

**CENTRAL ELECTRICITY REGULATORY COMMISSION
NEW DELHI**

Petition No. 547/TT/2014

Coram:

**Shri A.S. Bakshi, Member
Dr. M.K. Iyer, Member**

Date of Order : 29.9.2017

In the matter of:

Truing-up of tariff of 2009-14 period of Transmission and Distribution System activities of the DVC network determined by order 27.9.2013 in Petition No. 270/TT/2012

And in the matter of:

Damodar Valley Corporation (DVC),
DVC Towers, VIP Road
Kolkata

.....**Petitioner**

Versus

1. West Bengal State Electricity Distribution Company Limited
Block 'DJ' Sector-11, Salt Lake City,
Kolkata-700 091
2. Jharkhand Bijli Vitran Nigam Limited
Engineering Building, HEC, Dhurwa,
Ranchi- 834 004

.....**Respondents**

Parties present:

For Petitioner:

Shri M.G. Ramachandran, Advocate DVC
Ms. Anushree Bardhan, Advocate, DVC
Shri Subrata Ghosal, DVC
Shri A. Biswas, DVC
Shri D. K Aich, DVC
Shri S.Ganguly, DVC
Shri P. Bhattacharya, DVC



ORDER

This petition has been filed by the petitioner, Damodar Valley Corporation (DVC), for revision of tariff based on actual expenditure of Transmission and Distribution network (hereinafter referred to as the “T&D network”) for the period from 1.4.2009 to 31.3.2014, in terms of Clause 1 of Regulation 6 of the Central Electricity Regulatory Commission (Terms and Conditions of Tariff) Regulations, 2009 (hereinafter referred to as “the 2009 Tariff Regulations”).

2. The petitioner is a statutory body established by the Central Government under the Damodar Valley Corporation Act, 1948 (hereinafter referred to as the 'DVC Act') for the development of the Damodar Valley, with three participating Governments, namely, the Central Government, the Government of West Bengal and the Government of Jharkhand.

3. The Commission, vide order dated 8.5.2013 in Petition No. 272/2010, had approved tariff for the period 2006-09 for the T&D Network of the petitioner. The details of the assets included in the network are given in Annexure-II. Subsequently, the Commission vide its order dated 27.9.2013 in Petition No.270/TT/2012 approved the tariff for the period from 1.4.2009 to 31.3.2014 by considering capital cost as on 31.3.2009 and projected additional capitalization during 2009-14. Thereafter, the petitioner filed a Review Petition No. 10/RP/2013 against the order dated 8.5.2013 pertaining to 2006-09 period. The Commission vide order dated 28.1.2014 allowed review on account of the inter unit transfer of



₹264.08 lakh and accordingly, revised tariff allowed in Petition No. 272/2010 vide order dated 26.2.2014.

4. The Commission, vide order dated 27.9.2013 in Petition No.270/TT/2012, has determined tariff for the years 2009-10, 2010-11 and 2011-12 on the basis of actual additional capitalization for 2009-10, 2010-11 and 2011-12 and has approved the annual fixed charges for 2012-13 to 2013-14. The annual fixed charges approved by the Commission for the period 2009-10 to 2013-14 is summarized as under:-

	<i>(₹ in lakh)</i>				
	2009-10	2010-11	2011-12	2012-13	2013-14
Depreciation	7241.46	8159.87	9076.20	9482.71	9482.71
Interest on Loan	14.07	86.46	82.49	11.03	-
Return on Equity	6113.55	7028.58	7725.69	8031.89	8031.89
Interest on Working Capital	1050.18	1202.79	1286.93	1353.90	1410.16
O&M Expenses	15424.22	17680.93	18692.56	19764.04	20893.50
Sub- Total	29843.48	34158.62	36863.87	38643.57	39818.27
Share of common office expense	246.50	232.65	169.34	169.31	169.39
Share of Pension & Gratuity	5538.41	5538.41	5538.41	5538.41	5538.41
Share of sinking fund	2001.15	2113.10	5451.68	5833.30	6241.63
Total	37629.54	42042.78	48023.29	50184.58	51767.69

5. Regulation 6(1) 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."



6. The petitioner has filed the petition for revision of tariff based on truing up of actual expenditure in terms of Regulation 6(1) of the 2009 Tariff Regulations. The annual fixed charges claimed by the petitioner for the period 2009-14 is as under:-

	(₹ in lakh)				
	2009-10	2010-11	2011-12	2012-13	2013-14
Depreciation	7266.59	8192.78	9132.16	10353.43	12397.53
Interest on Loan	14.61	90.43	102.10	251.98	973.30
Return on Equity	6129.95	7051.42	7765.69	8685.31	10347.60
Interest on Working Capital	1051.06	1204.03	1289.34	1391.29	1546.37
O&M Expenses	15424.22	17680.93	18692.56	19776.08	21031.52
Sub-Total	29886.43	34219.59	36981.85	40458.09	46296.32
Share of common office expense	259.04	292.28	218.83	156.69	168.27
Share of Pension & Gratuity	9204.45	9204.45	5982.42	5057.45	7166.26
Share of sinking fund	1999.23	1932.02	1848.80	1838.53	1967.22
Total	41349.15	45648.34	45031.91	47510.75	55598.08

7. The petitioner has mainly claimed additional capital expenditure in this petition on account of (a) Disallowed in 2006-09 tariff period with provision to be allowed after commissioning. This includes land, transmission lines and sub-stations; (b) Transmission A to N Stage which includes land, sub-stations, transmission lines, towers, poles and fixtures; (c) Transmission Main Division; and (d) Transmission C.E. Stores. The Commission, in its order dated 27.9.2013 in Petition No. 270/TT/2012, trued up additional capital expenditure for 2009-10 to 2011-12 on actual basis. The petitioner in the above petition did not claim any additional capital expenditure in 2012-13 and 2013-14 and therefore the Commission did not allow any additional capital expenditure for 2012-13 and

2013-14. The actual additional capital expenditure allowed vide order dated 27.9.2013 in Petition No. 270/TT/2012 is as under:-

	(₹ in lakh)		
	2009-10	2010-11	2011-12
Transmission A-N Stage			
(A) Replacement Work	1179.65	1628.72	1174.08
(B) New Work	9086.54	10967.81	8750.93
Transmission Main Division			
(A) Replacement Work	43.62	472.82	520.55
(B) New Work	363.81	174.81	89.36
Transmission C.E. Stores			
(A) New Work	-	17.76	-
Total Additional Capital Expenditure	10673.62	13261.92	10534.92

8. Further, the petitioner has claimed the capital expenditure for 2012-13 and 2013-14 period as under:

		(₹ in lakh)	
Sl. No.		Additional Capital Expenditure	
1	Transmission A to N Stage	2012-13	2013-14
(i)	Land	111.52	0.20
(ii)	Substation Equipment		
A	New Items (Additional capital expenditure)	18054.37	6384.40
B	New Items (Reversal)	(-)36.83	(-)1.25
C	Replacement (Additional capital expenditure)	171.06	1564.22
D	Misc (Additional capital expenditure)	459.26	-
E	Misc (Reversal)	(-)2.34	-
F	Sub-total Substation Equipment (Additional capital expenditure)	18645.53	7947.38
G	Less: Replacement (De-cap)	46.73	506.89
(iii)	Transmission Line, Towers, Poles & Fixtures		
A	New (Additional capital expenditure)	2302.17	24439.67
B	New (Reversal)	(-)425.20	(-)14.53
C	Replacement (Additional capital expenditure)	(-) 19.15	6.16
D	Other Assets	-	0.44



E	Sub-Total Transmission (Additional capital expenditure)	1857.82	24431.73
F	Less: Replacement (De-capitalization)	0.55	0.28
(iv)	Total (Additional capital expenditure)	20614.87	32379.31
(v)	Less: Total De-Capitalization	46.18	507.17
2	Transmission Main Division (Claimed)		
A	New (Additional capital expenditure)	33.60	106.03
B	New-Minor (Additional capital expenditure)	18.87	17.15
C	Replacement	53.54	265.34
D	Total (Additional capital expenditure)	106.01	388.53
E	De-cap	(-)20.08	(-)91.83
F	Reversals	(-)28.86	(-)15.71
3	Transmission CE Stores (Claimed)		
A	Land & Land Rights	-	-
B	Buildings	(-)0.33	-
C	Other Assets	(-)61.92	7.85
D	Total (Additional capital expenditure)	(-)62.25	7.85
4	Grand Total (Additional capital expenditure) (A)	20629.76	32759.98
	Grand Total (De-capitalization) (B)	66.26	599.01
	Net Additions(C= A-B)	20563.51	32160.98
	Add: Items claimed during 2004-09 before COD but disallowed by CERC in order dtd. 08.05.2013. (D)	63.25	117.85
	Reversals (E)	(-) 28.86	(-) 15.71
	Total Additional Capital Expenditure Claimed (F=C+D-E)	20655.61	32294.54

9. It is observed that the additional capital expenditure includes two broad category of expenditure, (i) for new works which inter-alia includes new



transmission elements, substations etc. and (ii) replacement, augmentation and additional capitalization in the existing transmission elements. The Regulation 9 of the 2009 Tariff Regulations provides for considering additional capitalization in the existing transmission elements. There is no provision for considering additional transmission elements, substations under head of additional capitalization in the 2009 Tariff Regulations. Regulation 7 of the 2009 Tariff Regulations provides the admissibility of capital cost of assets commissioned and the Regulations 9 of the 2009 Tariff Regulations deal with additional capitalization in addition to the capital cost allowed under Regulation 7. In view of above, we have considered the admissibility of new assets or transmission elements or substation under the head of Regulation 7 of the 2009 Tariff Regulations and additional capitalization in the existing element has been dealt in accordance with Regulation 9 of the 2009 Tariff Regulations. Taking into consideration, the submissions of the petitioner and the documents available on record, we now proceed to consider the claims of the petitioner and revise the tariff in respect of the T&D network for the period 2009-14 after truing-up exercise.

Capital cost

10. Last proviso to Regulation 7 of the 2009 Tariff Regulations, provides as under:-

“Provided also that in case of the existing projects, the capital cost admitted by the Commission prior to 1.4.2009 duly trued up by excluding un-discharged liability, if any, as on 1.4.2009 and the additional capital expenditure projected to be incurred for the respective year of the tariff period 2009-14, as may be admitted by the Commission, shall form the basis for determination of tariff.”



11. Regulation 43(3)(i) of the 2009 Tariff Regulations provides as under:-

“43. Special Provisions relating to Damodar Valley Corporation.

(1) Subject to clause (2), these regulations shall apply to determination of tariff of the projects owned by Damodar Valley Corporation (DVC).

(2) The following special provisions shall apply for determination of tariff of the projects owned by DVC:

(i) Capital Cost: The expenditure allocated to the object ‘power’, in terms of sections 32 and 33 of the Damodar Valley Corporation Act, 1948, to the extent of its apportionment to generation and inter-state transmission, shall form the basis of capital cost for the purpose of determination of tariff:.”

Provided that the capital expenditure incurred on head office, regional offices, administrative and technical centers of DVC, after due prudence check, shall also form part of the capital cost.

Opening Capital Cost

12. The petitioner has considered the capital cost of ₹88805.81 lakh as on 31.3.2009 as determined by order dated 26.2.2014 in Petition No. 272/2010. It is observed that the capital cost considered in the order dated 270/TT/2012 will undergo change on two counts, change of opening capital cost as on 1.4.2009 due to subsequent revision of tariff of 2006-09 and change in additional capitalization on actual basis. Accordingly, in this petition, the tariff from 1.4.2009 to 31.3.2014 has been revised in accordance with 2009 Tariff Regulations by considering revision of capital cost on account of change in actual capital cost incurred by the petitioner. We have considered the same opening capital cost, which was approved by the Commission in its order in Petition No. 272/2010 which takes into account the revision of capital cost during 2006-09 period.



Actual Additional Capital Expenditure during 2009-14

13. Regulation 9 of the 2009 Tariff Regulations, as amended on 21.6.2011 and 31.12.2012, provides as under:-

“9. Additional Capitalisation.(1) The capital expenditure incurred or projected to be incurred, on the following counts within the original scope of work, after the date of commercial operation and up to the cut-off date may be admitted by the Commission, subject to prudence check:

- (i) Un-discharged liabilities;
- (ii) Works deferred for execution;
- (iii) Procurement of initial capital spares within the original scope of work, subject to the provisions of regulation 8;
- (iv) Liabilities to meet award of arbitration or for compliance of the order or decree of a court; and
- (v) Change in law: Provided that the details of works included in the original scope of work along with estimates of expenditure, un-discharged liabilities 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 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-materialisation 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 kilometers of the power station if, the generating company does not intend to meet such expenditure as part of its Corporate Social Responsibility.”

14. The Commission, in its order dated 27.9.2013 in Petition No. 270/TT/2012, trued up additional capital expenditure for 2009-10 to 2011-12 on actual basis.



The petitioner in the above petition did not claim any additional capital expenditure in 2012-13 and 2013-14 and therefore the Commission did not allow any additional capital expenditure for 2012-13 and 2013-14. The actual additional capital expenditure allowed vide order dated 27.9.2013 in Petition No. 270/TT/2012 is as under:-

	(₹ in lakh)		
	2009-10	2010-11	2011-12
Transmission A-N Stage			
(A) Replacement Work			
Claimed	1398.10	2422.62	1431.03
Disallowed	11.39	506.51	49.18
Allowed	1386.71	1916.11	1381.85
Gross value of asset (De-Capitalization) allowed	207.06	287.39	207.77
Net Additional Capital Expenditure allowed	1179.65	1628.72	1174.08
(B) New Work			
Claimed	9120.51	11453.44	8434.01
Adjustment of land cost	0.00	380.09	(-) 380.09
Disallowed	33.97	105.54	63.17
Allowed	9086.54	10967.81	8750.93
Transmission Main Division			
(A) Replacement Work			
Claimed	152.06	714.98	798.09
Adjustment	4.45	11.6	0.54
Disallowed	96.41	180.55	36.45
Allowed	51.2	522.83	761.1
Gross value of asset (De-Capitalization) allowed	7.58	50.01	240.55
Net Additional Capital Expenditure allowed	43.62	472.82	520.55
(B) New Work			
Claimed	458.72	264.92	150.52
Disallowed	94.91	90.11	61.16
Allowed	363.81	174.81	89.36
Transmission C.E. Stores			
(A) New Work			
Claimed	17.12	17.76	-
Disallowed	17.12	-	-
Allowed	-	17.76	-
Total Additional Capital Expenditure	10673.62	13261.92	10534.92

15. There is no change in the claim of the petitioner for additional capital expenditure for the years 2009-10, 2010-11 and 2011-12, as against those approved vide order 27.9.2013 in Petition No. 270/TT/2012. The petitioner, in addition to above, has claimed additional capital expenditure against items disallowed during the period 2006-09 in order dated 8.5.2013 in Petition No.272/2010 for the period 2009-14 and the same is examined in this order. The petitioner has further claimed additional capital expenditure for 2012-13 and 2013-14 on actual basis. The breakup details of the additional capital expenditure as submitted by the petitioner for the years 2009-14 against items disallowed during the period 2006-09 and additional capital expenditure claimed during the years 2012-13 and 2013-14 are submitted by the petitioner.

Items deferred in 2006-09 and claimed during 2009-14 period

16. The petitioner has claimed additional capital expenditure which was disallowed by the Commission in its order dated 8.5.2013 in Petition No.272/2010 for the 2006-09 tariff period pertaining to certain items in Transmission A to N stage as the same was not commissioned during that period. However, the Commission had granted liberty to claim the same after the commissioning of the assets. The Commission in the order stated as follows:-

“2006-07

The petitioner has claimed additional capital expenditure of ₹11902.74 lakh for 2006-07. Out of this, an expenditure of ₹9993.66 lakh towards assets under transmission A to N stage is found justified and is allowed in terms of Regulation 52 (2)(iv) of the 2004 Tariff Regulation. However, expenditure for **₹681.89 lakh** towards assets as detailed in submissions of the petitioner dated 11.4.2011 has been disallowed since the assets have not been commissioned. However, the petitioner is at liberty to claim



capitalization of the expenditure as and when these assets are commissioned, and the same will be considered in accordance with law.

2007-08....

...Out of the total expenditure for ₹7826.83 lakh claimed for capitalization under this head, an expenditure of ₹5175.89 lakh in respect of assets under Transmission A to N stage is found to be in order and is allowed to be capitalized under Regulation 52(2)(iv). An expenditure of **₹272.66 lakh** in respect of assets under Transmission A to N stage is not allowed as the concerned asset had not been commissioned as per the information submitted by the petitioner vide its affidavit dated 11.4.2011. However, liberty is granted to the petitioner to claim the said amount after commissioning of the asset, and the same will be considered in accordance with law.....

2008-09

101. The petitioner has claimed capitalization of an expenditure of ₹1239.53 lakh during the year. Out of this, an expenditure of ₹731.27 lakh for assets under Transmission A to N stage, as submitted by the petitioner vide affidavit dated 11.4.2011 has been allowed in terms of Regulation 52(2)(iv) of the 2004 Tariff Regulations. An expenditure of **₹260.97 lakh** for Transmission A to N stage has not been allowed as the concerned asset had not been commissioned as per information submitted by the petitioner on 11.4.2011. However, petitioner is at liberty to claim the said amount after commissioning of the asset, which will be considered in accordance with law.

17. Thereafter, the petitioner vide affidavit dated 17.6.2013 furnished the commissioning details of the assets not allowed earlier and details of assets that pertain to the 2006-09 tariff period and are yet to be commissioned. The petitioner in the instant petition has claimed additional capital expenditure towards the assets which were not allowed in the 2006-09 tariff period and have achieved commissioning till 2013-14. The petitioner, in its affidavit dated 17.6.2013, has claimed the additional capital expenditure under Regulation 53(2)(i) of the 2004 Tariff Regulations. The petitioner, in the instant petition has claimed additional capital expenditure, however, it is not mentioned under which



provisions of the 2009 Tariff Regulations such additional capital expenditure has been claimed.

	(₹ in lakh)
	Claimed
2009-10	
33 kV Giridih JSEB Line	53.23
2010-11	
33 kV R/S at Bokaro Steel City	81.75
Bokaro Steel City R/S	52.48
400 kV Line Survey(LILO DSPTS)	6.49
Sub-Total	140.72
2011-12	
220 kV Dhanbad S/S	421.30
220 kV Dhanbad S/S Land	0.13
220 kV CTPS Maithon L/D to Dhanbad	27.27
Sub-Total	448.71
2012-13	
220 kV Giridih S/S	45.31
400 kV Line Survey (Maithon - Ranchi LILO RTPS)	17.93
	63.25
2013-14	
400 kV Line Survey (DSTPS-RTPS)	117.85
Total	823.76

18. The petitioner's claim of additional capital expenditure for the works deferred from 2006-09 tariff period is discussed hereunder:-

2009-10

19. The petitioner has claimed ₹53.23 lakh for 33 kV Giridh JSEB line in Transmission A to N stage. The petitioner has submitted that the asset was not considered by the Commission in 2006-09 period as the same was not

commissioned and therefore, it was further not claimed in the review petition. The petitioner has now submitted that the same was commissioned in April 2009.

20. The petitioner was directed vide ROP dated 6.9.2016 to submit the documentary evidence/test charging certificate for trial run operation in respect of the assets. In response the petitioner vide affidavit dated 28.9.2016 submitted that commencement of commercial operation of element of the integrated transmission & distribution starts only after successful commissioning work of the element which includes physical testing, checking, test charging and trial run and submitted the CEA Energisation certificate. It is observed that the petitioner has submitted the CEA Energisation certificate dated 2.4.2009 for the said asset. Hence the additional capital expenditure of ₹53.23 lakh is allowed under Regulation 9(2)(v) of the 2009 Tariff Regulations.

2010-11

21. The petitioner has claimed ₹81.75 lakh and ₹52.48 lakh for 33 kV R/s Bokaro Steel city in Transmission A to N stage under Regulation 53(2)(iv) of the 2004 Tariff Regulations. In justification, the petitioner has submitted that the asset was disallowed during the period 2006-07 and 2007-08 since the asset was not commissioned and further not claimed in the review petition. The petitioner has now submitted that the asset has been commissioned in May, 2010 and January, 2011 respectively and has accordingly claimed in the respective years.

22. The petitioner was directed vide letter dated 20.10.2016 to submit the documentary evidence/test charging certificate for trial run operation in respect of



the assets. In response the petitioner has submitted the RIO certificate dated 1.2.2010 vide affidavit dated 24.10.2016. We have consider the submissions of the petitioner. The petitioner has commissioned the said assets and falls under Regulation 9(2)(v) of the 2009 Tariff Regulations. Accordingly, the additional capital expenditure of ₹134.23 lakh is allowed for the purpose of tariff.

2011-12

23. The petitioner has claimed ₹421.30 lakh, ₹0.13 lakh, ₹27.27 lakh for 220 kV Dhanbad Sub-station, land for the station, 220 kV line CTPS Maithon to Dhanbad respectively totaling ₹448.71 lakh claimed under Regulation 53(2)(iv) of the 2014 Tariff Regulation. In justification, the petitioner submitted that ₹421.30 lakh was not allowed during the period 2006-09 in Transmission A to N and ₹0.13 lakh and ₹27.27 lakh during the period 2008-09 since the asset was not commissioned then. The petitioner has now submitted that the same was commissioned in June 2011. The petitioner was directed to submit the documentary evidence/test charging certificate for trial run operation in respect of the assets. In response, the petitioner vide affidavit dated 28.9.2016 submitted the SLDC certificate dated 11.6.2015 where date of energisation is mentioned as 30.6.2011. Further, the petitioner submitted the Regional Inspectorial Organization (RIO) certificate dated 28.3.2011 in support of the same. We have considered the submissions of the petitioner and in view of the commissioning of the assets, the additional capital expenditure of ₹448.71 lakh is allowed under Regulation 9(2)(v) of the 2009 Tariff Regulations.



400 kV Line survey

24. The petitioner has claimed ₹6.49 lakh, ₹17.93 lakh and ₹117.85 lakh in 2010-11, 2012-13 and 2013-14 respectively for 400 kV line survey. The details of 400 kV line survey as submitted by the petitioner is as under:-

Name of line	COD	Claimed in year	km	Cost claimed (in lakh)
LILO DSTPS line	22.01.2011	2010-11	3.80	6.49
Maithon (PG)- Ranchi (PG)	23.06.2012	2012-13	10.50	17.93
DSTPS-RTPS line	16.07.2013	2013-14	69.00	117.85
Total			83.30	142.28

25. It is observed that the petitioner has allocated the cost of survey as per the length of the particular line. It is also observed that the above-mentioned lines are already commissioned and the petitioner has submitted the RIO certificate dated 3.7.2013 for the same. The expenditure of survey for the new lines commissioned during 2011-2013 is of the nature of incidental expenditure during construction. Accordingly, we allow the additional capital expenditure claimed in accordance with Regulation 9(2)(v) of the 2009 Tariff Regulations.

2012-13

26. The petitioner has claimed ₹45.31 lakh for 220 kV Giridh Sub-station in Transmission A to N. The petitioner has submitted that the asset was not allowed during the period 2007-08 and 2008-09 since the asset was not commissioned and further was not claimed in the review petition. The petitioner has now submitted that the asset has been commissioned in September, 2012.



27. The petitioner was directed to submit the documentary evidence/test charging certificate for trial run operation in respect of the assets. In response, the petitioner has submitted the RIO certificate dated 2.1.2013 vide affidavit dated 28.9.2016. We have gone through the submissions of the petitioner. In view of submission of proper documentary evidence we are inclined to allow the additional capital expenditure of ₹45.31 lakh under Regulation 9(2)(v) of the 2009 Tariff Regulation.

28. Accordingly, the additional capital expenditure allowed for items that were disallowed during 2006-09 period is as follows:-

	(₹ in lakh)	
	Claimed	Allowed
2009-10		
33 KV Giridih JSEB Line	53.23	53.23
2010-11		
33 KV R/S at Bokaro Steel City	81.75	81.75
Bokaro Steel City R/S	52.48	52.48
400 Kv Line Survey(LILO DSPTS)	6.49	6.49
Sub-Total	140.72	140.72
2011-12		
220 KV Dhanbad Sub-station	421.30	421.30
220 KV Dhanbad Sub-station Land	0.13	0.13
220 KV CTPS Maithon L/D to Dhanbad	27.27	27.27
Sub-Total	448.71	448.71
2012-13		
220 KV Giridih S/S	45.31	45.31
400 kv Line Survey (Maithon - Ranchi LILO RTPS)	17.93	17.93
	63.25	63.25
2013-14		
400 KV Line Survey (DSTPS-RTPS)	117.85	117.85
Total	823.76	823.76

29. As discussed earlier, the petitioner has claimed the same additional capital expenditure that was allowed by the Commission in its order dated 27.9.2013 in Petition No.270/TT/2013. As the additional capital expenditure was already allowed we have not discussed the additional capital expenditure for 2009-10 to 2011-12 here in this order. With regards to additional capital expenditure claimed during 2012-13 and 2013-14, the same has been discussed hereunder:-

Actual capital expenditure for the period 2012-13 to 2013-14

30. The petitioner has claimed net additional capitalization of ₹20665.61 lakh and ₹32294.54 lakh during 2012-13 and 2013-14 respectively under Regulation 9(2)(v) of the 2009 Tariff Regulations.

31. The petitioner was directed vide ROP of hearing dated 6.9.2016 to submit the details of additional capitalization for Transmission A to N Stage, Transmission Main, Division and CE stores in the main heads and sub-heads under Works approved/allowed in the original scope of work, Works completed which was approved till 31.3.2009, Works completed which was not approved (not falling within the original scope of work) and works remaining to be completed. In response, the petitioner vide affidavit dated 28.9.2016 submitted that "Works approved/ allowed in the original scope of work does not stand for any particular project for which additional capitalization is being claimed. Rather it is the claim against addition/augmentation of assets in the existing T&D network. However, scope of such addition/augmentation is defined as per approval of the



5 year plans by CEA followed by approval from the petitioner's Board and individual project sanction orders which are furnished along with the petition. All items are within the original scope of works with respect to the approved five year plans. Further, the petitioner has submitted that the list of works have been prepared with reference to the approved plans and sanction orders submitted. The entire T&D network of the petitioner is an integrated one. Addition of substations, transmission lines, elements of T&D network are undertaken in order to meet the entire load growth in the petitioner's command area spread over the states of West Bengal and Jharkhand. Capital expenditure claimed for all such additions/augmentation/ replacements during any particular year are considered as additional capital expenditure in respect of the entire T&D system existing as on the last day of the preceding year. No specific consumer is identified with reference to any particular transmission segment and benefit of strengthening the system or its augmentation is shared by all the consumers.

32. The petitioner has claimed additional capital expenditure for the years 2012-13 and 2013-14 mainly for "Transmission A to N Stage", "Transmission Main Division" and "Transmission C.E Stores". The claim of the petitioner is as shown under:-

(₹ in lakh)

Sr. No.		Additional Capital Expenditure	
		2012-13	2013-14
1	Transmission A to N Stage		
(i)	Land	111.52	0.20
(ii)	Substation Equipment		
A	New Items (Additional capital expenditure)	18054.37	6384.40
B	New Items (Reversal)	(-)36.83	(-)1.25

Sr. No.		Additional Capital Expenditure	
C	Replacement (Additional capital expenditure)	171.06	1564.22
D	Misc (Additional capital expenditure)	459.26	-
E	Misc (Reversal)	(-)2.34	-
F	Sub-total Substation Equipment (Additional capital expenditure)	18645.53	7947.38
G	Less: Replacement (De-cap)	46.73	506.89
(iii)	Transmission Line, Towers, Poles & Fixtures		
A	New (Additional capital expenditure)	2302.17	24439.67
B	New (Reversal)	(-)425.20	(-)14.53
C	Replacement (Additional capital expenditure)	(-) 19.15	6.16
D	Other Assets	-	0.44
E	Sub-Total Transmission (Additional capital expenditure)	1857.82	24431.73
F	Less: Replacement (De-capitalization)	0.55	0.28
(iv)	Total (Additional capital expenditure)	20614.87	32379.31
(v)	Less: Total De-Capitalization	46.18	507.17
2	Transmission Main Division (Claimed)		
A	New (Additional capital expenditure)	33.60	106.03
B	New-Minor (Additional capital expenditure)	18.87	17.15
C	Replacement	53.54	265.34
D	Total (Additional capital expenditure)	106.01	388.53
E	De-cap	(-)20.08	(-)91.83
F	Reversals	(-)28.86	(-)15.71
3	Transmission CE Stores (Claimed)		
A	Land & Land Rights	-	-
B	Buildings	(-)0.33	-
C	Other Assets	(-)61.92	7.85
D	Total (Additional capital expenditure)	(-)62.25	7.85
4	Grand Total (Additional capital expenditure) (A)	20629.76	32759.98
	Grand Total (De-capitalization) (B)	66.26	599.01
	Net Additions(C= A-B)	20563.51	32160.98



Sr. No.		Additional Capital Expenditure	
		Add: Items claimed during 2004-09 before COD but disallowed by CERC in order dtd. 08.05.2013. (D)	63.25
	Reversals (E)	(-) 28.86	(-) 15.71
	Total Additional Capital Expenditure Claimed (F=C+D-E)	20655.61	32294.54

The admissibility of the above claims have been discussed in subsequent paragraphs.

TRANSMISSION A to N Stage

33. The petitioner has claimed additional capital expenditure under Transmission A to N stage for the Replacement Works, New Works and Miscellaneous works.

2012-13

(i) Replacement Work

34. The petitioner has claimed additional capital expenditure of ₹171.06 lakh and ₹46.73 lakh, ₹(-)19.15 lakh as de-capitalization for sub-station and transmission line and towers respectively under Regulation 9(2)(v) of the 2009 Tariff Regulations. The replacement works claimed by the petitioner are as follows:

(₹ In lakh)

Sr. No.	Replacement of Assets in Transmission A to N Stage	COD	2012-13			
			Additional Capital Expenditure	De-capitalization	Net Additions	Depreciation Recovered
Sub-station Equipment						
	132KV Burdwan Sub-station	1993	1.68	0.60	1.08	0.54
	80MVA AREVA make Transformer at Parulia Sub-station	1994	20.17	7.63	12.54	6.87



Sr. No.	Replacement of Assets in Transmission A to N Stage	COD	2012-13			
			Additional Capital Expenditure	De-capitalization	Net Additions	Depreciation Recovered
	80MVA Transformer at MTPS S/Y(BBI)	1995	31.18	12.54	18.65	11.28
	Retrofitting of relay phase - II	1986	117.83	25.88	91.94	23.30
	25MVA Railway Transformer at Ramkanali	1995	0.20	0.08	0.12	0.07
	25MVA Railway Transformer at Pathardih	1996	0.01	0.004	0.005	0.003
	80 MVA, 132/33 KV Transformer At Burdwan Sub-station.	1993			0.00	-
	80MVA Transformer (132/33) at Putki	1995			0.00	-
	Procurement & Replacement of Tariff Meter	1993			0.00	-
	Sub-Total		171.06	46.73	124.33	42.06
Transmission Lines						
	132KV CTPS- PUTKI Line (4 th Circuit)	1967	-	(-)19.70	19.70	(-)0.50
	Sub-Total		-	(-)19.70	19.70	(-)0.50
	Total		171.06	27.03	144.03	41.56

SI No.	Replacement of Assets in Transmission A to N Stage	COD	2013-14			
			Additional Capital Expenditure	De-capitalization	Net Additions	Depreciation Recovered
Sub-station Equipment						
	132KV Burdwan Sub-station	1993	1.69	0.58	1.12	0.52
	80MVA AREVA make Transformer at Parulia	1994	55.25	20.03	35.22	18.02

SI No.	Replacement of Assets in Transmission A to N Stage	COD	2013-14			
			Additional Capital Expenditure	De-capitalization	Net Additions	Depreciation Recovered
	Sub-station					
	80MVA Transformer at MTPS S/Y(BBI)	1995	-	-	-	-
	Retrofitting of relay phase - II	1986	168.27	35.42	132.85	31.88
	25MVA Railway Transformer at Ramkanali	1995	0.15	0.058	0.09	0.05
	25MVA Railway Transformer at Pathardih	1996	-	-	-	-
	80 MVA, 132/33 KV Transformer At Burdwan Sub-station.	1993	445.54	151.76	293.78	136.581
	80MVA Transformer (132/33) at Putki	1995	877.98	299.05	578.93	269.146
	Procurement & Replacement of Tariff Meter	1993	15.33	-	15.33	-
	Sub-Total		1564.22	506.89	1057.33	456.20
	Transmission Lines					
	132KV CTPS- PUTKI Line (4 th Circuit)	1967	6.16	-	6.16	0.25
	Sub-Total		6.16	-	6.16	0.25
	Total		1555.04	506.89	1048.15	456.46

35. The petitioner was directed vide ROP dated 6.9.2016 to submit the details of replacement of assets for Transmission A to N which inter-alia provides Computation of value of old assets along with replacement due to completion of useful life, technical justification (report justifying the claim) for replacement due to Augmentation work and obsolescence certificates from OEM/Technical Committee for replacement due to obsolescence of technology. Also directed to

submit the relevant norm and the provision of the CEA Regulations under which the additional capital expenditure has been claimed. In response, the petitioner vide affidavit dated 28.9.2016 has submitted the details.

36. As regards replacement of items the petitioner has submitted the methodology for computation of value of old assets for de-capitalization was based on engineering estimates as under:-

- (i) The computation methodology is based on WPI (Wholesale Price Index) of different items. The item wise WPI is converted to a uniform base;
- (ii) The replaced items mostly consist of switchgear components and accessories, transformers, CT, PTs etc. Actual curve of each item were plotted for the period 1982 to 2013 against WPI.
- (iii) Empirical formula was obtained in the form, $y = ax^b$, where a and b are constants different value for different items and $x = N - 1950$, N is the year, $y =$ index associated with N^{th} year.

Let P be the Current value of the asset

$y_1 =$ Index associated with the old value of the asset (value of the asset on N_1 th year)

$y_2 =$ Index associated with the present value of the asset (value of the asset on N_2 th year)

Then $y_1 = ax_1^b$, and $y_2 = ax_2^b$, where $x_1 = (N_1 - 1950)$ and $x_2 = (N_2 - 1950)$
Now $y_1/y_2 = (x_2/x_1)^b$,

The petitioner has submitted table items for constant 'b' and 'a'.

37. With regard to additional capital expenditure including replacement of old assets, the petitioner has submitted that the same have been incurred as per the



CEA approval towards augmentation of petitioner's transmission system discussed in subsequent paragraphs.

Sub-station Equipment

38. **132 kV Burdhan Sub-station:** The petitioner has claimed additional capital expenditure of ₹1.68 lakh, ₹1.69 lakh for Burdhan Sub-station towards part payment made during 2012-13 and 2013-14 respectively along with de-capitalization of ₹0.60 lakh, ₹0.58 lakh for 2012-13 and 2013-14 respectively under Regulation 9(2)(v) of the 2009 Tariff Regulations. The petitioner has submitted that the procurement of the transformer was done for replacement of the existing old transformer for up-gradation of capacity of the sub-station as per CEA approval of augmentation of its transmission system. The petitioner vide affidavit dated 28.9.2016 has submitted that replacement was necessary to meet the enhanced load demand. The petitioner has further submitted that the gross value of the old asset is computed on the basis of engineering estimate as given in para 45 above. The petitioner has submitted the audited accounts of 2011-12 to 2013-14 and CEA approval for augmentation of transmission system in support of load growth and sanction orders for the asset. We have gone through the submissions of the petitioner, it is observed that the additional capital expenditure incurred is on account of part payment made towards replacement of old sub-station, we accordingly allow the net additional capital expenditure of ₹1.08 lakh (1.68-0.60) and ₹1.12 lakh (1.69-0.58) for 2012-13 and 2013-14 respectively under Regulation 9(2)(v) of the 2009 Tariff Regulations.



39. 80 MVA Areva Make Transformer at Parulia Sub-station- The petitioner has claimed additional capital expenditure of ₹20.17 lakh and ₹55.25 lakh for 80 MVA Areva make transformer at Parulia Sub-station during 2012-13 and 2013-14 respectively along with de-capitalization of ₹7.63 lakh and ₹20.03 lakh for 2012-13 and 2013-14 respectively under Regulation 9(2)(v) of the 2009 Tariff Regulations. The petitioner submitted that the procurement of the transformer was done for replacement of the existing old transformer of 50 MVA. Further, the petitioner submitted that replacement of the transformer undertaken to meet enhanced load demand which has become necessary for successful and efficient operation of the transmission system and has undertaken the work as per CEA approval for augmentation of its transmission system. The petitioner submitted that the gross value of the old asset is computed on the basis of engineering estimate as discussed above. The petitioner vide affidavit dated 28.9.2016 has submitted that replacement was necessary to meet the enhanced load demand. The petitioner has submitted the sanction order of the petitioner's company and CEA approval for augmentation of transmission system and the methodology of engineering estimates for determining value of the old asset as stated above. We have gone through the submissions of the petitioner. The petitioner has not submitted any technical report or recommendations suggesting the replacement of the asset. Hence, the net additional capital expenditure of ₹12.54 lakh (20.17-7.63) and ₹35.22 lakh (55.25-20.03) for 2012-13 and 2013-14 respectively is disallowed.



40. Retrofitting of Relay Phase II- The petitioner has claimed additional capital expenditure of ₹117.83 lakh and ₹168.27 lakh for retrofitting of relays phase-II during 2012-13 and 2013-14 respectively along with de-capitalization of ₹25.88 lakh and ₹35.42 lakh for 2012-13 and 2013-14 respectively under Regulation 9(2)(v) of the 2009 Tariff Regulations. In justification, the petitioner has submitted sanction orders for the same. Further, the petitioner has submitted that replacement of the old and obsolete electromechanical and static relays related to line distance protection scheme by numerical relays and earth fault relays are necessary for stable and reliable operation and fault isolation of integrated and composite T&D network of the petitioner. The petitioner vide affidavit dated 28.9.2016 has submitted that existing electromechanical and static relays were replaced due to obsolescence and to comply with Technical Standard for Connectivity of the Grid, 2007 CEA (Central Electricity Authority) Regulations. The petitioner has also submitted the methodology of engineering estimates for determining value of the old asset as stated above.

41. We have gone through the submissions of the petitioner and it is observed that we have already approved the capitalization of the sub-stations, transformers, bays etc. in Petition No. 270/TT/2012. Hence the net additional capital expenditure of ₹91.94 lakh (117.83-25.88) and ₹132.85 lakh (168.27-35.42) for 2012-13 and 2013-14 respectively is allowed under Regulation 9(2)(v) of the 2009 Tariff Regulations.

42. 25 MVA Railway transformer at Ramkanali & Pathardih- The petitioner has claimed additional capital expenditure of ₹0.20 lakh and ₹0.15 lakh for 25



MVA Railway transformer at Ramankali during 2012-13 and 2013-14 respectively and de-capitalization of ₹0.08 lakh and ₹0.06 lakh for 2012-13 and 2013-14 respectively under Regulation 9(2)(v) of the 2009 Tariff Regulations. Further, the petitioner has claimed additional capital expenditure of ₹0.01 lakh for 25 MVA Railway transformer at Pathardih and de-capitalization of ₹0.004 lakh under Regulation 9(2)(v) of the 2009 Tariff Regulations. The petitioner submitted that details of works as replacement of old and outlived 2 nos 132/25 kV, 16 MVA railway transformers by 2 nos, 25 MVA capacity in a phased manner, modification of transformer plinth and new cable laying for necessary connection with transformer marshaling box and other associated works. The replacement of railway transformer was undertaken to meet the enhanced load demand which was necessary for successful and efficient operation of the system. The gross value of the old asset is computed on the basis of engineering estimate. The petitioner vide affidavit dated 28.9.2016 has submitted that replacement was necessary to meet the enhanced load demand. The petitioner has submitted the audited accounts of 2011-12 to 2013-14 in support of load growth and also submitted the methodology of engineering estimates for determining value of the old asset as stated above. We have gone through the submissions of the petitioner and it is observed that we have already approved the additional capital expenditure towards Railway transformers, in Petition No. 270/TT/2012. Hence, the net additional capital expenditure of ₹0.12 lakh (0.20-0.06) and ₹0.09 lakh (0.15-0.06) for 2012-13 and 2013-14 respectively for 25 MVA Railway transformer at Ramankali and net additional capital expenditure of ₹0.005 lakh



(0.01-0.004) for 25 MVA Railway Transformer at Pathardih is allowed under Regulation 9(2)(v) of the 2009 Tariff Regulations.

43. 80 MVA transformer at MTPS- The petitioner has claimed additional capital expenditure of ₹31.18 lakh for 80 MVA Transformer at MTPS and de-capitalization of ₹12.54 lakh during 2012-13 under Regulation 9(2)(v) of the 2009 Tariff Regulations. The petitioner has submitted the details of works as replacement of old and outlived transformer of 35 MVA with 80 MVA, modification of transformer plinth and new cable laying for necessary connection with transformer marshaling box and other associated works to meet the enhanced load demand which was necessary for successful and efficient operation of the transmission system. The petitioner has also submitted that the works at MTPs Switchyard is undertaken. The gross value of the old asset is computed on the basis of engineering estimate as shown above. The petitioner, vide affidavit dated 28.9.2016, has submitted that replacement was necessary for augmentation to meet the enhanced load demand. The petitioner has submitted the audited accounts of 2011-12 to 2013-14 in support of load growth where part expenditure has been allowed in 2009-10 and has also submitted the methodology of engineering estimates for determining value of the old asset as stated above. We have gone through the submissions of the petitioner and it is observed that we have already approved the transformers, in Petition No. 270/TT/2012. Hence, the net additional capital expenditure of ₹18.65 lakh (31.18-12.54) for 2012-13 is allowed under Regulation 9(2)(v) of the 2009 Tariff Regulations.



44. 80 MVA, 132/33 KV Transformer At Burdwan Sub-station- The petitioner has claimed additional capital expenditure of ₹445.54 lakh for 80 MVA Transformer at MTPS and de-capitalization of ₹151.76 lakh during 2013-14 under Regulation 9(2)(v) of the 2009 Tariff Regulations. The petitioner has submitted the details of works as procurement of transformer for replacement of old transformer along with up-gradation of the same. The petitioner, vide affidavit dated 28.9.2016 has submitted that replacement was necessary for augmentation to meet the enhanced load demand. The petitioner has submitted the audited accounts of 2011-12 to 2013-14 in support of load growth where part expenditure has been allowed in 2011-12 and has also submitted the methodology of engineering estimates for determining value of the old asset as stated above. We have gone through the submissions of the petitioner. The petitioner has not submitted any report or recommendations suggesting the replacement of the asset. Hence, we disallow the net additional capital expenditure of ₹293.78 lakh (445.54-151.76) for 2013-14.

45. 80 MVA transformer at Putki- The petitioner has claimed additional capital expenditure of ₹877.98 lakh for 80 MVA Transformer at Putki and de-capitalization of ₹299.05 lakh during 2013-14 under Regulation 9(2)(v) of the 2009 Tariff Regulations. The petitioner has submitted that 50 MVA transformer replaced by 80 MVA transformer. The petitioner submitted that replacement is done as per CEA norms which are done for efficient and successful operation of the plant. The petitioner vide affidavit dated 28.9.2016 has submitted that replacement was necessary for augmentation to meet the enhanced load



demand. The petitioner has submitted the audited accounts of 2011-12 to 2013-14 in support of load growth and has also submitted the methodology of engineering estimates for determining value of the old asset as stated above. We have gone through the submissions of the petitioner and it is observed that we have already approved the transformers, in Petition No. 270/TT/2012. Hence the net additional capital expenditure of ₹578.93 lakh (877.98-299.05) for 2013-14 is allowed under Regulation 9(2)(v) of the 2009 Tariff Regulations.

46. Procurement of Replacement of tariff meter- The petitioner has claimed additional capital expenditure of ₹15.33 lakh for procurement of replaced tariff meter during 2013-14 under Regulation 9(2)(v) of the 2009 Tariff Regulations. The petitioner has submitted that the project is for development of comprehensive energy accounting system of 33 kV and 415 V incomers under SEMA-I (System Energy Management Scheme) as per CEA guidelines. Amount claimed is year wise part payment. The petitioner was directed to submit the details for the additional capital expenditure claimed. However, the petitioner has not submitted any further details regarding the same. Further, there is no de-capitalization value for the item. Accordingly, the additional capital expenditure of ₹15.33 lakh is disallowed.

Transmission Lines

47. 132 kV CTPS- Putki (4th circuit) - The petitioner has claimed additional capital expenditure of ₹(-)19.15 lakh for 132 kV CTPS Putki and de-capitalization of ₹(-)0.55 lakh during 2012-13 under Regulation 9(2)(v) of the 2009 Tariff



Regulations. The petitioner submitted that re-conductoring of 132 kV double circuit between CTPS Switchyard has been done with AAAC panther conductor replacing original ACSR lark conductor for reliable operation and increase in capacity to meet load growth. The petitioner, vide affidavit dated 28.9.2016 has submitted that re-conductoring was done due to expiry of useful life of the item. It is observed that the COD of the old item was 1967 and the COD of the replaced asset was 2010. We have gone through the submissions of the petitioner and considering that the said additional capital expenditure has been claimed due to expiry of useful life, the net additional capitalization of ₹(-)18.59 lakh (-19.15+0.55) is allowed under Regulation 9(2)(v) of the 2009 Tariff Regulations.

New Items (Transmission A to N Stage)

48. The petitioner has claimed ₹20468.06 lakh for new assets i.e. ₹111.52 lakh for land, ₹18054.37 lakh for sub-stations and ₹2302.17 lakh for transmission lines and towers etc. in 2012-13. In 2013-14, The petitioner has also claimed ₹30824.72 lakh i.e. ₹0.20 lakh for land, ₹24439.67 lakh for transmission lines, ₹6384.40 lakh for sub-stations and ₹0.44 lakh for other assets. The details of the assets claimed are as shown under:-

		<i>(₹in lakh)</i>
Sr. No	Name Of Work (Additional capital expenditure claimed)	2012-13
1	220 kV Durgapur Sub-station (Land cost)	73.65
2	220 kV Dhanbad Sub-station (Land cost)	3
3	220 kV/33 kV Giridih Sub-station (Land cost)	34.87
	TOTAL Of 'A' (Land cost)	111.52
4	Power Supply To Industries	180.2
5	80 MVA Transformer at Durgapur With Two Nos. Bay For MTPS Line	0.16
6	220 /33 kV Barjora Sub-Station	0.81



Sr. No	Name Of Work (Additional capital expenditure claimed)	2012-13
7	220kV Barjora Sub-station (Extension Part- I)	1.27
8	80 MVA Transformer At MTPS S/Y	548.16
9	10MVA/132 kV/11 kV NGEF Transformer Bay at Panchet	45.24
10	50MVA 2nd. Trans at Kumardhubi	1.52
11	Meter Shifting of JSEB Kumardhubi	0.55
12	132kV/33 kV Jamuria Sub-station	14.85
13	GSM Metering Ph-II	1394.92
14	160MVA Transformer at CTPS	28.41
15	2 Nos. 220 KV Bays At Kalyaneswari Sub-station	34.41
16	50MVA Transformer at Purulia	3.39
17	220 kV Dhanbad Sub-station	8626.19
18	33 kV Kathara Bay At BTPS	0.23
19	80MVA Transformer at Giridih	10.39
20	220 kV/33 kV Giridih Sub-station	6269.85
21	132/33 kV Giridih S/S	3.4
22	80 MVA Areva Transformer at Giridh	410.33
23	132 kV Gola - Muri Rly Line Bay	0.07
24	220 kV Koderma Sub-station	480.02
	Total of 'B' (sub-stations)	18054.37
25	132 kV CTPS-BSL Line	0.48
26	220 kV/132 kV MHS - Kalyaneswari Line	4.49
27	400 kV Maithon(PG) To Ranchi(PG) S/C LILO At RTPS	147.51
28	220 kV CTPS - Pithakiary Bye passing Kalyaneswari	1.42
29	400 kV Maithon JSR LILO at DSTS	6.68
30	1 No 220kV Tower For Tie Line Of CTPS A - CTPS B	25.9
31	220kV Dhanbad Giridh	2113.22
32	220kV BTPS – Ramgarh	2.47
	Total of 'C' (Transmission Lines)	2302.17
	Total (A+B+C)	20468.06

(₹ in lakh)

SI No	Name Of Work	2013-14
1	220 kV Dhanbad Sub-Station- Land	0.20
	TOTAL Of 'A'	0.20
2	220kV DURGAPUR Sub-Station	74.32
3	13 Nos. 33kv Bays At Different Sub-Stations In West Bengal Part	1.57



SI No	Name Of Work	2013-14
4	Power Supply To Industries	187.33
5	80 MVA Transformer at Durgapur with two nos. Bay for MTPS Line	625.79
6	220 /33 kV Barjora sub-station	0.5
7	2 Nos of 220 kV Bays at MTPS	0.02
8	80MVA Transformer At MTPS S/Y	2.39
9	Energy Accounting System at different sub-station	810.6
10	50 MVA Transformer at Purulia sub-station.	0.11
11	10MVA 132kv/11kV NGEF Transformer Bay at Panchet	0.05
12	GSM Metering Ph II	76.71
13	160MVA Transformer at CTPS	28.67
14	2nos 220kV Line Bay At Kalyaneswari	34.73
15	50MVA Transformer At Purulia	3.42
16	31.5.MVA 132/33 kV Transformer at Panchet Hydel	6.35
17	220kV Dhanbad sub-station	1193.79
18	80MVA Transformer (132/33) At Giridih	876.77
19	220kV/33kV Giridih Sub-station	961.09
20	80 MVA Areva Transformer at Giridih	474.24
21	SEMA Ph-I Putki	0.65
22	132 kV Gola-Muri Rly Line Bay	0.07
23	220kV Koderma Sub-station	233.31
24	132kV Chandil Sub-station -4 Nos Bay	790.62
25	SEMA Ph-I,Koderma	0.65
26	SEMA Ph I Ramgarh	0.65
	Total Of 'B'	6384.4
27	400KV DSTPS to RTPS Line	22870.61
28	220kv CTPS - Pithakiary Bypassing Kalyaneswari	0.34
29	220kv Kalyaneswari- Pithakiary Line	6.37
30	1 No 220kV Tower For Tie Line of CTPS A - CTPS B	26.44
31	220 kV Burnpur - ISCO LINE	7.42
32	220 kV CTPS _ MTPS LILO at Kalyaneswari	230.84
33	33 kV S/C Line For POWER SUPPLY To S/ E Rly Mahuda	6.51
34	CTPS -DTPS Line	0.34
35	220kV Dhanbad Giridh	547.13
36	132 kV Patherdih Govindpur Line	1.45
37	132 kV Patherdih Govindpur Line Ext. To Dhanbad	727.06



SI No	Name Of Work	2013-14
38	220 kV CTPS- Kalyaneswari DC LILO at Dhanbad	15.17
	Total Of 'C'	24439.67
	Expenditure On Account Of Other Assets	0.44
	Total (A+B+C+D)	30824.72

New Assets- Sub-stations/Transmission Lines

49. The petitioner has claimed ₹18054.37 lakh for sub-stations and ₹2302.17 lakh for transmission lines and towers etc. in 2012-13. In 2013-14, the petitioner has claimed ₹24439.67 lakh for transmission lines and ₹6384.40 lakh for sub-stations under Regulation 9(2)(v) of the 2009 Tariff Regulations.

50. The petitioner was directed vide ROP of hearing dated 6.9.2016 and letter dated 20.10.2016 to submit the "Test charging certificate/documentary evidence for trial run if the asset is already commissioned, the negative entries claimed in additional capital expenditure in new/miscellaneous assets are adjustment entries or removal of assets. In case, these are adjustment entries, then proper justification for the same. If not, the gross value of old asset, the depreciation recovered in case of removal of asset shall be submitted. The petitioner was also directed to submit the Certificate of the Regional Inspectorial Organization for energization of the balance assets under Regulation 43 of the CERC (Measures relating to safety & electric Supply) Regulations, 2010 for the period 2009-14 and clarification for not considering de-capitalization against disposal of the assets. In response, the petitioner vide affidavit dated 28.9.2016 and 24.10.2016 has confirmed that all the assets are already commissioned and certified consolidate



capital cost vide Auditor Certificate dated 5.12.2014 in support of the capital expenditure incurred. The petitioner further vide affidavit dated 24.10.2016 has submitted RIO certificate (Regional Inspectorial Organization) towards energization of balance assets under Regulation 43 of the 2009 Tariff Regulations.

51. It is observed that the petitioner has submitted the RIO certificate for the transmission assets (almost 90% of additional capital expenditure claimed) for 2012-13 and 2013-14 tariff period. We have gone through the submissions of the petitioner. The petitioner has submitted the RIO certificate in support of the commissioning of the transmission assets. Therefore, the assets have been considered as put to use for the commercial purpose during the year and meets the requirement of commercial operation date. The petitioner has claimed the capital cost under the additional capital expenditure under Regulation 9(2)(v) of the 2009 Tariff Regulations. The Regulation 9(2)(v) of the 2009 Regulations broadly covers the additional capital expenditure in the existing assets. The capital expenditure for new assets covers within the meaning of Regulation 7 of the 2009 Tariff Regulations and as per Regulation 5(2) of the 2009 Tariff Regulations, the petitioner is required to submit the Auditor Certificate. The petitioner has claimed capital expenditure incurred along with Auditor Certificate dated 5.12.2014 for the additional transmission elements commissioned by the petitioner during the year as per the 2009 Tariff Regulations. We have considered the capital expenditure of 20468.06 lakh (for 2012-13) and 30824.72 lakh (for 2013-14) incurred towards new assets i.e. Sub-Stations and



transmission lines in Transmission A to N stage are allowed and 2013-14 have been considered for the purpose of tariff.

New Assets- Land

52. In addition to above, the petitioner has claimed ₹111.52 lakh and 0.20 lakh for land in 2012-13 and 2013-14 respectively. The petitioner has submitted that the land was procured for sub-stations at Dhanbad, Durgapur and Giridh. The petitioner was directed to submit documentary evidence for additional capitalization claimed under "Land" for Transmission A to N Stage. The petitioner vide affidavit dated 28.9.2016, has submitted the details of payment made towards land. We have gone through the submissions of the petitioner. It is observed that the installation of sub-stations at these locations has already been approved in Para 50 of this order. Accordingly, the additional capital expenditure claimed by the petitioner for new assets-land in Transmission A to N stage is allowed for the purpose of capitalization.

New Assets- Other Assets

53. The petitioner has claimed ₹0.44 lakh for other assets in 2013-14 under Regulation 9(2)(v) of the 2009 Tariff Regulations. The petitioner has however not submitted any details or justification regarding the same. Hence, the expenditure of ₹0.44 lakh towards other assets is disallowed.

Miscellaneous

54. The petitioner has claimed ₹459.26 lakh for miscellaneous in 2012-13 under Regulation 9(2)(v) of the 2009 Tariff Regulations. The petitioner has however not



submitted any details or justification regarding the same. Hence the miscellaneous additional capital expenditure of ₹459.26 lakh is disallowed.

Transmission A to N Stage- Adjustment Entries

55. The petitioner has claimed ₹ (-) 464.37 lakh and ₹ (-) 15.78 lakh in 2012-13 and 2013-14 respectively under Regulation 9(2)(v) of the 2009 Tariff Regulations. The petitioner has submitted the details of reversals vide affidavit dated 28.9.2016. We have gone through the submissions of the petitioner and have considered the reversals entries to adjust the capital cost as submitted by the petitioner.

TRANSMISSION MAIN DIVISION

56. The petitioner has claimed additional capital expenditure towards Replacement Assets (including de-capitalization), New Assets and adjustment of reversal entries. The petitioner has claimed additional capital expenditure of ₹106.01 lakh and ₹388.53 lakh with de-capitalization of ₹20.08 lakh and ₹91.83 lakh for 2012-13 and 2013-14 respectively under Regulation 9(2)(v) of 2009 Tariff Regulations. The additional capital expenditure claimed under transmission main division is summarized as under:-

	(₹ in lakh)	
Transmission Main Division (Claim)	2012-13	2013-14
New Assets	33.60	106.03
New Assets-Other	18.87	17.15
Replacement	53.54	265.34
Total Add Cap	106.01	388.53
De-capitalization	20.08	91.83
Reversals	(-)28.49	(-)15.71
Net additions	57.07	280.99

Replacement Assets

57. The petitioner has claimed ₹53.54 lakh and ₹265.34 lakh additional capital expenditure along with de-capitalization of ₹20.08 lakh and ₹91.83 lakh for 2012-13 and 2013-14 respectively under Regulation 9(2)(v) of the 2009 Tariff Regulations. Vide ROP dated 6.9.2016, the petitioner was directed to submit the details of replacement assets on account of completion of useful life, justification for the said replacement, replacement due to Augmentation work along with technical report justifying the claim, replacement due to obsolescence of technology, replacement as per CEA norms. In response, the petitioner has submitted the details of replacement of items under different heads as under:-

(₹ in lakh)

Sr. No.	Replacement of Assets in Transmission Main Division	2012-13		
		Additional Capital Expenditure	De-capitalization	Net Additions
1	Due to End of useful life	41.67	10.40	31.28
2	As per CEA Guidelines	1.23	0.87	0.37
3	Due to Obsolescence	-	-	-
4	No justification provided	4.87	6.07	(-)1.21
5	Replaced due to augmentation	5.76	2.74	3.02
Total		53.54	20.08	33.46

Sr. No.	Replacement of Assets in Transmission Main Division	2013-14		
		Additional Capital Expenditure	De-capitalization	Net Additions
1	Due to End of useful life	136.59	30.97	105.62
2	As per CEA Guidelines	0.44	0.29	0.15



Sr. No.	Replacement of Assets in Transmission Main Division	2013-14		
		Additional Capital Expenditure	De-capitalization	Net Additions
3	Due to Obsolescence	27.10	1.99	25.11
4	No justification provided	61.22	38.84	22.38
5	Replaced due to augmentation	40.00	19.75	15.57
Total		265.34	91.83	173.51

58. **Replacement due to end of useful life-** The petitioner has claimed ₹41.67 lakh, ₹136.59 lakh and de-capitalization is ₹10.40 lakh and ₹30.97 lakh as on 2012-13 and 2013-14 respectively for replacement of assets due to end of useful life under Regulation 9(2)(v) of the 2009 Tariff Regulations. The petitioner has submitted as under:-

(₹ in lakh)

Sr. No	Replacement (2012-13)	Additional Capital expenditure	De-capitalization	Depreciation recovered	Justification
1	33 KV oil cooled PT	0.18	0.01	0.01	Replacement of old and defective one for efficient and reliable operation of the T&D system. Gross value of old asset furnished.
2	L.V. CONDENSOR BUSHING for TRANSFORMER	3.21	0.19	0.17	Replacement of old and defective LV bushing of transformer to avoid breakdown and for successful and efficient operation of T&D System.
3	132kV CVT	6.90	1.59	1.43	Replacement of damaged CVT of 132 KV BTPS(B) - Konar Line for efficient and reliable operation of the T&D system. Gross value of old asset



Sr. No	Replacement (2012-13)	Additional Capital expenditure	De-capitalization	Depreciation recovered	Justification
					furnished.
4	132kV Out Door Type CT	2.55	0.67	0.61	Replacement of old and defective one to avoid breakdown and for reliable and efficient operation of T&D System..
5	Lightning Arrester 36 kV	3.48	0.14	0.12	Replacement of defective lightning arrester for reliable and efficient operation of T&D System..
6	132kV Wave Trap And Accessories	2.36	0.62	0.56	Replacement of damaged wave trap of 132 KV Putki-CTPS Line for efficient and reliable operation of the T&D system. Gross value of old asset furnished.
7	Lead Acid Station Battery	14.01	5.82	5.24	Existing Battery Bank was more than 10-20 years old and no Backup was available during power failure.
8	Float Cum Boost Charger	5.18	0.66	0.60	Became necessary for the purpose of reliable operation of the system. Gross value of old asset furnished.
9	Towers For 132 kV Transmission Lines	2.10	0.13	0.12	Replacement of collapsed / damaged tower PARTS by new tower PARTS (superstructure) reliable operation of the system. Gross value of old asset furnished..
10	Transformer Oil Filter Machine	1.71	0.55	0.50	Replacement of old and damaged transformer oil filter machine for efficient operation.
Total (A)		41.67	10.40	9.36	



(₹ in lakh)

Sl. No.	Replacement (2013-14)	Additional Capital expenditure	De-capitalization	Depreciation Recovered	Justifications
1	PT, CT, Tower elements, Lightning arrestors, Numerical relays, Lead acid battery	68.89	16.07	14.26	Replacement of old and defective equipment for efficient and reliable operation of the T&D system. Gross value of old asset furnished.
2	Digital Level Meter	2.65	0.66	0.60	Existing equipment to measure communication signal level got faulty and was beyond repair. Replaced by a new one. Gross value of old asset furnished.
3	Other Assets	27.57	11.95	10.76	Telephone Exchange of M/S ITI make which was of old and obsolete technology was replaced by new Telephone Exchange of modern technology.
4	BATTERY BANK At GIRRIDIH And Nimiaghat Sub-Station	1.85	0.87	0.78	To replace age old battery bank this had no back up for reliable and efficient operation of T&D system. Gross value of old asset furnished.
5	Renovation Of Control Room Building	26.79	1.15	1.03	Refurbishment of the old control room was essential reliable operation of the system. Gross value of old asset furnished.
6	Refurbishment Of Front Boundary Of Sub-Station	4.00	0.10	0.09	Refurbishment of the old and damaged part of boundary was essential for safe and reliable operation of the system. Gross value of old asset furnished.



Sl. No.	Replacement (2013-14)	Additional Capital expenditure	De-capitalization	Depreciation Recovered	Justifications
7	Supplying And Fitting 3HP Motor - Pump Set	1.83	0.10	0.09	Replacement of the old and outlived pump-motor set was essential for maintaining adequate water supply arrangement in the sub-stations. Gross value of old asset furnished.
8	Construction Of Periphery Boundary Wall Around The Colony	3.00	0.07	0.07	Refurbishment of the old and damaged part of boundary was essential for ensuring safety of sub-station colony. Gross value of old asset furnished.
	Total (B)	136.59	30.97	27.67	

59. The petitioner, vide affidavit dated 28.9.2016, has submitted that Replacement of old, defective and unserviceable protective relays/CT/PT/Lightning arrestors/ circuit breakers/ wave trap/ bushing/ battery bank/ transformer bushing etc. for efficient operation of T&D system, Replacement of old and unserviceable civil constructions like Sub-station fencing, false ceiling etc. We have gone through the submissions of the petitioner. They petitioner has not submitted any supporting document in the form of technical report substantiating the need for the above works. Further, it is observed that certain items claimed during 2013-14 are minor in nature which includes personal computers, UPS, etc. and hence ₹15.62 lakh (27.57-11.95) net additional capital expenditure is disallowed. For the remaining assets the petitioner has not



submitted any proper justification/documentary evidence for the assets. Accordingly, the remaining net additional capital expenditure of ₹31.28 lakh (41.67-10.40) and ₹90.00 lakh (109.02-19.02) is disallowed for 2012-13 and 2013-14 respectively.

60. Replacement as per CEA Guidelines- The petitioner has claimed additional capital expenditure of ₹1.23 lakh, ₹0.44 lakh and de-capitalization of ₹0.87 lakh and ₹0.29 lakh during 2012-13 and 2013-14 for replacement as per CEA Guidelines respectively under Regulation 9(2)(v) of the 2009 Tariff Regulations. The petitioner was directed vide ROP of hearing dated 6.9.2016 to submit the details of replacement. In response, the petitioner vide affidavit dated 28.9.2016, has submitted the CEA Regulations (Installation and operation of meters) 2006 and 2010 for replacement of PT (Potential transformer) and CT (Current Transformer) specifying the accuracy class of meters. It is stated under Schedule, Part-I of the CEA (Installation and operation of meters) Regulations, 2006 that the accuracy class of meters in generation and transmission system shall not be inferior to that of 0.2S Accuracy Class. The accuracy class of meters in distribution system shall not be inferior to that of 0.5S Accuracy Class. We have gone through the submissions of the petitioner and in view of proper documentary evidence and accordingly allow the additional capital expenditure along with de-capitalization under Regulation 9(2)(v) of the 2009 Tariff Regulations.



61. Replacement due to obsolescence- The petitioner has claimed additional capital expenditure of ₹0.68 lakh, ₹27.01 lakh and de-capitalization of ₹0.40 lakh, ₹1.99 lakh during 2012-13 and 2013-14 respectively for replacement due to obsolescence. The petitioner has submitted that it was necessary to replace the old and outlived equipment for efficient operation of the system. The petitioner, vide affidavit dated 28.9.2016, has submitted that during 2012-13, the alarm annunciator for control panel was replaced since the equipment was unserviceable due to non-availability of spares. However, the petitioner has not submitted any documentary evidence for the same. In 2013-14, the petitioner has submitted that electromechanical and static relays were replaced due to obsolescence of technology. Further the item was replaced in accordance to CEA (Technical standards for connectivity for the Grid) Regulations, 2007. Part-III CEA (Technical standards for connectivity for the Grid) Regulations, 2007 provides as follows:-

“(3) Two main numerical Distance Protection Schemes shall be provided on all transmission lines of 220 kV and above for all new sub-stations. For existing sub-stations this shall be implemented in a reasonable time frame.”

62. The petitioner has not submitted the obsolescence certificate for the items for which additional capital expenditure is claimed in 2012-13. For 2013-14 the petitioner has provided the relevant CEA (Technical standards for connectivity for the Grid) Regulations, 2007 as shown in the paragraph above. Accordingly, the net additional capital expenditure of ₹25.11 lakh (27.01-1.99) during 2013-14 is allowed in accordance to Regulation 9(2)(v) of the 2009 Tariff Regulations and the claim for the year 2012-13 is disallowed.



63. **Replacement due to augmentation-** The petitioner has claimed additional capital expenditure of ₹5.08 lakh and ₹40.00 lakh and de-capitalization of ₹2.34 lakh and ₹18.84 lakh during 2012-13 and 2013-14 respectively for replacement due to augmentation. The petitioner has submitted that the items were replaced during 2012-13 for efficient and reliable operation of the system. Further, in response to ROP of hearing dated 6.9.2016 the petitioner submitted that the said replacement was required in order to meet the higher current capacity and increased power flow. We have gone through the submissions of the petitioner. It is observed that the petitioner has not submitted any testing report for the same. Hence, the net additional capital expenditure of ₹2.74 lakh (5.08-2.34) and ₹21.16 lakh (40-18.84) for 2012-13 and 2013-14 respectively is disallowed.

64. **Additional capital expenditure without any justification-** The petitioner has claimed additional capital expenditure of ₹4.87, ₹61.22 lakh and ₹6.07 lakh, 39.07 lakh respectively against certain items. However, no detailed justification or documentary evidence has been provided for the same. We are therefore not inclined to allow the additional capital expenditure towards the same. Accordingly, the additional capital expenditure allowed during 2012-13 and 2013-14 is as shown under:-

(₹ in lakh)

SI No.	Replacement of Assets in Transmission Main claimed	2012-13		
		Additional Capital Expenditure	De-capitalization	Net Additions
1	End of useful life	-	-	-

SI No.	Replacement of Assets in Transmission Main claimed	2012-13		
		Additional Capital Expenditure	De-capitalization	Net Additions
2	CEA Guidelines	1.23	0.87	0.37
3	Obsolescence certificate	-	-	-
4	No justification	-	-	-
5	Replaced due to augmentation	-	-	-
Total		1.23	0.87	0.37

SI No.	Replacement of Assets in Transmission Main claimed	2013-14		
		Additional Capital Expenditure	De-capitalization	Net Additions
1	End of useful life	-	-	-
2	CEA Guidelines	0.44	0.29	0.15
3	Obsolescence certificate	27.10	1.99	25.11
4	No justification	-	-	-
5	Replaced due to augmentation	-	-	-
Total		27.54	2.28	25.26

New Assets- Transmission Main Division

65. The petitioner has claimed ₹52.47 lakh and ₹123.19 lakh for 2012-13 and 2013-14 respectively under Regulation 9(2)(v) of the 2009 Tariff Regulations. The petitioner has submitted that the additional capital expenditure claimed during 2012-13 installation of CT/PT was for the purpose of energy accounting (SEMA) for successful and efficient operation of T&D System and to meet the regulatory compliance and CEA guidelines. The petitioner has further submitted

that some items like construction of chain link fencing, construction of stores building etc. was necessary for safety for sub-station equipment and employee welfare. In addition to this, during 2013-14 additional capital expenditure claimed was on account of adjustment of certain payments, installation of alarm annunciator etc. for efficient operation of the system. Further, the petitioner has claimed additional capital expenditure on certain items like desktops, chairs, almirahs etc. which are of minor nature. The same is summarized as shown under:-

(₹ in lakh)

Transmission Main Division (Claim)	2012-13	2013-14
New Assets	33.60	106.03
New-Other	18.87	17.15
Total	52.47	123.19

66. In response to ROP of hearing dated 6.9.2016, the petitioner has clarified that all the new assets are acquired and capitalized as per the approved plan, Procurement and erection are done observing the norms and formalities, Assets are booked in the yearly annual accounts on put to use basis, Additional capitalization is claimed against respective items as per booking of annual accounts for the respective years and Annual accounts are audited by the C&AG of India. The petitioner has claimed the capital cost under the additional capital expenditure under Regulation 9(2)(v) of the 2009 Tariff Regulations. The Regulation 9(2)(v) of the 2009 Regulations broadly covers the additional capital expenditure in the existing assets. The capital expenditure for new assets covers

within the meaning of Regulation 7 of the 2009 Tariff Regulations and as per Regulation 5(2) of the 2009 Tariff Regulations. The petitioner's claim of new assets is not a separate element but capitalization of additional assets such as CT/PT for the proper energy accounting and metering purpose. Therefore, such new assets shall not form a part of capital cost under Regulation (7) of the 2009 Tariff Regulations but it is addition in the existing operative transmission elements for efficient operation. Further, it is observed that the petitioner has furnished the sample copies of sanction orders and work orders. Accordingly, we allow the additional capital expenditure of ₹33.60 lakh and ₹106.03 lakh for 2012-13 and 2013-14 respectively. With regards to additional capital expenditure of ₹18.87 lakh and 17.15 lakh for 2012-13 and 2013-14 respectively which has been claimed towards certain items like desktops, chairs, almirahs etc. which are minor in nature. We are of the view that these assets are minor in nature and should be met through normative O&M expenses allowed and therefore the same is disallowed.

Adjustment Entries

67. The petitioner has submitted adjustment entries for asset disposal which are not included in the capital cost of the system i.e. ₹(-) 28.86 lakh and ₹(-)15.71 lakh for 2012-13 and 2013-14 respectively. The petitioner was directed vide letter dated 20.10.2016, to submit the justification for the same. In response, the petitioner has submitted that additional capital expenditure pertaining to replacement claimed in particular year is furnished along with details of the old asset i.e. gross value of old asset, year of acquisition, depreciation charged up to



date of replacement etc. The petitioner has submitted that while allowing additional capital expenditure for the asset entire gross value of the old asset is reduced from the gross block of assets. Similarly, the depreciation reserve is also reduced to the extent of deprecation accumulated in respect of such old asset till the date of replacement. The incidence of recovery from the sales proceeds of such old assets however occurs after few years through the disposal action taken, along with all other retired and old assets is considered scrap. The petitioner has also submitted that Commission is withdrawing the gross value of old assets by its full value from the gross block in the year of replacement. However, the consideration of the sale proceeds of such old assets as de-capitalization in the year of disposal, after few years would result in diminishing the value of all other assets comprising gross block in use.

Transmission C.E stores

68. The petitioner has claimed ₹(-)62.25 lakh and ₹7.85 lakh during 2012-13 and 2013-14 respectively for Transmission C.E Stores under Regulation 9(2)(v) of the 2009 Tariff Regulations. The petitioner was directed to submit the details of the additional capital expenditure claimed under Transmission C.E stores. In response, the petitioner vide affidavit dated 28.9.2016 has submitted that the negative entries are adjustment entries against new/refurbishment of control room and store buildings and not related to de-capitalization. The petitioner has also provided the break-up of the other assets as shown under:-



(₹ in lakh)

SI No	Item Description	Amount
1	Office Equipment	0.61
2	Computer PC, HP Make	1.77
3	Other Assets (stores)	4.71
4	Other Assets (CE TSC) Electronics	0.69
5	Other Assets (CE TSC) Purchase	0.07
	Total	7.85

69. We are of the view that these assets are minor in nature and should be met through normative O&M Expenses, therefore the same is disallowed. Accordingly, ₹(-)62.25 lakh is allowed in accordance to Regulation 9(2)(v) of the 2009 Tariff Regulations and ₹7.85 lakh is disallowed. The additional capital expenditure allowed during the 2012-14 tariff period is as shown under:-

(₹ in lakh)

(A)Transmission A to N Stage	Claimed		Allowed	
	Add Cap (2012-13)	Add Cap (2013-14)	Add Cap (2012-13)	Add Cap (2013-14)
(i)Land	111.52	0.20	111.52	0.20
(ii)Substation Equipment				
New (Additional Capital Expenditure)	18054.37	6384.40	18054.37	6384.40
New (Reversal)	(-)36.83	(-)1.25	(-)36.83	(-)1.25
Replacement (Additional Capital Expenditure)	171.06	1564.22	150.89	1048.10
Misc (Additional Capital Expenditure)	459.26	-	-	-
Misc (Reversal)	(-)2.34	-	(-)2.34	-
Sub-total Substation Equipment (Additional Capital Expenditure)	18645.53	7947.38	18166.10	7431.25
Less:Replacement (De-cap)	46.73	506.89	39.10	335.11
(iii) Transmission Line, Towers, Poles & Fixtures				
New (Additional Capital Expenditure)	2302.17	24439.67	2302.17	24439.67
New (Reversal)	(-)425.20	(-)14.53	(-)425.20	(-)14.53
Less:Replacement (Claimed under Additional Capital Expenditure)	(-)19.15	6.16	19.15	6.16



	Claimed		Allowed	
Other Assets	-	0.44	-	-
Sub-Total Transmission (Additional Capital Expenditure)	1857.82	24431.73	1876.96	24425.14
Replacement (De-cap)	0.55	0.28	0.55	0.28
Total Additional Capital Expenditure	20614.87	32379.31	20154.59	31856.59
Total De-Capitalization	46.18	507.17	58.80	341.55
Net Additions	20568.69	31872.14	20095.79	31515.05
(B) Transmission Main Division				
New	33.60	106.03	33.60	106.03
New-Minor	18.87	17.15	-	-
Replacement	53.54	265.34	1.23	27.54
Total Additional Capital Expenditure	106.01	388.53	34.84	133.57
De-capitalization	20.08	91.83	0.87	2.28
Reversals	(-)28.86	(-)15.71	(-)28.86	(-)15.71
Net additions	57.02	280.99	5.11	115.58
(C) Transmission CE Stores				
Land & Land Rights	-	-	-	-
Buildings	(-)0.33	-	(-)0.33	-
Other Assets	(-)61.92	7.85	(-)61.92	-
Total Additional Capital Expenditure	(-)62.25	7.85	(-)62.25	-

70. The total additional capital expenditure allowed for 2009-14 as discussed above are summarized as under:

	(₹ in lakh)				
Summary Additional Capital Expenditure	2009-10	2010-11	2011-12	2012-13	2013-14
Actual additional Capital Expenditure allowed in order dated 27.9.2013	10588.76	13211.84	10534.93	-	-
Additional Capital Expenditure for Transmission - A to N Stage	-	-	-	20154.59	31856.59
Additional Capital		-	-	5.98	117.86



Summary Additional Capital Expenditure	2009-10	2010-11	2011-12	2012-13	2013-14
Expenditure for Transmission - Main Division	-				
Additional Capital Expenditure for Transmission - CE, Stores, Construction Establishment	-	-	-	-62.25	-
Add: Items claimed during 2004-09 before COD but disallowed by CERC in order dated 08.05.2013.	53.23	140.72	448.71	63.25	117.85
Total Additional Capital expenditure	10641.99	13352.56	10983.64	20161.56	32092.30
De-capitalization claimed during 2012-13 & 2013-14	-	-	-	59.66	343.82
Sub-total	10641.99	13352.56	10983.64	20101.90	31748.48
Less: Adjustment towards asset disposal in Main Division	-	-	-	-28.86	-15.71
Total Additional Capitalization	10641.99	13352.56	10983.64	20130.75	31764.19

71. Accordingly, the capital cost considered for the purpose of tariff for different years of the period 2009-14 is as under:-

	(₹ in lakh)				
	2009-10	2010-11	2011-12	2012-13	2013-14
Opening Capital Cost	88805.82	99447.81	112800.37	123784.01	143914.76
Net Additions Allowed	10641.99	13352.56	10983.64	20130.75	31764.19
Closing Capital Cost	99447.81	112800.37	123784.01	143914.76	175678.95
Average Capital Cost	94126.82	106124.09	118292.19	133849.39	159796.86

Treatment of Additional Capital Expenditure from 2014-15 onwards

72. In order dated 27.9.2013 in Petition No. 270/TT/2013 the Commission observed as under:-

“25. The petitioner has submitted that pooled power to all consumers is supplied through its integrated and composite T&D network and specific consumer or a specific group of consumers cannot be identified with reference to any particular transmission segment, sub-station or R/S for sale of power to consumers located in two States namely the State of West Bengal and the State of Jharkhand. It has also submitted that the benefit of strengthening the system either by adding Sub-Station/transmission line or by augmentation of the existing sub-stations are shared by all the consumers of DVC and as such the entire grid network of DVC may be considered as a single T&D system. It has also pointed out that the Commission has already considered this aspect in its order dated 8.5.2013 in Petition No.272/2010.

26. The petitioner has pointed out that additional works/services along with additional expenditure and O&M expenditure with consequential effect of additional bay, line etc. have been prepared in a consolidated manner. It has further submitted that power supply to some consumers located near the thermal power generating stations is made from the switchyard of the respective station for meeting the load growth in the valley area at 33 kV and above. However, it has pointed out that additional capital expenditure and O&M expenditure for construction of bays and lines from the power house switchyard itself are booked under the T&D head of account as per the approval of DVC authority right from the inception of the Damodar Valley Corporation since 1948.”

73. In the previous orders as stated above, the Commission had considered the new additions under additional capital expenditure pooled power to all consumers is supplied through its integrated and composite T&D network and specific consumer or a specific group of consumers cannot be identified with reference to any particular transmission segment, sub-station for sale of power to consumers located in two States namely the State of West Bengal and the State of Jharkhand. Therefore, the current additional capitalization for 2009-14 is approved in line with previous orders.



74. However, it is observed that the new transmission lines and substation claimed in the Transmission A to N Stage will expand the capital base of the petitioner. The capitalization claimed by the petitioner in the instant petition is based on entire company wise expenditures incurred. Transmission A to N Stage includes new transmission systems and existing transmission systems. The 2009 Tariff Regulations provides the tariff determination for project or scheme or transmission system or element. In the instant case, the petitioner has claimed the transmission tariff for all the transmission system of the Company as a whole. The determination of tariff of the new transmission element and existing transmission element is to be examined differently. The new transmission element is to be examined for admissibility of commercial operation date, capital expenditure, debt:equity ratio for that individual element. Therefore, we are of the view that the capital cost additions due to new transmission system is to be treated separately.

75. Accordingly, the capital cost on account of the new transmission system under Transmission A to N Stage is to be treated as new capital cost and the existing transmission system is to be treated as additional capital expenditure within the meaning of the 2009 Tariff Regulations. Therefore, the admissibility of capital cost, of new transmission systems henceforth would be considered within Regulation 9 of the 2014 Tariff Regulations and allowed after prudence check. Further, the capital cost of existing transmission system would be considered as additional capitalization within the meaning of Regulation 14 of the 2014 Tariff Regulations.



76. In light of the above discussion, the petitioner, is therefore directed to file the application for the purpose of tariff determination separately for the new additions claimed in 2014-19 tariff period as under:

- a) The each transmission element or system shall be distinctly identified in the investment approval along with the details of long term transmission customer or beneficiaries who has requested for the creation of the transmissions system;
- b) The commissioning of each individual elements or group of elements shall be claimed separately along with trial operation certificate of RLDC and other requirements as per the 2014 Tariff Regulations;
- c) The capital cost shall be admitted for the new assets after prudence check in accordance with the provisions of the 2014 Tariff Regulations. The petitioner shall have to comply with requirements by providing details of latest Audited accounts, Balance sheet, IDC, allocation of loans, IEDC and Initial Spares procured for individual/group elements. The admissibility of time overrun, cost overrun, initial spares shall be examined for individual elements or group of elements along with relevant documentary evidence;
- d) The allocation of loan and infusion of equity in the different project shall be separately identified by the petitioner and the same will be examined by the Commission for individual project on case to case basis;



- e) The segregation of additional capitalization of New works (Transmission A to N Stage) and existing works shall be claimed in accordance with the 2014 Tariff Regulations;
- f) Once the capital cost, debt and equity is admitted for individual element or group of elements, the petitioner may combined the same with existing asset base and revised the tariff allowed by the Commission with reference to the commissioning of the assets.
- g) The tariff for the 2014-19 period shall be determined taking into consideration the submissions made by the petitioner.

Debt: Equity

77. As per Regulation 43(2)(ii) of the 2009, Tariff Regulations, debt-equity ratio of 70:30 is applicable for all DVC assets Commissioned after 1.1.1992.

Regulation 43(3)(ii) provides as under:-

“43 Special Provisions relating to Damodar Valley Corporation.

(1) Subject to clause (2), these regulations shall apply to determination of tariff of the projects owned by Damodar Valley Corporation (DVC).

(2) The following special provisions shall apply for determination of tariff of the projects owned by DVC:

(ii) Debt Equity Ratio: The debt equity ratio of all projects of DVC commissioned prior to 01.01.1992 shall be 50:50 and that of the projects commissioned thereafter shall be 70:30.”

78. Further, the Commission in its order dated 23.1.2015 in Petition No. 138/GT/2013 has approved debt:equity ratio of 70:30 as on 31.3.2009.

Regulation 12 of the 2009 Tariff Regulations provides that:-



“(a) For a project declared under commercial operation on or after 1.4.2009, 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 where equity actually deployed is less than 30% of the capital cost, the actual equity shall be considered for determination of tariff.

Provided further that the equity invested in foreign currency shall be designated in Indian rupees on the date of each investment.

Explanation.- The premium, if any, raised by the generating company or the transmission licensee, as the case may be, while issuing share capital and investment of internal resources created out of its free reserve, for the funding of the project, shall be reckoned as paid up capital for the purpose of computing return on equity, provided such premium amount and internal resources are actually utilised for meeting the capital expenditure of the generating station or the transmission system.

(2) In case of the generating station and the transmission system declared under commercial operation prior to 1.4.2009, debt-equity ratio allowed by the Commission for determination of tariff for the period ending 31.3.2009 shall be considered.

(3) Any expenditure incurred or projected to be incurred on or after 1.4.2009 as may be admitted by the Commission as additional capital expenditure for determination of tariff, and renovation and modernisation expenditure for life extension shall be serviced in the manner specified in clause (1) of this regulation.”

79. The debt:equity admitted as on 31.3.2009 in order dated 26.2.2014 in Petition No. 272/2010 is considered as opening debt:equity ratio for the tariff period 2009-14. Accordingly, gross loan and equity of ₹57575.26 lakh and ₹31230.56 lakh as approved vide order dated 26.2.2014 in Petition No. 272/2010 has been considered as the gross loan and equity as on 1.4.2009. Further, the additional capital expenditure in the debt equity ratio of 70:30 as approved in order dated 27.9.2013 in Petition No. 270/TT/2013 has been allocated in debt-equity ratio of 70:30 in accordance with Regulation 12 of the 2009 Tariff Regulations as shown in the table below:

(₹ in lakh)

	As on 31.3.2009		Additional capital expenditure during 2009-14		As on 31.3.2014	
	Amount	(%)	Amount	(%)	Amount	(%)
Debt	57575.26	64.83	60811.19	70.00	118386.45	67.39
Equity	31230.56	35.17	26061.94	30.00	57292.50	32.61
Total	88805.82	100.00	86873.13	100.00	175678.95	100.00

Return on Equity

80. Regulation 15 of the 2009 Tariff Regulations, as amended on 21.6.2011, provides that:

“(1) Return on equity shall be computed in rupee terms, on the equity base determined in accordance with regulation 12.

(2) Return on equity shall be computed on pre-tax basis at the base rate of 15.5% to be grossed up as per clause (3) of this regulation.

Provided that in case of projects commissioned on or after 1st April, 2009, an additional return of 0.5% shall be allowed if such projects are completed within the timeline specified in Appendix-II.

Provided further that the additional return of 0.5% shall not be admissible if the project is not completed within the timeline specified above for reasons whatsoever.

(3) The rate of return on equity shall be computed by grossing up the base rate with the Minimum Alternate/Corporate Income Tax Rate for the year 2008-09, as per the Income Tax Act, 1961, as applicable to the concerned generating company or the transmission licensee, as the case may be.

(4) Rate of return on equity shall be rounded off to three decimal points and be computed as per the formula given below:

Rate of pre-tax return on equity = Base rate / (1-t)

Where t is the applicable tax rate in accordance with clause (3) of this regulation.

(5) The generating company or the transmission licensee, as the case may be, shall recover the shortfall or refund the excess Annual Fixed charges on account of Return on Equity due to change in applicable Minimum Alternate/Corporate Income Tax Rate as per the Income Tax Act, 1961 (as



amended from time to time) of the respective financial year directly without making any application before the Commission:

Provided further that Annual Fixed Charge with respect to tax rate applicable to the generating company or the transmission licensee, as the case may be, in line with the provisions of the relevant Finance Acts of the respective year during the tariff period shall be trued up in accordance with Regulation 6 of these regulations.”

81. The grossing up of the base rate has been done with respect to the actual tax rate applicable to the petitioner for the period 2009-14. However, the petitioner’s company as a whole has book loss as per Audited accounts for 2010-11 and 2013-14 and no tax has been paid. The Commission, in its order dated 8.2.2016 in Petition No 198/GT/2013, NTPC Tamil Nadu Energy Company Ltd versus AP Distribution Company, has considered the applicable tax rate as NIL as the generating company was incurring losses during 2012-13 and 2013-14. Similar approach is also followed in the instant case as the petitioner company has incurred losses during 2010-11, 2011-12 and 2013-14, and therefore applicable tax rate for these years have been considered as ‘NIL’. Return on equity has been worked out on the normative equity as on 1.4.2009 after accounting for the admitted actual additional capital expenditure for the period 2009-14 as above.

82. Return on Equity has been computed as under:-

	(₹ in lakh)				
	2009-10	2010-11	2011-12	2012-13	2013-14
Opening notional equity	31230.56	34423.16	38428.93	41724.02	47763.24
Addition due to additional capital expenditure	3192.60	4005.77	3295.09	6039.23	9529.26
Closing Equity	34423.16	38428.93	41724.02	47763.24	57292.50
Average Equity	32826.86	36426.04	40076.47	44743.63	52527.87
Return on Equity (Base Rate)	15.500%	15.500%	15.500%	15.500%	15.500%



	2009-10	2010-11	2011-12	2012-13	2013-14
Tax rate	16.995%	0.000%	0.000%	20.009%	0.000%
Rate of Return on Equity (Pre Tax)	18.674%	15.500%	15.500%	19.377%	15.500%
Return on Equity	6130.09	5646.04	6211.85	8669.97	8141.82

Interest on Loan

83. Regulation 16 of the 2009 Tariff Regulations provides that:-

“(1) The loans arrived at in the manner indicated in regulation 12 shall be considered as gross normative loan for calculation of interest on loan.

(2) The normative loan outstanding as on 1.4.2009 shall be worked out by deducting the cumulative repayment as admitted by the Commission up to 31.3.2009 from the gross normative loan.

(3) The repayment for the year of the tariff period 2009-14 shall be deemed to be equal to the depreciation allowed for that year.

(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 annual depreciation allowed.

(5) The rate of interest shall be the weighted average rate of interest calculated on the basis of the actual loan portfolio at the beginning of each year applicable to the project.

Provided that if there is no actual loan for a particular year but normative loan is still outstanding, the last available weighted average rate of interest shall be considered.

Provided further that if the generating station or the transmission system, as the case may be, does not have actual loan, then the weighted average rate of interest of the generating company or the transmission licensee as a whole shall be considered.

(6) The interest on loan shall be calculated on the normative average loan of the year by applying the weighted average rate of interest.

(7) The generating company or the transmission licensee, as the case may be, shall make every effort to re-finance the loan as long as it results in net savings on interest and in that event the costs associated with such re-financing shall be borne by the beneficiaries and the net savings shall be

shared between the beneficiaries and the generating company or the transmission licensee, as the case may be, in the ratio of 2:1.

(8) The changes to the terms and conditions of the loans shall be reflected from the date of such re-financing.

(9) In case of dispute, any of the parties may make an application in accordance with the Central Electricity Regulatory Commission (Conduct of Business) Regulations, 1999, as amended from time to time, including statutory re-enactment thereof for settlement of the dispute.

Provided that the beneficiary or the transmission customers 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.”

84. Interest on loan has been worked out as under:-

- a. The gross normative loan as on 31.3.2009 in order dated 26.2.2014 in Petition No. 272/2010 has been considered on 1.4.2009. In addition, loan component towards additional capital expenditure has been considered as per the approved debt equity ratio.
- b. Cumulative repayment after adjustment of un-discharged liabilities as on 1.4.2009 has been considered as cumulative repayment as on 1.4.2009.
- c. Addition to normative loan on account of additional capital expenditure approved above has been considered on year to year basis as per the approved debt equity ratio.
- d. Depreciation allowed has been considered as repayment of normative loan during the respective year of the period 2009-14. Further, proportionate adjustment has been made to the repayments corresponding to discharge of liabilities considered during the respective



years on account of cumulative repayment adjusted as on 1.4.2009. Further, proportionate adjustment has been made to the repayments on account of de-capitalizations considered in the admitted capital expenditure approved above.

- e. The weighted average rate of interest has been considered for the years 2009-10, 2010-11, 2011-12, 2012-13 and 2013-14 based on actual loan portfolio. Summary of calculation of interest on loan is given in Annexure I.

85. The calculation for interest on loan approved is as under:-

	(₹ in lakh)				
	2009-10	2010-11	2011-12	2012-13	2013-14
Gross Notional Loan for the purpose of tariff in the instant petition	57575.26	65024.65	74371.45	82059.99	96151.52
Cumulative repayment of loan up to previous year	57575.26	64694.26	72651.37	81432.34	91723.75
Net opening loan	-	330.39	1720.07	627.65	4427.77
Addition due to additional capital expenditure	7449.39	9346.79	7688.55	14091.53	22234.93
Repayment of loan during the period	7266.59	8192.78	9094.80	10333.17	12336.32
Add: Repayment adjustment due to de-capitalisation during the year / period	150.25	236.18	313.82	41.76	240.67
Less: Repayment adjustment due to discharges during the year / period	2.66	0.51	-	-	-
Net Closing Loan	330.39	1720.07	627.65	4427.77	14567.06
Average Loan	165.20	1025.23	1173.86	2527.71	9497.41
Weighted Average Rate of Interest on Loan (%)	8.8451%	8.8202%	8.6980%	9.3203%	9.6428%
Interest on Loan	14.61	90.43	102.10	235.59	915.82

Depreciation

86. Regulation 17 of the 2009 Tariff Regulations provides that:

“(1) The value base for the purpose of depreciation shall be the capital cost of the asset admitted by the Commission.

(2) 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 stations, the salvage value shall be as provided in the agreement signed by the developers with the State Government for creation of the site.

Provided further that the capital cost of the assets of the hydro generating station for the purpose of computation of depreciable value shall correspond to the percentage of sale of electricity under long-term power purchase agreement at regulated tariff.

(3) 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.

(4) Depreciation shall be calculated annually based on Straight Line Method and at rates specified in Appendix-III 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 date of commercial operation shall be spread over the balance useful life of the assets.

(5) In case of the existing projects, the balance depreciable value as on 1.4.2009 shall be worked out by deducting 3[the cumulative depreciation including Advance against Depreciation] as admitted by the Commission upto 31.3.2009 from the gross depreciable value of the assets.

(6) 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.”

87. Regulation 43(3)(iii) of the 2009 Tariff Regulations provides as under:

“43. **Special Provisions relating to Damodar Valley Corporation.** (1) Subject to clause (2), these regulations shall apply to determination of tariff of the projects owned by Damodar Valley Corporation (DVC).



(3) The following special provisions shall apply for determination of tariff of the projects owned by DVC:

(i)....

(ii)....

(iii) Depreciation: The depreciation rate stipulated by the Comptroller and Auditor General of India in terms of section 40 of the Damodar Valley Corporation Act, 1948 shall be applied for computation of depreciation of projects of DVC.”

Section 40 of the DVC Act makes a provision for depreciation as under:-

“40. Provision for depreciation and reserve and other funds:-

(1) The Corporation shall make provision for depreciation and for reserve and other funds at such rates and on such terms as may be specified by the Auditor General of India in consultation with the Central Government.”

88. In view of the aforesaid provision, DVC has been authorized to make provision for depreciation at such rates as fixed by the Auditor General of India in consultation with the Central Government. In this regard, the Tribunal in its judgment dated 23.11.2007 in Appeal No. 273/2006 had directed the Commission to adopt rate of depreciation as prescribed by C&AG for computation of tariff. The relevant portion of the judgment is extracted below:-

“F. Depreciation Rate

F.1 Section 40 of DVC Act provides for the Comptroller and Auditor General of India (C&AG) to prescribe depreciation, reserve and other funds in consultation with the Central Government. The aforesaid provision neither quantifies nor limit the rate of depreciation to be allowed.

F2. The Appellant has claimed depreciation at rate prescribed by the C&AG and submits that all along till the Electricity Act, 2003 came into effect, it has been factoring the prescribed depreciation rate in formulating the tariff. It is relevant to point out that the Act does not make any provision for factoring rate of depreciation in tariff determination. Thus, in our opinion, the DVC Act insofar as the depreciation is concerned is not inconsistent with the Act and shall continue to apply to the corporation.

F3. The depreciation, in respect of useful life of a substantial portion of generation capacity of DVC being aged out and redeemed, leaves little or



no impact on the tariff of such plants. However, the impact of depreciation rate on the tariff of the balance generation capacity shall be significant as the rate of depreciation prescribed by the C&AG is higher than what is fixed by the Regulations, 2004. For the aforesaid reason, it is essential for the Central Commission to carryout reasonable assessment of the capital cost of each power plant individually at COD (if the authentication of approved cost is not available/traceable) and apply the prescribed rate of depreciation for each successive year since then to arrive at adjusted fixed cost for each plant for consideration in tariff determination. The depreciation is to be allowed and computed only on aggregate sum of gross capital asset of each plant qualifying for the depreciation and not regardless of it.

F4. We, therefore, direct the Central Commission to adopt rate of depreciation as prescribed by C&AG for computation of tariff for the asset based on the principle outlined above while keeping in view our remarks in respect of Dept-Equity ratio in para 112(A) above. “

89. The weighted average rate of depreciation allowed in order dated 27.9.2013 in Petition No. 270/TT/2013 is 7.72%. The same has been considered in this order. The necessary calculations in support of depreciation are as under:-

	<i>(₹ in lakh)</i>				
	2009-10	2010-11	2011-12	2012-13	2013-14
Opening Capital Cost	88805.82	99447.81	112800.37	123784.01	143914.76
Net Additional capital expenditure	10641.99	13352.56	10983.64	20130.75	31764.19
Closing Capital Cost	99447.81	112800.37	123784.01	143914.76	175678.95
Average capital cost	94126.82	106124.09	118292.19	133849.39	159796.86
Depreciable value @90%	83301.55	93238.22	104525.72	118426.83	141779.37
Balance depreciable value	25542.48	28513.72	32011.46	36815.60	50138.82
Depreciation	7266.59	8192.78	9132.16	10333.17	12336.32
Cumulative depreciation at the end of the period (before adjustment)	65025.67	72917.28	81646.42	91944.39	103976.87
Add: Cumulative depreciation	(-)2.49	(-)0.47	-	-	-

	2009-10	2010-11	2011-12	2012-13	2013-14
adjustment on account of un discharged liabilities					
Less: Cumulative depreciation adjustment on account of de-capitalization	303.66	403.49	35.19	303.84	-
Cumulative depreciation after adjustment (at the end of the period)	64724.50	72514.26	81611.22	91640.55	103976.87

Operation & Maintenance Expenses (“O&M Expenses”)

90. In terms of sub-clause (i) of clause (g) of Regulation 19 of Regulation of the 2009 Tariff Regulations, the norms for O&M Expenses for transmission system of the petitioner are as under:-

	2009-10	2010-11	2011-12	2012-13	2013-14
Transmission Lines					
Double circuit (Twin conductor) (in ₹ lakh/km)	0.627	0.663	0.701	0.741	0.783
Double circuit (Single conductor)(in ₹ lakh/km)	0.269	0.284	0.301	0.318	0.336
Double circuit bundled conductor (in ₹ lakh/km)	0.940	0.994	1.051	1.111	1.174
Single Circuit (Single conductor)(in ₹ lakh/km)	0.179	0.189	0.200	0.212	0.224
Bays					
132 kV Bays (in ₹ lakh/km)	26.20	27.70	29.28	30.96	32.73
220 kV Bays (in ₹ lakh/bay)	36.68	38.78	41.00	43.34	45.82

Sub-clause (ii) of clause (g) of Regulation 19 of Regulation of the 2009 Tariff Regulations provides as under:

“(ii) The total allowable operation and maintenance expenses for the transmission system shall be calculated by multiplying the number of bays and kms of line length with the applicable norms for the operation and maintenance expenses per bay and per km respectively”

91. The petitioner has claimed same O&M Expenses for 2009-10 to 2011-12 as approved in order dated 27.9.2013 in Petition No. 270/TT/2012. The petitioner has revised the O&M Expenses for 2012-13 and 2013-14 considering the addition of lines and bays as shown under:-

(₹ in lakh)				
2009-10	2010-11	2011-12	2012-13	2013-14
15424.22	17680.93	18692.56	19776.07	21031.52

92. The petitioner has submitted details of additional lines and bays for 2012-13 and 2013-14 as shown under:-

Transmission Lines	km		
	S/C Single Conductor	D/C Single Conductor	D/C Double Conductor
Addition in 2012-13	44.11	5.00	10.50
Addition in 2013-14	34.77	-	137.70
Total Additions	78.88	5.00	148.20

No of Bays (2013-14)	COD	220 KV	132 KV and below
Burnpur	29-Oct-2013	1	-
Giridih	25-Sep-2013	1	-
	14-Feb-2014	-	1
Total		2	1

93. Accordingly, the O&M Expenses allowed in order dated 27.9.2013 in Petition No. 270/TT/2012 is shown under:-



(₹ in lakh)

2009-10	2010-11	2011-12	2012-13	2013-14
15424.22	17680.93	18692.56	19764.02	20893.50

(₹ in lakh)

		Bays	2009-10	2010-11	2011-12	2012-13	2013-14
As on 31.03.2009	220 KV	37	1357.16	1434.86	1517.00	1603.58	1695.34
	132 KV & below	417	10925.40	11550.90	12209.76	12910.32	13648.41
2009-10		32	285.14	952.88	1007.28	1065.00	1125.90
2010-11		9	205.23	249.30	263.52	278.64	294.57
2011-12		32	735.35	1063.68	1124.48	1188.80	1256.80
2012-13		45	1017.87	1457.02	1540.28	1628.42	1721.56
2013-14		Nil	-	-	-	-	-
Total O & M Expenses allowed		572	14526.15	16708.64	17662.32	18674.76	19742.58

(₹ in lakh)

	Length	2009-10	2010-11	2011-12	2012-13	2013-14
2004-09 (S/C Transmission line)	1147.6	205.42	216.9	229.52	243.29	257.06
2004-09 (D/C Transmission line)	2269.00	610.36	644.4	682.97	721.54	762.38
2009-10	50.39	6.30	13.08	13.86	14.65	15.48
2010-11	94.23	16.74	24.01	25.44	26.9	28.42
2011-12	172.76	35.01	48.32	51.33	54.23	57.3
2012-13	0.15	0.03	0.03	0.03	0.03	0.03
2013-14	90.00	24.21	25.56	27.09	28.62	30.24
Total O & M Expenses allowed	3824.13	898.07	972.29	1030.24	1089.26	1150.92

94. We have considered the submissions of the petitioner and accordingly considering the additional lines and bays during 2012-13 and 2013-14 the O&M Expenses approved are as shown under:-

(₹ in lakh)

Bays		Number	2009-10	2010-11	2011-12	2012-13	2013-14
As on 31.3.2009	220 KV	37	1357.16	1434.86	1517.00	1603.58	1695.34



Bays		Number	2009-10	2010-11	2011-12	2012-13	2013-14
	132 KV & below	417	10925.40	11550.90	12209.76	12910.32	13648.41
2009-10		32	285.14	952.88	1007.28	1065.00	1125.90
2010-11		9	205.23	249.30	263.52	278.64	294.57
2011-12		32	735.35	1063.68	1124.48	1188.80	1256.80
2012-13		45	1017.87	1457.02	1540.28	1628.42	1721.56
2013-14		3	0.00	0.00	0.00	0.00	42.00
Total O & M Expenses allowed		575	14526.15	16708.64	17662.32	18674.76	19784.58

Transmission Lines	Length	2009-10	2010-11	2011-12	2012-13	2013-14
2004-09 (S/C Transmission line)	1147.60	205.42	216.9	229.52	243.29	257.06
2004-09 (D/C Transmission line)	2269.00	610.36	644.4	682.97	721.54	762.38
2009-10	50.39	6.30	13.08	13.86	14.65	15.48
2010-11	94.23	16.74	24.01	25.44	26.9	28.42
2011-12	172.76	35.01	48.32	51.33	54.23	57.3
2012-13	44.26	0.03	0.03	0.03	12.08	0.03
2013-14	124.77	24.21	25.56	27.09	28.62	126.26
Total O & M Expenses allowed	3903.01	898.07	972.29	1030.24	1101.31	1246.94

95. Hence, the total O&M Expenses allowed is same as claimed by petitioner:-

(₹ in lakh)				
2009-10	2010-11	2011-12	2012-13	2013-14
15424.22	17680.93	18692.56	19776.07	21031.52

Interest on working capital ("IWC")

96. Regulation 18(1)(c) of the 2009 Tariff Regulations provides as under:-

“(i) Receivables equivalent to two months of fixed cost; (ii) Maintenance spares @ 15% of operation and maintenance expenses specified in regulation 19. (iii) O&M expenses for one month.”



Clause (3) of Regulation 18 of the 2009 Tariff Regulations as amended on 21.6.2011 provides as under:-

"Rate of interest on working capital shall be on normative basis and shall be considered as follows:

(i) SBI short-term Prime Lending Rate as on 01.04.2009 or on 1st April of the year in which the generating station or unit thereof or the transmission system, as the case may be, is declared under commercial operation, whichever is later, for the unit or station whose date of commercial operation falls on or before 30.06.2010.

(ii) SBI Base Rate plus 350 basis points as on 01.07.2010 or as on 1st April of the year in which the generating station or a unit thereof or the transmission system, as the case may be, is declared under commercial operation, whichever is later, for the units or station whose date of commercial operation lies between the period 01.07.2010 to 31.03.2014.

Provided that in cases where tariff has already been determined on the date of issue of this notification, the above provisions shall be given effect to at the time of truing up."

97. Working capital has been calculated considering the following elements:

Maintenance Spares

98. The petitioner has claimed the following maintenance spares in the working capital:

(₹ in lakh)				
2009-10	2010-11	2011-12	2012-13	2013-14
2313.63	2652.14	2803.88	2966.41	3154.73

99. The expenses for maintenance spares as claimed by the petitioner are found to be in order and are allowed for computing the interest on working capital.



O&M Expenses

100. The petitioner has claimed the following O&M Expenses in the working capital:

(₹ in lakh)				
2009-10	2010-11	2011-12	2012-13	2013-14
1285.35	1473.41	1557.71	1648.01	1752.63

The expenses for maintenance spares as claimed by the petitioner are found to be in order and are allowed for computing the interest on working capital.

Receivables

101. The petitioner has claimed the following receivables in the working capital:

	2009-10	2010-11	2011-12	2012-13	2013-14
Fixed charges for two months	4981.07	5703.26	6163.64	6743.01	7716.05

102. Receivables have been worked out on the basis of two months of fixed and energy charges as shown below:-

(₹ in lakh)					
	2009-10	2010-11	2011-12	2012-13	2013-14
Fixed charges for two months	4981.09	5464.15	5899.27	6734.17	7320.57

103. SBI PLR of 12.25% has been considered in the computation of the interest on working capital. Necessary computations in support of calculation of interest on working capital are given as under:-

(₹ in lakh)					
	2009-10	2010-11	2011-12	2012-13	2013-14
O&M expenses – 1 month	1285.35	1473.41	1557.71	1648.01	1752.63
Maintenance Spares	2313.63	2652.14	2803.88	2966.41	3154.73



	2009-10	2010-11	2011-12	2012-13	2013-14
Receivables – 2 months	4981.09	5464.15	5899.27	6734.17	7320.57
Total working capital	8580.08	9589.70	10260.87	11348.59	12227.92
Rate of interest (%)	12.25%	12.25%	12.25%	12.25%	12.25%
Interest on working capital	1051.06	1174.74	1256.96	1390.20	1497.92

Other Elements of Tariff

104. In addition, the petitioner has claimed expenditure towards Pension and Gratuity contribution, contribution to sinking fund created for redemption of bond and cost of common offices.

Pension and Gratuity Contribution

105. The petitioner has submitted the actuarial valuation certificate as on 31.3.2006, 31.3.2009, 31.3.2011, 31.3.2012, 31.3.2013 and 31.3.2014 for all the Generating stations and T&D system duly certified by the Actuary, towards Pension and Gratuity (P&G) liability for the existing pensioners and employees. The details of Pension & Gratuity liability claimed by the petitioner are as given under:-

(₹ in lakh)

Valuation as on	Amount	Claimed	2009-10	2010-11	2011-12	2012-13	2013-14
31.3.2006	169015	40% of total valuation in five instalments	13521.20	13521.20	13521.20	13521.20	13521.20
31.3.2009	314093	40% of difference with earlier valuation in five instalments	11606.32	11606.32	11606.32	11606.32	11606.32



Valuation as on	Amount	Claimed	2009-10	2010-11	2011-12	2012-13	2013-14
31.3.2011	399731	Difference with earlier valuation in two instalments	42818.66	42818.66			
31.3.2012	418765	Difference with earlier valuation in 2011-12			19034.00		
31.3.2013	430971	Difference with earlier valuation in 2012-13				12206.00	
31.3.2014	458744	Difference with earlier valuation in 2013-14					27773.00
			67946.18	67946.18	44161.52	37333.52	52900.52

106. The Commission in its in order dated 29.7.2016 in Petition No. 465/GT/2014 observed as under:-

“The Commission directed the petitioner to submit the break-up of the total P&G contribution claimed during the period 2009-14 in respect of the generating station, transmission & distribution system. In response, the petitioner vide its affidavit dated 1.3.2016 submitted the same along with reconciliation statement of P&G Fund paid to the trust as per audited accounts.

The Commission further directed the petitioner to submit the basis of allocation of these P&G liability amongst Irrigation, Flood Control and Power business and also to submit the year wise details of the total number of employees and allocation of employees on different generating stations for the period 2009-14. In response, the petitioner vide affidavit dated 9.6.2016 submitted that it has apportioned the entire P&G liability to each of the generating stations/T&D systems in proportion to their opening capital cost as on 1.4.2009. The petitioner also stated that it has allocated the year wise P&G liability towards all the generating stations in proportion to their installed capacity. The petitioner has further submitted that only an insignificant number of employees were engaged in Irrigation and Flood control activities. Out of the total number of 11211 employees (as on 31.3.2013), the irrigation and flood control accounts for only 24 employees.....”



107. It is observed that the petitioner has claimed P&G liability as on 31.3.2006 and 31.3.2009 in line with the methodology adopted by the Commission in order dated 7.8.2013 in Petition No. 276/GT/2012. The petitioner has also claimed the P&G liability as valued on 31.3.2011, 31.3.2012, 31.3.2013 and 31.3.2014 during the period 2009-14. The Commission vide order dated 6.8.2009 in Petition No. 66/2005 had allowed 60% of the P&G liability as on 31.3.2006 to be recovered during the period 2006-09 and balance 40% of the liability during the period 2009-14 in five equal yearly installments. The relevant portion of the order dated 6.8.2009 in Petition No. 66/2005 is as observed as under:-

“69. The Commission in its order dated 3.10.2006 had worked out an amount of Rs. 153449 lakh towards pension and gratuity fund and directed that 60% of the aforesaid amount be recovered from the consumers over a period of three years starting from the year 2006-07 to 2008-09. The balance 40% of the gratuity fund was to be borne by the petitioner as it was allowed a transition period for two years i.e. 2004-05 and 2005-06 and the petitioner was allowed to retain the surplus fund during the years. Though tariff was allowed to the petitioner from 1.4.2004 due to the transition period, the petitioner was allowed to recover tariff at the rates fixed by it for the period from 1.4.2004 to 31.3.2006 and thereafter at the rates allowed by the Commission by its order dated 3.10.2006. Since the petitioner was allowed to recover tariff at the rates determined by it for 40% of the tariff period and retain the surplus so generated, the Commission took a conscious view that the petitioner should contribute to the extent of 40% of the pension and gratuity fund out of the surplus generated during the years 2004-05 and 2005-06....

...
...

71. It is noticed that the Appellate Tribunal while agreeing with the order of the Commission allowing transition period for two years to the petitioner, has, however rejected the non-allowance of 40% of the pension contribution and observed that the petitioner is entitled to recover the entire amount of pension fund from its consumers, provided that such recovery was staggered and do not create tariff shock to the consumers.

72. It could be observed from the books of accounts of the petitioner that the petitioner had generated a surplus amount of Rs 79487 lakh during the year



2004-05 and Rs. 188634 lakh during the year 2005-06. After adjustments on account of taxes and prior period, the surplus amount was Rs. 69044 lakh for year 2004-05 and Rs.108282 lakh for the year 2005-06. Considering the equity worked out in terms of the direction of the Appellate Tribunal and the additional capitalization allowed, the Return on equity at the rate of interest @ 14% works out to Rs.17700 lakh for 2004-05 and Rs.18000 lakh for 2005-06.

73. Accordingly, in compliance with the directions contained in the judgment of the Appellate Tribunal, it has been decided to stagger the balance 40% of the pension fund over a period of five years during the tariff period 2009-14, without any revision in the pension fund allocated in tariff for the period 2006-09...”

108. The Commission vide order dated 27.9.2013 in Petition No. 270/TT/2012 for T&D network had allowed the year wise P&G liability of T&D system as observed below:-

“80...the Commission had allowed the petitioner to recover 60% of the admitted liability of ₹153449.00 lakh during the period 2006-09 and the balance 40% of liability during the period 2009-14 in compliance of the directions contained in the judgment of the Tribunal. In line with this, the Commission vide its order dated 8.5.2013 in Petition No. 272/2010 had allowed the recovery of an amount of ₹92069.40 lakh, being 60% of ₹153449.00 lakh towards Pension and Gratuity Fund for all its generating stations along with the tariff for the period and 2006-09 and ₹61379.60 lakh, being the balance 40% amount in five equal yearly installments along with the tariff for the period 2009-14....

...
89...the amount towards P&G liability is recoverable by the petitioner in five annual equal installments during the period 2009-14 in addition to the staggered P&G contribution allowed by the Commission for the period 2006-09. Based on the approved capital cost as on 31.3.2009 vide order dated 8.5.2013 in Petition No. 272/2010, the total P&G liability has been apportioned among all the generating stations of the petitioner. Accordingly, the year-wise P&G liability for this generating station, which is subject to triuing-up in terms of the 2009 Tariff Regulations is worked out and allowed as under...”

109. Thus, the Commission in its order dated 27.9.2013 in Petition No. 270/TT/2012 has allowed balance 40% of the liability as on 31.3.2006 to be recovered during the period 2009-14 in terms of the judgment of the Tribunal



dated 10.5.2010 in Appeal No. 146/2009. In addition to the above, 40% of difference in P&G liability as on 31.3.2009 and 31.3.2006 was also allowed by the Commission to be recovered in five equal installments during the period 2009-14. The yearly P&G amount allowed for the period 2009-14 was allocated to different generating stations and T&D system of the petitioner on the basis of the capital cost as on 31.3.2009.

110. As the petitioner has submitted the certificate from the Actuary in terms of the Accounting Standard 15 (AS 15), the petitioner was directed to furnish the detailed actuarial valuation report submitted by the Actuary of the petitioner. In response, the petitioner vide affidavit dated 10.6.2016, has submitted only the Certificate received from the Actuary has already been furnished and no separate report has been received from the Actuary.

111. The petitioner was further directed to furnish the complete details of all the elements with assumptions considered by the Actuary for arriving at the Pension & Gratuity fund requirement on year to year basis. The petitioner was also directed to submit the details of year wise (for each year from 2009-10 to 2013-14) amount deposited in the trust towards P&G fund alongwith reconciliation of P&G fund booked in annual accounts for the respective year. In response, the petitioner vide affidavit dated 23.6.2016 has submitted the details of assumptions considered i.e. mortality, attrition, discount rate, normal age retirement, salary escalation (basis salary and Basic + DA) and the method used for computation of P&G liability.

112. As stated, the Commission in order dated 27.9.2013 in Petition No. 270/TT/2012 for T&D network had allowed the recovery of 40% of the difference in liability as per Actuarial valuation 31.3.2009 and 31.3.2006 in five equal installments. The Commission in the said order had allocated the same on its generating stations except Mejia Unit 5 & 6. The Commission has revised the allocation and has also allocated share of P&G liability to Mejia Unit 5 and 6 on the basis of capital cost of ₹205946.66 lakh admitted by it as on 31.3.2009. It is observed that the O&M Expenses norms specified by the Commission under the 2009 Tariff Regulations applicable for the period 2009-14 had taken into consideration the P&G liability as part of O&M Expenses. The statement of reason of the 2009 Tariff Regulations, at para 20.3 clearly states that O&M cost for purpose of tariff covers expenditure incurred on the employees including gratuity, CPF, medical, education allowances etc. The expenses on account of CPF considered in Public Sector Undertakings takes care of pension liability applicable in Government Undertaking.

113. In this background, the additional claim of the petitioner towards P&G liability for the period 2009-14 based on Actuarial valuation cannot be allowed. However, the allocation of P&G liability pertaining to period 2004-09 has been revised by re-allocating the total P&G liability approved in order dated 7.8.2013 taking into consideration Mejia Unit 5 & 6. Therefore, the P&G liability for the generating station and T&D system is worked out from the actuarial valuation report of DVC as under:-

(₹ in lakh)						
	Total	2009-10	2010-11	2011-12	2012-13	2013-14
40 % of liability as per actuarial valuation as on 31.3.2006	61379.6	12275.92	12275.92	12275.92	12275.92	12275.92
40 % of the difference in liability as per actuarial valuation as on 31.3.2009 and 31.3.2006	52897.69	10579.54	10579.54	10579.54	10579.54	10579.54
Total	114277.29	22855.46	22855.46	22855.46	22855.46	22855.46

114. Further the above P&G liability has been allocation to various generating stations and T&D network as under:-

(₹ in lakh)							
Name of station	Capital cost as on 31.3.2009	Total P&G allocated	2009-10	2010-11	2011-12	2012-13	2013-14
Bokaro TPS	58554.83	11712.05	2342.41	2342.41	2342.41	2342.41	2342.41
Chandrapura TPS	26914.05	5383.31	1076.66	1076.66	1076.66	1076.66	1076.66
Durgapur TPS	19501.48	3900.66	780.13	780.13	780.13	780.13	780.13
Mejia TPS #1 to 3	160713.11	32145.60	6429.12	6429.12	6429.12	6429.12	6429.12
Mejia TPS #5 & 6	205946.66	41193.15	8238.63	8238.63	8238.63	8238.63	8238.63
Maithon HS	5881.05	1176.32	235.26	235.26	235.26	235.26	235.26
Panchet HS	5016.79	1003.45	200.69	200.69	200.69	200.69	200.69
Tilaiya HS	263.80	52.76	10.55	10.55	10.55	10.55	10.55
T&D	88541.73	17709.99	3542.00	3542.00	3542.00	3542.00	3542.00
Total	571333.50	114277.29	22855.46	22855.46	22855.46	22855.46	22855.46



(₹ in lakh)

T&D Network	2009-10	2010-11	2011-12	2012-13	2013-14
Contribution to P&G	3542.00	3542.00	3542.00	3542.00	3542.00

Contribution to Sinking Fund

115. The Commission vide order dated 27.9.2013 in Petition No. 270/TT/2012, has allowed the contribution towards sinking fund for 2009-12 and for 2012-14 as hereunder:-

(₹ in lakh)

	2009-10	2010-11	2011-12	2012-13	2013-14
Sinking Fund	3632.32	3835.51	9895.41	10588.08	11329.25

116. Section 40 of the DVC Act provides that the petitioner shall make provision for depreciation and for reserve and other funds at such rates and on such terms as may be specified by the C&AG in consultation with the Central Government. The petitioner has claimed the contribution towards sinking fund as hereunder:-

(₹ in lakh)

	2009-10	2010-11	2011-12	2012-13	2013-14
Sinking Fund	1999.23	1932.02	1848.80	1838.53	1967.22

117. The petitioner has submitted that the sinking fund, established with the approval of Comptroller and Accountant General of India vide letter dated December 29, 1992 under the provision of Section 40 of the DVC Act, 1948 is to be taken as an item of expenditure to be recovered through tariff.



118. The Tribunal in its judgment dated 23.11.2007 in Appeal No. 271/ 2006 has decided as under. The relevant portion of the judgment is as extracted as under:-

“E.15 As regards sinking funds which is established with the approval of Comptroller and Accountant General of India vide letter dated December 29, 1992 under the provision of Section 40 of the DVC Act is to be taken as an item of expenditure to be recovered through tariff,…”

h) As stated in order dated 29.7.2016 in Petition No. 465/GT/2014 :-

“...The Commission vide ROP of the hearing dated 18.5.2016 has directed the petitioner to file the methodology of allocation of sinking fund into irrigation, power (Generation and T&D) and flood control and further provide allocation of power (Generation) component into different generating stations and reconciliation of the same with Audited Accounts. In response the petitioner vide affidavit dated 9.6.2016 has submitted that since the bonds were taken for financing power projects and therefore the entire contribution to sinking fund has been allocated to “Power” business”. The petitioner has also submitted that bonds issued against the existing generating stations have been allocated within the existing stations on the basis of MW capacity. The petitioner in this petition has allocated the contribution to sinking fund among generating stations and T&D system on the basis of capital cost as on 31.3.2009.

The Commission vide ROP of the hearing dated 18.5.2016, however, directed the petitioner to submit the details of which bonds were taken for existing projects and also to confirm whether the contribution to sinking fund towards redemption of such bonds have been claimed by the petitioner. The petitioner vide rejoinder dated 9.6.2016 has clarified that the following bonds have been considered:-

- (i) 12th Series (3.1.2003) 7.70% DVC Public Sector Bond for ₹12000 lakh
- (ii) 13th Series (10.2.2010) 8.95% DVC Bonds for ₹64000 lakh
- (iii) 11.50% DVC Bond for ₹2500 lakh (30.7.1990)
- (iv) 11.50% DVC Bond for ₹2500 lakh (20.9.1990)
- (v) 11.50% DVC Bond for ₹2500 lakh (11.9.1991)
- (vi) 12.00% DVC Bond for ₹2500 lakh (3.12.1991).....”



119. We have considered the submissions of the petitioner. It is observed that the Sinking Fund liability is accounted for in the revenue requirement of the respective generating station / transmission assets of the petitioner for which the bonds have been issued and the same is charged to tariff with respect to each of the generating stations and transmission assets. Accordingly, we conclude that redemption of bonds claimed for the sinking fund are only for existing generating stations of the petitioner and does not include new generating stations/under construction generating stations. Accordingly we consider the bonds.

120. Based on the above discussions, the contribution towards sinking fund created for redemption of bond has been allowed. The total contribution to sinking fund has been allocated among all the generating stations /T&D system of the petitioner, based on the proportion of capital cost as on 31.3.2009. Further, sinking fund has not been allocated to Mejia Units- 5&6 with capital cost as on 1.4.2009 of ₹205946.66 lakh as the bond does not pertain to Mejia Unit-5 &6. The details of amount of sinking funds allocated for Generation and T&D System is given below:-

(₹ in lakh)						
Station	Capital cost as on 1.4.2009*	2009-10	2010-11	2011-12	2012-13	2013-14
Bokaro TPS	58552.09	1318.45	1274.13	1219.25	1212.47	1297.34
Chandrapura TPS	26909.82	605.94	585.57	560.35	557.23	596.24
Durgapur TPS	19403.26	436.91	422.23	404.04	401.79	429.92
Mejia TPS #1 to 3	160372.63	3611.20	3489.80	3339.48	3320.91	3553.38
Mejia TPS #4	72302.61	1628.08	1573.34	1505.58	1497.21	1602.01
MaithonHS	5881.05	132.43	127.97	122.46	121.78	130.31
PanchetHS	5016.79	112.97	109.17	104.47	103.89	111.16
TilaiyaHS	263.8	5.94	5.74	5.49	5.46	5.85
T&D	88805.81	1999.69	1932.46	1849.23	1838.95	1967.67

Station	Capital cost as on 1.4.2009*	2009-10	2010-11	2011-12	2012-13	2013-14
Total	437507.86	9851.61	9520.41	9110.34	9059.69	9693.87

*Excluding un-discharged liabilities on cash basis

121. The details for Sinking fund 2009-14, considered for computation of transmission tariff is as follows:-

	(₹ in lakh)				
	2009-10	2010-11	2011-12	2012-13	2013-14
Sinking Fund	1999.69	1932.46	1849.23	1838.95	1967.67

Cost of Common Offices

122. In order dated 8.5.2013, the claim of the petitioner for Direction Office, Central office, other office and subsidiary activities were not allowed due to absence of asset-wise details and justification. The relevant portion of the order is as under:-

“109. In terms of the observations of the Tribunal in its judgment dated 23.11.2007 in Appeal Nos. 271, 272, 273, 275 of 2006 & Appeal No.8 of 2007, the return on equity, interest on loan and depreciation of the common assets has been calculated and the amount so calculated has been apportioned to each of the productive generating stations/transmission system of the petitioner, in proportion to the capital cost allocated as on 31.3.2004 to Direction office, Other office, Central office and Subsidiary activities. 111. The petitioner has not furnished the nature of assets and proper justification in respect of its claim for additional capital expenditure for the period 2006-09. Hence, in the absence of asset-wise details and justification, the additional capital expenditure for Direction Office, Central office, other office and subsidiary activities have not been allowed.”

123. Further in order dated 7.8.2013 in Petition No. 275/GT/2012, the petitioner's claim for two new offices, namely, IT and R&D offices was not allowed since no justification for the same was submitted by the petitioner.



However, the Commission in the said order had specified that the capital expenditure towards these new offices (IT and R&D) will be considered at the time of truing up subject to prudence check based on the justification of such expenditure. The relevant portion of the order is extracted as under:-

“86. The matter has been examined. We notice that the claim of the petitioner is in accordance with the Commission order dated 6.8.2009 in Petition No. 66/2005 which was based on the judgment of the Tribunal dated 23.11.2007. Accordingly, the annual fixed cost for common offices has been worked out by taking the capital cost admitted by the Commission as on 31.3.2009 as the opening capital cost as on 1.4.2009. The annual fixed charges of Common offices so computed are then apportioned to each of the productive generating stations/T&D system of the petitioner in proportion to the capital cost of generating stations/ T&D systems as admitted by the Commission as on 31.3.2009 in order dated 8.5.2013 in the Petition No. 272/2010. In the common office expenditure, the petitioner has claimed expenses for another two offices viz. R&D Centre and Information Technology (IT) for the period 2009-14 in addition to Direction Office, Central Office, Other Offices and for Subsidiary activities. Since no justification has been submitted by the petitioner for inclusion of expenditure of these new offices (IT and R&D) in the common office expenditure, the expenditure on IT and R&D have not been considered at this stage. However, the same would be considered at the time of truing up, subject to prudence check based on the justification of such expenditure. Further, no justification has been submitted by the petitioner for additional capitalization on different offices during 2009-14 and the same will be considered at the time of truing up, subject to prudence check based on the justification of such expenditure...

...

89. We agree with submissions of the respondents/objectors that the expenses on Common Assets are required to be apportioned to all the operating units/ generating stations of the petitioner. In this view, we direct that the Common Office expenditure as allowed by this order would be subject to truing-up in terms of Regulation 6 of the 2009 Tariff Regulations and would be apportioned to all the units/generating stations and Transmission & Distribution systems of the petitioner which would be in operation during 2009-14.”

124. The petitioner has claimed expenses pertains to Common offices such as Direction Office, Central office, R&D, IT centre, subsidiary activities, other

offices etc. catering services in respect of each of the generating stations as well as the Transmission & Distribution systems. The additional capital expenditure claimed by the petitioner towards various offices is as shown below:-

(₹ in lakh)					
	2009-10	2010-11	2011-12	2012-13	2013-14
Direction office	44.59	35.46	1.11	67.21	74.93
Subsidiary activities	1196.54	(-)292.64	(-)4372.76	7.13	0.00
Other offices	7.28	3.54	(-) 6.86	155.87	126.29
R&D	1914.05	125.13	0.00	0.00	5.99
IT	0.00	0.00	0.00	0.00	230.90
Central Office	89.89	45.47	166.55	18.03	199.21
Total expenditure	3252.35	209.60	167.66	248.24	637.32

125. The petitioner has computed the Return on Equity, Interest on Loan and Depreciation on the Common Assets for the period 2009-14 based on the opening capital cost as on 1.4.2009 for different offices and has apportioned them to each generating stations and T&D system in proportion to the capital cost approved as on 31.3.2009. Further, the petitioner has allocated the cost of common offices among generating stations on the basis of installed capacity. The annual fixed charges claimed towards Common Assets are as under:-

(₹ in lakh)					
	2009-10	2010-11	2011-12	2012-13	2013-14
Direction office	70.39	85.34	74.62	84.00	112.66
Subsidiary activities	559.31	562.75	560.41	561.71	565.56
Other offices	40.86	42.29	38.17	75.07	111.80
R&D	1082.23	1138.39	612.80	107.72	107.92
IT	0.00	0.00	0.00	0.00	19.87
Central Office	159.38	328.79	329.40	328.16	324.38
Total expenditure	1912.18	2157.57	1615.41	1156.66	1242.18

126. The Commission in order dated 29.7.2016 in Petition No. 465/GT/2014 observed as under:-

“...The Commission vide ROP of hearing dated 18.5.2016 directed the petitioner to submit the Plant/Unit wise allocation/reconciliation statement duly matching with the audited accounts and certified by the auditor in respect of Common Cost – Director, Central, R&D, IT, Subsidiary, Other Office etc for the period 2009-14. In response, the petitioner vide affidavit dated 15.6.2015 has submitted the reconciliation statement duly matching with audited accounts and certified by the auditor.

The Commission vide ROP of hearing dated 18.5.2016 also directed the petitioner to clarify the discrepancies in the computation of claims along with the variation under various heads. The Commission also directed the petitioner to submit the methodology followed for allocation of common office expenses. In response, the petitioner vide affidavit dated 9.6.2016 has submitted that it has considered the same methodology, as considered by it for allocation of liability towards P & G fund...”

127. It is noticed that the claim of the petitioner is in line with the Commission’s order dated 6.8.2009 in Petition No. 66/2005. Accordingly, the annual fixed charges for Common offices have been worked out by considering the admitted opening capital cost as on 1.4.2009. The annual fixed charges of Common offices as worked out have been apportioned to generating stations / T&D systems as considered as on 31.3.2009. This is in line with the decision of the Commission in order dated 8.5.2013 in Petition No. 272/2010.

128. The petitioner has submitted the justification for additional capitalization for Common office along with the breakup of expenditure towards common office duly certified by the auditor as under:-

- i. **Direction Office:** Principal Chief Engineer-Director Project, Chief Engineer-O&M, Commercial Engineering, Staff Quarter Electricity Department.
- ii. **Other Office:** Central electrical Test lab, CMSF shop, Central Service Organization, Central Load Dispatch,



- iii. **Subsidiary activity:** Afforestation, Soil Conservation, use of land, Agricultural development, Industrial development, Research, Public health and sanitation, navigation.
- iv. **Central Office:** Administration office, central work shop service, other office.

129. It is observed that the petitioner has procured additional assets in order to meet the increased capacity addition, augmented and upgraded Central Testing Laboratory in order to take care of generation relays and metering equipment installed in power stations. It has also incurred expenditure to equip the existing relay testing laboratory, procured testing equipment for Dissolved Gas Analysis (DGA), High Accuracy meter testing facility with state of the art technology for accreditation by the National Accreditation Board for Testing and Calibration Laboratories (NABL). In view of this, we allow the expenditure towards common office viz. Central office, Subsidiary activity, Other office, Direction office, IT and R&D for T&D System as claimed by the petitioner.

130. The fixed charges have been computed as per the admitted capital cost and have been allocated to various stations as under:-

	(₹ in lakh)				
	2009-10	2010-11	2011-12	2012-13	2013-14
Depreciation	713.39	836.71	321.56	395.69	452.43
Interest on loan	205.71	243.65	178.77	147.56	141.97
Return on Equity	791.19	730.40	630.54	673.05	558.98
Total	1710.29	1810.76	1130.88	1216.31	1153.37

(₹ in lakh)

	Capital cost as on 1.4.2009	2009-10	2010-11	2011-12	2012-13	2013-14
Entire generating stations	554648.71	1474.25	1560.85	974.80	1048.44	994.19
T&D	88805.81	236.04	249.91	156.08	167.87	159.18
Total	643454.52	1710.29	1810.76	1130.88	1216.31	1153.37

131. The annual fixed charges computed as above has been allocated to each generating stations, (including Mejia Unit 5 & 6) and T&D system in proportion to the admitted capital cost as on 1.4.2009. The cost of common offices apportioned for T&D business for 2009-14 tariff period is as under:-

(₹ in lakh)

	2009-10	2010-11	2011-12	2012-13	2013-14
Common Office Expenditure	236.04	249.91	156.08	167.87	159.18

Annual Fixed charges for 2009-14

132. Based on the above discussions, the annual fixed charges allowed for the period 2009-14 are summarized as under:-

(₹ in lakh)

	2009-10	2010-11	2011-12	2012-13	2013-14
Depreciation	7266.59	8192.78	9132.16	10333.17	12336.32
Interest on Loan	14.61	90.43	102.10	235.59	915.82
Return on Equity	6130.09	5646.04	6211.85	8669.97	8141.82
Interest on Working Capital	1051.06	1174.74	1256.96	1390.20	1497.92
O&M Expenses	15424.22	17680.93	18692.56	19776.07	21031.52
Sub-Total	29886.57	32784.91	35395.63	40405.01	43923.40
Common Office	236.04	249.91	156.08	167.87	159.18



	2009-10	2010-11	2011-12	2012-13	2013-14
Expenditure					
Pension & Gratuity Contribution	6429.12	6429.12	6429.12	6429.12	6429.12
Sinking Fund Contribution	1999.69	1932.46	1849.23	1838.95	1967.67
Sub-Total	8664.86	8611.49	8434.42	8435.93	8555.97
Total Annual Fixed Charges	38551.42	41396.41	43830.05	48840.95	52479.37

Filing Fee and Publication Expenses

133. The petitioner has sought reimbursement of fee paid by it for filing the petition and publication expenses. The petitioner is entitled for reimbursement of the filing fees and publication expenses in connection with the present petition, directly from the beneficiaries on pro-rata basis in accordance with Regulation 42 of the 2009 Tariff Regulations.

Licence Fee and RLDC Fees and Charges

134. The petitioner shall be entitled for reimbursement of licence fee and RLDC fees and charges in accordance with Regulation 42 A (1) (b) of the 2009 Tariff Regulations.

Service Tax

135. The petitioner has sought to recover Service Tax on transmission charges separately from the respondents, if at any time service tax on transmission is

withdrawn from negative list in future. We are of the view that the petitioner's prayer is premature.

Sharing of Transmission Charges

136. The billing, collection and disbursement of the transmission charges approved shall be governed by the provisions of Central Electricity Regulatory Commission (Sharing of Inter-State Transmission Charges and Losses) Regulations, 2010, as amended from time to time.

137. The difference in the annual fixed charges determined by order dated 27.9.2013 in Petition No. 270/TT/2013 and those determined by this order shall be adjusted in accordance with Regulation 6(6) of the 2009 Tariff Regulations.

138. This order disposes of Petition No.547/TT/2014.

Sd/-
(Dr. M. K. Iyer)
Member

Sd/-
(A.S. Bakshi)
Member



ANNEXURE-I**DETAILS OF LOAN BASED ON ACTUAL LOAN PORTFOLIO**

(₹ in lakh)

	Interest Rate (%)	Loan deployed as on 1.4.2009	Additions during the period	Total
Loan-1 SLR Bonds	10.68%	44000.00	0.00	44000.00
Loan-2 PSU Bonds	3.41%	22019.00	0.00	22019.00
Loan-3 PFC	5.87%	8451.11	0.00	8451.11
Loan 5 GOI RVP	9.00%	500.00	0.00	500.00
Loan 6 US EXIM \$ Loan#	2.00%	5409.77	0.00	5409.77
Loan-6 REC Loan	0.00%	0.00	0.00	0.00
Total		80380.00	0.00	80380.00

CALCULATION OF WEIGHTED AVERAGE RATE OF INTEREST ON LOAN FOR TARIFF PERIOD 2009-14

(₹ in lakh)

	2009-10	2010-11	2011-12	2012-13	2013-14
Gross Opening Loan	80380.00	144380.00	144380.00	144380.00	184380.00
Cumulative Repayment of loan upto previous year	47520.00	54950.00	64148.00	73251.00	78513.00
Net Loan Opening	33626.00	89827.00	80610.00	71129.00	105867.00
Additions during the year	64000.00	0.00	0.00	40000.00	23500.00
Increase/ Decrease due to FERV	(-)-369.00	(-)-19.00	0.00	154.00	220.00
Increase/ Decrease due to	0.00	0.00	0.00	0.00	0.00



	2009-10	2010-11	2011-12	2012-13	2013-14
additional capitalization					
Repayment during the year	7430.00	9198.00	9102.00	5262.00	465.00
Net Loan Closing	89827.00	80610.00	71508.00	106021.00	129122.00
Average Loan	61542.00	85209.00	76059.00	88575.00	117494.50
Rate of Interest	8.8500%	8.8200%	8.7000%	9.3209%	9.6430%
Interest	3003.00	7524.00	7357.00	8256.00	11330.00



Transmission A to N Stage (Claimed)

2012-13

SI No	NAME OF WORK	AMOUNT	TYPE OF WORK	COD (In case New Work)	Gross value of Old Assets	Depreciation Recovered
1	220KV DURGAPUR S/S	7365160.00	NEW			
2	220KV DHANBAD S/S	300000.00	NEW			
3	220KV33KV GIRIDIH S/S	3487000.00	NEW			
	TOTAL of 'A'	11152160.00			0.00	0.00
4	132KV BURDWAN S/S	167817.24	REPL.	1993	59651.33	53686.19
5	13 NOS. 33KV BAYS AT DIFFERENT SUB-STATIONS IN WEST BENGAL PART	-233747.00	MISC			
6	80MVA AREVA MAKE TRANS AT PARULIA S/S	2016601.07	REPL.	1994	762856.58	686570.92
7	POWER SUPPLY TO DINMAN POLYPACK PVT. LTD.	-34437.12	NEW			
8	POWER SUPPLY TO M/S CAPRICON ISPAT UDYOG PVT	412528.98	NEW			



SI No	NAME OF WORK	AMOUNT	TYPE OF WORK	COD (In case New Work)	Gross value of Old Assets	Depreciation Recovered
	LTD					
9	POWER SUPPLY TO RUHR ISPAT (P) LTD	385097.04	NEW			
10	POWER SUPPLY TO SARAN ALLOYS PVT LTD	662797.25	NEW			
11	POWER SUPPLY TO SHARP FERRO ALLOY LTD	1312840.42	NEW			
12	80 MVA TRANSFORMER AT DURGAPUR WITH TWO NOS. BAY FOR MTPS LINE	16038.12	NEW			
13	220 /33 KV BARJORA SUB-STATION	80619.16	NEW			
14	132 KV BELMURI SUB-STATION	-205102.44	NEW			
15	2 NOS. 220 KV BAYS AT MTPS	-2224668.00	NEW			
16	220KV BARJORA S/S (Extension Part- I)	127289.30	NEW			
17	80MVA TRANSFORMER AT MTPS S/Y(ABB)	54816043.24	NEW			
18	80MVA TRANSFORMER AT MTPS S/Y(BBI)	3118061.95	REPL.	1995	1253543.28	1128188.95



SI No	NAME OF WORK	AMOUNT	TYPE OF WORK	COD (In case New Work)	Gross value of Old Assets	Depreciation Recovered
19	POWER SUPPLY TO SALASAR ISPAT LTD.	869881.01	NEW			
20	POWER SUPPLY TO GRAPHITE INDIA LTD.	138922.43	NEW			
21	RETROFITTING OF RELAY PHASE - II	11782588.14	REPL.	1986	2588466.94	2329620.25
22	10MVA/132KV/11KV NGEF TRANS BAY AT PANCHET	4524116.38	NEW			
23	50MVA 2ND. TRANS AT KUMARDHUBI	151923.83	NEW			
24	METER SHIFTING OF JSEB K'DHUBI	55265.63	NEW			
25	25MVA RAILWAY TRANS AT RAMKANALI	20084.24	REPL.	1995	8074.4	7266.96
26	132KV/33KV JAMURIA S/S	1484653.46	NEW			
27	POWER SUPPLY TO CHABRA ISPAT LTD	250.00	NEW			
28	POWER SUPPLY TO J & C FERRO ALLOY (P) LTD	507505.37	NEW			
29	POWER SUPPLY TO MAA LILORI ISPAT	187.50	NEW			



SI No	NAME OF WORK	AMOUNT	TYPE OF WORK	COD (In case New Work)	Gross value of Old Assets	Depreciation Recovered
30	GSM METERING PH II	139492338.91	NEW			
31	DATA COMMUNICATION UNIT & GSM MODEM AT DIFF S/S	129087.60	MISC			
32	GSM METERING TO PS TO CONSUMERS	45795044.51	MISC			
33	POWER SUPPLY TO ASANSOL ALLOYS	709911.92	NEW			
34	POWER SUPPLY TO JAYPEE CEMENT	1873734.19	NEW			
35	160MVA ATR 2 AT CTPS	2841369.55	NEW			
36	2 NOS. 220 KV BAYS AT KALYANESWARI S/STN.	3441258.00	NEW			
37	33 KV BAIDA S/STN. AT BOKARO & 2 NOS. 33KV BAY AT CTPS	-234892.00	NEW			
38	50MVA TRANS AT PURULIA	338660.00	NEW			
39	POWER SUPPLY TO (8 MVA) JSEB - CHAS	1425273.27	NEW			
40	POWER SUPPLY TO M/S BOKARO JAYPEE CEMENT LTD	313080.15	NEW			
41	POWER SUPPLY TO SATYAM SMELTERS (P) LTD	440377.59	NEW			



SI No	NAME OF WORK	AMOUNT	TYPE OF WORK	COD (In case New Work)	Gross value of Old Assets	Depreciation Recovered
42	POWER SUPPLY TO SHARAD INTERNATIONAL LTD	235375.10	NEW			
43	POWER SUPPLY UJWAL MINERAL& STEEL	277762.47	NEW			
44	220KV DHANBAD S/S	862619158.29	NEW			
45	25MVA RLY TRANS AT PATHARDIH	866.62	REPL.	1996	369.77	332.79
46	POWER SUPPLY TO TO UNITED ELECTRICAL ENTERPRISE	1779.74	MISC			
47	POWER SUPPLY TO CARBON RESOURCE	737619.49	NEW			
48	33KV KATHARA BAY AT BTPS	23063.65	NEW			
49	80MVA TELK TRANS AT GIRIDIH	1038701.22	NEW			
50	220KV33KV GIRIDIH S/S	626984910.34	NEW			
51	POWER SUPPLY TO JSEB SENDRA	4074.51	NEW			
52	POWER SUPPLY TO ELECTROSTEEL CASTING (BOOKING 2011 -2012)	1683240.43	NEW			
53	POWER SUPPLY TO ELECTROSTEEL LTD (BOOKING	1023874.91	NEW			



SI No	NAME OF WORK	AMOUNT	TYPE OF WORK	COD (In case New Work)	Gross value of Old Assets	Depreciation Recovered
	2010 -2011)					
54	POWER SUPPLY TO ADI WIRES (P) LTD	669921.97	NEW			
55	POWER SUPPLY TO GOURISHANKAR ELECTRO CASTING (P) LTD	489550.53	NEW			
56	132/33KV GIRIDIH S/S	340078.36	NEW			
57	80MVA AREVA TRANS AT GIRIDH	41033076.88	NEW			
58	132KV GOLA - MURI RLY LINE BAY	7405.68	NEW			
59	220KV KODERMA S/S	48001837.75	NEW			
60	POWER SUPPLY TO TATA STEEL LTD	3071387.86	NEW			
61	2 NOS 220KV BAY AT RAMGARH	-983589.91	NEW			
62	POWER SUPPLY TO CCL KUJU	774373.25	NEW			
	TOTAL of 'B'	1864552870.03			4672962.30	4205666.06
63	132KV CTPS - DTPS (Double Circuit) LINE	-12120.66	NEW			
64	132 KV DTPS-KALIPAHARI LINE	-12118.67	NEW			
65	220KV DTPS - PARULIA LINE	-12117.67	NEW			



SI No	NAME OF WORK	AMOUNT	TYPE OF WORK	COD (In case New Work)	Gross value of Old Assets	Depreciation Recovered
66	220KV K' SWARI MEJIA LINE	-23656596.64	NEW			
67	132KV CTPS-BSL LINE	47997.56	NEW			
68	220KV CTPS - MTPS LILO AT K'SWARI	-8065880.98	NEW			
69	220KV/132KV MHS - K'SWARI LINE	449202.90	NEW			
70	400KV MAITHON(PG) TO RANCHI(PG) S/C LILO AT RTPS	14751046.53	NEW			
71	220KV ISSCO - BURNPUR LINE	-744030.56	NEW			
72	220KV CTPS - PITHAKIARY BYPASSING K'SWARI	142094.15	NEW			
73	220KV K'SWARI- PITHAKIARY LINE	-660542.14	NEW			
74	400KV MAITHON JSR LILO AT DSTPS	667823.03	NEW			
75	1 NO 220KV TOWER FOR TIE LINE OF CTPS A - CTPS B	2589754.82	NEW			
76	33 KV RAMKANALI - KATRAS LINE	-129487.00	NEW			
77	220KV DHANBAD GIRIDH	211321916.10	NEW			
78	132KV CTPS- PUTKI LINE (4 th. Circuit)	-1914533.00	REPL.	1967	-55129.6	-49616.64



SI No	NAME OF WORK	AMOUNT	TYPE OF WORK	COD (In case New Work)	Gross value of Old Assets	Depreciation Recovered
79	132KV GIRIDIH JSEB LINE	-450000.00	NEW			
80	132KV PATHERDIH - GOBINDPUR LINE	-85587.46	NEW			
81	132KV BARHI KODERMA LINE	-8692001.92	NEW			
82	220KV BTPS - RAMGARH	246958.00	NEW			
	TOTAL of 'C'	185,781,776.39			-55129.60	-49616.64
	TOTAL (A+B+C)	2,061,486,806.42			4617832.70	4156049.42
	GRAND TOTAL	2,061,486,806.42			4617832.70	4156049.42



2013-14

SI No	NAME OF WORK	AMOUNT	TYPE OF WORK	COD (In case New Work)	Gross value of Old Assets	Depreciation Recovered
1	220KV DHANBAD S/S- LAND	20,000.00	NEW			
	TOTAL of 'A'	20,000.00			0.00	0.00
2	220KV DURGAPUR S/S	7,432,273.00	NEW			
3	132KV BURDWAN S/S	169,347.00	REPL	1993	57681.75	51913.58
4	13 NOS. 33KV BAYS AT DIFFERENT SUB-STATIONS IN WEST BENGAL PART	157,064.39	NEW			
5	80MVA AREVA MAKE TRANS AT PARULIA S/S	5,524,957.44	REPL	1994	2002761.54	1802485.38
6	POWER SUPPLY TO SHARP FERRO ALLOY LTD.	1,575.00	NEW			
7	80 MVA TRANSFORMER AT DURGAPUR WITH TWO NOS. BAY FOR MTPS LINE	62,579,138.96	NEW			
8	220 /33 KV BARJORA S/STN.	50,000.00	NEW			
9	2 NOS. 220 KV BAYS AT MTPS	2,027.00	NEW			
10	220 KV BARJORA S/STN. (Extension Part - I)	(1,000.00)	NEW			



SI No	NAME OF WORK	AMOUNT	TYPE OF WORK	COD (In case New Work)	Gross value of Old Assets	Depreciation Recovered
11	80MVA TRANSFORMER AT MTPS S/Y(ABB)	238,663.95	NEW			
12	ENERGY ACCOUNTING SYSTEM AT DIFFERENT S/STN.	81,059,606.25	NEW			
13	POWER SUPPLY TO MAA CHANDI DURGA CEMENT LTD.	420,573.63	NEW			
14	POWER SUPPLY TO SUPER IRON FOUNDRY	636,212.34	NEW			
15	POWER SUPPLY TO SHIVAM MEL TECH. PVT. LTD.	450,350.00	NEW			
16	50 MVA TRANSFORMER AT PURULIA S/STN.	11,288.11	NEW			
17	80 MVA, 132/33 KV TRANSFORMER AT BURDWAN S/STN.	44,553,938.49	REPL	1993	15175640.84	13658076.76
18	POWER SUPPLY TO GLOBAL CASTING PVT. LTD.	280,682.80	NEW			
19	POWER SUPPLY TO MAA CHANDI DURGA CEMENT LTD.	529,190.15	NEW			
20	POWER SUPPLY TO SONIC THERMAL.	36,965.57	NEW			
21	POWER SUPPLY TO SRC VYAPAR	373,604.33	NEW			



SI No	NAME OF WORK	AMOUNT	TYPE OF WORK	COD (In case New Work)	Gross value of Old Assets	Depreciation Recovered
	LTD.					
22	POWER SUPPLY TO XPRO INDIA LTD.	1,565,443.64	NEW			
23	POWER SUPPLY TO SARAN ALLOYS PVT. LTD.	1,101,910.69	NEW			
24	POWER SUPPLY TO SHIVAM MELTECH LTD..	1,547,095.37	NEW			
25	POWER SUPPLY TO SHREE AMBEY ISPAT PVT. LTD.	784,540.55	NEW			
26	POWER SUPPLY TO SUPER IRON FOUNDRY PVT. LTD.	738,075.56	NEW			
27	RETROFITTING OF RELAY PH-II	16,827,212.32	REPL	1986	3542350.27	3188115.25
28	10MVA 132KV/11KV NGEF TRANS BAY AT PANCHET	5,043.00	NEW			
29	25MVA RAILWAY TRANS AT RAMKANALI	15,136.00	REPL	1995	5831	5247.9
30	GSM METERING PH II	7,670,895.01	NEW			
31	160MVA ATR 2 AT CTPS	2,867,260.00	NEW			
32	2nos 220kv Line Bay at K'swari	3,472,615.00	NEW			
33	50MVA TRANS AT PURULIA	341,745.00	NEW			
34	POWER SUPPLY to South Estern Railway -mahuda	6,042,433.36	NEW			



SI No	NAME OF WORK	AMOUNT	TYPE OF WORK	COD (In case New Work)	Gross value of Old Assets	Depreciation Recovered
35	POWER SUPPLY to Shyam sel &power ltd	251,188.22	NEW			
36	31.5.Mva 132/33 Kv Trans at Panchet Hydel	634,945.69	NEW			
37	50 Mva trans at K'swari	(123,818.83)	NEW			
38	POWER SUPPLY to Colony of Maithon Power LTD	411,771.92	NEW			
39	POWER SUPPLY to Japee Cement LTD	118,432.65	NEW			
40	POWER SUPPLY to Shyam Sel and Power Ltd	409,932.00	NEW			
41	POWER SUPPLY to Udaya Vijay Steel Ltd.	262,639.24	NEW			
42	220KV DHANBAD S/S	119,379,054.12	NEW			
43	POWER SUPPLY to Nayadih Hi-Tech	481,777.48	NEW			
44	POWER SUPPLY to JSEB _PMCH at Saraidhila	690,354.65	NEW			
45	80MVA TRANS (132/33) AT GIRIDIH	87,676,860.52	NEW			
46	220KV33KV GIRIDIH S/S	96,109,276.82	NEW			
47	80MVA TRANS (132/33) AT Putki	87,797,988.16	REPL	1993	29905116.81	26914605.13
48	80 MVA AREVA TRANS AT GIRIDIH	47,423,609.99	NEW			
49	POWER SUPPLY to JMPH ,Saraidhela	23,238.00	NEW			



SI No	NAME OF WORK	AMOUNT	TYPE OF WORK	COD (In case New Work)	Gross value of Old Assets	Depreciation Recovered
50	POWER SUPPLY to Jai Prabhuji Iron & Steel Pvt Ltd	636,548.20	NEW			
51	POWER SUPPLY To joya Steel Pvt. Ltd	685,692.25	NEW			
52	POWER SUPPLY to Saluja Steel & Power	252,108.18	NEW			
53	SEMA PH-I Putki	65,332.71	NEW			
54	132 KV GOLA-MURI RLY LINE BAY	7,473.00	NEW			
55	220KV KODERMA S/S	23,330,915.00	NEW			
56	PROCUREMENT & REPL OF TARIFF METER (65+35)	1,533,433.18	REPL			
57	132VK CHANDIL S/S -4 NOS BAY	79,062,244.97	NEW			
58	SEMA PH-I,Koderma	65,332.71	NEW			
59	SEMA PH I Ramgarh	65,332.71	NEW			
	TOTAL OF 'B'	794,737,527.45			50,689,382.21	45,620,444.00
60	400KV DSTPS TO RTPS line	2,287,060,716.26	NEW			
61	220KV CTPS - PITHAKIARY BYPASSING K'SWARI	34,047.00	NEW			
62	220KV K'SWARI- PITHAKIARY LINE	637,138.00	NEW			
63	1 NO 220KV TOWER FOR TIE LINE OF CTPS A - CTPS B	2,643,995.00	NEW			



SI No	NAME OF WORK	AMOUNT	TYPE OF WORK	COD (In case New Work)	Gross value of Old Assets	Depreciation Recovered
64	220 kv BURNPUR - ISCO LINE	741,943.13	NEW			
65	220 kv CTPS _ MTPS LILO AT KALYANESWARI	23,083,597.00	NEW			
66	33 KV S/C Line for POWER SUPPLY to S/ E Rly Mahuda	651,239.00	NEW			
67	CTPS -DTPS LINE	33,631.07	NEW			
68	220KV DHANBAD GIRIDH	54,712,701.00	NEW			
69	132 Kv CTPS-Putki Line (4 Th Cercuit)	615,567.00	REPL	1967	27960.1	25164.09
70	132 kv Patherdih Govindpur Line	145,298.00	NEW			
71	132 kv Patherdih Govindpur Line ext. To Dhanbad	72,705,697.31	NEW			
72	220 kv CTPS _K;Swari DC Lilo at Dhanbad	1,517,377.00	NEW			
73	400 kv Geo.Technical Survey.	(330,074.00)	NEW			
74	33 KV NORTHKARNPURA- NTPC LINE	(1,123,417.51)	NEW			
	TOTAL OF 'C'	2,443,129,455.26			27,960.10	25,164.09
	Expenditure on account of other assets	43,954.60				
	TOTAL (A+B+C+D)	3,237,930,937				
	GRAND TOTAL	3,237,930,937.31			50,717,342	45,645,608



Transmission Main Division

2012-13

Sr. No	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/Replacement	Year of commissioning of old asset (in case of replacement)	Gross value of old assets	Depreciation Recovered
1	CONSTRUCTION OF CHAIN LINK FENCING AROUND SWITCHYARD OF MOSABONI SUBSTATION,	GOMD- III (MOSABANI)		9.2.(v)	560,706.00	NEW	-----	-----	-----
2	CONSTRUCTION OF MODERN LADIES TOILET & BATHROOM AT PUTKI SUB-STATION AT PUTKI	GOMD- IV (PUTKI)		9.2.(v)	65,343.00	NEW	-----	-----	-----
3	CONSTRUCTION OF MODERN LADIES TOILET & BATHROOM AT PUTKI SUB-STATION AT PUTKI	GOMD- IV (PUTKI)		9.2.(v)	72,554.00	NEW	-----	-----	-----
4	STORE BUILDING	GOMD- VI (ASP S/STN)		9.2.(v)	285,246.00	NEW	-----	-----	-----



Sr. No	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/Replacement	Year of commissioning of old asset (in case of replacement)	Gross value of old assets	Depreciation Recovered
5	132 KV CT PROTECTION CUM METERING CURRENT TRANSFORMER (OUT DOOR TYPE), RATIO 800/400/200/100/5-5A	GOMD- IV (PUTKI)	NO.	9.2.(v)	93,480.78	REPLACEMENT	2001	55,158.57	46,333.20
6	33 KV OUTDOOR TYPE OIL COOLED POTENTIAL TRANSFORMER OF ACCURACY CLASS 0.2, 100 VA, RATIO 33KV/√3 / 100V/√3 WITH TEE CONNECTOR	GOMD- VI (ASP S/STN)	NO.	9.2.(v)	17,602.50	REPLACEMENT	1967	1,017.18	915.40
7	Disposal of Asset 132 KV CT	GOMD- I	NOS.	9.2.(v)	(70,236.00)	Adjustment	-----	-----	-----
8	Disposal of Asset 132 KV CT	GOMD- I	NOS.	9.2.(v)	(52,677.00)	Adjustment	-----	-----	-----
9	Disposal of Asset 33 KV CT	GOMD- I	NOS.	9.2.(v)	(15,473.00)	Adjustment	-----	-----	-----



Sr. No	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/Replacement	Year of commissioning of old asset (in case of replacement)	Gross value of old assets	Depreciation Recovered
10	132 KV SINGLE PHASE PROTECTION CT , OUTDOOR TYPE WITH TERMINAL CONNECTOR, RATIO-600/300/150/5-5A	GOMD- II (KALYANESWARARI)	NOS.	9.2.(v)	175,590.00	REPLACEMENT	2006	130,850.39	64,119.63
11	33 KV OUTDOOR TYPE CT, RATIO- 600-300-150/5A WITH TERMINAL CONNECTOR	GOMD- II (KUMARDUBHI)	NOS.	9.2.(v)	172,950.00	NEW	-----	-----	-----
12	132 KV CVT TYPE WN-145, MAKE- ABB, SL NO.- 1210011, 1210012	COM W/Z (PATRATU)	NOS.	9.2.(v)	414,726.28	REPLACEMENT	1995	179,038.16	161,134.35



Sr. No	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/Replacement	Year of commissioning of old asset (in case of replacement)	Gross value of old assets	Depreciation Recovered
13	33 KV OUT DOOR TYPE METERING CT WITH TERMINAL CONNECTOR, RATIO 600-300-150/5A, ACCURACY CLASS- 0.2	GOMD- IV (PUTKI)	NO	9.2.(v)	28,288.75	REPLACEMENT	2003	18,374.31	12,862.02
14	33 KV OUT DOOR TYPE METERING CT OF RATIO 100-50/5A WITH TERMINAL CONNECTOR, ACCURACY CLASS-0.2	GOMD- IV (PATHERDIH)	NO.	9.2.(v)	21,743.46	REPLACEMENT	2006	16,204.06	7,939.99



Sr. No	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/Replacement	Year of commissioning of old asset (in case of replacement)	Gross value of old assets	Depreciation Recovered
15	33 KV OUT DOOR TYPE METERING CT OF RATIO 100-50/5A, ACCURACY CLASS-0.2	GOMD- IV (PATHERDIH)	NO.	9.2.(v)	55,788.36	REPLACEMENT	2006	41,575.62	20,372.06
16	Disposal of Asset	GOMD- I		9.2.(v)	(207,990.00)	Adjustment	-----	-----	-----
17	Disposal of Asset	GOMD- VI		9.2.(v)	(406,322.00)	Adjustment	-----	-----	-----
18	Disposal of Asset	GOMD- VI		9.2.(v)	(20,000.00)	Adjustment	-----	-----	-----



Sr. No	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/Replacement	Year of commissioning of old asset (in case of replacement)	Gross value of old assets	Depreciation on Recovered
19	33 KV METER C.T. OF RATIO 600-300-150/5, ACCURACY CLASS 0.2	GOMD- III (TR#1 bay, JSR S/Strn)	SET	9.2.(v)	31,725.00	New	-----	-----	-----
20	52 KV 2000 AMP L.V. CONDENSOR BUSHING FOR 50 MVA BHEL TRANSFORMER	GOMD- IV (PUTKI)	NO.	9.2.(v)	320,900.00	REPLACEMENT	1968	19,434.18	17,490.77



Sr. No	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/Replacement	Year of commissioning of old asset (in case of replacement)	Gross value of old assets	Depreciation on Recovered
21	132KV CVT COMPLETE WITH ALL ACCESSORIES & TERMINAL CONNECTORS SUITABLE FOR LARK CONDUCTOR	COM W/Z (BARHI)	NO.	9.2.(v)	229,961.88	REPLACEMENT	1985	53,009.69	47,708.72
22	132 KV CVT WITH ALL ACCESSORIES & TERMINAL CONNECTORS SUITABLE FOR LARK CONDUCTOR	COM W/Z (BTPS B)	NOS.	9.2.(v)	459,923.76	REPLACEMENT	1985	106,019.38	95,417.44



Sr. No	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/Replacement	Year of commissioning of old asset (in case of replacement)	Gross value of old assets	Depreciation Recovered
23	132KV Out Door Type CT	GOMD- II (KALYANESWAR)	NOS.	9.2.(v)	254,886.00	REPLACEMENT	1987	67,498.85	60,748.96
24	33 KV Out Door Type PT	GOMD- VI (DURGAPUR)	NOS.	9.2.(v)	17,603.00	REPLACEMENT	2001	10,386.69	8,724.82
25	33 KV Metering CT	GOMD- IV (NIMIAGHAT)	NOS.	9.2.(v)	113,155.00	NEW	-----	-----	-----



Sr. No	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/Replacement	Year of commissioning of old asset (in case of replacement)	Gross value of old assets	Depreciation Recovered
26	ALARM ANNUNCIATOR FOR CONTROL PANEL	GOMD- VI (DURGAPUR)		9.2.(v)	68,099.00	REPLACEMENT	2001	40,181.99	33,752.87
27	DISPOSAL OF ASSET	GOMD- I		9.2.(v)	(1,504,880.00)	Adjustment	-----	-----	-----
28	DISPOSAL OF ASSET	GOMD- VI		9.2.(v)	(32,400.00)	Adjustment	-----	-----	-----
29	DISPOSAL OF ASSET	GOMD- I		9.2.(v)	(512,240.00)	Adjustment	-----	-----	-----
30	COMPLETE BREAKER POLE ASSEMBLY WITH UPPER/LOWER INSULATOR, VACUME INTERRUPTER, INSULATOR ASSY, FIX & MOVING CONTACT OF 33 KV VCB,	GOMD- IV (PUTKI)	SET	9.2.(v)	176,209.95	REPLACEMENT	2005	125,542.06	70,303.55



Sr. No	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/Replacement	Year of commissioning of old asset (in case of replacement)	Gross value of old assets	Depreciation Recovered
31	36 KV LIGHTNING ARRESTER	GOMD- IV (GIRIDIH)	NOS.	9.2.(v)	21,277.62	REPLACEMENT	2000	11,378.85	10,240.97
32	Disposal of Asset 132 KV LIGHTNING ARRESTER	GOMD- I	NOS.	9.2.(v)	(46,167.00)	Adjustment	-----	-----	-----
33	Disposal of Asset 132KV LIGHTNING ARRESTER	GOMD- I	NOS.	9.2.(v)	(17,312.00)	Adjustment	-----	-----	-----
34	36 KV LIGHTNING ARRESTER	GOMD- IV (GIRIDIH)	NO.	9.2.(v)	10,638.81	REPLACEMENT	2000	5,689.43	5,120.48
35	LIGHTNING ARRESTER 36 KV	GOMD- IV (PATHERDIH)	NO.	9.2.(v)	10,638.81	REPLACEMENT	1965	459.19	413.27



Sr. No	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/Replacement	Year of commissioning of old asset (in case of replacement)	Gross value of old assets	Depreciation Recovered
36	198 KV 10 KA (3 UNIT STACK) LIGHTNING ARRESTOR WITH INSULATING BASE, SURGE MONITOR, GRADING RING ETC	GOMD- VI (DURGAPUR)	NO.	9.2.(v)	46,202.46	REPLACEMENT	2003	300,009.75	21,006.82
37	36 KV LIGHTNING ARRESTER WITH ACCESSORIES	GOMD- IV (GIRIDIH)	NO.	9.2.(v)	10,638.81	REPLACEMENT	1998	5,395.75	4,856.18
38	132 KV HEAVY DUTY STATION TYPE GAP LESS ZINC OXIDE TYPE- LIGHTNING ARRESTER WITH INSULATING BASE, SURGE MONITOR ETC.	GOMD- IV (PUTKI)	NOS.	9.2.(v)	56,187.76	REPLACEMENT	1953	1,683.63	1,515.27



Sr. No	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/Replacement	Year of commissioning of old asset (in case of replacement)	Gross value of old assets	Depreciation Recovered
39	132 KV STATION TYPE ZINC OXIDE LIGHTNING ARRESTER WITH INSULATING BASE SURGE MONITOR	GOMD- IV (PUTKI)	NO.	9.2.(v)	28,093.88	REPLACEMENT	1953	841.82	757.63
40	132KV LIGHTNING ARRESTER WITH INSULATING BASE, SURGE MONITOR	GOMD- IV (PUTKI)	NOS.	9.2.(v)	252,844.92	REPLACEMENT	1960	10,521.29	9,469.16



Sr. No	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/Replacement	Year of commissioning of old asset (in case of replacement)	Gross value of old assets	Depreciation Recovered
41	198 KV 10 KA LIGHTNING ARRESTOR WITH INSULATING BASE, SURGE MONITOR, GRADING RING AND OTHER ACCESSORIES	GOMD- VI (DURGAPUR)	NOS.	9.2.(v)	46,202.46	REPLACEMENT	2002	28,616.09	22,034.35
42	TIME SYNCHRONISING EQUIPMENT COMPLETE WITH ALL ACCESSORIES INCLUDING GPS ANTENA, GPS RECEIVER, SIGNAL PROCESSING UNIT	GOMD- I (BURDWAN)	SET	9.2.(v)	156,860.00	NEW	-----	-----	-----
43	TIME SYNCHRONISING EQUIPMENT COMPLETE WITH ALL ACCESSORIES INCLUDING GPS ANTENA, GPS RECEIVER, SIGNAL PROCESSING UNIT	GOMD- I (KHARAGPUR)	SET	9.2.(v)	156,860.00	NEW	-----	-----	-----



Sr. No	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/Replacement	Year of commissioning of old asset (in case of replacement)	Gross value of old assets	Depreciation Recovered
44	TIME SYNCHRONISING EQUIPMENT COMPLETE WITH ALL ACCESSORIES INCLUDING GPS ANTENA, GPS RECEIVER, SIGNAL PROCESSING UNIT	GOMD- III (CHANDIL)	SET	9.2.(v)	156,860.00	NEW	-----	-----	-----
45	132KV WAVE TRAP ALONG WITH TERMINAL CONNECTORS AND SUSPENSION ACCESSORIES	COM W/Z (PUTKI)	NO.	9.2.(v)	235,977.60	REPLACEMENT	1987	62,491.53	56,242.38



Sr. No	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/Replacement	Year of commissioning of old asset (in case of replacement)	Gross value of old assets	Depreciation Recovered
46	TARIFF METERING EQUIPMENT SUITABLE FOR SINGLE FEEDER WITHOUT TAMPER RECORDING DEVICE	GOMD- II (BURNPUR)	NOS.	9.2.(v)	289,110.00	NEW	-----	-----	-----
47	METER READING LAPTOP	GOMD- I (HOWRAH)	NO	9.2.(v)	102,100.00	NEW	-----	-----	-----



Sr. No	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/Replacement	Year of commissioning of old asset (in case of replacement)	Gross value of old assets	Depreciation Recovered
48	TARIFF METERING EQUIPMENT SUITABLE FOR SINGLE FEEDER WITH TAMPER RECORDING DEVICE	GOMD- I (KHARAGPUR)	NO	9.2.(v)	144,555.00	NEW	-----	-----	-----
49	LAPTOP COMPUTER WITH ALL ACCESSORIES INCLUDING PRE LOADED METER READING SOFTWARES & OTHER SOFTWARES	GOMD- III (MOSABANI)	NO	9.2.(v)	100,000.00	NEW	-----	-----	-----
50	TARIF METER FOR THREE FEEDER METERING WITH TAMPER RECORDING DEVICE	GOMD- II (KUMARDUBHI)	NO	9.2.(v)	643,595.75	NEW	-----	-----	-----



Sr. No	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/Replacement	Year of commissioning of old asset (in case of replacement)	Gross value of old assets	Depreciation Recovered
51	TARIFF METER FOR SINGLE FEEDER METERING	GOMD- II (RAMKANALI)	NO.	9.2.(v)	144,555.00	NEW	-----	-----	-----
52	TARIFF METER FOR SINGLE FEEDER METERING WITH TAMPER RECORDING DEVICE	GOMD- VI (PARULIA)	NO.	9.2.(v)	141,525.00	NEW	-----	-----	-----
53	224V, 150 AH, PLANTE LEAD ACID STATION BATTERY, 112 CELLS	GOMD- IV (PATHERDIH)	SET	9.2.(v)	905,205.00	REPLACEMENT	1995	390,778.80	351,700.92



Sr. No	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/Replacement	Year of commissioning of old asset (in case of replacement)	Gross value of old assets	Depreciation Recovered
54	48V EXIDE MAKE 200AH PLANTE LEAD ACID BATTERY (244VP-17)	COM W/Z (GOLA)	SET	9.2.(v)	247089.45	REPLACEMENT	1998	118,308.64	106,477.78
55	LEAD ACID BATTERY FOR COMMUNICATION SYSTEM	COM E/Z(Kalyaneswari)	SET	9.2.(v)	248977	REPLACEMENT	1990	72,758.22	65,482.40
56	FLOAT CUM BOOST CHARGER 224V, 15A	GOMD- IV (PATHERDIH)	NO	9.2.(v)	258,764.00	REPLACEMENT	1965	13,613.89	12,252.50



Sr. No	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/Replacement	Year of commissioning of old asset (in case of replacement)	Gross value of old assets	Depreciation Recovered
57	FLOAT CUM BOOST CHARGER 224V, 15A,	GOMD- IV (NIMIAGHAT)	NO	9.2.(v)	258,764.00	REPLACEMENT	1985	52,671.09	47,403.98
58	TOWERS FOR 132 KV TRANSMISSION LINES	GOMD- II L# 14, 15		9.2.(v)	210,000.00	REPLACEMENT	1969	13,328.73	11,995.85
59	OFFICE FURNITURE (DETAILS)	COM W/Z		9.2.(v)	12847.5	NEW	-----	-----	-----



Sr. No	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/Replacement	Year of commissioning of old asset (in case of replacement)	Gross value of old assets	Depreciation Recovered
60	AIR CONDITIONER WITH CORDLESS REMOTE CONTROL.	GOMD- VI (ASP S/STN)	NO.	9.2.(v)	24,980.00	NEW	-----	-----	-----
61	WINDOW TYPE AC MACHINE WITH CORDLESS REMOTE.	GOMD- VI (PARULIA)	NOS.	9.2.(v)	97,400.00	NEW	-----	-----	-----
62	OFFICE FURNITURE	GOMD- II (MAITHON)	-----	9.2.(v)	35,115.46	NEW	-----	-----	-----
63	MULTIFUNCTION DESKJET FAX MACHINE, MAKE- HP, MODEL NO.- J3608, SL. NO- CN1156N26S	CE (TRANS)	NO.	9.2.(v)	6,390.00	NEW	-----	-----	-----



Sr. No	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/Replacement	Year of commissioning of old asset (in case of replacement)	Gross value of old assets	Depreciation Recovered
64	STANDARD HI-VACUUM ROTATARY PISTON TYPE TRANSFORMER OIL FILTER MACHINE	GOMD- III (JAMSHEDPUR)	SET	9.2.(v)	171,432.00	REPLACEMENT	1990	55,153.25	49,637.93
65	AIR CONDITIONER WINDOW TYPE (MAKE VOLTAS) WITH CORDLESS REMOTE BEE RATING 2 STAR CAPACITY 1.5 TON UNIT SL.NO. (I) 4011013P11G007999 (II) 4011013P11G008117 (III) 4011013P11G008108 (IV) 4011013P11G008685 (V) 4011013P11G006923	GOMD- VI (ASP S/STN-3 Nos.) (DURGAPUR-2 Nos.)	NO.	9.2.(v)	97,400.00	NEW	-----	-----	-----



Sr. No	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/Replacement	Year of commissioning of old asset (in case of replacement)	Gross value of old assets	Depreciation Recovered
66	AIR CONDITIONER HIGH WALL MOUNTED SPLIT TYPE WITH CORDLESS REMOTE, CAPACITY 1.5 TON, RATING 2 STAR (MAKE- VOLTAS) (INDOOR UNIT NO. 4551144M11C002240 OUTDOOR UNIT NO.- 4511161M11A00484)	GOMD- VI (DURGAPUR)	NO.	9.2.(v)	24,980.00	NEW	-----	-----	-----
67	AIR CONDITIONER WINDOW TYPE (MAKE VOLTAS) CAPACITY 1.5 TON WITH CORDLESS REMOTE BEE RATING 2 STAR MACHINE SL NO.- 4011029G12A016047	GOMD- VI (PARULIA)	NO.	9.2.(v)	19,480.00	NEW	-----	-----	-----



Sr. No	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/Replacement	Year of commissioning of old asset (in case of replacement)	Gross value of old assets	Depreciation Recovered
68	AIR CONDITIONER 1.5 TONS WINDOW TYPE, ELECTROLUX MAKE-	COM W/Z (JAMSHEDPUR)	NO.	9.2.(v)	14,200.00	NEW	-----	-----	-----
69	INTERNAL TELEPHONE SYSTEM	COM E/Z		9.2.(v)	161,928.73	NEW	-----	-----	-----
70	DESKTOP COMPUTER COMPLETE WITH ALL ACCESSORIES INCLUDING UPS, KEY BOARD MOUSE PRINTER, CONNECTING CABLE ETC AS PRE SPECIFICATION EXCLUDING MODEMS	GOMD- I (HOWRAH)	SET	9.2.(v)	187,220.00	NEW	-----	-----	-----



Sr. No	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/Replacement	Year of commissioning of old asset (in case of replacement)	Gross value of old assets	Depreciation Recovered
71	DESKTOP COMPUTER COMPLETE WITH ALL ACCESSORIES INCLUDING UPS, KEY BOARD, MOUSE, PRINTER, CONNECTING CABLE ETC AS PER SPECIFICATION EXCLUDING MODEMS	GOMD- I (BURDWAN)	SET	9.2.(v)	187,220.00	NEW	-----	-----	-----
72	DESKTOP COMPUTER SET WITH ALL ACCESSORIES INCLUDING UPS, KEY BOARD, MOUSE, PRINTER, SOFTWARE, CABLE EXCLUDING MODEMS	GOMD- III (CHANDIL)	SET	9.2.(v)	187,220.00	NEW	-----	-----	-----
73	DESKTOP COMPUTER COMPLETE WITH ALL ACCESSORIES INCLUDING UPS, KEY BOARD, MOUSE, SOFTWARES, COMMUNICATION	GOMD- IV (BIADA)	SET	9.2.(v)	187,220.00	NEW	-----	-----	-----



Sr. No	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/Replacement	Year of commissioning of old asset (in case of replacement)	Gross value of old assets	Depreciation Recovered
	CABLE EXCLUDING MODEM								
74	DESKTOP COMPUTER COMPLETE WITH ALL ACCESSORIES INCLUDING UPS, KEY BOARD, MOUSE, SOFTWARES, COMMUNICATION CABLE EXCLUDING MODEM	GOMD- IV (PATHERDIH)	SET	9.2.(v)	187,220.00	NEW	-----	-----	-----
75	DESKTOP COMPUTER COMPLETE WITH ALL ACCESSORIES INCLUDING UPS, KEY BOARD, MOUSE, SOFTWARES, COMMUNICATION CABLE EXCLUDING	GOMD- IV (GIRIDIH)	SET	9.2.(v)	187,220.00	NEW	-----	-----	-----



Sr. No	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/Replacement	Year of commissioning of old asset (in case of replacement)	Gross value of old assets	Depreciation Recovered
	MODEM								
76	Adjustment of SIB of GOMD-IV	GOMD- IV (PUTKI)		9.2.(v)	36,350.00	Adjustment	-----	-----	-----
77	TROLLEY STEP LADDER ALUMINIUM ALLOY SPACIOUS PLATFORM, WIDE STEPS, GUARD RAILS TWO FIXED AND TWO SWIVELING CASTORS WITH BREAK ARRANGEMENT TO IMMOBILISE THE LADDER WHILE IN USE, PLATFORM HEIGHT 12 FT, SURROUNDED BY 3 FT GUARD, DRG NO.-AL9600	GOMD- VI (PARULIA)	NO.	9.2.(v)	42,483.05	NEW	-----	-----	-----



Sr. No	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/Replacement	Year of commissioning of old asset (in case of replacement)	Gross value of old assets	Depreciation Recovered
78	SELF SUPPORTING EXTENSION LADDER OF ALUMINIUM ALLOY, EXTENDABLE OVER THE THRESTLE BY ROPE, PULLY AND GRAVITY PAWLS, NON SKID RUBBER SHOE, NORMAL HEIGHT 24 FT (MAX) EXTENDABLE HEIGHT 40 FT.(MIN). DRG NO.- 9550	GOMD- VI (ASP S/STN)	NO.	9.2.(v)	30,641.46	NEW	-----	-----	-----
79	DOUBLE EXTENSION LADDER OF ALUMINIUM ALLOY THREE INTER LOCKED WITH CORRUGATED RUNGS CAN BE EXTENDED TO ANY HEIGHT BY ROPE, PULLY AND GRAVITY PAWLS. NON SKID RUBBER SHOE AND HOOKS AT TOP, NORMAL HEIGHT 24 FT. (MAX) EXTENDED	GOMD- VI (BARJORA)	NO.	9.2.(v)	22,756.75	NEW	-----	-----	-----



Sr. No	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/Replacement	Year of commissioning of old asset (in case of replacement)	Gross value of old assets	Depreciation Recovered
	HEIGHT 46 FT.(MAX), DRG NO.- AL-9530/D								
86	Hospital	MAITHON	---	9.2.(v)	36275	NEW	-----	-----	-----
87	Meter Reading Laptop	GOMD-VI	NO	9.2.(v)	122,520.00	NEW	-----	-----	-----
	SUB - TOTAL (SL. NO. 1 TO 87)				7,714,809			2,007,991	1,424,431.65
	SUB TOTAL OF ASSET DISPOSAL (SL. NO. 7, 8, 9, 16, 17,18,27,28,29,32,33)				- 2,885,697	----	----	----	----
	GRAND TOTAL				10,600,506	----	----	2,007,991	1,424,432



Transmission Main Division (Claimed)

2013-14

Sl. No.	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/ Replacement	Year of commission -ning of old asset replaced	Gross value of old assets	Deprecia- tion Recovered
1	33KV PT WITH TERMINAL CONNECTOR, RATIO 33KV/110V, CLASS-.02,	GOMD-IV (PUTKI)	Nos	9.2.(v)	82,554.27	REPLACE MENT	1954	1,931.40	1,738.26
2	25KV SINGLE PHASE P.T. WITH TERMINAL CONNECTOR, RATIO 25KV/110V, MAKE-CHOUDHURY, SL NO 1553	GOMD-IV (PUTKI)	No	9.2.(v)	35,992.00	REPLACE MENT	1955	886.14	797.53
3	33KV C.T. WITH TERMINAL CONNECTORS, RATIO 1500-750-300/5A PS-5P, CLASS-0.5, MAKE-MODERN, SL NO 4235	GOMD-IV (PUTKI)	No	9.2.(v)	67,745.22	REPLACE MENT	2001	36,628.79	32,965.91
4	33KV C.T. WITH TERMINAL CONNECTOR, RATIO 600-300-150/5-5-5A	GOMD-IV (PUTKI)	No	9.2.(v)	35,769.80	REPLACE MENT	2004	22,578.13	15,804.69



Sl. No.	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/ Replacement	Year of commission -ning of old asset replaced	Gross value of old assets	Deprecia- tion Recovered
	CLASS - PS, 5P, 0.5								
5	132 KV OUTDOOR TYPE SINGLE PHASE P.T. (BHEL), SL. NO. 192,187	GOMD-II (MAITHON)	Nos	9.2.(v)	247,976.00	REPLACE MENT	1961	8,292.57	7,463.32
6	33 KV P.T., RATIO 33KV/V3 / 110V/V3 WITH TERMINAL CONNECTOR, CLASS - 0.2, SL NO 874,877,879, MAKE MODERN ELECTRONIC	GOMD-II (MAITHON)	Nos	9.2.(v)	82,554.27	NEW	-----	-----	-----
7	33 KV C.T., RATIO 1500-750/5-5A, SL NO 4236,4237,4241,4245, MAKE MODERN ELECTRONIC	GOMD-II (MAITHON)	Nos	9.2.(v)	270,980.88	NEW	-----	-----	-----



Sl. No.	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/ Replacement	Year of commission -ning of old asset replaced	Gross value of old assets	Deprecia- tion Recovered
8	33 KV C.T., RATIO 600-300-150/5-5A, CLASS - 0.5 SL NO 42/05,23,21, 10,27,07,14,16, 09,18, MAKE MODERN ELECTRONIC	GOMD-II (MAITHON)	Nos	9.2.(v)	357,698.00	NEW	-----	-----	-----
9	132 KV C.T. (PROTECTION), RATIO-2000-1000-800-400-200/ 5-5-5A MAKE - BHEL, SL NO 502,503, 498	GOMD-II (MAITHON)	Nos	9.2.(v)	319,653.00	REPLACE MENT	1988	77,902.22	70,112.00
10	33 KV C.T. RATIO 1500-750/5-5-5A. ACC CLASS. PS/5P/0.5. SL NO 4240, 4244, 4246	GOMD-III (PURULIA)	Nos	9.2.(v)	203,001.00	NEW	-----	-----	-----
11	52 KV, 2000 AMP CONDENSOR BUSHING, SL NO 1111042, 1221001	GOMD-IV (GIRIDIH)	Nos	9.2.(v)	641,800.40	REPLACE MENT	2006	447,039.21	250,341.96



Sl. No.	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/ Replacement	Year of commission -ning of old asset replaced	Gross value of old assets	Deprecia- tion Recovered
12	WATER FLOW METER WITH STRAINER DIA 80 MM, CLASS-B, ADMISSIBLE PRESSURE 20KG/CM SQ, Q MIN- 1.2CU M/HR,Q MAX- 120CU MT/HR +/- 2%, ISO4046 EEEMARKED, MAKE ITRON, SL NO D120H300171	GOMD-VI (ASP SUB-STATION)	No	9.2.(v)	33,521.00	REPLACE MENT	2006	23,348.69	13,075.27
13	PORTABLE INFRARED THERMOVISION CAMERA WITH ALL ACCESSORIES, SL NO 49036767 (MAKE FLIR)	GOMD-VI (DURGAPU R)	No	9.2.(v)	479,400.00	NEW	-----	-----	-----
14	36 KV HEAVY DUTY STATIM CLASS, ZINC OXIDE GAPLESS LIGHTNING ARRESTOR SUITABLE FOR 36 KV SYSTEM, WITH ALL ACCESSORIES, MAKE OBLUM	GOMD-VI (DURGAPU R)	No	9.2.(v)	10,625.30	REPLACE MENT	2009	8,524.44	2,983.55



Sl. No.	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/ Replacement	Year of commission -ning of old asset replaced	Gross value of old assets	Deprecia- tion Recovered
15	36 KV HEAVY DUTY LIGHTNING ARRESTOR]WITH ALL ACCESSORIES, MAKE OBLUM	GOMD-VI (DURGAPUR)	No	9.2.(v)	10,625.55	REPLACE MENT	2009	8,524.64	2,983.62
16	36 KV HEAVY DUTY LIGHTNING ARRESTOR WITH ALL ACCESSORIES, MAKE LAMES	GOMD-VI (DURGAPUR)	No	9.2.(v)	9,728.00	REPLACE MENT	2006	6,938.35	3,885.48
17	33 KV C.T. WITH TERMINAL CONNECTOR, RATIO 1500-750 / 5-5-5 CLASS - PS, 5P, 0.5, SL NO 4234	GOMD-IV (GIRIDIH)	No	9.2.(v)	67,745.22	REPLACE MENT	2007	49,504.18	24,257.05
18	33 KV C.T. WITH TERMINAL CONNECTOR RATIO 600-300-150/5- 5-5 CLASS - 5P, 0.5, SL. NO. - 4211	GOMD-IV (GIRIDIH)	No	9.2.(v)	35,769.80	REPLACE MENT	2001	19,340.18	17,406.16



Sl. No.	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/ Replacement	Year of commission -ning of old asset replaced	Gross value of old assets	Deprecia- tion Recovered
19	33 KV C.T. WITH TERMINAL CONNECTOR RATIO 1500-750-300/5-5-5 CLASS - PS, 5P, 0.5, SL NO 4243, 4247, MAKE : MODERN	GOMD-IV (PATHARDI H)	Nos	9.2.(v)	135,490.00	REPLACE MENT	2011	118,970.88	24,938.89
20	33 KV C.T. WITH TERMINAL CONNECTOR RATIO 600-300-150/5 - 5 - 5 CLASS - 5P, 0.5, SL NO 4212, 4213, 4224 MAKE : MODERN	GOMD-IV (PATHARDI H)	Nos	9.2.(v)	107,309.40	REPLACE MENT	2003	66,581.45	51,267.71
21	145 KV CGL SF6 "GCB" COMPLETE FITTINGS, MAKE: CGL	GOMD-IV (PUTKI)	No	9.2.(v)	719,247.89	REPLACE MENT	2003	446,266.26	343,625.02
22	132 KV WAVE TRAP ALONG WITH TERMINAL CONNECTORS & SUSPENSION ACCESSORIES, SL NO 7971	COMM(W/Z) (JAMSHED PUR)	No	9.2.(v)	196,648.00	REPLACE MENT	1993	71,876.64	64,688.98



Sl. No.	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/ Replacement	Year of commission -ning of old asset replaced	Gross value of old assets	Deprecia- tion Recovered
23	33 KV, 2000 AMP, VACUUM CIRCUIT BREAKER WITH SUPPORT STRUCTURE, SHORT CKT. RATING - 25 KA MAKE: ABB, SL NOS. 0393, 0404	GOMD-IV (PATHARDI H)	Nos	9.2.(v)	401,088.04	REPLACE MENT	2013	385,416.55	26,979.16
24	33 KV C.T., RATIO 1500-1000 / 1-1-1 A , CLASS - PS, PS, 0.2. SL NO 11/M-7208, YR OF MFG-2011, MAKE: PRAGATI	GOMD-VI (BARJORA)	No	9.2.(v)	66,028.95	REPLACE MENT	2012	60,931.06	8,530.35
25	PORTABLE INFRARED THERMOVISION CAMERA WITH ALL ACCESSORIES, SL NO 49036861 (MAKE FLIR)	GOMD-IV (PUTKI)	No	9.2.(v)	479,400.00	NEW	-----	-----	-----



Sl. No.	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/ Replacement	Year of commission -ning of old asset replaced	Gross value of old assets	Deprecia- tion Recovered
26	33 KV/110V P.T., AC CLASS- 0.2	GOMD-IV (PUTKI)	Nos	9.2.(v)	43,960.00	REPLACE MENT	2004	28,596.84	20,017.79
27	33KV SINGLE PHASE C.T. WITH TERMINAL CONNECTOR RATIO 1500/750/300/5 - 5 - 5 A, CLASS - PS, 5P, 0.5, SL NO 4239	GOMD-IV (PATHARDI H)	No	9.2.(v)	67,745.22	REPLACE MENT	1997	31,012.80	27,911.52
28	33 KV 2000 AMP 25KA VACUUM CIRCUIT BREAKER WITH STRUCTURE, MAKE: ABB, SL NO 0411	GOMD-IV (GIRIDIH)	No	9.2.(v)	200,544.02	REPLACE MENT	2003	124,430.02	95,811.12



Sl. No.	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/ Replacement	Year of commission -ning of old asset replaced	Gross value of old assets	Deprecia- tion Recovered
29	APEX MAKE DOUBLE FEEDER TARIFF METERING EQUIPMENT WITH TAMPER RECORDING DEVICE, SL NO 755,758,753,754,	GOMD-IV (NIMIAGHA T)	Nos	9.2.(v)	844,660.00	NEW	-----	-----	-----
30	PORTABLE INFRARED THERMOVISION CAMERA WITH ALL ACCESSORIES, SL NO 49037033	GOMD-III (JAMSHED PUR)	No	9.2.(v)	479,400.00	NEW	-----	-----	-----
31	ALARM ANNUNCIATOR, MICRO CONTROLLER VERSION, PRODUCT SERIAL NO- 025698 TO 025699. TYPE/GROUP/SET/LED-TYPE B-NOR/DIP/RXY(JUMP). SERIES-RETRO FIT, OPERATING VOLTAGE 110 TO 220 V DC/AC, CONFIGURATION 6C*5R, 30 WINDOWS/ UNIT	GOMD-VI (DURGAPU R)	Nos	9.2.(v)	35,090.00	NEW	-----	-----	-----



Sl. No.	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/ Replacement	Year of commission -ning of old asset replaced	Gross value of old assets	Deprecia- tion Recovered
32	ALARM ANNUNCIATOR MICRO CONTROLLER VERSION, PRODUCT SERIAL NO- 025702. TYPE/GROUP/SET/LED- TYPE B- NOR/DIP/RXY(JUMP). SERIES- RETRO FIT, OPERATING VOLTAGE 110 TO 220 V DC/AC, CONFIGURATION 5C*3R, 15 WINDOWS/UNIT	GOMD-VI (DURGAPU R)	No	9.2.(v)	8,797.50	NEW	-----	-----	-----
33	132 KV DVC "B" TYPE +3 MTR. EXTENSION TOWER	GOMD-VI (DURGAPU R)	No	9.2.(v)	51,387.61	REPLACE MENT	1961	1,472.21	1,324.99
34	132 KV DVC "B" TYPE TOWER SUPER STRUCTURE	GOMD-VI (DURGAPU R)	No	9.2.(v)	245,156.59	REPLACE MENT	1961	7,023.54	6,321.19
35	B30, 132KV STUB & CLEAT, G.I. NUT & BOLTS	GOMD-VI (DURGAPU R)	No	9.2.(v)	19,947.25	REPLACE MENT	1962	603.15	542.84



Sl. No.	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/ Replacement	Year of commission -ning of old asset replaced	Gross value of old assets	Deprecia- tion Recovered
36	1 SET: (a)1000/5 L.T. METERING POWER MODULE SL NO BOZA-2835 (b)L.T. C.T. STRUCTURE- GALVANISED	GOMD-IV (PATHARDI H)	No	9.2.(v)	52,199.41	NEW	-----	-----	-----
37	36 KV, 2000 AMP, 25 KA VACUUM CIRCUIT BREAKER WITH STRUCTURE, ABB MAKE, SL NO 396	GOMD-IV (GIRIDIH)	No	9.2.(v)	200,544.02	REPLACE MENT	2002	118,573.84	99,602.03
38	33 KV OUTDOOR TYPE C.T. , RATIO 600-30-150/5A, SL NOS. 3096,3071,2974,2960,2963 , 2979, 083,2950,3102,3086,3065, 3090, 83,3078,3084,3184,2954,2 973, 3072,3060,3084,3082, MAKE : MODERN	GOMD-I (BURDWAN (20), BELMURI (2))	Nos	9.2.(v)	618,948.00	NEW	-----	-----	-----



Sl. No.	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/ Replacement	Year of commission -ning of old asset replaced	Gross value of old assets	Deprecia- tion Recovered
39	ADJUSTMENT FOR ASSET DISPOSAL	GOMD-IV		9.2.(v)	- 342,540.00	Adjustment	-----	-----	-----
40	ADJUSTMENT FOR ASSET DISPOSAL	GOMD-IV		9.2.(v)	-620,120.00	Adjustment	-----	-----	-----
41	ADJUSTMENT FOR ASSET DISPOSAL	GOMD-IV		9.2.(v)	-32,400.00	Adjustment	-----	-----	-----
42	ADJUSTMENT FOR ASSET DISPOSAL	GOMD-III		9.2.(v)	-140,020.00	Adjustment	-----	-----	-----
43	DIGITAL LEVEL METER - ET/71/V WITH ACCESSORIES, SL NO 4142949	COMM(W/Z) (CTPS)	No	9.2.(v)	265,000.00	REPLACE MENT	1987	66,216.43	59,594.79



Sl. No.	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/ Replacement	Year of commission -ning of old asset replaced	Gross value of old assets	Deprecia- tion Recovered
44	STOREWEL PLAIN ALMAIRAH, MAKE-GODREJ	COMM(W/Z) (KTPS)	Nos	9.2.(v)	28,524.86	NEW	----	----	----
45	EXECUTIVE CHAIR, PCH-7001	COMM(W/Z) (KTPS)	No	9.2.(v)	10,212.93	NEW	----	----	----
46	VISITOR CHAIR, PCH-7003	COMM(W/Z) (KTPS)	Nos	9.2.(v)	16,590.21	NEW	----	----	----
47	EXECUTIVE TABLE, T-104	COMM(W/Z) (KTPS)	No	9.2.(v)	15,274.45	NEW	----	----	----
48	VISITOR CHAIR, PCH-7003	COMM(W/Z) (JAMSHED PUR)	Nos	9.2.(v)	10,538.00	NEW	----	----	----
49	36 KV 2000 AMP. 25KA VACUUM CIRCUIT BREAKER WITH SUPPORT STRUCTURE (250 VOLTS) MAKE : ABB,	GOMD-VI (DURGAPUR)	No	9.2.(v)	206,316.02	REPLACE MENT	2007	153,893.31	75,407.72



Sl. No.	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/ Replacement	Year of commission -ning of old asset replaced	Gross value of old assets	Deprecia- tion Recovered
	SL NO 408, ALONG WITH 220/132/33 KV CIRCUIT BREAKER TERMINAL CONNECTORS SUITABLE FOR 2.5 IPS AL TUBE (EXPN TYPE) 2000 AMPS								
50	36KV 10KA LIGHTENING ARRESTER WITH ALL ACCESSORIES, MAKE: OBLUM	GOMD-VI (DURGAPUR)	No	9.2.(v)	10,625.00	REPLACE MENT	2001	5,980.88	5,382.79
51	198KV (3 UNIT STACK) LIGHTENING ARRESTER WITH INSULATING BASE SURGE MONITOR, GRADING RING ETC, MAKE: OLBUM	GOMD-VI (DURGAPUR)	No	9.2.(v)	46,402.46	REPLACE MENT	2001	26,120.25	23,508.23
52	36 KV, 1250 AMP, 3PH , DOUBLE BREAK, CENTRE ROTATING, HORIZONTAL, UPRIGHT MOUNTED, OFF LOADED, OUT DOOR TYPE, MANUAL OPERATED ISOLATOR WITH ACE	GOMD-IV (GIRIDIH)	No	9.2.(v)	45,002.40	NEW	-----	-----	-----



Sl. No.	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/ Replacement	Year of commission -ning of old asset replaced	Gross value of old assets	Deprecia- tion Recovered
53	33KV C.T. WITH TERMINAL CONNECTOR RATIO 600-300-150/5 - 5 - 5A, CLASS - PS, 5P, 0.5	GOMD-IV (PATHARDI H)	No	9.2.(v)	35,769.80	REPLACE MENT	2006	24,915.07	13,952.44
54	COMPLETE BREAKER POLE ASSEMBLY OF 36 KV CGL GCB	GOMD-IV (PATHARDI H)	No	9.2.(v)	160,125.00	REPLACE MENT	2003	99,351.54	76,500.68
56	COMPLETE BREAKER POLE ASSEMBLY OF 36 KV CGL VCB TYPE, 36 PV-2000A	GOMD-IV (GIRIDIH)	No	9.2.(v)	73,500.00	NEW	-----	-----	-----
57	145KV, 3PH, 2000 AMP, 40KA, SF6 CIRCUIT BREAKER WITH ALL ACCESSORIES, MAKE: CGL, SL NO 34255C, 34256C	GOMD-II (RAMKANA LI)	Nos	9.2.(v)	1,136,682.42	REPLACE MENT	1991	368,288.69	331,459.82



Sl. No.	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/ Replacement	Year of commission -ning of old asset replaced	Gross value of old assets	Deprecia- tion Recovered
58	120KV, 10KA, HEAVY DUTY LIGHTNING ARRESTOR WITH ALL ACCESSORIES, MAKE: ELPZO	GOMD-II (RAMKANA LI)	Nos	9.2.(v)	83,136.00	REPLACE MENT	2002	49,155.07	41,290.26
59	245KV, 3PH, 2000AMPS, SYMMETRICAL RUPTURING CAPACITY - 40KA, 17000 MVA, OUTDOOR TYPE SF6 CIRCUIT BREAKER WITH ALL ACCESSORIES, MAKE CGL, SL NO 25313C	GOMD-II (KALYANE SWARI)	No	9.2.(v)	1,584,667.00	REPLACE MENT	1987	395,966.00	356,369.40
60	TARIFF METERING EQUIPMENT, MAKE: SEIMENS, SL NO APS90031	GOMD-II (KALYANE SWARI)	No	9.2.(v)	289,110.00	NEW	-----	-----	-----
61	145KV, 2000 AMP, 40KA, SF6 CIRCUIT BREAKER WITH ALL ACCESSORIES, MAKE: CGL, SL NO 34258C, 34263C, 34257C	GOMD-II (KALYANE SWARI)	Nos	9.2.(v)	1,705,023.63	REPLACE MENT	1987	426,039.91	383,435.92



Sl. No.	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/ Replacement	Year of commission -ning of old asset replaced	Gross value of old assets	Depreciation Recovered
62	NUMERICAL DIFFERENTIAL RELAYS FOR 3 PHASE TRANSFORMER	GOMD-II (KALYANE SWARI)	Nos	9.2.(v)	602,185.86	REPLACE MENT	1987	150,470.18	135,423.16
63	33KV, 2000AMP, SF6 CIRCUIT BREAKER WITH SUPPORT STRUCTURE, MAKE: ABB, SL NO IVYN030213000/414,415,416,417	GOMD-II (MAITHON)	Nos	9.2.(v)	802,176.08	REPLACE MENT	1998	387,322.08	348,589.87
64	33KV, 2000AMP, SF6 CIRCUIT BREAKER WITH SUPPORT STRUCTURE (250V), MAKE: ABB, SL NO : IVYN030213000/399,403,405,407	GOMD-II (MAITHON)	Nos	9.2.(v)	802,176.08	REPLACE MENT	2006	572,140.29	320,398.56
65	33KV C.T. WITH TERMINAL CONNECTOR RATIO- 600-300-150/5-5A CLASS. 5P, 0.5 . SL NO 4220,4226,4268	GOMD-II (MAITHON)	Nos	9.2.(v)	107,309.40	REPLACE MENT	2003	66,581.45	51,267.71



Sl. No.	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/ Replacement	Year of commission -ning of old asset replaced	Gross value of old assets	Deprecia- tion Recovered
66	PORTABLE INFRARED THERMOVISION CAMERA WITH ALL ACCESSORIES, SL NO 49036855	GOMD-II (KALYANE SWARI)	No	9.2.(v)	479,400.00	NEW	-----	-----	-----
67	33 KV 2000 AMP 25KA VACUUM CIRCUIT BREAKER WITH ACCESSORIES, MAKE: ABB, SL NO 401	GOMD-IV (PATHARDI H)	No	9.2.(v)	200,544.02	REPLACE MENT	2003	124,430.02	95,811.12
68	145 KV, 2000 AMP, 40KA, SF6 CIRCUIT BREAKER WITH ACCESSORIES, MAKE: CGL, SL NO 34264C	GOMD-IV (PATHARDI H)	No	9.2.(v)	568,341.21	NEW	-----	-----	-----
69	132KV PROTECTION C.T., RATIO : 800-400-200/5, MAKE: EPECO, SL NO 132169174	GOMD-III (JAMSHED PUR)	No	9.2.(v)	168,084.51	REPLACE MENT	2000	89,990.89	80,991.80
70	36 KV 2000 AMP, 25 KA, 250 VOLTS VACUUM CIRCUIT BREAKER WITH SUPPORT STRUCTURE, MAKE: ABB, SL NO 0406	GOMD-VI (KALIPAHA RI)	No	9.2.(v)	200,544.02	REPLACE MENT	2007	149,587.92	73,298.08



Sl. No.	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/ Replacement	Year of commission -ning of old asset replaced	Gross value of old assets	Deprecia- tion Recovered
71	120 KV 10 KA (2 UNIT STOCK) LIGHTNING ARRESTOR WITH INSULATING ARRESTOR, GROUNDING RING ETC. MAKE: OBLUM	GOMD-VI (DURGAPUR)	Nos	9.2.(v)	66,478.54	REPLACE MENT	2002	39,306.16	33,017.18
72	36 KV 10 KA HEAVY DUTY LIGHTNING ARRESTOR WITH INSULATING BASE, SURGE MONITOR GROUND TERMINAL BRACKET, TERMINAL CONNECTOR & CABLE. MAKE: LAMCO	GOMD-VI (DURGAPUR)	No	9.2.(v)	9,728.00	REPLACE MENT	2004	6,328.25	4,429.78
73	36 KV 10 KA HEAVY DUTY LIGHTNING ARRESTOR WITH INSULATING BASE, SURGE MONITOR GROUND TERMINAL BRACKET, TERMINAL CONNECTOR & CABLE. MAKE: LAMCO	GOMD-VI (DURGAPUR)	No	9.2.(v)	9,728.00	REPLACE MENT	2004	6,328.25	4,429.78
74	VISITOR'S CHAIR, PCH 7003	COMM(W/Z) SLDC	No	9.2.(v)	5,269.50	NEW	-----	-----	-----



Sl. No.	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/ Replace- ment	Year of commission -ning of old asset replaced	Gross value of old assets	Deprecia- tion Recovered
		Maithon							
75	1.5 TON VOLTAS WINDOW A.C. MACHINE, SL NO 8448	COMM(W/Z) (GOLA)	No	9.2.(v)	24,300.00	NEW	-----	-----	-----
76	1.5 TON VOLTAS WINDOW A.C. MACHINE, SL NO 8467	COMM(W/Z) (CHANDIL S/Stn)	No	9.2.(v)	24,300.00	NEW	-----	-----	-----
77	DESKTOP COMPUTER WITH PRE-LOADED O.S. INTEL CORE i7 WITH TRUSTED PLATFORM MODULE-1.2, WIN 7, HP MAKE SL NO INA340Y-7QJ (CPU), 6CM3301VVL (MONITOR)	DCE(COM) (104403)	No	9.2.(v)	43,995.00	NEW	-----	-----	-----



Sl. No.	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/ Replacement	Year of commission -ning of old asset replaced	Gross value of old assets	Deprecia- tion Recovered
78	DESKTOP COMPUTER WITH PRE-LOADED O.S. INTEL CORE i7 WITH TRUSTED PLATFORM MODULE-1.2, WIN 7, HP MAKE, SL NO INA340Y-7RF (CPU), 6CM3301VWH(MONITOR)	Microwave (ULDC) Communication System(104 404)	No	9.2.(v)	43,995.00	NEW	-----	-----	-----
79	LAPTOP, MAKE LENOVO, THINKPAD 3254AM4, SL NO MPOY106	GOMD-III (JAMSHED PUR)	No	9.2.(v)	45,000.00	NEW	-----	-----	-----
80	DESKTOP COMPUTER WITH PRELOADED O.S. WITH MONITOR & MOUSEPAD , MAKE HP	GOMD-III (JAMSHED PUR)	No	9.2.(v)	44,370.40	NEW	-----	-----	-----
81	DESKTOP COMPUTER WITH PRELOADED O.S. WITH MONITOR & MOUSEPAD , MAKE HP	GOMD-III (CHANDIL)	No	9.2.(v)	44,370.40	NEW	-----	-----	-----
82	DESKTOP COMPUTER WITH PRELOADED O.S. WITH MONITOR & MOUSEPAD , MAKE HP	GOMD-III (PURULIA)	No	9.2.(v)	44,370.40	NEW	-----	-----	-----



Sl. No.	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/ Replacement	Year of commission -ning of old asset replaced	Gross value of old assets	Deprecia- tion Recovered
83	TRANSFORMER BUSHING 52 KV, 2000 AMPS, 300MM, BCT 675 MM OIL END LENGTH 1T, MAKE: HINDUSTAN SUPPLIERS, SL NO S5230061516	GOMD-VI (DURGAPU R)	No	9.2.(v)	137,441.92	REPLACE MENT	2002	81,264.04	68,261.79
84	198 KV 10KA (3 UNIT STACK) LIGHTNING ARRESTOR WIH INSULATING BASE SURGE MONITOR, GRADING RING ETC., MAKE: ELPRO	GOMD-VI (DURGAPU R)	No	9.2.(v)	43,532.40	REPLACE MENT	2002	25,739.01	21,620.77
85	DESKTOP COMPUTER WITH PRELOADED O.S. WITH MONITOR & MOUSEPAD , MAKE HP, CPU SL NO INA338X7KP, LCD MONITOR SL NO 6CM32625 NP	GOMD-VI (DURGAPU R)	No	9.2.(v)	44,370.40	NEW	-----	-----	-----



Sl. No.	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/ Replacement	Year of commission -ning of old asset replaced	Gross value of old assets	Deprecia- tion Recovered
86	DESKTOP COMPUTER WITH PRELOADED O.S. WITH MONITOR & MOUSEPAD , MAKE HP, CPU SL NO INA338X7VR, LCD MONITOR SL NO 6CM32625 FS	GOMD-VI (DURGAPU R)	No	9.2.(v)	44,370.40	NEW	-----	-----	-----
87	DESKTOP COMPUTER WITH PRELOADED O.S. WITH MONITOR & MOUSEPAD , MAKE HP, CPU SL NO INA338X7GX & INA338X7VK, LCD MONITOR SL NO 6CM32330 5F & 6CM32625 FG	GOMD-VI (DURGAPU R)	Nos	9.2.(v)	88,740.80	NEW	-----	-----	-----
88	DESKTOP COMPUTER WITH PRELOADED O.S. WITH MONITOR LED, MAKE HP & MTEK 625-E UPS (SINGLE POWER)	GOMD-IV (PUTKI)	No	9.2.(v)	46,370.40	NEW	-----	-----	-----



Sl. No.	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/ Replacement	Year of commission -ning of old asset replaced	Gross value of old assets	Deprecia- tion Recovered
89	DESKTOP COMPUTER WITH PRELOADED O.S. WITH MONITOR LED, MAKE HP & MTEK 800 VA UPS (DOUBLE POWER)	GOMD-IV (PUTKI)	Nos	9.2.(v)	189,881.60	NEW	-----	-----	-----
90	LAMCO MAKE, 36 KV 10KA LIGHTNING ARRESTORS WITH INSULATING BASE, SURGE MONITOR GROUND TERMINAL BRACKET, T CONNECTORS & CABLE	GOMD-IV (PUTKI)	Nos	9.2.(v)	145,920.00	REPLACE MENT	4 Nos. - 2010 11 Nos. - 1974	41,988.88	17,300.03
91	132KV ISOLATOR (MAKE BIMCO), TYPE- DBPR, RATED VOLTAGE 138KV: 1. FIXED CONTACT 06 NOS @ 16717 2. MOVING BLADE 03 NOS @ 28396 3. LAMCO MAKE LIGHTNING ARRESTOR WITH INSULATING BASE, SURGE MONITOR,	GOMD-IV (GIRIDIH)	No	9.2.(v)	243,858.00	REPLACE MENT	1998	117,744.21	105,969.79



Sl. No.	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/ Replace- ment	Year of commission -ning of old asset replaced	Gross value of old assets	Deprecia- tion Recovered
	GROUND T/BRACKET, T/CONNECTOR & CABLE 06 SET @9728								
92	198 KV LA	GOMD-II (MAITHON)	No	9.2.(v)	43,532.00	REPLACE MENT	1972	2,918.25	2,626.42
93	120 KV LA	GOMD-II (MAITHON)	Nos	9.2.(v)	55,424.00	REPLACE MENT	2001	31,198.54	28,078.68
94	36 KV LA MAKE: LAMCO	GOMD-II (MAITHON)	Nos	9.2.(v)	38,912.00	REPLACE MENT	2006	27,753.41	15,541.91
95	36 KV VACUUM CIRCUIT BREAKER, SL NO 37660VP	GOMD-II (MAITHON)	No	9.2.(v)	195,600.00	REPLACE MENT	2002	115,650.64	97,146.54



Sl. No.	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/ Replacement	Year of commission -ning of old asset replaced	Gross value of old assets	Deprecia- tion Recovered
96	HP DESKTOP COMPUTER WITH MONITOR	GOMD-II (MAITHON)	No	9.2.(v)	44,370.00	NEW	-----	-----	-----
97	NUMERICAL DIFFREENTIAL PROTECTION RELAY	GOMD-II (MAITHON)	Nos	9.2.(v)	401,457.24	REPLACE MENT	1981	64,104.85	57,694.37
98	METERING EQUIPMENT FOR SINGLE FEEDER METERING WITH TAMPER RECORDING DEVICE, MTR SL. NO APMA1054	GOMD-II (MAITHON)	No	9.2.(v)	289,110.00	NEW	-----	-----	-----
99	LIGHTNING ARRESTER 36KV, OBLUM MAKE	GOMD-II (MAITHON)	Nos	9.2.(v)	21,251.10	REPLACE MENT	1987	5,310.08	4,779.07
100	33KV CT WITH TERMINAL CONNECTOR RATIO 600-300-150/5 - 5 A, CLASS - 5P, 0.5	GOMD-II (MAITHON)	No	9.2.(v)	35,769.80	REPLACE MENT	1991	11,589.53	10,430.58



Sl. No.	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/ Replacement	Year of commission -ning of old asset replaced	Gross value of old assets	Deprecia- tion Recovered
	MAKE - MODERN ELEC.								
101	36KV, 2000AMPS, 25KA VACUUM CIRCUIT BREAKER WITH SUPPORT STRUCTURES, MAKE ABB	GOMD-II (MAITHON)	No	9.2.(v)	200,544.00	REPLACE MENT	2004	130,457.80	91,320.46
102	36 KV 10KA LIGHTNING ARRESTORS WITH INSULATING BASE, MONITOR, T/BACKET, T/COMM, MAKE LAMCO	GOMD-IV (PATHARDI H)	Nos	9.2.(v)	116,736.00	REPLACE MENT	2005	79,548.70	50,115.68
103	36KV 1250AMP 3PHASE DOUBLE BREAK CENTRE ROTATING HORIZONTAL UPRIGHT MOUNTED OUT DOOR TYPE MANUALLY OPERATED ISOLATOR WITH ALL ACCESSORIES	GOMD-IV (PATHARDI H)	No	9.2.(v)	45,002.40	REPLACE MENT	1999	22,892.93	20,603.63



Sl. No.	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/ Replacement	Year of commission -ning of old asset replaced	Gross value of old assets	Deprecia- tion Recovered
104	HYDRAULIC PIPE BENDING MACHINE TRIPOD STAND, SPECIFICATION: i. BENDING CAP-3/4" TO 3" ii. PRESSURE 15-17 TON iii. FORMER 3/4"-1"-1/4" 1.5" 2.5" 3"	GOMD-IV (PUTKI)	No	9.2.(v)	34,387.50	NEW	-----	-----	-----
105	SELECTIVE LEVEL METER, MODEL ETTIV, SL NO 1003380	COMM(E/Z) (DSTPS Andal)	No	9.2.(v)	353,000.00	NEW	-----	-----	-----
106	PLANTE TYPE LEAD ACID STATIONARY BATTERY 48V, 200AH, MAKE EXIDE, MS STAND FOR BATTERY, INTER ROW INTER CONNECTOR, SULPHURIC ACID AND ACCESSORIES OF BATTERY MODEL YKP-IT	COMM(E/Z) (Kalipahari S/Stn & Maithon)	Nos	9.2.(v)	646,084.00	REPLACE MENT	1993 for Kalipahari 1988 for Maithon	205,063.23	184,556.91



Sl. No.	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/ Replacement	Year of commission -ning of old asset replaced	Gross value of old assets	Deprecia- tion Recovered
107	36 KV HEAVY DUY, STATION CLASS, ZINC OXIDE GAPLESS LIGHTNING ARRESTOR SUITABLE FOR 36KV SYSTEM ALONG WITH ALL ACCESSORIES, MAKE OBLUM	GOMD-VI (ASP SUB-STN.)	No	9.2.(v)	10,625.55	REPLACE MENT	2008	8,282.36	3,478.59
108	NUMERICAL DIFFERENTIAL RELAYS FOR 3 PHASE TRANSFORMER, TYPE - MICON P-632, SL NO D27713021/09/07	GOMD-VI (PURULIA)	No	9.2.(v)	200,728.62	REPLACE MENT	1961	5,750.71	5,175.64
109	DESKTOP COMPUTER WITH PRELOADED O/S WITH MONITOR, MOUSE ETC., MAKE HP	GOMD-III (JAMSHED PUR)	No	9.2.(v)	44,370.40	NEW	-----	-----	-----
110	224 V, 150AH BATTERY BANK, TYPE 112YKP-13, WITH ALL ACCESSORIES, MAKE: EXIDE	GOMD-III (JAMSHED PUR)	No	9.2.(v)	1,190,054.50	REPLACE MENT	1998	574,605.00	517,144.50



Sl. No.	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/ Replacement	Year of commission -ning of old asset replaced	Gross value of old assets	Deprecia- tion Recovered
111	1.MAIN CURRENT DIFFERENTIAL AND BACK UP (THREE POLE DIRECTION) O/C & E/F RELAY PROTECTION SCHEME FOR 132 KV LINE TERMINALS COMPLETE WITH ALL ACCESSORIES, INDICATING LAMP, AUX RELAY, SWITCHES, PUSH BUTTON ETC. (SET OF 2 @ RS 753340) 2.PANASONIC MAKE VOLTAGE REGULATED LEAD ACID BATTERY (2 NOS.) 3.DESKTOP COMPUTER WITH ALL ACCESSORIES INCLUDING UPS, PRINTER, COMMUNICATION CABLES, EXCLUDING MODEMS (1 SET @ 187220	GOMD-VI (ASP SUB-STN.)		9.2.(v)	1,693,900.00	REPLACE MENT and Desktop Computer (New)	1961	48,528.87	43,675.98



Sl. No.	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/ Replacement	Year of commission -ning of old asset replaced	Gross value of old assets	Deprecia- tion Recovered
112	HP MAKE DESKTOP COMPUTER COMPLETE SET	GOMD-I (BURDWAN)	No	9.2.(v)	44,370.00	NEW	----	----	----
113	52 KA 1600AMP SINGLE PHASE SF-6 CIRCUIT BREAKER WITHOUT T CONNECTOR	GOMD-I (BELMURI)	No	9.2.(v)	416,125.20	REPLACE MENT	1988	111,238.61	100,114.75
114	ELECTRIC LAWN MOWER, MODEL CLASSIC 4.5C IP 3HP-3PHASE, CUTTING WIDTH 4.5CM WITH CABLE	GOMD-I (BELMURI)	No	9.2.(v)	32,760.00	NEW	----	----	----
115	HP MAKE DESKTOP COMPUTER COMPLETE SET	GOMD-I (HOWRAH)	No	9.2.(v)	44,370.40	NEW	----	----	----



Sl. No.	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/ Replacement	Year of commission -ning of old asset replaced	Gross value of old assets	Deprecia- tion Recovered
116	1. PLANTE TYPE LEAD ACID STATIONARY BATTERY- 1 SET @RS 300274 2. MS STAND FOR BATTERY- 1 SET @RS 45205 3. INTER ROW INTER TIER CONNECTOR- 1 SET @RS 3847 4. SULPHURIC ACID- 1 SET @RS 4259 5. ACCESSORY OF BATTERY BANK YKP-17- 1 SET @RS 9046 INCLUDES VAT@14.5%	COMM(E/Z) (KOLAGHA T)		9.2.(v)	362,631.00	REPLACE MENT	1994	140,485.48	126,436.93
117	1. 48V 200AH PLANTE TYPE LEAD ACID STATIONARY BATTERY YKP-17 CELLS 24 YKP- 1 SET @RS 267493.2 2. MS STAND FOR BATTERY- 1 SET @RS 40269.6 3. INTER ROW INTER	COMM(W/Z) (PURULIA)	No	9.2.(v)	323,042.40	REPLACE MENT	1990	98,326.05	88,493.45



Sl. No.	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/ Replacement	Year of commission -ning of old asset replaced	Gross value of old assets	Deprecia- tion Recovered
	TIER CONNECTOR- 1 SET @RS 3427.2 4. SULPHURIC ACID- 1 SET @RS 3794.4 5. ACCESSORIES OF BATTERY BANK YKP-17- 1 SET @RS 8058 INCLUDES VAT@14.5%								



Sl. No.	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/ Replacement	Year of commission -ning of old asset replaced	Gross value of old assets	Deprecia- tion Recovered
118	1. SPC,PCM/TDM TECH BASED I.P. READY ISDN EPABX SYSTEM(MAKE UNIFY, FORMERLY SIEMENS) HI PATH 4000 V 6.0 REST CONFIGURATION AS PER P.O.- 1 SET @ Rs 22,60,0002. P.C. BASED CONSOLE- 1 SET @Rs 95003. PERSONAL COMPUTER, MAKE H.P. WITH NECESSARY CONFIGURATION - 1 SET @ Rs 479404. UPS OF P.C. MAKE-MICROTEK-1 SET @Rs 20405. SMPS BASED FCBC (48V) FOR BATTERY BANK & EPABX, MAKE SVTEL,1SET @Rs 612006. SMF BATTERY BANK(200AH,48V),EXIDE MAKE-1SET @Rs 714007. MDF, KRONE MAKE FOR TERMINATION OF 1000 LINES- 1SET @ Rs 170008. DOCUMENTS, MANUALS LIKE INSTALLATION, ADMINISTRATION, MAINTENANCE ETC AS PER P.O.- 2 SETS @Rs 20409. SPARE OF EPABX- a. E-1 CARD FOR LEVEL DID 1 SET@ Rs 51000b.	COMM(E/Z) (MAITHON)		9.2.(v)	2,757,060.00	REPLACE MENT	1996	1,195,282.58	1,075,754.32
	Order in Petition No. 547/TT/2014								

Sl. No.	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/ Replacement	Year of commission -ning of old asset replaced	Gross value of old assets	Deprecia- tion Recovered
119	LAPTOP, DELL INSPIRATION SERIES, BATCH NO 6JT-FOX-1/T-14813, RAM 4GB DDR3, OPTICAL DRIVE- DVD WRITER, SCREEN- 15.6" LED	GOMD-IV (PUTKI)	No	9.2.(v)	41,160.00	NEW			
120	1. NUMERICAL DIFFERENTIAL RELAY FOR 3 PHASE 2 WDG TRANSFORMER TYPE "MICOM P-632", SL NO 2771294/09/07, 2768283/09/07- 2 SETS @ RS 200728.62 2. RELAY (LOCK OUT) MODEL NO 12HEA61B216 - SETS @ RS 6008.46	GOMD-VI (ASP SUB-STN.)		9.2.(v)	413,474.16	REPLACE MENT	1961		
121	DESKTOP COMPUTER WITH PRE LOADED OPERATING SYSTEM	GOMD-II (MAITHON)	Nos	9.2.(v)	177,480.00	NEW	-----	-----	-----



Sl. No.	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/ Replacement	Year of commission -ning of old asset replaced	Gross value of old assets	Deprecia- tion Recovered
122	DESKTOP COMPUTER WITH PRE LOADED OPERATING SYSTEM	GOMD-II (RIGHT BANK)	No	9.2.(v)	44,370.00	NEW	-----	-----	-----
123	DESKTOP COMPUTER WITH PRE LOADED OPERATING SYSTEM	GOMD-II (KALYANE SWARI)	No	9.2.(v)	44,370.00	NEW	-----	-----	-----
124	ADJUSTMENT FOR ASSET DISPOSAL	GOMD-VI		9.2.(v)	-435,645.00	Adjustment	-----	-----	-----
125	INSTALLATION OF 224V 150AH BATTERY BANK at pat GIRRIDIH and Nimiaghat Sub-station under GOMD IV	GOMD-IV (Giridih & Nimiaghat)		9.2.(v)	140,450.00	REPLACE MENT	Giridih - 2001 Nimiaghat - 2000	77,127.94	69,415.14
126	Installation of deep tube well at Patherdih Colony,	GOMD-IV (PATHARDI H)		9.2.(v)	97,845.00	NEW	-----	-----	-----



Sl. No.	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/ Replacement	Year of commission -ning of old asset replaced	Gross value of old assets	Deprecia- tion Recovered
127	INSTALLATION OF 2 NOS. HAND PUMP (TUBE WELL) AT GIRIDIH	GOMD-IV (GIRIDIH)		9.2.(v)	134,979.00	NEW	-----	-----	-----
128	CONSTRUCTION OF PIPE LINE FOR WATER SUPPLY FROM DEEP BORE TO CONTROL ROOM AT GIRIDIH SUB-STATION.	GOMD-IV (GIRIDIH)		9.2.(v)	311,943.00	NEW	-----	-----	-----
129	CONSTRUCTION OF DEEP BORE WELL AT GIRIDIH SUB-STATION.	GOMD-IV (GIRIDIH)		9.2.(v)	410,784.00	NEW	-----	-----	-----



Sl. No.	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/ Replacement	Year of commission -ning of old asset replaced	Gross value of old assets	Deprecia- tion Recovered
130	CONSTRUCTION OF COURT YARD WALL AT GIRIDIH.	GOMD-IV (GIRIDIH)		9.2.(v)	346,659.00	NEW	-----	-----	-----
131	CONSTRUCTION OF OFFICE INFRASTRUCTURE AT PATHERDIH SUB-STATION	GOMD-IV (PATHARDI H)		9.2.(v)	197,109.00	NEW	-----	-----	-----
132	CONSTRUCTION OF PARKING FACILITY FOR SUB-STATION VEHICLES AT BIADA SUB-STATION	GOMD-IV (BIADA)		9.2.(v)	27,031.00	NEW	-----	-----	-----
133	CONSTRUCTION OF CIVIL FOUNDATION FOR POWER TRANSFORMER	GOMD-IV (PUTKI)		9.2.(v)	279,770.00	NEW	-----	-----	-----



Sl. No.	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/ Replacement	Year of commissioning of old asset replaced	Gross value of old assets	Depreciation Recovered
134	INSTALLATION AND COMMISSIONING OF BATTERY BANK	GOMD-V (PATRATU)	No	9.2.(v)	44,944.00	Replacement	1985	9756.94	8781.25
135	PROVIDING DEEP BOREWELL-- PUMPHOUSE	GOMD-V (KODERMA S/STN.)	No	9.2.(v)	600,000.00	NEW	-----	-----	-----
136	CONSTRUCTION FOR RAMP LOADING AND UNLOADING APPROACH ROAD	GOMD-V (GOLA)	No	9.2.(v)	800,000.00	NEW	-----	-----	-----
137	PROVIDING FALSE CEILING WITH ALUMINIUM DOOR WINDOW, TILES DISTEMPERING AND RENOVATION OF TOILETS IN CONTROL ROOM	GOMD-V (BARHI)	No	9.2.(v)	500,000.00	REPLACEMENT	1985	9756.94	8781.25
138	REFURBISHMENT OF FRONT BOUNDARY OF SUB-STATION	GOMD-V (Gola, Patratu, Barhi & Koderma S/STn)	No	9.2.(v)	400,000.00	REPLACEMENT	1985	9756.94	8781.25



Sl. No.	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/ Replace-ment	Year of commission -ning of old asset replaced	Gross value of old assets	Deprecia-tion Recovered
139	SUPPLYING AND FITTING 3HP MOTOR - PUMP SET	GOMD-V, Gola, Patratu, Barhi & Koderma S/Stn	No	9.2.(v)	183,485.00	REPLACE MENT	1985	9756.94	8781.25
140	PROVIDING FALSE CEILING WITH ALUMINIUM DOORS, WINDOW, TITES , DISTEMPERING AND RENOVATION OF CONTROL ROOM BUILDING	GOMD-V (PATRATU)	No	9.2.(v)	150,000.00	REPLACE MENT	1982	25,956.05	23,360.44
141	CONSTRUCTION OF PERIFHERY BOUNDARY WALL AROUND THE COLONY	GOMD-V (BARHI)	No	9.2.(v)	300,000.00	REPLACE MENT	1955	7,386.13	6,647.52



Sl. No.	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/ Replacement	Year of commission -ning of old asset replaced	Gross value of old assets	Deprecia- tion Recovered
142	PROVIDING GRAVEL IN 33KV SWITCHYARD NEAR 132 K.V CONTROL ROOM	GOMD-V (RAMGARH)	No	9.2.(v)	848,467.00	NEW	-----	-----	-----
143	PROVIDING FALSE CEILING WITH ALUMINIUM DOOR WINDOW, ALONG WITH FACE LIFT UP AND ROOF TREATMENT	GOMD-V (KONAR)	No	9.2.(v)	790,586.00	REPLACE MENT	2001	427,457.64	384,711.87
144	RENOVATION OF CONTROL ROOM BUILDING REPLACEMENT OF DOORS AND WINDOWS	GOMD-V (GOLA)	No	9.2.(v)	75,347.00	REPLACE MENT	1955	30,898.18	27,808.36
145	RENOVATION OF CONTROL ROOM BUILDING REPLACEMENT OF DOORS AND WINDOWS	GOMD-V (GOLA)	No	9.2.(v)	1,074,282.00	REPLACE MENT	1955	26,449.30	23,804.37



Sl. No.	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/ Replacement	Year of commission -ning of old asset replaced	Gross value of old assets	Deprecia- tion Recovered
146	RENOVATION OF CONTROL ROOM BUILDING REPLACEMENT OF DOORS AND WINDOWS	GOMD-V (GOLA)	No	9.2.(v)	291,748.00	REPLACE MENT	1955	7,182.96	6,464.67
147	CONSTRUCTION OF SURFACE DRAINS	GOMD-V (GOLA)	No	9.2.(v)	25,250.00	NEW	-----	-----	-----
148	PROVIDING FALSE CEILING WITH ALUMINIUM DOORS, WINDOW, CONTROL ROOM	GOMD-V (BARHI)	No	9.2.(v)	587,421.00	Replaceme nt	1955	14,462.56	13,016.31
149	2 TON CAPACITY AC MACHINES	GOMD-V (NORTH KARANPU RA)	Sets	9.2.(v)	175,577.30	NEW	-----	-----	-----
150	LAP-TOP (ACER MAKE) WITH ALL ACCESSORIES	GOMD-V (BARHI)	No	9.2.(v)	23,500.00	NEW	-----	-----	-----



Sl. No.	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/ Replacement	Year of commission -ning of old asset replaced	Gross value of old assets	Deprecia- tion Recovered
151	HP MAKE LASERJET PRINTER	GOMD-V (DIVISION OFFICE)	No	9.2.(v)	18,400.00	NEW	----	----	----
152	COMPUTER DESKTOP (WITH PRELOADED OPERATING SYSTEM)	GOMD-V (DIVISION OFFICE)	Sets	9.2.(v)	88,740.80	NEW	----	----	----
153	PORTABLE INFRARED THERMOVISION CAMERA WITH ALL ACCESSORIES	GOMD-V (RAMGARH)	No	9.2.(v)	479,400.00	NEW	----	----	----
154	LAP-TOP (ACER MAKE) WITH ALL ACCESSORIES	GOMD-V (GOLA)	No	9.2.(v)	23,500.00	NEW	----	----	----
155	HP MAKE LASERJET PRINTER	GOMD-V (RAMGARH & BARHI)	Sets	9.2.(v)	13,000.00	NEW	----	----	----
156	DESKTOP COMPUTER WITH ALL OPERATING SOFTWARE	GOMD-V (KTPS sub-station)	No	9.2.(v)	40,306.46	NEW	----	----	----



Sl. No.	PARTICULARS	Location	Unit	Regulation under which claimed	Amount (Rs.)	New/ Replacement	Year of commission -ning of old asset replaced	Gross value of old assets	Deprecia- tion Recovered
	SUB - TOTAL(ITEM SL. NO. 1 TO 157)		-		37,282,256			8,604,459	6,535,671
	SUB - TOTAL OF ASSET DISPOSAL (ITEM SL. NO. 39, 40, 41, 42, 124,)				- 1,570,725.0	-----	-----	-----	-----
	GRAND TOTAL				38,852,981	-----	-----	8,604,459	6,535,671

