

## Explanation / Justification for year to year variation of more than (±) 10% in any head of O&amp;M expenses (At Corporate Level)

Name of the Company: NHPC Limited

S. No.	ITEM								
1	2	2018-19 Vis-a-Vis 2017-18	Explanation / Justification	2019-20 Vis-a-Vis 2018-19	Explanation / Justification	2020-21 Vis-a-Vis 2019-20	Explanation / Justification	2021-22 Vis-a-Vis 2020-21	Explanation / Justification
(A)	Breakup of corporate expenses (Aggregate at Company level)								
1	- Employee expenses:								
1.1	-Salaries, wages and allowances	27.54%	Due to Increase in Salary Wages - Wage Arrear	-19.76%	Due to - Wage Arrear Expenses in PY	-2.98%	Within Permissible Limit	2.94%	Within Permissible Limit
1.2	-Staff welfare expenses								
1.2.1	Medical expenses on superannuated employees								
1.2.2	Medical expenses on regular employees & others	-3.35%	Within Permissible Limit	4.48%	Within Permissible Limit	-5.26%	Within Permissible Limit	39.35%	As per Actual strength of employees and claim.
1.2.3	Canteen expenses								
1.3	-Productivity linked incentive	-9.33%	Within Permissible Limit	-13.37%	Reduction in Man Power	-12.72%	Reduction in Man Power	-39.02%	Reduction in Man Power
1.4	- Expenditure on VRS	-100.00%	As per Actual VRS Cases	100.00%	As per Actual VRS Cases	-100.00%	As per Actual VRS Cases		
1.5	-Ex-gratia								
1.6	-Performance related pay( PRP)	-17.87%	As per Availability of Profit and MoU Rating	41.47%	As per Availability of Profit and MoU Rating	2.77%	Within Permissible Limit	-13.60%	As per Availability of Profit and MoU Rating
1.7	VII Pay Arrears Paid Pertaining to period prior to 2017-18								
1.8	Pension contribution for serving	-33.77%	As Per Actual	33.64%	Wage Arrear Difference	-6.90%	Within Permissible Limit	-9.63%	Within Permissible Limit
1.8.1	pension for retired	111.27%	Due to Increase in Slary Wages - Wage Arrear	-38.35%	Due to - Wage Arrear Expenses in PY	22.59%	Regulated as per Supperanuation benefits upto 30%	-0.15%	Within Permissible Limit
1.9	Contribution to PF	80.28%	Wage Arrear Difference	-26.97%	Due to - Wage Arrear Expenses in PY	-3.65%	Within Permissible Limit	203.09%	As per Acturial Valuation
1.10	Contribution to Gratuity	-68.22%	As per Acturial Valuation	-52.75%	As per Acturial Valuation	16.10%	As per Acturial Valuation	241.20%	As per Acturial Valuation
1.11	NEFER scheme							100.00%	Due to Issue of NHPC Family Economic Rehabilitation Scheme in 21-22
1.12	Leave encashment	41.25%	As per Acturial Valuation	6.35%	Within Permissible Limit	-28.91%	As per Acturial Valuation	-2.82%	Within Permissible Limit
2	Administrative Expenses:								
2.1	- Repair and maintenance	-4.51%	Within Permissible Limit	-1.76%	Within Permissible Limit	14.02%	Repair Of Building (Including Renovation) In Timely Manner	11.40%	Repair Of Building (Including Renovation) In Timely Manner
2.2	- Training and Recruitment	-25.63%	As per Actual	40.01%	As per Actual	-59.08%	Covid Period	-7.08%	Within Permissible Limit
2.3	- Communication	-11.40%	Variation Due To Lease Line Communication Charges	2.29%	Within Permissible Limit	-14.69%	Covid Period	1.01%	Within Permissible Limit
2.4	- Traveling & Conveyance	7.51%	Within Permissible Limit	5.95%	Within Permissible Limit	-72.01%	Covid Period	65.90%	Expenses Based On Actual Tour Of Employees (Including Training And Foreign Tour)
2.5	- Rent	26.76%	As per Actual	-99.84%	As per Actual	14466.49%	As Per Actual	-99.13%	As per Actual
2.6	Others (Specify items)								
2.6.1	Advertisement and publicity	35.06%	Cost Of Advertisement For Various Packages On Bahalf Of Projects In Various Leading And Local Prints (Including Sponserhip)	-43.64%	Cost Of Advertisement For Various Packages On Bahalf Of Projects In Various Leading And Local Prints (Including Sponserhip)	-65.54%	Covid Period	-24.96%	Cost Of Advertisement For Various Packages On Bahalf Of Projects In Various Leading And Local Prints (Including Sponserhip)
2.6.2	Books & Periodicals	10.88%	Contbution To Subscriptions And Purchase Of Books And Journals For In-House Consumption	-100.00%	Contbution To Subscriptions And Purchase Of Books And Journals For In-House Consumption				



## DETAILS OF O &amp; M EXPENSES (At Corporate Level)

Name of the Company: NHPC Limited							
							(Rs. In Lacs)
S. No.	ITEM	Unit	2017-18	2018-19	2019-20	2020-21	2021-22
1	2		3	4	5	6	7
(A)	Breakup of corporate expenses (Aggregate at Company level)						
1	- Employee expenses:						
1.1	-Salaries, wages and allowances		31887.49	40669.26	32634.99	31661.09	32592.77
1.2	-Staff welfare expenses						
1.2.1	Medical expenses on superannuated employees		0.00	0.00	0.00	0.00	0.00
1.2.2	Medical expenses on regular employees & others		1896.11	1832.52	1914.69	1813.95	2527.81
1.2.3	Canteen expenses		0.00	0.00	0.00	0.00	0.00
1.3	-Productivity linked incentive		565.51	512.76	444.23	387.71	236.44
1.4	- Expenditure on VRS		96.79	0.00	12.25	0.00	0.00
1.5	-Ex-gratia		0.00	0.00	0.00	0.00	0.00
1.6	-Performance related pay( PRP)		6434.83	5285.23	7477.21	7684.36	6639.33
1.7	VII Pay Arrears Paid Pertaining to period prior to 2017-18		0.00	0.00	0.00	0.00	0.00
1.8	Pension contribution for serving		205.06	135.81	181.50	168.97	152.70
1.8.1	pension for retired		1650.19	3486.35	2149.42	2634.95	2631.05
1.9	Contribution to PF		1831.17	3301.27	2411.01	2323.05	7040.95
1.10	Contribution to Gratuity		1835.55	583.42	275.65	320.02	1091.92
1.11	NEFER scheme		0.00	0.00	0.00	0.00	1751.76
1.12	Leave encashment		1985.62	2804.64	2982.62	2120.45	2060.57
2	Administrative Expenses:						
2.1	- Repair and maintenance		1733.63	1655.46	1626.26	1854.25	2065.70
2.2	- Training and Recruitment		632.29	470.24	658.36	269.38	250.31
2.3	- Communication		314.47	278.61	284.99	243.12	245.58
2.4	- Traveling & Conveyance		684.99	736.45	780.25	218.40	362.34
2.5	- Rent		577.83	732.42	1.17	170.53	1.49
2.6	Others (Specify items)						
2.6.1	Advertisement and publicity		811.50	1096.01	617.72	212.87	159.75
2.6.2	Books & Periodicals		25.38	28.14	0.00	0.00	0.00
2.6.3	EDP Hire and other charges		0.00	0.00	0.00	0.00	0.00
2.6.4	Education expenses		0.00	0.00	0.00	0.00	0.00
2.6.5	Entertainment and hospitality expenses		15.59	15.86	11.59	11.39	11.10
2.6.6	Fin Expenses-IndAS		0.00	0.00	0.00	0.00	0.00
2.6.7	Guest house expenses		92.13	104.06	122.77	108.80	108.24
2.6.8	Hiring of Vehicles		0.00	0.00	708.81	325.42	436.26
2.6.9	Insurance		351.84	271.92	313.29	361.78	364.02
2.6.10	Legal Expenses		0.00	0.00	0.00	0.00	0.00
2.6.11	Miscellaneous Expenses		0.00	0.00	0.00	0.00	0.00
2.6.12	Community development Exp.		0.00	0.00	0.00	0.00	0.00
2.6.13	Others.		1070.58	1626.27	1344.40	1397.14	2931.31
2.6.14	Operation and DG Set		16.35	32.10	22.48	8.24	0.00
2.6.15	Payment to auditors		196.07	167.15	206.84	168.17	179.87
2.6.16	Power Charges		529.43	520.95	473.87	407.32	349.15
2.6.17	Printing and Stationery		158.50	166.35	172.35	122.44	115.37
2.6.18	Professional charges & consultancy fees		115.13	222.92	394.18	313.15	434.00
2.6.19	R&D EXPS		0.00	232.36	0.00	0.00	0.00

S. No.	ITEM	Unit	2017-18	2018-19	2019-20	2020-21	2021-22
1	2		3	4	5	6	7
2.6.20	Rates and taxes		67.37	59.23	72.01	71.19	71.88
2.6.21	Tender expenses		0.00	0.00	0.00	0.00	0.00
2.6.22	Trpt Veh running Exp.		25.04	23.06	24.28	18.17	19.28
2.6.23	Water charges		0.00	0.00	0.00	0.00	0.00
2.6.24	Workshop & Conf. Exp.		0.00	0.00	0.00	0.00	0.00
2.6.25	Petition Fee /Registration Fee /Other Fee – To CERC/RLDC/RPC/IEX/PXIL		48.49	52.05	52.77	46.77	61.25
2.6.26	Filing fee		0.00	0.00	0.00	0.00	0.00
2.6.27	CSR expenses		727.50	120.48	6665.86	2487.29	4699.73
	<b>Sub - Total (Administrative Expenses)</b>		0.00	0.00	0.00	0.00	0.00
3	Security		0.00	0.00	0.00	0.00	0.00
	CISF		0.00	0.00	0.00	0.00	0.00
	Non CISF		764.44	682.70	657.21	643.41	606.20
4	Donations		0.00	100.00	0.00	0.00	100.00
5	Provisions		193.09	0.00	2.83	0.00	1845.69
5A	Depreciation		0.00	0.00	0.00	0.00	0.00
	on account of Corporate/ Regional establishment		1276.83	1325.30	1262.71	1437.44	1708.58
	On account of others ( specify)		0.00	0.00	0.00	0.00	0.00
5B	Prior period expenses		0.00	0.00	0.00	0.00	0.00
6	Others (specify items)		0.00	0.00	0.00	0.00	0.00
7	Total (1 to 6)		<b>58816.80</b>	<b>69331.34</b>	<b>66960.55</b>	<b>60011.24</b>	<b>73852.43</b>
8	Less recoveries (if any)						
9	Net Corporate Expenses (Aggregate)						
(B)	Allocation of Corporate Expenses to						
	O&M activities						
	BAIRASIUL		238.48	269.95	271.44	320.92	453.27
	LOKTAK		213.77	268.48	204.77	205.14	199.58
	SALAL		1081.69	1193.22	1076.88	1042.84	1022.56
	CHAMERA-I		2266.54	2411.00	2139.06	2081.84	2010.78
	TANAKPUR		455.12	490.63	426.64	421.59	425.99
	URI - I		3655.61	3811.38	3424.65	3335.43	3230.18
	RANGIT		537.44	557.90	503.26	490.44	476.25
	CHAMERA-II		2169.62	2301.43	2029.66	1979.75	1916.15
	CHAMERA-III		2057.93	2378.60	1977.94	1927.90	1870.73
	DHAULIGANGA-I		1707.33	1764.70	1600.15	1522.52	1425.94
	DULHASTI		5485.39	5791.50	5151.45	5006.46	4839.76
	TEESTA-V		3036.32	3238.08	2891.54	2814.45	2725.38
	SEWA-II		1151.34	1248.11	1076.41	1049.93	1016.47
	CHUTAK		924.28	1061.96	871.51	844.47	823.69
	TLDP-III		2009.52	2199.45	1899.24	1818.71	1759.95
	URI - II		2325.30	2631.52	2226.93	2176.86	2110.82
	NIMMO BAZGO		1037.60	1178.82	978.37	937.35	905.53
	PARBATI-III		2636.86	2920.64	2492.60	2429.41	2356.53
	TLDP-IV		1807.76	2054.14	1736.15	1715.22	1667.61
	KISHANGANGA			5334.24	5310.26	5203.56	5034.12
	<b>CONSTRUCTION UNITS</b>						
	BAIRASIUL		40.81	335.68	818.88	196.63	27.75
	KISHANGANGA		1777.13	233.73			
	PARBATI -II		2796.09	4345.40	3591.86	1873.80	1503.46

S. No.	ITEM	Unit	2017-18	2018-19	2019-20	2020-21	2021-22
1	2		3	4	5	6	7
	SLP		1675.49	3473.82	3281.85	3851.73	4375.53
	GANJAM						5.80
	<b>INVESTIGATION UNITS</b>						
	Dugar					980.10	144.84
	DIBANG		1154.62	1944.80	3280.35	2846.22	4334.88
	TAWANG		617.40	518.17	85.33	342.53	107.03
	KOTLIBHEL 1A		585.66	719.90	117.88	340.08	43.18
	Dhl Intermediate		584.97	288.93			
	TEESTA-IV		676.35	599.94	143.29	416.09	107.78
	<b>CONSULTANCY PROJECTS</b>						
	WPPL		17.45	76.36	11.16	16.33	8.75
	SOLAR POWER PROJECT, TAMILNADU		7.85	16.50	11.16	16.33	8.75
	Nimoo Bazo						8.60
	Chutak						8.60
	Dibang Task Force			1227.52	645.47		
	<b>RE Works</b>						
	Nimoo Bazo					7.08	
	Chutak					6.94	
	BRRP		88.56	143.33	75.90		
	<b>Others</b>						
	RE Cell			197.39			
	LO Mumbai			-17.29			
	Note: Heads indicated above are illustrative. Generating companies or the transmission utilities may furnish the allocations in different functional activities suited to their company.						
(C)	Allocation of Corporate Expenses relating to functional activity of power Generation or the transmission to various generating stations or the transmission region/systems as the case may be. (Section 62 - cost plus projects)						As per "Appendix C"
1	Generating station 1 / Transmission Region 1 / Mine 1						
2	Generating station 2 / Transmission Region 2 / Mine 2.....						
	Allocation of corporate expenses to other projects						
	JVs / Subsidiary / section 63 - TBCB project						
Note:							
	Year-wise audited actual O&M expenses submitted for the period 2017-18 to 2021-22 should be clearly indicating the following						
	(i) Explanation / Justification for year to year variation of more than (±) 10% in any head of O&M expenses						
	(ii) Details of expenditure under the head "Others".						
	(iii) Details of the amount indicated under the head "Revenues/Recoveries"						

S. No.	ITEM	Unit	2017-18	2018-19	2019-20	2020-21	2021-22
1	2		3	4	5	6	7
	(iv) Details of arrears and prior period adjustments included in the data for the period 2017-18 to 2021-22, if any, pertaining to period prior to the year 2017-18 should be mentioned separately in the following format:						
Sl. No.	Year during the period 2017-22 in which arrear/ prior period adjustments have been made	Year to which this arrear and prior period adjustment pertains	Amount of arrear/ prior period adjustment (Rs. in lakh)				
	(v) Separately furnish the details of abnormal expenses, if any.						
	(vi) Future provisions pertaining to period beyond 2021-22 made in the employee cost or any other head during 2017-18 to 2021-22 towards wage revision/arrears or for any other reason shall be provided separately.						
	(vii) Details of Regional level expenses to be provided separately giving methodology of allocation of Regional expenses.						