

**CENTRAL ELECTRICITY REGULATORY COMMISSION  
NEW DELHI**

**Petition No. 393/GT/2020**

**Coram:**

**Shri I.S Jha, Member**

**Shri Arun Goyal, Member**

**Shri Pravas Kumar Singh, Member**

**Date of Order: 19<sup>th</sup> September 2022**

**In the matter of**

Petition for revision of tariff of Mauda Super Thermal Power Station-I (1000 MW) for the 2014-19 tariff period, after truing-up exercise.

**AND**

**IN THE MATTER OF**

NTPC Limited,  
NTPC Bhawan,  
Core-7, Scope Complex,  
7, Institutional Area, Lodhi Road,  
New Delhi-110003

**...Petitioner**

Vs

1. Madhya Pradesh Power Management Company Limited,  
Shakti Bhawan, Vidyut Nagar, Rampur,  
Jabalpur-110003
2. Maharashtra State Electricity Distribution Co. Limited,  
Prakashgad, Bandra (East),  
Mumbai-400051
3. Gujarat Urja Vikas Nigam Limited,  
2nd Floor Sardar Patel Vidyut Bhawan,  
Race course, Vadodara -390007
4. Chhattisgarh State Power Distribution Co. Limited,  
Vidyut Sewa Bhawan, Dagania,  
Raipur- 492001
5. Electricity Department,  
Government of Goa, 3rd Floor, Vidyut Bhawan,  
Panaji, Goa-403001



6. DNH Power Distribution Corporation Limited,  
UT of DNH, Silvassa-396230
7. Electricity Department,  
Administration of Daman & Diu,  
Daman-396210

...Respondents

**Parties present:**

Shri Venkatesh, Advocate, NTPC  
 Shri Siddharth Joshi, Advocate, NTPC  
 Shri Abhiprav Singh, Advocate, NTPC  
 Shri Rishub Kapoor, Advocate, NTPC  
 Shri Aashwyn Singh, Advocate, NTPC  
 Ms. Neha Das, Advocate, NTPC  
 Shri Ishpaul Uppal, NTPC  
 Shri V.V Sivakumar, NTPC  
 Shri Anurag Naik, MPPMCL  
 Shri Arvind Banerjee, CSPDCL

**ORDER**

This petition has been filed by the Petitioner, NTPC Limited for truing-up of tariff of Mauda Super Thermal Power Station-I (1000 MW) (hereinafter referred to as ‘the generating station’) for the 2014-19 tariff period, in accordance with Regulation 8(1) of the Central Electricity Regulatory Commission (Terms and Conditions of Tariff) Regulations, 2014 (hereinafter referred to as ‘the 2014 Tariff Regulations’).

2. The generating station, with a capacity of 1000 MW comprises of two units of 500 MW each and is located in the State of Maharashtra. Unit-I of the generating station achieved COD on 11.3.2013 and Unit-II on 30.3.2014. The Commission vide its order dated 1.2.2017 in Petition No. 328/GT/2014 had approved the capital cost and annual fixed charges of the generating station for the 2014-19 tariff period as under:

**Capital Cost allowed**

(Rs. in lakh)

	2014-15	2015-16	2016-17	2017-18	2018-19
Opening Capital Cost	553357.85	612811.56	656700.13	670873.13	671373.13
Add: Additional Capital Expenditure	59453.71	43888.57	14173.00	500.00	500.00
Closing Capital Cost	612811.56	656700.13	670873.13	671373.13	671873.13
<b>Average Capital cost</b>	<b>583084.71</b>	<b>634755.85</b>	<b>663786.63</b>	<b>671123.13</b>	<b>671623.13</b>



### Annual Fixed Charges allowed

(Rs. in lakh)

	2014-15	2015-16	2016-17	2017-18	2018-19
Depreciation	30139.83	32810.73	34311.34	34690.56	34716.41
Interest on Loan	30408.22	30342.10	29546.84	28426.33	25902.69
Return on Equity	34007.43	37226.72	38942.88	39376.57	39406.13
Interest on Working Capital	9946.11	10152.40	10265.17	10491.43	10509.82
O & M Expenses	16512.00	17522.00	18592.00	19732.00	20942.00
<b>Total</b>	<b>121013.60</b>	<b>128053.95</b>	<b>131658.23</b>	<b>132716.90</b>	<b>131477.06</b>

3. Clause (1) of Regulation 8 of the 2014 Tariff Regulations provides as under:

*“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.”*

4. The Petitioner in the present petition, has claimed the capital cost and annual fixed charges as follows:

### Capital Cost claimed

(Rs. in lakh)

	2014-15	2015-16	2016-17	2017-18	2018-19
Opening Capital Cost	553357.85	606625.34	631723.31	659563.62	663864.85
Add: Additional capitalization of spares out of inventory	0.00	0.00	967.60	0.00	0.00
Revised Opening Capital Cost	553357.85	606625.34	632690.91	659563.62	663864.85
Add: Addition during the year / period	39753.72	14759.10	18127.97	3063.73	1797.72
Less: Decapitalization during the year /period	106.58	150.71	276.93	114.20	301.99
Less: Reversal during the year / period	0.00	0.00	0.00	0.00	0.00
Add: Discharges during the year /period	13620.35	10489.58	9021.68	1351.71	741.95
<b>Closing Capital Cost</b>	<b>606625.34</b>	<b>631723.31</b>	<b>659563.62</b>	<b>663864.85</b>	<b>666102.53</b>
<b>Average Capital Cost</b>	<b>579991.59</b>	<b>619174.32</b>	<b>645643.47</b>	<b>661714.24</b>	<b>664983.69</b>

### Annual Fixed Charges claimed

(Rs. in lakh)

	2014-15	2015-16	2016-17	2017-18	2018-19
Depreciation	29902.66	31791.78	33036.68	33759.33	33898.72
Interest on Loan	30291.88	28911.94	27796.05	25795.06	23788.67



	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
Return on Equity	33827.19	36307.46	37900.87	38822.34	39118.57
Interest on Working Capital	16174.72	16369.71	16487.36	16917.30	17102.39
O&M Expenses	16695.71	18420.37	18897.69	20166.06	22242.12
<b>Sub-total</b>	<b>126892.16</b>	<b>131801.26</b>	<b>134118.66</b>	<b>135460.07</b>	<b>136150.47</b>
<b>Additional O&amp;M expenses</b>					
Impact of Pay Revision	0.00	15.04	1083.30	1652.40	2211.14
Impact of GST	0.00	0.00	0.00	182.76	227.07
Impact of Ash Transportation charges	0.00	0.00	0.00	0.00	880.99
<b>Total</b>	<b>126892.16</b>	<b>131816.30</b>	<b>135201.95</b>	<b>137295.24</b>	<b>139469.67</b>

5. The Respondent, MSEDCL, Respondent MPPMCL and the Respondent CSPDCL have filed their replies vide affidavits dated 6.1.2021, 15.7.2021 and 19.7.2021 respectively. The Petitioner has filed its rejoinders to the said replies, vide affidavits dated 19.5.2021 and 3.11.2021 each respectively. The Petitioner vide affidavits dated 29.6.2021 and 16.7.2021 has filed the additional information and has served copies on the Respondents. The Commission vide Record of the Proceeding (ROP) of the hearing dated 18.11.2021 had directed the Petitioner to submit certain additional information and reserved its order in the matter. In response, the Petitioner vide its affidavit dated 16.1.2022, has submitted the additional information after serving copies of the same, on the Respondents. However, as the order in the petition could not be passed, prior to the Chairperson Shri P.K. Pujari demitting office, the Petition was re-listed and heard through virtual hearing on 24.6.2022 and the Commission, after permitting the Petitioner to file certain additional information, reserved its order in the petition. The Petitioner has filed its additional submission vide affidavit dated 14.7.2022 after serving copies to the Respondents. Based on the submissions of the parties and the documents available on record and on prudence check, we proceed to true-up the tariff of the generating station for the 2014-19 tariff period, as stated in the subsequent paragraphs.



## **Capital Cost**

6. Regulation 9 (3) of the 2014 Tariff Regulations provides as under:

*“9. Capital Cost:*

*(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) additional capitalisation and de-capitalisation for the respective year of tariff as determined in accordance with Regulation 14; and*
- (c) expenditure on account of renovation and modernisation as admitted by this Commission in accordance with Regulation 15.”*

7. It is observed that the Petitioner has claimed the adjustment in opening capital cost on account of additional capitalization of spares out of inventory amounting to Rs.967.60 lakh in 2016-17. The Commission, vide ROP of the hearing dated 18.11.2021, has directed the Petitioner to furnish the details and supporting documents regarding with regard to the additional capitalization of spares, claimed out of inventory, amounting to Rs.967.60 lakh in 2016-17.

8. In response, the Petitioner vide its affidavit dated 16.1.2022 has submitted Form 5B, as on the actual COD of the generating station. In addition, the spares which were earlier lying in inventory (as per IGAAP) and qualify under PPE (Property, Plant and Equipment) were capitalized and depreciated over their remaining useful life prospectively, in the financial statements of the Company, in line with the provisions of IND AS. Accordingly, spares worth Rs.967.60 lakh, earlier forming part of inventory, have now been capitalized, as on 1.4.2016, while migrating from IGAAP to IND-AS. The same has been indicated in Form-9C to arrive at Gross Block, as per IGAAP. Further, there is no difference in the erstwhile capital spares and the spares capitalised out of inventory, as on the date of IND AS transition. Under the IND-AS regime, all the spares, meeting the definition of para 8 of IND AS 16, have been capitalised under the same head. Also, since these spares were capitalised within the scheduled cut-off date of the



generating station, the same has been claimed as additional capitalization in Form 1 (I), as initial capital spares, within the overall ceiling of 2.5% of the capital cost. The details of spares capitalised out of inventory, has been submitted by the Petitioner. The matter has been examined. We observe that the claimed spares are capitalised due to accounting adjustment from IGAAP to Ind-AS. However, for the purpose of tariff there should be no change in the capital cost due to transition from IGAAP to IND-AS.

9. The Commission vide its order dated 1.2.2017 in Petition No. 328/GT/2014 had allowed the closing capital cost of Rs.553357.85 lakh, as on 31.3.2014. Accordingly, in terms of Regulation 9(3) of the 2014 Tariff Regulations, capital cost of Rs.553357.85 lakh has been considered as opening capital cost as on 1.4.2014, for the purpose of tariff.

#### **Additional Capital Expenditure**

10. Clause (3) of Regulation 7 of the 2014 Tariff Regulations provides that the application for determination of tariff shall be based on admitted capital cost including any additional capital expenditure already admitted upto 31.3.2014 (either based on actual or projected additional capital expenditure) and estimated additional capital expenditure for the respective years of the tariff period 2014-15 to 2018-19. Regulation 14 of the 2014 Tariff Regulations, provides as under:

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

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

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

*(ii) Works deferred for execution;*

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

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

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

*Provided that the details of works asset wise/work wise included in the original scope of*



work along with estimates of expenditure, liabilities recognised to be payable at a future date and the works deferred for execution shall be submitted along with the application for determination of tariff.

(2) The capital expenditure incurred or projected to be incurred in respect of the new project on the following counts within the original scope of work 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) Deferred works relating to ash pond or ash handling system in the original scope of work; and

(iv) 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.

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

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

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

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

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

(v) Any liability for works executed prior to the cut-off date, after prudence check of the details of such 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) Any additional capital expenditure which has become necessary for efficient operation of generating station other than coal/lignite based stations or transmission system as the case may be. The claim shall be substantiated with the technical justification duly supported by the documentary evidence like test results carried out by an independent agency in case of deterioration of assets, report of an independent agency in case of damage caused by natural calamities, obsolescence of technology, up-gradation of capacity for the technical reason such as increase in fault level;

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

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

(x) Any capital expenditure found justified after prudence check necessitated on account

of modifications required or done in fuel receiving system arising due to non-materialisation 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 stabilisers, refrigerators, coolers, computers, fans, washing machines, heat convectors, mattresses, carpets etc. brought after the cut-off date shall not be considered for additional capitalisation 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.

(4) 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 decapitalisation 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.”

### **Projected additional capital expenditure allowed vide order dated 1.2.2017 in Petition No. 328/GT/2014**

12. The details of the projected additional capital expenditure allowed vide order dated 1.2.2017 in Petition No. 328/GT/2014 is summarized below:

<b>(Rs. in lakh)</b>								
<b>Sl. No.</b>	<b>Head of Work /Equipment</b>	<b>Regulations</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>Total</b>
1	Land	14(1)(i)	1000.00	1000.00	900.00	0.00	0.00	2900.00
2	Main Plant Civil	14(1)(i), (ii)	7022.53	4659.78	3500.00	0.00	0.00	15182.30
3	Site Leveling & other infra	14(1)(i), (ii)	400.21	0.00	0.00	0.00	0.00	400.21
4	Chimney	14(1)(i), (ii)	59.02	0.00	0.00	0.00	0.00	59.02
5	Steam Generator	14(1)(i), (ii)	16499.45	7230.00	0.00	0.00	0.00	23729.45
6	Turbine Generator	14(1)(i), (ii)	2217.00	6950.98	0.00	0.00	0.00	9167.98
7	Condensate Polishing Unit	14(1)(i), (ii)	165.81	0.00	0.00	0.00	0.00	165.81
8	Station C&I	14(1)(i), (ii)	685.70	108.00	0.00	0.00	0.00	793.70
9	Instrumentation Cables	14(1)(i)	33.41	0.00	0.00	0.00	0.00	33.41
10	Coal Handling Plant	14(1)(i), (ii)	2955.46	2850.00	0.00	0.00	0.00	5805.46
11	Railway Siding	14(1)(i)	5500.00	5540.00	3500.00	0.00	0.00	14540.00
12	De mineralised Plant	14(1)(i), (ii)	199.47	0.00	0.00	0.00	0.00	199.47
13	Pre Treatment Plant	14(1)(i), (ii)	423.31	0.00	0.00	0.00	0.00	423.31





Sl. No.	Head of Work /Equipment	Regulations	2014-15	2015-16	2016-17	2017-18	2018-19	Total
14	Cooling Water-Civil	14(1)(i)	431.16	0.00	0.00	0.00	0.00	431.16
15	Cooling Water-Equipment	14(1)(i), (ii)	272.85	0.00	0.00	0.00	0.00	272.85
16	Cooling Tower	14(1)(i), (ii)	679.86	760.00	0.00	0.00	0.00	1439.86
17	Make up Water system	14(1)(i)	10.70	0.00	0.00	0.00	0.00	10.70
18	Ash Handling system	14(1)(i), (ii)	3333.41	991.78	0.00	0.00	0.00	4325.19
19	Ash Dyke	14(1)(i), 14(2)(iii)	50.49	0.00	0.00	500.00	500.00	1050.49
20	Ash Water Recirculation System	14(1)(i), (ii)	45.02	179.98	0.00	0.00	0.00	225.00
21	Station Piping	14(1)(i), (ii)	572.63	56.62	0.00	0.00	0.00	629.25
22	Fire Protection System	14(1)(i), (ii)	360.97	140.00	0.00	0.00	0.00	500.97
23	AC Ventilation	14(1)(i), (ii)	601.60	355.25	114.00	0.00	0.00	1070.85
24	LT Switch Gear & Bus Duct	14(1)(i), (ii)	274.96	240.56	0.00	0.00	0.00	515.52
25	M V Switch gear	14(1)(i), (ii)	265.00	0.00	0.00	0.00	0.00	265.00
26	Outdoor Transformer	14(1)(i), (ii)	157.50	161.82	0.00	0.00	0.00	319.32
27	Bus Duct	14(1)(i), (ii)	69.34	0.00	0.00	0.00	0.00	69.34
28	Electrical Equipment Package	14(1)(i), (ii)	1455.78	555.45	0.00	0.00	0.00	2011.23
29	Power Transformers	14(1)(i), (ii)	292.78	0.00	0.00	0.00	0.00	292.78
30	Switch Yard	14(1)(i), (ii)	599.00	0.00	0.00	0.00	0.00	599.00
31	Roads	14(1)(i), (ii)	226.62	0.00	0.00	0.00	0.00	226.62
32	Boundary wall	14(1)(i), (ii)	983.91	0.00	0.00	0.00	0.00	983.91
33	Town ship	14(1)(i), (ii)	5839.23	6866.35	4159.00	0.00	0.00	16864.58
34	Misc. Civil Packages	14(1)(i), (ii)	764.79	0.00	0.00	0.00	0.00	764.79
35	MBOA	14(1)(i), (ii)	330.43	100.00	0.00	0.00	0.00	430.43
	<b>Sub-total</b>		<b>54448.96</b>	<b>38646.57</b>	<b>12173.00</b>	<b>500.00</b>	<b>500.00</b>	<b>106268.53</b>
36	Spares	14(1)(iii)	4674.32	5142.00	2000.00	0.00	0.00	11816.32
	<b>Total</b>		<b>59453.71</b>	<b>43888.57</b>	<b>14173.00</b>	<b>500.00</b>	<b>500.00</b>	<b>118515.28</b>

13. The Petitioner in Form-9A of the petition, has submitted the actual additional capital expenditure incurred for the 2014-19 tariff period, on accrual basis, as well as on cash basis, which also includes IDC. The additional capital expenditure claimed by the Petitioner (on cash basis) for the 2014-19 tariff period is as under:



(Rs. in lakh)

Sl. No.	Head of Work /Equipment	Regulation	2014-15	2015-16	2016-17	2017-18	2018-19	Total
<b>A</b>	<b>Admitted</b>							
1	LAND	14(1)(i)	176.69	37.81	9.04	0.00	0.00	223.54
2	MAIN PLANT CIVIL	14(1)(i)	5405.96	2653.69	1214.94	0.00	0.00	9274.59
3	SG	14(1)(i)	6691.87	419.97	0.00	0.00	0.00	7111.84
4	TG	14(1)(i)	552.93	200.74	0.00	0.00	0.00	753.67
5	STATION C&I	14(1)(i)	0.00	120.38	0.00	0.00	0.00	120.38
6	CPU	14(1)(i)	3.06	2.85	0.00	0.00	0.00	5.91
7	INSTRUMENTATION CABLES	14(1)(i)	(-)2.04	29.34	0.00	0.00	0.00	27.30
8	CHP	14(1)(i)	1478.51	2.02	0.00	0.00	0.00	1480.53
9	RAILWAY SIDING	14(1)(i)	856.85	3151.42	5274.41	0.00	0.00	9282.68
10	DM PLANT	14(1)(i)	0.03	2.26	0.00	0.00	0.00	2.29
11	PT PLANT	14(1)(i)	35.69	4.36	0.00	0.00	0.00	40.05
12	CW- CIVIL	14(1)(i)	7.00	62.82	0.00	0.00	0.00	69.82
13	CW- EQUIPMENT	14(1)(i)	0.00	14.02	0.00	0.00	0.00	14.02
14	COOLING TOWER	14(1)(i)	159.48	21.59	0.00	0.00	0.00	181.07
15	ASH HANDLING SYSTEM	14(1)(i)	1105.00	64.41	0.00	0.00	0.00	1169.41
16	ASH DYKE	14(1)(i)	0.00	0.33	0.00	0.00	0.00	0.33
17	AWRS	14(1)(i)	0.00	7.13	0.00	0.00	0.00	7.13
18	STATION PIPING	14(1)(i)	0.00	36.36	0.00	0.00	0.00	36.36
19	AC VENTILATION	14(1)(i)	160.02	39.06	213.80	0.00	0.00	412.87
20	ELECTRICAL EQUIPMENT PACKAGE	14(1)(i)	0.00	153.56	0.00	0.00	0.00	153.56
21	LT SWITCH GEAR & BUS DUCT	14(1)(i)	1261.48	0.00	0.00	0.00	0.00	1261.48
22	M V SWITCH GEAR	14(1)(i)	0.00	185.23	0.00	0.00	0.00	185.23
23	SWITCH YARD	14(1)(i)	0.00	46.18	0.00	0.00	0.00	46.18
24	OUT DOOR TRANSFORMER	14(1)(i)	43.39	0.00	0.00	0.00	0.00	43.39
25	BUS DUCT	14(1)(i)	53.39	0.00	0.00	0.00	0.00	53.39
26	POWER TRANSFORMERS	14(1)(i)	(-)12.37	0.00	0.00	0.00	0.00	(-)12.37
27	ROADS	14(1)(i)	1422.91	599.23	0.00	0.00	0.00	2022.14
28	BOUNDARY WALL	14(1)(i)	387.22	278.46	0.00	0.00	0.00	665.68
29	TOWN SHIP	14(1)(i)	6360.69	3901.15	3133.52	0.00	0.00	13395.36
30	SITE LEVELLING & OTHER INFRA	14(1)(i)	0.00	24.39	0.00	0.00	0.00	24.39
31	CHIMNEY	14(1)(i)	0.00	74.00	0.00	0.00	0.00	74.00
32	Initial Spares	14(1)(i)	2845.44	0.00	0.00	0.00	0.00	2845.44
33	Spares	14(1)(iii)	0.00	2012.21	6586.52	0.00	0.00	8598.72
34	MBOA	14(1)(i)	806.20	578.77	0.00	0.00	0.00	1384.97
35	ESP	14(1)(i)	1335.71	0.00	0.00	0.00	0.00	1335.71
36	MGR	14(1)(i)	2936.53	0.00	0.00	0.00	0.00	2936.53
37	Construction Power	14(1)(i)	16.53	0.00	0.00	0.00	0.00	16.53
38	Station Lighting	14(1)(i)	212.19	0.00	0.00	0.00	0.00	212.19
39	Steel Yard	14(1)(i)	423.80	0.00	0.00	0.00	0.00	423.80
40	Communication	14(1)(i)	14.94	0.00	0.00	0.00	0.00	14.94
41	Cable Trestle	14(1)(i)	4970.81	0.00	0.00	0.00	0.00	4970.81
42	T&P	14(1)(i)	43.24	0.00	0.00	0.00	0.00	43.24
43	Temporary Structure	14(1)(i)	0.57	0.00	0.00	0.00	0.00	0.57

