

**CENTRAL ELECTRICITY REGULATORY COMMISSION**  
**4th Floor, Chanderlok Building, 36, Janpath, New Delhi- 110001**  
**Ph: 23753942 Fax-23753923 New Delhi**

**Petition No. 17/GT/2013**

**Date: 20.11.2013**

To,

Executive Director (Commercial),  
NTPC Ltd, NTPC Bhawan,  
Core-7, Scope Complex, 7,  
Institutional area, Lodhi Road,  
New Delhi-110003

Sir,

**Subject: Petition No. 17/GT/2013: Revision of tariff of National Capital TPS stage-II (2x490 MW) for the period from 31.1.2010 to 31.3.2014 after Truing up exercise**

**Ref: 1. ROP dated 5.3.2013 and 18.6.2013**  
**2. your affidavit dated 30.9.2013**

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With reference to the subject mentioned above, I am directed to request you to furnish the following information on affidavit, with advance copy to the respondents, latest by **05.12.2013**:

1. Form 6, Form 7 and Form 14 along with the details of loan-wise year- wise IDC summary to reconcile with the amount of IDC claimed in Form 5B, in editable soft copy with computation links shall be submitted.
2. Revised Form 14A by stating the cash expenditure, Debt deployment and repayment of loan up to COD of Unit-I (i.e. up to 30.01.2010) and separately for the 4<sup>th</sup> quarter of 2009-10.
3. Details of Interest rate change history for all the loans starting from the drawal dates of concerned loan till 31.03.2013.
4. The allocation of IDC between Gross block and CWIP does not show the portion of IDC booked into P&L Account. Therefore, reconciliation of IDC & FC between the amount claimed as per Form 14 and as per the IDC & FC apportionment statement between Gross block, CWIP and P&L account shall be submitted.
5. Form 5B shows only the consolidated capital cost. Therefore, the breakup of capital cost in Form 5B as specified under the regulation shall be submitted by separately mentioning the IDC, FC and FERV components against respective COD.
6. As the present stage-wise gross block apportionment statement in Annexure A (Page 136) has not been certified by the auditor, the audited statement of stage wise Gross block reconciliation with gross block of combined balance sheet shall be submitted.
7. The closing balance of 2011-12 and opening balance of 2012-13 in case of Gross block of fixed asset varies in the Balance sheet. The details of adjustment to re-instate the opening combined gross block of fixed asset as on 01.04.2012 as ₹632841.07 lakh from the closing combined gross block as on 31.03.2012 of ₹632959.02 lakh along with the stage wise allocation of these adjustments shall be submitted.
8. Reconciliation of cash expenditure with gross block and CWIP as mentioned in Form 9A & 9B as on COD of Unit- I (i.e. 30.01.2010).
9. Asset-wise details as on COD of generating station (in both printed form and editable soft copy) by clearly indicating in separate column, the details, SI No. of asset, Name of the asset, Date put to use, Capitalised amount as on COD of the station, IDC included in the capitalised amount, FERV included in

the capitalised amount, liability as on COD of the station against the asset and whether claimed as part of capital cost for tariff. The following may be ensured in the details submitted:-

- a. The asset- wise capitalised amount should tally with the audited balance sheet as on COD of station,
  - b. The amount claimed as part of capital cost should tally with the capital cost claimed in Form 5B.
  - c. The liability amount of claimed asset should tally with liability flow statement.
10. The computation of package FERV for the amount specified in liability flow statement along with soft copy with links showing therein the exchange rates considered as on various dates. The treatment of package FERV amount in additional capitalisation claim and in the closing balance of liability of every period shall be clarified.
11. The following details of the de-capitalised asset:-
- a. Put to use
  - b. Gross block amount
  - c. Depreciation recovered till date of de-capitalisation
  - d. Linking of the Sl. No of asset as per the asset-wise details.
12. The reason for the variation between the revised amount claimed vide affidavit dated 30.09.2013 with the amount claimed in affidavit dated 12.06.2012 in respect of the following:-
- a. Capital cost as on COD of Unit I & Unit II
  - b. Additional Capital Expenditure
  - c. Cash expenditure as claimed in Form 14A
  - d. Changes in liabilities.
13. Other information are required in editable soft copy with computation links with respect to the revised tariff claim
- a. Petition with all forms
  - b. Asset-wise details of Additional capital expenditure claim as submitted in Annexure 1A. (page 137-177)
  - c. Liability flow statement as submitted in Annexure VIA (Page 178 to 185)
14. Year-wise / item-wise actual additional capital expenditure incurred during the years 2009-10, 2010-11, 2011-12 and 2012-13 shall be reconciled with books of accounts and duly certified by statutory auditors shall be submitted.
15. Justification to the variation in actual additional capital expenditure furnished in the claim submitted vide affidavit 12.6.2012 and the revised claime vide affidavit dated 30.9.2013 during the year 2010-11 and 2011-12 as shown in the table below:.

	<b>(₹ in lakh)</b>	
	2010-11 (31.7.2010 to 31.3.2011)	2011-12
	<b>Actual</b>	<b>Actual</b>
Original claim vide affidavit dated 12.6.2012	10986.01	15064.99
Revised claim vide affidavit dated 30.9.2013	10975.67	15045.94

16. Initial spares capitalized up to cut-off date of the generating station.
17. Auditor certified copy of the summary of gross block reconciliation as submitted at Page 136 of the petition.
18. Form-5E duly filled in all respects.

Further action in this matter will be taken on receipt of the above information / clarification.

Yours faithfully,

Sd/-  
(B. Sreekumar)  
Deputy Chief (Law)