# DETAILS OF O & M EXPENSES (Regional Level)-Regional Office Jammu

## Name of the Company: NHPC Limited

(Rs. In Lacs)

|          |  |      |          |         | •         | (113. 11 | 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 Regional expenses (Aggregate at Company leve    | el)  |          |         |           |          |          |
| 1        | - Employee expenses:                                       |      |          |         |           |          |          |
| 1.1      | -Salaries, wages and allowances                            |      | 2767.49  | 3313.45 | 3058.32   | 2446.65  | 2448.68  |
| 1.2      | -Staff welfare expenses                                    |      |          |         |           |          |          |
|          | Medical expenses on superannuated employees                |      | -68.97   | 32.44   | 35.80     | 32.17    | 33.51    |
|          | Medical expenses on regular employees & others             |      | 120.25   | 99.66   | 96.12     | 76.83    | 99.88    |
|          | Canteen expenses   |      | 8.48     | 15.78   | 16.10     | 15.86    | 16.14    |
| 1.3      | -Productivity linked incentive                             |      | 233.44   | 215.68  | 204.17    | 157.75   | 116.84   |
| 1.4      | - Expenditure on VRS                                       |      | 34.77    | 0       | 0         | 0        | 0        |
| 1.5      | -Ex-gratia   |      |          |         |           |          |          |
| 1.6      | -Performance related pay( PRP)                             |      | 225.51   | 226.07  | 277.40    | 249.92   | 204.33   |
|          | VII Pay Arrears Paid Pertaining to period prior to 2017-18 |      | 678.89   | 269.90  | -59.55    | 0.00     | 0.00     |
|          | Pension contribution for serving                           |      | 173.77   | 288.97  | 198.01    | 203.26   | 201.74   |
|          | pension for retired  |      |          |         | , , , , , |          |          |
|          | Sub - Total (Employee Expenses)                            |      | 4173.62  | 4461.94 | 3826.37   | 3182.44  | 3121.14  |
| 2        | Administrative Expenses:                                   |      |          |         |           |          |          |
| 2.1      | - Repair and maintenance                                   |      | 66.48    | 78.33   | 92.84     | 92.74    | 101.68   |
| 2.2      | - Training and Recruitment                                 |      | 12.95    | 6.04    | 11.13     | 7.75     | 13.22    |
| 2.3      | - Communication  |      | 11.25    | 13.78   | 17.33     | 17.12    | 17.27    |
| 2.4      | - Traveling & Conveyance                                   |      | 44.21    | 58.61   | 56.29     | 26.73    | 27.23    |
| 2.5      | - Rent   |      | 7.49     | 8.62    | 4.42      | 5.07     | 5.68     |
| 2.6      | Others (Specify items)                                     |      |          |         |           |          |          |
|          | Advertisement and publicity                                |      | 7.90     | 6.65    | 1.77      | 3.19     | 52.40    |
|          | Books & Periodicals  |      | 0.94     | 0.50    | 0.34      | 0.48     | 0.57     |
| -        | EDP Hire and other charges                                 |      |          |         |           |          |          |
|          | Education expenses   |      |          |         |           |          |          |
| 2.6.5    | Entertainment and hospitality expenses                     |      | 10.10    | 9.98    | 12.83     | 24.50    | 1.97     |
| 2.6.6    | Fin Expenses-IndAS   |      | 0.00     | 0.00    | 0.57      | 0.84     | 0.63     |
| 2.6.7    | Guest house expenses                                       |      | 40.66    | 45.44   | 45.80     | 48.55    | 54.06    |
| $\vdash$ | Hiring of Vehicles   |      | 0.00     | 8.13    | 20.29     | 20.41    | 20.38    |
| 2.6.9    | Insurance  |      | 1.39     | 0.67    | 1.28      | 2.12     | 1.28     |
|          | Legal Expenses   |      | 2.76     | 2.24    | 7.22      | 1.21     | 6.98     |
|          | Miscellaneous Expenses                                     |      | 4.33     | 4.68    | 4.99      | 5.96     | 51.55    |
|          | Community development Exp. Others.                         |      | 2.74     | 3.15    | 0.00      | 1.29     | 2.55     |
| -        | Payment to auditors  |      | 2.14     | 3.15    | 0.98      | 1.29     | 2.00     |
|          | Power Charges  |      | 39.68    | 33.49   | 34.66     | 26.34    | 42.53    |
|          | Printing and Stationery                                    | -    | 14.46    | 1.40    | 9.54      | 26.34    | 6.07     |
|          | Professional charges & consultancy fees                    |      | 0.00     | 0.00    | 0.00      | 1.17     | 0.07     |
|          | R&D EXPS   |      | 0.00     | 0.00    | 0.00      | 1.17     | 0.21     |
| ∠.0.18   | תמט באלט   |      | <u> </u> |         |           |          | <u> </u> |

| S. No. | ITEM   | Unit                     | 2017-18  | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|--------|--|--------------------------|----------|---------|---------|---------|---------|
| 1      | 2  |                          | 3        | 4       | 5       | 6       | 7       |
| 2.6.19 | Rates and taxes  |                          | 0.08     | 0.27    | 0.04    | 0.00    | 0.00    |
| 2.6.20 | Tender expenses  |                          | 3.32     | 8.26    | 0.28    | 0.00    | 0.00    |
| 2.6.21 | Trpt Veh running Exp.  |                          | 6.31     | 5.36    | 2.65    | 1.48    | 3.55    |
| 2.6.22 | Water charges  |                          | 3.77     | 1.48    | 0.71    | 0.89    | 0.99    |
| 2.6.23 | Workshop & Conf. Exp.  |                          |          |         |         |         |         |
| 2.6.24 | Filing fee   |                          |          |         |         |         |         |
| 2.6.25 | CSR expenses   |                          | 4.79     | 0.00    | 0.00    | 21.00   | 139.10  |
|        | Sub - Total (Administrative Expenses)  |                          | 285.58   | 297.07  | 325.94  | 311.52  | 549.88  |
| 3      | Security   |                          |          |         |         |         |         |
|        | CISF   |                          |          |         |         |         |         |
|        | Non CISF   |                          | 49.15    | 55.88   | 54.02   | 56.00   | 64.04   |
| 4      | Donations  |                          |          |         |         |         |         |
| 5      | Provisions   |                          |          |         |         |         |         |
| 5A     | Depreciation   |                          |          |         |         |         |         |
|        | on account of Corporate/ Regional establishment  |                          | 87.78    | 76.32   | 80.34   | 78.58   | 79.41   |
|        | On account of others ( specify)  |                          |          |         |         |         |         |
| 5B     | Prior period expenses  |                          |          |         |         |         |         |
| 6      | Others (specify items)   |                          |          |         |         |         |         |
| 7      | Total (1 to 6)   |                          |          |         |         |         |         |
| 8      | Less recoveries (if any)   |                          | -73.89   | -108.45 | -8.73   | -8.33   | -4.72   |
| 9      | Net Corporate Expenses (Aggregate)   |                          | 4522.24  | 4782.76 | 4277.94 | 3620.21 | 3809.75 |
|        |  |                          |          |         |         |         |         |
| (B)    | Allocation of Regional Expenses to   |                          | <u> </u> |         |         |         |         |
| 1      | Power Generation/Transmission O&M  |                          |          |         |         |         |         |
| •      | SALAL-I POWER STATION  |                          | 331.81   | 273.62  | 237.60  | 214.37  | 203.01  |
|        | URI STAGE-I POWER STATION  |                          | 1149.38  | 897.74  | -759.93 | 685.58  | 644.58  |
|        | DULHASTI POWER STATION   |                          | 1724.68  | 1360.19 | 1140.76 | 1031.32 | 961.96  |
|        | URI-II PROJECT   |                          | 695.86   | 584.74  | 483.33  | 446.59  | 426.80  |
|        | KISHANGANGA PROJECT  |                          | 0.00     | 1058.43 |         |         |         |
|        | NIMMO BAZGO POWER STATION  |                          | 325.55   | 270.15  | 216.85  | 44.51   | 41.62   |
|        | CHUTAK POWER STATION   |                          | 289.64   | 242.60  | 192.99  | 39.63   | 38.56   |
| 2      | Project management/Projects under Construction   |                          |          |         |         | 00.00   | 00.00   |
| 3      | RLDC and ULDC  |                          |          |         |         |         |         |
| 4      | Consultancy Business   |                          |          |         |         |         |         |
| 5      | Telecommunication Business   |                          |          |         |         |         |         |
| 6      | Any other (EDC iro Sawalkote)  |                          |          |         |         |         | -250.99 |
|        | 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 Regional Office 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 ner <b>Annandiy C</b> |          |         |         |         |         |
|        |  |                          |          |         |         |         |         |

| S. No. | ITEM  | Unit | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|--------|---|------|---------|---------|---------|---------|---------|
| 1      | 2   |      | 3       | 4       | 5       | 6       | 7       |
| 2      | Generating station 2 / Transmission Region 2 / Mine 2 |      |         |         |         |         |         |

Allocation of corporate expenses to other projects

JVs / Subsidiary / section 63 - TBCB project

| 7       | NON ALLOCABLE EXPENSES CHARGED TO P/L A/c   |     | 5.33                           | 95.29                          | 1581.48  | 88.77                      | 739.16                  |  |  |  |  |
|---------|---|-----|--------------------------------|--------------------------------|----------|----------------------------|-------------------------|--|--|--|--|
| 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"  |     |                                |                                |          |                            |                         |  |  |  |  |
|         | (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: |     |                                |                                |          |                            |                         |  |  |  |  |
| SI. No. | Year during the period 2017-22 in which arrear/ prior period adjustments have been made   | and | to which<br>prior<br>tment per | this arrear<br>period<br>tains | Amount o | f arrear/ p<br>ment (Rs. i | rior period<br>in lakh) |  |  |  |  |
|         |   |     |                                |                                |          |                            |                         |  |  |  |  |
|         |   |     |                                |                                |          |                            |                         |  |  |  |  |
|         | (v) Separately furnish the details of abnormal expenses, if ar  | ıy. |                                |                                |          |                            |                         |  |  |  |  |
|         | (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.   |     |                                |                                |          |                            |                         |  |  |  |  |

#### Explanation / Justification for year to year variation of more than (±) 10% in any head of O&M expenses (Regional Level)-Regional Office Jammu

Name of the Company: NHPC Limited

| Sl.No. ITEM  | 2018-19<br>Vis-a-Vis<br>2017-18 | Explanation / Justification                                  | 2019-20<br>Vis-a-Vis<br>2018-19 | Explanation / Justification   | 2020-21<br>Vis-a-Vis<br>2019-20 | Explanation / Justification  | 2021-22<br>Vis-a-Vis<br>2020-21 | Explanation / Justification  |
|--|---------------------------------|--|---------------------------------|---|---------------------------------|--|---------------------------------|--|
| (A) Breakup of Regional expenses (Aggregate at Company level)  |                                 |  |                                 |   |                                 |  |                                 |  |
| 1 - Employee expenses:   |                                 |  |                                 |   |                                 |  |                                 |  |
| 1.1 -Salaries, wages and allowances                            | 19.73%                          | Wage Revision impact   | -7.70%                          | Within Permissible Limit  | -20.00%                         | Impact of retirements during the year  | 0.08%                           | Within Permissible Limit   |
| 1.2 -Staff welfare expenses                                    |                                 |  |                                 |   |                                 |  |                                 |  |
| Medical expenses on superannuated employees                    | -147.03%                        | Acturial valuation difference                                | 10.37%                          | Acturial valuation difference   | -10.15%                         | Acturial valuation difference  | 4.18%                           | Within Permissible Limit   |
| Medical expenses on regular employees & others                 | -17.13%                         | On Actual Basis of employees and claim                       | -3.55%                          | Within Permissible Limit  | -20.07%                         | On Actual Basis of employees and claim   | 30.00%                          | On Actual Basis of employees and claim   |
| Canteen expenses   | 86.16%                          | Sodexo Card Availed by employees                             | 2.03%                           | Within Permissible Limit  | -1.50%                          | Within Permissible Limit   | 1.78%                           | Within Permissible Limit   |
| 1.3 -Productivity linked incentive                             | -7.61%                          | Within Permissible Limit                                     | -5.34%                          | Within Permissible Limit  | -22.73%                         | Impact of retirements during the year  | -25.93%                         | Impact of retirements during the year  |
| 1.4 - Expenditure on VRS                                       | -100.00%                        | On Actual Basis  |                                 |   |                                 |  |                                 |  |
| 1.5 -Ex-gratia   |                                 |  |                                 |   |                                 |  |                                 |  |
| 1.6 -Performance related pay( PRP)                             | 0.25%                           | Within Permissible Limit                                     | 22.70%                          | Increase in PRP of executives, due to increase in Basic Pay & DA            | -9.91%                          | Within Permissible Limit   | -18.24%                         | Impact of retirements during the year  |
| 1.7 VII Pay Arrears Paid Pertaining to period prior to 2017-18 | -60.24%                         | Wage Revision impact   | -122.06%                        | Wage Revision impact  | -100.00%                        | No arrears paid in 20-21   |                                 |  |
| Pension contribution for serving                               | 66.30%                          | Wage Revision impact   | -31.48%                         | Wage Revision impact  | 2.65%                           | Impact of retirements during the year  | -0.75%                          | Within Permissible Limit   |
| pension for retired  Sub - Total (Employee Expenses)           |                                 |  |                                 |   |                                 |  |                                 |  |
| 2 Administrative Expenses:                                     |                                 |  |                                 |   |                                 |  |                                 |  |
| 2.1 - Repair and maintenance                                   | 17.82%                          | Impact of minimum wages increase                             | 18.53%                          | Repair work of Region office building                                       | -0.10%                          | Within Permissible Limit   | 9.64%                           | Within Permissible Limit   |
| 2.2 - Training and Recruitment                                 | -53.37%                         | Certain trainings not conducted during 18-19                 | 84.36%                          | Special trainings by CBIP and DTNBWED                                       | -30.35%                         | Lesser Trainings conducted   | 70.50%                          | Special trainings by CBIP and health and Yoga  |
| 2.3 - Communication  | 22.48%                          | Increase in cost of communication                            | 25.83%                          | Increase in cost of communication   | -1.25%                          |  | 0.88%                           |  |
| 2.4 - Traveling & Conveyance                                   | 32.57%                          | As per actual travelling on official tours                   | -3.95%                          | Within Permissible Limit  | -52.52%                         | Lesser official tours by employees   | 1.87%                           | Within Permissible Limit   |
| 2.5 - Rent   | 15.12%                          | Rental increase for Guest house Building                     | -48.75%                         | Due to Lease accounting and relevent expenses being charged in Depreciation | 14.85%                          | Due to increase in rent and Lease accounting<br>relevent expenses being charged in<br>Depreciation |                                 | Due to increase in rent and Lease accounting relevent expenses being charged in Depreciation |
| 2.6 Others (Specify items)                                     |                                 |  |                                 |   |                                 | ·  |                                 |  |
| 2.6.1 Advertisement and publicity                              | -15.75%                         | Less advertisement   | -73.42%                         | Less advertisement  | 80.14%                          | Advertising on the eve of signing of MOU for various Projects in J&K.                              | 1545.01%                        | Advertisement with hoardings of NHPC at<br>Airports  |
| 2.6.2 Books & Periodicals                                      | -46.52%                         | Subscriptions reduced  | -31.97%                         | Subscriptions reduced   | 40.59%                          | Added Subscriptions  | 17.27%                          | Added Subscriptions  |
| 2.6.3 EDP Hire and other charges                               |                                 |  |                                 |   |                                 |  |                                 |  |
| 2.6.4 Education expenses                                       |                                 |  |                                 |   |                                 |  |                                 |  |
| 2.6.5 Entertainment and hospitality expenses                   | -1.20%                          |  | 28.59%                          | Actual Basis  | 90.96%                          | Visit of dignitaries during 20-21  | -91.94%                         | Visit of dignitaries during 20-21  |
| 2.6.6 Fin Expenses-IndAS                                       |                                 |  |                                 |   | 47.09%                          | Lease Expenses bookings as per IND AS  | -25.50%                         | IndAS Accounting   |
| 2.6.7 Guest house expenses                                     | 11.77%                          | Impact of Increase in minimum wages                          | 0.78%                           | Within Permissible Limit  | 6.00%                           | Within Permissible Limit   | 11.35%                          | Maintenance and furnishing of Guest House  |
| 2.6.8 Hiring of Vehicles                                       | 100.00%                         | Vehicles hired for office use 18-19 onwards                  | 149.71%                         | More Vehicles hired for office use  | 0.58%                           |  | -0.14%                          | Within Permissible Limit   |
| 2.6.9 Insurance  | -51.77%                         | Insurance reduction on vehicles and fidelity                 | 91.36%                          | Actual Basis  | 65.58%                          | Insurance taken for Office Equipments  | -39.69%                         | On Actual Basis  |
| 2.6.10 Legal Expenses  | -18.82%                         | On Actual Basis  | 221.86%                         | Additional hiring of Counsels in case of J&K water charges                  | -83.19%                         | On Actual Basis  | 475.07%                         | Additional hiring of Counsels in case of J&K water charges                                   |
| 2.6.11 Miscellaneous Expenses                                  | 8.14%                           | Within Permissible Limit                                     | 6.51%                           | Within Permissible Limit  | 19.60%                          | On Actual Basis  | 764.23%                         | Expenses on visit of parliamentary committee   |
| 2.6.12 Community development Exp.                              |                                 |  |                                 |   |                                 |  |                                 |  |
| 2.6.13 Others.   | 15.05%                          | loss on sale of surplus assets                               | -69.01%                         | losses on sale of assets on actual basis                                    | 31.92%                          | loss on sale of assets, and Bank charges on parent child facility                                  | 97.35%                          | Loss On Recognition Of Assets Retired From Active Use/Surplus Assets                         |
| 2.6.14 Payment to auditors                                     |                                 |  |                                 |   |                                 |  |                                 |  |
| 2.6.15 Power Charges   | -15.60%                         | Reduced consumption of Electricity                           | 3.50%                           | Within Permissible Limit  | -23.98%                         | Reduced consumption of Electricity   | 61.44%                          | On Actual Basis  |
| 2.6.16 Printing and Stationery                                 | -90.35%                         | Computer consumables replaced in Fy 17-18 continued in 18-19 | 583.14%                         | Replacement of Printer Cartridges and computer consumables                  | -71.97%                         | Computer consumables replaced in Fy 19-20 continued in 20-21                                       | 127.29%                         | Replacement of Printer Cartridges and computer consumables                                   |
| 2.6.17 Professional charges & consultancy fees                 |                                 |  |                                 |   |                                 |  | -81.76%                         | ISO certification obtained in 20-21  |
| 2.6.18 R&D EXPS  |                                 |  |                                 |   |                                 |  | <u> </u>                        |  |

| SI.No. ITEM                                     | 2018-19<br>Vis-a-Vis<br>2017-18 | Explanation / Justification   | 2019-20<br>Vis-a-Vis<br>2018-19 | Explanation / Justification   | 2020-21<br>Vis-a-Vis<br>2019-20 | Explanation / Justification  | 2021-22<br>Vis-a-Vis<br>2020-21 | Explanation / Justification  |
|---|---------------------------------|---|---------------------------------|---|---------------------------------|--|---------------------------------|--|
| 2.6.19 Rates and taxes                          | 252.52%                         | On Actual Basis   | -86.77%                         | On Actual Basis   | -100.00%                        | On Actual Basis  |                                 |  |
| 2.6.20 Tender expenses                          | 148.65%                         | Publication of NIT for Saubhagya Yojna<br>Hoarding Camapaign in Jammu Province  | -96.62%                         | Publication of NIT for Saubhagya Yojna<br>Hoarding Camapaign during 18-19   | -100.00%                        | On Actual Basis  |                                 |  |
| 2.6.21 Trpt Veh running Exp.                    | -15.02%                         | Actual POL expenses on vehicles   | -50.54%                         | Actual POL expenses on vehicles   | -44.28%                         | Actual POL expenses on vehicles  | 140.37%                         | Actual POL expenses on vehicles  |
| 2.6.22 Water charges                            | -60.76%                         | Actual Water Usage/water tax  | -52.25%                         | Actual Water Usage/water tax  | 26.44%                          | Actual Water Usage/water tax   | 11.09%                          | Actual Water Usage/water tax   |
| 2.6.23 Workshop & Conf. Exp.                    |                                 |   |                                 |   |                                 |  |                                 |  |
| 2.6.24 Filing fee                               |                                 |   |                                 |   |                                 |  |                                 |  |
| 2.6.25 CSR expenses                             | -100.00%                        | On Actual Basis   |                                 |   | 100.00%                         | Supply of walk-in freezer 16.5 capacity to<br>Directorate of family welfare store,<br>Barzulla,Srinagar-March 2021 |                                 | CSR activity towards Health Care And Sanitation<br>Expenditure   |
| Sub - Total (Administrative Expenses)           | 4.02%                           | Within Permissible Limit  |                                 |   |                                 |  |                                 |  |
| 3 Security                                      |                                 |   |                                 |   |                                 |  |                                 |  |
| CISF  |                                 |   |                                 |   |                                 |  |                                 |  |
| Non CISF  | 13.69%                          | Impact of Increase in minimum wages   | -3.33%                          | Within Permissible Limit  | 3.67%                           | Within Permissible Limit   | 14.36%                          | Impact of Increase in minimum wages  |
| 4 Donations                                     |                                 |   |                                 |   |                                 |  |                                 |  |
| 5 Provisions                                    |                                 |   |                                 |   |                                 |  |                                 |  |
| 5A Depreciation                                 |                                 |   |                                 |   |                                 |  |                                 |  |
| on account of Corporate/ Regional establishment | -13.05%                         | Less depreciation due to reduction in WDV   | 5.27%                           | Within Permissible Limit  | -2.20%                          | Within Permissible Limit   | 1.06%                           | Within Permissible Limit   |
| On account of others ( specify)                 |                                 |   |                                 |   |                                 |  |                                 |  |
| 5B Prior period expenses                        |                                 |   |                                 |   |                                 |  |                                 |  |
| 6 Others (specify items)                        |                                 |   |                                 |   |                                 |  |                                 |  |
| 7 Total (1 to 6)                                |                                 |   |                                 |   |                                 |  |                                 |  |
| 8 Less recoveries (if any)                      | 46.79%                          | Profit of sale of Assets (Railway Sidings) in 2018-19: Rs 68.20 lakhs     Provision not required written back in 2017-18     Rs. 56.97 Lakhs     Variation due to sale of Railway Track at Salal Railway Siding: Rs 20.52 Lakhs | -91.95%                         | 1) Profit of sale of Assets (Railway Sidings) in 2018-19 2) Variation due to sale of Railway Track at Salal Railway Siding in 18-19 | -4.64%                          | Within Permissible Limit   | -43.34%                         | Excess liability of advertisement Expenses written back last year     Wariation due to booking of LD and Lease recovery in the previous period |
| 9 Net Corporate Expenses (Aggregate)            |                                 |   |                                 |   |                                 |  |                                 |  |

|        | DETAIL O OF O A M EXPENSES (D.                                      |                | D! 1 Of     | Ob          |           | exure-VIII A |
|--------|---|----------------|-------------|-------------|-----------|--------------|
|        | DETAILS OF O & M EXPENSES (Reg<br>Name of the Company: NHPC Limited | gional Level)- | Regional Of | fice Chandi | garn      |              |
|        | Name of the Company: NHPC Limited                                   |                |             | I           | (Rs. In   | l ace)       |
|        |   |                |             |             | (113. 111 | •            |
| SI.No. | ITEM  | 2017-18        | 2018-19     | 2019-20     | 2020-21   | 2021-22      |
| 1      | 2   | 3              | 4           | 5           | 6         | 7            |
| (A)    | Breakup of Regional expenses (Aggregate at Co                       | mpany level)   |             |             |           |              |
| 1      | - Employee expenses:  |                |             |             |           |              |
| 1.1    | -Salaries, wages and allowances                                     |                | 978.19      | 1,411.32    | 1,506.34  | 1,599.89     |
| 1.2    | -Staff welfare expenses   |                | -           | -           | -         | -            |
|        | Medical expenses on superannuated                                   |                | _           | _           |           | _            |
|        | employees   |                | _           | _           |           |              |
|        | Medical expenses on regular employees &                             |                | 24.56       | 46.19       | 64.78     | 140.82       |
|        | others  |                |             |             |           |              |
|        | Canteen expenses  |                | -           | -           | -         |              |
|        | Staff welfare expenses (Balancing figure)                           |                |             |             |           |              |
| 1.3    | -Productivity linked incentive                                      |                | -           | -           | -         |              |
| 1.4    | - Expenditure on VRS  |                | -           | -           | -         | -            |
| 1.5    | -Ex-gratia  |                | -           | -           | -         | -            |
| 1.6    | -Performance related pay( PRP)                                      |                |             |             |           |              |
| 1.7    | VII Pay Arrears Paid Pertaining to period prior                     |                |             |             |           |              |
|        | to 2017-18  |                |             |             |           |              |
|        | Pension contribution for serving                                    |                |             |             |           |              |
|        | pension for retired   |                |             |             |           |              |
| 1.8    | Contribution to PF & Other Funds                                    |                |             |             |           |              |
|        | Sub - Total (Employee Expenses)                                     |                | 1,002.75    | 1,457.51    | 1,571.13  | 1,740.71     |
| 2      | Administrative Expenses:  |                |             |             |           |              |
| 2.1    | - Repair and maintenance  |                | 11.87       | 42.50       | 35.10     | 28.39        |
| 2.2    | - Training and Recruitment  |                | 0.57        | 1.65        | 1.17      | 3.31         |
| 2.3    | - Communication   |                | 2.73        | 7.78        | 8.84      | 9.65         |
| 2.4    | - Traveling & Conveyance  |                | 17.46       | 22.19       | 7.50      | 7.14         |
| 2.5    | - Rent  |                | 8.78        | -           | -         | -            |
| 2.6    | Others (Specify items)  |                | - 4 70      | -           | -         | - 4.00       |
|        | Advertisement and publicity   |                | 1.76        | -           | -         | 1.60         |
|        | Books & Periodicals   |                | - 0.70      | - 04 44     | - 00.40   |              |
|        | EDP Hire and other charges  |                | 0.72        | 21.44       | 22.19     | 22.68        |
|        | Education expenses  |                | - 0.40      | - 0.25      | - 0.00    | - 0.00       |
|        | Entertainment and hospitality expenses                              |                | 0.19        | 0.35        | 0.29      | 0.33         |
|        | Fin Expenses-IndAS  |                | 35.00       | - 44 44     | - 66.40   | 74.05        |
|        | Guest house expenses  |                | 35.98       | 41.41       | 66.42     | 71.95        |
|        | Hiring of Vehicles  |                | 2.75        | 2.75        | 1.03      | 1.05         |
|        | Insurance   |                | 0.07        | 0.35        | 0.35      | 0.43         |
|        | Legal Expenses  |                | -           | -           | -         | -            |
|        | Miscellaneous Expenses  |                | -           | -           | -         |              |
|        | Community development Exp.  |                | -           | -           | -         | -            |
|        | Others (Electricity & Other General Exp. & Excl. Non Allocable)     |                | 10.71       | 16.27       | 16.68     | 11.50        |
|        | Payment to auditors   |                | -           |             |           |              |
|        | Power Charges   |                | _           |             | -         | -            |
|        | Printing and Stationery   |                | 1.47        | 3.91        | 2.53      | 2.99         |
|        | Professional charges & consultancy fees                             |                | -           | 1.61        | 2.59      | 0.68         |
|        | R&D EXPS  |                | -           | -           | -         | -            |
|        | Rates and taxes   |                | -           | 0.26        | 0.15      | 1.03         |
|        | Tender expenses   |                | -           | -           | -         | -            |
|        | Trpt Veh running Exp.   |                | -           | -           | -         | -            |
|        | Water charges   |                | -           | -           | -         | -            |

| SI.No. | ITEM  | 2017-18 | 2018-19  | 2019-20     | 2020-21  | 2021-22  |
|--------|---|---------|----------|-------------|----------|----------|
| 1      | 2   | 3       | 4        | 5           | 6        | 7        |
|        | Workshop & Conf. Exp.   |         | -        | -           | -        | -        |
|        | Filing fee  |         | -        | -           | -        | -        |
|        | CSR expenses  |         | -        | -           | -        | _        |
|        | Sub - Total (Administrative Expenses)   |         | 95.06    | 162.46      | 164.83   | 162.74   |
| 3      | Security  |         |          |             |          |          |
|        | CISF  |         |          |             |          |          |
|        | Non CISF  |         | 36.83    | 45.54       | 44.72    | 45.50    |
| 4      | Donations   |         | -        | -           | _        | _        |
| 5      | Provisions  |         | -        | -           | -        | _        |
| 5A     | Depreciation  |         | -        | _           | _        | _        |
|        | on account of Corporate/ Regional   |         |          |             |          |          |
|        | establishment   |         | -        | -           | -        | -        |
|        | On account of others ( specify)   |         | 15.07    | 30.73       | 42.55    | 46.56    |
| 5B     | Prior period expenses   |         | -7.48    | 50.75       | 42.00    | 40.50    |
| 6      | Others (specify items) - Interest Cost  |         | -7.40    | 4.15        | 6.22     | 5.52     |
| 7      |   |         | 4 440 72 |             |          |          |
|        | Total (1 to 6)  |         | 1,149.72 | 1,700.39    | 1,829.45 | 2,001.03 |
| 8      | Less recoveries (if any)  |         | -4.82    | -5.95       | -7.18    | -7.65    |
| 9      | Net Regional Expenses (Aggregate)   |         | 1,304.48 | 1,868.29    | 2,039.23 | 2,262.74 |
|        |   |         | -        | -           | -        |          |
| (B)    | Allocation of Regional Expenses to  |         | -        | -           | -        | -        |
|        |   |         | -        | -           | -        | -        |
| 1      | Power Generation/Transmission O&M   |         | 1,049.30 | 1,511.37    | 1,628.64 | 1,829.97 |
| 2      | Project management/Projects under   |         | 255 40   | 256.02      | 440.50   | 422 77   |
| 2      | Construction  |         | 255.18   | 356.92      | 410.59   | 432.77   |
| 3      | RLDC and ULDC   |         |          |             |          |          |
| 4      | Consultancy Business  |         |          |             |          |          |
| 5      | Telecommunication Business  |         |          |             |          |          |
| 6      | Any other   |         |          |             |          |          |
| 1      | Generating station 1 / Transmission Region 1 / Mine 1 TPS   |         | 99.07    | 142.56      | 157.12   | 184.48   |
| 2      | Generating station 2 / Transmission Region 2 / Mine 2 DGPS  |         | 371.80   | 534.66      | 565.15   | 626.69   |
|        |   |         | F70.40   | 00444       | 000.07   | 4 040 00 |
| 3      | Parbati-III   |         | 578.43   | 834.14      | 906.37   | 1,018.80 |
|        | Sub Total (Power Station)   |         | 1,049.30 | 1,511.37    | 1,628.64 | 1,829.97 |
|        | Allocation of Regional expenses to other projects   |         | -        | -           | -        | _        |
|        | Parbati-II  |         | 205.41   | 307.80      | 405.67   | 362.30   |
|        | Kotlibhel-1A  |         | 49.77    | 49.12       | 4.92     | -        |
|        | Shimla  |         | -        | -           | -        | 70.47    |
|        | Sub Total (Projects/Others)   |         | 255.18   | 356.92      | 410.59   | 432.77   |
|        | Note: Heads indicated above are illustrative. Generating companies or the transmission utilities may furnish the allocations in different functional activities suited to their |         |          |             |          |          |
|        | company.  Allocation of Regional Office Expenses relating to functional activity of power Generation or the   |         |          |             |          |          |
| (C)    | transmission to various generating stations or the transmission region/systems as the case may be. (Section 62 - cost plus projects)  |         | As pe    | er Appendix | С        |          |
| 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:  |   |         |          |             |          | <u></u>  |

| SI.No.  | ITEM  | 2017-18  | 2018-19 | 2019-20 | 2020-21 | 2021-22       |
|---------|---|--|---------|---------|---------|---------------|
| 1       | 2   | 3  | 4       | 5       | 6       | 7             |
|         | 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 "Other   | s".  |         |         |         |               |
|         | (iii) Details of the amount indicated und "Revenues/Recoveries"   | der the head   |         |         |         |               |
|         | (iv) Details of arrears and prior period adjustment pertaining to period prior to the year 2017-18 sho  |  |         |         |         | 1-22, if any, |
| SI. No. | Year during the period 2017-22 in which arrear/prior period adjustments have been made  | Year to which<br>this arrear and<br>prior period<br>adjustment<br>pertains |         |         |         |               |
|         |   |  |         |         |         |               |
|         | (A) Compressive frame in the details of the control of  | nanasa if ar   |         |         |         |               |
|         | (v) Separately furnish the details of abnormal ex   |  |         |         |         |               |
|         | (vi) Future provisions pertaining to period be made in the employee cost or any other head to 2021-22 towards wage revision/arrears or reason shall be provided separately. | during 2017-18   |         |         |         |               |
|         | (vii) Details of Regional level expenses to separately giving methodology of allocation expenses.   | •  |         |         |         |               |

### Explanation / Justification for year to year variation of more than (±) 10% in any head of O&M expenses (Regional Level)-Regional Office Chandigarh

|        | Name of the Company: NHPC Limited                          |                                 |  |                                 | , , , , ,   |                                 |  |
|--------|--|---------------------------------|--|---------------------------------|---|---------------------------------|--|
|        | 1 ,  |                                 |  |                                 |   |                                 |  |
| Sl.No. | ITEM   | 2019-20<br>Vis-a-Vis<br>2018-19 | Explanation / Justification  | 2020-21<br>Vis-a-Vis<br>2019-20 | Explanation / Justification   | 2021-22<br>Vis-a-Vis<br>2020-21 | Explanation / Justification  |
| (A)    | Breakup of Regional expenses (Aggregate at Company leve    | el)                             |  |                                 |   |                                 |  |
| 1      | - Employee expenses:                                       |                                 |  |                                 |   |                                 |  |
| 1.1    | -Salaries, wages and allowances                            | 44.28%                          | Increase in DA & 9 Months figures during 2018-19                                       | 6.73%                           | Within Permissible Limit  | 6.21%                           | Within Permissible Limit   |
| 1.2    | -Staff welfare expenses                                    |                                 |  |                                 |   |                                 |  |
|        | Medical expenses on superannuated employees                |                                 |  |                                 |   |                                 |  |
|        | Medical expenses on regular employees & others             | 88.02%                          | 09 Months figures during 2018-19. Moreover, Staff<br>Strength increased during 2019-20 | 40.26%                          | Expenditure incurred in Medical Expense during Covid beyond Control | 117.38%                         | Includes DA from C.O w.r.t Sh Binod Kumar, DM (Mech) father's treatment (Indoor) amounting to Rs. 75 lacs. |
|        | Canteen expenses   |                                 |  |                                 |   |                                 |  |
|        | Staff welfare expenses (Balancing figure)                  |                                 |  |                                 |   |                                 |  |
| 1.3    | -Productivity linked incentive                             |                                 |  |                                 |   |                                 |  |
| 1.4    | - Expenditure on VRS<br>-Ex-gratia                         |                                 |  |                                 |   |                                 |  |
| 1.6    | -Performance related pay( PRP)                             |                                 |  |                                 |   |                                 |  |
| 1.7    | VII Pay Arrears Paid Pertaining to period prior to 2017-18 |                                 |  |                                 |   |                                 |  |
|        | Pension contribution for serving                           |                                 |  |                                 |   |                                 |  |
|        | pension for retired  |                                 |  |                                 |   |                                 |  |
| 1.8    | Contribution to PF & Other Funds                           |                                 |  |                                 |   |                                 |  |
|        | Sub - Total (Employee Expenses)                            |                                 |  |                                 |   |                                 |  |
| 2      | Administrative Expenses:                                   |                                 |  |                                 |   |                                 |  |
| 2.1    | - Repair and maintenance                                   | 257.93%                         | 09 Months figures during 2018-19. Moreover, Staff<br>Strength increased during 2019-20 | -17.41%                         | Saving in R&M Guest House Expense                                   | -19.12%                         | Actual expenditure on R&M of Officee, Residential and Guest house/Transit camp etc in 2021-22 decreased.   |
| 2.2    | - Training and Recruitment                                 | 190.40%                         | 09 Months figures during 2018-19. Moreover, Staff<br>Strength increased during 2019-20 | -29.05%                         | Saving in Training Expense due to Covid                             |                                 | Actual training expenditure on trainining in 2021-22 was more in comparision to 2020-21                    |
| 2.3    | - Communication  | 185.09%                         | 09 Months figures during 2018-19. Moreover, Staff<br>Strength increased during 2019-20 | 13.64%                          | Online Activities increased during Covid<br>Period                  |                                 | Within Permissible Limit   |
| 2.4    | - Traveling & Conveyance                                   | 27.04%                          | 09 Months figures during 2018-19.  | -66.20%                         | Saving in TA Expense due to Covid (lesser movement)                 | -4.75%                          | Within Permissible Limit   |
| 2.5    | - Rent   | -100.00%                        | As per actual  |                                 |   |                                 |  |
| 2.6    | Others (Specify items)                                     |                                 |  |                                 |   |                                 |  |
|        | Advertisement and publicity                                | -100.00%                        | Advertisement Tenders for Hiring of Vehicles on Reopening of R.O                       |                                 |   | 100.00%                         | Expenditure is on Misc. Public relation in 2021-22 and it was nil in 2020-21.                              |
|        | Books & Periodicals  |                                 |  |                                 |   |                                 |  |
|        | EDP Hire and other charges                                 | 2871.24%                        | Expenses increase on shifting of Regional Office from Parbati-II                       | 3.49%                           | Within Permissible Limit  | 2.22%                           | Within Permissible Limit   |
|        | Education expenses   |                                 |  |                                 |   |                                 |  |
|        | Entertainment and hospitality expenses                     | 83.59%                          | 09 Months figures during 2018-19   | -19.15%                         | Saving in Entertainment Expense                                     | 15.79%                          | There is increase of Rs. 4,500/- only. It is insignificant.  |
|        | Fin Expenses-IndAS   |                                 |  |                                 |   |                                 |  |
|        | Guest house expenses                                       | 15.10%                          | 09 Months figures during 2018-19   | 60.41%                          | Increase in Contract Labour's Wages & Misc Expense                  | 8.32%                           | Within Permissible Limit   |
|        | Hiring of Vehicles   | 0.06%                           | Within Permissible Limit   | -62.62%                         | Saving in Hiring of Vehicle Expense                                 | 1.98%                           | Within Permissible Limit   |
|        | Insurance  | 407.58%                         | Expenses increase on shifting of Office from Parbati-II                                | 0.53%                           |   | 24.50%                          | Actual increase in insurance premium is Rs. 8,542/only. It is insignificant.                               |
|        | Legal Expenses   |                                 |  |                                 |   |                                 |  |
|        | Miscellaneous Expenses                                     |                                 |  |                                 |   |                                 |  |

| Sl.No. | ITEM  | 2019-20<br>Vis-a-Vis<br>2018-19 | Explanation / Justification                            | 2020-21<br>Vis-a-Vis<br>2019-20 | Explanation / Justification   | 2021-22<br>Vis-a-Vis<br>2020-21 | Explanation / Justification  |
|--------|---|---------------------------------|--|---------------------------------|---|---------------------------------|--|
|        | Community development Exp.                                      |                                 |  |                                 |   |                                 |  |
|        | Others (Electricity & Other General Exp. & Excl. Non Allocable) | 51.91%                          | 09 Months figures during 2018-19                       | 2.53%                           | Within Permissible Limit  | -31.08%                         | Other General expenses in various categories decreased and non-allocable expenditure increased in 2021-22 over 2020-21 |
|        | Payment to auditors   |                                 |  |                                 |   |                                 |  |
|        | Power Charges   |                                 |  |                                 |   |                                 |  |
|        | Printing and Stationery   | 165.55%                         | 09 Months figures during 2018-19                       | -35.43%                         | Saving in Stationery Expense  | 18.34%                          | The increase of Rs. 46,367/- only in printing and stationery is insignificant considering the trend of inflation.      |
|        | Professional charges & consultancy fees                         | 100.00%                         | IMS Certification Expense during 2019-20               | 61.33%                          | IMS Payment (60%) during 2020-21 (36 Months Contract)                                   | -73.94%                         | IMS Payment (60%) during 2020-21 (36 Months Contract)  |
|        | R&D EXPS  |                                 |  |                                 |   |                                 |  |
|        | Rates and taxes   | 100.00%                         | Property Tax   | -44.12%                         | Reduced Bill of Property Tax,<br>Chandigarh   | 612.44%                         | Rates and taxes (GST on Fixed Assets) booked in 2021-<br>22  |
|        | Tender expenses   |                                 |  |                                 |   |                                 |  |
|        | Trpt Veh running Exp.   |                                 |  |                                 |   |                                 |  |
|        | Water charges   |                                 |  |                                 |   |                                 |  |
|        | Workshop & Conf. Exp.   |                                 |  |                                 |   |                                 |  |
|        | Filing fee  |                                 |  |                                 |   |                                 |  |
|        | CSR expenses  |                                 |  |                                 |   |                                 |  |
|        | Sub - Total (Administrative Expenses)                           |                                 |  |                                 |   |                                 |  |
| 3      | Security  |                                 |  |                                 |   |                                 |  |
|        | CISF  |                                 |  |                                 |   |                                 |  |
|        | Non CISF  | 23.64%                          | 09 Months figures during 2018-19                       | -1.80%                          | Within Permissible Limit  | 1.75%                           | Within Permissible Limit   |
| 4      | Donations   |                                 |  |                                 |   |                                 |  |
| 5      | Provisions  |                                 |  |                                 |   |                                 |  |
| 5A     | Depreciation  |                                 |  |                                 |   |                                 |  |
|        | on account of Corporate/ Regional establishment                 |                                 |  |                                 |   |                                 |  |
|        | On account of others ( specify)                                 | 103.84%                         | Assets got trnasferred during Aug-Sep 2018-19          | 38.47%                          | Depreciation Charged on Leased -<br>Building during 2021                                | 9.43%                           | Within Permissible Limit   |
| 5B     | Prior period expenses   | -100.00%                        | Transfer of Liability (wrongly booked) to Other Income |                                 |   |                                 |  |
| 6      | Others (specify items) - Interest Cost                          | 100.00%                         | Interest on Financial Lease                            | 50.09%                          | Interest of Financial Lease Building (Shimla) on merger with RO Chandigarh during 20-21 |                                 | Intrest on Financial Lease - Building (Shimla) includes during 2020-21   |
| 7      | Total (1 to 6)  |                                 |  |                                 |   |                                 |  |
| 8      | Less recoveries (if any)  | 23.46%                          | Increase due to Profit on Sale of Disposal             | 20.82%                          | Increase due to Profit on Sale of Disposal  | 6.47%                           | Within Permissible Limit   |
| 9      | Net Regional Expenses (Aggregate)                               |                                 |  |                                 |   |                                 |  |

#### Name of the Company: NHPC Limited

| SI.No. | ITEM   | 2018-19<br>Vis-a-Vis<br>2017-18 | Explanation / Justification  | 2019-20<br>Vis-a-Vis<br>2018-19 | Explanation / Justification   | 2020-21<br>Vis-a-Vis<br>2019-20 | Explanation / Justification   | 2021-22<br>Vis-a-Vis<br>2020-21 | Explanation / Justification   |
|--------|--|---------------------------------|--|---------------------------------|---|---------------------------------|---|---------------------------------|---|
| 1      | 2  |                                 |  |                                 |   |                                 |   |                                 |   |
| (A)    | Breakup of corporate expenses (Aggregate at Company level) |                                 |  |                                 |   |                                 |   |                                 |   |
| 1      | - Employee expenses:                                       |                                 |  |                                 |   |                                 |   |                                 |   |
| 1.1    | -Salaries, wages and allowances                            | 18.20%                          | Wage Revision impact   | -11.81%                         | Decrese in manpower due to to   | -5.33%                          | Within Permissible Limit  | -5.01%                          | Within Permissible Limit  |
| 1.2    | -Staff welfare expenses                                    |                                 |  |                                 |   |                                 |   |                                 |   |
|        | Medical expenses on superannuated employees                |                                 |  |                                 |   |                                 |   |                                 |   |
|        | Medical expenses on regular employees & others             | 23.56%                          | Acturial valuation difference  | 11.63%                          | Due to change of Medicine Rate  | -8.01%                          | Within Permissible Limit  | 16.22%                          | Acturial valuation difference   |
|        | Canteen expenses   |                                 |  |                                 |   |                                 |   |                                 |   |
| 1.3    | -Productivity linked incentive                             |                                 |  |                                 |   |                                 |   |                                 |   |
| 1.4    | - Expenditure on VRS                                       |                                 |  |                                 |   |                                 |   |                                 |   |
| 1.5    | -Ex-gratia   |                                 |  |                                 |   |                                 |   |                                 |   |
| 1.6    | -Performance related pay( PRP)                             |                                 |  |                                 |   |                                 |   |                                 |   |
| 1.7    | VII Pay Arrears Paid Pertaining to period prior to 2017-18 |                                 |  |                                 |   |                                 |   |                                 |   |
|        | Pension contribution for serving                           |                                 |  |                                 |   |                                 |   |                                 |   |
|        | pension for retired  |                                 |  |                                 |   | -5 45%                          |   |                                 |   |
| _      | Sub - Total (Employee Expenses)                            |                                 |  |                                 |   | -5.45%                          |   | -4.09%                          |   |
| 2      | Administrative Expenses:                                   |                                 |  |                                 | Extensive Repair of Guest house & Club  |                                 |   |                                 |   |
| 2.1    | - Repair and maintenance                                   | 52.37%                          | Extensive Repair of Residential Building & Club and Office Building  |                                 | taken during 2018-19. But this activity not continuied in 2019-20.  | -44.66%                         | Repair activity reduced due to Covid-19.  | -20.98%                         | Repair activity reduced due to Covid-19.  |
| 2.2    | - Training and Recruitment                                 | 125.34%                         | Certain trainings not conducted during 18-19   | 3.33%                           | Within Permissible Limit  | -84.42%                         | Training activity reduced due to Covid-19.  | 124.42%                         | Training activity increased after Covid-19.   |
| 2.3    | - Communication  | 46.37%                          | Increase in cost of communication  | -7.20%                          | Within Permissible Limit  | -2.68%                          | Within Permissible Limit  | 14.39%                          | Internet lease line of PGCIL has upgraded from 4 mbps to 50   |
|        |  |                                 |  |                                 |   |                                 |   |                                 | mbps during the year 2021-22.   |
| 2.4    | - Traveling & Conveyance                                   | 2.42%                           | Within Permissible Limit   | 7.32%                           | Within Permissible Limit  | -70.29%                         | Extensive travelling reduced due to Covid-19.   | 31.72%                          | Traveling activity increased after Covid-19.  |
| 2.5    | - Rent   |                                 |  |                                 |   |                                 |   |                                 |   |
| 2.6    | Others (Specify items)                                     |                                 |  |                                 |   |                                 |   |                                 |   |
| 2.6.1  | Advertisement and publicity                                | 21.03%                          | Advertisement of NHPC in wall mounted Backlit display at<br>Bagdogra Airport.  | -18.58%                         | Less tender published in coparision of  | 17.67%                          | Advertisement of NHPC in wall mounted Backlit display at<br>Bagdogra Airport.   | -39.64%                         | Decrease in number of Advertisement.  |
| 2.6.2  | Books & Periodicals  |                                 | bagoogra Airport.  |                                 | PT  |                                 | baguogra Airport.   |                                 |   |
|        | EDP Hire and other charges                                 |                                 |  |                                 |   |                                 |   |                                 |   |
|        | Education expenses   |                                 |  |                                 |   |                                 |   |                                 |   |
| 2.6.5  | Entertainment and hospitality expenses                     | -25.84%                         | Frequency of meeting reduced   | -6.82%                          | Within Permissible Limit  | -45.88%                         | Frequency of meeting reduced  | -4.29%                          | Within Permissible Limit  |
| 2.6.6  | Fin Expenses-IndAS   |                                 |  |                                 |   |                                 |   |                                 |   |
| 2.6.7  | Guest house expenses                                       | 272.79%                         | Year 2017-18 figure is the GH expenses of LO Kolkata but due<br>to some administrative decision, Siliguri GH maintenance shifted<br>fromTLDP-IV PS to RO-Siliguri which leads to increase in<br>expenses.    | 2.08%                           | Within Permissible Limit  | 3.86%                           | Within Permissible Limit  | 1.35%                           |   |
| 2.6.8  | Hiring of Vehicles   | 12.19%                          | 2 no Extra vehicle hired for visit of varrious location for new proposal of CSR activity for the next financial year 2019-20.CSR expenses increased by 347% in the FY-2019-20 lin comparrision to FY-2018-19 | -31.56%                         | Decrese in 3 no of vehcles due to transfer Chief (Fin) and GM(HR) and 1 pool vehicle  | 12.30%                          | New contract started from Nov 20 and the monthly hiring charges Rs390000/- whereas in old contract the monthly hiring charges Rs215000/- (upto Oct 2020)                                |                                 | Vehicles hired through GEM and the hiring charge in GEM is on higher side. Also 6 extra vehicles hired for CSR activity   |
| 2.6.9  | Insurance  | 17.60%                          | Increse in premium rate  | -7.32%                          | Within Permissible Limit  | 9.04%                           | Within Permissible Limit  | 7.57%                           | Within Permissible Limit  |
|        | Legal Expenses   |                                 |  |                                 |   |                                 |   |                                 |   |
| 2.6.11 | Miscellaneous Expenses                                     |                                 |  |                                 |   |                                 |   |                                 |   |
| 2.6.12 | Community development Exp.                                 |                                 |  |                                 |   |                                 |   |                                 |   |
| 2.6.13 | Others.  | 8.76%                           | Within Permissible Limit   | 27.20%                          | Others include Electricity Exp. Exp. On Vehicle, Consultancy Charges, Losson Assets and Other General Expenses. In the Year 2019-20 increased due to reclassification in Exp.on Vehicle | 13.11%                          | Others include Electricity Exp. Exp. On Vehicle, Consultancy Charges,Losson Assets and Other General Expenses. In the Year 2020-21 increased due to Increase in Other General Expenses. | 20.88%                          | Others include Electricity Exp, Exp. On Vehicle, Consultancy Charges,Losson Assets and Other General Expenses. In the Year 2021-22 increased due to Increase in Electricity Expenses and Increase in Other General Exp. |
|        | Payment to auditors  |                                 |  |                                 |   |                                 |   |                                 |   |
|        | Power Charges  |                                 |  |                                 |   |                                 |   |                                 |   |
| 2.6.16 | Printing and Stationery                                    | 71.49%                          | Consumables i.e Tonner and catridge consumption incresed   | -17.51%                         | Expenses reduced due to excess purchase in previous year 2018-19.   | -30.12%                         | Office Activity reduced due to Covid-19.  | -32.10%                         | Office Activity reduced due to Covid-19.  |
|        | Professional charges & consultancy fees                    | -                               |  |                                 |   |                                 |   |                                 |   |
|        | R&D EXPS Rates and taxes                                   |                                 |  |                                 |   |                                 |   |                                 |   |
| 2.6.19 | Tender expenses  | -                               |  |                                 |   |                                 |   |                                 |   |
| 2.6.21 | Trpt Veh running Exp.                                      |                                 |  |                                 |   |                                 |   |                                 |   |
|        | Water charges  |                                 |  |                                 |   |                                 |   |                                 |   |
| 2.6.23 | Workshop & Conf. Exp.                                      |                                 |  |                                 |   |                                 |   |                                 |   |
| 2.6.24 | Filing fee   |                                 |  |                                 |   |                                 |   |                                 |   |
|        | CSR expenses   | -77.06%                         | Based on actual budget provided by CSR Division Corporate Office.  | 347.28%                         | Apart from regular CSR activities additional water supply system in 162 schools for CSR sustainability.   | -82.63%                         | Rs.7.21 Lakh budget allocated for the F.Y.2019-<br>20underCSR Budget  | 2466.40%                        | Total of 638 toilets in 309 schools situated in 5 blocks of<br>Jalpaiguri Districts have been renovated during 2021-22.   |
|        | Sub - Total (Administrative Expenses)                      |                                 |  |                                 |   |                                 |   |                                 |   |
| 3      | Security   |                                 |  |                                 |   |                                 |   |                                 |   |
|        | CISF   |                                 |  |                                 |   |                                 |   |                                 |   |
|        | Non CISF   | 6.66%                           | Within Permissible Limit   | -3.47%                          | Within Permissible Limit  | 4.65%                           | Within Permissible Limit  | -1.72%                          | Within Permissible Limit  |
| 4      | Donations  |                                 |  |                                 |   |                                 |   |                                 |   |
|        |  |                                 |  |                                 |   |                                 |   |                                 |   |

| 5  | Provisions                                      |         |   |         |                                 |         |  |         |  |
|----|---|---------|---|---------|---------------------------------|---------|--|---------|--|
| 5A | Depreciation                                    |         |   |         |                                 |         |  |         |  |
|    | on account of Corporate/ Regional establishment | 6.01%   | Within Permissible Limit  | 3.23%   | Within Permissible Limit        | -2.59%  | Within Permissible Limit   | -0.38%  | Within Permissible Limit   |
|    | On account of others ( specify)                 |         |   |         |                                 |         |  |         |  |
| 5B | Prior period expenses                           |         |   |         |                                 |         |  |         |  |
| 6  | Others (specify items)                          | 41.21%  | Minor increase in absolute term   | -39.64% | Minor increase in absolute term | -1.76%  | Within Permissible Limit   | -15.17% | Minor increase in absolute term  |
| 7  | Total (1 to 6)                                  |         |   |         |                                 |         |  |         |  |
| 8  | Less recoveries (if any)                        | -74.40% | Majority of the time GH was closed due to major repairing work. Which leads to reduction of recoveries. | -6.86%  | Within Permissible Limit        | -54.76% | Movement of Employees and other Guest restricted to Guest House due to Covid-19. | 311.92% | Movement of Employees and other Guest increased to Guest House after Covid-19. |
| 9  | Net Corporate Expenses (Aggregate)              |         |   |         |                                 |         |  |         |  |
|    |   |         |   |         |                                 |         |  |         |  |

### DETAILS OF O & M EXPENSES (Regional Level)-Regional Office Siliguri

## Name of the Company: NHPC Limited

(Rs. In Lacs)

|          | (Rs. In Lacs)  |                |                |                |                |                |  |  |  |  |
|----------|--|----------------|----------------|----------------|----------------|----------------|--|--|--|--|
| SI.No.   | ITEM   | 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                            | 3004.75        | 3551.62        | 3132.24        | 2965.16        | 2816.75        |  |  |  |  |
| 1.2      | -Staff welfare expenses                                    | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           |  |  |  |  |
|          | Medical expenses on superannuated employees                | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           |  |  |  |  |
|          | Medical expenses on regular employees & others             | 105.68         | 130.58         | 145.76         | 134.09         | 155.84         |  |  |  |  |
|          | Canteen expenses   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           |  |  |  |  |
| 1.3      | -Productivity linked incentive                             | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           |  |  |  |  |
| 1.4      | - Expenditure on VRS                                       | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           |  |  |  |  |
| 1.5      | •  |                |                |                |                |                |  |  |  |  |
|          | -Ex-gratia   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           |  |  |  |  |
| 1.6      | -Performance related pay( PRP)                             | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           |  |  |  |  |
| 1.7      | VII Pay Arrears Paid Pertaining to period prior to 2017-18 | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           |  |  |  |  |
|          | Pension contribution for serving                           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           |  |  |  |  |
|          | pension for retired  | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           |  |  |  |  |
|          | Sub - Total (Employee Expenses)                            | 3110.43        | 3682.20        | 3278.00        | 3099.25        | 2972.59        |  |  |  |  |
| 2        | Administrative Expenses:                                   | 104 55         | 201.20         | 240.41         | 122.05         | 105 14         |  |  |  |  |
| 2.1      | - Repair and maintenance                                   | 184.55         | 281.20         | 240.41         | 133.05<br>2.07 | 105.14         |  |  |  |  |
| 2.2      | - Training and Recruitment - Communication                 | 5.69           | 12.83          | 13.25          |                | 4.63           |  |  |  |  |
| 2.3      | - Traveling & Conveyance                                   | 24.92<br>76.62 | 36.47<br>78.47 | 33.85<br>84.21 | 32.94<br>25.02 | 37.68<br>32.95 |  |  |  |  |
| 2.5      | - Rent   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           |  |  |  |  |
| 2.6      | Others (Specify items)                                     | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           |  |  |  |  |
| 2.6.1    | Advertisement and publicity                                | 11.30          | 13.67          | 11.13          | 13.10          | 7.91           |  |  |  |  |
| 2.6.2    | Books & Periodicals  | 0.00           | 0.00           | 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                     | 0.70           | 0.52           | 0.49           | 0.00           | 0.00           |  |  |  |  |
| 2.6.6    | Fin Expenses-IndAS   | 0.00           | 0.00           | 0.49           | 0.20           | 0.00           |  |  |  |  |
| 2.6.7    | Guest house expenses                                       | 32.18          | 119.95         | 122.45         | 127.18         | 128.90         |  |  |  |  |
| 2.6.8    | Hiring of Vehicles   | 55.79          | 62.59          | 42.84          | 48.11          | 67.85          |  |  |  |  |
| 2.6.9    | Insurance  | 4.44           | 5.22           | 4.83           | 5.27           | 5.67           |  |  |  |  |
| 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.  | 71.23          | 77.47          | 98.54          | 111.46         | 134.74         |  |  |  |  |
| 2.6.14   | Payment to auditors  | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           |  |  |  |  |
| 2.6.15   | Power Charges  | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           |  |  |  |  |
| 2.6.16   | Printing and Stationery                                    | 7.17           | 12.30          | 10.15          | 7.09           | 4.82           |  |  |  |  |
| 2.6.17   | Professional charges & consultancy fees                    | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           |  |  |  |  |
| 2.6.18   | R&D EXPS   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           |  |  |  |  |
| 2.6.19   | Rates and taxes  | 8.42           | 8.40           | 8.39           | 8.38           | 8.73           |  |  |  |  |
| 2.6.20   | Tender expenses  | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           |  |  |  |  |
| 2.6.21   | Trpt Veh running Exp.                                      | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           |  |  |  |  |
| 2.6.22   | Water charges  | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           |  |  |  |  |
| 2.6.23   | Workshop & Conf. Exp.                                      | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           |  |  |  |  |
| 2.6.24   | Filing fee   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           |  |  |  |  |
| 2.6.25   | CSR expenses   | 34.55          | 7.93           | 35.46          | 6.16           | 158.11         |  |  |  |  |
|          | Sub - Total (Administrative Expenses)                      | 517.56         | 717.02         | 706.00         | 520.08         | 697.38         |  |  |  |  |
| 3        | Security   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           |  |  |  |  |
| <u> </u> | CISF   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           |  |  |  |  |
|          |  |                |                |                |                |                |  |  |  |  |
| 4        | Non CISF   | 50.06          | 53.39          | 51.54          | 53.94          | 53.01          |  |  |  |  |
| 4        | Donations  | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           |  |  |  |  |
| 5        | Provisions   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           |  |  |  |  |

| SI.No.  | ITEM  | 2017-18       | 2018-19                    | 2019-20                       | 2020-21        | 2021-22                  |
|---------|---|---------------|----------------------------|-------------------------------|----------------|--------------------------|
| 1       | 2   | 3             | 4                          | 5                             | 6              | 7                        |
| 5A      | Depreciation  | 0.00          | 0.00                       | 0.00                          | 0.00           | 0.00                     |
|         | on account of Corporate/ Regional establishment   | 56.67         | 60.08                      | 62.02                         | 60.42          | 60.19                    |
|         | 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)  | 0.30          | 0.42                       | 0.26                          | 0.25           | 0.21                     |
| 7       | Total (1 to 6)  | 3735.02       | 4513.12                    | 4097.82                       | 3733.93        | 3783.38                  |
| 8       | Less recoveries (if any)  | 63.57         | 16.27                      | 15.16                         | 6.86           | 28.25                    |
| 9       | Net Corporate Expenses (Aggregate)  | 3671.45       | 4496.85                    | 4082.67                       | 3727.07        | 3755.13                  |
|         | 1 1 (30 0 )   |               |                            |                               |                |                          |
| (B)     | Allocation of Corporate Expenses to   |               |                            |                               |                |                          |
|         | Power Generation/Transmission O&M   |               |                            |                               |                |                          |
|         | Allocated to Power Station:-  |               |                            |                               |                |                          |
| 1       | TEESTA-V PS RO EXPENSES ALLOCATION  | 1246.90       | 1482.51                    | 1426.12                       | 1297.96        | 1267.86                  |
| 2       | RANGIT PS RO EXPENSES ALLOCATION  | 219.90        | 259.41                     | 248.28                        | 226.21         | 222.00                   |
| 2 (a)   | ALLOCATION OF PID EXPENSES TO RANGIT PS   | 0.00          | 28.60                      | 0.00                          | 0.00           | 0.00                     |
| 3       | LOKTAK PS RO EXPENSES ALLOCATION  | 87.62         | 105.14                     | 100.99                        | 94.75          | 92.89                    |
| 4       | TLDP-III PS RO EXPENSES ALLOCATION  |               | 974.74                     | 935.96                        |                | 834.49                   |
|         | TLDP-IV PS RO EXPENSES ALLOCATION  TLDP-IV PS RO EXPENSES ALLOCATION                    | 821.89        |                            |                               | 855.94         |                          |
| 5       |   | 739.24        | 881.88                     | 855.57                        | 794.52         | 776.04                   |
| 5 (a)   | ALLOCATION OF PID EXPENSES TO TLDP-IV PS  | 0.00          | 0.00                       | 0.00                          | 44.60          | 34.37                    |
|         | TOTAL   | 3115.54       | 3732.28                    | 3566.93                       | 3313.97        | 3227.66                  |
| (C)     | Project management/Projects under Construction  |               |                            |                               |                |                          |
| (-)     | Allocated to Construction Project :-  |               |                            |                               |                |                          |
| 1       | SUBANSIRI LOWER PROJECT   | 136.17        | 330.46                     | 87.78                         | 89.11          | 91.38                    |
| 2       | TAWANG BASIN PROJECT  | 45.05         | 29.70                      | 14.60                         | 18.55          | 3.62                     |
| 3       | DIBANG MULTIPURPOSE PROJECT   | 74.05         | 81.96                      | 36.54                         | 44.55          | 60.62                    |
| 4       | TEESTA IV   | 100.48        | 128.86                     | 219.59                        | 208.08         | 180.19                   |
| 5       | GORIGANGA IIIA / DHAULIGANGA  | 36.70         | 7.94                       | 0.00                          | 0.00           | 0.00                     |
|         | TOTAL   | 392.46        | 578.92                     | 358.51                        | 360.30         | 335.81                   |
| (D)     | NON ALLOCABLE EXPENSES CHARGED TO P/L A/c (D=A-B-C)                                     | 163.45        | 185.65                     | 157.23                        | 52.80          | 191.66                   |
|         | RLDC and ULDC   |               |                            |                               |                |                          |
|         | TEBO and CEBO   |               |                            |                               |                |                          |
|         | Consultancy Business  |               |                            |                               |                |                          |
|         | Telecommunication Business  |               |                            |                               |                |                          |
| SI. No. | Any other   |               |                            |                               |                |                          |
|         | Note: Heads indicated above are illustrative. Generating companies or                   |               |                            |                               |                |                          |
|         | the transmission utilities may furnish the allocations in different                     |               |                            |                               |                |                          |
|         | functional activities suited to their company.  |               |                            |                               |                |                          |
|         | Allocation of Regional Office Expenses relating to functional activity of               |               |                            |                               |                |                          |
|         | power Generation or the transmission to various generating stations or                  |               | Δs                         | per Appendi                   | x C            |                          |
|         | the transmission region/systems as the case may be. (Section 62 - cost                  |               | 7.65                       | poi ripporidi                 | X O            |                          |
|         | plus projects)  |               |                            |                               | 1              |                          |
|         | Generating station 1 / Transmission Region 1 / Mine 1                                   |               |                            |                               |                |                          |
|         | 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 2017-1                   | 18 to 2021-22 | should be cle              | arly indicating               | the following  |                          |
|         | (i) Explanation / Justification for year to year variation of more than (±) 10          | 0% in any hea | ad of O&M exp              | enses                         |                |                          |
|         | (ii) Details of expenditure under the head "Others".                                    |               | ·                          |                               |                |                          |
|         | (iii) Details of the amount indicated under the head "Revenues/Recoveries               | es"           |                            |                               |                |                          |
|         | the year 2017-18 should be mentioned senarately in the following format                 |               | Z <del>U 17-10 (U ZU</del> | z <del>i -</del> zz, ii aiiy, | pertaining to  | <del>penoa pnoi ta</del> |
|         | Year during the period 2017-22 in which arrear/ prior period adjustments have been made | and pric      | or period                  |                               | of arrear/ pri |                          |

| SI.No. | ITEM   | 2017-18 | 2018-19         | 2019-20       | 2020-21 | 2021-22 |  |
|--------|--|---------|-----------------|---------------|---------|---------|--|
| 1      | 2  | 3       | 4               | 5             | 6       | 7       |  |
|        |  |         |                 |               |         |         |  |
|        |  |         |                 |               |         |         |  |
|        | (v) Separately furnish the details of abnormal expenses, if any.           |         |                 |               |         |         |  |
|        | wage revision/arrears or for any other reason shall be provided separately |         |                 |               |         |         |  |
|        | (vii) Details of Regional level expenses to be provided separately giving  |         | of allocation o | f Regional ex | oenses. |         |  |

## DETAILS OF O & M EXPENSES (Regional Level) - Regional Office Banikhet

## Name of the Company: NHPC Limited

(Rs. In Lacs)

|                |  | ,    | ,        |         | ,       | (113. 11 | 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 Regional expenses (Aggregate at Company le      | vel) | •        |         |         | !        |           |
| 1              | - Employee expenses:                                       |      |          |         |         |          |           |
| 1.1            | -Salaries, wages and allowances                            |      | 2458.54  | 2899.09 | 2496.12 | 2436.57  | 2282.49   |
| 1.2            | -Staff welfare expenses                                    |      | 2 100.01 | 2000.00 | 2100.12 | 2100.07  | 2202.10   |
| 1.2            | ·  |      | 5.04     | 07.47   | 00.45   | 00.70    | 0.4.70    |
|                | Medical expenses on superannuated employees(Acturial)      |      | -5.04    | 27.17   | 29.15   | 33.73    | 34.78     |
|                | Medical expenses on regular employees & others             |      | 70.44    | 77.27   | 64.84   | 114.08   | 77.28     |
|                | Canteen expenses   |      |          |         |         |          |           |
|                | Others (Others)  |      | 20.45    | 30.21   | 35.29   | 8.98     | 11.30     |
| 1.3            | -Productivity linked incentive                             |      | 432.59   | 408.51  | 444.23  | 314.81   | 343.97    |
| 1.4            | - Expenditure on VRS                                       |      |          |         |         |          |           |
| 1.5            | -Ex-gratia   |      |          |         |         |          |           |
| 1.6            | -Performance related pay( PRP)                             |      |          |         |         |          |           |
| 1.7            | VII Pay Arrears Paid Pertaining to period prior to 2017-18 |      |          |         |         |          |           |
|                | Pension contribution for serving                           |      |          |         |         |          |           |
|                | pension for retired  |      |          |         |         |          |           |
|                | Others (Contribution to Provident and other fund)          |      | 505.7    | 539.97  | 391.05  | 414.12   | 490.89    |
|                | Sub - Total (Employee Expenses)                            |      | 3482.68  | 3982.22 | 3460.68 | 3322.28  | 3240.71   |
| 2              | Administrative Expenses:                                   |      | 0.02.00  | 0002.22 | 0.00.00 | 0022.20  | 02 1011 1 |
| 2.1            | - Repair and maintenance                                   |      | 104.35   | 166.82  | 208.57  | 144.67   | 115.94    |
| 2.2            | - Training and Recruitment                                 |      | 6.59     | 3.92    | 10.47   | 7.75     | 7.82      |
| 2.3            | - Communication  |      | 24.48    | 28.08   | 29.30   | 29.79    | 34.05     |
| 2.4            |  |      | 27.49    | 29.82   | 35.06   | 9.76     | 21.75     |
| 2.5            | - Traveling & Conveyance<br>- Rent                         |      | 27.49    | 29.02   | 33.00   | 9.70     | 21.73     |
|                |  |      |          |         |         |          |           |
| 2.6            | Others (Specify items)                                     |      | 0.04     | F F0    | 4.54    | 0.50     | 0.00      |
| 2.6.1          | Advertisement and publicity                                |      | 6.01     | 5.58    | 4.54    | 0.52     | 0.36      |
| 2.6.2<br>2.6.3 | Books & Periodicals  EDP Hire and other charges            |      | -        |         |         |          |           |
| 2.6.4          |  |      | -        |         |         |          |           |
| 2.6.5          | Education expenses  Entertainment and hospitality expenses |      | 0.64     | 0.86    | 0.55    | 0.52     | 0.36      |
| 2.6.6          | Fin Expenses-IndAS   |      | 0.04     | 0.00    | 0.55    | 0.52     | 0.30      |
| 2.6.7          | Guest house expenses                                       |      | 80.32    | 90.31   | 90.52   | 90.97    | 90.59     |
| 2.6.8          | Hiring of Vehicles   |      | 33.75    | 42.89   | 51.17   | 43.23    | 46.42     |
| 2.6.9          | Insurance  |      | 2.13     | 2.73    | 2.38    | 3.48     | 1.92      |
| 2.6.10         | Legal Expenses   |      | 2.10     | 2.10    | 2.50    | 3.40     | 1.32      |
| 2.6.11         | Miscellaneous Expenses                                     |      | 35.39    | 49.55   | 42.19   | 37.11    | 39.10     |
| 2.6.12         | Community development Exp.                                 |      | 00.00    | 40.00   | 72.10   | 07.11    | 00.10     |
| 2.6.13         | Others. (Balancing)  |      | 9.41     | 11.69   | 3.52    | 29.55    | 17.44     |
| 2.6.14         | Payment to auditors  |      | 0.11     | 11.00   | 0.02    | 20.00    | 17.11     |
| 2.6.15         | Power Charges  |      |          |         |         |          |           |
| 2.6.16         | Printing and Stationery                                    |      | 4.75     | 18.21   | 5.87    | 0.18     | 0.95      |
| 2.6.17         | Professional charges & consultancy fees                    |      | 0.61     | 0.81    | 2.11    | 0.95     | 0.18      |
| 2.6.18         | R&D EXPS   |      | T        | 2.01    |         | 2.50     | 50        |
| 2.6.19         | Rates and taxes  |      | 1.47     | 2.99    | 2.02    | 2.01     | 1.50      |
| 2.6.20         | Tender expenses  |      | 1        |         | v_      |          |           |
| 2.6.21         | Trpt Veh running Exp.                                      |      |          |         |         |          |           |
| 2.6.22         | Water charges  |      |          |         |         |          |           |
| 2.6.23         | Workshop & Conf. Exp.                                      |      |          |         |         |          |           |
| 2.6.24         | Filing fee   | 1    |          |         |         |          |           |

| S. No. | Item  | Unit | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|--------|---|------|---------|---------|---------|---------|---------|
| 1      | 2   |      | 3       | 4       | 5       | 6       | 7       |
| 2.6.25 | CSR expenses                                    |      | 12.71   | 22.78   | 25.87   | 21.96   | 19.58   |
| 2.6.26 | Electricity Expenses                            |      | 88.43   | 101.41  | 90.03   | 75.53   | 78.18   |
|        | Sub - Total (Administrative Expenses)           |      | 438.53  | 578.45  | 604.16  | 497.97  | 476.13  |
| 3      | Security  |      |         |         |         |         |         |
|        | CISF  |      |         |         |         |         |         |
|        | Non CISF  |      | 80.89   | 117.31  | 115.46  | 130.35  | 133.49  |
| 4      | Donations                                       |      |         |         |         |         |         |
| 5      | Provisions                                      |      |         |         |         |         |         |
| 5A     | Depreciation                                    |      |         |         |         |         |         |
|        | on account of Corporate/ Regional establishment |      | 53.87   | 59.41   | 62.01   | 56.62   | 54.25   |
|        | On account of others ( specify)                 |      |         |         |         |         |         |
| 5B     | Prior period expenses                           |      |         |         |         |         |         |
| 6      | Others (specify items)                          |      |         |         |         |         |         |
| 7      | Total (1 to 6)                                  |      | 4055.97 | 4737.39 | 4242.30 | 4007.22 | 3904.58 |
| 8      | Less recoveries (if any)                        |      | 109.77  | 49.77   | 59.05   | 39.17   | 45.41   |
| 9      | Net Corporate Expenses (Aggregate)              |      | 3946.2  | 4687.62 | 4183.25 | 3968.05 | 3859.17 |
|        |   |      |         |         |         |         |         |
| (B)    | Allocation of Corporate Expenses to             |      |         |         |         |         |         |
| 1      | Power Generation/Transmission O&M               |      |         |         |         |         |         |
|        | Bairasuil PS                                    |      | 80.36   | 473.29  | 284.25  | 127.19  | 166.00  |
|        | Chamera 1                                       |      | 783.98  | 945.84  | 916.06  | 931.95  | 896.67  |
|        | Chamera II                                      |      | 750.38  | 907.67  | 868.49  | 880.47  | 838.51  |
|        |   |      | +       |         |         |         |         |
|        | Chamera III                                     |      | 719.85  | 926.4   | 860.32  | 872.46  | 822.37  |
|        | Sewa II   |      | 423.53  | 480.14  | 452.92  | 461.52  | 461.52  |
|        | Kisanganga                                      |      | 55.49   | 20.42   | 15.62   | 27.92   | 20.13   |
|        | Dulhasti  |      | 88.12   | 109.03  | 42.18   | 36.04   | 66.78   |
|        | Parbati III                                     |      |         |         |         | 20.22   | 18.02   |
|        | Uri I   |      |         |         |         | 8.01    | 36.98   |
|        | TLDP- IV  |      |         |         |         | 3.21    | 14.74   |
|        | Loktak PS                                       |      |         |         | 67.95   | 47.07   | 31.18   |
|        | Rangit  |      |         | 9.85    | 21.05   | 7.13    |         |
|        | BSPS  |      |         |         | 7.48    |         |         |
|        | URI-II  |      | 12.27   |         |         |         |         |
|        | TLDP- III                                       |      | 40.9    |         |         |         |         |
|        |   |      | 40.9    |         |         |         |         |
| 2      | Project management/Projects under Construction  |      |         |         |         |         |         |
|        | Parbati II                                      |      | 38.23   | 36.34   | 25.32   | 19.22   | 33.57   |
|        | Teesta IV                                       |      |         | 4.92    | 63.39   | 54.23   | 23.81   |
|        | Subansari                                       |      | 77.49   | 90.85   | 43.42   | 10.69   |         |
|        | Dibang  |      |         | 45.43   | 3.77    |         |         |
|        | Dhl Intermediate                                |      | 277.95  | 22.46   |         |         |         |
|        | KOTLIBHEL 1A                                    |      | 18.22   |         |         |         |         |
|        |   |      |         |         |         |         |         |
| 3      | RLDC and ULDC                                   |      |         |         |         |         |         |
| 4      | Consultancy Business                            |      |         |         |         |         |         |
| 5      | Telecommunication Business                      |      |         |         |         |         |         |
| 6      | Any other                                       |      |         |         |         |         |         |

Note: Heads indicated above are illustrative. Generating companies or the transmission utilities may furnish the allocations in different functional activities suited to their company.

| S. No. | Item   | Unit | 2017-18 | 2018-19 | 2019-20    | 2020-21 | 2021-22 |
|--------|--|------|---------|---------|------------|---------|---------|
| 1      | 2  |      | 3       | 4       | 5          | 6       | 7       |
| (C)    | Allocation of Regional Office 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

|         | NON ALLOCABLE EXPENSES CHARGED TO P/L A/c   | ]         | 579.43   | 614.98         | 511.0429      | 460.7062     | 428.8859 |  |  |  |  |
|---------|---|-----------|--|----------------|---------------|--------------|----------|--|--|--|--|
| 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 "Reven   | ues/Rec   | overies"   |                |               |              |          |  |  |  |  |
|         | (iv) Details of arrears and prior period adjustments included in the data for the period 2017-18 to 2021-22, if any, period prior to the year 2017-18 should be mentioned separately in the following format:       |           |  |                |               |              |          |  |  |  |  |
| SI. No. | Year during the period 2017-22 in which arrear/ prior period adjustments have been made   |           | ar to which this arrear and or period adjustment pertains adjustment (Rs. in lakh) |                |               |              |          |  |  |  |  |
|         |   |           |  |                |               |              |          |  |  |  |  |
|         | (v) Separately furnish the details of abnormal expenses, if a   | any.      |  |                |               |              |          |  |  |  |  |
|         | (vi) Future provisions pertaining to period beyond 2021-22 made in the employee cost or any other head during 2017-18 to 202 22 towards wage revision/arrears or for any other reason shall be provided separately. |           |  |                |               |              |          |  |  |  |  |
|         | (vii) Details of Regional level expenses to be provided sepa  | arately g | iving method   | dology of allo | ocation of Re | gional expen | ses.     |  |  |  |  |