशक, जोधपुर विद्युत वितरण निगम लिमिटेड(जेडीवीवीएनएल), नया पावर हाउस, औद्योगिक क्षेत्र, जोधपुर - 342003 (राजस्थान)
11.	अध्यक्ष एवं प्रबंध निदेशक, उत्तरांचल विद्युत निगम लिमिटेड, ऊर्जा भवन, कनवाली रोड, देहरादून-248001 (उत्तराखंड)	12	मुख्य अभियंता व सचिव, इंजीनियरिंग विभाग, प्रथम तल, यूटी सचिवालय, सेक्टर 9-डी, चंडीगढ़ - 160 009।

दुलहस्ती विद्युत स्टेशन के संबंध में सीईआरसी (कार्यसंचालन) विनियमावली, 1999 के विनियम 79(1) और 86, विद्युत अधिनियम, 2003 की धारा 62(1)(क) और सीईआरसी (प्रशुल्क की निबंधन और शर्तें) विनियमावली, 2014 के विनियम 8, 14(3) और 25(3) तथा इसके उत्तरवर्ती संशोधन तथा सीईआरसी (प्रशुल्क की निबंधन और शर्तें) विनियमावली, 2019 के विनियम 9(2), 10(1), 12, 25, 26 और 35(2) के अंतर्गत याचिका।

आदरपूर्वक यह प्रस्तुत किया जाता है कि:

1. एनएचपीसी लिमिटेड, जिसे एतदपश्चात 'एनएचपीसी' कहा गया है, कंपनी अधिनियम, 1956 के आशय से भारत सरकार की एक कंपनी है। इसके अलावा, यह विद्युत अधिनियम, 2003 की धारा 2(28) के अंतर्गत दी गई परिभाषा के अनुसार एक 'उत्पादक कंपनी' है।
2. एनएचपीसी के स्वामित्व वाला दुलहस्ती विद्युत स्टेशन (3X130 = 390 मेगावाट) जम्मू एवं कश्मीर संघ राज्य क्षेत्र में स्थित है और यह अपने वाणिज्यिक प्रचालन (अर्थात् 07.04.2007 से) से उत्तरी क्षेत्र में अपने लाभार्थियों को विद्युत की आपूर्ति कर रहा है।
3. एनएचपीसी ने दुलहस्ती का निर्माण किया है और यह अपने वाणिज्यिक प्रचालन के समय से उसको प्रचालित और उसका अनुरक्षण कर रहा है। इस विद्युत स्टेशन से उत्पादित विद्युत की आपूर्ति उत्तरी क्षेत्र में विभिन्न थोक विद्युत लाभार्थियों/उपभोक्ताओं/उत्तराधिकारी यूटिलिटियों अर्थात् यह प्रतिवादियों को उनके साथ किये गये विद्युत क्रय करारों (पीपीए)/बीपीएसए के अनुसार आपूर्ति कर रहा है।
4. विद्युत अधिनियम, 2003 की धारा 62 में उत्पादक कंपनी द्वारा वितरण लाइसेंसी को विद्युत की आपूर्ति के लिए उपयुक्त आयोग द्वारा प्रशुल्क के निर्धारण का प्रावधान है। माननीय आयोग को विद्युत अधिनियम, 2003 की धारा 79(1)(क) के अंतर्गत केंद्र सरकार के स्वामित्व वाली अथवा उसके नियंत्रणाधीन उत्पादक कंपनियों के प्रशुल्क को विनियमित करने के लिए न्याय क्षेत्र का अधिकार प्रदान किया गया है।
5. माननीय आयोग ने केंद्रीय विद्युत विनियामक आयोग (प्रशुल्क की निबंधन और शर्तें) विनियमावली, 2014 और उसके उत्तरवर्ती संशोधनों के अनुसार याचिका सं. 231/जीटी/2014 (अनुबंध-III) में दिनांक 30.08.2016 के अपने आदेश के माध्यम से 01.04.2014 से 31.03.2019 की प्रशुल्क अवधि के लिए दुलहस्ती के प्रशुल्क का निर्धारण किया था।

**भाग-क : 2014-19 की अवधि के लिए प्रशुल्क का डूंग-अप**

6. माननीय आयोग द्वारा अपने दिनांक 30.08.2016 के आदेश के द्वारा अनुमत परियोजित अतिरिक्त पूंजीकरण एवं पूंजीविहीनता (जिसमें, देयताएं, यदि कोई हों, की पूर्ति करना शामिल है) का सारांश नीचे दिया गया है:

(₹ लाख में)

वर्ष	2014-15	2015-16	2016-17	2017-18	2018-19
अनुमत निवल अतिरिक्त पूंजी व्यय	330.12	459.74	1134.62	180.00	673.50
देयताओं का निर्वहन	3836.04	0.00	0.00	0.00	0.00
<b>अनुमत अतिरिक्त पूंजी व्यय</b>	<b>4166.16</b>	<b>459.74</b>	<b>1134.62</b>	<b>180.00</b>	<b>673.50</b>

7. माननीय आयोग के दिनांक 30.08.2016 के आदेश के तहत अनुमत वार्षिक नियत प्रभारों (एफसी) के ब्यौरे जिन पर प्रारंभिक पूंजीगत लागत 515959.43 लाख रु. (01.04.2014 की स्थिति के अनुसार) और उससे अधिक के अतिरिक्त पूंजीकरण पर विचार करते हुए इस प्रकार हैं:

(₹ लाख में)

विवरण	2014-15	2015-16	2016-17	2017-18	2018-19
इक्विटी पर प्रतिफल	41474.07	41474.07	41474.07	41474.07	41474.07
ऋण पर ब्याज	10700.04	8830.36	6794.34	4547.81	2189.49
मूल्यहास	26888.47	27008.52	27049.90	27084.02	27106.17
कार्यशील पूंजी पर ब्याज	2579.28	2589.46	2595.36	2603.82	2611.24
ओएंडएम खर्च	13746.97	14660.32	156.34	16673.10	17780.86
<b>एफसी</b>	<b>95388.84</b>	<b>94562.74</b>	<b>93550.03</b>	<b>92382.82</b>	<b>91161.83</b>

8. वर्तमान याचिका 2014-19 की अवधि के लिए प्रशुल्क के डूंग-अप के वास्ते सीईआरसी (प्रशुल्क के नियम एवं शर्तें) विनियमावली, 2014 के विनियम 8, 14 और 25 के अनुसार दायर की जा रही है। विनियम 8, 14 और 25 के संबंधित उद्धरण को यहां नीचे फिर से प्रस्तुत किया जाता है :

**"8. डूंग-अप**

(1) आयोग डूंग-अप बनाते समय आयोग द्वारा विवेकसम्मत जांच के बाद स्वीकृति अनुसार 31.03.2019 तक खर्च किए गए अतिरिक्त पूंजीगत व्यय सहित पूंजीगत व्यय के संबंध में अगली प्रशुल्क अवधि के लिए दाखिल की गई प्रशुल्क संबंधी याचिका के साथ-साथ डूंग-अप चार्ज करेगा।

परंतु यह कि यथास्थिति उत्पादक कंपनी या पारेषण लाइसेंसी टैरिफ के पुनरीक्षण के लिए वित्त वर्ष 2016-17 में अतिरिक्त पूंजी व्यय सहित पूंजी व्यय को अंतरिम ड्रिंग-अप बनाने के लिए एक आवेदन पत्र प्रस्तुत करेगा।

(2) उत्पादक स्टेशन निम्नलिखित नियंत्रणीय मानदंडों के कार्यपालन के आधार पर उत्पादन केंद्र के प्रशुल्क को ड्रिंग-अप बनाएंगे:

- क) नियंत्रणीय मानदंड :
- i) केंद्र ताप कर;
  - ii) गौण ईंधन तेल खपत;
  - iii) सहायक ऊर्जा खपत; और
  - iv) ऋणों का पुनर्वित्तपोषण
- .....
- .....
- .....

(8) उत्पादक कंपनी एवं पारेषण लाइसेंसी, जैसा भी मामला हो, इस विनियमावली के विनियम 25 के खंड 3 के अनुसार इक्विटी पर प्रतिफल की गॉर्ड-अप दर का ड्रिंग-अप करेगा।

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**“14. अतिरिक्त पूंजीकरण और पूंजीविहीनता :**

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(3) अंतिम तिथि के बाद निम्नलिखित आधारों पर संचार प्रणाली सहित मौजूदा उत्पादक स्टेशन अथवा पारेषण प्रणाली के संबंध में किये गये अथवा किये जाने के लिए प्रस्तावित पूंजीगत व्यय का आयोग द्वारा तर्कसंगतता की जांच पड़ताल किये जाने के अध्यक्षीन स्वीकार किया जा सकता है:

- (i) मध्यस्थता के निर्णय को पूरा करने के लिए अथवा इस आदेश या किसी विधि न्यायालय की डिक्री के अनुपालन के लिए दायित्व;

- (ii) कानून में परिवर्तन अथवा किसी मौजूदा कानून का अनुपालन;
- (iii) राष्ट्रीय सुरक्षा/आंतरिक सुरक्षा के लिए उत्तरदायी सांविधिक प्राधिकारियों की उपयुक्त सरकारी एजेंसियों द्वारा दी गई सलाह अथवा निदेश के अनुसार संयंत्र की अधिक सुरक्षा की आवश्यकता के आधार पर किया जाने वाला कोई अन्य खर्च;
- (iv) .....
- (v) अंतिम तिथि के पूर्व निष्पादित किए गए कार्य, इस प्रकार के अदायगी न किये गये दायित्व, पैकेज की कुल अनुमानित लागत, इस प्रकार के भुगतान को रोकने के कारण और इस प्रकार के भुगतानों को जारी करने आदि के ब्यौरे की तर्कसंगतता की जांच के बाद कोई दायित्व;
- (vi) वास्तविक भुगतानों के द्वारा इस प्रकार के दायित्वों के निवर्हन की सीमा तक अंतिम तिथि के बाद आयोग द्वारा स्वीकार किये गये कार्यों के लिए कोई दायित्व;
- (vii) .....
- (viii) हाइड्रो उत्पादक स्टेशनों के मामले में, कोई व्यय जो प्राकृतिक आपदाओं के कारण क्षति (लेकिन उत्पादक कंपनी की लापरवाही के कारण विद्युत गृह में पानी के जमा होने के कारण नहीं) के कारण और किसी बीमा योजना से प्राप्त राशियों के समायोजन के बाद भू-गर्भीय कारणों से आवश्यक हो गया हो और किसी अतिरिक्त कार्य के कारण किये गये व्यय जो सफल और दक्ष संयंत्र प्रचालन के लिए आवश्यक हो गया हो;
- (ix) .....
- (x) .....
- बशर्ते कि अंतिम तिथि के बाद के बाद खरीदे गये औजार और सामानों, फर्नीचर, एयर कंडीशनर, वोल्टेज स्टेबलाइजर, रेफ्रिजरेटर, कूलर, कंप्यूटर, पंखे, वाशिंग मशीन, हीट कंवेक्टर, मैट्रेस, कालीनों आदि सहित छोटी-छोटी मदों अथवा परिसंपत्तियों की खरीद करने पर किसी व्यय पर विचार 01.04.2014 से प्रशुल्क के निर्धारण के लिए अतिरिक्त पूंजीकरण के वास्ते नहीं किया जायेगा :
- .....
- .....
- .....”

**“25. इक्विटी पर प्रतिफल पर कर:**

- (3) उत्पादक कंपनी अथवा पारेषण लाइसेंसी, जैसा भी मामला हो, किसी वित्तीय वर्ष की वास्तविक सकल आयकर प्रशुल्क अवधि 2014-15 से 2018-19 तक के संबंध में आयकर प्राधिकारियों से प्राप्त ब्याज सहित कर के किसी प्रतिदाय के लिए विधिवत समायोजित, उस पर ब्याज सहित किसी अतिरिक्त कर मांग के साथ-साथ भुगतान किये गये वास्तविक कर

पर आधारित प्रत्येक वित्तीय वर्ष के अंत में इक्विटी पर प्रतिफल के गॉसंड-अप दर का ड्रिंग-अप करेगा। तथापि, कर राशि के जमा करने अथवा लघु रूप में जमा करने में विलंब के कारण लगने वाले दण्ड, यदि कोई हो, का दावा उत्पादक कंपनी अथवा पारेषण लाइसेंसी, जैसा भी मामला हो, के द्वारा नहीं किया जायेगा। ड्रिंग-अप के बाद इक्विटी पर प्रतिफल पर कर अथवा कटौती पूर्व दर की किसी कम वसूली अथवा अधिक वसूली को लाभार्थियों अथवा दीर्घावधि पारेषण उपभोक्ताओं/डीआईसी, जैसा भी मामला हो, से वर्ष दर वर्ष आधार पर वसूला जायेगा अथवा वापिस किया जायेगा।”

9. माननीय आयोग ने दिनांक 08.03.2017 के स्वयं प्रेरित आदेश सं. 03/एसएम/2017 के द्वारा सीईआरसी प्रशुल्क विनियमावली, 2014 के विनियम 8(1) के अंतर्गत प्रशुल्क के अंतरिम ड्रिंग-अप के प्रावधान की समीक्षा की है। उक्त आदेश के पैरा 4 को नीचे फिर से प्रस्तुत किया जा रहा है:

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“उत्पादक कंपनियों और पारेषण लाइसेंसियों के लिए यह अनिवार्य नहीं होगा कि वे प्रशुल्क विनियमावली, 2014 के विनियम 8 के खंड (1) के परंतुक के संबंध में अंतरिम ड्रिंग-अप के लिए आवेदन दायर करें। उत्पादक कंपनियां अथवा पारेषण लाइसेंसी प्रशुल्क अवधि के अंत में ड्रिंग-अप के लिए आवेदन करेंगे। केवल उन मामलों में, जहां यह अंतर अनुमत वार्षिक नियत प्रभारों का 30 प्रतिशत से अधिक है, उत्पादक कंपनी अथवा पारेषण लाइसेंसी अंतरिम ड्रिंग-अप के लिए आयोग से संपर्क कर सकते हैं।”

10. दुलहस्ती के मामले में, वार्षिक नियत प्रभार में अंतर 2014-15 और 2015-16 के दौरान 30 प्रतिशत से कम था। तदनुसार, याचिकाकर्ता ने 2016-17 के दौरान अंतरिम ड्रिंग-अप के लिए माननीय आयोग से संपर्क नहीं किया है।
11. उपर्युक्त को देखते हुए, वर्तमान याचिका को निम्नलिखित कारणों से दायर किया जाता है:

क. सीईआरसी द्वारा दिनांक 30.08.2016 के आदेश के द्वारा अनुमत अतिरिक्त पूंजी व्यय और 2014-19 के दौरान दुलहस्ती द्वारा किया गया वास्तविक अतिरिक्त पूंजीगत व्यय में अंतर है। इसके अलावा, सीईआरसी द्वारा अनुमत कुछ अतिरिक्त पूंजीगत व्यय (जिसमें सदृश्य विलोपन शामिल है) नहीं किया गया है/नहीं किया जाना है और इसलिए अब इस याचिका में अभ्यर्पित किया जा रहा है।

ख. कुछ अतिरिक्त पूंजीगत व्यय हैं जिन्हें पूर्व में परियोजित नहीं किया गया था, तथापि विद्युत स्टेशन द्वारा स्थल विशिष्ट आवश्यकताओं के कारण खर्च किया गया था, जो सफल और दक्ष संयंत्र प्रचालन के लिए आवश्यक है। इस प्रकार के

अतिरिक्त पूंजीकरण को प्रशुल्क के उद्देश्य से पूंजीगत आधार के भाग के रूप में शामिल किये जाने की आवश्यकता है।

- ग. सीईआरसी प्रशुल्क विनियमावली, 2014 के विनियम 25(3) के अनुरूप 2014-19 अवधि के लिए एनएचपीसी पर लागू 'प्रभावी कर दर' के आधार पर इक्विटी पर प्रतिफल की ग्रॉन्ड-अप दर का ड्रिंग-अप करना।
- घ. सीईआरसी प्रशुल्क विनियमावली, 2014 के विनियम 8(2)(क)(iii) के अनुसार 2014-19 की अवधि के लिए वास्तविक सहायक ऊर्जा खपत (एयूएक्स) के आधार पर उत्पादक स्टेशन के प्रशुल्क का ड्रिंग-अप करना।
- ङ. सीईआरसी प्रशुल्क विनियमावली, 2014 के विनियम 8(2)(क)(iv) के अनुसार ऋण के पुनर्वित्तपोषण के आधार पर उत्पादक स्टेशन के प्रशुल्क का ड्रिंग-अप करना।
12. प्रशुल्क के लिए दावा किए जाने वाले निवल अतिरिक्त पूंजीकरण का ब्यौरा 2014-19 की अवधि के लिए खाते के अनुसार वास्तविक पूंजी अभिवृद्धि से लिया गया है। उसका ब्यौरा नीचे तालिका में दिया गया है:

(₹ लाख में)

क्र. सं.	विवरण	14-15	15-16	16-17	17-18	18-19
क.	वर्ष/अवधि के दौरान अभिवृद्धि	714.39	818.61	1,611.19	698.22	211.35
ख.	घटाएं : वर्ष/अवधि के दौरान पूंजीविहीनता	33.38	242.75	23.64	16.87	3.83
ग.	जोड़े : वर्ष/अवधि के दौरान अदायगी	3817.86	10.01	35.06	169.60	31.47
घ.	निवल अभिवृद्धि (क-ख+ग)	4498.86	585.87	1622.60	850.94	239.00

13. कुछ अतिरिक्त पूंजीकरण है जिनके संबंध में पूर्व में याचिका सं. 231/जीटी/2014 में दावा नहीं किया गया था और उत्पादक स्टेशन के सफल और दक्ष प्रचालन के लिए आवश्यक हो गया है। इन कार्यों को विद्युत स्टेशन के स्थल की आवश्यकता के अनुसार किया गया है और इसका पूंजीकरण 2014-19 की अवधि के लिए खातों में किया गया है। इस प्रकार के अतिरिक्त पूंजीकरण के संबंध में दावा फार्म 9क में विस्तृत औचित्य के साथ किया गया है। माननीय आयोग से यह अनुरोध किया जाता है कि वे उत्पादक स्टेशन के प्रशुल्क के उद्देश्य से इस प्रकार के अतिरिक्त पूंजीकरण की अनुमति दें।

14. माननीय आयोग ने याचिका सं. 60/2010 में दिनांक 30.05.2011 के प्रशुल्क आदेश में परियोजन आधार पर 2009-14 के दौरान संरक्षण कार्यों के कारण अतिरिक्त पूंजी व्यय मंजूर किया था।

हालांकि, ये व्यय वास्तव में वित्तीय वर्ष 2012-13 और 2013-14 के दौरान पूंजीकृत थे। तदनुसार, इन व्यय के संबंध में 2009-14 की अवधि के लिए प्रशुल्क के डूइंग-अप के लिए याचिका सं. 231/जीटी/2014 में दावा किया गया था। ब्यौरा नीचे दिए गए अनुसार है:-

(लाख रु. में)

अतिरिक्त पूंजी व्यय	पूंजीकरण का वर्ष	दावा किया गया वास्तविक व्यय
डैम में सिंकिंग जोन का आशोधन एवं संपर्क सड़क, जो डैम हिल स्लोप तक जाती हो, का टी-402 के पास कंक्रीट अबटमेंट उपलब्ध कराकर डुल डैम के डैम (लेफ्ट बैंक डाउनस्ट्रीम का संरक्षण) के दोनों किनारों के स्थिरीकरण के संबंध में	2012-13	186.72
डैम में सिंकिंग जोन का आशोधन एवं संपर्क सड़क, जो डैम तक जाती हो	2013-14	6.98
तामरूची, डुल में सिंकिंग जोन का आशोधन	2013-14	12.95
डैम के दोनों किनारों पर हिल स्लोप स्थिरीकरण (वैंट सॉफ्ट के पास हिल स्लोप के स्थिरीकरण के लिए रिटेनिंग वॉल का निर्माण)	2013-14	4.84

याचिका सं. 231/जीटी/2014 (अनुबंध-III) में आदेश पारित करते समय, दिनांक 30.08.2016 के आदेश के पैरा-12 में, माननीय आयोग ने उपर्युक्त व्ययों पर विचार नहीं किया है और नीचे पुनः उल्लेख किए गए अनुसार निदेश दिया है:-

“ ----- हालांकि, हमारा सुविचारित मत यह है कि ये कार्य बार बार होने वाली प्रकृति के हैं और इन कार्यों के प्रति खर्च को उत्पादन स्टेशन के लिए मंजूर किए गए ओएंडएम खर्चों से पूरा किया जायेगा। तदनुसार, दावा किया गया वास्तविक अतिरिक्त पूंजी व्यय मंजूर नहीं किया जाता है। हालांकि, यदि याचिकाकर्ता अनुमत ओएंडएम खर्चों से इस खर्च को पूरा करने में सक्षम नहीं है, तब उनको यह स्वतंत्रता है कि वह प्रशुल्क के डूइंग-अप के समय उचित औचित्य के साथ आयोग से संपर्क करें।

इस संबंध में, यह प्रस्तुत किया जाता है कि उपर्युक्त कार्य/व्यय पूंजीगत प्रकृति के हैं और उन्हें पहली बार किया गया है। लेखांकन सिद्धांत के अनुसार, यदि पूंजीगत प्रकृति के किसी कार्य/व्यय को पहली बार किया जाता है, तब इसे लेखाबही के पूंजी मद के अंतर्गत प्रविष्ट किया जाना है। यदि इन कार्यों के जीवनकाल के दौरान, यदि किसी मरम्मत/सेवा अपेक्षित होती है, तब इसे ओएंडएम के खर्च के अंतर्गत प्रविष्ट किया जाएगा। चूंकि, इन व्ययों का 2012-13 और 2013-14 के दौरान लेखाबही के पूंजी मद के अंतर्गत पहले ही पूंजीकरण



कर लिया गया है, अतः इस चरण में इन व्ययों का ओएंडएम व्यय के अंतर्गत दावा करना संभव नहीं है और लेखांकन मानदंडों के अनुसार इसकी अनुमति भी नहीं दी गई है।

उपर्युक्त को देखते हुए, माननीय आयोग से यह अनुरोध किया जाता है कि वे अतिरिक्त पूंजी व्यय के रूप में 2012-13 के दौरान 186.72 लाख रु. और 2013-14 के दौरान 24.77 लाख रु. की राशि के उपर्युक्त व्यय की अनुमति दें। चूंकि, 31.03.2014 की स्थिति के अनुसार, पूंजी लागत पहले ही तैयार कर ली गयी है, अतः माननीय आयोग 2014-19 की अवधि के लिए 01.04.2014 की स्थिति के अनुसार आरंभिक पूंजी लागत में इन अतिरिक्त पूंजी व्ययों के प्रभाव की अनुमति दे।

15. भारतीय लेखांकन मानक (नए लेखांकन मानक) को स्वीकार किये जाने के साथ, कलपुर्जों का हिसाब भारतीय लेखांकन मानक 16-संपत्ति, संयंत्र और उपस्कर के अनुसार दिया जाना है। तदनुसार, विद्युत स्टेशन के वित्तीय विवरण में कलपुर्जों का वर्णन वित्तीय वर्ष 2016-17 से बदल दिया गया है। भारतीय लेखांकन मानक के प्रावधानों के अनुरूप, कुछ कलपुर्जों जिनकी खपत वित्तीय वर्ष 2016-17 से की गई है के संबंध में दावा संबंधित वर्षों के दौरान प्रतिस्थापन के विरुद्ध किया गया है। तथापि, उन कलपुर्जों, जिनका पूंजीकरण किया गया है लेकिन उनकी खपत नहीं की गई है, को अपवर्जन श्रेणी (फार्म 9घ) के अंतर्गत रखा गया है और प्रशुल्क के लिए उसके संबंध में दावा नहीं किया गया है क्योंकि इन परिसंपत्तियों का वास्तविक रूप में उपयोग संबंधित वर्षों के दौरान नहीं किया गया है। इस प्रकार की परिसंपत्तियों के संबंध में दावा प्रशुल्क के लिए उस वर्ष में किया जायेगा जिस वर्ष में इन परिसंपत्तियों का वास्तविक रूप में उपयोग पुरानी परिसंपत्तियों के पूंजीविहीनता के द्वारा किया गया है। इसके अलावा, लघु परिसंपत्तियों, औजारों और साज सामानों, फर्नीचर, कंप्यूटर आदि की प्रकृति में कतिपय मदों जिन्हें सीईआरसी प्रशुल्क विनियमावली, 2014 के विनियम 14(3)(x) के प्रावधानों के अनुसार अंतिम तिथि के बाद प्रशुल्क के उद्देश्य से पूंजीकरण किये जाने के लिए मंजूर नहीं किया गया है, को अपवर्जन श्रेणी (फार्म 9घ) के अंतर्गत रखा गया है। इस प्रकार की मदों के विलोपन को भी फार्म 9ख(i) में अपवर्जन श्रेणी के अंतर्गत रखा गया है क्योंकि सदृश्य सकारात्मक प्रविष्टियों को सीईआरसी द्वारा प्रशुल्क के उद्देश्य से अनुमति नहीं दी जा रही है। यह याचिका सं. 231/जीटी/2014 (अनुबंध-III) में दिनांक 30.08.2016 के आदेश के पैरा 23 में माननीय आयोग के निर्णय के अनुरूप भी है। तदनुसार, माननीय आयोग से यह अनुरोध किया जाता है कि वे प्रशुल्क के उद्देश्य से इस प्रकार की नकारात्मक प्रविष्टियों को शामिल नहीं करें/उस पर ध्यान न दें।
16. उपर्युक्त तथ्यों पर विचार करते हुए, सीईआरसी द्वारा पूर्व में दिनांक 30.08.2016 के आदेश के द्वारा अनुमत निवल अतिरिक्त पूंजीकरण और वर्तमान याचिका में 2014-19 के लिए दावा किये गये निवल वास्तविक अतिरिक्त पूंजीकरण का सारांश नीचे दिया गया है:

वर्ष	2014-15	2015-16	2016-17	2017-18	2018-19
दिनांक 30.08.2016 के आदेश के द्वारा अनुमत निवल अतिरिक्त पूंजीकरण	4166.16	459.74	1134.62	180.00	673.50
इस याचिका में दावा किया गया निवल वास्तविक अतिरिक्त पूंजीकरण	4498.86	585.87	1622.60	850.94	239.00

17. **पूंजी लागत:** सीईआरसी द्वारा दिनांक 30.08.2016 के प्रशुल्क आदेश में विचार किये गये उपर्युक्त अतिरिक्त पूंजीकरण और 515959.43 लाख रु. (01.04.2014 की स्थिति के अनुसार) की आरंभिक पूंजी लागत पर विचार करते हुए, प्रशुल्क की गणना के लिए विचार की गई वर्ष-वार पूंजी लागत नीचे दी गई है:

(₹ लाख में)

विवरण	2014-15	2015-16	2016-17	2017-18	2018-19
आरंभिक पूंजी लागत	515959.43	520458.29	521044.16	522666.76	523517.71
वर्ष के दौरान निवल अतिरिक्त पूंजीकरण	4498.86	585.87	1622.60	850.94	239.00
अंतिम पूंजी लागत	520458.29	521044.16	522666.76	523517.71	523756.71

18. आयोग ने 31.03.2014 को समाप्त होने वाली अवधि के लिए उत्पादक स्टेशन के वास्ते प्रशुल्क का अनुमोदन करते समय याचिका सं. 231/जीटी/2014 में दिनांक 30.08.2016 के आदेश में निम्नलिखित निदेश दिए थे:-

“31. आयोग ने 31.03.2009 को समाप्त होने वाली अवधि के लिए उत्पादक स्टेशन के वास्ते प्रशुल्क का अनुमोदन करते समय याचिका सं. 204/2009 में दिनांक 09.03.2010 के आदेश में निम्नलिखित निदेश दिए थे:-

24. याचिकाकर्ता ने यह उल्लेख किया है कि अतिरिक्त पूंजी व्यय का वित्तपोषण आंतरिक संसाधनों के माध्यम से किया गया है। भारत सरकार के दिनांक 22.08.2008 के पत्र के अनुमोदित संशोधित लागत अनुमान (आरसीई-II) के अनुसार, 522849.00 लाख रु. की अनुमोदित पूंजी लागत के सहित, 198668.67 लाख रु. की इक्विटी को फ्रीज कर दिया गया था। आयोग ने याचिका सं. 72/2009 में दिनांक 30.11.2009 के अपने आदेश में प्रशुल्क के उद्देश्य से वाणिज्यिक प्रचालन की तिथि को 198668.67 लाख रु. की इक्विटी मंजूर की थी। तदनुसार, जब तक अनुमत पूंजी लागत 522849.00 लाख रु. हो जाती है तब तक वाणिज्यिक प्रचालन की तिथि के बाद खर्च किए गए कोई अतिरिक्त पूंजी व्यय को ऋण के रूप में माना जाना है। क्रमशः वर्ष 2007-08 और 2008-09 के दौरान

3188.55 लाख रु. और 567.58 लाख रु. के अनुमत अतिरिक्त पूंजी व्यय पर विचार करने के बाद, कार्यों के लिए अनुमत पूंजी लागत वर्ष 2007-08 और 2008-09 के लिए क्रमशः 511037.92 लाख रु. और 511605.50 लाख रु. होती है जो 522849.00 लाख रु. की अनुमत पूंजी लागत से कम है। तदनुसार, अनुमत अतिरिक्त पूंजी व्यय को प्रशुल्क के उद्देश्य से ऋण के रूप में माना गया है।”

उपर्युक्त निर्णय के अनुरूप, समग्र अतिरिक्त पूंजी व्यय को 522849.00 लाख रु. (अर्थात् 2016-17 तक) के अनुमोदित संशोधित लागत अनुमान तक ऋण के रूप में माना गया है। 2017-18 के दौरान, आगे की दावा की गई पूंजी 522849.00 लाख रु. के अनुमोदित संशोधित लागत अनुमान से अधिक है। तदनुसार, अधिक पूंजी लागत का दावा नियामक ऋण के रूप में और 70:30 के अनुपात में इक्विटी के रूप में किया गया है।

#### 19. वार्षिक नियत प्रभारों (एएफसी) की गणना:

उपर्युक्त पूंजी लागत के आधार पर, प्रशुल्क के विभिन्न संघटकों को संबंधित विनियमावलियों में यथाउल्लिखित निम्नलिखित तरीके से तय किया गया है:

##### क. इक्विटी पर प्रतिफल (आरओई):

क. जैसा कि उपर्युक्त पैरा 18 में उल्लेख किया गया है कि, इक्विटी में प्रतिफल की गणना विद्युत स्टेशन की पूंजी लागत के 522849.00 लाख रु. के आरसीई तक पहुंच जाने के समय तक 198668.67 लाख रु. की राशि की इक्विटी पर की गई है और अतिरिक्त पूंजी के प्रभाव पर विचार इक्विटी पर प्रतिफल की गणना के उद्देश्य से नहीं किया गया है। वित्तीय वर्ष 2017-18 के आगे से पूंजी लागत आरसीई लागत से अधिक हो गई है। तदनुसार, 2017-18 के आगे से अतिरिक्त पूंजी का दावा 70:30 के ऋण और इक्विटी के अनुपात में किया गया है।

ख. दुलहस्ती विद्युत स्टेशन एक पॉडेज स्कीम है, इक्विटी पर प्रतिफल की गणना के लिए आधार दर प्रशुल्क विनियमावली, 2014 के विनियम 24(2) के अनुसार 16.5 प्रतिशत मानी गयी है।

ग. इक्विटी पर प्रतिफल की आधार दर को सीईआरसी प्रशुल्क विनियमावली, 2014 के विनियम 25(1) के अनुसार एनएचपीसी पर लागू 'प्रभावी कर' दर

के साथ ग्राँड-अप के रूप में ली गई है। उसका ब्यौरा अनुबंध -I के फार्म-1(ii) में दिया गया है।

**ख. मूल्यहास:**

क. सीईआरसी प्रशुल्क विनियमावली, 2014 के अनुसार और फार्म 11 में दर्शाये गए अनुसार मूल्यहास की वर्ष-वार लागू दर नीचे दी गयी है:-

अवधि	भारित औसत मूल्यहास दर
2014-15	5.189%
2015-16	5.188%
2016-17	5.188%
2017-18	5.185%
2018-19	5.223%

ख. फार्म-12 में हास की गणना के लिए उपर्युक्त दर्शाये गए दरों पर विचार किया गया है।

**ग. ऋण पर ब्याज:**

क. जैसा कि पैरा-18 में उल्लेख किया गया है, 2014-19 के दौरान समग्र अतिरिक्त पूंजी पर विचार 522849.00 लाख रु. (अर्थात 2016-17) की पूंजी लागत तक ऋण के रूप में किया गया है

ख. प्रशुल्क अवधि के लिए विचार की गयी ब्याज की भारित औसत दर नीचे दिए गए अनुसार है:-

अवधि	मूल समय कार्यक्रम के अनुसार ब्याज की भारित औसत दर
2014-15	8.02%
2015-16	8.12%
2016-17	8.23%
2017-18	8.11%
2018-19	7.45%

**घ. ओएंडएम खर्च:**

2014-19 की प्रशुल्क अवधि के लिए दुलहस्ती के लिए लागू ओएंडएम खर्चों को विद्युत स्टेशन के पिछले वर्षों के वास्तविक ओएंडएम खर्च के आधार पर सीईआरसी (प्रशुल्क की निबंधन और शर्तें) विनियमावली, 2014 के माध्यम से माननीय आयोग द्वारा पहले अधिसूचित किया जा चुका है। तथापि, इन आंकड़ों को अंतिम रूप देते समय, “पूँजीगत कलपुर्जे”, “पूँजी लागत में दावा न की गई/मंजूर न की गई लेखांकन पद्धति के अनुसार पूँजीगत प्रकृति का व्यय” आदि शीर्षों के अंतर्गत प्रविष्ट किये गये खर्चों को सीईआरसी द्वारा शामिल नहीं किया गया था/उस पर विचार नहीं किया गया था। यह कारणों का विवरण (एसओआर) के पैरा 29.43 से सीईआरसी (प्रशुल्क के नियम व शर्तें) विनियमावली, 2014 (पृष्ठ सं. 153) से स्पष्ट है कि जिसे इसके बाद फिर से प्रस्तुत किया जाता है:

*“29.43 इसके अलावा, आयोग ने, इस तथ्य को देखते हुए प्रारूप विनियमावली में प्रस्तावित मानदंडों की संख्या दी है कि एनटीपीसी और एनएचपीसी सहित कुछ केंद्रीय उत्पादक कंपनियों ने “पूँजीगत कलपुर्जे” और “पूँजी लागत में दावा न की गई/मंजूर न की गई लेखांकन पद्धति के अनुसार पूँजीगत प्रकृति का व्यय” शीर्षों के अंतर्गत खर्चों की प्रविष्टि की है। आयोग ने इन मानदंडों को अपनाते समय “पूँजी लागत में दावा न की गई/मंजूर न की गई लेखांकन पद्धति के अनुसार पूँजीगत प्रकृति का व्यय” पर विचार नहीं किया था। आयोग से किये गये इस प्रकार के खर्चों का ब्यौरा प्रस्तुत करने के लिए बार-बार पत्र व्यवहार किये जाने के बाद, एनटीपीसी ने बहुत बाद के चरण में पूँजी कलपुर्जे से संबंधित आंकड़े प्रस्तुत किये। आयोग ने प्रथम दृश्या यह टिप्पणी की कि पूँजीगत कलपुर्जे से संबंधित आंकड़े जिन्हें प्रस्तुत किया गया था, को अनुमोदित किये जाने के पूर्व विस्तृत छानबीन किये जाने की आवश्यकता है। एनएचपीसी ने इस संबंध में अपेक्षित आंकड़े प्रस्तुत नहीं किये। आयोग ने प्रथम दृश्या यह टिप्पणी की कि पूँजीगत कलपुर्जे से संबंधित आंकड़े जिन्हें प्रस्तुत किया गया था को अनुमोदित किये जाने के पूर्व विस्तृत छानबीन किये जाने की आवश्यकता है, एनएचपीसी ने इस संबंध में अपेक्षित आंकड़े प्रस्तुत नहीं किये। अतः आयोग ने ओएंडएम खर्च के भाग के रूप में इस प्रकार के खर्चों को शामिल नहीं किया है। तथापि आयोग वास्तविक आंकड़ों की तर्कसंगतता जांच पड़ताल करने के बाद ड्रिंग-अप के समय उस पर पृथक रूप से विचार करेगा। उत्पादक स्टेशनों को यह सिद्ध करते हुए खपत किये गये वर्ष-वार पूँजीगत कलपुर्जे का विवरण प्रस्तुत करना चाहिए कि उसे या तो प्रतिपूरक भत्ते अथवा विशेष भत्ते के माध्यम से निधि प्रदान नहीं की गई है और उसे अतिरिक्त पूँजीकरण के रूप में अथवा मरम्मत एवं अनुरक्षण खर्चों तथा भंडारों एवं कलपुर्जे की खपत जो कि ताप विद्युत तथा जल विद्युत उत्पादक स्टेशनों के लिए लागू है के भाग के रूप में इस प्रकार के खर्चों को प्रविष्ट नहीं किया है।”*

सीईआरसी के उपर्युक्त निर्देशों के अनुरूप, 2014-19 के दौरान पूंजीगत कलपुर्जों की खपत का ब्यौरा वर्तमान याचिका के साथ प्रस्तुत किया गया है (**अनुबंध -V**) जिसका सारांश नीचे दिया गया है:

(₹ लाख में)

वर्ष	पूंजीगत कल-पुर्जों की खपत
2014-15	336.60
2015-16	221.92
2016-17	97.56
2017-18	203.11
2018-19	-

चूंकि, हाइड्रो उत्पादक स्टेशनों के लिए कोई प्रतिपूरक भत्ता अथवा विशेष भत्ता प्राप्त नहीं किया जा रहा है और पूंजीगत कलपुर्जों के संबंध में दावा अतिरिक्त पूंजीकरण के अंतर्गत नहीं किया जा रहा है, माननीय आयोग से अनुरोध है कि वे 2014-19 के दौरान पहले से अनुमत ओएंडएम खर्चों के अलावा उपर्युक्त खर्चों की अलग से प्रतिपूर्ति की अनुमति दें।

एक पृथक याचिका संख्या 221/एमपी/2019 पहले ही याचिकाकर्ता द्वारा 01.01.2016 से 31.03.2019 की अवधि के दौरान दुलहस्ती विद्युत स्टेशन में एनएचपीसी के कर्मचारियों और केंद्रीय विद्यालय (केवी)/दयानंद एंग्लो वैदिक (डीएवी) और केंद्रीय औद्योगिक सुरक्षा बल (सीआईएसएफ) के प्रतिनियुक्त कर्मचारियों के वेतन संशोधन के प्रभाव की वसूली के लिए प्रस्तुत की गई है।

### **ड. कार्यशील पूंजी पर ब्याज**

कार्यशील पूंजी पर ब्याज की लागू दर सीईआरसी प्रशुल्क विनियमावली, 2014 के विनियम 28(3) के अनुसार 13.5 प्रतिशत (01.04.2014 की स्थिति के अनुसार एसबीआई बेस रेट + 350 बेसिस प्वाइंट) है।

20. उपर्युक्त पैरा 17 और पैरा 19 में उल्लिखित पूंजी लागत और मानदंडों के आधार पर, याचिकाकर्ता ने प्रशुल्क अवधि 2014-19 के लिए संशोधित वार्षिक नियत प्रभारों (एएफसी) की गणना की है। सीईआरसी द्वारा अपने दिनांक 30.08.2016 के आदेश के द्वारा अनुमत और याचिकाकर्ता द्वारा गणना किए गए एवं वर्तमान याचिका में दावा किए गए वार्षिक नियत प्रभार का सारांश नीचे दिया गया है:

(₹ लाख में)

विवरण	2014-15	2015-16	2016-17	2017-18	2018-19
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दिनांक 30.08.2016 के आदेश के द्वारा अनुमत एएफसी	95388.84	94562.74	93550.03	92382.82	91161.83
<b>वर्तमान याचिका में दावा किया गया एएफसी</b>					
मूल्यहास	26889.60	27016.50	27071.41	27124.50	27347.63
ऋण पर ब्याज	10707.42	8855.98	6843.83	4634.86	2259.54
इक्विटी पर प्रतिफल	41897.24	41998.56	41666.78	41968.08	42161.92
कार्यशील पूंजी पर ब्याज	2589.21	2602.31	2603.43	2618.12	2634.24
ओएंडएम खर्च	13746.97	14660.32	15634.36	16673.10	17780.86
<b>कुल</b>	<b>95830.44</b>	<b>95133.66</b>	<b>93819.81</b>	<b>93018.67</b>	<b>92184.20</b>

वर्तमान याचिका में दावा किए गए एएफसी और दिनांक 30.08.2016 के आदेश के अनुसार अनुमत एएफसी के बीच अंतर की अनुमति सीईआरसी (प्रशुल्क की निबंधन और शर्तें) विनियमावली, 2014 के विनियम 8 के खंड (11), (12) और (13) के प्रावधानों के अनुसार लाभार्थियों से वसूले जाने के लिए/लाभार्थियों को वापस किये जाने के लिए दी जा सकती है।

## 21. जीएसटी के प्रभाव की वसूली:

भारत सरकार ने जम्मू एवं कश्मीर राज्य को छोड़कर पूरे भारत में 01.07.2017 से वस्तु एवं सेवा कर अधिनियम, 2017 लागू किया है। उक्त अधिनियम को जम्मू एवं कश्मीर राज्य में 08.07.2017 से लागू किया गया है।

विद्युत मंत्रालय, भारत सरकार ने विद्युत अधिनियम, 2003 की धारा 107 के अंतर्गत दिनांक 27.08.2018 को सीईआरसी को निदेश जारी किया है जिसमें नीचे दिये गये अनुसार उल्लेख किया गया है:

(क) केंद्र सरकार, राज्य सरकार/संघ राज्य क्षेत्र के द्वारा अथवा किसी सरकारी तंत्र के द्वारा लगाये गये घरेलू शुल्कों, लेवी, उपकर और करों में किसी प्रकार के परिवर्तन जिसके फलस्वरूप लागत में सटश्य परिवर्तन होता हो, को "कानून में परिवर्तन" के रूप में माना जाये और जब तक कि विद्युत क्रय करार में अन्य प्रकार से प्रावधान न हो इसकी अनुमति पास-थ्रू के रूप में दी जा सकती है।

(ड) कानून में इस प्रकार के परिवर्तन का प्रभाव कानून में परिवर्तन की तिथि से लागू होगा।

माननीय आयोग ने अपने दिनांक 14.03.2018 (याचिका सं. 13/एसएम/2017 में) और दिनांक 17.12.2018 के आदेश (याचिका सं. 01/एसएम/2018 में) के द्वारा जीएसटी के कार्यान्वयन पर 'कानून में परिवर्तन' के रूप में पहले ही विचार किया है।

संयंत्रों के प्रचालन और अनुरक्षण (सेवा भाग) में भुगतान किये गये कर को संबंधित विद्युत स्टेशनों के ओएंडएम खर्चों में डाला जाता है। माननीय आयोग ने पिछले 5 वर्षों के दौरान किये गये वास्तविक खर्चों के आधार पर 2014-19 की अवधि के लिए एनएचपीसी के विद्युत स्टेशनों के मामले में ओएंडएम खर्चों का निर्धारण किया था जबकि जीएसटी का कार्यान्वयन केवल 01.07.2017 से किया गया है। तदनुसार, जीएसटी के कार्यान्वयन के कारण अतिरिक्त कर भार को 2014-19 की अवधि के लिए ओएंडएम खर्चों की अनुमति देते समय आयोग द्वारा शामिल नहीं किया गया था।

तदनुसार, हमारी सीईआरसी में 26.04.2019 को याचिका सं. 133/एमपी/2019 है और हमने माननीय आयोग से यह अनुरोध किया है कि वे 'कानून में परिवर्तन' के रूप में जीएसटी के कार्यान्वयन पर विचार करें और लाभार्थियों से अतिरिक्त व्यय की प्रतिपूर्ति की अनुमति दें।

तथापि, उक्त याचिका का निपटान माननीय आयोग द्वारा दिनांक 22.08.2019 के आदेश के द्वारा याचिकाकर्ता को 2014-19 की अवधि के लिए इस याचिका का ड्रइंग-अप करने के साथ वस्तु एवं सेवा अधिनियम, 2017 के कार्यान्वयन के कारण प्रचालन और अनुरक्षण खर्चों पर अतिरिक्त कर की प्रतिपूर्ति के लिए दावा करने के लिए स्वतंत्रता देते हुए किया गया है।

दुलहस्ती के संबंध में वित्तीय वर्ष 2017-18 (01.07.2017 से 31.03.2018) और वित्तीय वर्ष 2018-19 के दौरान सांविधिक लेखा परीक्षकों द्वारा विधिवत प्रमाणित जीएसटी के अतिरिक्त प्रभाव (**अनुबंध -VI**) को निम्नलिखित तालिका में दिया गया है:

ओएंडएम खर्चों पर जीएसटी का अतिरिक्त प्रभाव (₹. में)			
2017-18	2018-19 (01.04.18 से 31.12.18)	2018-19 (01.01.19 से 31.03.19)	कुल
47066620	61543940	24104832	132715392

सीईआरसी प्रशुल्क विनियमावली, 2014 में जीएसटी के कार्यान्वयन के कारण अतिरिक्त कर भारों की प्रतिपूर्ति का विशेष रूप से प्रावधान नहीं है। तथापि, माननीय आयोग को सीईआरसी प्रशुल्क विनियमावली, 2014 के विनियम 55 के प्रावधानों के अंतर्गत उक्त विनियमों के प्रावधानों को कार्यान्वित करने में कठिनाई (यदि कोई हो) को दूर करने का



अधिकार प्रदान किया गया है और इसके पास विनियम 54 के अंतर्गत उसे शिथिल करने का भी अधिकार है।

तदनुसार, याचिकाकर्ता माननीय आयोग से नम्रतापूर्वक यह अनुरोध करता है कि वे दुलहस्ती विद्युत स्टेशन के संबंध में प्रतिवादियों से उनके विद्युत आवंटन के अनुपात में जीएसटी के कार्यान्वयन के कारण भुगतान किये गये अतिरिक्त कर की प्रतिपूर्ति की अनुमति दें।

22. एनएचपीसी के प्रचालनरत विद्युत स्टेशनों के संबंध में फाइलिंग शुल्क का भुगतान सीईआरसी (शुल्कों का भुगतान) विनियमावली, 2012 के अनुरूप अप्रैल के महीने के दौरान सीईआरसी को वर्ष दर वर्ष आधार पर नियमित रूप से किया जा रहा है। इस प्रकार से भुगतान किया गया टैरिफ फाइलिंग शुल्क सीईआरसी प्रशुल्क विनियमावली, 2014 के विनियम 52(1) के अनुसार प्रतिवादियों से वसूला जा सकता है। दुलहस्ती विद्युत स्टेशन के संबंध में 2014-19 के दौरान भुगतान किया गया टैरिफ फाइलिंग शुल्क का ब्यौरा नीचे दिया गया है।

वर्ष	राशि (रु. में)	यू टी आर सं.
2014-15	17,16,000/-	SBIN814118286619
2015-16	17,16,000/-	SBIN215117557435
2016-17	17,16,000/-	SBIN316119888124
2017-18	17,16,000/-	SBIN317115658067
2018-19	17,16,000/-	SBIN718116392141
<b>कुल</b>	<b>85,80,000/-</b>	

तदनुसार, फाइलिंग शुल्क का भुगतान इस याचिका के साथ याचिकाकर्ता द्वारा पृथक रूप से नहीं किया जा रहा है। पत्रों की प्रति अनुबंध -VIII के रूप में संलग्न है।

23. उपर्युक्त टैरिफ में कोई सांविधिक कर, लेवी, शुल्क, उपकर, प्रभार अथवा किसी सरकार (केंद्र/राज्य) और/अथवा कोई अन्य स्थानीय निकायों/प्राधिकरणों/विनियामक प्राधिकरणों द्वारा सहायक खपत अथवा जल सहित किसी अन्य प्रकार की खपत, विद्युत का पारेषण, पर्यावरणीय संरक्षण, विद्युत/ऊर्जा की बिक्री अथवा आपूर्ति पर, और/अथवा उत्पादक स्टेशनों और/अथवा पारेषण प्रणाली से जुड़ी इसकी संस्थापनाओं में से किसी के संबंध में बिजली के उत्पादन के संबंध में किसी अधिनियम अथवा विनियम के माध्यम से लगाया गया/प्रभारित किया गया किसी अन्य प्रकार का अधिरोपण शामिल नहीं है।

24. एनएचपीसी द्वारा उपर्युक्त में किये गये उल्लेख के अनुसार उक्त करों/शुल्कों/उपकर/लेवी/प्रभारों आदि के कारण किसी महीने में संबंधित प्राधिकरणों को भुगतान योग्य ऐसे करों/शुल्कों/उपकर/लेवी/प्रभारों आदि की राशि का वहन किया जायेगा और इसका भुगतान प्रतिवादियों द्वारा याचिकाकर्ता को अतिरिक्त रूप से किया जायेगा।
25. इसके अलावा, टैरिफ प्रस्ताव में सीईआरसी (आरएलडीसी का शुल्क एवं प्रभार तथा अन्य संबंधित मामले) विनियमावली, 2009 के अंतर्गत शेयरिंग विनियमावली और आरएलडीसी शुल्क एवं प्रभारों के अंतर्गत पीजीसीआईएल, पोसोको/एनएलडीसी को भुगतान किया जाने वाला कोई पारेषण/संचार/यूएलडीसी प्रभार शामिल नहीं है। ये प्रभार, जैसा कि लागू है, सीधे तौर पर लाभार्थियों से सीईआरसी प्रशुल्क विनियमावली, 2014 के विनियम 43 और 52(2)(क) के अनुसार वसूली के योग्य होंगे।
26. जम्मू एवं कश्मीर राज्य जल संसाधन नियामक प्राधिकारी के दिनांक 22.12.2014 के आदेश सं. 89/जेकेएसडब्ल्यूआरआरए और जम्मू एवं कश्मीर जल संसाधन (विनियम और प्रबंधन) अधिनियम, 2010 के अनुसरण में अधिसूचित अपने उत्तरवर्ती संशोधनों के अनुसार, 90एम से अधिक शीर्ष वाले हाइड्रो इलेक्ट्रिक संयंत्रों से यह मान लिया जाता है कि वह राज्य जल संसाधन विभाग को उपयोग किए गए जल के 0.25 रु./क्यूमेक की दर से जल उपयोग प्रभारों का भुगतान करें। ये प्रभार लाभार्थियों द्वारा सीईआरसी प्रशुल्क विनियमावली, 2014 के विनियम 31(8) के अनुरूप माह दर माह आधार पर उत्पादक स्टेशनों से विद्युत की अपनी आपूर्ति के अनुपात में अतिरिक्त ऊर्जा प्रभार के रूप में भुगतान योग्य हैं। तदनुसार, माननीय आयोग से यह अनुरोध है कि वे जब और जैसे कि ऐसे भुगतान राज्य सरकार को किये जाते हैं, प्रतिवादियों को बिलों को बनाने के लिए याचिकाकर्ता को अनुमति दें।
27. इसके अलावा, विनियम 8(2)(क)(iii) और (iv) के अनुसार, उत्पादक स्टेशन नियंत्रणीय मानदंडों जैसे सहायक ऊर्जा खपत (एयूएक्स) और ऋण के पुनर्वित्तपोषण के निष्पादन के आधार पर टैरिफ का ड्रिंग-अप करेगा।

**क. 2014-19 के लिए वास्तविक सहायक ऊर्जा खपत (एयूएक्स) के आधार पर टैरिफ का ड्रिंग-अप:**

वास्तविक सहायक ऊर्जा खपत के कारण वित्तीय लाभ के नियामक सहायक ऊर्जा खपत से कम होने के कारण सीईआरसी प्रशुल्क विनियमावली, 2014 के विनियम 8(6) और इसके उत्तरवर्ती संशोधन के अनुसार उत्पादक स्टेशन और लाभार्थियों के बीच 60:40 के अनुपात में बांटा जाना है। 2014-19 की अवधि के लिए वास्तविक सहायक ऊर्जा खपत के ब्यौरे का सारांश नीचे दिया गया है:

मानदंड	2014-15	2015-16	2016-17	2017-18	2018-19
नियामक सहायक खपत	1.2%	1.2%	1.2%	1.2%	1.2%
वास्तविक सहायक खपत	1.0%	1.0%	0.9%	0.9%	1.2%
बिक्री योग्य डिजाइन ऊर्जा (एमयू)	1657.85	1657.85	1657.85	1657.85	1657.85
बिक्री योग्य निर्धारित ऊर्जा (एमयू)	1850.94	2001.38	1927.83	1984.85	1935.63

उपर्युक्त से यह स्पष्ट है कि 2014-18 की अवधि के दौरान, वास्तविक सहायक ऊर्जा खपत नियामक सहायक ऊर्जा खपत से कम है और बिक्री योग्य निर्धारित उत्पादन भी बिक्री योग्य डिजाइन ऊर्जा से अधिक है। इसलिए, निवल लाभ की गणना सीईआरसी प्रशुल्क विनियमावली, 2014 के विनियम 8(6)(ii) में निर्धारित प्रक्रिया के अनुसार की गई है। 2014-18 के दौरान कम की गयी वास्तविक सहायक ऊर्जा खपत के कारण कुल लाभ नीचे दिए गए अनुसार होता है। निवल लाभ का बटवारा दुलहस्ती और इसके लाभार्थियों के बीच 60:40 के अनुपात में किया गया है।

(राशि रु. में)

विवरण	2014-15	2015-16	2016-17	2017-18	2018-19
निवल लाभ	3365346	3629272	5167945	5407755	-
उत्पादक स्टेशन के पास प्रतिधारित लाभ -60%	2019208	2177563	3100767	3244653	-
लाभार्थियों के साथ बांटा गया लाभ -40%	1346138	1451709	2067178	2163102	-

2018-19 के दौरान, वास्तविक सहायक ऊर्जा खपत नियामक सहायक ऊर्जा खपत के बराबर है। अतः 2018-19 के दौरान सहायक ऊर्जा खपत के कारण कोई लाभ नहीं हुआ है। लाभार्थियों के साथ बटवारा किए गए वार्षिक लाभ और वार्षिक ऊर्जा बिलों का ब्यौरा अनुबंध -IV पर संलग्न है।

**ख. ऋण के पुनर्वित्तपोषण के आधार पर टैरिफ का ड्रिंग-अप:**

विनियम 8(2)(क)(iv) के अनुसार, उत्पादक स्टेशन ऋण के पुनर्वित्तपोषण के आधार पर उत्पादक स्टेशन के टैरिफ का ड्रिंग-अप करेगा। चूंकि, दुलहस्ती विद्युत स्टेशन के मामले में कोई वास्तविक ऋण बकाया नहीं है, अतः ऋण के पुनर्वित्तपोषण के कारण किसी ड्रिंग-अप की आवश्यकता नहीं है।

1. सीईआरसी प्रशुल्क विनियमावली, 2019 के विनियम 9(2), 10(1) और 12 के अनुरूप याचिकाकर्ता से यह माना जाता है कि वह 2014-19 की अवधि के लिए डूइंग-अप याचिका के साथ 2019-24 के लिए प्रशुल्क याचिका प्रस्तुत करें। सीईआरसी प्रशुल्क विनियमावली के विनियम 9(2) और 12 का संबंधित उद्धरण यहां नीचे फिर से प्रस्तुत किया जाता है:

**"9 टैरिफ का अवधारण करने के लिए आवेदन**

.....  
(2) विद्यमान उत्पादन केंद्र या संचार प्रणाली सहित पारेषण प्रणाली या उसके किसी अल्पघटक के मामले में आवेदन पत्र इन विनियमों सीईआरसी (टैरिफ के नियम और शर्तें) विनियम, 2014 के अनुसार, 31.03.2019 से 31.10.2019 तक पहले से स्वीकृत किसी अतिरिक्त पूंजीगत व्यय सहित स्वीकृत पूंजीगत लागत के आधार पर (या वास्तविक या परियोजित अतिरिक्त पूंजी व्यय के आधार पर) और वर्ष 2014-19 से 2019-24 की टैरिफ अवधि के अलग-अलग वर्षों के लिए अनुमानित अतिरिक्त पूंजीगत व्यय के आधार पर किया जा सकता है।"

**"12 2014-19 की अवधि के लिए टैरिफ का डूइंग-अप**

2014-19 की अवधि के लिए उत्पादक केंद्रों और पारेषण प्रणाली के टैरिफ को केंद्रीय विद्युत नियामक आयोग के नियम 8 (टैरिफ के नियम और शर्तें) विनियम, 2014 के प्रावधानों के अनुसार टैरिफ याचिका 2019-24 की अवधि के लिए डूइंग-अप किया जाएगा। डूइंग-अप के आधार पर 31.03.2019 को अनुमोदित की गई पूंजी 2019-24 की अवधि के लिए टैरिफ अवधारण के लिए 01.04.2019 को प्रारंभिक पूंजी लागत का आधार होगी।

इसके अलावा, सीईआरसी प्रशुल्क विनियमावली, 2019 के विनियम 10(1) के अनुसार, याचिकाकर्ता से यह मान लिया जाता है कि वह 2019-24 की प्रशुल्क अवधि के लिए परियोजित अतिरिक्त पूंजी व्यय के ब्यौरों को शामिल करते हुए संबंधित प्रशुल्क प्रपत्रों (अनुबंध -I के रूप में प्रशुल्क विनियम के साथ संलग्न) के अनुसार याचिका दायर करे।

2. संगत प्रशुल्क फार्मों और संलग्न अनुबंध के साथ-साथ 2014-19 की अवधि के लिए प्रशुल्क का डूइंग-अप **भाग-क** के अंतर्गत इस याचिका के साथ संलग्न है।
3. चूंकि इस परियोजना की अंतिम तिथि पहले ही समाप्त हो चुकी है, अतः 2019-24 की अवधि के लिए परियोजित अतिरिक्त पूंजीकरण का दावा सीईआरसी प्रशुल्क विनियमावली,

2019 के विनियम 25 और 26 के प्रावधानों के अंतर्गत किया जा रहा है, जिसे नीचे दिये गये अनुसार पढ़ा जाये:

### **"25 अंतिम तारीख के पश्चात मूल दायरे में अतिरिक्त पूंजीकरण**

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(2) अंतिम तारीख के पश्चात विद्यमान परियोजना के मूल दायरे के अंतर्गत उपस्थित आस्तियों के प्रतिस्थापन के मामले में, अतिरिक्त पूंजीकरण को आयोग द्वारा कुल नियत आस्तियों और संचयी अवक्षयण में आवश्यक समायोजन करने के बाद निम्नलिखित आधार पर प्रज्ञावान जांच के अधीन स्वीकार किया जा सकता है:

- क. परिसंपत्ति का उपयोगी समय, अगर परियोजना के उपयोगी समय के साथ सराहनीय नहीं है तो ऐसी परिसंपत्तियों को इन अधिनियमों के प्रावधानों के अनुसार पूरी तरह से मूल्यहास किया गया है;
- ख. विधि या अप्रत्याशित घटनाओं की शर्तों में परिवर्तन के कारण आस्ति या उपकरण का प्रतिस्थापन आवश्यक है;
- ग. प्रौद्योगिकी के अप्रचलन के कारण ऐसी आस्तियों या उपकरणों का प्रतिस्थापन आवश्यक है; तथा
- घ. ऐसी आस्ति या उपकरण के प्रतिस्थापन को आयोग द्वारा अनुमति दी गई है।

### **"26. मूल दायरे से परे अतिरिक्त पूंजीकरण**

(1) विद्यमान उत्पादन केंद्र या संचार प्रणाली सहित पारेषण प्रणाली के संदर्भ में किए गए या किए जाने वाले अनुमानित पूंजी उपगत व्यय, मूल दायरे से परे प्रज्ञावान जांच के अधीन आयोग द्वारा निम्नलिखित संगणनाओं पर स्वीकार किए जा सकते हैं:

- क. माध्यस्थम के पंचाट को पूरा करने या न्यायालय के आदेश या किसी भी सांविधिक प्राधिकरण के आदेश अथवा डिक्री का अनुपालन करने का दायित्व;
- ख. विधि में बदलाव या किसी मौजूदा विधि का अनुपालन;
- ग. अप्रत्याशित घटना;
- घ. समुचित सरकारी अभिकरणों, सांविधिक निकायों द्वारा राष्ट्रीय सुरक्षा या आंतरिक सुरक्षा के लिए सुझाव दिए गए या यथा-निर्देशित संयंत्र की उच्चतर सुरक्षा की जरूरत के कारण किया जाने वाला कोई व्यय;
- ङ. मामले के आधार पर, कार्य की मूल परिधि में राख के ढेर या राख की उठाई-धराई प्रणाली से संबंधित आस्थगित कार्य;

परंतु यह भी कि यदि किसी व्यय का दावा नवीकरण और आधुनिकीकरण (आर एण्ड एम) तथा मरम्मत एवं रखरखाव (ओ एण्ड एम) के अंतर्गत

मरम्मत एवं अनुरक्षण व्यय तथा क्षतिपूर्ति भत्ता के अंतर्गत किया गया है तो उस व्यय का दावा इस विनियम के अंतर्गत नहीं किया जा सकता है।

च. थर्मल उत्पादन केंद्र में सीवेज ट्रीटमेंट संयंत्र के जल का उपयोग।

(2) यथास्थिति, उत्पादन कंपनी या पारेषण अनुज्ञप्तिधारी की आस्तियों की पूंजीकरण विहीनता के मामले में इन आस्तियों की पूंजीकरण विहीनता की तारीख को मूल लागत को सकल अचल आस्तियों से घटाया जाएगा और समनुरूपी ऋण तथा इक्विटी पूंजीकरण विहीनता होने वाले वर्ष में बकाया ऋण और इक्विटी से, उस वर्ष पर विधिवत विचार करते हुए जब उसे पूंजीकृत किया गया था, घटाया जाएगा।"

4. 31.03.2019 की स्थिति के अनुसार ड्रइंग-अप याचिका (भाग-क) के आधार पर 523756.71 लाख रुपए की राशि की अंतिम पूंजी लागत का उपयोग प्रशुल्क अवधि 2019-24 के लिए प्रशुल्क की गणना के वास्ते 31.03.2019 की स्थिति के अनुसार आरंभिक पूंजी लागत के रूप में किया गया है।
5. इस याचिका में विचार की गई प्रशुल्क अवधि 2019-24 के लिए परियोजित पूंजी व्यय का ब्यौरा अनुबंध -II के फार्म-9क में दिया गया है। उसे नीचे तालिका में दिया गया है:

(रु. लाख में)

क्र. सं.	विवरण	2019-20	2020-21	2021-22	2022-23	2023-24
क.	वर्ष/अवधि के दौरान अभिवृद्धि	545.55	1218.75	464.32	575.00	452.00
ख.	घटाएं: वर्ष/अवधि के दौरान पूंजीविहीनता	60.83	130.76	10.00	0.00	3.70
ग.	जोड़े: वर्ष/अवधि के दौरान अदायगी	44.63	5.53	0.00	0.00	0.00
घ.	निवल अभिवृद्धि (क-ख+ग)	529.34	1093.52	454.32	575.00	448.30

6. माननीय आयोग ने याचिका सं. 231/जी टी/2014 में अपने दिनांक 30.08.2016 के आदेश के द्वारा परियोजन आधार पर अतिरिक्त पूंजी व्यय की अनुमति दी है। तथापि, अपरिहार्य परिस्थितियों के कारण जो याचिकाकर्ता के नियंत्रण से बाहर थी, विद्युत स्टेशन इस स्थिति में नहीं था कि वह 2014-19 के दौरान कतिपय अतिरिक्त पूंजी व्यय कर सके। ऐसा अतिरिक्त पूंजीकरण जिसकी अनुमति माननीय आयोग द्वारा 2014-19 की अवधि के दौरान पहले ही दी गई थी और उत्पादक स्टेशन के दक्ष प्रचालन के लिए आवश्यक रूप से अपेक्षित है, के संबंध में दावा 2019-24 के दौरान किया गया है। माननीय आयोग से यह

अनुरोध किया जाता है कि वे 2019-24 की प्रशुल्क अवधि के दौरान ऐसे अतिरिक्त पूंजीकरण (2014-19 की अवधि से ली गई मर्दें) की अनुमति दें।

7. **पूंजी लागत:** उपर्युक्त परियोजित अतिरिक्त पूंजीकरण और 523756.71 लाख रु. (31.03.2019 की स्थिति के अनुसार) की आरंभिक पूंजी लागत पर विचार करते हुए, प्रशुल्क की गणना के वास्ते विचार की गई वर्ष-वार पूंजी लागत नीचे दिये गये अनुसार है:

(₹ लाख में)

विवरण	2019-20	2020-21	2021-22	2022-23	2023-24
आरंभिक पूंजी लागत	523756.71	524286.05	525379.56	525833.88	526408.88
निवल अतिरिक्त पूंजीकरण	529.34	1093.52	454.32	575.00	448.30
अंतिम पूंजी लागत	524286.05	525379.56	525833.88	526408.88	526857.18

8. **वार्षिक नियत प्रभारों (एएफसी) की गणना:**

उपर्युक्त पूंजी लागत के आधार पर, प्रशुल्क के विभिन्न संघटकों को संबंधित विनियमों में यथाउल्लिखित निम्नलिखित तरीके से तय किया गया है:

**क. इक्विटी पर प्रतिफल (आरओई):**

क. दुलहस्ती विद्युत स्टेशन एक पॉडेज स्कीम है, इक्विटी पर प्रतिफल की गणना के लिए आधार दर अतिरिक्त पूंजी व्यय (कानून में परिवर्तन और मर्दों के प्रतिस्थापन जिसकी पूर्व में अनुमति माननीय आयोग द्वारा सीईआरसी प्रशुल्क विनियमावली, 2019 के विनियम 25(2) के अंतर्गत किया गया था, के कारण अतिरिक्त पूंजी को छोड़कर) के लिए प्रशुल्क विनियमावली, 2019 के विनियम 30(2) के अनुसार, 01.04.2019 से संपूर्ण रूप में (अर्थात् 7.92 प्रतिशत) याचिकाकर्ता पर लागू ब्याज की भारत औसत दर और 31.03.2019 तक पहले ही खर्च किया गया पूंजी व्यय 16.5 प्रतिशत माना गया है।

ख. बिंदु 'क' पर विचार करते हुए इक्विटी पर प्रतिफल की आधार दर को सीईआरसी प्रशुल्क विनियमावली, 2019 के विनियम 31(1) के अनुरूप दिनांक 01.04.2019 की स्थिति के अनुसार प्रचलित मेट दर के साथ ग्राँड-अप के रूप में निर्धारित किया गया है, जिसका ड्रिंग-अप बाद में 'प्रभाव कर' दर के आधार पर किया जायेगा।

**ख. मूल्यहास:**

- क. 2018-19 की अवधि के लिए लागू 5.245% मूल्यहास की भारत औसत दर पर विचार 2019-24 की अवधि के लिए किया गया है और उस पर विचार फार्म-12 में मूल्यहास की गणना के लिए किया गया है।
- ख. दुलहस्ती विद्युत स्टेशन ने 2019-20 के दौरान अपने उपयोगी जीवनकाल के 12 वर्ष पहले ही पूरे कर लिये हैं। 2020-21 से आगे, बचे हुए मूल्यहास योग्य मूल्य का प्रसार विद्युत स्टेशन के उपयोगी जीवनकाल को **40 वर्ष** के रूप में मानते हुए सीईआरसी प्रशुल्क विनियमावली, 2019 के विनियम 33 के अनुरूप विद्युत स्टेशन के शेष उपयोगी जीवनकाल में किया गया है।

**ग. ऋण पर ब्याज:**

वास्तविक ऋण पर 7.09% और 5.20% की दर से भारत औसत ब्याज पर विचार क्रमशः 2019-20 और 2020-21 की अवधि के लिए किया गया है। चूंकि, दुलहस्ती के मामले में वास्तविक ऋण का पुनर्भुगतान 2020-21 के दौरान किया जा चुका है, सीईआरसी प्रशुल्क विनियमावली, 2019 के विनियम 32(5) के अनुसार, वास्तविक ऋण (2020-21) पर अंतिम उपलब्ध भारत औसत ब्याज पर विचार शेष अवधि के लिए किया गया है।

**घ. ओएंडएम खर्च:**

प्रशुल्क अवधि 2019-24 के लिए दुलहस्ती के लिए लागू ओएंडएम खर्च माननीय आयोग द्वारा विद्युत स्टेशन के पिछले वर्षों के वास्तविक ओएंडएम खर्च के आधार पर सीईआरसी (प्रशुल्क की निबंधन और शर्तें) विनियमावली, 2019 के 35(2) के अंतर्गत पहले ही अधिसूचित किया गया है। सीईआरसी (प्रशुल्क की निबंधन और शर्तें) विनियमावली, 2019 के 35(2) का संगत उद्धरण नीचे दिया गया है:

**"35 प्रचालन एवं रख-रखाव खर्च:**

(2) हाइड्रो उत्पादन केंद्र:

(क) .....

.....

टिप्पणी: न्यूनतम वेतन, वेतन संशोधन और जीएसटी संशोधन के प्रभाव में से यदि कोई है तो, टैरिफ के निर्धारण के समय विचार किया जाएगा।



(ग) हाइड्रो उत्पादन केंद्रों के लिए सुरक्षा व्यय और पूंजीगत स्पेयर्स की अनुमति विवेकपूर्ण जांच करने के बाद अलग से दी जाएगी:

परंतु यह भी कि उत्पादन केंद्र सुरक्षा जरूरत और अनुमानित व्यय का आकलन प्रस्तुत करेगा, जिसके ड्रइंग-अप के समय खपत किए गए वर्ष-वार वास्तविक पूंजीगत स्पेयर्स के ब्यौरे उपयुक्त स्पष्टीकरण के साथ दिए जाएंगे।"

2019-24 की अवधि के लिए ओएंडएम खर्च का निर्धारण करते समय, माननीय आयोग ने न्यूनतम मजदूरी के संशोधन, वेतन संशोधन और जीएसटी, यदि कोई हो, के संबंध में प्रभाव पर विचार नहीं किया है और यह उल्लेख किया गया था कि उस पर प्रशुल्क के निर्धारण के समय विचार किया जायेगा। तदनुसार, वेतन में संशोधन और जीएसटी के प्रभाव का दावा निम्नलिखित ब्यौरे के अनुसार अनुमति दिये गये ओएंडएम खर्चों के अलावा किया गया है:

(र. लाख में)

विवरण	2019-20	2020-21	2021-22	2022-23	2023-24
अनुमत ओएंडएम खर्च	18563.04	19447.85	20374.84	21346.02	22363.49
मजदूरी संशोधन का प्रभाव - एनएचपीसी स्टाफ	2237.00	2344.00	2456.00	2573.00	2696.00
जीएसटी का प्रभाव	897.00	940.00	985.00	1032.00	1081.00
मजदूरी संशोधन का प्रभाव - केवी स्टाफ	21.69	22.72	23.80	24.94	26.13
<b>संशोधित ओएंडएम खर्च</b>	<b>21718.63</b>	<b>22753.96</b>	<b>23838.65</b>	<b>24975.06</b>	<b>26165.63</b>

सीईआरसी प्रशुल्क विनियमावली, 2019 के विनियम 35(2)(ग) के अनुसार, हाइड्रो उत्पादक स्टेशनों के लिए सुरक्षा खर्च और पूंजीगत कलपुर्जे की अनुमति पृथक रूप से दी जायेगी। तदनुसार, सुरक्षा आवश्यकता के आधार पर 2019-24 की अवधि के लिए अनुमानित सुरक्षा खर्च का प्रस्ताव नीचे दिये अनुसार किया गया है:

(र. लाख में)

वर्ष	2019-20	2020-21	2021-22	2022-23	2023-24
<b>अनुमानित सुरक्षा खर्च</b>	<b>4470.00</b>	<b>4683.00</b>	<b>4906.00</b>	<b>5140.00</b>	<b>5385.00</b>

तदनुसार, माननीय आयोग से अनुरोध किया जाता है कि वे 2019-24 की अवधि के लिए उपर्युक्त अनुमानित सुरक्षा खर्च की अनुमति दें। 2019-24 की अवधि के दौरान पूंजीगत कलपुर्जे की खपत के कारण व्यय का दावा प्रशुल्क के ड्रइंग-अप के समय किया जायेगा।

**ड. कार्यशील पूंजी पर ब्याज:**

कार्यशील पूंजी पर ब्याज की गणना सीईआरसी प्रशुल्क विनियमावली, 2019 के विनियम 34(ग) के अनुसार 01.04.2019 की स्थिति के अनुसार बैंक दर (एमसीएलआर + 350 बेसिस प्वाइंट) (8.55%+3.50% = 12.05%) पर नियामक आधार पर किया गया है।

9. केंद्रीय विद्युत विनियामक आयोग (प्रशुल्क की निबंधन और शर्तें) विनियमावली, 2019 के आधार पर 01.04.2019 से 31.03.2024 की अवधि के लिए दुलहस्ती के संबंध में तय किये गये वार्षिक नियत प्रभार (एएफसी) नीचे दिये गये अनुसार हैं: (अनुबंध-II के प्रपत्र-1 का संदर्भ लें)।

(र. लाख में)

एएफसी संघटक	2019-20	2020-21	2021-22	2022-23	2023-24
मूल्यहास	27408.04	5073.25	5103.28	5122.06	5141.23
ऋण पर ब्याज	593.83	0.00	0.00	0.00	0.00
इक्विटी पर प्रतिफल	39788.38	39829.54	39864.81	39881.30	39897.46
कार्यशील पूंजी पर ब्याज	2116.44	1817.90	1872.83	1929.87	1989.60
ओएंडएम खर्च	21718.63	22753.96	23838.65	24975.06	26165.63
एएफसी	91625.31	69474.65	70679.57	71908.28	73193.92

10. सीईआरसी प्रशुल्क विनियमावली, 2014 के विनियम 14(3) के प्रथम परंतुक के अनुसार, अंतिम तिथि के बाद खरीदे गये औजार और साज-सामानों, फर्नीचर, एयर कंडीशनर, वोल्टेज स्टेबलाइजर, रेफ्रिजरेटर, कूलर, कंप्यूटर, पंखे, वाशिंग मशीन, हीट कंवेक्टर, मैट्रेस, कालीनों आदि सहित छोटी-छोटी मर्दों अथवा परिसंपत्तियों की खरीद करने के कारण अतिरिक्त पूंजीगत व्यय पर हाइड्रो उत्पादक स्टेशनों के मामले में 01.04.2014 से प्रशुल्क के निर्धारण के लिए अतिरिक्त पूंजीकरण के लिए विचार नहीं किया जायेगा। छोटी-छोटी मर्दों की खरीद करने के संबंध में इस प्रावधान को सीईआरसी प्रशुल्क विनियमावली, 2019 में विलोपित कर दिया गया है।

उपर्युक्त से यह स्पष्ट है कि, छोटी-छोटी मर्दों के कारण अतिरिक्त पूंजीकरण की अनुमति 01.04.2019 से दी गई है। तथापि, वर्तमान याचिका में, औजार और साज-सामानों, फर्नीचर, एयर कंडीशनर, वोल्टेज स्टेबलाइजर, रेफ्रिजरेटर, कूलर, कंप्यूटर, पंखे, वाशिंग मशीन, हीट कंवेक्टर, मैट्रेस, कालीनों आदि सहित छोटी-छोटी मर्दों अथवा परिसंपत्तियों की खरीद करने के कारण अतिरिक्त पूंजीकरण पर विचार नहीं किया गया है और उसके संबंध में दावा 2019-24 की अवधि के लिए प्रशुल्क का ड्रिंग-अप करते समय किया जायेगा।

11. वर्ष 2019-20 (प्रशुल्क अवधि 2019-24 का प्रथम वर्ष) के लिए 17,16,000/- रुपए की राशि के फाइलिंग शुल्क को सीईआरसी (शुल्क का भुगतान) विनियमावली, 2012 के संबंध

में यू टी आर सं. SBIN219116877156 के माध्यम से इलेक्ट्रॉनिक तरीके से पहले ही अंतरित कर दिया गया है और उसकी सूचना सीईआरसी को पहले ही दिनांक 29.04.2019 के पत्र के माध्यम से दी गई है। उक्त पत्र की प्रति **अनुबंध-VIII** के रूप में संलग्न है। इसके अलावा, प्रशुल्क अवधि 2019-24 के बचे हुए वर्षों के संबंध में फाइलिंग शुल्क का भुगतान याचिकाकर्ता द्वारा संबंधित वर्ष के 30 अप्रैल तक किया जायेगा। तदनुसार, माननीय आयोग से यह अनुरोध है कि वे सीईआरसी प्रशुल्क विनियमावली, 2019 के विनियम 70(1) के अनुरूप लाभार्थियों से फाइलिंग शुल्क की प्रतिपूर्ति की अनुमति दें।

12. केंद्रीय विद्युत विनियामक आयोग (प्रशुल्क के निर्धारण के लिए आवेदन करने, आवेदन के प्रकाशन और अन्य संबंधित मामलों के लिए प्रक्रिया) विनियमावली, 2004 के अनुपालन में, याचिकाकर्ता समाचार पत्रों में दुलहस्ती विद्युत स्टेशन के संबंध में प्रशुल्क याचिका का नोटिस प्रकाशित करेगा। उसके प्रकाशन का प्रमाण पृथक रूप से प्रस्तुत किया जायेगा। माननीय आयोग से अनुरोध है कि वे लाभार्थियों से प्रकाशन संबंधी खर्च की वसूली की अनुमति दें।
13. उपर्युक्त प्रशुल्क प्रस्ताव में कोई सांविधिक कर, लेवी, शुल्क, उपकर अथवा किसी सरकार (केंद्र/राज्य) और/अथवा कोई अन्य स्थानीय निकायों/प्राधिकारियों/विनियामक प्राधिकरणों द्वारा सहायक खपत अथवा जल सहित किसी अन्य प्रकार की खपत, विद्युत का पारेषण, पर्यावरणीय संरक्षण, बिक्री अथवा विद्युत/ऊर्जा की आपूर्ति संबंधी, और/अथवा उत्पादक स्टेशनों और/अथवा पारेषण प्रणाली से जुड़ी इसकी संस्थापनाओं में से किसी के संबंध में बिजली के उत्पादन के संबंध में लगाये गये/प्रभारित किसी अन्य प्रकार के अधिरोपण शामिल नहीं हैं।
14. एनएचपीसी द्वारा उपर्युक्त में किये गये उल्लेख के अनुसार उक्त करों/शुल्कों/उपकरों/लेवियों आदि के कारण किसी महीने में संबंधित प्राधिकारियों को भुगतान योग्य ऐसे करों/शुल्कों/उपकरों/लेवियों आदि की राशि का वहन किया जायेगा और इसका भुगतान प्रतिवादियों द्वारा एनएचपीसी को अतिरिक्त रूप से किया जायेगा और वह प्रतिवादियों द्वारा उनके द्वारा भुगतान योग्य वार्षिक क्षमता प्रभारों के अनुपात में भुगतान योग्य होगा।
15. इसके अलावा, प्रशुल्क प्रस्ताव में सीईआरसी (आरएलडीसी का शुल्क एवं प्रभार तथा अन्य संबंधित मामले) विनियमावली, 2009 के अंतर्गत शेयरिंग विनियमावली और आरएलडीसी शुल्क एवं प्रभारों के अंतर्गत पीजीसीआईएल, पोसोको/एनएलडीसी को भुगतान किये जाने वाले कोई पारेषण/संचार/यूएलडीसी प्रभार शामिल नहीं है। ये प्रभार जैसा कि लागू है, सीधे तौर पर लाभार्थियों से सीईआरसी प्रशुल्क विनियमावली, 2019 के विनियम 70 के अनुसार वसूल योग्य होंगे।

16. जम्मू एवं कश्मीर राज्य जल संसाधन नियामक प्राधिकारी के दिनांक 22.12.2014 के आदेश सं. 89/जेकेएसडब्ल्यूआरआरए और जम्मू एवं कश्मीर जल संसाधन (विनियम और प्रबंधन) अधिनियम, 2010 के अनुसरण में अधिसूचित अपने उत्तरवर्ती संशोधनों के अनुसार, 90एम से अधिक शीर्ष वाले हाइड्रो इलेक्ट्रिक संयंत्रों से यह मान लिया जाता है कि वह राज्य जल संसाधन विभाग को उपयोग किए गए जल के 0.25 रु./क्यूमेक की दर से जल उपयोग प्रभारों का भुगतान करें। ये प्रभार लाभार्थियों द्वारा सीईआरसी प्रशुल्क विनियमावली, 2014 के विनियम 31(8) के अनुरूप माह दर माह आधार पर उत्पादक स्टेशनों से विद्युत की अपनी आपूर्ति के अनुपात में **अतिरिक्त ऊर्जा प्रभार** के रूप में भुगतान योग्य हैं। तदनुसार, माननीय आयोग से यह अनुरोध है कि वे जब और जैसे कि ऐसे भुगतान राज्य सरकार को किये जाते हैं, प्रतिवादियों को बिलों को बनाने के लिए याचिकाकर्ता को अनुमति दें।

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

1. 01.04.2014 से 31.03.2019 की अवधि के लिए दुलहस्ती पावर स्टेशन की टैरिफ को केंद्रीय विद्युत विनियामक आयोग (प्रशुल्क की निबंधन और शर्तें), विनियमावली,2014 के अनुसार संशोधित करने की कृपा करें।
2. ऐसे अतिरिक्त पूंजीगत व्यय की अनुमति देने की कृपा करें, जो 30.08.2016 के सीईआरसी के आदेश द्वारा अनुमति नहीं दी गई थी, लेकिन उपरोक्त पैरा -13 (भाग-क) में यथा उल्लिखित 2014-19 के दौरान साइट की विशिष्ट आवश्यकताओं के कारण व्यय की गई है।
3. उपर्युक्त पैरा -14 (भाग-क) में उल्लिखित 2012-13 और 2013-14 के दौरान किए गए अतिरिक्त पूंजी व्यय की अनुमति देने की कृपा करें।
4. उपर्युक्त पैरा -15 (भाग- क) में उल्लिखित टैरिफ के प्रयोजन के लिए छोटी परिसंपत्तियों, औजारों और फर्नीचर, कंप्यूटर आदि की प्रकृति की वस्तुओं से संबंधित नकारात्मक प्रविष्टियों को बाहर करने की अनुमति देने की कृपा करें। ।
5. उपर्युक्त पैरा -16 (भाग- क) में दावा किए गए शुद्ध अतिरिक्त पूंजीकरण की अनुमति देने की कृपा करें ।
6. उपर्युक्त पैरा -17 (क) (भाग- क) में उल्लिखित 2014-19 की अवधि के लिए 'प्रभावी कर' दर के आधार पर आरओई की सकल आय दर को बढ़ाने की अनुमति देने की कृपा करें।
7. उपर्युक्त पैरा -19 (घ) में वर्णित अनुसार, 2014-19 के दौरान 'पूंजीगत पुर्जों की खपत पर खर्च की प्रतिपूर्ति की अनुमति देने की कृपा करें।
8. दुलहस्ती पावर स्टेशन के वार्षिक नियत प्रभार (एएफसी) को संशोधित कर दिया गया है जो ऊपर पैरा -18 (भाग- क) में यथा उल्लिखित क्रमशः वित्तीय वर्ष 2014-15, 2015-16, 2016-17, 2017-18 और 2018-19 के लिए 33725.25 लाख रू., 33878.50 लाख रू., 25949.43 लाख रू., 26365.86 लाख रू. और 26739.33 लाख रू है। गणना की गई एएफसी और 17.06.2016 के सीईआरसी के आदेश द्वारा अनुमत उसके बीच अंतर को सीईआरसी (प्रशुल्क की निबंधन और शर्तें) विनियमावली,2014 के विनियमन 8 (13) में निर्दिष्ट और उसके बाद 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 -21 (भाग-क) में उल्लिखित है, करने की अनुमति देने की कृपा करें।

10. एनएचपीसी को उपर्युक्त पैरा-23 से 25 (भाग-क) में उल्लिखित लैवी, कर, शुल्क, उप-कर, प्रभार, फीस आदि, यदि कोई हों, के बिल प्रतिवादी को प्रस्तुत करने की अनुमति देने की कृपा करें।

11. उपर्युक्त पैरा -27(क) (भाग-क) में उल्लिखित वर्ष 2014-19 तक की अवधि के लिए वास्तविक सहायक खपत के आधार पर प्रशुल्क का ड्रुंग अप और लाभ का बंटवारा करने की अनुमति देने की कृपा करें।

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

12. 01.04.2019 से 31.03.2024 तक की अवधि के लिए दुलहस्ती 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 करें।

13. पैरा -6 (भाग- क) में दावा किए गए 2019-24 तक की अवधि के लिए शुद्ध अतिरिक्त पूंजीकरण की अनुमति देने की कृपा करें ।

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

15. 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 ।

16. 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।

17. 2019-24 की अवधि के लिए दुलहस्ती पावर स्टेशन के वार्षिक नियत प्रभार (एएफसी) उपर्युक्त पैरा-9 (भाग- ख) में यथा उल्लिखित वित्तीय वर्ष 2019-20, 2020-21, 2021-22, 2022-23 और 2023-24 के लिए क्रमशः 91625.31 लाख रूपए , 69474.65 लाख रूपए, 70679.57 लाख रूपए, 71908.28 लाख रूपए व 73193.92 लाख रूपए की गणना की गई है । गणना की गई एएफसी और 30.08.2016 (2018-19 की अवधि के लिए) के सीईआरसी के आदेश द्वारा अनुमत और उसके बीच अंतर को सीईआरसी (प्रशुल्क की निबंधन और शर्तों) विनियमावली, 2014 के विनियमन 8 (13) और इसके उत्तरवर्ती संशोधन में निर्दिष्ट तरीके से प्रतिवादी से वसूल/उनको वापस करने की अनुमति देने की कृपा करें।

18. पैरा -10 (भाग-ख) में उल्लिखित टैरिफ के ड्रुंग अप के समय उपकरणों एवं सामग्रियों सहित मामूली वस्तुओं या परिसंपत्तियों के अधिग्रहण पर अतिरिक्त पूंजीगत व्यय की अनुमति देने की कृपा करें।

19. पैरा -11 (भाग-ख) में उल्लिखित इस याचिका के दायर करने के शुल्क की प्रतिपूर्ति की अनुमति देने की कृपा करें।
20. पैरा -12 (भाग-ख) में उल्लिखित 2019-24 की अवधि के लिए प्रशुल्क के आवेदन में नोटिस के प्रकाशन पर किए गए खर्चों की प्रतिपूर्ति की अनुमति देने की कृपा करें।
21. एनएचपीसी को ऊपर पैरा -13 से 15 (भाग-ख) में उल्लिखित, यदि कोई हो, तो लेवी, करों, ड्यूटिज, उपकर, प्रभारों, शुल्क आदि के लिए प्रतिवादियों को बिल प्रदान करने की अनुमति अनुमति देने की कृपा करें।
22. ऐसे अन्य और आगे के आदेश / आदेश पारित करें जो मामले के तथ्यों और परिस्थितियों में उपयुक्त और उचित समझे जाएं।

एनएचपीसी लिमिटेड  
के माध्यम से

(एम जी गोखले)  
महाप्रबंधक (वाणिज्यक)

स्थान: फरीदाबाद  
दिनांक: 23.10.2019

माननीय केंद्रीय विद्युत विनियामक आयोग, नई दिल्ली के समक्ष

याचिका संख्या.....जीटी/2019

**निम्नलिखित के विषय में:**

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

**और निम्नलिखित के विषय में:**

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

**याचिकाकर्ता :**

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

**प्रतिवादीगण :**

1. अध्यक्ष,  
पंजाब राज्य विद्युत निगम लिमिटेड  
दँ माल, निकट कालीबाडी मंदिर,  
पटियाला - 147 001 (पंजाब)

**और 12 अन्य**



## याचिका का सत्यापन करने के लिए शपथ-पत्र

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

# **ANNEX-I**

FORM- 1

Summary Sheet

Name of the Petitioner : NHPC Ltd.  
Name of the Generating Station : Dulhasti Power Station  
Region : Northern State: J & K

District : Doda

(₹ 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	26,767.84	26,889.60	27,016.50	27,071.41	27,124.50	27,347.63
1.2	Interest on Loan	12,758.78	10,707.42	8,855.98	6,843.83	4,634.86	2,259.54
1.3	Return on Equity <sup>1</sup>	41,474.07	41,897.24	41,998.56	41,666.78	41,968.08	42,161.92
1.4	Interest on Working Capital	2,614.54	2,589.21	2,602.31	2,603.43	2,618.12	2,634.24
1.5	O & M Expenses	18,518.30	13,746.97	14,660.32	15,634.36	16,673.10	17,780.86
	<b>Total</b>	<b>102,133.52</b>	<b>95,830.44</b>	<b>95,133.66</b>	<b>93,819.81</b>	<b>93,018.67</b>	<b>92,184.20</b>

Note

1: Detailed calculation of equity as per regulation is furnished at FORM-1 (II).

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

(CA Hardeep Aggarwal)  
M. No. 088243  
Partner  
UDIN: 19088243 AA AA CDI 642



For NHPC Ltd

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

Name of the Petitioner : NHPC Ltd.  
Name of the Generating Station : Dulhasti Power Station  
Place (Region / District/State) : Northern / Doda / 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	515,959.43	520,458.29	521,044.16	522,666.76	523,517.71
2	Add : Addition during the year / period	714.39	818.61	1,611.19	698.22	211.35
3	Less : De-capitalisation during the year / period	33.38	242.75	23.64	16.87	3.83
4	Less : Reversal during the year / period	0.00	0.00	0.00	0.00	0.00
5	Add : Discharges during the year / period	3,817.86	10.01	35.06	169.60	31.47
6	<b>Closing Capital Cost</b>	520,458.29	521,044.16	522,666.76	523,517.71	523,756.71
	<b>Approved revised cost of Power Station</b>	522,849.00	522,849.00	522,849.00	522,849.00	522,849.00
	<b>Additional Add Cap above sanctioned Cost</b>				668.71	907.71
7	<b>Average Capital Cost</b>	<b>518,208.86</b>	<b>520,751.23</b>	<b>521,855.46</b>	<b>523,092.24</b>	<b>523,637.21</b>

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	198,668.67	198,668.67	198,668.67	198,668.67	198,869.28
2	Add : Increase due to addition during the year / period				164.61	63.41
3	Less : Decrease due to de-capitalisation during the year / period				3.98	1.15
4	Less : Decrease due to reversal during the year / period				0.00	0.00
5	Add : Increase due to discharges during the year / period				39.98	9.44
6	<b>Closing Equity</b>	198,668.67	198,668.67	198,668.67	198,869.28	198,940.98
7	<b>Average Equity</b>	198,668.67	198,668.67	198,668.67	198,768.98	198,905.13
8	Rate of ROE	21.089%	21.140%	20.973%	21.114%	21.197%
9	<b>Return on Equity</b>	<b>41,897.24</b>	<b>41,998.56</b>	<b>41,666.78</b>	<b>41,968.08</b>	<b>42,161.92</b>

\* Impact of excess closing capital during 2017-18 & 2018-19 w.r.t. RCE cost of Rs. 522849 lakh has been considered for calculating ROE during 2017-18 & 2018-19 respectively.

For Arora Vohra & Co.  
Chartered Accountants

For NHPC Ltd



  
(M G Gokhale)  
GM (Comm.)

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

Name of the Petitioner : NHPC LIMITED

Name of the Generating Station :DULHASTI 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	390	390				
2	Free power to home state	%	12	12				
3	Date of commercial operation (actual / anticipated)							
	Unit-1		07.04.2007	07.04.2007				
	Unit-2		07.04.2007	07.04.2007				
	Unit-3		07.04.2007	07.04.2007				
4	Type of Station							
	a) Surface / underground		Underground	Underground				
	b) Purely ROR / Pondage / Storage		Pondage	Pondage				
	c) Peaking / non-peaking		Peaking	Peaking				
	d) No. of hours of peaking		3 hour	3 hour				
	e) Overload capacity (MW) & period		NIL	NIL				
5	Type of excitation							
	a) Rotating exciters on generator							
	b) Static excitation		Static	Static				
6	Design Energy (Annual) <sup>1</sup>	Gwh	1907 MU	1907 MU				
7	Auxiliary Consumption including Transformation losses	%	1.2	1.2				
8	Normative Plant Availability Factor (NAPAF)	%	90	90				
9.1	Maintenance Spares for WC	% of O&M	15	15				
9.2	Receivables for WC	in Months	2	2				
9.3	Base Rate of Return on Equity	%	16.50%	16.50%	16.50%	16.50%	16.50%	16.50%
9.4	Tax Rate <sup>2</sup>	%	20.961%	20.961%	21.342%	21.342%	21.342%	21.549%
9.5	Effective Tax Rate <sup>4</sup>		20.961%	21.760%	21.948%	21.328%	21.851%	22.157%
9.6	SBI Base Rate + 350 basis points as on 01.04.2014 <sup>3</sup>	%	12.25%	13.500%	13.500%	13.500%	13.500%	13.500%

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

For Arora Vohra & Co.  
Chartered Accountants




For NHPC Ltd

  
(M G Gokhale)  
GM (Comm.)

## SALIENT FEATURES OF HYDROELECTRIC PROJECT

NAME OF COMPANY : NHPC LTD

NAME OF POWER STATION : DULHASTI POWER STATION

<b>1. Location</b>	
State / Distt.	JAMMU AND KASHMIR / DODA
River	CHENAB
<b>2. Diversion Channel</b>	
Size, shape	1 no: Trapezoidal, 28 m base width
Length (M)	400 m
<b>3. Dam</b>	
Type	CONCRETE GRAVITY DAM
Maximum dam height (M)	65 m
<b>4. Spillway</b>	
Type	a)Gated
Type	Composite Gated
Crest level of spillway (M)	Crest Level -E.L 1225.0 m
Type	b)Un gated
Type	Surface
	Crest Level-E.L 1266.5 m
<b>5. Reservoir</b>	
Full Reservoir Level (FRL)	EL 1266.50 m
Minimum Draw Down Level (MDDL)	EL 1238.90 m
Live storage (MCM)	9.38 MCM
<b>6. Desilting Arrangement</b>	
Type	DUFOR
Number and Size	2 Nos., 15 m (W) x 14.5 m (H)
Particle size to be removed(mm)	0.3 mm and above.
<b>7. Head Race Tunnel</b>	
Size and type	(i)Circular Shape, Dia 7.7 m & length 2892.5 m (ii)Circular Shape, Dia 7.00 m & length 326.5 m (iii)Modified Horse Shoe Shape, Dia 7.46 m & length 7366.37 m
Length (M)	10585.37 m
Design discharge (Cumecs)	213 cumec
<b>8. Surge Shaft</b>	
Type	Restricted Orifice
Diameter (M)	18.25 m
Height (M)	90 m
<b>9. Penstock/Pressure shafts</b>	
Type	1 no. underground
Diameter & Length (M)	138 m deep Finished Dia=6.7m (After deducting 0.5m Concrete Lining) Excavated Dia (7.7 m up to EL-1100 & 8.4 m below EL -1100) Length =144.577 m
<b>10. Power House</b>	
Installed capacity (No of units x MW)	390 MW (3 X 130 MW)
Type of turbine	Francis
Net Head (M)	207.5 m
Rated Discharge (Cumecs)	213 Cumecs
Head at Full Reservoir Level (M)	233.91
Head at Minimum Draw down Level (M)	209.9
MW Capability at FRL	390
MW Capability at MDDL	390
<b>11. Tail Race Tunnel</b>	
Diameter (M), shape	7.46 m , Horse shoe shape
Length (M)	307.39 m
Minimum tail water level	EL 1030 m
<b>12. Switchyard</b>	
Type of Switch gear	GIS
No. of generator bays	3
No. of Bus coupler bays	1
No. of line bays	2

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

For Arora Vohra & Co.  
Chartered Accountants




For NHPC Ltd

  
(M G Gokhale)  
GM (Comm.)



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

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

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

**NOT APPLICABLE AS ALL FOREIGN LOANS  
HAS BEEN REPAID PRIOR TO  
FY 2010-11**

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 Ltd

(M G Gokhale)  
GM (Comm.)

**Details of Foreign Equity**

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

NAME OF COMPANY : NHPC LTD  
 NAME OF POWER STATION : DULHASTI POWER STATION  
 Exchange Rate on date/s of infusion :

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

NOT APPLICABLE

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

For Arora Vohra & Co.  
Chartered Accountants

Partner 



For NHPC Ltd

  
(M G Gokhale)  
GM(Comm.)



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

**NAME OF COMPANY : NHPC LTD**  
**NAME OF POWER STATION : DULHASTI POWER STATION**

<b>Capital Cost as admitted by CERC</b>		
a)	<b>Capital cost admitted as on <u>31.03.2014</u></b>	Rs. 515959.43 Lakh
	(Give reference of the relevant CERC Order with Petition No. & Date)	As allowed vide order dated 30.08.2016 in Petition No.231/GT/2014
b)	Foreign Component, if any (In Million US \$ or the relevant Currency)	
c)	Foreign Exchange rate considered for the admitted Capital cost (Rs Lakh)	
d)	Total Foreign Component (Rs. Lakh)	
e)	Domestic Component (Rs. Lakh.)	Rs. 515959.43 Lakh
f)	Hedging cost, if any, considered for the admitted Capital cost (Rs Lakh)	
	<b>Total Capital cost admitted (Rs. Lakh) (d+e+f)</b>	Rs. 515959.43 Lakh

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




**For NHPC Ltd**



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

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

**NAME OF COMPANY** : NHPC LTD  
**NAME OF POWER STATION** : DULHASTI POWER STATION

**New Projects**

**Capital Cost Estimates**

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

Note:

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

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



**For NHPC Ltd**

(M G Gokhale)  
GM (Comm.)

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

NAME OF COMPANY : NHPC LTD  
 NAME OF POWER STATION : DULHASTI POWER STATION

(Amount in Lakh)

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

NOT APPLICABLE

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

**Note:**

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

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Ltd

(M G Gokhale)  
GM (Comm.)

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

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

(Amount in Lakh)

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

NOT APPLICABLE

## Note:

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

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Ltd

  
(M G Gokhale)  
GM (Comml.)

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

Name of the Petitioner :

NHPC Limited

Name of the Generating Station :

Dulhasti Power Station

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

**Note:**

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

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Ltd

(M G Gokhale)  
GM (Comml.)



In case there is cost over run

Name of the Petitioner :

NHPC Limited

Name of the Generating Station :

Dulhasti 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	<b>Cost of Land &amp; Site Development</b>					
1.1	Land*					
1.2	Rehabilitation & Resettlement (R&R)					
1.3	Preliminary Investigation & Site Development					
2.0	<b>Plant &amp; Equipment</b>					
2.1	Steam Generator Island					
2.2	Turbine Generator Island					
2.3	BOP Mechanical					
2.3.1	Fuel Handling & Storage system					
2.3.2	External water supply system					
2.3.3	DM water Plant					
2.3.4	Clarification plant					
2.3.5	Chlorination Plant					
2.3.6	Fuel Handling & Storage system					
2.3.7	Ash Handling System					
2.3.8	Coal Handling Plant					
2.3.9	Rolling Stock and Locomotives					
2.3.10	MGR					
2.3.11	Air Compressor System					
2.3.12	Air Condition & Ventilation System					
2.3.13	Fire fighting System					
2.3.14	HPLP Piping					
	<b>Total BOP Mechanical</b>					
2.4	<b>BOP Electrical</b>					
2.4.1	Switch Yard Package					
2.4.2	Transformers Package					
2.4.3	Switch gear Package					
2.4.4	Cables, Cable facilities & grounding					
2.4.5	Lighting					
2.4.6	Emergency D.G. set					
	<b>Total BOP Electrical</b>					
2.5	<b>Control &amp; Instrumentation (C &amp; I) Package</b>					
	<b>Total Plant &amp; Equipment excluding taxes &amp; Duties</b>					
3	<b>Initial Spares</b>					
4	<b>Civil Works</b>					
4.1	Main plant/Adm. Building					
4.2	CW system					
4.3	Cooling Towers					
4.4	DM water Plant					
4.5	Clarification plant					
4.6	Chlorination plant					
4.7	Fuel handling & Storage system					
4.8	Coal Handling Plant					
4.9	MGR & Marshalling Yard					
4.10	Ash Handling System					
4.11	Ash disposal area development					
4.12	Fire fighting System					
4.13	Township & Colony					
4.14	Temp. construction & enabling works					
4.15	Road & Drainage					
	<b>Total Civil works</b>					
5	<b>Construction &amp; Pre- Commissioning Expenses</b>					
5.1	Erection Testing and commissioning					
5.2	Site supervision					
5.3	Operator's Training					
5.4	Construction Insurance					
5.5	Tools & Plant					
5.6	Start up fuel					
	<b>Total Construction &amp; Pre- Commissioning Expenses</b>					
6.0	<b>Overheads</b>					
6.1	Establishment					
6.2	Design & Engineering					
6.3	Audit & Accounts					
6.4	Contingency					
	<b>Total Overheads</b>					
7.0	<b>Capital cost excluding IDC &amp; FC</b>					
8.0	<b>IDC, FC, FERV &amp; Hedging Cost</b>					
8.1	Interest During Construction (IDC)					
8.2	Financing Charges (FC)					
8.3	Foreign Exchange Rate Variation (FERV)					
8.4	Hedging Cost					
	<b>Total of IDC, FC, FERV &amp; Hedging Cost</b>					
9.0	<b>Capital cost including IDC, FC, FERV &amp; Hedging Cost</b>					

NOT APPLICABLE

\*Submit details of Freehold and Lease hold land

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

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Ltd

  
(M G Gokhale)  
GM (Comml.)

**In case there is time over run**

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

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

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

2. Indicates the activities on critical path.

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Ltd

(M G Gokhale)  
GM (Comm.)

**In case there is claim of additional RoE**

Name of the Petitioner : **NHPC Limited**  
 Name of the Generating Station : **Dulhasti 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	Not Applicable								
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 Ltd

(M G Gokhale)  
GM (Comml.)



## Financial Package upto COD

Name of the company **NHPC LTD.**  
 Name of the power station **Dulhasti Power Station**  
 Project cost on COD<sup>1</sup> **507849.37 lacs\***  
 Date of commercial Operation of the station **07.04.2007**

Figures in lakhs

	Financial Package as Approved		Financial Package as on COD (#)		As admitted on COD	
	Currency and amount		Currency and amount <sup>3</sup>		Currency and amount <sup>3</sup>	
Loan-I (CCF)	EURO	1436.99	EURO	591.70		
Loan-II BARCLAYS (USD)	JPY	53470.00	JPY	53470.00		
CCF LOAN			INR	34277.29		
BARCLAYS (USD 50M)			INR	19532.59		
INDIAN BANK			INR	10000.00		
CANARA BANK			INR	20000.00		
OBC			INR	20000.00		
OBC			INR	10000.00		
CANARA BANK			INR	8500.00		
CANARA BANK			INR	1500.00		
SYNDICATE BANK			INR	18300.00		
LIC			INR	108700.00		
LIC			INR	17100.00		
IOB			INR	5000.00		
STATE BANK OF PATIALA			INR	4000.00		
O Series Bonds			INR	32000.00		
IR				270.82		
<b>TOTAL LOAN</b>		<b>324180</b>		<b>309180.70</b>		<b>317290.76**</b>
<b>Equity</b>		<b>198669</b>		<b>198668.67</b>		<b>198668.67**</b>
Debt : Equity Ratio		62 : 38		60.9:39.1		61.5:38.5

(#) Outstanding Amount of Loan as on COD.

\*This does not include un-discharged liability amounting to Rs 49.01 Crs existed at the time of COD. This as per CERC order dtd.30.11.2009 in petition 72/2009.

\*\* The Equity & Debt amount as on 31.03.2014 admitted by CERC in its order dtd 30.08.2016 in Petition No 231/GT/2014

1. Exchange rate prevailing 05/04/07 has been considered for COD i.e. 07.04.2007 since 6-04-07 and 7-04-07 is holiday and same has been adopted for all transactions beyond COD.

1. Say US \$ 200 m + Rs. 400 Crs. Or Rs. 1360 Cr including US \$ 200 m at an exchange rate of 1 US \$ = Rs .48/-

2 Date of Commercial Operation of last unit.

3 For example : US \$ ,200 M tec.

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Ltd

(M G Gokhale)  
GM (Comm.)

## Details of Project Specific Loans

Name of the Company  
Name of the Power Station

NHPC LIMITED  
DULHASTI POWER STATION

Rs. in lacs

Particulars	Package1	Package2	Package3	Package4	Package5	Package6
1	2	3	4	5	6	7
Source of Loan <sup>1</sup>	CANARA BANK	OBC-200 Crore	SYNDICATE BANK	OBC-100 Crore	STATE BANK OF PATTIALA	Normative Loan
Currency <sup>2</sup>	INR	INR	INR	INR	INR	INR
Amount of Loan sanctioned	20000	20000	18300	10000	4000	
Amount of Gross Loan drawn upto 31.03.2014/COD <sup>3,4,5,13,15</sup>	20000	20000	18300	10000	4000	
Interest Type <sup>6</sup>	FIXED	FIXED/FLOATING*	FIXED/FLOATING*	FIXED/FLOATING*	FLOATING/FIXED	Fixed
Fixed Interest Rate, if applicable#	6.86%	7.207%	7.207%	7.207%	9.4% ( W.E.F 09/01/14)	8.09%
Base Rate, if Floating Interest <sup>7</sup>	N.A.	23/02/05: 6.86%; 23/02/08: 7.207%	23/02/05: 6.86%; 23/02/08: 7.207%	25/08/05:6.86%;25/08/08: 7.207%	9/1/2008 - 8.322%; 9/1/2011 - 8.359%; 1/9/2014 - 9.4%,	N.A.
Margin, if Floating Interest <sup>8</sup>	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Are there any Caps/Floor <sup>9</sup>	NO	YES	NO	NO	NO	N.A.
If above is yes,specify caps/floor	N.A.	6.90% (FLOOR) & 7.25% (CAP) on quarterly rest	6.90% (FLOOR) & 7.25% (CAP) on quarterly rest	6.90% (FLOOR) & 7.25% (CAP) on quarterly rest	3-Year Gec Rate PLUS 76 BPS	N.A.
Moratorium Period <sup>10</sup>	3 YEARS	3 YEARS	3 YEARS	6 YEARS	5.5YEARS	
Moratorium effective from	02-02-05	31/3/2005	03-01-05	27/12/2005	01-10-02	
Repayment Period <sup>11</sup>	10 YEARS	10 YEARS	10 YEARS	10 YEARS	10 YEARS	
Repayment effective from	11-09-07	31/3/2008	23/2/2008	27/12/2011	07-09-07	
Repayment Frequency <sup>12</sup>	YEARLY	YEARLY	YEARLY	YEARLY	HALF YEARLY	
Repayment Instalment <sup>13,14</sup>	2000	2000	1830	1000	200	
Base Exchange Rate <sup>16</sup>						
Are foreign currency loan hedged ?						

\*Interest reset once in three years subject to a maximum of 7.25% p.a.

# Weighted Average Rate of Interest on Loan for FY 2013-14.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Ltd

(M G Gokhale)  
GM (Comm.)

## Details of Allocation of corporate loans to various projects

Name of the Company  
Name of the Power Station

NHPC LIMITED  
DULHASTI POWER STATION

Rs. in lacs

Particulars	Package 1	Package 2	Remarks
1	2	3	4
Source of Loan <sup>1</sup>	O Series bonds	LIC	
Currency <sup>2</sup>	INR	INR	
Amount of Loan sanctioned	57000	250000	
Amount of Gross Loan drawn upto 31.03.2009/COD 3,4,5,13,15	57000	250000	
Interest Type <sup>6</sup>	FIXED	FIXED	
Fixed Interest Rate, if applicable	7.70%	10000: 9.25%; 240000:8%	
Base Rate, if Floating Interest <sup>7</sup>	N.A.	N.A.	
Margin, if Floating Interest <sup>8</sup>	N.A.	N.A.	
Are there any Caps/Floor <sup>9</sup>	No	NO	
If above is yes,specify caps/floor	N.A.	N.A.	
Moratorium Period <sup>10</sup>	6 YEARS	6 YEARS	
Moratorium effective from	31-03-03	12-03-03	
Repayment Period <sup>11</sup>	10 YEARS	12 YEARS	
Repayment effective from	31-03-09	15-04-09	
Repayment Frequency <sup>12</sup>	YEARLY	HALF YEARLY	
Repayment Instalment <sup>13,14</sup>	5700	10416.67	
Base Exchange Rate <sup>16</sup>	N.A.	N.A.	
Are foreign currency loan hedged ?			
<b>Distribution of loan packages to various projects</b>			
<b>Name of the Projects</b>			<b>Total</b>
Dulhasti HEP	55000	125800	180800
C.O.	2000	0	2000
DHAULIGANGA	0	0	0
PARBATI-II	0	65700	65700
TEESTA-V	0	58500	58500
Total	57000	250000	307000

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Ltd

(M G Gokhale)  
GM (Comm.)



Name of Company **NHPC LTD.**  
Name of Power Station **DULHASTI PS**

## LOAN DISBURSEMENT DETAILS &amp; INTEREST RATE OF DULHASTI

(Rupees in Lakhs)

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	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.	12-03-03	10000.00	9.25%																				
		29-03-04	6369.00	8.00%																				
		06-02-06	4825.00	8.00%																				
		13-03-06	25572.50	8.00%																				
		22-05-06	12062.50	8.00%																				
		24-07-06	2653.75	8.00%																				
		08-11-06	31845.00	8.00%																				
		23-01-07	11338.75	8.00%																				
		09-04-07	6031.25	8.00%																				
		30-05-07	15102.25	8.00%																				
			125800.00																					
2	CANARA BANK	02-02-05	20000.00	6.86%																				
			20000.00																					
3	OBC-200 Crore	14-03-05	10000.00	6.86%	7.207%	23-02-08																		
		31-03-05	10000.00	6.86%	7.207%	23-02-08																		
			20000.00																					
4	SYNDICATE BANK	01-03-05	2,500.00	6.86%	7.207%	23-02-08																		
		07-03-05	3,500.00	6.86%	7.207%	23-02-08																		
		21-03-05	6,000.00	6.86%	7.207%	23-02-08																		
		30-03-05	6,300.00	6.86%	7.207%	23-02-08																		
			18300.00																					
5	OBC-100 Crore	22-12-05	5,000.00	6.86%	7.207%	23-02-08																		
		27-12-05	5,000.00	6.86%	7.207%	23-02-08																		
			10000.00																					
6	State Bank of Patiala	10-01-02	4,000.00	11.00%	10.50%	08-04-02	10.25%	01-11-02	9.9174%	01-07-03	9.92%	01-11-03	7.95%	01-01-04	6.90%	03-07-06	8.322%	09-01-08	8.359%	09-01-11	9.400%	09-01-14		
			4000.00																					
7	O Series bonds	31-03-03	55000.00	7.70%																				
			55000.00																					
	<b>TOTAL</b>		180800.00																					



## Annexure to Form 8

Statement of Drawl & Utilisation of Rs 2500 Crore LIC Line of Credit				
Drawal Date	Drawal Amount	Allocated to		
		Dulhasti PS	Parbati-III	Teesta-V
12-03-03	10000	10000	0	0
29-03-04	13200	6369	3613.5	3217.5
06-02-06	10000	4825	2737.5	2437.5
13-03-06	53000	25572.5	14508.75	12918.75
22-05-06	25000	12062.5	6843.75	6093.75
24-07-06	5500	2653.75	1505.625	1340.625
08-11-06	66000	31845	18067.5	16087.5
23-01-07	23500	11338.75	6433.125	5728.125
09-04-07	12500	6031.25	3421.875	3046.875
30-05-07	31300	15102.25	8568.375	7629.375
<b>TOTAL</b>	<b>250000</b>	<b>125800</b>	<b>65700</b>	<b>58500</b>

Statement of Drawl & Utilisation of Rs 570 Crore O-SERIES BONDS				
Drawal Date	Drawal Amount	Allocated to		
		Dulhasti PS	Kambang - Deposit Work	Sippi - Deposit Work
31-03-03	57000	55000	1143.18	856.82
<b>TOTAL</b>	<b>57000</b>	<b>55000</b>	<b>1143.18</b>	<b>856.82</b>

## LOAN DISBURSEMENT DETAILS &amp; INTEREST RATE OF DULHASTI POWER STATION

Sl. No	Name of the FI/ Loan	Date of Disbursement	Amount of Drawl (Rupees in Lakhs)	Rate of interest on the Date of Drawl
1	Life Insurance Corporation of India Ltd.	12-03-03	10000	9.250%
		29-03-04	13200	8.0000%
		06-02-06	10000	8.0000%
		13-03-06	53000	8.0000%
		22-05-06	25000	8.0000%
		24-07-06	5500	8.0000%
		08-11-06	66000	8.0000%
		23-01-07	23500	8.0000%
		09-04-07	12500	8.0000%
		30-05-07	31300	8.0000%
			<b>250000.00</b>	
2	O-SERIES BONDS	31-03-03	57000.00	7.70%
			<b>57000.00</b>	
	<b>TOTAL (1+2)</b>		<b>307000.00</b>	



**PART-II  
FORM-9A**

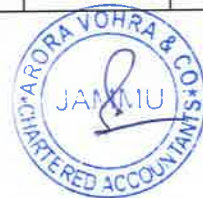
**Year wise Statement of Additional Capitalisation after COD**

Name of the Petitioner : **NHPC LTD**  
Name of the Generating Station : **DULHASTI POWER STATION**  
COD : **7-Apr-07**

**FY 2014-15**

(Rs in Lacs)

Sl. No.	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accural basis	Un-discharged Liability included in col.3	Cash basis	5=3-4			
1	2	3	4	5=3-4	6	7	8	9
<b>A Items allowed by CERC</b>								
1	411201	Construction of Treatment plant for drinking water and distribution system in Semna and Shalimar	152.71	6.95	145.76		Regulation 14(3)(viii) Allowed by CERC at Sl. No. 1, Page No. 37 of Tariff order dtd. 30.08.2016 in Petition no. 231/GT/2014.	152.71
2	410325	Construction of permanent boundary wall of Semna colony .	27.04	0.00	27.04		Regulation 14(3)(iii) Allowed by CERC at Sl. No. 2, Page No. 38 of Tariff order dtd. 30.08.2016 in Petition no. 231/GT/2014.	27.04
3	411102	Skid steer loader (45-50HP) with snow blower attachment	19.53	0.00	19.53		Regulation 14(3)(viii) Allowed by CERC at Sl. No. 4, Page No. 39 of Tariff order dtd. 30.08.2016 in Petition no. 231/GT/2014.	19.53
4	411505	Fire tender - 4KL	11.68	0.00	11.68		Regulation 14(3)(viii) Allowed by CERC at Sl. No. 5, Page No. 40 of Tariff order dtd. 30.08.2016 in Petition no. 231/GT/2014.	11.68
5	411506	Ambulance (fully equiped)	5.63	0.00	5.63		Regulation 14(3)(viii) Allowed by CERC at Sl. No. 6, Page No. 40 of Tariff order dtd. 30.08.2016 in Petition no. 231/GT/2014.	5.63
6	410714	Purchase of drainage and dewatering pumps	46.36	3.66	42.70		Regulation 14(3)(viii) <b>On replacement basis</b> , item has been allowed by CERC at Sl. No. 7, Page No. 41 of Tariff order dtd. 30.08.2016 in Petition no. 231/GT/2014. Projected amount was based on budgetary offer / estimation basis . However, actual amount is based on price discovered through open tendering process . The item shall be used in main GPM plant and the items shown under serial no 46 of 9B-i for FY 2104-15	13.94 (37.45-23.51)
7	410714	Purchase of HP compressors	22.56	0.00	22.56		Regulation 14(3)(viii) <b>On replacement basis</b> , item has been allowed by CERC at Sl. No. 8, Page No. 41 of Tariff order dtd. 30.08.2016 in Petition no. 231/GT/2014. deletion of the item of shown under serial no 57 of 9B-i for FY 2106-17	5.43 (22.56-17.13)



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Sl. No.	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		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
8	410713 Purchase of Dry type Distribution Transformer, HV/LV panel and cables.	55.33	3.61	51.72		Regulation 14(3)(viii)	The expenditure has already been allowed by CERC during 2014-15 (Refer item no.9, page no.42 of 76 of order dtd. 30.08.2016 in petition no. 231/GT/2014. The total amount of Rs 55.90 lacs was incurred for purchase the Dry typr transformer. Amount of Rs 55.33 lacs has been clamied in 2014-15 and balance amount of Rs 0.57 lacs claimed in 2016-17 serial no 12.	53.34
9	410714 Supply and Installation of Monorail hoist for Pumps.	0.00	0.00	0.00		Regulation 14(3)(viii)	Allowed by CERC at Sl. No.10, Page No. 42 of Tariff order dtd. 30.08.2016 in Petition no. 231/GT/2014.The expenditure shall be clamied through consumption of spares under O&M Expenditure and the items shown under serial no 21 of 9D for FY 2014-15	11.60
10	412501 Installation of CCTV system	15.89	1.25	14.64		Regulation 14(3)(viii)	Allowed by CERC at Sl. No.11, Page No. 43 of Tariff order dtd. 30.08.2016 in Petition no. 231/GT/2014.	15.89
11	410328 Construction of accommodation & security post/pucca morcha for CISF at Chenab Nagar, Shalimar &Hasti	30.70	0	30.70		Regulation 14(3)(iii)	Allowed by CERC at Sl. No.12, Page No. 43 of Tariff order dtd. 30.08.2016 in Petition no. 231/GT/2014. Projected amount was based on estimation basis . However, actual amount is based on price discovered through open tendering process.	13.33
	<b>Sub-Total (2014-15)</b>	<b>387.44</b>	<b>15.47</b>	<b>371.97</b>				<b>330.12</b>
<b>B. Allowed by CERC in different years</b>								
		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>				
	<b>Sub-Total ( 2014-15)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>				

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Sl. No.	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5=3-4	6	7	8	9
<b>C Items additionally claimed as per actual site requirement</b>								
12	410201	TREATMENT OF SINKING BY PROVIDING WIRE CRATES AND RETAINING WALL AT DIFFRENT LOCATION AT DUL DAM	47.12	4.37	42.75		Regulation 14(3)(viii)	The expenditure is not allowed by CERC during 2014-15 (Refer item no.3, page no.38 of 76 of order dtd. 30.08.2016 in petition no. 231/GT/2014 with the following remarks As the projected expenditure is recurring in nature, the same expenditure shall be met from the O&M expenses allowed to the generating station . Detailed studies were carried out by Geological department for finding out the remedial measures/ methodologies for treatment of the sinking zone and They have advised to carry out the protection works from time to time depending upon subsidence as and when required, Total expenditre of Rs. 314.04 Lakh has been made since 2010 on this work, details has been enclosed.
13	410201	CONSTRUCTION OF BITUMINOUS BLACK TOP ROAD IN SINKING ZONEAT DUL DAM	31.55	0	31.55		Regulation 14(3)(viii)	
14	410301	DEVELOPMENT OF MUCK DISPOSAL SITE BY PROVIDING FENCING AND WATER SUPPLY LINE FOR PLANTATION AT HASTI	21.77	0.00	21.77		Regulation 14(3)(viii)	To protect the disposal site, protection work is essential. The muck disposed there should not flow in the river or other lower areas. Therefore as per envoronment point of view protection wall has been contrctued which does not allow the muck along with rain water flow in the river as well any erosion. This has strengthen the area to stop any movement in the area. Hence this work may be allowed by the CERC.
15	410301	RECLAMATION OF MUCK IN U/S OF OLD HRT ADIT AT HASTI	56.81	0.00	56.81			
16	410306	C/O OF CENTRAL STORE BUILDING(RCC) AT POWER HOUSE	23.43	0.00	23.43		Regulation 14(3)(viii)	Dulhasti Power station is underground power station. Due to insufficient space within power house, the store building was built at outside power house to store power house consumables and tools & tacles, small equipments like pumps motors, required during annual maintenance and routine maintenance and day to day manitenance etc.
17	410306	CONSTRUCTION OF INDUSTRIAL SHED FOR WORKSHOP AT SHALIMAR	34.99	0.00	34.99		Regulation 14(3)(viii)	A workshop shed having all modern facilities was constructed at Shalimar to attend the repair and maintenance work of all departmental vehicles i.e. Gypsys, TATA sumos, Car, Buses,Trucks,Tippers etc and construction equipments like JCB's, Dozers, Loaders , snow cutter's etc. The existing Workshop building was found inadequate to cater to present requirements since this workshop is looking after the repair and maintenance needs of Power House and Dam complex also.



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Sl. No.	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5=3-4	6	7	8	9
18	410306 CONSTRUCTION OF INDUSTRIAL SHED BUILDING (TABULAR STEEL) FOR DG SET AT 132 KV SUB STATION DPS	24.86	0.00	24.86		Regulation 14(3)(viii)	During the outage of power at DPS, DG sets located at Hasti were used to supply power to necessary locations of the Power Station. This station is located at remote location and staff are posted in shift duty for operation of the DG sets. We also have 132 KV Sub station in the colony of the power station (Central location) where staff are posted in shift duty.As manpower is decreasing due to superannuation, it was planned to shift the DG sets to a central location which is accessible easily. Accordingly an industrial shed was constructed to house the DG set in the premises of 132 KV sub station and shift duty at Hasti Substation has been closed.	
19	410322 C/O OF FIRST FLOOR OF ADDITIONAL BLOCK OF KV DPS	24.60	0.00	24.60		Regulation 14(3)(viii)	KV of Dulhast Power station is caters to the children of DPS employees,CISF as well as the local population.To accommodate the increasing strength of students an additional block (ground floor) was constructed in 2012-13.The copy of letter regarding no. of students during 207-08 to 2013-14 is also enclosed for ready reference. The KV administration demanded class rooms at first floor over the existing block for starting a new concept i.e. smart classroom.Hence a smart classroom, a modern way of education in which learning is done by way of audio-visual and sound effects with multimedia equipment has been constructed.	
20	410601 LAND SCAPING AT SILT FLUSHING OUTLET AREA AT DUL DAM SITE, DPS KISHTWAR	23.34	0.00	23.34		Regulation 14(3)(viii)	This work was essential to protect the Silt Flushing outlet area at Dul dam site. If this work was not taken up, the discharge of silt flushing tunnel may spread to other surrounding private area.	
21	410601 PROVIDING LAYING AND COMPACTING SUB BASE AND WEARING COARSE AT SURGE ESCAPE GALLERY ROAD,HASTI	7.51	0.00	7.51		Regulation 14(3)(viii)	The access road to surge escape gallery was not metalled and it was always very inconvenient to travel on this road. As such this work was taken up to provide smooth access to the surge escape gallery.	
22	410701 SOFTWARE MODIFICATION-IMPLEMENT-RGMO-	44.04	0.00	44.04		Regulation 14(3)(viii)	This is a statutory requirement of CERC/ Grid code required for stabilization of the Grid by the generators. The software of the governing system of the Units was modified to incorporate the RGMO facility.	
23	410707 BATTERY BANK, 110V, 60AH, EACH CELL 2V, 60AH WITH RACK AND ACCESSORIES	2.76	0.53	2.23		Regulation 14(3)(viii)	The battery bank has been installed at Dam site of Dulhasti, To provide the DC Voltage to control system panels for the purpose of protection and monitoring of the system battery bank was required. The initially installed battery bank has completed his life term and hence replaced. the replacement cost shown as assumed deletion in FY 2014-15 of serial no 49 of 9-b-I FY 2014-15	



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Sl. No.	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		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	412005	ECG MACHINE 12 CHANNEL EKG, ECG 7120	0.85	0.00	0.85	Regulation 14(3)(viii)	Hospital equipments required for life support and mainten of good health of Employees. The ECG machine was purchase under replacement and the replacement cost was Rs 0.832 lacs. deletion of the item of shown under serial no 155 of 9B-i for FY 2018-19	
		OXYGEN CONCENRATOR (02 Nos)	0.52	0.00	0.52			
		NEBULIZER	0.52	0.00	0.52			
25	411804	SFP MODULE 1310 NM, 1000 BASE, 40 KM FULL DUPLEX, TEKROUTES MAKE (06 nos)	0.87	0.00	0.87	Regulation 14(3)(viii)	The exesting system has been upgrdated with new VOIP techonogly . These equipments were installed in the Power Station to establish a secure and reliabile communication link between Main Office and CISF Security Posts at Shalimar , where Mechanical Workshop and Stores of the Power Station are situated, for secuiry reasons as previously no other communication link was availablebetween Shalimar and Main office. To facilitate day to day office works/ repair and maintenance works at Shalimar site. Communication is also essential for the safety and security requirements of the area. Installation of VOIP Gateway has facilitated in achieving the required objective and accordingly it saved time and helped to perform project work in a better and efficient way. The total amount of Rs 4.31 lacs was incurred for the said purchase and amount of Rs 2.63 lacs has been clamied in 2014-15 and balance amount of Rs 1.68 lacs claimed in 2016-17 serial no 9A-12 .	
		SFP MODULE 1310 NM, 1000 BASE, 20 KM FULL DUPLEX, TEKROUTES MAKE(08 Nos)	0.58	0.00	0.58			
		VOIP 16 PORT FXS	0.54	0.00	0.54			
		VOIP 16 PORT FXO	0.64	0.00	0.64			
<b>Sub-Total (2014-15)</b>		<b>347.32</b>	<b>4.90</b>	<b>342.42</b>				<b>0.00</b>
<b>Total Addition</b>		<b>734.76</b>	<b>20.37</b>	<b>714.39</b>	<b>0.00</b>			<b>330.12</b>

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

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

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

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

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

**Note:**

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

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

For Arora Vohra & Co.  
Chartered Accountants



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For NHPC Ltd

(M G Gokhale)  
GM (Comml.)

## Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner : NHPC LTD  
 Name of the Generating Station : DULHASTI POWER STATION  
 COD : 7-Apr-07

FY 2015-16

(Rs in Lacs)

Sl. No.	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5=3-4	6	7	8	9
<b>A</b>	<b>Items allowed by CERC</b>							
1	410325	Construction of permanent boundary wall of Semna and Shalimar colony .	95.02	6.76	88.26		Regulation 14(3)(iii) Allowed by CERC at Sl. No.1, Page No. 44 of Tariff order dtd. 30.08.2016 in Petition no. 231/GT/2014. Projected amount was based on budgetary offer / executed work. However, actual amount is based on price discovered through open tendering process .	90.00
2	410714	Purchase of numeric generator transformer protection relays	0.00	0.00	0.00		Regulation 14(3)(iii) Allowed by CERC at Sl. No.4, Page No. 46 of Tariff order dtd. 30.08.2016 in Petition no. 231/GT/2014. The expenditure is claimed through consumption of spares under O&M Expenditure and the items shown under serial no 8 of 9B-i for FY 2105-16	3.38 (10.08-6.70)
3	410714	Purchase of Surge arrestor for 400 KV GIS	370.83	110.10	260.73		Regulation 14(3)(viii) Allowed by CERC at Sl. No.5, Page No. 46 of Tariff order dtd. 30.08.2016 in Petition no. 231/GT/2014. The item shall be used in main GPM plant and the items shown under serial no 21 of 9B-i for FY 2105-16	250 (450.00-200.00)
4	410714	Purchase of bus bar protection relay	0.00	0.00	0.00		Regulation 14(3)(viii) Allowed by CERC at Sl. No.5, Page No. 48 of Tariff order dtd. 30.08.2016 in Petition no. 231/GT/2014. The expenditure is claimed through consumption of spares under O&M Expenditure and the items shown under serial no 12 of 9B-i for FY 2015-16	15 (35.00-20.00)



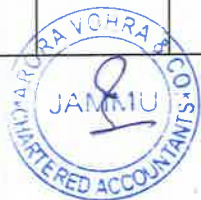
Sl. No.	Head of Work / Equipment		ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5=3-4	6	7	8	9	
5	410714	Purchase of drainage and dewatering pumps.	45.85	4.24	41.61	Regulation 14(3)(viii)	Allowed by CERC at Sl. No.7, Page No. 48 of Tariff order dtd. 30.08.2016 in Petition no. 231/GT/2014. The item shall be used in main GPM plant and deletion has been shown in serial no 22 of 9B-i for FY 2105-16	24.49 (48.00-23.51)	
6	410714	Purchase of HP compressors	20.97	0.00	20.97	Regulation 14(3)(viii)	Allowed by CERC at Sl. No.8, Page No. 49 of Tariff order dtd. 30.08.2016 in Petition no. 231/GT/2014.The item shall be used in main GPM plant and the items shown under serial no 23 of 9B-i for FY 2105-16	5.87 (23.00-17.13)	
7		Purchase of Mobile truck mounted hydraulic scissor lift / work platform	0.00	0.00	0.00	Regulation 14(3)(viii)	The expenditure has already been allowed by CERC during 2015-16 (Refer item no.9, page no.49 of 76 of order dtd. 30.08.2016 in petition no. 231/GT/2014.The purchase could not be materilsed due to delay for approval and the said work postpond to 2019-20	55.00	
8	410328	Construction of accommodation & security post/pucca morcha for CISF at Chenab Nagar, Shalimar &Hasti	15.95	1.26	14.69	Regulation 14(3)(iii)	Allowed by CERC at Sl. No.10, Page No. 50 of Tariff order dtd. 30.08.2016 in Petition no. 231/GT/2014.	16.00	
		<b>Sub-Total</b>	<b>548.63</b>	<b>122.36</b>	<b>426.27</b>			<b>459.74</b>	
<b>B. Allowed by CERC in different years</b>									
9	410325	CONSTRUCTION OF MESS AND STORE FOR CISF 'A' CO. AT SHALIMAR DPS	9.80	0.00	9.80	Regulation 14(3)(viii)	Expenditure of Rs 46.20 lacs has already been allowed by CERC during 2013-14 (Refer item no. 4, page no.15 of order dtd. 30.08.2016 in petition no. 231/GT/2014. Amount of Rs 16.31 lacs was already claimed during traiff period 2009-14. amount of Rs 29.44 lacs is claimed during the current traiff period 2014-19 . Amount of Rs 9.80 lacs and 19.64 lacs is claimed in FY 2015-16 and serial no 9 of 9A for FY 2016-17 respetively.		



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Sl. No.	Head of Work / Equipment		ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			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	411201	PROVIDING & INSTALLATION OF RO WATER TREATMENT PLANT SHALIMAR COLONY	54.73	0.00	54.73	Regulation 14(3)(viii)	The expenditure of rs 145 lacs has already been allowed by CERC during 2016-17 (Refer item no. 4, page no.53 of 76 of order dtd. 30.08.2016 in petition no. 231/GT/2014. Against this an expenditure of Rs. 108.47 lakh have claimed in 2015-16 and Rs 18.13 lacs has been claimed in serial no in 9A-4 of FY 2016-17 .		
	411201	PROVIDING & INSTALLATION OF RO PLANT BUILDING RCC WATER STORAGE TANK SHALIMAR	53.74	0.00	53.74	Regulation 14(3)(viii)			
11	411801	Installation of CCTV system	5.05	0.00	5.05	Regulation 14(3)(viii)	The expenditure of Rs 20.00 lacs has already been allowed by CERC during 2016-17 (Refer item no.10, page no.56 of 76 of order dtd. 30.08.2016 in petition no. 231/GT/2014. Against this an expenditure of Rs. 5.05 lakh have claimed in 2015-16 and Rs 3.33 lacs has been claimed in serial no 9A-8 in FY 2016-17 .		
		<b>Sub-Total</b>	<b>123.31</b>	<b>0.00</b>	<b>123.31</b>				
<b>c</b>	<b>Items additionally claimed as per actual site requirement</b>								
12	410201	Treatment of sinking zone at Dam and regarding of approach road leading to Dam	85.54	9.01	76.53	Regulation 14(3)(viii)	The expenditure is not allowed by CERC during 2015-16 (Refer item no.3, page no.45 of 76 of order dtd. 30.08.2016 in petition no. 231/GT/2014). An amount of Rs.1000 lakhs was approved by CERC for 2009-14 for treatment of sinking zone. Detailed studies do not reveal any clear cut methodologies for treatment & it is advised to take corrective measure from time to time depending upon susidence. Till March 2014 an amount of Rs.475.00 lakh had been capitalized. The area remains prone to sinking and further treatment during next five years would be required.Expenditure of Rs. 85.54 lacs have been incurred during the period based on the representations received from local dwellers of the area through concerned revenue department of the state government. Since, the expenditure is of capital nature the same may be got approved by CERC. Total expenditre of Rs. 314.04 Lakh has been made since 2010 on this work, details has been enclosed.		



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
13	410306 C/OF FIRST FLOOR OF CENTRAL STORE BUILDING AT PH	16.69	0.00	16.69		Regulation 14(3)(viii)	During annual maintenance of Power House machines, a lot of employess including executives as well as outsourced manpower work inside the power house round the clock for repair and maintenance purpose of machinery and other parts. During this period employees have to saty at night in Power House. No suitable accommodation was available in power house for this purpose. Therefore this building was constructed on the first floor of the central store located near the entrance of Power House.	
14	410611 DRAFT TUBE STOPLOG, DRW.NO.NEY-DUL-22-HW-VOPF-171-D & NEY-DUL-22-HW-VOPF-172-D	98.09	6.79	91.30		Regulation 14(3)(viii)	As per guidelines of CEA, ref. no.CEA/TETD /MP/R/01/2010 DT 20.08.2010 CLAUSE NO 39 (8) a dedicated stoplog gate for each unit is required, . There is a one unit available in power station and one gate has been purchased during the FY 2015-16 . The another one gate (3rd) will be purchased in next traiff periof 2019-24	
15	410711 CONTROL PANEL OF FEEDERS WITH VCB (11KV),VARIOUS METERS AND WITH E/F & O/C PROTECTIONS	12.92	2.41	10.51		Regulation 14(3)(viii)	Purchase of material for replacement of old and unservicable VCB 11 KV panel.	
16	410712 REMOTE UNIT FOR GPS BASED TIME SYNCHRONIZATION WITH DISTANT VIEW DISPLAY (02 nos)	0.79	0.00	0.79		Regulation 14(3)(viii)	In line with minutes of 11th Protection sub committee meeting dated 23th April 2010, point C-2, page no. 10, in order to carry out the post anaylisis all recording equipment at generating station must be time synchronised using GPS. Hence a new GPS system along with display unit was purchased with advanced features like IRGI-B and SNTP protocol. An amount of Rs. 0.79 Lacs been capitalized in FY 2015-16 and amount of Rs 0.58 lacs has been capitalized in serial no 17 of 9A of FY 2016-17	
	410801 CENTER ROTATING TYPE ISOLATOR OF 33 KV, 400A CAPACITY WITH EARTH SWITCH	1.86	0.00	1.86		Regulation 14(3)(viii)	These electrical equipments were purchased for shifting of 33/11 KV Sub Station at Hasti to 132/33 KV Sub Station Chenab Nagar. Hasti substation was constructed in 1985 and	



Sl. No.	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5=3-4	6	7	8	9
17	410803 INDOOR TYPE 33 KV C&R PANEL 800A,3PH OUT TYPE 33KV VCB MOT. SPRING CH. ,ABB, DRG. NO. YN1M200760-CAA	5.59	0.00	5.59		Regulation 14(3)(viii)	its equipments had become old and obsolete and were not functioning properly. Therefore new equipment were purchased for smooth operation of Power Supply system. The shifting of 33/11 KV Sub Station Hasti to 132/33 KV Sub Station Chenab Nagar Semna has also helped in optimum utilization of manpower as the round the clock shift duty at Hasti substation has been closed now. An amount of Rs. 27.02 Lakh has been capitalized during this FY. The substation are provide the power supply to Power House and colony of chenab nagar.	colony, ph supply, old replcement value
	HT VCB PANNEL-2 INC. & 2 OUT. 11 KV, 1250 A, 50 HZ INDOOR TYPE , ABB, DRG. NO. YN1V300013-KA-IC	19.57	0.00	19.57		Regulation 14(3)(viii)		
18	411903 MOTOROLA VHF HAND HELD SYNTHESISED TRANSCEIVER WITH GM338 RADIO, MODEL GP-338 (80 nos)	14.54	0.00	14.54		Regulation 14(3)(viii)	Requirement of CISF for wireless communication system at DPS Kishtwar demanded by CISF vide letter no. PR 15022/CISF/DHEP/Misc/Mgt./QM/12-2868, dated 25.07.2012 and PR 15022/CISF/DHEP/Misc/Mgt./QM/13-1550, dated 10.06.2013	
19	412503 ACCELEROGRAPH SYSTEM ALONG WITH ALL ACCESSORIES, INCULDING BUILDING	29.32	0.00	29.32		Regulation 14(3)(viii)	An accelerograph can be referred to as a strong-motion instrument or seismograph, or simply an earthquake accelerometer.They are usually constructed as a self-contained box, which previously included a paper or film recorder (an analogue instrument) but now they often record directly on digital media and then the data is transmitted via the Internet. The system has been installed at Dam site to collect / monitor the real time online data of seismic activities of Dam area .	
20	412503 DOOR FRAME AND METAL DETECTOR (DFMD) (02 nos)	2.58	0.25	2.33		Regulation 14(3)(viii)	As per IB recommendation to strengthen the security system of power station, new metal frame detector were purchased	
	<b>Sub-Total</b>	<b>287.49</b>	<b>18.46</b>	<b>269.03</b>				
	<b>Total Addition</b>	<b>959.43</b>	<b>140.82</b>	<b>818.61</b>				<b>459.74</b>



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

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

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

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

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

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

**Note:**

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

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

**For Arora Vohra & Co.**

**Chartered Accountants**



**For NHPC Ltd**

**(M G Gokhale)**

**GM (Comm.)**

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**PART-II  
FORM-9A**

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

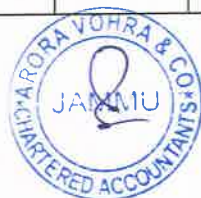
Name of the Petitioner : **NHPC LTD**  
 Name of the Generating Station : **DULHASTI POWER STATION**  
 COD : **7-Apr-07**  
 FY 2016-17

(Rs in Lacs)

Sl. No.	Head of Work / Equipment		ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5=3-4	6	7	8	9	
<b>A Items allowed by CERC</b>									
1	411105	Wheel dozer 300 HP class	278.67	24.10	254.57		Regulation 14(3)(viii)	The expenditure has already been allowed by CERC during 2016-17 (Refer item no.1, page no.51 of 76 of order dtd. 30.08.2016 in petition no. 231/GT/2014. This is a new purchase against replacement. Gross Original value of the replaced asset is Rs 0.05 lacs shown in serial no 63 of 9B-i of FY 2016-17	348.94 (350-1.06)
2	411507	TATA bus 42 seater-2Nos	0.00	0.00	0.00		Regulation 14(3)(viii)	The expenditure has already been allowed by CERC during 2016-17 (Refer item no.2, page no.51 of 76 of order dtd. 30.08.2016 in petition no. 231/GT/2014. The said purchase has been postpond to FY 2019-20 due to non approval from the state authority for purchase of 42 seater bus. it is proposed to purchase 32 seater buses in place of 42 seater buses in FY 2019-20	23.40 (38.00-14.60)
3	411202	Construction of sewerage treatment plant at Semna & Shalimar colony	362.42	38.32	324.10		Regulation 14(3)(viii)	The expenditure has already been allowed by CERC during 2016-17 (Refer item no.3, page no.52 of 76 of order dtd. 30.08.2016 in petition no. 231/GT/2014. An amount of Rs.150.0 lakhs was kept in the add cap of 2009-14 for this purpose. However during preparation of detailed estimate it was observed that since the present system is septic tanks/soak pit based and an extensive network of pipes is required for collection of sewage at various STP points and the amount is not sufficient. As per guidelines by State pollution board, the sewage generated from colonies and other establishments are necessarily to be treated to specified extent before discharging to surfaces water sources. So keeping in view of this as per available elevation of different buildings STP's shall be required at various deepest points. At Dulhasti PS five STP's could be set up at places-for DSB and Semna colony, Shalimar and Hasti, Admin building and offices, school and Project hospital. For collecting and transferring sewage at respective locations, a sewage network consist of RCC pipes, manholes and other appurtenances was required. As on date 3 No. STPs has been commissioned. and another 2 No. STPs are in construction stage ( 10No. at Semna colony and one at Dam area to cater the requirement of dam colony Tamruchi.)	180.00



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
4	411201	Construction of Treatment plant for drinking water and distribution system in Semna and Shalimar	18.13	10.05	8.08		Regulation 14(3)(viii)	The expenditure has already been allowed by CERC during 2016-17 (Refer item no. 4, page no.53 of 76 of order dtd. 30.08.2016 in petition no. 231/GT/2014. Against this an expenditure of Rs. 108.47 lakh has been claimed in serial no 10 in FY 2015-16 and Rs 18.13 lakh has been claimed in 2016-17 .	145.00
5	411504	Pickup van-2 nos	0.00	0.00	0.00		Regulation 14(3)(viii)	The expenditure has already been allowed by CERC during 2016-17 (Refer item no. 7, page no.55 of 76 of order dtd. 30.08.2016 in petition no. 231/GT/2014. it is proposed to be purchased and capitalized in FY 2020-21.	13.78 (20.00-6.22)
6	411501	Car	0.00	0.00	0.00		Regulation 14(3)(viii)	The expenditure has already been allowed by CERC during 2016-17 (Refer item no. 8, page no.55 of 76 of order dtd. 30.08.2016 in petition no. 231/GT/2014. it is proposed to be purchased and capitalized in FY 2019-24.	3.5(8.5-5.0)
7	410611	Purchase of TRT gate in single piece with dedicated hoist	294.00	8.82	285.18		Regulation 14(3)(viii)	The expenditure has already been allowed by CERC during 2016-17 (Refer item no.9, page no.55 of 76 of order dtd. 30.08.2016 in petition no. 231/GT/2014.	400.00
8	410713	Installation of CCTV system	3.33	0.00	3.33		Regulation 14(3)(viii)	The expenditure has already been allowed by CERC during 2016-17 (Refer item no.10, page no.56of 76 of order dtd. 30.08.2016 in petition no. 231/GT/2014. Against this an expenditure of Rs. 5.05 lakh have claimed in serial 11 of 9A 2015-16 and Rs 3.33 lacs has been claimed in FY 2016-17 .	20.00
		<b>Sub-Total (2016-17)</b>	<b>956.55</b>	<b>81.29</b>	<b>875.26</b>				<b>1134.62</b>
<b>B. Allowed by CERC in different years</b>									
9	410328	CONSTRUCTION OF MESS AND STORE FOR CISF 'A' CO. AT SHALIMAR DPS	19.64	0.00	19.64		Regulation 14(3)(viii)	Expenditure of Rs 46.20 lacs has already been allowed by CERC during 2013-14 (Refer item no. 4, page no.15 of order dtd. 30.08.2016 in petition no. 231/GT/2014. Amount of Rs 16.31 lacs was already claimed during traiff period 2009-13. amount of Rs 29.44 lacs is claimed during the current traiff period 2014-19 . Amount of Rs 9.80 lacs and 19.64 lacs is claimed in serial no 9 FY 2015-16 and FY 2016-17 respetively.	



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Sl. No.	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5=3-4	6	7	8	9
10	410713 Purchase of Dry type Distribution Transformer, HV/LV panel and cables.	0.57	0.00	0.57		Regulation 14(3)(viii)	The expenditure has already been allowed by CERC during 2014-15 (Refer item no.9, page no.42 of 76 of order dtd. 30.08.2016 in petition no. 231/GT/2014. The total amount of Rs 55.90 lacs incurred for purchase the Dry typr transformer. Amount of rs 55.33 lacs has been claimed in 2014-15 in serial no 8 and balance amount of Rs 0.57 lacs claimed in 2016-17.	
	<b>Sub-Total (2016-17)</b>	<b>20.21</b>	<b>0.00</b>	<b>20.21</b>				
<b>c</b>	<b>Items additionally claimed as per actual site requirement</b>							
11	410201 TREATMENT OF SINKING ZONE OF DUL DAM	110.64	0.00	110.64		Regulation 14(3)(viii)	The expenditure is not allowed by CERC during 2014-15 (Refer item no.3, page no.38 of 76 of order dtd. 30.08.2016 in petition no. 231/GT/2014).However an amount of Rs.1000 lakh was approved by CERC for 2009-14 for treatment of sinking zone. Detailed studies were carried out by Geological department for finding out the remedial measures/ methodologies for treatment of the sinking zone however no clear cut suggestions/ advises regarding corrective measure were received from the studying departments. They have advised to carry out the protection works from time to time depending upon subsidence as and when required. Expenditure of Rs. 110.64 lacs have been incurred during the period based on the representations received from local dwellers of the area through concerned revenue department of the state government. Since, the expenditure is of capital nature the same may be got approved by CERC. Total expenditre of Rs. 314.04 Lakh has been made since 2010 on this work, details has been enclosed.	
12	410325 C/O TOILET BLOCK FOR CISF PERSONNEL BEHIND NEW LINE BARRACKAT DPS	6.37	0.00	6.37		Regulation 14(3)(viii)	To keep healthy and hygiene environment it was essential to provide suitable toilet facility to CISF personnel.	
13	410325 CONSTRUCTION & RAISING OF PERMANENT BOUNDARY WAAL IN SEMNA AMONG OUTER PERIPHERY OF KV SCHOOL	20.22	0.00	20.22		Regulation 14(3)(viii)	To prevent movement of unwanted persons from outside and guidelines of CISF security , the work was essential .	
14	410325 Construction of Permanent Boundary Wall along Shalimar nallah side shalimar DPS Kishtwar	43.65	2.06	41.59		Regulation 14(3)(viii)	To prevent encroachment of land / movement of unwanted persons from outside and guidelines of CISF security ,the work was essential .	
15	410325 CONSTRUCTION & RAISING BOUNDARY WALL IN SEMNA & DSB COLONY	10.76	0.00	10.76		Regulation 14(3)(viii)	To prevent movement of unwanted persons from outside and guidelines of CISF security ,the work was essential .	



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
16	410702	11/400 KV GENERATOR STEPUP TRANSFORMER,48.33 MVA, OFWF,VECTOR GR. YND11	505.23	0.00	505.23		Regulation 14(3)(viii)	Only one spare transformer was provided at power station which has been replaced with faulty GT of UNIT # 3, B-phase bay and the corresponding faulty transformer was repaired from M/s BHEL, Jhansi. However another one transformer is under close observance due to their rising DGA trend. As failure of two transformers within short time (i.e in FY2012-13 & FY 2015-16) in future can't be ruled out. Hence one additional spare transformer was purchased to meet out any eventuality. Due to availability of additional transformer the chances of power loss has reduced a lot.	
17	412503	REMOTE UNIT FOR GPS BASED TIME SYNCHRONIZATION WITH DISTANT VIEW DISPLAY (02 nos)	0.58	0.00	0.58		Regulation 14(3)(viii)	In line with minutes of 11th Protection sub committee meeting dated 23th April 2010, point C-2, page no. 10, in order to carry out the post analysis all recording equipment at generating station must be time synchronised using GPS. Hence a new GPS system along with display unit was purchased with advanced features like IRGI-B and SNTP protocol. An amount of Rs. 0.79 Lacs been capitalized in serial no 15 of 9A for FY 2015-16 and amount of Rs 0.58 lacs has been capitalized in FY 2016-17	
18	411903	VOIP GATEWAY WITH 16 and 08 PORT FXS	1.68	0.00	1.68		Regulation 14(3)(viii)	The existing system has been upgrdated with new VOIP techonogly. Dam site is situated remotely from main Admin Office. Various offices of the Dam site are further scattered in DDC Office, Tamruchi and Dam Intake. Providing voice communication to these areas with the Main Admin office and Power House are essentially required in the best interest of the power station. To facilitate day to day office works/ repair and maintenance works at Dam site. Communication is also essential for the safety and security requirements of the area. Installation of VOIP Gateway has facilitated in achieving the required objective and accordingly it saved time and helped to perform project work in a better way. The total amount of Rs 4.31 lacs has been incurred for the said purchse and amount of Rs 2.63 lacs has been claimed in 2014-15 of serial no 25 and balance amount of Rs 1.68 lacs claimed in 2016-17.	



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Sl. No.	Head of Work / Equipment		ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2		3	4	5=3-4	6	7	8	9
19	412020	BIOMETRIC MACHINE (20 NO'S) SUPPLY INSTALLATION & COMMISSIONING	18.65	0.00	18.65		Regulation 14(3)(viii)	Biometric attendance System has been installed in the Power Station in compliance to CO Order No. 64/2014, dated 21.11.2014 to monitor the attendance of all employees through Biometric Attendance System. copy of above office order in enclosed.	
		<b>Sub-Total (2016-17)</b>	<b>717.78</b>	<b>2.06</b>	<b>715.72</b>				
		<b>Total Addition</b>	<b>1694.54</b>	<b>83.35</b>	<b>1611.19</b>				

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

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

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

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

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

**Note:**

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

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

**For Arora Vohra & Co.**

**Chartered Accountants**




**For NHPC Ltd**



**(M G Gokhale)**

**GM (Comml.)**



**PART-II  
FORM-9A**

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

ner : **NHPC LTD**  
ion : **DULHASTI POWER STATION**  
COD :

**7-Apr-07**

(Rs in Lacs)

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	
<b>A Items allowed by CERC</b>									
<b>FY 2017-18</b>									
1	410611	Purchase of TRT gate in single piece with dedicated hoist	0.00	0.00	0.00		Regulation 14(3)(viii) The expenditure has already been allowed by CERC during 2016-17 (Refer item no2, page no. 57 of 76 of order dtd. 30.08.2016 in petition no. 231/GT/2014. work completed in 2016-17	<b>80.00</b>	
2	410111	Payment of land compensation	0.00	0.00	0.00		Regulation 14(3)(i) The expenditure has already been allowed by CERC during 2016-17 (Refer item no3, page no. 58 of 76 of order dtd. 30.08.2016 in petition no. 231/GT/2014. Amount of Rs 3.48 crores was deposited with O/o Collector (LA), Kishtwar for disbursement o compensation among the land owners for acquisition of 211 Kanals & 09 Marlas of land for reservoir of Dulhasti Power Station on 27-03-2016 and said amount was booked under deposits others (650415).The said amount shall be capitalized after received of final Award of aforesaid land in favour of NHPC Limited, Dulhasti PS.	<b>100</b>	
		<b>Sub-Total (2017-18)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>			<b>180.00</b>	
<b>B. Allowed by CERC in different years</b>									
3	410325	Construction of permanent boundary wall of Semna and Shalimar Colony	44.75	0.00	44.75		Boundary walls are required to be constructed as per requirement of security and as per recommendations of IB to strengthen the security system of power station. Such item already allowed by CERC 2014-15 at Sl. No. 2, Page No. 38 of Tariff order dtd. 30.08.2016 in Petition no. 231/GT/2014. Details of boundary walls is enclosed.		



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Sl. No.	Head of Work / Equipment		ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			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	410328	Construction of accommodation & security post/pucca morcha for CISF at Chenab Nagar, Shalimar & Hasti	37.04	0.00	37.04		Regulation 14(3)(viii)	For Security/CISF REQUIREMENT. As per IB recommendation to strengthen the security system of power station. This items allowed by CERC 2014-15 at Sl. No.12, Page No. 43 of Tariff order dtd. 30.08.2016 in Petition no. 231/GT/2014.	
5	411202	Construction of sewerage treatment plant for Shalimar	58.51	19.77	38.74		Regulation 14(3)(viii)	Expenditure of Rs 320.00 lacs has already been allowed by CERC during 2018-19 (Refer item no1, page no. 59 of 76 of order dtd. 30.08.2016 in petition no. 231/GT/2014	
		<b>Sub-Total (2017-18)</b>	<b>140.31</b>	<b>19.77</b>	<b>120.54</b>				
<b>C</b>	<b><u>Items additionally claimed as per actual site requirement</u></b>								
6	410713	ELECTRIC OPERATED SIREN,HORIZ.DOUBLE MOUNTING, 3-PH,50 HZ 7.5 HP, RANGE-11 KM ,KHERAJ (HDT-1100)	3.47	0.00	3.47		Regulation 14(3)(viii)	As per Dam operation and safety norms before release of water from the Dam, it is essential to alert the public residing in the downstream area of the Dam for avoiding any untoward incident. Siren is essential media for alerting the public. It is submitted that in recent incidence of Larji Power Station, Kullu, HP, where 24 Engineering Students were flown/killed due to sudden flow of dam water in the river Beas. So avoid such incidence , sirens may be a good alerting mechanism.	



Sl. No.	Head of Work / Equipment		ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1		2	3	4	5=3-4	6	7	8	9
7	410201	TREATMENT OF SINKING ZONE BY PROVIDING PROTECTION WALL and BACKFILL CONCRETE IN RIGHT BANK DRIFT AT DAM	25.01	0.50	24.51		Regulation 14(3)(viii)	The expenditure is not allowed by CERC during 2014-15 (Refer item no.3, page no.38 of 76 of order dtd. 30.08.2016 in petition no. 231/GT/2014).However an amount of Rs.1000 lakh was approved by CERC for 2009-14 for treatment of sinking zone. Detailed studies were carried out by Geological department for finding out the remedial measures/ methodologies for treatment of the sinking zone however no clear cut suggestions/ advises regarding corrective measure were received from the studying departments. They have advised to carry out the protection works from time to time depending upon subsidence as and when required. Expenditure of Rs. 25.01 lacs have been incurred during the period based on the representations received from local dwellers of the area through concerned revenue department of the state government. Since, the expenditure is of capital nature the same may be got approved by CERC. Total expenditure of Rs. 314.04 Lakh has been made since 2010 on this work, details has been enclosed.	
8	410325	CONSTRUCTION OF BOUNDARY WALL AT TAMRUCHI COLONY AT DUL DAM	21.98	4.59	17.39		Regulation 14(3)(viii)	As per IB report, June 20/21-2014 point No.7 of fresh recommendation, the area of project as well as dam site is a thorough fare which could be accessed from any side. Construction of masonry surrounding wall from 6' to 8' with 2' concertina wire overhang is required to check illegal entries/land enroachers.	





Sl. No.	Head of Work / Equipment		ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1		2	3	4	5=3-4	6	7	8	9
9	410601	HILL SLOPE STABILIZATION WORK AT DAM SITE	398.81	1.00	397.81		Regulation 14(3)(viii)	An amount of Rs. 300 Lakh was approved by the Commission for the year 2009-14 for which tender was floated during 2012 but due to inadequate response from contractors, work could not materialize. The delay was only due to very poor response from bidders in view of specialized job and remote location of the Project. Finally the work was awarded on 28.03.2014 for Rs, 392 Lakh with completion period of 8 months. But the work could not be completed in time due to being a specialized nature job, hilly vertical slope terrain, prone to accidents due to boulder falling at any instant. Finally the work completed on 31.12.2016. Total expenditure of Rs. 398.81 Lakh has been done in 2014-18 and same has been capitalized in 2017-18. The work was very very essential and important in view of the fact that failure of hill slope on both banks of the rivers caused damage to the Dam structure and it was also required for safety of the staff working over there and other passer-by people.	0.00
10	410707	BATTERY BANK 110V AND BATTERY CHARGER 24V DC,100AH, EACH CELL 2V,100AH,TUBULAR TYPE,ALONG WITH ACCESORIES	3.08	0.66	2.42		Regulation 14(3)(viii)	Battery bank and its Charger installed at 132 KV Substation and at Dam site were not functioning properly. The items were very old and have completed its useful life. New battery bank was purchased against buyback scheme for the old battery bank . The replacement cost of old items is Rs 1/-	
11	410713	110V,20A FLOAT CUM BOOST CHARGER SUITABLE FOR FOR 100 AH BATTERY BANK	3.62	0.00	3.62				



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Sl. No.	Head of Work / Equipment		ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5=3-4	6	7	8	9	
12	411002	ACOUSTIC ENCLOSURE FOR 1275,640, 350 and 80 KVA DG SET	28.92	4.24	24.68		Regulation 14(3)(viii)	The DG Sets installed in the Colony were not having any enclosers as required under the Environment Protection Act(1986), Noise Limit for Generator Sets run with Diesel were notified by Environment (Protection) second Amendment Rules vide GSR 371(E), dated 17th May 2002 at serial no.94 and its amendments vide GSR No 520(E) dated 1st July 2003; GSR 448(E), dated 12th July 2004; GSR 315(E) dated 16th May 2005; GSR 464(E) dated 7th August 2006; GSR 566(E) dated 29th August 2007 and GSR 752(E) dated 24th October 2008; G.S.R. 215 (E), dated 15th March, 2011 under the Environment (Protection) Act, 1986)	
13	411806	GROUND PLANE VHF ANTENNA WITH UHF FEMALE CONNECTOR FOR GM-338 RADIO	0.91	0.00	0.91		Regulation 14(3)(viii)	These are the equipments (HF/VHF Kit) required by CISF for wireless communication at DPS. For reference see letter no.NH/15022/CISF/DHEP/Misc/Mgt/QM/15-3753, Dated 16.12.2015, copy attached.	
	411903	DIPOLE ANTENNA (30 MHZ. ) and GROUND PLANE VHF ANTENNA FOR KENWOOD MAKE TK 80 HF SET INCLUSIVE	3.81	0.00	3.81		Regulation 14(3)(viii)		
14	412503	ELEVATOR AT PH	11.76	0.00	11.76		Regulation 14(3)(viii)	The only elevator installed in Power House was not functional for the last 2 years and was required to be made functional for safe and efficient movement of man and material of power house. Safe movement of Dignitaries visiting the Power House from time to time was also an issue.	
15	412503	50 KWP GROUND BASED ENERGY EFFICIENT SOLAR PV GRID CONNECTED POWER PLANT	34.41	0.00	34.41		Regulation 14(3)(viii)	As per Govt. Of India, Ministry of Power initiative vide letter no.16/78/2014-Admin-III, 12.04.2016,to achieve India's target of 40,000 MW Solar roof top under National Solar Mission.	
16	411902	4 PORT AND 40 EXTENSION EPABX (PH)	0.87	0.00	0.87		Regulation 14(3)(viii)	repalcement cost is 0.94 lacs. The item shown under 9B-I serial no 45 of FY 2014-15	



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Sl. No.	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		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
17	410302	BUILDING FOR R&M OF MACHINERY	3.65		3.65	Regulation 14(3)(viii)	As per the corporate office approval the assets of Dulhasti PS have been handover to CVPPL on sale basis in FY 2012-13 and deletion also claimed serial no 1 to 9 and 16 under 9A (E)-Capital assets deleted during FY 2012-13 for the traiff period 2009-14. It is intimated that , the said assets are returned to Dulhasti PS in FY 2017-18 as per the approval of Ccorporate office for Rent basis instead of sale basis .	
	410306	NISHAN SHED	0.36		0.36			
	410306	STORE SHED	0.66		0.66			
	410306	STORE SHED	3.46		3.46			
	410306	NISHAN SHED SEMI CIRCULAR TRUSEER	5.66		5.66			
	410325	A TYPE QUARTERS	11.10		11.10			
	410325	RESIDANCE 149-56	5.27		5.27			
	410325	S TYPE QUARTERS	11.47		11.47			
	410326	TIMBER HUTS DOUBLE ROOM	3.11		3.11			
	410801	400 KVA TRANSFORMER	7.27		7.27			
	<b>Sub-Total</b>	<b>588.67</b>	<b>10.99</b>	<b>577.68</b>			<b>0.00</b>	
	<b>Total Addition</b>	<b>728.98</b>	<b>30.76</b>	<b>698.22</b>				

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Ltd

(M G Gokhale)  
GM (Comml.)

**PART-II  
FORM-9A**

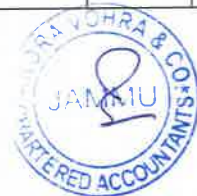
**Year wise Statement of Additional Capitalisation after COD**

Name of the Petitioner : NHPC LTD  
Name of the Generating Station : DULHASTI POWER STATION

COD : 7-Apr-07

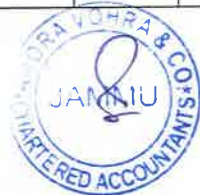
(Rs in Lacs)

Sl. No.	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5=3-4	6	7	8	9
<b>2018-19</b>								
<b>A Items allowed by CERC</b>								
1	411202 Construction of sewerage treatment plant at Semna & Shalimar colony	0.00	0.00	0.00		Regulation 14(3)(viii)	The expenditure has already been allowed by CERC during 2018-19 (Refer item no1, page no. 59 of 76 of order dtd. 30.08.2016 in petition no. 231/GT/2014. However during preparation of detailed estimate it was observed that since the present system is septic tanks/soak pit based and an extensive network of pipes is required for collection of sewage at various STP points and the amount is not sufficient. As per guidelines by State pollution board, the sewage generated from colonies and other establishments are necessarily to be treated to specified extent before discharging to surfaces water sources. So keeping in view of this as per available elevation of different buildings STP's shall be required at various deepest points. At Dulhasti five STP's could be set up at places-for DSB and Semna colony, Shalimar and Hasti, Admin building and offices, school and Project hospital. For collecting and transferring sewage at respective location a sewage network consist of RCC pipes, manholes and other appurtenances are required.	320.00
2	411201 Construction of Treatment plant for drinking water and distribution system in Semna and Shalimar	0.00	0.00	0.00		Regulation 14(3)(viii)	The expenditure has already been allowed by CERC during 2018-19 (Refer item no2, page no.61 of 76 of order dtd. 30.08.2016 in petition no. 231/GT/2014. The delay in execution is due to the time taken for testing of water samples and firming up the technical specification.Against this the total amount of Rs.152.71.0 lakh have been capitilized in 2014-15	100.00
3	411101 Payment of land compensation	0.00	0.00	0.00	0	Regulation 14(3)(viii)	The expenditure has already been allowed by CERC during 2016-17 (Refer item no3, page no. 62 of 76 of order dtd. 30.08.2016 in petition no. 231/GT/2014. Amount of Rs 3.48 crores was deposited with O/o Collector (LA), Kishtwar for disbursement o compensation among the land owners for acquisition of 211 Kanals & 09 Marlas of land for reservoir of Dulhasti Power Station on 27-03-2016 and said amount was booked under deposits others (650415).The said amount shall be capitalized after received of final Award of aforesaid land in favour of NHPC Limited, Dulhasti PS.	250.00



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Sl. No.	Head of Work / Equipment		ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2		3	4	5=3-4	6	7	8	9
4	411501	Car- 1 no.	0.00	0.00	0.00		Regulation 14(3)(viii)	The expenditure has already been allowed by CERC during 2018-19 (Refer item no 4, page no. 63 of 76 of order dtd. 30.08.2016 in petition no. 231/GT/2014. Two nos. of car is proposed to be capitalised one each in FY2016-17 and FY2018-19 against the replacement of bullet proof car having gross block of Rs. 10 lakhs. Decapitalised value of Rs. 10 lakhs has been apportioned during FY2016-17 (Rs. 5 lakh) and FY2018-19 (Rs. 5 lakh). ( 8.5-5=3.5)	3.50
		Sub-Total ( 2018-19)	0.00	0.00	0.00				673.50
<b>B. Allowed by CERC in different years</b>									
			0.00	0.00	0.00				
		Sub-Total ( 2018-19)	0.00	0.00	0.00				
<b>c Items additionally claimed as per actual site requirement</b>									
5	411202	Installation of incinerator along with construction of CGI shed for incinerator for Power House, DPS,Kishtwar.	4.56	0.18	4.56		Regulation 14(3)(viii)	As per the guidelines/norms issued by Central/J&K State Pollution Control Board in a proper and environmental friendly manner through without causing any deterioration to the existing environment.As such, to comply with the above mentioned norms, PS has purposed to install incenerator of capacity 30kg/hr which is a pollution control device. After installation, all the solid waste generated from power house shall be properly disposed off instead of dumping in open area. An amount of Rs. 4.56 Lakh has been capitalised in FY 2018-19 for construction of CGI Shed and a P.O. for Rs. 20.483 Lakh was placed on 10.01.2018 for supply and installation of incinerator.	
6	410325	S TYPE QUARTER D BLOCK	7.01	0.00	7.01		14(3)(viii)	The contractor has claimed Rs. 45 lakh on account of work "construction of single room hutments including sanitary fittings at Semna" (102units) awarded vide letter No DHP/M/CDC/89/6087-93 dated 1-3-1989 . The Hon'ble High Court on dated 27.07.2017 decided the case in favour of Sh. Abdul Qayyum Sheikh and directed that the amount of Rs 775000 /- along with interest 6% of Rs 1175399 /- .During the FY 2018-19 amount of Rs 7.01 lacs has been capitalized and full and final payment has been released in the month of march 2019	
7	410325	Construction of chain link boundry wall at left bank of shalimar nallah	25.36	1.62	23.74		14(3)(viii)	Construction of permanent boundary wall is required in this area to protect the encroachment of NHPC Land and to avoid free passage to local people for safety and security purpose and recommendations of IB. Details of boundary walls enclosed.	



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Sl. No.	Head of Work / Equipment		ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5=3-4	6	7	8	9	
8	410707	centralized UPS 10 KVA ONLINE	4.23	0.00	4.23		14(3)(viii)	item purchased along with 10 KVA online UPS for uninterrupted power supply in the Office complex.	
9	410712	Fire detection cum alarm system	7.99	0.20	7.79		14(3)(viii)	The work of Fire detection and alarm system for Admin Building and 132 /33 KV Substation has been capitalized in FY 2018-19 in compliance to the Monthly check list of Safety Division point no. 20 as well as point no. 5 of internal audit conducted by Fire and Safety Division , Corporate Office during 9-10 June 2017 (Copy enclosed).	
10	412005	OTOSCOPE, OPTHALMOSCOPE, INCUBATOR, ALPINE 12X12X12 and MICROPIPETTE with THERMO 10-100µL with	0.84	0.00	0.84		14(3)(viii)	Hospital equipments required for life support and to maintain the health of employees	
11	412503	DOOR FRAME METAL DETECTOR - NEELGIRI NT-6Z with HAND HELD METAL DETECTOR	1.75	0.00	1.75		14(3)(viii)	Requirement of item for security purpose by CISF at entry point of Dam area (IB Recommendations)	
12	412503	250 KWP GROUND BASED ENERGY EFFICIENT SOLAR PV GRID	155.28	9.70	145.58		14(3)(viii)	As per Govt. Of India, Ministry of Power initiative vide letter no.16/78/2014-Admin-III, 12.04.2016,to achieve India's target of 40,000 MW Solar roof top under National Solar Mission. An amount of Rs. 34.41 Lakh has ben capitalized in 2017-18 also.	
13	412503	ELEVATOR AT PH	2.74	0.00	2.74		14(3)(viii)	The awarded amount for the work is Rs. 14.70 Lakh.The work was to be completed by 18/09/2014, whereas the actual date of completion is 06.05.2017. 80% payment after deducting LD has already been done. Balance payment amounting to Rs. 2.74 Lakh after deducting Rs. 20,000/- on account of non supply of elevator sheave from balance 20% has been made to the firm in FY 2018-19. Rs. 11.76 Lakh has been capitalised in FY 2017-18 on this account.	





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
14	411804 and 411806 FULLY MANAGED L2 SWITCH, HP 2530-24G (24X 10/100/1000 ETHERNET + 4 SFP PORTS) with POE INJECTOR, MAKE: ARUBA MODEL: PD-9001GR-AC, 8-PORT 10/100/1000 BASE-T WITH 2 COMBO 1000 BASE-T/MINI-GBIC PORTS L2 MANAGED SWITCH and WIRELESS ACCESS POINT, MAKE:ARUBA, MODEL:205	12.33	0.00	12.33		14(3)(viii)	NHPC is required to transit to IPv6 (Dual Stack) network in compliance of directives of Department of Telecommunication as intimated vide letter no. NH/IT&C/1/9/2/16, Dated 8.02.2017, supply order issued vide no. NH/DPS/Proc/PR-1681/SO-901/2017/2955 dated 29.03.2018 for Supply Installation and Commissioning of IPv6 compatible Network devices with completion period of two months. The item has been capitalized in FY 2018-19	
15	411112 STAR DELTA STARTER FOR 20 HP SUBMERSIBLE PUMP- MAKE: L&T, MODEL: MU-G20H	0.77	0.00	0.77		Regulation 14(3)(viii)	The items are purchase under replacement and the replacement cost is 0.58 lakh	
	<b>Sub-Total ( 2018-19)</b>	<b>222.87</b>	<b>11.70</b>	<b>211.35</b>				
	<b>Total Addition (2018-19)</b>	<b>222.87</b>	<b>11.70</b>	<b>211.35</b>				

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

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



Sl. No.	Head of 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. In case initial spares are purchased along with any equipment, then the cost of such spares should be indicated separately. e.g. Rotor - 50 Crs. Initial spares- 5 Crs.

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Ltd

(M.G. Gokhale)  
GM (CommL.)



## Details of Assets De-capitalized during the period

Name of the Petitioner : NHPC LTD

Name of the Generating Station : DULHASTI POWER STATION

Region: JAMMU

State: J&amp;K

District: KISHTWAR

2014-15

Sl. No.	Account head	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalized	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks/ Justification
1	1	2	3	4	5	6	7
<b>A Deletion under Exclusion Category</b>							
1	411701	SAMSUNG FROSTFREE REGRIGERATOR	Under exclusion	0.29	2004-05	0.00	Addition of these items are not allowed by CERC after cut-off date, There for Deletion has been also kept under Exclusion Category.
2	411902	MOBILE SET	Under exclusion	0.08	2008-09	0.07	
3	412007	WATER PURIFIER BASED ON REVERSE OSMOSIS (RO) TECHNOLOGY	Under exclusion	0.23	2006-07	0.11	
4	412007	REVERSE OSMOSIS (RO) BASED WATER PURIFIER		0.28	2006-07	0.13	
5	412008	AIR CONDITIONERS 1.5 TON	Under exclusion	0.23	2001-02	0.23	
6	412008	AIR CONDITIONERS 1.5 TON	Under exclusion	0.23	2002-03	0.23	
7	412020	POLORIDE CAMERA ( STUDIO EXPRESS)	Under exclusion	0.07	1985-86	0.00	
8	412020	KODAK DIGITAL CAMERA MODEL-DX-3900	Under exclusion	0.37	2001-02	0.24	
9	410713	DIGITAL MULTIMETER OF 4000 TO 10000 COUNT MEASURING DC/AC UPTO 750 V	Under exclusion	0.08	2007-08	0.03	
10	410713	HYDRAULIC HAND PUMP	Under exclusion	0.21	2007-08	0.06	
<b>Inter Unit Transfer</b>							
11	4118	Computer	Under exclusion	0.58			
12	4120	Office Equipment	Under exclusion	0.19			
13	4128	Minor Assets	Under exclusion	0.03			
<b>Addition kept under Exclusion (i.e in Form-9D)</b>							
14	410714	UPPER WEARING PLATE DRG NO. NEY-DUL-20T-VI-EQ-057	Under exclusion	11.80	2014-15	0.06	Addition of item kept under exclusion refer sl. no. 34 of Form-9D
15	410714	AIR INLET VALVE, DRW. NO.855892313000401	Under exclusion	20.80	2014-15	0.00	Addition of item under exclusion refer sl. no. 35 of Form-9D
16	410714	AIR INLET VALVE, DRW. NO.855892313000401	Under exclusion	20.80	2014-15	0.14	Addition of item under exclusion refer sl. no. 37 of Form-9D
17	410714	BLACK BOX CHANNEL SPLITTER , BLACK BOX , PART NO. TL073A-R4- MS3 (05 Nos)	Under exclusion	1.03	2014-15	0.00	Addition of item under exclusion refer sl. no. 38 of Form-9D
18	410714	HEAD COVER WEARING BUSH (DRG.855892312121101)	Under Exclusion	3.57	2014-15	0.01	Addition of item under exclusion refer sl. no. 32 of Form-9D



Sl. No.	Account head	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalized	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks/ Justification
1	1	2	3	4	5	6	7
19	410714	BOTTOM RING WEARING BUSH (DRG.855892312220801)	Under Exclusion	4.47	2014-15	0.00	Addition of item under exclusion refer sl. no. 33 of Form-9D
<b>Spares kept under Exclusion</b>							
20	410714	CMS1 CARD, MANUAL REFERENCE CARD LDP:L54E1425AY00, MAKE: ALSTOM	Under Exclusion	5.32	2011-12	0.64	Addition of these items are not allowed by CERC after cut-off date, There for Deletion has been also kept under Exclusion Category.
21	410714	MPCI-MICROPROCESSOR CPU MODULE, M34011H & MPC2 MEMORY MODULE, M34012H	Under Exclusion	32.27	2012-13	3.06	
22	410714	BATTERY FOR RAM, 787750/40 RF306	Under Exclusion	1.14	2012-13	0.11	
23	410714	MLO-16 OUTPUTS, 3W, TRANSISTORISED MODULE, 48V, M34031H	Under Exclusion	12.10	2012-13	1.15	
24	410714	MDO-16 OUTPUTS MODULE, 48V, M34029H	Under Exclusion	33.28	2012-13	3.15	
25	410714	MTI-32, INPUT MODULE, 48V, M34023H	Under Exclusion	15.04	2012-13	1.42	
26	410714	THYRISTOR, T9G0 1200A, 1500V FOR EXCITATION SYSTEM, MAKE: ALSTOM	Under Exclusion	2.64	2011-12	0.32	
27	410714	LIMIT SWITCH FOR OIL LEVEL RELAY OF LOWER GUIDE BEARING, MAKE: ALSTOM	Under Exclusion	0.42	2011-12	0.05	
28	410714	AH101-ANALOG OUTPUT MODULE, 48VDC, M34060H	Under Exclusion	10.75	2011-12	1.15	
29	410714	MMH-4, ADAPTATION MODULE FOR MAA, M34044H	Under Exclusion	2.48	2011-12	0.26	
30	410714	LOWER LABYRINTH (BOTTOM RING) DR.NO.NEY-DUL-20T-TU-EQ-044	Under Exclusion	48.78	2010-11	10.12	
31	410714	LOWER LABYRINTH (BOTTOM RING) DR.NO.NEY-DUL-20T-TU-EQ-044	Under Exclusion	48.78	2010-11	10.12	
32	410714	CMS1 CARD, MANUAL REFERENCE CARD LDP:L54E1425AY00, MAKE: ALSTOM	Under Exclusion	5.32	2011-12	0.00	
33	410714	THYRISTOR, T9G0 1200A, 1500V FOR EXCITATION SYSTEM, MAKE: ALSTOM	Under Exclusion	6.61	2011-12	0.00	
34	410714	AH101-ANALOG OUTPUT MODULE, 48VDC, M34060H	Under Exclusion	10.75	2011-12	1.15	
35	410714	MMH-4, ADAPTATION MODULE FOR MAA, M34044H	Under Exclusion	2.48	2011-12	0.26	
36	410714	MPCI-MICROPROCESSOR CPU MODULE, M34011H & MPC2 MEMORY MODULE, M34012H	Under Exclusion	32.27	2011-12	3.06	
37	410714	BATTERY FOR RAM, 787750/40 RF306	Under Exclusion	1.14	2011-12	0.11	



Sl. No.	Account head	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalized	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks/ Justification
1	1	2	3	4	5	6	7
38	410714	MLO-16 OUTPUTS, 3W, TRANSISTORISED MODULE, 48V, M34031H	Under Exclusion	12.10	2011-12	1.15	
39	410714	MDO-16 OUTPUTS MODULE, 48V, M34029H	Under Exclusion	33.28	2011-12	3.15	
40	410714	MTI-32, INPUT MODULE, 48V, M34023H	Under Exclusion	15.04	2011-12	1.42	
<b>Sub-Total</b>				<b>397.30</b>			
<b>B Deletion under claim</b>							
41	411502	MARUTI GYPSY MG 410 JK02K 9421	under claim	0.58	2000-01	0.00	Prior to COD. Capitalization allowed by CERC
42	411502	MARUTI ZYPSY JK-06-890	under claim	1.98	2004-05	1.55	
43	411508	TATA 407 JK 02N-1814	under claim	0.40	1995-96	0.00	
44	411508	WATER TANKER 9KL CAPACITY	under claim	5.98	2005-06	5.14	
45	411902	EPABX SYSTEM 24 EXTENSION	under claim	0.94	2007-08	0.39	deletion against item at Sl.no. 16 of FY 2017-18, Form-9A
<b>Sub-Total</b>				<b>9.87</b>			
<b>Total Deletion as books of account (2014-15)</b>				<b>407.18</b>			
<b>C Assumed Deletion</b>							
46	410701	Purchase of drainage and dewatering pumps	claim	23.51			Assumed deletion against item at Sl.no. 6 of Form-9A.
47	410707	BATTERY BANK, 110V, 60AH, EACH CELL 2V, 60AH WITH RACK AND ACCESSORIES	Claim	0.00001			Assumed deletion against item at Sl.no. 23 of Form-9A.
<b>Sub-Total</b>				<b>23.51</b>			

Summary:-	Deletion under Exclusion	397.30
	Deletion under Claim including assumed deletion	33.38

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Ltd

(M G Gokhale)  
GM (Comml.)

## Details of Assets De-capitalized during the period

Name of the Petitioner : NHPC LTD

Name of the Generating Station : DULHASTI POWER STATION

Region: JAMMU

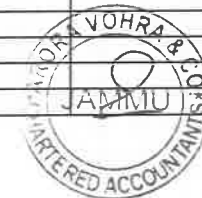
State: J&amp;K

District:

KISHTWAR

Year 2015-16

Sl. No.	Account head	Name of the Asset	Nature of de-capitilization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalized	Year Put to use	Depreciation recovered till date of de- capitalization	Remarks/ Justification
1	1	2	3	4	5	6	7
<b>A</b>	<b>Deletion under Exclusion Category</b>						
1	411801	5 PORT 10/100 DESKTOP SWITCH MAKE - DLINK MODEL - DES-1005A	Under Exclusion	0.02	2015-16	0.00	Computer item
	<b>Rectification of Head of account -other adjustment</b>						
2	411506	AMBULANCE	Under Exclusion	0.03	2015-14	0.00	misc. items
3	411701	FURNITURE-FIXTURES-OFFICE	Under Exclusion	0.02	2015-14	0.00	Furniture
4	411701	FURNITURE-FIXTURES-OFFICE	Under Exclusion	0.02	2015-14	0.00	Furniture
5	411701	FURNITURE-FIXTURES-OFFICE	Under Exclusion	0.02	2015-14	0.00	Furniture
6	411701	FURNITURE-FIXTURES-OFFICE	Under Exclusion	0.02	2015-14	0.00	Furniture
7	411701	FURNITURE-FIXTURES-OFFICE	Under Exclusion	0.02	2015-14	0.00	Furniture
8	411701	FURNITURE-FIXTURES-OFFICE	Under Exclusion	0.02	2015-14	0.00	Furniture
9	411701	FURNITURE-FIXTURES-OFFICE	Under Exclusion	0.02	2015-14	0.00	Furniture
10	411701	FURNITURE-FIXTURES-OFFICE	Under Exclusion	0.02	2015-14	0.00	Furniture
11	411701	FURNITURE-FIXTURES-OFFICE	Under Exclusion	0.02	2015-14	0.00	Furniture
12	411701	FURNITURE-FIXTURES-OFFICE	Under Exclusion	0.02	2015-14	0.00	Furniture
13	411701	FURNITURE-FIXTURES-OFFICE	Under Exclusion	0.02	2015-14	0.00	Furniture
14	411701	FURNITURE-FIXTURES-OFFICE	Under Exclusion	0.02	2015-14	0.00	Furniture
15	411701	FURNITURE-FIXTURES-OFFICE	Under Exclusion	0.02	2015-14	0.00	Furniture
16	411701	FURNITURE-FIXTURES-OFFICE	Under Exclusion	0.02	2015-14	0.00	Furniture
17	411701	FURNITURE-FIXTURES-OFFICE	Under Exclusion	0.02	2015-14	0.00	Furniture
18	411701	FURNITURE-FIXTURES-OFFICE	Under Exclusion	0.02	2015-14	0.00	Furniture
19	411701	FURNITURE-FIXTURES-OFFICE	Under Exclusion	0.02	2015-14	0.00	Furniture
20	411701	FURNITURE-FIXTURES-OFFICE	Under Exclusion	0.02	2015-14	0.00	Furniture
21	411701	FURNITURE-FIXTURES-OFFICE	Under Exclusion	0.02	2015-14	0.00	Furniture
22	411701	FURNITURE-FIXTURES-OFFICE	Under Exclusion	0.02	2015-14	0.00	Furniture
23	411701	FURNITURE-FIXTURES-OFFICE	Under Exclusion	0.02	2015-14	0.00	Furniture
24	411701	FURNITURE-FIXTURES-OFFICE	Under Exclusion	0.02	2015-14	0.00	Furniture
25	411701	FURNITURE-FIXTURES-OFFICE	Under Exclusion	0.02	2015-14	0.00	Furniture
26	411701	FURNITURE-FIXTURES-OFFICE	Under Exclusion	0.02	2015-14	0.00	Furniture
27	411701	FURNITURE-FIXTURES-OFFICE	Under Exclusion	0.02	2015-14	0.00	Furniture



Sl. No.	Account head	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalized	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks/ Justification
1	1	2	3	4	5	6	7
28	411701	FURNITURE-FIXTURES-OFFICE	Under Exclusion	0.02	2015-14	0.00	Furniture
29	411701	FURNITURE-FIXTURES-OFFICE	Under Exclusion	0.02	2015-14	0.00	Furniture
30	411701	FURNITURE-FIXTURES-OFFICE	Under Exclusion	0.02	2015-14	0.00	Furniture
31	411701	FURNITURE-FIXTURES-OFFICE	Under Exclusion	0.02	2015-14	0.00	Furniture
32	411701	FURNITURE-FIXTURES-OFFICE	Under Exclusion	0.02	2015-14	0.00	Furniture
33	411701	FURNITURE-FIXTURES-OFFICE	Under Exclusion	0.05	2015-16	0.00	Furniture
34	411701	FURNITURE-FIXTURES-OFFICE	Under Exclusion	0.05	2015-16	0.00	Furniture
35	411701	FURNITURE-FIXTURES-OFFICE	Under Exclusion	0.02	2015-16	0.00	Furniture
36	411803	PRINTERS	Under Exclusion	0.04	2014-15	0.00	Furniture
37	411803	PRINTERS	Under Exclusion	0.04	2014-15	0.00	Computer item
38	411806	NETWORKING DEVICES & SERVER	Under Exclusion	0.03	2013-14	0.00	Computer item
39	411806	NETWORKING DEVICES & SERVER	Under Exclusion	0.03	2013-14	0.00	Computer item
40	412005	HOSPITAL EQUIPMENTS	Under Exclusion	0.02	2014-15	0.00	Computer item
<b>Inter Unit Transfer</b>							
42	4117	Furniture and Fixture	Under Exclusion	0.49			IUT
43	4118	Computer	Under Exclusion	0.80			IUT
44	4120	Office Equipment	Under Exclusion	0.22			IUT
45	4128	Minor items	Under Exclusion	0.22			IUT
<b>Addition kept under Exclusion (i.e in Form-9D)</b>							
46	410714	AIR VALVE DRG NO.855892329100101	Under Exclusion	7.47	2014-15	0.27	Addition of item under exclusion refer sl. no. 35 of Form-9D (2014-15)
47	410714	UPPER WEARING PLATE DRG NO. NEY-DUL-20T-VI-EQ-057	Under Exclusion	7.86	2014-15	0.04	Addition of item under exclusion refer sl. no. 34 of Form-9D (2014-15)
48	410714	NUMERICAL TRANSFORMER PROTECTION SYSTEM FOR GENERATING UNIT- MICOM P645	Under Exclusion	12.98	2015-16	0.08	Addition of item under exclusion refer sl. no. 20 of Form-9D (2015-16)
49	410714	DARFT TUBE UPPER CONE, DRW. NO. NEY-DUL-20T-TU-EQ016 OR 855892315120101	Under Exclusion	37.98	2015-16	1.21	Addition of item under exclusion refer sl. no. 19 of Form-9D (2015-16)
50	410714	DRAFT TUBE LOWER CONE DRG.NO. 855892315120201	Under Exclusion	36.39	2015-16	1.16	Addition of item under exclusion refer sl. no. 22 of Form-9D (2015-16)



Sl. No.	Account head	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalized	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks/ Justification
1	1	2	3	4	5	6	7
51	410803	MICROSCOPE BRILLIANT 250 5 STEP MODEL - AAOM250	Under Exclusion	3.68	2015-16	0.00	Addition of item under exclusion refer sl. no. 24 of Form-9D (2015-16)
52	410714	NUMERICAL LOW IMPEDANCE BUS BAR PROTECTION SCHEME - MICOM P746	Under Exclusion	25.52	2015-16	0.24	Addition of item under exclusion refer sl. no. 21 of Form-9D (2015-16)
53	410714	OIL COOLER FOR COMBINE BEARING HOUSING, EP-04/06 REP-001	Under Exclusion	17.54	2015-16	0.58	Addition of item under exclusion refer sl. no. 26 of Form-9D (2015-16)
54	410714	WATER TIGHT RING DRG NO. 85589231-51-204-01	Under Exclusion	5.77	2015-16	0.18	Addition of item under exclusion refer sl. no. 24 of Form-9D (2015-16)
55	410714	THYRISTOR, T9G0 1200A,1500V FOR EXCITATION SYSTEM, MAKE: ALSTOM	Under Exclusion	3.96	2011-12	0.79	
56	410714	HEAD COVER UPPER STATIONARY WEARING RING, DRG. NO.-85589231-21-206-01	Under Exclusion	37.15	2012-13	6.99	Addition of item under exclusion refer sl. no. 33 of Form-9D (2015-16)
<b>Sub-Total (A)</b>				<b>199.02</b>			
<b>B</b>	<b>Deletion under claim</b>						
57	411502	MARUTI GYPSY JK02R-0397	under Claim	0.54	2002-03	0.07	Items pertains to prior COD period, which were allowed by CERC in capital cost.
58	411502	TATA SUMO JK02-1609	under Claim	0.45	2000-01	0.00	
59	411507	BUS TATA 99LP1510 E NO697D28BQQ107216 JK02L6029	under Claim	0.73	1999-00	0.00	
60	411508	TRUCKS TATA 407 JK02N-1813	under Claim	0.40	1994-95	0.00	Actual deletion against the assumed deletion for Fy 2013-14
<b>Sub-Total (B)</b>				<b>2.11</b>			
<b>Deletion as per books of accounts (2015-16) (A + B)</b>				<b>201.1334</b>			
<b>C</b>	<b>Assumed Deletion</b>						
<b>Year 2015-16</b>							
61		Purchase of Surge arrestor for 400 KV GTS	under Claim	200.00			Assumed delation against item at Sl.no. 3 of Form-9A.
62		Purchase of drainage and dewatering pumps.	under Claim	23.51			Assumed delation against item at Sl.no. 5 of Form-9A.

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Sl. No.	Account head	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalized	Year Put to use	Depreciation recovered till date of de- capitalization	Remarks/ Justification
1	1	2	3	4	5	6	7
63		Purchase of HP compressors	under Claim	17.13			Assumed delation against item at Sl.no. 6 of Form-9A.
		<b>Sub-Total (C)</b>		<b>240.64</b>			
		<b>Summary:-</b>	<b>Deletion under Exclusion</b>	<b>199.02</b>			
			<b>Deletion under Claim including assumed deletion</b>	<b>242.75</b>			

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Ltd

(M G Gokhale)  
GM (Comml.)

## Details of Assets De-capitalized during the period

Name of the Petitioner : NHPC LTD

Name of the Generating Station : DULHASTI POWER STATION

Region: JAMMU

State: J&amp;K

District:

KISHTWAR

Year 2016-17

Sl. No.	Account head	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalized	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks/ Justification
1	1	2	3	4	5	6	7
<b>A Deletion under Exclusion Category</b>							
1	410713	3-WAY BALL VALVE FOR MIV D/S SEAL AND U/S SEAL, BLOCK TYPE (L-PORTED), SIZE: 80X80X80MM	Under exclusion	5.73	2015-16	0.00	Addition of these items are not allowed by CERC after cut-off date, There for Deletion has been also kept under Exclusion Category.
2	410714	UPPER MOVING LABYRINTH, DRG. NO. -85589231-32-203-01	Under exclusion	10.95	2014-15	0.00	
3	410714	HEAD COVER WEARING BUSH (DRG.855892312121101)	Under exclusion	1.02	2013-14	0.00	
4	410714	LOWER LABYRINTH (BOTTOM RING) DR.NO.NEY-DUL-20T-TU-EQ-044	Under exclusion	33.45	2014-15	0.00	
5	410714	HEAD COVER UPPER WEARING PLATE (IN 4 PARTS), DRG. NO. -85589231-21-202-01, DULHASTI	Under exclusion	35.95	2013-14	0.00	
6	411801	HP COMPAQ BUSINESS DESKTOP D*2280	Under exclusion	1.85	2007-08	1.83	
7	411801	HP MAKE COMPUTER D820, DUEL CORE DESKTOP COMPUTER SYSTEM	Under exclusion	0.43	2007-08	0.41	
8	411801	PENTIUM-IV PROCESSOR WITH HT TECHNOLOGY (3.2 GHZ OR HIGHER, 1MB L2 CACHE) WIPRO	Under exclusion	3.60	2007-08	3.58	
9	411801	COMPUTER P-IV/CORE2DUO WITH 15/17/18.5 TFT MONITOR WITH UPS	Under exclusion	0.39	2009-10	0.37	
10	411803	DOT MATRIX PRINTER, 24 PIN and 136 COLS, 480 CPS	Under exclusion	1.87	2007-08	1.85	
11	411803	DESKJET/INKJET PRINTER (A3 SIZE, 2400*1200 DPI IN COLOR & MONO)	Under exclusion	0.16	2007-08	0.13	
12	411803	INKJET PRINTER, CANON ix4000, ALL IN ONE PRINTER, SCANNER, FAX & PHOTO COPY M	Under exclusion	2.11	2007-08	2.08	
13	411803	XEROX WORK CENTRE COPIER /PRINTER WITH SCANNER	Under exclusion	4.18	2007-08	3.98	
14	411902	MOBILE SET	Under exclusion	0.03	2008-09	0.00	
15	412003	FLATBED SCANNER, MODEL: HP SCAN JET 4850, RESOLUTION: 1200*1200	Under exclusion	0.03	2007-08	0.00	
16	412003	XEROX DIGITAL MACHINE WITH VOLTAGE STABILISER	Under exclusion	0.75	2007-08	0.38	
17	411801	HCL Computers P-IV (no.5033AAAA1049137	Under exclusion	0.05	2003-04	0.04	
18	411801	HCL Computers P-IV (no.5033AAAA1049138	Under exclusion	0.05	2003-04	0.04	
19	411801	COMPUTER COMPEQ	Under exclusion	0.06	2000-01	0.00	
20	411801	COMPUTER HP 8230 LAPTOP	Under exclusion	1.04	2005-06	0.96	
21	411801	COMPUTER HP COMPAQ WITH CD WRITER ,KEY BOARD ,MOUSE	Under exclusion	2.11	2004-05	2.09	
22	411801	COMPUTER HP COMPAQ WITH DVD WRITER ,KEY BOARD ,MOUSE	Under exclusion	0.16	2004-05	0.15	
23	411801	COMPUTER PENTIUM-IV	Under exclusion	0.35	2006-07	0.34	
24	411801	H. P. COMPEQ P-IV MODEL D*6120	Under exclusion	3.01	2005-06	2.99	
25	411801	HP COMPAQ PENTIUM-IV 2.8GHZ	Under exclusion	0.85	2006-07	0.84	
26	411801	HP MAKE COMPUTER D820, DUEL CORE DESKTOP COMPUTER SYSTEM	Under exclusion	3.03	2006-07	3.01	
27	411801	LAPTOP WITH CARRY CASE	Under exclusion	2.60	2006-07	2.45	
28	411801	ZENITH COMPUTERS PENTIUM 4 128MB-3NOS	Under exclusion	0.08	2002-03	0.07	
29	411803	DMP PRINTER TVSE 755, 132 COL. (MSP)	Under exclusion	0.32	2004-05	0.30	
30	411803	DOT MATRIX PRINTER, 24 PIN	Under exclusion	0.59	2006-07	0.57	
31	411803	EPSON LQ 2180 DMP PRINTERS	Under exclusion	0.18	2003-04	0.17	
32	411803	ESPOON MATRIX LQ1070\136LEL\24PIN	Under exclusion	0.03	1999-00	0.00	
33	411803	LINE IMPACT DOT MATRIX PRINTER AND 132/136 COLUMNS	Under exclusion	6.70	2006-07	6.33	
34	411803	TVS 745 DOTMETRIX PRINTER 132 COL. (MSP)	Under exclusion	0.02	2004-05	0.00	
35	411803	WIPRO PRINTER LX-GOLD-DX- DOT METRIX	Under exclusion	0.01	2002-03	0.00	





Sl. No.	Account head	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalized	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks/ Justification	
1	1	2	3	4	5	6	7	
36	411803	HP DESK JET 5160 , OFFICE JET 2410 ,INKJET-2300 AND LEDGER 1150	Under exclusion	0.23	2004-05	0.22		
37	411803	HP DESL JET PRINTER	Under exclusion	0.03	1999-00	0.00		
38	411804	CD-WRITER -HP-8200	Under exclusion	0.03	2002-03	0.00		
39	411804	HP.CD WRITER PLUS 8100	Under exclusion	0.03	1999-00	0.00		
40	412003	MODI ZEROX PHOTOCOPIER MODEL -1025	Under exclusion	0.06	1990-91	0.00		
41	412003	MODI ZEROX PHOTOCOPIER MODEL-1025	Under exclusion	0.33	1985-86	0.19		
42	412003	MODI ZEROX PHOTOCOPIER-5223 WITH 2KVA VOL TRF.	Under exclusion	0.33	1997-98	0.19		
43	412003	WORK CENTER PRO 226 COPIER/PRINTER WITH SCANNER	Under exclusion	4.06	2006-07	2.34		
44	412003	XEROX WORK CENTRE PRINTER/COPIER	Under exclusion	0.44	2006-07	0.25		
45	412003	AMONIA PRINTING MACHINE KILB-3000	Under exclusion	0.09	1991-92	0.00		
46	412801	GODJ.REVALVING CHAIR,PEDESTRIAL FANS,Colour Monitor 15 AND DISPLAY BOARD/SIGN BOARD	Under exclusion	0.00	1985-86	0.00		
47	410714	CAPITAL SPARES-GENERATING PLANT AND MACHINERY-IND AS ADJUSTMENT	Under exclusion	101.84	2007-08	0.00		As per the corporate office circular for Migration of balances from 31.03.2016 (IGAAP) to 01.04.2016 (Ind AS) . Base on the circualr re-Capitalisation (HOA 410714) of Spares already charged to consumption during 2015-16 .The impact charged to main GPM (HOA 410701) and IND AS-Surplus (HOA-160104) ( IND AS Adjustment -profit/loss entries -FY 2015-16). Addition of same was kept under exclusion during 2015-16 (Refer item no. 144 for Form-9D)
	410714	THYRISTOR, T9G0 1200A,1500V FOR EXCITATION SYSTEM		1.01				IND AS Adjustment
	410714	THYRISTOR, T9G0 1200A,1500V FOR EXCITATION SYSTEM		0.93				
	410714	THYRISTOR, T9G0 1200A,1500V FOR EXCITATION SYSTEM		0.93				
	410714	AIR VALVE DRG NO.855892329100101		4.02				
	410714	HEAD COVER UPPER STATIONARY WEARING RING		24.02				
	410714	Air Intel Valve		10.60				
	410714	Control Unit for GPS Based Time Synchronization Unit		1.12				
	410714	Direction Control Valve		0.37				
	410714	Direction Control Valve		0.37				
	410714	Direction Control Valve		0.37				
	410714	Direction Control Valve		0.37				
	410714	Direction Control Valve		0.22				
	410714	Direction Control Valve		0.22				



Sl. No.	Account head	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalized	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks/ Justification
1	1	2	3	4	5	6	7
	410714	Direction Control Valve		0.22			IND AS Adjustment
	410714	Direction Control Valve		0.22			
	410714	STATIC GENERATOR TRANSFORMER DIFFERENTIAL RELAY		2.20			
	410714	STATIC GENERATOR TRANSFORMER DIFFERENTIAL RELAY		2.20			
	410714	STATIC GENERATOR TRANSFORMER DIFFERENTIAL RELAY		2.20			
	410714	OIL COOLER FOR COMBINE BEARING HOUSING, EP-04/06 REP-001		4.47			
	410714	OIL COOLER FOR COMBINE BEARING HOUSING, EP-04/06 REP-001		4.47			
	410714	DARFT TUBE UPPER CONE, DRW. NO. NEY-DUL-20T-TU-EQ016 OR 855892315120101		19.36			
	410714	DRAFT TUBE LOWER CONE DRG.NO. 855892315120201		18.55			
	410714	WATER TIGHT RING DRG NO. 85589231-51-204-01		2.94			
	410714	UPPER WEARING PLATE DRG NO. NEY-DUL-20T-VI-EQ-057		4.01			
	410714	STATIC BUS BAR PROTECTION RELAY		4.34			
	410714	STATIC BUS BAR PROTECTION RELAY		4.34			
	410714	STATIC BUS BAR PROTECTION RELAY		4.34			
	410714	Dual Line Grease Pumping Station		0.45			
	410714	Dual Line Grease Pumping Station		0.45			
	410714	3-WAY BALL VALVE FOR MIV D/S SEAL, BLOCK TYPE (L-PORTED), SIZE: 80X80X80MM		0.30			
	410714	DISTRIBUTING VALVE (GOVERNING PRESSURE SENSOR) OF REF-30A OF DRAWING NO. NEY DUL 20 TM RA LE 005- D		2.00			
		<b>Inter Unit Transfer</b>					
48	411805	INSTA & COMMI INMARSAT SATELLI PHO	Under exclusion	0.15	1999-00	0.07	
		<b>Addition kept under Exclusion (i.e in Form-9D)</b>					
49	413002	40 KVA AND 250KVA DG SET	Under exclusion	0.39	2016-17	0.00	SERIAL NO 111 AND 112 IN 9D 2016-17
		<b>Sub-Total</b>		<b>353.35</b>			
<b>B</b>		<b>Deletion under claim</b>					
50	410201	TREATMENT OF SINKING ZONE OF DUL DAM	under claim	0.20	2015-16	0.00	As per the corporate office circular , under IND AS the rentation money fair valution gain adjusted against the fixed Assets
51	410201	TREATMENT OF SINKING ZONE OF DUL DAM	under claim	0.19	2014-15	0.00	
52	410201	TREATMENT OF GUIDE WALL AT SFT	under claim	0.03	2015-16	0.00	
53	410306	C/OF FIRST FLOOR OF CENTRAL STORE BUILDING AT PH	under claim	0.04	2015-16	0.00	
54	410325	BOUNDARY WALL AROUND FILTER PLANT BUILDING AND Semna Colony along outer periphery behind office Complex,KVS Chenab	under claim	0.23	2015-16	0.00	
55	410328	CONSTRUCTION OF MESS AND STORE FOR CISF ' A' CO AND TOILET BLOCK,SEWERAGE AMENTIES AT MORCHA GATE	under claim	0.17	2015-16	0.00	
56	411201	PROVIDING & INSTALLATION OF RO PLANT BUILDING RCC WATER STORAGE TANK SHALIMAR	under claim	0.22	2015-16	0.00	



Sl. No.	Account head	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalized	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks/ Justification
1	1	2	3	4	5	6	7
57	410711	HP Air compressors	under claim	22.13	2007-08	10.50	deletion against item at Sl.no. 7 of FY 2014-15, Form-9A
58	411002	D.G.SET 40KVA R&B 44 AND 6 KVA ULT	under claim	0.05	1984-85	0.00	Prior to COD. Capitalization allowed by CERC
59	411002	GENERATOR SET	under claim	0.34	1985-86	0.00	
60	413001	Wheel Dozer 315 HP	under claim	0.05	2009-10	0.00	deletion against item at Sl.no. 1 of FY 2016-17, Form-9A
<b>Sub-Total</b>				<b>23.64</b>			
<b>Total Deletion as books of account (2016-17)</b>				<b>376.99</b>			
<b>C</b>	<b>Assumed Deletion</b>						
	<b>Sub-Total</b>			<b>0.00</b>			
<b>Summary:-</b>							
<b>Deletion under Exclusion</b>				<b>353.35</b>			
<b>Deletion under Claim including assumed deletion</b>				<b>23.64</b>			

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Ltd

(M G Gokhale)  
GM (Comml.)

## Details of Assets De-capitalized during the period

Name of the Petitioner : NHPC LTD  
 Name of the Generating Station : DULHASTI POWER STATION  
 Region: JAMMU

State: J&amp;K

District:

KISHTWAR

Rs in LAKHS

Sl. No.	Account head	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalized	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks/ Justification
1	1	2	3	4	5	6	7
		Year 2017-18					
<b>A</b>	<b>Deletion under Exclusion Category</b>						
1	410714	UPPER MOVING LABYRINTH,DRG.NO.-85589231-32-203-01	Under exclusion	10.95161	2014-15	1.51901	
2	410714	UPPER MOVING LABYRINTH,DRG.NO.-85589231-32-203-01	Under exclusion	10.95161	2014-15	1.51901	
3	410714	INTERMEDIATE BRONZE BUSH FOR DULHASTI POWER STATION	Under exclusion	0.11057	2011-12	0.03962	
4	410714	INTERMEDIATE BRONZE BUSH FOR DULHASTI POWER STATION	Under exclusion	0.11057	2011-12	0.03962	
5	410714	INTERMEDIATE BRONZE BUSH FOR DULHASTI POWER STATION	Under exclusion	0.11057	2011-12	0.03962	
6	410714	INTERMEDIATE BRONZE BUSH FOR DULHASTI POWER STATION	Under exclusion	0.11057	2011-12	0.03962	
7	410714	INTERMEDIATE BRONZE BUSH FOR DULHASTI POWER STATION	Under exclusion	0.11057	2011-12	0.03962	
8	410714	INTERMEDIATE BRONZE BUSH FOR DULHASTI POWER STATION	Under exclusion	0.11057	2011-12	0.03962	
9	410714	INTERMEDIATE BRONZE BUSH FOR DULHASTI POWER STATION	Under exclusion	0.11057	2011-12	0.03962	
10	410714	INTERMEDIATE BRONZE BUSH FOR DULHASTI POWER STATION	Under exclusion	0.11057	2011-12	0.03962	
11	410714	INTERMEDIATE BRONZE BUSH FOR DULHASTI POWER STATION	Under exclusion	0.11057	2011-12	0.03962	
12	410714	INTERMEDIATE BRONZE BUSH FOR DULHASTI POWER STATION	Under exclusion	0.11057	2011-12	0.03962	
13	410714	INTERMEDIATE BRONZE BUSH FOR DULHASTI POWER STATION	Under exclusion	0.11057	2011-12	0.03962	
14	410714	BOTTOM RING LOWER WEARING PLATE (IN 4 PARTS),DRG.NO.85589231-22-202-01	Under exclusion	28.21422	2011-12	8.69836	
15	410714	HEAD COVER UPPER STATIONARY WEARING RING,DRG.NO.-85589231-21-206-01	Under exclusion	18.50771	2014-15	2.56699	
16	410714	BOTTOM RING LOWER WEARING PLATE (IN 4 PARTS),DRG.NO.85589231-22-202-01	Under exclusion	7.85824	2015-16	0.87257	
17	410714	LOWER LABYRINTH (BOTTOM RING) DR.NO.NEY-DUL-20T-TU-EQ-044	Under exclusion	16.72350	2014-15	2.25316	
18	410714	UPC MODULE FOR TSLG GOVERNOR, PART NO. NEYPRIC TSLG-UPC	Under exclusion	7.87644	2014-15	1.15831	
19	410714	UPC MODULE FOR TSLG GOVERNOR, PART NO. NEYPRIC TSLG-UPC	Under exclusion	7.87644	2014-15	1.15831	
20	410714	SPC MODULE FOR TSLG GOVERNOR, PART NO. NEYPRIC TSLG-SPC	Under exclusion	7.06860	2014-15	1.03934	
21	410714	SPC MODULE FOR TSLG GOVERNOR, PART NO. NEYPRIC TSLG-SPC	Under exclusion	7.06860	2014-15	1.03934	
22	410714	MAA-16, ANALOG INPUT MODULE, 24, M34040H	Under exclusion	14.15986	2012-13	4.14503	
23	410714	MAA-16, ANALOG INPUT MODULE, 24, M34040H	Under exclusion	14.15986	2012-13	4.14503	
24	410714	DIRECTION CONTROL VALVE	Under exclusion	0.72330	2015-16	0.05596	
25	410714	DIRECTION CONTROL VALVE1	Under exclusion	0.72330	2015-16	0.05596	
26	410714	DIRECTION CONTROL VALVE2	Under exclusion	0.72330	2015-16	0.05596	
27	411112	1 HP SINGLE PHASE PUMP MODEL MINI 505 MAKE KIRLOSKAR HEAD RANGE 10-15 M	Under exclusion	0.06224	2011-2012	0.06223	





Sl. No.	Account head	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalized	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks/ Justification
1	1	2	3	4	5	6	7
28	411701	SONY LED TV FULL HD 101.6 MODEL KLV-40R562C	Under exclusion	0.25000	2015-2016	0.03045	Addition of these items are not allowed by CERC after cut-off date. There for Deletion has been also kept under Exclusion Category.
29	411706	WATER COOLER (FULL SIZE)	Under exclusion	0.29920	2008-2009	0.16889	
30	411801	MOTOROLA XOOM TABLET PC-MZ601-WIFI+3G ALONGWITH SCREEN GUARD & LEATH	Under exclusion	0.35070	2011-2012	0.33316	
31	411801	LAPTOP HP PAVILION 15 P045TX (SH. P K LANGER, GM)	Under exclusion	0.65376	2014-2015	0.62107	
32	411805	POWER SUPPLY FOR WIRELESS SET	Under exclusion	0.18540	2007-2008	0.18539	
33	411805	H. F. SET JSB 161-R (125 WATT)	Under exclusion	0.82400	2007-2008	0.78280	
34	411902	UPS 650VA	Under exclusion	0.05366	2007-2008	0.05365	
35	411902	MOBILE N-95-2	Under exclusion	0.27767	2008-2009	0.16857	
36	411902	NOKIA E62	Under exclusion	0.09281	2008-2009	0.05656	
37	411903	UPC 650/625 VA	Under exclusion	0.05366	2008-2009	0.05365	
38	411903	EPABX SYSTEM	Under exclusion	0.93576	2008-2009	0.57017	
39	412007	VACUME CLEANER	Under exclusion	0.07389	2008-2009	0.04428	
40	412007	VACUME CLEANER	Under exclusion	0.07389	2008-2009	0.04427	
41	412008	VOLTAS AIR CONDITIONER MAODEL WAC1854C4 1.5T 5 STAR	Under exclusion	0.22000	2015-2016	0.04013	
42	412020	AUQAVITA PLUS WATER FILTER CUM PURIFIER, S.NO. 9BPO-122	Under exclusion	0.07450	2009-2010	0.04047	
43	412503	CELL PHONE HTC DESIRE 700 ( SH. P K LANGER,GM)	Under exclusion	0.20430	2014-2015	0.04602	
44	412801	DINING CHAIR MADE OF TEAK WOOD AND SEAT BACK CUSHIONED	Under exclusion	0.02800	2009-2010	0.02799	
45	412801	DINING CHAIR MADE OF TEAK WOOD AND SEAT BACK CUSHIONED	Under exclusion	0.02800	2009-2010	0.02799	
46	412801	EASY CHAIR	Under exclusion	0.02913	2009-2010	0.02912	
47	412801	TV TROLLY	Under exclusion	0.01850	2009-2010	0.01849	
48	412801	TV TROLLY	Under exclusion	0.01850	2009-2010	0.01849	
49	412801	TV TROLLY	Under exclusion	0.04275	2009-2010	0.04274	
50	412801	TV TROLLY	Under exclusion	0.04275	2009-2010	0.04274	
51	412801	MICROPHONE (AHUJA MAKE) MODEL -SHM-1000 XLR	Under exclusion	0.03094	2011-2012	0.03093	
52	412801	TELEPHONE SET	Under exclusion	0.06100	2014-2015	0.06099	
53	412801	SMART MOBILE PHONE MAKE INTEX MODEL AQUA STAR 4 G (Power House Operation)	Under exclusion	0.04990	2016-2017	0.04989	
54	412801	MONO BLOCK PUMP	Under exclusion	0.02850	2008-2009	0.02849	
55	412801	MONO BLOCK PUMP	Under exclusion	0.03799	2008-2009	0.03798	
56	412801	HYDROLIC JACK CAP 2 TON TROLLEYTYPE	Under exclusion	0.04119	2009-2010	0.04118	
57	412801	HYDROLIC JACK CAP 2 TON TROLLEYTYPE	Under exclusion	0.04119	2009-2010	0.04118	
58	412801	MIXER GRINDER	Under exclusion	0.02340	2008-2009	0.02339	
59	412801	MIXER GRINDER	Under exclusion	0.02340	2008-2009	0.02339	

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Sl. No.	Account head	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalized	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks/ Justification
1	1	2	3	4	5	6	7
60	412801	MIXER GRINDER	Under exclusion	0.02340	2008-2009	0.02339	The item is pertain to Bursar HE Project
61	412801	MIXER GRINDER	Under exclusion	0.03190	2009-2010	0.03189	
62	412801	GRINDER AG-4, BOSCH	Under exclusion	0.04294	2010-2011	0.04293	
63	412801	ELECTRIC KETTLE (MAHARAJA WHITELINE)	Under exclusion	0.01952	2010-2011	0.01951	
64	412801	ELECTRIC KETTLE (MAHARAJA WHITELINE)	Under exclusion	0.01952	2010-2011	0.01951	
65	412801	ELECTRIC KETTLE(MAHARAJA)	Under exclusion	0.01796	2009-2010	0.01795	
66	412801	SANDWICH TOASTER(MAHARAJA WHITELINE)	Under exclusion	0.01555	2010-2011	0.01554	
67	412801	RICE COOKER-PANASONIC	Under exclusion	0.03825	2009-2010	0.03824	
68	412801	RICE COOKER-PANASONIC	Under exclusion	0.03825	2009-2010	0.03824	
69	412801	PRESSURE COOKER 6.5 LTRS	Under exclusion	0.01300	2009-2010	0.01299	
70	412801	PRESSURE COOKER 6.5 LTRS	Under exclusion	0.01300	2009-2010	0.01299	
71	412801	FLASK/KETTLE MILTON 1500 ML	Under exclusion	0.00872	2009-2010	0.00871	
72	412801	THERMAS - 1.5 LTR(MILTON)	Under exclusion	0.00950	2009-2010	0.00949	
73	412801	SPHYGMONOMETER (B.P INSTRUMENT)	Under exclusion	0.00911	2010-2011	0.00910	
74	412801	SPHYGMONOMETER (B.P INSTRUMENT)	Under exclusion	0.00911	2010-2011	0.00910	
75	412801	SPHYGMONOMETER (B.P INSTRUMENT)	Under exclusion	0.00911	2010-2011	0.00910	
76	412801	SPHYGMONOMETER (B.P INSTRUMENT)	Under exclusion	0.00911	2010-2011	0.00910	
77	412801	SPHYGMONOMETER (B.P INSTRUMENT)	Under exclusion	0.00911	2010-2011	0.00910	
78	412801	WHEEL CHAIR (NON FOLDING)	Under exclusion	0.03184	2009-2010	0.03183	
79	412801	WEIGHING MACHINE	Under exclusion	0.00911	2010-2011	0.00910	
80	412801	WEIGHING MACHINE	Under exclusion	0.00911	2010-2011	0.00910	
81	411805	SATELLITE COMMUNICATION (Bursar)	Under exclusion	1.79960	2007-2008	0.00001	
82	411701	WARD ROBE WOODEN ( SH. P K LANGER,GM)	Under exclusion	0.08059	2005-2006	0.05800	
83	411701	SOFA SET (3+1+1) (SH. P K LANGER,GM)	Under exclusion	0.12044	2005-2006	0.08746	
84	411701	REMINGTON SAFE 4 DRAWER FIREPROOF CABINET	Under exclusion	0.00001	1990-1991	0.00000	
85	411702	BOOK SHELF	Under exclusion	0.00001	1985-1986	0.00000	
86	411706	GEYSER	Under exclusion	0.09173	2003-2004	0.07528	
87	411806	V-SET UPGRADATION	Under exclusion	0.35504	2001-2002	0.33729	
88	411902	2KVA ON LINE UPS FOR 2nd LDST S.NO.EL2K33401	Under exclusion	0.44782	2002-2003	0.38882	
89	411902	DOUBLE DIALING CORDLESS TELEPHONE CALLER ID FACILITY	Under exclusion	0.08942	2006-2007	0.06006	
90	411902	DOUBLE DIALING CORDLESS TELEPHONE CALLER ID FACILITY	Under exclusion	0.08941	2006-2007	0.06006	
91	411902	MOBILE PHONE (Bursar)	Under exclusion	0.14800	2005-2006	0.00702	

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Sl. No.	Account head	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalized	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks/ Justification
1	1	2	3	4	5	6	7
92	411902	Fax Machine	Under exclusion	0.11374	2006-2007	0.07914	
93	411902	Fax Machine	Under exclusion	0.10763	2006-2007	0.07665	
94	411903	NBD 503 POWER SUPPLY FOR JSB-161	Under exclusion	0.03094	1996-1997	0.03093	
95	411903	OMNI DIRECTIONAL ANTENA WITH THREE TRIANGU. MAST	Under exclusion	0.10666	1998-1999	0.08466	
96	411903	OMNI DIRECTIONAL ANTENA WITH THREE TRIANGU. MAST	Under exclusion	0.10666	1998-1999	0.08466	
97	411903	OMNI DIRECTIONAL ANTENA WITH THREE TRIANGU. MAST	Under exclusion	0.10665	1998-1999	0.08466	
98	411903	HF SSB TRANS RECEI-VER SYNTHISED JSB-161	Under exclusion	0.25072	1993-1994	0.00000	
99	411903	8DB HIGH GAIN OMNIDIRECTION ANTEENA(3NO)	Under exclusion	0.03538	2001-2002	0.03537	
100	411903	8DB HIGH GAIN OMNIDIRECTION ANTEENA(3NO)	Under exclusion	0.03538	2001-2002	0.03537	
101	411903	8DB HIGH GAIN OMNIDIRECTION ANTEENA(3NO)	Under exclusion	0.03537	2001-2002	0.03536	
102	412005	MICROSCOPE BINOCULARS	Under exclusion	0.00001	1985-1986	0.00000	
103	412007	GEYSER 25 LTR	Under exclusion	0.06839	2006-2007	0.06838	
104	412007	VACCUUM CLEANER TARANDO TRENDY	Under exclusion	0.02604	1999-2000	0.02603	
105	412501	COLOUR T V 21 FLATRON GOLD (LG)	Under exclusion	0.09644	2006-2007	0.06626	
106	412501	COLUR T.V 21Samsung	Under exclusion	0.08724	2005-2006	0.06250	
107	412503	CONTAINER 20FFET	Under exclusion	0.05891	1996-1997	0.00000	
108	412503	CONTAINER 213045-2	Under exclusion	0.05891	1996-1997	0.00000	
109	412503	CONTAINER 865066	Under exclusion	0.05891	1996-1997	0.00000	
110	412503	CONTAINER 20 FEET	Under exclusion	0.10049	1996-1997	0.00000	
111	412503	CONTAINER 20 FEET	Under exclusion	0.00970	1996-1997	0.00969	
112	412503	CONTAINER 20 FEET	Under exclusion	0.05890	1996-1997	0.00000	
113	412503	CONTAINER 20 FEET	Under exclusion	0.05890	1996-1997	0.00000	
114	412503	CONTAINER 20 FEET	Under exclusion	0.05890	1996-1997	0.00000	
115	412503	CONTAINER 20 FEET	Under exclusion	0.05890	1996-1997	0.00000	
116	412503	CONTAINER 20 FEET	Under exclusion	0.10049	1996-1997	0.00000	
117	412503	CONTAINER 20 FEET	Under exclusion	0.05890	1996-1997	0.00000	
118	412503	CONTAINER 20 FEET	Under exclusion	0.05890	1996-1997	0.00000	
119	412503	CONTAINER 20 FEET	Under exclusion	0.05890	1996-1997	0.00000	
120	412503	CONTAINER 20 FEET	Under exclusion	0.05890	1996-1997	0.00000	
121	412503	CONTAINER 20 FEET	Under exclusion	0.05890	1996-1997	0.00000	
122	412503	CONTAINER 20 FEET	Under exclusion	0.05890	1996-1997	0.00000	
123	412503	CONTAINER 20 FEET	Under exclusion	0.07623	1996-1997	0.00000	





Sl. No.	Account head	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalized	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks/ Justification
1	1	2	3	4	5	6	7
124	412503	CONTAINER 20 FEET 001083-0	Under exclusion	0.07623	1996-1997	0.00000	
125	412503	CONTAINER 20 FEET 060500	Under exclusion	0.05890	1996-1997	0.00000	
126	412503	CONTAINER 20 FEET 06613	Under exclusion	0.05890	1996-1997	0.00000	
127	412503	CONTAINER 20 FEET 091-5	Under exclusion	0.05890	1996-1997	0.00000	
128	412503	CONTAINER 20 FEET 11020	Under exclusion	0.05890	1996-1997	0.00000	
129	412503	CONTAINER 20 FEET 1113	Under exclusion	0.05890	1996-1997	0.00000	
130	412503	CONTAINER 20 FEET 119747-1	Under exclusion	0.07623	1996-1997	0.00000	
131	412503	CONTAINER 20 FEET 185-4	Under exclusion	0.07623	1996-1997	0.00000	
132	412503	CONTAINER 20 FEET 197408-6	Under exclusion	0.06098	1996-1997	0.00000	
133	412503	CONTAINER 20 FEET 200138	Under exclusion	0.05890	1996-1997	0.00000	
134	412503	CONTAINER 20 FEET 2003-7	Under exclusion	0.05890	1996-1997	0.00000	
135	412503	CONTAINER 20 FEET 200468	Under exclusion	0.05890	1996-1997	0.00000	
136	412503	CONTAINER 20 FEET 200498-00	Under exclusion	0.05890	1996-1997	0.00000	
137	412503	CONTAINER 20 FEET 201266-1	Under exclusion	0.05890	1996-1997	0.00000	
138	412503	CONTAINER 20 FEET 201475-1	Under exclusion	0.05890	1996-1997	0.00000	
139	412503	CONTAINER 20 FEET 202244-7	Under exclusion	0.07623	1996-1997	0.00000	
140	412503	CONTAINER 20 FEET 203391-0	Under exclusion	0.05890	1996-1997	0.00000	
141	412503	CONTAINER 20 FEET 207318-1	Under exclusion	0.05890	1996-1997	0.00000	
142	412503	CONTAINER 20 FEET 214773-0	Under exclusion	0.05890	1996-1997	0.00000	
143	412503	CONTAINER 20 FEET 219-7	Under exclusion	0.05890	1996-1997	0.00000	
144	412503	CONTAINER 20 FEET 221634-5	Under exclusion	0.05890	1996-1997	0.00000	
145	412503	CONTAINER 20 FEET 222027-8	Under exclusion	0.05890	1996-1997	0.00000	
146	412503	CONTAINER 20 FEET 223038-7	Under exclusion	0.06098	1996-1997	0.00000	
147	412503	CONTAINER 20 FEET 223518-6	Under exclusion	0.05890	1996-1997	0.00000	
148	412503	CONTAINER 20 FEET 230355	Under exclusion	0.10049	1996-1997	0.00000	
149	412503	CONTAINER 20 FEET 258304	Under exclusion	0.07623	1996-1997	0.00000	
150	412503	CONTAINER 20 FEET 259233-5	Under exclusion	0.05890	1996-1997	0.00000	
151	412503	CONTAINER 20 FEET 259233-5	Under exclusion	0.05890	1996-1997	0.00000	
152	412503	CONTAINER 20 FEET 263157-7	Under exclusion	0.05890	1996-1997	0.00000	
153	412503	CONTAINER 20 FEET 267675	Under exclusion	0.05890	1996-1997	0.00000	
154	412503	CONTAINER 20 FEET 288607-4	Under exclusion	0.00970	1996-1997	0.00969	
155	412503	CONTAINER 20 FEET 289	Under exclusion	0.00970	1996-1997	0.00969	

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Sl. No.	Account head	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalized	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks/ Justification
1	1	2	3	4	5	6	7
156	412503	CONTAINER 20 FEET 294-1	Under exclusion	0.07623	1996-1997	0.00000	
157	412503	CONTAINER 20 FEET 303684-3	Under exclusion	0.05890	1996-1997	0.00000	
158	412503	CONTAINER 20 FEET 304015	Under exclusion	0.05890	1996-1997	0.00000	
159	412503	CONTAINER 20 FEET 305495-5	Under exclusion	0.05890	1996-1997	0.00000	
160	412503	CONTAINER 20 FEET 306155-0	Under exclusion	0.05890	1996-1997	0.00000	
161	412503	CONTAINER 20 FEET 315245-8	Under exclusion	0.05890	1996-1997	0.00000	
162	412503	CONTAINER 20 FEET 315448-7	Under exclusion	0.05890	1996-1997	0.00000	
163	412503	CONTAINER 20 FEET 316746-3	Under exclusion	0.06098	1996-1997	0.00000	
164	412503	CONTAINER 20 FEET 324918-0	Under exclusion	0.07623	1996-1997	0.00000	
165	412503	CONTAINER 20 FEET 326534-6	Under exclusion	0.05890	1996-1997	0.00000	
166	412503	CONTAINER 20 FEET 329116-0	Under exclusion	0.07623	1996-1997	0.00000	
167	412503	CONTAINER 20 FEET 330165-4	Under exclusion	0.05890	1996-1997	0.00000	
168	412503	CONTAINER 20 FEET 331053-2	Under exclusion	0.05890	1996-1997	0.00000	
169	412503	CONTAINER 20 FEET 333270	Under exclusion	0.05890	1996-1997	0.00000	
170	412503	CONTAINER 20 FEET 334-9	Under exclusion	0.05890	1996-1997	0.00000	
171	412503	CONTAINER 20 FEET 3373	Under exclusion	0.05890	1996-1997	0.00000	
172	412503	CONTAINER 20 FEET 338667-2	Under exclusion	0.05890	1996-1997	0.00000	
173	412503	CONTAINER 20 FEET 338765-8	Under exclusion	0.05890	1996-1997	0.00000	
174	412503	CONTAINER 20 FEET 339757-4	Under exclusion	0.05890	1996-1997	0.00000	
175	412503	CONTAINER 20 FEET 340271-0	Under exclusion	0.05890	1996-1997	0.00000	
176	412503	CONTAINER 20 FEET 353	Under exclusion	0.10049	1996-1997	0.00000	
177	412503	CONTAINER 20 FEET 355144-2	Under exclusion	0.05890	1996-1997	0.00000	
178	412503	CONTAINER 20 FEET 355688-7	Under exclusion	0.05890	1996-1997	0.00000	
179	412503	CONTAINER 20 FEET 35575-1	Under exclusion	0.05890	1996-1997	0.00000	
180	412503	CONTAINER 20 FEET 360496-5	Under exclusion	0.05890	1996-1997	0.00000	
181	412503	CONTAINER 20 FEET 383849-5	Under exclusion	0.05890	1996-1997	0.00000	
182	412503	CONTAINER 20 FEET 387984-8	Under exclusion	0.07623	1996-1997	0.00000	
183	412503	CONTAINER 20 FEET 394	Under exclusion	0.05890	1996-1997	0.00000	
184	412503	CONTAINER 20 FEET 397-9	Under exclusion	0.05890	1996-1997	0.00000	
185	412503	CONTAINER 20 FEET 4073-0	Under exclusion	0.05890	1996-1997	0.00000	
186	412503	CONTAINER 20 FEET 435232-1	Under exclusion	0.05890	1996-1997	0.00000	
187	412503	CONTAINER 20 FEET 480	Under exclusion	0.07623	1996-1997	0.00000	

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Sl. No.	Account head	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalized	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks/ Justification
1	1	2	3	4	5	6	7
188	412503	CONTAINER 20 FEET 517-4	Under exclusion	0.10049	1996-1997	0.00000	Addition of these items are not allowed by CERC after cut-off date, There for Deletion has been also kept under Exclusion Category.
189	412503	CONTAINER 20 FEET 534	Under exclusion	0.05890	1996-1997	0.00000	
190	412503	CONTAINER 20 FEET 535-1	Under exclusion	0.05890	1996-1997	0.00000	
191	412503	CONTAINER 20 FEET 577-8	Under exclusion	0.05890	1996-1997	0.00000	
192	412503	CONTAINER 20 FEET 5856	Under exclusion	0.05890	1996-1997	0.00000	
193	412503	CONTAINER 20 FEET 604618	Under exclusion	0.07623	1996-1997	0.00000	
194	412503	CONTAINER 20 FEET 605291-1	Under exclusion	0.05890	1996-1997	0.00000	
195	412503	CONTAINER 20 FEET 607625-4	Under exclusion	0.05890	1996-1997	0.00000	
196	412503	CONTAINER 20 FEET 614121-5	Under exclusion	0.05890	1996-1997	0.00000	
197	412503	CONTAINER 20 FEET 6191 223	Under exclusion	0.05890	1996-1997	0.00000	
198	412503	CONTAINER 20 FEET 623196-7	Under exclusion	0.05890	1996-1997	0.00000	
199	412503	CONTAINER 20 FEET 630 509-6	Under exclusion	0.00970	1996-1997	0.00969	
200	412503	CONTAINER 20 FEET 635054-6	Under exclusion	0.05890	1996-1997	0.00000	
201	412503	CONTAINER 20 FEET 638954-3	Under exclusion	0.05890	1996-1997	0.00000	
202	412503	CONTAINER 20 FEET 6391 005	Under exclusion	0.05890	1996-1997	0.00000	
203	412503	CONTAINER 20 FEET 659-1	Under exclusion	0.00970	1996-1997	0.00969	
204	412503	CONTAINER 20 FEET 703893-6	Under exclusion	0.05890	1996-1997	0.00000	
205	412503	CONTAINER 20 FEET 711819-0	Under exclusion	0.07623	1996-1997	0.00000	
206	412503	CONTAINER 20 FEET 717783-9	Under exclusion	0.06098	1996-1997	0.00000	
207	412503	CONTAINER 20 FEET 719006-5	Under exclusion	0.05890	1996-1997	0.00000	
208	412503	CONTAINER 20 FEET 741801	Under exclusion	0.05890	1996-1997	0.00000	
209	412503	CONTAINER 20 FEET 757-0	Under exclusion	0.05890	1996-1997	0.00000	
210	412503	CONTAINER 20 FEET 773205-0	Under exclusion	0.06098	1996-1997	0.00000	
211	412503	CONTAINER 20 FEET 79157	Under exclusion	0.10049	1996-1997	0.00000	
212	412503	CONTAINER 20 FEET 797-5	Under exclusion	0.05890	1996-1997	0.00000	
213	412503	CONTAINER 20 FEET 8042	Under exclusion	0.07623	1996-1997	0.00000	
214	412503	CONTAINER 20 FEET 901 8395	Under exclusion	0.07623	1996-1997	0.00000	
215	412503	CONTAINER 20 FEET 943-9	Under exclusion	0.10049	1996-1997	0.00000	
216	412503	CONTAINER 20 FEET 960-7	Under exclusion	0.05890	1996-1997	0.00000	
217	412503	CONTAINER 20 FEET 984-7	Under exclusion	0.05890	1996-1997	0.00000	
218	412801	EASY CHAIRS	Under exclusion	0.00001	1985-1986	0.00000	
219	412801	EASY CHAIR	Under exclusion	0.00001	1991-1992	0.00000	

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Sl. No.	Account head	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalized	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks/ Justification
1	1	2	3	4	5	6	7
220	412801	EASY CHAIRS	Under exclusion	0.00001	1991-1992	0.00000	
221	412801	GOD.PRE.EX.CHAIR	Under exclusion	0.00001	1993-1994	0.00000	
222	412801	GODJ RVEVOLVING CHAIR	Under exclusion	0.00001	1989-1990	0.00000	
223	412801	GD. CHAIR	Under exclusion	0.00001	1988-1989	0.00000	
224	412801	GODREJ CHAIRS	Under exclusion	0.00001	1989-1990	0.00000	
225	412801	GODREJ CHAIR	Under exclusion	0.00001	1990-1991	0.00000	
226	412801	GODREJ CHAIR	Under exclusion	0.00001	1990-1991	0.00000	
227	412801	GODREJ CHAIR	Under exclusion	0.00001	1990-1991	0.00000	
228	412801	GODREJ CHAIR	Under exclusion	0.00001	1990-1991	0.00000	
229	412801	GODREJ CHAIR	Under exclusion	0.00001	1990-1991	0.00000	
230	412801	GODREJ CHAIR	Under exclusion	0.00001	1990-1991	0.00000	
231	412801	GODREJ CHAIR	Under exclusion	0.00001	1990-1991	0.00000	
232	412801	GODREJ CHAIR	Under exclusion	0.00001	1990-1991	0.00000	
233	412801	GODREJ CHAIR	Under exclusion	0.00001	1990-1991	0.00000	
234	412801	GODREJ CHAIR	Under exclusion	0.00001	1990-1991	0.00000	
235	412801	GODREJ OFFICE CHAIR.7	Under exclusion	0.00454	1998-1999	0.00453	
236	412801	GODREJ OFFICE CHAIR.7	Under exclusion	0.00454	1998-1999	0.00453	
237	412801	GODREJ OFFICE CHAIR.7	Under exclusion	0.00453	1998-1999	0.00452	
238	412801	GODREJ OFFICE CHAIR.7	Under exclusion	0.00453	1998-1999	0.00452	
239	412801	GODREJ OFFICE CHAIR.7	Under exclusion	0.00453	1998-1999	0.00452	
240	412801	GODREJ OFFICE CHAIR.7	Under exclusion	0.00453	1998-1999	0.00452	
241	412801	GODREJ OFFICE CHAIR.7	Under exclusion	0.00453	1998-1999	0.00452	
242	412801	GODREJ OFFICE CHAIR.7	Under exclusion	0.00453	1998-1999	0.00452	
243	412801	GODREJ OFFICE CHAIR.7	Under exclusion	0.00453	1998-1999	0.00452	
244	412801	GODREJ OFFICE CHAIR.7	Under exclusion	0.00453	1998-1999	0.00452	
245	412801	GODREJ OFFICE CHAIR.7	Under exclusion	0.00453	1998-1999	0.00452	
246	412801	GOD.OFF GUEST CHAIR PHC/703	Under exclusion	0.00001	1989-1990	0.00000	
247	412801	STOREWELL GODREJ	Under exclusion	0.00001	1985-1986	0.00000	
248	412801	STOREWELL GODREJ	Under exclusion	0.00001	1985-1986	0.00000	
249	412801	STOREWELL GODREJ	Under exclusion	0.00001	1985-1986	0.00000	
250	412801	STOREWELL GODREJ	Under exclusion	0.00001	1985-1986	0.00000	
251	412801	ALMIRAH WOODEN DOUBLE DOOR	Under exclusion	0.00001	1985-1986	0.00000	

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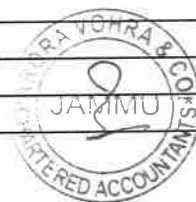
Sl. No.	Account head	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalized	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks/ Justification
1	1	2	3	4	5	6	7
252	412801	ALMIRAH WOODEN DOUBLE DOOR	Under exclusion	0.00001	1985-1986	0.00000	
253	412801	ALMIRAH WOODEN DOUBLE DOOR	Under exclusion	0.00001	1985-1986	0.00000	
254	412801	ALMIRAH WOODEN DOUBLE DOOR	Under exclusion	0.00001	1985-1986	0.00000	
255	412801	ALMIRAH WOODEN DOUBLE DOOR	Under exclusion	0.00001	1985-1986	0.00000	
256	412801	ALMIRAH 2 DOOR	Under exclusion	0.00001	1985-1986	0.00000	
257	412801	ALMIRAH 2 DOOR	Under exclusion	0.00001	1985-1986	0.00000	
258	412801	ALMIRAH 2E DOOR	Under exclusion	0.00001	1985-1986	0.00000	
259	412801	ALMIRAH 2 DOOR	Under exclusion	0.00001	1985-1986	0.00000	
260	412801	GODREJ TABLES T-9	Under exclusion	0.00001	1985-1986	0.00000	
261	412801	GODREJ TABLES T-9	Under exclusion	0.00001	1985-1986	0.00000	
262	412801	GODREJ TABLE T-8	Under exclusion	0.00001	1987-1988	0.00000	
263	412801	FILLING CABINET	Under exclusion	0.00001	1985-1986	0.00000	
264	412801	WOODEN CABINET	Under exclusion	0.00001	1985-1986	0.00000	
265	412801	WOODEN CABINET	Under exclusion	0.00001	1985-1986	0.00000	
266	412801	EMERGENGY LIGHT	Under exclusion	0.00001	2004-2005	0.00000	
267	412801	EMERGENGY LIGHT	Under exclusion	0.00001	2004-2005	0.00000	
268	412801	EMERGENGY LIGHT	Under exclusion	0.00001	2004-2005	0.00000	
269	412801	EMERGENGY LIGHT	Under exclusion	0.00001	2004-2005	0.00000	
270	412801	TIMER FOR STREET LIGHT/	Under exclusion	0.00001	1985-1986	0.00000	
271	412801	TIMER FOR STREET LIGHT/	Under exclusion	0.00001	1985-1986	0.00000	
272	412801	DIRECT TO HOME(DTH)	Under exclusion	0.00001	2005-2006	0.00000	
273	412801	INTER CONNECTION RUBBER SC	Under exclusion	0.01030	1985-1986	0.01029	
274	412801	2 LINE INTEGRATED TELEPHONE	Under exclusion	0.00001	2006-2007	0.00000	
275	412801	TWIN BEETEL PLAN 1+1	Under exclusion	0.00001	2005-2006	0.00000	
276	412801	TWIN BEETEL PLAN 1+1 TELEPHONE	Under exclusion	0.00001	2006-2007	0.00000	
277	412801	TWO LINE INTEGRATED TELEPHONE	Under exclusion	0.00001	2006-2007	0.00000	
278	412801	TWO LINE INTEGRATED TELEPHONE	Under exclusion	0.00001	2006-2007	0.00000	
279	412801	NOKIA MOBILE SET-2610	Under exclusion	0.00001	2006-2007	0.00000	
280	412801	Water motor 1 HP	Under exclusion	0.00001	1985-1986	0.00000	
281	412801	SINGLE PHASE 220V 1HP CENTRIFUGAL PUMP SUCTION	Under exclusion	0.00001	2006-2007	0.00000	
282	412801	MONO BLOCK PUMP 1 H.P.	Under exclusion	0.00001	2004-2005	0.00000	
283	412801	GAS BHATI	Under exclusion	0.00001	1985-1986	0.00000	



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Sl. No.	Account head	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalized	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks/ Justification	
1	1	2	3	4	5	6	7	
284	412801	GAS STOVE NO CYLENDER	Under exclusion	0.00001	1985-1986	0.00000	Addition of these items are not allowed by CERC after cut-off date. There for Deletion has been also kept under Exclusion Category.	
285	412801	HEAT CONVECTOR	Under exclusion	0.00001	2004-2005	0.00000		
286	412801	HEAT CONVECTOR	Under exclusion	0.00001	2005-2006	0.00000		
287	412801	HEAT CONVECTOR	Under exclusion	0.00001	2005-2006	0.00000		
288	412801	HEAT CONVECTOR	Under exclusion	0.00001	2005-2006	0.00000		
289	412801	HEAT CONVECTOR	Under exclusion	0.00001	2005-2006	0.00000		
290	412801	HEAT CONVERTAR	Under exclusion	0.00001	2006-2007	0.00000		
291	412801	HEAT CONVERTER	Under exclusion	0.00001	2007-2008	0.00000		
292	412801	HEAT CONVERTER	Under exclusion	0.00001	2007-2008	0.00000		
293	412801	HEAT CONVERTER	Under exclusion	0.00001	2007-2008	0.00000		
294	412801	PILLER HEATER 1200W	Under exclusion	0.00001	2005-2006	0.00000		
295	412801	WHEEL CHAIR (NON-FOLDING)	Under exclusion	0.00001	2006-2007	0.00000		
296	412801	WHEEL CHAIR FOLDING	Under exclusion	0.00001	2006-2007	0.00000		
<b>Inter Unit Transfer</b>								
297	411801	LAPTOP COMPUTER - ACER TRAVEL MATE( SH.HARISH BUCHANDANI)	Under exclusion	0.39900	2011-2012	0.37905		Addition of these items are not allowed by CERC after cut-off date. There for Deletion has been also kept under Exclusion Category.
298	411902	MOBILE-SONY XPERIA SP (BLACK SH. H. BULCHANDANI)	Under exclusion	0.03500	2013-2014	0.03499		
299	412501	SONY LED TV 81 CM ( SH.HARISH BUCHANDANI)	Under exclusion	0.50000	2010-2011	0.21604		
<b>Addition kept under Exclusion (i.e in Form-9D)</b>								
301	410201	BACKFILL CONCRETE IN RIGHT BANK DRIFT, FOOTPATH AND CONCRETE CLADDING AT LEFT	Under exclusion	10.34871	2017-18	0.00000	SERIAL NO 1 of 9D 2017-18	
302	412801	Micromax Video 1 Mobile Phone CE(Ele.)(Sh. Suresh Kumar)	Under exclusion	0.03500	2017-18	0.00000	SERIAL NO 96 IN 9D 2017-18	
303	412801	LYF MOBILE PHONE, CMO ( DR. Nisha Sharma)	Under exclusion	0.03500	2017-18	0.00000	SERIAL NO 220 IN 9D 2017-18	
		<b>Sub-Total</b>		<b>183.12</b>				
<b>B Deletion under claim</b>								
304	411114	WELDING GEN SET TRIODYN K320	under claim	0.03320	1992-1993	0.03319	Prior to COD. Capitalization allowed by CERC	
305	411114	WELDING GEN SET TRIODYN K320	under claim	0.04210	1992-1993	0.04209		
306	411502	Maruti Gypsy (King) Soft Top JK06-1558	under claim	4.28143	2006-2007	3.79326		
307	411502	Maruti Gypsy (King) Soft Top JK06-1561	under claim	4.50108	2006-2007	4.01291		
308	411502	MARUTI GYPSY JK02R-0389	under claim	0.51723	2002-2003	0.06650		
309	411502	MARUTI GYPSY MG410 REG.NO-JK06-0401	under claim	0.28936	2000-2001	0.00000		
310	411502	Maruti Gypsy MPI (HT) JK 06 0894	under claim	1.59145	2003-2004	1.15786		



Sl. No.	Account head	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalized	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks/ Justification
1	1	2	3	4	5	6	7
311	411502	MARUTI ZYPSY JK-06-1043	under claim	2.73548	2004-2005	2.24877	
312	411502	TATA SUMO JK02S-6024	under claim	1.34400	2002-2003	0.76663	
313	411505	FIRE TENDER JK02 8834 WITH HYDROLOC & GEAR B	under claim	0.32109	1990-1991	0.00000	
314	411506	TATA407 JK02Q6062,EN-497SPTC31AYZ8	under claim	0.61750	2001-2002	0.00000	
315	412005	ECG MACHINECARDIART8108-BPL	under claim	0.59915	2002-2003	0.51808	
<b>Inter Unit Transfer</b>							
<b>Sub-Total</b>							
				<b>16.87</b>			
<b>Total Deletion as books of account (2017-18)</b>				<b>199.99</b>			
<b>C Assumed Deletion</b>							
316	1	BATTERY BANK 110V AND BATTERY CHARGER		<b>0.00001</b>			
<b>Sub-Total</b>				<b>0.00001</b>			

Summary:- Deletion under Exclusion  
Deletion under Claim including assumed deletion

183.12  
16.87

For Arora Vohra & Co.  
Chartered Accountants




For NHPC Ltd

  
(M G Gokhale)  
GM (Comml.)

## Details of Assets De-capitalized during the period

Name of the Petitioner : NHPC LTD

Name of the Generating Station : DULHASTI POWER STATION

Region: JAMMU

State: J&amp;K

District:

KISHTWAR

Sl. No.	Account head	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalized	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks/ Justification
1	1	2	3	4	5	6	7
		Year 2018-19					
<b>A</b>	<b>Deletion under Exclusion Category</b>						
1	410713	RECHARGEABLE SEARCH LIGHT	Under exclusion	0.05062	2007-2008	0.05061	
2	411130	RECHARGEABLE SEARCH LIGHT, PORTABLE, 12V, 55WATT	Under exclusion	0.05062	2007-2008	0.05061	
3	411706	STRETCHER ON TROLLEY WITH DETACHABLE TOP.MAKE: MEDILIT	Under exclusion	0.05108	2011-2012	0.05107	
4	411804	OFFLINE UPS 1KVA (APPROX. 30 MIN BACKUP)	Under exclusion	0.09008	2010-2011	0.09007	
5	412011	MICROWAVE OVEN	Under exclusion	0.10700	2008-2009	0.06438	
6	412011	MICROWAVE OVEN	Under exclusion	0.10700	2008-2009	0.06437	
7	412011	GAS ROOM HEATER WITH ACCESSORIES	Under exclusion	0.07000	2007-2008	0.06999	
8	412011	GAS ROOM HEATER WITH ACCESSORIES	Under exclusion	0.07000	2007-2008	0.06999	
9	412011	GAS ROOM HEATER WITH ACCESSORIES	Under exclusion	0.07000	2007-2008	0.06999	
10	412020	AUQAVITA PLUS WATER FILTER CUM PURIFIER, S.NO. 9BPO-123	Under exclusion	0.07450	2009-2010	0.04164	
11	412503	DRAGON LIGHT WITH CHARGER	Under exclusion	0.05600	2011-2012	0.02543	
12	412503	DRAGON LIGHT WITH CHARGER	Under exclusion	0.05600	2011-2012	0.02543	
13	412503	DRAGON LIGHT WITH CHARGER	Under exclusion	0.05600	2011-2012	0.02543	
14	412503	DRAGON LIGHT WITH CHARGER	Under exclusion	0.05600	2011-2012	0.02543	
15	412503	DRAGON LIGHT WITH CHARGER	Under exclusion	0.05600	2011-2012	0.02543	
16	412503	DRAGON LIGHT WITH CHARGER	Under exclusion	0.05600	2011-2012	0.02543	
17	412503	DRAGON LIGHT WITH CHARGER	Under exclusion	0.05600	2011-2012	0.02543	
18	412503	DRAGON LIGHT WITH CHARGER	Under exclusion	0.05600	2011-2012	0.02543	
19	412503	DRAGON LIGHT WITH CHARGER	Under exclusion	0.05600	2011-2012	0.02543	
20	412503	DRAGON LIGHT WITH CHARGER	Under exclusion	0.05600	2011-2012	0.02543	
21	412801	DINING CHAIR	Under exclusion	0.02400	2009-2010	0.02399	
22	412801	DINING CHAIR	Under exclusion	0.02400	2009-2010	0.02399	
23	412801	DINING CHAIR	Under exclusion	0.02400	2009-2010	0.02399	
24	412801	DINING CHAIR	Under exclusion	0.02400	2009-2010	0.02399	





25	412801	DINING CHAIR	Under exclusion	0.02400	2009-2010	0.02399
26	412801	DINING CHAIR	Under exclusion	0.02400	2009-2010	0.02399
27	412801	DINING CHAIR	Under exclusion	0.02400	2009-2010	0.02399
28	412801	DINING CHAIR	Under exclusion	0.02400	2009-2010	0.02399
29	412801	DINING CHAIR	Under exclusion	0.02400	2009-2010	0.02399
30	412801	DINING CHAIR	Under exclusion	0.02400	2009-2010	0.02399
31	412801	DINING CHAIR	Under exclusion	0.02400	2009-2010	0.02399
32	412801	DINING CHAIRS MADE OF TEAK WOOD AND SAET BACK CUSHIONE	Under exclusion	0.02800	2009-2010	0.02799
33	412801	PLASTIC CHAIR ORNATE	Under exclusion	0.01719	2008-2009	0.01718
34	412801	HEAT CONVECTOR	Under exclusion	0.02418	2009-2010	0.02417
35	412801	PEDESTAL FAN	Under exclusion	0.02190	2007-2008	0.02189
36	412801	PEDESTAL FAN	Under exclusion	0.02190	2007-2008	0.02189
37	412801	PEDESTAL FAN	Under exclusion	0.02190	2007-2008	0.02189
38	412801	PEDESTAL FAN	Under exclusion	0.02190	2007-2008	0.02189
39	412801	PEDESTAL FAN	Under exclusion	0.02190	2007-2008	0.02189
40	412801	PEDESTAL FAN	Under exclusion	0.02190	2007-2008	0.02189
41	412801	PEDESTAL FAN	Under exclusion	0.02190	2007-2008	0.02189
42	412801	PEDESTAL FAN	Under exclusion	0.02190	2007-2008	0.02189
43	412801	PEDESTAL FAN	Under exclusion	0.02190	2007-2008	0.02189
44	412801	PEDESTAL FAN	Under exclusion	0.02190	2007-2008	0.02189
45	412801	EXHAUST FAN	Under exclusion	0.01208	2008-2009	0.01207
46	412801	EXHAUST FAN 300 MM SWEEP, METAL BODY	Under exclusion	0.01175	2011-2012	0.01174
47	412801	EXHAUST FAN 300 MM SWEEP, METAL BODY	Under exclusion	0.01175	2011-2012	0.01174
48	412801	EXHAUST FAN 300 MM SWEEP, METAL BODY	Under exclusion	0.01175	2011-2012	0.01174
49	412801	EXHAUST FAN 300 MM SWEEP, METAL BODY	Under exclusion	0.01175	2011-2012	0.01174
50	412801	EXHAUST FAN 300 MM SWEEP, METAL BODY	Under exclusion	0.01175	2011-2012	0.01174
51	412801	EXHAUST FAN 300 MM SWEEP, METAL BODY	Under exclusion	0.01175	2011-2012	0.01174
52	412801	EXHAUST FAN 300 MM SWEEP, METAL BODY	Under exclusion	0.01175	2011-2012	0.01174
53	412801	EXHAUST FAN 300 MM SWEEP, METAL BODY	Under exclusion	0.01175	2011-2012	0.01174
54	412801	EXHAUST FAN 300 MM SWEEP, METAL BODY	Under exclusion	0.01175	2011-2012	0.01174
55	412801	EXHAUST FAN 300 MM SWEEP, METAL BODY	Under exclusion	0.01175	2011-2012	0.01174
56	412801	TELEPHONE SET	Under exclusion	0.01774	2011-2012	0.01773
57	412801	TELEPHONE SET	Under exclusion	0.01774	2011-2012	0.01773



58	412801	TELEPHONE SET	Under exclusion	0.01774	2011-2012	0.01773
59	412801	TELEPHONE SET	Under exclusion	0.01774	2011-2012	0.01773
60	412801	TELEPHONE SET	Under exclusion	0.01774	2011-2012	0.01773
61	412801	TELEPHONE SET	Under exclusion	0.01774	2011-2012	0.01773
62	412801	TELEPHONE SET	Under exclusion	0.01774	2011-2012	0.01773
63	412801	TELEPHONE SET	Under exclusion	0.01774	2011-2012	0.01773
64	412801	TELEPHONE SET	Under exclusion	0.01774	2011-2012	0.01773
65	412801	TELEPHONE SET	Under exclusion	0.01774	2011-2012	0.01773
66	412801	CORDLESS KEYBOARD	Under exclusion	0.02460	2007-2008	0.02459
67	412801	CORDLESS KEYBOARD	Under exclusion	0.02459	2007-2008	0.02458
68	412801	JUICER	Under exclusion	0.02300	2008-2009	0.02299
69	412801	SANDWICH TOASTER(MAHARAJA WHITELINE)	Under exclusion	0.01555	2010-2011	0.01554
70	412801	THERMAS FLASK KETTLE(MILTON)-2000 ML	Under exclusion	0.00872	2009-2010	0.00871
71	412801	THERMAS - 1.5 LTR(MILTON)	Under exclusion	0.00951	2009-2010	0.00950
72	412801	HEAT CONVECTOR	Under exclusion	0.01920	2008-2009	0.01919
73	412801	HEAT CONVECTOR	Under exclusion	0.01920	2008-2009	0.01919
74	412801	ELECTRIC IRON	Under exclusion	0.01688	2009-2010	0.01687
75	412801	DIGITAL B P APPARATUS	Under exclusion	0.01986	2012-2013	0.01985
76	412801	DIGITAL B P APPARATUS	Under exclusion	0.01986	2012-2013	0.01985
77	412801	DIGITAL B P APPARATUS	Under exclusion	0.01986	2012-2013	0.01985
78	411706	BED IRON IN HOSPITAL	Under exclusion	0.03828	2002-2003	0.03827
79	411706	BED IRON IN HOSPITAL	Under exclusion	0.03828	2002-2003	0.03827
80	411805	DIGITAL FIELD STRENGTH METER	Under exclusion	0.07349	2006-2007	0.07348
81	412501	COLOUR T V 21 FLATRON GOLD (LG)	Under exclusion	0.09644	2006-2007	0.06782
82	412501	COLUR T.V 14Samsung	Under exclusion	0.06958	2005-2006	0.06957
83	412501	TV SAMSUNG, 15"	Under exclusion	0.07293	2004-2005	0.07292
84	412801	EASY CHAIRS	Under exclusion	0.00001	1985-1986	0.00000
85	412801	EASY CHAIRS	Under exclusion	0.00001	1985-1986	0.00000
86	412801	ARMLESS CHAIRS	Under exclusion	0.00001	1985-1986	0.00000
87	412801	ARMLESS CHAIRS	Under exclusion	0.00001	1985-1986	0.00000
88	412801	ARMLESS CHAIRS	Under exclusion	0.00001	1985-1986	0.00000
89	412801	ARMLESS CHAIRS	Under exclusion	0.00001	1985-1986	0.00000
90	412801	ARMLESS CHAIRS	Under exclusion	0.00001	1985-1986	0.00000

Addition of these items are not allowed by CERC after cut-off date, There for Deletion has been also kept under Exclusion Category.



91	412801	ARMLESS CHAIRS	Under exclusion	0.00001	1985-1986	0.00000
92	412801	ARMLESS CHAIRS	Under exclusion	0.00001	1985-1986	0.00000
93	412801	ARMLESS CHAIRS	Under exclusion	0.00001	1985-1986	0.00000
94	412801	EASY CHAIR	Under exclusion	0.00001	1991-1992	0.00000
95	412801	EASY CHAIRS	Under exclusion	0.00001	1991-1992	0.00000
96	412801	EASY CHAIRS	Under exclusion	0.00001	1991-1992	0.00000
97	412801	EASY CHAIRS	Under exclusion	0.00001	1991-1992	0.00000
98	412801	DINING CHAIRS TEAK WOOD	Under exclusion	0.00001	1991-1992	0.00000
99	412801	DINING CHAIRS TEAK WOOD	Under exclusion	0.00001	1991-1992	0.00000
100	412801	DINING CHAIRS TEAK WOOD	Under exclusion	0.00001	1991-1992	0.00000
101	412801	DINING CHAIRS TEAK WOOD	Under exclusion	0.00001	1991-1992	0.00000
102	412801	DINING CHAIRS TEAK WOOD	Under exclusion	0.00001	1991-1992	0.00000
103	412801	DINING CHAIRS	Under exclusion	0.00001	1991-1992	0.00000
104	412801	DINING CHAIRS	Under exclusion	0.00001	1991-1992	0.00000
105	412801	DINING CHAIRS	Under exclusion	0.00001	1991-1992	0.00000
106	412801	GODREJ CHAIR-24	Under exclusion	0.00001	1992-1993	0.00000
107	412801	GODREJ CHAIR-24	Under exclusion	0.00001	1992-1993	0.00000
108	412801	GODREJ CHAIR-24	Under exclusion	0.00001	1992-1993	0.00000
109	412801	GODREJ OFFICE CHAIR.7	Under exclusion	0.00454	1998-1999	0.00453
110	412801	GD.STOREWELL	Under exclusion	0.00001	1985-1986	0.00000
111	412801	STEEL ALMIRAH 2UNIT	Under exclusion	0.00001	1985-1986	0.00000
112	412801	STEEL ALMIRAH 2UNIT	Under exclusion	0.00001	1985-1986	0.00000
113	412801	DINING CHAIRS	Under exclusion	0.00001	1985-1986	0.00000
114	412801	DINING CHAIRS	Under exclusion	0.00001	1985-1986	0.00000
115	412801	DINING CHAIRS	Under exclusion	0.00001	1985-1986	0.00000
116	412801	ALMIRAH 2 DOORS	Under exclusion	0.00001	1985-1986	0.00000
117	412801	SIDE TABLE	Under exclusion	0.00001	2006-2007	0.00000
118	412801	PLAIN TEK WOOD TABLE	Under exclusion	0.00001	1991-1992	0.00000
119	412801	PLAIN TEK WOOD TABLE	Under exclusion	0.00001	1991-1992	0.00000
120	412801	PLAIN TEK WOOD TABLE	Under exclusion	0.00001	1991-1992	0.00000
121	412801	PLAIN TEK WOOD TABLE	Under exclusion	0.00001	1991-1992	0.00000
122	412801	FILLING CABINET	Under exclusion	0.00001	1985-1986	0.00000
123	412801	T V TROLLY	Under exclusion	0.00001	2006-2007	0.00000





124	412801	T V TROLLY	Under exclusion	0.00001	2006-2007	0.00000	
125	412801	T V TROLLY	Under exclusion	0.00001	2006-2007	0.00000	
126	412801	STEEL BOX CASE	Under exclusion	0.00001	1989-1990	0.00000	
127	412801	DIGITAL CLAMP METER 1000A, TRUE RMS AC/DC WITH BACKLIGHT	Under exclusion	0.00001	2006-2007	0.00000	
128	412801	single drum autoclave	Under exclusion	0.00001	1985-1986	0.00000	
129	412801	GAS STOVE NO CYLENDER	Under exclusion	0.00001	1985-1986	0.00000	
130	412801	HEAT CONVECTOR	Under exclusion	0.00001	1985-1986	0.00000	
131	412801	HEAT CONVECTOR	Under exclusion	0.00001	1985-1986	0.00000	
132	412801	HEAT CONVECTOR	Under exclusion	0.00001	1985-1986	0.00000	
133	412801	HEAT CONVECTOR	Under exclusion	0.00001	1985-1986	0.00000	
134	412801	HEAT CONVECTOR	Under exclusion	0.00001	2004-2005	0.00000	
135	412801	HEAT CONVECTOR BAJAJ	Under exclusion	0.00001	2004-2005	0.00000	
136	412801	HEAT CONVECTOR BAJAJ	Under exclusion	0.00001	2004-2005	0.00000	
137	412801	HEAT CONVERTER	Under exclusion	0.00001	2006-2007	0.00000	
138	412801	HEAT CONVERTER	Under exclusion	0.00001	2006-2007	0.00000	
139	412801	HEAT CONVERTER	Under exclusion	0.00001	2006-2007	0.00000	
		<b>Inter Unit Transfer</b>					
		<b>Addition kept under Exclusion (i.e in Form-9D)</b>					
140	410306	MAGZINE SHED AT PAKAL (Bursar)	Under exclusion	1.55100	2005-2006	0.60906	SERIAL NO 1 of 9D 2018-19
141	410306	STORE & GODOWN (Bursar)	Under exclusion	8.86152	2006-2007	3.33148	SERIAL NO 2 of 9D 2018-19
142	410328	SECURITY CHECK POST (Bursar)	Under exclusion	4.01640	2006-2007	1.51029	SERIAL NO 3 of 9D 2018-19
143	410328	ACCOMMDATION CUM OFFICE FOR SECURITY INCHARGE AT DRAI	Under exclusion	20.69623	2015-2016	2.51220	SERIAL NO 4 of 9D 2018-19
144	412801	(LMF) WATER, LEVEL, CONTROLLER SENSOR, AES	Under exclusion	0.05900	2018-2019	0.00000	SERIAL NO 5 of 9D 2018-19
145	412801	LEVEL, TRANSMITTER, WITH MOUNTING, BRACKET, VEG	Under exclusion	2.24200	2018-2019	0.00000	SERIAL NO 6 of 9D 2018-19
		<b>Sub-Total</b>		<b>40.20</b>			

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Deletion under claim							
146	411112	STAR DELTA STARTER L&T MAKE	under claim	0.29288	2003-2004	0.26909	Prior to COD. Capitalization allowed by CERC
147	411112	STAR DELTA STARTER L&T MAKE	under claim	0.29287	2003-2004	0.26908	
148	411130	DISTILLED WATER PLANT	under claim	0.00001	1989-1990	0.00000	
149	411130	SNOW GAUGE	under claim	0.14268	2006-2007	0.14267	
150	411502	TATA SUMO JK02S-6025	under claim	0.98475	2002-2003	0.56171	
151	411603	7M LONG FRP BOAT WITH 75HP	under claim	0.69528	2000-2001	0.00000	
152	411603	INFLATABLE RUBBERISED BOAT WITH 40HP	under claim	0.55080	2002-2003	0.12630	
153	412801	LAN SWITCH 8 PORT	under claim	0.01687	2015-2016	0.01686	
154	412801	LAN SWITCH 8 PORT	under claim	0.01687	2015-2016	0.01686	
155	412005	ECG MACHINE	under claim	0.83200	2009-2010	0.46704	deletion against item at Sl.no. 24 of FY 2014-15, Form-9A
<b>Inter Unit Transfer</b>							
<b>Sub-Total</b>							<b>3.83</b>
<b>Total Deletion as books of account (2018-19)</b>							<b>44.03</b>
<b>C</b>	<b>Assumed Deletion</b>						
<b>Sub-Total</b>							<b>0.00</b>

Summary:- Deletion under Exclusion  
Deletion under Claim including assumed deletion

40.20  
3.83

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Ltd

(M G Gokhale)  
GM (Comm.)

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

Name of the Petitioner : **NHPC Limited**  
 Name of the Generating Station : **Dulhasti Power Station**  
 COD :07.04.2007

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

**Note:**

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

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



**For NHPC Ltd**

  
 (M G Gokhale)  
 GM (Comml.)

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

Name of the Petitioner : NHPC Ltd.

Name of the Generating Station :DULHASTI POWER STATION

COD :07.04.2007

Sl. No.	Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5	6	7
	Closing Gross Block	524048.61	525649.10	527753.4284	529156.5872	531146.2333
	Less: Opening Gross Block	523236.66	524048.61	525649.0958	528248.9919	529156.5872
	<b>Total Additions as per books</b>	<b>811.95</b>	<b>1600.49</b>	<b>2104.33253</b>	<b>907.59521</b>	<b>1989.64611</b>
	Less: Additions pertaining to other Stages (give Stage wise breakup)	0	0	94.00	675.88358	0
	<b>Net Additions pertaining to instant project / Unit / Stage</b>	<b>811.95</b>	<b>1600.49</b>	<b>2010.33</b>	<b>231.71</b>	<b>1989.65</b>
	Less: Exclusions (items not allowable / not claimed)	87.06	643.17	339.43	195.49	1770.59
	Less: Assumed Deletion	23.51	240.64	0.00	0.00	0.00
	<b>Net Additional Capital Expenditure Claimed</b>	<b>724.89</b>	<b>957.32</b>	<b>1670.90</b>	<b>36.22</b>	<b>219.05</b>

Note:

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

For Arora Vohra & Co.  
Chartered Accountants
  
Partner


For NHPC Ltd

  
(M G Gokhale)  
GM (Comml.)



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

Name of the Petitioner : NHPC Ltd.

Name of the Generating Station : DULHASTI POWER STATION

COD 07.04.2007

FY 2014-15

Sl. No.	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
		Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
1	2	3	4	5=3-4	6	7
1	410713 UNIVERSAL RELAY TEST KIT	33.92	0.00	33.92		Tools & Tackles
2	410713 DIGITAL MICRO OHMMETER 200 AMP DC	5.55	0.00	5.55		
3	410713 HOLLOW PLUNGER CYLINDERS SINGLE ACTING, STROKE-2 INCH, CAP-20TON	0.24	0.00	0.24		
4	410713 HYDRAULIC HAND PACK FOR OPERATING HYDRAULIC CYLINDERS 20 TON ALONG WITH ACCESSORIES (2 Nos)	0.99	0.00	0.99		
5	410713 HYDRAULIC HAND PACK FOR OPERATING HYDRAULIC CYLINDERS 20 TON ALONG WITH ACCESSORIES	0.49	0.00	0.49		
6	410713 PANCAKE LOCKNUT CYLINDERS, STROKE-2INCH, CAPACITY:200TON (6 Nos)	8.06	0.00	8.06		
7	410713 HYDRAULIC HAND PUMP FOR SIMULTANEOUS OPERATION OF THREE NOS. OF HYDRAULIC CYLINDERS, CAP-200 TON (2 Nos)	1.28	0.00	1.28		
8	410713 HOT AIR BLOWERS, MAKE: BOSCH, GERMANY MODEL #: GHG6003	0.04	0.00	0.04		
9	410713 PORTABLE DISTILLED WATER PLANT (WALL MOUNT) CAPACITY 06 LITRE/HOUR (WEIBER MAKE, MODEL NO 54091-W) (03 Nos)	0.50	0.00	0.50		
10	410713 HEAVY DUTY IMPACT DRILL CAPACITY UPTO 13 MM(BOSCH)(02 Nos)	0.10	0.00	0.10		
11	410713 PORTABLE DRILL MACHINE 2 TO 20 MM BOSCH/KPT/HILTI (02 nos)	0.16	0.00	0.16		
12	410713 TITAN MAGNETIC DRILLING MACHINE (PART NO.900003)	2.39	0.00	2.39		
13	410713 SEA-SAW CHUTE SIZE 10' LENGTH	0.12	0.00	0.12		
14	410713 DC MILLI AMP CLAMP METER 4 -20 MILLI AMPERE FOR PROCESS INSTRUMENTS (02 nos)	0.56	0.00	0.56		
15	410713 DIGITAL CLAMP METER, VOL.0 TO 600V, CURRENT 0 TO 600A, RESISTANCE 0.1 OHM TO 400 OHM	0.21	0.00	0.21		



Sl. No.	Head of Work / Equipment		ACE Claimed under Exclusion				Justification
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
1	2		3	4	5=3-4	6	7
16	410713	3.5 DIGITMULTIMETER FOR MEAS.OF AC/DC CURRENT(05 nos)	0.61	0.00	0.61		
17	410713	DIGITAL MULTIMETER 600V, AUTO RANGING(02 Nos)	0.15	0.00	0.15		
18	410713	FORK MULTIMETER 200A AC, 0-1000V AUTO RANGING AC/DC, 0.1-20 MEGA OHM, CAT III 1000V AND CAT IV 600V (05 nos)	0.43	0.00	0.43		
19	410713	PORTABLE DISTILLED WATER PLANT (WALL MOUNT) CAPACITY 06 LITRE/HOUR (WEIBER MAKE,MODEL NO 54091-W)	0.04	0.00	0.04		
20	410714	MIV SEAL DOWNSTREAM CARRIER RING, DRG NO.855892321120801	29.37	0.00	29.37		
21	410714	Supply and Installation of Monorail hoist for Pumps.	11.60	0.00	11.60		Items are purchased and yet to used. These items will be claimed once put in use.
22	410714	COMPUTER WORK STAIONS FOR CENTRALOG WITH LCD COMPLETE WITH ALL ACCESSORIES, MAKE-DELL,MODEL-OPTIPLEX (06 NOS)	3.89	0.00	3.89		
23	410714	MIV BYPASS VALVE DRG NO. 855892324000101 (02 Nos)	77.51	0.00	77.51		
24	410714	UPPER MOVING LABYRINTH,DRG.NO.-85589231-32-203-01 (03 Nos)	32.85	0.00	32.85		
25	410714	HEAD COVER UPPER STATIONARY WEARING RING,DRG.NO.-85589231-21-206-01 (03 nos)	55.52	0.00	55.52		
26	410714	LOWER LABYRINTH (BOTTOM RING) DR.NO.NEY-DUL-20T-TU-EQ-044 (03 Nos)	50.17	0.00	50.17		
27	410714	DISTRIBUTING VALVE (GOVERNING PRESSURE SENSOR) OF REF-30A OF DRAWING NO. NEY DUL 20 TM RA LE 005- D (02 Nos)	16.67	0.00	16.67		
28	410714	T_ADT MODULE FOR TSLG GOVERNOR, PART NO. NEYPRIC TSLG-T_ADT	8.08	0.00	8.08		
29	410714	UPC MODULE FOR TSLG GOVERNOR, PART NO. NEYPRIC TSLG-UPC (02 Nos)	15.75	0.00	15.75		
30	410714	SPC MODULE FOR TSLG GOVERNOR, PART NO. NEYPRIC TSLG-SPC (02 nos)	14.14	0.00	14.14		
31	410714	SHORT RANGE ASYNC MODEM, MAKE - RAD, SRM-5A (10 nos)	0.72	0.00	0.72		Items are purchased and yet to used. These items will be claimed once put in use.
32	410714	HEAD COVER WEARING BUSH (DRG.855892312121101)-36 Nos.	4.60	0.00	4.60		
33	410714	BOTTOM RING WEARING BUSH (DRG.855892312220801)-35 nos.	4.47	0.00	4.47		
34	410714	UPPER WEARING PLATE DRG NO. NEY-DUL-20T-VI-EQ-057	11.80	0.00	11.80		
35	410714	AIR INLET VALVE, DRW. NO.855892313000401	20.80	0.00	20.80		

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Sl. No.	Head of Work / Equipment		ACE Claimed under Exclusion				Justification
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
1	2		3	4	5=3-4	6	7
36	410714	AIR VALVE DRG NO.855892329100101	7.47	0.00	7.47		
37	410714	AIR INLET VALVE, DRW. NO.855892313000401	20.80	0.00	20.80		
38	410714	BLACK BOX CHANNEL SPLITTER , BLACK BOX , PART NO. TL073A-R4- MS3 (05 Nos)	1.03	0.00	1.03		
39	411701	STEEL ALMIRAH BIG (04 nos)	0.54	0.00	0.54		Furniture
40	411701	REVOLVING CHAIR CUSHIONED SEAT & BACK (25 Nos)	1.70	0.00	1.70		Furniture
41	411701	SOFA SET (3+1+1) MAKE - ROYALZ (03 Nos)	1.38	0.00	1.38		Furniture
42	411701	FIBRE CHAIR MAKE - BALLOWAL (30 Nos)	0.68	0.00	0.68		Furniture
43	411701	REVOLVING CHAIR WITH HIGH BACK (9 Nos)	0.22	0.00	0.22		Furniture
44	411801	DESKTOP COMPUTER HP 8200 I7,2 GB RAM,320 GB HDD,18.5 INCH DISPLAY LED/TFT DIGITAL COLOUR (07 Nos)	3.88	0.00	3.88		Computer related item
45	411801	12.1FANLESS TOUCHPANEL COMPUTER 24 V DC,SLOT FOR EXTERNAL 4 GB COMPACT FLASH CARD, MODEL PPC 3120 &	0.83	0.00	0.83		
46	411801	IBM SERVER 2X XEON 8C PR.,4X8GB,8X1TB HDD,SRM5110E,2X550W P/S,WIN SERVER STD2012 OS, IBM,X3650 M4	7.24	0.00	7.24		IT Equipment
47	411803	HP OFFICE JET 7110 WIDE FORMAT PRINTER (A3 SIZE) (06 Nos)	1.25	0.00	1.25		Computer related item
48	411803	LASERJET PRINTER M1136 MFP (05 nos)	0.77	0.00	0.77		
49	411803	HP FLAT BED SCANNER MODEL HP SCANJET G3110 A-4 SIZE FLAT BED SCANNER (04 Nos)	0.37	0.00	0.37		
50	411803	HP SCANJET 200 FLATBED SCANNER (02 Nos)	0.07	0.00	0.07		
51	411804	OTHER EDP EQUIPMENTS-UPS (13 nos)	1.41	0.00	1.41		
52	411804	OPTICAL FIBER SPLICING MACHINE, POWER SUPPLY 100-240 V AC AND/OR 12-24 V DC	3.15	0.00	3.15		Tools & Tackles
53	411804	FAULT-LOCATING OTDR FOR SINGLE-MODE, MULTIMODE, OFC, MAKE: EXFO MODEL: FTB-200 (cable check instrument)	3.65	0.00	3.65		Tools & Tackles
54	411801	OFFLINE UPS 1KVA (APPROX. 30 MIN BACKUP)	0.76	0.00	0.76		
55	412008	GEYSER 50 LTR- 18 nos.	1.89		1.89		Micro items



Sl. No.	Head of Work / Equipment		ACE Claimed under Exclusion				Justification
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC Included in col.3	
1	2		3	4	5=3-4	6	7
56	412008	AIR CONDITIONERS with STABILIZER (06 Nos)	1.94	0.00	1.94		
57	412503	ALLUMINIUM LADDER WITH PLATFORM, SIZE 8 FEET	0.56	0.00	0.56		Tools & Tackles
58	412503	ALUMINIUM LADDER SLIDING TYPE 24 FEET	0.80	0.00	0.80		
59	412503	ALUMINIUM AUTO FOLDING LADDER WITH PLATEFORM, STEP, 10 FEET	0.20	0.00	0.20		
60	412503	PANCAKE LOCKNUT CYLINDERS, STROKE-2INCH, CAPACITY:200TON	1.35	0.00	1.35		
61	412503	HYDRAULIC HAND PUMP FOR SIMULTANEOUS OPERATION OF THREE NOS. OF HYDRAULIC CYLINDERS, CAP-200 TON	0.64	0.00	0.64		
62	412801	MINOR ITEMS	1.45	0.00	1.45		Minor items
63	411801	LAPTOP COMPUTER - ACER TRAVEL MATE( SH.HARISH BUCHANDANI)	0.40	0.00	0.40		IUT
64	411902	MOBILE-SONY XPERIA SP (BLACK SH. H. BULCHANDANI)	0.04	0.00	0.04		IUT
65	412501	SONY LED TV 81 CM ( SH.HARISH BUCHANDANI)	0.50	0.00	0.50		IUT
66	411903	FULL HD 1080P VIDEO CONFERENCING EQUIPMENT INCLUDING FULL HD CAMERA INC ACCESORIES, CISCO SX20	3.60	0.00	3.60		IUT
		TOTAL	484.36	0.00	484.36		

For Arora Vohra & Co.

Chartered Accountants




For NHPC Ltd

  
(M G Gokhale)  
GM (Comml.)

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

Name of the Petitioner : NHPC Ltd.

Name of the Generating Station : DULHASTI POWER STATION

COD 07.04.2007

FY 2015-16

Sl. No.	Head of Work / Equipment	ACE Claimed under Exclusion				Justification	
		Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3		
1	2	3	4	5=3-4	6	7	
1	410713 1000A TRUE RMS AC/DC DIGITAL CLAMP METER (02 nos)	0.66		0.66		Tools & Tackles	
2	410713 3 AND 1/2 DIGIT MULTIMETER AC/DC 0-1000 V, AC/DC CURRENT UP TO -10 AMP	0.23		0.23			
3	410713 3 AND 1/2 DIGIT MULTIMETER AC/DC 0-1000 V, AC/DC CURRENT UP TO -10 AMP	0.23		0.23			
4	410713 DIGITAL INSULATION TESTER, INSULATION RANGE 50/100/250/500/1000V (02 Nos)	0.75		0.75			
5	412503 DIGIMATIC CALIPER, RANGE 0-150MM, RESOLUTION: 0.01 MM (02 nos)	0.12		0.12			
6	412503 TELESCOPIC GAUGE, 8-150MM, P.NO.155-905 (02 Nos)	0.15		0.15			
7	412503 HEIGHT GAUGE, RANGE: 0-1.5 METER, MITUTOYO MAKE	2.92		2.92			
8	411701 WARD ROBE WOODEN ( SH. P K LANGER,GM)	0.08		0.08			Furniture
9	411701 SOFA SET (3+1+1) (SH. P K LANGER,GM)	0.12		0.12			Computer & Phone
10	411801 LAPTOP HP PAVILION 15 P045TX (SH. P K LANGER, GM)	0.65		0.65			Furniture
11	412503 CELL PHONE HTC DESIRE 700 ( SH. P K LANGER,GM)	0.20		0.20		tools and tackles	
12	411701 WARD ROBE WOODEN ( SH. P K LANGER,GM)	0.08		0.08		Items are purchased and consumed / used.	
13	410712 VIBRATION METER	0.82		0.82			
14	410713 WELDING SET, THYRISTOR BASED RECTIFIER, 3-PHASE 415VOLT, CURRENT RANGE UPTO 400 AMP	1.07		1.07			
15	410713 POTABLE WELDING SET(MMA/TIG ), IN.-230V,SIN. PHASE,50 HZ,CUR. RANGE MMA/TIG-5-160A/5-200A- ,INS.-F (02 nos)	0.39		0.39			
16	410713 THREE PHASE WELDING FUME EXTRACTOR WITH FILTER (02 Nos)	6.56		6.56			
17	410714 PORTABLE VERTICAL BORING MACHINE, MAKE:BARM, ID 280 MM	12.78		12.78			
18	410713 POTABLE WELDING SET(MMA/TIG ), IN.-230V,SIN. PHASE,50 HZ,CUR. RANGE MMA/TIG-5-160A/5-200A- ,INS.-F	0.26		0.26			
19	410714 DARFT TUBE UPPER CONE, DRW. NO. NEY-DUL-20T-TU-EQ016 OR 855892315120101	37.98		37.98			
20	410713 3-WAY BALL VALVE FOR MIV D/S SEAL, BLOCK TYPE (L-PORTED), SIZE: 80X80X80MM (03 nos)	3.79		3.79			
21	410713 3-WAY BALL VALVE FOR MIV U/S SEAL, BLOCK TYPE (L-PORTED), SIZE: 100X100MM (02 nos)	1.94		1.94			
22	410714 DRAFT TUBE LOWER CONE DRG.NO. 855892315120201	36.39		36.39			
23	410714 WATER TIGHT RING DRG NO. 85589231-51-204-01	5.77		5.77			
24	410803 MICROSCOPE BRILLIANT 250 5 STEP MODEL - AAOM250	3.68		3.68			





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
25	410714	OIL COOLER FOR COMBINE BEARING HOUSING, EP-04/06 REP-001 (02 Nos)	17.54		17.54		Items are purchased and yet to used. These items will be claimed once put in use.
26	410714	UPC MODULE FOR TSLG GOVERNOR, PART NO. NEYPRIC TSLG-UPC	8.10		8.10		
27	410714	SPC MODULE FOR TSLG GOVERNOR, PART NO. NEYPRIC TSLG-SPC	7.27		7.27		
28	410714	ISOLATING VALVE (OIL ISOLATION) REF-30D OF DRG NO. NEY DUL 20 TM RA LE 005	21.58		21.58		
29	410714	DISTRIBUTING VALVE(WICKET GATE CONTROL), REF-32A OF DRAWING NO. NEY DUL 20 TM RA LE 005 (02 nos)	34.27		34.27		
30	410714	UNDUE TURBINE OVER SPEED(MECHANICAL DETECTION), DRAWING NO.NEY DUL 20TM RA LE 003	4.90		4.90		
31	410714	DISTRIBUTING VALVE(3 WAY OVER SPEED PILOTED), REF-31A OF DRAWING NO. NEY DUL 20 TM RA LE 005	2.45		2.45		
32	410714	COOLING WATER PUMP WITH MOTOR SET, DISC. 00 M3/HR AT RATED HEAD: 43 MTR,KSB,MCPK 250-200-400 GC3 (03 Nos)	38.18		38.18		
33	410714	LOWER LABYRINTH (BOTTOM RING) DR.NO.NEY-DUL-20T-TU-EQ-044	17.06		17.06		
34	410714	HEAD COVER UPPER STATIONARY WEARING RING,DRG.NO.-85589231-21-206-01	19.57		19.57		
35	410714	UPPER MOVING LABYRINTH,DRG.NO.-85589231-32-203-01	10.97		10.97		
36	410714	TURBINE BEARING OIL TANK DRG. NO. 855892314120401	17.51		17.51		
37	410714	BOTTOM RING LOWER WEARING PLATE (IN 4 PARTS),DRG.NO.85589231-22-202-01 (04 Nos)	31.43		31.43		
38	410714	PRESSURE REGULATOR VALVE DN20 PN16 (03 Nos)	1.28		1.28		
39	410714	PRESSURE REGULATOR VALVE DN40 PN 16 (03 Nos)	2.10		2.10		
40	410714	PRESSURE REGULATOR VALVE DN80 (03 Nos)	4.93		4.93		
41	410714	ACTUATOR FOR GOVERNOR, TR10	12.46		12.46		
42	410714	ACTUATOR FOR GOVERNOR, TR10	12.46		12.46		
43	410714	GUIDEVANES SERVOMOTOR WITH SEAL KIT, DRAWING NO.855892316000101	58.51		58.51		
44	410714	MIV SERVOMOTOR WITH SEAL KIT, DRAWING NO.855892322100101	82.57		82.57		
45	410714	NON RETURN VALVE REF-20B OF DRAWING NO. NEY DUL 20 TM RA LE 005, (03 Nos)	2.06		2.06		
46	410714	HEAD COVER UPPER WEARING PLATE (IN 4 PARTS),DRG.NO.-85589231-21-202-01 (03 Nos)	35.95		35.95		
47	410714	OIL COOLER FOR TURBINE GOVERNOR OPU,3A REP60 EP 58 (03 nos)	2.50		2.50		
48	410714	NON RETURN VALVE REF-20B OF DRAWING NO. NEY DUL 20 TM RA LE 005,	0.69		0.69		
49	410714	GATE VALVE DN200 PN40	1.79		1.79		
50	410714	GATE VALVE DN300 PN40 (03 Nos)	11.26		11.26		
51	410714	GATE VALVE DN350 PN16	4.10		4.10		
52	410714	MIV BYPASS VALVE DRG NO. 855892324000101	50.99		50.99		
53	410714	ISOLATING VALVE (OIL ISOLATION) REF-30G OF DRG NO. NEY DUL 20 TM RA LE 005	10.73		10.73		
54	410714	NUMERICAL TRANSFORMER PROTECTION SYSTEM FOR GENERATING UNIT- MICOM P645	12.98		12.98		

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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
55	410714	Purchase of bus bar protection relay	25.52		25.52		
56	410714	VALVE (PILOTING OF DOWNSTREAM SEAL), REF-45T, DWG NO. NEY DUL 20 TM RA LE 005	7.83		7.83		
57	411002	D.G.SET 1275 KVA	8.73		8.73		rectification case; not a purchase
58	410905	SOLAR STREET LIGHT (11 no.)	6.25		6.25		misc. items
59	411701	SONY LED TV FULL HD 101.6 MODEL KLV-40R562C	0.25		0.25		
60	411701	WOODEN DINING TABLE SET (3' 5X 3' 5X 30) WITH FOUR CHAIRS ( 6 no.)	1.05		1.05		
61	411701	WOODEN ALMIRAH DOUBLE DOOR OF SIZE 6 FT X 2.5 FT. (3 no.)	0.36		0.36		
62	411701	WOODEN STUDY TABLE AND CHAIR (2 no.)	0.10		0.10		
63	411701	WOODEN WITH 10 MM GLASS TOP, 4 FEET X 2 FEET X 1.5 FEET	0.09		0.09		
64	411701	DRESSING TABLE NORMAL WOOD WITH STOOL.	0.13		0.13		
65	411701	DOUBLE BED BOX TYPE WITH SINGLE SIDE TABLE SIZE 6'X6.25'	0.33		0.33		
66	411701	SINGLE BED 78 " X36 " OF IRON PIPE STRUCTURE (6 no.)	0.53		0.53		
67	411701	SOFA SET (3+1+1)	0.47		0.47		
68	411701	PVC DINING TABLE SIZE 150X740X725MM	0.02		0.02		
69	411701	CHAIR PCH. 7002 (20 no.)	2.61		2.61		
70	411701	CHAIR PCH-7003 GODREJ MAKE(4 no.)	0.30		0.30		
71	411701	GODREJ WALL HANGING OVERHEAD UNIT (MODEL- STORE UP)(11 no.)	1.52		1.52		
72	411801	5 PORT 10/100 DESKTOP SWITCH MAKE - DLINK MODEL - DES-1005A (2 no.)	0.02		0.02		
73	411801	PERSONAL COMPUTER DESKTOP ACER M200 (14 nos)	7.84		7.84		
74	411801	NOTE BOOK,ACER TMP 246M-M (05 nos)	2.88		2.88		
75	411803	HP LASER JET PRINTER 1020+ (10 Nos)	0.89		0.89		
76	411803	LASERJET PRINTER M1136 MFP (10 Nos)	1.06		1.06		
77	411804	ONLINE UPS SYSTEM 1 KVA (02 nos)	0.37		0.37		
78	411804	DGS-1210-28 28-PORT GIGABIT WEB SMART SWITCH (24) 10/100/1000BASE-T PORT, (4) GB SFP PORT, WEB UI (02 nos)	0.23		0.23		
79	411804	ONLINE UPS SYSTEM 1 KVA	0.09		0.09		
80	411804	LINE INTERACTIVE UPS 1100VA 165-285V AC (14 nos)	0.92		0.92		
81	411804	5 PORT LOAD SHARING ROUTER, DIGISOL DG-LB1054	0.08		0.08		
82	411806	UBIQUITY NETWORKS POWERBEAM M5 RF LINK SYSTEM, MODEL : PBE-M5-400 (04 Nos)	0.55		0.55		
83	411903	HF SSB RADIO WITH POWER SUPPLY,ANTENNA,CABLE & ACCESSARIES, MAKE-KENWOOD, MODEL NO-TK-80	0.66		0.66		
84	412007	GEYSER 35 LTR. (10 Nos)	0.94		0.94		
85	412008	WINDOW AC 1.5 TON HOT & COLD, VOTAS MAKE MODEL:18HY	0.28		0.28		
86	412008	SPLIT TYPE AC 2 TON CAPACITY HOT AND COLD, VOLTAS 24 HY	0.43		0.43		
87	412008	VOLTAGE STABILIZER 5.0 KVA (02 nos)	0.18		0.18		

TV, Computer, UPS , Furniture, Tools & Tackles and other Mirior items



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
88	412008	STABILISER FOR AIR CONDITIONER, 4KVA, 230 VOLT	0.08		0.08		
89	412008	VOLTAS AIR CONDITIONER MAODEL WAC1854C4 1.5T 5 STAR	0.22		0.22		
90	412503	60 TON CENTRE HOLE CYLINDER SET	2.17		2.17		
91	412503	20 TON LOW PROFILE CYLINDER SET	0.77		0.77		
92	412503	TUBULAR INSIDE MICROMETERS, RANGE 1000-4000 MM	1.65		1.65		
93	412503	ANGLE GRINDER SUITABLE FOR WHEEL DIA 5/125 MM, 1020W (04 nos)	0.41		0.41		
94	412503	HAND GRINDER AG-7 BOSCH/KPT/HILTI (08 nos)	0.94		0.94		
95	412801	DINING TABLE (20 nos)	0.44		0.44		
96	412801	TELEPHONE SET DOUBLE LINE, BEETEL M70 (19 nos)	0.42		0.42		
97	412801	TELETWIN (1+1) TELEPHONE SET, BEETEL, B-77 (03 nos)	0.08		0.08		
98	412801	LAN SWITCH 8 PORT (02 nos)	0.03		0.03		
99	412801	5 PORT 10/100 DESKTOP SWITCH MAKE - DLINK MODEL - DES-1005A (02 Nos)	0.02		0.02		
100	412801	HEAT PILLAR (20 nos)	0.80		0.80		
101	412801	DIGISOL 300 MBPS WIRELESS ADSL2 BROADBAND ROUTER WITH USB PORT DG-BG4300NU (02 nos)	0.05		0.05		
102	412801	PVC CUSHIONED CHAIR (SUPREME ORNATE) (83 Nos)	1.90		1.90		
103	410713	MISCELLANEOUS POWER PLANT EQUIPMENTS	0.04		0.04		
104	411506	AMBULANCE	0.03		0.03		
105	411701	FURNITURE-FIXTURES-OFFICE	0.02		0.02		
106	411701	FURNITURE-FIXTURES-OFFICE	0.02		0.02		
107	411701	FURNITURE-FIXTURES-OFFICE	0.02		0.02		
108	411701	FURNITURE-FIXTURES-OFFICE	0.02		0.02		
109	411701	FURNITURE-FIXTURES-OFFICE	0.02		0.02		
110	411701	FURNITURE-FIXTURES-OFFICE	0.02		0.02		
111	411701	FURNITURE-FIXTURES-OFFICE	0.02		0.02		
112	411701	FURNITURE-FIXTURES-OFFICE	0.02		0.02		
113	411701	FURNITURE-FIXTURES-OFFICE	0.02		0.02		
114	411701	FURNITURE-FIXTURES-OFFICE	0.02		0.02		
115	411701	FURNITURE-FIXTURES-OFFICE	0.02		0.02		
116	411701	FURNITURE-FIXTURES-OFFICE	0.02		0.02		
117	411701	FURNITURE-FIXTURES-OFFICE	0.02		0.02		
118	411701	FURNITURE-FIXTURES-OFFICE	0.02		0.02		
119	411701	FURNITURE-FIXTURES-OFFICE	0.02		0.02		
120	411701	FURNITURE-FIXTURES-OFFICE	0.02		0.02		
121	411701	FURNITURE-FIXTURES-OFFICE	0.02		0.02		
122	411701	FURNITURE-FIXTURES-OFFICE	0.02		0.02		
123	411701	FURNITURE-FIXTURES-OFFICE	0.02		0.02		
124	411701	FURNITURE-FIXTURES-OFFICE	0.02		0.02		
125	411701	FURNITURE-FIXTURES-OFFICE	0.02		0.02		

rectification of head of accounts cases;  
not a purchase

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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
126	411701	FURNITURE-FIXTURES-OFFICE	0.02		0.02		
127	411701	FURNITURE-FIXTURES-OFFICE	0.02		0.02		
128	411701	FURNITURE-FIXTURES-OFFICE	0.02		0.02		
129	411701	FURNITURE-FIXTURES-OFFICE	0.02		0.02		
130	411701	FURNITURE-FIXTURES-OFFICE	0.02		0.02		
131	411701	FURNITURE-FIXTURES-OFFICE	0.02		0.02		
132	411701	FURNITURE-FIXTURES-OFFICE	0.02		0.02		
133	411701	FURNITURE-FIXTURES-OFFICE	0.02		0.02		
134	411701	FURNITURE-FIXTURES-OFFICE	0.02		0.02		
135	411701	FURNITURE-FIXTURES-OFFICE	0.05		0.05		
136	411701	FURNITURE-FIXTURES-OFFICE	0.05		0.05		
137	411701	FURNITURE-FIXTURES-OFFICE	0.02		0.02		
138	411803	PRINTERS	0.04		0.04		
139	411803	PRINTERS	0.04		0.04		
140	411806	NETWORKING DEVICES & SERVER	0.03		0.03		
141	412005	HOSPITAL EQUIPMENTS	0.02		0.02		
142	410714	CAPITAL SPARES-GENERATING PLANT AND MACHINERY-IND AS ADJUSTMENT	101.84		101.84		As per the corporate office circular for Migration of balances from 31.03.2016 (IGAAP) to 01.04.2016 (Ind AS). Base on the circular re-Capitalisation (HOA 410714) of Spares already charged to consumption during 2015-16 .The impact charged to main GPM (HOA 410701) and IND AS-Surplus (HOA-160104) ( IND AS Adjustment –profit/loss entries -FY 2015-16). Same amount has been de-capitalised during 2016-17 (Refer item no. 47 of Form-9B(i))
143	410713	MISCELLANEOUS POWER PLANT EQUIPMENTS	0.04		0.04		
		<b>Total</b>	842.19	0.00	842.19		

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Ltd

(M G Gokhale)  
GM (Comm.)



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

Name of the Petitioner : NHPC Ltd.

Name of the Generating Station : DULHASTI POWER STATION

COD 07.04.2007

Sl. No.	Head of Work / Equipment		ACE Claimed under Exclusion				Justification
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
1	2		3	4	5=3-4	6	7
<b>FY 2016-17</b>							
1	410714	THRUST BEARING DIAPHRAGM ASSEMBLY DRG.NO.NEYDUL20T TB EQ 005A	85.84	0.00	85.84		Items are purchased and yet to used. These items will be claimed once put in use.
2	410714	BOTTOM RING ASSEMBLY AS PER DRG NO. 85589231/20/002/01	127.65	0.00	127.65		
3	410714	DISTRIBUTING VALVE(WICKET GATE CONTROL), REF-32A OF DRAWING NO. NEY DUL 20 TM RA LE 005	18.09	0.00	18.09		
4	410714	SOLENOID VALVE FOR AIR INJECTION TO THE WICKET GATES AIR/OIL PRESS REF-BI1, DRG . NEYDUL20TMRALE003	9.40	0.00	9.40		
5	410714	THRUST BLOCK WITH THRUST RUNNER PLATE, DRAWING NO. NEYDUL20TTBIG001	61.32	0.00	61.32		
6	410714	OIL COOLER FOR LOWER GUIDE BEARING, ITEM NO. 35 211281 DRW. NO. 35-256308	3.36	0.00	3.36		
7	410714	OIL COOLER FOR LOWER GUIDE BEARING, ITEM NO. 35 211281 DRW. NO. 35-256308	3.36	0.00	3.36		
8	410714	OIL COOLER FOR LOWER GUIDE BEARING, ITEM NO. 35 211281 DRW. NO. 35-256308	3.36	0.00	3.36		
9	410714	GOVERNOR OPU SCREW PUMP WITH MOTOR, MAKE IMO, MODEL NO. D4 032N2 LVJE	14.97	0.00	14.97		
10	410714	HS PUMP UNIT ALLWEILER SCREW PUMP WITH MOTOR DRG NO. 855892330600211	23.66	0.00	23.66		
11	410714	BRAKE & JACK ASSEMBLY COMPLETE WITH BRAKE LINING DRAWING NO. 35.211447	4.06	0.00	4.06		
12	410714	BRAKE & JACK ASSEMBLY COMPLETE WITH BRAKE LINING DRAWING NO. 35.211447	4.06	0.00	4.06		
13	410714	BRAKE & JACK ASSEMBLY COMPLETE WITH BRAKE LINING DRAWING NO. 35.211447	4.06	0.00	4.06		
14	410714	BRAKE & JACK ASSEMBLY COMPLETE WITH BRAKE LINING DRAWING NO. 35.211447	4.06	0.00	4.06		
15	410714	BRAKE & JACK ASSEMBLY COMPLETE WITH BRAKE LINING DRAWING NO. 35.211447	4.06	0.00	4.06		
16	410714	BRAKE & JACK ASSEMBLY COMPLETE WITH BRAKE LINING DRAWING NO. 35.211447	4.06	0.00	4.06		
17	410714	THYRISTOR, T9G0 1200A,1500V FOR EXCITATION SYSTEM	1.32	0.00	1.32		
18	410714	THYRISTOR, T9G0 1200A,1500V FOR EXCITATION SYSTEM1	1.32	0.00	1.32		
19	410714	THYRISTOR, T9G0 1200A,1500V FOR EXCITATION SYSTEM2	1.32	0.00	1.32		
20	410714	AIR VALVE DRG NO.855892329100101	7.47	0.00	7.47		
21	410714	HEAD COVER UPPER STATIONARY WEARING RING	37.15	0.00	37.15		
22	410714	AIR INTEL VALVE	20.80	0.00	20.80		
23	410714	CONTROL UNIT FOR GPS BASED TIME SYNCRONIZATION UNIT	2.20	0.00	2.20		
24	410714	DIRECTION CONTROL VALVE	0.72	0.00	0.72		
25	410714	DIRECTION CONTROL VALVE1	0.72	0.00	0.72		
26	410714	DIRECTION CONTROL VALVE2	0.72	0.00	0.72		
27	410714	DIRECTION CONTROL VALVE3	0.72	0.00	0.72		
28	410714	DIRECTION CONTROL VALVE4	0.44	0.00	0.44		
29	410714	DIRECTION CONTROL VALVE5	0.44	0.00	0.44		
30	410714	DIRECTION CONTROL VALVE6	0.44	0.00	0.44		
31	410714	DIRECTION CONTROL VALVE7	0.44	0.00	0.44		
32	410714	STATIC GENERATOR TRANSFORMER DIFFERENTIAL RELAY	4.33	0.00	4.33		



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
33	410714	STATIC GENERATOR TRANSFORMER DIFFERENTIAL RELAY1	4.33	0.00	4.33		Items are purchased and yet to used. These items will be claimed once put in use.
34	410714	STATIC GENERATOR TRANSFORMER DIFFERENTIAL RELAY2	4.33	0.00	4.33		
35	410714	OIL COOLER FOR COMBINE BEARING HOUSING, EP-04/06 REP-001	8.77	0.00	8.77		
36	410714	OIL COOLER FOR COMBINE BEARING HOUSING, EP-04/06 REP-001-1	8.77	0.00	8.77		
37	410714	DRAFT TUBE UPPER CONE, DRW. NO. NEY-DUL-20T-TU-EQ016 OR 855892315120101	37.98	0.00	37.98		
38	410714	DRAFT TUBE LOWER CONE DRG.NO. 855892315120201	36.39	0.00	36.39		
39	410714	WATER TIGHT RING DRG NO. 85589231-51-204-01	5.77	0.00	5.77		
40	410714	UPPER WEARING PLATE DRG NO. NEY-DUL-20T-VI-EQ-057	7.86	0.00	7.86		
41	410714	STATIC BUS BAR PROTECTION RELAY	8.51	0.00	8.51		
42	410714	STATIC BUS BAR PROTECTION RELAY 1	8.51	0.00	8.51		
43	410714	STATIC BUS BAR PROTECTION RELAY 2	8.51	0.00	8.51		
44	410714	OIL COOLER FOR LOWER GUIDE BEARING, ITEM NO. 35 211281 DRW. NO. 35-256308	15.83	0.00	15.83		
45	410714	EOT CRANE HOOK CAPACITY- 30 TON WITH 2 X 4 FALL, ROPE SIZE-15MM AS PER DRW. NO. M0334MJ01-250	2.45	0.00	2.45		
46	410714	FLASHER WITH HOOTER FOR EOT CRANE	0.17	0.00	0.17		
47	410714	LOAD CELL FOR 10 TON EOT CRANE HOOK	0.66	0.00	0.66		
48	410714	LOAD CELL FOR 10 TON EOT CRANE HOOK	0.66	0.00	0.66		
49	410714	LOAD CELL FOR 130 TON EOT CRANE HOOK	0.75	0.00	0.75		
50	410714	LOAD CELL FOR 130 TON EOT CRANE HOOK	0.75	0.00	0.75		
51	410714	LOAD CELL FOR 30 TON EOT CRANE HOOK	0.69	0.00	0.69		
52	410714	LOAD CELL FOR 30 TON EOT CRANE HOOK	0.69	0.00	0.69		
53	410714	LOAD DISPLAY FOR 10T EOT CRANE HOOK	1.27	0.00	1.27		
54	410714	LOAD DISPLAY FOR 10T EOT CRANE HOOK	1.27	0.00	1.27		
55	410714	LOAD DISPLAY FOR 130T EOT CRANE HOOK	1.27	0.00	1.27		
56	410714	LOAD DISPLAY FOR 130T EOT CRANE HOOK	1.27	0.00	1.27		
57	410714	LOAD DISPLAY FOR 30T EOT CRANE HOOK	1.27	0.00	1.27		
58	410714	LOAD DISPLAY FOR 30T EOT CRANE HOOK	1.27	0.00	1.27		
59	410714	RADIO REMOTE CONTROL FOR EOT CRANE	2.29	0.00	2.29		
60	410714	RADIO REMOTE CONTROL FOR EOT CRANE	2.29	0.00	2.29		
61	410714	FLASHER WITH HOOTER FOR EOT CRANE	0.17	0.00	0.17		
62	410714	2000 KGS HYDRAULIC SCISSOR PLATFORM	11.23	0.00	11.23		
63	410714	MOBILE OIL TRANSFER UNIT, FLOW RATE 100 LPM, MAX. PRES. 10 BAR	1.17	0.00	1.17		
64	410714	STRAIGHT GRINDER GQ4	0.14	0.00	0.14		
65	410714	CONTROL UNIT FOR GPS BASED TIME SYNCRONIZATION UNIT, SANDS	1.93	0.00	1.93		
66	410714	STRAIGHT GRINDER GQ4	0.14	0.00	0.14		
67	410713	ROTARY HAMMER DRILL MACHINE	0.68	0.00	0.68		
68	411701	CHAIR PCH. 7002	1.11	0.00	1.11		
69	411701	CHAIR PCH-7003 GODREJ MAKE	0.64	0.00	0.64		
70	411701	MODULAR STORAGE COMBINATION FILLING CABINET	0.99	0.00	0.99		
71	411701	DIWAN WITH MATTRESS(CE(ELE)	0.20	0.00	0.20		
72	411707	WOODEN DINING CHAIRS WITH CUSHION	0.04	0.00	0.04		
73	411707	PREMIUM BED SIDE TABLE, MAKE-GODREJ, CHOCOLATE	0.34	0.00	0.34		
74	411707	GODREJ DOUBLE BED, CHOCOLAT MODEL	1.02	0.00	1.02		
75	411707	GODREJ DOUBLE BED, LIVA QUEEN MODEL	0.87	0.00	0.87		
76	411707	GODREJ DOUBLE BED, PRIDE QUEEN	0.59	0.00	0.59		
77	411801	DESKTOP COMPUTER MAKE HLBS MODEL CM44I700	7.66	0.00	7.66		
							tools





Sl. No.	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
		Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
1	2	3	4	5=3-4	6	7
78	412006 DUMBBELS RACK, AEROFIT, KFRK09	0.15	0.00	0.15		Items are purchased and yet to used. These items will be claimed once put in use.
79	412006 FLAT BENCH, AEROFIT, PLAIN	0.10	0.00	0.10		
80	412006 MULTI BENCH INCLINED/DECLINED/FLAT, AEROFIT, AFMB	0.18	0.00	0.18		
81	412006 TWISTER, AEROFIT, KFTS1	0.14	0.00	0.14		
82	412006 MULTI STATION WORKOUT MACHINE, AEROFIT, 414	1.20	0.00	1.20		
83	412006 CROSS TRAINER, AEROFIT, AF80E	1.55	0.00	1.55		
84	412006 MOTRISED TREADMILL, 3HP CONTINUES DUTY,01 TO 20KMPH, AEROFIT, AF753	1.26	0.00	1.26		
85	412007 SOLAR WATER HEATER, CAPACITY - 200 LPD	0.38	0.00	0.38		
86	412011 EXHAUST FAN MODEL:24 HEAVY DUTY, METAL BODY, AC 230 VOLT 50 HZ MAKE CG	0.17	0.00	0.17		
87	412011 KENT ELITE RO WATER PURIFIER-25 LTRS /HOUR PURIFICATION MIN. 20 LTR. STORAGE TANK	0.66	0.00	0.66		
88	412011 REFRIGERATOR, DOUBLE DOOR FROST FREE, MODEL RT34K3743S8/HL MAKE SAMSUNG VOL. 321 LITRE	0.32	0.00	0.32		Items are purchased and yet to used. These items will be claimed once put in use.
89	412503 CENTER ROTATING TYPE ISOLATOR OF 33 KV, 400A CAPACITY WITH EARTH SWITCH	1.55	0.00	1.55		
90	412503 HAND HELD SEARCH (DRAGON) LIGHT 3W, POWER LED WITH INBUILT CHARGER BEAM LIGHT MIN 300 METER	0.76	0.00	0.76		
91	412503 Different Size HYDRAULIC CHAIN PULLEY-5 tons,PULLING AND LIFTING MACHINE-5 tons,HIGH LIFTING HAND PALLET -1tons,HYDRAULIC PALLET -2.5TONS and 20 TON LOW PROFILE CYLINDER SET	8.27	0.00	8.27		
92	412503 VACUSTAT MC-LEOD GAUGE MEASURING RANGE 10 TO .001 MM OF HG	0.13	0.00	0.13		
93	412503 HYDRAULIC TORQUE WRENCH MAX. TORQUE OUTPUR 8000 NM OR HIGHER WITH SQ.DRIVE 1-1/2INCH	5.86	0.00	5.86		
94	412503 FLEXIBLE SHAFT GRINDER, WHEEL CAPACITY 4 TO 6, HEAVY DUTY, SINGLE PHASE	0.78	0.00	0.78		
95	412503 PORTABLE WELDING SET 200 AMP. 3 MTR INPUT OUTPUT CABLE WITH HOLDER, SUNRISE / SAVER-220	0.28	0.00	0.28		
96	412503 OTG PRESTIAGE,28 LITERS (OVEN) (CE(ELE)	0.17	0.00	0.17		
97	412503 SOLAR WATER HEATER, CAPACITY - 200 LPD	0.38	0.00	0.38		
98	412503 RECHARGEABLE BATTERY OPERATED PORTABLE WELDING MACHINE. MAKE - MODEL-ACCUPOCKET 150	3.53	0.00	3.53		
99	412801 WOODEN DINING CHAIRS WITH CUSHION	0.81	0.00	0.81		
100	412801 PVC CUSHIONED CHAIR (SUPREME ORNATE)	0.42	0.00	0.42		
101	412801 CENTRE TABLE (SIZE-3' X 2')	0.05	0.00	0.05		
102	412801 BED SIDE TABLE, LIVA QUEEN MODEL	0.27	0.00	0.27		
103	412801 BED SIDE TABLE, PRIDE MODEL	0.19	0.00	0.19		
104	412801 CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	1.88	0.00	1.88		
105	412801 ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	0.31	0.00	0.31		
106	412801 SMART MOBILE PHONE MAKE INTEX MODEL AQUA STAR 4 G	0.05	0.00	0.05		
107	412801 LAN SWITCH 8 PORT	0.16	0.00	0.16		
108	412801 ETHERNET SWITCH, 4 PORT, D-LINK, MODEL: DES1005C	0.02	0.00	0.02		
109	412801 HEAT PILLAR, 750/1500WATTS	0.37	0.00	0.37		
110	412801 WEIGHING MACHINE	0.03	0.00	0.03		
165	410201 TREATMENT OF SINKING ZONE	0.41		0.41		IND AS adjusment/rectification of head of Accounts , not purchased case. As per the corporate office circular IND as -27 , the fair
166	410325 RESIDENTIAL BUILDING-PERMANENT	0.44		0.44		





Sl. No.	Head of Work / Equipment		ACE Claimed under Exclusion				Justification
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
1	2		3	4	5=3-4	6	7
167	411201	PROVIDING & INSTALLATION OF RO PLANT BUILDING RCC WATER STORAGE TANK SHALIMAR	0.22		0.22		valuation gain booked under actual head of account
			<b>692.78</b>	<b>0.00</b>	<b>692.78</b>		
149	411002	DG SET( Bursar)	3.12	0.00	3.12		The items are transfer from the bursar HE project .TV, Computer, UPS , Furniture, Tools & Tackles and other Minor items
150	411102	LOADER- JCB - 1036996( Bursar)	16.74	0.00	16.74		
151	411105	DOZERS-BD50-G13384( Bursar)	57.11	0.00	57.11		
152	411502	BOLERO JK 06-0953( Bursar)	5.07	0.00	5.07		
153	411502	MARUTI GYPSY/JK06-0889( Bursar)	4.70	0.00	4.70		
154	411504	PICK UP VAN-TATA 407-JK027-5234( Bursar)	4.47	0.00	4.47		
155	412007	FOOD PROCESSOR, USHA MAKE, MODEL FP 2663( Bursar)	0.06	0.00	0.06		
156	412007	WATER GEYSER, USHA MAKE, SIZE 25 LTRS, MODEL USHA VERVE( Bursar)	0.30	0.00	0.30		
157	412008	SPLIT TYPE AC 2 TON CAPACITY HOT AND COLD, VOLTAS 24 HY( Bursar)	0.46	0.00	0.46		
158	412013	REFRIGERATOR, LG, DOUBLE DOOR, 258 LTR, MODEL-292RLTL( Bursar)	0.29	0.00	0.29		
159	412013	REFRIGERATOR-185 LITRES LG( Bursar)	0.13	0.00	0.13		
160	412501	TV LED 42" LG 42 LNS120( Bursar)	0.54	0.00	0.54		
161	412503	WATER GEYSER, USHA MAKE, SIZE 25 LTRS, MODEL USHA VERVE( Bursar)	0.10	0.00	0.10		
162	412503	VOLTAGE STABILIZER, 5 KVA, V-GUARD( Bursar)	0.09	0.00	0.09		
163	412801	ELECTRIC PILLAR HEATER, WATTS -750-1500W( Bursar)	0.37	0.00	0.37		
164	412801	BINACULAR WITH LEATHER CASE( Bursar)	0.03	0.00	0.03		
			<b>93.57</b>	<b>0.00</b>	<b>93.57</b>		
			786.35	0.00	786.35		

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Ltd

(M G Gokhale)  
GM (Comml.)

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

Name of the Petitioner : NHPC Ltd.

Name of the Generating Station : DULHASTI POWER STATION

COD 07.04.2007

Sl. No.	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
		Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
1	2	3	4	5=3-4	6	7
<b>FY 2017-18</b>						
1	410201	BACKFILL CONCRETE IN RIGHT BANK DRIFT, FOOTPATH AND CONCRETE CLADDING AT LEFT BANK DUL DAM	10.34871	0	10.34871	Rectification case , not a capitalization case. The same item shown in 9B(I) serial no 85 .
2	410306	Two number cement store sheds	0.00001	0	0.00001	The items are transferred from chenab valley to Dulhasti PS. The put to use date of items is Prior to COD i.e. 04.07.2007. Capitalization already allowed by CERC
3	410306	one number of Mechanical workshop shed	0.00001	0	0.00001	
4	410306	one number of carpentry workshop shed	0.00001	0	0.00001	
5	410326	single room (46 number) with toilets (Executive bachelor)	0.00001	0	0.00001	
6	410326	single room (66 number) with toilets (Executive bachelor)	0.00001	0	0.00001	
7	410326	single room (120 number) with toilets (Executive bachelor)	0.00001	0	0.00001	
8	410326	Labour Colony ( 8 blocks)	0.00001	0	0.00001	
9	410328	Explosive Magazine at dam site (Capacity 6500 KG)	0.00001	0	0.00001	
10	410328	Explosive Magazine at dam site (Capacity 4200 KG)	0.00001	0	0.00001	
11	412503	steel tubular ploes	0.00001	0	0.00001	
12	412503	Flood light fitting complete	0.00001	0	0.00001	
13	412503	HPSV Street light fitting	0.00001	0	0.00001	
14	412503	MCCB 3 Pole 400A,200A,160A	0.00001	0	0.00001	
15	410712	PULLING AND LIFTING MACHINE, PULLING CAPACITY 8 TON, LIFTING CAPACITY:5TON, MAKE: KEPRO	0.413	0	0.413	
16	410713	AL. LADDER, TROLLEY TYPE, HT:6 FT, PLATFORM WITH RAILING ON ALL 3 SIDES, STEP SIZE 200MM X 600MM	0.22276	0	0.22276	
17	410713	AL. AUTO FOLDING LADDER WITH 57 MM WIDE STEPS WITH SERVICEMEN'S PLATFORM BELOW THE TOP, SIZE 6 FT.	0.0549	0	0.0549	
18	410713	AL. AUTO FOLDING LADDER WITH 57 MM WIDE STEPS WITH SERVICEMEN'S PLATFORM BELOW THE TOP, SIZE 6 FT.	0.0549	0	0.0549	



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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
19	410713	AL. AUTO FOLDING LADDER WITH 57 MM WIDE STEPS WITH SERVICEMEN'S PLATFORM BELOW THE TOP, SIZE 12 FT.	0.09319	0	0.09319		
20	410713	AL. AUTO FOLDING LADDER WITH 57 MM WIDE STEPS WITH SERVICEMEN'S PLATFORM BELOW THE TOP, SIZE 12 FT.	0.09319	0	0.09319		
21	410713	STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 1600MM X 800MM X 940MM	0.28299	0	0.28299		
22	410713	STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 1600MM X 800MM X 940MM	0.28299	0	0.28299		
23	410713	STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 1600MM X 800MM X 940MM	0.28299	0	0.28299		
24	410713	STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 1600MM X 800MM X 940MM	0.28299	0	0.28299		
25	410713	STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 1600MM X 800MM X 940MM	0.28299	0	0.28299		
26	410713	STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 1500MM X 700MM X 700MM	0.24526	0	0.24526		
27	410713	STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 1500MM X 700MM X 700MM	0.24526	0	0.24526		
28	410713	STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 1500MM X 700MM X 700MM	0.24526	0	0.24526		
29	410713	STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 1500MM X 700MM X 700MM	0.24526	0	0.24526		
30	410713	STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 1500MM X 700MM X 700MM	0.24526	0	0.24526		
31	410713	STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 1500MM X 700MM X 700MM	0.24526	0	0.24526		
32	410713	STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 1500MM X 700MM X 700MM	0.24526	0	0.24526		
33	410713	STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 1500MM X 700MM X 700MM	0.24526	0	0.24526		
34	410713	STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 1500MM X 700MM X 700MM	0.24526	0	0.24526		
35	410713	STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 1500MM X 700MM X 700MM	0.24526	0	0.24526		
36	410713	STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 1200MM X 600MM X 700MM	0.1786	0	0.1786		
37	410713	STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 1200MM X 600MM X 700MM	0.1786	0	0.1786		
38	410713	STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 1200MM X 600MM X 700MM	0.1786	0	0.1786		

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Sl. No.	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
		Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
1	2	3	4	5=3-4	6	7
39	410713 STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 1200MM X 600MM X 700MM	0.1786	0	0.1786		
40	410713 STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 1200MM X 600MM X 700MM	0.1786	0	0.1786		
41	410713 STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 1000MM X 600MM X 700MM	0.15721	0	0.15721		
42	410713 STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 1000MM X 600MM X 700MM	0.15721	0	0.15721		
43	410713 STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 1000MM X 600MM X 700MM	0.15721	0	0.15721		
44	410713 STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 1000MM X 600MM X 700MM	0.15721	0	0.15721		
45	410713 STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 1000MM X 600MM X 700MM	0.15721	0	0.15721		
46	410713 STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 1000MM X 600MM X 700MM	0.15721	0	0.15721		
47	410713 STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 1000MM X 600MM X 700MM	0.15721	0	0.15721		
48	410713 STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 1000MM X 600MM X 700MM	0.15721	0	0.15721		
49	410713 STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 1000MM X 600MM X 700MM	0.15721	0	0.15721		
50	410713 STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 1000MM X 600MM X 700MM	0.15721	0	0.15721		
51	410713 STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 800MM X 400MM X 550MM	0.09432	0	0.09432		
52	410713 STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 800MM X 400MM X 550MM	0.09432	0	0.09432		
53	410713 STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 800MM X 400MM X 550MM	0.09432	0	0.09432		
54	410713 STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 800MM X 400MM X 550MM	0.09432	0	0.09432		
55	410713 STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 800MM X 400MM X 550MM	0.09432	0	0.09432		
56	410713 STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 800MM X 400MM X 550MM	0.09432	0	0.09432		
57	410713 STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 800MM X 400MM X 550MM	0.09432	0	0.09432		
58	410713 STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 800MM X 400MM X 550MM	0.09432	0	0.09432		

Sl. No.	Head of Work / Equipment		ACE Claimed under Exclusion				Justification
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
1	2		3	4	5=3-4	6	7
59	410713	STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 800MM X 400MM X 550MM	0.09432	0	0.09432		Items are purchased and yet to used. These items will be claimed once put in use.
60	410713	STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 800MM X 400MM X 550MM	0.09432	0	0.09432		
61	410713	LOW VACUUM DEHYDRATION UNIT, MAKE- LVDH-2100 CU05EL OR EQUIVELENT	6.79	0	6.79		
62	410713	1000A TRUE RMS AC/DC DIGITAL CLAMP METER	0.22699	0	0.22699		
63	410713	1000A TRUE RMS AC/DC DIGITAL CLAMP METER	0.22699	0	0.22699		
64	410713	1000A TRUE RMS AC/DC DIGITAL CLAMP METER	0.22699	0	0.22699		
65	410713	1000A TRUE RMS AC/DC DIGITAL CLAMP METER	0.22699	0	0.22699		
66	410713	DIGITAL INSULATION TESTER, INSULATION RANGE 50/100/250/500/1000V	0.35	0	0.35		
67	410713	CHAIN PULLEY BLOCK, CAP-10 TON, LIFT-6MTR. HEAVY DUTY	0.38149	0	0.38149		
68	410713	PORTABLE TYPE GASOLINE UNIT FOR RADIAL GATES CONSISTING OF 20 - 25 HP PETROL ENGINE	9.36582	0	9.36582		
69					0		
70	410714	UPC MODULE FOR TSLG GOVERNOR, PART NO. NEYPRIC TSLG-UPC	9.71682	0	9.71682		
71	410714	UPC MODULE FOR TSLG GOVERNOR, PART NO. NEYPRIC TSLG-UPC	9.71682	0	9.71682		
72	410714	SPC MODULE FOR TSLG GOVERNOR, PART NO. NEYPRIC TSLG-SPC	8.65034	0	8.65034		
73	410714	T_ADT MODULE FOR TSLG GOVERNOR, PART NO. NEYPRIC TSLG-T_ADT	9.83532	0	9.83532		
74	410714	DISTRIBUTING VALVE (GOVERNING PRESSURE SENSOR) OF REF-30A OF DRAWING NO. NEY DUL 20 TM RA LE 005- D	9.48523	0	9.48523		
75	410714	IDLER VALVE(DIVERSION- UNLOADING SYSTEM), REF-40 OF DRG NO.NEY DUL 20 TM RA LE005	13.27933	0	13.27933		
76	410714	HS PUMP UNIT ALLWEILER SCREW PUMP WITH MOTOR DRG NO. 855892330600211	0.89945	0	0.89945		
77	410714	360KV,20KA,SURGE ARRESTER,METAL OXIDE HOUSE IN POLYMER INSULATOR WITH SURGE MONITOR,TWIN MOOSE CLAMP	2.193	0	2.193		
78	410714	360KV,20KA,SURGE ARRESTER,METAL OXIDE HOUSE IN POLYMER INSULATOR WITH SURGE MONITOR,TWIN MOOSE CLAMP	2.193	0	2.193		
79	410714	360KV,20KA,SURGE ARRESTER,METAL OXIDE HOUSE IN POLYMER INSULATOR WITH SURGE MONITOR,TWIN MOOSE CLAMP	2.193	0	2.193		



Sl. No.	Head of Work / Equipment		ACE Claimed under Exclusion				Justification
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
1	2		3	4	5=3-4	6	7
80	410714	TRANSFORMER OIL TANKER MOUNTED ON TROLLEY WITH PUMP, HOSES & PANEL CAPACITY 25KL	13.39601	0	13.39601		
81	410714	TRANSFORMER OIL FILTRATION PLANT, 6000 LPH, MAKE & MODEL KEC/T-EM-HV-B-600-TES	19.31761	0	19.31761		
82	410714	Site supervision charges Supply of 4 number surge Arrestore for gis line (4730052110,111,112 &113 )	18.03413	0	18.03413		
83	410714	NUMERICAL LOW IMPEDANCE BUS BAR PROTECTION SCHEME - MICOM P746	5.366	0	5.366		
84	410714	ALSTOM MAKE MICOM P442 DISTANCE PROTECTION RELAY	2.97625	0	2.97625		
85	410714	ALSTOM MAKE MICOM P442 DISTANCE PROTECTION RELAY	2.97625	0	2.97625		
86	410714	ALSTOM MAKE MICOM P442 DISTANCE PROTECTION RELAY	1.75157	0	1.75157		
87	410714	ALSTOM MAKE MICOM P442 DISTANCE PROTECTION RELAY	1.75157	0	1.75157		
					0		
89	411707	GODREJ ORTHO REGULAR DOUBLE BED MATTRESS 78X72X4	0.17	0.00	0.16557		
90	411707	GODREJ ORTHO REGULAR DOUBLE BED MATTRESS 78X72X4	0.17	0.00	0.16558		
91	411803	HP PRINTER A3 SZE MODEL 7612 ALL IN ONE	0.26	0.00	0.256		
92	411803	CANON LASERJET LBP841 CDN PRINTER	1.45	0.00	1.45425		
93	411904	MOBILE PHONE (Bursar)	0.15	0.00	0.148		
94	411904	LYF MOBILE PHONE, CMO ( DR. Nisha Sharma)	0.04	0.00	0.035		
95	411904	SMART MOBILE PHONE MAKE INTEX MODEL AQUA STAR 4 G (Power House Operation)	0.05	0.00	0.0499		
96	411904	Micromax Video 1 Mobile Phone CE(Elc.)(Sh. Suresh Kumar)	0.04	0.00	0.035		
97	412007	MIXER GRINDER	0.05	0.00	0.05225		
98	412007	MIXER GRINDER	0.05	0.00	0.05225		
99	412007	MIXER GRINDER	0.05	0.00	0.05225		
100	412007	MIXER GRINDER	0.05	0.00	0.05225		
101	412007	STORAGE WATER HEATER 25 LTRS	0.06	0.00	0.0618		
102	412007	STORAGE WATER HEATER 25 LTRS	0.06	0.00	0.0618		
103	412007	STORAGE WATER HEATER 25 LTRS	0.06	0.00	0.0618		
104	412007	STORAGE WATER HEATER 25 LTRS	0.06	0.00	0.0618		
105	412007	STORAGE WATER HEATER 25 LTRS	0.06	0.00	0.0618		
106	412007	STORAGE WATER HEATER 25 LTRS	0.06	0.00	0.0618		
107	412007	STORAGE WATER HEATER 25 LTRS	0.06	0.00	0.0618		
108	412007	STORAGE WATER HEATER 25 LTRS	0.06	0.00	0.0618		





Sl. No.	Head of Work / Equipment		ACE Claimed under Exclusion				Justification
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
1	2		3	4	5=3-4	6	7
109	412007	STORAGE WATER HEATER 25 LTRS	0.06	0.00	0.0618		
110	412007	STORAGE WATER HEATER 25 LTRS	0.06	0.00	0.0618		
111	412007	STORAGE WATER HEATER 25 LTRS	0.06	0.00	0.0618		
112	412007	STORAGE WATER HEATER 25 LTRS	0.06	0.00	0.0618		
113	412007	STORAGE WATER HEATER 25 LTRS	0.06	0.00	0.0618		
114	412007	STORAGE WATER HEATER 25 LTRS	0.06	0.00	0.0618		
115	412007	STORAGE WATER HEATER 25 LTRS	0.06	0.00	0.0618		
116	412007	STORAGE WATER HEATER 25 LTRS	0.06	0.00	0.0618		
117	412007	STORAGE WATER HEATER 25 LTRS	0.06	0.00	0.0618		
118	412007	STORAGE WATER HEATER 25 LTRS	0.06	0.00	0.0618		
119	412007	STORAGE WATER HEATER 25 LTRS	0.06	0.00	0.0618		
120	412007	STORAGE WATER HEATER 25 LTRS	0.06	0.00	0.0618		
121	412007	STORAGE WATER HEATER 25 LTRS	0.06	0.00	0.0618		
122	412007	STORAGE WATER HEATER 25 LTRS	0.06	0.00	0.0618		
123	412007	STORAGE WATER HEATER 25 LTRS	0.06	0.00	0.0618		
124	412007	STORAGE WATER HEATER 25 LTRS	0.06	0.00	0.0618		
125	412007	STORAGE WATER HEATER 25 LTRS	0.06	0.00	0.0618		
126	412008	SPLIT AIR CONDITIONER, 2.0 TON, HOT & COLD, MAKE:VOLTAS, MODEL 24H5Y	0.41	0.00	0.405		
127	412008	SPLIT AIR CONDITIONER, 2.0 TON, HOT & COLD, MAKE:VOLTAS, MODEL 24H5Y	0.41	0.00	0.405		
128	412008	SPLIT AIR CONDITIONER, 2.0 TON, HOT & COLD, MAKE:VOLTAS, MODEL 24H5Y	0.41	0.00	0.405		
129	412008	SPLIT AIR CONDITIONER, 2.0 TON, HOT & COLD, MAKE:VOLTAS, MODEL 24H5Y	0.41	0.00	0.405		
130	412008	SPLIT AIR CONDITIONER, 2.0 TON, HOT & COLD, MAKE:VOLTAS, MODEL 24H5Y	0.41	0.00	0.405		
131	412020	2-WAY SPEAKER 500W, MAKE: BOSCH, MODEL:(EV) TX 1152	0.71	0.00	0.71083		
132	412020	2-WAY SPEAKER 500W, MAKE: BOSCH, MODEL:(EV) TX 1152	0.71	0.00	0.71083		
133	412020	WOOFER, POWER OUTPUT(RMS) : 800 WATT, MAKE: BOSCH MODEL: (EV) TX 1181	0.71	0.00	0.71083		
134	412020	POWER AMPLIFIER WITH FIR DRIVER PROCESSOR,GEQPEQ 2X1700WATTS PEAK OUTPUT,MAKE:DYNACORD,MODEL:L3600FD	0.92	0.00	0.91802		

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in



Sl. No.	Head of Work / Equipment		ACE Claimed under Exclusion				Justification
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
1	2		3	4	5=3-4	6	7
135	412020	16 CHANNEL ANALOG MIXER , MAKE: YAMAHA, MODEL: MG 16 XU	0.47	0.00	0.46927		
136	412020	CORDLESS MIC, BOSCH (EV) R300 HAD	0.25	0.00	0.2472		
137	412020	PAPER SHREDDER HEAVY	1.70	0.00	1.70455		
138	412020	PAPER SHREDDER HEAVY	1.70	0.00	1.70455		
139	412501	LED TV 32 INCH,LLYOD, MODEL:L32N2	0.17	0.00	0.171		
140	412501	LED TV 32 INCH,LLYOD, MODEL:L32N2	0.17	0.00	0.171		
141	412501	LED TV 32 INCH,LLYOD, MODEL:L32N2	0.17	0.00	0.171		
142	412501	LED TV 32 INCH,LLYOD, MODEL:L32N2	0.17	0.00	0.171		
143	412501	LED TV 32 INCH,LLYOD, MODEL:L32N2	0.17	0.00	0.171		
144	412501	LED TV 32 INCH,LLYOD, MODEL:L32N2	0.17	0.00	0.171		
145	412501	LED TV 32 INCH,LLYOD, MODEL:L32N2	0.17	0.00	0.171		
146	412501	LED TV 32 INCH,LLYOD, MODEL:L32N2	0.17	0.00	0.171		
147	412501	LED TV 32 INCH,LLYOD, MODEL:L32N2	0.17	0.00	0.171		
148	412501	LED TV 32 INCH,LLYOD, MODEL:L32N2	0.17	0.00	0.171		
149	412503	3 TON ELECTRICAL WINCH WITH VFD AND ACCESSORIES INCLUDING WIRE ROPE,MAKE-KEPRO,MODEL KTE (3 number0	7.88	0.00	7.88		
150	412503	WELDING SET, CURRENT RANGE UP 600AMP, 3-PH, 50HZ	1.31	0.00	1.31		
151	412503	CO2 TYPE FIRE EXTINGUISHER, COMPLETE WITH ALL NECESSARY FITTINGS AS PER IS, CAPACITY-6.5 KG	1.79		1.792		
152	412801	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER B TYPE, CAPACITY	0.02	0.00	0.0192		
153	412801	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER B TYPE, CAPACITY	0.02	0.00	0.0192		
154	412801	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER B TYPE, CAPACITY	0.02	0.00	0.0192		
155	412801	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER B TYPE, CAPACITY	0.02	0.00	0.0192		
156	412801	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER B TYPE, CAPACITY	0.02	0.00	0.0192		
157	412801	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER B TYPE, CAPACITY	0.02	0.00	0.0192		
158	412801	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER B TYPE, CAPACITY	0.02	0.00	0.0192		
159	412801	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER B TYPE, CAPACITY	0.02	0.00	0.0192		

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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
160	412801	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER B TYPE, CAPACITY	0.02	0.00	0.0192		
161	412801	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER B TYPE, CAPACITY	0.02	0.00	0.0192		
162	412801	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER B TYPE, CAPACITY	0.02	0.00	0.0192		
163	412801	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER B TYPE, CAPACITY	0.02	0.00	0.0192		
164	412801	VOLTAGE STABILIZER ,5 KVA/ 15 AMP, MAKE:V GUARD, MODEL: VGV500	0.05	0.00	0.0462		
165	412801	VOLTAGE STABILIZER ,5 KVA/ 15 AMP, MAKE:V GUARD, MODEL: VGV500	0.05	0.00	0.0462		
166	412801	VOLTAGE STABILIZER ,5 KVA/ 15 AMP, MAKE:V GUARD, MODEL: VGV500	0.05	0.00	0.0462		
167	412801	VOLTAGE STABILIZER ,5 KVA/ 15 AMP, MAKE:V GUARD, MODEL: VGV500	0.05	0.00	0.0462		
168	412801	VOLTAGE STABILIZER ,5 KVA/ 15 AMP, MAKE:V GUARD, MODEL: VGV500	0.05	0.00	0.0462		
169	412801	Micromax Video 1 Mobile Phone CE(Ele.)(Sh. Suresh Kumar)	0.04	0.00	0.035		
170	412801	INFRARED THERMOMETER	0.03	0.00	0.02576		
171	412801	TILE CUTTER,1250 WATT, MAKE: JK, MODEL: JKEC5	0.04	0.00	0.039		
172	412801	GAS BHATTI BIG WITH REGULATOR.	0.02	0.00	0.0228		
173	412801	GAS BHATTI BIG WITH REGULATOR.	0.02	0.00	0.0228		
174	412801	HEAT PILLAR DOUBLE ROD 1500/1600W	0.04	0.00	0.037		
175	412801	HEAT PILLAR DOUBLE ROD 1500/1600W	0.04	0.00	0.037		
176	412801	HEAT PILLAR DOUBLE ROD 1500/1600W	0.04	0.00	0.037		
177	412801	HEAT PILLAR DOUBLE ROD 1500/1600W	0.04	0.00	0.037		
178	412801	HEAT PILLAR DOUBLE ROD 1500/1600W	0.04	0.00	0.037		
179	412801	HEAT PILLAR DOUBLE ROD 1500/1600W	0.04	0.00	0.037		
180	412801	HEAT PILLAR DOUBLE ROD 1500/1600W	0.04	0.00	0.037		
181	412801	HEAT PILLAR DOUBLE ROD 1500/1600W	0.04	0.00	0.037		
182	412801	HEAT PILLAR DOUBLE ROD 1500/1600W	0.04	0.00	0.037		
183	412801	HEAT PILLAR DOUBLE ROD 1500/1600W	0.04	0.00	0.037		
184	412801	HEAT PILLAR DOUBLE ROD 1500/1600W	0.04	0.00	0.037		
185	412801	HEAT PILLAR DOUBLE ROD 1500/1600W	0.04	0.00	0.037		

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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
186	412801	HEAT PILLAR DOUBLE ROD 1500/1600W	0.04	0.00	0.037		
187	412801	HEAT PILLAR DOUBLE ROD 1500/1600W	0.04	0.00	0.037		
188	412801	HEAT PILLAR DOUBLE ROD 1500/1600W	0.04	0.00	0.037		
189	412801	HEAT PILLAR DOUBLE ROD 1500/1600W	0.04	0.00	0.037		
190	412801	HEAT PILLAR DOUBLE ROD 1500/1600W	0.04	0.00	0.037		
191	412801	HEAT PILLAR DOUBLE ROD 1500/1600W	0.04	0.00	0.037		
192	412801	HEAT PILLAR DOUBLE ROD 1500/1600W	0.04	0.00	0.037		
193	412801	HEAT PILLAR DOUBLE ROD 1500/1600W	0.04	0.00	0.037		
194	412801	HEAT PILLAR DOUBLE ROD 1500/1600W	0.04	0.00	0.037		
195	412801	HEAT PILLAR DOUBLE ROD 1500/1600W	0.04	0.00	0.037		
196	412801	HEAT PILLAR DOUBLE ROD 1500/1600W	0.04	0.00	0.037		
197	412801	HEAT PILLAR DOUBLE ROD 1500/1600W	0.04	0.00	0.037		
198	412801	HEAT PILLAR DOUBLE ROD 1500/1600W	0.04	0.00	0.037		
199	412801	HEAT PILLAR DOUBLE ROD 1500/1600W	0.04	0.00	0.037		
200	412801	HEAT PILLAR DOUBLE ROD 1500/1600W	0.04	0.00	0.037		
201	412801	HEAT PILLAR DOUBLE ROD 1500/1600W	0.04	0.00	0.037		
202	412801	HEAT PILLAR DOUBLE ROD 1500/1600W	0.04	0.00	0.037		
203	412801	HEAT PILLAR DOUBLE ROD 1500/1600W	0.04	0.00	0.037		
204	412801	HEAT PILLAR DOUBLE ROD 1500/1600W	0.04	0.00	0.037		
205	412801	HEAT PILLAR DOUBLE ROD 1500/1600W	0.04	0.00	0.037		
206	412801	HEAT PILLAR DOUBLE ROD 1500/1600W	0.04	0.00	0.037		
207	412801	HEAT PILLAR DOUBLE ROD 1500/1600W	0.04	0.00	0.037		
208	412801	HEAT PILLAR DOUBLE ROD 1500/1600W	0.04	0.00	0.037		
209	412801	HEAT PILLAR DOUBLE ROD 1500/1600W	0.04	0.00	0.037		
210	412801	HEAT PILLAR DOUBLE ROD 1500/1600W	0.04	0.00	0.037		
211	412801	HEAT PILLAR DOUBLE ROD 1500/1600W	0.04	0.00	0.037		

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Sl. No.	Head of Work / Equipment		ACE Claimed under Exclusion				Justification
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
1	2		3	4	5=3-4	6	7
212	412801	B. P. APPARATUS, MAKE: DIAMOND MODEL:MERCURY FREE,DIAMOND	0.03	0.00	0.0336		
213	412801	B. P. APPARATUS, MAKE: DIAMOND MODEL:MERCURY FREE,DIAMOND	0.03	0.00	0.0336		
214	412801	B. P. APPARATUS, MAKE: DIAMOND MODEL:MERCURY FREE,DIAMOND	0.03	0.00	0.0336		
215	412801	B. P. APPARATUS, MAKE: DIAMOND MODEL:MERCURY FREE,DIAMOND	0.03	0.00	0.0336		
216	412801	ELECTRONIC WEIGHING MACHINE	0.02	0.00	0.01568		
217	412801	ELECTRONIC WEIGHING MACHINE	0.02	0.00	0.01568		
218	412801	ELECTRONIC WEIGHING MACHINE	0.02	0.00	0.01568		
219	412801	ELECTRONIC WEIGHING MACHINE	0.02	0.00	0.01568		
220	412801	LYF MOBILE PHONE, CMO ( DR. Nisha Sharma)	0.035	0	0.035		
221	410304	OFFICE BUILDING AT WASSAR (1 DOUBLE STOREY AND 1 SINGLE STOREY)(Bursar)	51.87	0.00	51.874		
222	410306	STORE & GODOWN - BUILDING AT WASSAR (Bursar)	16.68	0.00	16.67865		
223	410325	RESIDENTIAL BUILDING - PERMANENT(Bursar)	91.97	0.00	91.97082		
224	410328	GARRAGE SHED & INSPECTION HUT AT KULEED AND GARRAGE SHED(Bursar)	19.80	0.00	19.79653		
			378.60	0.00	378.60		

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Ltd

(M G Gokhale)  
GM (Comml.)



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

Name of the Petitioner : NHPC Ltd.

Name of the Generating Station : DULHASTI POWER STATION

COD 07.04.2007

FY 2018-19

SI. 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
1	410305 MAGZINE SHED AT PAKAL (Bursar)	1.5510	0	1.5510	0.00	Rectification case , not a capitalization case. The same item shown in 9B(l) serial no 81 to 86
2	410305 STORE & GODOWN (Bursar)	8.8615	0	8.8615	0.00	
3	410305 SECURITY CHECK POST (Bursar)	4.0164	0	4.0164	0.00	
4	410305 ACCOMMDATION CUM OFFICE FOR SECURITY INCHARGE AT DRANGDURAN, BURSAR H.E.PROJECT, KISHTWAR (Bursar)	20.6962	0	20.6962	0.00	
5	412801 (LMF) WATER LEVEL CONTROLLER SENSOR, AES	0.0590	0	0.0590	0.00	
6	412801 LEVEL TRANSMITTER WITH MOUNTING BRACKET, VEGAPLUS 69	2.2420	0	2.2420	0.00	
7	410713 WALL SUPPORTED EXTENDABLE ALUMINIUM LADDER OF EXTENDED SIZE UPTO 20FT AND FOLDED SIZE 12 FT	0.0963	0	0.0963	0.00	tools and tackles
8	410713 WALL SUPPORTED EXTENDABLE ALUMINIUM LADDER OF EXTENDED SIZE UPTO 20FT AND FOLDED SIZE 12 FT	0.0963	0	0.0963	0.00	
9	410713 DIGITAL LUX METER METRIX LX1330A	0.0840	0	0.0840	0.00	
10	410713 EARTH GROUND TESTER (EARTH RESISTIVITY TEST KIT), FLUKE, 1623-2	3.0956	0	3.0956	0.00	
11	410713 CHAIN PULLEY BLOCK 3 TON CAPACITY WITH 8MTR LIFT - KEPRO PLUS	0.1569	0	0.1569	0.00	
12	410713 CHAIN PULLEY BLOCK 3 TON CAPACITY WITH 8MTR LIFT - KEPRO PLUS	0.1569	0	0.1569	0.00	
13	410713 CHAIN PULLEY BLOCK 3 TON CAPACITY WITH 8MTR LIFT - KEPRO PLUS	0.1569	0	0.1569	0.00	
14	410713 CHAIN PULLEY BLOCK 3 TON CAPACITY WITH 8MTR LIFT - KEPRO PLUS	0.1569	0	0.1569	0.00	



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
15	410713	CHAIN PULLEY BLOCK CAPACITY 7.5 TON WITH 10MTR LIFT - KEPRO PLUS	0.3709	0	0.3709	0.00	Items are purchased and yet to used. These items will be claimed once put in use.
16	410713	CHAIN PULLEY BLOCK CAPACITY 7.5 TON WITH 10MTR LIFT - KEPRO PLUS	0.3709	0	0.3709	0.00	
17	410713	CHAIN PULLEY BLOCK CAPACITY 5 TON WITH 10MTR LIFT - KEPRO PLUS	0.2463	0	0.2463	0.00	
18	410713	CHAIN PULLEY BLOCK CAPACITY 5 TON WITH 10MTR LIFT - KEPRO PLUS	0.2463	0	0.2463	0.00	
19	410713	AIRLESS SPRAY PAINTING EQUIPMENT WITH ALL ACCESSORIES, JAGUAR C-751	1.5450	0	1.5450	0.00	
20	410713	(LMF) WATERÂ LEVELÂ CONTROLLER SENSOR,Â AES	0.0590	0	0.0590	0.00	
21	410713	LEVELÂ TRANSMITTERÂ WITHÂ MOUNTINGÂ BRACKET,VEGAPLUS 69	2.2420	0	2.2420	0.00	
22	410714	LP ROTARY SCREW COMPRESSOR, 3 CUBIC MTR./MINUTE, PRESSURE-10BAR, INGERSOLL RAND, UP5-22-10	6.9443	0	6.9443	0.00	
23	410714	REFRIGERATED AIR DRYER ,CAPACITY-110CFM,PRESSURE-7KG/CM2 , SHALCOT&SR-0200-AC	2.0549	0	2.0549	0.00	
24	410714	Trunion bushing for MIV as per Drawing	16.5875	0	16.5875	0.00	
25	410714	DOWNSTREAM MOBILE RING DRG NO.85589232-11-209-01	5.6794	0	5.6794	0.00	
26	410714	DOWNSTREAM MOBILE RING DRG NO.85589232-11-209-01	5.6794	0	5.6794	0.00	
27	410714	DOWNSTREAM MOBILE RING DRG NO.85589232-11-209-01	5.6794	0	5.6794	0.00	
28	410714	UPSTREAM MOBILE RING, DRG NO. 8558923211210	5.6794	0	5.6794	0.00	
29	410714	UPSTREAM MOBILE RING, DRG NO. 8558923211210	5.6794	0	5.6794	0.00	
30	410714	MIV SEAT DRG.NO.8558932-11-211-01	3.5272	0	3.5272	0.00	



SI. 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
31	410714	MIV SEAT DRG.NO.8558932-11-211-01	3.5272	0	3.5272	0.00	
32	410714	MIV SEAT DRG.NO.8558932-11-211-01	3.5272	0	3.5272	0.00	
33	410714	MIV SEAT DRG.NO.8558932-11-211-01	3.5272	0	3.5272	0.00	
34	410714	MIV SEAT DRG.NO.8558932-11-211-01	3.5272	0	3.5272	0.00	
35	410714	MIV SEAT DRG.NO.8558932-11-211-01	3.5272	0	3.5272	0.00	
36	410714	HEAD COVER WITH WEARING PLATES, LABYRINTH AND GUIDE VANE HOUSINGS DRG NO. 855892312000101	344.8550	0	344.8550	0.00	
37	410714	COUPLING BOLT & RING NUT FOR TURBINE DRAWING NO. 8558923130001/02 & 855892313120401/501	9.1980	0	9.1980	0.00	
38	410714	COUPLING BOLT & NUT FOR MIV, DRAWING NO. 8558923230001/02 & 855892323120101/201/401/601	7.4060	0	7.4060	0.00	
39	410714	Solenoid Valve with Mainfold pressure switch	11.6322	0	11.6322	0.00	
40	410714	RUNNER WITH LABYRINTH DR. NO.85589231-32-201-02	630.7808	0	630.7808	0.00	
41	410714	RUNNER WITH LABYRINTH DR. NO.85589231-32-201-02	628.7913	0	628.7913	0.00	
42	410714	GENERATOR STATOR AIR COOLER TYPE B DRAWING NO: 35-211545	6.0600	0	6.0600	0.00	
43	410714	GENERATOR STATOR AIR COOLER TYPE A DRAWING NO: 35-211545	6.0347	0	6.0347	0.00	
44	410714	GENERATOR STATOR AIR COOLER TYPE A DRAWING NO: 35-211545	6.0347	0	6.0347	0.00	
45	410714	GENERATOR STATOR AIR COOLER TYPE A DRAWING NO: 35-211545	6.0347	0	6.0347	0.00	
46	410714	CVT 400V/3KV/110V/V3V, RATED CAP 3800 PF, FREQUENCY 50HZ, HERMETICALLY SEALED	4.7780	0	4.7780	0.00	

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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
47	410714	CVT 400/V3KV/110V/V3V, RATED CAP 3800 PF, FREQUENCY 50HZ, HERMETICALLY SEALED	4.7780	0	4.7780	0.00	
48	410714	75 TON ELEC. PULLING WINCH WITH VFD AND ACSS. INCL. WIRE ROPE - M/S RUBY INTERNATIONAL INDIA, PW-75	6.4310	0	6.4310	0.00	
49	410714	ELECTRICAL ACTUATOR OPERATED BUTTERFLY VALVE DN300MM	0.6473	0	0.6473	0.00	
50	410905	SOLAR STREET LIGHT SYSTEM WITH ALL ACCESSOIRES.	0.2342	0	0.2342	0.00	Misc. items
51	410905	SOLAR STREET LIGHT SYSTEM WITH ALL ACCESSOIRES.	0.2342	0	0.2342	0.00	
52	410905	SOLAR STREET LIGHT SYSTEM WITH ALL ACCESSOIRES.	0.2342	0	0.2342	0.00	
53	410905	SOLAR STREET LIGHT SYSTEM WITH ALL ACCESSOIRES.	0.2342	0	0.2342	0.00	
54	410905	SOLAR STREET LIGHT SYSTEM WITH ALL ACCESSOIRES.	0.2342	0	0.2342	0.00	
55	410905	SOLAR STREET LIGHT SYSTEM WITH ALL ACCESSOIRES.	0.2342	0	0.2342	0.00	
56	411707	CENTER TABLE WITH GLASS TOP	0.1468	0	0.1468	0.00	Furniture
57	411707	CENTER TABLE WITH GLASS TOP	0.1468	0	0.1468	0.00	
58	411707	CENTER TABLE	0.0978	0	0.0978	0.00	
59	411707	CENTER TABLE	0.0978	0	0.0978	0.00	
60	411707	CENTER TABLE	0.0978	0	0.0978	0.00	
61	411707	CENTER TABLE	0.0978	0	0.0978	0.00	
62	411707	CENTER TABLE	0.0978	0	0.0978	0.00	

2



Sl. No.	Head of Work / Equipment	ACE Claimed under Exclusion				Justification	
		Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3		
1	2	3	4	5=3-4	6	7	
63	411707 CENTER TABLE	0.0978	0	0.0978	0.00		
64	411707 DINING TABLE	0.3397	0	0.3397	0.00		
65	411707 SOFA SET 3 SEATER	0.2785	0	0.2785	0.00		
66	411707 SOFA SET 3 SEATER	0.2785	0	0.2785	0.00		
67	411707 SOFA SET 2 SEATER (30X20X50)	0.2345	0	0.2345	0.00		
68	411707 SOFA SET 2 SEATER (30X20X50)	0.2345	0	0.2345	0.00		
69	411801 HP PROBOOK 450-G5 LAPTOP, MAKE HP MODEL 450G5 (CMO-Nisha Sharma)	0.8850	0	0.8850	0.00		TV, Computer, UPS , Furniture, Tools & Tackles and other Minor items
70	411801 DESKTOP COMPUTER - HP 280 G4	0.7304	0	0.7304	0.00		
71	411801 DESKTOP COMPUTER - HP 280 G4	0.7304	0	0.7304	0.00		
72	411801 DESKTOP COMPUTER - HP 280 G4	0.7304	0	0.7304	0.00		
73	411801 DESKTOP COMPUTER - HP 280 G4	0.7304	0	0.7304	0.00		
74	411801 DESKTOP COMPUTER - HP 280 G4	0.7304	0	0.7304	0.00		
75	411801 DESKTOP COMPUTER - HP 280 G4	0.7304	0	0.7304	0.00		
76	411803 HP OFFICE JET 7110 WIDE FORMAT PRINTER (A3 SIZE)	0.2275	0	0.2275	0.00		
77	411803 HP LASERJET PRO M203DN, (HEWLETT-PACKARD)	0.1440	0	0.1440	0.00		
78	411803 HP LASERJET PRO M203DN, (HEWLETT-PACKARD)	0.1440	0	0.1440	0.00		

2





Sl. No.	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
		Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
1	2	3	4	5=3-4	6	7
79	411803 HP LASERJET PRO M203DN, (HEWLETT-PACKARD)	0.1440	0	0.1440	0.00	
80	411803 HP LASERJET PRO M203DN, (HEWLETT-PACKARD)	0.1440	0	0.1440	0.00	
81	411803 HP LASERJET PRO M203DN, (HEWLETT-PACKARD)	0.1440	0	0.1440	0.00	
82	411803 HP LASERJET PRO M203DN, (HEWLETT-PACKARD)	0.1440	0	0.1440	0.00	
83	411803 HP LASERJET PRO M154A PRINTER	0.2390	0	0.2390	0.00	
84	411803 HP LASERJET PRO M154A PRINTER	0.2390	0	0.2390	0.00	
85	411803 HP LASERJET PRO MFP M226DW	0.3316	0	0.3316	0.00	
86	411804 SCANNER	0.2095	0	0.2095	0.00	
87	411804 SCANNER	0.2095	0	0.2095	0.00	
88	411804 SCANNER	0.2095	0	0.2095	0.00	
89	411804 SCANNER	0.2095	0	0.2095	0.00	
90	411804 SCANNER	0.2095	0	0.2095	0.00	
91	411804 SCANNER	0.2095	0	0.2095	0.00	
92	412008 SPLIT AIR CONDITIONER, 2.0 TON, HOT & COLD, MAKE:VOLTAS, MODEL -24H5Y	0.0250	0	0.0250	0.00	
93	412008 SPLIT AIR CONDITIONER, 2.0 TON, HOT & COLD, MAKE:VOLTAS, MODEL -24H5Y	0.0250	0	0.0250	0.00	
94	412008 SPLIT AIR CONDITIONER, 2.0 TON, HOT & COLD, MAKE:VOLTAS, MODEL -24H5Y	0.0250	0	0.0250	0.00	

*Handwritten mark*



Sl. No.	Head of Work / Equipment		ACE Claimed under Exclusion				Justification
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
1	2		3	4	5=3-4	6	7
95	412008	SPLIT AIR CONDITIONER, 2.0 TON, HOT & COLD, MAKE:VOLTAS, MODEL -24H5Y	0.0250	0	0.0250	0.00	
96	412008	SPLIT AIR CONDITIONER, 2.0 TON, HOT & COLD, MAKE:VOLTAS, MODEL -24H5Y	0.0250	0	0.0250	0.00	
97	412008	SPLIT AIR CONDITIONER, 2.0 TON, HOT & COLD, MAKE:VOLTAS, MODEL -CU24HSZS	0.4050	0	0.4050	0.00	
98	412008	SPLIT AIR CONDITIONER, 2.0 TON, HOT & COLD, MAKE:VOLTAS, MODEL -CU24HSZS	0.4050	0	0.4050	0.00	
99	412008	SPLIT AIR CONDITIONER, 2.0 TON, HOT & COLD, MAKE:VOLTAS, MODEL -CU24HSZS	0.4050	0	0.4050	0.00	
100	412008	V GUARD STABILIZER VEW500 PLUS 5KVA	0.0930	0	0.0930	0.00	
101	412008	V GUARD STABILIZER VEW500 PLUS 5KVA	0.0930	0	0.0930	0.00	
102	412008	V GUARD STABILIZER VEW500 PLUS 5KVA	0.0930	0	0.0930	0.00	
103	412503	MANUAL GRASS CUTTER MACHINE 16	0.0578	0	0.0578	0.00	
104	412801	STRAIGHT ALUMINIUM LADDER LADDER 12 FEET	0.0418	0	0.0418	0.00	
105	412801	STRAIGHT ALUMINIUM LADDER LADDER 12 FEET	0.0418	0	0.0418	0.00	
106	412801	STRAIGHT ALUMINIUM LADDER LADDER 12 FEET	0.0418	0	0.0418	0.00	
107	412801	STRAIGHT ALUMINIUM LADDER LADDER 12 FEET	0.0418	0	0.0418	0.00	
108	412801	MOBILE HANDSET, PANASONIC P100 (DAM-HM)	0.0479	0	0.0479	0.00	
109	412801	ANDROID MOBILE - MAKE: SAMSUNG, MODEL: GALAXY J2	0.0495	0	0.0495	0.00	
110	412801	MANUAL GRASS CUTTER MACHINE 12	0.0425	0	0.0425	0.00	
111	412801	MANUAL GRASS CUTTER MACHINE 12	0.0425	0	0.0425	0.00	

W



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
112	412801	MANUAL GRASS CUTTER MACHINE 14	0.0460	0	0.0460	0.00	
113	412801	MANUAL GRASS CUTTER MACHINE 14	0.0460	0	0.0460	0.00	
114	412801	STORAGE WATER HEATER 25 LTRS	0.0372	0	0.0372	0.00	
115	412801	STORAGE WATER HEATER 25 LTRS	0.0372	0	0.0372	0.00	
116	412801	STORAGE WATER HEATER 25 LTRS	0.0372	0	0.0372	0.00	
117	412801	STORAGE WATER HEATER 25 LTRS	0.0372	0	0.0372	0.00	
118	412801	STORAGE WATER HEATER 25 LTRS	0.0372	0	0.0372	0.00	
119	412801	STORAGE WATER HEATER 25 LTRS	0.0372	0	0.0372	0.00	
120	412801	STORAGE WATER HEATER 25 LTRS	0.0372	0	0.0372	0.00	
121	412801	STORAGE WATER HEATER 25 LTRS	0.0372	0	0.0372	0.00	
122	412801	STORAGE WATER HEATER 25 LTRS	0.0372	0	0.0372	0.00	
123	412801	STORAGE WATER HEATER 25 LTRS	0.0372	0	0.0372	0.00	
124	412801	STORAGE WATER HEATER 25 LTRS	0.0372	0	0.0372	0.00	
125	412801	STORAGE WATER HEATER 25 LTRS	0.0372	0	0.0372	0.00	
126	412801	STORAGE WATER HEATER 25 LTRS	0.0372	0	0.0372	0.00	
127	412801	STORAGE WATER HEATER 25 LTRS	0.0372	0	0.0372	0.00	

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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
128	412801	STORAGE WATER HEATER 25 LTRS	0.0372	0	0.0372	0.00	
129	412801	STORAGE WATER HEATER 25 LTRS	0.0372	0	0.0372	0.00	
130	412801	STORAGE WATER HEATER 25 LTRS	0.0372	0	0.0372	0.00	
131	412801	STORAGE WATER HEATER 25 LTRS	0.0372	0	0.0372	0.00	
132	412801	STORAGE WATER HEATER 25 LTRS	0.0372	0	0.0372	0.00	
133	412801	STORAGE WATER HEATER 25 LTRS	0.0372	0	0.0372	0.00	
134	412801	STORAGE WATER HEATER 25 LTRS	0.0372	0	0.0372	0.00	
135	412801	STORAGE WATER HEATER 25 LTRS	0.0372	0	0.0372	0.00	
136	412801	STORAGE WATER HEATER 25 LTRS	0.0372	0	0.0372	0.00	
137	412801	STORAGE WATER HEATER 25 LTRS	0.0372	0	0.0372	0.00	
138	412801	STORAGE WATER HEATER 25 LTRS	0.0372	0	0.0372	0.00	
139	412801	STORAGE WATER HEATER 25 LTRS	0.0372	0	0.0372	0.00	
140	412801	STORAGE WATER HEATER 25 LTRS	0.0372	0	0.0372	0.00	
141	412801	STORAGE WATER HEATER 25 LTRS	0.0372	0	0.0372	0.00	
142	412801	STORAGE WATER HEATER 25 LTRS	0.0372	0	0.0372	0.00	
143	412801	STORAGE WATER HEATER 25 LTRS	0.0372	0	0.0372	0.00	

2



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
144	412801	STORAGE WATER HEATER 25 LTRS	0.0372	0	0.0372	0.00	
145	412801	STORAGE WATER HEATER 25 LTRS	0.0372	0	0.0372	0.00	
146	412801	STORAGE WATER HEATER 25 LTRS	0.0372	0	0.0372	0.00	
147	412801	STORAGE WATER HEATER 25 LTRS	0.0372	0	0.0372	0.00	
148	412801	STORAGE WATER HEATER 25 LTRS	0.0372	0	0.0372	0.00	
149	412801	STORAGE WATER HEATER 25 LTRS	0.0372	0	0.0372	0.00	
150	412801	STORAGE WATER HEATER 25 LTRS	0.0372	0	0.0372	0.00	
151	412801	STORAGE WATER HEATER 25 LTRS	0.0372	0	0.0372	0.00	
152	412801	STORAGE WATER HEATER 25 LTRS	0.0372	0	0.0372	0.00	
153	412801	STORAGE WATER HEATER 25 LTRS	0.0372	0	0.0372	0.00	
			1810.80	0.00	1810.80	0.00	

For Arora Vohra & Co.

Chartered Accountants




For NHPC Ltd



(M G Gokhale)  
GM (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 : DULHASTI POWER STATION**

(Amount in Lakhs)

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

**NOT APPLICABLE**

**Note:**

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

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



**For NHPC Ltd**

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

## 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 :DULHASTI POWER STATION

(Amount in Rs. Lakhs)

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

NOT APPLICABLE

**Note:**

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

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



**For NHPC Ltd**

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

**Financing of Additional Capitalisation**

Name of the Petitioner : NHPC Ltd.  
 Name of the Generating Station : DULHASTI POWER STATION  
 COD :07.04.2007

(Amount in Rs. Lakhs)

Financial Year (Starting from COD) <sup>1</sup>	Actual / projected					Admitted				
	2014-15	2015-16	2016-17	2017-18	2018-19	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5	6	7	8	9	10	11
Amount capitalised in Work / Equipment	4,498.86	585.87	1,622.60	850.94	239.00					
<b>Financing Details</b>										
Loan-1										
Loan-2										
Loan-3 and so on										
Total Loan <sup>2</sup>										
<b>Equity</b>										
Internal Resources	4,498.86	585.87	1,622.60	850.94	239.00					
Others (Pl. specify)										
<b>Total</b>	<b>4,498.86</b>	<b>585.87</b>	<b>1,622.60</b>	<b>850.94</b>	<b>239.00</b>					

Note:

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

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

For Arora Vohra & Co.  
 Chartered Accountants



For NHPC Ltd

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



Calculation of Depreciation

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

(Amount in Rs.)

Sl. No.	Name of the Assets <sup>1</sup>	Gross Block as on 31.03.2014	Gross Block as on 31.03.2015	Gross Block as on 31.03.2016	Gross Block as on 31.03.2017	Gross Block as on 31.03.2018	Gross Block as on 31.03.2019	Depreciation Rates as per CERC's Depreciation Rate Schedule	Depreciation Amount for 31.03.2014	Depreciation Amount for 31.03.2015	Depreciation Amount for 31.03.2016	Depreciation Amount for 31.03.2017	Depreciation Amount for 31.03.2018	Depreciation Amount for 31.03.2019
1	2	3	4	5	6	7	8	9=Col.2XCol.8	10=Col.3XCol.8	11=Col.4XCol.8	12=Col.5XCol.8	13=Col.6XCol.8	14=Col.7XCol.7	
1	Land – Freehold	410101	0	0	0	0	0	0.00%	0	0	0	0	0	0
2	Land – Leasehold	410111	35814893	35,814,893	35,814,893	35,814,893	38,814,893	3.34%	1,196,217	1,196,217	1,196,217	1,196,217	1,296,417	1,296,417
3	Roads and Bridges	4102	112747134	120,614,558	129,128,076	140,190,573	154,826,868	3.34%	3,765,754	4,028,526	4,312,878	4,682,365	5,171,217	5,171,217
4	Buildings Others	4103	126778309	143,340,972	157,043,034	167,108,194	203,577,626	3.34%	4,234,396	4,787,588	5,245,237	5,581,414	6,799,493	6,799,312
5	INTERNAL ELECTRIFICATION WORK -BUILDINGS-OTHERS	4104	0	0	0	45,005	45,005	6.33%	0	0	0	0	2,849	2,849
6	Building containing GPM	410301,410303	2445977419	2,453,835,096	2,453,835,096	2,453,835,096	2,453,835,096	3.34%	81,695,646	81,958,092	81,958,092	81,958,092	81,958,092	81,958,092
7	BUILDINGS-TEMPORARY	410305	2888711	2,888,711	2,888,711	2,888,711	24,523,466	100%	2,888,711	2,888,711	2,888,711	2,888,711	24,523,466	28,035,981
8	Railway sidings	4105	0	0	0	0	0	5.28%	0	0	0	0	0	0
9	Hydraulic Works (Dams, Water Conductor system, Hydro mechanical gates, tunnels)	4106	29650191336	29,655,074,720	29,664,883,861	29,694,284,161	29,734,164,789	5.28%	1,565,530,103	1,565,787,945	1,566,305,868	1,567,858,204	1,569,963,901	1,569,963,901
10	Generating Plant and machinery	4107	19682123699	19,703,866,983	19,808,121,924	19,890,359,384	19,891,870,120	5.28%	1,039,216,131	1,040,364,177	1,045,868,838	1,050,210,975	1,050,290,742	1,059,635,605
11	Plant and machinery Sub station	4108	7776092	7,776,092	10,477,773	10,477,773	11,204,522	5.28%	410,578	410,578	553,226	553,226	591,599	591,599
12	Plant and machinery Transmission lines	4109	56690987	56,690,987	57,315,928	57,315,928	57,315,928	5.28%	2,993,284	2,993,284	3,026,281	3,026,281	3,026,281	3,033,699
13	Plant and machinery Others	4110	4469493	4,469,493	5,342,930	5,615,685	9,149,049	5.28%	235,989	235,989	282,107	296,508	483,070	483,070
14	Construction Equipment	4111	37616014	39,568,653	39,568,653	74,820,110	75,017,529	5.28%	1,986,126	2,089,225	2,089,225	3,950,502	3,960,952	3,960,926
15	Water Supply System / Drainage and Sewerage	4112	58899006	74,169,927	84,995,070	123,049,795	129,447,857	3.34%	1,967,227	2,477,276	2,838,835	4,109,863	4,323,558	4,338,805
16	Electrical installations	4114	0	0	0	0	0	5.28%	0	0	0	0	0	0
17	Vehicles	4115	18592816	19,430,599	19,216,298	20,640,665	19,020,803	9.50%	1,766,318	1,845,907	1,825,548	1,960,863	1,806,976	1,797,621
18	Aircraft/ Boats	4116	389875	389,875	389,875	389,875	389,875	9.50%	37,038	37,038	37,038	37,038	37,038	25,200
19	Furniture and fixture	4117	10996689	11,421,055	12,089,187	12,669,062	13,412,637	6.33%	696,090	722,953	765,244	801,952	849,020	862,428
20	Computers	4118	20116241	14,012,105	15,931,488	13,087,986	14,633,508	15.00%	3,017,436	2,101,816	2,389,723	1,963,198	2,195,026	2,357,956
21	NETWORKING DEVICES & SERVER	411806	0	8,877,182	8,925,645	8,925,645	9,187,147	15.00%	0	1,331,577	1,338,847	1,338,847	1,378,072	1,524,030
22	Communication Equipment	4119	3146026	3,415,141	4,935,801	5,092,500	5,639,418	6.33%	199,143	216,178	312,436	322,355	356,975	356,975
23	Office Equipments	4120	20815346	21,100,314	21,192,214	23,122,994	24,313,559	6.33%	1,317,611	1,335,650	1,341,467	1,463,686	1,539,048	967,085
24	OFFICE EQUIPT- AIR CONDITIONER	412008	559345	687,932	785,032	831,032	1,011,532	9.50%	53,138	65,354	74,578	78,948	96,096	965,219
25	Research and Development	4121	0	0	0	0	0	0.00%	0	0	0	0	0	0
26	Computer Software	4122	2041929	2,041,929	2,041,929	2,041,929	2,163,812	15.00%	306,289	306,289	306,289	306,289	324,572	324,572
27	Other assets	4125	20537382	22,531,757	26,681,696	28,982,329	37,348,945	6.33%	1,300,016	1,426,260	1,688,951	1,834,581	2,364,188	3,370,826
28	Capital Expenditure on assets Not Owned by NHPC	4126	0	0	0	0	0	0.00%	0	0	0	0	0	0
29	Tangible Assets of minor value >750 and < 5000	4128	2699323	2,841,531	3,304,489	3,798,516	4,744,231	5.28%	142,524	150,033	174,477	200,562	250,495	254,769
30														
	<b>TOTAL</b>		<b>52,321,868,065</b>	<b>52,404,860,505</b>	<b>52,564,909,583</b>	<b>52,775,342,836</b>	<b>52,915,658,715</b>	<b>53,114,623,326</b>	<b>2,714,955,766</b>	<b>2,718,756,664</b>	<b>2,726,820,115</b>	<b>2,736,620,678</b>	<b>2,763,589,145</b>	<b>2,778,069,153</b>
			<b>Weighted Average Depreciation Rate (%) of depreciation</b>						<b>5.1890%</b>	<b>5.1880%</b>	<b>5.1875%</b>	<b>5.1854%</b>	<b>5.2226%</b>	<b>5.2303%</b>

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

Note:

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

For Arora Vohra & Co.  
Chartered Accountants



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For NHPC Ltd

(M G Gokhale)  
GM (Comm.)

## Statement of Depreciation

Name of the Petitioner :

NHPC Limited

Name of the Generating Station :

Dulhasti 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	515,477.19	515,959.43	520,458.29	521,044.16	522,666.76	523,517.71
2	Closing Capital Cost	515,959.43	520,458.29	521,044.16	522,666.76	523,517.71	523,756.71
3	Average Capital Cost	515,718.31	518,208.86	520,751.23	521,855.46	523,092.24	523,637.21
4	(a) Freehold land						
	(b) Land under reservoir						
	(c) Land not depreciable (c=a-b)						
5	Rate of depreciation	5.190%	5.189%	5.188%	5.188%	5.185%	5.223%
6	Depreciable value	464,146.48	466,387.98	468,676.11	469,669.92	470,783.01	471,273.49
7	Balance useful life at the beginning of the period	29.02	28.02	27.02	26.02	25.02	24.02
8	Remaining depreciable value	318,289.31	293,777.28	269,188.60	243,271.44	217,324.60	190,699.61
9	<b>Depreciation (for the period)</b>	<b>26,767.84</b>	<b>26,889.60</b>	<b>27,016.50</b>	<b>27,071.41</b>	<b>27,124.50</b>	<b>27,347.63</b>
10	Cumulative depreciation at the end of the period	172625.01	199,500.30	226,504.00	253,469.88	280,582.92	307,921.51
12	Less : Cumulative depreciation adjustment on account of de-capitalisation (Refer Form-9B(i))	14.31	12.80	105.53	11.47	9.04	2.25
13	Net Cumulative depreciation at the end of the period	172,610.70	199,487.50	226,398.47	253,458.41	280,573.87	307,919.26

## Note:

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

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Ltd

(M G Gokhale)  
GM (Comml.)

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Calculation of Weighted Average Rate of Interest on Actual Loans<sup>1</sup>Name of the Company  
Name of the Power StationNHPC LTD  
DULHASTI PS

(Amount in lacs)

Sl. no.	Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	4	5	6	7	8
<b>1</b>	<b>LIC Rs.2500 Cr.</b>					
	Gross loan - Opening	125800	125800	125800	125800	125800
	Cumulative repayments of Loans upto previous year	52416.67	62900.00	73383.34	83866.67	94350.00
	Net loan - Opening	73383.33	62900.00	52416.66	41933.33	31450.00
	Add: Drawal(s) during the Year	0	0	0	0	0
	Less: Repayment (s) of Loans during the year	10483.33	10483.33	10483.33	10483.33	10483.33
	Net loan - Closing	62899.99	52416.66	41933.32	31449.99	20966.66
	Average Net Loan	68141.65833	57658.33	47174.99167	36691.65833	26208.33
	Rate of Interest on Loan	8.10%	8.10%	8.10%	8.10%	8.10%
	Interest on loan	5338.76	4502.47	3641.75	2790.34	1941.26
<b>2</b>	<b>CANARA BANK</b>					
	Gross loan - Opening	20000	20000	20000	20000	20000
	Cumulative repayments of Loans upto previous year	14000	16000	18000	20000	20000
	Net loan - Opening	6000	4000	2000	0	0
	Add: Drawal(s) during the Year	0	0	0	0	0
	Less: Repayment (s) of Loans during the year	2000	2000	2000	0	0
	Net loan - Closing	4000	2000	0	0	0
	Average Net Loan	5000	3000	1000	0	0
	Rate of Interest on Loan	6.86%	6.86%	6.86%	0.00%	0.00%
	Interest on loan	357.47	220.91	83.22	0	0
<b>3</b>	<b>SYNDICATE BANK</b>					
	Gross loan - Opening	18300	18300	18300	18300	18300
	Cumulative repayments of Loans upto previous year	12810	14640	16470	18300	18300
	Net loan - Opening	5490	3660	1830	0	0
	Add: Drawal(s) during the Year	0	0	0	0	0
	Less: Repayment (s) of Loans during the year	1830	1830	1830	0	0
	Net loan - Closing	3660	1830	0	0	0
	Average Net Loan	4575	2745	915	0	0
	Rate of Interest on Loan	7.207%	7.207%	7.207%	0.00%	0.00%
	Interest on loan	382.29	250.62	118.24	0	0
<b>4</b>	<b>ORIENTAL BANK OF COMMERCE-200 Crore</b>					
	Gross loan - Opening	20000	20000	20000	20000	20000
	Cumulative repayments of Loans upto previous year	14000	16000	18000	20000	20000
	Net loan - Opening	6000	4000	2000	0	0
	Add: Drawal(s) during the Year	0	0	0	0	0
	Less: Repayment (s) of Loans during the year	2000	2000	2000	0	0
	Net loan - Closing	4000	2000	0	0	0
	Average Net Loan	5000	3000	1000	0	0
	Rate of Interest on Loan	7.207%	7.207%	7.207%	0.00%	0.00%
	Interest on loan	429.89	288.46	143.44	0	0
<b>5</b>	<b>ORIENTAL BANK OF COMMERCE -100 Crore</b>					
	Gross loan - Opening	10000	10000	10000	10000	10000
	Cumulative repayments of Loans upto previous year	3000	4000	5000	6000	7000
	Net loan - Opening	7000	6000	5000	4000	3000
	Add: Drawal(s) during the Year	0	0	0	0	0
	Less: Repayment (s) of Loans during the year	1000	1000	1000	1000	1000
	Net loan - Closing	6000	5000	4000	3000	2000
	Average Net Loan	6500	5500	4500	3500	2500
	Rate of Interest on Loan	7.207%	7.207%	7.207%	7.207%	7.207%
	Interest on loan	485.72	411.65	340.84	269.44	197.45
<b>6</b>	<b>State Bank of Patiala</b>					
	Gross loan - Opening	4000	4000	4000	4000	4000
	Cumulative repayments of Loans upto previous year	2800	3200	3600	4000	4000
	Net loan - Opening	1200	800	400	0	0
	Add: Drawal(s) during the Year	0	0	0	0	0
	Less: Repayment (s) of Loans during the year	400	400	400	0	0

Calculation of Weighted Average Rate of Interest on Actual Loans<sup>1</sup>Name of the Company  
Name of the Power StationNHPC LTD  
DULHASTI PS

(Amount in lacs)

Sl. no.	Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
	Net loan - Closing	800	400	0	0	0
	Average Net Loan	1000	600	200	0	0
	Rate of Interest on Loan	9.40%	9.40%	9.40%	0.00%	0.00%
	Interest on loan	94.88	57.17	19.57	0	0
<b>7</b>	<b>O-SERIES BONDS</b>					
	Gross loan - Opening	55000	55000	55000	55000	55000
	Cumulative repayments of Loans upto previous year	33000	38500	44000	49500	55000
	Net loan - Opening	22000	16500	11000	5500	0
	Add: Drawal(s) during the Year	0	0	0	0	0
	Less: Repayment (s) of Loans during the year	5500	5500	5500	5500	0
	Net loan - Closing	16500	11000	5500	0	0
	Average Net Loan	19250	13750	8250	2750	0
	Rate of Interest on Loan	7.70%	7.70%	7.70%	7.70%	0.00%
	Interest on loan	1692.82	1272.81	843.51	422.33	0
	<b>TOTAL LOANS</b>					
	Gross loan - Opening	253100.00	253100.00	253100.00	253100.00	253100.00
	Cumulative repayments of Loans upto previous year	132026.67	155240.00	178453.34	201666.67	218650.00
	Net loan - Opening	121073.33	97860.00	74646.66	51433.33	34450.00
	Add: Drawal(s) during the Year	0.00	0.00	0.00	0.00	0.00
	Less: Repayment (s) of Loans during the year	23213.33	23213.33	23213.33	16983.33	11483.33
	Net loan - Closing	97860.00	74646.66	51433.33	34450.00	22966.66
	Average Net Loan	109466.66	86253.33	63040.00	42941.66	28708.33
	Interest on loan	8781.83	7004.09	5190.58	3482.11	2138.71
	<b>Weighted average Rate of Interest on Loans**</b>	<b>8.02%</b>	<b>8.12%</b>	<b>8.23%</b>	<b>8.11%</b>	<b>7.45%</b>

\*\*Weighted average Rate of Interest on Loans= Intt on loan/Average Net Loan

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

For NHPC Ltd

(M G Gokhale)  
GM (Comm.)



## Annexure to Form -13

## Calculation of Interest taken in Form 13

Name of Company  
Name of Power StationNHPC LIMITED  
DULHASTI POWER STATION

Figures in lacs

Sl. No.	Principal			From	to	Days	Interest Rate (%)	Interest	Intt. In form 13
1	LIC - 2500								
	67550.00			01-Apr-14	13-Apr-14	13	8.00%	192.47	
	5833.33			01-Apr-14	13-Apr-14	13	9.25%	19.22	
	62725.00	14-Apr-14	4825.00	14-Apr-14	14-Oct-14	184	8.00%	2529.62	
	5416.67	14-Apr-14	416.67	14-Apr-14	14-Oct-14	184	9.25%	252.58	
	57900.00	15-Oct-14	4825.00	15-Oct-14	31-Mar-15	168	8.00%	2131.99	
	5000.00	15-Oct-14	416.67	15-Oct-14	31-Mar-15	168	9.25%	212.88	5338.76
	57900.00			01-Apr-15	14-Apr-15	14	8.00%	177.67	
	5000.00			01-Apr-15	14-Apr-15	14	9.25%	17.74	
	53075.00	15-Apr-15	4825.00	15-Apr-15	14-Oct-15	183	8.00%	2128.82	
	4583.33	15-Apr-15	416.67	15-Apr-15	14-Oct-15	183	9.25%	212.56	
	48250.00	15-Oct-15	4825.00	15-Oct-15	31-Mar-16	169	8.00%	1787.23	
	4166.67	15-Oct-15	416.67	15-Oct-15	31-Mar-16	169	9.25%	178.45	4502.47
	48250.00			01-Apr-16	14-Apr-16	14	8.00%	148.05	
	4166.67			01-Apr-16	14-Apr-16	14	9.25%	14.78	
	43425.00	15-Apr-16	4825.00	15-Apr-16	14-Oct-16	183	8.00%	1741.76	
	3750.00	15-Apr-16	416.67	15-Apr-16	14-Oct-16	183	9.25%	173.91	
	38600.00	15-Oct-16	4825.00	15-Oct-16	31-Mar-17	168	8.00%	1421.33	
	3333.33	15-Oct-16	416.67	15-Oct-16	31-Mar-17	168	9.25%	141.92	3641.75
	38600.00			01-Apr-17	12-Apr-17	12	8.00%	101.52	
	3333.33			01-Apr-17	12-Apr-17	12	9.25%	10.14	
	33775.00	13-Apr-17	4825.00	13-Apr-17	14-Oct-17	185	8.00%	1369.51	
	2916.67	13-Apr-17	416.67	13-Apr-17	14-Oct-17	185	9.25%	136.74	
	28950.00	15-Oct-17	4825.00	15-Oct-17	31-Mar-18	168	8.00%	1065.99	
	2500.00	15-Oct-17	416.67	15-Oct-17	31-Mar-18	168	9.25%	106.44	2790.34
	28950.00			01-Apr-18	12-Apr-18	12	8.00%	76.14	
	2500.00			01-Apr-18	12-Apr-18	12	9.25%	7.60	
	24125.00	13-Apr-18	4825.00	13-Apr-18	14-Oct-18	185	8.00%	978.22	
	2083.33	13-Apr-18	416.67	13-Apr-18	14-Oct-18	185	9.25%	97.67	
	19300.00	15-Oct-18	4825.00	15-Oct-18	31-Mar-19	168	8.00%	710.66	
	1666.67	15-Oct-18	416.67	15-Oct-18	31-Mar-19	168	9.25%	70.96	1941.26
			<b>52416.67</b>					<b>18214.58</b>	<b>18214.58</b>
2	State Bank of Patiala								
	1200			01-Apr-14	08-Jul-14	99	9.40%	30.60	
	1000	09-Jul-14	200.00	09-Jul-14	08-Jan-15	184	9.40%	47.39	
	800	09-Jan-15	200.00	09-Jan-15	31-Mar-15	82	9.40%	16.89	94.88
	800			01-Apr-15	07-Jul-15	98	9.40%	20.19	
	600	08-Jul-15	200.00	08-Jul-15	31-Dec-15	177	9.40%	27.35	
	600			01-Jan-16	08-Jan-16	8	9.40%	1.23	
	400	09-Jan-16	200.00	09-Jan-16	31-Mar-16	83	9.40%	8.40	57.17
	400			01-Apr-16	07-Jul-16	98	9.40%	10.10	
	200	08-Jul-16	200.00	08-Jul-16	07-Jan-17	184	9.40%	9.48	
	0	08-Jan-17	200.00	08-Jan-17		0	9.40%	0.00	19.57
			<b>1200.00</b>					<b>171.62</b>	<b>171.62</b>
3	CANARA BANK								
	6000			01-Apr-14	07-Nov-14	221	6.86%	249.22	
	4000	08-Nov-14	2000.00	08-Nov-14	31-Mar-15	144	6.86%	108.26	357.47
	4000			01-Apr-15	08-Nov-15	222	6.86%	166.88	
	2000	09-Nov-15	2000.00	09-Nov-15	31-Dec-15	53	6.86%	19.92	
	2000			01-Jan-16	31-Mar-16	91	6.86%	34.11	220.91
	2000			01-Apr-16	08-Nov-16	222	6.86%	83.22	
	0	09-Nov-16	2000.00	09-Nov-16					83.22
			<b>6000.00</b>					<b>661.60</b>	<b>661.60</b>

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4	Syndicate Bank								
	5490			01-Apr-14	22-Feb-15	328	7.207%	355.56	
	3660	23-Feb-15	1830.00	23-Feb-15	31-Mar-15	37	7.207%	26.74	382.29
	3660			01-Apr-15	31-Dec-15	275	7.207%	198.74	
	3660			01-Jan-16	22-Feb-16	53	7.207%	38.20	
	1830	23-Feb-16	1830.00	23-Feb-16	31-Mar-16	38	7.207%	13.69	250.62
	1830			01-Apr-16	31-Dec-16	275	7.207%	99.10	
	1830			01-Jan-17	22-Feb-17	53	7.207%	19.15	
	0	23-Feb-17	1830.00	23-Feb-17	31-Mar-17	37	7.207%	0.00	118.24
			<b>5490.00</b>					<b>751.16</b>	<b>751.16</b>
5	Oriental Bank of Comm.-200 Crore								
	6000			01-Apr-14	30-Mar-15	364	7.207%	429.10	
	4000	31-Mar-15	2000.00	31-Mar-15	31-Mar-15	1	7.207%	0.79	429.89
	4000			01-Apr-15	31-Dec-15	275	7.207%	217.20	
	4000			01-Jan-16	30-Mar-16	90	7.207%	70.89	
	2000	31-Mar-16	2000.00	31-Mar-16	31-Mar-16	1	7.207%	0.38	288.46
	2000			01-Apr-16	31-Dec-16	275	7.207%	108.30	
	2000			01-Jan-17	30-Mar-17	89	7.207%	35.14	
	0	31-Mar-17	2000.00	31-Mar-17	31-Mar-17	1	7.207%	0.00	143.44
			<b>6000.00</b>					<b>861.80</b>	<b>861.80</b>
6	Oriental Bank of Comm.- 100 Crore								
	7000			01-Apr-14	26-Dec-14	270	7.207%	373.17	
	6000	27-Dec-14	1000.00	27-Dec-14	31-Mar-15	95	7.207%	112.55	485.72
	6000			01-Apr-15	22-Dec-15	266	7.207%	313.17	
	5000	23-Dec-15	1000.00	23-Dec-15	31-Dec-15	9	7.207%	8.89	
	5000			01-Jan-16	31-Mar-16	91	7.207%	89.60	411.65
	5000			01-Apr-16	26-Dec-16	270	7.207%	265.83	
	4000	27-Dec-16	1000.00	27-Dec-16	31-Dec-16	5	7.207%	3.94	
	4000			01-Jan-17	31-Mar-17	90	7.207%	71.07	340.84
	4000			01-Apr-17	26-Dec-17	270	7.207%	213.25	
	3000	27-Dec-17	1000.00	27-Dec-17	31-Mar-18	95	7.207%	56.19	269.44
	3000			01-Apr-18	26-Dec-18	270	7.207%	159.94	
	2000	27-Dec-18	1000.00	27-Dec-18	31-Mar-19	95	7.207%	37.52	197.45
			<b>5000.00</b>					<b>1705.09</b>	<b>1705.09</b>
7	O-SERIES BONDS								
	22000			01-Apr-14	29-Jun-14	90	7.700%	417.70	
	22000			30-Jun-14	30-Mar-15	274	7.700%	1271.66	
	16500	31-Mar-15	5500.00	31-Mar-15	31-Mar-15	1	7.700%	3.46	1692.82
	16500			01-Apr-15	29-Jun-15	90	7.700%	313.27	
	16500			30-Jun-15	30-Mar-16	275	7.700%	957.23	
	11000	31-Mar-17	5500.00	31-Mar-16	31-Mar-16	1	7.700%	2.31	1272.81
	11000			01-Apr-16	29-Jun-16	90	7.700%	206.52	
	11000			30-Jun-16	30-Mar-17	274	7.700%	635.83	
	5500	31-Mar-18	5500.00	31-Mar-17	31-Mar-17	1	7.700%	1.16	843.51
	5500			01-Apr-17	29-Jun-17	90	7.700%	104.42	
	5500			30-Jun-17	30-Mar-18	274	7.700%	317.91	
	0	00-Jan-00	5500.00	31-Mar-18					422.33
			<b>22000.00</b>					<b>4231.47</b>	<b>4231.47</b>

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## Calculation of Interest on Normative Loan

Name of the Petitioner : NHPC Limited  
Name of the Generating Station : Dulhasti 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	316,808.52	317,290.76	321,789.62	322,375.49	323,998.09	324,648.43
2	Cumulative repayment of Normative loan upto previous year	145,858.17	172,626.01	199,515.61	226,532.11	253,603.52	280,728.02
3	<b>Net Normative loan - Opening</b>	<b>170,950.35</b>	<b>144,664.75</b>	<b>122,274.01</b>	<b>95,843.38</b>	<b>70,394.58</b>	<b>43,920.41</b>
4	Add : Increase due to addition during the year / period	482.24	714.39	818.61	1611.19	533.61	147.95
5	Less : Decrease due to de-capitalisation during the year / period		33.38	242.75	23.64	12.90	2.68
6	Less : Decrease due to reversal during the year / period		0.00	0.00	0.00	0.00	0.00
7	Add : Increase due to discharges during the year / period		3817.86	10.01	35.06	129.62	22.03
8	Less : Repayment during the year	26,767.84	26,889.60	27,016.50	27,071.41	27,124.50	27,347.63
9	<b>Net Normative loan - Closing</b>	<b>144,664.75</b>	<b>122,274.01</b>	<b>95,843.38</b>	<b>70,394.58</b>	<b>43,920.41</b>	<b>16,740.07</b>
10	<b>Average Normative loan</b>	<b>157807.55</b>	<b>133469.38</b>	<b>109058.70</b>	<b>83118.98</b>	<b>57157.49</b>	<b>30330.24</b>
11	Weighted average rate of interest	8.09%	8.02%	8.12%	8.23%	8.11%	7.45%
12	<b>Interest on Loan</b>	<b>12758.78</b>	<b>10707.42</b>	<b>8855.98</b>	<b>6843.83</b>	<b>4634.86</b>	<b>2259.54</b>

For Arora Vohra & Co.  
Chartered Accountants



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For NHPC Ltd

(M G Gokhale)  
GM (Comml.)



### Calculation of Interest on Working Capital

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

(Amount in ₹ Lakh)

Sl. No.	Particulars	Existing 2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5	6	7	8
1	O & M Expenses	1,543.19	1,145.58	1,221.69	1,302.86	1,389.43	1,481.74
2	Maintenance Spares	2,777.74	2,062.05	2,199.05	2,345.15	2,500.97	2,667.13
3	Receivables	17,022.25	15,971.74	15,855.61	15,636.63	15,503.11	15,364.03
4	Total Working Capital	21,343.18	19,179.37	19,276.35	19,284.65	19,393.50	19,512.90
5	Rate of Interest	12.25%	13.50%	13.50%	13.50%	13.50%	13.50%
6	Interest on Working Capital	2,614.54	2,589.21	2,602.31	2,603.43	2,618.12	2,634.24

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Ltd

  
 (M G Gokhale)  
 GM (Comml.)

## Other Income as on actual / anticipated COD

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

(Amount in ₹ Lakh)

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

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Ltd

(M G Gokhale)  
GM (Comml.)

## Incidental Expenditure during Construction

Name of the Petitioner :

NHPC Limited

Name of the Generating Station :

Dulhasti Power Station

(Amount in ₹ Lakh)

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

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



**For NHPC Ltd**

(M G Gokhale)  
GM (Comml.)

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

Draw Down Schedule for Calculation of IDC & Financing Charges

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

NOT APPLICABLE

Note:

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

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Ltd

(M G Gokhale)  
GM (Comml.)

## Actual cash expenditure

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

(Amount in ₹ Lakh)

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

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

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Ltd

  
 (M G Gokhale)  
 GM (Comml.)



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

Generating Company : NHPC LTD

Name of Hydro-Electric Generating Station : DULHASTI POWER STATION

Installed Capacity : No. of units X MW = 3X130 MW

Month		Design Energy* (MUs)	Designed Peaking Capability (MW)*
April	I	26.5	390 MW
	II	37.7	
	110.7	46.5	
May	I	62.3	
	II	72.5	
	230.3	95.5	
June	I	88.9	
	II	88.9	
	266.7	88.9	
July	I	88.9	
	II	88.9	
	275.6	97.8	
August	I	88.9	
	II	88.9	
	275.6	97.8	
September	I	88.9	
	II	88.9	
	261.3	83.5	
October	I	55.0	
	II	43.6	
	134.5	35.9	
November	I	28.9	
	II	28.0	
	84.0	27.1	
December	I	25.9	
	II	24.0	
	73.4	23.5	
January	I	21.1	
	II	20.8	
	64.3	22.4	
February	I	20.4	
	II	19.2	
	55.6	16.0	
March	I	21.6	
	II	25.0	
	74.6	28.0	
	1907		
<b>Total</b>		1907	

\* 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 Ltd

(M G Gokhale)  
GM (Comml.)

**PART-II  
FORM-15 B**

Design energy and MW Continuous (monthwise) - ROR type stations			
Generating Company		:	NHPC LTD.
Name of Hydro-electric Generating Station		:	Dulhasti Power Station
Installed Capacity	:	3 X 130 MW =	390MW
Month		Design Energy* (MUs)	MW continuous*
April	I		
	II		
	III		
May	I		
	II		
	III		
June	I		
	II		
	III		
July	I		
	II		
	III		
August	I		
	II		
	III		
September	I		
	II		
	III		
October	I		
	II		
	III		
November	I		
	II		
	III		
December	I		
	II		
	III		
January	I		
	II		
	III		
February	I		
	II		
	III		
March	I		
	II		
	III		
<b>Total</b>			
NOT APPLICABLE			
* As per DPR / TEC of CEA dated .....			

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



**For NHPC Ltd**

(M G Gokhale)  
GM (Comml.)

Liability Flow Statement

Name of the Petitioner : **NHPC LTD**  
 Name of the Generating Station : **DULHASTI POWER STATION**

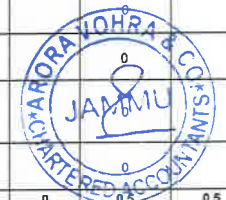
Party	Asset/Work	Year of actual capitalisation	Original Liability	Liability as on 31.03.2014	Discharge / Reversal (yearwise)														
					2014-15		31.03.2015	2015-16		31.03.2016	2016-17		31.03.2017	2017-18		31.03.2018	2018-19		31.03.2019
					Discharges	Reversal		Discharges	Reversal		Discharges	Reversal		Discharges	Reversal		Discharges	Reversal	
<b>A. Balance Liability pertaining to COD</b>																			
HOA 310201, M/S JNCC	C/O DAM , INTAKESTRUCTURE , PART HRT, TRT SWITCHYARSD	2007-08	1365.19	3	3		0			0			0			0			0
HOA 310303,S008627- M/S Zicom Electronic Ltd, Neww Delhi	Security deposit - retention money - supplier - capital	2007-08		5.87		5.87	0			0			0			0			0
HOA 351211, Provision for committed capital expenditure	Provision for committed capital expenditure for CSR Activities.	2007-08		2.91		2.91	0			0			0			0			0
<b>Sub-Total (A)</b>				<b>11.78</b>	<b>3</b>	<b>8.78</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>310401 -Liability of 2008-09</b>																			
S008416-J&K HARTICULTURE DEPT.	M/S J&K Horticulture	2008-09	19.22	5.53			5.53			5.53			5.53			5.53			5.53
<b>Sub-Total (B)</b>				<b>5.53</b>	<b>0</b>	<b>0</b>	<b>5.53</b>	<b>0</b>	<b>0</b>	<b>5.53</b>	<b>0</b>	<b>0</b>	<b>5.53</b>	<b>0</b>	<b>0</b>	<b>5.53</b>	<b>0</b>	<b>0</b>	<b>5.53</b>
<b>Liability of 2011-12</b>																			
HOA 310203, S008296- M/S AMTRAK TECHNOLOGIES LTD	HOA 310203, M/S AMTRAK TECHNOLOGIES LTD towards purchase of Computer and Printers.	2011-12	0.17	0.17			0.17			0.17			0.17			0.17			0.17
HOA 310203, S008247-M/S TEE JAY ASSOCIATES	HOA 310203, M/S TEE JAY ASSOCIATES , Purchase of Jack Hammer.	2011-12	0.24	0.24			0.24			0.24			0.24			0.24			0.24
<b>Sub-Total (C)</b>				<b>0.41</b>	<b>0</b>	<b>0</b>	<b>0.41</b>	<b>0</b>	<b>0</b>	<b>0.41</b>	<b>0</b>	<b>0</b>	<b>0.41</b>	<b>0</b>	<b>0</b>	<b>0.41</b>	<b>0</b>	<b>0</b>	<b>0.41</b>
<b>Liability of 2012-13</b>																			
Rajabullah Lone ,Massod Ahmad, Saifuddin Wani	Land scaping at Power House & HRT area including reclamation of muck disposal area	2012-13	1.325	0.67	0.67		0			0			0			0			0.00
S018102-Ranjeet Singh	Treatment of sinking zone at Dam and regrading of approach road leading to Dam	2012-13	2.14	0.52	0.52		0			0			0			0			0.00
Inshad Ahmad Tappal	CONSTRUCTION OF PERMANENT SECURITY WALL AT DIESEL PUMP SHALIMAR	2012-13	0.2	0.20			0.2			0.2	0.2		0			0			0.00
Inshad Ahmad Tappal	CONSTRUCTION OF PERMANENT BOUNDARY WALL AT POWER HOUSE AREA NEAR BARRIER NO 3 & ABOVE TRT GATE	2012-13	0.77	0.77			0.766			0.766	0.766		0			0			0.00
S018512-AEG Power Solution	INVERTER, CAPACITY-10KVA, INPUT - 110VDC, OUTPUT - 240V AC, SINGLE PHASE, 50HZ	2012-13	1.72	1.72			1.72			1.72			1.72			1.72			1.72
S001829-Segar Refrigeration Works	ENERGY CONSERVER, 7.5 KVA, 3 PHASE, 4 WIRE, 50 HZ (STREET LIGHT CONTROLLER)	2012-13	0.11	0.11			0	0.11		0			0			0			0.00
<b>Sub-Total (D)</b>				<b>3.985</b>	<b>1.189</b>	<b>0.11</b>	<b>2.686</b>	<b>0</b>	<b>0</b>	<b>2.686</b>	<b>0.966</b>	<b>0</b>	<b>1.72</b>	<b>0</b>	<b>0</b>	<b>1.72</b>	<b>0</b>	<b>0</b>	<b>1.72</b>
<b>Liability of 2013-14</b>																			
(I)Abdul Gani Ahanger (II) Ranjeet Singh	Treatment of sinking zone at Dam and regrading of approach road leading to Dam	2013-14	1	1	1		0			0			0			0			0.00
Ataf Hussain Mintoo	Hill slope stabilisation at both bank of Dam.	2013-14	0.52	0.52	0.52		0			0			0			0			0.00
Ataf Hussain Mintoo	SECURITY WALL FOR 33/11KV NEAR POWER HOUSE AREA AT HASTI	2013-14	1.9	1.9	1.9		0			0			0			0			0.00
Sanjeeb Kumar	TWO ROOMS ACCMODATION BUILDING FOR SECURITY BHAWAN NEAR CHENAB BHAWAN	2013-14	0.12	0.12	0.12		0			0			0			0			0.00
Inshad Ahmed Tappal	CONSTRUCTION OF MESS AND STORE AT CISF HQ AT SHALIMAR DPS KISHTWAR	2013-14	0.45	0.45	0.45		0			0			0			0			0.00
Ashok kumar	CONST. OF MUNICIPAL CHAMBER FOR DUMPING AND SEGREGATION OF MSW AT DSB COLONY.	2013-14	0.57	0.57	0.57		0			0			0			0			0.00
Inshad Ahmed Tappal	BOUNDRY WALL IN SEMNA COLONY ALONG OUTER PERIPHERY OF OTC C- BHAWAN AND DULHASTI BHAWAN	2013-14	1.9	1.9	1.9		0			0			0			0			0.00
Abdul Qayoom Sheikh	CAPITALIZATION TO S TYPE ASSETS	2013-14	12.49	12.49	12.49		0			0			0			0			0.00



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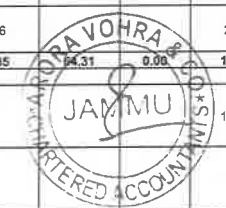
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Party	Asset/Work	Year of actual capitalisation	Original Liability	Liability as on 31.03.2014	Discharge / Reversal (yearwise)															
					2014-15		31.03.2015	2015-16		31.03.2016	2016-17		31.03.2017	2017-18		31.03.2018	2018-19		31.03.2019	
					Discharges	Reversal		Discharges	Reversal		Discharges	Reversal		Discharges	Reversal		Discharges	Reversal		
<b>A. Balance Liability pertaining to COD</b>					Discharges	Reversal		Discharges	Reversal		Discharges	Reversal		Discharges	Reversal		Discharges	Reversal		
Inshad Ahmed Tappal	EXTENSION RAMP IN T-402 AT DUL DAM SITE DPS KISHITWAR	2013-14	0.31	0.31	0.31		0		0		0		0		0				0.00	
Mashood Ahmad Mattoo	P/L INVERT CONCRETE WORK IN SURGE SHAFT ADIT AND SURGE ESCAPE GALLERY AT HASTI	2013-14	1.1	1.1	1.1		0		0		0		0		0				0.00	
Mashood Ahmad Mattoo	RECLAMATION OF MUCK DISPOSAL AREA IN D/S OF HRT ADIT	2013-14	2.29	2.29	2.29		0		0		0		0		0				0.00	
S019706- Escort Const Equipment Pvt Ltd.	LOADER CUM EXCAVATOR, MAKE ESCORTS MODEL DIGMAX-JI 4X4	2013-14	0.94	0.94	0.47		0.47		0.47		0.47		0.47		0.47		0.47		0.00	
S019706- Escort Const Equipment Pvt Ltd.	MOBILE CRANE: 12.5 MT, 360 DEGREE SLEW TYPE ALONGWITH STAND, TOOLS & FOC SPARES, ESCORTS, IF 15	2013-14	1.51	1.51	1.51		0		0		0		0		0				0.00	
310701JKPDD S008689	TAILRACE TUNNELS	2013-14	44.68	44.68	44.68		0		0		0		0		0				0.00	
	POWER TUNNELS AND PIPELINES	2013-14	1530.60	1530.60	1530.60		0		0		0		0		0				0.00	
	BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	2013-14	177.90	177.90	177.90		0		0		0		0		0				0.00	
	DAMS AND BARRAGES	2013-14	208.60	208.60	208.60		0		0		0		0		0				0.00	
	HYDROMECHANICAL WORKS-DAMS AND BARRAGES	2013-14	236.64	236.64	236.64		0		0		0		0		0				0.00	
	HYDROMECHANICAL WORKS-TUNNELS AND CANALS	2013-14	155.27	155.27	155.27		0		0		0		0		0				0.00	
	HYDROMECHANICAL WORKS-TAIL RACE INCLUDING DRAFT Tube	2013-14	6.37	6.37	6.37		0		0		0		0		0				0.00	
	MAIN GENERATING EQUIPMENT	2013-14	652.91	652.91	652.91		0		0		0		0		0				0.00	
	GENERATOR STEP UP TRANSFORMER	2013-14	148.96	148.96	148.96		0		0		0		0		0				0.00	
	COOLING WATER SYSTEMS	2013-14	36.10	36.10	36.10		0		0		0		0		0				0.00	
	EHV SWITCHGEAR SYSTEMS	2013-14	243.46	243.46	243.46		0		0		0		0		0				0.00	
	DC SYSTEMS/ BATTERY SYSTEMS	2013-14	52.58	52.58	52.58		0		0		0		0		0				0.00	
	POWER AND CONTROL CABLES	2013-14	37.27	37.27	37.27		0		0		0		0		0				0.00	
	AIR CONDITIONING AND VENTILATION SYSTEMS	2013-14	25.57	25.57	25.57		0		0		0		0		0				0.00	
	POWER LINE CARRIER COMMUNICATION SYSTEMS	2013-14	16.13	16.13	16.13		0		0		0		0		0				0.00	
	CONTROL, METERING AND PROTECTION SYSTEM	2013-14	123.57	123.57	123.57		0		0		0		0		0				0.00	
	AUXILIARY AND ANCILLARY SYSTEMS	2013-14	27.92	27.92	27.92		0		0		0		0		0				0.00	
	MISCELLANEOUS POWER PLANT EQUIPMENTS (THROUGH CAPITALIZATION OF MAJOR WORKS)	2013-14	63.65	63.65	63.65		0		0		0		0		0				0.00	
	S K Sales	PORTABLE DIESEL FILTERATION CART EQUIPED WITH MOTORISED PUMP	2013-14	0.10	0.10	0.10		0		0		0		0		0				0.00
	Hi-Tech Corporation	DEWATERING PUMP(18.65 KW, 36.0 AMP 415V 3-PHASE, 50 HZ)	2013-14	0.96	0.96	0.76		0.2	0.2	0		0		0		0				0.00
<b>Sub-Total (E)</b>				<b>3814.34</b>	<b>3813.67</b>	<b>0.00</b>	<b>0.67</b>	<b>0.20</b>	<b>0.00</b>	<b>0.47</b>	<b>0.00</b>	<b>0.00</b>	<b>0.47</b>	<b>0.00</b>	<b>0.00</b>	<b>0.47</b>	<b>0.47</b>	<b>0.00</b>	<b>0.00</b>	
<b>Liability of 2014-15</b>																				
310301-S019052-FONTUS WATER LIMITED	PROVIDING AND INSTALLATION OF RO WATER PURIFICATION TREATMENT PLANT FOR DRINKING WATER SUPPLY FOR SHALIMAR COLONY ,DPS	2014-15					1.64		1.64		1.64		1.64		0				0.00	
310301-S008304-ASHFAQ HUSSAIN BAGWAN	Construction of RO plant building, RCC water storage tank , BOUNDRY WALL and P/L of GI Pipe line for Shalimar Colony, DPS Kishitwar	2014-15					5.31		5.31		2.82		2.49		2.49		0.00		0.00	
310303-S009099-HI TECH CORPORATION	DEWATERING PUMP(18.65 KW, 36.0 AMP 415V 3-PHASE 50 HZ)	2014-15					0.35	0.35	0		0		0		0				0.00	
310203-S009770-AQUA MACHINERIES PVT. LTD	SUBMERSIBLE SLURRY PUMP 150 HP.	2014-15					3.31	3.31	0		0		0		0				0.00	
310203-S016945-ELETTRO MECCANICA INDIA PVT LTD	Purchase of Dry type Distribution Transformer, HV/LV panel and cables.	2014-15					0.7		0.7		0.2		0.5		0.5		0.5		0.00	
310203-S022903-CONTROLWEL SWITCHGEARS	Purchase of Dry type Distribution Transformer, HV/LV panel and cables.	2014-15					2.91		2.91		2.91		0		0				0.00	
310203-S016165-SMART MONITORING INNOVATIONS (P) LTD	Installation of CCTV system	2014-15					1.25	1.25	0		0		0		0				0.00	
310201-S009160-IRSHAD AHMAD TAPPAL	TREATMENT OF SINKING BY PROVIDING WIRE CRATES AND RETAINING WALL AT DIFFRENT LOCATION AT DUL DAM	2014-15					4.37	4.37	0		0		0		0				0.00	
310203-S008907-MALIK SALES CORP., JAMMU	BATTERY BANK, 110V, 60AH, EACH CELL 2V, 60AH WITH RACK AND ACCESSORIES	2014-15					0.53	0.53	0		0		0		0				0.00	
<b>Liability of 2015-15</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>20.37</b>	<b>9.81</b>	<b>0</b>	<b>10.56</b>	<b>5.93</b>	<b>0</b>	<b>4.63</b>	<b>4.13</b>	<b>0</b>	<b>0.5</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	



N

Party	Asset/Work	Year of actual capitalisation	Original Liability	Liability as on 31.03.2014	Discharge / Reversal (yearwise)																	
					2014-15		31.03.2015	2015-16		31.03.2016	2016-17		31.03.2017	2017-18		31.03.2018	2018-19		31.03.2019			
					Discharges	Reversal		Discharges	Reversal		Discharges	Reversal		Discharges	Reversal		Discharges	Reversal				
<b>A.Balance Liability pertaining to COD</b>																						
310201-S008306-ASHOK KUMAR SHARMA	C/O Permanent Wboundary Wall in Semna Colony along outer periphery behind office Complex KVS Chenab	2015-16								1.37	1.37		0			0			0.00			
310301-S008306-ASHOK KUMAR SHARMA	Construction of permanent boundary wall in semna colony along outer periphery (Ctype gate to CISF Reserve gate via GO's mess), DPS, Kishtwar. 3 Contract No. & Date : 109/001221	2015-16								1.05			1.05	1.05		0			0.00			
310301-S008306-ASHOK KUMAR SHARMA	C/O PERMANENT BOUNDRY WALL IN SEMNA COLONY	2015-16								1.53	1.53		0			0			0.00			
310301-S008304-ASHFAQ HUSSAIN BAGWAN	C/O BOUNDRY WALL AROUND FILTER PLANT	2015-16								2.81	2.81		0			0			0.00			
310203-S019692-ALSTOM T&D INDIA LIMITED	Purchase of Surge arrester for 400 KV GIS	2015-16								110.1			110.1	98.85		11.25			11.25			
310203-S009770-AQUA MACHINERIES PVT. LTD	Purchase of drainage and dewatering pumps	2015-16								4.24	4.24		0			0			0.00			
310301-S008306-ASHOK KUMAR SHARMA	Construction of accommodation & security post/pucca morcha for CISF at Chenab Nagar, Shalimar & Hasti	2015-16								1.26			1.26	1.26		0			0.00			
310201-S027256-GULAM ABASS LONE	Treatment of sinking zone at Dam and regarding of approach road leading to Dam	2015-16								4.01	4.01		0			0			0.00			
310201-S009160-GULAM ABASS LONE	Treatment of sinking zone at Dam and regarding of approach road leading to Dam	2015-16								5	5		0			0			0.00			
310203-S000078-ALSTOM INDIA LIMITED	DRAFT TUBE STOPLOG, DRW.NO.NEY-DUL-22-HW-VOPF-171-D & NEY-DUL-22-HW-VOPF-172-D	2015-16								6.79	6.79		0			0			0.00			
310203-S001844-SIEMENS LTD	CONTROL PANEL OF FEEDERS WITH VCB (11KV),VARIOUS METERS AND WITH E/F & O/C PROTECTIONS	2015-16								2.41	2.41		0			0			0.00			
310203-S023883-RELIANCE ELECTRONICS	DOOR FRAME AND METAL DETECTOR (DFMD) (02 nos)	2015-16								0.25			0.25			0.25			0.25			
					0	0	0	0	0	0	0	0	140.82	28.16	0	112.66	101.16	0	11.5	0	0	11.5
<b>Liability of 2016-17</b>																						
310203-S023923-BEML LIMITED	Wheel dozer 300 HP class	2016-17											24.1	24.1		0			0.00			
310301-S019052-FONTUS WATER LIMITED	Construction of sewerage treatment plant at Semna & Shalimar colony	2016-17											3.12			3.12	3.12		0.00			
310201-S032937-JAI MAA ASSOCIATES	Construction of sewerage treatment plant at Semna & Shalimar colony	2016-17											15.76	15.76		0			0.00			
310301-S032937-JAI MAA ASSOCIATES	Construction of sewerage treatment plant at Semna & Shalimar colony	2016-17											1.93			1.93			1.93			
310301-S018060-M/S GMT PROP.ABDUL RASHID TAPPAL	Construction of sewerage treatment plant at Semna & Shalimar colony	2016-17											3.67			3.67	3.67		0.00			
310401-S031852-ADVANCE EQUIPMENT AND PROJECTS PVT. LTD.	Construction of sewerage treatment plant at Semna & Shalimar colony	2016-17											9.45	9.45		0			0.00			
310301-S031852-ADVANCE EQUIPMENT AND PROJECTS PVT. LTD.	Construction of sewerage treatment plant at Semna & Shalimar colony	2016-17											1.26			1.26	1.26		0.00			
310301-S020172-ALTAF HUSSAIN MINTOO MANAGING PARTER & CO	Construction of sewerage treatment plant at Semna & Shalimar colony	2016-17											3.13			3.13	3.13		0.00			
310250-S007923-MAXFLOW PUMPS INDIA PVT. LTD.	Construction of Treatment plant for drinking water and distribution system in Semna and Shalimar	2016-17											10.05	6.18		3.87	2.02		1.85			
310301-S000078-ALSTOM INDIA LTD	Purchase of TRT gate in single piece with dedicated hold	2016-17											8.82	8.82		0			0.00			
310301-S008546-RAVI KUMAR SHAN	Construction of Permanent Boundary Wall along Shalimar nallah side shalimar DPS Kishtwar	2016-17											2.06			2.06	2.06		0.00			
	<b>Total</b>				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83.35	84.31	0.06	19.04	15.26	0.00	3.78			
<b>Liability of 2017-18</b>																						
310250-S020695-CECON POLLUTECH SYSTEMS (P) LTD	Providing, installation and commissioning of Sewage treatment plant for Semna Colony and Hasti, DPS, Kishtwar	2017-18														19.77	12.4		7.37			
310201-S008373-GH.HUSSAIN BUTT	TREATMENT OF SINKING ZONE BY PROVIDING PROTECTION WALL and BACKFILL CONCRETE IN RIGHT BANK DRIFT AT DAM	2017-18														0.5			0.50			





Party	Asset/Work	Year of actual capitalisation	Original Liability	Liability as on 31.03.2014	Discharge / Reversal (yearwise)															
					2014-15		31.03.2015	2015-16		31.03.2016	2016-17		31.03.2017	2017-18		31.03.2018	2018-19		31.03.2019	
					Discharges	Reversal		Discharges	Reversal		Discharges	Reversal		Discharges	Reversal		Discharges	Reversal		
<b>A.Balance Liability pertaining to COD</b>																				
310201-S008426-JALAL-UD DIN LONE	CONSTRUCTION OF BOUNDAR WALL AT TAMRUCHI COLONY AT DUL DAM	2017-18															3.29		3.29	
310301-S008426-JALAL-UD DIN LONE	CONSTRUCTION OF BOUNDAR WALL AT TAMRUCHI COLONY AT DUL DAM	2017-18															1.3	1.3	0.00	
310201-S010510-MOBILE DRILL MASTER	HILL SLOPE STABILIZATION WORK AT DAM SITE	2017-18															1		1.00	
310203-S038028-ACCESS TRADERS	BATTERY BANK 110V AND BATTERY CHARGER 24V DC,100AH, EACH CELL 2V,100AH,TUBULAR TYPE,ALONG WITH ACCESORIES	2017-18															0.66	0.04	0.62	
310203-S042478-M/S ENVIRO ACOUSTICS DESIGN SERVICES	ACOUSTIC ENCLOSURE FOR 1275,640, 350 and 80 KVA DG SET	2017-18															4.24	1.5	2.74	
	<b>Total</b>			0	0	0	0	0	0	0	0	0	0	0	0	0	30.76	15.24	0	15.52
<b>Liability of 2018-19</b>																				
310201-S008390-GUL SHAN AHMED	Construction of sewerage treatment plant at Semra & Shalimar colony	2018-19																		0.175
310201-S014469-AKHTAR HUSSAIN LONE	Construction of chain link boundry wall at left bank of shalimar nallah	2018-19																		0.97
310301-S014469-AKHTAR HUSSAIN LONE	Construction of chain link boundry wall at left bank of shalimar nallah	2018-19																		0.65
310301-S000470-FIRE SAFETY DEVICES PVT.LTD.	Fire detection cum alarm system	2018-19																		0.2
310203-S039460-AEGASUN ENERGY LLP	250 KWP GROUND BASED ENERGY EFFICIENT SOLAR PV GRID CONNECTED POWER PLANT	2018-19																		9.7
	<b>Total</b>			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11.70
<b>Grand Total</b>				3836.04	3817.86	8.89	29.67	10.01	0.00	160.48	35.06	0.00	208.77	169.60	0.00	69.93	31.47	0.00	50.16	

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Ltd

(M G Gokhale)  
GM (Comm.)

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# **ANNEX-II**

## Summary of Tariff

Name of the Petitioner : NHPC LIMITED

Name of the Generating Station : Dulhasti Power Station

Place (Region / District / State) : Northern /Doda / Jammu and Kashmir

(Rs. Lakh)

Sl. No.	Particulars	Existing 2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
1	2	3	4	5	6	7	8
1.1	Depreciation	27,347.63	27,408.04	5,073.25	5,103.28	5,122.06	5,141.23
1.2	Interest on Loan	2,259.54	593.83	0.00	0.00	0.00	0.00
1.3	Return on Equity <sup>1</sup>	42,161.92	39,788.38	39,829.54	39,864.81	39,881.30	39,897.46
1.4	Interest on Working Capital	2,634.24	2,116.44	1,817.90	1,872.83	1,929.87	1,989.60
1.5	O & M Expenses	17,780.86	21,718.63	22,753.96	23,838.65	24,975.06	26,165.63
	<b>Total</b>	<b>92,184.20</b>	<b>91,625.31</b>	<b>69,474.65</b>	<b>70,679.57</b>	<b>71,908.28</b>	<b>73,193.92</b>

## Note

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

2. Tariff petition for the period 2019-24 is based on projected expenditures approved by Board of Directors during 427<sup>th</sup> board meeting held on 17.10.2019

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

(CA Hardeep Aggarwal)

M. No. 088243

Partner

UDIN: 19088243AAAACD1642



For NHPC Limited

( M G Gokhale)

General Manager (Comml.)

Commercial Division

Name of the Petitioner : NHPC LIMITED  
Name of the Generating Station : Dulhasti Power Station  
Place (Region / District / State) : Northern /Doda / Jammu and Kashmir

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	523,756.71	524,286.05	525,379.56	525,833.88	526,408.88
2	Add : Addition during the year / period	545.55	1,218.75	464.32	575.00	452.00
3	Less : De-capitalisation during the year / period	60.83	130.76	10.00	0.00	3.70
4	Less : Reversal during the year / period	0.00	0.00	0.00	0.00	0.00
5	Add : Discharges during the year / period	44.63	5.53	0.00	0.00	0.00
6	Closing Capital Cost	524,286.05	525,379.56	525,833.88	526,408.88	526,857.18
7	Average Capital Cost	524,021.38	524,832.81	525,606.72	526,121.38	526,633.03

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	523,756.71	524,172.63	524,898.38	525,005.63	525,005.63
2	Add : Addition during the year / period	432.13	850.98	117.25	0.00	95.00
3	Less : De-capitalisation during the year / period	60.83	130.76	10.00	0.00	3.70
4	Less : Reversal during the year / period	0.00	0.00	0.00	0.00	0.00
5	Add : Discharges during the year / period	44.63	5.53	0.00	0.00	0.00
6	Closing Capital Cost	524,172.63	524,898.38	525,005.63	525,005.63	525,096.93
7	Average Capital Cost	523,964.67	524,535.50	524,952.00	525,005.63	525,051.28

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	113.42	481.19	828.26	1,403.26
2	Add : Addition during the year / period	113.42	367.77	347.07	575.00	357.00
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	113.42	481.19	828.26	1,403.26	1,760.26
7	Average Capital Cost	56.71	297.30	654.72	1,115.76	1,581.76

For Arora Vohra & Co.  
Chartered Accountants

Partner



For NHPC Limited

(M G Gokhale)  
General Manager (Comml.)

Name of the Petitioner : NHPC LIMITED  
Name of the Generating Station : Dulhasti Power Station  
Place (Region / District / State) : Northern /Doda / Jammu and Kashmir

**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)	198,940.98	199,065.76	199,283.48	199,315.66	199,315.66
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)	198,940.98	199,065.76	199,283.48	199,315.66	199,315.66
5	Add : Increase in equity due to addition during the year/period	129.64	255.29	35.18	0.00	28.50
6	Less : Decrease due to de-capitilization during the year/period	18.25	39.23	3.00	0.00	1.11
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	13.39	1.66	0.00	0.00	0.00
9	Net closing Equity(Normal)	199,065.76	199,283.48	199,315.66	199,315.66	199,343.05
10	Average Equity (Normal)	199,003.37	199,174.62	199,299.57	199,315.66	199,329.35
11	Rate of ROE	19.993%	19.993%	19.993%	19.993%	19.993%
12	<b>Total ROE</b>	<b>39786.74</b>	<b>39820.98</b>	<b>39845.96</b>	<b>39849.18</b>	<b>39851.92</b>

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

Sl. No.	Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
1	2	3	4	5	6	7
1	Gross Opening Equity [pertaining to Proviso to Regulation 30(2)]	0.00	34.03	144.36	248.48	420.98
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	34.03	144.36	248.48	420.98
5	Add : Increase in equity due to addition during the year/period	34.03	110.33	104.12	172.50	107.10
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)]	34.03	144.36	248.48	420.98	528.08
10	Average Equity [pertaining to Proviso to Regulation 30(2)]	17.01	89.19	196.42	334.73	474.53
11	Rate of ROE (weighted average rate of interest on actual loan portfolio)	9.597%	9.597%	9.597%	9.597%	9.597%
12	<b>Total ROE</b>	<b>1.63</b>	<b>8.56</b>	<b>18.85</b>	<b>32.12</b>	<b>45.54</b>

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

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

For Arora Vohra & Co.  
Chartered Accountants

Partner



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 : Dulhasti Power Station

Sl. No.	Particulars	Unit	Existing 2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
1	2	3	4	5	6	7	8	9
1	Installed Capacity	MW	390	390				
2	Free power to home state	%	12	12				
3	Free power under Local Area Development Fund (LADAF)	%	NA	NA				
4	Date of commercial operation							
	Unit-1		07.04.2007	07.04.2007				
	Unit-2		07.04.2007	07.04.2007				
	Unit-3		07.04.2007	07.04.2007				
5	Type of Station							
	a) Surface / underground		Underground	Underground				
	b) Purely ROR / Pondage/ Storage		Pondage	Pondage				
	c) Peaking / non-peaking		Peaking	Peaking				
	d) No. of hours of peaking		3 hour	3 hour				
	e) Overload capacity (MW) & period		NIL	NIL				
6	Type of excitation							
	a) Rotating exciters on generator							
	b) Static excitation		Static	Static				
7	Design Energy (Annual) <sup>1</sup>	Gwh	1907 MU	1907 MU				
8	Auxiliary Consumption including Transformation losses	%	1.2	1.2				
9	Normative Annual Plant Availability Factor (NAPAF)	%	90	90				
9.1	Maintenance Spares for WC	% of O&M	15	15				
9.2	Receivables for WC	in Months	2	1.5				
9.3	Base Rate of Return on Equity	%	16.50%	16.50%				
9.4	Base Rate of Return on Equity on Add. Capitalization*		7.77%	7.92%				
9.5	Tax Rate <sup>2</sup>	%	21.549%	17.472%				
9.6	Effective Tax Rate <sup>4</sup>	%	22.157%	17.472%				
9.7	Bank Rate (MCLR) + base points as on 01.04.2019 <sup>3</sup>	%	13.50%	12.05%				

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

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

3. Mention relevant date

4. Effective tax rate is to be computed in accordance with Regulation 31 i.e. actual tax (or advance tax) / gross income, where gross income refers the profit before tax.

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

Note: Effective tax rate for 2019-20 will be known only after financial year closure. Hence, effective tax rate of FY 2018-19 has been considered for grossing up of ROE for the period 2014-24.

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

Partner




**For NHPC Limited**



(M G Gokhale)  
General Manager (Comml.)

## SALIENT FEATURES OF HYDROELECTRIC PROJECT

NAME OF COMPANY : NHPC LTD

NAME OF POWER STATION : Dulhasti Power Station

<b>1. Location</b>	
State / Distt.	JAMMU AND KASHMIR / DODA
River	CHENAB
<b>2. Diversion Channel</b>	
Size, shape	1 no: Trapezoidal, 28 m base width
Length (M)	400 m
<b>3. Dam</b>	
Type	CONCRETE GRAVITY DAM
Maximum dam height (M)	65 m
<b>4. Spillway</b>	
Type	a)Gated
	Type Composite Gated
Crest level of spillway (M)	Crest Level -E.L 1225.0 m
	b)Un gated
	Type Surface
	Crest Level-E.L 1266.5 m
<b>5. Reservoir</b>	
Full Reservoir Level (FRL)	EL 1266.50 m
Minimum Draw Down Level (MDDL)	EL 1238.90 m
Live storage (MCM)	9.38 MCM
<b>6. Desilting Arrangement</b>	
Type	DUFOUR
Number and Size	2 Nos., 15 m (W) x 14.5 m (H)
Particle size to be removed(mm)	0.3 mm and above.
<b>7. Head Race Tunnel</b>	
Size and type	(i)Circular Shape, Dia 7.7 m & length 2892.5 m (ii)Circular Shape, Dia 7.00 m & length 326.5 m (iii)Modified Horse Shoe Shape, Dia 7.46 m & length 7366.37 m
Length (M)	10585.37 m
Design discharge (Cumecs)	213 cumec
<b>8. Surge Shaft</b>	
Type	Restricted Orifice
Diameter (M)	18.25 m
Height (M)	90 m
<b>9. Penstock/Pressure shafts</b>	
Type	1 no. underground
Diameter & Length (M)	138 m deep Finished Dia=6.7m (After deducting 0.5m Concrete Lining) Escavated Dia (7.7 m up to EL-1100 & 8.4 m below EL -1100) Length =144.577 m
<b>10. Power House</b>	
Installed capacity (No of units x MW)	390 MW (3 X 130 MW)
Type of turbine	Francis
Net Head (M)	207.5 m
Rated Discharge (Cumecs)	213 Cumecs
Head at Full Reservoir Level (M)	233.91
Head at Minimum Draw down Level (M)	209.9
MW Capability at FRL	390
MW Capability at MDDL	390
<b>11. Tail Race Tunnel</b>	
Diameter (M), shape	7.46 m , Horse shoe shape
Length (M)	307.39 m
Minimum tail water level	EL 1030 m
<b>12. Switchyard</b>	
Type of Switch gear	GIS
No. of generator bays	3
No. of Bus coupler bays	1
No. of line bays	2

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

For Arora Vohra & Co.  
Chartered Accountants

Partner



For NHPC Ltd

(M G Gokhale)  
General Manager (Comml.)

**Details of Foreign loans**

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

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

NHPC Limited  
Dulhasti Power Station

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

NOT APPLICABLE

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

For 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 : **Dulhasti Power Station**  
 Exchange Rate on date/s of infusion :

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

**NOT APPLICABLE**

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

For 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 the Petitioner :

NHPC Limited

Name of the Generating Station :

Dulhasti Power Station

Capital Cost as admitted by CERC		
a)	<b>Capital cost admitted as on <u>31.03.2014</u></b>	Rs. 515959.43 Lakh
	(Give reference of the relevant CERC Order with Petition No. & Date)	As allowed vide order dated 30.08.2016 in Petition No.231/GT/2014
b)	Foreign Component, if any (In Million US \$ or the relevant Currency)	<b>Not Applicable</b>
c)	Foreign Exchange rate considered for the admitted Capital cost (Rs Lakh)	
d)	Total Foreign Component (Rs. Lakh)	
e)	Domestic Component (Rs. Lakh.)	
f)	Hedging cost, if any, considered for the admitted Capital cost (Rs Lakh)	
	<b>Total Capital cost admitted (Rs. Lakh) (d+e+f)</b>	

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

  
(M G Gokhale)  
General Manager (Comml.)



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

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

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

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

Note:

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

For 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 the Petitioner : NHPC Limited  
 Name of the Generating Station : Dulhasti Power Station

(Amount in Lakh)

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

NOT APPLICABLE

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

**Note:**

- In case of cost variation, a detailed note giving reasons of such variation should be submitted clearly indicating whether such cost over-run was beyond the control of the generating company.
- In case of both time & cost overrun, a detailed note giving reasons of such time and cost over-run should be submitted clearly bringing out the agency responsible and whether such time and cost overrun was beyond the control of the generating company.
- The implication on cost due to time over run, if any shall be submitted separately giving details of increase in prices in different packages from scheduled COD to actual COD / anticipated COD, increase in IDC 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 Vohra & Co.  
Chartered Accountants

Partner



For NHPC Limited

(M G Gokhale)  
General Manager (Comml.)

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

Name of the Petitioner :

NHPC Limited

Name of the Generating Station :

Dulhasti Power Station

(Amount in Lakh)

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

NOT APPLICABLE

## Note:

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

For Arora Vohra & Co.  
Chartered Accountants

Partner



For NHPC Limited

(M G Gokhale)  
General Manager (Comml.)

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

Name of the Petitioner :

NHPC Limited

Name of the Generating Station :

Dulhasti Power Station

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

**Note:**

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

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

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

Partner



**For NHPC Limited**

(M G Gokhale)  
General Manager (Comml.)



In case there is cost over run

Name of the Petitioner :  
Name of the Generating Station :

NHPC Limited  
Dulhasti Power Station

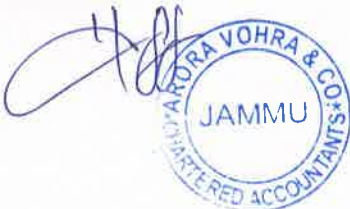
Sl. No.	Break Down	Original cost as approved by Board Members (Rs. Lakh)	Actual / Estimated Cost as Incurred / to be Incurred (Rs.Lakh)	Difference	Reason for Variation (Please submit supporting computations and documents wherever applicable)	Increase in soft cost due to Increase in hard cost
		Total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

NOT APPLICABLE

\*Submit details of Freehold and Lease hold land

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

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

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



In case there is time over run

Name of the Petitioner :

NHPC Limited

Name of the Generating Station :

Dulhasti Power Station

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

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

2. Indicates the activities on critical path.

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

  
(M G Gokhale)  
General Manager (Comm.)

## Financial Package upto COD

Name of the company **NHPC LTD.**  
 Name of the power station **Dulhasti Power Station**  
 Project cost on COD<sup>1</sup> **507849.37 lacs\***  
 Date of commercial Operation of the station **07.04.2007**

Figures in lakhs

	Financial Package as Approved		Financial Package as on COD (#)		As admitted on COD	
	Currency and amount		Currency and amount <sup>3</sup>		Currency and amount <sup>3</sup>	
Loan-I (CCF)	EURO	1436.99	EURO	591.70		
Loan-II BARCLAYS (USD)	JPY	53470.00	JPY	53470.00		
CCF LOAN			INR	34277.29		
BARCLAYS (USD 50M)			INR	19532.59		
INDIAN BANK			INR	10000.00		
CANARA BANK			INR	20000.00		
OBC			INR	20000.00		
OBC			INR	10000.00		
CANARA BANK			INR	8500.00		
CANARA BANK			INR	1500.00		
SYNDICATE BANK			INR	18300.00		
LIC			INR	108700.00		
LIC			INR	17100.00		
IOB			INR	5000.00		
STATE BANK OF PATIALA			INR	4000.00		
O Series Bonds			INR	32000.00		
IR				270.82		
<b>TOTAL LOAN</b>		<b>324180</b>		<b>309180.70</b>		<b>317290.76**</b>
<b>Equity</b>		<b>198669</b>		<b>198668.67</b>		<b>198668.67**</b>
Debt : Equity Ratio		62 : 38		60.9:39.1		61.5:38.5

(#) Outstanding Amount of Loan as on COD.

\*This does not include un-discharged liability amounting to Rs 49.01 Crs existed at the time of COD. This as per CERC order dtd.30.11.2009 in petition 72/2009.

\*\* The Equity & Debt amount as on 31.03.2014 admitted by CERC in its order dtd 30.08.2016 in Petition No 231/GT/2014

1. Exchange rate prevailing 05/04/07 has been considered for COD i.e. 07.04.2007 since 6-04-07 and 7-04-07 is holiday and same has been adopted for all transactions beyond COD.

1. Say US \$ 200 m + Rs. 400 Crs. Or Rs. 1360 Cr including US \$ 200 m at an exchange rate of 1 US \$ = Rs .48/-

2 Date of Commercial Operation of last unit.

3 For example : US \$ ,200 M tec.

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Ltd

(M G Gokhale)  
General Manager (Comml.)

## Details of Project Specific Loans

Name of the Company  
Name of the Power Station

NHPC LIMITED  
DULHASTI POWER STATION

Rs. in lacs

Particulars	Package 1	Package 2
1	2	3
Source of Loan <sup>1</sup>	OBC-100 Crore	Normative Loan
Currency <sup>2</sup>	INR	INR
Amount of Loan sanctioned	10000	
Amount of Gross Loan drawn upto 31.03.2014/COD <sup>3,4,5,13,15</sup>	10000	
Interest Type <sup>6</sup>	FIXED/FLOATING*	Fixed
Fixed Interest Rate, if applicable#	7.207%	7.45%
Base Rate, if Floating Interest <sup>7</sup>	25/08/05:6.86%;25/08/08: 7.207%	N.A.
Margin, if Floating Interest <sup>8</sup>	N.A.	N.A.
Are there any Caps/Floor <sup>9</sup>	NO	N.A.
If above Is yes,specify caps/floor	6.90% (FLOOR) & 7.25% (CAP) on quarterly rest	N.A.
Moratorium Period <sup>10</sup>	6 YEARS	
Moratorium effective from	27/12/2005	
Repayment Period <sup>11</sup>	10 YEARS	
Repayment effective from	27/12/2011	
Repayment Frequency <sup>12</sup>	YEARLY	
Repayment Instalment <sup>13,14</sup>	1000	
Base Exchange Rate <sup>16</sup>		
Are foreign currency loan hedged ?		

\*Interest reset once in three years subject to a maximum of 7.25% p.a.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

<sup>20</sup> At the time of truing up provide details of refinance of loan consider earlier. Details such as rate on which refinancing done, amount of refinance

loans, terms & conditions of refinance loan, financing and other charhes incurred for refinancing etc.

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

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

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
General Manager (Comml.)

## Details of Allocation of corporate loans to various projects

Name of the Company **NHPC LTD.**  
Name of the Power Station **DULHASTI POWER STATION**

(Rs. In lacs)

Particulars	Package 1	Remarks
1	2	3
Source of Loan <sup>1</sup>	LIC	
Currency <sup>2</sup>	INR	
Amount of Loan sanctioned	250000	
Amount of Gross Loan drawn upto 31.03.2009/COD 3,4,5,13,15	250000	
Interest Type <sup>6</sup>	FIXED	
Fixed Interest Rate, if applicable	10000: 9.25%; 240000:8%	
Base Rate, if Floating Interest <sup>7</sup>	N.A.	
Margin, if Floating Interest <sup>8</sup>	N.A.	
Are there any Caps/Floor <sup>9</sup>	NO	
If above is yes,specify caps/floor	N.A.	
Moratorium Period <sup>10</sup>	6 YEARS	
Moratorium effective from	12-03-03	
Repayment Period <sup>11</sup>	12 YEARS	
Repayment effective from	15-04-09	
Repayment Frequency <sup>12</sup>	HALF YEARLY	
Repayment Instalment <sup>13,14</sup>	10416.67	
Base Exchange Rate <sup>15</sup>	N.A.	
Are foreign currency loan hedged ?		
<b>Name of the Projects</b>		
Dulhasti HEP	125800	
C.O.	0	
DHAULIGANGA	0	
PARBATI-II	65700	
TEESTA-V	58500	
Total	250000	

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

  
(M G Gokhale)  
General Manager (Comm.)

Name of Company  
Name of Power Station

NHPC LTD.  
DULHASTI POWER STATION

## LOAN DISBURSEMENT DETAILS &amp; INTEREST RATE OF

(Amt. 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
1	LIFE INSURANCE CORPORATION OF INDIA LTD.	12-03-03	10000.00	9.25%				
		29-03-04	6369.00	8.00%				
		06-02-06	4825.00	8.00%				
		13-03-06	25572.50	8.00%				
		22-05-06	12062.50	8.00%				
		24-07-06	2653.75	8.00%				
		08-11-06	31845.00	8.00%				
		23-01-07	11338.75	8.00%				
		09-04-07	6031.25	8.00%				
		30-05-07	15102.25	8.00%				
			<b>125800.00</b>					
2	OBC-100 Crs	22-12-05	5,000.00	6.86%	7.207%	23-02-08		
		27-12-05	5,000.00	6.86%	7.207%	23-02-08		
			<b>10000.00</b>					
	<b>TOTAL</b>		<b>135800.00</b>					





## Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner : NHPC LTD  
 Name of the Generating Station : DULHASTI POWER STATION  
 COD : 2019-20 7-Apr-07

(Rs in Lacs)

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
<b>A. REPLACEMENT OF ASSETS DEPLOYED UNDER THE ORIGINAL SCOPE OF THE EXISTING PROJECT AFTER CUT-OFF DATE (CLAUSE 25 of CERC GUIDELINES 2019-24)</b>								
1	411201	Purchase of Pump & Motors for water supply	8.84	0	8.84	Regulation 25(2)(a)	This is a replacement item. Power Station has set up a water lift supply system of 310 Meter head with 100 Cubic Meter/Hour water pumping capacity to cater the need of water supply for office and residential purpose. This item was purchased and capitalized in 2010-11. The use is to lift the drinking water from old HRT site to Colony of Power Station at Chenab Nagar. The existing item was got repaired and but still giving trouble and not functioning properly and is now beyond economic repair. So this motor pump set is required to be replaced with new one for efficient and effective functioning. Now after replacement the new pump will cater the need of water supply to residential and official purpose efficiently and without any trouble. P.O. placed on 20.09.2018 for Rs. 8.84 Lk with 6 Months delivery period. The gross value of existing asset is not available. Derived original value of the asset is Rs 4.93 lakh considering the de-accelerate rate @6% p.a.	
2	410701	Renovation/ upgradation of SCADA and Controller System and excitation system	350.00	0	350.00	Regulation 25(2)(c)	The existing controllers at Dulhasti Power Station were designed in late eighties and work was awarded in July 1989. The software uploading interface of the controllers is a floppy based console which has become obsolete. The technical service support for the system is not available from the OEM. Black start of the power station is not possible in the present system. Also Power system stabilizer (PSS) feature and N+1 thyristor bridge configuration in line with CERC regulations are not available in excitation system. In addition the present SCADA system either malfunctions or hangs now & then, subsequently leading to tripping of the units. The For this following P.O.s have been placed:- 1. NH/Conts(E&M)-1/Dul-10 /PR10915/177/SO-7/2017/154, dt. 14.03.2017, supply completed, work in progress and is likely to be capitalized in FY 2019-20. 2. Modification in Programming, setting and Tuning of existing Governor of each Unit for interfacing with new SCADA, awarded on 10.12.18 (Rs. 56.45 Lacs). Work in progress and is likely to be capitalized in FY 2019-20.	
3	410712	Replacement of Control panel for Fire alarm system of Power House	15.93	0	15.93	Regulation 25(2)(c)	The existing Fire Fighting system being old hangs & mal-operates and giving false signals to the operator creating panic. some times it may also cause unwanted outage of GSU transformers leading to generation loss. To avoid this type of unwanted problems as well as any generation loss, the existing Fire Fighting system has proposed to be replaced with the modern fire fighting system. The P.O. for the same has been placed on 28.02.2019 for Rs. 15.93 Lakh and is likely to be capitalized in FY 2019-20. The gross value of existing assets is not available. Derived original value of the asste is Rs 8.89 lacs considering the de-accelerate rete @6% p.a	

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Sl. No.	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		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	411902 Supply Installation and Commissioning of EPABX System for Dulhasti Power Station	12.59	0	12.59		Regulation 25(2)(a)	The existing telephone exchange was aquired on 9/03/1988 (CG Make) and it is not fuctional as its suport service is not available in the market due to which we are not able to get it repaired. For internal communication of Power Station components such as Main Office, Power House, Dam , Store and with security agency CISF, its very important and effective communication medium. During the recent ban on mobile phone communication by Govt. of India in J&K, its need was felt at the most. After replacement with new Telephone Exchange, Power Station will have an effective internal communication meduim for smooth operation of Power Station. S.O. has been placed on 28.11.2018 and is likely to be capitalized in FY 2019-20, The present gross block amount is Rs. 5.42 lakh only.	0
5	410711 Penstock discharge Measurement system for turbine units	23.28	0	23.28		Regulation 25(2)(c)	The existing penstock dischagre measurement system which was capitalized along with commissioning of the Power Station in 2007, is not working due to choking of embedded pressure taps and not possible to repair the embedded pressure taps. Therefore installation of discharge measurement instruments/flow meter is proposed in all generating units of penstock i.e. upstream of MIV for providing discharge through units as per flow meter data.This discharge measuring system will be utilized for monitoring / improvement of efficiency of the Power station/Units.The work is proposed in a phased manner.The gross value of existing asset is not available. Derived original value of the asset is Rs 13.0 lakh considering the de-accelerate rate @6% p.a for unit-1 only.	0
6	412005 ECG machine	1	0	1		Regulation 25(2)(c)	The existing ECG machine is not working properly and needs to be replaced foe health and safety of staff posted at remote located dulhasti power station .the replacement cost is Rs 0.6 lacs . The items already shown in 9-B+ serial no 315 for FY 2017-18	
Total -B		411.64	0.00	411.64				
<b>B. ASSETS BEYOND THE ORIGINAL SCOPE OF THE EXISTING PROJECT AFTER CUT-OFF DATE (CLAUSE 26 of CERC GUIDELINES 2019-24)</b>								
5	410305 P/F of CGI sheets/Ceiling in MAT and Ventilation Tunnel at Power House	23.43	0	23.43		Regulation 26(1)(d)	Dulhasti Power Station being an underground Power house, has a Main Access Tunnel (MAT) and Ventilation Tunnel to enter the Power House. The tunnel has developed cracks and loose rocks are also falling as well as water is also seeping from the roof. Therefore for safety of power house as well as safety of staff and visitors using the tunnel and to channalize the seepage water, work has been awarded on 6.03.2019. This has been pointed out and advised by the the Safety Officer of the Power Station as well as the Security Agency CISF from time to time as their staff is also posted inside the tunnel .	

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Sl. No.	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5=3-4	6	7	8	9
6	411202 Installation of incinerator along with construction of CGI shed for incinerator for Power House, DPS, Kishtwar.	20.48	0	20.48		Regulation 26(1)(b)	As per the guidelines/norms issued by Central/J&K State Pollution Control Board in a proper and environmental friendly manner through without causing any deterioration to the existing environment. As such, to comply with the above mentioned norms, PS has purposed to install incinerator of capacity 30kg/hr which is a pollution control device. After installation, all the solid waste generated from power house shall be properly disposed off instead of dumping in open area. P.O. for Rs. 20.483 Lakh was placed on 10.01.2018. An amount of Rs.4.56 Lakh has been capitalised in FY 2018-19 for construction of CGI Shed.	
7	410325 Construction of permanent boundary wall of Semna and Shalimar colony	40.00	0	40.00		Regulation 26(1)(d)	It is submitted that an amount of Rs. 288.78 has been capitalized during the 2014-19. However the complete area could be covered and there are still some places where security wall is required for which an amount of Rs.80 Lakh has been proposed. Boundary walls are required as per recommendations of security agency. In this head following works has been awarded so far:- 1. Construction of boundary wall right bank near timber hut and CISF observation post and A-Coy area at Shalimar for Rs.35.42 Lakh awarded on 13.11.2018 with 6 months completion period. work is in progress. 2. Construction of permanent boundary wall on right bank of nallah from back side of club to STP at Shalimar, DPS Kishtwar, work awarded for Rs. 30.62 Lakh. 3. Boundary wall around Hospital Building and increasing the height with concertina coil for security and installation of steel gate at main entry of Shalimar Colony, Parking area, DPS Kishtwar for Rs.11.73 Lakh awarded on 15.03.2019.	
8	412503 Security Gadgets- Tyre Killer, Binoculars Day / Night Vision, Baggage X-Ray Machine etc.	50.00	0	50.00		Regulation 26(1)(d)	As per the record of discussion held on the meeting taken by Joint Secretary & CVO, MoP with IG (NS), CISF in the presence of CMD NHPC regarding security of vital installations of NHPC located in J&K on 15.04.2019, Security gadgets are required for CISF unit, DPS. Taking into account the security scenario of J&K, a proposal for purchase of security gadgets amounting to Rs 100 lacs has been prepared	

*W*



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Sl. No.	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5=3-4	6	7	8	9
	Total -C	133.90	0.00	133.90	0.00			
	<b>Grand Total-19-20</b>	545.55	0.00	545.55				
	<b>Add Cap Eligible for ROE at Normal Rate</b>	<b>432.13</b>	<b>0.00</b>	<b>432.13</b>				
	<b>Add Cap Eligible for ROE at Wgt. Avg. Rate of Interest Rate</b>	<b>113.42</b>	<b>0.00</b>	<b>113.42</b>				

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

**Note:**

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

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
General Manager (Comm.)

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## Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner : NHPC LTD  
 Name of the Generating Station : DULHASTI POWER STATION  
 COD : 7-Apr-07

(Rs in Lacs)

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
FY 2020-21								
<b>A. ALLOWED BY COMMISSION</b>								
1	411508	Purchase of Mobile truck mounted hydraulic scissor lift / work platform	30.00	0.00	30.00		Regulation 26(1)(a) Allowed by CERC at Sl. No.9, Page No. 49 of Tariff order dtd. 30.08.2016 in Petition no. 231/GT/2014. The purchase could not be materialised due change in the norms of BS-IV vehicles for adherence of pollution norms. Now P.O. has been issued on 23.01.2019 for base body vehicle only. The order for installation of platform on base body will be placed after delivery of this vehicle. The work is likely to be completed in FY 2020-21. In view of above this item may be allowed by CERC.	55.00
2	411507	TATA bus 42 seater-2Nos	38.00	0.00	38.00		Regulation 25(2)(a) The expenditure has already been allowed by CERC during 2016-17 (Refer item no.2, page no.51 of 76 of order dtd. 30.08.2016 in petition no. 231/GT/2014. The purchase could not be materialised in the 2014-19.This purchase is against disposal of existing 2 buses for Rs.14.60 lakh which shall be de-capitalized.	38-14.6=23.4
3	411501	Car-Innova	22.00	0.00	22.00		Regulation 26(1)(a)) The expenditure has already been allowed by CERC during 2016-17 (Refer item no.8, page no.55 of 76 of order dtd. 30.08.2016 in petition no. 231/GT/2014. 2ND car is also proposed to be capitalised FY 2020-21 against the replacement of bullet proof car having gross block of Rs.10 lakh.	3.5
4	412501	Installation of CCTV system	80.00	0.00	80.00		Regulation 26(1)(d) The expenditure has already been allowed by CERC during 2016-17 (Refer item no.10 page no.56 of 76 of order dtd. 30.08.2016 in petition no. 231/GT/2014. CERC allowed Rs. 20 Lakh for the year 2016-17, but as per survey conducted for all locations of Power Station in compliance to the latest report submitted by CISF/IB for all locations of Power Station, projected expenditure is Rs 80 Lakh. Now the case is in tendering stage and is likely to be capitalized in FY 2020-21. In view of the above an amount of Rs. 80 Lakh may be allowed by CERC	20.00
5	411504	Pick-up van-2 nos	20.00	0.00	20.00		Regulation 25(1)(f)) The expenditure has already been allowed by CERC during 2016-17 (Refer item no7, page no.55 of 76 of order dtd. 30.08.2016 in petition no. 231/GT/2014. . It is proposed to keep Rs 20.0 lakhs for purchase of 2 no. pick-up vans as these vans have been approved by competent authority in the sanctioned strength of power station. The purchase could not materialise in the current FY, therefore it is proposed to be purchased and capitalized in FY 2020-21. This is a new purchase against de-capitalisation of one 10.0 MT truck whose acquisition cost is of Rs. 6.22 Lakh	20-6.22=13.78





Sl. No.	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5=3-4	6	7	8	9
	Total -A	190.00	0.00	190.00				

**B. REPLACEMENT OF ASSETS DEPLOYED UNDER THE ORIGINAL SCOPE OF THE EXISTING PROJECT AFTER CUT-OFF DATE (CLAUSE 25 of CERC GUIDELINES 2019-24)**

6	410701	Renovation/ upgradation of SCADA and Controller System and excitation system	707.80	0	707.80	Regulation 25(2)(c)	The existing controllers at Dulhasti Power Station were designed in late eighties and work was awarded in July 1989. The software uploading interface of the controllers is a floppy based console which has become obsolete. The technical service support for the system is not available from the OEM. Black start of the power station is not possible in the present system. Also Power system stabilizer (PSS) feature and N+1 thyristor bridge configuration in line with CERC regulations are not available in excitation system. In addition the present SCADA system either malfunctions or hangs now & then, subsequently leading to tripping of the units. The For this following P.O.s have been placed:- 1.NH/Conts(E&M)-1/Dul-10 /PR10915/177/SO-7/2017/154, dt. 14.03.2017, supply completed, work in progress and is likely to be capitalized in FY 2020-21. 2. Modification in Programming, setting and Tuning of existing Governor of each Unit for interfacing with new SCADA, awarded on 10.12.18 (Rs. 56.45 Lacs). Work in progress and is likely to be capitalized in FY 2020-21.	old award date. And obsolete letter and cost of old.
7	410707	Purchase of 110V,1100 AH lead acid Battery bank for Dulhasti Power Station	38.62		38.62	Regulation 25(2)(a)	The existing battery bank of Power House was capitalized during the commissioning of Power plant in 2007 and it has completed its useful life, copy of certificate in this regard has been enclosed. It is used for control, protection and operation purpose of 3X130 MW Generating Units and 400 KV GIS System. To perform the above functions properly and effectively and to avoid any forced outage of plant, replacement is necessary. The new battery bank will be beneficial for smooth and effective functioning of Power house System to avoid any forced outage and also will increase the reliability and longevity of the system. The gross value of existing assets is not available. Derived original value of the asset is Rs 18.11 lakh considering the de-accelerate rate @6% p.a	
8	410711	Penstock discharge Measurement system for turbine units	46.56		46.56	Regulation 25(2)(c)	The existing penstock discharge measurement system which was capitalized along with commissioning of the Power Station in 2007, is not working due to choking of embedded pressure taps and not possible to repair the embedded pressure taps. Therefore installation of discharge measurement instruments/flow meter is proposed in all generating units of penstock i.e. upstream of MIV for providing discharge through units as per flow meter data.This discharge measuring system will be utilized for monitoring / improvement of efficiency of the Power station/Units.The work is proposed in a phased manner.The gross value of existing asset is not available. Derived original value of the asset is Rs 24.52 lakh considering the de-accelerate rate @6% p.a for two units.	



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
9	410704 Purchase of submersible pumps and Control Panels for drainage, dewatering & flooding system.	105.6		105.6		Regulation 25(2)(a)	The existing pumps are becoming old and unserviceable and keeping in view of the recent flood incidence in one of the NHPC Power Stations, pumps are required to be replaced for safety of Power House due to flooding. These pumps and control panels are proposed to strengthen the dewatering capacity to avoid any flooding in power house. Technical bid of the NIT opened on 20.4.2019, under evaluation stage (Rs. 105.6 Lacs). The gross value of existing asset is not available. Derived original value of the asset is Rs 55.62 lacs considering the de-accelerate rate @6% p.a	
	Total -B	898.58	0.00	898.58				

**C. ASSETS BEYOND THE ORIGINAL SCOPE OF THE EXISTING PROJECT AFTER CUT-OFF DATE (CLAUSE 26 of CERC GUIDELINES 2019-24)**

10	410328 Construction of Security Gates at Dam site	7.17	0	7.17		Regulation 26(1)(d)	There was no gate at the entry point of Dam at Tamruchi, only barrier is existing. Now due to start of works of Pakal Dul of CVPPL, the movement of people and vehicles has increased for which this security gate has been required by the security agency CISF. Similarly another gate is also required at Dam gallery. This has been demanded by the security agency CISF also vide letter no. PR-15022/CISF/DHEP/A&A/QM/2019-656, dated 16.04.2019. The case is in tendering stage.	
11	410303 Purchase of MOTORIZED RETRACTABLE GATE Size 6 M (W) X 2 M (H) at Power House (MAT) DPS, Kishtwar.	8.00	0.00	8.00		Regulation 26(1)(d)	There is no gate in front of the Main Access Tunnel of the Power House, only a barrier is there. Therefore for proper security of Power House Tunnel, a gate is proposed to be installed there. This item has also been advised by the security agency IB. In view of the above this amount may be allowed by CERC.	
12	410325 Construction of permanent boundary wall of Semna and Shalimar colony	40.00	0.00	40.00		Regulation 26(1)(d)	It is submitted that an amount of Rs. 288.78 has been capitalized during the 2014-19. However the complete area could be covered and there are still places where security wall is required as per recommendations of the security agency following are the areas where the security wall needs to be developed:- 1. Construction of boundary wall right bank near timber hut and CISF observation post and A-Coy area at Shalimar. 2. Construction of permanent boundary wall on right bank of nallah from back side of club to STP at Shalimar, DPS Kishtwar. 3. Boundary wall around Hospital Building and increasing the height with concertina coil for security and installation of steel gate at main entry of Shalimar Colony 4. Strengthening and raising of boundary wall on back side and construction of permanent boundary wall on left side of DSB Colony. 5. Peripheral development work of 250 KWp Solar plant area near OM Mehta Gate no.2 etc. 6. Strengthening and raising of boundary wall on periphery of Type-C, backside of type-B quarter and Construction of permanent boundary wall alongwith C-0 type quarter, in front of CVPP office.	linkup with all boundaries



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Sl. No.	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		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
13	410328 Construction of accomodation & security post/pucca morcha for CISF at Chenab Nagar, Shalimar & Tamruchi Dam site.	20.00	0	20.00		Regulation 26(1)(d)	Dulhasti Power Station being located in militancy prone area, hence as per the requirement/recommendations of security agency, for providing proper security to all the installations, following works have been awarded and are likely to be capitalized in FY 2020-21: 1.Construction of 02 No. Pucca morcha with toilet for CISF at Dam site DPS Kishtwar ( Rs. 11.32 Lakh). Work awarded on 30.01.2019 2.Construction of security Morcha near RO Plant DSB Colony, DSP Kishtwar, awarded on 1.01.2019 for Rs. 2.99 lakh, Following works are in tendering stage and are likely to be capitalized in FY 2020-21:- 1. Pucca Morcha at Chenab Nagar for Rs. 16.00 Lakh, 2. Pucca Morcha at Dul Dam site for Rs. 10.5 Lakh.	0
14	412503 Security Gadgets- Tyre Killer, Binoculars Day / Night Vision, Baggage X-Ray Machine etc.	50.00	0	50.00		Regulation 26(1)(d)	As per the record of discussion held on the meeting taken by Joint Secretary & CVO, MoP with IG (NS), CISF in the presence of CMD NHPC regarding security of vital installlations of NHPC located in J&K on 15.04.2019, Security gadgets are required for CISF unit, DPS. Taking into account the security scenario of J&k , aproposal for purchase of security gadgets amounting to Rs 100 lacs has been prepared	
15	412005 Automatic External Defrillator(AED) for Hospital	5.00	0.00	5.00		Regulation 26(1)(d)	Defibrillators. An AED is a lightweight, battery-operated, portable device that checks the heart's rhythm and sends a shock to the heart to restore a normal rhythm. The device is used to help people having sudden cardiac arrest.Requirement of Project Hospital for benefit of Staff health	
	Total -C	130.17	0.00	130.17				
	Grand Total (2020-21)	1218.75	0.00	1218.75				

<b>Add Cap Eligible for ROE at Normal Rate</b>	<b>850.98</b>	<b>0.00</b>	<b>850.98</b>
<b>Add Cap Eligible for ROE at Wgt. Avg. Rate of Interest Rate</b>	<b>367.77</b>	<b>0.00</b>	<b>367.77</b>

1. In case the project has been completed and cost has already been admitted under any tariff notification(s) in the past, fill column 10 giving the cost as admitted for the purpose of tariff notification already issued by (Name of the authority) (Enclose copy of the tariff Order).
2. The above information needs to be furnished separately for each year / period of tariff period 2019-24.
3. In case of de-capitalisation of assets separate details to be furnished at column 1, 2, 3 and 4. Further, the original book value and year of capitalisation of such asset to be furnished at column 8. Where de-caps are on estimated basis the same to be shown separately.
4. Where any asset is rendered unserviceable the same shall be treated as de-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 in 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:



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

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

For Arora Vohra & Co.  
Chartered Accountants




For NHPC Limited



(M G Gokhale)  
General Manager (Comm.)

Year wise Statement of Additional Capitalisation after COD

PART-II  
FORM-9A

Name of the Petitioner : NHPC LTD  
Name of the Generating Station : DULHASTI POWER STATION  
COD : 7-Apr-07

(Rs in Lacs)

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
FY 2021-22								
A. ALLOWED BY COMMISSION								
1	411201	Construction of Treatment plant for drinking water and distribution system in Semna and Shalimar colony	100.00	0.00	100.00	Regulation 26(1)	The expenditure has already been allowed by CERC during 2018-19 (Refer item no. 2, page no.61 of 76 of order dtd. 30.08.2016 in petition no. 231/GT/2014). The delay in execution is due to the time taken for testing of water samples and firming up the technical specification.	100.00
2	411202	Construction of sewerage treatment plant at Semna & Shalimar colony	70.00	0.00	70.00	Regulation 26(1)(b)	The expenditure has already been allowed by CERC during 2018-19 (Refer item no.1, page no. 59 of 76 of order dtd. 30.08.2016 in petition no. 231/GT/2014.The work could not be completed in the stipulated time period.Now the following works have been taken up which are in the tendering stage:- (i) Construction of plant building for installation of STP of 80 KLD near Hospital and laying of sewerage pipeline for collection of sewage in Chenab Nagar Sector-II & III,DPS Kishtwar (Rs. 58.82 Lk), (ii) Providing, installation and commissioning of Sewage Treatment Plant capacity 80 KLD near Hospital , DPS Kishtwar ( Rs. 36.96 Lakh). (iii).Providing , installation and commissioning of Sewage Treatment Plant capacity 20 KLD at Tamruchi (Dam site), DPS Kishtwar ( Rs. 14.45 Lakh) (iv) Civil construction of works of STP 20 KLD capacity, building, tank etc. and laying sewerage pipeline upto STP building, DPS Kishtwar. (Rs. 26.95 Lk)	320.00
Total -A			170.00	0.00	170.00			
B. REPLACEMENT OF ASSETS DEPLOYED UNDER THE ORIGINAL SCOPE OF THE EXISTING PROJECT AFTER CUT-OFF DATE (CLAUSE 25 of CERC GUIDELINES 2019-24)								
3	411201	Purchase of Pump & Motors for water supply	8.84	0	8.84	Regulation 25(2)(a)	This is a replacement item.Power Station has set up a water lift supply system of 310 Meter head with100 Cubic Meter/Hour water pumping capacity to cater the need of water supply for office and residential purpose.This item was purchased and capitalized in 2010-11. The use is to lift the drinking water from old HRT site to Colony of Power Station at Chenab Nagar.The existing item was got repaired and but still giving trouble and not functioning properly and is now beyond economic repair. So this motor pump set is required to be replaced with new one for efficient and effective functioning. Now after replacement the new pump will cater the need of water supply to residential and official purpose efficiently and without any trouble. P.O. placed on 20.09.2018 for Rs. 8.84 Lk with 6 Months delivery period.The gross value of existing asset is not available. Derived original value of the asset is Rs 4.93 lakh considering the de-accelerate rate @6% p.a.	





Sl. No.	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5=3-4	6	7	8	9
4	410707 Inverter, Capacity-10 kVA, Input -110VDC, Output - 240V AC, Single Phase, 50HZ	7.67		7.67		Regulation 25(2)(c)	This is a replacement item.The existig item was capitalized during 2007 alongwith commissioning of 390 MW power Plant. Two no. Inverters were provided for supplying un-interrupted Power Supply to the SCADA (Supervisor Control and Data Aquisition) System of Power house. Presently one inverter is not in working condition. Item being of foreign origin, its spare parts are not available in India, hence its beyond economical repair, so needs to be replaced with new one. After replacment with new one, the Power Station will have two inverters for supplying un-interrupted power supply to the SCADA System which will increase the reliability and smooth functiog of Power Plant.The gross value of existing asset is not available. Derived original value of the asset is Rs 4.04 lakh considering the de-accelerate rate @6% p.a	
5	410801 Purchase of Dry Type 500 KVA Transformer at Dam	10.00	0.00	10.00		Regulation 25(2)(b)	As per regulation 44(2)(vii) of CEA , 2010 dry type transformer is required to placed inside a building/ indoor to avoid any fire hazards. This point has been raised by the safety audit conducted by National Institute of Industrial Safety during 29.01.2019 to 1.02.2019 (refer point no. 4 of 2 of Dam site of audit report) as well as IMS Audit. Hence to replace the existing oil type transformer this item is proposed to procured and capitalized in FY 2021-22.	decap Rs. 0.0
6	410711 Supply & installation of Pipe line for fire fighting system from pump to Tank	90.74		90.74		Regulation 25(2)(a)	This is a replacement item. The existing pipeline from pump to tank is used for supplying water for firefighting system of Power House. It was capitalized in 2007 along with commissioning of the Power Station.This pipe line has got punctured at several locations due to rusting, silty water and countnuous use leading to leakgae of water.Therefore requires replacement. The new pipeline will be beneficial in terms of reliability and strenthening of firefighting system of Power house as well as will arrest the wastage of water due to leakage. The item being part of mother asset, the old value will be derived after capitalization.The gross value of existing assets is not available. Derived original value of the asset is Rs 47.80 lakh considering the de-accelerate rate @6% p.a	
Total -B		117.25	0.00	117.25				

C. ASSETS BEYOND THE ORIGINAL SCOPE OF THE EXISTING PROJECT AFTER CUT-OFF DATE (CLAUSE 26 of CERC GUIDELINES 2019-24)

7	410328 Construction of quarter guard for CISF Unit at Semna	100.07	0.00	100.07		Regulation 26(1)(d)	It is intimated that Quarter is a major compnent of security system in every CISF Unit which is a central Armoury/Store of Arms, Ammunition and other ordinance items.The existing quarter guard is located very near to the National Highway, Shalimar Colony which is not a safe location for security point of view.The security agency CISF has demanded time and again to relocate the same to a safe location.Therefore by considering reports of security agencies a new quarter guard is proposed at Semna Colony which a quiet safe location. After vacating the existing quarter guard, it will be used as bechelor accommodation/transit camp for CISF.The work of this item was awarded on 10.04.2019 for Rs. 100.07 Lakh and is expected to be capitalised in FY 2021-22. In view of above this item may be allowed by CERC.	0.00
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Sl. No.	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5=3-4	6	7	8	9
8	410325 Construction of permanent boundary wall of Semna and Shalimar colony	40.00		40.00		Regulation 26(1) (d)	It is submitted that an amount of Rs. 288.78 has been capitalized during the 2014-19. However the complete area could be covered and there are still places where security wall is required as per recommendations of the security agency following are the areas where the security wall needs to be developed:- 1. Construction of boundary wall right bank near timber hut and CISF observation post and A-Coy area at Shalimar. 2. Construction of permanent boundary wall on right bank of nallah from back side of club to STP at Shalimar, DPS Kishtwar. 3. Boundary wall around Hospital Building and increasing the height with concertina coil for security and installation of steel gate at main entry of Shalimar Colony 4. Strengthening and raising of boundary wall on back side and construction of permanent boundary wall on left side of DSB Colony . 5. Peripheral development work of 250 KWp Solar plant area near OM Mehta Gate no.2 etc. 6. Strengthening and raising of boundary wall on periphery of Type-C, backside of type-B quarter and Construction of permanent boundary wall alongwith C-0 type quarter, in front of CVPP office .	
9	410328 Construction of accomodation & security post/pucca morcha for CISF at Chenab Nagar, Shalimar & Tamruchi Dam site.	20.00	0.00	20.00		Regulation 26(1)(d)	Dulhasti Power Station being located in militancy prone area, hence as per the requirement/recommendations of security agency, for providing proper security to all the installations, following works have been awarded and are likely to be capitalized in FY 2019-20: 1. Construction of 02 No. Pucca morcha with toilet for CISF at Dam site DPS Kishtwar ( Rs. 11.32 Lakh). Work awarded on 30.01.2019 2. Construction of security Morcha near RO Plant DSB Colony, DSP Kishtwar, awarded on 1.01.2019 for Rs. 2.99 lakh, Following works are in tendering stage and are likely to be capitalized in FY 2019-20:- 1. Pucca Morcha at Chenab Nagar for Rs. 16.00 Lakh, 2. Pucca Morcha at Dul Dam site for Rs. 10.5 Lakh.	
10	410328 Construction of toilet blocks at Chenab Nagar, Shalimar & Tamruchi Dam site	17.00	0	17.00		Regulation 26(1)(d)	Various barriers and security posts have been developed for security of DPS and security personnel operate in shift duty approximately 8 hours, There is no toilets for them, therefore new toilets are proposed to be constructed there.	
	Total -C	177.07	0.00	177.07				
	Grand Total (2021-22)	464.32	0.00	464.32				

Add Cap Eligible for ROE at Normal Rate	117.25	0.00	117.25	
Add Cap Eligible for ROE at Wgt. Avg. Rate of Interest Rate	347.07	0.00	347.07	



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

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

**Note:**

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

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
General Manager (Comml.)

## Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner : NHPC LTD  
 Name of the Generating Station : DULHASTI POWER STATION  
 COD : 7-Apr-07

(Rs in Lacs)

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
<b>FY 2022-23</b>								
<b>A. ALLOWED BY COMMISSION</b>								
1	411202	Construction of sewerage treatment plant at Semna & Shalimar colony	70.00	0.00	70.00		Regulation 26(1)(b)  The expenditure has already been allowed by CERC during 2018-19 (Refer item no.1, page no. 59 of 76 of order dtd. 30.08.2016 in petition no. 231/GT/2014.The work could not be completed in the stipulated time period.Now the following works have been taken up which are in the tendering stage:- (i) Construction of plant building for installation of STP of 80 KLD near Hospital and laying of sewerage pipeline for collection of sewage in Chenab Nagar Sector-II & III,DPS Kishtwar (Rs. 58.82 Lk), (ii) Providing, installation and commissioning of Sewage Treatment Plant capacity 80 KLD near Hospital , DPS Kishtwar ( Rs. 36.96 Lakh). (iii).Providing , installation and commissioning of Sewage Treatment Plant capacity 20 KLD at Tamruchi (Dam site), DPS Kishtwar ( Rs. 14.45 Lakh) (iv) Civil construction of works of STP 20 KLD capacity, building, tank etc. and laying sewerage pipeline upto STP building, DPS Kishtwar. (Rs. 26.95 Lk)	320.00
2	410111	Payment of land compensation	375.00	0.00	375.00		Regulation 25(1)(a)  The expenditure has already been allowed by CERC during 2017-18 (Refer item no.3, page no. 58 of 76 and FY 2018-19 and (Refer item no.3, page no. 62 of 76 of order dtd. 30.08.2016 in petition no. 231/GT/2014, Rs. 100 Lakh ) at Land acquisition case for acquisition of land measuring 213 Kanal 13 marlas falling in Village Kawar Tanji for reservior is under process wherein tentative compensation to the tune of Rs.258 .00 lacs has been assessed. Accordingly provision for payment of actual compensation has been made.ii) Compensation of land measuring 20 kanal 01 marlas transferred from Horticulture Department is yet to be paid. Accordingly provision of tentative compensation of 60.00 lacs has been made. iii) An amount of Rs.24.60 lacs is unpaid on account of cost of Government/ Shamlat land ( Un-claimed/disputed cases) Accordingly provision for payment of compensation of unpaid amount has been made. In addition to above provision for payment of compensation in unforeseen cases has also been made. An amount of Rs. 350 Lakh already deposited in 2015-16 on account of compensation against the total expected expenditure of Rs. 375 Lakh. Remaining payment will be made during 2022-23 will be capitalized in 2022-23. The matter has been taken up with the Collector (Land Aquisition / Assittant Commissioner(Revanue) Kishtwar to provide the details about utilization of the amount deposited. Last Letter in this reagrd was written on 27.04.19 & 19.05.19.	350



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Sl. No.	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		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
	Total -A	445.00	0.00	445.00				
<b>B. REPLACEMENT OF ASSETS DEPLOYED UNDER THE ORIGINAL SCOPE OF THE EXISTING PROJECT AFTER CUT-OFF DATE (CLAUSE 25 of CERC GUIDELINES 2019-24)</b>								
	Total -B	0	0	0				
<b>C. ASSETS BEYOND THE ORIGINAL SCOPE OF THE EXISTING PROJECT AFTER CUT-OFF DATE (CLAUSE 26 of CERC GUIDELINES 2019-24)</b>								
3	410328	Construction of permanent boundary wall of Semna and Shalimar colony	100.00	0.00	100.00	0.00	Regulation 26(1)(d) It is submitted that an amount of Rs. 288.78 has been capitalized during the 2014-19. However the complete area could be covered and there are still places where security wall is required as per recommendations of the security agency following are the areas where the security wall needs to be developed:- 1. Construction of boundary wall right bank near timber hut and CISF observation post and A-Coy area at Shalimar. 2. Construction of permanent boundary wall on right bank of nallah from back side of club to STP at Shalimar, DPS Kishtwar. 3. Boundary wall around Hospital Building and increasing the height with concertina coil for security and installation of steel gate at main entry of Shalimar Colony 4. Strengthening and raising of boundary wall on back side and construction of permanent boundary wall on left side of DSB Colony . 5. Peripheral development work of 250 KWp Solar plant area near OM Mehta Gate no.2 etc. 6. Strengthening and raising of boundary wall on periphery of Type-C, backside of type-B quarter and Construction of permanent boundary wall alongwith C-0 type quarter, in front of CVPP office .	
4	410328	Construction of accomodation & security post/pucca morcha & watch tower for CISF at Chenab Nagar, Shalimar & Tamruchi Dam site.	30.00		30.00		Regulation 26(1)(d) Dulhasti Power Station being located in militancy prone area, hence as per the requirement/recommendations of security agency, for providing proper security to all the installations, following works have been awarded and are likely to be capitalized in FY 2019-20: 1. Construction of 02 Nos. Pucca morcha with toilet for CISF at Dam site DPS Kishtwar. 2. Construction of security Morcha near RO Plant DSB Colony, DSP Kishtwar Following works are proposed in FY 2019-20:- i) Pucca Morcha at Chenab Nagar. ii) Pucca Morcha at Dul Dam site.	copy letter dated 6.02.2019 enclosed
	Total -C		130.00	0.00	130.00			
	<b>Grand Total( 2022-23)</b>		575.00	0.00	575.00			
	Add Cap Eligible for ROE at Normal Rate		0.00	0.00	0.00			
	Add Cap Eligible for ROE at Wgt. Avg. Rate of Interest Rate		575.00	0.00	575.00			



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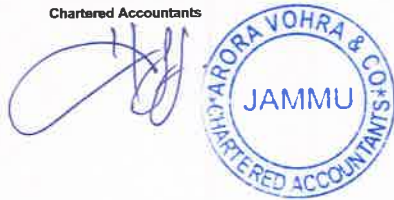
Sl. No.	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5=3-4	6	7	8	9

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

**Note:**

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

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

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

Year wise Statement of Additional Capitalisation after COD

Company Name : NHPC LTD  
Project Name : DULHASTI POWER STATION  
COD : 7-Apr-07

(Rs in Lacs)

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
FY 2023-24								
<b>A. ALLOWED BY COMMISSION</b>								
		0	0	0				
	<b>Total -A</b>	<b>0</b>	<b>0</b>	<b>0</b>				
<b>B. REPLACEMENT OF ASSETS DEPLOYED UNDER THE ORIGINAL SCOPE OF THE EXISTING PROJECT AFTER CUT-OFF DATE (CLAUSE 25 of CERC GUIDELINES 2019-24)</b>								
1	411201 Replacement of water supply distribution line at Shalimar & Semna	75.00		75.00		Regulation 25(2)(a)	Shalimar and Semna water supply pipeline project has been installed at the time of commissioning. Due to continuous use pipe line often gets damaged. This leads to heavy loss of water. This requires the installation of a new pipeline. By reducing the above loss, water supply can be facilitated. The replacement value will be made available after award of work and decap of the old item. The gross value of existing assets is not available. Derived original value of the asset is Rs 37.27 lacs considering the de-accelerate rate @6% p.a	
2	410601 Purchase of Control Panel for SFT Gates	20		20		Regulation 25(2)(c)	The existing panel is used for control, protection and operation of Silt Flushing Tunnel Gates as and when required, mostly during monsoon season to flushout the silt from the Desilting Chamber of Dam. The item was capitalized during 2007 alongwith commissioning of Power Plant. Presently its remote and automatic control functions are out of order due to heavy moisture inside the Silt Flushing Tunnel, only the local manual operation mode is functional, hence requires replacement for effective functioning. The new control panel will be beneficial in terms of automatic and remote operation of the SFT Gates in efficient and smooth operation. The gross value of existing assets is not available. Derived original value of the asset is Rs 9.38 lakh considering the de-accelerate rate @6% p.a	justification revised
	<b>Total-B</b>	<b>95.00</b>	<b>0.00</b>	<b>95.00</b>				
<b>C. ASSETS BEYOND THE ORIGINAL SCOPE OF THE EXISTING PROJECT AFTER CUT-OFF DATE (CLAUSE 26 of CERC GUIDELINES 2019-24)</b>								



Sl. No.	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5=3-4	6	7	8	9
3	410325 Construction of permanent boundary wall of Semna and Shalimar colony	70	0	70.00	0	Regulation 26(1)(d)	It is submitted that an amount of Rs. 288.78 has been capitalized during the 2014-19. However the complete area could be covered and there are still places where security wall is required as per recommendations of the security agency following are the areas where the security wall needs to be developed:- 1. Construction of boundary wall right bank near timber hut and CISF observation post and A-Coy area at Shalimar. 2. Construction of permanent boundary wall on right bank of nallah from back side of club to STP at Shalimar, DPS Kishtwar. 3. Boundary wall around Hospital Building and increasing the height with concertina coil for security and installation of steel gate at main entry of Shalimar Colony 4. Strengthening and raising of boundary wall on back side and construction of permanent boundary wall on left side of DSB Colony . 5. Peripheral development work of 250 KWp Solar plant area near OM Mehta Gate no.2 etc. 6. Strengthening and raising of boundary wall on periphery of Type-C, backside of type-B quarter and Construction of permanent boundary wall alongwith C-0 type quarter, in front of CVPP office .	linkup with earlier similar expenditure
4	410328 Construction of security post/pucca morcha/Watch tower for CISF at Chenab Nagar, Shalimar & Tamruchi Dam site.	32		32.00	0	Regulation 26(1)(d)	Dulhasti Power Station being located in militancy prone area, hence as per the requirement/recommendations of security agency, for providing proper security to all the installations, following works have been awarded and are likely to be capitalized in FY 2019-20: 1. Construction of 02 Nos. Pucca morcha with toilet for CISF at Dam site DPS Kishtwar. 2. Construction of security Morcha near RO Plant DSB Colony, DSP Kishtwar Following works are proposed in FY 2019-20:- i) Pucca Morcha at Chenab Nagar. ii) Pucca Morcha at Dul Dam site.	
5	410203 Construction of footpath bridge on D/s of Dul Dam	255.00	0.00	255.00	0.00	26(1)(d)	At present the local people of village Chandri which is situated on the right bank of the Dam are crossing from top of the Dam and this has been pointed out by security agency CISF/ IB for security reasons. Therefore to provide alternate path to the local villagers this bridge is proposed in the downstream of Dul Dam.	
Total -C		357.00	0.00	357.00	0.00			
<b>Grand Total (2023-24)</b>		<b>452.00</b>	<b>0.00</b>	<b>452.00</b>				
<b>Add Cap Eligible for ROE at Normal Rate</b>		<b>95.00</b>	<b>0.00</b>	<b>95.00</b>				
<b>Add Cap Eligible for ROE at Wgt. Avg. Rate of Interest Rate</b>		<b>357.00</b>	<b>0.00</b>	<b>357.00</b>				



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

1. In case the project has been completed and cost has already been admitted under any tariff notification(s) in the past, fill column 10 giving the cost as admitted for the purpose of tariff notification already issued by (Name of the authority) (Enclose copy of the tariff Order).
2. The above information needs to be furnished separately for each year / period of tariff period 2019-24.
3. In case of de-capitalisation of assets separate details to be furnished at column 1, 2, 3 and 4. Further, the original book value and year of capitalisation of such asset to be furnished at column 8. Where de-caps are on estimated basis the same to be shown separately.
4. Where any asset is rendered unserviceable the same shall be treated as de-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 during fag end of the Project

Name of the Petitioner : NHPC LTD.

Name of the Generating Station :Dulhasti Power Station

COD : 07.04.2007

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

**Note:**

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

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

  
(M G Gokhale)  
General Manager (Comml.)



## Details of Assets De-capitalized during the period

Name of the Petitioner : NHPC LTD

Name of the Generating Station : DULHASTI POWER STATION

Region: JAMMU

State: J&amp;K

District:

KISHTWAR

Sl. No.	Account head	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalized	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks/ Justification
	1	2	3	4	5	6	7
	<b>2019-20</b>						
1	411201	Purchase of Pump & Motors for water supply	claim	1.23	2007-08	2.69	Assumed delation against item at Sl.no. 1 of Form-9A.
2	410701	Renovation/ upgradation of SCADA and Controller System and excitation system	claim	48.72	2007-08	106.43	Assumed delation against item at Sl.no. 2 of Form-9A.
3	410712	Fire fighting system of Power house	claim	2.22	2007-08	4.84	Assumed delation against item at Sl.no. 3 of Form-9A.
4	411902	Supply Installation and Commissioning of EPABX System for Dulhasti Power Station	claim	5.42	1988-89	3.36	Assumed delation against item at Sl.no. 4 of Form-9A.
5	410711	Penstock discharge Measurement system for turbine units	claim	3.24	2007-08	7.08	Assumed delation against item at Sl.no. 5 of Form-9A.
		<b>Sub-Total</b>		<b>60.83</b>			
	<b>2020-21</b>						
1	411507	TATA bus 42 seater-2Nos	claim	14.60	2001-02	13.14	Assumed delation against item at Sl.no. 2 of Form-9A.
2	411501	Car-Innova	claim	10.00	1998-99	8.93	Assumed delation against item at Sl.no.3 of Form-9A.
3	411504	Pick-up van-2 nos	claim	6.22	1996-97	5.60	Assumed delation against item at Sl.no. 5 of Form-9A.
4	410701	Renovation/ upgradation of SCADA and Controller System and excitation system	claim	78.72	2007-08	222.62	Assumed delation against item at Sl.no. 6 of Form-9A.
5	410707	Purchase of 110V,1100 AH lead acid Battery bank for Dulhasti Power Station	claim	4.29	2007-08	12.15	Assumed delation against item at Sl.no.7 of Form-9A.
6	410711	Penstock discharge Measurement system for turbine units	claim	5.18	2007-08	14.64	Assumed delation against item at Sl.no.8 of Form-9A.
7	410704	Purchase of submersible pumps and Control Panels for drainage, dewatering & flooding system.	claim	11.75	2007-08	33.21	Assumed delation against item at Sl.no.9 of Form-9A.
		<b>Sub-Total</b>		<b>130.76</b>			



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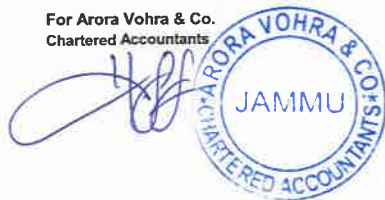
Sl. No.	Account head	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalized	Year Put to use	Depreciation recovered till date of de- capitalization	Remarks/ Justification
1	2	3	4	5	6	7	

2021-22							
1	411201	Purchase of Pump & Motors for water supply	claim	0.75	2007-08	2.87	Assumed delation against item at Sl.no.3 of Form-9A.
2	410707	Inverter, Capacity-10 kVA, Input -110VDC, Output - 240V AC, Single Phase, 50HZ	claim	0.65	2007-08	2.49	Assumed delation against item at Sl.no.4 of Form-9A.
3	410801	Purchase of Dry Type 500 KVA Transformer at Dam	claim	0.85	2007-08	3.25	Assumed delation against item at Sl.no.5 of Form-9A.
4	410711	Supply & installation of Pipe line for fire fighting system from pump to Tank	claim	7.75	2007-08	29.41	Assumed delation against item at Sl.no.6 of Form-9A.
		<b>Sub-Total</b>		<b>10.00</b>			

2022-23							
		<b>NIL</b>					

2023-24							
	411201	Replacement of water supply distribution line at Shalimar & Semna	claim	2.92	2007-08	25.54	Assumed delation against item at Sl.no. 1 of Form-9A.
	410601	Purchase of Control Panel for SFT Gates	claim	0.78	2007-08	6.81	Assumed delation against item at Sl.no. 2 of Form-9A.
		<b>Sub-Total</b>		<b>3.70</b>			

Note: Year wise detail need to be submitted.



For NHPC Limited

(M G Gokhale)  
General Manager (Comm.)

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

Name of the Petitioner : **NHPC Limited**  
 Name of the Generating Station : **Dulhasti Power Station**  
 COD : 07.04.2007

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

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

**Note:**

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

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



**For NHPC Limited**

  
(M G Gokhale)  
General Manager (Comml.)

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

Name of the Petitioner : NHPC Limited  
 Name of the Generating Station : Dulhasti Power Station  
 COD :07.04.2007

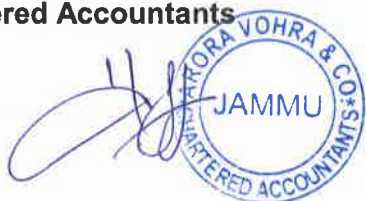
Sl. No.	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
		Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
1	2	3	4	5=3-4	6	7
	Petition is based on projected additional capital expenditure reconciliation will be submitted at the time of truing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

**Note:**

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

Temporary or permanent should be mentioned. It is to be certified that exclusion sought in receiving station only a

**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 Limited

Name of the Generating Station : Dulhasti Power Station

(Amount In Lakhs)

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

NOT APPLICABLE

**Note:**

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

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

  
(M G Gokhale)  
General Manager (Comm.)



**Statement of Capital Woks in Progress**

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

Name of the Petitioner : NHPC Limited

Name of the Generating Station : Dulhasti Power Station

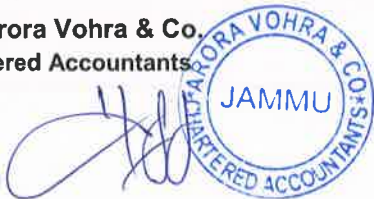
(Amount in Rs. Lakhs)

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

NOT APPLICABLE

**Note:**

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

For Arora Vohra & Co.  
Chartered Accountants

For NHPC Limited

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

## Financing of Additional Capitalisation

Name of the Petitioner : NHPC Limited  
 Name of the Generating Station : Dulhasti Power Station  
 Date of Commercial Operation : 07.04.2007

(Amount in Rs. Lakhs)

Financial Year (Starting from COD) <sup>1</sup>	Actual / projected					Admitted				
	2019-20	2020-21	2021-22	2022-23	2023-24	2019-20	2020-21	2021-22	2022-23	2023-24
1	2	3	4	5	6	7	8	9	10	11
Amount capitalised in Work / Equipment	529.34	1,093.52	454.32	575.00	448.30					
<b>Financing Details</b>										
Loan-1										
Loan-2										
Loan-3 and so on										
Total Loan <sup>2</sup>										
<b>Equity</b>										
Internal Resources	529.34	1,093.52	454.32	575.00	448.30					
ers (Pl. specify)										
<b>Total</b>	<b>529.34</b>	<b>1,093.52</b>	<b>454.32</b>	<b>575.00</b>	<b>448.30</b>					

Note:

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

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

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

  
(M G Gokhale)  
General Manager (Comm.)

## Calculation of Depreciation

Name of the Petitioner :NHPC Limited

Name of the Generating Station : Dulhasti Power Station

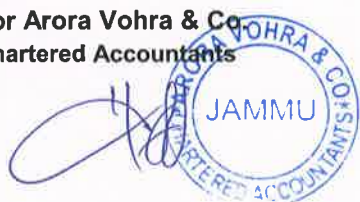
(Amount in Rs.)

Sl. No.	Name of the Assets <sup>1</sup>		Gross Block as on 31.03.2019	Depreciation Rates as per CERC's Depreciation Rate Schedule	Depreciation Amount for 31.03.2019
	1		2	3	4=Col.2XCol.3
1	Land – Freehold	410101	0	0.00%	0
2	Land – Leasehold	410111	38,814,893	3.34%	1,296,417
3	Roads and Bridges	4102	154,826,868	3.34%	5,171,217
4	Buildings Others	4103	203,302,740	3.34%	6,790,312
5	INTERNAL ELECTRIFICATION WORK - BUILDINGS-OTHERS	4104	45,005	6.33%	2,849
6	Building containing GPM	410301,410303	2,453,835,096	3.34%	81,958,092
7	BUILDINGS-TEMPORARY	410305, 410326	28,035,981	100%	28,035,981
8	Railway sidings	4105	0	5.28%	0
9	Hydraulic Works (Dams, Water Conductor system, Hydro mechanical gates, tunnels)	4106	29,734,164,789	5.28%	1,569,963,901
10	Generating Plant and machinery	4107	20,068,856,148	5.28%	1,059,635,605
11	Plant and machinery Sub station	4108	11,204,522	5.28%	591,599
12	Plant and machinery Transmission lines	4109	57,456,418	5.28%	3,033,699
13	Plant and machinery Others	4110	9,149,049	5.28%	483,070
14	Construction Equipment	4111	75,017,529	5.28%	3,960,926
15	Water Supply System / Drainage and Sewerage	4112	129,904,328	3.34%	4,338,805
16	Electrical installations	4114	0	5.28%	0
17	Vehicles	4115	18,922,328	9.50%	1,797,621
18	Aircraft/ Boats	4116	265,267	9.50%	25,200
19	Furniture and fixture	4117	13,624,462	6.33%	862,428
20	Computers	4118	15,719,704	15.00%	2,357,956
21	NETWORKING DEVICES & SERVER	411806	10,160,200	15.00%	1,524,030
22	Communication Equipment	4119	5,639,418	6.33%	356,975
23	Office Equipments	4120	15,277,805	6.33%	967,085
24	OFFICE EQUIPT- AIR CONDITIONER	412008	10,160,200	9.50%	965,219
25	Research and Development	4121	0	0.00	0
26	Computer Software	4122	2,163,812	15.00%	324,572
27	Other assets	4125	53,251,602	6.33%	3,370,826
28	Capital Expenditure on assets Not Owned by NHPC	4126	0	0.00%	0
29	Tangible Assets of minor value >750 and < 5000	4128	4,825,162	5.28%	254,769
30				0.00%	0
	<b>TOTAL</b>		<b>53,114,623,326</b>		<b>2,778,069,153</b>
	<b>Weighted Average Depreciation Rate (%) of depreciation</b>				<b>5.2303%</b>

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

Note:

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

For Arora Vohra & Co  
Chartered Accountants

For NHPC Limited

  
 (M G Gokhale)  
 General Manager (Comml.)

## Statement of Depreciation

Name of the Petitioner :

NHPC Limited

Name of the Generating Station :

Dulhasti 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	523,517.71	523,756.71	524,286.05	525,379.56	525,833.88	526,408.88
2	Closing Capital Cost	523,756.71	524,286.05	525,379.56	525,833.88	526,408.88	526,857.18
3	Average Capital Cost	523,637.21	524,021.38	524,832.81	525,606.72	526,121.38	526,633.03
4	(a) Freehold land		0.00	0.00	0.00	0.00	0.00
	(b) Land under reservoir		0.00	0.00	0.00	0.00	0.00
	(c) Land not depreciable (c=a-b)		0.00	0.00	0.00	0.00	0.00
5	Rate of depreciation	5.223%	5.230%	5.230%	5.230%	5.230%	5.230%
6	Depreciable value	471,273.49	471,619.24	472,349.53	473,046.05	473,509.25	473,969.73
7	Balance useful life at the beginning of the period	24.02	28.02	27.02	26.02	25.02	24.02
8	Remaining depreciable value	190,699.61	163,699.98	137,061.14	132,769.12	128,135.61	123,474.04
9	<b>Depreciation (for the period)</b>	<b>27,347.63</b>	<b>27,408.04</b>	<b>5,073.25</b>	<b>5,103.28</b>	<b>5,122.06</b>	<b>5,141.23</b>
10	Cumulative depreciation at the end of the period	307921.51	335,327.30	340,361.64	345,380.21	350,495.70	355,636.93
11	Less : Cumulative depreciation adjustment on account of de-capitalisation (Refer Form-9B(i))	2.25	38.91	84.71	6.57	-	2.50
12	Net Cumulative depreciation at the end of the period	307,919.26	335,288.39	340,276.93	345,373.64	350,495.70	355,634.43

**Note:**

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

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Ltd

  
(M G Gokhale)  
GM (Comml.)



Calculation of Weighted Average Rate of Interest on Actual Loans<sup>1</sup>Name of the Company  
Name of the Power StationNHPC LTD.  
Dulhasti Power Station

(Amt. 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	<b>LIC Rs.2500 Cr.</b>						
	Gross loan - Opening	125800	125800	125800	125800	125800	125800
	Cumulative repayments of Loans upto previous year	94350.00	104833.34	115316.67	125800	125800.00	125800.00
	Net loan - Opening	31450.00	20966.66	10483.33	0.00	0.00	0.00
	Add: Drawal(s) during the Year	0	0	0	0	0	0
	Less: Repayment (s) of Loans during the year	10483.33	10483.33	10483.33	0.00	0.00	0.00
	Net loan - Closing	20966.66	10483.33	0.00	0.00	0.00	0.00
	Average Net Loan	26208.33	15724.9967	5241.663333	0.00	0.00	0.00
	Rate of Interest on Loan	8.10%	8.10%	8.10%	8.10%	8.10%	8.10%
	Interest on loan	1941.26	1096.83	245.42	0.00	0.00	0.00
2	<b>ORIENTAL BANK OF COMMERCE -100 Crore</b>						
	Gross loan - Opening	10000	10000	10000	10000	10000	10000
	Cumulative repayments of Loans upto previous year	7000	8000	9000	10000	10000	10000
	Net loan - Opening	3000	2000	1000	0	0	0
	Add: Drawal(s) during the Year	0	0	0	0	0	0
	Less: Repayment (s) of Loans during the year	1000	1000	1000	0	0	0
	Net loan - Closing	2000	1000	0	0	0	0
	Average Net Loan	2500	1500	500	0	0	0
	Rate of Interest on Loan	7.207%	7.207%	7.207%	7.207%	7.207%	7.207%
	Interest on loan	197.45	125.24	53.31	0.00	0.00	0.00
	<b>TOTAL LOANS</b>						
	Gross loan - Opening	135800.00	135800.00	135800.00	135800.00	135800.00	135800.00
	Cumulative repayments of Loans upto previous year	101350.00	112833.34	124316.67	135800.00	135800.00	135800.00
	Net loan - Opening	34450.00	22966.66	11483.33	0.00	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	11483.33	11483.33	11483.33	0.00	0.00	0.00
	Net loan - Closing	22966.66	11483.33	0.00	0.00	0.00	0.00
	Average Net Loan	28708.33	17225.00	5741.66	0.00	0.00	0.00
	Interest on loan	2138.71	1222.07	298.73	0.00	0.00	0.00
	<b>Weighted average Rate of Interest on Loans**</b>	<b>7.45%</b>	<b>7.09%</b>	<b>5.20%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>

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

For Arora Vohra & Co.  
Chartered Accountants

For NHPC Ltd

  
(M G Gokhale)  
GM (Comml.)



## Calculation of Interest taken in Form 13

Name of the Company

NHPC LTD.

Name of the Power Station

DULHASTI PS

(Amt. in lakh)

Sl. No.	Principal			From	to	Days	Interest Rate (%)	Interest	Intt. in form 13
1	LIC - 2500								
	19300.00			01-Apr-19	14-Apr-19	14	8.00%	59.22	
	1666.67			01-Apr-19	14-Apr-19	14	9.25%	5.91	
	14475.00	15-Apr-19	4825.00	15-Apr-19	14-Oct-19	183	8.00%	580.59	
	1250.00	15-Apr-19	416.67	15-Apr-19	14-Oct-19	183	9.25%	57.97	
	9650.00	15-Oct-19	4825.00	15-Oct-19	31-Mar-20	169	8.00%	357.45	
	833.33	15-Oct-19	416.67	15-Oct-19	31-Mar-20	169	9.25%	35.69	1096.83
	9650.00			01-Apr-20	14-Apr-20	14	8.00%	29.61	
	833.33			01-Apr-20	14-Apr-20	14	9.25%	2.96	
	4825.00	15-Apr-20	4825.00	15-Apr-20	14-Oct-20	183	8.00%	193.53	
	416.67	15-Apr-20	416.67	15-Apr-20	14-Oct-20	183	9.25%	19.32	
	0.00	15-Oct-20	4825.00	15-Oct-20	31-Mar-21	168	8.00%	0.00	
	0.00	15-Oct-20	416.67	15-Oct-20	31-Mar-21	168	9.25%	0.00	245.42
			<b>20966.67</b>						<b>1342.25</b>

2	Oriental Bank of Comm.								
	2000			01-Apr-19	26-Dec-19	270	7.207%	106.33	
	1000	27-Dec-19	1000.00	27-Dec-19	31-Mar-20	96	7.207%	18.90	125.24
	1000			01-Apr-20	26-Dec-20	270	7.207%	53.31	
	0	27-Dec-20	1000.00	27-Dec-20	31-Mar-21	95	7.207%	0.00	53.31
			2000.00					178.55	178.55



## Calculation of Interest on Normative Loan

Name of the Petitioner : NHPC Limited  
Name of the Generating Station : Dulhasti 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	Gross Normative loan - Opening	324,648.43	324,815.72	325,186.26	325,951.73	326,269.75	326,672.25
2	Cumulative repayment of Normative loan upto previous year	280,728.02	308,075.65	325,186.26	325,951.73	326,269.75	326,672.25
3	<b>Net Normative loan - Opening</b>	<b>43,920.41</b>	<b>16,740.07</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
4	Add : Increase due to addition during the year / period	147.95	381.88	853.12	325.02	402.50	316.40
5	Less : Decrease due to de-capitalisation during the year / period	2.678	42.58	91.53	7.00	0.00	2.59
6	Less : Decrease due to reversal during the year / period	0	0.00	0.00	0.00	0.00	0.00
7	Add : Increase due to discharges during the year / period	22.029	31.24	3.87	0.00	0.00	0.00
	Less : Repayment during the year	27,347.63	17,110.61	765.46	318.02	402.50	313.81
8	<b>Net Normative loan - Closing</b>	<b>16,740.07</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
9	<b>Average Normative loan</b>	<b>30330.24</b>	<b>8370.03</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
10	Weighted average rate of interest	7.45%	7.09%	5.20%	5.20%	5.20%	5.20%
11	<b>Interest on Loan</b>	<b>2259.54</b>	<b>593.83</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

  
(M G Gokhale)  
General Manager (Comml.)

## Calculation of Interest on Working Capital

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

(Amount in Rs. Lakh)

Sl. No.	Particulars	Existing 2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
1	2	3	4	5	6	7	8
1	O & M Expense *	1,481.74	2,182.37	2,286.42	2,395.42	2,509.63	2,629.27
2	Maintenance Spares *	2,667.13	3,928.27	4,115.55	4,311.76	4,517.33	4,732.69
3	Receivables	15,364.03	11,453.16	8,684.33	8,834.95	8,988.54	9,149.24
4	Total Working Capital	19,512.90	17,563.80	15,086.30	15,542.13	16,015.49	16,511.21
5	Rate of Interest	13.50%	12.05%	12.05%	12.05%	12.05%	12.05%
6	Interest on Working Capital	2,634.24	2,116.44	1,817.90	1,872.83	1,929.87	1,989.60

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

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
General Manager (Comml.)

**Non-Tariff Income**

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

(Amount in Rs. Lakh)

Sl. No.	Particulars	Existing 2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
1	2	3	4	5	6	7	8
7	Income from rent of land or building		<b>Not Applicable</b>				
8	Income from sale of scrap						
	Income from advertisement						

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
General Manager (Comml.)

Incidental Expenditure during Construction

Name of the Petitioner :  
Name of the Generating Station :

NHPC Limited  
Dulhasti Power Station

(Amount in Rs. Lakh)

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

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 : Dulhasti 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	2	3	4	5	6	7	8	9	10	11
1	<b>Loans</b>									
1.1	<b>Foreign Loan</b>									
1.1.1	Foreign Loan <sup>1</sup>									
	Draw down Amount									
	IDC									
	Financing charges									
	Foreign Exchange Rate Variation									
	Hedging Cost									
1.1.2	Foreign Loan <sup>2</sup>									
	Draw down Amount									
	IDC									
	Financing charges									
	Foreign Exchange Rate Variation									
	Hedging Cost									
1.1.3	Foreign Loan <sup>3</sup>									
	Draw down Amount									
	IDC									
	Financing charges									
	Foreign Exchange Rate Variation									
	Hedging Cost									
1.1.4	.....									
	.....									
	.....									
1.1	<b>Total Foreign Loan</b>									
	Draw down Amount									
	IDC									
	Financing charges									
	Foreign Exchange Rate Variation									
	Hedging Cost									
1.2	<b>Indian Loans</b>									
1.2.1	Indian Loan <sup>1</sup>									
	Draw down Amount									
	IDC									
	Financing charges									
1.2.2	Indian Loan <sup>2</sup>									
	Draw down Amount									
	IDC									
	Financing charges									
1.2.3	Indian Loan <sup>3</sup>									
	Draw down Amount									
	IDC									
	Financing charges									
1.2.4	.....									
	.....									
	.....									
1.2	<b>Total Indian Loans</b>									
	Draw down Amount									
	IDC									
	Financing charges									
1	<b>Total Loans drawn</b>									
	IDC									
	Financing charges									
	Foreign Exchange Rate Variation									
	Hedging Cost									
2	<b>Equity</b>									
2.1	Foreign equity drawn									
2.2	Indian equity drawn									
	<b>Total equity deployed</b>									

NOT APPLICABLE

Note:

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

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
General Manager (Comm.)

## Actual cash expenditure

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

(Amount in Rs. Lakh)

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

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

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

  
 (M G Gokhale)  
 General Manager (Comml.)

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

**Generating Company : NHPC LTD**

**Name of Hydro-Electric Generating Station : DULHASTI POWER STATION**

**Installed Capacity : No. of units X MW = 3X130 MW**

Month		Design Energy* (MUs)	Designed Peaking Capability (MW)*
April	I	26.5	390 MW
	II	37.7	
	110.7	III	
May	I	62.3	
	II	72.5	
	230.3	III	
June	I	88.9	
	II	88.9	
	266.7	III	
July	I	88.9	
	II	88.9	
	275.6	III	
August	I	88.9	
	II	88.9	
	275.6	III	97.8
September	I	88.9	
	II	88.9	
	261.3	III	83.5
October	I	55.0	
	II	43.6	
	134.5	III	35.9
November	I	28.9	
	II	28.0	
	84.0	III	27.1
December	I	25.9	
	II	24.0	
	73.4	III	23.5
January	I	21.1	
	II	20.8	
	64.3	III	22.4
February	I	20.4	
	II	19.2	
	55.6	III	16.0
March	I	21.6	
	II	25.0	
	74.6	III	28.0
1907			
<b>Total</b>		1907	

\* 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

Partner  

**For NHPC Ltd**

  
(M G Gokhale)  
General Manager (Comml.)

Design energy and MW Continuous (monthwise) - ROR type stations  
Generating Company : NHPC LTD.

Name of Hydro-electric Generating Station : Dulhasti Power Station

Installed Capacity	:	3 X 130 MW =	390MW	
<b>Month</b>		<b>Design Energy* (MUs)</b>	<b>MW continuous*</b>	
April	I			
	II			
	III			
May	I			
	II			
	III			
June	I			
	II			
	III			
July	I			
	II			
	III			
August	I			
	II			
	III			
September	I	NOT APPLICABLE		
	II			
	III			
October	I			
	II			
	III			
November	I			
	II			
	III			
December	I			
	II			
	III			
January	I			
	II			
	III			
February	I			
	II			
	III			
March	I			
	II			
	III			
<b>Total</b>				
* As per DPR / TEC of CEA dated .....				

For Arora Vohra & Co.  
Chartered Accountants

Partner



For NHPC Ltd

(M G Gokhale)  
General Manager (Comml.)

Liability Flow Statement

Name of the Petitioner : NHPC LTD  
 Name of the Generating Station :DULHASTI POWER STATION

Party	Asset/Work	Year of actual capitalisation	Original Liability	Liability as on 31.03.2019	Discharge / Reversal (yearwise)										Liability as on 31.03.2024	
					2019-20		2020-21		2021-22		2022-23		2023-24			
					Discharge	Reversal	Discharge	Reversal	Discharge	Reversal	Discharge	Reversal	Discharge	Reversal		
<b>310401 -Liability of 2008-09</b>																
S008416-J&K HORTICULTURE DEPT.	M/S J&K Horticulture	2008-09	19.22	5.53			5.53									0.00
	<b>Sub-Total (B)</b>			<b>5.53</b>	<b>0</b>	<b>0</b>	<b>5.53</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Liability of 2011-12</b>																
HOA 310203, S008296- M/S AMTRAK TECHNOLOGIES LTD	HOA 310203, M/S AMTRAK TECHNOLOGIES LTD towards purchase of Computer and Printers.	2011-12	0.17	0.17	0.17											0.00
HOA 310203, S008247-M/S TEE JAY ASSOCIATES	HOA 310203, M/S TEE JAY ASSOCIATES . Purchase of Jack Hammer.	2011-12	0.24	0.24	0.24											0.00
	<b>Sub-Total (C)</b>			<b>0.41</b>	<b>0.41</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Liability of 2012-13</b>																
S018512-AEG Power Solution	INVERTER, CAPACITY-10KVA, INPUT - 110VDC, OUTPUT - 240V AC, SINGLE PHASE, 50HZ	2012-13	1.72	1.72	1.72											0.00
	<b>Sub-Total (D)</b>			<b>1.72</b>	<b>1.72</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Liability of 2014-15</b>																
<b>Liability of 2015-16</b>																
310203-S019692-ALSTOM T&D INDIA LIMITED	Purchase of Surge arrestor for 400 KV GIS	2015-16		11.25	11.25											0.00
310203-S023883-RELIANCE ELECTRONICS	DOOR FRAME AND METAL DETECTOR (DFMD) (02 nos)	2015-16		0.25	0.25											0.00
				<b>11.5</b>	<b>11.5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Liability of 2016-17</b>																
310301-S032937-JAI MAA ASSOCIATES	Construction of sewerage treatment plant at Semna & Shalimar colony	2016-17		1.93	1.93											0.00
310250-S007923-MAXFLOW PUMPS INDIA(P) LTD.	Construction of Treatment plant for drinking water and distribution system in Semna and Shalimar	2016-17		1.85	1.85											0.00
	<b>Total</b>			<b>3.78</b>	<b>3.78</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Liability of 2017-18</b>																
310250-S020695-CECON POLLUTECH SYSTEMS (P) LTD	Providing, installation and commissioning of Sewage treatment plant for Semna Colony and Hasti, DPS, Kishtwar	2017-18		7.37	7.37											0.00
310201-S008373-GH.HUSSAIN BUTT	TREATMENT OF SINKING ZONE BY PROVIDING PROTECTION WALL and BACKFILL CONCRETE IN RIGHT BANK DRIFT AT DAM	2017-18		0.50	0.5											0.00
310201-S008426-JALAL-UD-DIN LONE	CONSTRUCTION OF BOUNDAR WALL AT TAMRUCHI COLONY AT DUL DAM	2017-18		3.29	3.29											0.00
310201-S010510-MOBILE DRILL MASTER	HILL SLOPE STABILIZATION WORK AT DAM SITE	2017-18		1.00	1.00											0.00
310203-S038028-ACCESS TRADERS	BATTERY BANK 110V AND BATTERY CHARGER 24V DC,100AH, EACH CELL 2V,100AH,TUBULAR TYPE,ALONG WITH ACCESORIES	2017-18		0.62	0.62											0.00
310203-S042478-M/S NEWIRO ACOUSTICS DESIGN SERVICES	ACOUSTIC ENCLOSURE FOR 1275,640, 350 and 80 KVA DG SET	2017-18		2.74	2.74											0.00
	<b>Total</b>			<b>15.52</b>	<b>15.52</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Liability of 2018-19</b>																



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310201-S008390-GULSHAN AHMED	Construction of sewerage treatment plant at Semna & Shalimar colony	2018-	0.175	0.175													0.00
310201-S014469-AKHTAR HUSSAIN LONE	Construction of chain link boundry wall at left bank of shalimar nallah	2018-19	0.97	0.97													0.00
310301-S014469-AKHTAR HUSSAIN LONE	Construction of chain link boundry wall at left bank of shalimar nallah	2018-19	0.65	0.65													0.00
310301-S000470-FIRE SAFETY DEVICES PVT.LTD.	Fire detection cum alarm system	2018-19	0.2	0.2													0.00
310203-S039460-AEGASUN ENERGY LLP	250 KWP GROUND BASED ENERGY EFFICIENT SOLAR PV GRID CONNECTED POWER PLANT	2018-19	9.7	9.7													0.00
		Total	11.70	11.70	0	0	0	0	0	0	0	0	0	0	0	0	0.00
		Grand Total	50.16	44.63	0.00	5.53	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 Ltd

(M G Gokhale)  
General Manager (Comm.)

**Operation and maintenance Expense**

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

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

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

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

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
General Manager (Comm.)

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

Name of the Petitioner :NHPC Limited

Name of the Generating Station :Dulhasti Power Station

Name of the Generating Stations: Dulhasti Power Station

(Amount in Lakh)

Description/Year	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
<b>O&amp;M expense allowed as regulation 35(2)(a) of CERC Tariff Regulations'2019</b>		18563.04	19447.85	20374.84	21346.02	22363.49
<b>Additional O&amp;M expenses due to 7th Pay Commission wage Revision</b> / 3 <sup>rd</sup> PRC applicable for CPSUs.	2134.73	2236.56	2343.24	2455.02	2572.12	2694.81
<b>Additional O&amp;M expenses due to Goods and Service Tax (GST)</b>	856.49	897.34	940.15	984.99	1031.97	1081.20
<b>Additional O&amp;M Expenses due to pay revision of KV Staff</b>	20.70	21.69	22.72	23.80	24.94	26.13
<b>Total O&amp;M Expences</b>		<b>21718.63</b>	<b>22753.96</b>	<b>23838.65</b>	<b>24975.06</b>	<b>26165.63</b>
<b>Security Expences (estimated)*</b>	4266.33	4469.83	4683.04	4906.42	5140.46	5385.66

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: Dulhasti Power Station**

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

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




**For NHPC Limited**

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

**Summary of issue involved in the petition**

1	<b>Petitioner: NHPC Limited</b>					
2	<b>Subject:</b> Petition under 79(1) & 86 of the CERC (Conduct of Business), Regulations, 1999, Section 62(1)(a) of the Electricity Act, 2003 and Regulation 9(2), 10(1), 12, 25, 26 & 35 (2) of CERC (Terms and Conditions of Tariff) Regulations, 2019 of CERC (Terms and Conditions of Tariff) Regulations' 2019 for determination of tariff for the period 2019-24 in respect of <b>Dulhasti Power Station.</b> .					
3	<p><b>Prayer:</b></p> <p>1. Tariff of Dulhasti Power Station for the period 01.04.2019 to 31.03.2024 may be determined under Section 62(1) (a) of the Electricity Act, 2003 read with regulation-9(2) of the Central Electricity Regulatory Commission (Terms &amp; Conditions of Tariff) Regulations, 2019 issued on 07.03.2019.</p> <p>2. Allow the net additional capitalization for the period 2019-24 as claimed in <b>para-6 (Part-B)</b>.</p> <p>3. Allow the additional capitalization (spill over of items from 2014-19 period) during 2019-24 tariff period as claimed in <b>para-6 (Part-B)</b>.</p> <p>4. To allow the impact of wage revision and GST as additional O&amp;M expenses as mentioned in <b>para-8 (d) (Part-B)</b>.</p> <p>5.To allow the estimated security expenses separately to be recovered from beneficiaries during 2019-24 as mentioned in <b>para-8(d) (Part-B)</b>.</p> <p>6. The Annual Fixed Charges (AFC) of Dulhasti Power Station for the period 2019-24 has been worked out as <b>₹91625.31 lakh, ₹69474.65 lakh, ₹70679.57 lakh, ₹71908.28 lakh &amp; ₹ 73193.92 lakh</b> for the FY 2019-20, 2020-21, 2021-22, 2022-23 &amp; 2023-24 respectively, as mentioned in</p> <p>7. 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 <b>para-10 (Part-B)</b>.</p> <p>8. Allow reimbursement of filing fee of this petition as mentioned in <b>para-11 (Part-B)</b>.</p> <p>9. Allow reimbursement of expenses incurred on publication of notices in the application of tariff for the period 2019-24 as mentioned in <b>para-12 (Part-B)</b>.</p> <p>10. NHPC may be allowed to bill the Respondents for levies, taxes, duties, cess, charges, fee etc. if any, as mentioned in <b>para-13 to 15 (Part-B)</b> above.</p> <p>11. Pass such other and further order / orders as are deemed fit and proper in the facts and circumstances of the case.</p>					
4	<b>Respondents</b>					
	<b>Name of Respondents:</b>					
	1	Punjab State Power Corporation Ltd				
	2	Haryana Power Purchase Centre				
	3	BSES Rajdhani Power Ltd.				
	4	BSES Yamuna Power Ltd				
	5	Tata Power Delhi Distribution Ltd.				
	6	Uttar Pradesh Power Corporation Ltd				
	7	Ajmer Vidyut Vitaran Nigam Limited				
	8	Jaipur Vidyut Vitaran Nigam Limited				
	9	Jodhpur Vidyut Vitaran Nigam Limited				
	10	Uttaranchal Power Corporation Ltd				
	11	UT Chandigarh				
	12	Power Development Department- Jammu & Kashmir				
5	<b>Project Scope</b>	IC	390 MW			
		DE	1907.00 MU			
		FEHS	12%			
		AUX	1.20%			
		NAPAF	90%			
	<b>Cost</b>	Sanction Cost	Rs. 5228.49 Crs			
		Latest RCE	RCE-II dated 22.08.2008			
	<b>Commissioning</b>	Unit/Station COD	01.05.1994			
<b>Claim</b>						
		<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
	<b>AFC (Rs in lakh)</b>	91,625.31	69,474.65	70,679.57	71,908.28	73,193.92
	<b>Capital cost (Rs in lakh)</b>	524,286.05	525,379.56	525,833.88	526,408.88	526,857.18
	<b>Initial Spare</b>					
	<b>NAPAF</b>	90%				
	<b>Design Energy</b>	1664.56 MU				
	<b>Any Specific</b>					

For NHPC Limited



(M G Gokhale)  
General Manager (Comml.)



# **ANNEX-III**

A/11/11/11

**CENTRAL ELECTRICITY REGULATORY COMMISSION  
NEW DELHI**

**Petition No. 231/GT/2014**

**Coram:**

**Shri Gireesh B. Pradhan, Chairperson**

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

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

**Dr. M. K. Iyer, Member**

**Date of Order: 30<sup>th</sup> August, 2016**

**In the matter of**

Revision of tariff for the period 2009-14 after truing up exercise and determination of tariff for 2014-19 in respect of Dulhasti Hydroelectric Power Station (390 MW).

**AND**

**In the matter of**

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

.....Petitioner

**Vs**

1. Punjab State Power Corporation Ltd  
The Mall, Near Kali Badi Mandir,  
Patiala – 147 001

2. Haryana Power Utilities,  
Shakti Bhawan, Sector, 6  
Panchkula – 134 109

3. BSES Rajdhani Power Ltd  
BSES Bhawan, Nehru Place,  
New Delhi – 110 019

4. Uttar Pradesh Power Corporation Ltd  
Shakti Bhawan, 14, Ashok Marg,  
Lucknow – 226 001

5. BSES Yamuna Power Ltd  
Shakti Kiran Building,  
Karkardooma, New Delhi – 110 072

6. Engineering Department, 1 st Floor,  
UT Secretariat, Sector 9D,  
Chandigarh – 160 009

7. Tata Power Delhi Distribution Ltd  
33 kV Sub-station,  
Hudson Lane, Kingsway Camp  
Delhi – 110 009

8. Power Development Department,  
Civil Secretariat,  
Jammu-180001 (J & K)

9. Jaipur Vidyut Vitran Nigam Ltd  
Vidyut Bhawan, Janpath,  
Jaipur – 302 205

10. Jodhpur Vidyut Vitran Nigam Ltd  
New Power House, Industrial Area,  
Jodhpur – 342 003

11. Uttranchal Power Corporation Ltd  
Urja Bhawan, Kan wali Road,  
Dehradun – 248 001

12. Ajmer Vidyut Vitran Nigam Ltd  
Old Power House,  
Hatthi Bhatta, Jaipur Road,  
Ajmer – 305 001

.....Respondents

**Parties Present**

Shri. A.K Pandey, NHPC  
Shri. Piyush Kumar, NHPC  
Shri Naresh Bansal, NHPC  
Shri Jitendra Kumar Jha, NHPC  
Shri R.B. Sharma, Advocate, BRPL  
Shri S.K Agarwal, Advocate, Rajasthan Discoms  
Shri G.L Verma, Advocate, Rajasthan Discoms  
Ms Neelam, Advocate, Rajasthan Discoms

**ORDER**

The petition has been filed by NHPC Ltd for revision of tariff of Dulhasti Hydroelectric Station (3 x 130 MW) ('the generating station') for the period 2009-14 after truing-up exercise in terms of Regulation 6(1) of the Central Electricity Regulatory Commission (Terms and Conditions of Tariff) Regulations, 2009 ("the 2009 Tariff Regulations") and for determination of tariff for the period 2014-19 in terms of Central Electricity Regulatory Commission (Terms and Conditions of Tariff) Regulations, 2014 ("the 2014 Tariff Regulations")



2. The generating station was declared under commercial operation on 7.4.2007. Petition No. 60/2010 was filed by the petitioner for determination of tariff of the generating station for the period 2009-14 and the Commission by order dated 30.5.2011 had determined the annual fixed charges for the generating station for the said period based on the capital cost of ₹511605.50 lakh as on 1.4.2009. Thereafter, by order 13.2.2014 in Petition No.141/GT/2013, the annual fixed charges of the generating station for 2009-14 were revised after truing-up exercise based on the actual additional capital expenditure incurred during the period 2009-12 and the projected additional capital expenditure for the period 2012-14. The annual fixed charges allowed for the period 2009-14 by the said order dated 13.2.2014 are as under:

	(₹ in lakh)				
	2009-10	2010-11	2011-12	2012-13	2013-14
Return on Equity	46649.39	46111.00	45582.54	34729.27	34729.27
Interest on Loan	20851.70	18553.98	17078.16	14736.57	12697.92
Depreciation	26572.78	26629.31	26709.59	26767.60	26795.26
Interest on Working Capital	2702.23	2686.72	2691.46	2465.06	2473.27
O & M Expenses	14824.24	15672.19	16568.64	17516.36	18518.30
<b>Total</b>	<b>111600.34</b>	<b>109653.19</b>	<b>108630.38</b>	<b>96214.86</b>	<b>95214.01</b>

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

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

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

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

4. The petitioner in this petition has claimed revision of tariff for 2012-14 based on the actual additional capital expenditure incurred during the period 2012-14 after truing up exercise in terms of Regulation 6(1) of the 2009 Tariff Regulations. Accordingly, the annual fixed charges claimed by the petitioner for the period 2012-14 are as under:

	(₹ in lakh)	
	2012-13	2013-14
Return on Equity	39115.87	41474.07
Interest on Loan	14909.66	12788.17
Depreciation	26755.88	26787.71
Interest on Working Capital	2559.85	2615.57
O & M Expenses	17516.36	18518.30
<b>Total</b>	<b>100857.63</b>	<b>102183.82</b>

### Capital cost

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

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

6. The Commission in order dated 13.2.2014 in Petition No. 141/GT/2013 had considered the closing capital cost of ₹515196.48 lakh as on 31.3.2012. Accordingly, this capital cost of ₹515196.48 lakh has been considered as the opening capital cost as on 1.4.2012 for revision of tariff for 2012-14.

### Actual Additional Capital Expenditure

7. Regulation 9 (2) of the 2009 Tariff Regulations provides as under:

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

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

*(ii) Change in law;*

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

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



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

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

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

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

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

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

8. The projected additional capital expenditure allowed for the period 2012-14 in order dated 13.2.2014 in Petition No.141/GT/2013 and the actual additional capital expenditure claimed in this petition are as under:

	(₹ in lakh)	
	2012-13	2013-14
Projected additional capital expenditure allowed in order dated 13.2.2014 in Petition No. 141/GT/2013	870.52	195.00
Actual additional capital expenditure claimed	645.05	519.37

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



(₹ in lakh)

Sl No		2012-13	2013-14
<b>1</b>	<b>Additional Capitalization (claimed for purpose of tariff)</b>		
<b>(a)</b>	<b>Additions</b>		
i	Additional Capitalization against works projected and allowed for additional capitalization for 2012-13 and 2013-14	482.81	24.77
ii	Additional Capitalization against works projected and allowed in the years 2009-10, 2010-11 and 2011-12	205.96	371.39
iii	Additional capitalization not projected/not allowed but capitalized due to actual site requirements (being claimed for additional capitalization)	36.82	3939.29
	<b>Total (a)</b>	<b>725.59</b>	<b>4335.45</b>
<b>(b)</b>	<b>Deletion / Deduction</b>		
i	Deletion of assets on account of sale of assets/assets written off during the year	(-) 56.57	(-) 7.31
ii	Deletion of assets on account of rectification (item wrongly capitalized in earlier years)	0.00	(-) 17.97
iii	Consumption of capital spares (deletion to be claimed)	0.00	(-) 33.06
iv	Transfer to Obsolete account	(-2.95	0.00
	<b>Total (b)</b>	<b>(-) 59.52</b>	<b>(-) 58.34</b>
<b>(c)</b>	<b>Net additional capitalization to be claimed (c)=(a)+(b)</b>	<b>666.07</b>	<b>4277.11</b>
<b>2</b>	<b>Additional Capitalization (not claimed for the purpose of tariff)</b>		
<b>(d)</b>	<b>Addition</b>		
i	Not projected/not allowed but capitalized due to actual site requirements (not being claimed for additional capitalization / Under exclusion category)	1092.78	69.32
ii	Transfer to obsolete	2.95	0.00
iii	Inter head adjustments	8.73	0.00
iv	IUT Transfer	5.10	0.00
	<b>Total (d)</b>	<b>1109.57</b>	<b>69.32</b>
<b>(e)</b>	<b>Deletion</b>		
i	Consumption of capital spares (deletion not be claimed/Under exclusion category)	(-) 84.20	(-) 284.96
ii	Deletion under exclusion category (deletion for minor assets/tools/tackles etc. which were not considered for additional capitalization)	(-)1.87	0.34
iii	Inter head adjustments	(-) 7.11	0.00
iv	IUT Transfer	(-) 2.33	0
	<b>Total (e)</b>	<b>(-) 95.50</b>	<b>(-) 285.30</b>
<b>(f)</b>	<b>Net additional capitalization under Exclusion category (f)=(d)+(e)</b>	<b>1014.06</b>	<b>(-) 215.98</b>
<b>(g)</b>	<b>Net additional capitalization (including IUT) as per books of accounts (g)=((c)+(f)</b>	<b>1680.14</b>	<b>4061.13</b>
<b>3</b>	<b>Net Additional Capitalization claimed for tariff purpose</b>		
	Net additional capitalization as above (c)	666.07	4277.11
	Add: Assumed deletions	(-) 16.97	(-) 1.89
	Add: Liability existing as on 31.3.2009 and discharged	0.10	0.00
	Add : Liability discharged during the year for additional capitalization in 2009-14	49.43	58.48
	Less: Un-discharged liability for the additional capitalization 2009-14	53.59	3814.34
	<b>Net additional capital expenditure claimed</b>	<b>645.05</b>	<b>519.37</b>



10. The respondent, UPPCL in its reply affidavit dated 2.9.2014 has submitted that the additional capital expenditure due to actual site requirement which were not allowed /projected (inverter, replacement of equipment etc.,) claimed during the years 2012-13 and 2014 may not be allowed since the same were neither allowed nor projected earlier otherwise the process of prudence check will have no meaning. It has also submitted that the petitioner may meet the said expenditure out of the O&M expenses allowed. Further, the respondent vide reply affidavit dated 7.1.2015 has submitted that the petitioner may be directed to submit the audited certificate of the payment of amount towards electricity charges during construction period but not capitalized upto 2012-13. It has also submitted that the justification of balance amount of ₹151.11 lakh included in the amount of ₹3939.29 lakh in 2012-14 may be submitted by the petitioner. In response, the petitioner 24.9.2014 has submitted that the additional capital expenditures claimed for 2012-13 are required for successful operation of the generating station and as per site conditions. It has also submitted that all the assets are capital assets and may be allowed by the Commission. The petitioner vide reply affidavit dated 4.2.2015 has clarified that out of the additional capitalization of ₹3939.29 lakh in 2013-14, an amount of ₹3788.18 lakh is on account of electricity bill payable to J&K during construction of the project. It has also submitted that this amount was under dispute and has been settled in 2013-14. The petitioner has further stated that the amount is still under un-discharge and will have not effect in tariff as the same is not paid as indicated earlier. The petitioner has further clarified that the balance amount is on account of purchase of additional equipments during the year.

11. The respondent, BRPL has submitted that some of the claim of the petitioner for ₹36.82 lakh in 2012-13 are minor in nature and some are in the nature of replacement and hence not permissible under the 2009 Tariff Regulations. As regards the claim of the petitioner for 2013-14, the respondent has submitted that the claim towards electricity charge shall be booked in the revise cost estimates of the project since it pertains to the pre-commissioning period. It has also submitted that the balance items covered under Regulation 9(2)(iv) of the 2009 Tariff Regulations



are minor and/or in the nature of tools and tackles and are not permissible under the said regulations. In response the petitioner in its rejoinder has submitted that the replacement of inverter has been necessitated due to unavailability of spare parts. It has also submitted the DG set which was earlier part of capital cost was deleted from the balance sheet by mistake in 2011-12 and was reinstated during 2012-13. The petitioner has also clarified that the electricity charges claimed has been indicated as under un-discharged liability which has been discharged in 2014-15.

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

### **Additions against works already approved**

#### **2012-13**

(₹ in lakh)				
Sl. No.	Assets/works	Projected expenditure allowed in order dated 13.2.2014	Actual expenditure claimed	Remarks on admissibility
1	Landscaping at Power House & HRT area including reclamation of muck disposal area	0.00	94.70	The Commission in order dated 30.5.2011 in Petition No. 60/2010 had allowed the total amount of ₹ 211.50 lakh (₹21.50 lakh in 2009-10, ₹70.00 lakh in 2010-11, ₹70.00 lakh in 2011-12 and ₹50.00 lakh in 2012-13). Against this, the petitioner has claimed total additional capital expenditure of ₹94.70 lakh under this head. Since the assets/works were allowed on projection basis in order dated 30.5.2011, the actual expenditure same <b>is allowed</b> on prudence check.
2	Treatment of sinking zone at Dam and regarding of approach road leading to Dam	150.00	165.52	The Commission in order dated 30.5.2011 in Petition No. 60/2010 had allowed the capitalization of these assets/works on projected

3	Hill slope stabilization at both bank of Dam (Protection of left bank (downstream) of Dul Dam by way of providing concrete abutment near T-402.	50.00	186.72	basis. However, we are of the considered view that these works are of recurring nature and the expenses towards these works shall be met from O&M expenses allowed to the generating station. Accordingly, the actual additional capital expenditure claimed is <b>not allowed</b> . However, in case the petitioner is not able to meet the expenses from the admissible O&M expenses, it is at liberty to approach the Commission with proper justification at the time of truing-up of tariff.
4	Payment of compensation of land	5.00	35.86	Since the assets/works were allowed on projection basis in order dated 30.5.2011, the actual expenditure same is <b>allowed</b> on prudence check.
	<b>Total claimed</b>		<b>482.81</b>	
	<b>Total allowed</b>			<b>130.56</b>

→ 2013-14

(₹ in lakh)				
Sl. No.	Assets/works	Projected expenditure allowed in order dated 13.2.2014	Actual expenditure claimed	Remarks on admissibility
1	Treatment of sinking zone at Dam and approach road leading to Dam	150.00	6.98	The Commission in order dated 30.5.2011 in Petition No. 60/2010 had allowed the capitalization of these assets/works on projected basis. However, we are of the considered view that these works are of recurring in nature and the expenses towards these works shall be met from O&M expenses allowed to the generating station. Accordingly, the actual additional capital expenditure claimed is <b>not allowed</b> . However, in case the petitioner is not able to meet the expenses from the admissible O&M expenses, it is at liberty to approach the Commission with proper justification at the time of truing-up of tariff.
2	Treatment of sinking zone at Tamuruchi, Dul		12.95	
3	Hill slope stabilization at both bank of Dam. (Construction of retaining wall for stabilization of hill slope near vent shaft.)	5.00	4.84	
	<b>Total claimed</b>		<b>24.77</b>	
	<b>Total allowed</b>			<b>0.00</b>



**Works allowed in 2009-10, 2010-11 and 2011-12 but capitalized in 2012-13 & 2013-14**

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

**2012-13**

(₹ in lakh)					
Sl. No.	Assets/works	Projected expenditure allowed in order dated 13.2.2014	Actual expenditure claimed	Submissions of petitioner	Remarks for admissibility
1	Construction of additional block (ground floor) including electric wiring at KV, DPS Kishtwar	20.00	64.80	The petitioner has submitted that the actual cost has gone up due to the fact that additional space was required to accommodate growing number of students as well as for creating modern smart class room. The work was actually completed in 2012-13. Further, one more tender was added as per requirement by KV school for providing smart class room. It has been submitted that the work was awarded in 2011-12 but completed by vendor in 2012-13.	Considering the fact that the expenditure incurred is for the benefit/ welfare of the employees which in turn will contribute to the efficient operation of the project, the expenditure is <b>allowed</b> under Regulation 9(2)(iv) of the 2014 Tariff Regulations, on prudence check.
2	Construction of permanent boundary wall behind office complex at Chenab Nagar.	150.00	22.13	The Commission in order dated 30.5.2011 in Petition No. 60/2010 had allowed the total projected capitalization of ₹150 lakh (₹50.00 lakh in 2010-11 and ₹100.00 lakh in 2011-12). Against this, the total	Since the expenditure incurred is for the safety of the generating station which in turn will facilitate the successful and efficient operation of the generating station, the actual
3	Construction of security fencing at KV, Semina Colony and in the periphery of Chenab Nagar Sector-I.		22.01		

4	Construction of security wall behind villa 81-85 & C-0 in Chenab Nagar, Sector-II.		8.75	expenditure in 2012-13 is ₹135.00 lakh including this expenditure of ₹5.01 lakh in 2010-11, ₹77.10 lakh in 2011-12 and ₹52.89 lakh in 2012-13.	expenditure is <b>allowed</b> under Regulation 9(2)(iv) of the 2009 Tariff Regulations.
5	Undergrounding of power cable in A, B, C, D & S Type Qtrs, G. House and office area.	20.00	25.21	The Commission in order dated 30.5.2011 in Petition No. 60/2010 had allowed the total projected capitalization of ₹20.00 lakh in 2009-10. It has also submitted that the total expenditure incurred under this head up to 2012-13 is ₹25.21 lakh including this expenditure claimed in 2012-13. The work was awarded at lowest rates of bidder and escalation is above the awarded cost being higher than projected cost as per market rates.	Since the expenditure incurred is for the safety of the generating station which in turn will facilitate the successful and efficient operation of the generating station, the same is <b>allowed</b> under Regulation 9(2)(iv) of the 2009 Tariff Regulations.
6	Laying of 150 mm dia GI pipe line for integrated water supply scheme of DPS Kishtwar.	10.00	1.92	The petitioner has submitted that the total the Commission in order dated 30.5.2011 in Petition No. 60/2010 had allowed the total projected capitalization of ₹10.00 lakh in 2010-11. It has also submitted that the actual expenditure claimed under this head is ₹1.92 lakh in 2012-13.	Considering the fact that the expenditure incurred is necessary for efficient and successful operation of the project, the actual expenditure is <b>allowed</b> under Regulation 9(2)(iv) of the 2009 Tariff Regulations, on prudence check.



7	Providing & Fixing security fencing of right bank from central store to CISF line at Shalimar Nallah.	100.00	15.74	The petitioner has submitted that the total amount allowed under this head was ₹100.00 lakh. Out of this, the total expenditure under this head upto 2012-13 is ₹85.16 lakh including the present claim of ₹ 50.42 lakh in 2010-11 & ₹34.74 lakh in 2012-13). It has further submitted that the work was approved under the head 410301 and since work is of similar nature, the expenditure of sl no 6 & 7 above are clubbed with the expenditure of sl. no. 8 though sl no 6 & 7 belong to head 410325.	In consideration of the submissions and since the expenditure incurred is for the safety of the generating station which in turn will facilitate the successful and efficient operation of the generating station, the expenditure incurred is <b>allowed</b> under Regulation 9(2)(iv) of the 2009 Tariff Regulations.
8	Construction of permanent security wall at diesel pump Shalimar		9.96		
9	Construction of permanent boundary wall at power house area near barrier no. 3 & above TRT gate.		9.04		
10	Construction of pucca morcha and watch tower at Semna, Shalimar and DSB.	46.20	4.40	The total amount allowed under this head was ₹46.20 lakh (₹16.20 lakh in 2009-10 and ₹30.00 lakh in 2010-11). The total expenditure under this head up to 2012-13 is ₹ 11.33 lakh including the present claim (₹6.93 lakh in 2009-10 & ₹ 5.37 lakh in 2012-13). It has further submitted that the work was approved under the head 410325 and since work is of similar nature, the expenditure of sl. no 9 & 10 are clubbed though sl. no 10 pertain to head 410328.	In consideration of the submissions and since the expenditure incurred is for the safety of the generating station which in turn will facilitate the successful and efficient operation of the generating station, the actual expenditure incurred of ₹5.37 lakh is <b>allowed</b> for the year under Regulation 9(2)(iv) of the 2009 Tariff Regulations
11	Security post/pucca morcha for Dul dam		0.97		
12	Chassis for fire	29.00	7.39	The petitioner has	In consideration of



	tender-4 KL TATA / SFC 709 EX BSIII/38 COWL			submitted that against amount allowed under this head amounting to total ₹29.00 lakh, the expenditure upto 2012-13 is ₹33.32 lakh including the present claim (₹8.20 lakh in 2009-10, ₹ 17.73 lakh in 2011- 12, ₹7.39 lakh in 2012-13. It has been further submitted that the increase on account of purchase of two fire tenders as per requirement of disaster management.	the submissions and since the expenditure incurred is for the safety of the generating station which in turn will facilitate the successful and efficient operation of the generating station, the expenditure incurred is <b>allowed</b> under Regulation 9(2)(iv) of the 2009 Tariff Regulations
13	Chassis for truck TATA model SE 1613 TC 42	11.20	13.62	The petitioner has submitted that against the total approved amount of ₹11.20 lakh in the year 2009-10 by CERC, expenditure under this head upto 2012-13 is ₹13.62 lakh .	Considering the fact that the expenditure incurred is necessary for efficient and successful operation of the project, the actual expenditure is <b>allowed</b> under Regulation 9(2)(iv) of the 2009 Tariff Regulations
	<b>Total claimed</b>		<b>205.96</b>		
	<b>Total allowed</b>				<b>205.96</b>



2013-14

(₹ in lakh)

Sl. No.	Assets/works	Projected expenditure allowed in order dated 13.2.2014	Actual expenditure claimed	Submissions of petitioner	Remarks on admissibility
1	Security wall for 33/11KV near power house area at Hasti	100.00	39.40	The petitioner has submitted that expenditure under this head up to 2013-14 is ₹124.55 lakh including the present claim (₹50.42 lakh in 2010-11, ₹34.74 lakh in 2012-13 & ₹39.40 lakh in 2013-14). It has also submitted that the work has been awarded through open tender on lowest cost basis. The petitioner has further submitted that the increase is attributed to rise in prevailing market rates. It has stated that the work was taken up in phases since the area was encroached and removal of encroaches was required with the help of local Authority. The petitioner has submitted that there are still some places where security wall is required and for security of establishments of power station, the IB and CISF has recommended the security fencing at various critical locations. It has also submitted that the same work will spill over to the period 2014-19.	In consideration of the submissions and since the expenditure incurred is for the safety of the generating station which in turn will facilitate the successful and efficient operation of the generating station, expenditure actually incurred is <b>allowed</b> under Regulation 9(2)(iv) of the 2009 Tariff Regulations





2	Channelization of nallah for landscaping of muck disposal area at Hasti	211.50	4.43	The petitioner has submitted that the total amount allowed by Commission's order dated 30.5.2011 is ₹211.50 lakh in 2009-13 and the total expenditure incurred under this head upto 2013-14 is ₹99.13 lakh including the claim. The petitioner has stated that the work could be started only after all the temporary structure in the area was removed, work is under progress.	Since the asset/works were approved by the Commission vide order dated 30.5.2011 in petition No. 60/2010 and the same is necessary for efficient operation of the generating station, the actual expenditure of ₹9.93 lakh incurred for the year is <b>allowed</b> under Regulation 9(2)(iv) of the 2009 Tariff Regulations after prudence check.
3	Two room accommodation building for security bhawan near Chenab Bhawan	10.00	6.52		
4	Construction of mess and store at CISF HQ at Shalimar, DPS, Kishtwar	46.20	9.38	The petitioner has submitted that the total expenditure under this head up to 2013-14 is 16.31 lakh including this claim (₹6.93 lakh in 2009-10 & 9.38 lakh in 2013-14).	Since the asset/work had been approved by Commission's order dated 30.05.2011 in petition no. 60/2010, the actual expenditure incurred is <b>allowed</b> under Regulation 9(2)(iv) of the 2009 Tariff Regulations after prudence check
5	Construction of municipal chamber for dumping and segregation of MSW at DSB Colony.	150.00	11.61	The petitioner has submitted that the total approved amount by Commission under this head was ₹150 lakh (₹75 lakh in 2010-11 & ₹75 lakh in 2011-12). The total expenditure under this head upto 2013-14 is 14.11 lakh	Since the asset/work had been approved by Commission's order dated 30.05.2011 in petition no. 60/2010, the actual expenditure incurred is

				including this claim(₹2.5 lakh in 2011-12 & 11.61 lakh in 2013-14) .	<b>allowed</b> under Regulation 9(2)(iv) of the 2009 Tariff Regulations after prudence check.
6	Boundary wall in semna colony along outer periphery of OTC C-Bhawan and Dulhasti Bhawan	150.00	20.07	The petitioner has submitted that the total expenditure under this head up to 2013-14 is ₹155.07 lakh (₹5.01 lakh in 2010-11, ₹77.10 lakh in 2011-12 & ₹52.89 lakh in 2012-13 & ₹20.07 lakh in 2013-14). The work awarded through open tender on lowest cost basis. The increase is only due to increase in prevailing market rates.	Since the asset/work had been approved by Commission's order dated 30.05.2011 in petition no. 60/2010, the actual expenditure incurred is <b>allowed</b> under Regulation 9(2)(iv) of the 2009 Tariff Regulations after prudence check
7	Extension ramp in T-402 at Dul Dam site DPS Kishtwar	15.00	6.24	The petitioner has submitted that the total approved amount by Commission under this head was ₹15 lakh in 2010-11. The total expenditure under this head upto 2013-14 is ₹6.24 lakh including this claim	
8	Invert concrete work in surge shaft adit and surge escape gallery at Hasti	40.00	21.96	The petitioner has submitted that the total approved amount by Commission under this head was ₹40 lakh (₹10 lakh in 2009-10 & ₹30 lakh in 2010-11). The Total expenditure under this head upto 2013-14 is ₹39.21 lakh including this claim (₹17.25 lakh in 2011-12 & ₹21.96 lakh in 2013-14)	
9	Reclamation of muck disposal area in d/s of HRT adit	211.50	18.04	The petitioner has submitted that the total expenditure under this head upto 2013-14 is 112.74 lakh including this claim (₹94.70 lakh in 2012-13 & ₹18.04 lakh in 2013-14).	Since the asset/work had been approved by Commission's order dated 30.05.2011 in petition no. 60/2010, the actual expenditure

					incurred is <b>allowed</b> under Regulation 9(2)(iv) of the 2009 Tariff Regulations after prudence check
10	Loader cum excavator, Make Escorts Model DIGMAX-II 4X4	20.00	22.21	The petitioner has submitted that the total approved amount by CERC under this head was ₹20 lakh in 2009- 10.The Total expenditure under this head upto 2013-14 is 22.21 lakh including this claim'	Since the asset/ work had been approved by Commission's order dated 30.05.2011 in petition no. 60/2010, the actual expenditure incurred is <b>allowed</b> under Regulation 9(2)(iv) of the 2009 Tariff Regulations after prudence check
11	Rough terrain hydraulic mobile crane 20MT-Make: TIL Model: HUSKY 620 with mandatory tools and spares	131.00	118.17	The petitioner has submitted that the total approved amount by Commission under this head was ₹131 lakh in 2009-10.The Total expenditure under this head upto 2013-14 is ₹118.17 lakh including this claim'	
12	Mobile Crane: 12.5 MT, 360 Degree Slew type along with stand. Tools & FOC Spares, Escorts, IF 15		81.95	The petitioner has submitted that the total approved amount by CERC under this head was ₹131 lakh in 2009- 10.The Total expenditure under this head upto 2013-14 is ₹118.17 lakh including this claim'	
13	Freight charges on mobile crane : 12.5 MT, 360 Degree SLEW Type	115.00	2.25		
14	Hydraulic Mobile Floor Crane 3T, United Make		1.89		
15	Tata Winger (Ambulance ) HI Roof (A.C.), 3200 MM Wheel Base EURO-III	20.50	7.27	The petitioner has submitted that the total approved amount by CERC under this head was ₹20.50 lakh in 2011-12.The Total expenditure under this head upto 2013-14 is ₹7.27 lakh including this claim'	
	<b>Total claimed</b>		<b>371.39</b>		
	<b>Total allowed</b>				<b>371.39</b>

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

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

**2012-13**

(₹ in lakh)				
Sl. No.	Assets/works	Actual Expenditure Claimed	Submissions of petitioner	Remarks for admissibility
1	Inverter, capacity- 10KVA, Input - 110VDC, Output - 240V AC, Single phase, 50Hz	21.32	The petitioner has submitted that this was taken on replacement of existing one. Due to non availability of spares the existing inverter was beyond repair. The gross value of existing inverter is not available. Derived original value of the asset is ₹15.03 lakh considering the de-accelerate rate @ 6% p.a.	As the asset/ work is considered necessary for efficient and successful operation of the generating station, the expenditure is <b>allowed</b> under Regulation 9(2)(iv), of the 2009 Tariff Regulations. The de-capitalized value of the old asset is considered under "Assumed Deletions".
2	Energy Conserver , 7.5 KVA, 3 phase, 4 wire, 50 Hz (street light controller)	0.81	The petitioner has submitted that, during the energy audit suggestion for energy saving was recommended. In compliance to this it was decided to procure and install energy conserver in street light circuit for energy saving.	The expenditure is in nature of minor assets and hence <b>not allowed</b>
3	Tata Tipper 1616/32 BS III,SK 4.5 cubic meter	14.63	The petitioner has submitted that, tripper is taken against the replacement of TATA Truck.	As the asset/ work is considered necessary for efficient and successful operation of the generating station, the expenditure is <b>allowed</b> under Regulation 9(2)(iv) of the 2009 Tariff Regulations. The

				de-capitalized value of the old asset is considered under "Assumed Deletions".
4	40 KVA Generator	0.05	The petitioner has submitted that the asset was traced & reinstated in books. Asset shown shortage during 2011-12 & deleted from asset.	From the submission of the petitioner it is not clear as to whether the traced asset is useable. In view of this, the expenditure being minor, the same is <b>not allowed</b> .
	<b>Total claimed</b>	<b>36.82</b>		
	<b>Total allowed</b>			<b>35.95</b>

**2013-14**

(₹ in lakh)				
Sl. No.	Assets/works	Actual Expenditure Claimed	Submissions of petitioner	Remarks for admissibility
1	Tailrace Tunnels	44.68	The petitioner has submitted that electricity charge of ₹37.88 crore pertaining to construction period. Since this amount pertains to pre-commissioning period, this amount has been distributed among the major head and has been claimed under additional capitalization. It is pertinent to mention that this was also disclosed under the head of Contingent liability in the tariff petition filed as on COD.  In reply to the information sought by the Commission vide ROP of the hearing	After prudence check of the details of such deferred liability, total estimated cost of package, reason for such withholding, it is noticed that while capitalization has been made in the year 2013-14 for an amount of ₹37.88 crore, the same has been shown as un-discharged liability as on 31.3.2014. Accordingly, the capitalization
2	Power Tunnels and Pipelines	1530.60		
3	Building containing hydro electric generating plant	177.90		
4	Dams and Barrages	208.60		
5	Hydro mechanical Works - Dams and Barrages	236.64		
6	Hydro mechanical Works- Tunnels and canals	155.27		
7	Hydro mechanical Works- Tail Race including draft tube	6.37		
8	Main generating Equipment	652.91		
9	Generator set up	148.96		



	Transformer		<p>dated 17.11.2015, the petitioner vide its affidavit dated 28.01.2016 has submitted that the total amount settled between NHPC &amp; JKPDD vide Minutes of Meeting dated 28.11.2013 was ₹96.29 crore pertaining to pre-commissioning period capitalized to various assets heads and rest amount ₹58.41 crore was charged as revenue expenditure under the head "Electricity-Expenditure". The balance amount of ₹37.88 crore is capitalized under Regulation 9(2)(viii) but shown as "undischarged liability" in 2013-14.</p>	<p>of the amount is allowed under Regulation 9(2)(viii) of the 2009 Tariff Regulations.</p>		
10	Cooling water systems	36.10				
11	EHV Switchgear Systems	243.46				
12	DC Systems/ Battery Systems	52.58				
13	Power and control cables	37.27				
14	Air conditioning and ventilation systems	25.57				
15	Power line carrier communication systems	16.13				
16	Control, Metering and protection systems	123.57				
17	Auxiliary and ancillary systems	27.92				
18	Miscellaneous power plant equipments (through capitalization of major works)	63.65				
19	Star delta control panel for submersible pump 400 M3/H AT 65 M head, model BCTPL XFP-200M (2 nos)	7.14			<p>The petitioner has submitted that the Installation of three nos. dewatering pumps along with pipeline was done to enhance the dewatering capacity, to avoid any flooding situation in powerhouse and dewatering of Turbine during annual maintenance.</p>	<p>Since the asset is considered necessary for successful and efficient operation of the generating station, the expenditure is allowed under Regulation 9(2)(iv) of the 2009 Tariff Regulations</p>
20	Star delta control panel for submersible pump 300M3/H AT 65M head, model BCTPL XFP-200M	2.81				
21	Sub-slurry/Non Clog Pump 150HP, 300M3/H AT 65M head & 40M cable,	19.10				
22	Sub. Slurry/Non Clog Pump 180HP,400M3/H 65M head & 40M cable, Lift, Chain, FLYGT, XFP-200M-CH2,50 HZ (2 Nos)	43.41				
23	Sub. Slurry/ Non clog Pump 180HP,400M3/H 65M HEAD & 40M Cable, Lift, Chain, FLYGT, XFP-200M-CH2,50HZ	19.92				



24	Treatment of sinking zone at Tamuruchi, Dul	17.97	The petitioner has submitted that this is a rectification entry and corresponding deletion is shown in 2012-13.	Since this rectification entry is for the asset/work which has not been allowed in this order in 2013-14, the rectification entry is <b>not allowed</b>
25	Hoist- Manual,6 Ton Capacity, 3.0 M Lift	2.29	The petitioner has not submitted any details regarding the claim.	The expenditure is in nature of tools & tackles and hence <b>not allowed</b>
26	Portable diesel filtration Cart equipped with motorized pump	1.68		
27	Hollow plunger hydraulic cylinder, Cap 10T	6.42		
28	Ultrasonic level transmitter with transmitter with transducer and hand held programmer -MR200	1.44		
29	Dewatering Pump (18.65 KW, 36.0 AMP 415V 3-Phase, 50 Hz)	8.67	The petitioner has submitted that, though power house dewatering system is operating but no provision has been kept earlier for dewatering of different pits for power house like transformer pit, turbine pit, MIV Servo motor pit. Further for inspection of radial gate buckets, dewatering is essential for which no pump was available. As such these pumps have been procured.	Since the asset is considered necessary for successful and efficient operation of the generating station, the expenditure incurred is <b>allowed</b> under Regulation 9(2)(iv) of the 2009 Tariff Regulations.
30	Transformer Oil Filtration Plant, ,500 LPH Capacity, VPI Make	4.54	The petitioner has submitted that, it is required for filtration of transformer oil installed in 33/11 KV substation and Distribution transformer.	

31	Capitalization to S Type quarter.	12.49	The petitioner has submitted that as per new guidelines of contingent liability, provision has been made for management agreed amount payable to the contractor for construction of S-type quarter of generating station	The petitioner has claimed the expenditure under Regulation 9(2)(viii) of the 2009 Tariff Regulations. It is noticed that the actual payment could not be made in the year 2013-14 as an amount of ₹12.49 lakh has been shown as un-discharged liability. Accordingly, the expenditure incurred is <b>allowed</b> .
32	Chassis for tuck TATA Model SE 1613 TC 42	3.23	The petitioner has submitted that the expenditure is for replacement of deleted such type of asset in the year 2010-11.	Since the asset is considered necessary for successful and efficient operation of the generating station, the expenditure incurred is <b>allowed</b> under Regulation 9(2)(iv) of the 2009 Tariff Regulations. The de-capitalized value of the old asset is considered under "Assumed Deletions".
<b>Total claimed</b>		<b>3939.29</b>		
<b>Total allowed</b>				<b>3909.49</b>



## Deletions

15. The following year-wise expenditure has been de-capitalized by the petitioner on account of Sale of Assets/Assets written off/ new assets purchased during the year, replacement and deemed deletion. The details of deletions claimed are as follows:

	(₹ in lakh)	
	2012-13	2013-14
Deletion of Assets on account of Sale of Assets/Assets written off during the year	(-) 56.57	(-) 7.31
Deletion of Assets on account of Rectification (item wrongly capitalized in earlier years)	0.00	(-) 17.97
Consumption of capital spares (deletion to be claimed)	0.00	(-) 33.06
Transfer to Obsolete Account	(-) 2.95	0.00
<b>Total</b>	<b>(-) 59.52</b>	<b>(-) 58.34</b>

16. The petitioner has de-capitalized an amount of (-) ₹17.97 lakh in 2013-14 on account of rectification for the expenditure on item wrongly capitalized in earlier years (Treatment of sinking zone at Tamuruchi, Dul). Since the capitalization of this amount has not been allowed, the corresponding deletion has also been excluded for the purpose of tariff to avoid double deduction.

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

	(₹ in lakh)	
	2012-13	2013-14
Deletion of assets on account of Sale of assets/assets written off during the year	(-) 56.57	(-) 7.31
Consumption of capital spares (deletion to be claimed)	0.00	(-) 33.06
Transfer to Obsolete a/c	(-) 2.95	0.00
<b>Total</b>	<b>(-) 59.52</b>	<b>(-) 40.37</b>

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

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

	(₹ in lakh)	
	2012-13	2013-14
Exclusions in additions (incurred, capitalized in books but not to be claimed for tariff purpose)	1109.57	69.32

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

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

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

	(₹ in lakh)	
	2012-13	2013-14
Consumption of capital spares (deletion to not be claimed/Under exclusion category)	(-) 84.20	(-) 284.96
Deletion under exclusion category (deletion for minor assets/tools/tackles etc. which are not considered for additional capitalization)	(-) 1.87	(-) 0.34
Inter head adjustments	(-) 7.11	0.00
IUT Transfer	(-) 2.33	0
<b>Total</b>	<b>(-) 95.50</b>	<b>(-) 285.30</b>

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

*"20. After careful consideration, we are of the view that the cost of minor assets originally included in the capital cost of the projects and replaced by new assets should not be reduced from the gross block, if the cost of the new assets is not considered on account*



*of implication of the regulations. In other words, the value of the old assets would continue to form part of the gross block and at the same time the cost of new assets would not be taken into account. The generating station should not be debarred from servicing the capital originally deployed on account of procurement of minor assets, if the services of those assets are being rendered by similar assets which do not form part of the gross block."*

22. The respondent, BRPL vide its reply dated 30.12.2015 has submitted that the minor assets/spares which are de-capitalized is required to be adjusted in the capital cost as per proviso under Regulation 7(1)(c) of the 2009 Tariff Regulations. It has also submitted that the order dated 7.9.2010 cannot undermine the express provisions of the proviso to Regulation 7(1)(c) of the 2009 Tariff Regulations. Referring to the judgment of the Tribunal dated 1.7.2014 in Appeal No.169/2013, the respondent has submitted that the Commission has no power to add, substitute or delete any provisions of the regulation. Accordingly, the respondent has stated that the order dated 7.9.2010 followed by the petitioner is not applicable on this issue and the same may be rejected by the Commission.

23. We have examined the matter. It is noticed that the provisions of both the 2004 and the 2009 Tariff Regulations provide that the expenditure on minor items/assets, tools and tackles etc procured after the cut-off date shall not be considered for additional capitalization for determination of tariff. The minor assets are not considered as capital assets and are not permitted to be capitalised after the cut-off date. In our view, since the cost of new assets would not be taken into account by implication of the regulations, the value of old assets should be permitted to continue to form part of the gross block. In other words, if the cost of the new assets is not considered on account of implication of the regulations, the cost of minor assets originally included in the capital cost of the projects and replaced by new assets should not be reduced from the gross block. The generating station should not be debarred from servicing the capital originally deployed on account of procurement of minor assets, if the services of these assets are being rendered by similar assets which do not form part of the gross block. In this background and in line with the decision of the



Commission in order dated 7.9.2010, the negative entries corresponding to the deletion of minor assets are allowed to be excluded/ ignored for the purpose of tariff.

24. The petitioner has excluded amounts of (-) ₹84.20 lakh and (-) ₹284.96 lakh for the years 2012-13 and 2013-14 respectively for de-capitalization of capital spares. As regards the prayer of the petitioner for exclusion of negative entries corresponding to de-capitalization of capital spares, it is observed that the expenditure on capital spares are not allowed to be capitalized after the cut-off date in terms of the 2009 Tariff Regulations. While the recovery of expenditure on capital spares is allowed through O&M expenses on consumption, the recovery of additional expenditure on minor assets beyond the cut-off date is neither allowed to be capitalized nor permissible under O&M expenses. Hence, the observations of the Commission in order dated 7.9.2010 cannot be made applicable in respect of de-capitalization of spares. Accordingly, the claim of the petitioner for exclusion of negative entries arising out of de-capitalization of capital spares is justifiable provided that the de-capitalized spares are the ones which were not considered in the capital base for the purpose of tariff in the year of capitalization. On verification of the details in the Petition filed by the petitioner for the period 2009-12 and this petition, it is observed that the capital spares de-capitalized in books during the period 2012-14 are the ones which were not allowed in the capital cost for the purpose of tariff. In other words, positive entries arising out of their purchase were also excluded/ ignored for the purpose of tariff. In view of the above discussions, the amounts have been allowed to be excluded/ ignored for the purpose of tariff. The exclusion of negative entries arising due to inter-head adjustments is also allowed as the positive adjustments have also been excluded/ ignored. Similarly, exclusion of negative entries arising due to inter unit transfer of minor are allowed as the capitalization of these minor assets are not allowed after the cut-off date. Accordingly, the following amounts have been excluded/ ignored for the purpose of tariff as under.

	<i>(₹ in lakh)</i>	
	<b>2012-13</b>	<b>2013-14</b>
Exclusions in additions	1109.57	69.32
Exclusions in deletions	(-) 95.50	(-) 285.30
<b>Total exclusions allowed</b>	<b>1014.07</b>	<b>(-) 215.98</b>

### Assumed Deletions

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

(₹ in lakh)	
2012-13	2013-14
(-)16.97	(-)1.89

26. It has been observed that the petitioner has considered de-capitalization of (-) ₹15.03 lakh and (-) ₹1.94 lakh against the replacement of Inverter and Tata Tipper respectively during the year 2012-13. Considering the fact that the plant is only 7 years old, the de-capitalized value furnished by the petitioner for these assets seems to be on the lower side. Similarly, the gross value of (-) ₹1.89 lakh against the de-capitalization of Chassis for truck TATA under assumed deletions in 2013-14 is not acceptable. Therefore, as per consistent methodology adopted by the Commission for arriving at the fair value of the de-capitalized asset, i.e. escalation rate of 5 % per annum from the COD has been considered in order to arrive at the gross value of old asset in comparison to the cost of new asset. In view of the above, the assumed deletion considered for the purpose of tariff for the period 2012-14 are as follows:

(₹ in lakh)			
	Additional capitalization claimed	De- capitalization claimed	De-capitalization considered
<b>2012-13</b>			
Inverter, capacity-10KVA	21.32	(-) 15.03	(-) 16.70
Tata Tipper	14.63	(-) 1.94	(-) 11.46
<b>Total</b>	<b>35.95</b>	<b>(-) 16.97</b>	<b>(-) 28.17</b>
<b>2013-14</b>			
Chassis for truck TATA	3.23	(-) 1.89	(-) 2.41
<b>Total</b>	<b>3.23</b>	<b>(-) 1.89</b>	<b>(-) 2.41</b>

### Un-discharge and discharge of liabilities

27. The petitioner has submitted the details of un-discharged liabilities in the actual additional capital expenditure for 2012-14 and discharge of liabilities as under:

	(₹ in lakh)	
	2012-13	2013-14
Liability existed as on 31.3.2009 discharged during the year	0.10	0.00
Liability discharged during the year for additional capital expenditure in 2009-14	49.43	58.48
Un-discharged liability in additional capital expenditure for 2009-14	53.59	3814.34

28. The un-discharged liabilities and the discharge of liabilities as furnished by the petitioner as above have been considered for working out the admissible capital expenditure for the period 2012-14. Accordingly, the actual additional capital expenditure allowed for the period 2012-14 for the purpose of tariff is as under:-

	(₹ in lakh)	
	2012-13	2013-14
Capitalization against works projected and allowed for additional capital expenditure	130.56	0.00
Capitalization against works projected and allowed in previous year (2009-10, 2010-11 & 2011-12)	205.96	371.39
Not projected/not allowed but capitalized due to actual site requirements	35.95	3909.49
<b>Total additions allowed (a)</b>	<b>372.46</b>	<b>4280.88</b>
Deletions allowed (b)	(-) 59.52	(-) 40.37
Assumed deletions considered (c)	(-) 28.17	(-) 2.41
<b>Total additional capital expenditure allowed before un-discharged/ discharged liabilities (d)=(a)+(b)+(c)</b>	<b>284.77</b>	<b>4238.10</b>
Add: Liability existed as on 31.3.2009 discharged during the year (e)	0.10	0.00
Add: Liability discharged during the year for additional capital expenditure in 2009-14 (f)	49.43	58.48
<b>Less: Un-discharged liability for additional capital expenditure in 2009-14 (g)</b>	<b>53.59</b>	<b>3814.34</b>
<b>Additional capital expenditure allowed (h)=(d)+(e)+(f)-(g)</b>	<b>280.71</b>	<b>482.24</b>

### Capital cost for 2012-14

29. The Commission in order dated 13.2.2014 in Petition No. 141/GT/2013 had considered the closing capital cost of ₹515196.48 lakh as on 31.3.2012. Accordingly, the capital cost considered for the purpose of the tariff is as under:

	(₹ in lakh)	
	2012-13	2013-14
Opening capital cost as on 31.3.2012	515196.48	515477.19
Additional capital expenditure allowed	280.71	482.24
<b>Closing capital cost</b>	<b>515477.19</b>	<b>515959.43</b>

### Debt-Equity Ratio

30. In accordance with clause (2) of Regulation 12 of the Tariff Regulations 2009, in case of the generating stations declared under commercial operation prior to 1.4.2009, debt-equity ratio allowed by the Commission for determination of tariff for the period ending 31.3.2009 is considered.

31. The Commission in order dated 9.3.2010 in Petition No. 204/2009 while approving tariff for the generating station for the period ending 31.3.2009 had directed as under:

*"24. The petitioner has stated that the additional capital expenditure has been financed through internal resources. As per the approved revised cost estimate (RCE-II) of the Govt. of India letter dated 22.8.2008, corresponding to an approved capital cost of ₹522849.00 lakh, the equity was frozen at ₹198668.67 lakh. The Commission in its order dated 30.11.2009 in Petition No. 72/2009 had allowed the equity of ₹198668.67 lakh on the date of commercial operation for the purpose of tariff. Accordingly, any additional capital expenditure incurred after the date of commercial operation, till the admitted capital cost becomes ₹522849.00 lakh, is to be considered as debt. After consideration of the admitted additional capital expenditure of ₹3188.55 lakh and ₹567.58 lakh during the year 2007-08 and 2008-09 respectively, the admitted capital cost for works out to ₹511037.92 lakh and ₹511605.50 lakh for the year 2007-08 and 2008-09 respectively, which is below the admitted capital cost of ₹522849.00 lakh. Accordingly, the admitted additional capital expenditure has been considered as debt for the purpose of tariff."*

32. In line with the above decision, the entire additional capital expenditure has been considered as debt, since the total estimated cost of completion is less than the approved Revised Cost Estimate of ₹522849.00 lakh.

### Return on Equity

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

	(₹ in lakh)	
	2012-13	2013-14
Gross Notional Equity	198668.67	198668.67
Addition due to Additional Capitalization	0.00	0.00
Closing Equity	198668.67	198668.67
Average Equity	198668.67	198668.67



Return on Equity (Base Rate )	15.750%*	16.500%
Tax rate for the year	20.008%	20.961%
Rate of Return on Equity	19.689%	20.876%
Return on Equity	<b>39115.87</b>	<b>41474.07</b>

Note- \*Base rate for April- December 2012 @ 15.5% and for January-March 2013 @16.5%

### Interest on Loan

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

	(₹ in lakh)	
	<b>2012-13</b>	<b>2013-14</b>
Gross Normative Loan	316527.81	316808.52
Cumulative Repayment	119111.75	145858.17
Net Loan-Opening	197416.07	170950.35
Repayment during the year	26746.43	26767.84
Addition due to Additional Capitalization	280.71	482.24
Net Loan-Closing	170950.35	144664.76
Average Loan	184183.21	157807.55
Weighted Average Rate of Interest on loan	8.09%	8.09%
<b>Interest on loan</b>	<b>14895.31</b>	<b>12758.78</b>

### Depreciation

35. The weighted average rate of depreciation of 5.190% and 5.190% for the year 2012-13 and 2013-14 respectively have been considered for the calculation of depreciation. Accordingly, the depreciation has been computed as under:

	(₹ in lakh)	
	<b>2012-13</b>	<b>2013-14</b>
Opening Gross Block	515196.48	515477.19
Additional capital expenditure	280.71	482.24
Closing gross block	515477.19	515959.43
Average gross block	515336.84	515718.31
Rate of Depreciation	5.190%	5.190%
Depreciable Value	463803.16	464146.48
Remaining Depreciable Value	344692.40	318289.31
<b>Depreciation</b>	<b>26746.43</b>	<b>26767.84</b>

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## O & M Expenses

36. The O & M expenses allowed in order dated 13.2.2014 in Petition No. 141/GT/2013 has been considered as under:

(₹ in lakh)	
2012-13	2013-14
17516.36	18518.30

## Interest on Working Capital

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

### (i) Receivables

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

### (ii) Maintenance spares

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

### (iii) O & M expenses

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

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

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

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

	(₹ in lakh)	
	2012-13	2013-14
Maintenance Spares	2627.45	2777.74
O & M expenses	1459.70	1543.19
Receivables	16805.55	17022.25
Total	20892.70	21343.19
<b>Interest on working capital @ 12.25%</b>	<b>2559.36</b>	<b>2614.54</b>

### Annual Fixed Charges

39. The annual fixed charges allowed for generating station for the period 2012-14 are summarized as under:

	(₹ in lakh)	
	2012-13	2013-14
Return on Equity	39115.87	41474.07
Interest on Loan	14895.31	12758.78
Depreciation	26746.43	26767.84
Interest on Working Capital	2559.36	2614.54
O & M Expenses	17516.36	18518.30
<b>Annual Fixed Charges</b>	<b>100833.33</b>	<b>102133.52</b>

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

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

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

	(₹ in lakh)				
	2014-15	2015-16	2016-17	2017-18	2018-19
Return on Equity	41474.07	41474.07	41474.07	41480.65	41510.83
Interest on Loan	10731.78	8884.33	6857.93	4610.45	2249.60
Depreciation	26911.10	27046.68	27095.81	27134.06	27168.41
Interest on Working Capital	2580.53	2591.58	2599.88	2,606.56	2614.90
O & M Expenses	13746.97	14660.32	15634.36	16673.10	17780.86
<b>Total</b>	<b>95444.45</b>	<b>94656.98</b>	<b>93662.05</b>	<b>92504.83</b>	<b>91324.60</b>

42. In response to the directions of the Commission, the petitioner has submitted additional information and has served copies of the same on the respondents. The respondents JVVNL, JDVVNL, AVVNL, UPPCL and BRPL have filed replies to the petition and the petitioner has filed its rejoinder to the said replies filed by the respondents. Based on the submissions of the parties and

the documents available on record, we proceed to determine the tariff of the generating station for the period 2014-19 as stated in the subsequent paragraphs.

### **Capital Cost**

43. 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*

44. The closing capital cost considered by the Commission as on 31.3.2014 in this order is ₹515959.43 lakh. This amount has been considered as the opening capital cost as on 1.4.2014 for computation of tariff for the period 2014-19.

### **Projected Additional Capital Expenditure for the period 2014-19**

45. Clause (3) of Regulation 7 of the 2014 Tariff Regulations provides that the application for determination of tariff shall be based on admitted capital cost including any additional capital expenditure already admitted upto 31.3.2014 (either based on actual or projected additional capital expenditure) and estimated additional capital expenditure for the respective years of the tariff period 2014-15 to 2018-19. Regulation 14 (3) of the 2014 Tariff Regulations, provides as under.

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

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

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



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

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

(v) Any liability for works executed prior to the cut-off date, after prudence check of the details of such un-discharged liability, total estimated cost of package, reasons for such withholding of payment and release of such payments etc.;

(vi) Any liability for works admitted by the Commission after the cut-off date to the extent of discharge of such liabilities by actual payments;

(vii) Any additional capital expenditure which has become necessary for efficient operation of generating station other than coal / lignite based stations or transmission system as the case may be. The claim shall be substantiated with the technical justification duly supported by the documentary evidence like test results carried out by an independent agency in case of deterioration of assets, report of an independent agency in case of damage caused by natural calamities, obsolescence of technology, up-gradation of capacity for the technical reason such as increase in fault level;

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

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

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

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

Provided further that any capital expenditure other than that of the nature specified above in (i) to (iv) in case of coal/lignite based station shall be met out of compensation allowance:

Provided also that if any expenditure has been claimed under Renovation and Modernisation (R&M), repairs and maintenance under (O&M) expenses and Compensation Allowance, same expenditure cannot be claimed under this regulation."



46. The petitioner vide affidavit dated 16.7.2015 has revised the actual/projected additional capital expenditure for the period 2014-19. Accordingly, the year-wise breakup of the projected additional capital expenditure claimed by the petitioner is as under:

	(₹ in lakh)				
	2014-15	2015-16	2016-17	2017-18	2018-19
Projected additional capital expenditure on gross basis	464.62	1105.08	1381.50	280.00	678.50
Proposed de-capitalization	40.64	267.34	26.88	0.00	5.00
<b>Net projected additional capital expenditure claimed</b>	<b>423.98</b>	<b>837.74</b>	<b>1354.62</b>	<b>280.00</b>	<b>673.50</b>

47. The respondent, UPPCL has submitted that out of the total claim of ₹399 lakh for additional capitalization, ₹191.20 lakh in 2014-15 may not be allowed as there is no information about capitalization of items like water treatment plant, skid loader and ambulance in 2013-14. It has also submitted that additional dry type transformer and accommodation for CISF may not be allowed as the transformer has been allowed in 2013-14 and the concession of new mess building for CISF has nothing to do with its activity. Similarly, out of the claim for capitalization of ₹1475 lakh in 2015-16 ₹695 lakh may not be allowed as some of the amounts claimed are beyond the amount approved during 2009-14 and some items may be charged to O&M. For the year 2016-17 the respondent has submitted that ₹584 lakh may not be allowed as some of the items may be charged to O&M expenses. The respondent has also submitted that an amount of ₹420 lakh for 2017-18 and ₹400 lakh for 2018-19 may not be allowed as some of the items have been claims in the previous years.

48. The respondent, BRPL has submitted that some of the projected additional capitalization in the year 2014-15 (five items) were approved by the Commission during 2009-14 is covered under Regulation 14(3)(vi) of the 2014 Tariff Regulations and the petitioner should justify the claim. As regards expenditure towards dry type transformer, the claim is required to be made under Regulation 14(3)(vii) for deterioration of assets, obsolescence of technology etc. and the petitioner should support its claim with technical justification duly supported with documentary evidence like test results carried out by independence agency. Similar submission has been made by the

respondent in respect of projected additional capital expenditure claimed by the petitioner for the year 2016-19. The petitioner has filed its rejoinder clarifying the objections made by the above respondents and has prayed that the tariff of the generating station may be determined as claimed in the petition in terms of the provisions of the 2014 Tariff Regulations.

49. We have examined the matter. It is noticed that the petitioner has also claimed capitalization of the expenditure under Regulation 14(3)(viii) of the 2014 Tariff Regulations which also provides for capitalization of expenditure incurred due to additional work which has become necessary for successful and efficient operation of plant. The respondent, BRPL has submitted that Regulation 14(3)(viii) should be read with Regulation 14(3)(vii) in respect of expenditure incurred on replacement assets and that the same should be supported by documentary evidence like test results carried out by independent agency in case of deterioration of the assets. We have examined the matter. In our view, the requirement of documentary evidence like test results etc., carried out by independent agency will be necessary in case of assets which have deteriorated prior to the expiry of useful life and accordingly sought to be replaced. In the instant case, these assets are being replaced on account of obsolescence /deterioration etc., after expiry of its useful life in consideration of year-wise assets which were put to use. However, there may be some assets which are serviceable even after the expiry of their useful life and should be put to use instead of seeking their replacement in a routine manner. In our view, the petitioner should support its claim either on the basis of the certificate by the OEM or its technical committee to the effect that the subject assets cannot be kept in service on account of its obsolescence or it being beyond economic repair. Though we are allowing capitalization of these assets under Regulation 14(3)(viii) of the 2014 Tariff Regulations, we direct that the petitioner shall place on record the necessary certificate from the OEM or its technical committee at the time of truing-up of tariff . Similar approach shall be adopted in other cases where additional capitalization has been allowed under Regulation 14(3)(viii) of the 2014 Tariff Regulations. Accordingly, based on the submissions of the parties and the documents available on record, the claims of the petitioner for the period 2014-19



are considered and allowed on prudence check, after reduction of the gross value of old assets, wherever necessary, as detailed in the subsequent paragraphs.

**2014-15**

(₹ in lakh)					
Sl. No.	Assets/works	Projected expenditure	Submissions of petitioner	Reasons for admissibility	Amount allowed
1	Construction of Treatment plant for drinking water and distribution system in Semna and Shalimar	152.71	The petitioner has submitted that an amount of ₹250.00 lakh was approved by Commission for additional capitalization during 2009-14. It has also submitted that the delay in execution is due to the time taken for testing of water samples and firming up the technical specification. The petitioner has further submitted that against this, the total amount of ₹152.71 lakh have been capitalized in 2014-15. The respondent, UPPCL has submitted that ₹54.31 lakh is to be taken in true -up. The respondent, BRPL has submitted that the said work can be covered under Regulation 14(3)(vi) and the petitioner is required to justify the claim.	The submissions have been examined. It is observed that the asset/ work was allowed by the Commission for 2009-14 vide order dated 30.5.2011 in Petition No. 60/2010. Since the expenditure is for the benefit of the employees working in remote areas of the project which in turn will facilitate the successful and efficient operation of the generating station, the expenditure is <b>allowed</b> under Regulation 14(3)(viii) of the 2014 Tariff Regulations.	152.71



2	Construction of permanent boundary wall of Semna & Shalimar colony.	27.04	The petitioner has submitted that an amount of ₹150.00 lakh was approved by Commission for additional capitalization during 2009-14. It has also submitted that till 2013-14 the expenditure incurred on this account is ₹155.07 lakh and the same has been capitalized. It has however submitted that complete area could not be covered and there are still some places where security wall is required for which ₹ 27.04 lakh has been proposed.	It is observed that for the purpose of security of establishments of power station, the IB and CISF had recommended security fencing at various critical locations. It is also noticed that the expenditure towards this asset/ work had been allowed by the Commission vide order dated 30.5.2011 in Petition no. 60/2010 for the period 2009-14. Since the expenditure is considered necessary on account of security and safety of the generating station as per recommendations of the IB and CISF, the same is <b>allowed</b> under Regulation 14(3)(iii) of the 2014 Tariff Regulations.	27.04
3	Treatment of sinking zone at Dam and regarding of approach road leading to Dam	93.86	The petitioner has submitted that, an amount of ₹1000.00 lakh was approved by Commission for 2009-14 for treatment of sinking zone. Detailed studies do not reveal any clear cut methodologies for treatment & it is advised to take corrective measure from time to time	As the projected expenditure is recurring in nature, the same is <b>not allowed</b> . The expenditure shall be met from the O&M expenses allowed to the generating station. However, in case the petitioner is not able to meet the	0.00

			depending upon subsidence. Till March 2014 an amount of ₹475.00 lakh had been capitalized. The area remains prone to sinking and further treatment during next five years would be required.	expenses from the admissible O&M expenses, it is at liberty to approach the Commission with proper justification at the time of truing-up of tariff.	
4	Skid steer loader (45-50HP) with snow blower attachment	19.53	The petitioner has submitted that an amount of ₹32.00 lakh was kept in additional capitalization during 2009-14. The procurement process was initiated earlier, but could not mature since tender had to be cancelled for administrative reason. Accordingly, the petitioner has submitted that the purchase has now been made.	Since the asset/work was allowed by the Commission during 2009-14 vide order dated 30.5.2011 in Petition No. 60/2010 and the asset/work is considered necessary for successful and efficient operation of the generating station, the expenditure is <b>allowed</b> under Regulation 14(3)(viii) of the 2014 Tariff Regulations	19.53

5	Fire tender - 4KL	11.68	The petitioner has submitted that, an amount of ₹32.50 lakh was kept in additional capitalization during 2009-14. Chassis of 4 KL capacity fire tender has been purchased and ₹22.00 lakh capitalized in additional capitalization during 2009-14. The balance amount of ₹11.68 lakh was required for carrying out fabrication of body of this fire tender for which has now been completed. It has submitted that since the work is to be completed in two stages i.e. one for purchase of chassis & subsequently fabrication of tanker, the work was delayed.	Since the asset/work was allowed by the Commission during 2009-14 vide order dated 30.5.2011 in Petition No. 60/2010 and the asset/work is considered necessary for successful and efficient operation of the generating station, the expenditure is <b>allowed</b> under Regulation 14(3)(viii) of the 2014 Tariff Regulations.	11.68
6	Ambulance (fully equipped)	5.63	The petitioner has submitted that an amount of ₹20.50 lakh was kept in additional capitalization during 2009-14. However, the supplier failed to supply the ambulance. New ambulance has been purchased and capitalized for ₹7.23 lakh in 2013-14. Amount of ₹5.63 lakh has been incurred for installation of critical health care in the ambulance and claimed in 2014-15. It has submitted that the delay is due to non-supply of the ambulance by the supplier due to which	Since the asset/work was allowed by the Commission during 2009-14 vide order dated 30.5.2011 in Petition No. 60/2010 and the expenditure is for the benefit of the employees working in remote areas of the project which in turn will facilitate the successful and efficient operation of the generating station, the expenditure is <b>allowed</b> under Regulation	5.63



			orders were cancelled and had to be re-tendered.	14(3)(viii) of the 2014 Tariff Regulations.	
7	Purchase of drainage and dewatering pumps.	37.45	The petitioner has submitted that the originally installed KSB make pumps were imported from Germany and spares of these pumps are not available in India. These pumps have been repaired several times and not reliable during monsoon period. Hence additional pumps are required to strengthen the dewatering capacity to avoid any flooding. The pumps shall be purchased against de-capitalization of old pumps for ₹23.51 lakh.	Since the asset/work is considered necessary for successful and efficient operation of the generating station, the expenditure is <b>allowed</b> under Regulation 14(3)(viii) of the 2014 Tariff Regulations.	<b>13.94</b> (37.45-23.51)
8	Purchase of HP compressors	22.56	The petitioner has submitted that the HP compressors are most essential equipment of power house for operation of MIV and Guide vanes. Existing HP compressors are imported and installed since commissioning of power station and frequent breakdowns have been experienced. Due to old model as well as being imported item, the spares of these compressors are not available in time, hence HP compressors are required to be replaced with indigenous make. The de-capitalized value of existing asset for ₹	Since the asset/work is considered necessary for successful and efficient operation of the generating station, the expenditure is <b>allowed</b> under Regulation 14(3)(viii) of the 2014 Tariff Regulations.	<b>5.43</b> (22.56-17.13)



			17.13 lakh is considered.		
9	Purchase of Dry type Distribution Transformer, HV/LV panel and cables.	53.34	The petitioner has submitted that the existing drainage and dewatering system is designed as per old guidelines and of optimum design without considering the flooding /disaster management aspects. Accordingly, it has submitted that the additional dewatering system has been provided and capitalized in 2013-14.It has further submitted that for reliable power supply to this system, additional Transformer and HT/ LT panel and cables are required which would be installed at service bay level to reduce the chances of its submergence in case of flooding. The petitioner has stated that this is essential from disaster management point of view.	Since the asset/work is considered necessary for successful and efficient operation of the generating station, the expenditure is <b>allowed</b> under Regulation 14(3)(viii) of the 2014 Tariff Regulations.	<b>53.34</b>
10	Supply and Installation of Monorail hoist for Pumps.	11.60	The petitioner has submitted that, the drainage and dewatering sump does not have an overhead opening due to which installation or removal is not possible with the help of EOT crane. Removal and installation of these pumps by mechanical means is a time consuming process which can expose the	Since the asset/work is considered necessary successful and efficient operation of the plant, the same <b>has been allowed</b> under Regulation 14(3)(viii) of Tariff Regulations, 2014.	<b>11.60</b>



			power house to risk in high flood season. For easy removal and assembly of drainage & dewatering pumps, monorail and hoist have to be installed.		
11	Installation of CCTV system	15.89	The petitioner has submitted that installation of CCTV system is proposed in and around colonies wherein sensitive installations like filtration plant, storage tanks 132 KV substation and all security outposts and entrance gates is required for proper record of entries in view of the power station being in militancy prone areas.	Since the asset/work is considered necessary for safety of plant which will facilitate successful and efficient operation of the plant, the same <b>has been allowed</b> under Regulation 14(3)(viii) of Tariff Regulations, 2014.	<b>15.89</b>
12	Construction of accommodation & security post/pucca morcha for CISF at Chenab Nagar, Shalimar & Hasti	13.33	The petitioner has submitted that, these assets are required in view of current security aspect in region. By considering reports of security agencies pucca morcha/ post is required. These points were also raised by security agency of power station i.e. CISF, so that different establishments can be secured. In this head a mess building is also proposed as present temporary structure of mess is in bad condition. The cost of temporarily sheds shall be de-capitalized.	Since the expenditure is on account of need for higher security and safety of the generating station as per recommendations of CISF, the same is <b>allowed</b> under Regulation 14(3)(iii) of the 2014 Tariff Regulations.	<b>13.33</b>
<b>Total Claimed (after de-capitalization)</b>					<b>423.98</b>
<b>Total allowed (after de-capitalization)</b>					<b>330.12</b>



**2015-16**

(₹ in lakh)

Sl. No.	Assets/works	Projected expenditure	Submissions of petitioner	Reasons for admissibility	Amount allowed
1	Construction of permanent boundary wall of Semna & Shalimar colony	90.00	The petitioner has submitted that an amount of ₹150.00 lakh was approved by Commission for additional capitalization during 2009-14. It has also submitted that till 2013-14 the expenditure incurred on this account is ₹155.07 lakh and the same has been capitalized. It has however submitted that complete area could not be covered and there are still some places where security wall is required for which ₹ 27.04 lakh has been proposed.	Based on the submissions of the petitioner for capitalization of this work in 2014-15 above, the expenditure claimed during this year is <b>allowed</b> .	90.00



2	Hill slope stabilization at both bank of Dam.	298.00	<p>The petitioner has submitted that, an amount of ₹300.00 lakh was approved by Commission for 2009-14 for which tender was floated during 2012. But due to inadequate response from contractors work could not materialize. However after retendering the work is awarded. The completion cost of the work would be of the order of ₹400.0 lakhs. The delay is only due to very poor response from the bidder in view of the specialized job &amp; remote location of the project. The expenditure done in 2014-15 is ₹28.33 lakh which is yet to be capitalized.</p>	<p>Since the expenditure incurred is recurring in nature the claim of petitioner is <b>not allowed</b>. However, the expenditure can be met from the O&amp;M expenses allowed to the generating station. However, in case the petitioner is not able to meet the expenses from the admissible O&amp;M expenses, it is at liberty to approach the Commission with proper justification at the time of truing-up of tariff.</p>	0.00
3	Treatment of sinking zone at Dam and regarding of approach road leading to Dam	80.00	<p>The petitioner has submitted that, an amount of ₹1000.00 lakh was approved by Commission for 2009-14 for treatment of sinking zone. Detailed studies do not reveal any clear cut methodologies for treatment &amp; it is advised to take corrective measure from time to time depending upon</p>	<p>Since the expenditure incurred is recurring in nature the claim of petitioner is <b>not allowed</b>. However, the expenditure can be met from the O&amp;M expenses allowed to the generating station. However, in case the petitioner is not able to meet the expenses from the admissible O&amp;M expenses, it is at liberty to approach the Commission with proper justification at the time of truing-up of</p>	0.00

			subsidence. Till March 2014 an amount of ₹475.00 lakh had been capitalized. The area remains prone to sinking and further treatment during next five years would be required.	tariff.	
4	Purchase of numeric generator transformer protection relays	10.08	The petitioner has submitted that, existing relays are of static type and moreover an obsolete model. Being vital it is proposed to replace the same with new latest numeric generator transformer protection relay having facility of disturbance recording, user friendly protection setting etc. These relays will be purchased and old static relays for ₹6.70 lakh will be de-capitalized.	Since the asset/work is considered necessary for successful and efficient operation of the generating station, the same is <b>allowed</b> under Regulation 14(3)(viii) of the 2014 Tariff Regulations.	<b>3.38</b> (10.08-6.70)
5	Purchase of Surge arrestor for 400 KV GIS	450.00	The petitioner has submitted that the existing T155-1 surge arrestor associated with 400 kV Dulhasti-Kishenpur line bay-2 R-phase got damaged on 12.7.2012 during tripping of above said line. M/s ALSTOM (the OEM of GIS) has stated that the manufacturing of this product (T155-1	Since the asset/work is considered necessary for successful and efficient operation of the generating station, the expenditure is <b>allowed</b> under Regulation 14(3)(viii) of the 2014 Tariff Regulations.	<b>250.00</b> (450.00-200.00)



			<p>surge arrestor) is no more possible &amp; they don't have any stock of these components. The zinc oxide blocks and the insulating tubes used in the T155-1 Surge Arrestor are different from the nowadays products and residual voltage of the new products is lower than the former product which leads to an unbalanced system which is not acceptable due to which surge arrestors on all the three phases need to be replaced. Hence as per recommendation of M/s ALSTOM technical department, the petitioner had to replace all T155-1 surge arrestors installed on all the 3 phases (one faulty and other two in Y &amp; B phase respectively) with the new generation T155-2 surge arrestors and the Surge arrestors provided earlier shall be de-capitalized. Estimated original value of old surge arrestor is ₹200 lakh based on engineering estimate of acquisition cost.</p>	
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6	Purchase of bus bar protection relay	35.00	<p>The petitioner has submitted that the existing relay is of static type and more over an obsolete model. The relay was supplied as a part of main GPM &amp; directly imported. The OEM of the relay also lacks expertise as on date. The bus bar protection scheme is very vital for protection of GIS based bus bar schema in circuit. Hence it is proposed to install new latest numeric bus bar protection, having facility of disturbance recording and user friendly protection setting. The old protection relays for ₹20.00 lakh will be de-capitalized.</p>	<p>Since the asset/work is considered necessary for successful and efficient operation of the generating station, the expenditure is <b>allowed</b> under Regulation 14(3)(viii) of the 2014 Tariff Regulations.</p>	<p><b>15.00</b> (35.00-20.00)</p>
7	Purchase of drainage and dewatering pumps.	48.00	<p>The petitioner has submitted that the originally installed KSB make pumps were imported from Germany and spares of these pumps are not available in India. These pumps have been repaired several times and not reliable during monsoon period. Hence additional pumps are required</p>	<p>Based on the submissions of the petitioner for capitalization of this work in 2014-15 above, the expenditure claimed during this year is <b>allowed</b>.The de-capitalized value of the old asset is ₹23.51 lakh</p>	<p><b>24.49</b> (48.00-23.51)</p>



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			to strengthen the dewatering capacity to avoid any flooding. The pumps shall be purchased against de-capitalization of old pumps for ₹23.51 lakh.	
8	Purchase of HP compressors	23.00	The petitioner has submitted that the HP compressors are most essential equipment of power house for operation of MIV and Guide vanes. Existing HP compressors are imported and installed since commissioning of power station and frequent breakdowns have been experienced. Due to old model as well as being imported item, the spares of these compressors are not available in time, hence HP compressors are required to be replaced with indigenous make. The de-capitalized value of existing asset for ₹ 17.13 lakh is considered.	Based on the submissions of the petitioner for capitalization of this work in 2014-15 above, the expenditure claimed during this year is <b>allowed</b> . The de-capitalized value of the old asset is ₹17.13 lakh
9	Purchase of Mobile truck mounted hydraulic scissor lift / work platform	55.00	The petitioner has submitted that, lot of street lights are in circuit at power house, colony as well as dam access roads. For maintaining them, lot of man power is required for handling the telescopic ladder. Also the	Since the asset/work is considered necessary for successful and efficient operation of the generating station, the expenditure is <b>allowed</b> under Regulation 14(3)(viii) of the 2014 Tariff Regulations.
				<b>5.87</b> (23.00-17.13)
				55.00



			activity is time consuming. In the coming years as the man power will be reduced, the maintenance of these street lights will be tedious. Hence it is proposed to purchase one mobile truck mounted hydraulic scissor lift/work platform which drastically reduce the manpower requirement as well as the lead time involved. Also it can be utilized in other activities to be undertaken at elevated levels safely.		
10	Construction of accommodation & security post/ pucca morcha for CISF at Chenab Nagar, Shalimar & Hasti	16.00	The petitioner has submitted that, these assets are required in view of current security aspect in region. By considering reports of security agencies pucca morcha/ post is required. These points were also raised by security agency of power station i.e. CISF, so that different establishments can be secured. In this head a mess building is also proposed as present temporary structure of mess is in bad condition. The cost of temporarily sheds shall be de-capitalized.	Based on the submissions of the petitioner for capitalization of this work in 2014-15 above, the expenditure claimed during this year is <b>allowed</b> .	16.00
<b>Total Claimed (after de-capitalization)</b>				<b>837.74</b>	
<b>Total allowed (after de-capitalization)</b>				<b>459.74</b>	



2016-17

(₹ in lakh)

Sl. No.	Assets/works	Projected expenditure	Submissions of petitioner	Reasons for admissibility	Amount allowed
1	Wheel dozer 300 HP class	350.00	The petitioner has submitted that an amount of ₹471.00 lakh was kept in additional capitalization during 2009-14. The purchase could not materialize and it is now proposed. This is a new purchase against replacement.	Since the asset/work was already allowed by the Commission during 2009-14 in order dated 30.5.2011 in Petition No. 60/2010 and the asset/work is considered necessary for successful and efficient operation of the generating station, the expenditure is <b>allowed</b> under Regulation 14(3)(viii) of the 2009 Tariff Regulations.	<b>348.94</b> (350.00-1.06)
2	TATA bus 42 seater-2Nos	38.00	The petitioner has submitted that an amount of ₹32.00 lakh was kept in additional capitalization during 2009-14. The purchase could not materialize and it is now proposed. An amount of ₹38.00 lakh is proposed to be kept. This purchase is against disposal of existing 2 buses for ₹14.60 lakh which shall be de-capitalized.	Since the asset/work was allowed by the Commission during 2009-14 vide order dated 30.5.2011 in Petition No. 60/2010 and the asset/work is considered necessary for successful and efficient operation of the generating station, the expenditure is <b>allowed</b> under Regulation 14(3)(viii) of the 2014 Tariff Regulations.	<b>23.40</b> (38.00-14.60)

3	Construction of sewerage treatment plant at Semna & Shalimar colony	180.00	<p>The petitioner has submitted that, an amount of ₹150.00 lakh was kept in the add cap of 2009-14 for this purpose. However during preparation of detailed estimate it was observed that since the present system is septic tanks/soak pit based and an extensive network of pipes is required for collection of sewage at various STP points and the amount is not sufficient. As per guidelines by State pollution board, the sewage generated from colonies and other establishments are necessarily to be treated to specified extent before discharging to surfaces water sources. So keeping in view of this as per available elevation of different buildings STP's shall be required at various deepest points. At Dulhasti five STP's could be set up at places-</p>	<p>Since the asset/work was allowed by the Commission during 2009-14 vide order dated 30.5.2011 in Petition No. 60/2010 and the expenditure is for the benefit of the employees working in the generating station, and the capitalization of this asset/work would facilitate the successful and efficient operation of the generating station, the expenditure is <b>allowed</b> under Regulation 14(3)(viii) of the 2014 Tariff Regulations.</p>	<b>180.00</b>
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			for DSB and Semna colony, Shalimar and Hasti, Admin building and offices, school and Project hospital. For collecting and transferring sewage at respective location a sewage network consist of RCC pipes, manholes and other appurtenances are required.		
4	Construction of Treatment plant for drinking water and distribution system in Semna and Shalimar	145.00	The petitioner has submitted that an amount of ₹250.00 lakh was approved by Commission for additional capitalization during 2009-14. It has also submitted that the delay in execution is due to the time taken for testing of water samples and firming up the technical specification. The petitioner has further submitted that against this, the total amount of ₹152.71 lakh have been capitalized in 2014-15.	The submissions have been examined. It is observed that the asset/ work was allowed by the Commission for 2009-14 vide order dated 30.5.2011 in Petition No. 60/2010. Since the expenditure is for the benefit of the employees working in remote areas of the project which in turn will facilitate the successful and efficient operation of the generating station, the expenditure is <b>allowed</b> under Regulation 14(3)(viii) of the 2014 Tariff Regulations.	<b>145.00</b>
5	Hill slope stabilization at both bank of	100.00	The petitioner has submitted that an amount of	Since the projected expenditure is	<b>0.00</b>



	Dam.		<p>₹150.00 lakh was approved by Commission for additional capitalization during 2009-14. It has also submitted that till 2013-14 the expenditure incurred on this account is ₹155.07 lakh and the same has been capitalized. It has however submitted that complete area could not be covered and there are still some places where security wall is required for which ₹ 27.04 lakh has been proposed.</p>	<p>recurring in nature the claim of petitioner is <b>not allowed</b>. The expenditure shall be met from the O&amp;M expenses allowed to the generating station. However, in case the petitioner is not able to meet the expenses from the admissible O&amp;M expenses, it is at liberty to approach the Commission with proper justification at the time of trueing-up of tariff.</p>	
6	Treatment of sinking zone at Dam and regarding of approach road leading to Dam	120.00	<p>The petitioner has submitted that, an amount of ₹1000.00 lakh was approved by Commission for 2009-14 for treatment of sinking zone. Detailed studies do not reveal any clear cut methodologies for treatment &amp; it is advised to take corrective measure from time to time depending upon subsidence. Till March 2014 an amount of ₹475.00 lakh had been capitalized. The area remains</p>		<b>0.00</b>

			prone to sinking and further treatment during next five years would be required.		
7	Pickup van-2 nos	20.00	The petitioner has submitted that this is a new purchase against de-capitalization of one 10.0 MT truck whose acquisition cost of ₹6.22 lakh. It is proposed to keep ₹20.00 lakh for purchase of 2 nos pick up van as these vans have been approved by competent authority in the sanctioned strength of power station	Since the asset/work is considered necessary for successful and efficient operation of the generating station, the expenditure is <b>allowed</b> under Regulation 14(3)(viii) of the 2014 Tariff Regulations.	<b>13.78</b> (20.00-6.22)
8	Car	8.50	The petitioner has submitted that two nos. of car is proposed to be capitalized one each in 2016-17 and 2018-19 against the replacement of bullet proof car having gross block of ₹10 lakh. The de-capitalized value of ₹10 lakh has been apportioned during 2016-17 (₹5 lakh) and 2018-19 (₹5 lakh).	Since the asset/work is considered necessary for successful and efficient operation of the generating station, the expenditure is <b>allowed</b> under Regulation 14(3)(viii) of the 2014 Tariff Regulations.	<b>3.50</b> (8.50-5.00)
9	Purchase of TRT gate in single piece with dedicated hoist	400.00	The petitioner has submitted that, the existing TRT stop logs	Since the asset/work is considered necessary for successful and	400.00

			<p>are in 4 segments and it would take minimum 4 hrs to place the gate. This arrangement cannot isolate the power house from downstream in case of an emergency flooding situation. Further, draft tube isolation is also through stop logs. To protect the power house from risk, it is proposed to convert these four stop logs in to a single gate with higher size gantry so that it can be lowered in minimum time period in emergency. In case conversion is not possible, the new gate shall be purchased and stop logs shall be de-capitalized.</p>	<p>efficient operation of the generating station, the expenditure is <b>allowed</b> under Regulation 14(3)(viii) of the 2014 Tariff Regulations.</p>	
10	Installation of CCTV system	20.00	<p>The petitioner has submitted that installation of CCTV system is proposed in and around colonies wherein sensitive installations like filtration plant, storage tanks 132 KV substation and all security outposts and entrance gates is required for proper record of entries in view</p>	<p>Based on the submissions of the petitioner for capitalization of this work in 2014-15 above, the expenditure claimed during this year is <b>allowed</b>.</p>	20.00

		of the power station being in militancy prone areas.	
<b>Total Claimed (after de-capitalization)</b>			<b>1354.62</b>
<b>Total allowed (after de-capitalization)</b>			<b>1134.62</b>

**2017-18**

					(₹ in lakh)
Sl. No.	Assets/works	Projected expenditure	Submissions of petitioner	Reasons for admissibility	Amount allowed
1	Treatment of sinking zone at Dam and regarding of approach road leading to Dam.	100.00	The petitioner has submitted that an amount of ₹1000.00 lakh was approved by Commission for 2009-14 for treatment of sinking zone. Detailed studies do not reveal any clear cut methodologies for treatment & it is advised to take corrective measure from time to time depending upon subsidence. Till March 2014 an amount of ₹475.00 lakh had been capitalized. The area remains prone to sinking and further treatment during next five years would be required.	As the expenditure is of a recurring nature, the same is <b>not allowed</b> . The expenditure shall be met from the O&M expenses allowed to the generating station. However, in case the petitioner is not able to meet the expenses from the admissible O&M expenses, it is at liberty to approach the Commission with proper justification at the time of truing-up of tariff.	0.00
2	Purchase of TRT gate in single piece with dedicated hoist	80.00	The petitioner has submitted that, the existing TRT stop logs are in 4 segments and it would take	Since the asset/work is considered necessary successful and efficient operation of the generating station, the	80.00



			<p>minimum 4 hrs to place the gate. This arrangement cannot isolate the power house from downstream in case of an emergency flooding situation. Further, draft tube isolation is also through stop logs. To protect the power house from risk, it is proposed to convert these four stop logs in to a single gate with higher size gantry so that it can be lowered in minimum time period in emergency. In case conversion is not possible, the new gate shall be purchased and stop logs shall be de-capitalized.</p>	<p>expenditure is <b>allowed</b> under Regulation 14(3)(viii) of the 2014 Tariff Regulations.</p>	
3	Payment of land compensation	100.00	<p>The petitioner has submitted that:</p> <p>i) Land acquisition case for acquisition of land measuring 213 Kanal 13 marlas falling in Village Kawar Tanji for reservoir is under process wherein tentative compensation to the tune of ₹258.00 lakh has been assessed. Accordingly provision for payment of actual</p>	<p>Considering the fact that the expenditure is on account of payment of compensation, as stated, the same is <b>allowed</b>.</p>	100.00



			<p>compensation has been made.</p> <p>ii) Compensation of land measuring 20 kanal 01 marlas transferred from Horticulture Department is yet to be paid. Accordingly provision of tentative compensation of ₹60.00 lakh has been made.</p> <p>iii) An amount of ₹24.60 lakh is unpaid on account of cost of Government/ Shamlat land (Un-claimed/ disputed cases) Accordingly, provision for payment of compensation of unpaid amount has been made. In addition to above provision for payment of compensation in unforeseen cases has also been made.</p>		
<b>Total Claimed (after de-capitalization)</b>					<b>280.00</b>
<b>Total allowed (after de-capitalization)</b>					<b>180.00</b>

**2018-19**

(₹ in lakh)

Sl. No.	Assets/works	Projected expenditure	Submissions of petitioner	Reasons for admissibility	Amount allowed
1	Construction of sewerage treatment plant at Semna & Shalimar colony	320.00	The petitioner has submitted that, an amount of ₹150.00 lakh was kept in the add cap of	Based on the submissions of the petitioner for capitalization of this work in 2016-17 above, the expenditure claimed during this year is	320.00

		<p>2009-14 for this purpose. However during preparation of detailed estimate it was observed that since the present system is septic tanks/soak pit based and an extensive network of pipes is required for collection of sewage at various STP points and the amount is not sufficient. As per guidelines by State pollution board, the sewage generated from colonies and other establishments are necessarily to be treated to specified extent before discharging to surfaces water sources. So keeping in view of this as per available elevation of different buildings STP's shall be required at various deepest points. At Dulhasti five</p>	<p>allowed.</p>	
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			STP's could be set up at places-for DSB and Semna colony, Shalimar and Hasti, Admin building and offices, school and Project hospital. For collecting and transferring sewage at respective location a sewage network consist of RCC pipes, manholes and other appurtenances are required.	
2	Construction of Treatment plant for drinking water and distribution system in Semna and Shalimar	100.00	The petitioner has submitted that an amount of ₹250.00 lakh was approved by Commission for additional capitalization during 2009-14. It has also submitted that the delay in execution is due to the time taken for testing of water samples and firming up the technical specification. The petitioner has further submitted that against this, the total amount of ₹152.71 lakh	Based on the submissions of the petitioner for capitalization of this work in 2014-15 above, the expenditure claimed during this year is <b>allowed</b> .
				100.00



			have been capitalized in 2014-15.		
3	Payment of land compensation	250.00	<p>The petitioner has submitted that:</p> <p>i) Land acquisition case for acquisition of land measuring 213 Kanal 13 marlas falling in Village Kawar Tanji for reservoir is under process wherein tentative compensation to the tune of ₹258.00 lakh has been assessed. Accordingly provision for payment of actual compensation has been made. ii) Compensation of land measuring 20 kanal 01 marlas transferred from Horticulture Department is yet to be paid. Accordingly provision of tentative compensation of ₹60.00 lakh has been made. iii) An amount of ₹24.60 lakh is unpaid on</p>	Based on the submissions of the petitioner for capitalization of this work in 2017-18 above, the expenditure claimed during this year is <b>allowed.</b>	250.00



			account of cost of Government/ Shamlat land (Un-claimed/ disputed cases) Accordingly, provision for payment of compensation of unpaid amount has been made. In addition to above provision for payment of compensation in unforeseen cases has also been made.		
4	Car- 1 no.	8.50	The petitioner has submitted that two nos. of car is proposed to be capitalized one each in 2016-17 and 2018-19 against the replacement of bullet proof car having gross block of ₹10 lakh. The de-capitalized value of ₹10 lakh has been apportioned during 2016-17 (₹5 lakh) and 2018-19 (₹5 lakh).	Based on the submissions of the petitioner for capitalization of this work in 2016-17 above, the expenditure claimed during this year is <b>allowed.</b>	<b>3.50</b> (8.50-5.00)
<b>Total Claimed (after de-capitalization)</b>					<b>673.50</b>
<b>Total allowed (after de-capitalization)</b>					<b>673.50</b>



### Additional capital expenditure allowed for 2014-19

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

	(₹ in lakh)				
	2014-15	2015-16	2016-17	2017-18	2018-19
Additional Capital Expenditure allowed	370.76	727.08	1161.50	180.00	678.50
De-capitalization considered	40.64	267.34	26.88	0.00	5.00
<b>Net Additional Capital Expenditure allowed for the purpose of tariff</b>	<b>330.12</b>	<b>459.74</b>	<b>1134.62</b>	<b>180.00</b>	<b>673.50</b>

51. The discharge of liabilities of liabilities considered the petitioner is as under:

(₹ in lakh)				
2014-15	2015-16	2016-17	2017-18	2018-19
3836.04	0.00	0.00	0.00	0.00

52. Considering the above discharges, the net projected additional capital expenditure allowed is as under:

	(₹ in lakh)				
	2014-15	2015-16	2016-17	2017-18	2018-19
Net additional capital expenditure allowed	330.12	459.74	1134.62	180.00	673.50
Discharges of liabilities	3836.04	0.00	0.00	0.00	0.00
<b>Additional capital expenditure allowed</b>	<b>4166.16</b>	<b>459.74</b>	<b>1134.62</b>	<b>180.00</b>	<b>673.50</b>

### Capital Cost for 2014-19

53. As stated, the closing capital cost of ₹515959.43 lakh as on 31.3.2014 has been considered in this order. The same has been considered as the opening capital cost as on 1.4.2014. Accordingly, the capital cost considered for the purpose of tariff for the period 2014-19 is as under:

	(₹ in lakh)				
	2014-15	2015-16	2016-17	2017-18	2018-19
Opening Capital Cost	515959.43	520125.59	520585.33	521719.95	521899.95
Additional Capital expenditure allowed	4166.16	459.74	1134.62	180.00	673.50
<b>Capital Cost as on 31<sup>st</sup> March of the year</b>	<b>520125.59</b>	<b>520585.33</b>	<b>521719.95</b>	<b>521899.95</b>	<b>522573.45</b>





## Debt-Equity Ratio

54. 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."*

55. In its order dated 9.3.2010 in Petition No. 204/2009 pertaining to revision of tariff based on additional capital expenditure for the period 2007-09, had observed as under:

*"24. The petitioner has stated that the additional capital expenditure has been financed through internal resources. As per the approved revised cost estimate (RCE-II) of the Govt. of India letter dated 22.8.2008, corresponding to an approved capital cost of ₹522849.00 lakh, the equity was frozen at ₹198668.67 lakh. The Commission in its order dated 30.11.2009 in Petition No. 72/2009 had allowed the equity of ₹198668.67 lakh on the date of commercial operation for the purpose of tariff. Accordingly, any additional capital expenditure incurred after the date of commercial operation, till the admitted capital cost becomes ₹522849.00 lakh, is to be considered as debt. After consideration of the admitted additional capital expenditure of ₹3188.55 lakh and ₹567.58 lakh during the year 2007-08 and 2008-09 respectively, the admitted capital cost for works out to ₹511037.92 lakh and ₹511605.50 lakh for the year 2007-08 and 2008-09 respectively, which is below the admitted capital cost of ₹522849.00 lakh. Accordingly, the admitted additional capital expenditure has been considered as debt for the purpose of tariff."*

56. In line with the above decision, the entire additional capital expenditure has been considered as debt, since the total estimated cost of completion is less than the approved Revised Cost Estimate of ₹522849.00 lakh.

## Return on Equity

57. 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.

58. 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:

Rate of pre-tax return on equity = 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."

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

	(₹ in lakh)				
	2014-15	2015-16	2016-17	2017-18	2018-19
Gross Notional Equity	198668.67	198668.67	198668.67	198668.67	198668.67
Addition due to additional capitalization	0.00	0.00	0.00	0.00	0.00
Closing Equity	198668.67	198668.67	198668.67	198668.67	198668.67
Average Equity	198668.67	198668.67	198668.67	198668.67	198668.67
Return on Equity (Base Rate )	16.500%	16.500%	16.500%	16.500%	16.500%
Tax rate for the year	20.961%	20.961%	20.961%	20.961%	20.961%
Rate of Return on Equity	20.876%	20.876%	20.876%	20.876%	20.876%
<b>Return on Equity</b>	<b>41474.07</b>	<b>41474.07</b>	<b>41474.07</b>	<b>41474.07</b>	<b>41474.07</b>

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

#### Interest on Loan

61. Regulation 26 of the 2014 Tariff Regulations provides as under:

**"26. Interest on loan capital:** (1) The loans arrived at in the manner indicated in regulation 19 shall be considered as gross normative loan for calculation of interest on loan.

(2) The normative loan outstanding as on 1.4.2014 shall be worked out by deducting the cumulative repayment as admitted by the Commission up to 31.3.2014 from the gross normative loan.

(3) The repayment for each of the year of the tariff period 2014-19 shall be deemed to be equal to the depreciation allowed for the corresponding year/period. In case of de-capitalization of assets, the repayment shall be adjusted by taking into account cumulative repayment on a pro rata basis and the adjustment should not exceed cumulative depreciation recovered up to the date of de-capitalization of such asset

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

(5) The rate of interest shall be the weighted average rate of interest calculated on the basis of the actual loan portfolio after providing appropriate accounting adjustment for interest capitalized: Provided that if there is no actual loan for a particular year but normative loan is still outstanding,

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

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

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

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

(9) In case of dispute, any of the parties may make an application in accordance with the Central Electricity Regulatory Commission (Conduct of Business) Regulations, 1999, as amended from time to time, including statutory re-enactment thereof for settlement of the dispute:

Provided that the beneficiaries or the long term transmission customers /DICs shall not withhold any payment on account of the interest claimed by the generating company or the transmission licensee during the pendency of any dispute arising out of re-financing of loan."

62. The opening gross normative loan as on the COD of each unit has been arrived at in accordance with Regulation 26 of the 2014 Tariff Regulations. The weighted average rate of interest has been worked out on the basis of the actual loan portfolio of respective year applicable to the project. The repayment for the period 2014-19 has been considered equal to the depreciation allowed for that year. The interest on loan has been calculated on the normative average loan of the year by applying the weighted average rate of interest. The calculation of weighted average rate of interest is allowed as Annexure-I to this order. As such, interest on loan has been calculated as under:

	(₹ in lakh)				
	2014-15	2015-16	2016-17	2017-18	2018-19
Gross Normative Loan	317290.76	321456.92	321916.66	323051.28	323231.28
Cumulative Repayment up to Previous Year	172626.01	199514.48	226523.00	253572.90	280656.92
Net Loan-Opening	144664.76	121942.44	95393.66	69478.38	42574.36
Repayment during the year	26888.47	27008.52	27049.90	27084.02	27106.17
Addition due to Additional Capitalization	4166.16	459.74	1134.62	180.00	673.50
Net Loan-Closing	121942.44	95393.66	69478.38	42574.36	16141.70
Average Loan	133303.60	108668.05	82436.02	56026.37	29358.03
Weighted Average Rate of Interest on Loan	8.027%	8.126%	8.242%	8.117%	7.458%
<b>Interest on loan</b>	<b>10700.04</b>	<b>8830.36</b>	<b>6794.34</b>	<b>4547.81</b>	<b>2189.49</b>

## Depreciation

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

### **"27. Depreciation:**

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

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

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

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

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

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

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

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

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

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

64. The weighted average rate of depreciation of 5.190% calculated in terms of the above regulation has been considered for the period 2014-19. Accordingly, depreciation has been computed as follows:

	(₹ in lakh)				
	2014-15	2015-16	2016-17	2017-18	2018-19
Gross Block as on 31.3.2014	515959.43	520125.59	520585.33	521719.95	521899.95
Additional capital expenditure during 2014-19	4166.16	459.74	1134.62	180.00	673.50
Closing gross block	520125.59	520585.33	521719.95	521899.95	522573.45
Average gross block	518042.51	520355.46	521152.64	521809.95	522236.70
Rate of Depreciation	5.190%	5.190%	5.190%	5.190%	5.190%
Depreciable Value	466238.26	468319.92	469037.38	469628.96	470013.03
Remaining Depreciable Value	293613.25	268822.02	242647.22	216201.95	189502.01
<b>Depreciation</b>	<b>26888.47</b>	<b>27008.52</b>	<b>27049.90</b>	<b>27084.02</b>	<b>27106.17</b>

#### O&M Expenses

65. The generating station is in operation for three or more years as on 1.4.2014. Accordingly, in terms of sub-section (a) of clause (3) of Regulation 29 of the 2014 Tariff Regulations, the year-wise O&M expense norms considered for the generating station of the petitioner for the period 2014-19 is as under:

(₹ in lakh)				
2014-15	2015-16	2016-17	2017-18	2018-19
13746.97	14660.32	15634.36	16673.10	17780.86

#### Interest on working capital

66. 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.”



67. Accordingly, receivable component of working capital considering two months of fixed cost is worked out and allowed as under:

(₹ in lakh)				
2014-15	2015-16	2016-17	2017-18	2018-19
15898.14	15760.46	15591.67	15397.14	15193.64

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

(₹ in lakh)				
2014-15	2015-16	2016-17	2017-18	2018-19
2062.05	2199.05	2345.15	2500.97	2667.13

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

(₹ in lakh)				
2014-15	2015-16	2016-17	2017-18	2018-19
1145.58	1221.69	1302.86	1389.43	1481.74

#### Rate of interest on working capital

70. 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."*

71. In terms of the above regulations, the Bank Rate of 13.50% (Base Rate + 350 Basis Points) as on 1.4.2014 has been considered by the petitioner. This has been considered in the calculations for the purpose of tariff.

#### Interest on Working Capital

72. 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	2062.05	2199.05	2345.15	2500.97	2667.13
O & M expenses	1145.58	1221.69	1302.86	1389.43	1481.74
Receivables	15898.14	15760.46	15591.67	15397.14	15193.64
Total	19105.77	19181.20	19239.69	19287.53	19342.51
<b>Interest on working capital @ 13.50%</b>	<b>2579.28</b>	<b>2589.46</b>	<b>2597.36</b>	<b>2603.82</b>	<b>2611.24</b>



### Annual Fixed Charges

73. Accordingly, the annual fixed charges approved for the generating station for the period 2014-19 are as under:

	(₹ in lakh)				
	2014-15	2015-16	2016-17	2017-18	2018-19
Return on Equity	41474.07	41474.07	41474.07	41474.07	41474.07
Interest on Loan	10700.04	8830.36	6794.34	4547.81	2189.49
Depreciation	26888.47	27008.52	27049.90	27084.02	27106.17
Interest on Working Capital	2579.28	2589.46	2597.36	2603.82	2611.24
O & M Expenses	13746.97	14660.32	15634.36	16673.10	17780.86
<b>Total</b>	<b>95388.84</b>	<b>94562.74</b>	<b>93550.03</b>	<b>92382.82</b>	<b>91161.83</b>

### Normative Annual Plant Availability Factor

74. Clause (4) of Regulation 37 of the 2014 Tariff Regulations provides for the Normative Annual Plant Availability Factor (NAPAF) for hydro generating stations already in operation. Accordingly, the NAPAF of 90% has been considered for this generating station, the same being a R.O.R Hydro Station with pondage.

### Design Energy

75. The Commission in its order dated 30.5.2011 in Petition No.60/2010 had approved the annual Design Energy (DE) of 1907 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 as under:

Month	Design Energy (MUs)
April	110.7
May	230.3
June	266.7
July	275.6
August	275.6
September	261.3
October	134.5
November	84.0
December	73.4
January	64.3
February	55.6
March	74.6
<b>Total</b>	<b>1907</b>

**Application Fee and Publication Expenses**

76. 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 ₹1716000/- 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 05.12.2014 has submitted that it has incurred ₹374497/- 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.

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

78. Petition No. 231/GT/2014 is disposed of in terms of the above.

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

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

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

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



**Annexure-1**

**Calculation of Weighted Average Rate of Interest on loan**

		(₹ in lakh)				
Sl. no.		2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5	6	7
	<b>LIC Rs. 2500 crore</b>					
	Gross loan - Opening	125800	125800	125800	125800	125800
	Cumulative repayments of Loans upto previous year	52416.66	62899.99	73383.33	83866.66	94349.99
	Net loan - Opening	73383.34	62900.01	52416.67	41933.34	31450.01
	Add: Drawal (s) during the Year	0	0	0	0	0
	Less: Repayment (s) of Loans during the year	10483.33	10483.33	10483.33	10483.33	10483.33
	Net loan - Closing	62900.00	52416.67	41933.33	31450.00	20966.67
	Average Net Loan	68141.67	57658.34	47175.00	36691.67	26208.34
	Rate of Interest on Loan	7.84%	7.81%	7.72%	7.61%	7.42%
	Interest on loan	5339.92	4502.47	3641.75	2792.67	1943.59
	<b>CANARA BANK</b>					
	Gross loan - Opening	20000	20000	20000	20000	20000
	Cumulative repayments of Loans upto previous year	14000	16000	18000	20000	20000
	Net loan - Opening	6000	4000	2000	0	0
	Add: Drawal (s) during the Year	0	0	0	0	0
	Less: Repayment (s) of Loans during the year	2000	2000	2000	0	0
	Net loan - Closing	4000	2000	0	0	0
	Average Net Loan	5000	3000	1000	0	0
	Rate of Interest on Loan	7.16%	7.37%	8.34%	0.00%	0.00%
	Interest on loan	357.85	221.02	83.45	0	0
	<b>SYNDICATE BANK</b>					
	Gross loan - Opening	18300	18300	18300	18300	18300
	Cumulative repayments of Loans upto previous year	12810	14640	16470	18300	18300
	Net loan - Opening	5490	3660	1830	0	0
	Add: Drawal (s) during the Year	0	0	0	0	0
	Less: Repayment (s) of Loans during the year	1830	1830	1830	0	0
	Net loan - Closing	3660	1830	0	0	0
	Average Net Loan	4575	2745	915	0	0
	Rate of Interest on Loan	8.36%	9.14%	12.95%	0.00%	0.00%
	Interest on loan	382.29	250.77	118.52	0	0
	<b>ORIENTAL BANK OF COMMERCE</b>					
	Gross loan - Opening	20000	20000	20000	20000	20000
	Cumulative repayments of Loans upto previous year	14000	16000	18000	20000	20000
	Net loan - Opening	6000	4000	2000	0	0
	Add: Drawal (s) during the year	0	0	0	0	0
	Less: Repayment (s) of loan during	2000	2000	2000	0	0

the year					
Net loan - Closing	4000	2000	0	0	0
Average Net Loan	5000	3000	1000	0	0
Rate of Interest on Loan	8.64%	9.62%	14.37%	0.00%	0.00%
Interest on loan	432.03	288.67	143.75	0	0
<b>ORIENTAL BANK OF COMMERCE</b>					
Gross loan - Opening	10000	10000	10000	10000	10000
Cumulative repayments of Loans upto previous year	3000	4000	5000	6000	7000
Net loan - Opening	7000	6000	5000	4000	3000
Add: Drawal(s) during the Year	0	0	0	0	0
Less: Repayment (s) of Loans during the year	1000	1000	1000	1000	1000
Net loan - Closing	6000	5000	4000	3000	2000
Average Net Loan	6500	5500	4500	3500	2500
Rate of Interest on Loan	7.47%	7.54%	7.59%	7.70%	7.90%
Interest on loan	485.73	414.65	341.59	269.52	197.45
<b>State Bank of Patiala</b>					
Gross loan - Opening	4000	4000	4000	4000	4000
Cumulative repayments of Loans upto previous year	2800	3200	3600	4000	4000
Net loan - Opening	1200	800	400	0	0
Add: Drawal(s) during the Year	0	0	0	0	0
Less: Repayment (s) of Loans during the year	400	400	400	0	0
Net loan - Closing	800	400	0	0	0
Average Net Loan	1000	600	200	0	0
Rate of Interest on Loan	9.49%	9.56%	9.84%	0.00%	0.00%
Interest on loan	94.88	57.38	19.68	0	0
<b>O-SERIES BONDS</b>					
Gross loan - Opening	55000	55000	55000	55000	55000
Cumulative repayments of loans upto previous year	33000	38500	44000	49500	55000
Net loan - Opening	22000	16500	11000	5500	0
Add: Drawal (s) during the Year	0	0	0	0	0
Less: Repayment (s) of Loans during the year	5500	5500	5500	5500	0
Net loan - Closing	16500	11000	5500	0	0
Average Net Loan	19250	13750	8250	2750	0
Rate of Interest on Loan	8.80%	9.27%	10.27%	15.40%	0.00%
Interest on loan	1694.00	1273.98	847.00	423.50	0
<b>TOTAL LOANS</b>					
Gross loan - Opening	253100.00	253100.00	253100.00	253100.00	253100.00
Cumulative repayments of loans upto previous year	132026.66	155239.99	178453.33	201666.66	218649.99
Net loan - Opening	121073.34	97860.01	74646.67	51433.34	34450.01
Add: Drawal (s) during the year	0.00	0.00	0.00	0.00	0.00
Less: Repayment (s) of Loans during the year	23213.33	23213.33	23213.33	16983.33	11483.33



Net loan - Closing	97860.01	74646.67	51433.34	34450.01	22966.67
Average Net Loan	109466.67	86253.34	63040.01	42941.67	28708.34
Interest on loan	8786.70	7008.94	5195.73	3485.69	2141.04
<b>Weighted average Rate of Interest on loans</b>	8.03%	8.13%	8.24%	8.12%	7.46%





# **ANNEX-IV**

**Annex-IV****Details Gain on Auxiliary Consumption shared with beneficiaries during 2014-19****Dulhasti Power Station***(Amount in Rs.)*

<b>Net Gain</b>	<b>3365346</b>	<b>3629272</b>	<b>5167945</b>	<b>5407755</b>	<b>0</b>
<b>Gain Shared (40%)</b>	<b>1346138</b>	<b>1451709</b>	<b>2067178</b>	<b>2163102</b>	<b>0</b>

**Sharing of Gain**

<b>Sl.No</b>	<b>Beneficiaries</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
1	AVVN	51349	53062	77757	78286	0
2	BRPL	86456	93535	179256	219378	0
3	BYPL	50000	50029	0	0	0
4	HPPC	89433	94465	131084	134938	0
5	HPSEB	6271	8107	0	0	0
6	J&K	176528	201573	297345	370014	0
7	JdVVN	58109	60642	88865	89470	0
8	JVVN	72134	75803	111081	111837	0
9	TPDDL	60393	65339	94324	97093	0
10	PSEB	170090	178270	242606	257051	0
11	UPCL	79394	84236	132390	149989	0
12	UPPCL	430951	469090	684407	614572	0
13	UTC	15029	17557	28064	40473	0
	<b>Total</b>	<b>1346138</b>	<b>1451709</b>	<b>2067178</b>	<b>2163102</b>	<b>0</b>





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

<b>Address of Beneficiary</b>  DY. CHIEF ENGINEER / ISB PUNJAB STATE POWER CORPORATION LTD. SHED NO.T- 1A, THERMAL DESIGN, PSPCL PATIALA - PUNJAB  Beneficiary GST No. : 03AAF6P5120Q1ZC	<b>BILL FOR</b> FY 2014 - 2015 <b>BILL TYPE</b> SUPPLEMENTARY <b>MONTH</b> 201503 <b>BILL NO</b> 109B0012017984 <b>BILL DATE</b> 22-Mar-2018 <b>HSN No. :</b> 27160000  Acc. Rev. 14  <b>PROJECT</b> DULHASTI <b>IMS/COM/F01 Rev. No. : 00 Date : 27.06.08</b>
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**DULHASTI POWER STATION, CHENAB NAGAR SECTOR - 1, DISTT. KISHTWAR (JK) PIN - 182 206 - CHENAB NAGAR JK IN - INDIA**  
**PROJECT GST No. : 01AAACN0149C3ZB**

Date of Commercial Operation	COD	20070407	*	Normative Plant Availability Factor	NAPAF	90.000	%
Project age	P_AGE	6	year	Saleable Annual design energy	SLDE	1657.848192	MU
Annual DE	ADE	1906.800000	MU	Energy Charge Rate - AC-Normative	ECR_NOR	2.890	Rs/Kwh
Auxiliary Consumption-Normative	AC_NOR	1.200	%	Energy Charge Rate - AC-Actual	ECR_ACT	2.884	Rs/Kwh
Auxiliary Consumption-Actual	AC_ACT	1.000	%	Secondary Energy Charge Rate	SE_RATE1419	0.900	Rs/Kwh
Design Energy upto the month	-DE	1906.800000	MU	Saleable Design Energy for the month	SLDEM	1657.848192	MU
Annual Fixed Charges Billed	AFC	958.217300	Cr	No of days for the month	NDM	365	Days
Saleable Annual design energy-AC-Actual	SLDE_ACT	1661.204160	MU	No of days in year	NDY	365	Days
Project Scheduled Energy prev year	PSCH_PY1	2124.950643	MU				
Project Scheduled Energy prev to prev year	PSCH_PY2	2013.033413	MU				
				Plant Availability Factor for the Month	PAFM	95.264	%
				Saleable Capacity Share	CS	10.665	%

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

Scheduled Energy	PSCH	2109.665287	MU	Project Energy Charges @ECR	PEC_DE_ECR	4791181275	Rs
Free Energy	PFP	258.725038	MU	Project Energy charges beyond DE	PEC_DE_PLUS	173782851	Rs
Saleable Energy	PSLE	1850.940249	MU	Capacity Charges	PCC	5071311826	Rs
Project Saleable Energy upto DE	PSLE_DE	1657.848192	MU	Misc. Charges	PMISC	1716000	Rs
Saleable Energy upto DE@ECR	PSLE_DE_ECR	1657.848192	MU	Project deferred tax materialized	PDTAX	128819120	Rs
Project saleable energy beyond DE	PSLE_DE_PLUS	193.092057	MU	Water Usage Charges Apr - Sep	PWATER	706469821	Rs
				Water Usage Charges Oct - March	PWATER_2013	337122830	Rs
				RLDC Charges	PRLDC	3638352	Rs
				Total Charges	PTC	11214042075	Rs

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

Description		Upto Previous Bill	Upto Current Bill	Current Bill
Beneficiary Scheduled Energy	BSCH	233.874363	233.874363	0.000000
Saleable Energy	BSLE	233.874363	233.874363	0.000000
Benef Saleable Energy @ECR	BSLE_DE_ECR	209.476341	209.476341	0.000000
Beneficiary Saleable Energy beyond DE	BSLE_DE_PLUS	24.398022	24.398022	0.000000

**(C) Bill Details for FY 2014 - 2015 ( Figures in Rs. )**

Description		Upto Previous Bill	Upto Current Bill	Current Bill
Benef Energy Charges upto DE @ECR	BEC_DE_ECR	605,386,625	605,386,625	0
Benef Energy charges beyond DE	BEC_DE_PLUS	21,958,220	21,958,220	0
Beneficiary Capacity Charges	BCC	614,608,416	614,608,416	0
Beneficiary Misc	BMISC	207,968	207,968	0
Beneficiary deferred tax materialized	BDTAX	15,611,999	15,611,999	0
Water Use Chrg (PWATER+PWATER_2013)*(BSCH/PS)	BWATER	115,691,133	115,691,133	0
Benef RLDC Charges	BRLDC	455,646	440,943	-14,703
Gain on Actual Aux. Consumption	GAIN_ON_AC	-170,090	-170,090	0

<b>Total Charges</b>	1,373,749,917	1,373,735,214	-14,703
<b>Amount Due In This Bill</b>			-14,703

ASAY KUMAR SINGHAL  
DM ( FINANCE ) - COMMS

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

<b>Address of Beneficiary</b>		<b>BILL FOR</b> FY 2015 - 2016 <b>BILL TYPE</b> SUPPLEMENTARY <b>MONTH</b> 201603 <b>BILL NO</b> 109B0012018976 <b>BILL DATE</b> 14-Jun-2018 <b>HSN NO. :</b> 27160000	Acc. Rev. 13
DY. CHIEF ENGINEER / ISB PUNJAB STATE POWER CORPORATION LTD. SHED NO.T- 1A, THERMAL DESIGNS, PSPCL PATIALA - PUNJAB			
<b>Beneficiary GST No. :</b> 03AAF6120Q1ZC			

<b>PROJECT</b> DULHASTI	<b>IMS/COM/F01 Rev. No. : 00 Date : 27.06.08</b>
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**DULHASTI POWER STATION, CHENAB NAGAR SECTOR - 1, DISTT. KISHTWAR (JK) PIN - 182 206 - CHENAB NAGAR JK IN - INDIA**  
**PROJECT GST No. :** 01AAACN0149C3ZB

Date of Commercial Operation	COD	20070407	*	Normative Plant Availability Factor	NAPAF	90.000	%
Project age	P..AGE	7	year	Saleable Annual design energy	SLDE	1657.848192	MU
Annual DE	ADE	1906.800000	MU	Energy Charge Rate - AC-Normative	ECR_NOR	2.868	Rs/Kwh
Auxilliary Consumption-Normative	AC_NOR	1.200	%	Energy Charge Rate - AC-Actual	ECR_ACT	2.862	Rs/Kwh
Auxilliary Consumption-Actual	AC_ACT	1.000	%	Secondary Energy Charge Rate	SE_RATE1419	0.900	Rs/Kwh
Design Energy upto the month	DE	1906.800000	MU	Saleable Design Energy for the month	SLDEM	1657.848192	MU
Annual Fixed Charges Billed	AFC	950.992900	Cr	No of days for the month	NDM	366	Days
Saleable Annual design energy-AC-Actual	SLDE_ACT	1661.204160	MU	No of days in year	NDY	366	Days
Project Scheduled Energy prev year	PSCH_PY1	2109.665287	MU				
Project Scheduled Energy prev to prev year	PSCH_PY2	2124.950643	MU				
				Plant Availability Factor for the Month	PAFM	95.785	%
				Saleable Capacity Share	CS	10.202	%

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

Scheduled Energy	PSCH	2282.095642	MU	Project Energy Charges @ECR	PEC_DE_ECR	4754708615	Rs
Free Energy	PFP	280.715230	MU	Project Energy charges beyond DE	PEC_DE_PLUS	309178998	Rs
Saleable Energy	PSLE	2001.380412	MU	Capacity Charges	PCC	5060603051	Rs
Project Saleable Energy upto DE	PSLE_DE	1657.848192	MU	Misc. Charges	PMISC	1716000	Rs
Saleable Energy upto DE@ECR	PSLE_DE_ECR	1657.848192	MU	Project deferred tax materialized	PDTAX	324240693	Rs
Project saleable energy beyond DE	PSLE_DE_PLUS	343.532220	MU	Water Usage Charges Apr - Sep	PWATER	784116780	Rs
				Water Usage Charges Oct - March	PWATER_2013	348183867	Rs
				RLDC Charges	RLDC	2992821	Rs
				<b>Total Charges</b>	<b>PTC</b>	<b>11585740825</b>	<b>Rs</b>

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

Description		Upto Previous Bill	Upto Current Bill	Current Bill
Beneficiary Scheduled Energy	BSCH	245.121685	245.121685	0.000000
Saleable Energy	BSLE	245.121685	245.121685	0.000000
Benef Saleable Energy @ECR	BSLE_DE_ECR	203.047127	203.047127	0.000000
Beneficiary Saleable Energy beyond DE	BSLE_DE_PLUS	42.074558	42.074558	0.000000

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

Description		Upto Previous Bill	Upto Current Bill	Current Bill
Benef Energy Charges upto DE @ECR	BEC_DE_ECR	582,136,113	582,339,160	203,047
Benef Energy charges beyond DE	BEC_DE_PLUS	37,867,102	37,867,102	0
Beneficiary Capacity Charges	BCC	586,521,923	586,684,913	162,990
Beneficiary Misc	BMISC	198,939	198,939	0
Beneficiary deferred tax materialized	BDTAX	37,589,813	37,589,813	0
Water Use Chrg (PWATER+PWATER_2013)*(BSCH/P)	BWATER	121,621,302	121,621,302	0
Benef RLDC Charges	BRLDC	346,963	346,963	0
Gain on Actual Aux. Consumption	GAIN_ON_AC	-178,270	-178,270	0

<b>Total Charges</b>	<b>1,366,103,885</b>	<b>1,366,469,922</b>	<b>366,037</b>
<b>Amount Due In This Bill</b>			<b>366,037</b>

Sd/-  
Chasht Aggarwal

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

<b>Address of Beneficiary</b>  AGM, POWER MANAGEMENT GROUP TATA POWER DELHI DISTRIBUTION LTD POWER MANAGEMENT GROUP, 1ST FLOOR, CENNET SCADA BLDG., NEAR PP-3 GRID PITAMPURA, DELHI - 110009 DELHI  <b>Beneficiary GST No. :</b> 07AABCN6808R1ZV	<b>BILL FOR</b> FY 2016 - 2017 <b>BILL TYPE</b> SUPPLEMENTARY <b>MONTH</b> 201703 <b>BILL NO</b> 109B0312017636 <b>BILL DATE</b> 26-Mar-2018 <b>HSN NO. :</b> 27160000  Acc. Rev. 4  <b>PROJECT</b> DULHASTI  <b>IMS/COM/F01 Rev. No. :</b> 00 <b>Date :</b> 27.06.08
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**DULHASTI POWER STATION, CHENAB NAGAR SECTOR - 1, DISTT. KISHTWAR (JK) PIN - 182 206 - CHENAB NAGAR JK IN - INDIA**  
**PROJECT GST No. :** 01AAACN0149C3ZB

Date of Commercial Operation	COD	20070407	*	Normative Plant Availability Factor	NAPAF	90.000	%
Project age	P_AGE	8	year	Saleable Annual design energy	SLDE	1657.848192	MU
Annual DE	ADE	1906.800000	MU	Energy Charge Rate - AC-Normative	ECR_NOR	2.827	Rs/Kwh
Auxiliary Consumption-Normative	AC_NOR	1.200	%	Energy Charge Rate - AC-Actual	ECR_ACT	2.819	Rs/Kwh
Auxiliary Consumption-Actual	AC_ACT	0.900	%	Secondary Energy Charge Rate	SE_RATE1419	0.900	Rs/Kwh
Design Energy upto the month	DE	1906.800000	MU	Saleable Design Energy for the month	SLDEM	1657.848192	MU
Annual Fixed Charges Billed	AFC	937.471700	Cr	No of days for the month	NDM	365	Days
Saleable Annual design energy-AC-Actual	SLDE_ACT	1662.882144	MU	No of days in year	NDY	365	Days
Project Scheduled Energy prev year	PSCH_PY1	2282.095642	MU	Plant Availability Factor for the Month	PAFM	95.260	%
Project Scheduled Energy prev to prev year	PSCH_PY2	2109.665287	MU	Saleable Capacity Share	CS	3.936	%

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

Scheduled Energy	PSCH	2198.846435	MU	Project Energy Charges @ECR	PEC_DE_ECR	4686736839	Rs
Free Energy	PFP	271.012321	MU	Project Energy charges beyond DE	PEC_DE_PLUS	242987330	Rs
Saleable Energy	PSLE	1927.834114	MU	Capacity Charges	PCC	4961308563	Rs
Project Saleable Energy upto DE	PSLE_DE	1657.848192	MU	Misc. Charges	PMISC	2090497	Rs
Saleable Energy upto DE@ECR	PSLE_DE_ECR	1657.848192	MU	Project deferred tax materialized	PDTAX	487623785	Rs
Project saleable energy beyond DE	PSLE_DE_PLUS	269.985922	MU	Water Usage Charges Apr - Sep	PWATER	741564858	Rs
				Water Usage Charges Oct - March	PWATER_2013	351584103	Rs
				RLDC Charges	PRLDC	3370579	Rs
				Total Charges	PTC	11477266554	Rs

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

Description		Upto Previous Bill	Upto Current Bill	Current Bill
Beneficiary Scheduled Energy	BSCH	86.550139	86.551226	0.001087
Saleable Energy	BSLE	86.550139	86.551226	0.001087
Beneficiary Saleable Energy @ECR	BSLE_DE_ECR	74.381647	74.430052	0.048405
Beneficiary Saleable Energy beyond DE	BSLE_DE_PLUS	12.168492	12.121174	-0.047318

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

Description		Upto Previous Bill	Upto Current Bill	Current Bill
Benef Energy Charges upto DE @ECR	BEC_DE_ECR	210,276,916	210,413,757	136,841
Benef Energy charges beyond DE	BEC_DE_PLUS	10,951,643	10,909,057	-42,586
Beneficiary Capacity Charges	BCC	221,905,801	221,905,801	0
Beneficiary Misc	BMISC	93,502	93,502	0
Beneficiary deferred tax materialized	BDTAX	21,810,082	21,810,082	0
Water Use Chrg (PWATER+PWATER_2013)*(BSCH/P:	BWATER	43,028,105	43,028,645	540
Benef RLDC Charges	BRLDC	132,666	132,666	0
Gain on Actual Aux. Consumption	GAIN_ON_AC	-94,323	-94,324	-1

<b>Total Charges</b>	508,104,392	508,199,186	94,794
<b>Amount Due In This Bill</b>			94,794

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

<b>Address of Beneficiary</b>  AGM, POWER MANAGEMENT GROUP TATA POWER DELHI DISTRIBUTION LTD POWER MANAGEMENT GROUP, 1ST FLOOR, CENNET SCADA BLDG., NEAR PP-3 GRID PITAMPURA, DELHI - 110009 DELHI  Beneficiary GST No. : 07AABCN680BR1ZV	BILL FOR                    FY 2017 - 2018 BILL TYPE                SUPPLEMENTARY MONTH                    201803 BILL NO                    109B0312019678                    Acc. Rev.    3 BILL DATE                22-Aug-2019 HSN No. :                27160000
PROJECT                    DULHASTI	IMS/COM/F01 Rev. No. : 00 Date : 27.06.08

DULHASTI POWER STATION, CHENAB NAGAR SECTOR -1, DISTT. KISHTWAR (JK) PIN - 182 208 - CHENAB NAGAR JK IN - INDIA  
 PROJECT GST No. : 01AAACN0149C3ZB

Date of Commercial Operation	COD	20070407	*	Normative Plant Availability Factor	NAPAF	90.000	%
Project age	P_PAGE	9	year	Saleable Annual design energy	SLDE	1657.848192	MU
Annual DE	ADE	1906.800000	MU	Energy Charge Rate - AC-Normative	ECR_NOR	2.801	Rs/Kwh
Auxilliary Consumption-Normative	AC_NOR	1.200	%	Energy Charge Rate - AC-Actual	ECR_ACT	2.792	Rs/Kwh
Auxiliary Consumption-Actual	AC_ACT	0.900	%	Secondary Energy Charge Rate	SE_RATE1419	0.900	Rs/Kwh
Design Energy upto the month	DE	1906.800000	MU	Saleable Design Energy for the month	SLDEM	1657.848192	MU
Annual Fixed Charges Billed	AFC	928.665300	Cr	No of days for the month	NDM	365	Days
Saleable Annual design energy-AC-Actu	SLDE_ACT	1662.882144	MU	No of days in year	NDY	365	Days
Project Scheduled Energy prev year	PSCH_PY1	2198.846435	MU				
Project Scheduled Energy prev to prev	PSCH_PY2	2282.095642	MU				
				Plant Availability Factor for the Month	PAFM	96.632	%
				Saleable Capacity Share	CS	3.936	%

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

Scheduled Energy	PSCH	2263.250740	MU	Project Energy Charges @ECR	PEC_DE_ECR	4643632786	Rs
Free Energy	PFP	278.404518	MU	Project Energy charges beyond DE	PEC_DE_PLUS	294298227	Rs
Saleable Energy	PSLE	1984.846222	MU	Capacity Charges	PCC	4985488071	Rs
Project Saleable Energy upto DE	PSLE_DE	1657.848192	MU	Misc. Charges	PMISC	1716000	Rs
Saleable Energy upto DE@ECR	PSLE_DE_ECR	1657.848192	MU	Project deferred tax materialized	PDTAX	626788541	Rs
Project saleable energy beyond DE	PSLE_DE_PLUS	326.998030	MU	Water Usage Charges Apr - Sep	PWATER	791344118	Rs
				Water Usage Charges Oct - Merch	PWATER_2013	332508184	Rs
				RLDC Charges	RLDC	2404289	Rs
				<b>Total Charges</b>	<b>PTC</b>	<b>11678180216</b>	<b>Rs</b>

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

Description			Upto Previous Bil	Upto Current Bill	Current Bill
Beneficiary Scheduled Energy	BSCH		89.092174	89.092174	0.000000
Saleable Energy	BSLE		89.092174	89.092174	0.000000
Benef Saleable Energy @ECR	BSLE_DE_ECR		74.362898	74.414480	0.051582
Beneficiary Saleable Energy beyond DE	BSLE_DE_PLUS		14.729276	14.677694	-0.051582

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

Description			Upto Previous Bil	Upto Current Bill	Current Bill
Benef Energy Charges upto DE @ECR	BEC_DE_ECR		208,290,477	208,434,958	144,481
Benef Energy charges beyond DE	BEC_DE_PLUS		13,256,348	13,209,925	-46,423
Beneficiary Capacity Charges	BCC		222,987,285	222,987,285	0
Beneficiary Misc	BMISC		76,752	76,752	0
Beneficiary deferred tax materialized	BDTAX		28,034,542	28,034,542	0
Water Use Chrg (PWATER+PWATER_2013)*(BSC	BWATER		44,240,103	44,240,103	0
Benef RLDC Charges	BRLDC		94,633	94,633	0

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

<b>Address of Beneficiary</b>	
DY. CHIEF ENGINEER / ISB PUNJAB STATE POWER CORPORATION LTD. SHED NO.T- 1A, THERMAL DESIGNS, PSPCL PATIALA - PUNJAB	BILL FOR FY 2018 - 2019 BILL TYPE SUPPLEMENTARY MONTH 201903 BILL NO 109B00120191007 BILL DATE 17-Jul-2019 HSN No. : 27160000
Beneficiary GST No. : 03AAFCP5120Q1ZC	Acc. Rev. 3

PROJECT DULHASTI	IMS/COM/F01 Rev. No. : 00 Date : 27.06.08
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DULHASTI POWER STATION, CHENAB NAGAR SECTOR - 1, DISTT. KISHTWAR (JK) PIN - 182 206 - CHENAB NAGAR JK IN - INDIA  
PROJECT GST No. : 01AAACN0149C3ZB

Date of Commercial Operation	COD	20070407	*	Normative Plant Availability Factor	NAPAF	90.000	%
Project age	P_AGE	10	year	Saleable Annual design energy	SLDE	1657.848192	MU
Annual DE	ADE	1906.800000	MU	Energy Charge Rate - AC-Normative	ECR_NOR	2.769	Rs/Kwh
Auxilliary Consumption-Normative	AC_NOR	1.200	%	Energy Charge Rate - AC-Actual	ECR_ACT	2.769	Rs/Kwh
Auxilliary Consumption-Actual	AC_ACT	1.200	%	Secondary Energy Charge Rate	SE_RATE1419	0.900	Rs/Kwh
Design Energy upto the month	DE	1906.800000	MU	Saleable Design Energy for the month	SLDEM	1657.848192	MU
Annual Fixed Charges Billed	AFC	918.142400	Cr	No of days for the month	NDM	365	Days
Saleable Annual design energy-AC-Actu	SLDE_ACT	1657.848192	MU	No of days in year	NDY	365	Days
Project Scheduled Energy prev year	PSCH_PY1	2263.250740	MU	Plant Availability Factor for the Month	PAFM	89.578	%
Project Scheduled Energy prev to prev	PSCH_PY2	2198.846435	MU	Saleable Capacity Share	CS	9.293	%

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

Scheduled Energy	PSCH	2204.623342	MU	Project Energy Charges @ECR	PEC_DE_ECR	4590581644	Rs
Free Energy	PFP	268.998895	MU	Project Energy charges beyond DE	PEC_DE_PLUS	2499986630	Rs
Saleable Energy	PSLE	1935.624447	MU	Capacity Charges	PCC	4589186662	Rs
Project Saleable Energy upto DE	PSLE_DE	1657.848192	MU	Misc. Charges	PMISC	1716000	Rs
Saleable Energy upto DE@ECR	PSLE_DE_ECR	1657.848192	MU	Project deferred tax materialized	PDTAX	756462873	Rs
Project saleable energy beyond DE	PSLE_DE_PLUS	277.776255	MU	Water Usage Charges Apr - Sep	PWATER	726802944	Rs
				Water Usage Charges Oct - March	PWATER_2013	310432152	Rs
				RLDC Charges	PRLDC	2482946	Rs
				<b>Total Charges</b>	<b>PTC</b>	<b>11207663851</b>	<b>Rs</b>

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

Description		Upto Previous Bil	Upto Current Bill	Current Bill
Beneficiary Scheduled Energy	BSCH	213.346620	213.346620	0.000000
Saleable Energy	BSLE	213.346620	213.346620	0.000000
Benef Saleable Energy @ECR	BSLE_DE_ECR	182.729821	182.729821	0.000000
Beneficiary Saleable Energy beyond DE	BSLE_DE_PLUS	30.616799	30.616799	0.000000

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

Description		Upto Previous Bil	Upto Current Bill	Current Bill
Benef Energy Charges upto DE @ECR	BEC_DE_ECR	505,978,874	505,978,874	0
Benef Energy charges beyond DE	BEC_DE_PLUS	27,555,119	27,555,119	0
Beneficiary Capacity Charges	BCC	482,516,496	482,516,496	0
Beneficiary Misc	BMISC	181,214	181,214	0
Beneficiary deferred tax materialized	BDTAX	79,884,199	79,884,199	0
Water Use Chrg (PWATER+PWATER_2013)*(BSC	BWATER	70,334,442	100,375,696	30,041,254
Benef RLDC Charges	BRLDC	230,740	230,740	0

*(Signature)*

AJAY KUMAR SINGH  
DM (FINANCE) - COMMERCIAL



# ANNEX-V

**Consumption of capital Spares**

Name of Generating Station: Dulhasti Power Station

(Amount in Rs.)

2014-15

Sr. No.	Description	Assest head	Date of Capitalisation	Original value of assest	Date of put to use
1	AH101-ANALOG OUTPUT MODULE, 48VDC, M34060H	410714	22-03-12	1074959	12-07-14
2	MMH-4, ADAPTATION MODULE FOR MAA, M34044H	410714	22-03-12	82576	12-07-14
3	MMH-4, ADAPTATION MODULE FOR MAA, M34044H	410714	22-03-12	82576	12-07-14
4	MMH-4, ADAPTATION MODULE FOR MAA, M34044H	410714	22-03-12	82576	12-07-14
5	MPCI-MICROPROCESSOR CPU MODULE, M34011H & MPC2 MEMORY MODULE, M34012H	410714	15-06-12	3227109	12-07-14
6	BATTERY FOR RAM, 787750/40 RF306	410714	15-06-12	28409	12-07-14
7	BATTERY FOR RAM, 787750/40 RF306	410714	15-06-12	28409	12-07-14
8	BATTERY FOR RAM, 787750/40 RF306	410714	15-06-12	28409	12-07-14
9	BATTERY FOR RAM, 787750/40 RF306	410714	15-06-12	28409	12-07-14
10	MLO-16 OUTPUTS, 3W, TRANSISTORISED MODULE, 48V, M34031H	410714	15-06-12	605122	12-07-14
11	MLO-16 OUTPUTS, 3W, TRANSISTORISED MODULE, 48V, M34031H	410714	15-06-12	605122	12-07-14
12	MDO-16 OUTPUTS MODULE, 48V, M34029H	410714	15-06-12	1109401	12-07-14
13	MDO-16 OUTPUTS MODULE, 48V, M34029H	410714	15-06-12	1109401	12-07-14
14	MTI-32, INPUT MODULE, 48V, M34023H	410714	15-06-12	751781	12-07-14
15	BOTTOM RING WEARING BUSH (DRG.855892312220801)	410714	27-03-14	12769	12-07-14
16	BOTTOM RING WEARING BUSH (DRG.855892312220801)	410714	27-03-14	12769	12-07-14
17	BOTTOM RING WEARING BUSH (DRG.855892312220801)	410714	27-03-14	12769	12-07-14
18	BOTTOM RING WEARING BUSH (DRG.855892312220801)	410714	27-03-14	12769	12-07-14
19	BOTTOM RING WEARING BUSH (DRG.855892312220801)	410714	27-03-14	12769	12-07-14
20	BOTTOM RING WEARING BUSH (DRG.855892312220801)	410714	27-03-14	12769	12-07-14
21	BOTTOM RING WEARING BUSH (DRG.855892312220801)	410714	27-03-14	12769	12-07-14
22	BOTTOM RING WEARING BUSH (DRG.855892312220801)	410714	27-03-14	12769	12-07-14
23	BOTTOM RING WEARING BUSH (DRG.855892312220801)	410714	27-03-14	12769	12-07-14
24	BOTTOM RING WEARING BUSH (DRG.855892312220801)	410714	27-03-14	12769	12-07-14
25	BOTTOM RING WEARING BUSH (DRG.855892312220801)	410714	27-03-14	12769	12-07-14
26	BOTTOM RING WEARING BUSH (DRG.855892312220801)	410714	27-03-14	12769	12-07-14
27	BOTTOM RING WEARING BUSH (DRG.855892312220801)	410714	27-03-14	12769	12-07-14
28	BOTTOM RING WEARING BUSH (DRG.855892312220801)	410714	27-03-14	12769	12-07-14
29	BOTTOM RING WEARING BUSH (DRG.855892312220801)	410714	27-03-14	12769	12-07-14
30	BOTTOM RING WEARING BUSH (DRG.855892312220801)	410714	27-03-14	12769	12-07-14
31	BOTTOM RING WEARING BUSH (DRG.855892312220801)	410714	27-03-14	12769	12-07-14
32	BOTTOM RING WEARING BUSH (DRG.855892312220801)	410714	27-03-14	12769	12-07-14
33	BOTTOM RING WEARING BUSH (DRG.855892312220801)	410714	27-03-14	12769	12-07-14
34	BOTTOM RING WEARING BUSH (DRG.855892312220801)	410714	27-03-14	12769	12-07-14
35	BOTTOM RING WEARING BUSH (DRG.855892312220801)	410714	27-03-14	12769	12-07-14
36	BOTTOM RING WEARING BUSH (DRG.855892312220801)	410714	27-03-14	12769	12-07-14
37	BOTTOM RING WEARING BUSH (DRG.855892312220801)	410714	27-03-14	12769	12-07-14
38	BOTTOM RING WEARING BUSH (DRG.855892312220801)	410714	27-03-14	12769	12-07-14
39	BOTTOM RING WEARING BUSH (DRG.855892312220801)	410714	27-03-14	12769	12-07-14
40	BOTTOM RING WEARING BUSH (DRG.855892312220801)	410714	27-03-14	12769	12-07-14
41	BOTTOM RING WEARING BUSH (DRG.855892312220801)	410714	27-03-14	12769	12-07-14
42	BOTTOM RING WEARING BUSH (DRG.855892312220801)	410714	27-03-14	12769	12-07-14
43	BOTTOM RING WEARING BUSH (DRG.855892312220801)	410714	27-03-14	12769	12-07-14
44	BOTTOM RING WEARING BUSH (DRG.855892312220801)	410714	27-03-14	12769	12-07-14

*(Signature)*



Sr. No.	Description	Assest head	Date of Capitalisation	Original value of assest	Date of put to use
45	BOTTOM RING WEARING BUSH (DRG.855892312220801)	410714	27-03-14	12769	12-07-14
46	BOTTOM RING WEARING BUSH (DRG.855892312220801)	410714	27-03-14	12769	12-07-14
47	BOTTOM RING WEARING BUSH (DRG.855892312220801)	410714	27-03-14	12769	12-07-14
48	BOTTOM RING WEARING BUSH (DRG.855892312220801)	410714	27-03-14	12769	12-07-14
49	BOTTOM RING WEARING BUSH (DRG.855892312220801)	410714	27-03-14	12769	12-07-14
50	HEAD COVER WEARING BUSH (DRG.855892312121101)	410714	06-03-14	12735	12-07-14
51	HEAD COVER WEARING BUSH (DRG.855892312121101)	410714	03-03-14	12735	12-07-14
52	HEAD COVER WEARING BUSH (DRG.855892312121101)	410714	03-03-14	12735	12-07-14
53	HEAD COVER WEARING BUSH (DRG.855892312121101)	410714	03-03-14	12735	12-07-14
54	HEAD COVER WEARING BUSH (DRG.855892312121101)	410714	03-03-14	12735	12-07-14
55	HEAD COVER WEARING BUSH (DRG.855892312121101)	410714	03-03-14	12735	12-07-14
56	HEAD COVER WEARING BUSH (DRG.855892312121101)	410714	27-03-14	12769	12-07-14
57	HEAD COVER WEARING BUSH (DRG.855892312121101)	410714	27-03-14	12769	12-07-14
58	HEAD COVER WEARING BUSH (DRG.855892312121101)	410714	27-03-14	12769	12-07-14
59	HEAD COVER WEARING BUSH (DRG.855892312121101)	410714	27-03-14	12769	12-07-14
60	HEAD COVER WEARING BUSH (DRG.855892312121101)	410714	27-03-14	12769	12-07-14
61	HEAD COVER WEARING BUSH (DRG.855892312121101)	410714	27-03-14	12769	12-07-14
62	HEAD COVER WEARING BUSH (DRG.855892312121101)	410714	27-03-14	12769	12-07-14
63	HEAD COVER WEARING BUSH (DRG.855892312121101)	410714	27-03-14	12769	12-07-14
64	HEAD COVER WEARING BUSH (DRG.855892312121101)	410714	27-03-14	12769	12-07-14
65	HEAD COVER WEARING BUSH (DRG.855892312121101)	410714	27-03-14	12769	12-07-14
66	HEAD COVER WEARING BUSH (DRG.855892312121101)	410714	27-03-14	12769	12-07-14
67	HEAD COVER WEARING BUSH (DRG.855892312121101)	410714	03-03-14	12776	12-07-14
68	HEAD COVER WEARING BUSH (DRG.855892312121101)	410714	03-03-14	12776	12-07-14
69	HEAD COVER WEARING BUSH (DRG.855892312121101)	410714	03-03-14	12776	12-07-14
70	HEAD COVER WEARING BUSH (DRG.855892312121101)	410714	03-03-14	12776	12-07-14
71	HEAD COVER WEARING BUSH (DRG.855892312121101)	410714	03-03-14	12776	12-07-14
72	HEAD COVER WEARING BUSH (DRG.855892312121101)	410714	03-03-14	12776	12-07-14
73	HEAD COVER WEARING BUSH (DRG.855892312121101)	410714	03-03-14	12776	12-07-14
74	HEAD COVER WEARING BUSH (DRG.855892312121101)	410714	03-03-14	12776	12-07-14
75	HEAD COVER WEARING BUSH (DRG.855892312121101)	410714	03-03-14	12776	12-07-14
76	HEAD COVER WEARING BUSH (DRG.855892312121101)	410714	03-03-14	12735	12-07-14
77	HEAD COVER WEARING BUSH (DRG.855892312121101)	410714	03-03-14	12735	12-07-14
78	MTI-32, INPUT MODULE, 48V, M34023H	410714	15-06-12	751781	12-07-14
79	UPPER WEARING PLATE DRG NO. NEY-DUL-20T-VI-EQ-057	410714	28-05-14	1180040	31-03-15
80	AIR INLET VALVE, DRW. NO.855892313000401	410714	15-05-14	2079808	18-09-14
81	CMS1 CARD, MANUAL REFERENCE CARD LDP:L54E1425AY00, MAKE: ALSTOM	410714	22-03-12	531956	30-12-14
82	LIMIT SWITCH FOR OIL LEVEL RELAY OF LOWER GUIDE BEARING, MAKE: ALSTOM	410714	22-03-12	41935	30-12-14
83	MDO-16 OUTPUTS MODULE, 48V, M34029H	410714	15-06-12	1109401	30-03-15
84	POWER SUPPLY FOR RAIL INDUSTRIAL SWITCH , 24 VDC, HIRSCHMANN, RPS 80 EEC	610501	25-10-14	24066	12-11-14
85	POWER SUPPLY FOR RAIL INDUSTRIAL SWITCH , 24 VDC, HIRSCHMANN, RPS 80 EEC	610501	25-10-14	24066	12-11-14
86	POWER SUPPLY FOR RAIL INDUSTRIAL SWITCH , 24 VDC, HIRSCHMANN, RPS 80 EEC	610501	25-10-14	24066	12-11-14





Sr. No.	Description	Assest head	Date of Capitallsation	Original value of assest	Date of put to use
87	ETHERNET SWITCH COMPACT, MANAGED INDUSTRIAL SWITCH, 8 PORTS, HIRSCHMANN, RSB20-0800T1T1SAABHH	610501	21-10-14	41675	12-11-14
88	POWER SUPPLY FOR RAIL INDUSTRIAL SWITCH , 24 VDC, HIRSCHMANN, RPS 80 EEC	610501	25-10-14	24066	12-11-14
89	ETHERNET SWITCH COMPACT, MANAGED INDUSTRIAL SWITCH, 8 PORTS, HIRSCHMANN, RSB20-0800T1T1SAABHH	610501	21-10-14	41675	12-11-14
90	ETHERNET SWITCH COMPACT, MANAGED INDUSTRIAL SWITCH, 8 PORTS, HIRSCHMANN, RSB20-0800T1T1SAABHH	610501	21-10-14	41675	12-11-14
91	ETHERNET SWITCH COMPACT, MANAGED INDUSTRIAL SWITCH, 8 PORTS, HIRSCHMANN, RSB20-0800T1T1SAABHH	610501	21-10-14	41675	12-11-14
92	UPPER & LOWER BUSH HOUSING (FITTED WITH BRONZE BUSH) DRG NOS. 855892312000101 & 855892312000201	610501	08-11-14	7203581	14-11-14
93	THYRISTOR, T9G0 1200A,1500V FOR EXCITATION SYSTEM, MAKE: ALSTOM	410714	22-03-12	132117	28-03-15
94	THYRISTOR, T9G0 1200A,1500V FOR EXCITATION SYSTEM, MAKE: ALSTOM	410714	22-03-12	132117	28-03-15
95	BLACK BOX CHANNEL SPLITTER , BLACK BOX , PART NO. TL073A-R4- MS3	410714	02-03-15	20538	31-03-15
96	BLACK BOX CHANNEL SPLITTER , BLACK BOX , PART NO. TL073A-R4- MS3	410714	02-03-15	20538	31-03-15
97	BLACK BOX CHANNEL SPLITTER , BLACK BOX , PART NO. TL073A-R4- MS3	410714	02-03-15	20538	31-03-15
98	BLACK BOX CHANNEL SPLITTER , BLACK BOX , PART NO. TL073A-R4- MS3	410714	02-03-15	20538	31-03-15
99	BLACK BOX CHANNEL SPLITTER , BLACK BOX , PART NO. TL073A-R4- MS3	410714	02-03-15	20538	31-03-15
100	LOWER LABYRINTH (BOTTOM RING) DR.NO.NEY-DUL-20T-TU-EQ-044	410714	27-01-11	4878148	31-03-15
101	LOWER LABYRINTH (BOTTOM RING) DR.NO.NEY-DUL-20T-TU-EQ-044	410714	27-01-11	4878148	31-03-15
102	RPS CARD, FOLLOW-UP LDP L54E1419AY00, MAKE:ALSTOM	410714	22-03-12	357150	10-04-14
103	RPS CARD, FOLLOW-UP LDP L54E1419AY00, MAKE:ALSTOM	410714	22-03-12	357150	10-04-14
104	HEAD COVER WEARING BUSH (DRG.855892312121101)	410714	03-03-14	12776	09-04-14
	<b>Total</b>			<b>33660259</b>	

*[Handwritten signature]*



**Consumption of Capital Spares**

Name of Generating Station: Dulhasti Power Station

(Amount in Rs.)

2015-16				
Sr. No.	Assest head	Date of Capitalisation	Original value of assest	Date of put to use
1	NUMERICAL LOW IMPEDANCE BUS BAR PROTECTION SCHEME - MICOM P746	410714	2551617	29-10-15
2	NUMERICAL TRANSFORMER PROTECTION SYSTEM FOR GENERATING UNIT- MICOM P645	410714	432591	29-10-15
3	NUMERICAL TRANSFORMER PROTECTION SYSTEM FOR GENERATING UNIT- MICOM P645	410714	432591	29-10-15
4	AIR VALVE DRG NO.855892329100101	410714	746635	31-03-15
5	DRAFT TUBE LOWER CONE DRG.NO. 855892315120201	410714	3639169	25-05-15
6	DARFT TUBE UPPER CONE, DRW. NO. NEY-DUL-20T-TU-EQ016 OR 855892315120101	410714	3797854	25-05-15
7	WATER TIGHT RING DRG NO. 85589231-51-204-01	410714	577452	25-05-15
8	UPPER WEARING PLATE DRG NO. NEY-DUL-20T-VI-EQ-057	410714	785824	23-11-15
9	OIL COOLER FOR COMBINE BEARING HOUSING, EP-04/06 REP-001	410714	876856	15-05-15
10	OIL COOLER FOR COMBINE BEARING HOUSING, EP-04/06 REP-001	410714	876856	15-05-15
11	HEAD COVER UPPER STATIONARY WEARING RING,DRG.NO.-85589231-21-206-01	410714	3714625	08-06-12
12	THYRISTOR, T9G0 1200A,1500V FOR EXCITATION SYSTEM, MAKE: ALSTOM	410714	132117	22-03-12
13	THYRISTOR, T9G0 1200A,1500V FOR EXCITATION SYSTEM, MAKE: ALSTOM	410714	132117	22-03-12
14	THYRISTOR, T9G0 1200A,1500V FOR EXCITATION SYSTEM, MAKE: ALSTOM	410714	132117	22-03-12
15	NUMERICAL TRANSFORMER PROTECTION SYSTEM FOR GENERATING UNIT- MICOM P645	410714	432591	29-10-15
16	AIR INLET VALVE, DRW. NO.855892313000401	610501	2079808	21-04-15
17	CONTROL UNIT FOR GPS BASED TIME SYNCRONIZATION UNIT,SANDS	610501	220133	30-09-15
18	BALL PIN HAMMER 200GM	610501	3075	23-11-15
19	DIRECTION CONTROL VALVE.D3 W 020 D	610501	72330	27-10-15
20	DIRECTION CONTROL VALVE.D3 W 020 D	610501	72330	27-10-15
21	DIRECTION CONTROL VALVE.D3 W 020 B	610501	43585	27-10-15
22	DIRECTION CONTROL VALVE.D3 W 020 B	610501	43585	27-10-15
23	DIRECTION CONTROL VALVE.D3 W 020 B	610501	43585	27-10-15
24	DIRECTION CONTROL VALVE.D3 W 020 B	610501	43585	27-10-15
25	DIRECTION CONTROL VALVE.D3 W 020 D	610501	72330	27-10-15
26	DIRECTION CONTROL VALVE.D3 W 020 D	610501	72330	27-10-15
27	misc. item	610501	73890	09-11-15
28	SPECIAL SCREW M20,DRG.NO.-85-589-231-32-209	610501	64528	20-11-15
29	misc. item	610501	25932	25-03-16
	<b>Total</b>		<b>22192038</b>	

*[Handwritten Signature]*





### Consumption of Capital Spares

Name of Generating Station: Dulhasti Power Station

(Amount in Rs.)

2016-17					
Sr. No.	Description	Assest head	Date of Capitalisation	Original value of assest	Date of put to use
1	Dual Line Grease Pumping Station	410701	07-04-07	91848	31-12-16
2	Dual Line Grease Pumping Station	410701	07-04-07	91848	31-12-16
3	3-WAY BALL VALVE FOR MIV D/S SEAL, BLOCK TYPE (L-PORTED), SIZE: 80X80X80MM	410701	07-04-07	61901	31-12-16
4	DISTRIBUTING VALVE (GOVERNING PRESSURE SENSOR) OF REF-30A OF DRAWING NO. NEY DUL 20 TM RA LE 005- D	410701	07-04-07	408191	31-12-16
5	UPPER MOVING LABYRINTH, DRG. NO. -85589231-32-203-01	410714	28-02-15	1095161	31-03-17
6	LOWER LABYRINTH (BOTTOM RING) DR. NO. NEY-DUL-20T-TU-EQ-044	410714	28-02-15	1672350	31-03-17
7	LOWER LABYRINTH (BOTTOM RING) DR. NO. NEY-DUL-20T-TU-EQ-044	410714	28-02-15	1672350	31-03-17
8	HEAD COVER WEARING BUSH (DRG. 855892312121101)	410714	27-03-14	12769	31-03-17
9	HEAD COVER WEARING BUSH (DRG. 855892312121101)	410714	27-03-14	12769	31-03-17
10	HEAD COVER WEARING BUSH (DRG. 855892312121101)	410714	27-03-14	12769	31-03-17
11	HEAD COVER WEARING BUSH (DRG. 855892312121101)	410714	27-03-14	12769	31-03-17
12	HEAD COVER WEARING BUSH (DRG. 855892312121101)	410714	27-03-14	12769	31-03-17
13	HEAD COVER WEARING BUSH (DRG. 855892312121101)	410714	27-03-14	12769	31-03-17
14	HEAD COVER WEARING BUSH (DRG. 855892312121101)	410714	27-03-14	12769	31-03-17
15	HEAD COVER WEARING BUSH (DRG. 855892312121101)	410714	27-03-14	12769	31-03-17
16	3-WAY BALL VALVE FOR MIV D/S SEAL, BLOCK TYPE (L-PORTED), SIZE: 80X80X80	410714	20-11-15	126385	31-03-17
17	3-WAY BALL VALVE FOR MIV D/S SEAL, BLOCK TYPE (L-PORTED), SIZE: 80X80X80	410714	20-11-15	126385	31-03-17
18	3-WAY BALL VALVE FOR MIV D/S SEAL, BLOCK TYPE (L-PORTED), SIZE: 80X80X80	410714	20-11-15	126385	31-03-17
19	3-WAY BALL VALVE FOR MIV U/S SEAL, BLOCK TYPE (L-PORTED), SIZE: 100X100M	410714	20-11-15	96900	31-03-17
20	3-WAY BALL VALVE FOR MIV U/S SEAL, BLOCK TYPE (L-PORTED), SIZE: 100X100M	410714	20-11-15	96900	31-03-17
21	HEAD COVER UPPER WEARING PLATE (IN 4 PARTS), DRG. NO. -85589231-21-202-01,	410714	11-01-14	1198276	31-03-17
22	HEAD COVER UPPER WEARING PLATE (IN 4 PARTS), DRG. NO. -85589231-21-202-01,	410714	14-01-14	1198276	31-03-17
23	HEAD COVER UPPER WEARING PLATE (IN 4 PARTS), DRG. NO. -85589231-21-202-01,	410714	14-01-14	1198276	31-03-17
24	ELECTRIC INSECT KILLER, 20 WATT	611101	25-02-17	17800	25-02-17
25	Dual Line Grease Pumping Station	610901	29-12-16	187530	29-12-16
26	Dual Line Grease Pumping Station	610901	29-12-16	187530	29-12-16
	<b>Total</b>			<b>9756444</b>	

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## Consumption of Capital Spares

Name of Generating Station: Dulhasti Power Station

(Amount in Rs.)

2017-18						
Sr. No.	FY	Description	Assest head	Date of Capitalisation	Original value of assest	Date of put to use
1	2017-18	336 KV SURGE ARRETOR FOR GIS ( Part of AIN-2020040006)	410705	07-04-07	4830928	06-03-18
2	2017-18	UPC MODULE FOR TSLG GOVERNOR, PART NO. NEYPRIC TSLG-UPC	410714	19-03-15	787644	10-03-18
3	2017-18	UPC MODULE FOR TSLG GOVERNOR, PART NO. NEYPRIC TSLG-UPC	410714	19-03-15	787644	10-03-18
4	2017-18	SPC MODULE FOR TSLG GOVERNOR, PART NO. NEYPRIC TSLG-SPC	410714	19-03-15	706860	10-03-18
5	2017-18	SPC MODÙLE FOR TSLG GOVERNOR, PAR	410714	19-03-15	706860	10-03-18
6	2017-18	HEAD COVER UPPER STATIONARY WEARI	410714	28-02-15	1850771	26-03-18
7	2017-18	UPPER MOVING LABYRINTH,DRG.NO.-8558	410714	28-02-15	1095161	26-03-18
8	2017-18	UPPER MOVING LABYRINTH,DRG.NO.-8558	410714	28-02-15	1095161	26-03-18
9	2017-18	LOWER LABYRINTH (BOTTOM RING) DR.NO	410714	28-02-15	1672350	26-03-18
10	2017-18	BOTTOM RING LOWER WEARING PLATE (II	410714	28-02-12	2821422	26-03-18
11	2017-18	BOTTOM RING LOWER WEARING PLATE (II	410714	24-11-15	785824	26-03-18
12	2017-18	INTERMEDIATE BRONZE BUSH FOR DULHA	410714	05-04-11	11057	26-03-18
13	2017-18	INTERMEDIATE BRONZE BUSH FOR DULHA	410714	05-04-11	11057	26-03-18
14	2017-18	INTERMEDIATE BRONZE BUSH FOR DULHA	410714	05-04-11	11057	26-03-18
15	2017-18	INTERMEDIATE BRONZE BUSH FOR DULHA	410714	05-04-11	11057	26-03-18
16	2017-18	INTERMEDIATE BRONZE BUSH FOR DULHA	410714	05-04-11	11057	26-03-18
17	2017-18	INTERMEDIATE BRONZE BUSH FOR DULHA	410714	05-04-11	11057	26-03-18
18	2017-18	INTERMEDIATE BRONZE BUSH FOR DULHA	410714	05-04-11	11057	26-03-18
19	2017-18	INTERMEDIATE BRONZE BUSH FOR DULHA	410714	05-04-11	11057	26-03-18
20	2017-18	INTERMEDIATE BRONZE BUSH FOR DULHA	410714	05-04-11	11057	26-03-18
21	2017-18	INTERMEDIATE BRONZE BUSH FOR DULHA	410714	05-04-11	11057	26-03-18
22	2017-18	INTERMEDIATE BRONZE BUSH FOR DULHA	410714	05-04-11	11057	26-03-18
23	2017-18	DIRECTION CONTROL VALVE	410714	27-10-15	72330	29-03-18
24	2017-18	DIRECTION CONTROL VALVE1	410714	27-10-15	72330	29-03-18
25	2017-18	DIRECTION CONTROL VALVE2	410714	27-10-15	72330	29-03-18
26	2017-18	MAA-16, ANALOG INPUT MODULE, 24, M34040H	410714	15-06-12	1415986	10-03-18
27	2017-18	MAA-16, ANALOG INPUT MODULE, 24, M34040H	410714	15-06-12	1415986	10-03-18
		<b>Total</b>			<b>20311214</b>	

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# **ANNEX-VI**

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# ARORA VOHRA & CO.

Chartered Accountants



Chaitnya Complex, Prem Bhawan,

Email: aroravohrace@gmail.com

Residency Road, Jammu

Mobile: +91 9419187037

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 8th July 2017 to 31<sup>st</sup> March 2018 and from 1<sup>st</sup> April 2018 to 31<sup>st</sup> December 2018 in respect of Dul Hasti Power Station.**

### Introduction

1. This certificate is issued in accordance with the terms of our engagement letter dated 12<sup>th</sup> February, 2019.
2. We, Arora Vohra & Co., Chartered Accountants (Firm's ICAI Registration No.009487N), the Joint statutory auditors ("the auditor") of NHPC Limited ("the Company"), having its registered office at NHPC Office Complex, Sector-33, Faridabad-121003, Haryana have been requested by the Company to provide the Certificate for "Impact of Goods and services Tax (GST) for the period 7th July 2017 to 31<sup>st</sup> March 2018 ( GST became applicable in the state of J & K from 7<sup>th</sup> July 2017) and from 1<sup>st</sup> April 2018 to 31<sup>st</sup> December 2018" (" the Statement") in respect of Dul Hasti Power Station for submission to Central Electricity Regulatory Commission to allow the pass through of the impact due to change in domestic duties under change in law through tariff to the beneficiaries.

### Management's Responsibility

3. The Statement (referred to as Annexure – I and Annexure -II), is solely the responsibility of the Management of the Company. The said statement has been compiled from the books and records of the Company and the Company's Management is responsible for the designing, implementing and maintaining internal control relevant for the preparation of the books of account and the financial statements of the company, the accuracy and completeness of the accounting records, timely preparation of reliable information as required under Companies Act, 2013 and compilation of the said statement 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 8th July 2017 to 31<sup>st</sup> March 2018 and for the period 1<sup>st</sup> April 2018 to 31<sup>st</sup> December 2018.
6. The unaudited financial results for the quarter ended 30<sup>th</sup> September 2018 and 31<sup>st</sup> December 2018 were reviewed by us pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015 ('the SEBI Regulations'). The limited review of the financial results was conducted in accordance with the recognition and measurement principles laid down in the Indian Accounting



# ARORA VOHRA & CO.

Chartered Accountants



Chaitnya Complex, Prem Bhawan,

Email: aroravohrace@gmail.com

Residency Road, Jammu

Mobile: +91 9419187037

## J & K

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

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

### Conclusion

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

### Restriction on use

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

For Arora Vohra & Co.  
Chartered Accountants

Place: Jammu  
Date: 16.03.2019

  
(CA. Karanbir Singh Sethi)  
Partner  
Membership No.091188



UDIN: 19091188AAAAAE2257

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



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**Notes to Accounts annexed with annexure-I and Annexure-II of our auditors Certificate with respect to impact of Goods and services Tax(GST) due to change in Law for the period 5th July 2017 to 31st March 2018 and from 1st April 2018 to 31st December 2018 in respect of Dul Hasti 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 Arora Vohra & Co.  
Chartered Accountants

  
( CA. Karanbir Singh Sethi )  
Partner Mno. 091188.



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Summary of Additional Impact on account of GST			
Name of Power Station- Dulhasti Power Station			Annexure-I
			(Amount In Rs.)
Sl. No.	Particulars	2017-18	Remarks
1	<b>Additional GST Impact on Security Services</b>		
	-CISF (Including RCM & Other)	33855548	
	-Other than CISF	0	No expenditure has been booked other than CISF
2	<b>Additional GST Impact on work awarded in pre-GST period but executed in post-GST period forming part of O&amp;M Exps.</b>		
	-R&M/ Manpower WORK	1748022	
	-Other work	136306	Total Rs. 1884327
3	<b>Additional GST Impact on Supply order awarded in pre-GST period but executed in post-GST period forming part of O&amp;M Exps.</b>	-351512	
4	<b>Additional GST Impact on work awarded &amp; execution in post-GST period vis-a-vis in case work would have been awarded in pre-GST period forming part of O&amp;M Exps.</b>		
	-R&M/ Manpower WORK	1289941	
	-Other work	40500	Total Rs.1330441
5	<b>Additional GST Impact on Supply order awarded &amp; execution in post-GST period vis-a-vis in case work would have been awarded in pre-GST period forming part of O&amp;M Exps.</b>	-945427	
6	<b>Additional GST impact on RO/CO Management exps., if any</b>	6635267	These exps. Are based on closing entry of COME, actual GST impact on services/work/supply at CO/RO is not available with Power Station
7	<b>Additional GST impact other services like Insurance , Internet Leaseline, MPLS Leaseline, Advertisement, Leagal Expenses</b>	4657975	
	<b>Total</b>	<b>47066620</b>	

Subject to our report of even date & notes.

Yashwanth  
Partner  
MNO-211188



Place: Jammu

Date: 16/3/2019

Sr. Manager (F)  
Dulhasti Power Station  
Kishtwar



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Summary of Additional Impact on account of GST		
Name of Power Station- Dulhasti Power Station		Annexure-II (Amount in Rs.)
Sl. No.	Particulars	2018-19 (till Dec-18) Remarks
1	<b>Additional GST Impact on Security Services</b>	
	-CISF (Including RCM & Other)	48641952
	-Other than CISF	0 No expenditure has been booked other than CISF
2	<b>Additional GST Impact on work awarded In pre-GST period but executed in post-GST period forming part of O&amp;M Exps.</b>	
	-R&M/ Manpower WORK	596666
	-Other work	106218
		Total Rs. 702884
3	<b>Additional GST Impact on Supply order awarded In pre-GST period but executed in post-GST period forming part of O&amp;M Exps.</b>	
		0
4	<b>Additional GST Impact on work awarded &amp; execution in post-GST period vis-a-vis in case work would have been awarded in pre-GST period forming part of O&amp;M Exps.</b>	
	-R&M/ Manpower WORK	2166854
	-Other work	92259
		Total Rs. 2259113
5	<b>Additional GST Impact on Supply order awarded &amp; execution in post-GST period vis-a-vis in case work would have been awarded in pre-GST period forming part of O&amp;M Exps.</b>	
		-927719
6	<b>Additional GST Impact on RO/CO Management exps., if any upto Q2 FY 2018-19</b>	
		6080713
7	<b>Additional GST impact other services like Insurance , Internet Leaseline, MPLS Leaseline, Advertisement, Leagal Expenses</b>	
		4786997
	<b>Total</b>	61543940

Subject to our report of  
amended notes.

Karan  
Partner.  
MNO. 091188



*Kandhu*  
Sr. Manager (F)  
Dulhasti Power Station  
Kishanpur



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# ARORA VOHRA & CO.

Chartered Accountants



Chaitnya Complex, Prem Bhawan,

Email: aroravohraca@gmail.com

Residency Road, Jammu

Mobile: +91 9419187037

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 1<sup>st</sup> January 2019 to 31.03.2019 In respect of Dul Hasti Power Station.**

### Introduction

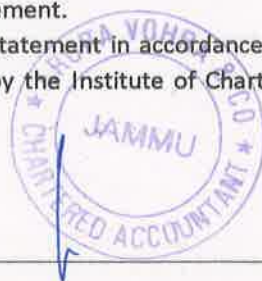
1. This certificate is issued in accordance with the terms of our engagement letter dated 18/06/2019.
2. We, Arora Vohra & Co., Chartered Accountants (Firm's ICAI Registration No.009487N), the Joint statutory auditors ("the auditor") of NHPC Limited("the Company"), having its registered office at NHPC Office Complex, Sector-33, Faridabad-121003, Haryana have been requested by the Company to provide the Certificate for "Impact of Goods and services Tax (GST) for the period 01<sup>st</sup> January 2019 to 31<sup>st</sup> March 2019" ( " the Statement") in respect of Dul Hasti 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 – 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 there from and applying an appropriate basis for preparation of the same.
4. The management is also responsible for complying with the provisions of GST as well as rules, regulations and directives under Electricity Act 2003.

### Auditor's Responsibility

5. It is our responsibility to certify the Statement based on our examination of the matters in the Statement with reference to the books of account and other relevant records of the Company for the period 01<sup>st</sup> January 2019 to 31<sup>st</sup> March 2019.
6. The financial results for the year 31<sup>st</sup> March 2019 were audited in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the standalone IndAS financial statements are free from material misstatement.
7. We have conducted examination of the Statement in accordance with the Guidance Note on Audit Reports and Certificates for Special Purposes, issued by the Institute of Chartered Accountants of India. The Guidance Note



# ARORA VOHRA & CO.

Chartered Accountants



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**J & K**

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

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

#### Conclusion

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

#### Restriction on use

10. Our work was performed solely to assist you in meeting your responsibilities for the purpose of "passing of impact of GST for changes in law to the beneficiaries" as referred to in Para 2 above. Our obligation in respect of this certificate are entirely separate from, and our responsibility and liability is in no way changed by any other role we may have (or may have had) as auditors of the Company or otherwise. Nothing in this report, nor anything said or done in the course of or in connection with the services that are the subject of this certificate, will extend any duty of care we may have in our capacity as auditors of the Company.
11. This Certificate has been issued at the request of the Management of the Company for the purpose of "passing of impact for changes in law to the beneficiaries" as referred to in Para 2 above. This Certificate should therefore not 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

Place: Jammu

Date: 29.06.2019

  
(CA. Karanbir Singh Sethi)  
Partner



Membership No.091188

UDIN: 19091188AAAACL8127

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



**Notes to Accounts annexed with annexure-I and Annexure-II of our auditors Certificate with respect to Impact of Goods and services Tax(GST) due to change in Law for the period 01<sup>st</sup> Jan 2019 to 31<sup>st</sup> March 2019 in respect of Dul Hastl 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 ) .**

Place : Jammu  
Dated : 29/06/2019

For Arora Vohra & Co.  
Chartered Accountants

  
( CA. Karanbir Singh Sethi )  
Partner Mno. 091188.



Summary of Additional Impact on account of GST		
Name of Power Station- Dulhasti Power Station		Annexure-B (Amount In Rs.)
Sl. No.	Particulars	2018-19 (01.01.2019 to 31.03.2019) Remarks
1	<b>Additional GST Impact on Security Services</b>	
	-CISF (Including RCM & Other)	20693981
	-Other than CISF	0 No expenditure has been booked other than CISF
2	<b>Additional GST Impact on work awarded in pre-GST period but executed in post-GST period forming part of O&amp;M Exps.</b>	
	-R&M/ Manpower WORK	11130
	-Other work	0
3	<b>Additional GST Impact on Supply order awarded in pre-GST period but executed in post-GST period forming part of O&amp;M Exps.</b>	0
4	<b>Additional GST Impact on work awarded &amp; execution in post-GST period vis-a-vis in case work would have been awarded in pre-GST period forming part of O&amp;M Exps.</b>	
	-R&M/ Manpower WORK	2451566
	-Other work	393195
5	<b>Additional GST Impact on Supply order awarded &amp; execution in post-GST period vis-a-vis in case work would have been awarded in pre-GST period forming part of O&amp;M Exps.</b>	-905392
6	<b>Additional GST impact on RO/CO Management exps., if any upto Q2 FY 2018-19</b>	64331
		These exps. Are based on closing entry of COME, actual GST Impact on services/work/supply at CO/RO is not available with Power Station
7	<b>Additional GST impact other services like Insurance , Internet Leaseline, MPLS Leaseline, Advertisement, Legal Expenses</b>	1396021
	<b>Total</b>	<b>24104832</b>

  
 Karan  
 (Auditor)  
 22/06/2019.



sendee  
 SM (Finance)



# **ANNEX-VII**

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

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

**TO WHOMSOEVER IT MAY CONCERN**

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

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

Place: New Delhi.  
Date: 18.12.2015



**For Hums & Associates**  
**Chartered Accountants**  
**FRN- 022230N**

*[Signature]*  
Partner  
M.No. 505140



(Amount in rupees)

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

	Description	TOTAL	Total of O&M Projects	Corp Offices and others
	<b>Profit Before Tax (PBT)</b>	<b>28,261,704,421</b>	<b>22,439,574,070</b>	<b>5,822,130,351</b>
Add:	Provision for Project Expenses	511,541,213	43,345,046	468,196,167
	<b>Disallowance of Provisions</b>			0
	Provision for bad and doubtful claims and advances	358,935,014	91,917,068	267,017,946
	Provision for fixed assets provided for Diminution in value of assets and spares	253,509,697	263,225,778	283,919
		3,821,506	3,821,506	0
	Provision for Others	(52,877)	123,328	(176,205)
	Interest to beneficiary states	205,119,790	205,119,790	0
	Disallowance u/s 40a(ia) - Intt on Delay Deposit of TDS	3,619,935	1,891,147	1,728,788
	<b>Sub Total (A)</b>	<b>29,598,198,699</b>	<b>23,039,017,733</b>	<b>6,559,180,966</b>
Less:	Tax Free bond /LTA Income	428,751,009	0	428,751,009
	Tax free Dividend income	615,608,200	0	615,608,200
	Provision for obsolete stores and spares used	133,706	133,706	0
	Provision for obsolete stores and spares reversed	5,940,621	5,940,621	0
	Provision for doubtful advances used/reversed	1,475,658	1,475,658	0
	Provision for other used reversed	708,380,059	0	708,380,059
	<b>Sub Total (B)</b>	<b>1,760,289,253</b>	<b>7,549,985</b>	<b>1,752,739,268</b>
	<b>1. Book Profit for MAT (A-B)</b>	<b>27,837,909,446</b>	<b>23,031,467,748</b>	<b>4,806,441,698</b>
	<b>2. (i) Tax</b>	<b>5,834,965,009</b>	<b>4,827,610,797</b>	<b>1,007,454,212</b>
	<b>(ii) Interest</b>	<b>65,714,469</b>	<b>64,388,331</b>	<b>11,346,138</b>
	<b>3. Total Tax Paid</b>	<b>5,900,679,478</b>	<b>4,881,879,128</b>	<b>1,018,800,350</b>
	<b>4. Effective Tax Rate (3/PBT)</b>	-	<b>21.76%</b>	-



To

NHPC Limited  
Sector 33 Faridabad  
Haryana

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

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

For N M N & Associates  
Chartered Accounts  
FRN 024341N

*Nisha*



(Nisha)  
Partner  
M.No.507212

Place: New Delhi  
Dated: 11th June 2018



Description	As Per Assessment	As Per Cash Receipts	As Per Demand
Net Profit as per Profit & Loss account	31,93,67,25,000		20,11,30,400
<b>Disallowance of Provisions</b>			
Provision for Project Expenses	3,69,68,74,023		3,59,68,74,023
Provision for bad and doubtful claims and advances	20,64,96,537	3,37,13,300	20,27,83,100
Provision for doubtful debts created	52,94,486	26,08,100	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	69,26,600	64,69,447	4,37,362
Provision for Others	10,30,095	5,50,886	4,85,109
Interest to beneficiary states	27,58,01,282	27,58,01,282	0
<b>Total Addition</b>	<b>4,18,53,59,785</b>	<b>38,57,06,756</b>	<b>3,81,96,53,029</b>
<b>Total</b>	<b>36,15,20,84,823</b>	<b>29,53,22,05,328</b>	<b>6,61,98,79,488</b>
<b>Less: Deductions</b>			
Tax Free bond / T.A. Income	19,04,28,520	0	19,04,28,520
Tax free Dividend income	1,20,92,59,600	0	1,20,92,59,600
Provision for obsolete stores and spares used	2,07,87,893	2,07,87,893	0
Provision for obsolete stores and spares reversed	30,24,922	30,24,922	0
Provision for doubtful claims used/reversed	1,14,44,131	1,14,44,131	0
Provision for doubtful advances used/reversed	47,42,619	20,34,000	21,08,819
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	4,90,62,65,513
Tax 21.3416 MAT	7,32,70,00,609	6,28,01,40,499	1,04,68,60,041
Interest u/s 234B	1,72,81,100	1,48,12,028	24,69,072
Interest u/s 234C	7,85,84,778	6,73,66,818	1,12,27,959
<b>Total Before Demand</b>	<b>7,42,28,66,387</b>	<b>6,36,23,09,346</b>	<b>1,06,05,67,041</b>
Demand Payment	33,02,08,380	3,35,60,140	29,66,48,240
Intt. On Demand	5,36,72,398	54,54,898	4,82,17,498
<b>Total Interest</b>	<b>38,38,80,776</b>	<b>3,90,15,039</b>	<b>34,48,65,738</b>
<b>Total</b>	<b>7,80,67,47,163</b>	<b>6,40,13,24,385</b>	<b>1,40,54,22,779</b>
Revised Effective Tax Rate		21.948%	
Already Intimated vide certificate dated 03.08.2016		21.90%	





# HUMS & ASSOCIATES

Chartered Accountants

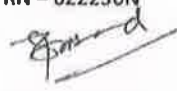
## TO WHOMSOEVER IT MAY CONCERN

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

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

For HUMS & Associates  
Chartered Accountants  
FRN - 022230N



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

Place: New Delhi  
Date: 02.06.2017



H.O.:- 307 Surya Complex, 21 Veer Savarkar Block, Shakarpur, Delhi-110092 | Ph.:- 011-43019077  
B.O.:- 204, Dream Land House 1/18B Asaf Ali Road, New Delhi-110002 Ph:011-23215288/Fax:011-43598574



NHPC Limited

COMPUTATION OF TAXABLE INCOME FOR THE YEAR ENDED 31.03.2017

Description	Total	Total of O & M	Corp Offices and others
NET PROFIT AS PER STATEMENT OF PROFIT AND LOSS	34,746,089,925	29,977,824,138	4,768,265,787
Add: Bad and doubtful debts provided	195,713,260	179,583,460	16,129,800
Bad and doubtful claims provided	216,418,111	3,306,130	213,111,981
Doubtful Interest Provided for	197,891,892	-	197,891,892
Diminution in value of stores and spares	5,081,810	4,835,376	246,434
Project expenses provided for	413,435,117	-	413,435,117
Provision for fixed assets/ stores provided for	27,238,866	14,659,977	12,578,889
Others	(720)	(720)	-
C.O./Regional Office/PID Expenses	155,198	147,191	8,007
Lease Adjustment (1/5 of opening Reserves FY 2014-15&2015-16)	256,224,620	256,224,620	-
<u>OCI - Adjustment</u>			
Remeasurements of the defined benefit plans	(557,832,173)	(132,496,553)	(425,335,620)
Opening - Retion Money & Prov. For Committed Capital Expenditure	57,307,298	-	57,307,298
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	



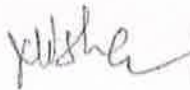
To

**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)  
Partner  
M.No.507212



Place: New Delhi  
Dated: 11th June 2018



COMPARISON OF BOOK PROFIT AND PROFIT AVAILABLE FOR THE YEAR 2012-13

No.	Description	Total	Total of O & M	Corp Offices and others
	<b>PROFIT BEFORE TAX</b>	<b>35,28,22,26,161</b>	<b>27,90,48,05,307</b>	<b>7,33,74,20,854</b>
Add:	<b>Provisions</b>			
	Bad and doubtful debts provided	1,92,61,000		1,92,61,000
	Bad and doubtful claims provided	1,93,29,919	1,93,29,919	
	Diminution in value of stores and spares	77,69,748	77,69,748	
	Project expenses provided for	26,26,65,864	6,25,01,149	19,51,64,715
	Provision for fixed assets/ stores provided for	31,27,045	31,22,460	4,585
	Provision for interest to beneficiary	16,45,47,963	16,45,47,963	
	Provision for interest against court/arbitration award	2,78,95,596	2,78,95,596	
	Others	1,53,158	1,53,158	
	C.O./Regional Office/PIO Expenses	36,220	36,138	82
	Opening Lease Adjustment (1/5 of opening Reserves FY 2014-15 & 2015-16)	25,62,24,620	25,62,24,620	
	<b>QCI - Adjustment</b>			
	Remeasurements of the defined benefit plans	21,10,51,291	16,03,15,598	5,07,35,693
	Opening - Retention Money & Prov. For Committed Capital Expenditure	5,73,07,298		5,73,07,298
	<b>Total of Addition</b>	<b>1,02,49,69,722</b>	<b>70,18,96,349</b>	<b>32,24,73,373</b>
	<b>Total</b>	<b>36,30,65,95,883</b>	<b>28,64,67,01,656</b>	<b>7,65,98,94,227</b>
Less:	<b>Exempt and Tax free income</b>			
	- Dividend	6,32,11,73,400		6,32,11,73,400
Less:	<b>Provisions utilised/Reversed during the period</b>			
	Diminution in value of stores and spares	1,31,45,004	1,31,45,004	
	Bad and doubtful debts	18,61,82,138		18,61,82,138
	Provision for doubtful claims	2,20,43,313	2,20,43,313	
	<b>Total of Deduction</b>	<b>6,54,25,43,855</b>	<b>3,51,88,317</b>	<b>6,50,73,55,538</b>
	<b>Book Profit</b>	<b>29,76,40,52,028</b>	<b>28,61,15,18,339</b>	<b>1,15,28,38,689</b>
	<b>MAT @ 21.3416%</b>	<b>6,35,21,24,928</b>	<b>6,10,61,54,731</b>	<b>24,59,70,197</b>
	<b>Add: Interest u/s 234</b>			
	<b>Total Tax Including Interest</b>	<b>6,35,21,24,928</b>	<b>6,10,61,54,731</b>	<b>24,59,70,197</b>
	<b>Effective Rate of Tax</b>		<b>21.851%</b>	



2)

# KUMAR KASERA & COMPANY

## CHARTERED ACCOUNTANT

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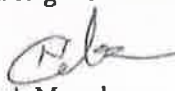
Certificate No. :- 001/Jun/2019-20

### TO WHOMSOEVER IT MAY CONCERN

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

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

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

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



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



---

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

# **ANNEX-VIII**





एन एच पी सी लिमिटेड  
(भारत सरकार का उद्यम)

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

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

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

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

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

Sir,

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

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



Contd.2



- 2 -

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

Kindly acknowledge receipt.

Encl.: Form-I (18 sheets).

Thanking you,

Yours sincerely,

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

(A. K. Pandey)

Chief Engineer (Comml.)


Telefax No.0129-2256558

*o/c*



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## Form-I

Sl. No.	Particulars	
1	Name of the Petitioner/Applicant	<b>NHPC LIMITED</b>
2	Address of the Petitioner/Applicant	NHPC OFFICE COMPLEX, SECTOR-33, FARIDABAD-121003 (HARYANA)
3	Subject Matter	Payment of yearly installment (i.e. for FY 2014-15 ) of filing fee for Tariff Petition regarding approval of generation tariff of <b>Dulhasti Power Station</b> for the period 01.04.2014 to 31.03.2019.
4	Petition No., if any	
5	Details of generation assets	
(a)	generating station/units	Dulhasti / 3 units
(b)	Capacity in MW	390 MW (3 x 130 MW)
(c)	Date of commercial operation	07.04.2007
(d)	Period for which fee paid	01.04.2014 to 31.03.2015
(e)	Amount of fee paid	₹ 17,16,000 /-
(f)	Surcharge, if any	Nil
6	Details of transmission assets	
(a)	Transmission line and sub-stations	NOT APPLICABLE
(b)	Date of commercial operation	
(c)	Period for which fee paid	
(d)	Amount of fee paid	
(e)	Surcharge, if any	
7	Fee paid for Adoption of tariff for	
(a)	Generation asset	NOT APPLICABLE
(b)	Transmission asset	
8	Application fee for licence	
(a)	Trading licence	NOT APPLICABLE
(b)	Transmission licence	
(c)	Period for which paid	
(d)	Amount of fee paid	
9	Fees paid for Miscellaneous Application	NOT APPLICABLE
10	Fees paid for Interlocutory Application	NOT APPLICABLE
11	Fee paid for Regulatory Compliance petition	NOT APPLICABLE
12	Fee paid for Review Application	NOT APPLICABLE
13	Licence fee for Inter-State Trading	
(a)	Category	NOT APPLICABLE
(b)	Period	
(c)	Amount of fee paid	
(d)	Surcharge, if any	
14	Licence fee for Inter-State Transmission	
(a)	Expected/Actual transmission charge	NOT APPLICABLE
(b)	Period	
(c)	Amount of fee calculated as a percentage of transmission charge.	
(d)	Surcharge, if any	
15	Annual Registration Charge for Power Exchange	
(a)	Period	NOT APPLICABLE
(b)	Amount of turnover	
(c)	Fee paid	
(d)	Surcharge, if any	
16	Details of fee remitted	
(a)	UTR No.	SBIN814118286619
(b)	Date of remittance	28.04.2014
(c)	Amount remitted	₹ 17,16,000 /-
<b>Note :</b> While Sl. Nos. 1 to 3 and 16 are compulsory, the rest may be filled up as applicable.		
<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="text-align: left;"> <p style="font-size: 2em; margin: 0;">Aly</p> <p style="font-size: 1.5em; margin: 0;">29/4/14</p> <p>Signature of the authorized signatory with date</p> </div> <div style="text-align: right;">  </div> </div> <p style="font-size: 1.5em; margin-top: 20px; text-align: center;">348</p>		



एनएचपीसी लिमिटेड  
(भारत सरकार का उद्यम)

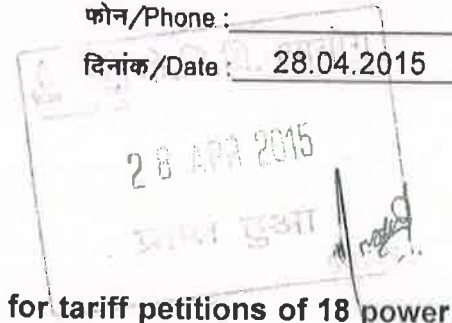
**NHPC Limited**  
(A Government of India Enterprise)

संदर्भ सं./Ref. No. NH/Comm/Tariff/315/2015/358

फोन/Phone :

दिनांक/Date : 28.04.2015

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



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

Sir,

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

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

पंजीकृत कार्यालय : एन एच पी सी ऑफिस कॉम्प्लेक्स, सैक्टर-33, फरीदाबाद - 121003, हरियाणा

Regd. Office : NHPC Office Complex, Sector-33, Faridabad - 121 003, Haryana

CIN : L40101HR1975GOI032564; Website : www.nhpcindia.com; E-mail :

webmaster@nhpc.nic.in; Fax : 0129-2277941; EPABX No. : 0129-2588110/2588500



Contd.2



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

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

Encl.: Form-I (18 sheets).

Thanking you,

Yours sincerely,

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

(A. K. Pandey)

Chief Engineer (Comml.)

Telefax No.0129-2256558

o/c



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Sl. No.	Particulars		
1	Name of the Petitioner/Applicant	NHPC LIMITED	
2	Address of the Petitioner/Applicant	NHPC OFFICE COMPLEX, SECTOR-33, FARIDABAD-121003 (HARYANA)	
3	Subject Matter	Payment of yearly installment (i.e. for FY 2015-16) of filing fee for Tariff Petition regarding approval of generation tariff of <u>Dulhasti Power Station</u> for the period 01.04.2014 to 31.03.2019.	
4	Petition No., if any	231/GT/2014	
5	Details of generation assets		
(a)	generating station/units	Dulhasti / 3 units	
(b)	Capacity in MW	390 MW (3 x 130 MW)	
(c)	Date of commercial operation	07.04.2007	
(d)	Period for which fee paid	01.04.2015 to 31.03.2016	
(e)	Amount of fee paid	₹ 17,16,000 /-	
(f)	Surcharge, if any	Nil	
6	Details of transmission assets		
(a)	Transmission line and sub-stations	NOT APPLICABLE	
(b)	Date of commercial operation		
(c)	Period for which fee paid		
(d)	Amount of fee paid		
(e)	Surcharge, if any		
7	Fee paid for Adoption of tariff for		
(a)	Generation asset	NOT APPLICABLE	
(b)	Transmission asset		
8	Application fee for licence		
(a)	Trading licence	NOT APPLICABLE	
(b)	Transmission licence		
(c)	Period for which paid		
(d)	Amount of fee paid		
9	Fees paid for Miscellaneous Application		NOT APPLICABLE
10	Fees paid for Interlocutory Application		NOT APPLICABLE
11	Fee paid for Regulatory Compliance petition		NOT APPLICABLE
12	Fee paid for Review Application		NOT APPLICABLE
13	Licence fee for inter-State Trading		
(a)	Category	NOT APPLICABLE	
(b)	Period		
(c)	Amount of fee paid		
(d)	Surcharge, if any		
14	Licence fee for inter-State Transmission		
(a)	Expected/Actual transmission charge	NOT APPLICABLE	
(b)	Period		
(c)	Amount of fee calculated as a percentage of transmission charge.		
(d)	Surcharge, if any		
15	Annual Registration Charge for Power Exchange		
(a)	Period	NOT APPLICABLE	
(b)	Amount of turnover		
(c)	Fee paid		
(d)	Surcharge, if any		
16	Details of fee remitted		
(a)	UTR No.	SBIN215117557435	
(b)	Date of remittance	27.04.2014	
(c)	Amount remitted	₹ 17,16,000 /-	
Note : While Sl. Nos. 1 to 3 and 16 are compulsory, the rest may be filled up as applicable.			
Signature of the authorized signatory with date			





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**एनएचपीसी लिमिटेड**

(भारत सरकार का उद्यम)

**NHPC Limited**

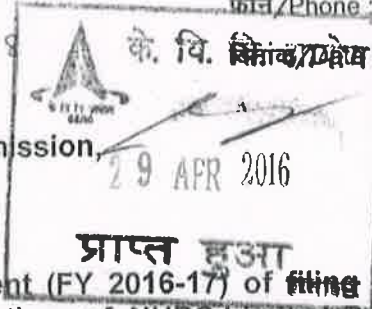
(A Government of India Enterprise)

संदर्भ सं./Ref. No. NH/CommI/Tariff/315/2016/1048

फोन/Phone :

29.04.2016

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



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

Sir,

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

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

Contd. 2/.....

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





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Continuation Sheet No. 2


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

Encl.: Form-I (18 sheets).

Thanking you,

Yours sincerely,

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

  
29/4/16



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Sl. No.	Particulars	
1	Name of the Petitioner/Applicant	NHPC LIMITED
2	Address of the Petitioner/Applicant	NHPC OFFICE COMPLEX, SECTOR-33, FARIDABAD-121003 (HARYANA)
3	Subject Matter	Payment of yearly installment (i.e. for FY 2016-17) of filing fee for Tariff Petition regarding approval of generation tariff of <b>Dulhasti Power Station</b> for the period 01.04.2014 to 31.03.2019.
4	Petition No., if any	231/GT/2014
5	Details of generation assets	
	(a) generating station/units	Dulhasti / 3 units
	(b) Capacity in MW	390 MW (3 x 130 MW)
	(c) Date of commercial operation	07.04.2007
	(d) Period for which fee paid	01.04.2016 to 31.03.2017
	(e) Amount of fee paid	₹ 17,16,000 /-
	(f) Surcharge, if any	Nil
6	Details of transmission assets	
	(a) Transmission line and sub-stations	NOT APPLICABLE
	(b) Date of commercial operation	
	(c) Period for which fee paid	
	(d) Amount of fee paid	
	(e) Surcharge, if any	
7	Fee paid for Adoption of tariff for	
	(a) Generation asset	NOT APPLICABLE
	(b) Transmission asset	
8	Application fee for licence	
	(a) Trading licence	NOT APPLICABLE
	(b) Transmission licence	
	(c) Period for which paid	
	(d) Amount of fee paid	
9	Fees paid for Miscellaneous Application	NOT APPLICABLE
10	Fees paid for Interlocutory Application	NOT APPLICABLE
11	Fee paid for Regulatory Compliance petition	NOT APPLICABLE
12	Fee paid for Review Application	NOT APPLICABLE
13	Licence fee for inter-State Trading	
	(a) Category	NOT APPLICABLE
	(b) Period	
	(c) Amount of fee paid	
	(d) Surcharge, if any	
14	Licence fee for inter-State Transmission	
	(a) Expected/Actual transmission charge	NOT APPLICABLE
	(b) Period	
	(c) Amount of fee calculated as a percentage of transmission charge.	
	(d) Surcharge, if any	
15	Annual Registration Charge for Power Exchange	
	(a) Period	NOT APPLICABLE
	(b) Amount of turnover	
	(c) Fee paid	
	(d) Surcharge, if any	
16	Details of fee remitted	
	(a) UTR No.	SBIN316119888124
	(b) Date of remittance	28.04.2016
	(c) Amount remitted	₹ 17,16,000 /-

Note : While Sl. Nos. 1 to 3 and 16 are compulsory, the rest may be filled up as applicable.

Signature of the authorized signatory with date

29/04/16

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एनएचपीसी लिमिटेड  
(भारत सरकार का उद्यम)

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

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

फोन/Phone : \_\_\_\_\_  
दिनांक/Date : 28.04.2017

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

**Sub.: Payment of yearly installment (FY 2017-18) of filing fees in respect of tariff petitions of 19 power stations of NHPC Limited-Regg.**

Sir,

We have submitted tariff petitions for our 19 power stations for the period 2014-19 in CERC. In compliance to Regulation 3 of CERC (Payment of Fees) Regulations, 2012, the requisite filing fee (@ ₹4400/MW) for the financial year 2017-18 works out to ₹ 2,08,02,694/- as per the details enclosed at Annexure-I. We had earlier remitted filing fee in respect of our Parbati-III & TLDP-IV Power Stations based on anticipated COD of different units. However, the actual COD of units have been changed subsequently. Accordingly, the excess / shortfall in filing fee for the previous years in respect of above two power stations have also been adjusted this time. The details of computations of the same are enclosed at Annexure-II and Annexure-III for Parbati-III & TLDP-IV Power Stations respectively.

The total filing fee of ₹ 2,08,02,694/- (Rs. Two Crore Eight Lakhs Two Thousand Six Hundred Ninety Four only) has been remitted in CERC account (A/c no. 209914801140001, Corporation Bank, KG Marg, New Delhi) with UTR No. SBIN317115658067 on 25.04.2017. Details of remittance through RTGS/NEFT are indicated in enclosed Form-I (Annexure-IV) separately for 19 Power Stations as per CERC (Payment of Fees) Regulations, 2012.

Encl.: As above.

Thanking you,



Yours sincerely,

(A K Pandey)

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

**Tariff Filing Fee for FY 2017-18 - NHPC Power Stations**

SI No.	Name of project	Installed Capacity (MW)	Filing Fee @ ₹ 4400/MW/annum
1	Bairasiul	180	7,92,000
2	Loktak	105	4,62,000
3	Salal	690	30,36,000
4	Tanakpur	94.2	4,14,480
5	Chamera-I	540	23,76,000
6	Uri-I	480	21,12,000
7	Rangit	60	2,64,000
8	Chamera-II	300	13,20,000
9	Dhauliganga	280	12,32,000
10	Dulhasti	390	17,16,000
11	Teesta-V	510	22,44,000
12	Sewa -II	120	5,28,000
13	Chamera-III	231	10,16,400
14	Chutak	44	1,93,600
15	TLDP-III	132	5,80,800
16	Nimoo Bazgo	45	1,98,000
17	Uri-II	240	10,56,000
18	Parbati-III *	520	5,45,359
19	TLDP-IV ^	160	7,16,055
<b>Total (Amount in ₹)</b>			<b>2,08,02,694</b>

**Note:**

\* Amount of (-) ₹ 17,42,641/- has been adjusted (Ref: Annexure-II)

^ Amount of (+) ₹ 12,055/- has been adjusted (Ref: Annexure-III)



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**Annexure-II**

**I. Amount based on actual COD of units - Parbati-III Power Station**

SI No.	Financial Year	Amount		
1	FY 2013-14	28,208		
2	FY 2014-15	21,84,570		
3	FY 2015-16	22,88,000		
4	FY 2016-17	22,88,000		
<b>Total</b>		<b>67,88,778</b>	<b>(A)</b>	

**II. Amount already paid to CERC - Parbati-III Power Station**

SI No.	Financial Year	Amount	UTR No.	Date
1	FY 2013-14	16,67,419	SBINH13087359587	28.03.2013
2	FY 2014-15	22,88,000	SBIN814118286640	28.04.2014
3	FY 2015-16	22,88,000	SBIN215117557088	28.04.2015
4	FY 2016-17	22,88,000	SBIN316119888222	29.04.2016
<b>Total</b>		<b>85,31,419</b>	<b>(B)</b>	

III. Difference (A-B)

**-17,42,641**

*Ady*



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**Annexure-III**

**I. Amount based on actual COD of units - TLDP-IV Power Station**

Sl No.	Units	Capacity (MW)	COD	Upto	No. of days (2015-16)	No. of days (2016-17)	Filing Fee @ ₹ 4400/MW
1	Unit#1	40	11.03.2016	31.03.2017	21	365	1,86,098
2	Unit#2	40	31.03.2016	31.03.2017	1	365	1,76,481
3	Unit#3	40	17.07.2016	31.03.2017		258	1,24,405
4	Unit#4	40	19.08.2016	31.03.2017		225	1,08,493
<b>Total (Amount In ₹)</b>							<b>5,95,478</b>

II. Amount already remitted in CERC alongwith petition No. 107/GT/2016 (UTR No. SBIN816180083064)

5,83,423

III. Balance amount to be paid to CERC

12,055

*Ady*





## Form-I

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Sl. No.	Particulars		
1	Name of the Petitioner/Applicant	<b>NHPC LIMITED</b>	
2	Address of the Petitioner/Applicant	NHPC OFFICE COMPLEX, SECTOR-33, FARIDABAD-121003 (HARYANA)	
3	Subject Matter	Payment of yearly installment (i.e. for FY 2017-18) of filing fee for Tariff Petition regarding approval of generation tariff of <b>Dulhasti Power Station</b> for the period 01.04.2014 to 31.03.2019.	
4	Petition No., if any	231/GT/2014	
5	Details of generation assets		
	(a) generating station/units	Dulhasti / 3 units	
	(b) Capacity in MW	390 MW (3 x 130 MW)	
	(c) Date of commercial operation	07.04.2007	
	(d) Period for which fee paid	01.04.2017 to 31.03.2018	
	(e) Amount of fee paid	₹ 17,16,000 /-	
	(f) Surcharge, if any	Nil	
6	Details of transmission assets		
	(a) Transmission line and sub-stations	NOT APPLICABLE	
	(b) Date of commercial operation		
	(c) Period for which fee paid		
	(d) Amount of fee paid		
	(e) Surcharge, if any		
7	Fee paid for Adoption of tariff for		
	(a) Generation asset	NOT APPLICABLE	
	(b) Transmission asset		
8	Application fee for licence		
	(a) Trading licence	NOT APPLICABLE	
	(b) Transmission licence		
	(c) Period for which paid		
	(d) Amount of fee paid		
9	Fees paid for Miscellaneous Application		NOT APPLICABLE
10	Fees paid for Interlocutory Application		NOT APPLICABLE
11	Fee paid for Regulatory Compliance petition		NOT APPLICABLE
12	Fee paid for Review Application		NOT APPLICABLE
13	Licence fee for inter-State Trading		
	(a) Category	NOT APPLICABLE	
	(b) Period		
	(c) Amount of fee paid		
	(d) Surcharge, if any		
14	Licence fee for inter-State Transmission		
	(a) Expected/Actual transmission charge	NOT APPLICABLE	
	(b) Period		
	(c) Amount of fee calculated as a percentage of transmission charge.		
	(d) Surcharge, if any		
15	Annual Registration Charge for Power Exchange		
	(a) Period	NOT APPLICABLE	
	(b) Amount of turnover		
	(c) Fee paid		
	(d) Surcharge, if any		
16	Details of fee remitted		
	(a) UTR No.	SBIN317115658067	
	(b) Date of remittance	25.04.2017	
	(c) Amount remitted	₹ 17,16,000 /-	
Note : While Sl. Nos. 1 to 3 and 16 are compulsory, the rest may be filled up as applicable.			
Signature of the authorized signatory with date			

*Abh*  
2.21.4117

359



**एनएचपीसी लिमिटेड**

(भारत सरकार का उद्यम)

**NHPC Limited**

(A Government of India Enterprise)

फोन/Phone : \_\_\_\_\_

दिनांक/Date : 27.04.2018

संदर्भ सं./Ref. No. NH/Comml/Tariff/315/2018/785

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

**Sub.: Payment of yearly installment (FY 2018-19) of filing fee in respect of tariff petitions of 20 power stations of NHPC Limited-Regg.**

Sir,

We have submitted tariff petitions for our 20 power stations for the period 2014-19 in CERC. In compliance to Regulation 3 of CERC (Payment of Fees) Regulations, 2012, the requisite filing fee (@ ₹4400/MW) for the financial year 2018-19 works out to ₹ 2,37,83,680/- as per the details enclosed at Annexure-I. We had remitted filing fee in respect of our Kishanganga HEP for FY 2017-18 (petition no. 43/GT/2018) based on anticipated COD of different units. As the COD of units are yet to be declared, the excess filing fee for the previous year has been adjusted this time (details enclosed at Annexure-II).

The total filing fee of ₹ 2,37,83,680/- (Rs. Two Crore Thirty Seven Lakhs Eighty Three Thousand Six Hundred Eighty only) has been remitted in CERC account (A/c no. 620143000000051, Corporation Bank, KG Marg, New Delhi) with UTR No. SBIN718116392141 on 26.04.2018. Details of remittance through RTGS/NEFT are indicated in enclosed Form-I (Annexure-III) separately for 20 Power Stations as per CERC (Payment of Fees) Regulations, 2012.

Encl.: As above.

Thanking you,



Yours sincerely,

*A.K. Pandey*  
27/4/18  
(A K Pandey)

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

360 %

पंजीकृत कार्यालय : एन एच पी सी ऑफिस कॉम्प्लैक्स, सैक्टर-33, फरीदाबाद – 121003, हरियाणा

Regd. Office : NHPC Office Complex, Sector-33, Faridabad - 121 003, Haryana

CIN : L40101HR1975GOI032564; Website : www.nhpcindia.com; E-mail :

webmaster@nhpc.nic.in; Fax : 0129-2277941; EPABX No. : 0129-2588110/2588500

Annexure -I

Tariff Filing Fee for FY 2018-19 - NHPC Power Stations.

Sl. No.	Name of Project	Installed Capacity (MW)	Filing Fee Rs. 4400/MW/Annum
1	Bairasiul	180	792000
2	Loktak	105	462000
3	Salal	690	3036000
4	Tanakpur	94.2	414480
5	Chamera-I	540	2376000
6	Uri-I	480	2112000
7	Rangit	60	264000
8	Chamera-II	300	1320000
9	Dhauliganga	280	1232000
10	Dulhasti	390	1716000
11	Teesta-V	510	2244000
12	Sewa-II	120	528000
13	Chamera-III	231	1016400
14	Chutak	44	193600
15	TLDP-III	132	580800
16	Nimoo Bazgo	45	198000
17	Uri-II	240	1056000
18	Parbati-III	520	2288000
19	TLDP-IV	160	704000
20	Kishanganga*	330	1250400
<b>Total (Amaount Rs.)</b>			<b>23783680</b>

\* Amount of Rs.201600/- has been adjusted (Ref Annexure 2)



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20/12/18

**Calculation of Tariff Filing Fee of Kishanganga HEP for 2018-19**

Sr. No.	Description	Amount
1	Tariff Filing Fee	1452000
2	Petition Fee Paid In 2017-18 alongwith the Tariff Petition dated 18.01.2018	201600
	Net Fee to be Paid	1250400

*2/2/2018*

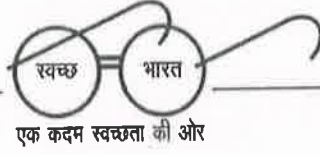




**Form-I**

Sl. No.	Particulars		
1	Name of the Petitioner/Applicant	<b>NHPC LIMITED</b>	
2	Address of the Petitioner/Applicant	NHPC OFFICE COMPLEX, SECTOR-33, FARIDABAD-121003 (HARYANA)	
3	Subject Matter	Payment of yearly installment (i.e. for FY 2018-19) of filing fee for Tariff Petition regarding approval of generation tariff of <b>Dulhasti Power Station</b> for the period 01.04.2014 to 31.03.2019.	
4	Petition No., if any	231/GT/2014	
5	Details of generation assets		
	(a) generating station/units	Dulhasti / 3 units	
	(b) Capacity in MW	390 MW (3 x 130 MW)	
	(c) Date of commercial operation	07.04.2007	
	(d) Period for which fee paid	01.04.2018 to 31.03.2019	
	(e) Amount of fee paid	₹ 17,16,000 /-	
	(f) Surcharge, if any	Nil	
6	Details of transmission assets		
	(a) Transmission line and sub-stations	NOT APPLICABLE	
	(b) Date of commercial operation		
	(c) Period for which fee paid		
	(d) Amount of fee paid		
	(e) Surcharge, if any		
7	Fee paid for Adoption of tariff for		
	(a) Generation asset	NOT APPLICABLE	
	(b) Transmission asset		
8	Application fee for licence		
	(a) Trading licence	NOT APPLICABLE	
	(b) Transmission licence		
	(c) Period for which paid		
	(d) Amount of fee paid		
9	Fees paid for Miscellaneous Application		NOT APPLICABLE
10	Fees paid for Interlocutory Application		NOT APPLICABLE
11	Fee paid for Regulatory Compliance petition		NOT APPLICABLE
12	Fee paid for Review Application		NOT APPLICABLE
13	Licence fee for inter-State Trading		
	(a) Category	NOT APPLICABLE	
	(b) Period		
	(c) Amount of fee paid		
	(d) Surcharge, if any		
14	Licence fee for inter-State Transmission		
	(a) Expected/Actual transmission charge	NOT APPLICABLE	
	(b) Period		
	(c) Amount of fee calculated as a percentage of transmission charge.		
	(d) Surcharge, if any		
15	Annual Registration Charge for Power Exchange		
	(a) Period	NOT APPLICABLE	
	(b) Amount of turnover		
	(c) Fee paid		
	(d) Surcharge, if any		
16	Details of fee remitted		
	(a) UTR No.	SBIN718116392141	
	(b) Date of remittance	26.04.2018	
	(c) Amount remitted	₹ 17,16,000 /-	
<b>Note :</b> While Sl. Nos. 1 to 3 and 16 are compulsory, the rest may be filled up as applicable.			
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="text-align: left;"> <p><i>Ady.</i> 27/4/18</p> <p>Signature of the authorized signatory with date</p> </div> <div style="text-align: center;"> <p>363</p> </div> </div>			





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

**NHPC Limited**

(A Government of India Enterprise)

फोन/Phone : \_\_\_\_\_

दिनांक/Date : 29.04.2019

संदर्भ सं./Ref. No. NH/Comml/Tariff/357/2019/318

Secretary,  
Central Electricity Regulatory Commission,  
~~3rd & 4th Floor, Chandernagore Building,~~  
36-Janpath, New Delhi – 110 001.

Sub.: Payment of yearly installment of petition filing fee for FY 2019-20 in respect of 20 power stations of NHPC Limited - Reg.

Sir,

We are in the process of filing tariff petitions for our 20 power stations for the period 2019-24 in CERC. In compliance to Regulation 3 of CERC (Payment of Fees) Regulations, 2012, the requisite filing fee (@ ₹4400/MW) for the financial year 2019-20 works out to ₹2,37,82,398/- (Rs. Two Crore Thirty Seven Lakhs Eighty Two Thousand Three Hundred Ninety Eight only) as per the details enclosed at Annexure-I. We had remitted filing fee in respect of our Kishanganga HEP for the full year during FY2018-19 in petition no. 43/GT/2018. As the COD of units were declared on 18.05.2018 (unit#1) & 24.05.2018 (unit#2&3) only, the excess filing fee paid for the previous year has been adjusted in the filing fee for the FY 2019-20 (details enclosed at Annexure-II).

The total filing fee of ₹2,37,82,398/- (Rs. Two Crore Thirty Seven Lakhs Eighty Two Thousand Three Hundred Ninety Eight only) has been remitted in CERC account (A/c no. 520143000000051, Corporation Bank, KG Marg, New Delhi) with UTR No. SBIN219116877156 on 26.04.2019. Details of remittance through RTGS/NEFT are indicated in enclosed Form-I (Annexure-III) separately for 20 Power Stations as per CERC (Payment of Fees) Regulations, 2012.

Encl.: As above.

Thanking you,



Yours sincerely,

*A.K. Pandey*  
29/4/19  
(A K Pandey)

General Manager Comml.)  
Telefax No.0129-2256558

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पंजीकृत कार्यालय : एन एच पी सी ऑफिस कॉम्प्लेक्स, सैक्टर-33, फरीदाबाद - 121 003, हरियाणा

Regd. Office : NHPC Office Complex, Sector-33, Faridabad - 121 003, Haryana

CIN : L40101HR1975GOI032564; Website : www.nhpcindia.com

E-mail : webmaster@nhpc.nic.in; EPABX No. : 0129-2588110/2588500

विजली से संबंधित शिकायतों के लिए 1912 डायल करें। Dial 1912 for Complaints on Electricity



**Annexure-I**

**Details of filing fee 2019-20**

**Amount in ₹**

Sl No.	Power Station	Installed capacity (MW)	Filing Fee @ 4400/MW
1	Bairasiul	180	7,92,000
2	Loktak	105	4,62,000
3	Salal	690	30,36,000
4	Tanakpur	94.2	4,14,480
5	Chamera-I	540	23,76,000
6	Uri-I	480	21,12,000
7	Rangit	60	2,64,000
8	Chamera-II	300	13,20,000
9	Dhauliganga	280	12,32,000
10	Dulhasti	390	17,16,000
11	Teesta - V	510	22,44,000
12	Sewa-II	120	5,28,000
13	Chamera-III	231	10,16,400
14	Chutak	44	1,93,600
15	TLDP-III	132	5,80,800
16	Nimoo Bazgo	45	1,98,000
17	Uri-II	240	10,56,000
18	Parbati-III	520	22,88,000
19	TLDP-IV	160	7,04,000
20	Kishanganga*	330	12,49,118
<b>Total</b>			<b>2,37,82,398</b>

\* Refer Annexure-II



## Annexure-II

## Details of actual filing fee for Kishanganga HEP (330MW) for 2018-19

SI No.	Particulars	COD	No of days	Capacity	Amount
1	Unit#1	18.05.2018	318	110	4,21,676.71
2	Unit#2	24.05.2018	312	110	4,13,720.55
3	Unit#3	24.05.2018	312	110	4,13,720.55
<b>Total</b>					<b>12,49,117.81</b>

Say, 12,49,118 (A)

Fee already paid earlier with petition no. 43/GT/2018 14,52,000 (B)

Excess fee paid (to be adjusted) **2,02,882** (C) = (B-A)

Fee for 2019-20 @ 4400/MW for 330MW 14,52,000 (D)

Net Fee to be paid for FY 2019-20 **12,49,118** (E) = (D)-(C)

Ay



**Form-I**

Sl. No.	Particulars	
1	Name of the Petitioner/Applicant	<b>NHPC LIMITED</b>
2	Address of the Petitioner/Applicant	NHPC OFFICE COMPLEX, SECTOR-33, FARIDABAD-121003 (HARYANA)
3	Subject Matter	Payment of yearly installment (i.e. for FY 2019-20) of filing fee for Tariff Petition regarding approval of generation tariff of <b>Dulhasti Power Station</b> for the period 01.04.2019 to 31.03.2024.
4	Petition No., if any	
5	Details of generation assets	
(a)	generating station/units	Dulhasti / 3 units
(b)	Capacity in MW	390 MW (3 x 130 MW)
(c)	Date of commercial operation	07.04.2007
(d)	Period for which fee paid	01.04.2019 to 31.03.2020
(e)	Amount of fee paid	₹ 17,16,000 /-
(f)	Surcharge, if any	Nil
6	Details of transmission assets	
(a)	Transmission line and sub-stations	<b>NOT APPLICABLE</b>
(b)	Date of commercial operation	
(c)	Period for which fee paid	
(d)	Amount of fee paid	
(e)	Surcharge, if any	
7	Fee paid for Adoption of tariff for	
(a)	Generation asset	<b>NOT APPLICABLE</b>
(b)	Transmission asset	
8	Application fee for licence	
(a)	Trading licence	<b>NOT APPLICABLE</b>
(b)	Transmission licence	
(c)	Period for which paid	
(d)	Amount of fee paid	
9	Fees paid for Miscellaneous Application	<b>NOT APPLICABLE</b>
10	Fees paid for Interlocutory Application	<b>NOT APPLICABLE</b>
11	Fee paid for Regulatory Compliance petition	<b>NOT APPLICABLE</b>
12	Fee paid for Review Application	<b>NOT APPLICABLE</b>
13	Licence fee for inter-State Trading	
(a)	Category	<b>NOT APPLICABLE</b>
(b)	Period	
(c)	Amount of fee paid	
(d)	Surcharge, if any	
14	Licence fee for inter-State Transmission	
(a)	Expected/Actual transmission charge	<b>NOT APPLICABLE</b>
(b)	Period	
(c)	Amount of fee calculated as a percentage of transmission charge.	
(d)	Surcharge, if any	
15	Annual Registration Charge for Power Exchange	
(a)	Period	<b>NOT APPLICABLE</b>
(b)	Amount of turnover	
(c)	Fee paid	
(d)	Surcharge, if any	
16	Details of fee remitted	
(a)	UTR No.	SBIN219116877156
(b)	Date of remittance	26.04.2019
(c)	Amount remitted	₹ 17,16,000 /-

**Note :** While Sl. Nos. 1 to 3 and 16 are compulsory, the rest may be filled up as applicable.

Signature of the authorized signatory with date

*Ay*



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