PETITION NO. ...../GT/2019

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

एन एच पी सी लिमिटेड
(भारत सरकार का उद्यम)
NHPC Limited
(A Govt. of India Enterprise)

COMMERCIAL DIVISION

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

Volume-I

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

Petition No. /GT/2019

IN THE MATTER OF:

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

AND IN THE MATTER OF:

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

PETITIONER

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

RESPONDENTS:

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

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NHPC Limited
Through

(M G Gokhale)
General Manager (Comml.)

Place : Faridabad
Date : 23.10.2019

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

Petition No. /GT/2019

IN THE MATTER OF:

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

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

PETITIONER

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

Respondents:

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

2) The Chairman,
Haryana Power Purchase Centre
Shakti Bhawan, Sector - 6
Panchkula-134 109 (Haryana).

3) The Chief Executive Officer,
BSES Rajdhani Power Ltd., BSES Bhawan,
Nehru Place, New Delhi-110 019.

4) The Chief Executive Officer,
BSES Yamuna Power Ltd.,
Shakti Kiran Building,
Karkardooma, Delhi-110 072.

5) The Chief Operating Officer,
Tata Power Delhi Distribution Ltd.
33 kV Sub-Station Building,
Hudson Lane, Kingsway Camp,
New Delhi-110 009.

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

7) The Chairman,
Uttar Pradesh Power Corporation Ltd.,
Shakti Bhavan, 14, Ashok Marg,
Lucknow - 226 001 (Uttar Pradesh).

8) The Managing Director,
Ajmer Vidyut Vitaran Nigam Limited (AVVNL),
Old Power House, Hatthi Bhatta,
Jaipur Road, Ajmer - 305 001 (Rajasthan).

9) The Managing Director,
Jaipur Vidyut Vitaran Nigam Limited (JVVNL),
Vidyut Bhawan, Janpath,
Jaipur - 302 005.

10) The Managing Director,
Jodhpur Vidyut Vitaran Nigam Limited (JdVVNL),
New Power House, Industrial Area,
Jodhpur - 342 003 (Rajasthan).

11) Chairman-Cum-Managing Director,
Uttaranchal Power Corporation Ltd.,
Urja Bhawan, Kanwali Road,
Dehradun – 248 001 (Uttarakhand).

12) Chief Engineer & Secretary,
Engineering Deptt., 1st Floor,
UT Secretariat, Sector 9-D,
Chandigarh – 160 009.

13) The Chairman,
Himachal Pradesh State Electricity Board,
Vidyut Bhawan, Kumar House,
Shimla - 171 004 (Himachal Pradesh).

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

It is respectfully submitted that:

1. NHPC Limited, hereinafter called 'NHPC', is a Government of India Company within the meaning of the Companies Act, 1956. Further, it is a 'Generating Company' as defined under Section 2(28) of the Electricity Act, 2003.

2. The Chamera-II Power Station (hereinafter called Chamera-II Power Station) (3x100 =300 MW) owned by NHPC is located in the Himachal Pradesh and supplying power to its beneficiaries in the Northern Region since its Commercial operation (i.e. w.e.f 31.03.2004).

3. NHPC has constructed Chamera-II and is operating and maintaining the same, since its Commercial Operation. The power generated from this Power Station is being supplied to the various Bulk Power beneficiaries / Customers / Successor utilities in Northern Region, i.e. Respondents herein as per Power Purchase Agreements (PPAs) / BPSAs signed with them.

4. Section 62 of Electricity Act, 2003 provides for determination of tariff by the Appropriate Commission for supply of electricity by a generating company to a distribution licensee. The Hon'ble Commission, under Section 79(1)(a) of Electricity Act, 2003, is vested with the jurisdiction to regulate the tariff of the Generating Companies owned or controlled by the Central Government.

5. The Hon'ble Commission had determined the tariff of Chamera-II for the tariff period 01.04.2014 to 31.03.2019 vide its order dated 17.06.2016 in petition No. 233/GT/2014 (**Annex-III**) in accordance with the Central Electricity Regulatory Commission (Terms and Conditions of Tariff) Regulations, 2014 and subsequent amendments thereof.

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

6. The projected additional capitalization & de-capitalization (including discharge of liabilities, if any) allowed by the Hon'ble Commission vide its order dated 17.06.2016 is summarized as under:

(₹ in lakh)

Year	2014-15	2015-16	2016-17	2017-18	2018-19
Net additional capital expenditure allowed	70.52	237.66	656.85	0.00	0.00
De-Capitalisation	6.60	11.78	0.00	0.00	0.00
Discharge of Liabilities	18.00	0.00	0.00	0.00	0.00
Additional Capital expenditure allowed	81.92	225.88	565.85	0.00	0.00

7. The details of Annual Fixed Charges (AFC) allowed by the Hon'ble Commission vide order dated 17.06.2016 considering the opening capital cost of ₹ 200106.10 Lakh (as on 01.04.2014) and above additional capitalization is as under:

(₹ in lakh)

Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
Return on Equity	12810.21	12819.84	12844.64	12862.36	12862.36
Interest on Loan	2261.75	1808.91	1144.30	901.16	635.81
Depreciation	10321.76	10329.70	2423.73	2435.31	2435.31
Interest on Working Capital	985.38	1002.000	833.70	859.06	885.26
O & M Expenses	7256.54	7738.66	8252.82	8801.14	9385.89
AFC	**33635.64**	**33699.12**	**25499.19**	**25859.03**	**26204.62**

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

*"8. **Truing up***

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

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

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

a) Controllable Parameters:

i) Station Heat Rate;

ii) Secondary Fuel Oil Consumption;

*iii) **Auxiliary Energy Consumption**; and*

iv) Re-financing of Loan.

……

……

……

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

……

……

……"

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

……

……

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

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

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

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

(iv) ……

(v) Any liability for works executed prior to the cut-off date, after prudence check of the details of such undischarged liability, total estimated cost of package, reasons for such withholding of payment and release of such payments etc.;

(vi) Any liability for works admitted by the Commission after the cut-off date to the extent of discharge of such liabilities by actual payments;

(vii) ……

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

(ix) .....

(x) .....

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

.....
.....
....."

"25. Tax on Return on Equity:

(3) ***The generating company or the transmission licensee, as the case may be, shall true up the grossed up rate of return on equity at the end of every financial year based on actual tax paid together with any additional tax demand including interest thereon, duly adjusted for any refund of tax including interest received from the income tax authorities pertaining to the tariff period 2014-15 to 2018-19 on actual gross income of any financial year****. However, penalty, if any, arising on account of delay in deposit or short deposit of tax amount shall not be claimed by the generating company or the*

transmission licensee as the case may be. ***Any under-recovery or over-recovery of grossed up rate on return on equity after truing up, shall be recovered or refunded to beneficiaries or the long term transmission customers/DICs as the case may be on year to year basis.***"

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

.....

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

10. In case of Chamera-II, the variation in AFC was less than 30% during 2014-15 and 2015-16. Accordingly, petitioner has not approached the Hon'ble Commission for interim-truing up during 2016-17.

11. In view of above, the present petition is filed on account of following reasons:

a. There is variation in additional capital expenditure allowed by CERC vide order dated 17.06.2016 and actual additional capital expenditure incurred by Chamera-II during 2014-19. Further, some of the additional capital

expenditure (including corresponding deletion) allowed by CERC has not been incurred / not to be incurred & therefore now being surrendered in this petition.

b. There are certain additional capital expenditures which were not projected earlier, however incurred by the power station due to site specific requirements which are essential for successful and efficient plant operation. Such additional capitalization needs to be included as part of capital base for the purpose of tariff.

c. To carry out truing up of grossed up rate of return on equity based on 'effective tax rate' applicable to NHPC for the period 2014-19 in line with Regulation 25(3) of CERC Tariff Regulations, 2014.

d. To carry out truing up of tariff of generating station based on actual Auxiliary Energy Consumption (AUX) for the period 2014-19 as per Regulation 8(2)(a)(iii) of CERC Tariff Regulations, 2014.

e. To carry out truing up of tariff of generating station based on Re-financing of Loan as per regulation 8 (2)(a)(iv) of CERC Tariff Regulations, 2014.

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

(₹ in lakh)

S. No.	Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
A.	Addition during the year / period	138.24	308.62	670.34	138.21	122.84
B.	Less: De-capitalisation during	35.39	71.82	133.01	49.66	19.98

	the year / period					
C.	Add: Discharges during the year / period	18.00	22.11	36.49	58.60	20.72
D.	**Net Addition (A-B+C)**	**120.85**	**258.74**	**573.82**	**147.14**	**123.57**

13. There are certain additional capitalizations which were not claimed earlier in petition no. 233/GT/2014 and have become necessary for successful and efficient operation of the generating station. These works have been undertaken as per site requirement of power station and capitalized in the books for the period 2014-19. Such additional capitalization has been claimed in Form 9A with detailed justification. Hon'ble Commission is requested to allow such Add cap for the purpose of tariff of the generating station.

14. With the adoption of IND AS (New Accounting Standard), spare parts are to be accounted for as per IND-AS 16-Property, Plant and Equipment. Accordingly, the treatments of Spares in financial statement of the power station have been changed w.e.f. FY 2016-17. In line with the provisions of IND-AS, some of the spares which have been consumed w.e.f. FY 2016-17 has been claimed against replacement during respective years. However, spares which are capitalised but not consumed have been kept under exclusion category (Form 9D) and not claimed for tariff as these assets are actually not put to use during respective years. Such assets will be claimed for tariff in the year in which the assets are actually put to use by de-capitalizing the old assets. Further, certain items in the nature of minor assets, tools & tackles, furniture, computers etc. which are not allowed to be capitalized for the purpose of tariff after the cut-off date as per provisions of regulation 14(3)(x) of CERC Tariff Regulations,2014 has been kept under exclusion category (Form 9D). The deletion of such items has also been kept under exclusion

category in Form 9B(i) as the corresponding positive entries are not being allowed by CERC for the purpose of tariff. This is also in line with the decision of Hon'ble Commission at para-24 of order dated 17.06.2016 in petition no. 233/GT/2014 (Annex-III). Accordingly, Hon'ble Commission is requested to exclude / ignore such negative entries for the purpose of tariff.

15. Considering the above facts, the net additional capitalization already allowed by CERC vide order dated 17.06.2016 and net actual additional capitalization for 2014-19 claimed in the instant petition is summarized as under:

(₹ in lakh)

Year	2014-15	2015-16	2016-17	2017-18	2018-19
Net Add Cap allowed vide order dated 17.06.2016	81.92	225.88	565.85	0.00	0.00
Net Actual Add Cap claimed in this petition	120.85	258.74	573.82	147.14	123.57

16. **Capital cost:** Considering the above additional capitalization and opening capital cost of ₹ 200106.10 lakh (as on 01.04.2014) considered by CERC in tariff order dated 17.06.2016, the year wise capital cost considered for computation of tariff is as under:

(₹ in lakh)

Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
Opening Capital Cost	**200106.10**	**200226.95**	**200485.85**	**201059.51**	**201206.65**
Net Additional capitalization during the year	**120.85**	**258.74**	**573.82**	**147.14**	**123.57**
Closing Capital Cost	**200226.95**	**200485.69**	**201059.51**	**201206.65**	**201330.23**

17.Computation of Annual Fixed Charges (AFC):

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

a. Return on Equity (ROE):

a. The Chamera-II Power Station is a Pondage scheme, the base rate for computation of ROE has been considered at 16.5% as per regulation 24(2) of CERC Tariff Regulations'2014.

b. The base rate of ROE has been grossed up with the 'effective tax' rate applicable to NHPC as per regulation-25 of CERC Tariff Regulation'2014. The details of the same are furnished in Form-1(ii) of **Annexure-I.**

b. Depreciation:

a. Weighted average rate of depreciation @ 5.157% & @ 5.174% applicable for the period 2014-15 & 2015-16 respectively has been considered for the period 2014-16 and same has been considered for calculation of depreciation in Form 12.

b. Chamera-II Power Station has already completed 12 years of its useful life during 2015-16. From 2016-17 onwards, remaining depreciable value has been spread over the balance useful life of power station in line with Regulation 27 of CERC Tariff Regulations, 2014.

c. Interest on loan:

The weighted average interest @ 8.38% and 10.97% on actual loan has been considered for the period 2014-15 and 2015-16 respectively. As the actual loan in case of Chamera-II has been fully repaid during 2015-16, as

per regulation 26 (5) of CERC Tariff Regulations'2014, the last available weighted average interest on actual loan (i.e. 2015-16) has been considered for balance period.

d. <u>O&M Expenses:</u>

The O&M expenses applicable for Chamera-II for the tariff period 2014-19 has already been notified by the Hon'ble Commission vide CERC (Terms & Conditions of Tariff) Regulations, 2014 based on previous years' actual O&M expenses of the Power Station. However, while finalizing this data, expenses booked under the head "Capital Spares", "Expenditure of Capital nature as per accounting practice not claimed/disallowed in capital cost" etc. were excluded./ not considered by CERC. This is evident from para-29.43 of Statement of Reasons (SOR) to CERC (Terms & Conditions of Tariff) Regulations, 2014 (page no. 153) which is reproduced hereunder:

"29.43 Further, the Commission has reviewed the norms proposed in the draft Regulations in view of the fact that ***some of the Central Generating Companies including NTPC and NHPC have booked expenses under the heads "Capital Spares" and "Expenditure of Capital nature as per accounting practice not claimed/disallowed in capital cost"****. The Commission, while deriving the norms, had not considered "Expenditure of Capital nature as per accounting practice not claimed/disallowed in capital cost". After repeated communications from the Commission for submitting the breakup of such expenses incurred, NTPC submitted capital spares data at a very late stage. The Commission prima facie observed that the capital spares data submitted needs detailed scrutiny before being approved. NHPC did not submit the required data in this regard. The*

Commission prima facie observed that the capital spares data submitted needs detailed scrutiny before being approved. NHPC did not submit the required data in this regard. ***The Commission has therefore, not included such expenses as a part of O&M expenses. The Commission shall, however, consider the same separately at the time of truing up after prudence check of actual data. The generating stations should submit the details of the year-wise capital spares consumed substantiating that the same has not been funded through either compensatory allowance or special allowance and has not booked such expenses as additional capitalisation or as a part of repair and maintenance expenses and consumption of stores and spares as applicable for thermal and hydro generating stations."***

In line with the above directions of CERC, the details of consumption of capital spares during 2014-19 are being submitted with the instant petition **(Annex-IV)** as summarized below:

(₹ in lakh)

Year	Consumption of Capital Spares
2014-15	169.34
2015-16	144.93
2016-17	-
2017-18	-
2018-19	-

As compensatory allowances or special allowances are not being obtained for hydro generating stations and capital spares are not being claimed under additional capitalization, Hon'ble Commission is requested to allow separate reimbursement of above expenses in addition to the O&M expenses already allowed during 2014-19.

A separate petition no. 236/MP/2019 has already been submitted by the petitioner for recovery of impact of wage revision of NHPC employees and deputed employees of Kendriya Vidyalaya (KV) / Dayanand Anglo Vedic (DAV) & Central Industrial Security Force (CISF) in Chamera-II Power Station during the period 01.01.2016 to 31.03.2019.

e. **Interest on working capital**

The applicable rate of interest on working capital is 13.5% (SBI Base Rate as on 01.04.2014 + 350 basis points), as regulation 28(3) of CERC Tariff Regulations'2014.

18. Based on the capital cost & parameters mentioned at para-17 & para-19 above, the petitioner has computed the revised Annual Fixed Charges (AFC) for the tariff period 2014-19. The details of AFC allowed by CERC vide order its dated 17.06.2016 and computed by the petitioner and claimed in the instant petition is summarized below:

(₹ in lakh)

Particulars	**2014-15**	**2015-16**	**2016-17**	**2017-18**	**2018-19**
AFC allowed vide order dtd. 17.06.2016	**33635.64**	**33699.12**	**25499.19**	**25859.03**	**26204.62**
AFC Claimed in instant petition					
Depreciation	10322.77	10366.36	2854.78	2873.06	2880.27
Interest on Loan	2216.40	1781.97	1088.91	802.49	497.39
Return on Equity	12942.14	12985.48	12909.09	13018.71	13078.49
Interest on Working Capital	987.40	1,006.03	843.83	870.47	897.29
O & M Expenses	7256.54	7738.66	8252.82	8801.14	9385.89
Total	**33725.25**	**33878.50**	**25949.43**	**26365.86**	**26739.33**

The difference between claimed AFC in the instant petition and allowed AFC as per order dated 17.06.2016 may be allowed to be recovered / refunded from / to the beneficiaries as per provisions of clause (11), (12) and (13) of Regulation 8 of CERC (Terms and Conditions of Tariff) Regulations, 2014.

19.Recovery of Impact of GST:

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

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

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

.....

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

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

The tax paid in Operation and Maintenance of plants (service portion) are loaded in O&M expenses of the respective power stations. The Hon'ble Commission had fixed the O&M expenses in case of NHPCs power stations for the period 2014-19 based on actual expenses incurred during past 5 years, whereas GST has been implemented w.e.f. 01.07.2017 only. Accordingly, the additional tax implications due to implementation of GST was **not factored** by the Commission while allowing O&M expenses for the period 2014-19.

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

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

The additional impact of GST during FY 2017-18 (01.07.2017 to 31.03.2018) and FY 2018-19 in respect of Chamera-II duly certified by statutory auditors (**Annex-V**) are tabulated below:

Additional Impact of GST on O&M Expenses (in Rs.)			
2017-18	**2018-19 (01.04.18 to 31.12.18)**	**2018-19 (01.01.19 to 31.03.19)**	**Total**
7636217	9128201	4066918	**20831336**

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

Accordingly, the petitioner humbly request the Hon'ble Commission to allow **reimbursement of additional tax paid due to implementation of GST** in

respect of Chamera-II Power Station from the respondents, in proportion to their allocation of power.

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

Year	Amount (in Rs.)	UTR No.
2014-15	13,20,000/	SBIN814118294436
2015-16	13,20,000/	SBIN215117557420
2016-17	13,20,000/	SBIN316119888121
2017-18	13,20,000/	SBIN317115658067
2018-19	13,20,000/	SBIN718116392141
Total	**66,00,000/-**	

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

21. The above tariff is exclusive of any statutory taxes, levies, duties, cess, charges or any other kind of imposition(s) whatsoever imposed / charged by any Government (Central / State) and / or any other local bodies / authorities / regulatory authorities through any act or regulation in relation to generation of electricity including auxiliary consumption or any other types of consumption including water, transmission of power, environmental protection, sale or on supply of power / energy, and / or in respect of any of

its installations associated with Generating Stations and / or on transmission system.

22. The amount of such taxes/duties/cess/levies/charges etc. payable by NHPC to the authorities concerned in any month on account of the said taxes/duties /cess/levies/charges etc. as referred above shall be borne and additionally paid by the respondents to the petitioner

23. Further, the tariff proposal is exclusive of any transmission / communication / ULDC charges to be paid to PGCIL, POSOCO / NLDC under sharing regulations and RLDC Fees and charges under CERC (Fees & Charges of RLDC and other related matters) Regulations, 2009. These charges as applicable shall be directly recoverable from beneficiaries as per Regulation 43 & 52(2)(a) of CERC Tariff Regulations, 2014.

24. Further, as per regulation 8 (2)(a)(iii) & (iv), generating station shall carry out truing up of tariff based on the performance of controllable parameters such as Auxiliary Energy Consumption (AUX) and refinancing of loan.

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

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

Parameters	2014-15	2015-16	2016-17	2017-18	2018-19
Normative Auxiliary Consumption	1.2%	1.2%	1.2%	1.2%	1.2%
Actual Auxiliary Consumption	0.8%	0.8%	0.8%	0.8%	0.8%
Saleable Design Energy (MU)	1304.06	1304.06	1304.06	1304.06	1304.06
Saleable Schedule Energy (MU)	1288.52	1290.47	1218.94	1266.74	1282.82

It is clear from above that, during 2014-19 period, the actual auxiliary energy consumption is less than the normative auxiliary energy consumption but the sealable schedule generation is less than saleable design energy. Hence, there is no gain on account auxiliary energy consumption during 2014-19. Copies of Annual Energy Bills for the period 2014-19 are placed as **Annexure-VIII.**

b. <u>Truing up of tariff based on refinancing of loan:</u>

As per regulation 8 (2)(a)(iv), generating station shall carry out truing up of tariff of generating station based on Re-financing of Loan. As there is no actual loan outstanding in case of Chamera-II Power Station, no truing up on account of Re-financing of Loan is required.

<u>PART-B: TARIFF PETION FOR THE PERIOD 2019-24</u>

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

"9 Application for determination of tariff

.....

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

"12 Truing up of tariff for the period 2014-19

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

Further, as per regulation 10(1) of CERC Tariff Regulations'2019, the petitioner is supposed to file petition as per relevant tariff forms (enclosed with the Tariff Regulation as Annex-I) containing details of projected additional capital expenditure for the tariff period 2019-24.

2. Truing up of tariff for the period 2014-19 along with relevant tariff forms and Annexure enclosed is attached with this petition under **Part-A.**

3. As the cut-off date of the project is already elapsed, the projected add cap for the period 2019-24 is being claimed under provisions of regulation 25 and 26 of CERC Tariff Regulations, 2019 which reads as under:

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

.....

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

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

"26. Additional Capitalisation beyond the original scope:

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

a. *Liabilities to meet award of arbitration or for compliance of order or directions of any statutory authority, or order or decree of any court of law;*

b. *Change in law or compliance of any existing law;*

c. *Force Majeure events;*

d. *Need for higher security and safety of the plant as advised or directed by appropriate Indian Government Instrumentality or statutory authorities responsible for national or internal security;*

e. *Deferred works relating to ash pond or ash handling system in additional to the original scope of work, on case to case basis:*

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

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

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

4. The closing capital cost as on 31.03.2019 amounting to Rs. 201330.23 lakh based on the truing up petition (Part-A) has been used as opening capital cost as on 31.03.2019 for computation of tariff for the tariff period 2019-24.

5. The details of projected capital expenditure for the tariff period 2019-24 considered in this petition has been given in Form-9A of Annex-II. The same is tabulated below:

(Rs in lakh)

S. No.	Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
A.	Addition during the year / period	608.73	485.00	515.00	375.00	450.00
B.	Less: De-capitalisation during the year / period	78.47	172.00	179.91	126.94	147.30
C.	Add: Discharges during the year / period	3.01	3.06	0.00	0.00	12.69
D.	**Net Addition (A-B+C)**	**533.27**	**316.06**	**335.09**	**248.06**	**315.39**

6. Hon'ble Commission vide its order dated 17.06.2016 in petition no. 233/GT/2014 has allowed additional capital expenditure on projection basis. However, due to unavoidable circumstances which were beyond the control of the petitioner, Power Station was not in a position to incur certain additional capital expenditure during 2014-19. Such additional capitalization which were already allowed by the Hon'ble Commission during 2014-19 period and are essentially required for efficient operation of the generating station are claimed during 2019-24. Hon'ble Commission is requested to allow such additional capitalization (spill over of items from 2014-19 period) during 2019-24 tariff period.

7. **Capital cost:** Considering the above projected additional capitalization and opening capital cost of Rs. 201330.23 lakh (as on 31.03.2019), the year wise capital cost considered for computation of tariff is as under:

(₹ in lakh)

Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
Opening Capital Cost	201330.23	201863.50	202179.56	202514.65	202762.71
Net Additional capitalization during the year	533.27	316.06	335.09	248.06	315.39
Closing Capital Cost	**201863.50**	**202179.56**	**202514.65**	**202762.71**	**203078.10**

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

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

a. Return on Equity (ROE):

a. The Chamera-II Power Station is a Pondage scheme, the base rate for computation of ROE has been considered at 16.5% for capital expenditure already incurred up to 31.03.2019 and weighted average rate of interest applicable to the petitioner as a whole (i.e. 7.92%) for additional capital expenditure (excluding add cap on account of change in law and replacement of items which were earlier allowed by the Hon'ble Commission claimed under regulation 25(2) of CERC Tariff Regulations' 2019) w.e.f. 01.04.2019 as per regulation 30(2) of Tariff Regulation'2019.

b. The base rate of ROE considered at point 'a' has been grossed up with the prevailing MAT rate as on 01.04.2019 in line with regulation-31(1) of CERC Tariff Regulation'2019, which will be trued up subsequently based on ' Effective Tax' rate.

b. Depreciation:

Chamera-II Power Station has already completed 12 years of its useful life during 2014-19, remaining depreciable value has been spread over the balance useful life of power station in line with Regulation 33 of CERC Tariff Regulations, 2019 considering the useful life of the power station as **40 years**.

c. Interest on loan:

As actual loan in case of Chamera-II is repaid during 2014-19 period, however weighted average rate of interest applicable to NHPC as a whole is considered for calculating the interest on normative loan during 2019-24 period as per regulation 32(5) of CERC Tariff Regulations'2019.

d. O&M Expenses:

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

"35 Operation and Maintenance Expenses:

(2) Hydro Generating Station:

(a)……

……

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

.....

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

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

While determining the O&M Expenses for the period 2019-24, Hon'ble Commission has not considered the impact in respect of revision of minimum wage, pay revision and GST, if any and it was mentioned that same will be considered at the time of determination of tariff. Accordingly, the impact of pay revision and GST are claimed over and above the allowed O&M Expenses as per the following details:

(Rs in Lakh)

Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
Allowed O&M Expenses	10670.68	11179.30	11712.17	12270.44	12855.31
Impact of Wage Revision- NHPC Staff	1364.02	1429.08	1497.25	1568.67	1643.49

Impact of GST	138.25	144.84	151.75	158.99	166.57
Impact of Wage Revision-KV Staff	19.80	20.74	21.73	22.77	23.85
Revised O&M Expenses	**12192.74**	**12753.22**	**13361.17**	**13998.09**	**14665.37**

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

(Rs. in lakh)

Year	2019-20	2020-21	2021-22	2022-23	2023-24
Estimated Security Expenses	1224.09	1282.48	1343.66	1407.75	1474.90

Accordingly, Hon'ble Commission is requested to allow the above estimated security expenses for the period 2019-24. The expenditure on account of consumption of capital spares during 2019-24 shall be claimed at the time of truing up of tariff.

e. <u>Interest on working capital</u>

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

9. Annual fixed charges (AFC) worked out in respect of Chamera-II for the period 01.04.2019 to 31.03.2024 based on the Central Electricity Regulatory

Commission (Terms & Conditions of Tariff) Regulations, 2019 as under: (Refer Form-1 of Annex-II).

(Rs. in lakh)

AFC Component	2019-20	2020-21	2021-22	2022-23	2023-24
Depreciation	2316.53	2334.48	2351.95	2369.12	2385.13
Interest on Loan	171.60	47.32	0.00	0.00	0.00
Return on Equity	12349.25	12368.48	12387.85	12405.34	12422.24
Interest on Working Capital	796.37	821.28	849.52	879.80	911.47
O & M Expenses	12192.74	12753.22	13361.17	13998.09	14665.37
AFC	**27826.48**	**28324.79**	**28950.48**	**29652.35**	**30384.22**

10. As per first proviso to regulation 14(3) of CERC Tariff Regulations'2014, in case of hydro generating stations the additional capital expenditure on account of **acquiring the minor items or the assets including tools and tackles, furniture, air-conditioners, voltage stabilizers, refrigerators, coolers, computers, fans, washing machines, heat convectors, mattresses, carpets etc. brought after the cut-off date shall not be considered for additional capitalization for determination of tariff w.e.f. 1.4.2014**. This provision regarding acquisition the minor items have been deleted in CERC Tariff Regulations'2019.

From the regulatory provision, it appears that, the additional capitalizations on account of minor items are allowed w.e.f. 01.04.2019. However, in the present petition, additional capitalisation on account of minor items or the assets including tools and tackles, furniture, air-conditioners, voltage

stabilizers, refrigerators, coolers, computers, fans, washing machines, heat convectors, mattresses, carpets etc. have not been considered and same will be claimed at the time of truing up of tariff for the period 2019-24.

11. Filing fee amounting to Rs.13,20,000/- for the year 2019-20 (first year of tariff period 2019-24) has already been electronically transferred through UTR No. SBIN219116877156 in terms of CERC (Payment of Fee) Regulations, 2012 & same has already been intimated to CERC vide letter dtd. 29.04.2014. Copy of said letter is attached as **Annex-VII**. Further, the filing fee in respect of remaining years of tariff period 2019-24 will be remitted by the petitioner by 30th April of respective of respective year. Accordingly, the Hon'ble Commission is requested to allow reimbursement filing fee from beneficiaries in line with regulation 70(1) of CERC Tariff Regulations'2019.

12. In compliance to Central Electricity Regulatory Commission (Procedure for making of application for determination of tariff, publication of the application and other related matters) Regulations, 2004, the petitioner will publish the notice of tariff petition in respect of Chamera-II Power station in the newspapers. The proof of publication for the same will be submitted separately. Hon'ble Commission is requested to allow recovery of publication expenses from the beneficiaries.

13. The above tariff proposal is exclusive of any statutory taxes, levies, duties, cess or any other kind of imposition(s) whatsoever imposed / charged by any Government (Central / State) and / or any other local bodies / authorities / regulatory authorities in relation to generation of electricity including auxiliary consumption or any other types of consumption including water,

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

14. The amount of such taxes / duties / cess / levies etc. payable by NHPC to the authorities concerned in any month on account of the said taxes / duties / cess / levies etc. as referred to above shall be borne and additionally paid by the respondents to NHPC and the same shall be payable by respondents in the proportion to Annual Capacity Charges payable by them.

15. Further, the tariff proposal is exclusive of any transmission / communication / ULDC charges to be paid to PGCIL, POSOCO / NLDC under sharing regulations and RLDC Fees and charges under CERC (Fees & Charges of RLDC and other related matters) Regulations, 2009. These charges as applicable shall be directly recoverable from beneficiaries as per regulation 70 of CERC Tariff Regulations, 2019.

Prayer

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

1. Tariff of Chamera-II Power Station for the period 01.04.2014 to 31.03.2019 may be revised in accordance with Regulation-8 of Central Electricity Regulatory Commission (Terms & Conditions of Tariff) Regulations, 2014.

2. Allow such additional capital expenditure which were not allowed by CERC vide order dated 17.06.2016, but incurred due to site specific requirements during 2014-19 as mentioned in **para-13 (part-A)** above.

3. Allow exclusion of negative entries pertaining to items in the nature of minor assets, tools & tackles, furniture, computers etc. for the purpose of tariff as mentioned in **para-14 (part-A)** above.

4. Allow the net additional capitalization as claimed in **para-15** (part-A) above.

5. Allow truing up of grossing up rate of ROE based on 'effective tax' rate for the period 2014-19 as mentioned in **para-17 (a)** (part-A) above.

6. Allow reimbursement of expenses on account of 'consumption of capital spares' during 2014-19 as mentioned in **para-17 (d)** above.

7. The Annual Fixed Charges (AFC) of Chamera-II Power Station has been revised as **₹ 33725.25 lakh, ₹ 33878.50 lakh, ₹ 25949.43 lakh, ₹ 26365.86 lakh** & **₹ 26739.33 lakh** for the FY 2014-15, 2015-16, 2016-17, 2017-18, & 2018-19 respectively, as mentioned in **para-18 (part-A)** above. The difference between calculated AFC and that allowed by CERC vide order dated 17.06.2016 may be allowed to be recovered / refunded from / to the respondents in the manner specified in Regulation 8(13) of CERC (Terms & Conditions of Tariff) Regulations, 2014 and its subsequent amendments.

8. To allow reimbursement of additional tax paid due to implementation of GST from the respondents, in proportion to their allocation of power considering the same as 'Change in Law' by exercising its power vested under regulation 54 and 55 of CERC Tariff Regulations, 2014 as mentioned in **para-19 (part-A)**.

9. NHPC may be allowed to bill the Respondents for levies, taxes, duties, cess, charges, fee etc. if any, as mentioned in **para-21 to 23 (part-A)** above.

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

10. Tariff of Chamera-II Power Station for the period 01.04.2019 to 31.03.2024 may be determined under Section 62(1) (a) of the Electricity Act, 2003 read with regulation-9(2) of the Central Electricity Regulatory Commission (Terms & Conditions of Tariff) Regulations, 2019 issued on 07.03.2019.

11. Allow the net additional capitalization for the period 2019-24 as claimed in **para-5 (Part-B)**.

12. Allow the additional capitalization (spill over of items from 2014-19 period) during 2019-24 tariff period as claimed in **para-6 (Part-B)**.

13. To allow the impact of wage revision and GST as additional O&M expenses as mentioned in **para-8 (d) (Part-B).**

14. To allow the estimated security expenses separately to be recovered from beneficiaries during 2019-24 as mentioned in **para-8(d) (Part-B).**

15. The Annual Fixed Charges (AFC) of Chamera-II Power Station for the period 2019-24 has been worked out as **₹ 27826.48 lakh**, **₹ 28324.79 lakh**, **₹ 28950.48 lakh**, **₹ 29652.35 lakh** & **₹ 30384.22 lakh** for the FY 2019-20, 2020-21, 2021-22, 2022-23 & 2023-24 respectively, as mentioned in **para-9 (Part-B)** above. The difference between calculated AFC and that allowed by

CERC vide order dated 17.06.2016 (for the period 2018-19) may be allowed to be recovered / refunded from / to the respondents in the manner specified in Regulation 10(7) of CERC (Terms & Conditions of Tariff) Regulations, 2019 and its subsequent amendments.

16. Allow additional capital expenditure on account of acquiring the minor items or the assets including tools and tackles at the time of truing up of tariff as mentioned in **para-10 (Part-B)**.

17. Allow reimbursement of filing fee of this petition as mentioned in **para-11 (Part-B).**

18. Allow reimbursement of expenses incurred on publication of notices in the application of tariff for the period 2019-24 as mentioned in **para-12 (Part-B)**.

19. NHPC may be allowed to bill the Respondents for levies, taxes, duties, cess, charges, fee etc. if any, as mentioned in **para-13 to 15 (Part-B)** above.

20. Pass such other and further order / orders as are deemed fit and proper in the facts and circumstances of the case.

NHPC Limited.
Through

(M G Gokhale)
General Manager (Comml.)

Place : Faridabad
Date :23.10.2019

हरियाणा HARYANA 10AA 039420

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

Petition No. /GT/ 2019

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

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

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

NOTARY JOGINDER PAUL ADVOCATE DISTT. FARIDABAD HARYANA (INDIA) REGD. No.-2012 APPOINTED BY GOVT OF INDIA

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

& 12 others

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AFFIDAVIT VERIFYING THE PETITION

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

1. I am working as General Manager (Commercial) in NHPC Limited, and am well acquainted with the facts of the above matter.

2. The statements made in the petition herein are true to my knowledge and belief and are based on documents / records available and / or management's approval.

Solemnly affirmed at Faridabad on the day of 23rd..... October, 2019 that the contents of the above affidavit are true to my knowledge, no part of it is false and nothing material has been concealed therefrom.

DEPONENT

IDENTIFIED BEFORE ME

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

NOTARY
JOGINDER PAUL
ADVOCATE
DIST. FARIDABAD
HARYANA (INDIA)
REGD.NO-2012
APPOINTED BY GOVT OF INDIA

ATTESTED AS IDENTIFIED

Notary Faridabad (Haryana)

23 OCT 2019

BLANK

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

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

फोन/Phone :
दिनांक/Date : 04.05.2018

Authority Letter

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

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

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

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

NHPC LIMITED FARIDABAD

Contd. 2/-

एनएचपीसी NHPC

स्वच्छ भारत
एक कदम स्वच्छता की ओर

Continuation Sheet No.....

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

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

The Specimen signature of

Sh. Ashok Kumar Pandey

Sh. Milind Ganesh Gokhale

NHPC LIMITED FARIDABAD

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

ANNEX-I

FORM- 1

Summary Sheet

Name of the Petitioner : NHPC LIMITED
Name of the Generating Station : CHAMERA - II POWER STATION
Place (Region/District/State) : NORTHERN / Chamba/ Himachal Pradesh

(Amount in Lakhs)

S.N o.	Particulars	Existing 2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5	6	7	8
1.1	Depreciation	10,323.62	10,322.77	10,366.36	2,854.78	2,873.06	2,880.27
1.2	Interest on Loan	3,140.49	2,216.40	1,781.97	1,088.91	802.49	497.39
1.3	Return on Equity[1]	12,812.46	12,942.14	12,985.48	12,909.09	13,018.71	13,078.49
1.4	Interest on Working Capital	959.43	987.40	1,006.03	843.83	870.47	897.29
1.5	O & M Expenses	8,231.89	7,256.54	7,738.66	8,252.82	8,801.14	9,385.89
	Total	**35,467.89**	**33,725.25**	**33,878.50**	**25,949.43**	**26,365.86**	**26,739.33**

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

For D S P & Associates
Chartered Accountants
FRN No. : 006791N

(CA Atul Jain)
Partner :
M. No. 091431
UDIN:

D S P & ASSOCIATES FRN:006791N NEW DELHI CHARTERED ACCOUNTANTS

UDIN: 19091431AAAAAX9638

Form Statement to be read along with our Audit Report certificate dated 14th Oct 2019

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For NHPC Limited

(M G Gokhale)
GM (Comml.)

Name of the Petitioner : NHPC LIMITED
Name of the Generating Station : CHAMERA - II POWER STATION
Place (Region/District/State) : NORTHERN / Chamba/ Himachal pradesh

FORM-1(I)

Statement showing claimed capital cost

(Rs. in 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	200,106.10	200,226.95	200,485.69	201,059.51	201,206.65
2	Add : Addition during the year / period	138.24	308.62	670.34	138.21	122.84
3	Less : De-capitalisation during the year / period	35.39	71.98	133.01	49.66	19.98
4	Less : Reversal during the year / period	0.00	0.00	0.00	0.00	0.00
5	Add : Discharges during the year / period	18.00	22.11	36.49	58.60	20.72
6	**Closing Capital Cost**	200,226.95	200,485.69	201,059.51	201,206.65	201,330.23
7	**Average Capital Cost**	**200,166.52**	**200,356.32**	**200,772.60**	**201,133.08**	**201,268.44**

FORM-1(II)

Statement showing Return on Equity

(Rs. 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	61,351.03	61,387.28	61,464.91	61,637.05	61,681.20
2	Add : Increase due to addition during the year / period	41.47	92.58	201.10	41.46	36.85
3	Less : Decrease due to de-capitalisation during the year / period	10.62	21.59	39.90	14.90	5.99
4	Less : Decrease due to reversal during the year / period	0.00	0.00	0.00	0.00	0.00
5	Add : Increase due to discharges during the year / period	5.40	6.63	10.95	17.58	6.22
6	**Closing Equity**	61,387.28	61,464.91	61,637.05	61,681.20	61,718.27
7	**Average Equity**	61,369.16	61,426.10	61,550.98	61,659.12	61,699.73
8	Rate of ROE	21.089%	21.140%	20.973%	21.114%	21.197%
9	**Return on Equity**	**12,942.14**	**12,985.48**	**12,909.09**	**13,018.71**	**13,078.49**

For D S P & Associates
Chartered Accountants

FRN 006791N NEW DELHI

For NHPC Limited

(M G Gokhale)
GM (Comml.)

FORM- 2

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 Ltd.**
Name of the Generating Station: **Chamera Power Station-II**

	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	300	300				
2	Free power to home state	%	12	12				
3	Date of commercial operation (actual/anticipated)							
	Unit-1		11/2/2003	11/2/2003				
	Unit-2		1/1/2004	1/1/2004				
	Unit-3		3/31/2004	3/31/2004				
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 Hours	3 Hours				
	e) Overload capacity(MW) & period		110% and continuous	110% and continuous				
5	Type of excitation		-	-				
	a) Rotating exciters on generator		-	-				
	b) Static excitation		Static	Static				
6	Design Energy (Annual)[1]	GWh	2/7/1904	2/7/1904				
7	Auxiliary Consumption including Transformation losses	%	1/1/1900	1/1/1900				
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[2]	%	20.96%	20.961%	21.342%	21.342%	21.342%	21.549%
9.5	Effective Tax Rate[4]	%	20.96%	21.760%	21.948%	21.328%	21.851%	22.157%
9.6	SBI Base Rate + 350 basis points as on 01.04.2014 [3]	%	12.25%	13.50%	13.50%	13.50%	13.50%	13.50%

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

For D S P & Associates
Chartered Accountants

FRN:006791N NEW DELHI

For NHPC Limited

(M G Gokhale)
GM (Comml.)

FORM-3

SALIENT FEATURES OF HYDROELECTRIC PROJECT

NAME OF COMPANY : NHPC LTD.
NAME OF POWER STATION : Chamera-II Power Station

1. Location	
State/Distt.	Himachal Pradesh, Distt.: Chamba
River	Ravi
2. Diversion Tunnel	
Size, shape	10.15 X 7.70, Composed of two segment of circle of different redius
Length (M)	336.6
3. Dam	
Type	Concrete gravity
Maximum dam height (M)	43 m from deepest foundation
4. Spillway	
Type	Ogee Type
Crest level of spillway (M)	EL 1141
5. Reservoir	
Full Reservior Level (FRL) (M)	1162
Minimum Draw Down Level (MDDL) (M)	1152
Live storage (MCM)	1.4747 MCM
6. Desilting Arrangement	
Type	Hooper type
Number and Size	2 Nos. 375 m x 16 m X 21.75 m
Particle size to be removed (mm)	Greater than 0.2 mm
7. Head Race Tunnel	
Size and type	7 m, Horse shoe
Length (M)	7.83 km
Design discharge (Cumecs)	142 cumecs
8. Surge Shaft	
Type	Restricted orifice
Diameter (M)	17.2
Height (M)	102.5
9. Penstock / Pressure Shaft	
Type	Underground, Steel lined
Diameter & Length (M)	3 m dia and about 328 m length
10. Power House	
Installed capacity (No. of units x MW)	3 x 100 MW
Type of turbine	Francis
Rated Head (M)	243
Rated Discharge (Cumecs)	47.3 cumecs per unit
Head at Full Reservoir Level (M)	252.34
Head at Minimum Draw down Level (M)	234.29
MW Capability at FRL	300
MW Capability at MDDL	300
11. Tail Race Tunnel	
Diameter (M), shape	Dia 7.0m, Horse shoe
Length (M)	3.464 Km
Minimum tail water level (M)	893.49 mt.
12. Switchyard	
Type of Switch gear	GIS
No. of generator bays	3
No. of Bus coupler bays	1
No. of line bays	3

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 D S P & Associates
Chartered Accountants
FRN 006791N
NEW DELHI

For NHPC Limited

45

(M G Gokhale)
GM (Comml.)

FORM- 4

Details of Foreign loans

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

Name of the Petitioner NHPC LTD.
Name of the Generating Station CHAMERA - II POWER STATION
Exchange Rate at COD
Exchange Rate as on 31.3.2014 54.8700

	Year 2014-15				Year 2015-16				Year 2016-17				Year 2017-18				Year 2018-19			
Financing Year Starting from COD	Date	Amount in Foreign Currency	Exchange Rate	Amount (Rs.)	Date	Amount in Foreign Currency	Exchange Rate	Amount (Rs.)	Date	Amount in Foreign Currency	Exchange Rate	Amount (Rs.)	Date	Amount in Foreign Currency	Exchange Rate	Amount (Rs.)	Date	Amount in Foreign Currency	Exchange Rate	Amount (Rs.)
1	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53
CAD (Canadian Dollar)																				
At the beginning of Financial year	01-04-2014	188.17	54.8700	10,324.95	01-04-2020	94.09	49.8500	4,690.17												
At the date of Drawal				-																
Adjustment due to ERV	31-03-2015			(733.99)	31-03-2007			45.34												
Scheduled repayment date of principal	15-09-2014	47.04	55.0525	2,589.82	20-07-2020	47.04	50.1125	2,357.29												
	15-03-2015	47.04	49.1250	2,310.98	20-01-2021	47.04	50.5513	2,377.93												
Scheduled payment date of interest	15-09-2014	5.64	55.0525	310.45	20-07-2020	2.84	50.1125	142.07												
	15-03-2015	4.23	49.1250	207.76	20-01-2021	1.41	50.5513	71.27												
At the end of Financial year	31-03-2016	94.09	49.8500	4,690.17	31-03-2021	0.01	51.5600	0.28												

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 D S P & Associates
Chartered Accountants

For NHPC Limited

(M G Gokhale)
GM (Comml.)

FORM- 5

Abstract of Admitted Capital Cost for the existing Projects

Name of the Petitioner : NHPC Limited

Name of the Generating Station : Chamera-II Power Station

	Capital Cost as admitted by CERC	
		As on 31.03.2014
a)	**Capital cost admitted as on_____**	**Rs. 200334.77 lakh**
	(Give reference of the relevant CERC Order with Petition No. & Date)	Allowed in CERC order dtd 17.06.2016 in petition no.233/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. 200334.77 lakh
f)	Hedging cost, if any, considered for the admitted Capital cost (Rs Lakh)	
	Total Capital cost admitted (Rs. Lakh) (d+e+f)	**Rs. 200334.77 lakh**

For D S P & Associates
Chartered Accountants

For NHPC Limited

(M G Gokhale)
GM (Comml.)

FORM- 5A

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

Name of the Petitioner : NHPC Limited

Name of the Generating Station : Chamera-II Power Station

New Projects

Capital Cost Estimates

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

Note:

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

For D S P & Associates
Chartered Accountants

For NHPC Limited

(M G Gokhale)
GM (Comml.)

FORM- 6B

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

Name of the Petitioner : NHPC Limited
Name of the Generating Station : Chamera-II Power Station

(Amount in Lakh)

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

NOT APPLICABLE

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

Note:

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

2. In case of both time & cost overrun, a detailed note giving reasons of such time and cost over-run should be submitted clearly bringing out the agency responsible and whether such time and cost overrun was beyond the control of the generating company.

3. The implication on cost due to time over run, if any shall be submitted separately giving details of increase in prices in different packages from scheduled COD to Actual COD/anticipated COD, increase in IEDC from scheduled COD to actual COD/anticipated COD and increase of IDC from scheduled COD to actual anticipated COD.

4. **Impact on account of each reason for Time over run on Cost of project should be quantified and substantiated with necessary documents and supporting workings.**

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

For D S P & Associates
Chartered Accountants

D S P & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN 006791N NEW DELHI

For NHPC Limited

(M G Gokhale)
GM (Commi.)

FORM- 5C

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

Name of the Petitioner : NHPC Limited
Name of the Generating Station : Chamera-II Power Station

(Amount in Lakh)

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

NOT APPLICABLE

Note:

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

For D S P & Associates
Chartered Accountants

FRN 006791N NEW DELHI

For NHPC Limited

(M G Gokhale)
GM (Comml.)

FORM- 5D

Break-up of Construction/Supply/Service packages

Name of the Petitioner : NHPC Limited
Name of the Generating Station : Chamera-II Power Station

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

Note:

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

For D S P & Associates
Chartered Accountants

For NHPC Limited

(M G Gokhale)
GM (Comml.)

FORM- 5E (i)

In case there is cost over run

Name of the Petitioner : NHPC Limited
Name of the Generating Station : Chamera-II Power Station

Sl. No.	Break Down	Original cost as approved by Board Members (Rs in Lakhs)	Actual/Estimated Cost as incurred/to be incurred (Rs Lakh)	Difference	Reason for Variation (Please submit supporting computations and documents wherever applicable)	Increase in soft cost due to increase in hard cost
		Total Cost	Total Cost	Total Cost		
1.0	Cost of Land & Site Development					
1.1	Land*					
1.2	Rehabilitation & Resettlement (R&R)					
1.3	Preliminary Investigation & Site Development					
2.0	Plant & Equipment		NOT APPICABLE			
2.1	Steam Generator Island					
2.2	Turbine Generator Island					
2.3	BOP Mechanical					
2.3.1	Fuel Handling & Storage system					
2.3.2	External water supply system					
2.3.3	DM water Plant					
2.3.4	Clarification plant					
2.3.5	Chlorination Plant					
2.3.6	Fuel Handling & Storage system					
2.3.7	Ash Handling System					
2.3.8	Coal Handling Plant					
2.3.9	Rolling Stock and Locomotives					
2.3.10	MGR					
2.3.11	Air Compressor System					
2.3.12	Air Condition & Ventilation System					
2.3.13	Fire fighting System					
2.3.14	HP/LP Piping					
	Total BOP Mechanical					
2.4	BOP Electrical					
2.4.1	Switch Yard Package					
2.4.2	Transformers Package					
2.4.3	Switch gear Package					
2.4.4	Cables, Cable facilities & grounding					
2.4.5	Lighting					
2.4.6	Emergency D.G. set					
	Total BOP Electrical					
2.5	Control & Instrumentation (C & I) Package					
	Total Plant & Equipment excluding taxes & Duties					
3	Initial Spares					
4	Civil Works					
4.1	Main plant/Adm. Building					
4.2	CW system					
4.3	Cooling Towers					
4.4	DM water Plant					
4.5	Clarification plant					
4.6	Chlorination plant					
4.7	Fuel handling & Storage system					
4.8	Coal Handling Plant					
4.9	MGR &Marshalling Yard					
4.10	Ash Handling System					
4.11	Ash disposal area development					
4.12	Fire fighting System					
4.13	Township & Colony					
4.14	Temp. construction & enabling works					
4.15	Road & Drainage					
	Total Civil works					
5.0	Construction & Pre- Commissioning Expenses					
5.1	Erection Testing and commissioning					
5.2	Site supervision					
5.3	Operator's Training					
5.4	Construction Insurance					
5.5	Tools & Plant					
5.6	Start up fuel					
	Total Construction & Pre- Commissioning Expenses					
6.0	Overheads					
6.1	Establishment					
6.2	Design & Engineering					
6.3	Audit & Accounts					
6.4	Contingency					
	Total Overheads					
7.0	Capital cost excluding IDC & FC					
8.0	IDC, FC, FERV &Hedging Cost					
8.1	Interest During Construction (IDC)					
8.2	Financing Charges (FC)					
8.3	Foreign Exchange Rate Variation (FERV)					
8.4	Hedging Cost					
	Total of IDC, FC,FERV & Hedging Cost					
9.0	Capital cost including IDC, FC, FERV & Hedging Cost					

*Submit details of Freehold and Lease hold land
Note:Impact on account of each reason for Cost overrun should be quantified and substantiated with necessary documents and supporting workings.

For D S P & Associates
Chartered Accountants

D S P & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN 006291N NEW DELHI

For NHPC Limited

(M G Gokhale)
GM (Comml.)

FORM- 5E (ii)

In case there is time over run

Name of the Petitioner : NHPC Limited
Name of the Generating Station : Chamera-II Power Station

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

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

2. Indicates the activities on critical path.

For D S P & Associates
Chartered Accountants

FRN 006791N
NEW DELHI

For NHPC Limited

(M G Gokhale)
GM (Comml.)

FORM- 5F

In case there is claim of additional RoE

Name of the Petitioner : NHPC Limited
Name of the Generating Station : Chamera-II 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	Not Applicable								
Unit 2									
Unit 3									
Unit 4									
....									
.....									

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

For D S P & Associates
Chartered Accountants

For NHPC Limited

(M G Gokhale)
GM (Comml.)

FORM- 6

Financial Package upto COD

Name of the Company NHPC LTD.
Name of the Power Station Chamera-II Power Station
Project Cost as on COD[1] (Rs. in lacs) 195606.49
Date of Commercial Operation of the Station[2] 31-3-2004

(Amount in lacs)

	Financial Package as Approved		Financial Package as on COD #		As Admitted on COD*	
	Currency and Amount [3]		Currency and Amount[3]		Currency and Amount[3]	
1	2	3	4	5	6	7
Export Development Corporation (CAD) *			**CAD**	**1374**		
Export Development Corporation (INR) *			**INR**	**46606**		
SBI			INR	15000		
PNB			INR	15000		
Central Bank of India			INR	10000		
Punjab & Sind Bank			INR	10000		
Bank of India			INR	10000		
State Bank of Hyderabad			INR	5000		
State Bank of Patiala			INR	5000		
HDFC LTD.			INR	10000		
DEBTS-						
Facility-1	CAD(Millions)	175				
	INR	49425				
Facility-2	INR	80729				
Total Debts		**130154**		**126606**		**138915.14****
Equity-						
Foreign						
Domestic	INR	60000	INR	60001		**61419.63****
Total Equity		**60000**		**60001**		**61419.63**
Others				**9165**		
Debt : Equity Ratio			67.85 : 32.15		69.34 : 30.66	

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

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

[3] For example : US $, 200M etc.

\# Figures are taken as approved by CERC in its order dtd.09.05.2006 in petition No.187/2004.

** Debt & Equity as admitted by CERC vide order dtd.27.01.2012 in Petition No.66/2010

For D S P & Associates
Chartered Accountants

For NHPC Limited

(M G Gokhale)
GM (Comml.)

FORM- 7

Details of Project Specific Loans

Name of the Company	**NHPC LTD.**
Name of the Power Station	**CHAMERA-II**
	(Amount in lacs)
Particulars	**EDC-LOAN**
Source of Loan[1]	Export Development Corporation(Canada)
Currency[2]	CAD
Amount of Loan sanctioned	1750
Amount of Gross Loan drawn	1570.92
Interest Type[6]	fixed
Fixed Interest Rate, if applicable	6.01%
Base Rate, if Floating Interest[7]	-
Margin, if Floating Interest[8]	-
Are there any Caps/Floor[9]	-
If above is yes,specify caps/floor	-
Moratorium Period[10]	4yrs & 11 months
Moratorium effective from	4/11/1999
Repayment Period[11]	12 yrs
Repayment effective from	15/9/2004
Repayment Frequency[12]	half yearly
Repayment Instalment[13,14]	As per Annexure
Base Exchange Rate [31.03.2014]	54.87
Are Foreign Currency Hedged	No
If above is yes,specify details	NA

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

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

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

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

[5] 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.

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

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

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

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

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

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

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

[13] Where there is more than one drawal/repayment for a loan, the date & amount of each drawal/repayement may also be given seperately

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

[15] In case of Foreign loan,date of each drawal & repayment alongwith exchange rate at that date may be given.

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

For D S P & Associates
Chartered Accountants

For NHPC Limited

(M G Gokhale)
GM (Comml.)

Annex to FORM-7

Instalment No	DATE	INSTALMENT CAD (IN LAKHS)
1	9/15/2004	65.067
2	3/15/2005	66.158
3	9/15/2005	68.629
4	3/15/2006	69.257
5	9/15/2006	69.565
6	3/15/2007	69.605
7	9/15/2007	69.605
8	3/15/2008	69.605
9	9/15/2008	69.605
10	3/15/2009	69.605
11	9/15/2009	69.605
12	3/15/2010	69.605
13	9/15/2010	69.605
14	3/15/2011	69.605
15	9/15/2011	69.605
16	3/15/2012	69.605
17	9/15/2012	69.605
18	3/15/2013	69.605
19	9/15/2013	69.605
20	3/15/2014	69.605
21	9/15/2014	47.043
22	3/15/2015	47.043
23	9/15/2015	47.043
24	3/15/2016	47.043
	Toatl Repayment	1570.92

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN 006791N NEW DELHI

Form-8

Details of Allocation of corporate loans to various projects

Name of the Company NHPC LTD.
Name of the Power Station CHAMERA-II POWER STATION

(Amount in lacs)

Particulars	Package1	Package2	Package3	Remarks
1	2	3	4	5
Source of Loan[1]				
Currency[2]				
Amount of Loan sanctioned				
Amount of Gross Loan drawn upto 31.03.2004/COD[3,4,5,13,15]				
Interest Type[6]				
Fixed Interest Rate, if applicable				
Base Rate, if Floating Interest[7]				
Margin, if Floating Interest[8]				
Are there any Caps/Floor[9]	**All the Corporate loans allocated to Chamera-II Power Station have been settled prior to 2008-09.**			
If above is yes,specify caps/floor				
Moratorium Period[10]				
Moratorium effective from				
Repayment Period[11]				
Repayment effective from				
Repayment Frequency[12]				
Repayment Instalment[13,14]				
Base Exchange Rate[16]				
Are foreign currency loan hedged?				
If above is yes,specify details[17]				
	Distribution of loan packages to various projects			
Name of the Projects				Total
Project 1				
Project 2				
Project 3 and so on				

1. Source of loan means the agency from whom the loan has been taken such as WB, ADB, WMB, PNB, SBI, ICICI, IFC, PFC etc.
2. Currency refers to currency of loan such as US$, DM, Yen, Indian Rupee etc.
3. Details are to be submitted as on 31.03.2009 for existing assets and as on COD for the remaining assets.

4. Where the loan has been refinanced, details in the Form is to be given for the loan refinanced. However, the details of the original loan is to be given separately in the same form.
5. If the Tariff in the petition is claimed separately for various units, details in the Form is to be given separately for all the units in the same form.
6. Interest type means whether the interest is fixed or floating.

7. Base rate means the base as PLR, LIBOR etc. over which the margin is to be added. Applicable base rate on different dates from the date of drawl may also be analysed.
8. Margin means the points over and above the floating rate.
9. At times caps/floor are put at which the floating rates are frozen. If such a condition exists, specify the limits.
10. Moratorium period refers to the period during which loan servicing liability is not required.
11. Repayment period means the repayment of loan such as 7 years, 10 years, 25 years etc.

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

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

14. If the repayment instalment amount and repayment date can not be worked out from the data furnished above, the repayment schedule to be furnished separately.
15. In case of Foreign loan,date of each drawal & repayment alongwith exchange rate at that date may be given.

16. Base exchange rate means the exchange rate prevailing as on 31.03.2009 for existing assets and as on COD for the remaining assets.
17. In case of hedging, specify details like type of hedging, period of hedging, cost of heging, etc.

18. At the time of truing up rate of interest with relevant reset date (if any) to be furnished separately
19. At the time of truing up provide details of refinancing of loans considered earlier. Details such as date on which refinancing done, amount of refinanced loan, terms and conditions of refinanced loan, financing and other charges incurred for refinancing etc.

For D S P & Associates
Chartered Accountants

For NHPC Limited

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(M G Gokhale)
GM (Comml.)

FORM-9A

Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner : NHPC LTD
Name of the Generating Station : Chamera Power Station
COD : March 2004
For Financial Year : 2014-15

(Rs. In Lakhs)

Sl. No.	Head of Account	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
A	**Allowed by CERC in 2014-15**								
1	410306	Construction of stores at Dam site for Civil/HM/Elect complex	9.67	0	9.67	0	14(3)(viii)	Allowed by CERC	9.67
2	410328	Construction of Dining hall and Kitchen for CISF	16.35	0	16.35	0	14(3)(viii)	Allowed by CERC	16.35
3	410328	Construction of 01 nos. Security huts (Retiring rooms) at TRT	4.21	0	4.21	0	14(3)(viii)	Allowed by CERC	4.21
4	410306	Construction of Store building at Power House	36.49	0	36.49	0	14(3)(viii)	CERC has allowed Rs 36.49 Lakh in 2014-15. Expenditure of Rs36.49 Lakh in 2014-15 for civil works (Refer Item#A4 of Form 9A_14-15) & Rs1.49 Lakh in 2016-17 for electrification (Refer Item#B1 of Form 9A_16-17) has been incurred.	36.49
5	411603	Fiber Boat for Dam site	3.80	0	3.80	0	14(3)(viii)	Allowed by CERC. Rs. 6.60 lacs i.e. gross block of old boat's decapitalisation has been shown as Assumed Deletion in Form-9B(i) in 2014-15 (Sl. No. 41).	3.80-6.60=-2.80
B	**Allowed by CERC in different years, but capitalised during 2014-15**								
1	410713	Replacement of Drainage VT pumps with submersible pump.	23.34	0	23.34	0	14(3)(viii)	CERC has allowed replacement of VT pums amounting to Rs. 49.00 lakh in FY:2015-16 against replacement old pumps of Rs. 2.56 lakh. But due the urgency of work/ site requirements, pums have been purchaed in phased manner from 2014-15. Expenditure during 2014-15, 2015-16 & 2016-17 amounting Rs23.34 Lakh (Item#B1 of Form 9A_14-15), Rs23.36 Lakh (Item#A9 of Form 9A_15-16) & Rs27.74 Lakh (Item#B5 of Form 9A_16-17) respectively has been incurred. Approval of CERC for this supply/ work was taken for an amount of Rs49.00 Lakh on estimation basis, while actual total expenditure o f Rs74.44 lakh is as per market prices discovered after tendering. Rs. 2.56 lacs i.e. gross block of old pumps' decapitalisation has been shown as Assumed Deletion in Form-9B(i) in 2014-15 (Sl. No. 51).	49-2.56=46.44
2	411109	Pendant operated EOT crane for New store building at Power House	9.86	8.99	0.87	0	14(3)(viii)	CERC has allowed EOT crane amounting to Rs.10.00 lakh during 2015-16 . But due the urgency of work crane was purchased during 2014-15.	Rs. 10.00 lacs.

ASSOCIATES CHARTERED ACCOUNTANTS FRN 006791N NEW DELHI

Sl. No.	Head of Account	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
C	**Additional items which were not claimed earlier**								
1	411903	FULL HD 1080P VIDEO CONFERENCING EQUIPMENT INCLUDING FULL HD CAMERA AND ACCESSORIES, CISCO SX20	3.67	0	3.67		14(3)(viii)	For improving the efficiency and performance of power station by better co-ordination between Power Station and Corporate Office, video conferencing facility was needed. Accordingly, the required eqipment for the same have been purchased and installed.	
2	410306	Construction of Office Room at Central Stores, Karian	4.65	0	4.65	0	14(3)(viii)	There were only 02 rooms available in Central Store for office purpose. One of them was being used as office for Petrol Pump and another one for staff posted in Central Store. One more room was required for officer looking after the work of store and petrol pump, accordingly, the same has been constructed.	
3	410713	Purchase of 600 LPH, Movable,High Vaccum Transformer Oil Filtration Plant	6.13	0	6.13	0	14(3)(viii)	Presently total 11 nos. of ONAN cooled 11/0.415 KV transformers are available in CPS-II installed at different location like colony, dam, butterfly valve, surge shaft, adits etc. Filtration of oil of these transformers is essential for enhancing life of oil & transformers. Eariler, the oil of these transformers was being filtered through Oil Filtration Plant of Main Generator Transformer, which is of large size (designed for GT application) and its transportation to different sites for above distribution transformer was very difficult. Accrodingly, new small filtration plant of 600 LPH capacity was purchased.	
4	412020/ 412503	Purchase of additional sirens and their power back-up arrangements	2.38	1.36	1.02	0	14(3)(iii)	As per instructions of District Administration (Letter dated 21/12/2013 & 01/04/2016), additional sirens and their back up arrangements for various locations along Ravi River have been purchased in phased manner, to alert local public, about release of water from dam/ powerhouse. Total expenditure incurred for the same in 2014-15, 2015-16, 2016-17, 2017-18 & 2018-19 has been Rs 2.38 Lakh (Item No. C4 of 9A_14-15), Rs 0.78 Lakh (Item No. C3 of 9A_15-16), Rs 15.51 Lakh (Item No. 11 of 9A_16-17), Rs 4.63 Lakh (Item No. 9 of 9A_17-18) & Rs 1.5 Lakh (Item No. 12 of 9A_18-19) respectively.	
5	412503	BULLET PROOF MOBILE MORCHA (2 No.)	1.75	1.67	0.08	0	14(3)(iii)	2 No. Bullet Proof moile morcha have been purchased for CISF to strengthening the security of the Power Station.	

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN 006791N NEW DELHI

Sl. No.	Head of Account	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
6	411806	Replacement of Servers (INTEL XEON SERVER 6C PROC.E5-2630,32GB,SAS HDD 4X600GB,WINSVRSTD 2012 SNGL OLP,DELL POWEREDGE R720) (2 Nos.)	8.97	4.85	4.12	0	14(3)(viii)	Old servers, purchased in 2004, were giving frequent technical problems and had become obsolete. So, There was a need of new servers for proper functioning of IT infrastructure. Accordingly, new servers have been purchased in replacement of old servers, whose actual decapitalisation has been done in 2017-18 (refer Item No. 3 of 9B(i)_17-18)). Same de-capitalisation value of Rs. 11.3 Lakh of gross block of old servers have been shown in Form-9B(i) in 2014-15 (refer Item No. 50)	
7	412503	OIL TRANSFER UNIT, 1.5 KW MOTOR, OPERATING PRESSURE 4.5 BAR MAXM	6.51	6.21	0.30	0	14(3)(viii)	Turbine Oil transfer Unit is required in Power-house for maintenance works. Earlier, there was only one oil-transfer Unit in the Power Station since commissioning. However, during annual maintenance works, requirement of an additional oil transfer unit, was felt for taking up maintenance works on two fronts simultaneously (to minimize maintenance period). Accordingly, an additional oil transfer unit has been purchased.	
8	412503	Purchase of Micro Caliberation Bath, MODEL: CTB9100-165, MAKE : WIKA	5.13	0	5.13	0	14(3)(viii)	To monitor the temperatures in Generator & Generator's Transformers, RTDs & TSDs have been installed. For ensuring that the temperatures are being monitored accurately, these RTDs & TSDs are required to be caliberated on annual basis. For Caliberation of RTDs &TSDs in a scientific/Professional manner, isothermal oil bath was required and purchased.	
9	411112	Submersible pumps of various capacities (3HP- 4Nos, 1.5HP- 2Nos, 3HP- 2Nos) for drainage of turbine pits, on replacement basis	3.45	0	3.45	0	14(3)(viii)	The high silt in the river result in erosion of under water parts and consequently leakage from turbine increases manifold and therefore to dewater the turbine pit submersible pumps are required so that damages to other parts like TGB pads, journal & housing are avoided and draining of oil is also eliminated. Further, due to high silt, these pumps become unserviceable in 5-10 years. So, new pumps have been purchased against replacement of old pumps, whose actual de-capitalisation has been done during 2018-19. However, same de-capitalisation value of Rs. 3.28 lakh (for 8 nos pumps) of old pumps have been shown in Form-9B(i) in 2014-15 (Sl. No. 42-49) as assumed deletion.	

DSP & ASSOCIATES CHARTERED ACCOUNTANTS FRN 006791N NEW DELHI

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Sl. No.	Head of Account	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	410701	Purchase of Governor Main distributing Valve, D-50 (ALSTOM)	14.96	0	14.96		14(3)(viii)	This item was capitalised along with mother plant. The item is in use for last 11 year and due to wear it had become beyond economical reapir. Hence its replacement has been done. Actual de-capitalisation has been done during 2017-18 (refer item no. 7). However, same de-capitalisation value of Rs 7.41 Lakh has been shown in Form-9B(i) in 2014-15 (Sl. No 52) as assumed deletion.	
		Total	**161.322**	**23.080**	**138.242**	**0.000**			
		Items Claimed but not allowed by CERC							

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 D S P & Associates
Chartered Accountants

D S P & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN 006791N NEW DELHI

For NHPC Limited

(M G Gokhale)
GM (Comml.)

FORM-9A

Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner : NHPC LTD
Name of the Generating Station : Chamera Power Station-II
COD : 31.03.2004
For Financial Year : 2015-16
2015-16

Sl. No.	Head of Accounts	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
A	**Allowed by CERC**								
1	410713	Purchase of oil mist Exhauster	14.52	5.56	8.96		14(3)(viii)	Allowed by CERC	Rs. 15.00 lacs.
2	411109	Pendant operated EOT crane for New store building at Power House	0.00	0.00	0.00		14(3)(viii)	Already claimed during 2014-15 (refer Item No. B2 of 9A(14-15))	Rs. 10.00 lacs.
3	411002	Purchase of DG set 500 KVA - 2 No. along with AMF panel	83.21	33.18	50.03		14(3)(viii)	Allowed by CERC in 2015-16, for new asset costing Rs 89.44 Lakh against replacement of old asset of of Rs 1.67 Lakh. Purchase cost amounting to Rs 83.21 Lakh (refer Item No. A3 of 9A(15-16)) has been capitalised in 2015-16 and Installation charges amounting to Rs 2.41 Lakh has been capitalised during 2016-17 (refer Item No. B2 of 9A(16-17)). Rs. 1.67 lacs i.e. gross block of old 1000kVA DG Set's decapitalisation has been shown as Assumed Deletion in Form-9B(i) in 2015-16 (Sl. No. 21).	89.94-1.67=88.17
4	411002	Purchase of one 380 KVA DG Set for Dam	35.24	11.21	24.03		14(3)(viii)	Allowed by CERC in 2015-16, for new asset costing Rs 38.12 Lakh against replacement of old asset of of Rs 5.20 Lakh. Purchase cost amounting to Rs 35.24 Lakh has been capitalised in 2015-16 and Installation charges amounting to Rs 1.2 Lakh has been capitalised during 2016-17 (refer Item No. B3 of 9A(16-17)). Gross value of old DG set amounting to Rs. 5.2 lacs is shown as Assumed Deletion in Form-9B(i) in 2015-16 (Sl. No. 22).	38.12-5.20=32.92
5	411502	Bolero - 02 Nos	0.00	0.00	0.00		14(3)(viii)	Allowed by CERC. Power Station is not purchasing the vehicles presently due to ecomonic mesures and requirement is being met through hiring. Hence surrendered.	7.20-0.69=6.51
6	411511	Motorcycle (Enfield/Equivalent)	1.47	0	1.47		14(3)(viii)	Allowed by CERC. New motorcycle for CISF has been purchased in replacement of the old motorcycle, whose actual de-capitalisation has been done in 2015-16 (refer Item No. 1 in Form-9B(i))	1.50-0.76=.74

DSP & ASSOCIATES CHARTERED ACCOUNTANTS FRN 006791N NEW DELHI

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Sl. No.	Head of Accounts	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	410701	Two nos. Gasolene Engine operated power pack each type each for radial Gate-I&II power pack and Radial Gate III&IV power pack.	0.00	0.00	0.00		14(3)(viii)	Allowed by CERC in 2015-16 for purchase of new assets costing Rs 17.0 Lakh against replacement of old asset of gross block of Rs 0.9 Lakh. Due to delay in tendering process, item was purchased during 2016-17 (refer Item No. B4 of 9A(16-17).	17-.9=16.10
8	411002	100 KVA DG set with acoustic enclosure and AMF panel.	7.72	2.21	5.51		14(3)(viii)	Allowed by CERC	10
9	410713	Replacement of Drainage VT pumps with submersible pump.	23.36	0	23.36		14(3)(viii)	CERC has allowed replacement of VT pums amounting to Rs. 49.00 lakh in FY:2015-16 against replacement old pumps of Rs. 2.56 lakh. But due the urgency of work/ site requirements, pums have been purchaed in phased manner from 2014-15. Expenditure during 2014-15, 2015-16 & 2016-17 amounting Rs23.34 Lakh (Item#B1 of Form 9A_14-15), Rs23.36 Lakh (Item#A9 of Form 9A_15-16) & Rs27.74 Lakh (Item#B5 of Form 9A_16-17) respectively has been incurred. Approval of CERC for this supply/ work was taken for an amount of Rs49.00 Lakh on estimation basis, while actual total expenditure o f Rs74.44 lakh is as per market prices discovered after tendering. Rs. 2.56 lacs i.e. gross block of old pumps' decapitalisation has been shown as Assumed Deletion in Form-9B(i) in 2014-15 (Sl. No. 51).	49-2.56=46.44
B	**Allowed by CERC in different years, but capitalised during 2015-16**								
1	410703/ 411112	Submersible Drainage Pump with panel and pipeline for Disaster Management Programme	8.86	1.81	7.05		14(3)(viii)	CERC has allowed installation of drainage pump with panels in Power House under Disaster Management Plan in 2016-17 with total cost of Rs 150 Lakh. Total expenditure for this item has been Rs 161.13 Lakh ('Rs 8.86 Lakh for transformer panel as per Item No.B(1) of 9A_15-16' + 'Rs 152.27 Lakh for pump as per Item No. A1 of 9A_16-17') as per market prices discovered after tendering.	
C	**Additional items which were not claimed earlier**								
1	410203	Fabrication of 2 No Inspection Bridge Down stream of Radial Gate pier	14.38	0	14.38		14(3)(viii)	There are 4 nos of radial gates at Dam. For inspection, there are only two inspection bridge over the radial piers of radial gates no 1 and 2 in the downstream side. There is no inspection bridge in the downstream side of gate no 3 & 4. For inspection of these gates from downstream side, inspection bridges were required and made.	

DSP ASSOCIATES * CHARTERED ACCOUNTANTS * FRN 006791N NEW DELHI

Sl. No.	Head of Accounts	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
2	410328	Construction of Bachelor Accommodation for CISF Sub-Officers	33.33	0	33.33		14(3)(viii)	As per Guidelines for "Provision and planning of hostels, CISF accommodation and other amenity buildings in township of public sector enterprises,"(copy attached) dated 06July1978, accomodation is to be provided to CISF. The posted strength of Sub-Officers of CISF at CPS-II is 18 Nos. No separate bachelor hostel was provided to Sub-Officers and they were accomodated along with other ranks, which was not as per the discipline and decorum of the force. As per the guidelines/norms of the force, sub-officers have to be provided separate bachelor accommodation as requested by DC in letter dated 16/08/13. Hence, a seperate field hostel for bachelor accommodation for CISF officials was constructed. Expenditure of Rs33.33 Lakh in 2015-16 for civil works (Item No. C2 of 9A_15-16) & Rs2.61 Lakh in 2016-17 for electrification (Item No. C6 of 9A_16-17)has been incurred.	
3	412020/ 412503	Purchase of additional sirens and their power back-up arrangements	0.77623	0	0.77623		14(3)(iii)	As per instructions of District Administration (Letter dated 21/12/2013 & 01/04/2016), additional sirens and their back up arrangements for various locations along Ravi River have been purchased in phased manner, to alert local public, about release of water from dam/ powerhouse. Total expenditure incurred for the same in 2014-15, 2015-16, 2016-17, 2017-18 & 2018-19 has been Rs 2.38 Lakh (Item No. C4 of 9A_14-15), Rs 0.78 Lakh (Item No. C3 of 9A_15-16), Rs 15.51 Lakh (Item No. 11 of 9A_16-17), Rs 4.63 Lakh (Item No. 9 of 9A_17-18) & Rs 1.5 Lakh (Item No. 12 of 9A_18-19) respectively.	
4	410707	Purchase of 48V battery bank alongwith Charger	10.38	2.03	8.35		14(3)(iii)/ (viii)	An External Enquiry Committee was constituted for basic protection audit in view of grid failure on 30.7.2012 and 31.7.2012. The committee made recommendation that a 48 V DC battery bank may be installed for PLCC communication. Expenditure of Rs10.38 Lakh in 2015-16 for supply portion (refer Item No. C4 of 9A_15-16) & Rs 0.26 Lakh in 2016-17 as per Item No. C5 of 9A_16-17 for commissioning has been incurred.	

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Sl. No.	Head of Accounts	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	410711 & 412503	Replacement of microSCADA server system of Powerhouse & Supply & Installation of SCADA Software for Revival of Rockwell Desktop installed at Dam site	109.84	24.09	85.75		14(3)(viii)	Chamera-II is SCADA based automatic power station. Operation of the generating units is done only through the SCADA. The plant was commissioned in 2003-2004 and the existing installed SCADA system was based upon 15 years old technology which became obsolete. Also, proper support for the same was not available from the OEM. Problems like frequent hanginging of servers and software related problems, were affecting the operation of generating units and the performance of the Power Station. Up gradation was needed to cope with the obsoleteness and adopting new technology so that interruption in the plant operation and electricity generation could be avoided. Expenditure of Rs109.84 Lakh in 2015-16 (Item No. C5 of 9A_15-16) & Rs35.55 Lakh in 2016-17 (Item No. C3 of 9A_16-17) has been incurred, for the required upgradation work. The originally installed system was included in the total E&M package and it s acquisition cost is not available. So, replacement value of this item has been calculated on the basis of CI Index of 2003-04 and 2015-16 & 2016-17. Rs. 47.14 lakh's decapitalisation has been shown as Assumed Deletion in Form-9B(i) in 2015-16 (Sl. No. 23). Rs 14.68 lakh's decapitalisation has been shown as Assumed Deletion in Form-9B(i) in 2016-17 (Sl. No. 119).	
6	412503	BOOM BARRIER UP TO 6M, GODREJ G6000	1.41	0	1.41		14(3)(iii)	Old boom barrier provided had not been working properly and needed replacement as brought out in the report of CISF. For restoration of safety and security arrangement and to restrict entry in the premesis, the new boom barrier was installed. Rs. 0.56 lakh i.e. gross block of old boom barrier's decapitalisation has been shown as Assumed Deletion in Form-9B(i) in 2015-16 (Sl. No. 24).	
7	411112	MONOBLOCK WATER PUMP WITH MOTOR 7.5 HP/5.5 KW, ON REPLACEMENT BASIS	0.66	0	0.66		14(3)(viii)	The Potable water is being fed to Karian Township by pumping through the bore wells at Pump House and further it is distributed through water treatment plant. New pump has been purchased for replacement of faulty pump. Rs. 0.25 lakh i.e. gross block of old pump's decapitalisation has been shown as Assumed Deletion in Form-9B(i) in 2015-16 (Sl. No. 25).	
8	411112	40 HP PUMP ONLY SCT/80/30 MODULE 1 HEAD 100 METRE SIZE 80/100 MM, MODEL NO- SCT/80/30	4.1	0.39	3.71		14(3)(viii)	Existing pump installed at Pump house had worn out due to continuous use and required to be replaced for smooth functioning of water supply system. New pump has been purchased for replacement of faulty pump. Rs. 1.90 lakh i.e. gross block of old pump' de-capitalisation has been shown as Assumed Deletion in Form-9B(i) in 2015-16 (Sl. No. 26).	

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Sl. No.	Head of Accounts	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	411112	Purchase of additional submercible pumps of 5 HP & 3 HP capacity for drainage of turbine pit	3.29	0	3.29		14(3)(viii)	The high silt in the river result in erosion of under water parts and consequently leakage from turbine increases manifold and therefore to dewater the turbine pit submersible pumps are required so that damages to other parts like TGB pads, journal & housing are avoided and draining of oil is also eliminated. Further, due to high silt, these pumps give frequent problems and with aging of plant, leakage tend to increase, necessiating additional pumps, to avoid flooding. So, additional pumps have been purchased for successful operation of the plant	
10	411202	Providing Sewerage Treatment Plant for Power House	8.76	4.25	4.51		14(3)(ii)	The existing sewerage treatment plant of Power house for collection and disposal of sewage (working since commissioning of the power house) had become non effective and started emanating foul smell inside the power house which resulted in unhygienic conditions for the employees working inside the power house. Consequently, a site visit was made by the consultant. In the inspection report of the consultant, it was stated that the STP was of obsolete technology and the repairs of installed equipments shall be uneconomical. The work was necessary for successful and efficient operation of the power house, hence new STP was installed. Also, a functional STP is essential for compliance of pollution control by-laws. Expenditure of Rs8.76 Lakh in 2015-16 for supply portion (Item No. C10 of 9A_15-16) & Rs0.97 Lakh in 2016-17 for commissioning (Item No. C2 of 9A_16-17) has been incurred. The originally installed system was included in the turn-key package and its acquisition cost is not available. So, replacement value of this item has been calculated on the basis of CI Index of 2003-04 and 2015-16 & 2016-17. Rs 3.76 lakh's decapitalisation has been shown as Assumed Deletion in Form-9B(i) in 2015-16 (Sl. No. 27) and Rs 0.40 lakh's decapitalisation has been shown as Assumed Deletion in Form-9B(i) in 2016-17 (Sl. No. 118).	
11	412005	Purchase of ECG Machine & foetal Doppler for Hospital	1.00	0.09	0.91		14(3)(viii)	Earlier existing ECG machine was purchased in 2005. ECG machine is mandatory life saving equipment for hospitals. In case of problem of one machine/ multiple patients, arrangement of additional machine was essential. Accordingly, the same has been purchased. Further, to check up heart sound and health status of child during pregnancy, Foetal Dopler is essential. Foetal Dopler was not available earlier in the Power Station. Since the item is life saving equipment and essential, so the same has been purchased.	

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Sl. No.	Head of Accounts	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
12	412005	Purchase of Portable Oxygen Concentrator , Model-INOGEN ONE G3, MAKE- NIDEK	3.35	0.32	3.03		14(3)(viii)	During emergencies such as cardiac arrest/ COPD, portable oxygen concentrator is neded for shifting of patient from site to project hospital or referral center. Earlier the item was not available in project hospital. Since the item is life saving equipment and essential, so the same has been purchased. Similarly, To check up heart sound and health status of child during pregnancy, Foetal Dopler is essential. Foetal Dopler was not available earlier in the Power Station. Since the item is life saving equipment and essential, so the same has been purchased.	
13	412503	ADDITIONAL AUTOMATIC WATER LEVEL MONITORING SYSTEM (2 Nos.)	1.84	0.71	1.13		14(3)(viii)	As per report of Dam Safety Team, 2 additional Automatic web-based water Level Recorders (one at Gauge and Discharge site, Baloo and another at suspension bridge downstream of TRT Outfall) were to be installed, so that data can be monitored in real time. Accordingly, water level recorders were installed at the identified locations for preparation of gauge discharge curve (Rating curve). Expenditure of Rs1.84 Lakh in 2015-16 for civil works (Item No. C13 of 9A_15-16) & Rs3.13 Lakh in 2016-17 for supply & commissioning (Item No. C19 of 9A_16-17) has been incurred	
14	411201/ 411112	Drilling of deep bore wells for cooling water system of Power House (2 Nos.) on replacement basis	2.31	0	2.31		14(3)(viii)	Since commissioning, there was are two borewells for supplying clean water for cooling of various guide bearings and transformer oil cooling. Due to choking/ drying of these borewells, new borewells have been drilled, on replacement basis. Expenditures of Rs 2.31 Lakh (refer Item No. C14 of Form 9A_15-16) and Rs 4.12 Lakh (refer Item No. C15 of Form 9A_16-17) have been incurred on cash basis. Rs 0.99 lakh's decapitalisation has been shown as Assumed Deletion in Form-9B(i) in 2015-16 (Sl. No. 27) and Rs 1.70 lakh's decapitalisation has been shown as Assumed Deletion in Form-9B(i) in 2016-17 (Sl. No. 120).	
15	410713	Replacement of LT Distribution Panel , Incomer-MCCB-250A ,415V,3PHASE.	1.43	0	1.43		14(3)(viii)	Since commissioning, changeover switches were being used for street lights and VIP Guest House. With the pasage of time the load increased and chaneover switches becomes old and giving frequent tripping. In order to strengthen the system, higher rating MCCB's have been installed considering the load requirement. Replacement value of old item amounting Rs 0.61 Lakh is provided in Form-9B(i) (refer item no. 29, 2015-16)	

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Sl. No.	Head of Accounts	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
16	410713	UPS 7.5 KVA	6.65	0	6.65		14(3)(viii)	The control supply of the various equipment installed in the butterfly valve chamber has been sourced from single UPS of 5 KVA. The failure of control supply/UPS initiates the shut down of the machines and causes loss of generation. To provide redundancy in the power supply to the equipment, additional UPS was purchased for backup.	
17	410701	RUNNER UPPER ROTATING LABYRINTH FORGED RING (UNFINISHED, 102X205), DWG NO.1-15111-001 (2 Nos.)	9.49	0	9.49		14(3)(viii)	These items were capitalised along with mother plant. The items are in use for last 12 years and due to wear, these had become beyond economical repair. Hence, replacement has been done. Actual de-capitalisation has been done during 2017-18 (refer item nos. 8 & 9). However, same de-capitalisation value of Rs 7.1 Lakh has been shown in Form-9B(i) in 2015-16 (Sl. No. 30-31) as assumed deletion.	
18	410701	RUNNER LOWER ROTATING LOWER LABYRINTH FORGED (UNFINISHED), DWG NO.1-15115-001 (2 Nos.)	7.08	0	7.08		14(3)(viii)		
Items claimed but not allowed			**394.47**	**85.85**	**308.62**				

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 D S P & Associates
Chartered Accountants

D S P & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN 006791N NEW DELHI

For NHPC Limited

(M G Gokhale)
GM (Comml.)

FORM-9A

Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner : NHPC LTD
Name of the Generating Station : Chamera Power Station-II
COD : March 2004
For Financial Year : 2016-17

Sl. No.	Head of Accounts	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	3.00	4.00	5=3-4	6	7	8	9
A	**Allowed by CERC**								
1	410703/ 411112	Submersible Drainage Pump with panel and pipeline for Disaster Management Programme	152.27	15.24	137.03		14(3)(viii)	CERC has allowed installation of drainage pump with panels in Power House under Disaster Management Plan in 2016-17 with total cost of Rs 150 Lakh. Total expenditure for this item has been Rs 161.13 Lakh ('Rs 8.86 Lakh for transformer panel as per Item No.B(1) of 9A_15-16' + 'Rs 152.27 Lakh for pump as per Item No. A1 of 9A_16-17') as per market prices discovered after tendering.	Rs.150.00.
2	410611	Fabrication & purchase of additional Draft tube gate Size 5.13x4.6 mtr, 20 ton	0.00	0.00	0.00		14(3)(viii)	Supply order placed during 2016-17, partly supply received at site during 2018-19. Amount will be capitalised during 2019-20.	58.28. (allowed in 2016-17)
3	410611	Purchase, Erection & Commissioning of additional Two nos. Draft tube Gantry crane 35 ton	0.00	0.00	0.00		14(3)(viii)		323.57. (allowed in 2016-17)
4	411505	Multipurpose Fire Tender	36.60	0.00	36.60		14(3)(viii)	CERC has allowed amount Rs. 34 lakh for purchase of fire tender, the price was based on estimation basis. Present price is discovered through tendering process.	34 (allowed in 2016-17)
B	**Allowed by CERC in different years, but capitalised during 2016-17**								
1	410306	Construction of Store building at Power House (Electrical works)	1.49	0.00	1.49	0	14(3)(viii)	CERC has allowed Rs 36.49 Lakh in 2014-15. Expenditure of Rs36.49 Lakh in 2014-15 for civil works (Refer Item#A4 of Form 9A_14-15) & Rs1.49 Lakh in 2016-17 for electrification (Refer Item#B1 of Form 9A_16-17) has been incurred.	
2	411002	Purchase of DG set 500 KVA - 2 No. along with AMF panel (Installation-charges)	2.41	2.25	0.16		14(3)(viii)	Allowed by CERC in 2015-16, for new asset costing Rs 89.44 Lakh against replacement of old asset of of Rs 1.67 Lakh. Purchase cost amounting to Rs 83.21 Lakh (refer Item No. A3 of 9A(15-16)) has been capitalised in 2015-16 and Installation charges amounting to Rs 2.41 Lakh has been capitalised during 2016-17 (refer Item No. B2 of 9A(16-17)). Rs. 1.67 lacs i.e. gross block of old 1000kVA DG Set's decapitalisation has been shown as Assumed Deletion in Form-9B(i) in 2015-16 (Sl. No. 21).	

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3	411002	Installation charges of 380 KVA D.G. Set	1.02	0.92	0.10		14(3)(viii)	Allowed by CERC in 2015-16, for new asset costing Rs 38.12 Lakh against replacement of old asset of of Rs 5.20 Lakh. Purchase cost amounting to Rs 35.24 Lakh (refer Item No. A4 of 9A(15-16)) has been capitalised in 2015-16 and Installation charges amounting to Rs 1.2 Lakh has been capitalised during 2016-17 (refer Item No. B3 of 9A(16-17)). Rs. 5.2 lacs i.e. gross block of old 400kVA DG Set's decapitalisation has been shown as Assumed Deletion in Form-9B(i) in 2015-16 (Sl. No. 22)	
4	410701	Two nos. Gasolene Engine operated power pack each type each for radial Gate-I&II power pack and Radial Gate III&IV power pack.	16.39	0.00	16.39		14(3)(viii)	Allowed by CERC in 2015-16 for purchase of new assets costing Rs 17.0 Lakh against replacement of old asset of gross block of Rs 0.9 Lakh. Due to delay in tendering process, item was purchased during 2016-17 (refer Item No. B4 of 9A(16-17)) with purchase value of Rs16.39 lakh. Assumed deletion of old asset has been shown in 2016-17 in Form-9B(i) at Sl. No. 117)	
5	412503	Replacement of drainage pump with submersible pump	27.74	0.00	27.74		14(3)(viii)	CERC has allowed replacement of VT pums amounting to Rs. 49.00 lakh in FY:2015-16 against replacement old pumps of Rs. 2.56 lakh. But due the urgency of work/ site requirements, pums have been purchaed in phased manner from 2014-15. Expenditure during 2014-15, 2015-16 & 2016-17 amounting Rs23.34 Lakh (Item#B1 of Form 9A_14-15), Rs23.36 Lakh (Item#A9 of Form 9A_15-16) & Rs27.74 Lakh (Item#B5 of Form 9A_16-17) respectively has been incurred. Approval of CERC for this supply/ work was taken for an amount of Rs49.00 Lakh on estimation basis, while actual total expenditure o f Rs74.44 lakh is as per market prices discovered after tendering. Rs. 2.56 lacs i.e. gross block of old pumps' decapitalisation has been shown as Assumed Deletion in Form-9B(i) in 2014-15 (Sl. No. 51).	

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C	Additional items which were not claimed earlier								
1	410601	Construction of Boat Stand	2.75	0.00	2.75		14(3)(viii)	CERC has allowed boat puchase in 2014-15 (Refer Item# A5 of Form-9A_14-15). Earlier there was kuchha approach path to the anchor point of boat, which often got slippery and muddy, resulting in high risk for the persons handling the boat. Concrete path and proper anchor point was essential for safety of the persons maintaining and operating the boat. Accordingly, boat-stand has been made for safety & proper operation of the boat.	
2	411202	SEWAGE TREATMENT PLANT	0.97	0.00	0.97		14(3)(ii)	The existing sewerage treatment plant of Power house for collection and disposal of sewage (working since commissioning of the power house) had become non effective and started emanating foul smell inside the power house which resulted in unhygienic conditions for the employees working inside the power house. Consequently, a site visit was made by the consultant. In the inspection report of the consultant, it was stated that the STP was of obsolete technology and the repairs of installed equipments shall be uneconomical. The work was necessary for successful and efficient operation of the power house, hence new STP was installed. Also, a functional STP is essential for compliance of pollution control by-laws. Expenditure of Rs8.76 Lakh in 2015-16 for supply portion (Item No. C10 of 9A_15-16) & Rs0.97 Lakh in 2016-17 for commissioning (Item No. C2 of 9A_16-17) has been incurred. The originally installed system was included in the turn-key package and its acquisition cost is not available. So, replacement value of this item has been calculated on the basis of CI Index of 2003-04 and 2015-16 & 2016-17. Rs 3.76 lakh's decapitalisation has been shown as Assumed Deletion in Form-9B(i) in 2015-16 (Sl. No. 27) and Rs 0.40 lakh's decapitalisation has been shown as Assumed Deletion in Form-9B(i) in 2016-17 (Sl. No. 118).	

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3	410711	Microscada Server Items (Server PC 3 Nos, Client PC- 3 Nos, Modem - 3 Nos & Software)	35.55	8.74	26.81		14(3)(viii)	Chamera-II is SCADA based automatic power station. Operation of the generating units is done only through the SCADA. The plant was commissioned in 2003-2004 and the existing installed SCADA system was based upon 15 years old technology which became obsolete. Also, proper support for the same was not available from the OEM. Problems like frequent hangingging of servers and software related problems, were affecting the operation of generating units and the performance of the Power Station. Up gradation was needed to cope with the obsoleteness and adopting new technology so that interruption in the plant operation and electricity generation could be avoided. Expenditure of Rs109.84 Lakh in 2015-16 (Item No. C5 of 9A_15-16) & Rs35.55 Lakh in 2016-17 (Item No. C3 of 9A_16-17) has been incurred, for the required upgradation work. The originally installed system was included in the total E&M package and it s acquisition cost is not available. So, replacement value of this item has been calculated on the basis of CI Index of 2003-04 and 2015-16 & 2016-17. Rs. 47.14 lakh's decapitalisation has been shown as Assumed	
4	410711	Installation of Remote Data Acquisition System (including software and supporting hardware) for Powerhouse & other civil structures' stablity monitoring in real time	**17.80**	**0.00**	17.80		14(3)(viii)	Remote Data Acquisition System is installed form monioring stablitiy of critical civil structures like Dam Power House and adits. Earlier the stability was monitored through manual reading. The locations from where the reading is to be taken were not easily accessible and hence the readings were taken on weekly basis. For accessing data on real time basis and better accuracy, automatic data acquisition system were installed, for efficient operation and safety of critical civil structures of the plant.	
5	410707	Purchase of 48V battery bank alongwith Charger	0.26	0.00	0.26		14(3)(iii)/ (viii)	An External Enquiry Committee was constituted for basic protection audit in view of grid failure on 30.7.2012 and 31.7.2012. The committee made recommendation that a 48 V DC battery bank may be installed for PLCC communication. Expenditure of Rs10.38 Lakh in 2015-16 for supply portion as per Item No. C4 of 9A_15-16 & Rs0.26 Lakh in 2016-17 as per Item No. C5 of 9A_16-17 for commissioning has been incurred.	

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6	410328	Construction of Bachelor Accommodation for CISF Sub-Officers	2.61	0.00	2.61		14(3)(viii)	As per Guidelines for "Provision and planning of hostels, CISF accommodation and other amenity buildings in township of public sector enterprises,"(copy attached) dated 06July1978, accomodation is to be provided to CISF. The posted strength of Sub-Officers of CISF at CPS-II is 18 Nos. No separate bachelor hostel was provided to Sub-Officers and they were accomodated along with other ranks, which was not as per the discipline and decorum of the force. As per the guidelines/norms of the force, sub-officers have to be provided separate bachelor accommodation as requested by DC in letter dated 16/08/13. Hence, a seperate field hostel for bachelor accommodation for CISF officials was constructed. Expenditure of Rs33.33 Lakh in 2015-16 for civil works (Item No. C2 of 9A_15-16) & Rs2.61 Lakh in 2016-17 for electrification (Item No. C6 of 9A_16-17)has been incurred.	
7	410713	High mast lighting system	11.70	4.98	6.72		14(3)(iii)	The existing illumination outside area of power house where GIS , potheadyard , security post ,stores etc are located was not sufficient at certain locations such as river sideviews, PH-front yard area etc., from safety & security point of view . CISF, which has been deployed for safety & security of the persons as well as Power station had also highlighted the isuue of illumination in their report (OCT-2014) considering the security of the Power House, installation of High Mast lifhting system has been done. Report of CISF attached. Expenditures of Rs 11.70 Lakh in 2016-17 and Rs 1.44 Lakh in 2017-18 (refer Item No. 12 of Form 9A_17-18) have been incurred for the work.	
8	411112	Purchase of submersible Pump for Dam	1.45	0.00	1.45		14(3)(viii)	Due to high silt and aging, existing pumps need frequent repair. So, an additional pump for dam site area, as per site requirement, has been purchased.	
9	410601	Construction of portico & protection work at the entrance of Dam control room	17.90	0.00	17.90		14(3)(viii)	The hill slope at the entry of Dam control room is of fractured rock mass and therefore often loose rock falls from the slopes. Therefore, steel grill portico was essential for ensuring safety of the staff and dam control equipments from the rock falls.	
10	410701	Template for runner and guide vanes	21.96	0.00	21.96		14(3)(viii)	Refurbishment/ repair of runner and guide vanes to original profile and dimensions to the extent possible is essential to avoid any major breakdown of units. Presently templates of runner and guide vane are not available and for maintaining the exact profile, thickness etc. templates are needed. With help of templates, we can check runner and guidevanes before and after repair. This helps in extending life of critical underwater parts runner and guide vanes. Further, maintaining profile of these underwater parts, helps in maintaining efficiency of the machines.	

11	411002/ 410713/ 412503/ 412020	Purchase of additional sirens and their power back-up arrangements	15.51	0.00	15.51		14(3)(iii)	As per instructions of District Administration (Letter dated 21/12/2013 & 01/04/2016), additional sirens and their back up arrangements for various locations along Ravi River have been purchased in phased manner, to alert local public, about release of water from dam/ powerhouse. Total expenditure incurred for the same in 2014-15, 2015-16, 2016-17, 2017-18 & 2018-19 has been Rs 2.38 Lakh (Item No. C4 of 9A_14-15), Rs 0.78 Lakh (Item No. C3 of 9A_15-16), Rs 15.51 Lakh (Item No. 11 of 9A_16-17), Rs 4.63 Lakh (Item No. 9 of 9A_17-18) & Rs 1.5 Lakh (Item No. 12 of 9A_18-19) respectively.	
12	411112	Purchase of 4 Nos. additional submercible pump for collecting water sample for silt analysis at Dam.	1.30	0.00	1.30		14(3)(viii)	During pre monsoon Dam safety visit, the team suggested to install pump at intake , radial gate, SFT outfall for collecting water sample for silt analysis at Dam.	
13	410608	Cast Iron Ballast Brick for Spillway stoplogs	77.23	0.00	77.23		14(3)(iii)	During various periodic inspections of dam, it was repeatedly brought out by Dam Safety Team (copy of the report enclosed) that cast iron ballasts for the stoplogs of the gates of the dam are not available and therefore, placement of stoplog gates would be very difficult in case of flowing condition due to heavy leakage or failure of radial gates. Accordingly, as per advise of Dam Safety Team, ballasts have been purchased and installed to ensure readiness in case of eventuality of emergent placement of stoplogs in spilway gates.	
14	411112	Purchase of fire Pump	6.39	0.00	6.39		14(3)(viii)	Two fire-pumps are installed in Power-house, for pumping water from Draft-tubes to fire-fighting water tanks. These pumps are critical for fire-safety purpose. However, due to aging, pumps were giving frequent problems and need of an additional pump was felt, to keep fire safety system healthy. Accordingly, one additional fire pump has been purchased/ installed.	
15	411201/ 411112	Drilling of deep bore well for cooling water system of Power House (2 Nos.)	4.12	0.00	4.12		14(3)(viii)	Since commissioning, there was are two borewells for supplying clean water for cooling of various guide bearings and transformer oil cooling. Due to choking/ drying of these borewells, new borewells have been drilled, on replacement basis. Expenditures of Rs 2.31 Lakh (refer Item No. C14 of Form 9A_15-16) and Rs 4.12 Lakh (refer Item No. C15 of Form 9A_16-17) have been incurred on cash basis. Rs 0.99 lakh's decapitalisation has been shown as Assumed Deletion in Form-9B(i) in 2015-16 (Sl. No. 27) and Rs 1.70 lakh's decapitalisation has been shown as Assumed Deletion in Form-9B(i) in 2016-17 (Sl. No. 120).	

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16	410328	Construction of LMG Morcha at Power House	4.34	0.00	4.34		14(3)(iii)	As per meeting held with IB officials & CISF, it was directed to construct LMG morchas for CISF (1 No. at Power House and 1 No. at Dam site) for security reasons. Accordingly, the same have been constructed (CISF Letter attached)	
17	410328	Construction of Security Post at Power House	1.11	0.00	1.11		14(3)(iii)	During the landslides above Main Access Tunnel (MAT) Portal at Power-house in the month of March 2015, the CISF Security Post near the MAT Portal got completely damaged. Consequently, it was advised by CISF offcials to construct new Security Post at a safer location, to prevent any such damages in future. Accordingly, for safety/ security reasons, a new security post has been constructed near Power House.	
18	410608	Supply, installation & calibration of Rexroth make CIMS (Cylinder Integrated Measurement System) position indicating system of radial gates, flap Gate at dam	48.29	5.66	42.63		14(3)(viii)	CIMS (Cylinder Integrated Measurement System) based Gate position indicators are installed in the radial gates and Silt flushing tunnel gates, for remote monitoring/ operation of these gates. The Gate position indicating system is critical in gate operation particularly in monsoon season when discharge becomes very high. The sensors system became non-functional during use of more than 10 years since commissioning and needed to be replaced as per recommendations of Dam Safety Team/ Technical Inspection Team. Accordingly, new CIMS were installed at radial gates of the dam. Expenditures of Rs 48.29 Lakh (refer Item No. C18 of Form 9A_16-17) and Rs 2.35 Lakh (refer Item No. C10 of Form 9A_17-18) have been incurred on replacement. Rs. 20.91 Lakh i.e. gross block of old asset decapitalisation has been shown as Assumed Deletion in Form-9B(i) in 2016-17 (Sl. No. 121).	
19	412503	AUTOMATIC WATER LEVEL MONITORING SYSTEM (2 Nos.)	3.13	0.00	3.13		14(3)(iii)	As per report of Dam Safety Team, 2 additional Automatic web-based water Level Recorders (one at Gauge and Discharge site, Baloo and another at suspension bridge downstream of TRT Outfall) were to be installed, so that data can be monitored in real time. Accordingly, water level recorders were installed at the identified locations for preparation of gauge discharge curve (Rating curve). Expenditure of Rs1.84 Lakh in 2015-16 for civil works (Item No. C13 of 9A_15-16) & Rs3.13 Lakh in 2016-17 for supply & commissioning (Item No. C19 of 9A_16-17) has been incurred	
20	411804/ 412503	Installation of CCTV systems at various locations of the Power Station	13.73	1.33	12.40		14(3)(iii)	Intelligence Bureau vide Letter No. 20/IS/2014(37)-HP dated 27.07.2015 followed by CISF Letter Dated 29.04.2016 had recommeded for installation of CCTV systems at various locations of the Power Station, for strengthening the safety & security aspects. Accordingly, these systems have been installed.	

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21	411803	BIOMATRIX ATTENDANCE SYSTEM	5.23	2.77	2.46		14(3)(ii)	As per Govt/ Corporate Office Guidelines, Bio-matrix Attendance System has been installed in the plant, for smooth capturing of attendance. Expenditure of Rs5.23 Lakh in 2016-17 & Rs0.98 Lakh in 2017-18 for commissioning (Item No. 11 of 9A_17-18) has been incurred.	
22	410701	HEAD COVER FIXED LABYRINTH AS PER DRG. NO- 1-13203-001 ITEM NO-2	9.31		9.31		14(3)(viii)	These items were capitalised along with mother plant. These items are in use for last 13 year and due to wear they are beyound economical reapir. Hence replacement of these item have been done. Decapitaisation value of old item are provided in Form-9B(i) (refer Item No. 4-11 of 2016-17)	
23	410701	BOTTOM RING UPPER LABYRINTH DRG NO1-13103-003	9.45		9.45		14(3)(viii)		
24	410701	RUNNER UPPER ROTATING LABYRINTH FORGED RING (UNFINISHED, 102X205), DWG NO.1-15111-001	22.15		22.15		14(3)(viii)		
25	410701	RUNNER LOWER ROTATING LOWER LABYRINTH FORGED (UNFINISHED), DWG NO.1-15115-001	10.11		10.11		14(3)(viii)		
26	410701	HEADCOVER WEARING PLATE DRG NO1-13205-001	19.13		19.13		14(3)(viii)		
27	410701	HEAD COVER LOWER LABYRINTH DRG NO1-13203-002	20.34		20.34		14(3)(viii)		
28	410701	BOTTOM RING WEARING PLATEDRG NO 1-13105-001	17.93		17.93		14(3)(viii)		
29	410701	BOTTOM RING LOWER LABYRINTH DRG NO 1-13103-002	15.52		15.52		14(3)(viii)		
30	410711/ 410604	FIRE FIGHTING PIPE LINE OD 168 MM,THICK 6.3MM, MAX W.P. 12 BAR CO	13.74		13.74		14(3)(viii)	After continuous use for over 13 years in moist conditions the originally installed pipeline has become prone to damage at several locations. Healthiness of fire fighting pipes and systems are very essential for safety of costly generators, transformers, excitation system, control system etc. Complete replacement in phased manner with coated pipeline is envisaged to ensure reliable and trouble free operation. Accordingly expenditure of Rs. 13.74 lakh in 2016-17 & Rs15.25 lakh in 2017-18 has incurred in phased manner. Balance work shall be carried out in 2019-24. Replacement values of old item indicated in Form-9B((i) (refer item no 12 of 2016-17 & refer item no 47 of 2017-18).	
31	410709	NUMERICAL TRANSFORMER PROTECTION RELAY TYPE RET670 ALONG WI	7.25		7.25		14(3)(viii)	The existing relays in generator panel (REG316 & REM543) and in GT panel (RET 521) were purchased along with mother plant. Sometime these relays malfunction and create frequent trouble. Moreover, these relays are of old version and not compatible with IEC61850 universal protocol. Being old version relays,the support from OEM is also not available. Hence, new relays have been purchased against replacement of old relays.The new generation (REG670 and RET 670) relays are required for Generator and Generator transformer protections respectively. Decapitaisation value of old item are provided in Form-9B(i) (refer item no. 13)	
32	410701	S.S.SLEEVE FOR TURBINE SHAFT SEAL DRAWING NO-1-15202-001	4.69	0.23	4.46		14(3)(viii)	These items were capitalised along with mother plant. The items are in use for last 12 years and due to wear, these had become beyond economical repair. Hence, replacement has been done. Actual de-capitalisation has been done during 2017-18 (refer item no. 11). However, same de-capitalisation value has been shown in Form-9B(i) in 2016-17 (Sl. No. 122) as assumed deletion.	

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33	410701	BOTTOM RING LOWER LABYRINTH DRG NO 1-13103-002 (2 No.)	15.52	0	15.52		14(3)(viii)	These items were capitalised along with mother plant. The items are in use for last 12 years and due to wear, these had become beyond economical repair. Hence, replacement has been done. Actual de-capitalisation has been done during 2017-18 (refer item no 12). However, same de-capitalisation value has been shown in Form-9B(i) in 2016-17 (Sl. No. 124) as assumed deletion.	
34	410701	BOTTOM RING UPPER LABYRINTH DRG NO1-13103-003 (2 No.)	9.49	0	9.49		14(3)(viii)	These items were capitalised along with mother plant. The items are in use for last 12 years and due to wear, these had become beyond economical repair. Hence, replacement has been done. Actual de-capitalisation has been done during 2017-18 (refer item no. 10). However, same de-capitalisation value has been shown in Form-9B(i) in 2016-17 (Sl. Nos. 123) as assumed deletion.	
35	410701	Excitation transformer management relay	6.56	0	6.56		14(3)(viii)	Old relay installed in mother plant since 2003-04 had become obsolete, so its replacement has been done. Actual de-capitalisation has been done during 2018-19 (refer item no. 5). However, same de-capitalisation value of Rs 2.71 Lakh has been shown in Form-9B(i) in 2016-17 (Sl. No. 125) as assumed deletion.	
		Total	**712.45**	**42.11**	**670.34**				

1. In case the project has been completed and cost has already been admitted under any tariff notification(s) in the past, fill column 10 giving the cost as admitted for the purpose of tariff notification already issued by (Name of the authority) (Enclose copy of
2. The above information needs to be furnished separately for each year / period of tariff period 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
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 D S P & Associates
Chartered Accountants

FRN 006791N NEW DELHI

For NHPC Limited

(M G Gokhale)
GM (Comml.)

FORM-9A

Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner : NHPC LTD

Name of the Generating Station : Chamera Power Station-II

COD : March 2004

For Financial Year : 2017-18

Sl. No.	Head of Accounts	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
A	**Allowed by CERC**								
		NIL							
B	**Allowed by CERC in different years, but capitalised during 2016-17**								
		NIL							
C	**Additional items which were not claimed earlier**								
1	410711	Replacement of relay for Unit Protection panel (01 no REG670 and 01 No RET 670) (4775200009-10)	19.32	1.48	17.84		14(3)(viii)	The existing relays in generator panel (REG316 & REM543) and in GT panet (RET 521) were purchased along with mother plant. Sometime these relays malfunction and create frequent trouble. Moreover, these relays are of old version and not compatible with IEC61850 universal protocol. Being old version relays,the support from OEM is also not available. Hence, new relays have been purchased against replacement of old relays.The new generation (REG670 and RET 670) relays are required for Generator and Generator transformer protections respectively. The purchase of new relays has been done in 2017-18 & the installation cost of of Rs 343450/- of these relays has been capitalised during 2018-19 (refer item no. 7). Decapitalistion of gross value of old relays against actual deletion amouting Rs 7.74 Lakh has been shown in Form-9B(i) (refer item nos. 4 & 5 of 2017-18).	
2	410704	Replacement of Raw water cooling pump (2004040090)	45.94	0	45.94		14(3)(viii)	Raw cooling water pumps and clean cooling water pumps are used for circulating water from draft tube for cooling of bearings, transformer and gnerators. As power station has already completed more than 14 yrs of operation and the frequency of breakdown of these pumps is also in the increasing trend. In order to meet any emergency situation and for continuous operation of generating units, 01 no raw cooling pump has been purchased on replacement basis in 2017-18 to avoid outage and continuity of generation. Assumed deletion amouting Rs 18.41 Lakh of gross value of old pump has been shown in Form-9B(i) (refer item no 54 of 2017-18).	
3	410711/ 410604	Replacement of existing fire fighting pipelines & accessories (Shifted from BE 16-17) (3501020002)	15.25	1.97	13.28		14(3)(viii)	After continuous use for over 13 years in moist conditions the originally installed pipeline has become prone to damage at several locations. Healthiness of fire fighting pipes and systems are very essential for safety of costly generators, transformers, excitation system, control system etc. Complete replacement in phased manner with coated pipeline is envisaged to ensure reliable and trouble free operation. Accordingly expenditure of Rs. 13.74 lakh in 2016-17 & Rs15.25 lakh in 2017-18 has incurred in phased manner. Balance work shall be carried out in 2019-24. Replacement value against expenditure of Rs 15.25 Lakh in 2017-18 has been indicated in Form-9B((i) (refer item no 3 of of 2017-18, actual deletion amounting Rs6.11 Lakh)	

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Sl. No.	Head of Accounts	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	411112	Purchase of additional borewell pumps for Power House	2.43	0.00	2.43		14(3)(viii)	There are two borewells in Powerhouse Complex for supplying clean water for cooling of various guide bearings and transformer oil cooling, with one spare pump. During operation of pumps, frequent problems have been observed due to high silt content in water. The system is critical for the power-paint and so additional pumps have been purchased for strenghtening the system.	
5	411112	Purchase of Pump motor set for HVAC system	0.60	0	0.6		14(3)(viii)	Five water pumps are installed for Power House HVAC (Heating, Ventillation and Air Conditioning) System. Out of these, one pump -motor set had become unserviceable, during use of more than 13 years. Accordingly, one new pump motor set has been purchased on replacement basis. Assumed deletion amouting Rs 0.24 Lakh of gross value of old pump has been shown in Form-9B(i) (refer item no 55 of 2017-18).	
6	410711	Supply of automatic plumbline XY co-ordinator, data logger including back panel PC.	34.35	0	34.35		14(3)(viii)	Earlier, to monitor information about dam stability through Pendulum readout system, readings were taken manually. Dam Safety Review Panel headed by Ex-Chairman CWC pointed out to review the functioning of instruments installed at Dam. Accordingly, in order to improve the data accuracy of readings by obviating manual interface, the automatic pendulum readout systems (XY Cordinator) were installed at Normal & Inverted Plumbline of Dam Gallery.	
7	411806	WiFi System ,Switches & Firewall (Networking Devices & Server) 63096020002,10-14,16,6309600032-33,6309190021-32,6301010012)	8.78	0.73	8.05		14(3)(viii)	Control based WiFi System for Power House,VIP GH, HOSPITAL, DAM, Admin. Building, SCADA Hall, Field Hostel etc was installed, to take advantage of new technology, for efficient working.	
8	412503	Boom Barrier at Dam, Door Frame Metal Detector, Fire Extinguishers & Other safety equipments.	4.32	0	4.32		14(3)(viii)	Old boom barrier and DFMD provided had not been working properly and needed replacement as brought out in Minutes of Meeting with State Intelligence Bureau Team. For restoration of safety and security arrangement and to restrict entry in the premesis, the new boom barrier and DFMD have been installed. Assumed deletion of Rs 0.60 Lakh of old boom barrier have been shown in Form-9B(i) in 2017-18 at Sl. No. 56.	
9	411002/ 410713/ 412503/ 412020	Purchase of additional sirens and their power back-up arrangements	4.63	0	4.63		14(3)(iii)	As per instructions of District Administration (Letter dated 21/12/2013 & 01/04/2016), additional sirens and their back up arrangements for various locations along Ravi River have been purchased in phased manner, to alert local public, about release of water from dam/ powerhouse. Total expenditure incurred for the same in 2014-15, 2015-16, 2016-17, 2017-18 & 2018-19 has been Rs 2.38 Lakh (Item No. C4 of 9A_14-15), Rs 0.78 Lakh (Item No. C3 of 9A_15-16), Rs 15.51 Lakh (Item No. 11 of 9A_16-17), Rs 4.63 Lakh (Item No. 9 of 9A_17-18) & Rs 1.5 Lakh (Item No. 12 of 9A_18-19) respectively.	

DSP & ASSOCIATES CHARTERED ACCOUNTANTS FRN 006791N NEW DELHI

Sl. No.	Head of Accounts	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	410608	Suply and installation & calibration of Rexroth make CIMS position indicating system of radial gates, Flap Gate at dam	2.35	0	2.35		14(3)(viii)	CIMS (Cylinder Integrated Measurement System) based Gate position indicators are installed in the radial gates and Silt flushing tunnel gates, for remote monitoring/ operation of these gates. The Gate position indicating system is critical in gate operation particularly in monsoon season when discharge becomes very high. The sensors system became non-functional during use of more than 10 years since commissioning and needed to be replaced as per recommendations of Dam Safety Team/ Technical Inspection Team. Accordingly, new CIMS were installed at radial gates of the dam. Expenditures of Rs 48.29 Lakh (refer Item No. C18 of Form 9A_16-17) and Rs 2.35 Lakh (refer Item No. C10 of Form 9A_17-18) have been incurred on replacement. Rs. 20.91 Lakh i.e. gross block of old asset decapitalisation has been shown as Assumed Deletion in Form-9B(i) in 2016-17 (Sl. No. 121).	
11	412503	FINGER PRINT READER WITH SMART CARD READER FACILITY, IN-BUILT DISPLAY, ANEXSECURE / AS-BIOMI-7011	0.9775	0	0.9775		14(3)(viii)	As per Govt/ Corporate Office Guidelines, Bio-matrix Attendance System has been installed in the plant, for smooth capturing of attendance. Expenditure of Rs5.23 Lakh in 2016-17 (Item No. C21 of 9A_16-17) & Rs0.98 Lakh in 2017-18 for commissioning has been incurred.	
12	410713	HIGH MAST LIGHTING, LENGTH 16 METER (2 No.)	1.44	0	1.44		14(3)(iii)	The existing illumination outside area of power house where GIS , potheadyard , security post ,stores etc are located was not sufficient at certain locations such as river sideviews, PH-front yard area etc., from safety & security point of view . CISF, which has been deployed for safety & security of the persons as well as Power station had also highlighted the isuue of illumination in their report (OCT-2014) considering the security of the Power House, installation of High Mast lifhting system has been done. Report of CISF attached. Expenditures of Rs 11.70 Lakh in 2016-17 (refer Item No. C7 of Form 9A_16-17) and Rs 1.44 Lakh in 2017-18 have been incurred for the work.	
13	410701	S.S.SLEEVE FOR TURBINE SHAFT SEAL DRAWING NO-1-15202-001 (2 No.)	2.00223	0	2.00223		14(3)(iii)	These items were capitalised along with mother plant. The items are in use for last 13 years and due to wear, these had become beyond economical repair. Hence, replacement has been done. Actual de-capitalisation of old sleeve done during 2017-18 (refer item no. 6 of Form-9B(i)) has been claimed.	
			142.39	**4.18**	**138.21**				

1. In case the project has been completed and cost has already been admitted under any tariff notification(s) in the past, fill column 10 giving the cost as admitted for the purpose of tariff notification already issued by (Name of the authority) (Enclose
2. The above information needs to be furnished separately for each year / period of tariff period 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
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:

ustification clearly bringing out the necessity and the benefits accruing to the beneficiaries.
ıe cost of such spares should be indicated separately. e.g. Rotor - 50 Crs. Initial spares- 5 Crs.

For D.S.P & Associates
Chartered Accountants

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN 006791N NEW DELHI

For NHPC Limited

(M G Gokhale)
GM (Comml.)

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FORM-9A

Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner : NHPC LTD

Name of the Generating Station : Chamera Power Station-II

COD : March 2004

For Financial Year : 2018-19

Sl. No.	Head of Accounts	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
A	Allowed by CERC								
		NIL							
B	Allowed by CERC in different years, but capitalised during 2016-17								
		NIL							
C	Additional items which were not claimed earlier								
1	410322	Providing CGI Shed Roof over Asembly and basket ball ground areas at Kendriya Vidyalaya, CPS-2, Karian(Pkg.C-682)	1023590	0	1023590		14(3)(viii)	In Kendriya Vidyalaya existing in project town ship, during the assembly and other activity time, direct sunlight & rains falling on the open area used to create problems for the children standing there. Therefore, it was necessary to cover to the assembly by providing roof there.	
2	410328	Construction of LMG Morcha at Main Barrier and Security Room near Old Gate at Karian TS (PkgC-700)	459300	0	459300		14(3)(iii)	Deputy Inspector General/NZ-1CISF on one of his visits to Power Station, has pointed out regarding construction of concrete morcha near old gate & LMG morcha at main barrier of the Karian colony for the security and safety of residential complex CPS-II.	
3	410604	Laying of Water Pipe Line from Jarangala Nallah to Fire Fighting Tank at Power House,CPS-2(Pkgc-667)	860059	0	860059		14(3)(viii)	There are 2 electrically operated fire fighting pumps in CPS-II. It was noted during review of safety aspects, that electricity outage may occur in case of fire incidents. In such cases, alternate source of water for fire-fighting is essential. Accordingly, an alternative arrangement, by tapping clean water of around 300 LPM from a natural source (Jarangla Nallah), has been made. This water comes by gravity, through pipe-lines to fire-fighting-tank and would be helpful in emergency situation.	
4	410608	WATER LEVEL SENSOR (RADAR LEVEL TRANSMITTER)- 3 Nos.	2558286	42481	2515805		14(3)(viii)	Radar Type Water Level sensors are originally installed at dam site at reservoir and intake gates for monitoring the water level. These are integral parts of Remote Control System of Dam and Power House for smooth operation of power station. Some of the sensors had become faulty and same were essentially required to be replaced with new one for proper operation of dam. Deletion of old items in 2018-19 in Form- 9B (i) has been claimed at Sl. No. 1.	
5	410604	Laying of Additional Water Pipe Line from TRT/NH Junction to Water Treatment Plant, Karian CPS2(PkgC-663)	636888	0	636888		14(3)(viii)	The existing old pipe line (more than 20 years old) was experiencing frequent problems and the repair of the existing pipeline is very difficult as it is passing through market area of Karian. Hence, a new additional alternative pipeline (which bye-passes the market area) was essential for un-interuppted services to NHPC Establishment. So, the same has been installed.	

DSP & ASSOCIATES CHARTERED ACCOUNTANTS FRN 006791N NEW DELHI

Sl. No.	Head of Accounts	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
6	410608	MECHANICAL GATE POSITION INDICATORS FOR SPILLWAY RADIAL GATES (4 NOS.)	1047351	117085	930266		14(3)(viii)	Gate Position Indicators are very vital for operation of Dam. Earlier, there were only elctronic gate position indicators, available at Dam. However, frequent problems in these elctronic gate position indicators were observed. Accordingly, installation of additional mechanical gate position indicators was recommended by Dam Safety Team, for smooth/ reliable operation of dam gates. So, the same have been installed.	
7	410711	INSTALLATION OF NUMERICAL GENERATOR PROTECTION RELAY, ABB REG 670	343450	0	343450		14(3)(viii)	The existing relays in generator panel (REG316 & REM543) and in GT panet (RET 521) were purchased along with mother plant. Sometime these relays malfunction and create frequent trouble. Moreover, these relays are of old version and not compatible with IEC61850 universal protocol. Being old version relays,the support from OEM is also not available. Hence, new relays have been purchased against replacement of old relays.The new generation (REG670 and RET 670) relays are required for Generator and Generator transformer protections respectively. The purchase of new relays has been done in 2017-18 & the installation cost of of Rs 343450/- of these relays has been capitalised during 2018-19 (refer item no. 7). Decapitalistion of gross value of old relays against actual deletion amouting Rs 7.74 Lakh has been shown in Form-9B(i) (refer item nos. 4 & 5 of 2017-18).	
8	410704	REPLACEMENT OF CLEAN WATER PUMP, KSB,MODEL-RDLV 150-340 A	3731204	0	3731204		14(3)(viii)	Raw cooling water pumps and clean cooling water pumps are used for circulating water from draft tube for cooling of bearings, transformer and gnerators. As power station has already completed more than 14 yrs of operation and the frequency of breakdown of these pumps is also in the increasing trend. In order to meet any emergency situation and for continuous operation of generating units, 01 no clean cooling water pump has been purchased on replacement basis in 2018-19 to avoid outage and continuity of generation. Assumed deletion amouting Rs 14.52 Lakh of gross value of old pump has been shown in Form-9B(i) (refer Sl. No. 212 of 2018-19).	
9	411112	PUMPS FOR WATER SUPPLY SYSTEM (40 HP MONOBLOCK- 2 NOS. & 5 HP SUBMERSIBLE- 2 NOS.) ON REPLACEMENT BASIS	390840	0	390840		14(3)(viii)	Water supply system for Karian Township consists of lifting of raw water from borewell to Water Treatment Plant. Old Monoblock & submersible pumps (more than 15 years old) had already reached their useful life and used to get choked regularly even after constant repair. So, new pumps have been purchased on replacement basis. Assumed deletion amouting Rs 1.52 Lakh of gross value of old pump has been shown in Form-9B(i) (refer Sl No. 213 of 2018-19).	

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN 006791N NEW DELHI

Sl. No.	Head of Accounts	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 Bore well for potable water at CPS-II, Karian(Pkg. No. C-690)	338400	0	338400		14(3)(viii)	02 Nos. of Borewells were installed during 2003-04 for the supply of water to the residents of power station in Karian colony. Discharge of water from these borewells has reduced due to continuos use since 15 years and is unable to fulfill the water demand of NHPC Establishment, Karian, on day-to-day basis. To provide suficient water, new borewell has been installed.	
11	411202	Modification work of Sewage Treatment Plant 200CMD capic	903359	0	903359		14(3)(ii)	As per latest requirement of Himachal Pradesh State Pollution Control Board, treated water was not to be discharged to the river channel and was required to be re-used in watering plants in Karian township. Therefore, existing Sewage Treatment Plant was modified accordingly to comply with the directives of Pollution Control Board.	
12	411002/ 410713/ 412503/ 412020/ 412503/ 412801	Purchase of additional sirens and their power back-up arrang	150462	0	150462		14(3)(iii)	As per instructions of District Administration (Letter dated 21/12/2013 & 01/04/2016), additional sirens and their back up arrangements for various locations along Ravi River have been purchased in phased manner, to alert local public, about release of water from dam/ powerhouse. Total expenditure incurred for the same in 2014-15, 2015-16, 2016-17, 2017-18 & 2018-19 has been Rs 2.38 Lakh (Item No. C4 of 9A_14-15), Rs 0.78 Lakh (Item No. C3 of 9A_15-16), Rs 15.51 Lakh (Item No. 11 of 9A_16-17), Rs 4.63 Lakh (Item No. 9 of 9A_17-18) & Rs 1.5 Lakh (Item No. 12 of 9A_18-19) respectively.	
		Total	**12443189**	**159566**	**122.83623**				

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
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
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 D S P & Associates
Chartered Accountants

D S P & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN 006791N NEW DELHI

For NHPC Limited

(M G Gokhale)
GM (Comml.)

FORM-9B (i)

Details of Assets De-capitalized during the period

Name of the Petitioner : NHPC Ltd

Sl. No.	Name of the Asset	Account Head	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks/ justification
1	2		3	4	5	6	
2014-15							
1	TATA BUS-HP-48-6618	411507	Claimed	424499	1/4/1988	343496	Vehicle
2	Chair (3 Nos.)	411701	Exclusion	12987	3/31/2000	12984	Furniture Fixures
3	Chair (2 Nos.)	411701	Exclusion	10994	3/1/2001	10992	Furniture Fixures
4	Chair 7001	411701	Exclusion	1	3/31/1999	0	Furniture Fixures
5	Table WT-711 Teak (4 No.)	411701	Exclusion	45520	2/26/2004	31148	Furniture Fixures
6	Table -Exe @ 8400	411701	Exclusion	5301	3/1/2004	5300	Furniture Fixures
7	Table T-104- Godrej	411701	Exclusion	6650	3/1/2001	6649	Furniture Fixures
8	Chairs (16 Nos.)	411707	Exclusion	15776	12/1/2000	15760	Furniture Fixures
9	FIRE EXTENGUISHER	412020	Exclusion	6030	5/19/2005	6029	Furniture Fixures
10	Fire Extinguisher (5 No.)	412020	Exclusion	29250	3/30/2007	29245	Furniture Fixures
11	Audio Visual Cinesonic	412020	Exclusion	235813	1/4/2000	183147	Furniture Fixures
12	Chair CH-1007 CC:69 (4 No.)	412801	Exclusion	6520	10/1/2004	6516	Furniture Fixures
13	Chairs (2 Nos.)	412801	Exclusion	2	3/31/2000	0	Furniture Fixures

ASSOCIATES CHARTERED ACCOUNTANTS FRN 006791N NEW DELHI

Sl. No.	Name of the Asset	Account Head	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks/ justification
14	Chair (6 Nos.)	412801	Exclusion	6	9/13/2000	0	Furniture Fixures
15	Almirah 78"*36"*19	412801	Exclusion	1	9/30/2002	0	Furniture Fixures
16	Table Study 3'x 1.5'x 2.5' with sunmica top	412801	Exclusion	1	12/31/2001	0	Furniture Fixures
17	Dinning Table duly polished @ 4860	412801	Exclusion	1	6/24/2003	0	Furniture Fixures
18	Bed Charpays iron 1800x900x450 mm CISF	412801	Exclusion	915	9/1/2004	914	Furniture Fixures
19	Fire Extinguisher	412801	Exclusion	1856	3/30/2007	1855	Minor Assets
20	FIRE EXTINGUISHER CO2 (2 Nos.)	412801	Exclusion	2138	3/31/2007	2136	Minor Assets
21	FIRE EXTINGUSHER (3 Nos.)	412801	Exclusion	3207	2/29/2008	3204	Minor Assets
22	FIRE EXTINGUSHER (2 Nos.)	412801	Exclusion	2812	2/29/2008	2810	Minor Assets
23	FIRE EXTINGUISHER ABC TYPE, (2 KG)	412801	Exclusion	1757	3/31/2011	1756	Minor Assets
24	FIRE EXTINGUISHER FOAM TYPE (2 Nos.)	412801	Exclusion	2812	3/31/2007	2810	Minor Assets
25	FIRE EXTENGUISHER & OTHER GENERIC HARDWARE (13 Nos.)	412801	Exclusion	51961	9/30/2005	51948	Tools/ Instruments
26	Telephone Set Sanyo CIT 59A (2 Nos.)	412801	Exclusion	2	7/30/2001	0	Minor Assets
27	Cordless Single Line Telephone (8 Nos.)	412801	Exclusion	8	12/31/2001	0	Minor Assets
28	Telephone Cordless Beetal WDK Clip	412801	Exclusion	1	5/8/2003	0	Minor Assets
29	GPS ANTENNA OF SEISMOGRAPH (CMG-3ESP)	410711	Exclusion	11608	3/28/2011	1996	Addition not allowed by CERC during 2013-14
30	BOTTOM RING WEARING PLATEDRG NO 1-13105-00	410714	Exclusion	2402614	1/10/2014	141917	Capital Spares

DSP & ASSOCIATES CHARTERED ACCOUNTANTS FRN 006791N NEW DELHI

Sl. No.	Name of the Asset	Account Head	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks/ justification
31	HEADCOVER WEARING PLATE DRG NO1-13205-001	410714	Exclusion	2701003	1/10/2014	42257	Capital Spares
32	HEAD COVER LOWER LABYRINTH DRG NO1-13203-002	410714	Exclusion	2483891	1/10/2014	146320	Capital Spares
33	BOTTOM RING LOWER LABYRINTH DRG NO 1-13103-002	410714	Exclusion	1494825	1/10/2014	88525	Capital Spares
34	HEAD COVER FIXED LABYRINTH AS PER DRG. NO- 1-13203-001 ITEM NO-2	410714	Exclusion	931316	1/10/2014	55450	Capital Spares
35	BOTTOM RING UPPER LABYRINTH DRG NO1-13103-003	410714	Exclusion	945001	1/10/2014	55966	Capital Spares
36	RUNNER UPPER ROTATING LABYRINTH FORGED RING (UNFINISHED, 102X205), DWG NO.1-15111-001	410714	Exclusion	2214720	1/10/2014	131513	Capital Spares
37	RUNNER LOWER ROTATING LOWER LABYRINTH FORGED (UNFINISHED), DWG NO.1-15115-001	410714	Exclusion	1011486	1/10/2014	60385	Capital Spares
38	ACTUATOR FOR GOVERNOR, TR10	410714	Exclusion	1128473	3/29/2014	32504	Capital Spares
39	NUMERICAL GENERATOR PROTECTION RELAY TYPE REG650 ALONG WITH RETROFITTING MATERIALS	410714	Exclusion	895662	5/20/2014	29749	Capital Spares
40	NUMERICAL TRANSFORMER PROTECTION RELAY TYPE RET670 ALONG WITH RETROFITTING MATERIALS	410714	Exclusion	724779	5/20/2014	24071	Capital Spares
	Total of De-Capitalized Assets as per Balance Sheet (Deductions-Others)			**17812199**		**1529352**	
	TOTAL DELETION (CLAIMED)-9(B)(i)-2014-15			**424499**			
	TOTAL DELETION (EXCLUSION)-9(B)(i)-2014-15			**17387700**			
	Total of above			**17812199**			

DSP & ASSOCIATES CHARTERED ACCOUNTANTS FRN 006791N NEW DELHI

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Sl. No.	Name of the Asset	Account Head	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks/ justification
	Error			**0**			
	Assumed Deletion						
41	MOTOR BOAT (object id 9845010001)	411601	Assumed Deletion against Additional capital expenditure	659830	5/31/2005	593847	Item No. A5 of 9A (14-15)
42	Submersible dewatering pump Mody, Object Id 8201200014	411112		110205	1/17/2007	90909	Item No. C9 of 9A (14-15). Actual Deletion done in 2018-19 (Sl. Nos. 11 - 18)
43	Submersible dewatering pump Mody, Object Id 8201200015	411112		31086	6/27/2007	24163	
44	Submersible dewatering pump Mody, Object Id 8201200016	411112		31086	6/27/2007	24163	
45	Submersible dewatering pump Mody, Object Id 8201200017	411112		31086	6/27/2007	24163	
46	Submersible dewatering pump Mody, Object Id 8201200018	411112		31086	6/27/2007	24163	
47	Submersible dewatering pump Mody, Object Id 8201200019	411112		31086	6/27/2007	24163	
48	Submersible dewatering pump Mody, Object Id 8201200020	411112		31086	6/27/2007	24163	
49	Submersible dewatering pump Mody, Object Id 8201200021	411112		31086	6/27/2007	24163	
50	Capitalisation of providing local area network with 2 noHub, PKG No. EW-29 (2 No.) Object Ids 6309600002-3	411804		1129884	5/4/2004	1073390	Replacement against Item No. C6 of 9A (14-15). Actual Deletion done in 2017-18 (Sl. No. 3)
51	Replacement of Drainage VT pumps with submersible pump.	410714		256000	3/31/2004	230400	Item No. B1 of 9A (14-15)
52	GOV. MAIN DISTRIBUTING VALVE,D-50 (ALSTOM)	410701		741143	3/31/2004	480104	Replacement against Item No. C10 of 9A (14-15). Actual Deletion done in 2017-18 (Sl. No. 7)
	Total of Assumed Deletion			**3114664**		**2637791**	
52	Buildings Containing GPM	410301	FERV Adjustment	472668	3/31/2004	0	
53	Dam & Barrages(1a)	410601	FERV Adjustment	958173	3/31/2004	0	
54	POWER TUNNELS AND PIPELINES (1a)	410604	FERV Adjustment	2803196	3/31/2004	0	

ASSOCIATES CHARTERED ACCOUNTANTS NEW DELHI

Sl. No.	Name of the Asset	Account Head	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks/ justification
55	TALLRACE TUNNELS AND PIPELINES(1a)	410607	FERV Adjustment	490103	3/31/2004	0	
56	Unit I (1a)	410701	FERV Adjustment	17822092	3/31/2004	0	
57	Unit II(1a)	410701	FERV Adjustment	8911046	3/31/2004	0	
58	Unit III(1a)	410701	FERV Adjustment	10396220	3/31/2004	0	
59	GAENERATOR SETUP TRANSFORMER(1a)	410702	FERV Adjustment	5164538	3/31/2004	0	
60	Switchgear(Including Cable Connection)(1a)	410705	FERV Adjustment	21255168	3/31/2004	0	
61	D/C System/Battery System(1a)	410707	FERV Adjustment	391199	3/31/2004	0	
62	AIR CONDITIONING AND VENTILATION SYSTEM(1a)	410709	FERV Adjustment	643032	3/31/2004	0	
63	POWER LINE CARRIER COMMUNICATION SYSTEM(1a)	410710	FERV Adjustment	295288	3/31/2004	0	
64	CONTROL, METERING AND PROTECTION SYSTEM(1a)	410711	FERV Adjustment	2427456	3/31/2004	0	
65	Transformer (1a)	410802	FERV Adjustment	167838	3/31/2004	0	
66	LIGHTING ARRESSTORS(1a)	410804	FERV Adjustment	395543	3/31/2004	0	
67	STRRET LIGHTING (1a)	410905	FERV Adjustment	488364	3/31/2004	0	
68	D.G SET (1a)	411002	FERV Adjustment	316590	3/31/2004	0	
69	Acoustic treatment of simpower DG Set at Dam site	411002	FERV Adjustment	40297	7/6/2013	0	
	Total of Other Adjustments as per Balance Sheet			**73438811**		0	
2015-16							
1	Motor Cycle- Enfield 350 CC (2 No.)	411511	Claimed	76444	12/1/2002	64,844	Vehicle
2	Loader HP-73/438	411102	Claimed	198222	10/7/1999	99,111	Equipment
3	BOTTOM RING WEARING PLATEDRG NO 1-13105-001	410714	Exclusion	1792854	3/10/2016	254	Capital Spares
4	HEAD COVER FIXED LABYRINTH AS PER DRG. NO- 1-13203-001 ITEM NO-2	410714	Exclusion	931316	1/10/2014	104,086	Capital Spares
5	BOTTOM RING UPPER LABYRINTH DRG NO1-13103-003	410714	Exclusion	945001	1/10/2014	105,754	Capital Spares

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Sl. No.	Name of the Asset	Account Head	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks/ justification
6	RUNNER UPPER ROTATING LABYRINTH FORGED RING (UNFINISHED, 102X205), DWG NO.1-15111-001	410714	Exclusion	2214720	1/10/2014	247,517	Capital Spares
7	RUNNER LOWER ROTATING LOWER LABYRINTH FORGED (UNFINISHED), DWG NO.1-15115-001	410714	Exclusion	1011486	1/10/2014	113,051	Capital Spares
8	HEADCOVER WEARING PLATE DRG NO1-13205-001	410714	Exclusion	1913342	3/10/2016	272	Capital Spares
9	BOTTOM RING LOWER LABYRINTH DRG NO 1-13103-002	410714	Exclusion	1551879	3/10/2016	220	Capital Spares
10	FIRE FIGHTING PIPE LINE OD 168 MM,THICK 6.3MM, MAX W.P. 12 BAR COMPL. WITH COATING,VALVES,BENDS ETC	410714	Exclusion	1374170	1/28/2016	1,042	Capital Spares
11	HEAD COVER LOWER LABYRINTH DRG NO1-13203-002	410714	Exclusion	2033829	3/10/2016	289	Capital Spares
12	NUMERICAL TRANSFORMER PROTECTION RELAY TYPE RET670 ALONG WITH RETROFITTING MATERIALS (2 UNITS)	410714	Exclusion	724779	5/20/2014	52,258	Capital Spares
13	4 DOOR WARDROBE	411702	Exclusion	**8000**	9/7/2010	2302	Furniture Fixures
14	VIVA Magnetic Cycle 550	411702	Exclusion	**7000**	9/19/2010	2013	Furniture Fixures
15	LAPTOP APPLE MAC BOOK PRO MD 313	411801	Exclusion	**69900**	3/30/2012	66405	Furniture Fixures
16	LAPTOP HP PRO BOOK	411801	Exclusion	**50380**	5/6/2010	47861	Furniture Fixures
17	BATTERY 200AH	412020	Exclusion	**7800**	10/2/2010	2213	Furniture Fixures
18	32" TOSHIBA TV/LCD	412501	Exclusion	**24000**	8/31/2010	6989	Furniture Fixures
19	LUMINIOUS INVERTER 600VA	412801	Exclusion	**3200**	10/2/2010	3199	Furniture Fixures
20	ROOM HEATER DOUBLE ROD/SINGLE (25 Nos.)	412503	Exclusion	**15000**	1/28/2016	0	Furniture Fixures (Shifted to inventory)
	Total of De-Capitalized Assets as per Balance Sheet (Deductions-Others)		**Sub Total**	**14953322**		**919680**	
	TOTAL DELETION (CLAIMED)-9(B)(i)-2015-16			**274666**			
	TOTAL DELETION (EXCLUSION)-9(B)(i)-2015-16			**14678656**			
	Total of above			**14953322**			
	Error			**0**			
	Assumed Deletion						
21	Kirlosker make, Model KTA 3067G, 1000kVA (Object id 5301140001)	411002		167388	1/4/1985	0	Item No. A3 of 9A (15-16)

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Sl. No.	Name of the Asset	Account Head	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks/ justification
22	D.G SET (object id 5310010009)	411002	Assumed Deletion against Additional capital expenditure	519852	3/31/2006	323,602	Item No. A4 of 9A (15-16)
23	Replacement of microSCADA server system including software	410711		4713606	3/31/2004	2347847	Item No. C5 of 9A (15-16)
24	Full mechanism electricity operated road barrier with 5.6 meter aluminum boom & 2 No. boom finger, Object Id 9101160021	412020		59555	3/31/2004	51210	Item No. C6 of 9A (15-16)
25	PUMP MOTOR KW/HP 5.50/7.50 RPM 1450, MAKE-ABB, MODEL-M2BA132S4, Object Id 5405020004	411112		25131	9/29/2011	10432	Item No. C7 of 9A (15-16).
26	40 HP PUMP ONLY SCT/80/30 MODULE 1 HEAD 100 METRE SIZE 80/100 MM, MODEL NO- SCT/80/30 (Object Id 8201200041)	412201		189740	9/27/2012	22246	Item No. C8 of 9A (15-16).
27	Providing Sewerage Treatment Plant for Power House	411202		375921	3/31/2004	187246	Item No. C10 of 9A (15-16).
28	Drilling of deep bore wells for cooling water system of Power House	411112		99130	3/31/2004	49377	Item No. C14 of 9A (15-16).
29	LT Distribution Panel , Incomer-MCCB-250A ,415V,3PHASE.	410713		61366	3/31/2004	30566	Item No. C15 of 9A (15-16).
30	RUNNER LOWER ROTATING LOWER LABYRINTH FORGED (UNFINISHED), DW	410701		304027	3/31/2004	160547	Replacement against Item No. C17-18 of 9A (15-16). Actual Deletion done in 2017-18 (Sl. No. 8-9 of 9B(i))
31	RUNNER UPPER ROTATING LABYRINTH FORGED RING (UNFINISHED, 102X20	410701		407438	3/31/2004	206931	
	TOTAL OF ASSUMED DELETION (2015-16)			**6923154**		**3066402**	
	TOTAL DELETION (CLAIMED)-9(B)(i)-2015-16, including assumed deletion			**7197820**			
	TOTAL DELETION (EXCLUSION)-9(B)(i)-2015-16			**14678656**			
2016-17							
1	GYPSY- HP-48-6605	411502	Claimed	33286	3/23/2006	0	Vehicle
2	GYPSY -HP-48-6657	411502	Claimed	68600	1/4/1999	32504	Vehicle

& ASSOCIATES CHARTERED ACCOUNTANTS FRN:006791N NEW DELHI

Sl. No.	Name of the Asset	Account Head	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks/ justification
3	GYPSY-HP-48-6665	411502	Claimed	75722	1/4/1999	36411	Vehicle
4	HEAD COVER FIXED LABYRINTH AS PER DRG. NO- 1-13203-001 ITEM NO-2	410701	Claimed	512247	3/31/2004	324560	Replacement value against item No. C22 to C29 for Form-9A (2016-17)
5	BOTTOM RING UPPER LABYRINTH DRG NO1-13103-003	410701	Claimed	519775	3/31/2004	329329	
6	RUNNER UPPER ROTATING LABYRINTH FORGED RING (UNFINISHED, 102X205), DWG NO.1-15111-001	410701	Claimed	1218152	3/31/2004	771821	
7	RUNNER LOWER ROTATING LOWER LABYRINTH FORGED (UNFINISHED), DWG NO.1-15115-001	410701	Claimed	556343	3/31/2004	352499	
8	HEADCOVER WEARING PLATE DRG NO1-13205-001	410701	Claimed	1052387	3/31/2004	666792	
9	HEAD COVER LOWER LABYRINTH DRG NO1-13203-002	410701	Claimed	1118658	3/31/2004	708781	
10	BOTTOM RING WEARING PLATEDRG NO 1-13105-001	410701	Claimed	986115	3/31/2004	624803	
11	BOTTOM RING LOWER LABYRINTH DRG NO 1-13103-002	410701	Claimed	853573	3/31/2004	540824	
12	FIRE FIGHTING PIPE LINE OD 168 MM,THICK 6.3MM, MAX W.P. 12 BAR COMPL. WITH COATING,VALVES,BENDS ETC	410701	Claimed	610177	3/31/2004	386608	Replacement value against item no. 30 for Form-9A (16-17)
13	NUMERICAL TRANSFORMER PROTECTION RELAY TYPE RET670 ALONG WITH RETROFITTING MATERIALS (2 UNITS)	410701	Claimed	339740	3/31/2004	215259	
14	Capital Spares	410714	Exclusion	7697291	3/31/2004		Capital Spares replacement with capital spares
15	ALMIRAH THREE LEAVES	411702	Exclusion	13650	9/30/2011	3026	Furniture Fixures
16	DIVAN 6 FT BY 4 FT WITH MATRESS	411702	Exclusion	10125	8/30/2011	2282	Furniture Fixures
17	DIVAN 6 FT BY 4 FT WITH MATRESS	411702	Exclusion	9100	8/30/2011	2072	Furniture Fixures
18	SOFA 3 SEATER	411702	Exclusion	12375	9/30/2011	2732	Furniture Fixures
19	HP PAVILION DV7 6010 TX LAPTOP (17.3 INCHES LED DISPLAY, 640GB SATA HARD DRIVE, 4 GB RAM DDR3	411801	Exclusion	49213	9/21/2011	46752	Furniture Fixures
20	CENTRE TABLE GALSS TOP	412801	Exclusion	4500	8/30/2011	4499	Furniture Fixures

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Sl. No.	Name of the Asset	Account Head	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks/ justification
21	FINGER PRINT READER WITH SMART CARD READER FACILITY, IN-BUILT DISPLAY, ANEXSECURE / AS-BIOMI-7011	411803	Exclusion	36969	11/25/2016	0	Accounting entry of Inter-head Adjustment (For reversal, refer Form-9D(2016-17), Sl. Nos. ....-.... (2 items))
22	FINGER PRINT READER WITH SMART CARD READER FACILITY, IN-BUILT DISPLAY, ANEXSECURE / AS-BIOMI-7011	412201	Exclusion	36969	11/25/2016	0	
23	S.S.SLEEVE FOR TURBINE SHAFT SEAL DRAWING NO-1-15202-001	410714	Exclusion	282793	1/15/2014	42758	
24	GOV. MAIN DISTRIBUTING VALVE,D-50 (ALSTOM)	410714	Exclusion	1495885	3/29/2014	210433	
25	CLEAN WATER PUMP, KSB,MODEL-RDLV 150-340 A	410714	Exclusion	2840310	11/25/2013	449999	
26	HP COMPEQ NC8430,INTEL CORE DUO PROCESSOR T25000(2.0GHZ667FSB,1GB HDD@5400RPM,+/-RW	410713	Exclusion	77480	1/6/2007	34104	
27	MOTOR KW/HP 5.50/7.50 RPM 1450, MAKE-ABB, MODEL-M2BA132S4	411112	Exclusion	25131	9/29/2011	12396	
28	Pump LUBI Centrigugal Monoblock 5HP 50Hz 3 fase 1500rpm (2 No.)	411112	Exclusion	34512	7/29/1994	34510	
29	PumpM/W Block 5 H.P.	411112	Exclusion	7872	8/30/2001	7871	
30	Monoblock pump 1.5 HP RPM 1440 Make crompton greaves	411112	Exclusion	11995	4/2/2005	11994	
31	Submersible Pump with control panel GR 28-12-04	411112	Exclusion	92459	8/11/2004	87836	
32	WELDING SET 200 AMP, (MODEL-ORIGO ARC-200) WITH 3 MTR. INPUT CABLE & 3 MTR. OUTPUT CABLE WITH HOLDER	411114	Exclusion	44794	12/29/2011	20983	
33	WELDING SET 200 AMP, (MODEL-ORIGO ARC-200) WITH 3 MTR. INPUT CABLE & 3 MTR. OUTPUT CABLE WITH HOLDER	411114	Exclusion	43941	2/18/2012	19970	
34	DC Inverter welding power source 150 Amp & accessories	411114	Exclusion	44720	3/31/2005	44719	
35	Welding set	411114	Exclusion	1	5/31/2000	1	
36	Drilling Equipment	411116	Exclusion	529039	2/2/2009	393078	
37	Drilling Machine Voltas model s.no 351087	411116	Exclusion	21966	8/31/1991	0	
38	Drilling Machine	411116	Exclusion	484046	1/3/2007	432463	
39	Detonator (3 No.)	411130	Exclusion	3	3/31/2000	0	

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Sl. No.	Name of the Asset	Account Head	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks/ justification
40	Truscan Select Base W/o Stand	411130	Exclusion	489427	3/31/2001	460341	
41	Light Condoctor	411130	Exclusion	1	3/31/2000	0	
42	Crank	411130	Exclusion	1	3/31/1989	0	
43	Telescopic in triple extn.ladder	411130	Exclusion	117684	3/16/2006	111800	
44	Aluminium Ladder Extn up to 36'	411130	Exclusion	25979	3/16/2006	24680	
45	UPS 1250 VA Line Interactive	411801	Exclusion	9863	7/15/2003	9862	
46	UPS . 650 VA Nexus (3 No.)	411801	Exclusion	3	12/1/2002	0	
47	Computer Compaq Pentium III	411801	Exclusion	7051	2/1/2000	3525	
48	Computer Compeq preareo Note Book, intel pentium IV (DOP 01-11-04)	411801	Exclusion	73500	10/30/2004	69825	
49	Computer Compaq nx9040 Notebook intel pentium IV	411801	Exclusion	86976	1/15/2005	82627	
50	computer (2 No.)	411801	Exclusion	2	3/31/2007	0	
51	EPSON LQ 3500 DOT MATRIX PRINTER	411803	Exclusion	49000	3/13/2009	48999	
52	Printer (5 No.)	411803	Exclusion	5	3/31/2007	0	
53	Printer Codject Inkjet Plotter A 4	411803	Exclusion	35742	4/1/2000	35741	
54	WORK CENTRE PRO 226COPIER/PRINTER WIYH SCANER ALONG WITH UPS 3KVA	411803	Exclusion	465300	9/30/2006	442035	
55	PC NOTES TAKER MOBILE VERSION WITH SOFTWARE AND CABLE (2 No.)	411804	Exclusion	23296	2/6/2006	23294	
56	PC NOTES TAKER MOBILE VERSION WITH SOFTWARE AND INTERFACE CABLE	411804	Exclusion	8164	2/6/2006	8163	
57	Scaner HPColour Scanjet 5200 C (2 No.)	411804	Exclusion	2	8/25/2000	0	
58	Scanner HP scan Jet 3500 c	411804	Exclusion	5956	3/24/2003	5955	
59	Scanner Hewlett Packard-Scanjet 7400 C	411804	Exclusion	26081	8/23/2003	26080	
60	Capitalisation of providing local area network with 2 noHub, PKG No. EW-29 (2 No.)	411804	Exclusion	1129884	5/4/2004	1073390	

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Sl. No.	Name of the Asset	Account Head	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks/ justification
61	BIZ CARD FINDER WITH SOFTWARE AND INTERFACE CABLE (2 No.)	411804	Exclusion	12428	2/6/2006	12426	Accounting entry of items found short during physical variation (For reversal, refer Form-9D(2017-18), Sl. Nos. 85-178 (94 items))
62	DOCU SCAN PEN WITH SOFTWARE AND INTERFACE CABLE	411804	Exclusion	15288	2/6/2006	15287	
63	VSAT with Hub Scientific Atlanta	411805	Claimed	1196270	2/4/2004	1136126	
64	HP ML570 G4 SERVER	411806	Exclusion	379808	11/26/2007	360818	
65	Codless Telephone	411902	Exclusion	4950	3/1/1999	4949	
66	Telephone	411902	Exclusion	1	3/1/2000	0	
67	Mobile Phone Nokia 3530	411902	Exclusion	7250	8/27/2003	7249	
68	SAMSUNG MOBILE 13313 (4 No.)	411902	Exclusion	7400	3/31/2016	7396	
69	Refrigerator	412005	Exclusion	6280	8/1/1999	6279	
70	WASHING MACHINE 6 KG. MAKE IFB	412007	Exclusion	29432	6/30/2013	6080	
71	AQUAGUARD REVIVA ECONOMY (RO) WATER PURIFIER SYSTEM	412011	Exclusion	13287	9/23/2013	2563	
72	WATER COOLER 120 LTR (2 No.)	412011	Exclusion	71296	9/28/2016	1666	
73	COMMERCIAL WATER PURIFIER FLOW MAKE AND MODEL -AQUAGURD AQUASURE(AQUA FLO DX) (2 No.)	412011	Exclusion	13020	9/28/2016	308	
74	Horizontal Loop rung ladder	412020	Exclusion	14693	11/28/2006	8887	
75	VCR-BPL	412020	Exclusion	11682	9/25/2000	11681	
76	PAMicrophone PRO 3200	412501	Exclusion	3471	12/31/2005	3470	
77	PAMicrophone GM 611	412501	Exclusion	1906	12/31/2005	1905	
78	DVD Player with Music System LDAV S 300	412501	Exclusion	19990	11/25/2005	12470	
79	MEMORY STICK 1GB (2 No.)	412501	Exclusion	15980	6/26/2006	15978	
80	SINGLE STRAIGHT HEAVY DUTY LADDER OF 20 FT WITH 63 MM WIDE STEPS (2 No.)	412503	Exclusion	23670	2/18/2012	6800	
81	FT VIEW STATION SE 100D LICENSE SOFTWARE, ROCKWELL MAKE (2 No.)	412503	Exclusion	470706	3/9/2016	20250	

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Sl. No.	Name of the Asset	Account Head	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks/ justification
82	WEIGHING SCALE TABLE MODEL-30 KG CAPACITY, MAX MAKE	412503	Exclusion	7616	9/29/2012	1911	
83	WEIGHING SCALE PLATE FORM SCALE-100 KG CAPACITY, MAX MAKE	412503	Exclusion	14645	9/29/2012	3683	
84	PAPER SHREDAR (2 No.)	412503	Exclusion	12826	3/29/2008	12824	
85	Block Set (3 No.)	412801	Exclusion	3	2/25/2002	0	
86	MS PIPE SCISSOR LADDER 12' (2 No.)	412801	Exclusion	8816	12/28/2013	8814	
87	Chair Setder (3 No.)	412801	Exclusion	3	9/13/2000	0	
88	PCH 7046 R (3 No.)	412801	Exclusion	3	8/19/2003	0	
89	Chair Sofa	412801	Exclusion	1	1/31/2001	0	
90	Cabinet 3 Drawer (2 No.)	412801	Exclusion	2	8/19/2003	0	
91	Trolley Stracher	412801	Exclusion	1	3/31/2001	0	
92	Battery Pack for GP-300 hand set 1200 MAH (8 No.)	412801	Exclusion	12984	8/23/2005	12976	
93	UPS APC Make 500V AUPS	412801	Exclusion	2900	12/27/2004	2899	
94	UPS 600-650 VA make LDS 20 minutes backup (2 No.)	412801	Exclusion	2	8/23/2003	0	
95	UPS from Baddyal Infotec (3 No.)	412801	Exclusion	9900	9/30/2005	9897	
96	UPS 650 VA (2 No.)	412801	Exclusion	7040	6/30/2007	7038	
97	UPS800VA	412801	Exclusion	4745	9/30/2007	4744	
98	1 KVA LUMINIOUS UPS	412801	Exclusion	3387	1/29/2010	3386	
99	ONLINE UPS SYSTEM 1 KVA	412801	Exclusion	4454	3/28/2011	4453	
100	MEGA PHONE SHOULDER SLIM TYPE (20WATT)	412801	Exclusion	3605	6/6/2014	3604	
101	SONY DVD PLAYER, MODEL NO. DVP-SR-760	412801	Exclusion	4715	8/3/2016	4714	
102	Telephone Beetel Set	412801	Exclusion	38	3/31/2001	37	

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Sl. No.	Name of the Asset	Account Head	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks/ justification
103	Telephone set Beetel with caller ID Model Blue clip-95 (2 No.)	412801	Exclusion	2000	9/30/2004	1998	
104	Telephone Model 1930 (Orpat) (4 No.)	412801	Exclusion	3800	10/27/2004	3796	
105	Telephone Model 1961 with caller ID (2 No.)	412801	Exclusion	1998	10/27/2004	1996	
106	Telephone Twine Set Beetel (3 No.)	412801	Exclusion	3	3/31/2000	0	
107	Cordless Telephone Beetal (3 No.)	412801	Exclusion	8658	8/22/2005	8655	
108	Siemens Euro Set 8155	412801	Exclusion	1	5/28/2002	0	
109	PA Megaphones model PM-99 (2 No.)	412801	Exclusion	4374	3/20/2006	4372	
110	Mobile Model Nokia 1110 (3 No.)	412801	Exclusion	6240	9/30/2006	6237	
111	Mobile Model Nokia 2600	412801	Exclusion	2912	9/30/2006	2911	
112	MOBILE HAND SET, SAMSUNG & SM-B313E (13 No.)	412801	Exclusion	25350	9/28/2016	25337	
113	PH VALUE METER (POCKET TYPE), HANNA MAKE	412801	Exclusion	4746	11/13/2015	4745	
114	JUICER MIXER GRINDER,MAHARAJA WHITELINE,MODEL NO-REGAL JX207A (2 No.)	412801	Exclusion	6592	6/30/2013	6590	
115	PILLAR HEATER 2 ROD, 1500 WATT (2 No.)	412801	Exclusion	6598	11/17/2012	6596	
116	PILLAR HEATER 2 ROD, 1500 WATT (2 No.)	412801	Exclusion	4750	3/5/2016	4748	
	Total of De-Capitalized Assets as per Balance Sheet (Deductions-Others)			**26900347**			
	TOTAL DELETION (CLAIMED)-9(B)(i)-2016-17			**7944775**			
	TOTAL DELETION (EXCLUSION)-9(B)(i)-2016-17			**18955572**			
	Total of above			**26900347**			
	Error			**0**			

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Sl. No.	Name of the Asset	Account Head	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks/ justification
117	Two nos. Gasolene Engine operated power pack each type each for radial Gate-I&II power pack and Radial Gate III&IV power pack.	410711	Assumed Deletion against Additional capital expenditure	90000	3/31/2004	90000	Item No. B4 of 9A (16-17)
118	Providing Sewerage Treatment Plant for Power House	411202		40049	3/31/2004	20735	Item No. C2 of 9A (16-17).
119	Replacement of microSCADA server system including software	410714		1467784	3/31/2004	759930	Item No. C3 of 9A (16-17).
120	Drilling of deep bore wells for cooling water system of Power House	411112		170106	3/31/2004	88071	Item No. C15 of 9A (16-17).
121	Supply and installation & calibration of Rexroth make CIMS position indicating system of radial gates , Flap Gate at dam	410608		2090818	3/31/2004	1082499	Item No. C18 of 9A (16-17).
122	S.S.SLEEVE FOR TURBINE SHAFT SEAL DRAWING NO-1-15202-001	410701		193528	3/31/2004	102011	Replacement against Item No. C32 of 9A (16-17). Actual Deletion done in 2017-18 (Sl. No. 11)
123	BOTTOM RING UPPER LABYRINTH DRG NO1-13103-003 (2 No.)	410701		392004	3/31/2004	206931	Replacement against Item No. C34 of 9A (16-17). Actual Deletion done in 2017-18 (Sl. No. 10)
124	BOTTOM RING LOWER LABYRINTH DRG NO 1-13103-002	410701		640738	3/31/2004	338293	Replacement against Item No. C34 of 9A (16-17). Actual Deletion done in 2017-18 (Sl. No. 12)
125	Excitation transformer management relay	410701		270972	3/31/2004	148274	Replacement against Item No. C35 of 9A (16-17). Actual Deletion done in 2018-19 (Sl. No. 5)
			TOTAL OF ASSUMED DELETION (2016-17)	5355999		1817805	
	TOTAL DELETION (CLAIMED)-9(B)(i)-2016-17, including assumed deletion			13300774			
	TOTAL DELETION (EXCLUSION)-9(B)(i)-2016-17			18955572			

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Sl. No.	Name of the Asset	Account Head	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks/ justification
2017-18							
1	VSAT with Hub Scientific Atlanta	411805	Claimed	1196270	2/4/2004	1136126	Communication
2	HP ML570 G4 SERVER	411806	Claimed	379808	11/26/2007	360818	Networking Servers
3	Replacement of existing Fire fighting pipelines & accessories	410701	Claimed	611194	3/31/2004	321816	Replacement against Item No. 3 of 9A (17-18).
4	NUMERICAL GENERATOR PROTECTION RELAY, ABB REG 670	410711	Claimed	427887	3/31/2004	226220	Replacement against Item No. 1 of 9A (17-18).
5	NUMERICAL TRANSFORMER PROTECTION RELAY, ABB RET 670	410711	Claimed	346250	3/31/2004	183059	Replacement against Item No. 1 of 9A (17-18).
6	S.S.SLEEVE FOR TURBINE SHAFT SEAL DRAWING NO-1-15202-001	410701	Claimed	80236	3/31/2004	42423	Replacement against Item No. 13 of 9A (17-18).
7	GOV. MAIN DISTRIBUTING VALVE,D-50 (ALSTOM)	410701	Exclusion	741143	3/31/2004	480104	Already claimed in 2014-15 at Sl. No. 52 as assumed deletion
8	RUNNER LOWER ROTATING LOWER LABYRINTH FORGED (UNFINISHED), DW	410701	Exclusion	304027	3/31/2004	160547	Already claimed in 2015-16 at Sl. No. 30-31 as assumed deletions
9	RUNNER UPPER ROTATING LABYRINTH FORGED RING (UNFINISHED, 102X20	410701	Exclusion	407438	3/31/2004	215156	
10	BOTTOM RING UPPER LABYRINTH DRG NO1-13103-003	410701	Exclusion	392004	3/31/2004	206931	Already claimed in 2016-17 at Sl. No. 123 as auumed deletion
11	S.S.SLEEVE FOR TURBINE SHAFT SEAL DRAWING NO-1-15202-001	410701	Exclusion	193528	3/31/2004	102011	Already claimed in 2016-17 at Sl. No. 122 as assumed deletion
12	BOTTOM RING LOWER LABYRINTH DRG NO 1-13103-002	410701	Exclusion	640738	3/31/2004	338293	Already claimed in 2016-17 at Sl. No. 124 as assumed deletion
13	Capitalisation of providing local area network with 2 noHub, PKG No. EW-29 (2 No.)	411804	Exclusion	1129884	5/4/2004	1073390	Already claimed in 2014-15 at Sl. No. 50 as assumed deletion
14	HUMAN MACHINE INTERFACE (HMI) 10 INCH COLORED, MODEL : PANEL VIEW , MAKE : ALLEN BRADLEY, POWER SUPP	410711	Exclusion	68241	5/2/2012	18387	Already claimed in 2016-17 at Sl. No. 114 as assumed deletion

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Sl. No.	Name of the Asset	Account Head	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks/ justification
15	SUBMERSIBLE BORE PUMP COMPLETE WITH MOTOR, 2 HP, HEAD-83MTR, DISCHARGE:2000 LPH	411112	Exclusion	20272	6/24/2011	11921	Already claimed in 2015-16 at Sl. No. 28 as assumed deletion
16	SUBMERSIBLE PUMP 2 HP, KSB/CORA4C+XUMA(S) (2 No.)	411112	Exclusion	73686	9/29/2016	9094	Addition not claimed in 2016-17
17	HP LAPTOP PC PAVILLION 1002TX	411801	Exclusion	57593	5/24/2013	54713	
18	SAMSUNG LED MODEL 40D5000 S.NO.19973ZNB700913 TV SET	412014	Exclusion	40473	5/24/2013	28929	
19	MS OFFICE 2010 HOME AND BUSINESS FPP DVD 1USER-2PC	412201	Exclusion	9860	5/24/2013	9860	
20	MOBILE PHONE	412801	Exclusion	1	5/24/2013	0	
21	MANUAL CHAIN HOIST CAP 8 TON,LIFT 10 FEET	411130	Exclusion	155578	12/20/2012	69202	
22	BED ROOM EASY CHAIR WITH ARM WITH TOP CUSHIONS WITH COVER CLOTH	411701	Exclusion	4106	12/30/2017	4105	
23	Revolving Chair	411701	Exclusion	15609	3/31/2007	9217	
24	CAMEL TABLE,CAMEL BRASS METTALIC FINISH HEIGHT., 0.45 MTR,LENGTH 0.7 MTR	411701	Exclusion	8111	12/30/2011	2652	
25	Computer Compaq Pentium III	411801	Exclusion	7051	2/1/2000	3525	
26	Computer Compeq preareo Note Book, intel pentium IV (DOP 01-11-04)	411801	Exclusion	73500	10/30/2004	69825	
27	Computer Compaq nx9040 Notebook intel pentium IV	411801	Exclusion	86976	1/15/2005	82627	
28	LAPTOP INTEL CORE I7 2.7 GHZ, 4GB DDR3 RAM, 640GB HDD, 15.5", BT, WIFI, SONY VAIO VPCCB17FG/B	411801	Exclusion	69185	8/6/2011	0	
29	HARDWARE FIREWALL & IPS DEVICE IN HA MODE WITH ACCESSORIES, CYBEROAM, CR35ING	411801	Exclusion	100715	3/29/2014	95679	
30	Line Matrix Printer LIPI T-6218	411803	Exclusion	814000	12/29/2005	773300	
31	WORK CENTRE PRO 226COPIER/PRINTER WIYH SCANER ALONG WITH UPS 3KVA	411803	Exclusion	465300	9/30/2006	442035	
32	MOBILE-NOKIA-6600	411902	Exclusion	8350	3/29/2007	4860	
33	NOKIA MOBILE PHONE, E 63	411902	Exclusion	9099	9/25/2010	3406	

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Sl. No.	Name of the Asset	Account Head	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks/ justification
34	BLACKBERRY TORCH 9800 SMARTPHONE	411902	Exclusion	36694	12/22/2010	13191	
35	SAMSUNG GALAXY NOTE 3	411902	Exclusion	45600	2/24/2014	7604	
36	SAMSUNG MOBILE CORE PRIME	411902	Exclusion	7800	11/21/2015	478	
37	SAMSUNG MOBILE A8	411902	Exclusion	25000	3/31/2016	988	
38	MOBILE PHONE ANDROID, MAKE-SAMSUNG,MODEL-GALAXY J7 PRO (4 No.)	411902	Exclusion	75600	3/31/2018	0	
39	LASER FAX MACHINE, MAKE: BROTHER, MODEL: 2820	411902	Exclusion	13000	3/22/2011	4810	
40	MOBILE PHONE NOKIA WITH ACCESSORIES(WITH JOBRA BLUE TOOTH DEVICE) -6270	412001	Exclusion	18700	5/24/2006	11199	
41	COMMERCIAL TANDOOR	412007	Exclusion	38250	3/14/2007	23212	
42	FRANKING MACH (ASCOM SMILE 2400 LETTERS /HR	412020	Exclusion	84392	5/26/2006	54310	
43	EUROCLEAN ELECTRONIC VACCUM CLEANER	412020	Exclusion	21500	6/27/2006	13699	
44	MANUAL CHAIN HOIST CAPACITY 1 TON LIFTING 15 FEET	412503	Exclusion	14459	9/26/2015	1597	
45	OCTOPAD ROLAND, MAKE : ROLANDMODEL : SPD20	412503	Exclusion	44200	3/31/2018	0	
46	TABLA	412503	Exclusion	5800	3/31/2018	0	
47	BED ROOM EASY CHAIR WITH ARM WITH TOP CUSHIONS WITH COVER CLOTH (19 No.)	412801	Exclusion	4106	12/30/2017	0	
48	BED ROOM EASY CHAIR WITH ARM WITH TOP CUSHIONS WITH COVER CLOTH (18 No.)	412801	Exclusion	73908	12/30/2017	73890	
49	BED SIDE TABLE (SUNMICA TOP) (45 No.)	412801	Exclusion	131670	12/30/2017	131625	
50	CENTRE TABLE WOODEN 1.5' X3' (22 No.)	412801	Exclusion	77880	12/30/2017	77858	
51	FOAM TYPE FIRE EXTINGUISHER 9 LITER CAPACITY (LIFE GUARD MODEL NO.LG-119) (8 No.)	412801	Exclusion	24272	9/12/2017	24264	
52	WEIGHING MACHINE DIGITAL 0-150 KG (4 No.)	412801	Exclusion	3504	8/11/2017	3500	
53	SPHYGMONOMETER (B.P INSTRUMENT) (10 No.)	412801	Exclusion	16300	8/11/2017	16290	

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Sl. No.	Name of the Asset	Account Head	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks/ justification
54	WEIGHING MACHINE (4 No.)	412801	Exclusion	1832	8/11/2017	0	
	Total (as per books)-A			**9702580**		**2112450**	
	TOTAL DELETION (CLAIMED)-9(B)(i)-2017-18, including assumed deletion			3041645			
	TOTAL DELETION (EXCLUSION)-9(B)(i)-2017-18			6660935			
	Total of above			9702580			
	Error			0			
	Assumed Deletions						
54	Raw water cooling pump	410714	Additional capital expenditure	1840978	3/31/2004	989303	Replacement against Item No. C2 of 9A (17-18).
55	Pump motor set for HVAC system	411112	Additional capital expenditure	24044	3/31/2004	12921	Replacement against Item No. C5 of 9A (17-18).
56	Full mechanism electricity operated road barrier with 5.6 meter aluminum boom & 2 No. boom finger, Object Id 9101160022	412020	Assumed Deletion against Additional	59555	3/31/2004	51210	Replacement against Item No. C8 of 9A (17-18).
	Total of assumed deletions			**1924577**		**1053434**	
	TOTAL DELETION (CLAIMED)-9(B)(i)-2017-18, including assumed deletion			**4966222**			
	TOTAL DELETION (EXCLUSION)-9(B)(i)-2017-18			0			
2018-19							
1	Dam & Barrage(Part Consumption Retrival)-Water Level Sensor(3 No.s)	410608	Claimed	191900	3/31/2004	105950	Replacement against Item No. 4 of 9A (18-19).
2	CAR-Ambassador HP-48/6633	411501	Claimed	201687	1/4/1999	163203	Vehicles
3	SWARAZ MAZDA HP-48/2625	411504	Claimed	1	12/31/1998	0	Vehicles
4	TATA BUS-HIC-179 HP-48/0108	411507	Claimed	1	1/4/1988	0	Vehicles
5	Excitation transformer management relay	410701	Exclusion	270972	3/31/2004	148274	Already claimed in 2016-17 at Sl. No. 125 as assumed deletion
6	S.S.SLEEVE FOR TURBINE SHAFT SEAL DRAWING NO-1-15202-001	410714	Exclusion	282793	1/15/2014	0	Capital Spares
7	HEADCOVER WEARING PLATE DRG NO1-13205-001	410714	Exclusion	1913342	3/10/2016	193284	Capital Spares

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Sl. No.	Name of the Asset	Account Head	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks/ justification
8	BOTTOM RING WEARING PLATEDRG NO 1-13105-001	410714	Exclusion	1792854	3/10/2016	181110	Capital Spares
9	BOTTOM RING LOWER LABYRINTH DRG NO 1-13103-002	410714	Exclusion	1551879	3/10/2016	156764	Capital Spares
10	S.S.SLEEVE FOR TURBINE SHAFT SEAL DRAWING NO-1-15202-001	410714	Exclusion	200223	12/31/2017	7040	Capital Spares
11	Submersible dewartering Pump	411112	Exclusion	110205	1/17/2007	99185	Decapitalisation value already claimed during 2014-15 (refer item nos 42 to 49) as assumed deletions
12	Submersible dewartering Pump	411112	Exclusion	31086	6/27/2007	27978	
13	Submersible dewartering Pump	411112	Exclusion	31086	6/27/2007	27978	
14	Submersible dewartering Pump	411112	Exclusion	31086	6/27/2007	27978	
15	Submersible dewartering Pump	411112	Exclusion	31086	6/27/2007	27978	
16	Submersible dewartering Pump	411112	Exclusion	31086	6/27/2007	27978	
17	Submersible dewartering Pump	411112	Exclusion	31086	6/27/2007	27978	
18	Submersible dewartering Pump	411112	Exclusion	31086	6/27/2007	27978	
19	SUBMERSIBLE BORE PUMP COMPLETE WITH MOTOR, 2 HP, HEAD-83MTR, DI	411112	Exclusion	20272	6/24/2011	12976	Alread claimed in 2016-17 at Sl No. 115
20	SUBMERSIBLE BORE PUMP KW/HP 3.7/5.0 HEAD 70-23 METRE OUTFLOW 9-24	411112	Exclusion	30112	9/14/2011	18664	
21	Chair	411701	Exclusion	5497	3/1/2001	5496	
22	Chair	411701	Exclusion	5497	3/1/2001	5496	
23	Chair	411701	Exclusion	5497	3/1/2001	5496	
24	Chair	411701	Exclusion	5497	3/1/2001	5496	

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Sl. No.	Name of the Asset	Account Head	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks/ justification
25	Chair	411701	Exclusion	5497	3/1/2001	5496	
26	Chair	411701	Exclusion	5497	3/1/2001	5496	
27	Chair	411701	Exclusion	5497	3/1/2001	5496	
28	Chair	411701	Exclusion	5497	3/1/2001	5496	
29	Chair	411701	Exclusion	5497	3/1/2001	5496	
30	Chair	411701	Exclusion	5497	3/1/2001	5496	
31	Chair	411701	Exclusion	5508	3/1/2001	5507	
32	Chair	411701	Exclusion	5508	3/1/2001	5507	
33	Chair	411701	Exclusion	5508	3/1/2001	5507	
34	Sofa Set five seated	411707	Exclusion	12305	10/1/1999	12304	
35	Trolly TV with side recks	411707	Exclusion	7800	1/14/2002	7799	
36	UPS 1250 VA Line Interactive	411801	Exclusion	9863	7/15/2003	9862	
37	UPS . 650 VA Nexus	411801	Exclusion	1	12/1/2002	0	
38	UPS . 650 VA Nexus	411801	Exclusion	1	12/1/2002	0	
39	UPS . 650 VA Nexus	411801	Exclusion	1	12/1/2002	0	
40	Computer	411801	Exclusion	38324	12/27/2004	38323	
41	computer	411801	Exclusion	1	3/31/2007	0	

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Sl. No.	Name of the Asset	Account Head	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks/ justification
42	EPSON LQ 3500 DOT MATRIX PRINTER	411803	Exclusion	49000	3/13/2009	48999	
43	Printer	411803	Exclusion	1	3/31/2007	0	
44	Printer	411803	Exclusion	1	3/31/2007	0	
45	Printer	411803	Exclusion	1	3/31/2007	0	
46	Printer	411803	Exclusion	1	3/31/2007	0	
47	Printer	411803	Exclusion	1	3/31/2007	0	
48	Printer	411803	Exclusion	1	3/31/2007	0	
49	Printer Codject Inkjet Plotter A 4	411803	Exclusion	35742	4/1/2000	35741	
50	Printer. Laser Jet 1005 DOP 30-9-03	411803	Exclusion	14826	9/30/2003	14825	
51	PC NOTES TAKER MOBILE VERSION WITH SOFTWARE AND CABLE	411804	Exclusion	11648	2/6/2006	11647	
52	PC NOTES TAKER MOBILE VERSION WITH SOFTWARE AND CABLE	411804	Exclusion	11648	2/6/2006	11647	
53	PC NOTES TAKER MOBILE VERSION WITH SOFTWARE AND INTERFACE CABL	411804	Exclusion	8164	2/6/2006	8163	
54	Scaner HPColour Scanjet 5200 C	411804	Exclusion	1	8/25/2000	0	
55	Scaner HPColour Scanjet 5200 C	411804	Exclusion	1	8/25/2000	0	
56	Scanner HP scan Jet 3500 c	411804	Exclusion	5956	3/24/2003	5955	
57	Scanner Hewlett Packard-Scanjet 7400 C	411804	Exclusion	26081	8/23/2003	26080	
58	BIZ CARD FINDER WITH SOFTWARE AND INTERFACE CABLE	411804	Exclusion	6214	2/6/2006	6213	

Sl. No.	Name of the Asset	Account Head	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks/ justification
59	BIZ CARD FINDER WITH SOFTWARE AND INTERFACE CABLE	411804	Exclusion	6214	2/6/2006	6213	
60	DOCU SCAN PEN WITH SOFTWARE AND INTERFACE CABLE	411804	Exclusion	15288	2/6/2006	15287	
61	Codless Telephone	411902	Exclusion	4950	3/1/1999	4949	
62	Telephone	411902	Exclusion	1	3/1/2000	0	
63	CORDLESS PHONE, PANOSONIC & KXTG2480BX	411902	Exclusion	7754	3/31/2011	2989	
64	CORDLESS PHONE, PANOSONIC & KXTG2480BX	411902	Exclusion	7754	3/31/2011	2989	
65	Mobile Phone Nokia 3530	411902	Exclusion	7250	8/27/2003	7249	
66	FIXED CELLULAR TERMINAL (FCT) MAKE MATRIX MODEL SIMADO GFX - 11	411902	Exclusion	7210	3/19/2011	2791	
67	Microphone AWM690V PA VHF Wireless Ahuja	411903	Exclusion	5555	9/11/2004	5554	
68	Integration of Tata make EPABX SYSTEM WITH MATRIX MAKE EPABX INSTALLE	411903	Exclusion	328387	3/31/2006	218408	
69	MOBILE-NOKIA-6600-6110170005 (OLD OID)	411904	Exclusion	8350	3/29/2007	8349	
70	NOKIA MOBILE PHONE, E 63 (OLD OID 6110170038)	411904	Exclusion	9099	9/25/2010	9098	
71	BLACK BERRY TORCH 9800 SMART PHONE (OLD OID 6110170039)	411904	Exclusion	36694	12/22/2010	36693	
72	SAMSUNG GALAXY NOTE 3 (OLD OID 6110170046)	411904	Exclusion	45600	2/24/2014	45599	
73	SAMSUNG MOBILE A8 (OLD OID 6110170058)	411904	Exclusion	25000	3/31/2016	22912	
74	MOBILE PHONE NOKIA WITH ACCESSORIES (WITH JOBRA BLUE TOOTH DEV	411904	Exclusion	18700	5/24/2006	18699	
75	Fire Extinguisher	412020	Exclusion	11334	1/1/2002	11333	

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76	FIRE EXTENGUISHER	412020	Exclusion	6030	5/19/2005	6029	
77	FIRE EXTENGUISHER	412020	Exclusion	6030	5/19/2005	6029	
78	FIRE EXTENGUISHER	412020	Exclusion	6030	5/19/2005	6029	
79	FIRE EXTENGUISHER	412020	Exclusion	6030	5/19/2005	6029	
80	FIRE EXTINGUSHER	412020	Exclusion	5850	2/29/2008	5849	
81	Camera Canon	412020	Exclusion	14786	3/1/2001	14785	
82	WEIGHING MACHINE	412005	Exclusion	1553	9/5/2008	1552	
83	FOOT STEP IRON 70.1900	412005	Exclusion	1336	9/5/2008	1335	
84	Electrical Section Machine 1 no.	412005	Exclusion	7774	3/1/2001	7773	
85	SPLIT AIR CONDITIONER 1.5TR (INVERTER TECHNOLOGY) HOT AND COLD, M	412008	Exclusion	46836	2/18/2012	21191	
86	SPLIT AIR CONDITIONER 1.5TR (INVERTER TECHNOLOGY) HOT AND COLD, M	412008	Exclusion	46836	2/18/2012	21191	
87	SPLIT AIR CONDITIONER 1.5TR (INVERTER TECHNOLOGY) HOT AND COLD, M	412008	Exclusion	46836	2/18/2012	21191	
88	Water Cooler Voltas	412011	Exclusion	28466	7/1/2000	25083	
89	Water Cooler Voltas	412011	Exclusion	28465	7/1/2000	24088	
90	Water Cooler Voltas	412011	Exclusion	28465	7/1/2000	24088	
91	Water Coller Model no. RS-150/150G	412011	Exclusion	26828	1/7/2002	23246	
92	Water Coller Model no. RS-150/150G	412011	Exclusion	26829	1/7/2002	23247	

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93	Water Coller Model no. RS-150/150G	412011	Exclusion	26828	1/7/2002	23246	
94	Water Cooler Make Blue Star	412011	Exclusion	33043	8/23/2003	26036	
95	Refrigerator Voltas Deep Freezer 400 Ltr.	412011	Exclusion	28301	1/31/2003	24313	
96	LG COLOUR TVMODEL 20CA30M	412014	Exclusion	7500	6/22/2006	7499	
97	Invertor 500 VA Luminous	412020	Exclusion	1	3/17/2005	0	
98	INDOOR EMERGENCY LIGHT, 2X20W, ADJUSTABLE LAMP DIRECTION, WITH S	412020	Exclusion	6076	6/29/2012	1937	
99	INDOOR EMERGENCY LIGHT, 2X20W, ADJUSTABLE LAMP DIRECTION, WITH S	412020	Exclusion	6076	6/29/2012	1937	
100	INDOOR EMERGENCY LIGHT, 2X20W, ADJUSTABLE LAMP DIRECTION, WITH S	412020	Exclusion	6076	6/29/2012	1937	
101	VCR-BPL	412020	Exclusion	11682	9/25/2000	11681	
102	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	412503	Exclusion	6793	3/31/2016	595	
103	TV with trolly & Stablizer 14"BPL	412501	Exclusion	7655	7/1/1999	7654	
104	Music system sony MHC-RV20 with MP-3	412501	Exclusion	17200	11/25/2005	12631	
105	PAMicrophone PRO 3200	412501	Exclusion	3471	12/31/2005	3470	
106	PAMicrophone GM 611	412501	Exclusion	1906	12/31/2005	1905	
107	TV 29" LG	412501	Exclusion	23726	12/1/2000	19346	
108	TV 14" LG	412501	Exclusion	10568	12/1/2000	10567	
109	TV 14" KZR Model BPL	412501	Exclusion	7741	3/1/2001	7740	

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Sl. No.	Name of the Asset	Account Head	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks/ justification
110	TV 14" KZR Model BPL	412501	Exclusion	7741	3/1/2001	7740	
111	TV Sony XA 21M83	412501	Exclusion	21839	1/31/2002	18137	
112	TV Sony C Model 21 M 70	412501	Exclusion	17292	1/31/2002	14353	
113	T.V . BPL	412501	Exclusion	9360	3/1/2002	9359	
114	TV 21" Samsung C Bio Healthy Euro	412501	Exclusion	15031	2/15/2003	11764	
115	HAND HELD SEARCH LIGHT	412503	Exclusion	5250	3/26/2012	5249	
116	HAND HELD SEARCH LIGHT	412503	Exclusion	5250	3/26/2012	5249	
117	Refrigerator -390ltrs	412505	Exclusion	26966	11/21/2006	16996	
118	Refrigerator -390ltrs	412505	Exclusion	26967	11/21/2006	16996	
119	FRIDGE-VIDEOCON	412505	Exclusion	6400	6/27/2007	6399	
120	FRIDGE-VIDEOCON	412505	Exclusion	6400	6/27/2007	6399	
121	Chair CH-1014	412801	Exclusion	1	8/31/2000	0	
122	Chairs CH-7	412801	Exclusion	1	8/31/2000	0	
123	Chairs CH-7	412801	Exclusion	1	8/31/2000	0	
124	Chair	412801	Exclusion	1	8/19/2003	0	
125	Chair Sofa	412801	Exclusion	1	1/31/2001	0	
126	Chair Sofa	412801	Exclusion	1	1/31/2001	0	

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Sl. No.	Name of the Asset	Account Head	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks/ justification
127	Chair Sofa	412801	Exclusion	1	1/31/2001	0	
128	Chair Sofa	412801	Exclusion	1	1/31/2001	0	
129	Sofa Easy Chair	412801	Exclusion	1	2/25/2002	0	
130	Sofa Easy Chair	412801	Exclusion	1	2/25/2002	0	
131	Sofa Easy Chair	412801	Exclusion	1	2/25/2002	0	
132	Sofa Easy Chair	412801	Exclusion	1	2/25/2002	0	
133	Sofa Easy Chair	412801	Exclusion	1	2/25/2002	0	
134	TV Trolly	412801	Exclusion	1	10/30/1999	0	
135	Heat Convector	412801	Exclusion	1	2/28/2003	0	
136	Fire Exitnguisher COL Type 4.5 KGS Capacity Finex Make	412801	Exclusion	1	3/16/2002	0	
137	Fire Extinguisher	412801	Exclusion	1856	3/30/2007	1855	
138	Fire Extinguisher	412801	Exclusion	1856	3/30/2007	1855	
139	FIRE EXTINGUISHER CO2	412801	Exclusion	1069	3/31/2007	1068	
140	FIRE EXTINGUSHER	412801	Exclusion	1406	2/29/2008	1405	
141	FIRE EXTENGUISHER & OTHER GENERIC HARDWARE	412801	Exclusion	3997	9/30/2005	3996	
142	Battery charger Single unit for GP-300	412801	Exclusion	1120	3/23/2005	1119	
143	Battery Pack for GP-300 hand set 1200 MAH	412801	Exclusion	1623	8/23/2005	1622	

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144	Battery Pack for GP-300 hand set 1200 MAH	412801	Exclusion	1623	8/23/2005	1622	
145	Battery Pack for GP-300 hand set 1200 MAH	412801	Exclusion	1623	8/23/2005	1622	
146	Battery Pack for GP-300 hand set 1200 MAH	412801	Exclusion	1623	8/23/2005	1622	
147	Battery Pack for GP-300 hand set 1200 MAH	412801	Exclusion	1623	8/23/2005	1622	
148	Battery Pack for GP-300 hand set 1200 MAH	412801	Exclusion	1623	8/23/2005	1622	
149	Battery Pack for GP-300 hand set 1200 MAH	412801	Exclusion	1623	8/23/2005	1622	
150	Battery Pack for GP-300 hand set 1200 MAH	412801	Exclusion	1623	8/23/2005	1622	
151	UPS APC Make 500V AUPS	412801	Exclusion	2900	12/27/2004	2899	
152	UPS 600-650 VA make LDS 20 minutes backup	412801	Exclusion	1	8/23/2003	0	
153	UPS 600-650 VA make LDS 20 minutes backup	412801	Exclusion	1	8/23/2003	0	
154	UPS from Baddyal Infotec	412801	Exclusion	3300	9/30/2005	3299	
155	UPS from Baddyal Infotec	412801	Exclusion	3300	9/30/2005	3299	
156	UPS from Baddyal Infotec	412801	Exclusion	3300	9/30/2005	3299	
157	UPS from Baddyal Infotec	412801	Exclusion	3300	9/30/2005	3299	
158	UPS 650 VA	412801	Exclusion	3520	6/30/2007	3519	
159	UPS800VA	412801	Exclusion	4745	9/30/2007	4744	
160	DVD Player	412801	Exclusion	4990	12/31/2005	4989	

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161	Telephone Beetel Set	412801	Exclusion	38	3/31/2001	37	
162	Telephone set Beetel with caller ID Model Blue clip-95	412801	Exclusion	1000	9/30/2004	999	
163	Telephone set Beetel with caller ID Model Blue clip-95	412801	Exclusion	1000	9/30/2004	999	
164	Telephone Model 1930 (Orpat)	412801	Exclusion	950	10/27/2004	949	
165	Telephone Model 1930 (Orpat)	412801	Exclusion	950	10/27/2004	949	
166	Telephone Model 1930 (Orpat)	412801	Exclusion	950	10/27/2004	949	
167	Telephone Model 1930 (Orpat)	412801	Exclusion	950	10/27/2004	949	
168	Telephone Model 1961 with caller ID	412801	Exclusion	999	10/27/2004	998	
169	Telephone Model 1961 with caller ID	412801	Exclusion	999	10/27/2004	998	
170	Telephone Twine Set Beetel	412801	Exclusion	1	3/31/2000	0	
171	Telephone Twine Set Beetel	412801	Exclusion	1	3/31/2000	0	
172	Telephone Twine Set Beetel	412801	Exclusion	1	3/31/2000	0	
173	Cordless Telephone Beetal	412801	Exclusion	2886	8/22/2005	2885	
174	Cordless Telephone Beetal	412801	Exclusion	2886	8/22/2005	2885	
175	Cordless Telephone Beetal	412801	Exclusion	2886	8/22/2005	2885	
176	Cordless Telephone Beetal	412801	Exclusion	2886	8/22/2005	2885	
177	Siemens Euro Set 8155	412801	Exclusion	1	5/28/2002	0	

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178	PA Megaphones model PM-99	412801	Exclusion	2187	3/20/2006	2186	
179	PA Megaphones model PM-99	412801	Exclusion	2187	3/20/2006	2186	
180	Mobile Model Nokia 1110	412801	Exclusion	2080	9/30/2006	2079	
181	Mobile Model Nokia 1110	412801	Exclusion	2080	9/30/2006	2079	
182	Mobile Model Nokia 1110	412801	Exclusion	2080	9/30/2006	2079	
183	Mobile Model Nokia 2600	412801	Exclusion	2912	9/30/2006	2911	
184	MOBILE-NOKIA-1600	412801	Exclusion	2450	3/29/2007	2449	
185	MOBILE PHONE, INTEX YUVA	412801	Exclusion	2400	12/12/2012	2399	
186	MOBILE SET, LAVA MAKE, MODEL KKT HERO	412801	Exclusion	1750	6/10/2015	1749	
187	MOBILE SET, LAVA MAKE, MODEL KKT HERO	412801	Exclusion	1750	6/10/2015	1749	
188	MOBILE SET, LAVA MAKE, MODEL KKT HERO	412801	Exclusion	1750	6/10/2015	1749	
189	MOBILE SET, LAVA MAKE, MODEL KKT HERO	412801	Exclusion	1750	6/10/2015	1749	
190	MOBILE PHONE, SAMSUNG METRO 313	412801	Exclusion	1950	9/26/2015	1949	
191	MOBILE PHONE, SAMSUNG METRO 313	412801	Exclusion	1950	9/26/2015	1949	
192	MOBILE PHONE, SAMSUNG METRO 313	412801	Exclusion	1950	9/26/2015	1949	
193	MOBILE HAND SET, SAMSUNG & SM-B313E	412801	Exclusion	1950	9/28/2016	1949	
194	MOBILE HAND SET, SAMSUNG, MODEL NO.-Z2	412801	Exclusion	4500	3/29/2017	4499	

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195	SAMSUNG MOBILE 13313	412801	Exclusion	1850	3/30/2016	0	
196	SAMSUNG MOBILE 13313	412801	Exclusion	1850	3/30/2016	0	
197	SAMSUNG MOBILE 13313	412801	Exclusion	1850	3/30/2016	0	
198	SAMSUNG MOBILE 13313	412801	Exclusion	1850	3/30/2016	0	
199	SAMSUNG MOBILE 13313	412801	Exclusion	1850	3/30/2016	0	
200	USB 2.0 WIRELESS NETWORK CARD,RELIANCE	412801	Exclusion	3500	1/16/2008	3499	
201	USB 2.0 WIRELESS NETWORK CARD,RELIANCE	412801	Exclusion	3500	1/16/2008	3499	
202	IMPACT WRENCH -238A405050067 MILWAUKEE MAKE	412801	Exclusion	1	11/6/2012	0	
203	DRILL MACHINE NO-3490 SHAKTIMAN MAKE SD10	412801	Exclusion	1	11/6/2012	0	
204	BP Appratus murcury	412801	Exclusion	968	3/31/2006	967	
205	BP Appratus murcury	412801	Exclusion	968	3/31/2006	967	
206	SPHYGMONOMETER (B.P INSTRUMENT)	412801	Exclusion	2340	3/30/2013	2339	
207	SPHYGMONOMETER (B.P INSTRUMENT)	412801	Exclusion	2340	3/30/2013	2339	
208	SPHYGMONOMETER (B.P INSTRUMENT)	412801	Exclusion	2340	3/30/2013	2339	
209	SPHYGMONOMETER (B.P INSTRUMENT)	412801	Exclusion	2340	3/30/2013	2339	
210	SPHYGMONOMETER (B.P INSTRUMENT)	412801	Exclusion	2412	12/28/2013	2411	
211	SPHYGMONOMETER (B.P INSTRUMENT)	412801	Exclusion	2412	12/28/2013	2411	
	Total of De-Capitalized Assets as per Balance Sheet (Deductions-Others)			**8469272**			
	TOTAL DELETION (CLAIMED)-9(B)(i)-2018-19			**393589**			

ASSOCIATES CHARTERED ACCOUNTANTS FRN 006791N NEW DELHI

Sl. No.	Name of the Asset	Account Head	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks/ justification
	TOTAL DELETION (EXCLUSION)-9(B)(i)-2018-19			**8075683**			
	Total of above			**8469272**			
	Error			**0**			
	Assumed Deletions						
212	Clean cooling water pump	410704	Additional capital expenditure	1452504	3/31/2004	809072	Replacement against Item No. C8 of 9A (18-19).
213	PUMPS FOR WATER SUPPLY SYSTEM (40 HP MONOBLOCK- 2 NOS. & 5 HP SUBMERSIBLE- 2 NOS.) ON REPLACEMENT BASIS	411112	Additional capital expenditure	152148	3/31/2004	84750	Replacement against Item No. C9 of 9A (18-19).
				1604652			

For D S P & Associates
Chartered Accountants

FRN 006791N
NEW DELHI

For NHPC Limited

(M G Gokhale)
GM (Comml.)

FORM-9C

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

Name of the Petitioner :NHPC Limited

Name of the Generating Station :Chamera-II Power Station

COD :31.03.2004

(Rs. In Lakhs)

Sl. No.	Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5	6	7
	Closing Gross Block	207831.32	208258.75	209027.326	209289.437	208907.264
	Less: Opening Gross Block	208526.49	207831.32	208335.72	209027.326	208800.353
	Total Additions as per books	-695.17	427.42	691.61	262.11	106.91
	Less: Additions pertaining to other Stages (give Stage wise breakup)					
	Other Adjustments	-734.39	0.00	0	0	0
	Net Additions pertaining to instant project/Unit/Stage	39.22	427.42	691.61	262.11	106.91
	Less: Exclusions (items not allowable / not claimed)	-117.87	35.71	65.18	150.14	-13.58
	Net Additional Capital Expenditure Claimed	**157.09**	**391.72**	**626.42**	**111.98**	**120.50**
	Less: Assumed Deletion	31.15	69.23	53.56	19.25	16.05
	Net Additional Capital Expenditure Claimed after adjusting assumed deletion	**125.94**	**322.49**	**572.86**	**92.73**	**104.45**
	Note:					
	Reason for exclusion of any expenditure shall be given in Clear terms.					

For D S P & Associates

Chartered Accountants

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN 008791N NEW DELHI

For NHPC Limited

(M G Gokhale)
GM (Comml.)

FORM-9D

Statement showing items/assets/works claimed under Exclusions

Name of the Petitioner : NHPC Limited
Name of the Generating Station :Chamera-II Power Station
COD :31.03.2004
2014-15

Sl. No.	Head of Work / Equipment	Account Head	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	ONLINE UPS SYSTEM 1 KVA (8 No.)	412801	37208	0	37208		Furniture Fixures
2	MEGA PHONE SHOULDER SLIM TYPE (20WATT) (2 No.)	412801	7210	0	7210		Furniture Fixures
3	GAS STOVE (3 BURNERS)	412801	4635	0	4635		Furniture Fixures
4	HAND BLENDER, HAVELLS, 400 WATT	412801	3700	0	3700		Furniture Fixures
5	HAND BLENDER, BAJAJ MAJESTY- HB06	412801	1200	0	1200		Furniture Fixures
6	PERSONAL COMPUTER (DESKTOP) (8 No.)	411801	407664	0	407664		Furniture Fixures
7	LASER PRINTER (3 No.)	411803	40881	0	40881		Furniture Fixures
8	PHOTO COPIER MACHINE XERX-XEROX 5019	412003	46019	5618	40401		Furniture Fixures
9	SAMSUNG MICROWAVE OVEN, CE117PC-B1	412007	17475	0	17475		Furniture Fixures
10	AQUAGUARD COMMERCIAL WATER PURIFIER FLOW RATE 200 LPH, AQUAGUARD 200 (5 No.)	412007	100425	0	100425		Furniture Fixures
11	SAMSUNG REFRIGERATOR 192 L MODEL RR1914RH	412011	12450	0	12450		Furniture Fixures
12	DIGITAL CAMERA , NIKON COOLPIX S9700(2 No.)	412020	33600	0	33600		Instrument (Tools & Tackles)
13	SONY CYBERSHOT CAMERA DSC-WX350 WITH18.2 MEGAPIXEL AND 20X ZOOM	412020	18290	0	18290		Furniture Fixures
14	TE-2M (ROTARY HAMMER) -228106	412503	23872	0	23872		Instrument (Tools &
15	AQUAGUARD MULTI-FUNCTIONAL WATER PURIFIER, PUREGUARD 5 IN 1 HOT & COLD	412503	45063	0	45063		Furniture Fixures
16	EXERCISE BIKE, TURBUSTER ELIPTICON 82001	412503	9528	0	9528		Furniture Fixures
17	ANTISCALANT DOSING PUMPE-DOSE(EUREKA FORBS) CAPACITY 6 LTR PER HOUR, E-DOSE (3 No.)	411112	57165	0	57165		Furniture Fixures
18	FIRE EXTINGUISHER, CAPACITY-6KG, TYPE- ABC MAP90 (4 No.)	412503	20064	0	20064		Furniture Fixures
19	DIGITAL WEIGHTING BALANCE, CAPACITY- 3 TO 4 KG WITH MINIMUM ACCURACY OF 0.01 GM (2 No.)	412503	87590	0	87590		Instrument (Tools & Tackles)
20	HEAVY DUTY DRILL MACHINE 31MM KPT /KW - 10	412503	156664	0	156664		Instrument (Tools & Tackles)
21	TE 1000-AVR 230 V (PART NO. 248736)	411116	101108	0	101108		Instrument (Tools &
22	Purchase of Actuator for Governor(TR10)	410714	1128473	0	1128473		Capital Spares
23	NUMERICAL TRANSFORMER PROTECTION RELAY TYPE RET670 ALONG WITH RETROFITTING MATERIALS (1 No.)	410714	724779	154394	570385		Capital Spares
24	NUMERICAL TRANSFORMER PROTECTION RELAY TYPE RET670 ALONG WITH RETROFITTING MATERIALS (1 No.)	410714	724779	0	724779		Capital Spares
25	NUMERICAL GENERATOR PROTECTION RELAY TYPE REG650 ALONG WITH RETROFITTING MATERIALS (1 No.)	410714	895662		895662		Capital Spares
26	NUMERICAL GENERATOR PROTECTION RELAY TYPE REG650 ALONG WITH RETROFITTING MATERIALS (1 No.)	410714	895662	154393	741269		Capital Spares
	Total	**5601327.32**	**5601166**	**314405**	**5286761**		

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..
only and not in sending station or in both the station.

For D S P & Associates
Chartered Accountants

D S P & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN 006791N NEW DELHI

For NHPC Limited

(M G Gokhale)
GM (Comml.)

2015-16

FORM-9D

Statement showing items/assets/works claimed under Exclusions

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

Sl. No.	Head of Work / Equipment	Account Head	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	EXECUTIVE CHAIR WITH ARM, CUSHION SEAT, GAS LIFTING MECHANISM, CHR 8000 (29 No.)	412801	71050	0	71050		Furniture Fixures
2	CENTER TABLE	412801	4900	0	4900		Furniture Fixures
3	WOODEN CENTRE TABLE (SIZE 4 X 2 X1.5 FEET) WITH GLASS TOP (2 No.)	412801	7840	0	7840		Furniture Fixures
4	CENTRE TABLE WOODEN 1.5' X3' (10 No.)	412801	25590	0	25590		Furniture Fixures
5	DESON PMRESSIVE AUTO LAUNDARY IRON, MAKE- DESON, MODEL IA-17	412801	1628	0	1628		Furniture Fixures
6	SINGLE BED WITH 6'X3' (6 No.)	412801	18426	0	18426		Furniture Fixures
7	WALL FAN 400 MM SWEEP (10 No.)	412801	14980	0	14980		Furniture Fixures
8	EXHAUST FAN 300 MM SWEEP, METAL BODY (35 No.)	412801	33180	0	33180		Furniture Fixures
9	EXHAUST FAN 250 MM SWEEP, PLASTICL BODY (35 No.)	412801	32970	0	32970		Furniture Fixures
10	UPS 1 KVA OFFLINE WITH TWO NUMBER 12V, 7AH BATTERIES (5 No.)	412801	23625	0	23625		Furniture Fixures
11	UPS 600 VA (15 No.)	412801	31500	0	31500		Furniture Fixures
12	UPS 1 KVA OFFLINE WITH TWO NUMBER 12V, 7AH BATTERIES (2 No.)	412801	9450	0	9450		Furniture Fixures
13	UPS 600 VA (7 No.)	412801	14700	0	14700		Furniture Fixures
14	TELETWIN (1+1) TELEPHONE SET, BEETEL, B-77 (4 No.)	412801	10760	0	10760		Furniture Fixures
15	MOBILE SET, LAVA MAKE, MODEL KKT HERO (4 No.)	412801	7000	0	7000		Furniture Fixures
16	MOBILE PHONE, SAMSUNG METRO 313 (6 No.)	412801	11700	0	11700		Furniture Fixures
17	PH VALUE METER (POCKET TYPE), HANNA MAKE	412801	4746	0	4746		Furniture Fixures
18	PHILIPS VACUUM CLEANER 900 WATT - MAKE- PHILIPS, MODEL-FC6130	412801	2877	0	2877		Furniture Fixures
19	PILLAR HEATER 2 ROD, 1500 WATT (29 No.)	412801	68875	0	68875		Furniture Fixures
20	STEAM PRESS, HAVEL , ASPIRE BLUE	412801	2095	0	2095		Furniture Fixures
21	CHAIN PULLY 3 TON (2 Nos.)	410608	32988	0	32988		
22	MONORAIL TRAVELLING TROLLY FOR CHAIN PULLY 3 TON (2 Nos.)	410608	26162	0	26162		Instrument (Tools & Tackles)
23	RUNNER UPPER ROTATING LABYRINTH FORGED RING (UNFINISHED, 102X205), DWG NO.1-15111-001	410714	949442	0	949442		Capital Spares, claimed when actually put to use
24	RUNNER LOWER ROTATING LOWER LABYRINTH FORGED (UNFINISHED), DWG NO.1-15115-001	410714	708467	0	708467		
25	DIAPHRAM VALVE 100 MM DIA (5 Nos.)	411112	38975	0	38975		
26	TDS METER (POCKET TESTER)	411201	8466	0	8466		
27	BOD IN WATER TESTING METER	411201	137242	0	137242		
28	COD IN WATER TESTING METER	411201	140302	0	140302		
29	HEATER FO BOD TESTING	411201	91156	0	91156		Instrument (Tools & Tackles)
30	SINGLE BED BOX TYPES SIZE-6'X3' (32 Nos.)	411707	194752	0	194752		Furniture Fixures
31	PERSONAL COMPUTER (DESKTOP) (30 Nos.)	411801	1417500	0	1417500		Furniture Fixures
32	COLOR LASERJET PRINTER, MAKE- HP, MODEL HP-1025	411803	15435	0	15435		Furniture Fixures
33	36/42U FLOOR STANDING RACK	411803	53970	0	53970		Furniture Fixures
34	SAMSUNG MOBILE CORE PRIME	411902	7800	0	7800		Furniture Fixures
35	SAMSUNG MOBILE A8	411902	25000	0	25000		Furniture Fixures
36	SAMSUNG MOBILE 13313 (6 Nos.)	411902	11100	0	11100		Furniture Fixures
37	XEROX WC 5020ADF DIGITAL COPIER WITH PRINTER (SIZE A-3) (2 Nos.)	412803	121374	11560	109814		Furniture Fixures

ASSOCIATES FRN 006791N NEW DELHI CHARTERED ACCOUNTANTS

38	WASHING MACHINE (6.5 KG)	412007	23190	0	23190		Furniture Fixures
39	FLOOR CLEANING MACHINE, STARLIN /450E (3 Nos.)	412011	294840	0	294840		Furniture Fixures
40	REFREGERATOR D/DOOR, MAKE-SAMSUNG , MODEL NO.- RT27JARMESE (2 Nos.)	412011	46800	0	46800		Furniture Fixures
41	AQUAGUARD PURE CHILL 80 LTRS SS	412011	104633	0	104633		Furniture Fixures
42	LED TV 32 INCH, INTEX,MODEL NO-3210 (12 Nos.)	412501	258300	0	258300		Furniture Fixures
43	CO2 TYPE FIRE EXTINGUISHER TROLLEY MOUNTED WITH HOSE PIPE, 22.5 KG CAPACITY (3 Nos.)	412503	71505	0	71505		Furniture Fixures
44	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG (12 Nos.)	412503	81516	0	81516		Furniture Fixures
45	CARBON DIOXIDE FIRE EXTINGUISHER 3 KG CAPACITY (5 Nos.)	412503	28925	0	28925		Furniture Fixures
46	TROLLEY MOUNTED DRY CHEMICAL POWER TYPE FIRE EXTINGUISHER WITH HOSE PIPE 25 KG CAPACITY (3 Nos.)	412503	39300	0	39300		Furniture Fixures
47	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG (12 Nos.)	412503	31080	0	31080		Furniture Fixures
48	2 TO 12 V BATTERY CHARGER	412503	8633	0	8633		
49	2 TO 12 V BATTERY CHARGER	412503	12799	0	12799		
50	MANUAL CHAIN HOIST CAPACITY 1 TON LIFTING 15 FEET (3 Nos.)	412503	43377	0	43377		
51	MANUAL CHAIN HOIST CAPACITY 2 TON LIFTING 15 FEET (3 Nos.)	412503	57513	0	57513		
52	MANUAL CHAIN HOIST CAPACITY 10 TON LIFTING 15 FEET (3 Nos.)	412503	492312	46886	445426		
53	DIGITAL MULTIMETER (HAND HELD)DISPLAY: 3-1/2 DIGIT (10 Nos.)	412503	83250	0	83250		
54	FLOOR CLEANING MACHINE, STARLIN /450E (2 Nos.)	412503	217626	0	217626		
55	IONIC AIR PURIFIER (XJ-3800-I)- CRUSADERS MAKE (4 Nos.)	412503	102952	0	102952		
56	Purchase of rechargable portable welding set	411114	296000	0	296000		Instrument (Tools & Tackles)
57	REFRIGERATOR 192 LITRES CAPACITY, SAMSUNG MAKE,5 STAR RATING,MODEL-RR19J2725(UZ/PZ/LX) (17 Nos.)	412505	240720	0	240720		Furniture Fixures
58	ROOM HEATER DOUBLE ROD/SINGLE (25 No.)	412503	15000	0	15000		Furniture Fixures
59	BOTTOM RING WEARING PLATEDRG NO 1-13105-001	410714	1792854	0	1792854		Capital Spares, claimed when actually put to use
60	HEADCOVER WEARING PLATE DRG NO1-13205-001	410714	1913342	0	1913342		Capital Spares, claimed when actually put to use
61	BOTTOM RING LOWER LABYRINTH DRG NO 1-13103-002	410714	1551879	0	1551879		Capital Spares, claimed when actually put to use
62	RECIPROCATING COMPRESSOR-06EA250301	410714	555336	0	555336		Capital Spares, claimed when actually put to use
63	EXCITATION TRANSFORMER,RATING: 630KVA,CAST RESIN DRY TYPE,11/0.24KV,YD1	410714	1098241	0	1098241		Capital Spares, claimed when actually put to use
64	AIR POWERED GREASE PUMP, GRACO (USA) MODEL NO. 239887 (2 No.)	410714	210988	0	210988		
65	HP LAPTOP PC PAVILLION 1002TX	411801	57593	0	57593		Furniture Fixures
66	MOBILE PHONE	412801	1	0	1		Furniture Fixures
67	SAMSUNG LED MODEL 40D5000 S.NO.19973ZNB700913 TV SET	412014	40473	0	40473		Furniture Fixures
68	MS OFFICE 2010 HOME AND BUSINESS FPP DVD 1USER-2PC	412201	9860	0	9860		Furniture Fixures
69	ALMIRAH 66" X 33" X 19" LENGTH (STEEL) (4 Nos.)	411701	23520	0	23520		Furniture Fixures
70	EXECUTIVE TABLE HAVING TABLE TOP OF 18 MM THICK PRE-LAMINATED BOARD/MDF, SIZE:1800X900X760 MM	411701	24500	0	24500		Furniture Fixures

FRN 006791N
NEW DELHI

71	HEAD COVER LOWER LABYRINTH DRG NO1 13203-002	410714	2033829	0	2033829		Capital Spares, claimed when actually put to use
72	ELECTRIC POWER PACK SUITABLE FOR HEAVY DUTY TORQUE WRENCH, MAKE: TORQTIGHT,TT-2805	412503	331341	0	331341		Instrument (Tools & Tackles)
73	HEAVY DUTY TORQUE WRENCH SQUARE DRIVE , TORQUE RANGE 700 NM-7500NM, SQ. DRIVE 1.1/2" (1.5")	412503	204829	0	204829		
74	ELECTRIC IMPACT WRENCH, 1/2 INCH SQ DRIVER, 240 V	412503	38199	13980	24219		
75	COMMON METER READING INSTRUMENT(CMRI) COMPLETE WITH SOFTWARE, COMM. CABLE TO PC AND CHARGER ETC	412503	30450	0	30450		
76	INVERTER 2KVA,OUT PUT VOLTAGE,220-240V, MAKE-MICROTECK, MODEL-SEBZ 2000	412503	12740	0	12740		Capital Spares, claimed when actually put to use
77	Fire fighting pipe lines with anti corrosive coating	410714	1374170	0	1374170		Capital Spares, claimed when actually put to use
78	INBUILT SOFTWARE FOR DATA TRANSMISSION, PWM VERSION/MODEL-12.10.10 P (2 Nos.)	412503	17136	0	17136		Instrument (Tools & Tackles)
Note:	**Balance Sheet Additions Total (IUT+Others)**		**18249575.00**	**72426.00**	**18177149.00**		

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

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

For D S P & Associates
Chartered Accountants

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN 006791N NEW DELHI

For NHPC Limited

(M G Gokhale)
GM (Comml.)

2016-17

FORM-9D

Statement showing items/assets/works claimed under Exclusions

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

Sl. No.	Head of Work / Equipment		ACE Claimed under Exclusion				Justification
		Account Head	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	VOLTAS SPLIT AC 1.5 TON WITH STABLIZER (HOT AND COLD),MODEL-18HSY (8 No.)	410709	369600	0	369600		Furniture Fixures
2	HOT & COLD SPLIT AC WITHOUT STAR RATING,1.5 TON, MODEL-LS18HC,MAKE-LLOYD	410709	29500	0	29500		Furniture Fixures
3	LUX METER RANGE 0 TO 99999 LUX, TESTO 540	410711	9482	0	9482		Instrument (Tools & Tackles)
4	SOUND LEVEL METER , RANGE +30DB TO +130DB, TESTO 815	410711	30980	0	30980		Instrument (Tools & Tackles)
5	UPS 7.5 KVA	410713	11500	0	11500		Furniture Fixures
6	HEAD COVER LOWER LABYRINTH DRG NO1-13203-002	410714	2033829	0	2033829		Capital Spares, claimed when actually put to use
7	BOTTOM RING WEARING PLATEDRG NO 1-13105-001	410714	1792854	0	1792854		Capital Spares, claimed when actually put to use
8	S.S.SLEEVE FOR TURBINE SHAFT SEAL DRAWING NO-1-15202-001	410714	203490	0	203490		Capital Spares, claimed when actually put to use
9	TGB PADS(H-200MMXW-200MMXT-83.44MM) (12 No.)	410714	1009608	0	1009608		Capital Spares, claimed when actually put to use
10	**BOTTOM RING LOWER LABYRINTH DRG NO 1-13103-002 (2 No.)**	**410714**	**1551879**	0	**1551879**		**Capital Spares, claimed when actually put to use**
11	**BOTTOM RING UPPER LABYRINTH DRG NO1-13103-003 (2 No.)**	**410714**	**949442**	0	**949442**		**Capital Spares, claimed when actually put to use**
12	BOTTOM RING WEARING PLATEDRG NO 1-13105-001	410714	1792854	0	1792854		Capital Spares, claimed when actually put to use
13	HEAD COVER FIXED LABYRINTH AS PER DRG. NO- 1-13203-001 ITEM NO-2 (2 No.)	410714	1898884	0	1898884		Capital Spares, claimed when actually put to use
14	HEAD COVER LOWER LABYRINTH DRG NO1-13203-002	410714	2033829	0	2033829		Capital Spares, claimed when actually put to use
15	HEADCOVER WEARING PLATE DRG NO1-13205-001 (2 No.)	410714	3826684	0	3826684		Capital Spares, claimed when actually put to use
16	CENTRIFUGAL PUMP, HEAD OF 75 MTR, MAKE-LOWARA, MODEL- ESHF 32-250/110/P25 WITH STARTER PANEL	410714	902349	237918	664431		Capital Spares, claimed when actually put to use
17	Purchase of UGB Pad	410714	533640	0	533640		Capital Spares, claimed when actually put to use
18	Purchase of GT Oil circulation pumps	410714	200656	0	200656		Capital Spares, claimed when actually put to use
19	NON CLOG SUBM.PUMP, DISC.400 CUM/HR, H.45 M WITH CONTROL PANEL, KSB, MODEL-KRTK-150-401/954-UNG1-K	410714	1619957	0	1619957		Capital spare
20	BATTERY RECHARGABLE PORTABLE WELDING MACHINE-150AMP - MAKE:FRONIOUSAUSTRIA MODEL:ACCU POCKET-150	411114	296097	0	296097		Instrument (Tools & Tackles)
21	EXECUTIVE CHAIR WITH ARM, CUSHION SEAT, GAS LIFTING MECHANISM, CHR 8000 (3 No.)	411701	45318	0	45318		Furniture Fixures
22	GODREJ PLASTIC MOULDED CHAIR MODEL REGAL WITH POWDER COATED LEG FRAME BLACK COLOUR ONLY (3 No.)	411701	26793	0	26793		Furniture Fixures
23	CARPET (6'X9') (2 No.)	411701	14162	0	14162		Furniture Fixures
24	CENTRE WOODEN TABLE WITH GLASS TOP, 3 FEET X 2 FEET	411707	10238	0	10238		Furniture Fixures
25	DOUBLE BED (BOX TYPE) WITH SIDE TABLE (WALL NUT) SUPERIOR QUALITY SIZE 72X73	411707	31850	0	31850		Furniture Fixures
26	SOFA SET 5 SEATER(3+2)	411707	37538	0	37538		Furniture Fixures
27	SWING THREE SEATER (58X5') (WXH)	411707	19202	0	19202		Furniture Fixures
28	PERSONAL COMPUTER (DESKTOP) (20 No.)	411801	1110000	0	1110000		Furniture Fixures
29	DESKTOP COMPUTER HP 280G2, CORE I-7, 8GB RAM, 1TB HDD, 18.5 MONITOR, WIN 10 PRO,DVDRW	411801	65000	0	65000		Furniture Fixures
30	LED MONITOR WITH HDMI PORT MAKE- DELL MODEL- S2216H	411804	9398	0	9398		Furniture Fixures
31	COLOR LASERJET PRINTER, MAKE- HP, MODEL HP-1025	411804	16958	0	16958		Furniture Fixures
32	HP LASER JET PRINTER 1020+ (10 No.)	411804	87680	0	87680		Furniture Fixures
33	HP COLOUR LASER JET PRINTER CP1025NW	411804	21494	0	21494		Furniture Fixures
34	HP LASER JET PRINTER, HP M1005 (4 No.)	411804	59432	0	59432		Furniture Fixures
35	HP LASERJET PRO MFP M128FN,MULTIFUNCTION PRINT,SCAN,COPY,FAX (10 No.)	411804	177980	0	177980		Furniture Fixures
36	WATER COOLER 120 LTR (2 No.)	412011	71296	0	71296		Furniture Fixures
37	COMMERCIAL WATER PURIFIER FLOW MAKE AND MODEL -AQUAGURD AQUASURE(AQUA FLO DX) (2 No.)	412011	13020	0	13020		Furniture Fixures
38	SUMSUNG 32" LED TV (MODEL NO. 32FH4003) (3 No.)	412501	64500	0	64500		Furniture Fixures
39	LED TV ,49 INCH,SAMSUNG,MODEL-49K5100 (2 No.)	412501	124000	0	124000		Furniture Fixures
40	SONY LED KLV - 32 R 302 D (2 No.)	412501	41800	0	41800		Furniture Fixures

ASSOCIATES * CHARTERED ACCOUNTANTS * FRN 006791N NEW DELHI

41	TELESCOPIC GAUGE, 8-150MM, P.NO.155-905 (2 No.)	412503	18400	0	18400		Instrument (Tools & Tackles)
42	HYDRAULIC BOLT TENSIONER, M72X2 WITH MANUAL HAND PUMP	412503	169614	0	169614		Instrument (Tools & Tackles)
43	HYDRAULIC BOLT TENSIONER, M90X4 WITH MANUAL HAND PUMP	412503	462351	0	462351		Instrument (Tools & Tackles)
44	REFRIGERATOR 192 LITRES,SUMSANG 4 STAR RATING & MODEL NO. RJ19J2104RH/SE (12 No.)	412505	143400	0	143400		Furniture Fixures
45	REFRIGERATOR 192 LITRES,SUMSANG 4 STAR RATING & MODEL NO. RJ19J2104RH/SE (3 No.)	412505	36600	0	36600		Furniture Fixures
46	MINI REFRIGERATOR, 62L, MAKE: HAIER, MODEL: HR-62 HP	412505	7700	0	7700		Furniture Fixures
47	CLOTH DRYER STAND S S - MAKE- NISHA (35 No.)	412801	97160	0	97160		Furniture Fixures
48	STANDEES SIZE 6' X 2.5 ' (4 No.)	412801	4620	0	4620		Furniture Fixures
49	AUTOMATIC VOLTAGE STABILIZER (SINGLE PHASE) CAPACITY 4 KVA (2 No.)	412801	4578	0	4578		Furniture Fixures
50	UPS 600VA - MAKE- EMERSON MODEL- ITON (25 No.)	412801	59525	0	59525		Furniture Fixures
51	SONY DVD PLAYER, MODEL NO. DVP-SR-760	412801	4715	0	4715		Furniture Fixures
52	FIXED WIRELESS PHONE (GSM),MAKE:BEETEL,MODEL: FWP F1 (5 No.)	412801	10750	0	10750		Furniture Fixures
53	MOBILE HAND SET, SAMSUNG & SM-B313E (13 No.)	412801	25350	0	25350		Furniture Fixures
54	MOBILE HAND SET, SAMSUNG & SM-B313E	412801	2000	0	2000		Furniture Fixures
55	MOBILE HAND SET, SAMSUNG, MODEL NO.-Z2 (3 No.)	412801	13500	0	13500		Furniture Fixures
56	GAS STOVE (3 BURNERS)	412801	3950	0	3950		Furniture Fixures
57	INDUCTION COOKER, BAJAJ/ICX 8	412801	2799	0	2799		Furniture Fixures
58	HEAT PILLAR DOUBLE ROD 1500/1600W (20 No.)	412801	53460	0	53460		Furniture Fixures
59	INSTANT GEYSER 3 LTR (10 No.)	412801	40500	0	40500		Furniture Fixures
60	ELECTRIC PLASTER CUTTER, MICO MAKE	412801	3450	0	3450		Furniture Fixures
61	MICROSOFT OFFICE STD 2016 SNGL PLP C (17 No.)	412201	312290	0	312290		Furniture Fixures
62	SYMANTEC ANTIVIRUS SOLUTION FOR MOBILE/TABLET FOR 3 YEARS (2 No.)	412201	4430	0	4430		Furniture Fixures
63	FINGER PRINT READER WITH SMART CARD READER FACILITY, IN-BUILT DISPLAY, ANEXSECURE / AS-BIOMI-7011	412503	36969	0	36969		Accounting entry, reversed in 9-B(i) (refer Sl. Nos. 10-11 of 2016-17)
64	FINGER PRINT READER WITH SMART CARD READER FACILITY, IN-BUILT DISPLAY, ANEXSECURE / AS-BIOMI-7011	412503	36969	0	36969		
65	Purchase of Submersible Pumps for PH	411112	118000	0.00	118000		Small capacity spare pumps
Note:			24817853.00	237918.00	24579935.00		

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

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

For D S P & Associates
Chartered Accountants
FRN:006791N
NEW DELHI

For NHPC Limited

(M G Gokhale)
GM (Comml.)

FORM-9D

Statement showing Items/assets/works claimed under Exclusions

Name of the Petitioner : NHPC LTD
Name of the Generating Station : Chamera Power Station-II
COD : March 2004
For Financial Year : 2017-18

Sl. No.	Head of Work / Equipment		ACE Claimed under Exclusion				Justification
		Account Head	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	CROKERY ALMIRAH WITH SHUTTER	411701	12000	0	12000		Furniture Fixures
2	DRESSING TABLE	411701	10000	0	10000		Furniture Fixures
3	BED WITH SIDE TABLE	411701	28000	0	28000		Furniture Fixures
4	LAPTOP INTEL CORE I7 2.7 GHZ, 4GB DDR3 RAM, 640GB HDD, 15.5", BT, WIFI, SONY VAIO VPCCB17FG/B	411801	69185	0	69185		Furniture Fixures
5	MS WINDOWS SERVER CAL 2016 SNGL C USER CAL (140 No.)	412201	229880	0	229880		Furniture Fixures
6	Electrical Works in new store at Power House of CPS-II	410306	646	0	646		Furniture Fixures
7	S.S.SLEEVE FOR TURBINE SHAFT SEAL DRAWING NO-1-15202-001	410714	200223	0	200223		Capital Spares, claimed when actually put to use
8	IMPELLER, PART NO.230	410714	180051	0	180051		Capital Spares, claimed when actually put to use
9	CIRCUIT BREAKER,VR,VACCUM,1200,500MVA VSD6144YX00	410803	1616338	0	1616338		Capital Spares, claimed when actually put to use
10	BED ROOM EASY CHAIR WITH ARM WITH TOP CUSHIONS WITH COVER CLOTH	411701	4106	0	4106		Furniture Fixures
11	EASY CHAIR WOODEN CUSHIONED AND BACK (16 No.)	411701	113280	0	113280		Furniture Fixures
12	VISITORS CHAIR WITH ARMS MAKE: GODREJ MODEL: REGENCY CODE:FU7003DXV12SXXXX (2 No.)	411701	18604	0	18604		Furniture Fixures
13	MULTIPURPOSE CHAIR WITH ARMS MAKE: GODREJ CODE:FU1007XXV12SXXEN (12 No.)	411701	48804	0	48804		Furniture Fixures
14	PLASTIC CHAIR WITH CUSHION SEAT & BACK (10 No.)	411701	20300	0	20300		Furniture Fixures
15	WOODEN CENTRE TABLE (SIZE 4 X 2 X1.5 FEET) WITH GLASS TOP (19 No.)	411701	144609	0	144609		Furniture Fixures
16	Bed Room Easy Chair with Arm with top cushions with Cover Cloth (20 No.)	411707	82120	0	82120		Furniture Fixures
17	EXECUTIVE OFFICE CHAIR MAKE: GODREJ MODEL: PREMIUM EXECUTIVE CODE:FU7000XXV12SXXXX (4 No.)	411707	75588	0	75588		Furniture Fixures
18	VISITORS CHAIR WITH ARMS MAKE: GODREJ MODEL: REGENCY CODE:FU7003DXV12SXXXX (10 No.)	411707	93020	0	93020		Furniture Fixures
19	MULTIPURPOSE CHAIR WITH ARMS MAKE: GODREJ CODE:FU1007XXV12SXXEN (8 No.)	411707	32536	0	32536		Furniture Fixures
20	PLASTIC CHAIR WITH CUSHION SEAT & BACK (85 No.)	411707	172550	0	172550		Furniture Fixures
21	STOREWEL MINOR PLAIN MAKE: GODREJ MODEL: STMNR010005 SIZE: (1270HX765W X440D)	411707	15385	0	15385		Furniture Fixures
22	ALICE COFFEE TABLE WALNUT MAKE: GODREJ MODEL: ALICE CODE: STCTSALM055	411707	12756	0	12756		Furniture Fixures
23	BED SIDE TABLE (SUNMICA TOP) (45 No.)	411707	131670	0	131670		Furniture Fixures
24	CENTRE TABLE WOODEN 1.5' X3' (22 No.)	411707	77880	0	77880		Furniture Fixures
25	OFFICE TABLE MAKE: GODREJ MODEL: ENZO 4525 CODE:FUENZODTBCHS4626 SIZE: 1350X750X750	411707	9545	0	9545		Furniture Fixures
26	DRESSING TABLE WOODEN. (4 No.)	411707	23600	0	23600		Furniture Fixures
27	DOUBLE BED (BOX TYPE) TEAK PLY 6 X 6 FT. (5 No.)	411707	108855	0	108855		Furniture Fixures
28	DOUBLE BED BOX TYPE (SIZE 78X72) (16 No.)	411707	281696	0	281696		Furniture Fixures
29	PARTO PLUS 3 SEATER SOFA IN SYNTHETIC LEATHER IN BLACK MAKE: GODREJ MODEL:PARTO CODE: STSFPAP3019	411707	23965	0	23965		Furniture Fixures
30	PARTO PLUS 2 SEATER SOFA IN SYNTHETIC LEATHER IN BLACK MAKE: GODREJ MODEL: PARTO CODE: STSFPAP2019	411707	20176	0	20176		Furniture Fixures
31	HP LAPTOP PAVILION, MODEL: 14-BF177TX (2 No.)	411801	166148	0	166148		Furniture Fixures
32	Ã HP LASER JET PRO M104AÅ PRINTER (4 No.)	411803	4	0	4		Furniture Fixures
33	HP LASERJET PRO M203DW PRINTER (5 No.)	411803	76750	0	76750		Furniture Fixures
34	HP LASERJET BLACK 227FDW (4 No.)	411803	112404	0	112404		Furniture Fixures
35	MOBILE PHONE ANDROID, MAKE-SAMSUNG,MODEL-GALAXY J7 PRO (4 No.)	411902	75600	0	75600		Furniture Fixures
36	MOBILE-NOKIA-6600-6110170005 (OLD OID)	411904	8350	0	8350		Furniture Fixures
37	NOKIA MOBILE PHONE, E 63 (OLD OID 6110170038)	411904	9099	0	9099		Furniture Fixures

38	BLACK BERRY TORCH 9800 SMART PHONE (OLD OID 6110170039)	411904	36694	0	36694			Furniture Fixures
39	SAMSUNG GALAXY NOTE 3 (OLD OID 6110170046)	411904	45600	0	45600			Furniture Fixures
40	SAMSUNG MOBILE CORE PRIME (OLD OID 6110170057)	411904	7800	0	7800			Furniture Fixures
41	SAMSUNG MOBILE A8 (OLD OID 6110170058)	411904	25000	0	25000			Furniture Fixures
42	MOBILE PHONE ANDROID, MAKE-SAMSUNG, MODEL-GALAXY J7 PRO (OLD OID 6110170083) (4 No.)	411904	75600	0	75800			Furniture Fixures
43	MOBILE PHONE NOKIA WITH ACCESSORIES (WITH JOBRA BLUE TOOTH DEVICE)-6270 (OLD OID 6110170006)	411904	18700	0	18700			Furniture Fixures
44	XEROX DIGITAL PHOTOCOPIER PRINT/COPY/SCAN , MODEL-VERSALINK B7025	412003	236118	0	236118			Furniture Fixures
45	WEIGHING MACHINE DIGITAL 0-150 KG (4 No.)	412005	3504	0	3504			Furniture Fixures
46	SPHYGMONOMETER (B.P INSTRUMENT) (10 No.)	412005	16300	0	16300			Furniture Fixures
47	ORBITRAC WITH STEEL WHEEL, AVON / OB-1461K	412006	20832	0	20832			Furniture Fixures
48	COMMERCIAL SPIN BIKE, AVON / SP-2251	412006	40362	0	40362			Furniture Fixures
49	MOTORISED A.C. TREADMILL, AVON / TM-298	412006	101722	0	101722			Furniture Fixures
50	MULTI STEPPER, AVON / MT-1511	412006	10229	0	10229			Furniture Fixures
51	COMMERCIAL ELLIPTICAL CROSS, AVON / CT-611 GEN	412006	93837	0	93837			Furniture Fixures
52	MULTI BENCH, AVON / B-1321	412006	14228	0	14228			Furniture Fixures
53	AUTOMATIC VOLTAGE STABILIZER (SINGLE PHASE) CAPACITY 4 KVA (3 No.)	412011	8400	0	8400			Furniture Fixures
54	WATER COOLER 120 LTR (3 No.)	412011	120729	0	120729			Furniture Fixures
55	COMMERCIAL WATER PURIFIER FLOW MAKE AND MODEL -AQUAGURD AQUASURE(AQUA FLO DX) (3 No.)	412011	18897	0	18897			Furniture Fixures
56	SONY LED TV 49" MODEL KLV-49W672E (5 No.)	412501	289440	0	289440			Furniture Fixures
57	SONY LED TV 32" MODEL KLV-32W672E (7 No.)	412501	202272	0	202272			Furniture Fixures
58	DOUBLE WHEEL BARROW WITH HDPE CONTAINER AND LID, CAPACITY 150 LITRE (5 No.)	412503	58240	0	58240			Furniture Fixures
59	SINGLE WHEEL BARROW MADE FROM 18 GAUGE MILD STEEL SHEET, NICELY PAINTED, SIZE 35'X18'X15'-SUNRISE (5 No.)	412503	23940	0	23940			Furniture Fixures
60	HYDRAULIC HOLLOW CYLINDER 3 POINT JACK, 60 T , ELEC. POWER PACK, HOSE ACC.MAKE: POWER TEAM, MODEL: B	412503	574242	57574	516668			Instrument (Tools & Tackles)
61	ELECTRIC IMPACT WRENCH, 1/2 INCH SQ DRIVER, 240 V	412503	36403	0	36403			Instrument (Tools & Tackles)
62	ELECTRIC IMPACT WRENCH, 3/4 INCH SQ DRIVE	412503	69829	0	69829			Instrument (Tools & Tackles)
63	INTERCHANGEABLE HEAD TYPE TORQUE WRENCH, HEAD 14-18MM & CAP-210NM	412503	6199	0	6199			Instrument (Tools & Tackles)
64	ADJUSTABLE MICROMETER TYPE TORQUE WRENCH, 3/4 INCH SQ DIVE & CAP-500NM	412503	15064	0	15064			Instrument (Tools & Tackles)
65	ADJUSTABLE MICROMETER TYPE TORQUE WRENCH, 3/4 INCH SQ DIVE & CAP-700NM	412503	20335	0	20335			Instrument (Tools & Tackles)
66	CONCRETE DRILLING MACHINE , MAKE BOSCH, MODEL NO: GBH 200 (2 No.)	412503	13428	0	13428			Instrument (Tools & Tackles)
67	HYDRAULIC PULLER, CAPACITY 15 TON	412503	61590	0	61590			Instrument (Tools & Tackles)
68	HYDRAULIC CRIMPING TOOLS 25MM^2 TO 400MM^2, MAKE-JAINSON , SHAKTI-400 (2 No.)	412503	45902	0	45902			Instrument (Tools & Tackles)
69	ELECTRIC ROTARY LAWN MOVER Make-FALCON, Model-ROTO DRIVE 46 (4 No.)	412503	128016	0	128016			Instrument (Tools & Tackles)
70	INSTANT GEYSER 3 LTR (25 No.)	412503	96000	0	96000			Instrument (Tools & Tackles)
71	OCTOPAD ROLAND, MAKE : ROLANDMODEL : SPD20	412503	44200	0	44200			Furniture Fixures
72	TABLA	412503	5800	0	5800			Furniture Fixures
73	BED ROOM EASY CHAIR WITH ARM WITH TOP CUSHIONS WITH COVER CLOTH (19 No.)	412801	78014	0	78014			Furniture Fixures
74	BED SIDE TABLE (SUNMICA TOP) (45 No.)	412801	131670	0	131670			Furniture Fixures
75	CENTRE TABLE WOODEN 1.5' X3' (22 No.)	412801	77880	0	77880			Furniture Fixures
76	CEILING FAN 1200MM, MAKE-MARC & MODEL-AIR MILL STAR PLUS 1200MM (70 No.)	412801	77630	0	77630			Furniture Fixures
77	FOAM TYPE FIRE EXTINGUISHER 9 LITER CAPACITY (LIFE GUARD MODEL NO.LG-119) (8 No.)	412801	24272	0	24272			Furniture Fixures
78	WEIGHING MACHINE DIGITAL 0-150 KG (4 No.)	412801	3504	0	3504			Furniture Fixures
79	TULLU PUMP 1 PHASE 0.5HP (2 No.)	412801	7200	0	7200			Furniture Fixures
80	MANUAL LAWN MOWER (3 No.)	412801	14700	0	14700			Furniture Fixures
81	PILLAR HEATER 2 ROD, 1500 WATT (15 No.)	412801	44925	0	44925			Furniture Fixures
82	SPHYGMONOMETER (B.P INSTRUMENT) (10 No.)	412801	16300	0	16300			Furniture Fixures
83	Purchase of body seal ring & Plug seal ring of MIV	410714	[illegible]	0	3220055			Capital Spares, claimed when actually put to use

CHARTERED ACCOUNTANTS
FRN 004791N
NEW DELHI

84	WEIGHING MACHINE (4 No.)	412801	1832	0	1832		Furniture Fixures
	Total		10589157	0.57574	10589156		
85	S.S.SLEEVE FOR TURBINE SHAFT SEAL DRAWING NO-1-15202-001	410714	282793	0	282793		
86	GOV. MAIN DISTRIBUTING VALVE,D-50 (ALSTOM)	410714	1495885	0	1495885		
87	CLEAN WATER PUMP, KSB,MODEL-RDLV 150-340 A	410714	2840310	0	2840310		
88	HP COMPEQ NC8430,INTEL CORE DUO PROCESSOR T25000(2.0GHZ667FSB,1GB HDD@5400RPM,+/-RW	410713	77480	0	77480		
89	MOTOR KW/HP 5.50/7.50 RPM 1450, MAKE-ABB, MODEL-M2BA132S4	411112	25131	0	25131		
90	Pump LUBI Centrigugal Monoblock 5HP 50Hz 3 Fase 1500rpm (2 No.)	411112	34512	0	34512		
91	PumpM/W Block 5 H.P.	411112	7872	0	7872		
92	Monoblock pump 1.5 HP RPM 1440 Make crompton greaves	411112	11995	0	11995		
93	Submersible Pump with control panel GR 28-12-04	411112	92459	0	92459		
94	WELDING SET 200 AMP, (MODEL-ORIGO ARC-200) WITH 3 MTR. INPUT CABLE & 3 MTR. OUTPUT CABLE WITH HOLDER	411114	44794	0	44794		
95	WELDING SET 200 AMP, (MODEL-ORIGO ARC-200) WITH 3 MTR. INPUT CABLE & 3 MTR. OUTPUT CABLE WITH HOLDER	411114	43941	0	43941		
96	DC Inverter welding power source 150 Amp & accessories	411114	44720	0	44720		
97	Welding set	411114	1	0	1		
98	Drilling Equipment	411116	529039	0	529039		
99	Drilling Machine Voltas model s.no 351087	411116	21966	0	21966		
100	Drilling Machine	411116	484046	0	484046		
101	Detonator (2 No.) and Cabin 1 No.	411130	3	0	3		
102	Truscan Select Base W/o Stand	411130	489427	0	489427		
103	Light Condoctor	411130	1	0	1		
104	Crank	411130	1	0	1		
105	Telescopic in triple extn ladder	411130	117684	0	117684		
106	Aluminium Ladder Extn up to 36'	411130	25979	0	25979		
107	UPS 1250 VA Line interactive	411801	9863	0	9863		
108	UPS , 650 VA Nexus (3 No.)	411801	3	0	3		
109	Computer Compaq Pentium III	411801	7051	0	7051		
110	Computer Compeq prearco Note Book, intel pentium IV (DOP 01-11-04)	411801	73500	0	73500		
111	Computer Compaq nx9040 Notebook Intel pentium IV	411801	86976	0	86976		
112	computer (2 No.)	411801	2	0	2		
113	EPSON LQ 3500 DOT MATRIX PRINTER	411803	49000	0	49000		
114	Printer (5 No.)	411803	5	0	5		
115	Printer Codject Inkjet Plotter A 4	411803	35742	0	35742		
116	WORK CENTRE PRO 226COPIER/PRINTER WITH SCANER ALONG WITH UPS 3KVA	411803	465300	0	465300		
117	PC NOTES TAKER MOBILE VERSION WITH SOFTWARE AND CABLE (2 No.)	411804	23296	0	23296		
118	PC NOTES TAKER MOBILE VERSION WITH SOFTWARE AND INTERFACE CABLE	411804	8164	0	8164		
119	Scaner HPColour Scanjet 5200 C (2 No.)	411804	2	0	2		
120	Scanner HP scan Jet 3500 c	411804	5956	0	5956		
121	Scanner Hewlett Packard-Scanjet 7400 C	411804	26081	0	26081		
122	Capitalisation of providing local area network with 2 noHub, PEG No. EW-29 (2 No.)	411804	1129884	0	1129884		
123	BIZ CARD FINDER WITH SOFTWARE AND INTERFACE CABLE (2 No.)	411804	12428	0	12428		
124	DOCU SCAN PEN WITH SOFTWARE AND INTERFACE CABLE	411804	15288	0	15288		
125	VSAT with Hub Scientific Atlanta	411805	1196270	0	1196270		
126	HP ML570 G4 SERVER	411806	379808	0	379808		
127	Codless Telephone	411902	4950	0	4950		
128	Telephone	411902	1	0	1		
129	Mobile Phone Nokia 3530	411902	7250	0	7250		
130	SAMSUNG MOBILE 13313 (4 No.)	411902	7400	0	7400		
131	Refrigerator	412005	6280	0	6280		
132	WASHING MACHINE 6 KG. MAKE IFB	412007	29432	0	29432		
133	AQUAGUARD REVIVA ECONOMY (RO) WATER PURIFIER SYSTEM	412011	13287	0	13287		
134	WATER COOLER 120 LTR (2 No.)	412011	71296	0	71296		
135	COMMERCIAL WATER PURIFIER FLOW MAKE AND MODEL - AQUAGURD AQUASURE(AQUA FLO DX) (2 No.)	412011	13020	0	13020		
136	Horizontal Loop rung ladder	412020	14693	0	14693		
137	VCR-BPL	412020	11682	0	11682		
138	PAMicrophone PRO 3200	412501	3471	0	3471		
139	PAMicrophone GM 611	412501	1906	0	1906		
140	DVD Player with Music System LDAV S 300	412501	19990	0	19990		
141	MEMORY STICK 1GB (2 No.)	412501	15980	0	15980		
142	SINGLE STRAIGHT HEAVY DUTY LADDER OF 20 FT WITH 63 MM WIDE STEPS (2 No.)	412503	23670	0	23670		
143	FT VIEW STATION SE 1000 LICENSE SOFTWARE, ROCKWELL MAKE (2 No.)	412503	470706	0	470706		
144	WEIGHING SCALE TABLE MODEL-30 KG CAPACITY, MAX MAKE	412503	7616	0	7616		
145	WEIGHING SCALE PLATE FORM SCALE-100 KG CAPACITY, MAX MAKE	412503	14645	0	14645		
146	PAPER SHREDAR (2 No.)	412503	12826	0	12826		
147	Block Set (3 No.)	412801	3	0	3		
148	MS PIPE SCISSOR LADDER 12' (2 No.)	412801	8816	0	8816		
149	Chair Setder (3 No.)	412801	3	0	3		
150	PCH 7046 R (3 No.)	412801	3	0	3		
151	Chair Sofa	412801	1	0	1		
152	Cabinet 3 Drawer (2 No.)	412801	2	0	2		
153	Trolley Stracher	412801	1	0	1		
154	Battery Pack for GP-300 hand set 1200 MAH (8 No.)	412801	12984	0	12984		
155	UPS APC Make 500V AUPS	412801	2900	0	2900		
156	UPS 600-650 VA make LDS 20 minutes backup (2 No.)	412801	2	0	2		

Traced Out assets against shortage declared by Physical Verification of Stores and Fixed Assets Audit for F.Y 2016-17. Accounting entry only (for reversal please refer Form-9B (i) Sl Nos. 9 - 103, 94 items)

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157	UPS from Baddyal Infotec (3 No.)	412801	9900	0	9900		
158	UPS 650 VA (2 No.)	412801	7040	0	7040		
159	UPS800VA	412801	4745	0	4745		
160	1 KVA LUMINIOUS UPS	412801	3387	0	3387		
161	ONLINE UPS SYSTEM 1 KVA	412801	4454	0	4454		
162	MEGAPHONE SHOULDER SLIM TYPE (20WATT)	412801	3605	0	3605		
163	SONY DVD PLAYER, MODEL NO. DVP SR-760	412801	4715	0	4715		
164	Telephone Beetel Set	412801	38	0	38		
165	Telephone set Beetel with caller ID Model Blue clip-95 (2 No.)	412801	2000	0	2000		
166	Telephone Model 1930 (Orpat) (4 No.)	412801	3800	0	3800		
167	Telephone Model 1961 with caller ID (2 No.)	412801	1998	0	1998		
168	Telephone Twine Set Beetel (3 No.)	412801	3	0	3		
169	Cordless Telephone Beetal (3 No.)	412801	8658	0	8658		
170	Siemens Euro Set 8155	412801	1	0	1		
171	PA Megaphones model PM-99 (2 No.)	412801	4374	0	4374		
172	Mobile Model Nokia 1110 (3 No.)	412801	6240	0	6240		
173	Mobile Model Nokia 2600	412801	2912	0	2912		
174	MOBILE HAND SET, SAMSUNG & SM-B313E (13 No.)	412801	25350	0	25350		
175	PH VALUE METER (POCKET TYPE), HANNA MAKE	412801	4746	0	4746		
176	JUICER MIXER GRINDER,MAHARAJA WHITELINE,MODEL NO-REGAL JX207A (2 No.)	412801	6592	0	6592		
177	PILLAR HEATER 2 ROD, 1500 WATT (2 No.)	412801	6598	0	6598		
178	PILLAR HEATER 2 ROD, 1500 WATT (2 No.)	412801	4750	0	4750		
	TOTAL of Other Adjustments		11085380	0	11085380		
	Grand Total		**21674537.00**				
Note:							

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

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

For D S P & Associates
Chartered Accountants

FRN 006791N
NEW DELHI

For NHPC Limited

(M G Gokhale)
GM (Comml.)

2018-19

FORM-9D

Statement showing items/assets/works claimed under Exclusions

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

Sl. No.	Head of Work / Equipment		ACE Claimed under Exclusion				Justification
		Account Head	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	EASY CHAIR WOODEN CUSHIONED AND BACK (24 nos.)	411707	178416		178416		Furniture Fixures
2	GODREJ STOREWELL PLAIN 4 SHELVES (5 nos.)	411707	118000		118000		Furniture Fixures
3	DINNING TABLE 6'X3'X2.5', TEAK BOARD & GLASS TOP 10 MM THICK 6 CHAIRS OF TEAK WOOD WITH CUSHION (5 nos.)	411707	236000		236000		Furniture Fixures
4	WOODEN CENTRE TABLE (SIZE 4 X 2 X1.5 FEET) WITH GLASS TOP (28 nos.)	411707	221368		221368		Furniture Fixures
5	DOUBLE BED (BOX TYPE) TEAK PLY 6 X 6 FT. (17 nos.)	411707	375122		375122		Furniture Fixures
6	SINGLE BED BOX TYPES SIZE-6'X3' (4 nos.)	411707	30680		30680		Furniture Fixures
7	TABLE WT-711 Teak(4 No.s)	411701	45520		45520		Wrongly deleted in 2017-18 phy veri report, later found in working condition.
8	SINGLE BED BOX TYPES SIZE-6'X3'	411707	7670		7670		Furniture Fixures
9	DESKTOP COMPUTER, MAKE- HLBS, MODEL- HINUM CM44 I700 (15 nos.)	411801	828105		828105		Office equipment
10	INDOOR WIFI ACCESS POINT AS PER TECHNICAL SPECIFICATIONS, MAKE: CAMBIUM, MODEL: E400 (7 nos.)	411806	178528		178528		Furniture Fixures
11	DOME TYPE INDOOR CCTV CAMERA - MAKE- AXIS, MODEL 3104 L	411804	39329		39329		Office equipment
12	DOME TYPE INDOOR CCTV CAMERA - MAKE- AXIS, MODEL 3104 L	411804	39329		39329		Office equipment
13	DOME TYPE INDOOR CCTV CAMERA - MAKE- AXIS, MODEL 3104 L	411804	39329		39329		Office equipment
14	AXIS BULLET CAMERA - MAKE- AXIS, MODEL 2026 LE	411804	53631		53631		Office equipment
15	AXIS BULLET CAMERA - MAKE- AXIS, MODEL 2026 LE	411804	53631		53631		Office equipment
16	POE MIDSPAN FOR AXIS CAMERA 15 W MAKE-AXIS, MODEL-POE AXIS	411804	10011		10011		Office equipment
17	POE MIDSPAN FOR AXIS CAMERA 15 W MAKE-AXIS, MODEL-POE AXIS	411804	10011		10011		Office equipment
18	POE MIDSPAN PLUS FOR AXIS CAMERA 30 W MAKE-AXIS, MODEL-POE AXIS	411804	9245		9245		Office equipment
19	POE MIDSPAN PLUS FOR AXIS CAMERA 30 W MAKE-AXIS, MODEL-POE AXIS	411804	9245		9245		Office equipment
20	POE MIDSPAN PLUS FOR AXIS CAMERA 30 W MAKE-AXIS, MODEL-POE AXIS	411804	9245		9245		Office equipment
21	VOIP GATEWAY WITH 08 PORT FXO	411903	24497		24497		Office equipment
22	VOIP GATEWAY WITH 08 PORT FXO	411903	24497		24497		Office equipment
23	VOIP GATEWAY WITH 08 PORT FXO	411903	24497		24497		Office equipment
24	VOIP GATEWAY WITH 08 PORT FXO	411903	24497		24497		Office equipment
25	VOIP GATEWAY WITH 08 PORT FXO	411903	24497		24497		Office equipment
26	VOIP GATEWAY WITH 08 PORT FXO	411903	24497		24497		Office equipment
27	VOIP GATEWAY WITH 08 PORT FXS	411903	18337		18337		Office equipment
28	VOIP GATEWAY WITH 08 PORT FXS	411903	18337		18337		Office equipment
29	VOIP GATEWAY WITH 08 PORT FXS	411903	18337		18337		Office equipment
30	VOIP GATEWAY WITH 08 PORT FXS	411903	18337		18337		Office equipment
31	VOIP GATEWAY WITH 08 PORT FXS	411903	18337		18337		Office equipment
32	VOIP GATEWAY WITH 08 PORT FXS	411903	18337		18337		Office equipment
33	LED TV 32",MAKE-SONY, MODEL-KLV32W622F	412501	30300		30300		Furniture Fixures
34	LED TV 32",MAKE-SONY, MODEL-KLV32W622F	412501	30300		30300		Furniture Fixures
35	LED TV 32",MAKE-SONY, MODEL-KLV32W622F	412501	30300		30300		Furniture Fixures
36	LED TV 32",MAKE-SONY, MODEL-KLV32W622F	412501	30300		30300		Furniture Fixures
37	LED TV 32",MAKE-SONY, MODEL-KLV32W622F	412501	30300		30300		Furniture Fixures
38	LED TV 32",MAKE-SONY, MODEL-KLV32W622F	412501	30300		30300		Furniture Fixures
39	SINGLE STRAIGHT LADDER WITH 25MM DIA FLUITED ALUMINIUM PIPE STEPS LENGTH 20 FT LONG	412503	6962		6962		Furniture Fixures
40	SINGLE STRAIGHT LADDER WITH 25MM DIA FLUITED ALUMINIUM PIPE STEPS LENGTH 20 FT LONG	412503	6962		6962		Furniture Fixures

CHOPRA & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN 005791N NEW DELHI

41	GENERAL PURPOSE FOLDING LADDER WITH 25MM DIA LENGTH 10FT LONG	412503	8555		8555		Furniture Fixures
42	GENERAL PURPOSE FOLDING LADDER WITH 25MM DIA LENGTH 10FT LONG	412503	8555		8555		Furniture Fixures
43	MOVING AND FOLDING ALUMINIUM LADDER ASSEMBLY (3 INTERCONNECTED LADDER IN 1 ASSEMBLY AND EACH LADDER	412503	237643		237643		Furniture Fixures
44	ECHO SOUNDER	412503	48000		48000		Instrument (Tools & Tackles)
45	"5-DIGIT PORTABLE DIGITAL PROCESS CALIBRATOR, MAKE:- FLUKE,MODEL:- FLUKE 715"	412503	135110		135110		Instrument (Tools & Tackles)
46	DIGITAL INSULATION TESTER , MULTIRANGE UPTO 5 KV	412503	185260		185260		Instrument (Tools & Tackles)
47	PORTABLE DISTILLED WATER PLANT CAPACITY 5 LTR/HOUR, MAKE:- LABTECH, MODEL:- LT-123	412503	15181		15181		Instrument (Tools & Tackles)
48	WET & DRY VACUUM CLEANER,MOTOR POWER:2X1200 WATT,VOLTAGE;220-230 VOLT, FANTOM (DULEVO) &PROMAX 800M2	412503	96320		96320		Instrument (Tools & Tackles)
49	GEYSER 25L CAPACITY, USHA, MISTY	412503	169725		169725		Furniture Fixures
50	REFRIGERATOR 190 LTRS , MODEL-205IMPC PRM5S, MAKE-WHIRPOOL	412505	14963		14963		Furniture Fixures
51	REFRIGERATOR 190 LTRS , MODEL-205IMPC PRM5S, MAKE-WHIRPOOL	412505	14963		14963		Furniture Fixures
52	REFRIGERATOR 190 LTRS , MODEL-205IMPC PRM5S, MAKE-WHIRPOOL	412505	14963		14963		Furniture Fixures
53	REFRIGERATOR 190 LTRS , MODEL-205IMPC PRM5S, MAKE-WHIRPOOL	412505	14963		14963		Furniture Fixures
54	REFRIGERATOR 190 LTRS , MODEL-205IMPC PRM5S, MAKE-WHIRPOOL	412505	14963		14963		Furniture Fixures
55	REFRIGERATOR 190 LTRS , MODEL-205IMPC PRM5S, MAKE-WHIRPOOL	412505	14963		14963		Furniture Fixures
56	REFRIGERATOR 190 LTRS , MODEL-205IMPC PRM5S, MAKE-WHIRPOOL	412505	14963		14963		Furniture Fixures
57	REFRIGERATOR 190 LTRS , MODEL-205IMPC PRM5S, MAKE-WHIRPOOL	412505	14963		14963		Furniture Fixures
58	REFRIGERATOR 190 LTRS , MODEL-205IMPC PRM5S, MAKE-WHIRPOOL	412505	14963		14963		Furniture Fixures
59	REFRIGERATOR 190 LTRS , MODEL-205IMPC PRM5S, MAKE-WHIRPOOL	412505	14963		14963		Furniture Fixures
60	REFRIGERATOR 190 LTRS , MODEL-205IMPC PRM5S, MAKE-WHIRPOOL	412505	14963		14963		Furniture Fixures
61	REFRIGERATOR 190 LTRS , MODEL-205IMPC PRM5S, MAKE-WHIRPOOL	412505	14963		14963		Furniture Fixures
62	VIEWSONIC PG-705HD FULL HD PROJECTOR	412501	71000		71000		Furniture Fixures
63	CO2 FIRE EXTINGUISHER 4.5 KG	412503	5099		5099		Instrument (Tools & Tackles)
64	CO2 FIRE EXTINGUISHER 4.5 KG	412503	5099		5099		Instrument (Tools & Tackles)
65	CO2 FIRE EXTINGUISHER 4.5 KG	412503	5099		5099		Instrument (Tools & Tackles)
66	CO2 FIRE EXTINGUISHER 4.5 KG	412503	5099		5099		Instrument (Tools & Tackles)
67	CO2 FIRE EXTINGUISHER 4.5 KG	412503	5099		5099		Instrument (Tools & Tackles)
68	CO2 FIRE EXTINGUISHER 4.5 KG	412503	5099		5099		Instrument (Tools & Tackles)
69	CO2 FIRE EXTINGUISHER 4.5 KG	412503	5099		5099		Instrument (Tools & Tackles)
70	CO2 FIRE EXTINGUISHER 4.5 KG	412503	5099		5099		Instrument (Tools & Tackles)
71	PORTABLE CABLE FAULT DETECTOR (TDR) FOR METALLIC CABLES WITH STANDARD ACCESSORIES - SONEL - TDR-410	412503	117410		117410		Instrument (Tools & Tackles)
72	REFRIGERATOR 190 LTRS , MODEL-205IMPC PRM5S, MAKE-WHIRPOOL	412505	14963		14963		Furniture Fixures
73	GENERAL PURPOSE FOLDING LADDER WITH 25MM DIA LENGTH 6FT LONG	412801	2685		2685		Instrument (Tools & Tackles)
74	GENERAL PURPOSE FOLDING LADDER WITH 25MM DIA LENGTH 6FT LONG	412801	2685		2685		Instrument (Tools & Tackles)
75	SINGLE STRAIGHT LADDER WITH 25MM DIAFLUITED ALUMINIUM PIPE STEPS LENGTH 10 FT LONG	412801	3776		3776		Instrument (Tools & Tackles)
76	SINGLE STRAIGHT LADDER WITH 25MM DIAFLUITED ALUMINIUM PIPE STEPS LENGTH 10 FT LONG	412801	3776		3776		Instrument (Tools & Tackles)
77	VOLTAGE STABLIZER FOR AIR CONDITINER, V-GUARD VG 400 (6 nos.)	412801	12960		12960		Furniture Fixures
78	STEP DOWN TRANSFORMER, 415/110 VOLT AC, 200 VA, 3 PHASE, 50 HZ	412801	3894		3894		Furniture Fixures
79	AMPLIFIRE, 60 WATT, MAKE: AHUJA MODEL: VPA-600DP,	412801	4544		4544		Furniture Fixures
80	PA MICROPHONE,MODEL NO.CUM-450	412801	1888		1888		Furniture Fixures
81	PA CORDLESS MICROPHONE AHUJA AWM490V1	412801	2360		2360		Furniture Fixures
82	VOLTAGE STABLIZER FOR AIR CONDITINER, V-GUARD VG 400 (7 nos.)	412801	15386		15386		Furniture Fixures
83	BELCO MAKE, HEAT PILLAR, 2 X 750 W RODMODEL: ELEGANT	412801	71500		71500		Furniture Fixures
84	SPHYGMONOMETER (B.P INSTRUMENT) (6 nos.)	412801	8736		8736		Furniture Fixures

85	AIR CONDITIONER COLD WINDOW TYPE 1.5 TON,MAKE-VOLTAS,MODEL-182 DZB	410709	26800		26800		Furniture Fixures
86	AIR CONDITIONER COLD SPLIT TYPE 1 TON,MAKE-VOLTAS,MODEL-123 LZH	410709	28850		28850		Furniture Fixures
87	AIR CONDITIONER COLD SPLIT TYPE 1 TON,MAKE-VOLTAS,MODEL-123 LZH	410709	28850		28850		Furniture Fixures
88	AIR CONDITIONER HOT AND COLD SPLIT TYPE 1.5 TON,MAKE-VOLTAS,MODEL-18 HSY	410709	34400		34400		Furniture Fixures
89	AIR CONDITIONER HOT AND COLD SPLIT TYPE 1.5 TON,MAKE-VOLTAS,MODEL-18 HSY	410709	34400		34400		Furniture Fixures
90	AIR CONDITIONER HOT AND COLD SPLIT TYPE 1.5 TON,MAKE-VOLTAS,MODEL-18 HSY	410709	34400		34400		Furniture Fixures
91	2 KVA ON LINE UPS, 220-240 VOLT, 50-60 HZ SUPPORT 02 HRS. BACK-UP	410713	38105		38105		Furniture Fixures
92	S.S.SLEEVE FOR TURBINE SHAFT SEAL DRAWING NO-1-15202-001	410714	200222		200222		Capital Spares, claimed when actually put to use
93	OVER CURRENT PROTECTION RELAY MICOM P122	410714	42952		42952		
94	OVER CURRENT PROTECTION RELAY MICOM P122	410714	42952		42952		
95	OVER CURRENT PROTECTION RELAY MICOM P122	410714	42952		42952		
96	NUMERIC RELAY MICOM P123	410714	46020		46020		
97	NUMERIC RELAY MICOM P123	410714	46020		46020		
98	NUMERIC RELAY MICOM P141	410714	151335		151335		
99	NUMERIC RELAY MICOM P143	410714	162840		162840		
100	NUMERIC RELAY MICOM P143	410714	162840		162840		
101	NUMERICAL RELAY MICOM P922S	410714	47200		47200		
102	NUMERICAL RELAY MICOM P922S	410714	47200		47200		
103	BOREWELL SUBMERSIBLE PUMP & MOTOR SET, 5 HP, WITH ACCESSORIES. MAKE: KBL, MODEL NO. KS4G-5017	411112	34546		34546		
104	BOREWELL SUBMERSIBLE PUMP & MOTOR SET, 5 HP, WITH ACCESSORIES. MAKE: KBL, MODEL NO. KS4G-5017	411112	34546		34546		
105	10HP SUBMERSIBLE PUMP 10MM CABLE LENGTH 20M WITH ACCESSORIES MAKE-GRUNDFOS MODEL-DPK 15.100.75.5.1D	411112	259946		259946		
106	10 HP SUBMERSIBLE PUMP - KRILOSKAR/ 7500CW-2P	411112	86800		86800		
107	ALU. BUSBAR I/C AND O/G SIDE, 8.8 GR H/W INSULATING SUPPORT,L-207CM TH-10MM, MAKE:L&T, SL96052 ACB	411403	15431		15431		
108	ACB CN-CS S1 800 AMP. 415V AC EDO, 4 POLE, 50 KA WITH SR 18G RELEASE (SL96072)	411403	187311		187311		
109	ACB CN-CS S1 800 AMP. 415V AC EDO, 3 POLE, 50 KA WITH SR 18G RELEASE (SL96052)	411403	155162		155162		
110	HUMAN MACHINE INTERFACE (HMI) 10 INCH COLORED,	410711	68241		68241		Wrongly deleted in 2017-18
111	SUBMERSIBLE BORE PUMP COMPLETE WITH MOTOR, 2 HP,	411112	20272		20272		Wrongly deleted in 2017-18
112	SUBMERSIBLE PUMP 2 HP, KSB/CORA4C+XUMA(S)	411112	36843		36843		Wrongly deleted in 2017-18
113	SUBMERSIBLE PUMP 2 HP, KSB/CORA4C+XUMA(S)	411112	36843		36843		Wrongly deleted In 2017-18
114	MANUAL CHAIN HOIST CAP 8 TON,LIFT 10 FEET	411130	155578		155578		Wrongly deleted in 2017-18
			6717260				
		9A+9D	**19160449**				
Note:							

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

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

For D S P & Associates
Chartered Accountants

For NHPC Limited

(M G Gokhale)
GM (Comml.)

FORM-9B

Statement of Additional Capitalisation during fag end of the Project

Name of the Petitioner :NHPC Limited
Name of the Generating Station :Chamera-II Power Station
COD :31.03.2004

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

Note:

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

For D S P & Associates
Chartered Accountants

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN 006791N NEW DELHI

For NHPC Limited

(M G Gokhale)
GM (Comml.)

Form-9E

Statement of Capital Cost

(To be given for relevant dates and year wise)

Name of the Petitioner :NHPC Limited

Name of the Generating Station :Chamera-II Power Station

(Amount in Lakhs)

Sl. No.		Particulars	As on relevant date [1]
A	a)	Opening Gross Block amount As per books	
	b)	Amount of Capital liabilities in A(a) above	
	c)	Amount of IDC in A(a) above	
	d)	Amount of FC in A(a) above	
	e)	Amount of FERV in A(a) above	
	f)	Amount of Hedging Cost in A(a) above	
	g)	Amount of IEDC in A(a) above	
B	a)	Addition in Gross Block amount during the period (Direct purchases)	
	b)	Amount of Capital liabilities in B(a) above	NOT APPLICABLE
	c)	Amount of IDC in B(a) above	
	d)	Amount of FC in B(a) above	
	e)	Amount of FERV in B(a) above	
	f)	Amount of Hedging Cost in B(a) above	
	g)	Amount of IEDC in B(a) above	
C	a)	Addition in Gross Block amount during the period (Transfer from CWIP)	
	b)	Amount of Capital liabilities in C(a) above	
	c)	Amount of IDC in C(a) above	
	d)	Amount of FC in C(a) above	
	e)	Amount of FERV in C(a) above	
	f)	Amount of Hedging Cost in C(a) above	
	g)	Amount of IEDC in C(a) above	
D	a)	Deletion in Gross Block Amount during the period	
	b)	Amount of Capital liabilities in D(a) above	
	c)	Amount of IDC in D(a) above	
	d)	Amount of FC in D(a) above	
	e)	Amount of FERV in D(a) above	
	f)	Amount of Hedging Cost in D(a) above	
	g)	Amount of IEDC in D(a) above	
E	a)	Closing Gross Block amount As per books	
	b)	Amount of Capital liabilities in E(a) above	
	c)	Amount of IDC in E(a) above	
	d)	Amount of FC in E(a) above	
	e)	Amount of FERV in E(a) above	
	f)	Amount of Hedging Cost in E(a) above	
	g)	Amount of IEDC in E(a) above	

Note:

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

For D S P & Associates
Chartered Accountants

D S P & ASSOCIATES CHARTERED ACCOUNTANTS FRN 006791N NEW DELHI

For NHPC Limited

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(M G Gokhale)
GM (Comml.)

Form-9E

Statement of Capital Cost

(To be given for relevant dates and year wise)

Name of the Petitioner :NHPC Limited

Name of the Generating Station :Chamera-II Power Station

(Amount in Lakhs)

Sl. No.		Particulars	As on relevant date [1]
A	a)	Opening Gross Block amount As per books	
	b)	Amount of Capital liabilities in A(a) above	
	c)	Amount of IDC in A(a) above	
	d)	Amount of FC in A(a) above	
	e)	Amount of FERV in A(a) above	
	f)	Amount of Hedging Cost in A(a) above	
	g)	Amount of IEDC in A(a) above	
B	a)	Addition in Gross Block amount during the period (Direct purchases)	
	b)	Amount of Capital liabilities in B(a) above	NOT APPLICABLE
	c)	Amount of IDC in B(a) above	
	d)	Amount of FC in B(a) above	
	e)	Amount of FERV in B(a) above	
	f)	Amount of Hedging Cost in B(a) above	
	g)	Amount of IEDC in B(a) above	
C	a)	Addition in Gross Block amount during the period (Transfer from CWIP)	
	b)	Amount of Capital liabilities in C(a) above	
	c)	Amount of IDC in C(a) above	
	d)	Amount of FC in C(a) above	
	e)	Amount of FERV in C(a) above	
	f)	Amount of Hedging Cost in C(a) above	
	g)	Amount of IEDC in C(a) above	
D	a)	Deletion in Gross Block Amount during the period	
	b)	Amount of Capital liabilities in D(a) above	
	c)	Amount of IDC in D(a) above	
	d)	Amount of FC in D(a) above	
	e)	Amount of FERV in D(a) above	
	f)	Amount of Hedging Cost in D(a) above	
	g)	Amount of IEDC in D(a) above	
E	a)	Closing Gross Block amount As per books	
	b)	Amount of Capital liabilities in E(a) above	
	c)	Amount of IDC in E(a) above	
	d)	Amount of FC in E(a) above	
	e)	Amount of FERV in E(a) above	
	f)	Amount of Hedging Cost in E(a) above	
	g)	Amount of IEDC in E(a) above	

Note:

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

For D S P & Associates
Chartered Accountants

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN:006791N NEW DELHI

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For NHPC Limited

(M G Gokhale)
GM (Comml.)

Form-9F

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 :Chamera-II Power Station

(Amount in Rs. Lakhs)

Sl. No.		Particulars	As on relevant date [1]
A	a)	Opening CWIP As per books	
	b)	Amount of Capital liabilities in A(a) above	
	c)	Amount of IDC in A(a) above	
	d)	Amount of FC in A(a) above	
	e)	Amount of FERV in A(a) above	
	f)	Amount of Hedging Cost in A(a) above	
	g)	Amount of IEDC in A(a) above	
B	a)	Addition in CWIP during the period	
	b)	Amount of Capital liabilities in B(a) above	
	c)	Amount of IDC in B(a) above	NOT APPLICABLE
	d)	Amount of FC in B(a) above	
	e)	Amount of FERV in B(a) above	
	f)	Amount of Hedging Cost in B(a) above	
	g)	Amount of IEDC in B(a) above	
C	a)	Transferred to Gross Block Amount during the period	
	b)	Amount of Capital liabilities in C(a) above	
	c)	Amount of IDC in C(a) above	
	d)	Amount of FC in C(a) above	
	e)	Amount of FERV in C(a) above	
	f)	Amount of Hedging Cost in C(a) above	
	g)	Amount of IEDC in C(a) above	
D	a)	Deletion in CWIP during the period	
	b)	Amount of Capital liabilities in D(a) above	
	c)	Amount of IDC in D(a) above	
	d)	Amount of FC in D(a) above	
	e)	Amount of FERV in D(a) above	
	f)	Amount of Hedging Cost in D(a) above	
	g)	Amount of IEDC in D(a) above	
E	a)	Closing CWIP as per books	
	b)	Amount of Capital liabilities in E(a) above	
	c)	Amount of IDC in E(a) above	
	d)	Amount of FC in E(a) above	
	e)	Amount of FERV in E(a) above	
	f)	Amount of Hedging Cost in E(a) above	
	g)	Amount of IEDC in E(a) above	

Note:

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

For D S P & Associates
Chartered Accountants

D S P & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN 006791N NEW DELHI

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For NHPC Limited

(M G Gokhale)
GM (Comml.)

Form-9F

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 :Chamera-II Power Station

(Amount in Rs. Lakhs)

Sl. No.		Particulars	As on relevant date [1]
A	a)	Opening CWIP As per books	
	b)	Amount of Capital liabilities in A(a) above	
	c)	Amount of IDC in A(a) above	
	d)	Amount of FC in A(a) above	
	e)	Amount of FERV in A(a) above	
	f)	Amount of Hedging Cost in A(a) above	
	g)	Amount of IEDC in A(a) above	
B	a)	Addition in CWIP during the period	
	b)	Amount of Capital liabilities in B(a) above	
	c)	Amount of IDC in B(a) above	NOT APPLICABLE
	d)	Amount of FC in B(a) above	
	e)	Amount of FERV in B(a) above	
	f)	Amount of Hedging Cost in B(a) above	
	g)	Amount of IEDC in B(a) above	
C	a)	Transferred to Gross Block Amount during the period	
	b)	Amount of Capital liabilities in C(a) above	
	c)	Amount of IDC in C(a) above	
	d)	Amount of FC in C(a) above	
	e)	Amount of FERV in C(a) above	
	f)	Amount of Hedging Cost in C(a) above	
	g)	Amount of IEDC in C(a) above	
D	a)	Deletion in CWIP during the period	
	b)	Amount of Capital liabilities in D(a) above	
	c)	Amount of IDC in D(a) above	
	d)	Amount of FC in D(a) above	
	e)	Amount of FERV in D(a) above	
	f)	Amount of Hedging Cost in D(a) above	
	g)	Amount of IEDC in D(a) above	
E	a)	Closing CWIP as per books	
	b)	Amount of Capital liabilities in E(a) above	
	c)	Amount of IDC in E(a) above	
	d)	Amount of FC in E(a) above	
	e)	Amount of FERV in E(a) above	
	f)	Amount of Hedging Cost in E(a) above	
	g)	Amount of IEDC in E(a) above	

Note:

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

For D S P & Associates
Chartered Accountants

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN 006791N NEW DELHI

For NHPC Limited

(M G Gokhale)
GM (Comml.)

FORM-10

Financing of Additional Capitalisation

Name of the Petitioner : NHPC LTD
Name of the Generating Station : Chamera-II Power Station
COD : 31.03.2004

(Amount in Rs. Lakhs)

Financial Year (Starting from COD) [1]	Actual					Admitted				
	2014-15	2015-16	2016-17	2017-18	2018-19	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5	6	7	8	9	10	11
Amount capitalised in Work / Equipment	120.85	258.74	573.82	147.14	123.57					
Financing Details										
Loan-1										
Loan-2										
Loan-3 and so on										
Total Loan[2]	84.59	181.12	401.67	103.00	86.50					
Equity	36.25	77.62	172.15	44.14	37.07					
Internal Resources										
Others (Pl. specify)										
Total	120.85	258.74	573.82	147.14	123.57					

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 D S P & Associates
Chartered Accountants

For NHPC Limited

(M G Gokhale)
GM (Comml.)

Form-11

Calculation of Depreciation

Name of the Petitioner : NHPC Ltd

Name of the Generating Station : Chamera-II Power Station

(Amount in Rs. Lakhs)

Sl. No.	Name of the Assets[1]	GL Code	Gross Block as on 31.03.2014 or as on COD, whichever is later and subsequently for each year thereafter up to 31.03.2019	Depreciation Rates as per CERC's Depreciation Rate Schedule	Gross Block as on 31.03.2014 or as on COD, whichever is later and subsequently for each year thereafter up to 31.03.2019	Depreciation Amount for year 31.03.2014
	1		2	3	2	4
1	LAND-FREEHOLD *	410101	609.48	0.00	609.48	0.00
2	LAND-RIGHT TO USE	410121	470.07	3.34	470.07	15.70
3	BUILDING CONTAINING GPM	410301	10249.91	3.34	10249.91	342.35
4	BUILDING	410302-4, 410306-25, 410327-28	3057.51	3.34	3057.51	102.12
5	BUILDINGS-TEMPORARY	410305, 410326	18.50	100.00	18.50	18.50
6	ROADS, BRIDGES, CULVERTS, AERODROMES	4102	359.41	3.34	359.41	12.00
7	DAMS & BARRAGES	410601, 410608	19936.47	5.28	19936.47	1052.65
8	TUNNEL/CHANNELS/P. STOCK	410604-07, 410610-11	81737.14	5.28	81737.14	4315.72
9	MAIN GENERATING EQUIP.	410701, 410711-14	52829.24	5.28	52829.24	2789.38
10	TRANSFORMER & OTHER POWER PLANT SYSTEMS	410702-05	33070.29	5.28	33070.29	1746.11
11	DC SYSTEMS/ BATTERY SYSTEMS	410707	484.48	5.28	484.48	25.58
12	POWER & CONTROL CABLES	410708	16.13	5.28	16.13	0.85
13	AIR CONDITIONING AND VENTILATION SYSTEMS	410709	1489.79	5.28	1489.79	78.66
14	POWER LINE CARRIER COMM. SYSTEMS	410710	466.74	6.33	466.74	29.54
15	SUB-STATION EQUIPMENTS, SWITCH GEARS &CABLES, LIGHTENING ARRESTORS	410801-04	1069.18	5.28	1069.18	56.45
16	CONTROL METERING AND PROTECTION	410806	1.82	5.28	1.82	0.10
17	TRANSMITION LINES	410901-03	0.00	5.28	0.00	0.00
18	INTERNAL DISTRIBUTION LINES	410904-05	698.88	5.28	698.88	36.90
19	PLANT & MACH. OTHERS- D G SETS	411001-411002	584.33	5.28	584.33	30.85
20	CONSTRUCTION EQUIPMENT	4111	220.02	5.28	220.02	11.62
21	WATER SUPPLY SYSTEM/ DRAINAGE&SEWERAGE	411201-02	248.86	5.28	248.86	13.14
22	POWER SUPPLY SYSTEM ADMINISTRATIVE BLOCK	411402	2.63	5.28	2.63	0.14
23	VEHICLES	4115	52.71	9.50	52.71	5.01
24	BOATS	411603	6.60	9.50	6.60	0.63
25	FURNITURES & FIXTURES	4117	132.35	6.33	132.35	8.38
26	COMPUTERS	411801-04	187.37	15.00	187.37	28.10
27	SETLITE COMM. EQUIPT.	411805	11.96	6.33	11.96	0.76
28	OTHER COMM. EQUIPT.	411902-03	75.08	6.33	75.08	4.75
29	OFFICE EQUIPT- AIR CONDITIONER	412008	27.25	9.50	27.25	2.59
30	OFFICE EQUIPT- OTHERS	4120 (Except 412008)	211.60	6.33	211.60	13.39
31	RESEARCH AND DEVELOPMENTS	4121	13.21	5.28	13.21	0.70
32	INTANGIBLE ASSETS	412201	13.55	15.00	13.55	2.03
33	OTHER ASSETS	4125	111.83	5.28	111.83	5.90
34	CAPITAL EXPENDITURE NOT OWNED BY NHPC	4126	0.00	5.28	0.00	0.00
35	ASSETS OF MINOR VALUE	412801	62.11	5.28	62.11	3.28
36	OBSOLETE AND SURPLUS ASSETS	4130	0.02	0.00	0.02	0.00
	TOTAL		208526.51		208526.51	10753.90
Weighted Average Depreciation Rate (%) of depreciation						5.157

* 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.

*** This figure includes Value of Land under Reservoir amounting to Rs 83.43 Lakhs.**

For D S P & Associates
Chartered Accountants

D S P & ASSOCIATES CHARTERED ACCOUNTANTS FRN:006791N NEW DELHI

For NHPC Limited

(M G Gokhale)
GM (Comml.)

Form-11

Calculation of Depreciation

Name of the Petitioner : NHPC Ltd
Name of the Generating Station : Chamera-II Power Station

(Amount in Rs. Lakhs)

Sl. No.	Name of the Assets[1]	GL Code as on 31.03.2015	Gross Block as on 31.03.2015	Depreciation Rates as per CERC's Depreciation Rate Schedule	Depreciation for the year 2015-16
	1		2	3	4
1	LAND-FREEHOLD	410101	609.48	0.00	0.00
2	LAND-RIGHT TO USE	410121	470.07	3.34	15.70
3	BUILDING CONTAINING GPM	410301	10245.18	3.34	342.19
4	BUILDING	410302-4, 410306-25, 410327-28	3128.89	3.34	104.50
5	BUILDINGS-TEMPORARY	410305, 410326	18.50	100.00	18.50
6	ROADS, BRIDGES, CULVERTS, AERODROMES	4102	359.41	3.34	12.00
7	DAMS & BARRAGES	410601, 410608	19926.89	5.28	1052.14
8	TUNNEL/CHANNELS/P. STOCK	410604-07, 410610-11	81704.21	5.28	4313.98
9	MAIN GENERATING EQUIP.	410701, 410711-14	52352.35	5.28	2764.20
10	TRANSFORMER & OTHER POWER PLANT SYSTEMS	410702-05	32806.09	5.28	1732.16
11	DC SYSTEMS/ BATTERY SYSTEMS	410707	480.56	5.28	25.37
12	POWER & CONTROL CABLES	410708	16.13	5.28	0.85
13	AIR CONDITIONING AND VENTILATION SYSTEMS	410709	1483.36	5.28	78.32
14	POWER LINE CARRIER COMM. SYSTEMS	410710	463.79	5.28	24.49
15	SUB-STATION EQUIPMENTS, SWITCH GEARS &CABLES, LIGHTENING ARRESTORS	410801-04	1063.55	5.28	56.16
16	CONTROL METERING AND PROTECTION	410806	1.82	5.28	0.10
17	TRANSMITION LINES	410901-03	0.00	5.28	0.00
18	INTERNAL DISTRIBUTION LINES	410904-05	693.99	5.28	36.64
19	PLANT & MACH. OTHERS- D G SETS	411001-411002	580.76	5.28	30.66
20	CONSTRUCTION EQUIPMENT	4111	234.91	7.92	18.60
21	WATER SUPPLY SYSTEM/ DRAINAGE&SEWERAGE	411201-02	248.86	5.28	13.14
22	POWER SUPPLY SYSTEM ADMINISTRATIVE BLOCK	411402	2.63	5.28	0.14
23	VEHICLES	4115	48.47	9.50	4.60
24	BOATS	411603	10.40	9.50	0.99
25	FURNITURES & FIXTURES	4117	131.38	6.33	8.32
26	COMPUTERS	411801-04	183.54	31.67	58.13
27	SETLITE COMM. EQUIPT.	411805	11.96	6.33	0.76
28	NETWORKING DEVICES & SERVER	411806	17.29	15.83	2.74
29	OTHER COMM. EQUIPT.	411902-03	78.74	6.33	4.98
30	OFFICE EQUIPT- AIR CONDITIONER	412008	27.25	9.50	2.59
31	OFFICE EQUIPT- OTHERS	4120 (Excepl 412008)	211.96	6.33	13.42
32	RESEARCH AND DEVELOPMENTS	4121	13.21	5.28	0.70
33	INTANGIBLE ASSETS	412201	13.55	33.33	4.52
34	OTHER ASSETS	4125	130.24	6.33	8.24
35	CAPITAL EXPENDITURE NOT OWNED BY NHPC	4126	0.00	5.28	0.00
36	ASSETS OF MINOR VALUE	412801	61.91	5.28	3.27
	TOTAL		207831.33		10753.11
Weighted Average Depreciation Rate (%) of depreciation					5.174

DSP & ASSOCIATES
FRN 006791N
NEW DELHI
CHARTERED ACCOUNTANTS

FORM-12

Statement of Depreciation

Name of the Petitioner : NHPC Limited
Name of the Generating Station : Chamera II Power Station

(Amount in Rs.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	200,259.95	200,106.10	200,226.95	200,485.69	201,059.51	201,206.65
2	Closing Capital Cost	200,106.10	200,226.95	200,485.69	201,059.51	201,206.65	201,330.23
3	Average Capital Cost	200,183.03	200,166.52	200,356.32	200,772.60	201,133.08	201,268.44
4	(a) Freehold land	609.48	609.48	609.48	609.48	609.48	609.48
	(b) Land under reservoir	83.43	83.43	83.43	83.43	83.43	83.43
	(c) Land not depreciable (c=a-b)	526.05	526.05	526.05	526.05	526.05	526.05
5	Rate of depreciation	5.236%	5.157%	5.174%			
6	Depreciable value	179,689.78	179,676.43	179,847.24	180,221.90	180,546.33	180,668.15
7	Balance useful life at the beginning of the period	26.00	25.00	24.00	23.00	22.00	21.00
8	Remaining depreciable value	85,617.90	85,744.00	75,610.48	65,659.92	63,207.25	60,485.68
9	**Depreciation (for the period)**	**10,323.62**	**10,322.77**	**10,366.36**	**2,854.78**	**2,873.06**	**2,880.27**
10	**Depreciation (annualised)**						
11	Cumulative depreciation at the end of the period	94071.88	104,255.19	114,603.12	117,416.76	120,212.14	123,062.74
12	Less : Cumulative depreciation adjustment on account of de-capitalisation (Refer Form-9B(i))	139.45	18.43	41.14	77.68	29.67	12.21
13	Net Cumulative depreciation at the end of the period	93,932.43	104,236.76	114,561.98	117,339.08	120,182.47	123,050.53

Note:
1. In case of details of FERV and AAD, give information for the applicable period.
* As the power station is completing 12 years of generation in 2015-16; the remaining depreciation is being distributed equally for the remaining years.

For D S P & Associates
Chartered Accountants

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN 006791N NEW DELHI

For NHPC Limited

(M G Gokhale)
GM (Comml.)

FORM-13

Calculation of Weighted Average Rate of Interest on Actual Loans[1]

Name of the Company NHPC Limited
Name of the Power Station Chamera-II Power Station

Amount in CAD (lakhs)

Sl. no.	Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	4	5	6	7	8
	EDC-LOAN IN CAD				0	
	Gross loan - Opening	1570.92	1570.92	0.00	0.00	0.00
	Cumulative repayments of Loans upto previous year	1382.76	1476.84	0.00	0.00	0.00
	Net loan - Opening	188.16	94.08	0.00	0.00	0.00
	Add: Drawal(s) during the Year					
	Less: Repayment (s) of Loans during the year	94.09	94.08			
	Net loan - Closing	94.08	0.00	0.00	0.00	0.00
	Weighted Average Loan	141.12	47.04			
	Rate of Interest on Loan	6.01%	6.01%	0.00%	0.00%	0.00%
	Interest on loan	9.64	4.00			

[1] In case of Foreign Loans, the calculations in Indian Rupees is to be furnished. However, the calculations in Orginal currency is also to be furnished seperately in the same form.

For D S P & Associates

Chartered Accountants

For NHPC Limited

(M G Gokhale)
GM (Comml.)

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Calculation of Weighted Average Rate of Interest on Actual Loans[1]

Name of the Company NHPC Limited
Name of the Power Station Chamera -II Power Station (Amount in lacs in INR)

Sl. no.	Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	4	5	6	7	8
	EDC-LOAN IN INR					
				0.00	0.00	0.00
	Gross loan - Opening	72,240.51	71,506.53	0.00	0.00	0.00
	Cumulative repayments of Loans upto previous year	61,915.56	66,816.36	0.00	0.00	0.00
	Net loan - Opening	10,324.95	4,690.17	0	0	0
	Add: Drawal(s) during the Year	-		0	0	0
	ADD: ERV	(733.99)	45.34	0.00	0.00	0.00
	Less: Repayment (s) of Loans during the year	4,900.80	4,735.51	0.00	0.00	0.00
	Net loan - Closing	4,690.17	0.00	0.00	0.00	0.00
	Weighted Average Loan	7,507.56	2,345.08	0	0	0
	Rate of Interest on Loan	8.38%	10.97%	0	0	0
	Interest on loan	504.98	200.91	0.00	0.00	0.00
	Financing Charges GF	123.90	56.28			

Note:

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

For D S P & Associates
Chartered Accountants

For NHPC Limited

(M G Gokhale)
GM (Comml.)

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FORM-13A

Calculation of Interest on Normative Loan

Name of the Petitioner :NHPC Limited
Name of the Generating Station :Chamera-II Power Station

(Amount in Lakhs)

Sl. No.	Particulars	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5	6	7	8
1	Gross Normative loan - Opening	138,651.35	138,543.65	138,628.24	138,809.37	139,211.04	139,314.04
2	Cumulative repayment of Normative loan upto previous year	96,641.46	106,965.08	117,287.85	127,654.21	130,508.98	133,382.04
3	**Net Normative loan - Opening**	**42,009.89**	**31,578.57**	**21,340.40**	**11,155.16**	**8,702.05**	**5,932.00**
4	Add: Increase due to addition during the year / period	-107.70	96.77	216.03	469.23	96.75	85.99
5	Less: Decrease due to de-capitalisation during the year / period		24.77	50.38	93.11	34.76	13.99
6	Less: Decrease due to reversal during the year / period		0	0	0	0	0
7	Add: Increase due to discharges during the year / period		12.60	15.48	25.54	41.02	14.50
	Less Repayment during the year	10,323.62	10,322.77	10,366.36	2,854.78	2,873.06	2,880.27
8	**Net Normative loan - Closing**	**36,956.10**	**21,340.40**	**11,155.16**	**8,702.05**	**5,932.00**	**3,138.23**
9	**Average Normative loan**	**39956.10**	**26459.48**	**16247.78**	**9928.61**	**7317.03**	**4535.11**
10	Weighted average rate of interest	**8.498%**	**8.38%**	**10.97%**	**10.97%**	**10.97%**	**10.97%**
11	**Interest on Loan**	**3140.49**	**2216.40**	**1781.97**	**1088.91**	**802.49**	**497.39**

For D S P & Associates
Chartered Accountants

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN 006791N NEW DELHI

For NHPC Limited

(M G Gokhale)
GM (Comml.)

FORM-13B

Calculation of Interest on Working Capital

Name of the Petitioner : NHPC Limited
Name of the Generating Station : Chamera II Power Station

(Amount in Rs. Lakhs)

Sl. No.	Particulars	Existing 2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5	6	7	8
1	O & M Expenses	685.99	604.71	644.89	687.74	733.43	782.16
2	Maintenance Spares	1,234.78	1,088.48	1,160.80	1,237.92	1,320.17	1,407.88
3	Receivables	5,911.32	5,620.87	5,646.42	4,324.90	4,394.31	4,456.55
4	Total Working Capital	7,832.09	7,314.07	7,452.10	6,250.56	6,447.91	6,646.60
5	Rate of Interest	12.25%	13.50%	13.50%	13.50%	13.50%	13.50%
6	Interest on Working Capital	**959.43**	**987.40**	**1,006.03**	**843.83**	**870.47**	**897.29**

For D S P & Associates
Chartered Accountants

FRN 006791N NEW DELHI

For NHPC Limited

(M G Gokhale)
GM (Comml.)

FORM-13C

Other Income as on actual /anticipated COD

Name of the Petitioner :NHPC Limited
Name of the Generating Station :Chamera-II Power Station

(Amount in Lakhs)

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

For D S P & Associates
Chartered Accountants

D S P & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN 006791N NEW DELHI

For NHPC Limited

(M G Gokhale)
GM (Comml.)

FORM-13D

Incidental Expenditure during Construction

Name of the Petitioner :NHPC Limited
Name of the Generating Station :Chamera-II Power Station

(Amount in Lakhs)

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

For D S P & Associates
Chartered Accountants

FRN-006791N NEW DELHI

For NHPC Limited

(M G Gokhale)
GM (Comml.)

FORM-14

Name of the Petitioner :NHPC Limited
Name of the Generating Station :Chamera-II Power Station

Draw Down Schedule for Calculation of IDC & Financing Charges

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

NOT APPLICABLE

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

For D S P & Associates
Chartered Accountants

D S P & ASSOCIATES FRN 008791N NEW DELHI CHARTERED ACCOUNTANTS

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For NHPC Limited

(M G Gokhale)
GM (Comml.)

FORM-14A

Actual cash expenditure

Name of the Petitioner :NHPC Limited
Name of the Generating Station :Chamera-II Power Station

(Amount in Lakhs)

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

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

For D S P & Associates
Chartered Accountants

D S P & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN 005791N NEW DELHI

For NHPC Limited

(M G Gokhale)
GM (Comml.)

FORM-15A

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

Generating Company	:	**NHPC LTD.**	
Name of Hydro-electric Generating Station : Chamera-II Power Station			
Installed Capacity	:	**3 X 100 MW =**	**300 MW**
Month		**Design Energy* (MUs)**	**Designed Peaking Capability (MW)***
April	I	62.87	
	II	63.24	
188.65	III	62.54	
May	I	68.40	
	II	68.40	
212.04	III	75.24	
June	I	40.19	
	II	51.01	
149.31	III	58.11	300 MW
July	I	68.40	
	II	68.40	
212.04	III	75.24	
August	I	68.40	
	II	68.40	
212.04	III	75.24	
September	I	68.40	
	II	49.33	
152.23	III	34.50	
October	I	26.06	
	II	20.61	
69.95	III	23.28	
November	I	18.19	
	II	15.84	
48.98	III	14.95	
December	I	13.00	
	II	12.78	
39.55	III	13.77	
January	I	12.61	
	II	12.36	
39.29	III	14.32	
February	I	15.48	
	II	20.83	
56.43	III	20.12	
March	I	30.14	
	II	35.15	
119.38	III	54.09	
1499.89			
Total		**1499.89**	

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

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

For D S P & Associates
Chartered Accountants

D S P & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN 000781N NEW DELHI

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For NHPC Limited

(M G Gokhale)
GM (Comml.)

FORM-15B

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

Generating Company :
Name of Hydro-electric Generating Station :
Installed Capacity : No. of units X MW :

Month		Design Energy* (MUs)	MW Continuous*
April	I	Not Applicable	
	II		
	III		
May	I		
	II		
	III		
June	I		
	II		
	III		
July	I		
	II		
	III		
August	I		
	II		
	III		
September	I		
	II		
	III		
October	I		
	II		
	III		
November	I		
	II		
	III		
December	I		
	II		
	III		
January	I		
	II		
	III		
February	I		
	II		
	III		
March	I		
	II		
	III		
Total			

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

For D S P & Associates
Chartered Accountants

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN:00679N NEW DELHI

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For NHPC Limited

(M G Gokhale)
GM (Comml.)

Form-16

Liability Flow Statement

Party	Asset/Work	Year of actual capitalisation	Original Liability	Liability as on 31.03.2014	2014-15		Liability as on 31.03.2015	2015-16		Liability as on 31.03.2016	2016-17		Liability as on 31.03.2017	2017-18		Liability as on 31.03.2018	2018-19		Liability as on 31.03.2019
					Discharge	Reversal		Discharge	Reversal		Discharge	Reversal		Discharge	Reversal		Discharge	Reversal	
Akshyapatra	ACOUSTIC TREATMENT OF SIMPOWER DG SET AT DAM SITE.	2013-14	847,000	78,000	78,000		0	0	0	0	0	0	0	0	0	0	0	0	0
Divya prasad	CONSTRUCTION OF SECURITY HUT AT SURGE SHAFT AREA	2012-13	333,000	141,000	141,000		0	0	0	0	0	0	0	0	0	0	0	0	0
Pawan Nayyar	PROVIDING FENCING AROUND CISF QUARTER	2013-14	1,115,000	407,105	407,105		0	0	0	0	0	0	0	0	0	0	0	0	0
Skylark Industries	SUBMERSIBLE NON-CLOG PUMP, 35 HP, 3PHASE, 415 VOLTS,50HZ, 20 MTR HEAD, DISCHSRGE 4500 LPM,WITH CONT (2units)	2013-14	784,000	196,388	196,388		0	0	0	0	0	0	0	0	0	0	0	0	0
PCI Limited	PORTABLE DGA MEASURING INSTRUMENT-GE-KELMAN, TRANSPORT-X	2013-14	3,342,000	956,311	956,311		0	0	0	0	0	0	0	0	0	0	0	0	0
Targus technology Pvt Ltd	NETWORK STORAGE DEVICE 4 TB, BUFFALO TS5400D	2013-14	71,000	21,000	21,000		0	0	0	0	0	0	0	0	0	0	0	0	0
VISHAL CRANES (P) LTD.	PENDANT OPERATED OVERHEAD SINGLE GIRDER CRANE, CAP-3T,LONG TRAVELL-18M,SPAN-9M,LIFT 6M,VISHAL CRANE	2014-15	898,994	0			898,994	898,994	0	0	0	0	0	0	0	0	0	0	0
BHARU FABRICATORS	BULLET PROOF MOBILE MORCHA	2014-15	166,956	0			166,956	166,956	0	0	0	0	0	0	0	0	0	0	0
INTERFACE DEVICES & SERVICES	WIRELESS (GSM) OPERATED SIREN WITH ACCESSORIES FOR HIGH FLOW ALERT, 1PH 220/250 AC,2800 RPM DOUBLE	2014-15	135,506	0			135,506	135,506	0	0	0	0	0	0	0	0	0	0	0
HYDAC (INDIA) PRIVATE LIMITED.	OIL TRANSFER UNIT, 1.5 KW MOTOR, OPERATING PRESSURE 4.5 BAR MAXM	2014-15	620,957	0			620,957	620,957	0	0	0	0	0	0	0	0	0	0	0
QUALTECH CONSULTANTS PVT LTD	INTEL XEON SERVER 6C PROC.E5-2630,32GB,SAS HDD 4X600GB,WINSVRSTD 2012 SNGL OLP,DELL POWEREDGE R720	2014-15	485,939	0			485,939	388,343	0	97,596	0	0	97,596	0	0	97,596	97,596	0	0
INTERFACE DEVICES & SERVICES	OIL MIST EXTRACTION SYSTEM, KOLB SYSTEMTECHNIK, MODEL : X222	2015-16	555,624	0	0	0	0	0	0	555,624	555,624	0	0	0	0	0	0	0	0
JYOTI ELECTRICALS	Diesel Generator Sets	2015-16	4,438,801	0	0	0	0	0	0	4,438,801	1,742,670	0	2,696,131	115,000	0	2,581,131	1,312,247		1,268,884
TRADE LINKERS ASSOCIATES	100 KVA DG SET WITH INBUILT AMF PANEL & ACOUSTIC ENCLOSURE, CROMPTON GREAVES (OJAG2112)	2015-16	220,500	0	0	0	0	0	0	220,500	220,500	0	0	0	0	0	0	0	0

DSP & ASSOCIATES CHARTERED ACCOUNTANTS FRN 014791N NEW DELHI

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Party	Asset/Work	Year of actual capitalisation	Original Liability	Liability as on 31.03.2014	2014-15		Liability as on 31.03.2015	2015-16		Liability as on 31.03.2016	2016-17		Liability as on 31.03.2017	2017-18		Liability as on 31.03.2018	2018-19		Liability as on 31.03.2019
					Discharge	Reversal		Discharge	Reversal		Discharge	Reversal		Discharge	Reversal		Discharge	Reversal	
MIRZAPUR ELECTRICAL INDUSTRIES LTD.,	DIST.TRANSFORMER,11KV/433V,1000KVA,STEP DOWN,3PH., 50HZ ,CU WOUND,OUTDOOR TYPE,OIL FILLED,ONAN COMPL	2015-16	180,748	0	0	0	0	0	0	180,748	180,748	0	0	0	0	0	0	0	0
NEELKANTH TRADERS	48V battery bank alongwith Charger	2015-16	203,352	0	0	0	0	0	0	203,352	203,352	0	0	0	0	0	0	0	0
ABB LIMITED	Replacement of microSCADA server system	2015-16	2,230,327	0	0	0	0	0	0	2,230,327	0	0	2,230,327	2,230,327	0	0	0	0	0
RECKERS CONTROL INDIA PVT.	Supply & Installation of SCADA Software for Revival of Rockwell Desktop installed at Dam site	2015-16	179,317	0	0	0	0	0	0	179,317	179,317	0	0			0			0
ENKAY ENTERPRISES	40 HP PUMP ONLY SCT/80/30 MODULE 1 HEAD 100 METRE SIZE 80/100 MM, MODEL NO-SCT/80/30	2015-16	39,109	0	0	0	0	0	0	39,109	39,109	0	0			0			0
ADVANCE EQUIPMENT AND PROJECTS PVT. LTD.	SEWAGE TREATMENT PLANT	2015-16	424,916	0	0	0	0	0	0	424,916	424,916	0	0			0			0
SHRI IMAGING & X-RAY FILMS(P) LTD.,	ECG MACHINE 12-CHANNEL MODEL CARDIART-9108	2015-16	9,450	0	0	0	0	0	0	9,450	0	0	9,450	9,450	0	0			0
BITA TECH SERVICES	PORTABLE OXYGEN CONCENTRATOR, MODEL-INOGEN ONE G3, MAKE- NIDEK	2015-16	31,990	0	0	0	0	0	0	31,990	31,990	0	0			0			0
AIMIL LTD	AUTOMATIC WATER LEVEL MONITORING SYSTEM WITH MANDATORY SPARES, MAKE-AIMIL LTD., MODEL-MIS 27960	2015-16	70,895	0	0	0	0	0	0	70,895	70,895	0	0			0			0
B C TECHNOMATION PVT. LTD	Submersible Drainage Pump with panel and pipeline for Disaster Management Programme	2016-17	1,524,300	0	0	0	0	0	0	0	0	0	1,524,300	1,464,300	0	60,000	0	0	60,000
JYOTI ELECTRICALS	Installation of D.G Sets	2016-17	316,773	0	0	0	0	0	0	0	0	0	316,773	0	0	316,773	316,773	0	0
ABB LIMITED	Additional capitalization of software related to micro SCADA as above	2016-17	874,162	0	0	0	0	0	0	0	0		874,162	874,162	0	0			0
KOHLI ELECTRIC CO.	High mast lighting system	2016-17	498,117	0	0	0	0	0	0	0	0		498,117	372,317		125,800	0	0	125,800
KEYMECH TECHNOLOGIES	Supply and installation & calibration of Rexroth make CIMS position indicating system of radial gates , Flap Gate at dam	2016-17	565,877	0	0	0	0	0	0	0	0		565,877	565,877	0	0			0

DSP & ASSOCIATES CHARTERED ACCOUNTANTS FRN 006791N NEW DELHI

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Party	Asset/Work	Year of actual capitalisation	Original Liability	Liability as on 31.03.2014	2014-15		Liability as on 31.03.2015	2015-16		Liability as on 31.03.2016	2016-17		Liability as on 31.03.2017	2017-18		Liability as on 31.03.2018	2018-19		Liability as on 31.03.2019
					Discharge	Reversal		Discharge	Reversal		Discharge	Reversal		Discharge	Reversal		Discharge	Reversal	
TEJ IT SOLUTIONS	AXIS PTZ DOME CAMERA (PAN 360 DEGREE) MAKE-AXIS, MODEL-Q6042-E (2 No.)	2016-17	132,594	0	0	0	0	0	0	0	0		132,594			132,594	0	0	132,594
SMILE SECURITY AND SURVEILLANCE PRIVATE LIMITED	FINGER PRINT READER WITH SMART CARD READER FACILITY, IN-BUILT DISPLAY, ANEXSECURE / AS-BIOMI-7011 (13 No.)	2016-17	276,886	0	0	0	0	0	0	0	0		276,886	228,087	0	48,799			48,799
SMILE SECURITY AND SURVEILLANCE PRIVATE LIMITED	FINGER PRINT ENROLLMENT DEVICE, ANEXSECURE / AS-USB-FP	2016-17	9,437	0	0	0	0	0	0	0	0		9,437			9,437			9,437
RAHUL ENTERPRISES	Relay for Unit Protection panel (01 no REG670 and 01 No RET 670)	2017-18	147,963	0	0	0	0	0	0	0	0		0	0	0	147,963	147,963		0
FIRE SAFETY DEVICES PVT.LTD.	Replacement of existing Fire fighting pipelines & accessories	2017-18	197,379	0	0	0	0	0	0	0	0		0	0	0	197,379	197,379	0	0
CSINT COMPUTER SERVICES IN	WiFi System ,Switches & Firewall (Networking Devices & Server)	2017-18	72,701	0	0	0	0	0	0	0	0		0	0	0	71,125	0		71,125
R.M. SINHA & CO.	MECH GPI INCLUDING PULLEYS,WIRE ROPE FOR SPILLWAY RADIAL GATE - DWG NO. NHCH II-2DC2-45-DD-007	2018-19	117,085	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	117,085
REXEL INDIA PRIVATE LIMITED	WATER LEVEL SENSOR (RADAR LEVEL TRANSMITTER), MAKE ENDRESS+HAUSER, MODEL FMR54-	2018-19	42,481	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	42,481
Total			22,161,136	1,799,804	1,799,804	0	2,308,352	2,210,756	0	8,682,625	3,649,121	0	9,231,650	5,859,520	0	3,788,597	2,071,958	0	1,876,205

(Petitioner)

Discharged during 2014-15	=	18	Liability as on	1,799,804
Discharged during 2015-16	=	22	Liability as on	2,308,352
Discharged during 2016-17	=	36	Liability as on	8,682,625
Discharged during 2017-18	=	59	Liability as on	9,231,650
Discharged during 2018-19	=	21	Liability as on	5,859,520
			Liability as on	1,876,205

For NHPC Ltd.

For DSP & Associates
Chartered Accountants

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN 006791N NEW DELHI

Partner

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

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ANNEX-II

FORM- 1

Summary Sheet

Name of the Petitioner : NHPC LIMITED
Name of the Generating Station : CHAMERA - II POWER STATION
Place (Region/District/State) : NORTHERN / Chamba/ Himachal Pradesh

(Amount in Lakhs)

S.N o.	Particulars	Existing 2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
1	2	3	4	5	6	7	8
1.1	Depreciation	2,880.27	2,316.53	2,334.48	2,351.95	2,369.12	2,385.13
1.2	Interest on Loan	497.39	171.60	47.32	0.00	0.00	0.00
1.3	Return on Equity[1]	13,078.49	12,349.25	12,368.48	12,387.85	12,405.34	12,422.24
1.4	Interest on Working Capital	897.29	796.37	821.28	849.52	879.80	911.47
1.5	O & M Expenses	9,385.89	12,192.74	12,753.22	13,361.17	13,998.09	14,665.37
	Total	**26,739.33**	**27,826.48**	**28,324.79**	**28,950.48**	**29,652.35**	**30,384.22**

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

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

For DSP & Associates
Chartered Accountants
FRN No. : 006791N

(CA Atul Jain)
Partner
M. No. 091431
UDIN

UDIN:19091431AAAAAX9638

For NHPC Limited

(M G Gokhale)
GM (Comml.)

FORM-1(I)

Name of the Petitioner : NHPC LIMITED
Name of the Generating Station : CHAMERA - II POWER STATION
Place (Region/District/State) : NORTHERN / Chamba/ Himachal Pradesh

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	**201,330.23**	201,863.50	202,179.56	202,514.65	202,762.71
2	Add : Addition during the year / period	608.73	485.00	515.00	375.00	450.00
3	Less : De-capitalisation during the year / period	78.47	172.00	179.91	126.94	147.30
4	Less : Reversal during the year / period	0.00	0.00	0.00	0.00	0.00
5	Add : Discharges during the year / period	3.01	3.06	0.00	0.00	12.69
6	**Closing Capital Cost**	**201,863.50**	**202,179.56**	**202,514.65**	**202,762.71**	**203,078.10**
7	**Average Capital Cost**	**201,596.87**	**202,021.53**	**202,347.11**	**202,638.68**	**202,920.41**

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

Sl.	Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
1	2	3	4	5	6	7
1	Opening Capital Cost	201,330.23	201,473.62	201,779.68	202,114.77	202,362.83
2	Add : Addition during the year / period	218.85	475.00	515.00	375.00	450.00
3	Less : De-capitalisation during the year / period	78.47	172.00	179.91	126.94	147.30
4	Less : Reversal during the year / period	0.00	0.00	0.00	0.00	0.00
5	Add : Discharges during the year / period	3.01	3.06	0.00	0.00	12.69
6	**Closing Capital Cost**	**201,473.62**	**201,779.68**	**202,114.77**	**202,362.83**	**202,678.22**
7	**Average Capital Cost**	**201,401.93**	**201,626.65**	**201,947.23**	**202,238.80**	**202,520.53**

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	389.88	399.88	399.88	399.88
2	Add : Addition during the year / period	389.88	10.00	0.00	0.00	0.00
3	Less : De-capitalisation during the year / period	0.00	0.00	0.00	0.00	0.00
4	Less : Reversal during the year / period	0.00	0.00	0.00	0.00	0.00
5	Add : Discharges during the year / period	0.00	0.00	0.00	0.00	0.00
6	**Closing Capital Cost**	**389.88**	**399.88**	**399.88**	**399.88**	**399.88**
7	**Average Capital Cost**	**194.94**	**394.88**	**399.88**	**399.88**	**399.88**

For DSP & Associates
Chartered Accountants

DSP & ASSOCIATES FRN 006791N NEW DELHI CHARTERED ACCOUNTANTS

For NHPC Limited

(M G Gokhale)
General Manager (Comml.)

FORM-1(II)

Name of the Petitioner : NHPC LIMITED
Name of the Generating Station : CHAMERA - II POWER STATION
Place (Region/District/State) : NORTHERN / Chamba/ Himachal Pradesh

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)	**61,718.27**	61,761.29	61,853.11	61,953.63	62,028.05
2	Less:Adjustment in Equity	0.00	0.00	0.00	0.00	0.00
3	Adjustment during the year	0.00	0.00	0.00	0.00	0.00
4	Net Opening Equity (Normal)	61,718.27	61,761.29	61,853.11	61,953.63	62,028.05
5	Add : Increase in equity due to addition during the year/period	65.66	142.50	154.50	112.50	135.00
6	Less : Decrease due to de-capitilization during the year/period	23.54	51.60	53.97	38.08	44.19
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	0.90	0.92	0.00	0.00	3.81
9	Net closing Equity(Normal)	**61,761.29**	**61,853.11**	**61,953.63**	**62,028.05**	**62,122.67**
10	Average Equity (Normal)	**61,739.78**	**61,807.20**	**61,903.37**	**61,990.84**	**62,075.36**
11	Rate of ROE	19.993%	19.993%	19.993%	19.993%	19.993%
12	**Total ROE**	**12343.63**	**12357.11**	**12376.34**	**12393.83**	**12410.73**

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	116.96	119.96	119.96	119.96
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	116.96	119.96	119.96	119.96
5	Add : Increase in equity due to addition during the year/period	116.96	3.00	0.00	0.00	0.00
6	Less : Decrease due to de-capitilization during the year/period	0.00	0.00	0.00	0.00	0.00
7	Less:Decrease due to reversal during the year/period	0.00	0.00	0.00	0.00	0.00
8	Add: Increase due to discharge during the year/period	0.00	0.00	0.00	0.00	0.00
9	Net closing Equity [pertaining to Proviso to Regulation 30(2)]	**116.96**	**119.96**	**119.96**	**119.96**	**119.96**
10	Average Equity [pertaining to Proviso to Regulation 30(2)]	**58.48**	**118.46**	**119.96**	**119.96**	**119.96**
11	Rate of ROE (weighted average rate of interest on actual loan portfolio)	9.597%	9.597%	9.597%	9.597%	9.597%
12	**Total ROE**	**5.61**	**11.37**	**11.51**	**11.51**	**11.51**

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 DSP & Associates
Chartered Accountants

DSP & ASSOCIATES * FRN 006791N NEW DELHI * CHARTERED ACCOUNTANTS *

For NHPC Limited

(M G Gokhale)
General Manager (Comml.)

FORM- 2

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 Ltd.
Name of the Generating Station: Chamera Power Station-II

	Particulars	Unit	Existing 2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
	1	2	3	4	5	6	7	8
1	Installed Capacity	MW	300	300				
2	Free power to home state	%	12	12				
3	Free power under Local Area Development Fund (LADAF)	%	NA	NA				
4	Date of commercial operation (actual/anticipated)							
	Unit-1		02-11-03	02-11-03				
	Unit-2		01-01-04	01-01-04				
	Unit-3		31-03-04	31-03-04				
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 Hours	3 Hours				
	e) Overload capacity(MW) & period		110% and continuous	110% and continuous				
6	Type of excitation		-	-				
	a) Rotating exciters on generator		-	-				
	b) Static excitation		Static	Static				
7	Design Energy (Annual)[1]	GWh	1499.89	1499.89				
8	Auxiliary Consumption including Transformation losses	%	1.20	1.20				
9	Normative Plant Availability Factor (NAPAF)		90	90				
9.1	Maintenance Spares for WC	% of O&M	15	15				
9.2	Receivables for WC	in Months	2	1.5				
9.3	Base Rate of Return on Equity	%	16.50%	16.50%				
9.4	Base Rate of Return on Equity on Add. Capitalization*	%	7.77%	7.92%				
9.5	Tax Rate[2]	%	21.549%	17.472%				
9.6	Effective Tax Rate[4]	%	22.157%	17.472%				
9.7	Bank Rate (MCLR) + base points as on 01.04.2019 [3]	%	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 forgrossingup of ROE for the period 2014-24.

For DSP & Associates
Chartered Accountants

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN 006791N NEW DELHI

For NHPC Limited

(M G Gokhale)
GM (Comml.)

FORM-3

SALIENT FEATURES OF HYDROELECTRIC PROJECT

NAME OF COMPANY : NHPC LTD.
NAME OF POWER STATION : Chamera-II Power Station

1. Location	
State/Distt.	Himachal Pradesh, Distt.: Chamba
River	Ravi
2. Diversion Tunnel	
Size, shape	10.15 X 7.70, Composed of two segment of circle of different redius
Length (M)	336.6
3. Dam	
Type	Concrete gravity
Maximum dam height (M)	43 m from deepest foundation
4. Spillway	
Type	Ogee Type
Crest level of spillway (M)	EL 1141
5. Reservoir	
Full Reservior Level (FRL) (M)	1162
Minimum Draw Down Level (MDDL) (M)	1152
Live storage (MCM)	1.4747 MCM
6. Desilting Arrangement	
Type	Hooper type
Number and Size	2 Nos. 375 m x 16 m X 21.75 m
Particle size to be removed (mm)	Greater than 0.2 mm
7. Head Race Tunnel	
Size and type	7 m, Horse shoe
Length (M)	7.83 km
Design discharge (Cumecs)	142 cumecs
8. Surge Shaft	
Type	Restricted orifice
Diameter (M)	17.2
Height (M)	102.5
9. Penstock / Pressure Shaft	
Type	Underground, Steel lined
Diameter & Length (M)	3 m dia and about 328 m length
10. Power House	
Installed capacity (No. of units x MW)	3 x 100 MW
Type of turbine	Francis
Rated Head (M)	243
Rated Discharge (Cumecs)	47.3 cumecs per unit
Head at Full Reservoir Level (M)	252.34
Head at Minimum Draw down Level (M)	234.29
MW Capability at FRL	300
MW Capability at MDDL	300
11. Tail Race Tunnel	
Diameter (M), shape	Dia 7.0m, Horse shoe
Length (M)	3.464 Km
Minimum tail water level (M)	893.49 mt.
12. Switchyard	
Type of Switch gear	GIS
No. of generator bays	3
No. of Bus coupler bays	1
No. of line bays	3

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 DSP & Associates
Chartered Accountants

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN: 006791N NEW DELHI

For NHPC Limited

(M G Gokhale)
GM (Comml.)

FORM- 4

Details of Foreign loans

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

Name of the Petitioner NHPC LTD.
Name of the Generating Station CHAMERA - II POWER STATION
Exchange Rate at COD
Exchange Rate as on 31.3.2019

	Year 2014-15				Year 2015-16				Year 2016-17				Year 2017-18				Year 2018-19			
Financing Year Starting from COD	Date	Amount in Foreign Currency	Exchange Rate	Amount (Rs.)	Date	Amount in Foreign Currency	Exchange Rate	Amount (Rs.)	Date	Amount in Foreign Currency	Exchange Rate	Amount (Rs.)	Date	Amount in Foreign Currency	Exchange Rate	Amount (Rs.)	Date	Amount in Foreign Currency	Exchange Rate	Amount (Rs.)
1	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53
				Loan fully repaid during 2014-19 period																

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 DSP & Associates
Chartered Accountants

For NHPC Limited

(M G Gokhale)
GM (Comml.)

FORM- 4A

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 : Chamera-II Power Station
Exchange Rate on date/s if infusion :

Sl.	Financial Year	Year 1				Year 2				Year 3 and so on			
	1	2	3	4	5	6	7	8	9	10	11	12	13
		Date	Amount (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)
	Currency1 [1]												
A 1	At the date of infusion [2]												
2													
3													
	Currency2 [1]												
A 1	At the date of infusion [2]												
2													
3													
	Currency3 [1]												
A 1	At the date of infusion [2]												
2													
3													
	Currency4 [1] & so on												
A 1	At the date of infusion [2]												
2													
3													

NOT APPLICABLE

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

For DSP & Associates
Chartered Accountants

CHARTERED ACCOUNTANTS * DSP & ASSOCIATES * FRN 006791N NEW DELHI

For NHPC Limited

(M G Gokhale)
GM (Comml.)

FORM- 5

Abstract of Admitted Capital Cost for the existing Projects

Name of the Petitioner : NHPC Limited

Name of the Generating Station : Chamera-II Power Station

	Capital Cost as admitted by CERC	
		As on 31.03.2014
a)	**Capital cost admitted as on** 31.03.2014	**Rs. 200334.77 lakh**
	(Give reference of the relevant CERC Order with Petition No. & Date)	Allowed in CERC order dtd 17.06.2016 in petition no.233/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. 200334.77 lakh
f)	Hedging cost, if any, considered for the admitted Capital cost (Rs Lakh)	
	Total Capital cost admitted (Rs. Lakh) (d+e+f)	**Rs. 200334.77 lakh**

For DSP & Associates
Chartered Accountants

FRN 006791N
NEW DELHI

For NHPC Limited

(M G Gokhale)
GM (Comml.)

FORM- 5A

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

Name of the Petitioner : NHPC Limited

Name of the Generating Station : Chamera-II Power Station

New Projects

Capital Cost Estimates

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

Note:

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

For DSP & Associates
Chartered Accountants

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN 006791N NEW DELHI

For NHPC Limited

(M G Gokhale)
GM (Comml.)

FORM- 5B

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

Name of the Petitioner : NHPC Limited
Name of the Generating Station : Chamera-II Power Station

(Amount in Lakh)

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

NOT APPLICABLE

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

Note:

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

For DSP & Associates
Chartered Accountants

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN 005791N NEW DELHI

For NHPC Limited

(M G Gokhale)
GM (Comml.)

FORM- 5C

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

Name of the Petitioner : NHPC Limited
Name of the Generating Station : Chamera-II Power Station

(Amount in Lakh)

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

NOT APPLICABLE

Note:

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

For DSP & Associates
Chartered Accountants

For NHPC Limited

(M G Gokhale)
GM (Comml.)

FORM- 5D

Break-up of Construction/Supply/Service packages

Name of the Petitioner : NHPC Limited
Name of the Generating Station : Chamera-II Power Station

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

Note:

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

For DSP & Associates
Chartered Accountants

For NHPC Limited

(M G Gokhale)
GM (Comml.)

FORM- 5E (I)

In case there is cost over run

Name of the Petitioner : NHPC Limited
Name of the Generating Station : Chamera-II Power Station

Sl. No.	Break Down	Original cost as approved by Board Members (Rs in Lakhs)	Actual/Estimated Cost as incurred/to be incurred (Rs Lakh)	Difference	Reason for Variation (Please submit supporting computations and documents wherever applicable)	Increase in soft cost due to increase in hard cost
		Total Cost	Total Cost	Total Cost		
1.0	**Cost of Land & Site Development**					
1.1	Land*					
1.2	Rehabilitation & Resettlement (R&R)					
1.3	Preliminary Investigation & Site Development					
2.0	**Plant & Equipment**		NOT APPICABLE			
2.1	Steam Generator Island					
2.2	Turbine Generator Island					
2.3	BOP Mechanical					
2.3.1	Fuel Handling & Storage system					
2.3.2	External water supply system					
2.3.3	DM water Plant					
2.3.4	Clarification plant					
2.3.5	Chlorination Plant					
2.3.6	Fuel Handling & Storage system					
2.3.7	Ash Handling System					
2.3.8	Coal Handling Plant					
2.3.9	Rolling Stock and Locomotives					
2.3.10	MGR					
2.3.11	Air Compressor System					
2.3.12	Air Condition & Ventilation System					
2.3.13	Fire fighting System					
2.3.14	HP/LP Piping					
	Total BOP Mechanical					
2.4	**BOP Electrical**					
2.4.1	Switch Yard Package					
2.4.2	Transformers Package					
2.4.3	Switch gear Package					
2.4.4	Cables, Cable facilities & grounding					
2.4.5	Lighting					
2.4.6	Emergency D.G. set					
	Total BOP Electrical					
2.5	**Control & Instrumentation (C & I) Package**					
	Total Plant & Equipment excluding taxes & Duties					
3	**Initial Spares**					
4	**Civil Works**					
4.1	Main plant/Adm. Building					
4.2	CW system					
4.3	Cooling Towers					
4.4	DM water Plant					
4.5	Clarification plant					
4.6	Chlorination plant					
4.7	Fuel handling & Storage system					
4.8	Coal Handling Plant					
4.9	MGR &Marshalling Yard					
4.10	Ash Handling System					
4.11	Ash disposal area development					
4.12	Fire fighting System					
4.13	Township & Colony					
4.14	Temp. construction & enabling works					
4.15	Road & Drainage					
	Total Civil works					
5.0	Construction & Pre- Commissioning Expenses					
5.1	Erection Testing and commissioning					
5.2	Site supervision					
5.3	Operator's Training					
5.4	Construction Insurance					
5.5	Tools & Plant					
5.6	Start up fuel					
	Total Construction & Pre- Commissioning Expenses					
6.0	**Overheads**					
6.1	Establishment					
6.2	Design & Engineering					
6.3	Audit & Accounts					
6.4	Contingency					
	Total Overheads					
7.0	**Capital cost excluding IDC & FC**					
8.0	**IDC, FC, FERV &Hedging Cost**					
8.1	Interest During Construction (IDC)					
8.2	Financing Charges (FC)					
8.3	Foreign Exchange Rate Variation (FERV)					
8.4	Hedging Cost					
	Total of IDC, FC,FERV & Hedging Cost					
9.0	**Capital cost including IDC, FC, FERV & Hedging Cost**					

*Submit details of Freehold and Lease hold land
Note:Impact on account of each reason for Cost overrun should be quantified and substantiated with necessary documents and supporting workings.

For DSP & Associates
Chartered Accountants

DSP & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ FRN 008791N NEW DELHI

For NHPC Limited

(M G Gokhale)
GM (Comml.)

FORM- 5E (ii)

In case there is time over run

Name of the Petitioner : NHPC Limited
Name of the Generating Station : Chamera-II Power Station

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

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

2. Indicates the activities on critical path.

For DSP & Associates
Chartered Accountants

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN-006791N NEW DELHI

For NHPC Limited

(M G Gokhale)
GM (Comml.)

FORM- 6

Financial Package upto COD

Name of the Company NHPC LTD.

Name of the Power Station Chamera-II Power Station

Project Cost as on COD[1] (Rs. in lacs) 195606.49

Date of Commercial Operation of the Station[2] 31-3-2004

(Amount in lacs)

	Financial Package as Approved		Financial Package as on COD #		As Admitted on COD*	
	Currency and Amount [3]		Currency and Amount[3]		Currency and Amount[3]	
1	2	3	4	5	6	7
Export Development Corporation (CAD) *			**CAD**	**1374**		
Export Development Corporation (INR) *			**INR**	**46606**		
SBI			INR	15000		
PNB			INR	15000		
Central Bank of India			INR	10000		
Punjab & Sind Bank			INR	10000		
Bank of India			INR	10000		
State Bank of Hyderabad			INR	5000		
State Bank of Patiala			INR	5000		
HDFC LTD.			INR	10000		
DEBTS-						
Facility-1	CAD(Millions)	175				
	INR	49425				
Facility-2	INR	80729				
Total Debts		**130154**		**126606**		**138686.47****
Equity-						
Foreign						
Domestic	INR	60000	INR	60001		**61419.63****
Total Equity		**60000**		**60001**		**61419.63**
Others				**9165**		
Debt : Equity Ratio			67.85 : 32.15		69.31 : 30.69	

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

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

[3] For example : US $, 200M etc.

\# Figures are taken as approved by CERC in its order dtd.09.05.2006 in petition No.187/2004.

** Debt & Equity as admitted by CERC vide order dtd.17.06.2016 in Petition No.233/GT/2014

For DSP & Associates
Chartered Accountants

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN 006791N NEW DELHI

For NHPC Limited

166

(M G Gokhale)
GM (Comml.)

FORM-7

Details of Project Specific Loans

Name of the Petitioner NHPC Limited
Name of the Generating Station Chamera-II Power Station

(Amount in lacs)

Particulars	Package1	Package2	Package3	Package4	Package5	Package6
1	2	3	4	5	6	7
Source of Loan[1]						
Currency[2]						
Amount of Loan sanctioned						
Amount of Gross Loan drawn upto 31.03.2019 / COD [3,4,5,13,15]		All actual loans have been repaid during 2014-19.				
Interest Type[6]						
Fixed Interest Rate, if applicable						
Base Rate, if Floating Interest[7]						
Margin, if Floating Interest[8]						
Are there any Caps/Floor[9]						
If above is yes,specify caps/floor						
Moratorium Period[10]						
Moratorium effective from						
Repayment Period[11]						
Repayment effective from						
Repayment Frequency[12]						
Repayment Instalment[13,14]						
Base Exchange Rate[16]						
Are Foreign currency hedged?						
If above is yes,specify details[17]						

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

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

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

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

[5] 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.

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

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

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

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

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

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

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

[13] Where there is more than one drawal/repayment for a loan, the date & amount of each drawal/repayement may also be given seperately.

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

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

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

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

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

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

[20] At the time of truing up provide details of refinancing of loans considered earlier. Details such as date on which refinancing done, amount of refinanced loan, terms and conditions of refinanced loan, financing and other charges incurred for refinancing etc.

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

[22] Copy of loan agreement

For DSP & Associates
Chartered Accountants

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN 006791N NEW DELHI

For NHPC Limited

(M G Gokhale)
General Manager (Comml.)

Form-8

Details of Allocation of corporate loans to various projects

Name of the Company: NHPC LTD.
Name of the Power Station: CHAMERA-II POWER STATION

(Amount in lacs)

Particulars	Package1	Package2	Package3	Remarks
1	2	3	4	5
Source of Loan[1]				
Currency[2]				
Amount of Loan sanctioned				
Amount of Gross Loan drawn upto 31.03.2019/COD[3,4,5,13,15]				
Interest Type[6]				
Fixed Interest Rate, if applicable				
Base Rate, if Floating Interest[7]				
Margin, if Floating Interest[8]				
Are there any Caps/Floor[9]	All the Corporate loans allocated to Chamera-II Power Station have been settled prior to 2008-09.			
If above is yes,specify caps/floor				
Moratorium Period[10]				
Moratorium effective from				
Repayment Period[11]				
Repayment effective from				
Repayment Frequency[12]				
Repayment Instalment[13,14]				
Base Exchange Rate[16]				
Are foreign currency loan hedged?				
If above is yes,specify details[17]				
	Distribution of loan packages to various projects			
Name of the Projects				Total
Project 1				
Project 2				
Project 3 and so on				

1. Source of loan means the agency from whom the loan has been taken such as WB, ADB, WMB, PNB, SBI, ICICI, IFC, PFC etc.
2. Currency refers to currency of loan such as US$, DM, Yen, Indian Rupee etc.
3. Details are to be submitted as on 31.03.2019 for existing assets and as on COD for the remaining assets.

4. Where the loan has been refinanced, details in the Form is to be given for the loan refinanced. However, the details of the original loan is to be given separately in the same form.
5. If the Tariff in the petition is claimed separately for various units, details in the Form is to be given separately for all the units in the same form.
6. Interest type means whether the interest is fixed or floating.

7. Base rate means the base as PLR, LIBOR etc. over which the margin is to be added. Applicable base rate on different dates from the date of drawl may
8. Margin means the points over and above the floating rate.
9. At times caps/floor are put at which the floating rates are frozen. If such a condition exists, specify the limits.
10. Moratorium period refers to the period during which loan servicing liability is not required.
11. Repayment period means the repayment of loan such as 7 years, 10 years, 25 years etc.

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

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

14. If the repayment instalment amount and repayment date can not be worked out from the data furnished above, the repayment schedule to be furnished separately.
15. In case of Foreign loan,date of each drawal & repayment alongwith exchange rate at that date may be given.

16. Base exchange rate means the exchange rate prevailing as on 31.03.2019 for existing assets and as on COD for the remaining assets.
17. In case of hedging, specify details like type of hedging, period of hedging, cost of heging, etc.

18. At the time of truing up rate of interest with relevant reset date (if any) to be furnished separately
19. At the time of truing up provide details of refinancing of loans considered earlier. Details such as date on which refinancing done, amount of refinanced loan, terms and conditions of refinanced loan, financing and other charges incurred for refinancing etc.

For DSP & Associates
Chartered Accountants

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN 006791N NEW DELHI

For NHPC Limited

(M G Gokhale)
GM (Comml.)

FORM-9A

Year wise Statement of Additional Capitalisation after COD

Name of the Company NHPC LTD.

Name of the Power Station CHAMERA-II POWER STATION

COD 31.03.2004

Financial Year 2019-20

(Amount in lacs)

Sl. No	Head of Account (HOA)	Name of work/ equipment	Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	CERC 2019-24 Regulation under which claimed	Requirement justification/history	Admitted Cost by the Commission, if any
1		2	3	4	5=4-3	6	7	8	9
A. ALLOWED BY COMMISSION IN 2014-19									
1	410611	Fabrication & purchase of additional Draft tube gate Size 5.13x4.6 mtr, 20 ton & Purchase, Erection & Commissioning of additional Two nos. Draft tube Gantry crane 35 ton, power cables and SSB rack extension at PH	340.00	0	340.00	0	26 (1) (d)	Items already allowed in 14-19. However, purchase got delayed in tendering/ execution. As per CEA guidelines dated 27.05.2011 to avoid flooding in the Power House, every power station must have a draft tube gate for each unit for quick closing of draft tube gate incase of high flood. There are three Draft tubes each for three machine and only two draft tube gates are available at present. Therefore, additional draft tube gate is required. In order to isolate the power house from TRT in case of exigency/ emergency it is necessary to have dedicated draft tube gate for individual draft tube. Having of individual draft tube gates will save the power house from flooding. At present, there are only two draft tube gates and one gantry crane, for three machines. Therefore two additional cranes/ hoists along with one additional draft tube gate, are required so that each unit have its own dedicated crane & draft tube gate.	Rs381.85 Lakh allowed by Commission in 2014-19. The work awarded in 2014-19 and expected to complete in 2019-20.
SUB TOTAL (A)			340.00	0	340.00	0			

DSP & ASSOCIATES CHARTERED ACCOUNTANTS FRN 016791N NEW DELHI

Sl. No	Head of Account (HOA)	Name of work/ equipment	Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	CERC 2019-24 Regulation under which claimed	Requirement justification/history	Admitted Cost by the Commission, if any
B. REPLACEMENT OF ASSETS DEPLOYED UNDER THE ORIGINAL SCOPE OF THE EXISTING PROJECT AFTER CUT-OFF DATE (CLAUSE 25 of CERC REGULATION 2019-24)									
2	410704	Replacement of shaft seal cooling system by replacement of pipelines, filtration units etc	120.00	0	120.00	0	25(2)(c)	Most of the pipelines and filtration units of existing shaft seal cooling system have exhausted their life and have become unserviceable in last 10 years of operation, due to high silt content in River Water. For replacement of the faulty pipelines and filtration units, along with installation of additional components/ pumps of higher capacity, supply-work package has been planned in 2019-20.	
3	410711	Replacement of Numerical Protection Relays for bus-bars, Generating unit, GSU transformer and lines	23.00	0	23.00	0	25(2)(c)	Numerical Protection Relays for bus-bar, Generating unit, GSU transformer and lines, installed at the time of commissioning have become obsolete and need to be changed. Protection Relays of transformers & generators of Unit#2 & 3 (total 4 relays) have already been changed during 2014-19. Protection Relays of transformer & generator of Unit#1 (total 2 relays) have already been received in 2019-20 against Supply Order dated 2018. Replacement of relays of lines & bus bar (2*2 + 1= 3), along with replacement of original obsolete spare relays (5 relays) and software Upgradation, expenditure of Rs 90 Lakh is envisaged in phased manner.	
4	410701	Replacement of fire-fighting pipelines and accessories	25.00	0	25.00	0	25(2)(a)/(c)	The existing fire fighting pipelines were installed at the time of commissioning of the power plant. With time, the pipes have got eroded/rusted resulting in leakages at various points creating a potential to disrupt the entire fire fighting system of the PH. As the fire fighting apparatus is of vital importance to safeguard the installation from fire hazard, the pipe lines and relevant accessories are being replaced in phased manner with new/better substitutes (on replacement basis)	

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN 006791N NEW DELHI

Sl. No	Head of Account (HOA)	Name of work/ equipment	Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	CERC 2019-24 Regulation under which claimed	Requirement justification/history	Admitted Cost by the Commission, if any
5	410711	RTU for Data telemetry	15.00	0	15.00	0	25(2)(c)	The existing RTU system installed by M/s Alstom in GIS in year 2003 (at the time of commissioning) has been phased out and its spares are not available from OEM. Keeping in view of criticality of the system and non-availability of modules i.e. CPU, Analog card, Digital cards etc. from the OEM (as replenishment), telemetry data of Power House shall be affected in case of any fault in RTU Panel. The proposal of up-gradation of existing RTU Panel may also be considered on account of advance features of communication protocol for telemetry, spares & service support for further period of 12-15 years or more. The same has been recommended by NRPC and implemented by Power Grid accordingly.	
6	410703	Replacement of Automatic Change-over Panels for auxiliary-supply for various locations of Power Station	10.00	0	10.00	0	25(2)(c)	Many of the critical equipment/installations installed in the Power station are located at a fair distance from each other. These are not manned and loss of power to the equipment installed at these installations causes tripping of the generating units. The redundancy of the electrical supply is available at these installations but the automatic changeover panels shall suitably allow seamless/automatic change-over to the available power source so that unwanted tripping of the units is avoided.	
7	412503	Purchase of Automatic weather Station (on replacement basis)	5.85	0	5.85	0	25(2)(a)	Existing AWS has become old & obsolete and spares of the same are not available in the market. Hence, this system is required to be replaced. Year of purchase: 2011-12 Date of installation: 12-Jul-2011	
SUB TOTAL (B)-Gross value of addition			**198.85**	**0**	**198.85**	**0**			

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN 006791N NEW DELHI

Sl. No	Head of Account (HOA)	Name of work/ equipment	Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	CERC 2019-24 Regulation under which claimed	Requirement justification/history	Admitted Cost by the Commission, if any
C. ASSETS BEYOND THE ORIGINAL SCOPE OF THE EXISTING PROJECT AFTER CUT-OFF DATE (CLAUSE 26of CERC REGULATION 2019-24)									
8	411804	Strengthening for CCTV/ Security System (by additional NVRs, PA System etc)	10.00	0	10.00	0	26(1)(d)	In the monsoon of 2018-19, the PowerStation experienced huge mud slides on the road leading to the Powerhouse and Dam which also resulted in the severing off of the recording of the CCTV camers at Powerhouse and Dam due to breakage of the OFC cable etc. In order to mitigate the same, necessary NVR etc. is being proposed at these locations so that the recording of the CCTV camers installed in the PH and Dam continuous unhindered. Further, necessary alarm/PA systems are also proposed to be installed in the Powerhouse (vital installation) so that communication is kept through in case of any potential terrorist attack etc. and loss of life etc. can be averted.	
9	410328	Construction of ramp at KV	20.00	0	20.00	0	26(1)(b)	It is a statutory compliance under Sugamya Bharat Abhiyaan to help the differently challenged people to reach to the places with minimum inconvenience.	
10	412503	Purchase of Explosive Vapour Detector (2 Nos) and Hand Held Explosive Detector	29.00	0	29.00	0	26(1)(d)	Both the Security gadgets are essential for checking at Power House and Dam. The same has been necessitated during CISF Security Audit conducted by DIG, CISF New Delhi (HQ) during Security Audit, Nov 2016.	
11	411112	Purchase of pumps at Dam site - under DMP.	**10.88**	0	10.88	0	26(1)(d)	Under the disaster management programme, it is proposed to purchase 02 no pump for dewatering purposes in case of emergency situation arises at dam .	
		SUB TOTAL (C)	**69.88**		69.88	0			
TOTAL ADDITION (A+B+C) for 2019-20			**608.73**	**0.00**	**608.73**	**0.00**			
Add Cap Eligible for ROE at Normal Rate			**218.85**	**0.00**	**218.85**				

DSP & ASSOCIATES CHARTERED ACCOUNTANTS FRN 006791N NEW DELHI

Sl. No	Head of Account (HOA)	Name of work/ equipment	Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	CERC 2019-24 Regulation under which claimed	Requirement justification/history	Admitted Cost by the Commission, if any
Add Cap Eligible for ROE at Wgt. Avg. Rate of Interest Rate			389.88	0.00	389.88				

1. In case the project has been completed and cost has already been admitted under any tariff notification(s) in the past, fill column 9 giving the cost as admitted for the purpose of tariff notification already issued by (Name of the authority) (Enclose copy of the tariff Order)

2. The above information needs to be furnished separately for each year / period of tariff period 2019-24.

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

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

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

Note:

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

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

For DSP & Associates
Chartered Accountants

For NHPC Ltd.

(M G Gokhale)
GM (Commercial)

Form 9A

Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner: NHPC LTD

Name of the Generating Station:Chamera-II Power Station

Financial Year: 2020-21

Sl. No	Head of Account (HOA)	Name of work/ equipment	Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	CERC 2019-24 Regulation under which claimed	Requirement justification/history	Admitted Cost by the Commission, if any
1		2	3	4	5=4-3	6	7	8	9
A. ALLOWED BY COMMISSION IN 2014-19									
		---NIL---							
SUB TOTAL (A)			0.00	0	0.00	0			
B. REPLACEMENT OF ASSETS DEPLOYED UNDER THE ORIGINAL SCOPE OF THE EXISTING PROJECT AFTER CUT-OFF DATE (CLAUSE 25 of CERC REGULATION 2019-24)									
1	410701	Replacement of excitation system for all 3 machines in 2019-24 (1 machine in 2020-21)	200.00	0	200.00	0	25(2)(c)	The existing excitation system installed in year 2003 (at the time of commissioning) has been phased out and its spares are not available from OEM. Keeping in view of criticality of the system and non-availability of the spares from the OEM (as replenishment), faults in the excitation system shall lead to prolonged generation loss. The proposal of up-gradation of excitation system may also be considered on account of arrival of new technology, spares & service support for a further period of 12-15 years or more. So, it is proposed to replace excitation systems of the generating units.	
2	410707	Inverters/ UPS for excitation system, GIS, Pothead Yard, emergency lighting etc (on replacement basis)	25.00	0	25.00	0	25(2)(c)	The existing inverters were installed in year 2003 (at the time of commissioning) and have got obsolete and its spares are not available from CEM. So, it is proposed to replace the inverters for the excitation system, GIS, Pothead Yard, emergency lighting etc (on replacement basis)	
3	410711	Replacement of Numerical Protection Relays for bus-bars, Generating unit, GSU transformer and lines	42.00	0	42.00	0	25(2)(c)	Numerical Protection Relays for bus-bar, Generating unit, GSU transformer and lines, installed at the time of commissioning have become obsolete and need to be changed. Protection Relays of transformers & generators of Unit#2 & 3 (total 4 relays) have already been changed during 2014-19. Protection Relays of transformer & generator of Unit#1 (total 2 relays) have already been received in 2019-20 against Supply Order dated 2018. Replacement of relays of lines & bus bar (2*2 + 1= 3), along with replacement of original obsolete spare relays (5 relays) and software Upgracation, expenditure of Rs 90 Lakh is envisaged in phased manner.	

DSP & ASSOCIATES CHARTERED ACCOUNTANTS FRN 006791N NEW DELHI

Sl. No	Head of Account (HOA)	Name of work/ equipment	Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	CERC 2019-24 Regulation under which claimed	Requirement justification/history	Admitted Cost by the Commission, if any
4	410604	Replacement of water pipeline from Jarangla to TRT and water treatment plant to residential and non residential colony at Karian with Pumps in phased manner	35.00	0	35.00	0	25(2) (a)	The existing pipeline was laid at the time of commissioning of the power plant. With time, the pipes have got eroded/rusted resulting in leakages at various points through out the NH creating water scarcity at offices and residence at Karian township. So, replacement of old pipeline with new pipeline, in phased manned, has been planned.	
5	410608	Supply, Installation and calibration of Rexroth Bosch make CIMS position indicating system with accessories for 2 Nos regulating gate and 2 Nos Maintenance Gate of SFT 1 & 2 (on replacement basis)	78.00	0	78.00	0	25(2)(c)	CIMS Gate position indicating system of 2 Nos regulating gate and 2 Nos Maintenance Gate of SFT 1 & 2is essentially required for smooth operation of SFT gates and ARMAC system of dam. The existing CIMS position Indicating System was installed in year 2003 (at the time of commissioning) has been phased out and its spares are not available from OEM. Keeping in view of criticality of the system and non-availability of the spares from the OEM (as replenishment), due to non working of these sensors, actual position of gates cannot be assessed. The proposal of up-gradation of CIMS position Indicating System may also be considered on account of arrival of new technology, spares & service support for a further period of 12-15 years or more. So, it is proposed to replace CIMS position Indicating System of 2 Nos regulating gate and 2 Nos Maintenance Gate of SFT 1 & 2 in 2020-21 along with capital maintenance.	
6	410608	Purchase of Radar type Water Level Sensors for upstream & downstream of Intake Gates 1 & 2 (on replacement basis)	30	**0**	**30.00**	**0**	25(2)(c)	Radar Type Water Level Sensors having specific configurations of level, radar, antenna, integrated data memory, data back up functions, display etc. were installed by the consortium company at the time of construction of project at upstream and downstream of Intake Gates to have digital water level readings to ensure balanced conditions of water level at upstream and downstream of Intake Gates and at left bank and right bank of reservoir to have digital data of water level of reservoir at Control Panel in the Dam Operation, for smooth power generation. The existing Radar Type water level sensor has been phased out and its spares are not available from OEM. Keeping in view of criticality of the system and non-availability of the spares from the OEM (as replenishment), due to non working of these sensors, assessing of actual water level is not possible. So, it is proposed to replace three number Radar type Water Level Sensors in 2020-21 .	

DSP & ASSOCIATES CHARTERED ACCOUNTANTS FRN 006791N NEW DELHI

Sl. No	Head of Account (HOA)	Name of work/ equipment	Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	CERC 2019-24 Regulation under which claimed	Requirement justification/history	Admitted Cost by the Commission, if any
7	410608	Replacement of spares of Rockwell System with installation & commissioning of software system(new version) at dam	30.00	0	30.00	0	25(2)(c)	M/s Rockwell Automation Systems was installed in year 2003 (at the time of commissioning) in the Control Panel in the Dam Operation Control room for having specific water level of reservoir, intake gates , SFT Gate position, Radial gates, with integrated data memory, data back up functions, display etc. The system has been phased out and its spares are not available from OEM hence Upgradation of software is essentially required to be done for effective operation of ARMAC system of dam. the healthiness of system is required for smooth and hassle free dam operation, works of operation of spillway radial gates / SFT gates and in resultant effect for smooth power generation.	
8	410608	Replacement of existing industrial type passenger lift at SFT gates well.	35.00	0	35.00	0	25(2) (C)	Passenger lift at SFT gates was installed in year 2003 (at the time of commissioning), and have got obsolete and its spares are not available from CEM. So, it is proposed to replace these lift at SFT gate site and there is no other proper access to SFT gates.	
SUB TOTAL (B)-Gross value of addition			**475.00**	**0**	**475.00**	**0**			

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN 006791N NEW DELHI

Sl. No	Head of Account (HOA)	Name of work/ equipment	Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	CERC 2019-24 Regulation under which claimed	Requirement justification/history	Admitted Cost by the Commission, if any
C. ASSETS BEYOND THE ORIGINAL SCOPE OF THE EXISTING PROJECT AFTER CUT-OFF DATE (CLAUSE 26of CERC REGULATION 2019-24)									
9	411804	Strengthening for CCTV/ Security System (by additional NVRs, PA System etc)	10.00	0	10.00		26(1)(d)	In the monsoon of 2018-19, the PowerStation experienced huge mud slides on the road leading to the Powerhouse and Dam which also resulted in the severing off of the recording of the CCTV camers at Powerhouse and Dam due to breakage of the OFC cable etc. In order to mitigate the same, necessary NVR etc. is being proposed at these locations so that the recording of the CCTV camers installed in the PH and Dam continuous unhindered. Further, necessary alarm/PA systems are also proposed to be installed in the Powerhouse (vital installation) so that communication is kept through in case of any potential terrorist attack etc. and loss of life etc. can be averted.	
		SUB TOTAL (C)	**10.00**	**0**	**10.00**	**0**			
TOTAL ADDITION (A+B+C) for 2020-21			**485.00**	**0**	**485.00**	**0**			
Add Cap Eligible for ROE at Normal Rate			**475.00**	**0.00**	**475.00**				
Add Cap Eligible for ROE at Wgt. Avg. Rate of Interest Rate			**10.00**	**0.00**	**10.00**				

1. In case the project has been completed and cost has already been admitted under any tariff notification(s) in the past, fill column 9 giving the cost as admitted for the purpose of tariff notification already issued by (Name of the authority) (Enclose copy of the tariff Order)

2. The above information needs to be furnished separately for each year / period of tariff period 2019-24.

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

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

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

Note:

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

For DSP & Associates
Chartered Accountants

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN:003791N NEW DELHI

For NHPC Ltd.

(M G Gokhale)
GM (Commercial)

Form 9A

Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner: NHPC Limited

Name of the Generating Station: Chamera-II Power Station

Financial Year: 2021-22

Sl. No	Head of Account (HOA)	Name of work/ equipment	Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	CERC 2019-24 Regulation under which claimed	Requirement justification/history	Admitted Cost by the Commission, if any
1		2	3	4	5	6	7	8	9
A. ALLOWED BY COMMISSION IN 2014-19									
		---NIL----							
		SUB TOTAL (A)	0.00	0	0.00	0			
B. REPLACEMENT OF ASSETS DEPLOYED UNDER THE ORIGINAL SCOPE OF THE EXISTING PROJECT AFTER CUT-OFF DATE (CLAUSE 25 of CERC REGULATION 2019-24)									
1	410701	Replacement of excitation system for all 3 machines in 2019-24 (2 machines in 2021-22)	400.00	0	400.00	0	25(2)(c)	The existing excitation system installed in year 2003 (at the time of commissioning) has been phased out and its spares are not available from OEM. Keeping in view of criticality of the system and non-availability of the spares from the OEM (as replenishment), faults in the excitation system shall lead to prolonged generation loss. The proposal of up-gradation of excitation system may also be considered on account of arrival of new technology, spares & service support for a further period of 12-15 years or more. So, it is proposed to replace excitation systems of the generating units.	
2	410707	Inverters/ UPS for excitation system, GIS, Pothead Yard, emergency lighting etc (on replacement basis)	30.00	0	30.00	0	25(2)(c)	The existing inverters were installed in year 2003 (at the time of commissioning) and have got obsolete and its spares are not available from OEM. So, it is proposed to replace the inverters for the excitation system, GIS, Pothead Yard, emergency lighting etc (on replacement basis)	

DSP & ASSOCIATES CHARTERED ACCOUNTANTS FRN 006791N NEW DELHI

Sl. No	Head of Account (HOA)	Name of work/ equipment	Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	CERC 2019-24 Regulation under which claimed	Requirement justification/history	Admitted Cost by the Commission, if any
3	410711	Replacement of Numerical Protection Relays for bus-bars, Generating unit, GSU transformer and lines	25.00	0	25.00	0	25(2)(c)	Numerical Protection Relays for bus-bar, Generating unit, GSU transformer and lines, installed at the time of commissioning have become obsolete and need to be changed. Protection Relays of transformers & generators of Unit#2 & 3 (total 4 relays) have already been changed during 2014-19. Protection Relays of transformer & generator of Unit#1 (total 2 relays) have already been received in 2019-20 against Supply Order dated 2018. Replacement of relays of lines & bus bar (2*2 + 1= 3), along with replacement of original obsolete spare relays (5 relays) and software Upgradation, expenditure of Rs 90 Lakh is envisaged in phased manner.	
4	410709	Replacement of HVAC pipelines, ducts, AHUs, pumps, automation system etc	25.00	0	25.00	0	25(2)(a)/(c)	The existing HVAC pipelines were installed at the time of commissioning of the power plant. With time, the various pipes in the system have got eroded/rusted resulting in leakages at various points creating a potential to disrupt the various systems in the vicinity of the same. As the HVAC system is of vital importance (considering the underground Powerhouse at CPS-II) for the health of the persons deployed in the Powerhouse and also for proper working of various equipment, the pipe lines/ducts and relevant accessories are to be replaced with new/better substitutes (on replacement basis)	
5	410604	Replacement of water pipeline from Jarangla to TRT and water treatment plant to residential and non residential colony at Karian with Pumps in phased manner	35.00	0	35.00	0	25(2) (a)	The existing pipeline was laid at the time of commissioning of the power plant. With time, the pipes have got eroded/rusted resulting in leakages at various points through out the NH creating water scarcity at offices and residence at Karian township. So, replacement of old pipeline with new pipeline, in phased manned, has been planned.	
SUB TOTAL (B)-Gross value of addition			515.00	0	515.00	0			

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN 006791N NEW DELHI

Sl. No	Head of Account (HOA)	Name of work/ equipment	Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	CERC 2019-24 Regulation under which claimed	Requirement justification/history	Admitted Cost by the Commission, if any
C. ASSETS BEYOND THE ORIGINAL SCOPE OF THE EXISTING PROJECT AFTER CUT-OFF DATE (CLAUSE 26of CERC REGULATION 2019-24)									
		---NIL----							
SUB TOTAL (C)			0.00	0	0.00	0			
TOTAL ADDITION (A+B+C) for 2021-22			515.00	0	515.00	0			
Add Cap Eligible for ROE at Normal Rate			515.00	0.00	515.00				
Add Cap Eligible for ROE at Wgt. Avg. Rate of Interest Rate			0.00	0.00	0.00				

1. In case the project has been completed and cost has already been admitted under any tariff notification(s) in the past, fill column 9 giving the cost as admitted for the purpose of tariff notification already issued by (Name of the authority) (Enclose copy of the tariff Order)

2. The above information needs to be furnished separately for each year / period of tariff period 2019-24.

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

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

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

Note:

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

For DSP & Associates
Chartered Accountants

FRN 005791N
NEW DELHI

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For NHPC Ltd.

(M G Gokhale)
GM (Commercial)

Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner: NHPC Limited

Name of the Generating Station: Chamera-II Power Station

Financial Year: 2022-23

Sl. No	Head of Account (HOA)	Name of work/ equipment	Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	CERC 2019-24 Regulation under which claimed	Requirement justification/history	Admitted Cost by the Commission, if any
1		2	3	4	5	6	7	8	9
A. ALLOWED BY COMMISSION IN 2014-19									
		—NIL—							
		SUB TOTAL (A)	0.00	0	0.00	0			
B. REPLACEMENT OF ASSETS DEPLOYED UNDER THE ORIGINAL SCOPE OF THE EXISTING PROJECT AFTER CUT-OFF DATE (CLAUSE 25 of CERC REGULATION 2019-24)									
1	410701	Replacement of governing system for all 3 machines in 2019-24	230.00	0.0	230.0	0.0	25(2)(c)	The existing governing system installed in year 2003 (at the time of commissioning) has been phased out and its spares are not available from OEM. Of late some problems have been encountered in Electronic governor of Unit#1 and OEM has informed that the Electronic governor installed in Chamera Power Station-II has reached obsolescence. As a result OEM has shown their helplessness to provide spare as well as repair services. However at the same time OEM has proposed to replace existing governor with digital TSLG governor solution. So, it is proposed to replace governing systems of all the generating units.	

DSP & ASSOCIATES CHARTERED ACCOUNTANTS FRN 006791N NEW DELHI

Sl. No	Head of Account (HOA)	Name of work/ equipment	Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	CERC 2019-24 Regulation under which claimed	Requirement justification/history	Admitted Cost by the Commission, if any
2	410701	Replacement of shaft seal arrangements in Unit#1 & Unit#3 in 2019-24 (One machine in 2022-23)	100.00	0.0	100.0	0.0	25(2)(c)	As per original design, radial shaft seal cooling system was installed in all 3 machines of the CPS-II. However, during operation of the machines, high leakage was observed through the shaft seals, due to damage of the seals caused by high silt content in river water. The problem is of serious nature and has resulted in significant forced outages of machines. Further, the leakage may result in flooding also. For sorting out the issue, axial shaft seal arrangements was installed in Unit#2 in year 2013-14 and its performance has been found satisfactory. So, installation of axial shaft seal arrangements in Unit#3 and Unit#1 has been planned in 2021-22 & 2022-23 respectively.	
3	410709	Replacement of HVAC pipelines, ducts, AHUs, pumps, automation system etc	**25.00**	0.0	25.0	0.0	25(2)(a)/(c)	The existing HVAC pipelines were installed at the time of commissioning of the power plant. With time, the various pipes in the system have got eroded/rusted resulting in leakages at various points creating a potential to disrupt the various systems in the vicinity of the same. As the HVAC system is of vital importance (considering the underground Powerhouse at CPS-II) for the health of the persons deployed in the Powerhouse and also for proper working of various equipment, the pipe lines/ducts and relevant accessories are to be replaced with new/better substitutes (on replacement basis)	
4	410604	Replacement of water pipeline from Jarangla to TRT and water treatment plant to residential and non residential colony at Karian with Pumps in phased manner	20.00	0.0	20.0	0.0	25(2) (a)	The existing pipeline was laid at the time of commissioning of the power plant. With time, the pipes have got eroded/rusted resulting in leakages at various points through out the NH creating water scarcity at offices and residence at Karian township. So, replacement of old pipeline with new pipeline, in phased manned, has been planned.	
SUB TOTAL (B)-Gross value of addition			**375.00**	0.0	375.0	0.0			

DSP & ASSOCIATES CHARTERED ACCOUNTANTS FRN 006791N NEW DELHI

Sl. No	Head of Account (HOA)	Name of work/ equipment	Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	CERC 2019-24 Regulation under which claimed	Requirement justification/history	Admitted Cost by the Commission, if any
C. ASSETS BEYOND THE ORIGINAL SCOPE OF THE EXISTING PROJECT AFTER CUT-OFF DATE (CLAUSE 26of CERC REGULATION 2019-24)									
		---NIL---							
		SUB TOTAL (C)	0.00	0	0.00	0			
TOTAL ADDITION (A+B+C) for 2022-23			375.00	0	375.00	0			
Add Cap Eligible for ROE at Normal Rate			375.00	0.00	375.00				
Add Cap Eligible for ROE at Wgt. Avg. Rate of Interest Rate			0.00	0.00	0.00				

1. In case the project has been completed and cost has already been admitted under any tariff notification(s) in the past, fill column 9 giving the cost as admitted for the purpose of tariff notification already issued by (Name of the authority) (Enclose copy of the tariff Order)

2. The above information needs to be furnished separately for each year / period of tariff period 2019-24.

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

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

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

Note:

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

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

For DSP & Associates
Chartered Accountants

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN 006791N NEW DELHI

For NHPC Ltd.

(M G Gokhale)
GM (Commercial)

Form 9A

Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner : NHPC Ltd

Name of the Generating Station : Chamera Power Station-II

Financial Year 2023-24

Sl. No	Head of Account (HOA)	Name of work/ equipment	Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	CERC 2019-24 Regulation under which claimed	Requirement justification/history	Admitted Cost by the Commission, if any
1		2	3	4	5	6	7	8	9
A. ALLOWED BY COMMISSION IN 2014-19									
		---NIL----							
SUB TOTAL (A)			0.00	0	0.00	0			
B. REPLACEMENT OF ASSETS DEPLOYED UNDER THE ORIGINAL SCOPE OF THE EXISTING PROJECT AFTER CUT-OFF DATE (CLAUSE 25 of CERC REGULATION 2019-24)									
1	410701	Replacement of shaft seal arrangements in Unit#1 & Unit#3 in 2019-24 (One machine in 2021-22)	120.00	0	120.00	0	25(2)(c)	As per original design, radial shaft seal cooling system was installed in all 3 machines of the CPS-II. However, during operation of the machines, high leakage was observed through the shaft seals, due to damage of the seals caused by high silt content in river water. The problem is of serious nature and has resulted in significant forced outages of machines. Further, the leakage may result in flooding also. For sorting out the issue, axial shaft seal arrangements was installed in Unit#2 in year 2013-14 and its performance has been found satisfactory. So, installation of axial shaft seal arrangements in Unit#3 and Unit#1 has been planned in 2021-22 & 2022-23 respectively.	
2	412503	Purchase of bottom discharge ring with DT Cone (on replacement basis)	330.00	0	330.00	0	25(2)(a)	Out of 3 bottom discharge rings (one in each machine), Unit#1's bottom discharge ring has worn out significantly and leakages are being observed from it, even after extensive repairs during annual maintenance. So, purchase of new bottom discharge ring on replacement basis, is required.	
SUB TOTAL (B)-Gross value of addition			450.00		450.00	0			

DSP & ASSOCIATES CHARTERED ACCOUNTANTS FRN.006791N NEW DELHI

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Sl. No	Head of Account (HOA)	Name of work/ equipment	Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	CERC 2019-24 Regulation under which claimed	Requirement justification/history	Admitted Cost by the Commission, if any
C. ASSETS BEYOND THE ORIGINAL SCOPE OF THE EXISTING PROJECT AFTER CUT-OFF DATE (CLAUSE 26of CERC REGULATION 2019-24)									
		---NIL----							
		SUB TOTAL (C)	0.00	0	0.00	0			
TOTAL ADDITION (A+B+C) for 2023-24			450.00	0	450.00	0			
Add Cap Eligible for ROE at Normal Rate			**450.00**	**0.00**	**450.00**				
Add Cap Eligible for ROE at Wgt. Avg. Rate of Interest Rate			**0.00**	**0.00**	**0.00**				

1. In case the project has been completed and cost has already been admitted under any tariff notification(s) in the past, fill column 9 giving the cost as admitted for the purpose of tariff notification already issued by (Name of the authority) (Enclose copy of the tariff Order)

2. The above information needs to be furnished separately for each year / period of tariff period 2019-24.

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

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

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

Note:

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

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

For DSP & Associates
Chartered Accountants

DSP & ASSOCIATES CHARTERED ACCOUNTANTS FRN 016791N NEW DELHI

For NHPC Ltd.

(M G Gokhale)
GM (Commercial)

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FORM-9B (i)

Details of Assets De-capitalized during the period

Name of the Petitioner : NHPC Ltd
Name of the Generating Station : Chamera Power Station-II
Region: ED Region, Banikhet.

2019-20

Sl. No.	Name of the Asset	Account Head	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised (In Lakh)	Year Put to use	Depreciation recovered till date of de-capitalization (in Lakh)	Remarks/ justification
1	2		3	4	5	6	
	2019-20						
1	Shaft seal cooling system by replacement of pipelines, filtration units etc	410704	Claimed	44.95	31-03-04	25.92	Assumed deletion against Item No. 2 of Form-9A (19-20).
2	Numerical Protection Relays for bus-bars, Generating unit, GSU transformer and lines	410711	Claimed	8.62	31-03-04	4.97	Assumed deletion against Item No. 3 of Form-9A (19-20).
3	Fire-fighting pipelines and accessories	410701	Claimed	9.36	31-03-04	5.4	Assumed deletion against Item No. 4 of Form-9A (19-20).
4	RTU for Data telemetry	411711	Claimed	5.62	31-03-04	3.24	Assumed deletion against Item No. 5 of Form-9A (19-20).
5	Automatic Change-over Panels for auxiliary-supply for various locations of Power Station	410703	Claimed	3.75	31-03-04	2.16	Assumed deletion against Item No. 6 of Form-9A (19-20).
6	Automatic weather Station	412503	Claimed	6.17	12-07-11	2.51	Assumed deletion against Item No. 7 of Form-9A (19-20).
		Total		78.47		44.2	

Note: Year wise detail need to be submitted.

For DSP & Associates
Chartered Accountants

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN 006791N NEW DELHI

For NHPC Limited

(M G Gokhale)
GM (Comml.)

FORM-9B (i)

Details of Assets De-capitalized during the period

Name of the Petitioner : NHPC Ltd
Name of the Generating Station : Chamera Power Station-II

2020-21

Sl. No.	Name of the Asset	Account Head	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised (In Lakh)	Year Put to use	Depreciation recovered till date of de-capitalization (in Lakh)	Remarks/ justification
1	2		3	4	5	6	
2020-21							
1	Excitation system of 1 machine	410701	Claimed	72.43	31-03-04	43.19	Assumed deletion against Item No. 1 of Form-9A (20-21).
2	Inverters/ UPS for excitation system, GIS, Pothead Yard, emergency lighting etc	410707	Claimed	**9.05**	31-03-04	5.4	Assumed deletion against Item No. 2 of Form-9A (20-21).
3	Numerical Protection Relays for bus-bars, Generating unit, GSU transformer and lines	410711	Claimed	15.21	31-03-04	9.07	Assumed deletion against Item No. 3 of Form-9A (20-21).
4	Water pipeline from Jarangla to TRT and water treatment plant to residential and non residential colony at Karian with Pumps in phased manner	410604	Claimed	12.67	31-03-04	7.56	Assumed deletion against Item No. 4 of Form-9A (20-21).
5	Rexroth Bosch make CIMS position indicating system with installation & accessories for 2 Nos regulating gate and 2 Nos Maintenance Gate of SFT 1 & 2	410608	Claimed	28.25	31-03-04	16.84	Assumed deletion against Item No. 5 of Form-9A (20-21).
6	Radar type Water Level Sensors for upstream & downstream of Intake Gates 1 & 2	410608	Claimed	10.86	31-03-04	6.48	Assumed deletion against Item No. 6 of Form-9A (20-21).
7	Rockwell System with software & installation/ commissioning at dam	410608	Claimed	10.86	31-03-04	6.48	Assumed deletion against Item No. 7 of Form-9A (20-21).
8	Industrial type passenger lift at SFT gates well.	410608	Claimed	12.67	31-03-04	7.56	Assumed deletion against Item No. 8 of Form-9A (20-21).
		Total		**172.00**		**102.58**	

Note: Year wise detail need to be submitted.

For DSP & Associates
Chartered Accountants

FRN 006791N NEW DELHI

For NHPC Limited

(M G Gokhale)
GM (Comml.)

FORM-9B (i)

Details of Assets De-capitalized during the period

Name of the Petitioner : NHPC Ltd
Name of the Generating Station : Chamera Power Station-II
Region: ED Region, Banikhet.

2021-22

Sl. No.	Name of the Asset	Account Head	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised (In Lakh)	Year Put to use	Depreciation recovered till date of de-capitalization (in Lakh)	Remarks/ justification
1	2		3	4	5	6	
	2021-22						
1	Excitation system of 2 machines	410701	Claimed	139.74	31-03-04	86.07	Assumed deletion against Item No. 1 of Form-9A (21-22).
2	Inverters/ UPS for excitation system, GIS, Pothead Yard, emergency lighting etc	410707	Claimed	10.48	31-03-04	6.46	Assumed deletion against Item No. 2 of Form-9A (21-22).
3	Numerical Protection Relays for bus-bars, Generating unit, GSU transformer and lines	410711	Claimed	8.73	31-03-04	5.38	Assumed deletion against Item No. 3 of Form-9A (21-22).
4	Replacement of HVAC pipelines, ducts, AHUs, pumps, automation system etc	410709	Claimed	8.73	31-03-04	5.38	Assumed deletion against Item No. 4 of Form-9A (21-22).
5	Water pipeline from Jarangla to TRT and water treatment plant to residential and non residential colony at Karian with Pumps in phased manner	410604	Claimed	12.23	31-03-04	7.53	Assumed deletion against Item No. 5 of Form-9A (21-22).
		Total		**179.91**		**110.82**	

Note: Year wise detail need to be submitted.

For DSP & Associates
Chartered Accountants

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN 006791N NEW DELHI

For NHPC Limited

(M G Gokhale)
GM (Comml.)

FORM-9B (i)

Details of Assets De-capitalized during the period

Name of the Petitioner : NHPC Ltd
Name of the Generating Station : Chamera Power Station-II
Region: ED Region, Banikhet.

2022-23

Sl. No.	Name of the Asset	Account Head	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised (In Lakh)	Year Put to use	Depreciation recovered till date of de-capitalization (in Lakh)	Remarks/ justification
1	2		3	4	5	6	
	2022-23						
1	Governing system of all machine	410701	Claimed	**77.86**	**31-03-04**	**49.48**	Assumed deletion against Item No. 1 of Form-9A (22-23).
2	Shaft seal arrangements in One machine	410701	Claimed	33.85	31-03-04	21.51	Assumed deletion against Item No. 2 of Form-9A (22-23).
3	Replacement of HVAC pipelines, ducts, AHUs, pumps, automation system etc	410709	Claimed	8.46	31-03-04	5.38	Assumed deletion against Item No. 3 of Form-9A (22-23).
4	Water pipeline from Jarangla to TRT and water treatment plant to residential and non residential colony at Karian with Pumps in phased manner	410604	Claimed	6.77	31-03-04	4.3	Assumed deletion against Item No. 4 of Form-9A (22-23).
		Total		**126.94**		**80.67**	

For DSP & Associates
Chartered Accountants

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN 006791N NEW DELHI

For NHPC Limited

(M G Gokhale)
GM (Comml.)

FORM-9B (i)

Details of Assets De-capitalized during the period

Name of the Petitioner : NHPC Ltd
Name of the Generating Station : Chamera Power Station-II

2023-24

Sl. No.	Name of the Asset	Account Head	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised (In Lakh)	Year Put to use	Depreciation recovered till date of de-capitalization (in Lakh)	Remarks/ justification
1	2		3	4	5	6	
	2023-24						
1	Shaft seal arrangements	410701	Claimed	**39.28**	31-03-04	**25.74**	Assumed deletion against Item No. 1 of Form-9A (23-24).
2	Purchase of bottom discharge ring with DT Cone (on replacement basis)	410711	Claimed	**108.02**	31-03-04	**70.78**	Assumed deletion against Item No. 2 of Form-9A (23-24).
		Total		**147.3**		**96.52**	

For DSP & Associates
Chartered Accountants

DSP & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ FRN 006791N NEW DELHI

For NHPC Limited

(M G Gokhale)
GM (Comml.)

FORM-9B

Statement of Additional Capitalisation during fag end of the Project

Name of the Petitioner :NHPC Limited
Name of the Generating Station :Chamera-II Power Station
COD :31.03.2004

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

Note:

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

For DSP & Associates
Chartered Accountants

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN 016791N NEW DELHI

For NHPC Limited

(M G Gokhale)
GM (Comml.)

FORM-9C

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

Name of the Petitioner : NHPC Limited
Name of the Generating Station : Chamera-II Power Station
COD : 31.03.2004

Sl. No.	Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
1	2	3	4	5	6	7
1	Closing Gross Block as per IND AS	Petition is based on projected additional capital expenditure reconciliation will be submitted at the time of truing up of capital expenditure.				
2	Add/Less:Adjustments					
3	Closing Gross Block as per IGAAP					
4	Opening Gross Block as per IND AS					
5	Add/Less:Adjustments					
6	Opening Gross Block as per IGAAP					
7	**Total Additions as per books (G=3-5)**					
8	Less: Additions pertaining to other Stages (give Stage Wise breakup)					
9	**Net Additions pertaining to instant project/Unit/Stage**					
10	LessExclusions (items not allowable / not claimed)					
11	**Net Additions Capital Expenditure Claimed (on accural basis)**					
12	**Less: Un-discharged Liabilities**					
13	**Add: Discharge of un-discharged liabilities, corresponding to admitted assets/works**					
14	**Net Additional Capital Expenditure Claimed (on cash basis)**					

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

For DSP & Associates
Chartered Accountants

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN 006791N NEW DELHI

For NHPC Limited

(M G Gokhale)
General Manager (Comml.)

Form-9E

Statement of Capital Cost

(To be given for relevant dates and year wise)

Name of the Petitioner :NHPC Limited
Name of the Generating Station :Chamera-II Power Station

(Amount in Lakhs)

Sl. No.		Particulars	As on relevant date [1]
A	a)	Opening Gross Block amount As per books	
	b)	Amount of Capital liabilities in A(a) above	
	c)	Amount of IDC in A(a) above	
	d)	Amount of FC in A(a) above	
	e)	Amount of FERV in A(a) above	
	f)	Amount of Hedging Cost in A(a) above	
	g)	Amount of IEDC in A(a) above	
B	a)	Addition in Gross Block amount during the period (Direct purchases)	
	b)	Amount of Capital liabilities in B(a) above	NOT APPLICABLE
	c)	Amount of IDC in B(a) above	
	d)	Amount of FC in B(a) above	
	e)	Amount of FERV in B(a) above	
	f)	Amount of Hedging Cost in B(a) above	
	g)	Amount of IEDC in B(a) above	
C	a)	Addition in Gross Block amount during the period (Transfer from CWIP)	
	b)	Amount of Capital liabilities in C(a) above	
	c)	Amount of IDC in C(a) above	
	d)	Amount of FC in C(a) above	
	e)	Amount of FERV in C(a) above	
	f)	Amount of Hedging Cost in C(a) above	
	g)	Amount of IEDC in C(a) above	
D	a)	Deletion in Gross Block Amount during the period	
	b)	Amount of Capital liabilities in D(a) above	
	c)	Amount of IDC in D(a) above	
	d)	Amount of FC in D(a) above	
	e)	Amount of FERV in D(a) above	
	f)	Amount of Hedging Cost in D(a) above	
	g)	Amount of IEDC in D(a) above	
E	a)	Closing Gross Block amount As per books	
	b)	Amount of Capital liabilities in E(a) above	
	c)	Amount of IDC in E(a) above	
	d)	Amount of FC in E(a) above	
	e)	Amount of FERV in E(a) above	
	f)	Amount of Hedging Cost in E(a) above	
	g)	Amount of IEDC in E(a) above	

Note:

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

For DSP & Associates
Chartered Accountants

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN-006791N NEW DELHI

For NHPC Limited

(M G Gokhale)
GM (Comml.)

Form-9F

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 :Chamera-II Power Station

(Amount in Rs. Lakhs)

Sl. No.		Particulars	As on relevant date [1]
A	a)	Opening CWIP As per books	
	b)	Amount of Capital liabilities in A(a) above	
	c)	Amount of IDC in A(a) above	
	d)	Amount of FC in A(a) above	
	e)	Amount of FERV in A(a) above	
	f)	Amount of Hedging Cost in A(a) above	
	g)	Amount of IEDC in A(a) above	
B	a)	Addition in CWIP during the period	
	b)	Amount of Capital liabilities in B(a) above	
	c)	Amount of IDC in B(a) above	NOT APPLICABLE
	d)	Amount of FC in B(a) above	
	e)	Amount of FERV in B(a) above	
	f)	Amount of Hedging Cost in B(a) above	
	g)	Amount of IEDC in B(a) above	
C	a)	Transferred to Gross Block Amount during the period	
	b)	Amount of Capital liabilities in C(a) above	
	c)	Amount of IDC in C(a) above	
	d)	Amount of FC in C(a) above	
	e)	Amount of FERV in C(a) above	
	f)	Amount of Hedging Cost in C(a) above	
	g)	Amount of IEDC in C(a) above	
D	a)	Deletion in CWIP during the period	
	b)	Amount of Capital liabilities in D(a) above	
	c)	Amount of IDC in D(a) above	
	d)	Amount of FC in D(a) above	
	e)	Amount of FERV in D(a) above	
	f)	Amount of Hedging Cost in D(a) above	
	g)	Amount of IEDC in D(a) above	
E	a)	Closing CWIP as per books	
	b)	Amount of Capital liabilities in E(a) above	
	c)	Amount of IDC in E(a) above	
	d)	Amount of FC in E(a) above	
	e)	Amount of FERV in E(a) above	
	f)	Amount of Hedging Cost in E(a) above	
	g)	Amount of IEDC in E(a) above	

Note:

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

For DSP & Associates
Chartered Accountants

DSP & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ FRN 006791N NEW DELHI

For NHPC Limited

(M G Gokhale)
GM (Comml.)

FORM-10

Financing of Additional Capitalisation

Name of the Petitioner : NHPC LTD
Name of the Generating Station : Chamera-II Power Station
COD : 31.03.2004

(Amount in Rs. Lakhs)

Financial Year (Starting from COD) [1]	Actual					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	533.27	316.06	335.09	248.06	315.39					
Financing Details										
Loan-1										
Loan-2										
Loan-3 and so on										
Total Loan[2]										
Equity										
Internal Resources	533.27	316.06	335.09	248.06	315.39					
Others (Pl. specify)										
Total	533.27	316.06	335.09	248.06	315.39					

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 DSP & Associates
Chartered Accountants

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN 006791N NEW DELHI

For NHPC Limited

(M G Gokhale)
GM (Comml.)

Form-11

Calculation of Depreciation

Name of the Petitioner : NHPC Limited
Name of the Generating Station : Chamera-II Power Station

(Amount in Rs. Lakhs)

Sl. No.	Name of the Assets[1]	Gross Block as on 31.03.2019 or as on COD, whichever is later and subsequently for each year thereafter up to 31.03.2024	Depreciation Rates as per CERC's Depreciation Rate Schedule	Depreciation Amount for each year up to 31.03.2024
1	2	3	4	5 = Col.3 X Col.4
1	Land*			
5	Buildings			
6	and so on	Power station has completed 12 years of commercial operation in FY 2014-19, therefore, depreciation rate is not applicable.		
7				
8				
9				
10				
11				
12				
13				
14				
15				
	TOTAL			
Weighted Average Depreciation Rate (%) of depreciation				
	Depreciation(%)			

* 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 DSP & Associates
Chartered Accountants

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN 006791N NEW DELHI

For NHPC Limited

(M G Gokhale)
General Manager (Comml.)

FORM-12

Statement of Depreciation

Name of the Petitioner : NHPC Limited
Name of the Generating Station : Chamera II Power Station

(Amount in Rs.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	201,206.65	201,330.23	201,863.50	202,179.56	202,514.65	202,762.71
2	Closing Capital Cost	201,330.23	201,863.50	202,179.56	202,514.65	202,762.71	203,078.10
3	Average Capital Cost	201,268.44	201,596.86	202,021.53	202,347.11	202,638.68	202,920.41
4	(a) Freehold land	609.48	609.48	609.48	609.48	609.48	609.48
	(b) Land under reservoir	83.43	83.43	83.43	83.43	83.43	83.43
	(c) Land not depreciable (c=a-b)	526.05	526.05	526.05	526.05	526.05	526.05
5	Rate of depreciation						
6	Depreciable value	180,668.15	180,963.73	181,345.93	181,638.95	181,901.37	182,154.92
7	Balance useful life at the beginning of the period	21.00	25.00	24.00	23.00	22.00	21.00
8	Remaining depreciable value	60,485.68	57,913.21	56,027.61	54,094.75	52,120.62	50,087.78
9	**Depreciation (for the period)**	**2,880.27**	**2,316.53**	**2,334.48**	**2,351.95**	**2,369.12**	**2,385.13**
10	**Depreciation (annualised)**						
11	Cumulative depreciation at the end of the period	123062.74	125,367.05	127,652.80	129,896.15	132,149.87	134,452.27
12	Less : Cumulative depreciation adjustment on account of de-capitalisation (Refer Form-9B(i))	12.21	48.73	108.60	115.40	82.73	97.52
13	Net Cumulative depreciation at the end of the period	123,050.53	125,318.32	127,544.21	129,780.76	132,067.14	134,354.75

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

For DSP & Associates
Chartered Accountants

FRN:005791N NEW DELHI

For NHPC Limited

(M G Gokhale)
GM (Comml.)

FORM-13

Calculation of Weighted Average Rate of Interest on Actual Loans[1]

Name of the Petitioner : NHPC Limited
Name of the Generating Station : Chamera-II Power Station

(Amount in Rs.Lakh)

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

Not Applicable

Note:

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

For DSP & Associates
Chartered Accountants

FRN:006791N
NEW DELHI

For NHPC Limited

(M G Gokhale)
General Manager (Comml.)

FORM-13A

Calculation of Interest on Normative Loan

Name of the Petitioner :NHPC Limited
Name of the Generating Station :Chamera-II Power Station

(Amount in Lakhs)

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	139,314.04	139,400.54	139,773.83	139,995.07	140,229.64	140,403.28
2	Cumulative repayment of Normative loan upto previous year	133,382.04	136,262.31	138,578.84	139,995.07	140,229.64	140,403.28
3	**Net Normative loan - Opening**	**5,931.99**	**3,138.22**	**1,194.99**	**0.00**	**0.00**	**0.00**
4	Add: Increase due to addition during the year / period	85.99	426.11	339.50	360.50	262.50	315.00
5	Less: Decrease due to de-capitalisation during the year / period	13.99	54.93	120.40	125.94	88.86	103.11
6	Less: Decrease due to reversal during the year / period	**0.00**	0.00	0.00	0.00	0.00	0.00
7	Add: Increase due to discharges during the year / period	**14.50**	2.11	2.14	0.00	0.00	8.88
	Less Repayment during the year	2,880.27	2,316.53	1,416.23	234.56	173.64	220.77
8	**Net Normative loan - Closing**	**3,138.22**	**1,194.99**	**0.00**	**0.00**	**0.00**	**0.00**
9	**Average Normative loan**	**4,535.11**	**2166.61**	**597.49**	**0.00**	**0.00**	**0.00**
10	Weighted average rate of interest	**10.97%**	**7.92%**	**7.92%**	**7.92%**	**7.92%**	**7.92%**
11	**Interest on Loan**	**497.39**	**171.60**	**47.32**	**0.00**	**0.00**	**0.00**

For DSP & Associates
Chartered Accountants

DSP & ASSOCIATES ★ FRN 005791N NEW DELHI ★ CHARTERED ACCOUNTANTS

For NHPC Limited

(M G Gokhale)
GM (Comml.)

FORM-13B

Calculation of Interest on Working Capital

Name of the Petitioner : NHPC Limited
Name of the Generating Station : Chamera II Power Station

(Amount In Rs. Lakhs)

Sl. No.	Particulars	Existing 2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
1	2	3	4	5	6	7	8
1	O & M Expenses	782.16	1,118.07	1,169.64	1,225.40	1,283.82	1,345.02
2	Maintenance Spares	1,407.88	2,012.53	2,105.36	2,205.72	2,310.88	2,421.04
3	Receivables	4,456.55	3,478.31	3,540.60	3,618.81	3,706.54	3,798.03
4	Total Working Capital	6,646.60	6,608.90	6,815.60	7,049.94	7,301.24	7,564.09
5	Rate of Interest	13.50%	12.05%	12.05%	12.05%	12.05%	12.05%
6	Interest on Working Capital	**897.29**	**796.37**	**821.28**	**849.52**	**879.80**	**911.47**

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

For DSP & Associates
Chartered Accountants

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN 006791N NEW DELHI

For NHPC Limited

(M G Gokhale)
GM (Comml.)

FORM-13C

Other Income as on actual /anticipated COD

Name of the Petitioner :NHPC Limited
Name of the Generating Station :Chamera-II Power Station

(Amount in Lakhs)

Sl. No.	Particulars	Existing 2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
1	2	3	4	5	6	7	8
1	Interest on Loans and advance						
2	Interest received on deposits		NOT APPLICABLE				
3	Income from Investment						
4	Income from sale of scrap						
5	Rebate for timely payment						
6	Surcharge on late payment from beneficiaries						
7	Rent from residential building						
8	Misc. receipts (Please Specify details)						
...	...						
...	...						

For DSP & Associates
Chartered Accountants

FRN 006791N NEW DELHI CHARTERED ACCOUNTANTS

For NHPC Limited

(M G Gokhale)
GM (Comml.)

FORM-13D

Incidental Expenditure during Construction

Name of the Petitioner :NHPC Limited
Name of the Generating Station :Chamera-II Power Station

(Amount in Lakhs)

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

For DSP & Associates
Chartered Accountants

For NHPC Limited

(M G Gokhale)
GM (Comml.)

FORM-14

Name of the Petitioner :NHPC Limited
Name of the Generating Station :Chamera-II Power Station

Draw Down Schedule for Calculation of IDC & Financing Charges

Sl. No.	Draw Down Particulars	Quarter 1			Quarter 2			Quarter n (COD)		
		Quantum in Foreign currency	Exchange Rate on draw down date	Amount in Indian Rupee (Rs Lakh)	Quantum in Foreign currency	Exchange Rate on draw down date	Amount in Indian Rupee (Rs Lakh)	Quantum in Foreign currency	Exchange Rate on draw down date	Amount in Indian Rupee (Rs Lakh)
1	Loans									
1.1	Foreign Loan									
1.1.1	Foreign Loan [1]									
	Draw down Amount									
	IDC									
	Financing charges									
	Foreign Exchange Rate Variation									
	Hedging Cost									
1.1.2	Foreign Loan [2]									
	Draw down Amount									
	IDC									
	Financing charges									
	Foreign Exchange Rate Variation									
	Hedging Cost									
1.1.3	Foreign Loan [3]		NOT APPLICABLE							
	Draw down Amount									
	IDC									
	Financing charges									
	Foreign Exchange Rate Variation									
	Hedging Cost									
1.1.4	.....									
	.....									
	.....									
1.1	Total Foreign Loan									
	Draw down Amount									
	IDC									
	Financing charges									
	Foreign Exchange Rate Variation									
	Hedging Cost									
1.2	Indian Loans									
1.2.1	Indian Loan [1]									
	Draw down Amount									
	IDC									
	Financing charges									
1.2.2	Indian Loan [2]									
	Draw down Amount									
	IDC									
	Financing charges									
1.2.3	Indian Loan [3]									
	Draw down Amount									
	IDC									
	Financing charges									
1.2.4	.....									
	.....									
	.....									
1.2	Total Indian Loans									
	Draw down Amount									
	IDC									
	Financing charges									
1	Total Loans drawn									
	IDC									
	Financing charges									
	Foreign Exchange Rate Variation									
	Hedging Cost									
2	Equity									
2.1	Foreign equity drawn									
2.2	Indian equity drawn									
	Total equity deployed									

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 DSP & Associates
Chartered Accountants

DSP & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ FRN 006791N NEW DELHI

For NHPC Limited

(M G Gokhale)
GM (Comml.)

FORM-14A

Actual cash expenditure

Name of the Petitioner :NHPC Limited
Name of the Generating Station :Chamera-II Power Station

(Amount in Lakhs

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

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

For DSP & Associates
Chartered Accountants

For NHPC Limited

(M G Gokhale)
GM (Comml.)

FORM-15A

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

Generating Company	:	**NHPC LTD.**	
Name of Hydro-electric Generating Station : Chamera-II Power Station			
Installed Capacity	:	**3 X 100 MW =**	**300 MW**

Month		**Design Energy* (MUs)**	**Designed Peaking Capability (MW)***
April	I	62.87	
	II	63.24	
188.65	III	62.54	
May	I	68.40	
	II	68.40	
212.04	III	75.24	
June	I	40.19	
	II	51.01	
149.31	III	58.11	300 MW
July	I	68.40	
	II	68.40	
212.04	III	75.24	
August	I	68.40	
	II	68.40	
212.04	III	75.24	
September	I	68.40	
	II	49.33	
152.23	III	34.50	
October	I	26.06	
	II	20.61	
69.95	III	23.28	
November	I	18.19	
	II	15.84	
48.98	III	14.95	
December	I	13.00	
	II	12.78	
39.55	III	13.77	
January	I	12.61	
	II	12.36	
39.29	III	14.32	
February	I	15.48	
	II	20.83	
56.43	III	20.12	
March	I	30.14	
	II	35.15	
119.38	III	54.09	
1499.89			
Total		**1499.89**	

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

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

For DSP & Associates
Chartered Accountants

FRN:006791N NEW DELHI

For NHPC Limited

(M G Gokhale)
GM (Comml.)

FORM-15B

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

Generating Company :
Name of Hydro-electric Generating Station :
Installed Capacity : No. of units X MW :

Month		Design Energy* (MUs)	MW Continuous*
April	I	Not Applicable	
	II		
	III		
May	I		
	II		
	III		
June	I		
	II		
	III		
July	I		
	II		
	III		
August	I		
	II		
	III		
September	I		
	II		
	III		
October	I		
	II		
	III		
November	I		
	II		
	III		
December	I		
	II		
	III		
January	I		
	II		
	III		
February	I		
	II		
	III		
March	I		
	II		
	III		
Total			

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

For DSP & Associates
Chartered Accountants

FRN:006791N NEW DELHI CHARTERED ACCOUNTANTS

For NHPC Limited

(M G Gokhale)
GM (Comml.)

Form-16

Liability Flow Statement

Name of the Petitioner : NHPC Limited
Name of the Generating Station : Chamera-II Power Station
Period 2019-24

(Amount in Rs)

Party	Asset/Work	Year of actual capitalisation	Original Liability	Liability as on 31.03.2019	2019-20		Liability as on 30.06.2020	2020-21		Liability as on 30.06.2021	2021-22		Liability as on 30.06.2022	2022-23		Liability as on 30.06.2023	2023-24		Liability as on 30.06.2024
					Discharge	Reversal		Discharge	Reversal		Discharge	Reversal		Discharge	Reversal		Discharge	Reversal	
JYOTI ELECTRICALS	Diesel Generator Sets	2015-16	4,438,601	1,268,884	0		1,268,884	0		1,268,884	0		1,268,884	0		1,268,884	1,268,884		0
B C TECHNOMATION PVT. LTD	Submersible Drainage Pump with panel and pipeline for Disaster Management Programme	2016-17	1,524,300	60,000	0	0	60,000	60,000	0	0	0	0	0	0	0	0	0	0	0
KOHLI ELECTRIC CO.	High mast lighting system	2016-17	498,117	125,800	125,800	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TEJ IT SOLUTIONS	AXIS PTZ DOME CAMERA (PAN 360 DEGREE) MAKE-AXIS, MODEL-Q6042-E (2 No.)	2016-17	132,594	132,594	0	0	132,594	132,594	0	0	0	0	0	0	0	0	0	0	0
SMILE SECURITY AND SURVEILLANCE PRIVATE LIMITED	FINGER PRINT READER WITH SMART CARD READER FACILITY, IN-BUILT DISPLAY, ANEXSECURE / AS-BIOMI-7011 (13 No.)	2016-17	276,886	48,799	48,799	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SMILE SECURITY AND SURVEILLANCE PRIVATE LIMITED	FINGER PRINT ENROLLMENT DEVICE, ANEXSECURE / AS-USB-FP	2016-17	9,437	9,437	9,437	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CSINT COMPUTER SERVICES INTEGRATION (P) LTD	WiFi System ,Switches & Firewall (Networking Devices & Server)	2017-18	72,701	71,125	0		71,125	71,125		0	0		0	0		0	0		0
R.M. SINHA & CO.	MECH GPI INCLUDING PULLEYS,WIRE ROPE FOR SPILLWAY RADIAL GATE - DWG NO. NHCH II-2DC2-45-DD-007	2018-19	117,085	117,085	117,085	0	0	0	0	0	0	0	0	0	0	0	0	0	0
REXEL INDIA PRIVATE LIMITED	WATER LEVEL SENSOR (RADAR LEVEL TRANSMITTER), MAKE ENDRESS+HAUSER, MODEL FMR54-AAACCDDDA7AMJ+AAJA	2018-19	42,481	42,481	0	0	42,481	42,481	0	0	0	0	0	0	0	0	0	0	0
Total			7,112,402	1,876,205	301,121	0	1,575,084	306,200	0	1,268,884	0	0	1,268,884	0	0	1,268,884	1,268,884	0	0

(Petitioner)

Discharged during 2019-20 =	301,121
Discharged during 2020-21 =	306,200
Discharged during 2021-22 =	0
Discharged during 2022-23 =	0
Discharged during 2023-24 =	1,268,884

For DSR & Associates
Chartered Accountants
FRN 006791N
NEW DELHI
Partner

Form-17

Operation and maintenance Expense

Name of the Petitioner : **NHPC Limited**
Name of the Generating **Chamera-II Power Station**

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

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

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

For DSP & Associates
Chartered Accountants

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN:006791N NEW DELHI

For NHPC Limited

(M G Gokhale)
General Manager (Comml.)

Annex-I -Form-17

Operation and maintenance Expense for Existing Generating Stations

Name of the Petitioner :NHPC Limited

Name of the Generating Station :Chamera-II Power Station

(Amount in Lakh)

Description/Year	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
O&M expense allowed as regulation 35(2)(a) of CERC Tariff Regulations'2019		10670.68	11179.30	11712.17	12270.44	12855.31
Additional O&M expenses due to 3rd Pay Revision Commission	1301.92	1364.02	1429.08	1497.25	1568.67	1643.49
Additional O&M expenses due to Goods and Service Tax (GST)	131.95	138.25	144.84	151.75	158.99	166.57
Additional O&M Expenses due to pay revision of KV Staff	18.90	19.80	20.74	21.73	22.77	23.85
Total O&M Expences		**12192.74**	**12753.22**	**13361.17**	**13998.09**	**14665.37**
Security Expences (estimated)	1168.36	1224.09	1282.48	1343.66	1407.75	1474.90

For DSP & Associates
Chartered Accountants

For NHPC Limited

(M G Gokhale)
General Manager (Comml.)

Form-18

Details of Statutory Charges (If applicable)

Name of the Petitioner: NHPC Limited
Name of the Generating Stations: Chamera-II Power Station

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

For DSP & Associates
Chartered Accountants

FRN 006791N
NEW DELHI

For NHPC Limited

(M G Gokhale)
General Manager (Comml.)

Form-19

Summary of issue involved in the petition

1	**Petitioner: NHPC Limited**
2	**Subject:** Petition under 79(1) & 86 of the CERC (Conduct of Business), Regulations, 1999, Section 62(1)(a) of the Electricity Act, 2003 and Regulation 9(2), 10(1), 12, 25, 26 & 35 (2) of CERC (Terms and Conditions of Tariff) Regulations, 2019 of CERC (Terms and Conditions of Tariff) Regulations' 2019 for determination of tariff for the period 2019-24 in respect of **Chamera-II Power Station.**
3	**Prayer:** 1. Tariff of Chamera-II Power Station for the period 01.04.2019 to 31.03.2024 may be determined under Section 62(1) (a) of the Electricity Act, 2003 read with regulation-9(2) of the Central Electricity Regulatory Commission (Terms & Conditions of Tariff) Regulations, 2019 issued on 07.03.2019. 2. Allow the net additional capitalization for the period 2019-24 as claimed in **para-5 (Part-B).** 3. Allow the additional capitalization (spill over of items from 2014-19 period) during 2019-24 tariff period as claimed in **para-6 (Part-B).** 4. To allow the impact of wage revision and GST as additional O&M expenses as mentioned in **para-8 (d) (Part-B).** 5. To allow the estimated security expenses separately to be recovered from beneficiaries during 2019-24 as mentioned in **para-8(d) (Part-B).** 6. The Annual Fixed Charges (AFC) of Chamera-II Power Station for the period 2019-24 has been worked out as **₹27826.48 lakh, ₹28324.79 lakh, ₹28950.48 lakh, ₹29652.35 lakh** & **₹ 30384.22 lakh** for the FY 2019-20, 2020-21, 2021-22, 2022-23 & 2023-24 respectively, as mentioned in **para-9 (Part-B)** above. The difference between calculated AFC and that allowed by CERC vide order dated 17.06.2016 (for the period 2018-19) may be allowed to be recovered / refunded from / to the respondents in the manner specified in Regulation 10(7) of CERC (Terms & Conditions of Tariff) Regulations, 2019 and its subsequent amendments. 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 **para-10 (Part-B).** 8. Allow reimbursement of filing fee of this petition as mentioned in **para-11 (Part-B).** 9. Allow reimbursement of expenses incurred on publication of notices in the application of tariff for the period 2019-24 as mentioned in **para-12 (Part-B).** 10. NHPC may be allowed to bill the Respondents for levies, taxes, duties, cess, charges, fee etc. if any, as mentioned in **para-13 to 15 (Part-B)** above. 11. Pass such other and further order / orders as are deemed fit and proper in the facts and circumstances of the case.
4	**Respondents**
	Name of Respondents:

1	Punjab State Power Corporation Ltd
2	Haryana Power Purchase Centre
3	BSES Rajdhani Power Ltd.
4	BSES Yamuna Power Ltd
5	Tata Power Delhi Distibution Ltd.
6	Uttar Pradesh Power Corporation Ltd
7	Ajmer Vidyut Vitaran Nigam Limited
8	Jaipur Vidyut Vitaran Nigam Limited
9	Jodhpur Vidyut Vitaran Nigam Limited
10	Uttaranchal Power Corporation Ltd
11	UT Chandigarh
12	Power Development Department- Jammu & Kashmir
13	Himachal Pradesh State Electricity Board

5	**Project Scope**	IC	300 MW
		DE	1499.89 MU
		FEHS	12%
		AUX	1.20%
		NAPAF	64%
	Cost	Sanction Cost	
		Latest RCE	
	Commissioning	Unit/Station COD	31.03.2004

Claim						
		2019-20	**2020-21**	**2021-22**	**2022-23**	**2023-24**
	AFC (Rs in lakh)	27,826.48	28,324.79	28,950.48	29,652.35	30,384.22
	Capital cost (Rs in lakh)	201,863.50	202,179.56	202,514.65	202,762.71	203,078.10
	Initial Spare	-	-	-	-	-
	NAPAF	64%				
	Design Energy	1499.89 MU				
	Any Specific					

For NHPC Limited

(M G Gokhale)
General Manager (Comml.)

ANNEX-III

Annex-III

CENTRAL ELECTRICITY REGULATORY COMMISSION
NEW DELHI

Petition No. 233/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 Hearing: 05.01.2016
Date of Order: 17.06.2016

In the matter of

Revision of tariff for the period 2009-14 after truing-up exercise and Determination of tariff for the period 2014-19 in respect of Chamera-II Hydroelectric Project for the period 2014-19.

AND

In the matter of

NHPC Ltd,
NHPC Office Complex, Sector 33,
Faridabad – 121003 ...**Petitioner**

Vs

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

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

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

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

5. BSES Yamuna Power Ltd
Shaktikiran Building, Karkadooma,
Delhi – 110 019

6. Rajasthan Rajya Vidyut Prasaran Nigam Ltd.,
Vidut Bhavan, Janpath, Jyothi Nagar
Jaipur – 302005

7. Tata Power Delhi Distribution Ltd
Sub-station Building, Hudson Lane
Kingsway Camp, Delhi –110009

8. Jaipur Vidyut Vitaran Nigam Ltd.,
Vidut Bhavan, Janpath,Jyothi Nagar
Jaipur – 302005

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

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

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

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

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

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

This petition has been filed by the petitioner, NHPC, for revision of tariff in respect of Chamera-II Hydroelectric Project (3 x 100 MW) ('the generating station'), for the period 2009-14 after truing-up 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 comprises of three Units which were commissioned on 2.11.2003, 1.1.2004 and 31.3.2004. The tariff for the period from 1.4.2009 to 31.3.2014 was approved by the Commission vide order dated 27.1.2012 in Petition No.66/2010. Subsequently, in Review Petition No. 9/2012, the tariff of the above generating station for the period from 1.4.2009 to 31.3.2014

was revised vide order dated 1.10.2012. Thereafter, by order dated 27.1.2015 in Petition No. 231/GT/2013, the tariff of the generating station was revised, based on the actual additional capital expenditure incurred during the period 2009-12 and revised projections for additional capital expenditure for the period 2012-14. Accordingly, the annual fixed charges allowed for the period 2009-14 by the said order dated 27.1.2015 is as under:

(₹in lakh)

	2009-10	2010-11	2011-12	2012-13	2013-14
Return on Equity	14420.74	14248.57	14082.10	10902.62	11422.08
Interest on Loan	6993.83	4382.63	4437.72	4320.74	3240.56
Depreciation	10322.31	10321.12	10321.51	10483.41	10483.56
Interest on Working Capital	991.10	951.91	969.53	925.28	935.87
O & M Expenses	6589.78	6966.71	7365.21	7786.50	8231.89
Total	**39317.76**	**36870.94**	**37176.07**	**34418.55**	**34313.96**

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 the period 2012-14 based on the actual additional capital expenditure incurred during the years 2012-13 and 2013-14 after truing-up in terms of Regulation 6(1) of 2009 Tariff Regulations and for determination of annual fixed charges for the period 2014-19 in terms of the provisions of the 2014 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	12096.05	12828.56
Interest on Loan	3804.14	3154.45
Depreciation	10330.81	10336.88
Interest on Working Capital	936.20	960.33
O & M Expenses	7786.50	8231.89
Annual Fixed Charges	**34953.70**	**35512.11**

5. The respondents UPPCL and BRPL have filed replies in the matter and the petitioner has filed its rejoinder to the said replies. Accordingly, based on the submissions of the parties and the documents available on record, we proceed to revise the tariff for the period 2011-14 based on

truing-up exercise and also for determination of tariff for the period 2014-19 in respect of the generating station as stated in the subsequent paragraphs:

Capital cost

6. 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;"*

7. The Commission in its order dated 27.1.2015 in Petition No.231/GT/2013 had considered the closing capital cost of ₹200208.46 lakh as on 31.3.2012. Accordingly, the capital cost of ₹200208.46 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 (2012-14)

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

> *"9. (2) The capital expenditure incurred or projected to be incurred on the following counts after the cut-off date may, in its discretion, be admitted by the Commission, subject to prudence check:*
>
> *(i) Liabilities to meet award of arbitration or for compliance of the order or decree of a court;*
>
> *(ii) Change in law;*
>
> *(iii) Deferred works relating to ash pond or ash handling system in the original scope of work;*
>
> *(iv) In case of hydro generating stations, any expenditure which has become necessary on account of damage caused by natural calamities (but not due to flooding of power house attributable to the negligence of the generating company) including due to geological reasons after adjusting for proceeds from any insurance scheme, and expenditure incurred due to any additional work which has become necessary for successful and efficient plant operation; and*
>
> *(v) In case of transmission system any additional expenditure on items such as relays, control and instrumentation, computer system, power line carrier communication, DC batteries, replacement of switchyard equipment due to increase of fault level, emergency restoration system, insulators cleaning infrastructure, replacement of damaged equipment not covered by insurance and any other expenditure which has become necessary for successful and efficient operation of transmission system:*
>
> *Provided that in respect sub-clauses (iv) and (v) above, any expenditure on acquiring the minor items or the assets like tools and tackles, furniture, air-conditioners, voltage stabilizers, refrigerators, coolers, fans, washing machines, heat convectors, mattresses, carpets etc.*

brought after the cut-off date shall not be considered for additional capitalization for determination of tariff w.e.f. 1.4.2009.

(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."

9. The actual additional capital expenditure claimed by the petitioner as against the projected additional capital expenditure allowed for the period 2012-14 in order dated 27.1.2015 in Petition No.231/GT/2013 is as under:

(₹ in lakh)

	2012-13	2013-14
Projected additional capital expenditure allowed	0.00	5.98
Actual additional capital expenditure claimed	203.56	(-) 99.13

10. The re-conciliation of the actual additional capital expenditure claimed 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
1	**Additional Capitalization (being claimed)**		
(a)	**Additions**		
i	Capitalization against works projected and allowed for additional capital expenditure	0.00	0.00
ii	Capitalization against works due to difference in allowed and actual capitalization	10.14	0.00
iii	Not projected/not allowed but capitalized due to actual site requirements (being claimed for additional capital expenditure)	222.97	137.96
	Total (a)	233.11	137.96
(b)	**Deletion / Deduction**		
i	Deletion of assets on account of replacement of assets	(-)12.33	(-) 275.05
ii	Deletion of assets on account of assets sold / declared obsolete / assets written off	0.00	(-) 6.86

	Total (b)	(-) 12.33	(-) 281.91
	Net Addition claimed (c)=(a)-(b)	220.78	(-)143.95
2	**Additional Capitalization (not claimed)**		
(d)	**Addition**		
i	Not projected but capitalized due to actual site requirements (not being claimed for add-cap/ Under Exclusion category)	627.05	640.69
ii	Addition on account of Inter-unit transfer (minor assets)	9.77	2.69
	Total (d)	636.81	643.39
(e)	**Deletion**		
i	Consumption of capital spares (deletion to not be claimed/Under exclusion category)	(-)76.81	(-) 216.63
ii	Deletion under exclusion category (deletion for minor assets/ tools/ tackles etc. which are not considered by Commission for additional capitalization)	(-)28.47	(-)0.36
iii	Inter Unit Transfer (IUT) (minor assets)	(-)1.77	(-)3.40
	Total (e)	(-)107.06	(-) 220.38
	Net Addition under Exclusion (f)=(d)-(e)	529.76	423.00
	Net Additional Capitalization (including IUT) as per books of accounts (g)=(c)+(f)	750.53	279.05
3	**Net additional capitalization claimed for tariff**		
	Net additional capitalization as above **(c)**	220.78	(-)143.95
	Assumed deletions **(h)**	(-) 4.23	(-) 2.41
	Un-discharged liability in additional capitalization **(i)**	17.55	16.59
	Liabilities as on 31.3.2009 discharged **(j)**	0.00	45.97
	Liability discharged during 2009-14 for capitalization **(k)**	4.56	17.86
	Net additional capitalization claimed (l)=c+h+i+j+k	**203.56**	**(-) 99.13**

11. Based on the above reconciliation, the year-wise admissibility of the additional capital expenditure under various heads is examined as stated in the subsequent paragraphs:

Additions against works already approved

12. No additional capital expenditure was approved by Commission during the year 2012-13. Similarly, no additional capital expenditure against the works approved by Commission has been incurred by the petitioner during the year 2013-14.

Works allowed in previous years but capitalized in 2012-13

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

(₹in lakh)

Sl. No	Assets/works	Amount allowed on projected basis	Actual expenditure incurred/ claimed	Remarks for admissibility of expenditure
	Replacement of old paradigm plus PBX with new corporate PBX of 324 connections for internal communication system.	11.55	10.14	The Commission vide order dated 27.1.2012 in Petition No. 66/2010 had allowed the capitalization of this item during the year 2010-11. The petitioner has submitted that the new asset has been capitalized in 2012-13 and the replaced asset has been deleted from the books of accounts in 2013-14. Since the new asset has been capitalized in 2012-13 and the de-capitalization of the old asset has also been shifted from 2013-14 i.e. year of de-capitalization in books, the same has been **allowed**. The de-capitalization of the old asset has been considered under "Assumed Deletions".
	Total claimed		**10.14**	
	Total allowed			**10.14**

2013-14

14. No additional capital expenditure under has been claimed by the petitioner during the year 2013-14.

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

15. The petitioner has claimed additional capital expenditure incurred against new works/ assets along with reasons for its admissibility. The respondent, BRPL has submitted that the entire amount of ₹222.97 lakh claimed for 2012-13 was neither projected nor approved by the Commission and hence cannot be permitted to be capitalized. It has also submitted that these items are in the category of O&M and also minor in nature. The respondent, UPPCL has submitted that some of the items like roads, street lighting, Pumps hospital equipment and residential building may not be allowed as they are in the category of O&M and also minor in nature. The details of works/assets, the additional capital expenditure incurred against new works/ assets along with reasons for 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 incurred / claimed	Justification submitted by petitioner	Admissibility of expenditure
1	Hill slope protection & restoration of access road at surge shaft area vide Package C-287	105.82	The petitioner has submitted that the rock mass of hill slope area at left and right bank of the Dam axis is highly fractured and thus often loose rocks keep falling from the slope. For safety of the staff and installed machineries at Dam site, protection work is essentially required. During the visit of Dam Safety team in December, 2011, it was suggested that above area should be stabilized by filling loose joints/cavities with concrete and apply shot crete over a layer of wire mesh wherever necessary in the affected stretch.	Since the work is in the nature of O&M, the same is **not allowed.**
2	3-Phase float cum boost 1200AH, Battery Charger for 220V DC	5.70	The petitioner has submitted that the original arrangement provided 1 No. independent charger for each of the 2 battery banks without any standby options. Any fault in a charger could lead to complete discharging of the battery bank thereby endangering the control and protection system of entire Power House. The new charger with facility of auto change over, will act as backup in case of failure of any of the two chargers.	Since the asset is in the nature, of Spares, the same has **not been allowed.**
3	Numerical Generator Protection Relay, ABB REG 670 (2 units)	18.14	The petitioner has submitted that these relays are required for Generator Protection and were used to replace the originally installed relays (set of RET 521 + GPU 2000 R). While the RET 521 had got damaged and was not repairable, the GPU 2000 R was not having time sync facility. They were not compatible with LON Protocol. The new relays have combined feature of both the replaced relays and have upgraded the system thereby making it compatible with both LON as well as IEC 61850 open Protocol. The originally installed asset was included in the total E&M package and its acquisition cost is not available. Installation cost is capitalized during 2013-14.	Since the assets are considered necessary for successful and efficient operation of the plant the same is **allowed** under Regulation 9(2)(iv) of the 2009 Tariff Regulations. The de-capitalization value of the old assets is considered under "Assumed Deletions".
4	Numerical Transformer Protection Relay, ABB RET 670 (2 units)	14.69		

5	ION 7300 SERIES 3-Phase Meter, 5 AMP (3 units)	2.48	The petitioner has submitted that these meters were purchased for metering, communication and logging in the newly constructed 400 KV additional GIS Bay.	Since the asset is considered necessary for successful and efficient operation of the plant, the same has been **allowed** under Regulation 9(2)(iv) of the 2009 Tariff Regulations.
6	Human Machine Interface (HMI) 10 Inch Colour, Model: Panel View, Make: Allen Bradley, Power Supp	1.36	The petitioner has submitted that DAM data is required to be seen in Power House for precise operation of the Power Station. This becomes more important in view of the Tandem operation of Chamera-II and Chamera -III Power Stations. The original scheme provided data transmission and display in form of electrical signals and pygmy lamps which was found to be very ineffective, inaccurate, un-reliable and bulky besides being prone to frequent faults. Further there was no provision of logging, reporting, mimics/views etc. The new system was installed to overcome all such constraints.	Since the asset is minor in nature, the same is **not allowed.**
7	11KV type metal clad panel comprising 4 nos. 630A VCB, protection system, instrumentation etc.	16.54	The petitioner has submitted that this was purchased for smooth functioning of DG sets of Colony to provide uninterrupted power supply to Office and residential complex.	Since the asset is considered necessary for successful and efficient operation of the plant, the same has been **allowed** under Regulation 9(2)(iv) of the 2009 Tariff Regulations
8	Installation of additional street light poles with cable and accessories.	6.78	The petitioner has submitted that at upstream and downstream periphery area of Dam i.e. approach road to Dam additional street light has been installed for better illumination. The area/road is highly landslide prone and sinks during rainy season. In absence of proper illumination, the approach road to Dam becomes highly dangerous during night.	Since the asset/work is considered necessary for the safety & security of the plant and will facilitate successful and efficient operation of the plant, the same is **allowed** under Regulation 9(2)(iv) of the 2009 Tariff Regulations.
9	Submersible Non-Clog Sewage Pump Set, 3HP, 3-Phase , 415 Volts 50Hz, 13 Mtr. Head, Discharge 350 LPM (4 units)	2.53	The petitioner has submitted that these pumps are used for dewatering of Turbine Pits. The original dewatering scheme used 2 Nos. DC pumps and 2 gravity drains. With ageing of the plant, the leakages in the Turbine Pits have increased thereby rendering the original arrangement insufficient.	Since the asset is considered necessary for successful and efficient operation of the plant, the same is **allowed** under Regulation 9(2)(iv) of the 2009 Tariff

			Further, the use of DC pumps lead to frequent earth faults which were not healthy for the system.	Regulations. The de-capitalization value of the old assets is considered under "Assumed deletions".
10	End Suction Pump of 90 KW , 2-Pole Motor, Head 100 M	4.50	The petitioner has submitted that the fire-fighting system of the Power House uses 2 Nos. Pump for filling up the tank outside the Power house area. The original scheme provided for 2 Nos. Pumps with no standby arrangement. Further, the original pumps were giving frequent troubles. Considering the criticality of the application and high head requirement, the new pump was purchased and installed.	Since the asset is considered necessary for successful and efficient operation of the plant, the same is **allowed** under Regulation 9(2)(iv) of the 2009 Tariff Regulations. The de-capitalization value of the old assets is considered under "Assumed deletions"
11	Construction of back up tank for STP at Chamera-II, Karian vide package No. C-259.	5.98	The petitioner has submitted that in case of any breakdown in the existing STP, there is no alternate arrangement to collect sewage because as per environment norms dispose off the sewage directly into the river is not allowed. Keeping this in view, the back-up tank is required to be installed.	Since the work will contribute towards the successful and efficient operation of the plant, the same is **allowed** under Regulation 9(2)(iv) of the 2009 Tariff Regulations.
12	ESR Analyser , HUMAN, HUMASED 22	0.49	The petitioner has submitted that the automated analyzer is a medical laboratory instrument designed to measure different chemicals and other characteristics in a number of biological samples quickly, with minimal human assistance. Previously, the same was being done manually.	Since the expenditure incurred is for the benefit of the employees working in remote areas of the project and in turn would facilitate the successful and efficient operation of the generating station, the expenditure is **allowed** under Regulation 9(2)(iv) of the 2009 Tariff Regulations.
13	Mobile ECG, Model SONOPLUS 3000 DS	1.63	The petitioner has submitted that mobile ECG machine which was not available earlier at the hospital, is used during medical emergency e.g. heart attack at the project site.	
14	46" LCD Narrow Bezel Display	2.97	The petitioner has submitted that originally, a display screen based on CRT Lamp was provided in Power House Control Room for enabling display/continuous monitoring/control/logging of generation parameter This screen had got defective with continuous use and its R&M was not cost-effective due to obsolescence of the technology. Thus the New LCD Screens have been purchased for keeping the system in running condition.	Since the asset is minor in nature, the same is **not allowed**

15	Outdoor Emergency Light (6 units)	0.62		Since the asset is minor in nature, the same is **not allowed**
16	Indoor Emergency Light (12 units)	0.73		
17	PTZ Dome camera axis Q6032-E50 WITH 35X Optical Zoom, Arctic temperature control, wall bracket	2.45	The petitioner has submitted that for the purpose of safety and security as per guideline to IB recommendation, CISF, Ministry of Power and Home affair, installation of such camera is essential for monitoring of different locations of power house.	Since the asset/work is considered necessary for the safety & security of the plant and will facilitate successful and efficient operation of the plant, the same is **allowed** under Regulation 9(2)(iv) of the 2009 Tariff Regulations.
18	Automatic Spike Barrier	5.24	The petitioner has submitted that as per the guideline of CISF, installation of spike barrier is required for the safety and security of the power house. Since the work is considered necessary for the safety of the plant, which will facilitate successful and efficient operation of the plant, the same has been **allowed** under Regulation 9(2)(iv) of Tariff Regulations,2009.	
19	Hydraulic Jack, Cap-50 T, Max Pr. -700Bar, Stroke-Min.-100mm, Hand Pump-Double Acting, Make: Phull, 50T	3.50	The petitioner has submitted that two nos. old and used jack of 50 T capacity were provided by M/s. Jai Prakash Associate for repair & maintenance of Hydro mechanical equipments and gates at the time of commissioning of Project. Since, these 2 nos. jacks were not sufficient to lift the gates and equipment during repair, two additional jacks were purchased.	Since the asset is in the nature of tools & tackles, the same is **not allowed**
20	Digital Insulation Multi meter, Fluke-1587.	0.65	The petitioner has submitted that there was no multifunctional electrical measuring instrument at HM Dam for checking the Hydro mechanical equipments. That is why Digital Insulation Multi meter was purchased for checking the functioning of HM equipment like Power pack, gantry cranes etc. The petitioner further submitted that previously as and when the instrument was needed, the same was brought from Power House or Electrical Colony Maintenance division.	
21	Construction of security hut cum retiring room at Bakani vide work order 190-93 dated 05.01.2012.	4.12	The petitioner has submitted that initially there was a temporary shed for security personnel deployed at SFT Bakani. The Temporary shed is not considered safe for the security personnel during the night	Since the asset/work is considered necessary for the safety & security of the plant and will facilitate successful

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22	Construction of security hut at surge shaft area vides Package No. C-274 & WO-59/733-38 dated 08.03.2013.	3.33	as they are equipped with the arms. Now, in order to provide better amenities to the security personnel, a permanent security hut was constructed.	and efficient operation of the plant, the same is **allowed** under Regulation 9(2)(iv) of the 2009 Tariff Regulations
23	Fire Extinguisher - ABC Powder-10 KG (16 units)	0.65	The petitioner has submitted that these fire extinguishers are replacement against Water type Fire Extinguishers which were implanted during the construction by M/s. Jai Prakash. These were essentially required for any emergency due to Fire at the Power Station.	Since the asset is minor in nature, the same is **not allowed**
24	Fire Extinguisher - ABC Powder-10 KG (16 units)	0.77		
25	Battery Impedance test equipment with accessories.	4.18	The petitioner has submitted that earlier there was no arrangement of measuring battery impedance. Hence this equipment was purchased for testing and maintenance of Battery Bank of Power house.	Since the asset is in the nature of tools & tackles, the same is **not allowed**
26	High Mast Lighting, Length 16 meter (2 units)	5.20	The petitioner has submitted that for safety and security of the employees at project colony, effective illumination is essential.	Since the expenditure incurred is for the benefit of the employees working in remote areas of the project and in turn would facilitate the successful and efficient operation of the generating station, the expenditure is **allowed** under Regulation 9(2)(iv) of the 2009 Tariff Regulations.
27	40 HP Pump only SCT/80/30 Module 1 head 100 meter size 80/100 mm, Model No. SCT/80/30.	1.90	The petitioner has submitted that one additional line of 40 mm dia has been laid from pump house to main storage tank to lift the drinking water from the bore well since the pump is required to lift the drinking water.	
	Total claimed	**222.97**		
	Total allowed			**96.00**

2013-14

(₹ in lakh)

Sl. No.	Assets/works	Actual expenditure incurred/ claimed	Justification submitted by the petitioner	Remarks for admissibility
1	Buildings Containing GPM	2.06	The petitioner has submitted that the additional sales tax amount in respect of the contracts for execution of Chamera H. E. Project Stage-II by JPIL was settled during the year 2013-14.	Since the expenditure is towards balance payment for approved work, the same has been **allowed**
2	Dam & Barrages(1a)	2.82		
3	Power Tunnels and Pipelines (1a)	13.02		
4	Penstocks	0.43		

5	Tailrace tunnels and pipelines (1a)	2.34		
6	Hydro mechanical Works- Dams and Barrages	1.19		
7	Hydro mechanical works-Tunnels and Canals	0.60		
8	Hydro mechanical Works -Tail Race including draft tube gates	0.07		
9	Control room for CISF near main gate of CPS-II Colony	4.07	The petitioner has submitted that there is only one small security check post near the main gate. The control room is required with facilities of modern gadgetry which will function as emergency control room during any eventuality/natural calamities.	Since the asset/work is considered necessary for the safety & security of the plant and will facilitate successful and efficient operation of the plant, the same is **allowed** under Regulation 9(2)(iv) of the 2009 Tariff Regulations
10	Providing fencing around CISF qtr guard at CPS-II Karian	11.15	The petitioner has submitted that the existing arrangements are unsafe & vulnerable from security point of view. Therefore, the safety of CISF quarter guard needs to be strengthened by erecting double fencing as per the norms and design provided by CISF.	
11	Numerical Generator Protection Relay, ABB REG 670 (2 units)	1.10	The petitioner has submitted that the expenditure is towards balance payment for already approved work/assets.	Since the expenditure on the asset (allowed in 2012-13) is towards balance payment for approved work, the same has been **allowed.**
12	Numerical Transformer Protection Relay, ABB RET 670 (2 units)	0.66		
13	2000 AMP, LT panel with ACB and metering	2.58	The petitioner has submitted that, to enhance safety of underground Power Houses, Disaster Management Plan has been suggested which envisages installation of independent power supply panels for dedicated pumps to be installed for the scheme. The subject panel has been purchased for installation under this plan.	Since the asset is considered necessary for successful and efficient operation of the plant, the same is **allowed** under Regulation 9(2)(iv) of the 2009 Tariff Regulations. The de-capitalization value of the old assets is considered under "Assumed deletions"

14	Submersible Motor Pump (05 HP & 10 Stages) (2 units)	1.35	The petitioner has submitted that these pumps are used for dewatering of Turbine Pits. The original dewatering scheme used 2 Nos. DC pumps and 2 gravity drains. With ageing of the plant, leakages in the Turbine Pits have increased thereby rendering the original arrangement insufficient. Further, these DC pumps lead to frequent earth faults which were not healthy for the system.	Since the asset/work is considered necessary for the safety & security of the plant and will facilitate successful and efficient operation of the plant, the same is **allowed** under Regulation 9(2)(iv) of the 2009 Tariff Regulations
15	Portable DGA Measuring Instrument -GE-KELMAN, Transport-X	33.42	Portable Dissolved Gas Analysis instrument is used for diagnostic testing of the transformer oil. Total 10 nos Generator Transformers are installed in Power house for step up of generated voltage. Their regular maintenance and diagnostic testing is required to ensure healthiness of the system. This becomes more important with the ageing of the equipment. Till now the transformer samples were being collected and sent to various laboratories. This method is time consuming and may not ensure correct diagnostics due to time elapsed between sample testing and actual testing. In house facility for diagnostic testing was required.	Since the asset is in the nature of tools & tackles, the same is **not allowed**
16	Acoustic treatment of Simpower DG Set at Dam site	8.47	The petitioner has submitted that a 400KVA DG set was provided by M/s. Jay Prakash Associate during commissioning of the project and installed at ground floor of Dam Control Room building adjacent to control room. During failure of power supply, standby power supply is provided by this DG set which creates unbearable sound for which acoustic (soundproof) treatment of this DG was necessary as per Central Pollution Control Board norms.	Since the expenditure is in compliance with the directions of the of the Himachal Pradesh Pollution Control Board, the same is **allowed** in under Regulation 9(2)(ii) of the 2009 Tariff Regulations.
17	Construction of RCC slab at back up tank for sewerage treatment plant	5.63	The petitioner has submitted that for the safety point of view the backup tank is required to be covered with RCC slab.	Since the asset is in the nature of O & M, the same is **not allowed**
18	Swaraj Mazda Prestige WT 49 TC Dual Cap Wheel Base 3335 MM Pickup 5PLUS1 Seats HP-73-3416	7.81	The petitioner has claimed these vehicles under replacement.	Since the asset is considered necessary for successful and efficient operation of the plant, the same is **allowed** under Regulation 9(2)(iv) of the 2009 Tariff

19	TATA Star Bus (40+1 SEATER) HP-73/3371	14.42		Regulations. The de-capitalization value of the old assets is considered under "Assumed deletions"
20	Hardware Firewall & IPS device in HA mode with accessories, Cyberoam, CR35ING	1.01	The petitioner has submitted that with system advancement and implementation of ERP, dependency on the Internet has increased manifolds in the last few years. To facilitate fast connectivity, C.O. IT Wing, vide letter No. NH/IT&C/11/2(A)/ 2012/1685 dated 20.11.2012 has suggested & accorded technical approval for providing 2Mbps Internet Leased Line with adequate protection against cyber security threats using a suitable Firewall device/Proxy between NHPC LAN and Internet Leased Line.	Since the asset is minor in nature, the same is **not allowed**
21	Network Storage device 4 TB, BUFFALO TS5400D	0.71	The petitioner has submitted that additional storage device is required for augmenting the CCTV recording facility for more than 90 days, as per IB recommendation and CISF.	Since the asset is minor in nature, the same is **not allowed**
22	Network Storage device 8TB, BUFFALO TS5400D	0.96		
23	Transasia chem touch semi automated clinical chemistry analyzer , erba diagnostics Mannheim GMBH	5.50	The petitioner has submitted that these medical instruments are required for effective investigation of Blood samples of the patients of project and local area, which are at present not available in hospital.	Since the expenditure incurred is for the benefit of the employees working in remote areas of the project and in turn would facilitate the successful and efficient operation of the generating station, the expenditure is **allowed** under Regulation 9(2)(iv) of the 2009 Tariff Regulations.
24	Transasia erba lisa scan microplate reader	3.09		
25	Transasia erba lisa wash microplate washer	2.89		
26	5 KVA Online UPS	0.53	One no 5 kVA UPS is installed in server room of CPS-II in the year 2007 for providing power backup for all the equipment installed in the server room. Keeping in view the criticality of EDP equipment /LAN / Internet connectivity, it is proposed to install another UPS of 5 KVA capacity that will act as back-up/Stand by ensuring 100% uptime for the system	Since the asset is minor in nature, the same is **not allowed**

27	Construction of driver room in VIP guest house, CPS-II	2.09	The petitioner has submitted that there was no proper space for drivers in the VIP Guest House. As a result, during the visit of high officials, serious inconveniences were being faced by the drivers. Keeping the above in view, a driver room has been constructed in VIP Guest House.	Since the expenditure incurred is for the benefit of the employees working in remote areas of the project and in turn would facilitate the successful and efficient operation of the generating station, the expenditure is **allowed** under Regulation 9(2)(iv) of the 2009 Tariff Regulations
28	GPS Antenna of Seismograph (CMG-3ESP)	0.13	The petitioner has submitted that the previous antenna of seismograph was damaged due to landslides from the adjacent hill slope and thus required to be replaced.	Since the asset is minor in nature, the same is **not allowed**
29	Submersible Non -Clog Pump, 35 HP, 3-Phase, 415 Volts,50HZ, 20 mtr head, Discharge 4500 LPM, with cont (2units)	7.84	The petitioner has submitted that the pumps were purchased for the purpose of dewatering from the de-stilling basin of Dam for muck/boulder removal work and other misc activities.	Since the asset/work is considered necessary for the safety & security of the plant and will facilitate successful and efficient operation of the plant, the same is **allowed** under Regulation 9(2)(iv) of the 2009 Tariff Regulations
	Total claimed	**137.94**		
	Total allowed			**95.55**

Deletions

16. The following year-wise expenditure has been de-capitalized by the petitioner on account of Sale of Assets/Assets written off without replacement. The details of deletions claimed are as follows:

(₹In lakh)

	2012-13	**2013-14**
Deletion of assets on account of assets written off/without replacement	(-) 12.33	(-) 275.05
Deletion of assets on account of assets sold off	0.00	(-) 6.86
Total	**(-)12.33**	**(-) 281.91**

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

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
Not projected but capitalized due to actual site requirements (not being claimed for add-cap/ Under Exclusion category)	627.05	640.69
Inter Unit Transfer	9.77	2.69
Total	**636.81**	**643.39**

19. The expenditure incurred towards procurement/replacement of minor assets and procurement of capital spares after the cut-off date is not permissible 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 expenditure in books of accounts pertaining to capital spares, minor assets such as computers, office equipment, furniture, fixed assets of minor value less than ₹5000, as these are not in use on account of these assets becoming unserviceable/obsolete and also made deletion on account of inter-unit transfer of minor assets, as under:

(₹in lakh)

	2012-13	2013-14
Deletion under exclusion category (deletion for minor assets/ tools/ tackles etc. not considered by Commission for additional capitalization)	(-) 28.47	(-) 0.36
Consumption of capital spares (deletion not claimed/under exclusion category)	(-) 76.81	(-) 216.63
Inter Unit Transfer	(-) 1.77	(-) 3.40
Total	**(-) 107.06**	**(-) 220.38**

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 petitioner has not deleted this de-capitalization from the capital cost (as in Annexure-II to Form-9) and hence not complied with the express provisions of the 2009 Tariff Regulations, but has only adjusted the additional capitalization not to be claimed (nature of minor assets) with the de-capitalization mentioned, thereby not giving full play to the said proviso. The respondent has pointed out that the order of the Commission dated 20.4.2011 in Petition No.183/2009 disallowing NTPC to retain the capital value of the assets like wagons which were earlier de-capitalized in the books of accounts have been affirmed by the Tribunal vide its judgment dated 2.1.2013 in Appeal No. 84/2011 and is applicable in the instant case. 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. It is observed that the judgment of the Tribunal in NTPC case pertained to wagons which are capital assets and are permitted to be capitalized as per the regulations. In the judgment, the Tribunal had observed that since the wagons had been de-capitalized, the gross value of the de-capitalized wagons was to be deducted from the capital cost. Para 10 of the judgment is quoted as under:

"10. These Regulations would indicate that the capital cost of generating station is a cost which was incurred in commissioning the plant and any other additional expenditure made for efficient running of the plant. The tariff of the Generating Stations is determined on cost plus basis meaning thereby that any capital expenditure incurred which will enhance the efficiency of the plant will be capitalized and the tariff will be determined accordingly. Similarly, if any asset is taken out of service, then its gross value will be deducted from the capital cost of the plant. The Appellant has claimed to retain the de-capitalized amount in respect of wagons and capitalized spares during the period 2008-09. If the equipment is not rendering any service, the same cannot be retained in the capital cost for the purpose of tariff as no benefit out of the same is being given to the beneficiaries."

24. The present case is distinguishable from the facts of the case which was decided in the said appeal. 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.

25. The petitioner has excluded amounts of (-)₹76.81 lakh and (-)₹216.63 lakh for the year 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 2012-13 and 2013-14 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 unit transfer of minor assets 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

(₹in lakh)

	2012-13	**2013-14**
Deletion under exclusion category (deletion for minor assets/ tools/ tackles etc. not considered by Commission for additional capitalization)	(-) 76.81	(-) 216.63
Consumption of capital spares (deletion not claimed/under exclusion category)	(-) 28.47	(-) 0.36
Inter Unit Transfer	(-) 1.77	(-) 3.40
Total	**(-) 107.06**	**(-) 220.38**

Assumed Deletions

26. As per consistent methodology adopted by the Commission, the expenditure on replacement of assets, if found justified is allowed for the purpose of tariff provided that the capitalization of the said asset is followed by the de-capitalization of the 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**
(-) 4.23	(-) 2.41

2012-13 and 2013-14

27. It is observed that against the expenditure for replacement of assets/works during 2012-13 and 2013-14, the de-capitalization value at the rate of 10% of the value of new asset these assets has been considered by the petitioner, except for Replacement of old PBX during 2012-13.

Considering the fact that the plant is only nine years old, the de-capitalized value furnished by the petitioner for these assets appear to be on the lower side. Therefore, as per consistent methodology adopted by the Commission for arriving at the fair value of the de-capitalized asset, the escalation rate of 5 % per annum from COD has been considered in order to arrive at the gross value of old asset in comparison to the cost of new asset. Further, the deletion of an amount of (-)₹ 0.30 lakh for LCD narrow bezel display and (-) ₹ 0.07 lakh for fire extinguisher during 2012-13 and deletion of an amount of (-)₹ 0.01 lakh for GPS antenna of seismograph during 2013-14 has not been considered since the capitalization of these assets has not been allowed. Accordingly, the assumed deletions claimed and allowed for the purpose of tariff are detailed as under:

(₹ in lakh)

Assets/works	Amount of capitalization claimed	De-capitalization claimed	De-capitalization considered
2012-13			
Replacement of old paradigm plus PBX	10.14	(-) 0.26	(-) 6.54
Numerical Generator protection relay, ABB REG 670 (2 units)	18.14	(-) 1.81	(-) 11.70
Numerical transformer protection relay, ABB RET 670 (2 units)	14.69	(-) 1.47	(-) 9.47
Submersible Non-Clog sewage pump set, 3 HP, 3 phase, 415 volts 50hz, 13 mtr head, discharge 350 lpm (4 units)	2.53	(-) 0.25	(-) 1.63
46" LCD NARROW BEZEL DISPLAY (capitalization of asset not allowed)	2.97	(-) 0.30	0.00
FIRE EXTINGUISHER-ABC POWDER-10 KG (16 units) (capitalization of asset not allowed)	0.65	(-) 0.07	0.00
	0.77	(-) 0.08	0.00
Total	**49.90**	(-) **4.23**	(-) **29.33**
2013-14			
NUMERICAL GENERATOR PROTECTION RELAY, ABB REG 670 (2 Units)	1.10	(-) 0.11	(-) 0.68
NUMERICAL TRANSFORMER PROTECTION RELAY, ABB RET 670 (2 Units)	0.66	(-) 0.07	(-) 0.41
SWARAJ MAZDA PRISTAGE WT 49 TC DUAL CAP WHEEL BASE 3335 MM PICKUP 5PLUS1 SEATS HP-73-3416	7.81	(-) 0.78	(-) 4.80
TATA STARBUS (40+1 SEATER) HP-73/3371	14.42	(-) 1.44	(-) 8.85
GPS ANTENNA OF SEISMOGRAPH (CMG-3ESP) (capitalization of asset not allowed)	0.13	(-) 0.01	0.00
Total	**24.13**	**(-) 2.41**	**(-) 14.73**

Un-discharged and discharge of Liabilities

28. The petitioner has submitted the details of the un-discharged liabilities and the discharge of liabilities during 2012-14 as under:

(₹in lakh)

	2012-13	2013-14
Un-discharged liability in additional capitalization during 2009-14	17.55	16.59
Liability as on 31.3.2009 discharged during the year	0.00	45.97
Liability discharged during the year in additional capitalization during 2009-14	4.56	17.86

29. The un-discharged liabilities and discharge of liabilities as above have been considered for working out the admissible additional 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 due to difference in allowed and actual capitalization	10.14	0.00
Not projected/not allowed but capitalized due to actual site requirements (being claimed for add-cap)	96.00	95.55
Total additions allowed **(a)**	**106.14**	**95.55**
Deletions allowed **(b)**	(-)12.33	(-) 281.91
Assumed deletions considered **(c)**	(-) 29.33	(-)14.73
Total additional capital expenditure allowed before un-discharged/ discharged liabilities **(d)=(a)+(b)+(c)**	**64.48**	(-) **201.09**
Undischarged liability for the add cap 2009-14 **(e)**	17.55	16.59
Liability discharged during the year in respect of additional capitalization in 2009-12 **(f)**	4.56	17.86
Liability existed as on 31.3.2009 and discharged during the year **(g)**	0.00	45.97
Additional Capital Expenditure allowed (h)=(d)-(e)+(f)+(g)	**51.49**	(-) **153.85**

Capital cost for 2012-14

30. As stated, the capital cost of ₹ 200208.46 lakh has been considered as the opening capital cost as on 1.4.2012 for revision of tariff for 2012-14. Accordingly, the capital cost considered for the purpose of the tariff is as under is as under:

(₹in lakh)

	2012-13	2013-14
Opening capital cost as on 31.3.2012	200208.46	200259.95
Additional capital expenditure allowed	51.49	(-)153.85
Closing capital cost	**200259.95**	**200106.10**

Debt-Equity Ratio

31. The petitioner has submitted that the additional capital expenditure has been financed through internal resources. In terms of the Regulation 12 of the 2009 Tariff Regulations, debt equity ratio of 70:30 has been considered on the admitted additional capital expenditure for the purpose of tariff.

Return on Equity

32. 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	61381.74	61397.19
Addition due to Additional Capitalization	15.45	(-) 46.16
Closing Equity	61397.19	61351.03
Average Equity	61389.46	61374.11
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	**12086.97**	**12812.46**

Base rate for April- December 2012 @ 15.5% and for January-March 2013 @16.5%

Interest on Loan

33. 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 the respective year as applicable to the project. The repayment for the period 2009-14 has been considered equal to the depreciation allowed for the respective year. Interest on loan has been calculated on the normative average loan of the year by applying the weighted average rate of interest as under:

(₹ in lakh)

	2012-13	2013-14
Gross Normative Loan	138615.30	138651.35
Cumulative Repayment	86156.70	96641.46
Net Loan-Opening	52458.60	42009.89
Repayment during the year	10322.89	10323.62
Addition due to Additional Capitalization	36.04	(-) 107.70
Net Loan-Closing	42171.75	31740.44
Average Loan	47315.18	36956.10
Weighted Average Rate of Interest on Loan	8.023%	8.498%
Interest on loan	**3795.91**	**3140.49**

Depreciation

34. The weighted average rate of depreciation of 5.155% and 5.157% for the year 2012-13 and 2013-14 respectively have been considered for the calculation of depreciation. Accordingly, depreciation has been computed as under:

(₹in lakh)

	2012-13	2013-14
Opening Gross Block	200208.46	200259.95
Admitted Additional capital expenditure	51.49	(-) 153.85
Closing gross block	200259.95	200106.10
Average gross block	200234.21	200183.03
Rate of Depreciation	5.236%	5.236%
Depreciable Value	179735.84	179689.78
Remaining Depreciable Value	95967.29	85617.90
Depreciation	**10322.89**	**10323.62**

O & M Expenses

35. O & M expenses as allowed in order dated 27.1.2015 in Petition No. 231/GT/2013 has been considered as under:

(₹in lakh)

2012-13	2013-14
7786.50	8231.89

Interest on Working Capital

36. 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.

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

(₹ in lakh)

	2012-13	2013-14
Maintenance Spares	1167.98	1234.78
O & M expenses	648.88	685.99
Receivables	5821.33	5911.32
Total	**7638.18**	**7832.09**
Interest on working capital @ 12.25%	**935.68**	**959.43**

Annual Fixed Charges

38. 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	12086.97	12812.46
Interest on Loan	3795.91	3140.49
Depreciation	10322.89	10323.62
Interest on Working Capital	935.68	959.43
O & M Expenses	7786.50	8231.89
Annual Fixed Charges	**34927.95**	**35467.89**

39. 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

40. 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	12828.17	12855.65	12880.43	12880.43	12880.43
Interest on Loan	2258.34	1823.83	1157.75	893.97	630.19
Depreciation	10336.55	10359.18	2420.89	2420.89	2420.89
Interest on Working Capital	986.06	1003.84	834.76	858.98	885.21
O & M Expenses	7256.54	7738.66	8252.82	8801.14	9385.89
Annual Fixed Charges	**33665.66**	**33781.17**	**25546.65**	**25855.41**	**26202.61**

41. In response to the directions of the Commission, the petitioner has submitted additional information and has served copies of the same on the respondents. The respondents UPPCL 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

42. 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*

43. The closing capital cost considered by the Commission as on 31.3.2014 in this order is ₹ 200106.10 lakh. This amount has been considered as the opening capital cost as on 1.4.2014 for computation of tariff for the period 2014-19.

Actual/ Projected Additional Capital Expenditure during 2014-19

44. 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.

45. 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 tem 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 obsolesce 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 year-wise breakup of the projected additional capital expenditure claimed by the petitioner vide affidavit dated 10.7.2015 is as under:

(₹ in lakh)

	2014-15	2015-16	2016-17	2017-18	2018-19
Proposed additional capital expenditure on gross basis	70.52	240.26	565.85	0.00	0.00
Proposed De-capitalization	6.60	11.79	0.00	0.00	0.00
Net proposed additional capital expenditure	**63.92**	**228.47**	**565.85**	**0.00**	**0.00**

47. The respondent, BRPL has submitted that the claim of the petitioner for projected additional capital expenditure under Regulation 14(3)(viii) is required to be made under Regulation 14(3)(vii) of the 20104 Tariff Regulations, which require that the claim for expenditure for replacement of assets which are necessary for successful and efficient operation of the plant shall be substantiated with technical justification duly supported by documentary evidence like test results carried out by independent agency in case of deterioration of the assets. We have examined the matter. The petitioner has claimed capitalization of the expenditure under Regulation 14(3)(viii) which also provides for capitalization of expenditure incurred due to additional work which has become necessary for successful and efficient operation of plant. The submission of the respondent, BRPL that Regulation 14(3)(viii) should be read with Regulation 14(3)(vii) in respect of expenditure incurred on replacement assets and that the same should be supported by documentary evidence like test results carried out by independent agency in case of deterioration of the assets, is also not acceptable. In our view, the requirement of documentary evidence like test results etc., carried out by independent agency will be necessary in case of assets which have deteriorated prior to the expiry of useful life and accordingly sought to be replaced. In the instant case, these assets are being replaced on account of obsolescence /deterioration etc., after expiry of its useful life in consideration of year-wise assets which were put to use. 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.

48. Accordingly, based on the submissions of the parties and the documents available on record, the claims of the petitioner for the period 2014-19 are considered and allowed on prudence check, after reduction of the gross value of old assets, wherever necessary, as detailed in the subsequent paragraphs.

2014-15

(₹ In lakh)

Sl. No.	Assets/ Works	Amount Claimed	Justification submitted by the petitioner	Remarks on admissibility	Amount Allowed
1	Construction of stores at Dam site for Civil/HM/Elect complex	9.67	The petitioner has submitted that, to avoid deterioration and to ensure the availability and fast retrieval of materials at dam for Civil/HM/Elect complex, a store building is essentially required at DAM site. The existing central store is app. 20 km away from DAM site and road connecting both the locations is prone to heavy landslides and blockage in rainy as well as winter seasons. Therefore, all the essential & critical materials will be stored in this building to meet out any of the emergent requirement of DAM site. This will improve the performance of the Dam/Power Station.	**Allowed** under Regulation 14(3)(viii) of the 2014 Tariff Regulations, since the asset is considered necessary for efficient operation of the generating station.	9.67
2	Construction of Dining hall and Kitchen for CISF	16.35	The petitioner has submitted that, dining hall and Kitchen is to be constructed for CISF unit. As per the MOU signed between NHPC Ltd and CISF, dining hall and kitchen shall be provided by NHPC Ltd to CISF unit at CPS-II, Karian. This is related to the security of the Power Station.	**Allowed** under Regulation 14(3)(viii) of the 2014 Tariff Regulations, since the expenditure is necessary for the benefit of the employees working in remote areas of the project and in turn will facilitate	16.35

				the successful and efficient operation of the generating station.	
3	Construction of 1 nos. Security huts (Retiring rooms) at TRT	4.21	The petitioner has submitted that, security personals have been deployed for security of TRT Outlet round the clock. There is no permanent structure for security personnel to stay or take rest.	**Allowed** under Regulation 14(3)(viii) of the 2014 Tariff Regulations, since the expenditure is necessary for the benefit of the employees working in remote areas of the project and in turn will facilitate the successful and efficient operation of the generating station.	4.21
4	Construction of Store building at Power House.	36.49	The petitioner has submitted that, in order to improve the efficiency and performance of the power station, proper storage of major components e.g. under water parts, tools and tackles, one no. store building is required at power house portal. The existing store building is app. 05 Km away from power house area and approach road is prone to landslides and blockage due to snow in rainy and winter seasons. Again the major spare parts are being stored at service bay which is resulting in less availability of space to carry-out the routine as well as major maintenance of VT drainage and dewatering pumps etc. All the major and critical components, tools & tackles will be stored in the store building at power house end to meet any emergent requirement of power	**Allowed** under Regulation 14(3)(viii) of the 2014 Tariff Regulations, since the asset is considered necessary for efficient operation of the generating station.	36.49

			house.		
5	Fibre Boat for Dam site	3.80	The petitioner has submitted that, the existing boat already damaged and has completed its life. The bottom side of boat got damaged severely and cannot be used safely. Therefore a new boat is essentially required for survey work of dam reservoir.	**Allowed** under Regulation 14(3)(viii) of the 2014 Tariff Regulations, since the asset is considered necessary for efficient operation of the generating station. The gross value of old asset is considered as ₹6.60 lakh.	**(-) 2.80** (3.80-6.60)
Total Claimed		**70.52**			
Total Allowed (after de-capitalization)					**63.92**

2015-16

(₹ in lakh)

Sl. No.	Assets/ Works	Amount Claimed	Justification submitted by the petitioner	Remarks on admissibility	Amount Allowed
1	Purchase of Automatic Gauge discharge recorder	2.60	The petitioner has submitted that, in order to optimize the generation, proper monitoring of river inflow is required for better scheduling procedure. As per the suggestion of Dam Safety Team a Gauge discharge curve is required for preparation of tail rating curve. Due to frequent variation of flow in case of machine shutdown/start, Gauge - discharge curve is not possible. Therefore it has been decided that Automatic Gauge discharge curve may be procured for its installation at the base of Karian-Bharian Bridge.	**Not allowed** as the expenditure claimed on the asset is in the nature of tools and tackles	**0.00**

2	Purchase of oil mist Exhauster	15.00	The petitioner has submitted that, in that, in order to enhance the life of stator windings and rotor poles Oil mist exhauster are required to be installed in all the three generating units. This will collect oil fumes from the bearings so that the cleanliness of the stator winding, rotor poles can be ensured. The oil fumes deposits over the stator windings and rotor poles and a portion of fumes condensate in contact with the cold surfaces. As a result dust particles get deposits on the stator winding and rotor poles which in turn affects the cooling of stator windings and rotor poles. The fumes when converted into the liquid form, fall into the turbine pits and pollute the water. If oil mist exhauster is installed in LGB housing of all the three units than the wastage of costly turbine oil and pollution of water may also be avoided in addition to healthiness/cleanliness of stator winding.	**Allowed** under Regulation 14(3)(viii) of the 2014 Tariff Regulations, since the asset is considered necessary for efficient operation of the generating station.	**15.00**
3	Pendant operated EOT crane for New store building at Power House	10.00	The petitioner has submitted that, in order to improve the work efficiency in turn smooth operation of the power station pendent operated EOT crane is required for new store building. Considering the high lead times in delivery of critical items /under water components of the Units, such items are kept in ready stock at Power House. Till now, these items were being stored in service	**Allowed** under Regulation 14(3)(viii) of the 2014 Tariff Regulations, since the asset is considered necessary for efficient operation of the generating station.	**10.00**

			bay and in main stores (located away from Power House). With ageing of the plant the quantity of the required spares is increasing. Storage of bulky spares in service bay is not possible due to pace constraints. Handling/transportation of such spares in main store is very difficult. A new building is being constructed at power house portal for storage of such items. One no. pendant operated EOT crane is to be installed in this building for safe handling of such items.		
4	Purchase of DG set 500 KVA - 2 No. along with AMF panel	89.84	The petitioner has submitted that, 1 MVA DG Set is 27 years old and it has completed its stipulated life in years as well as in running hours. This DG set breaks down quite frequently and it has become very difficult to run it economically. As per the finalization of equipment in respect of Chamera-II, 02 Nos. DG set 500 KVA has been planned for installation in place of 01 MVA DG set. As per load pattern the requirement of load during summer season is below 400 KW whereas this demand becomes doubled in winters. During summer season only 500 KVA DG set will meet the requirement whereas both the DG sets will be utilized in winter season. 2 nos. of DG set having individual capacity of 500 KVA are essential to meet power requirement of all the offices, CISF	**Allowed** under Regulation 14(3)(viii) of the 2014 Tariff Regulations, since the asset is considered necessary for efficient operation of the generating station. The gross value of old asset is considered as ₹1.67 lakh.	**88.17** (89.84-1.67)

			installations, TRT, central store, workshop, water supply system, K.V etc.		
5	Purchase of one 400 KVA DG Set for Dam	38.12	The petitioner has submitted that, the existing one no DG Set of 370 KVA has covered its useful life in years and is old. This DG was shifted from Rangit Power Station during commissioning of Chamera Power Station-II. Replacement of this DG set is essential to meet power requirement of DAM & SFT including safety/security of DAM installation during failure of supply from HPSEB feeder. There are frequent tripping of HPSEB feeder during rainy and winter seasons, The restoration of HPSEB supply may take several days when there are major damages in 11 KV system. Therefore, purchase of 370/380/400 KVA DG set is necessary to meet out the power demand of DAM installations.	**Allowed** under Regulation 14(3)(viii) of the 2014 Tariff Regulations, since the asset is considered necessary for efficient operation of the generating station. The gross value of old asset is considered as ₹5.20 lakh.	**32.92** (38.12-5.20)
6	Bolero - 01 Nos	7.20	The petitioner has submitted that, as per the finalization of equipment in respect of Chamera-II, 01 Nos. Bolero is required against the replacement of 02 nos. Gypsy. This vehicle shall be purchased after approval from CMD.	**Allowed** under Regulation 14(3)(viii) of the 2014 Tariff Regulations, since the asset is considered necessary for efficient operation of the generating station. The gross value of old asset is considered as ₹0.69 lakh	**6.51** (7.20-0.69)

7	Motorcycle (Enfield/Equivalent)	1.50	The petitioner has submitted that, the existing 02 nos. motorcycles have almost covered their useful life and due for disposal. These vehicles need replacement with new ones as per O&M strength of equipment.	**Allowed** under Regulation 14(3)(viii) of the 2014 Tariff Regulations, since the asset is considered necessary for efficient operation of the generating station. The gross value of old asset is considered as₹0.76 lakh.	**0.74** (1.50-0.76)
8	Two nos. Gasoline Engine operated power pack each type each for radial Gate-I&II power pack and Radial Gate III & IV power pack.	17.00	The petitioner has submitted that, the existing gasoline operated power pack is old and are not sufficient to lift the load of redial gates during emergency operation. Also existing gasoline operated power pack are in break down condition and are beyond repair, therefore new set is required against replacement of old.	**Allowed** under Regulation 14(3)(viii) of the 2014 Tariff Regulations, since the asset is considered necessary for efficient operation of the generating station. The gross value of old asset is considered as ₹0.90 lakh.	**16.10** (17.00-0.90)
9	100 KVA DG set with acoustic enclosure and AMF panel.	10.00	The petitioner has submitted that, 100 KVA DG Set is required to be operate SFT Gate and lightening of SFT cavern during power failure. Earlier temporary provision for power supply during failure was done through DAM DG set. As this temporary arrangement is not reliable during rainy season, landslides and local interruption, a Local power backup source is mandatory to install.	**Allowed** under Regulation 14(3)(viii) of the 2014 Tariff Regulations, since the asset is considered necessary for efficient operation of the generating station.	**10.00**
10	Replacement of Drainage VT pumps with submersible pump.	49.00	Originally 3 nos. VT pumps were installed in the drainage system. The frequency of breakdown and consequent routine/breakdown maintenance is high in	**Allowed** under Regulation 14(3)(viii) of the 2014 Tariff Regulations, since the asset is considered necessary for	**46.44** (49.00-2.56)

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			these pumps which leads to high maintenance cost as well lesser reliability/efficiency of the drainage system. Phased replacement of the VT pumps with submersible pumps is proposed. This will increase the reliability and efficiency of drainage and dewatering system which is quite critical application considering the underground nature of the power house.	efficient operation of the generating station. The gross value of old asset is considered as₹2.56 lakh.	
Total Claimed		**240.26**			
Total Allowed (after de-capitalization)					**225.88**

2016-17

(₹ In lakh)

Sl. No.	Assets/ Works	Amount Claimed	Justification submitted by the petitioner	Remarks on admissibility	Amount Allowed
1	Submersible Drainage Pump with panel and pipeline for Disaster Management Programme	150.00	The petitioner has submitted that, for strengthening of drainage system of the underground Power House, and to handle situations like unexpected increase in water leakages, failure of the existing drainage system, natural calamities / flooding etc. a Disaster Management Plan has been proposed. This plan envisages the installation of 1 No. Submersible Drainage Pump with independent power supply source and control panel/pipeline.	**Allowed** under Regulation 14(3)(viii) of the 2014 Tariff Regulations, since the asset is considered necessary for efficient operation of the generating station.	150.00
2	Fabrication & purchase of additional Draft tube gate Size 5.13x4.6 mtr, 20 ton	58.28	The petitioner has submitted that, considering the underground nature of the Power House and as per requirements of IMS Certification, efficient extraction and	**Allowed** under Regulation 14(3)(viii) of the 2014 Tariff Regulations, since the asset is considered necessary for	58.28

			filtration of generated fumes is essential to ensure safe, hygienic and healthy working environment. With ageing of the Power House, manifold increase in R&M activities in hydro-turbines is inevitable. Such activities involve substantial welding/grinding works in-situ in areas including spiral casing, draft tube etc. Fume Extraction Systems are required to be purchased and used at work sites.	efficient operation of the generating station.	
3	Purchase, Erection & Commissioning of additional Two nos. Draft tube Gantry crane 35 ton	323.57	As per CEA guidelines dated 27.05.2011 to avoid flooding in the Power House, every power station must have a provision of hoisting arrangement for draft tube gate of each unit for quick closing of draft tube gate in case of high flood. At present, there is only one gantry crane for all the three draft tube gates. Therefore two additional gantry cranes are required so that each gate have its own dedicated gantry crane for each Draft tube.	**Allowed** under Regulation 14(3)(viii) of the 2014 Tariff Regulations, since the asset is considered necessary for efficient operation of the generating station.	323.57
4	Multipurpose Fire Tender	34.00	The petitioner has submitted that, at present only fire tender is available at power station. As safety of power station is concerned one more fire tender need to be purchased centrally from Corporate Office.	**Allowed** under Regulation 14(3)(viii) of the 2014 Tariff Regulations, since the asset/work is considered necessary for efficient operation of the generating station.	34.00
Total Claimed		**565.85**			
Total Allowed					**565.85**

2017-18 and 2018-19

49. No additional capital expenditure has been claimed by the petitioner for the years 2017-18 and 2018-19.

Additional capital expenditure allowed for 2014-19

50. Based on the above, the net projected 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	70.52	237.66	565.85	0.00	0.00
De-capitalization	6.60	11.78	0.00	0.00	0.00
Net additional capital expenditure allowed	**63.92**	**225.88**	**565.85**	**0.00**	**0.00**

51. The un-discharged liabilities for the period 2014-19 are as under:

(₹in lakh)

2014-15	2015-16	2016-17	2017-18	2018-19
18.00	0.00	0.00	0.00	0.00

52. Taking into consideration the un-discharged liabilities, the projected additional capital expenditure allowed for the purpose of tariff is as under:

(₹in lakh)

	2014-15	2015-16	2016-17	2017-18	2018-19
Net additional capital expenditure allowed	63.92	225.88	565.85	0.00	0.00
Un-discharged liabilities	18.00	0.00	0.00	0.00	0.00
Additional Capital expenditure allowed	**81.92**	**225.88**	**565.85**	**0.00**	**0.00**

Capital Cost for 2014-19

53. As stated, the closing capital cost of ₹200106.10 lakh has been considered as on 31.3.2014 in para 30 of this order. This 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	200106.10	200188.02	200413.90	200979.75	200979.75
Additional Capital expenditure allowed	81.92	225.88	565.85	0.00	0.00
Capital Cost as on 31st March of the year	**200188.02**	**200413.90**	**200979.75**	**200979.75**	**200979.75**

Debt-Equity

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

Return on Equity

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

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

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

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

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

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

iv). the rate of return of a new project shall be reduced by 1% for such period as may be decided by the Commission, if the generating station or transmission system is found to be declared under commercial operation without commissioning of any of the Restricted Governor Mode Operation (RGMO)/ Free Governor Mode Operation (FGMO), data telemetry, communication system up to load dispatch centre or protection system:

v) as and when any of the above requirements are found lacking in a generating station based on the report submitted by the respective RLDC, RoE shall be reduced by 1% for the period for which the deficiency continues:
vi) additional RoE shall not be admissible for transmission line having length of less than 50 kilometers.

57. 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."*

58. 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	61351.03	61375.61	61443.37	61613.13	61613.13
Addition due to Additional Capitalization	24.58	67.76	169.76	0.00	0.00
Closing Equity	61375.61	61443.37	61613.13	61613.13	61613.13
Average Equity	61363.32	61409.49	61528.25	61613.13	61613.13
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%
Return on Equity	**12810.21**	**12819.84**	**12844.64**	**12862.36**	**12862.36**

59. 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

60. 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."*

61. The opening gross normative loan as on COD of each unit has been arrived at in accordance with Regulation 26 of the 2014 Tariff Regulations. The weighted average rate of interest has been worked out on the basis of the actual loan portfolio of respective year applicable to the project. The repayment for the period 2014-19 has been considered equal to the

depreciation allowed for that year. Interest on loan has been calculated on the normative average loan of the year by applying the weighted average rate of interest. The calculations for weighted average rate of interest are enclosed as Annexure-I to this order. As such, Interest on loan for the period 2014-19 is worked out as under:

(₹ in lakh)

	2014-15	2015-16	2016-17	2017-18	2018-19
Gross Normative Loan	138755.07	138812.42	138970.53	139366.63	139366.63
Cumulative Repayment up to Previous Year	106803.21	117124.97	127454.67	129878.40	132313.71
Net Loan-Opening	31951.86	21687.45	11515.86	9488.23	7052.92
Repayment during the year	10321.76	10329.70	2423.73	2435.31	2435.31
Addition due to Additional Capitalization	57.34	158.12	396.10	0.00	0.00
Net Loan-Closing	21687.45	11515.86	9488.23	7052.92	4617.61
Average Loan	26819.66	16601.65	10502.05	8270.57	5835.27
Weighted Average Rate of Interest on Loan	8.433%	10.896%	10.896%	10.896%	10.896%
Interest on loan	**2261.75**	**1808.91**	**1144.30**	**901.16**	**635.81**

Depreciation

62. 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 on1.4.2014 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 license, 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."

63. The COD of the generating station is 31.3.2004. As the generating station has completed 12 years of operation as on 31.3.2016, the weighted average rate of depreciation calculated in terms of the above regulation is 5.157% and the same has been considered for the years 2014-15 and 2015-16. The remaining depreciable value has been spread over the balance useful life of the project from year 2016-17 onwards till 2018-19. 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	200106.10	200188.02	200413.90	200979.75	200979.75
Additional capital expenditure during 2014-19	81.92	225.88	565.85	0.00	0.00
Closing gross block	200188.02	200413.90	200979.75	200979.75	200979.75
Average gross block	200147.06	200300.96	200696.83	200979.75	200979.75
Rate of Depreciation	5.157%	5.157%	-	-	-
Depreciable Value	180132.36	180270.87	180627.15	180881.78	180881.78
Balance Useful life of the asset	25.00	24.00	23.00	22.00	21.00
Remaining depreciable value	75891.39	65711.92	55745.84	53576.74	51141.43
Depreciation	**10321.76**	**10329.70**	**2423.73**	**2435.31**	**2435.31**

O&M Expenses

64. 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
7256.54	7738.66	8252.82	8801.14	9385.89

Interest on working capital

65. 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."*

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

(₹in lakh)

2014-15	2015-16	2016-17	2017-18	2018-19
5605.94	5616.52	4249.86	4309.84	4367.44

67. 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
1088.48	1160.80	1237.92	1320.17	1407.88

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

(₹in lakh)

2014-15	2015-16	2016-17	2017-18	2018-19
604.71	644.89	687.74	733.43	782.16

Rate of interest on working capital

69. 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."*

70. 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

71. 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	1088.48	1160.80	1237.92	1320.17	1407.88
O & M expenses	604.71	644.89	687.74	733.43	782.16
Receivables	5605.94	5616.52	4249.86	4309.84	4367.44
Total	7299.13	7422.21	6175.52	6363.44	6557.48
Interest on working capital @ 13.50%	**985.38**	**1002.00**	**833.70**	**859.06**	**885.26**

Annual Fixed Charges

72. Accordingly, the annual fixed charges approved for the generating station for the period 2014-2019 are as under:

(₹ in lakh)

	2014-15	2015-16	2016-17	2017-18	2018-19
Return on Equity	12810.21	12819.84	12844.64	12862.36	12862.36
Interest on Loan	2261.75	1808.91	1144.30	901.16	635.81
Depreciation	10321.76	10329.70	2423.73	2435.31	2435.31
Interest on Working Capital	985.38	1002.00	833.70	859.06	885.26
O & M Expenses	7256.54	7738.66	8252.82	8801.14	9385.89
Total	**33635.64**	**33699.12**	**25499.19**	**25859.03**	**26204.62**

Normative Annual Plant Availability Factor

73. 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% for this generating station (being ROR with pondage) has been considered.

Design Energy

74. The Commission in its order dated 27.1.2012 in Petition No.66/2010 had approved the annual Design Energy (DE) of 1499.89 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	188.65
May	212.04
June	149.31
July	212.04
August	212.04
September	152.23
October	69.95

November	48.98
December	39.55
January	39.29
February	56.43
March	119.38
Total	**1499.89**

Application Fee and Publication Expenses

75. 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 ₹1320000/- for the period 2014-15 in terms of the provisions of the Central Electricity Regulatory Commission (Payment of Fees) Regulations, 2012. The petitioner vide affidavit dated 14.11.2014 has submitted that it has incurred ₹397671/- 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.

76. 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.

77. Petition No. 233/GT/2014 is disposed of in terms of the above.

Sd/-	***Sd/-***	***Sd/-***	***Sd/-***
(Dr. M.K.Iyer)	**(A.S Bakshi)**	**(A.K.Singhal)**	**(Gireesh B. Pradhan)**
Member	**Member**	**Member**	**Chairperson**

Annexure-I

Calculation of Weighted Average Rate of Interest on Loan

(₹in lakh)

	2014-15	2015-16	2016-17	2017-18	2018-19
EDC-LOAN IN INR					
Gross loan - Opening	61238.84	61238.84	0.00	0.00	0.00
Cumulative repayments of Loans up to previous year	61915.56	67078.06	0.00	0.00	0.00
Net loan - Opening	10324.94	5162.44	0.00	0.00	0.00
Add: Drawal(s) during the Year	0.00	0.00	0.00	0.00	0.00
ADD: ERV	0.00	0.00	0.00	0.00	0.00
Less: Repayment (s) of Loans during the year	5162.50	5162.44	0.00	0.00	0.00
Net loan - Closing	5162.44	0.00	0.00	0.00	0.00
Weighted Average Loan	7743.69	2581.22	0.00	0.00	0.00
Rate of Interest on Loan	8.433%	10.896%	0.00	0.00	0.00
Interest on loan	529.14	219.3	0.00	0.00	0.00
Financing Charges GF	123.90	61.95	0.00	0.00	0.00
Weighted average Rate of Interest on Loans	**8.433%**	**10.896%**			

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ANNEX-IV

Annex-IV

Details of Consumption of Spares for the period 2014-19.

Chamera-II Power Station

(Amount in Rs)

Description of Items	Account Head	Date of Capitalisation	Acquisition Value	Date of Put to Use
2014-15				
BOTTOM RING WEARING PLATEDRG NO 1-13105-001	410714	09-04-14	2402614	10-01-14
HEADCOVER WEARING PLATE DRG NO1-13205-001	410714	09-04-14	2701003	10-01-14
HEAD COVER LOWER LABYRINTH DRG NO1-13203-002	410714	09-04-14	2483891	10-01-14
BOTTOM RING LOWER LABYRINTH DRG NO 1-13103-002	410714	09-04-14	1494825	10-01-14
HEAD COVER FIXED LABYRINTH AS PER DRG. NO- 1-13203-001 ITEM NO-2	410714	09-04-14	931316	10-01-14
BOTTOM RING UPPER LABYRINTH DRG NO1-13103-003	410714	09-04-14	945001	10-01-14
RUNNER UPPER ROTATING LABYRINTH FORGED RING (UNFINISHED, 102X205), DWG NO.1-15111-001	410714	10-01-14	2214720	10-01-14
RUNNER LOWER ROTATING LOWER LABYRINTH FORGED (UNFINISHED), DWG NO.1-15115-001	410714	10-01-14	1011486	10-01-14
ACTUATOR FOR GOVERNOR, TR10	410714	22-03-14	1128473	29-03-14
NUMERICAL GENERATOR PROTECTION RELAY TYPE REG650 ALONG WITH RETROFITTING MATERIALS	410714	20-05-14	895662	20-05-14
NUMERICAL TRANSFORMER PROTECTION RELAY TYPE RET670 ALONG WITH RETROFITTING MATERIALS	410714	20-05-14	724779	20-05-14
Total			**16933770**	
2015-16				
BOTTOM RING WEARING PLATEDRG NO 1-13105-001	410714	09-03-16	1792854	10-03-16
HEAD COVER FIXED LABYRINTH AS PER DRG. NO- 1-13203-001 ITEM NO-2	410714	10-01-14	931316	10-01-14
BOTTOM RING UPPER LABYRINTH DRG NO1-13103-003	410714	10-01-14	945001	10-01-14
RUNNER UPPER ROTATING LABYRINTH FORGED RING (UNFINISHED, 102X205), DWG NO.1-15111-001	410714	10-01-14	2214720	10-01-14
RUNNER LOWER ROTATING LOWER LABYRINTH FORGED (UNFINISHED), DWG NO.1-15115-001	410714	10-01-14	1011486	10-01-14
HEADCOVER WEARING PLATE DRG NO1-13205-001	410714	09-03-16	1913342	10-03-16
BOTTOM RING LOWER LABYRINTH DRG NO 1-13103-002	410714	09-03-16	1551879	10-03-16
FIRE FIGHTING PIPE LINE OD 168 MM,THICK 6.3MM, MAX W.P. 12 BAR COMPL. WITH COATING,VALVES,BENDS ETC	410714	28-01-16	1374170	28-01-16
HEAD COVER LOWER LABYRINTH DRG NO1-13203-002	410714	09-03-16	2033829	10-03-16
NUMERICAL TRANSFORMER PROTECTION RELAY TYPE RET670 ALONG WITH RETROFITTING MATERIALS (2 UNITS)	410714	20-05-14	724779	20-05-14
Total			**14493376**	
2016-17				
NA				
2017-18				
NA				
2018-19				
NA				

NHPC LIMITED FARIDABAD

ANNEX-V

Annex-8

DSP & ASSOCIATES
CHARTERED ACCOUNTANTS

783, Desh Bandhu Gupta Road,
Near Falz Road Crossing
Karol Bagh, New Delhi-110 005
☎ 23684423, 23622076
Telefax : 23622094, 41545550
E-mail : dspdelhi@dspdelhi.in
aksinghal@dspdelhi.in
Website. : www.dspdelhi.in

Independent Auditors' Certificate

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

Re: Auditors Certificate with respect to impact of Goods and services Tax (GST) due to change in Law for the period 1st July 2017 to 31st March 2018 and from 1st April 2018 to 31st December 2018 in respect of CHAMERA II Power Station.

Introduction

1. This certificate is issued in accordance with the terms of our engagement letter dated 12th February, 2019.

2. We, DSP & ASSOCIATES, Chartered Accountants (Firm's ICAI Registration No. 006791N), 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 1st July 2017 to 31st March 2018 and from 1st April 2018 to 31st December 2018" (" the Statement") in respect of CHAMERA II Power Station for submission to Central Electricity Regulatory Commission to allow the pass through of the impact due to change in domestic duties under change in law through tariff to the beneficiaries.

Management's Responsibility

3. The Statement (referred to as Annexure – I and Annexure –II), is solely the responsibility of the Management of the Company. The said statement has been compiled from the books and records of the Company and the Company's Management is responsible for the designing, implementing and maintaining internal control relevant for the preparation of the books of account and the financial statements of the company, the accuracy and completeness of the accounting records, timely preparation of reliable information as required under Companies Act, 2013 and compilation of the said statement therefrom and applying an appropriate basis for preparation of the same.

4. The management is also responsible for complying with the provisions of GST as well as rules, regulations and directives under Electricity Act 2003.

DSP & ASSOCIATES FRN:006791N NEW DELHI CHARTERED ACCOUNTANTS

NHPC FARIDABAD

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 1st July 2017 to 31st March 2018 and for the period 1st April 2018 to 31st December 2018.

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

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

7. We have conducted examination of the Statement in accordance with the Guidance Note on Audit Reports and Certificates for Special Purposes, issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.

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

DSP & ASSOCIATES CHARTERED ACCOUNTANTS FRN:006791N NEW DELHI

NHPC LIMITED FARIDABAD

Conclusion

9. Based on the procedures performed, evidence obtained and our examination of the financial statement/ results, as above, and the information and explanations given to us, we certify that the enclosed Statement showing the amount of impact on cost due to applicability of GST considering materiality concept is in agreement with the books of account and other records and financial statements/ results 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.

Firm Name: **DSP & ASSOCIATES**
Firm's ICAI Registration No: 006791N

Partner: CA Atul Jain
Membership No: 091431
UDIN No. : 19091431AAAAAD5082

Place: New Delhi
Date: 20th March, 2019

NHPC LIMITED FARIDABAD

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Summary of Additional Impact on account of GST

Name of Power Station: Chamera Power Station-II

Annexure-I

(Amount in Rs.)

Sl. No.	Particulars	2017-18	remarks
1	**Additional GST Impact on Security Services**		
	-CISF (Including RCM & Other)	1568899	
	-Other Than CISF	250379	HIMPESCO
2	**Additional GST Impact on work awarded in Pre-GST period but executed in post GST Period forming part of O&M Exps.**		
	-R&M/Manpower Work	600113	Manpower Contracts
	-Other Work	0	GST-55 not submitted by Contractors. So Additional Impact has not been calculated yet.
3	**Additional GST Impact on Supply awarded in Pre-GST period but executed in post GST Period forming part of O&M Exps.**	904144	Case files for addtional impact of gst approved and payment made.
4	**Additional GST Impact on work awarded & Execution in Post-GST period vis-à-vis in case work would have been awarded in Pre-GST period**		
	-R&M/Manpower Work	85675	
	-Other Work	11546	
5	**Additional GST Impact on Supply Order awarded & Execution in Post-GST period vis-à-vis in case work would have been awarded in Pre-GST period**	427	
6	**Additional GST Impact on RO/CO Management Exps.**	2597267	
7	**Additional GST Impact on other services like Insurance etc.**	1617769	
	Total	**7636217**	

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CPS-II

HOF
CPS-II

M(F)

NOTE:

1. This Annexure has to be read subject to our certificate dated 25th March, 2019
2. Tax component for pre GST period, for working out impact of GST, has been worked out based on certain assumptions following materiality concept by the Company.

NHPC LIMITED
FARIDABAD

Summary of Additional Impact on account of GST

Name of Power Station: Chamera Power Station-II

Annexure-II
(Amount in Rs.)

Sl. No.	Particulars	2018-19 (upto 31.12.2018)	remarks
1	**Additional GST Impact on Security Services**		
	-CISF (including RCM & Other)	1838638	
	-Other Than CISF	319159	HIMPESCO
2	**Additional GST Impact on work awarded in Pre-GST period but executed in post GST Period forming part of O&M Exps.**		
	-R&M/Manpower Work	703968	Manpower Contracts
	-Other Work	0	Requsite documents as per Circular No. GST-55 not submitted by Contractors. So Additional Impact has not been calculated yet.
3	**Additional GST Impact on Supply awarded in Pre-GST period but executed in post GST Period forming part of O&M Exps.**	0	Approval of case files are under process.
4	**Additional GST Impact on work awarded & Execution in Post-GST period vis-à-vis in case work would have been awarded in Pre-GST period**		
	-R&M/Manpower Work	890313	
	-Other Work	-183752	
5	**Additional GST Impact on Supply Order awarded & Execution in Post-GST period vis-à-vis in case work would have been awarded in Pre-GST period**	-221715	
6	**Additional GST Impact on RO/CO Management Exps.**	4086944	
7	**Additional GST Impact on other services like Insurance etc.**	1694645	
	Total	**9128201**	

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CPS-II

M(F)

NOTE:

1. This Annexure has to be read subject to our certificate dated 20th March, 2019
2. Tax Component for pre GST period, for working out Impact of GST, has been worked out based on certain assumptions following materiality concept by the Company.

NHPC LIMITED
FARIDABAD

DSP & ASSOCIATES
CHARTERED ACCOUNTANTS

783, DeshBandhu Gupta Road,
Near Faiz Road Crossing
Karol Bagh, New Delhi- 110 005
Phone : 23684423, 23622076
Telefax : 23622094, 41545550
Email : dspdelhi@dspdelhi.in
aksinghal@dspdelhi.in
Website: www.dspdelhi.in

Independent Auditors' Certificate

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

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

Introduction

1. This certificate is issued in accordance with the terms of our engagement letter dated 18th June, 2019.

2. We, DSP & ASSOCIATES, Chartered Accountants (Firm's ICAI Registration No. 006791N), the Joint statutory auditors ("the auditor") of the Company, having its registered office at NHPC Office Complex, Sector-33, Faridabad-121003, Haryana have been requested to provide the Certificate certifying the amount of Impact of Goods and services Tax (GST) for the period 1st January 2019 to 31st March 2019 in respect of CHAMERA II Power Station of the company during the control period 2014-2019 due to change in Law. The statement of additional O & M expenses ("the statement") which is meant for submission to Central Electricity Regulatory Commission (CERC) as compiled by the management is annexed here with **(Annexure C)** and has been initialled by us for identification.

Management's Responsibility

3. The Statement is solely the responsibility of the Management of the Company. The said statement has been compiled from the books and records of the Company and the Company's Management is responsible for the designing, implementing and maintaining internal control relevant for the preparation of the books of account and, the accuracy and completeness of the accounting records, and related details and information and compilation of the said statement therefrom and applying an appropriate basis for preparation of the same.

4. The management is also responsible for complying with the provisions of GST as well as rules, regulations, notifications and directives under Electricity Act 2003 and submitting the same to CERC.

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN:006791N NEW DELHI

DSP & ASSOCIATES
CHARTERED ACCOUNTANTS

783, DeshBandhu Gupta Road,
Near Faiz Road Crossing
Karol Bagh, New Delhi- 110 005
Phone : 23684423, 23622076
Telefax : 23622094, 41545550
Email : dspdelhi@dspdelhi.in
aksinghal@dspdelhi.in
Website: www.dspdelhi.in

Auditor's Responsibility

5. It is our responsibility to certify the Statement based on our examination of the figures for the period 1st January 2019 to 31st March 2019 as given in the Statement with reference to the books of account and other relevant records of the Company and certify that these are in accordance therewith.

6. The financial Statement for the year ended 31st March 2019 were audited by us pursuant to the requirements of the Companies Act, 2013. Our audit of the financial statements was conducted in accordance with the Standards on Auditing and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. Our audit were not planned and performed in connection with any transactions to identify matters that may be of potential interest to third parties.

7. We have conducted examination of the Statement in accordance with the Guidance Note on Audit Reports and Certificates for Special Purposes, issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.

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

Conclusion

9. Based on the procedures performed, evidence obtained and our examination of the books and records, as above, and the information and explanations given to us, we certify that the figures for additional O & M Expenses incurred due to the Impact of GST as given in the attached statement **(Annexure C)** 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.

DSP & ASSOCIATES FRN:006791N NEW DELHI CHARTERED ACCOUNTANTS

DSP & ASSOCIATES
CHARTERED ACCOUNTANTS

783, DeshBandhu Gupta Road,
Near Faiz Road Crossing
Karol Bagh, New Delhi- 110 005
Phone : 23684423, 23622076
Telefax : 23622094, 41545550
Email : dspdelhi@dspdelhi.in
aksinghal@dspdelhi.in
Website: www.dspdelhi.in

Restriction on use

10. Our work was performed solely to assist you in meeting your responsibilities for complying with the provisions and directions pursuant to the provisions of Electricity Act 2003 in submission of your claim for additional O & M expenses incurred due to Impact of GST as referred to in Para 2 above. Our obligation in respect of this certificate are entirely separate from, and our responsibility and liability is in no way changed by any other role we may have (or may have had) as auditors of the Company or otherwise. Nothing in this report, nor anything said or done in the course of or in connection with the services that are the subject of this certificate, will extend any duty of care we may have in our capacity as auditors of the Company.

11. This Certificate has been issued at the request of the Management of the Company for submission to CERC in respect of their claim for additional O & M expenses due to Impact of GST as referred to in Para 2 above. This Certificate should therefore not to be used for any other purpose or by any person other than the addressees of this certificate. Accordingly, we do not accept or assume any liability or duty of care for 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 **DSP & Associates**
Chartered Accountants
Firm Registration Number: 006791-N

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN:006791N NEW DELHI

CA SANJAY JAIN
Partner
Membership Number: 084906

Place: New Delhi
Dated: July 17, 2019

UDIN:19084906AAAAFA3535

Summary of Additional Impact on account of GST

ame of Power Station: Chamera Power Station-II

Annexure- C
(Amount in Rs.)

Sl. No.	Particulars	FY 2018-19 (01.01.19 to 31.03.19)	remarks
1	**Additional GST Impact on Security Services**		
	-CISF (Including RCM & Other)	934559	CISF
	-Other Than CISF	162577	HIMPESCO
2	**Additional GST Impact on work awarded in Pre-GST period but executed in post GST Period forming part of O&M Exps.**		
	-R&M/Manpower Work	104324	Manpower Contracts
	-Other Work	-14219	Case file of some cases for approval of competent authority is under process.
3	**Additional GST Impact on Supply awarded in Pre-GST period but executed in post GST Period forming part of O&M Exps.**	0	Case file of one case for approval of competent authority is under process.
4	**Additional GST Impact on work awarded & Execution in Post-GST period vis-à-vis in case work would have been awarded in Pre-GST period**		
	-R&M/Manpower Work	836068	
	-Other Work	-1071322	
5	**Additional GST Impact on Supply Order awarded & Execution in Post-GST period vis-à-vis in case work would have been awarded in Pre-GST period**	-482612	
6	**Additional GST Impact on RO/CO Management Exps.**	1388281	
7	**Additional GST Impact on other services like insurance etc.**	2209262	
	Total	4066918	

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DSP & ASSOCIATES * CHARTERED ACCOUNTANTS FRN:006791N NEW DELHI

ANNEX-VI

H U M S & ASSOCIATES
CHARTERED ACCOUNTANTS

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

TO WHOMSOEVER IT MAY CONCERN

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

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

For HUMS & Associates
Chartered Accountants
FRN- 022230N

HUMS & ASSOCIATES FRN 022230N DELHI Chartered Accountants

Partner
M.No. 505140

Place: New Delhi.
Date: 18.12.2015

NHPC LIMITED FARIDABAD

(Amount in rupees)

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

	Description	TOTAL	Total of O&M Projects	Corp Offices and others
	Profit Before Tax (PBT)	28,261,704,421	22,439,574,070	5,822,130,351
Add:	Provision for Project Expenses	511,541,213	43,345,046	468,196,167
	Disallowance of Provisions			0
	Provision for bad and doubtful claims and advances	358,935,014	91,917,068	267,017,946
	Provision for fixed assets provided for	253,509,697	253,225,778	283,919
	Diminution in value of assets and spares	3,821,506	3,821,506	0
	Provision for Others	(52,877)	123,328	(176,205)
	Interest to beneficiary states	205,119,790	205,119,790	0
	Disallowance u/s 40a(ia) - Intt on Delay Deposit of TDS	3,619,935	1,891,147	1,728,788
	Sub Total (A)	29,598,198,699	23,039,017,733	6,559,180,966
Less:	Tax Free bond /LTA Income	428,751,009	0	428,751,009
	Tax free Dividend income	615,608,200	0	615,608,200
	Provision for obsolete stores and spares used	133,706	133,706	0
	Provision for obsolete stores and spares reversed	5,940,621	5,940,621	0
	Provision for doubtful advances used/reversed	1,475,658	1,475,658	0
	Provision for other used reversed	708,380,059	0	708,380,059
	Sub Total (B)	1,760,289,253	7,549,985	1,752,739,268
	1. Book Profit for MAT (A-B)	27,837,909,446	23,031,467,748	4,806,441,698
	2. (i) Tax	5,834,965,009	4,827,510,797	1,007,454,212
	(ii) Interest	65,714,469	54,368,331	11,346,138
	3. Total Tax Paid	5,900,679,478	4,881,879,128	1,018,800,350
	4. Effective Tax Rate (3/PBT)	-	21.76%	-

NHPC LIMITED FARIDABAD

HUMS & ASSOCIATES Chartered Accountants FRN 022230N DELHI

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N M N & ASSOCIATES
Chartered Accountants

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

NHPC LIMITED FARIDABAD

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C-6/162, Yamuna Vihar, Delhi- 110053 M : +91- 9868347766 E : nishaca2005@gmail.com

		As Per Assessment	Project	Others
	Net Profit as per Profit & Loss account	[illegible]	[illegible]	[illegible]
Add:	Disallowance of Provisions			0
	Provision for Project Expenses	3,59,68,74,022	0	3,59,68,74,022
	Provision for bad and doubtful claims and advances	23,64,96,537	3,37,13,339	20,27,83,198
	Provision for doubtful debts created	52,94,486	26,06,186	26,88,300
	Provision for fixed assets provided for	6,29,30,554	4,65,45,516	1,63,85,038
	Diminution in value of assets and spares	69,26,809	64,89,447	4,37,362
	Provision for Others	10,36,095	5,50,986	4,85,109
	Interest to beneficiary states	27,58,01,282	27,58,01,282	0
	Total Addition	4,18,53,59,785	36,57,06,756	3,81,96,53,029
	Total	36,15,20,84,823	29,53,22,05,328	6,61,98,79,495
Less:	Deductions			
	Tax Free bond /LTA Income	19,04,28,520	0	19,04,28,520
	Tax free Dividend income	1,20,92,55,600	0	1,20,92,55,600
	Provision for obsolete stores and spares used	2,07,87,893	2,07,87,893	0
	Provision for obsolete stores and spares reversed	30,24,922	30,24,922	0
	Provision for doubtful claims used/revered	1,14,44,131	1,14,44,131	0
	Provision for doubtful advances used/reversed	47,42,619	26,34,000	21,08,619
	Provision for Project Expenses used / reversed	31,28,31,243	0	31,28,31,243
	Interest to beneficiary states used/reversed	6,75,58,662	6,75,58,662	0
		1,82,00,73,590	10,54,49,608	1,71,46,23,982
				0
	Book Profit for MAT	34,33,20,11,233	29,42,67,55,720	4,90,52,55,513
	Tax 21.3416 MAT	7,32,70,00,509	6,28,01,40,499	1,04,68,60,011
	Interest u/s 234B	1,72,81,100	1,48,12,028	24,69,072
	Interest u/s 234C	7,65,84,778	6,73,56,819	1,12,27,959
	Total Before Demand	7,42,28,66,387	6,36,23,09,346	1,06,05,57,041
	Demand Payment	33,02,08,380	3,35,60,140	29,66,48,240
	Intt. On Demand	5,36,72,396	54,54,898	4,82,17,498
	Total Interest	38,38,80,776	3,90,15,039	34,48,65,738
	Total	7,80,67,47,163	6,40,13,24,385	1,40,54,22,779
	Revised Effective Tax Rate		21.948%	
	Already Intimated vide certificate dated 03.08.2016		21.90%	

NHPC LIMITED FARIDABAD

NHPC LIMITED FARIDABAD

[illegible] & ASSOCIATES NEW DELHI

NHPC LIMITED FARIDABAD

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HUMS & ASSOCIATES
Chartered Accountants

TO WHOMSOEVER IT MAY CONCERN

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

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

For HUMS & Associates
Chartered Accountants
FRN – 022230N

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

Place: New Delhi
Date: 02.06.2017

273

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
	LeaseAdjustment (1/5 of opening Reserves FY 2014-15&2015-16)	256,224,620	256,224,620	-
	OCI - Adjustment			
	Remeasurements of the defined benefit plans	(557,832,173)	(132,496,553)	(425,335,620)
	Opening - Retion Money & Prov. For Committed Capital Expenditure	57,307,298	-	57,307,298
	Sub Total	35,557,723,204	30,304,083,619	5,253,639,585
Less:	Dividend	2,074,936,800	-	2,074,936,800
	Tax Free interest of Bonds and Loans and Advances	5,389,000	-	5,389,000
	Diminution in value of stores and spares	17,494,638	17,361,333	133,305
	Provision for doubtful claims	1,000,000	1,000,000	-
	Bad & Doubtful Interest accrued	24,613,932	-	24,613,932
	Interest to beneficiary states used/reversed	327,185,415	327,185,415	-
	Sub Total	2,450,619,785	345,546,748	2,105,073,037
	Book Profit for MAT	33,107,103,419	29,958,536,871	3,148,566,548
	MAT @ 21.3416%	7,065,585,583	6,393,631,105	671,954,478
	Effective Rate of Tax (in %)		21.328	

HUMS & ASSOCIATES ★ FRN 022230N DELHI ★ Chartered Accountants

NHPC LIMITED ★ FARIDABAD ★

N M N & ASSOCIATES
Chartered Accountants

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

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C-6/162, Yamuna Vihar, Delhi- 110053 M : +91- 9868347766 E : nishaca2005@gmail.com

S. No	Description	Total	Total of O &M	Corp Offices and others
	PROFIT BEFORE TAX	35,28,22,26,161	27,94,48,05,307	7,33,74,20,854
Add:	Provisions			
	Bad and doubtful debts provided	1,92,61,000		1,92,61,000
	Bad and doubtful claims provided	1,93,29,919	1,93,29,919	-
	Diminution in value of stores and spares	27,69,748	27,69,748	-
	Project expenses provided for	26,26,65,864	6,75,01,149	19,51,64,715
	Provision for fixed assets/ stores provided for	31,27,045	31,22,460	4,585
	Provision for Interest to Beneficiary	16,45,47,963	16,45,47,963	-
	Provision for interest against court/arbitration award	2,78,95,596	2,78,95,596	-
	Others	1,53,158	1,53,158	-
	C.O./Regional Office/PID Expenses	36,220	36,138	82
	Opening LeaseAdjustment (1/5 of opening Reserves FY 2014-15&2015-16)	25,62,24,620	25,62,24,620	-
	OCI - Adjustment			
	Remeasurements of the defined benefit plans	21,10,51,291	16,03,15,598	5,07,35,693
	Opening - Retion Money & Prov. For Committed Capital Expenditure	5,73,07,298	-	5,73,07,298
	Total of Addition	1,02,43,69,722	70,18,96,849	32,24,73,373
	Total	36,30,65,95,883	28,64,67,01,656	7,65,98,94,227
Less:	Exempt and Tax Free Income			-
	- Dividend	6,32,11,73,400	-	6,32,11,73,400
Less:	Provisions utilised/Reversed during the period		-	-
	Diminution in value of stores and spares	1,31,45,004	1,31,45,004	-
	Bad and doubtful debts	18,61,82,138	-	18,61,82,138
	Provision for doubtful claims	2,20,43,313	2,20,43,313	-
	Total ofDeduction	6,54,25,43,855	3,51,88,317	6,50,73,55,538
	Book Profit	29,76,40,52,028	28,61,15,13,339	1,15,25,38,689
	MAT @ 21.3416%	6,35,21,24,928	6,10,61,54,731	24,59,70,197
	Add: Interest u/s 234		-	-
	Total Tax Including Interest	6,35,21,24,928	6,10,61,54,731	24,59,70,197
	Effective Rate of Tax		21.851%	

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KUMAR KASERA & COMPANY
CHARTERED ACCOUNTANT

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

TO WHOMSOEVER IT MAY CONCERN

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

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

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

Kumar Kasera & Company * Chartered Accountants * FRN: 019401C

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

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

NHPC LIMITED FARIDABAD

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H.O. :- 235, UGF, Anarkali Complex, Jhandewalan Extension, New Delhi- 110055
E-Mail: Murarkanitesh@yahoo.com, Mobile No. : 7827480102

Scanned by CamScanner

ANNEX-VII

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,

29/4/14

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

o/c

NHPC LIMITED
FARIDABAD

Form-I

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 2014-15) of filing fee for Tariff Petition regarding approval of generation tariff of **Chamera - II Power Station** for the period 01.04.2014 to 31.03.2019.
4	Petition No., if any	
5	Details of generation assets	
(a)	generating station/units	Chamera - II / 3 units
(b)	Capacity in MW	300 MW (3 x 100 MW)
(c)	Date of commercial operation	31.03.2004
(d)	Period for which fee paid	01.04.2014 to 31.03.2015
(e)	Amount of fee paid	₹ 13,20,000 /-
(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.	SBIN814118294436
(b)	Date of remittance	28.04.2014
(c)	Amount remitted	₹ 13,20,000 /-

Note : While Sl. Nos. 1 to 3 and 16 are compulsory, the rest may be filled up as applicable.

29/4/14

Signature of the authorized signatory with date

NHPC LIMITED FARIDABAD

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एनएचपीसी लिमिटेड
(भारत सरकार का उद्यम)

NHPC Limited
(A Government of India Enterprise)

एक कदम स्वच्छता की ओर

फोन/Phone :

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

दिनांक/Date : 28.04.2015

28 APR 2015

The Secretary,
Central Electricity Regulatory Commission,
3rd & 4th 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**	

NHPC LIMITED FARIDABAD

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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,

28/4/15

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

O/C

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Form-I 346

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 **Chamera - II Power Station** for the period 01.04.2014 to 31.03.2019.
4	Petition No., if any	233/GT/2014
5	Details of generation assets	
(a)	generating station/units	Chamera - II / 3 units
(b)	Capacity in MW	300 MW (3 x 100 MW)
(c)	Date of commercial operation	31.03.2004
(d)	Period for which fee paid	01.04.2015 to 31.03.2016
(e)	Amount of fee paid	₹ 13,20,000 /-
(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.	SBIN215117557420
(b)	Date of remittance	27.04.2014
(c)	Amount remitted	₹ 13,20,000 /-

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

NHPC LIMITED FARIDABAD

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(53)

एनएचपीसी लिमिटेड
(भारत सरकार का उद्यम)

स्वच्छ भारत
एक कदम स्वच्छता की ओर

NHPC Limited
(A Government of India Enterprise)

फोन/Phone :

संदर्भ सं./Ref. No. NH/Comml/Tariff/315/2016/104 | 29.04.2016

केन्द्रीय विद्युत विनियामक आयोग
29 APR 2016
प्राप्त हुआ

The Secretary,
Central Electricity Regulatory Commission,
3rd & 4th 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**	

NHPC LIMITED FARIDABAD

Contd.2/.....

पंजीकृत कार्यालय : एन एच पी सी ऑफिस कॉम्पलैक्स, 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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एनएचपीसी NHPC

स्वच्छ भारत
एक कदम स्वच्छता की ओर

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,

NHPC LIMITED FARIDABAD

Yours sincerely,

29/4/16

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

O/C 29/4/16

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Form-I (41)

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 **Chamera - II Power Station** for the period 01.04.2014 to 31.03.2019.
4	Petition No., if any	233/GT/2014
5	Details of generation assets	
(a)	generating station/units	Chamera - II / 3 units
(b)	Capacity in MW	300 MW (3 x 100 MW)
(c)	Date of commercial operation	31.03.2004
(d)	Period for which fee paid	01.04.2016 to 31.03.2017
(e)	Amount of fee paid	₹ 13,20,000 /-
(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.	SBIN316119888121
(b)	Date of remittance	28.04.2016
(c)	Amount remitted	₹ 13,20,000 /-
Note :	While Sl. Nos. 1 to 3 and 16 are compulsory, the rest may be filled up as applicable.	

NHPC LIMITED FARIDABAD

29/04/16

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Signature of the authorized signatory with date

एनएचपीसी लिमिटेड
(भारत सरकार का उद्यम)
NHPC Limited
(A Government of India Enterprise)
स्वच्छ भारत
एक कदम स्वच्छता की ओर

संदर्भ सं./Ref. No. NH/Comml/Tariff/315/2017/963

फोन/Phone :
दिनांक/Date : 28.04.2017

Secretary,
Central Electricity Regulatory Commission,
3rd & 4th 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,

28/4/17

Yours sincerely,

28/4/17

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

NHPC LIMITED FARIDABAD

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Annexure-I

Tariff Filing Fee for FY 2017-18 - NHPC Power Stations

Sl 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
Total (Amount in ₹)			**2,08,02,694**

Note:

* Amount of (-) ₹ 17,42,641/- has been adjusted (Ref: **Annexure-II**)

^ Amount of (+) ₹ 12,055/- has been adjusted (Ref: **Annexure-III**)

NHPC LIMITED FARIDABAD

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Annexure-II

I. Amount based on actual COD of units - Parbati-III Power Station

Sl 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		
Total		**67,88,778**	**(A)**	

II. Amount already paid to CERC - Parbati-III Power Station

Sl 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
Total		**85,31,419**	**(B)**	

III. Difference (A-B) **-17,42,641**

NHPC LIMITED FARIDABAD

(101)

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
Total (Amount in ₹)							**5,95,478**

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**

NHPC LIMITED FARIDABAD

Form-I

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 2017-18) of filing fee for Tariff Petition regarding approval of generation tariff of **Chamera - II Power Station** for the period 01.04.2014 to 31.03.2019.
4	Petition No., if any	233/GT/2014
5	Details of generation assets	
(a)	generating station/units	Chamera - II / 3 units
(b)	Capacity in MW	300 MW (3 x 100 MW)
(c)	Date of commercial operation	31.03.2004
(d)	Period for which fee paid	01.04.2017 to 31.03.2018
(e)	Amount of fee paid	₹ 13,20,000 /-
(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	₹ 13,20,000 /-

Note : While Sl. Nos. 1 to 3 and 16 are compulsory, the rest may be filled up as applicable.

NHPC LIMITED FARIDABAD

22/4/17

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Signature of the authorized signatory with date

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

स्वच्छ भारत
एक कदम स्वच्छता की ओर

फोन/Phone :

संदर्भ सं./Ref. No NH/Comml/Tariff/315/2018/785

दिनांक/Date : 27.04.2018

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

Sub.: Payment of yearly installment (FY 2018-19) of filing fee in respect of tariff petitions of 20 power stations of NHPC Limited-Regg.

Sir,

We have submitted tariff petitions for our 20 power stations for the period 2014-19 in CERC. In compliance to Regulation 3 of CERC (Payment of Fees) Regulations, 2012, the requisite filing fee (@ ₹4400/MW) for the financial year **2018-19** works out to **₹ 2,37,83,680/-** as per the details enclosed at **Annexure-I**. We had remitted filing fee in respect of our Kishanganga HEP for FY 2017-18 (petition no. 43/GT/2018) based on anticipated COD of different units. As the COD of units are yet to be declared, the excess filing fee for the previous year has been adjusted this time (details enclosed at **Annexure-II)**.

The total filing fee of **₹ 2,37,83,680/-** (Rs. Two Crore Thirty Seven Lakhs Eighty Three Thousand Six Hundred Eighty only) has been remitted in CERC account (A/c no. **520143000000051,** Corporation Bank, KG Marg, New Delhi) with **UTR No. SBIN718116392141** on 26.04.2018. Details of remittance through RTGS/NEFT are indicated in enclosed **Form–I (Annexure-III)** separately for 20 Power Stations as per CERC (Payment of Fees) Regulations, 2012.

Encl.: As above.

Thanking you,

NHPC LIMITED FARIDABAD

Yours sincerely,

27/4/18

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

292 o/c

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
Total (Amaount Rs.)			23783680

* Amount of Rs.201600/- has been adjusted (Ref Annexure 2)

NHPC LIMITED FARIDABAD

Annexure 2

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

NHPC LIMITED
FARIDABAD

Form-I

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 2018-19) of filing fee for Tariff Petition regarding approval of generation tariff of **Chamera - II Power Station** for the period 01.04.2014 to 31.03.2019.
4	Petition No., if any	233/GT/2014
5	Details of generation assets	
(a)	generating station/units	Chamera - II / 3 units
(b)	Capacity in MW	300 MW (3 x 100 MW)
(c)	Date of commercial operation	31.03.2004
(d)	Period for which fee paid	01.04.2018 to 31.03.2019
(e)	Amount of fee paid	₹ 13,20,000 /-
(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	₹ 13,20,000 /-

Note : While Sl. Nos. 1 to 3 and 16 are compulsory, the rest may be filled up as applicable.

NHPC LIMITED FARIDABAD

27/4/18

Signature of the authorized signatory with date

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

स्वच्छ भारत
एक कदम स्वच्छता की ओर

फोन/Phone :

संदर्भ सं./Ref. No. NH/Comml/Tariff/357/2019/318

दिनांक/Date : 29.04.2019

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

Sub.: Payment of yearly installment of petition filing fee for FY 2019-20 in respect of 20 power stations of NHPC Limited - Reg.

Sir,

We are in the process of filing tariff petitions for our 20 power stations for the period 2019-24 in CERC. In compliance to Regulation 3 of CERC (Payment of Fees) Regulations, 2012, the requisite filing fee (@ ₹4400/MW) for the financial year **2019-20** works out to **₹2,37,82,398/-** (Rs. Two Crore Thirty Seven Lakhs Eighty Two Thousand Three Hundred Ninety Eight only) as per the details enclosed at **Annexure-I**. We had remitted filing fee in respect of our Kishanganga HEP for the full year during FY2018-19 in petition no. 43/GT/2018. As the COD of units were declared on 18.05.2018 (unit#1) & 24.05.2018 (unit#2&3) only, the excess filing fee paid for the previous year has been adjusted in the filing fee for the FY 2019-20 (details enclosed at **Annexure-II**).

The total filing fee of **₹2,37,82,398/-** (Rs. Two Crore Thirty Seven Lakhs Eighty Two Thousand Three Hundred Ninety Eight only) has been remitted in CERC account (A/c no. **520143000000051,** Corporation Bank, KG Marg, New Delhi) with **UTR No. SBIN219116877156** on 26.04.2019. Details of remittance through RTGS/NEFT are indicated in enclosed **Form–I (Annexure-III)** separately for 20 Power Stations as per CERC (Payment of Fees) Regulations, 2012.

Encl.: As above.

Thanking you,

NHPC LIMITED FARIDABAD

Yours sincerely,

29/4/19

(A K Pandey)
General Manager Comml.)
Telefax No.0129-2256558

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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
Total			**2,37,82,398**

* Refer Annexure-II

NHPC LIMITED FARIDABAD

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Annexure-II

Details of actual filing fee for Kishanganga HEP (330MW) for 2018-19

Sl 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
Total					12,49,117.81

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)

NHPC LIMITED FARIDABAD

Form-I

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 2019-20) of filing fee for Tariff Petition regarding approval of generation tariff of **Chamera-II Power Station** for the period 01.04.2019 to 31.03.2024.
4	Petition No., if any	
5	Details of generation assets	
(a)	generating station/units	Chamera - II / 3 units
(b)	Capacity in MW	300 MW (3 x 100 MW)
(c)	Date of commercial operation	31.03.2004
(d)	Period for which fee paid	01.04.2019 to 31.03.2020
(e)	Amount of fee paid	₹ 13,20,000 /-
(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.	SBIN219116877156
(b)	Date of remittance	26.04.2019
(c)	Amount remitted	₹ 13,20,000 /-
Note :	While Sl. Nos. 1 to 3 and 16 are compulsory, the rest may be filled up as applicable.	

NHPC LIMITED FARIDABAD

Signature of the authorized signatory with date

NHPC LIMITED FARIDABAD

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ANNEX-VIII

Annex-VIII

RLDC Refund

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

Address of Beneficiary	
THE CHIEF ENGINEER (SYSTEM OPERATION), H.P.S.E.B. VIDYUT BHAWAN COMPLEX, BLOCK-III, SHIMLA - 171004 HIMACHAL PRADESH Beneficiary GST No. :	BILL FOR FY 2014 - 2015 BILL TYPE SUPPLEMENTARY MONTH 201503 BILL NO 108B0032017953 Acc. Rev. 14 BILL DATE 22-Mar-2018 HSN NO. : 27160000
PROJECT CHAMERA-II	IMS/COM/F01 Rev. No. : 00 Date : 27.06.08
P.O. KARIAN DISTT. CHAMBA 176325 - KARIAN HP IN - INDIA PROJECT GST No. : 02AAACN0149C1ZB	

Date of Commercial Operation	COD	20040331	*	Normative Plant Availability Factor	NAPAF	90.000	%
Project age	P_AGE	10	year	Saleabe Annual design energy	SLDE	1304.064362	MU
Annual DE	ADE	1499.890000	MU	Energy Charge shortfall prev year	PEC_SF1	109238202	Rs
Auxilliary Consumption-Normative	AC_NOR	1.200	%	Energy Charge shortfall prev to prev year	PEC_SF2	65438676	Rs
Auxilliary Consumption-Actual	AC_ACT	0.800	%	Energy Charge shortfall to be recovered	PEC_SF	109238202	Rs
Design Energy upto the month	DE	1499.890000	MU	Modified Annual DE	M_ADE	1390.661505	MU
Annual Fixed Charges Billed	AFC	337.693500	Cr	Energy Charge Rate - AC-Normative	ECR_NOR	1.295	Rs/KwH
Saleabe Annual design energy-AC-Actual	SLDE_ACT	1309.343974	MU	Modified ECR	M_ECR	1.396	Rs/KwH
Project Scheduled Energy prev year	PSCH_PY1	1390.661505	MU	Energy Charge Rate - AC-Actual	ECR_ACT	1.290	Rs/KwH
Project Scheduled Energy prev to prev year	PSCH_PY2	1427.015950	MU	Secondary Energy Charge Rate	SE_RATE1419	0.900	Rs/KwH
				Saleable Design Energy for the month	SLDEM	1304.064362	MU
				No of days for the month	NDM	365	Days
				No of days in year	NDY	365	Days
				Plant Availability Factor for the Month	PAFM	95.447	%
				Saleable Capacity Share	CS	4.295	%

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

Scheduled Energy	PSCH	1467.791830	MU	Project Energy Charges @MECR	PEC_DE_MECR	1509866633	Rs
Free Energy	PFP	179.273738	MU	Project Energy Charges @ECR	PEC_DE_ECR	268002498	Rs
Saleable Energy	PSLE	1288.518092	MU	Capacity Charges	PCC	1790657305	Rs
Project Saleable Energy upto DE	PSLE_DE	1288.518092	MU	Misc. Charges	PMISC	1320000	Rs
Saleable Energy upto DE@MECR	PSLE_DE_MECR	1081.566356	MU	FERV	PFERV	168614927	Rs
Saleable Energy upto DE@ECR	PSLE_DE_ECR	206.951736	MU	Project deferred tax materalized	PDTAX	325148264	Rs
				RLDC Charges	PRLDC	2798734	Rs
				Total Charges	PTC	4066408361	Rs

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

Description		Upto Previous Bill	Upto Current Bill	Current Bill
Beneficiary Scheduled Energy	BSCH	237.405325	237.405325	0.000000
Free Power	BFP	179.273738	179.273738	0.000000
Saleable Energy	BSLE	58.131587	58.131587	0.000000
Benif Saleable Energy @MECR	BSLE_DE_MECR	48.794944	48.794944	0.000000
Benif Saleable Energy @ECR	BSLE_DE_ECR	9.336643	9.336643	0.000000

(C) Bill Details for FY 2014 - 2015 (Figures in Rs.)

Description		Upto Previous Bill	Upto Current Bill	Current Bill
Benif Energy Charges upto DE @ECR	BEC_DE_ECR	12,090,953	12,090,953	0
Benif Energy Charges upto DE @MECR	BEC_DE_MECR	68,117,742	68,117,742	0
Beneficiary Capacity Charges	BCC	87,396,286	87,396,286	0
Beneficiary Misc	BMISC	64,425	64,425	0
Beneficiary deferred tax materalized	BDTAX	15,869,452	15,869,452	0
Beneficiary FERV	BFERV	8,229,558	8,229,558	0
Benef RLDC Charges	BRLDC	141,152	136,597	-4,555

Ajay Kumar Singh
GM (Finance)

NHPC LIMITED FARIDABAD

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Total Charges	191,909,568	191,905,013	-4,555
Amount Due In This Bill			-4,555
Amount For The Purpose Of Rebate #			-4,555

(D) Outstanding - Principal (Rs)

Description	Previous Balance	Amount Billed	Amount Received	Rebate Allowed	Adjustments	Total
Principal	16,062,643	-4,555	0	0	0	16,058,088

1 PCC = (0.5 * AFC * 1,00,00,000 (PAFM / NAPAF) * (NDM / NDY))

2 ECR = 0.5 * AFC * 10 / SLDE

3 M_ECR = IF (M_ADE =0) THEN 0 ELSE 0.5 * AFC * 10 / (M_ADE * (1 - AC0914 / 100) * 0.88)

4 BEC_DE_ECR = BSLE_DE_ECR * ECR * 10,00,000

5 BEC_DE_MECR = BSLE_DE_MECR * MECR * 10,00,000

6 BCC = PCC * CS / 88

NHPC LIMITED FARIDABAD

AJAY KUMAR SINGHAL
DGM (FINANCE) COMMERCIAL

effective tariff

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

Address of Beneficiary	
THE CHIEF ENGINEER (SYSTEM OPERATION), H.P.S.E.B. VIDYUT BHAWAN COMPLEX, BLOCK-III, SHIMLA - 171004 HIMACHAL PRADESH Beneficiary GST No. :	BILL FOR FY 2015 - 2016 BILL TYPE SUPPLEMENTARY MONTH 201603 BILL NO 108B0032018965 Acc. Rev. 10 BILL DATE 14-Jun-2018 HSN NO. : 27160000
PROJECT CHAMERA-II	IMS/COM/F01 Rev. No. : 00 Date : 27.06.08

P.O. KARIAN DISTT. CHAMBA 176325 - KARIAN HP IN - INDIA
PROJECT GST No. : 02AAACN0149C1ZB

Date of Commercial Operation	COD	20040331	*	Normative Plant Availability Factor	NAPAF	90.000	%
Project age	P_AGE	11	year	Saleabe Annual design energy	SLDE	1304.064362	MU
Annual DE	ADE	1499.890000	MU	Energy Charge shortfall prev year	PEC_SF1	19836571	Rs
Auxilliary Consumption-Normative	AC_NOR	1.200	%	Energy Charge shortfall prev to prev year	PEC_SF2	109238202	Rs
Auxilliary Consumption-Actual	AC_ACT	0.800	%	Energy Charge Rate - AC-Normative	ECR_NOR	1.298	Rs/KwH
Design Energy upto the month	DE	1499.890000	MU	Energy Charge Rate - AC-Actual	ECR_ACT	1.293	Rs/KwH
Annual Fixed Charges Billed	AFC	338.649600	Cr	Secondary Energy Charge Rate	SE_RATE1419	0.900	Rs/KwH
Saleabe Annual design energy-AC-Actual	SLDE_ACT	1309.343974	MU	Saleable Design Energy for the month	SLDEM	1304.064362	MU
Project Scheduled Energy prev year	PSCH_PY1	1467.791830	MU	No of days for the month	NDM	366	Days
Project Scheduled Energy prev to prev year	PSCH_PY2	1390.661505	MU	No of days in year	NDY	366	Days
				Plant Availability Factor for the Month	PAFM	94.167	%
				Saleable Capacity Share	CS	4.534	%

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

Scheduled Energy	PSCH	1472.778125	MU	Project Energy Charges @ECR	PEC_DE_ECR	1675036438	Rs
Free Energy	PFP	182.303211	MU	Capacity Charges	PCC	1771645382	Rs
Saleable Energy	PSLE	1290.474914	MU	Misc. Charges	PMISC	1320000	Rs
Project Saleable Energy upto DE	PSLE_DE	1290.474914	MU	FERV	PFERV	152454723	Rs
Saleable Energy upto DE@ECR	PSLE_DE_ECR	1290.474914	MU	Project deferred tax maleralized	PDTAX	369516277	Rs
				RLDC Charges	PRLDC	2302171	Rs
				Total Charges	PTC	**3972274991**	Rs

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

Description		Upto Previous Bill	Upto Current Bill	Current Bill
Beneficiary Scheduled Energy	BSCH	238.909005	238.909005	0.000000
Free Power	BFP	182.303211	182.303211	0.000000
Saleable Energy	BSLE	56.605794	56.605794	0.000000
Benif Saleable Energy @ECR	BSLE_DE_ECR	56.605794	56.605794	0.000000

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

Description		Upto Previous Bill	Upto Current Bill	Current Bill
Benif Energy Charges upto DE @ECR	BEC_DE_ECR	73,474,321	73,474,321	0
Beneficiary Capacity Charges	BCC	91,258,007	91,280,002	21,995
Beneficiary Misc	BMISC	68,010	68,010	0
Beneficiary deferred tax materalized	BDTAX	19,038,486	19,038,486	0
Beneficiary FERV	BFERV	7,854,883	7,854,883	0
Benef RLDC Charges	BRLDC	118,614	118,614	0

Total Charges	191,812,321	191,834,316	21,995
Amount Due In This Bill			21,995
Amount For The Purpose Of Rebate #			21,995

(D) Outstanding - Principal (Rs)

Description	Previous Balance	Amount Billed	Amount Received	Rebate Allowed	Adjustments	Total
Principal	19,383,292	21,995	0	0	0	19,405,287

Received (Cheque/DD from local)

NHPC LIMITED FARIDABAD

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RLDC रफ़्तार

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

Address of Beneficiary		
THE CHIEF ENGINEER (SYSTEM OPERATION), H.P.S.E.B. VIDYUT BHAWAN COMPLEX, BLOCK-III, SHIMLA - 171004 HIMACHAL PRADESH Beneficiary GST No. :	BILL FOR BILL TYPE MONTH BILL NO BILL DATE HSN NO. :	FY 2016 - 2017 SUPPLEMENTARY 201703 108B0032017955 28-Mar-2018 27160000
PROJECT CHAMERA-II	IMS/COM/F01 Rev. No. : 00 Date : 27.06.08	
P.O. KARIAN DISTT. CHAMBA 176325 - KARIAN HP IN - INDIA PROJECT GST No. : 02AAACN0149C1ZB		

Acc. Rev. 4

Date of Commercial Operation	COD	20040331	*	Normative Plant Availability Factor	NAPAF	90.000	%
Project age	P_AGE	12	year	Saleabe Annual design energy	SLDE	1304.064362	MU
Annual DE	ADE	1499.890000	MU	Energy Charge shortfall prev year	PEC_SF1	17803562	Rs
Auxilliary Consumption-Normative	AC_NOR	1.200	%	Energy Charge shortfall prev to prev year	PEC_SF2	19836571	Rs
Auxilliary Consumption-Actual	AC_ACT	0.800	%	Energy Charge Rate - AC-Normative	ECR_NOR	0.980	Rs/KwH
Design Energy upto the month	DE	1499.890000	MU	Energy Charge Rate - AC-Actual	ECR_ACT	0.976	Rs/KwH
Annual Fixed Charges Billed	AFC	255.602400	Cr	Secondary Energy Charge Rate	SE_RATE1419	0.900	Rs/KwH
Saleabe Annual design energy-AC-Actual	SLDE_ACT	1309.343974	MU	Saleable Design Energy for the month	SLDEM	1304.064362	MU
Project Scheduled Energy prev year	PSCH_PY1	1472.778125	MU	No of days for the month	NDM	365	Days
Project Scheduled Energy prev to prev year	PSCH_PY2	1467.791830	MU	No of days in year	NDY	365	Days
				Plant Availability Factor for the Month	PAFM	98.671	%
				Saleable Capacity Share	CS	3.670	%

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

Scheduled Energy	PSCH	1391.760337	MU	Project Energy Charges @ECR	PEC_DE_ECR	1194560408	Rs
Free Energy	PFP	172.821145	MU	Capacity Charges	PCC	1401141356	Rs
Saleable Energy	PSLE	1218.939192	MU	Misc. Charges	PMISC	1717671	Rs
Project Saleable Energy upto DE	PSLE_DE	1218.939192	MU	Project deferred tax materalized	PDTAX	68097995	Rs
Saleable Energy upto DE@ECR	PSLE_DE_ECR	1218.939192	MU	RLDC Charges	PRLDC	2018625	Rs
				Total Charges	PTC	2667536055	Rs

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

Description		Upto Previous Bill	Upto Current Bill	Current Bill
Beneficiary Scheduled Energy	BSCH	218.205935	218.205935	0.000000
Free Power	BFP	172.821145	172.821145	0.000000
Saleable Energy	BSLE	45.384790	45.384790	0.000000
Benif Saleable Energy @ECR	BSLE_DE_ECR	45.384790	45.384790	0.000000

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

Description		Upto Previous Bill	Upto Current Bill	Current Bill
Benif Energy Charges upto DE @ECR	BEC_DE_ECR	44,477,094	44,477,094	0
Beneficiary Capacity Charges	BCC	58,433,963	58,433,963	0
Beneficiary Misc	BMISC	71,635	71,635	0
Beneficiary deferred tax materalized	BDTAX	2,839,996	2,839,996	0
Benef RLDC Charges	BRLDC	406,285	316,319	-89,966

Total Charges	106,228,973	106,139,007	-89,966
Amount Due In This Bill			-89,966
Amount For The Purpose Of Rebate #			-89,966

(D) Outstanding - Principal (Rs)

Description	Previous Balance	Amount Billed	Amount Received	Rebate Allowed	Adjustments	Total
Principal	16,068,932	-89,966	0	0	0	15,978,966

NHPC LIMITED FARIDABAD

Ajay Kumar Singhal
GM (Finance)

~~304~~
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NHPC Ltd.
(A Schedule 'A' Enterprise of Govt. of India)
NHPC Office Complex, Sector 33, Faridabad - 121003

Final REA Delhi Discom

Address of Beneficiary	
AGM, POWER MANAGEMENT GROUP TATA POWER DELHI DISTRIBUTION LTD POWER MANAGEMENT GROUP,1ST FLOOR, CENNET SCADA BUILDG.,NEAR PP-3 GRID PITAMPURA,DELHI - 110009 DELHI Beneficiary GST No. : 07AABCN6808R1ZV	BILL FOR FY 2017 - 2018 BILL TYPE SUPPLEMENTARY MONTH 201803 BILL NO 108B0312019678 Acc Rev 2 BILL DATE 22-Aug-2019 HSN NO. : 27160000
PROJECT CHAMERA-II	IMS/COM/F01 Rev. No. : 00 Date : 27.06.08
P.O. KARIAN DISTT. CHAMBA 176325 - KARIAN HP IN - INDIA PROJECT GST No. : 02AAACN0149C1ZB	

Date of Commercial Operation	COD	20040331	*	Normative Plant Availability Factor	NAPAF	90.000	%
Project age	P_AGE	13	year	Saleabe Annual design energy	SLDE	1304.064362	MU
Annual DE	ADE	1499.890000	MU	Energy Charge shortfall prev year	PEC_SF1	83451592	Rs
Auxilliary Consumption-Normative	AC_NOR	1.200	%	Energy Charge shortfall prev to prev year	PEC_SF2	18211562	Rs
Auxilliary Consumption-Actual	AC_ACT	0.800	%	Energy Charge Rate - AC-Normative	ECR_NOR	0.997	Rs/Kwh
Design Energy upto the month	DE	1499.890000	MU	Energy Charge Rate - AC-Actual	ECR_ACT	0.993	Rs/Kwh
Annual Fixed Charges Billed	AFC	260.090500	Cr	Secondary Energy Charge Rate	SE_RATE1419	0.900	Rs/Kwh
Saleabe Annual design energy-AC-Actu	SLDE_ACT	1309.343974	MU	Saleable Design Energy for the month	SLDEM	1304.064362	MU
Project Scheduled Energy prev year	PSCH_PY1	1391.760337	MU	No of days for the month	NDM	365	Days
Project Scheduled Energy prev to prev y	PSCH_PY2	1472.778125	MU	No of days in year	NDY	365	Days
				Plant Availability Factor for the Month	PAFM	97.518	%
				Saleable Capacity Share	CS	4.090	%

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

Scheduled Energy	PSCH	1444.531425	MU	Project Energy Charges @ECR	PEC_DE_ECR	1262942862	Rs
Free Energy	PFP	177.788334	MU	Capacity Charges	PCC	1409083632	Rs
Saleable Energy	PSLE	1266.743091	MU	Misc. Charges	PMISC	1320000	Rs
Project Saleable Energy upto DE	PSLE_DE	1266.743091	MU	Project deferred tax materalized	PDTAX	221790192	Rs
Saleable Energy upto DE@ECR	PSLE_DE_ECR	1266.743091	MU	RLDC Charges	PRLDC	1849443	Rs
				Total Charges	**PTC**	**2896986129**	**Rs**

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

Description		Upto Previous Bil	Upto Current Bill	Current Bill
Beneficiary Scheduled Energy	BSCH	59.050540	59.075115	0.024575
Saleable Energy	BSLE	59.050540	59.075115	0.024575
Benif Saleable Energy @ECR	BSLE_DE_ECR	59.050540	59.075115	0.024575

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

Description		Upto Previous Bil	Upto Current Bill	Current Bill
Benif Energy Charges upto DE @ECR	BEC_DE_ECR	58,873,388	58,897,890	24,502
Beneficiary Capacity Charges	BCC	65,490,364	65,490,364	0
Beneficiary Misc	BMISC	61,350	61,350	0
Beneficiary deferred tax materalized	BDTAX	10,308,203	10,308,203	0
Benef RLDC Charges	BRLDC	75,642	75,642	0

Total Charges	**134,808,947**	**134,833,449**	**24,502**
Amount Due In This Bill			**24,502**
Amount For The Purpose Of Rebate #			**24,502**

(D) Outstanding - Principal (Rs)

Description	Previous Balance	Amount Billed	Amount Received	Rebate Allowed	Adjustments	Total

NHPC LIMITED FARIDABAD

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

Effective Tariff Bill

Address of Beneficiary	
THE CHIEF ENGINEER (SYSTEM OPERATION), H.P.S.E.B. VIDYUT BHAWAN COMPLEX, BLOCK-III, SHIMLA - 171004 HIMACHAL PRADESH Beneficiary GST No. :	BILL FOR FY 2018 - 2019 BILL TYPE SUPPLEMENTARY MONTH 201903 BILL NO 108B0032019988 Acc Rev 1 BILL DATE 19-Jun-2019 HSN NO. : 27160000
PROJECT CHAMERA-II	IMS/COM/F01 Rev. No. : 00 Date : 27.06.08

P.O. KARIAN DISTT. CHAMBA 176325 - KARIAN HP IN - INDIA
PROJECT GST No. : 02AAACN0149C1ZB

Date of Commercial Operation	COD	20040331	*	Normative Plant Availability Factor	NAPAF	90.000	%
Project age	P_AGE	14	year	Saleabe Annual design energy	SLDE	1304.064362	MU
Annual DE	ADE	1499.890000	MU	Energy Charge shortfall prev year	PEC_SF1	37509638	Rs
Auxilliary Consumption-Normative	AC_NOR	1.200	%	Energy Charge shortfall prev to prev year	PEC_SF2	83451592	Rs
Auxilliary Consumption-Actual	AC_ACT	0.800	%	Energy Charge Rate - AC-Normative	ECR_NOR	1.012	Rs/Kwh
Design Energy upto the month	DE	1499.890000	MU	Energy Charge Rate - AC-Actual	ECR_ACT	1.008	Rs/Kwh
Annual Fixed Charges Billed	AFC	264.069600	Cr	Secondary Energy Charge Rate	SE_RATE1419	0.900	Rs/Kwh
Saleabe Annual design energy-AC-Actu	SLDE_ACT	1309.343974	MU	Saleable Design Energy for the month	SLDEM	1304.064362	MU
Project Scheduled Energy prev year	PSCH_PY1	1444.531425	MU	No of days for the month	NDM	365	Days
Project Scheduled Energy prev to prev y	PSCH_PY2	1391.760337	MU	No of days in year	NDY	365	Days
				Plant Availability Factor for the Month	PAFM	94.154	%
				Saleable Capacity Share	CS	3.670	%

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

Scheduled Energy	PSCH	1462.349305	MU	Project Energy Charges @ECR	PEC_DE_ECR	1298217034	Rs
Free Energy	PFP	179.526149	MU	Capacity Charges	PCC	1381289395	Rs
Saleable Energy	PSLE	1282.823156	MU	Misc. Charges	PMISC	1320000	Rs
Project Saleable Energy upto DE	PSLE_DE	1282.823156	MU	RLDC Charges	PRLDC	1909950	Rs
Saleable Energy upto DE@ECR	PSLE_DE_ECR	1282.823156	MU	**Total Charges**	**PTC**	**2682736379**	**Rs**

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

Description		Upto Previous Bil	Upto Current Bill	Current Bill
Beneficiary Scheduled Energy	BSCH	229.150514	229.150514	0.000000
Free Power	BFP	179.526149	179.526149	0.000000
Saleable Energy	BSLE	49.624365	49.624365	0.000000
Benif Saleable Energy @ECR	BSLE_DE_ECR	49.624365	49.624365	0.000000

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

Description		Upto Previous Bil	Upto Current Bill	Current Bill
Benif Energy Charges upto DE @ECR	BEC_DE_ECR	49,872,487	50,219,857	347,370
Beneficiary Capacity Charges	BCC	57,164,647	57,606,046	441,399
Beneficiary Misc	BMISC	55,050	55,050	0
Benef RLDC Charges	BRLDC	299,289	299,289	0

Total Charges	**107,391,473**	**108,180,242**	**788,769**
Amount Due In This Bill			**788,769**
Amount For The Purpose Of Rebate #			**788,769**

(D) Outstanding - Principal (Rs)

Description	Previous Balance	Amount Billed	Amount Received	Rebate Allowed	Adjustments	Total
Principal	12,464,698	788,769	0	0	0	13,253,467

AJAY KUMAR
GM (FINANCE)

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NHPC LIMITED
FARIDABAD