

Sl. No.	Details of the claim	Amount claimed	Justification submitted by the Petitioner	Remarks on admissibility	Amount allowed
				successful and efficient operation of the generating station, the actual additional capital expenditure claimed by the Petitioner is <b>allowed</b> under Regulation 14(3)(viii) of the 2014 Tariff Regulations.	
	<b>Total amount claimed</b>	<b>79.26</b>			
	<b>Total amount allowed</b>				<b>79.26</b>

**(b) Items additionally claimed as per actual site requirement**

***i. Claims under Regulation 14(3)(iii) of the 2014 Tariff Regulations***

*(Rs. in lakh)*

Sl.No.	Details of the claim	Amount claimed	Justification submitted by the Petitioner	Remarks on admissibility	Amount Allowed
<b>Items additionally claimed as per actual site requirement</b>					
1	Purchase of security search lights for CISF (long range flood light, motorised revolving search light, high intensity, wide area flood light)	1.51	Security item as per the requirement of CISF and IB recommendation.  These are long range, special light used by CISF for security of powerhouse.	The Petitioner has submitted that the asset/ work is necessary for the safety and security of the generating station and has also furnished the relevant documentary evidence. In view of this, the additional capital expenditure claimed is <b>allowed</b> under Regulation 14(3)(iii) of the 2014 Tariff Regulations.	1.51
2	Concertina coil fencing and chain link fencing near adit-1, surge shaft, jamku guest house and dam site	36.69	As per IB report, they have recommended for proper barricading/ fencing required at downstream of dam site other important establishments to avoid any unwanted entry in view of safety aspect of Power Station, which may be pursued on priority basis.		36.69
3	Purchase of automatic weather station with data	2.34	The existing AWS installed at dam was not working and found beyond economical	The asset/ work is necessary for the safety and security of the power	2.34



Sl.No.	Details of the claim	Amount claimed	Justification submitted by the Petitioner	Remarks on admissibility	Amount Allowed
	logger		repair. The power station is facing problem in observing weather data due to non-functioning of AWS. This data is very necessary for monitoring weather conditions of dam. However, same decapitalization amount has been indicated as assumed deletion during 2017-18 (refer item no. 4 in form 9B(i) Assumed Deletion)	station. Considering that the said asset is necessary for the safety of the generating station, the additional capital expenditure claimed is <b>allowed</b> under Regulation 14(3)(iii) of the 2014 Tariff Regulations. The gross value of Rs 1.00 lakh for old asset is considered under the head 'De-capitalization'	
	Construction of Control room Unit for CISF at Dobat	3.88	There was no permanent Control room for Line Unit of CISF at Dobat. For proper communication of information from Powerhouse or Dam complex, it was necessary to construct a permanent Control room for CISF Unit for better co-ordination for security and Safety of powerhouse and Dam.	The Petitioner has submitted that the asset/ work is necessary for the safety and security of the generating station and has also furnished the relevant documentary evidence. In view of this, the additional capital expenditure claimed is <b>allowed</b>	3.88
4	Construction of fencing along Kali river from MAT to TRT gate at power house Elagad	21.50	Asst. Commandant, CISF vide their letter dated 29.1.2016, requested to provide permanent boundary wall of 8 feet height and fixing concertina wire over it to restrict the unauthorised access for the security and safety of Power Station. Accordingly, the Boundary wall for Powerhouse being constructed. Further, as there was no fencing along the Kali river from MAT to TRT	under Regulation 14(3)(iii) of the 2014 Tariff Regulations.	21.50



Sl.No.	Details of the claim	Amount claimed	Justification submitted by the Petitioner	Remarks on admissibility	Amount Allowed
			gate at Power- house the movement of pedestrians as well as vehicles during night was unsafe. In view of this fencing has been constructed.		
5	Construction of one no. watch tower at power house, DGPS	8.21	On June 16th and 17th 2013 cloud burst the Power station suffered huge damage of different structures. The existing Watch tower of CISF in powerhouse area was also got washed away in the flash flood. A watch tower is essential for CISF for proper watching of the area of power station and security of power station. Therefore, new watch tower was constructed as per requirement of security and safety of power station. This was claimed from insurance company, but they did not consider our claim for this work.	The Petitioner has submitted that the asset/ work is necessary for the safety and security of the generating station and has also furnished the relevant documentary evidence. In view of this, the additional capital expenditure claimed is <b>allowed</b> under Regulation 14(3)(iii) of the 2014 Tariff Regulations.	8.21
	<b>Total amount claimed</b>	<b>74.13</b>			
	<b>Total amount allowed</b>				<b>74.13</b>

**ii. Claims under Regulation 14(3)(viii) of the 2014 Tariff Regulations**

(Rs. in lakh)

Sl. No.	Details of the claim	Amount claimed	Justification submitted by the Petitioner	Remarks on admissibility	Amount Allowed
1	11 KV, 25KA HT VCB panel switchboard having 800A copper busbar with 2 I/C, 4 OG, 1 BC (7 panels)	21.88	The Petitioner submitted that, 11kV supply is fed for station supply of powerhouse, office and colony. For switching of 11 kV supply, a panel is	In view of the submissions of the Petitioner and since the additional capital expenditure is considered necessary for	21.88



Sl. No.	Details of the claim	Amount claimed	Justification submitted by the Petitioner	Remarks on admissibility	Amount Allowed
			used. This 11kV panel was old and day today faults were being noticed. Accordingly, it was replaced with the new one.	efficient operation of the generating station, the claim is <b>allowed</b> under Regulation 14(3)(viii) of the 2014 Tariff Regulations. The gross value of Rs 9.41 lakh for old asset is considered under the head 'De-capitalization'	
2	Two nos. 33 KV, 800A, 25KA, porcelain clad, outdoor type, vacuum circuit breaker	4.34	The Petitioner submitted that, 33 KV supply has been taken from state feeder and after stepping down to 11 KV, is used for station supply of powerhouse, office and colony. This breaker is used for switching of 33 kV supply. Due to problems in old breaker, it was replaced with new one to ensure trouble free power to station supply of powerhouse.	In view of the submissions of the Petitioner and since the additional capital expenditure is considered necessary for efficient operation of the generating station, the claim is <b>allowed</b> under Regulation 14(3)(viii) of the 2014 Tariff Regulations. The gross value of Rs 2.45 lakh for old asset is considered under the head 'De-capitalization'	4.34



Sl. No.	Details of the claim	Amount claimed	Justification submitted by the Petitioner	Remarks on admissibility	Amount Allowed
3	Dam break analysis for preparation of emergency action plan of DGPS	13.72	As per directions of Dam safety organization (DSO) directorate of CWC, emergency action plan for large dams in power station has to be prepared. Dam break analysis was a part of emergency action plan. Dam break analysis of Dhauliganga Dam was not carried out earlier.	In view of the submissions of the Petitioner and since the additional capital expenditure is considered necessary for efficient operation of the generating station, the claim is <b>allowed</b> under Regulation 14(3)(viii) of the 2014 Tariff Regulations.	13.72
	<b>Total amount claimed</b>	<b>39.94</b>			
	<b>Total amount allowed</b>				<b>39.94</b>

19. Based on the above, the total additional expenditure of Rs. 278.96 lakh {Rs.79.26 + Rs. 85.63 + Rs. 74.13+ Rs. 39.94} in 2017-18 is allowed.

### **2018-19**

20. The details of the actual additional capital expenditure claimed by the Petitioner in 2018-19 under the provisions of Regulation 14(3) of the 2014 Tariff Regulations are examined below:

<i>(Rs. in lakh)</i>	
Head	Amount
<b>Items additionally claimed as per actual site requirements (a)</b>	
Regulation 14(3)(iii)	18.11
Regulation 14(3)(viii)	43.94
Regulation 14(3)(vii)	2.96
<b>Total</b>	<b>65.01</b>



**(a) Items additionally claimed as per actual site requirement**

***i. Claims under Regulation 14(3)(iii) of the 2014 Tariff Regulations***

*(Rs. in lakh)*

Sl.No.	Details of the claim	Amount claimed	Justification submitted by the Petitioner	Remarks on admissibility	Amount Allowed
<b>Items additionally claimed as per actual site requirement</b>					
1	Construction of Permanent Boundary Wall from main Gate to MAT end at Elagad	18.11	Asst. Commandant, CISF vide their letter dated 29.01.2016 and 4.2.2016 requested to provide permanent boundary wall of 8 feet height and fixing Concertina wire over it to restrict the unauthorised access for the security and safety of Power Station. Accordingly, the Boundary wall for Powerhouse being constructed. Work has been awarded on open tender basis. Completion cost is Rs. 38.80 lakh. Work has been completed in July-18.	The Petitioner has submitted that the asset/ work is necessary for the safety and security of the generating station and has also furnished the relevant documentary evidence. In view of this, the additional capital expenditure claimed is <b>allowed</b> under Regulation 14(3)(iii) of the 2014 Tariff Regulations.	18.11
	<b>Total amount claimed</b>	<b>18.11</b>			
	<b>Total amount allowed</b>				<b>18.11</b>

***ii. Claims under Regulation 14(3)(vii) of the 2014 Tariff Regulations***

*(Rs. in lakh)*

Sl. No.	Details of the claim	Amount claimed	Justification submitted by the Petitioner	Remarks on admissibility	Amount Allowed
<b>New Items</b>					
1	Purchase of Automatic water level recorder.	2.96	As per reservoir operation manual, automatic gauge/sensor for level of reservoir with digital display at control room at dam top has to be established. The present system of observing reservoir level is required to be upgraded immediately as per dam operation guidelines for smooth monitoring and avoid	Since the expenditure incurred is in respect of assets, which is minor in nature, the additional capital expenditure claimed is <b>not allowed</b> .	0.00



Sl. No.	Details of the claim	Amount claimed	Justification submitted by the Petitioner	Remarks on admissibility	Amount Allowed
			any adverse conditions due to flood during monsoon. hence, radar type automatic water level recorder with digital display is required to be established at dam control room.		

**iii. Claims under Regulation 14(3)(viii) of the 2014 Tariff Regulations**

(Rs. in lakh)

Sl. No.	Details of the claim	Amount claimed	Justification submitted by the Petitioner	Remarks on admissibility	Amount Allowed
<b>New Items</b>					
1	C/o boulder trap over bench of right bank hill slope.	29.17	The hill slope above Dam main access road is very steep and has been treated for lower portion of hill and frequent land slide/ falling of boulder occurs in the area from hill-top, which creates blockage of road to DAM and dangerous to man and material in view of safety.	As the expenditure claimed is in the nature of O&M expenses, the claim of the Petitioner is <b>not allowed.</b>	0.00
2	ISAT phone 2, INMARSAT make	2.48	DGPS is located at a very remote place. Communication facility is very poor here. Mobile phone connectivity is unavailable at Dam Site and Powerhouse. Sometimes, even mobile connectivity at Tapovan remains down for days. At present DSPT Phones are also down. To facilitate communication during non-functioning of normal communication tools, satellite phones are the only phones available for telephonic communication. This has been purchased in replacement of		0.00



Sl. No.	Details of the claim	Amount claimed	Justification submitted by the Petitioner	Remarks on admissibility	Amount Allowed
<b>New Items</b>					
			INMARSAT phone set. This set was transferred to different unit and accordingly, deleted from this power station in 2018-19. Refer sl. no. 131 & 132 in 9B(i) of FY 2018-19		
3	Dell power edge T440 tower server	4.83	This is required for domain Controller / Antivirus server at administrative building Tapovan.		0.00
4	Electrolyte analyser - make - MEDICA TRANSASIA model-electrolyte analyser	1.86	This is a hospital equipment. Power Station being a remote place, the facility for testing has been provided at Project hospital.		0.00
5	DG set 50 kVA	5.61	DG set transferred from Kotlibhel-IA Project.	Since it is not clear from the submissions of the Petitioner as to whether the inter-unit transfer of this asset is permanent or temporary in nature, the claim of the Petitioner is <b>not allowed.</b>	0.00
	<b>Total amount claimed</b>	<b>43.94</b>			
	<b>Total amount allowed</b>				<b>0.00</b>

21. Based on the above, the total additional expenditure of Rs. 18.11 lakh in 2018-19 is allowed.

### **Discharge of liabilities**

22. The Petitioner has claimed the following discharge of liabilities:





<i>(Rs. in lakh)</i>				
2014-15	2015-16	2016-17	2017-18	2018-19
0.10	1.74	8.34	25.30	30.56

23. Out of the discharge of liabilities claimed by the Petitioner, discharges amounting to Rs.0.60 lakh in 2015-16, Rs. 5.53 lakh in 2016-17, Rs.3.45 lakh in 2017-18 and Rs.7.61 lakh in 2018-19 correspond to assets disallowed for the purpose of tariff and are accordingly not considered for the purpose of tariff. Accordingly, the discharge of liabilities of Rs. 0.10 lakh in 2014-15, Rs. 1.14 lakh in 2015-16, Rs.2.81 lakh in 2016-17, Rs. 21.84 lakh in 2017-18, Rs. 22.95 lakh in 2018-19 is allowed for the purpose of tariff. The summary of discharge of liabilities in 2014-19 tariff period as allowed is as under:

		<i>(Rs. in lakh)</i>				
		2014-15	2015-16	2016-17	2017-18	2018-19
A	Opening undischarged liabilities	885.15	886.18	889.22	913.30	951.24
B	Liabilities corresponding to additional capital expenditure allowed during the year	1.14	4.17	27.17	59.78	22.42
C	Discharges of liabilities during the year	0.10	1.14	2.81	21.84	22.95
D	Reversal of liabilities	0.00	0.00	0.28	0.00	27.38
E	<b>Closing undischarged liabilities (A+B-C-D)</b>	<b>886.18</b>	<b>889.22</b>	<b>913.30</b>	<b>951.24</b>	<b>923.33</b>

### De-capitalization

24. As regards de-capitalization, Regulation 14(4) of the 2014 Tariff Regulations, provides as under:

*“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, duly taking into consideration the year in which it was capitalised.”*

25. The Petitioner has claimed de-capitalization against assets such as EPABXs at Nigalpani & Tapovan, Tata tipper, dozers, ambulance, head cover wearing plate (top cheek plate), bottom ring wearing plate, upper moving labyrinth (forged), lower moving labyrinth (forged), lower fixed labyrinth (forged), upper fixed labyrinth (forged), office buildings-temporary, residential building-temporary, substation-transformers, cars, fire tenders, hydraulic works (dams, water conductor system, hydromechanical gates), hydromechanical works i.e. tunnels and canals, main generating equipment, buses, trucks/tankers and plant and machinery sub-station (including foundation) etc. The de-capitalization claimed is as under:

<i>(Rs. in lakh)</i>				
<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
(-) 7.01	(-) 58.19	(-) 28.82	(-) 137.26	(-) 4.89

26. The above de-capitalization is against replacement with new assets which have been claimed in respective years of 2014-19 tariff period and for assets which are 'not in use'. 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 affected in the books of accounts has been allowed for the purpose of tariff except for decapitalization during 2014-15, which is dealt under 'Assumed Deletions' below. Further, as depicted in the tables at para 13 above, in the instances, where capitalization has not been allowed which is discussed under the additional capital expenditure section of each year, we have not considered the corresponding decapitalization. Accordingly, the above said amounts have been deleted for the purpose of tariff as under:

