

Petition No. 958/GT/2025

Date: 3rd September, 2026

To

General Manager (Commercial)
NHPC Office Complex, Sector-33,
Faridabad (Haryana) - 121 003

Subject: Petition for truing-up of 2019-24 tariff (after Renovation & Modernisation) and for determination of 2024-29 tariff in respect of Bairasiul Power Station (180 MW).

Sir,

With reference to above subject, and under Regulation 28(10) of the CERC Conduct of Business Regulations, 2023, following additional information is required to be submitted on an affidavit, with an advance copy to the Respondents, on or before **10.9.2026**:

2019-24 period

Renovation & Modernization (R&M) – Capital Cost

- (a) Justification for variance of the post-R&M capital cost considered as on 31.8.2021 of Rs. 30,229.32 lakh claimed with Rs. 29,992.35 lakh allowed vide Order dated 19.10.2023 in Petition No. 142/GT/2022.
- (b) Reconciliation of cash expenditure (Form-14A) with the capitalisation (Form-9A) as on COD, explaining the residual difference of Rs. 125.77 lakh, duly certified by the Auditor.
- (c) Certify that the capital cost claimed does not include any depreciation corresponding to assets earning tariff at any other generating station, by way of IEDC.

Review Order dated 18.04.2024 in Petition No. 2/RP/2024

- (d) Confirmation that the corrected average gross block for 2019-20 of Rs. 18,908.17 lakh (in place of Rs. 19,744.00 lakh), as directed in the Review Order, has been consistently adopted across Forms 1(I), 11 and 12, together with the year-wise impact on the Annual Fixed Charges for 2019-24.

Additional Capital Expenditure (ACE)

- (e) The Petitioner has claimed several ACE items under Regulation 26 of the 2019 Tariff Regulations without mentioning any specific sub-regulations. The Petitioner shall submit one relevant Regulation for each ACE item under the provisions of the 2019 Tariff Regulations, along with the technical justification and supporting documentary evidence.
- (f) The Petitioner has claimed various ACE items under Regulation 25(2)(a), 25(2)(c) and various sub-clauses of Regulation 26(1) of the 2019 Tariff Regulations, however, the effective COD of the generating station post completion of R&M is 31.8.2021. Accordingly, the Petitioner is required to justify its claim under Regulation 25(2)(c) and 26(1).

- (g) Date on which the asset has been put to use for schemes of work which have spilled to multiple years, along with the total scheme value, phasing of cost and scope of work.
- (h) For ACE items proposed under Regulation 25(2)(c) of the 2019 Tariff Regulations, Certificate of obsolescence for the existing asset by the OEM or, in its absence, a Certificate from the competent authority, along with corresponding de-capitalization values in Form-9B(i), giving proper linkage with the new asset claimed.
- (i) Relevant advice/direction from the appropriate Indian Government Instrumentality or statutory authority specifying the need for the ACE items claimed under Regulation 26(1)(d) of the 2019 Tariff Regulations.

Liabilities

- (j) Reconcile the undischarged liabilities claimed under Form-9A with Form-16.

Depreciation

- (k) Year-wise cost of IT Equipment & Software included in the opening and closing capital cost and ACE for the computation of depreciation in Form-12.
- (l) Justification for the increase/decrease in the value of freehold land over FY 2019-20 with respect to the value in FY 2018-19, as considered in Form-12.

Capital Spares

- (m) Provide justification for the capital spares claimed during the 2019-24 period given the fact that the effective COD of the generating station post completion of R&M is 31.8.2021.

O&M Expenses – Wage Revision, Security & GST

- (n) Breakup of O&M expenditure and impact claimed as per below details with proper linkage in excel format:
 - I. Provide detailed basis of calculation for the claim of impact of GST with detailed information for the period 2017-18 and 2018-19 for considering the impact of GST.
 - II. Breakup of the actual O&M expenses of the generating station for the 2018-24 tariff period, under various subheads (as per Annexure-A enclosed) after including the pay revision impact (employees, and CISF) in both MS Excel and PDF format;
 - III. Break-up of actual O&M expenses including pay revision impact for Corporate Centre/other offices & breakup of claimed wage revision impact on employee cost, expenses on corporate center and on salaries of CISF and employee of the generating station (as per enclosed Annexure-B and Annexure-C, respectively) for the period 2018-24. (To be provided in both MS Excel and PDF format).
- (o) Furnish documents/information towards assessment of security requirements along with breakup of CISF and Non CISF deployment of security personnel corresponding to the generating station and other than the generating station.

Design Energy

- (p) The revised design energy of 661.09 MU is noted as approved by CEA vide letter dated 08.11.2024 (Annexure-VII), supported by the CWPRS Model Study Report (Annexure-VI). Submit the month-wise / 10-daily design energy in Form-15A and confirm the design energy adopted for each sub-period of 2019-24 (pre-R&M and post-R&M) and its effect on the Part-C shortfall computation.

2024-29 period

Additional Capital Expenditure (ACE)

- (q) *Reconciliation of the Board-approved ACE of Rs. 2,124.14 lakh (485th Board of Directors Meeting) with the year-wise ACE in the tariff forms.*
- (r) *The Petitioner has claimed various ACE items under Regulation 25(2)(c) and various sub-clauses of Regulation 26(1) of the 2024 Tariff Regulations, however, the effective COD of the generating station post completion of R&M is 31.8.2021. Accordingly, the Petitioner is required to justify its claim under Regulation 25(2)(c) and 26(1).*
- (s) *In case of ACE items proposed under Regulation 25(2)(c) of the 2024 Tariff Regulations, Certificate of obsolescence for the existing asset by the OEM or, in its absence, a Certificate from the competent authority regarding obsolescence, with corresponding de-capitalization values in Form-9B(i) giving proper linkage with the new asset claimed.*
- (t) *For items claimed under Regulation 26(1)(d) of the 2024 Tariff Regulations, the relevant advice/direction from the appropriate Indian Government Instrumentality or statutory authority specifying the need for the ACE item.*
- (u) *Technical justification and cost-benefit analysis for the ACE items claimed under Regulation 26(1)(i) of the 2024 Tariff Regulations.*

O&M Expenses – Insurance

- (v) *Basis for the assessment of the estimated insurance expense for the period, along with detailed justification according to the first proviso to Regulation 36(2)(c) of the 2024 Tariff Regulations.*

O&M Expenses – Security

- (w) *The assessment of the security requirement and estimated expenses as per the second proviso to Regulation 36(1) of the 2024 Tariff Regulations.*

2. The Respondents shall file their replies by **17.9.2026** after serving copy to the Petitioner, who may file its rejoinder, if any, on or before **24.9.2026**. The due date for filing the additional information and reply/rejoinder shall be strictly complied.
3. The Petition shall be listed for hearing in due course for which separate notice will be issued.

Yours sincerely,

Sd/-
(Deepak Pandey)
Assistant Chief (Law)

Copy to:

All Respondents

Details of actual O&M expenses (Common for Hydro /Thermal Generating Station)							
Sl. No.	Items	Amount (₹ in lakh)					
		2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
1	Consumption of stores & spares						
2	Repair & Maintenance						
3	Insurance						
4	Security						
5	Water Charges						
6	Administrative Expenses						
6.1	Rent						
6.2	Electricity charges						
6.3	Travelling & Conveyance						
6.4	Communication Expenses						
6.5	Advertising						
6.6	Foundation Laying & Inauguration						
6.7	Donation						
6.8	Entertainment						
6.9	Filing fee						
	Subtotal (Administrative Expenses)						
7.0	Employee Cost						
7.1.1	Salaries, Wages & Allowances						
7.1.2	Pension						
7.1.3	Gratuity						
7.1.4	Provident Fund						
7.1.5	Leave Encashment						
7.2	Staff welfare expenses						
7.2.1	-Medical expenses on superannuated employees						
7.2.2	-Medical expenses on regular employees & others						
7.2.3	-Uniform/Livries & safety equipment						
7.2.4	-Canteen expenses						
7.2.5	-Other staff welfare expenses						
	Subtotal (Staff welfare Expenses)						
7.3	Productivity linked Incentive						
7.4	Expenditure on VRS						
7.5	Ex-gratia						
7.6	Performance Related Pay (PRP)						
	Sub Total (Employee Cost)						
8	Loss of Store						
9	Provisions						
10	Prior Period Expenses						
11	Corporate Office expenses allocation						
12	Others						
12.1	Rates & Taxes						
12.2	Water cess						
12.3	Training & recruitment expenses						
12.4	Tender Expenses						
12.5	Guest house expenses						
12.6	Education expenses						
12.7	Community Development Expenses						
12.8	Ash utilisation expenses						
12.9	Books & Periodicals						
12.10	Professional Charges						
12.11	Legal expenses						
12.12	EDP Hire & other charges						
12.13	Printing & Stationery						
12.14	RLDC Fee & Charges						
12.15	Brokerage & Commission						
12.16	Bank charges						
12.17	Claims/advances written off						
12.18	Hiring of vehicle						
12.19	Payment to auditors						
12.20	Misc. Expenses						
	(Break-up Of Misc.)						

Annexure B

DETAILS OF CORPORATE CENTRE EXPENSES ALLOCATED TO VARIOUS OPERATING STATIONS							
		Amount (₹ in lakh)					
	PARTICULARS/YEAR	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
	Total Expenses of CC & RHQs-(A)						
	Transferred to Construction Projects -(B)						
	Transferred to any other business activity - (C)						
	Expenses related to stations under operation (D)=(A)-(B)-(C)						
	Head Wise Details of D						
1	Employee Expenses						
A	Salaries, Wages and Allowance						
B	Staff Welfare Expenses						
C	Productivity Linked Incentive						
D	Expenditure on VRS						
E	Ex-Gratia						
2	Administrative Expenses						
A	Repair and maintenance						
B	Training and Recruitment						
C	Communication						
D	Travelling and Conveyance						
E	Rent						
F	Others -Break Up as per details given below:						
f-1	Advertisement and publicity						
f-2	Books & Periodicals						
f-3	EDP Hire and other charges						
f-4	Education expenses						
f-5	Ent. and hospitality						
f-6	Fin Expenses-IndAS						
f-7	Guest house expenses						
f-8	Hiring of Vehicles						
f-9	Insurance						
f-10	Legal Expenses						
f-11	Miscellaneous Expenses						
f-12	Community develop. Exp.						
f-13	Others.						
f-14	Payment to auditors						
f-15	Power Charges						
f-16	Printing and Stationery						
f-17	Prof chg & cons fees						
f-18	R&D EXPS						
f-19	Rates and taxes						
f-20	Tender expenses						
f-21	Trpt Veh running Exp.						
f-22	Water charges						
f-23	Workshop & Conf. Exp.						
	Sub Total (Administrative Expenses)						
3	Security						
4	Donations						
5	Provisions						
6	Depreciation						
7	Prior period expenses						
8	Total Expenses from 1-7						
	Less Recoveries (if any)						
9	Expenses related to Operation - D						
	ALLOCATION TO OPERATIONAL STATIONS						
S.N	Name of The Unit/Station						
	Operational Station (1)						
	Operational Station (2)						

FORMAT FOR CLAIMING WAGE REVISION IMPACT**YEARWISE IMPACT OF REVISION IN SALARIES & WAGES PAID TO THE EMPLOYEES
AND SECURITY PERSONNEL****Wage revision impact on employee cost of generating station*****Amount (₹ in lakh)***

Com pone nt	2018-19			2019-20			2020-21			2021-22			2022-23			2023-24		
	Pre Revi se d	Post Revi sion	Wa ge revi sion Imp act	Pre Revi se d	Post Revi sion	Wa ge revi sion Imp act	Pre Revi se d	Post Revi sion	Wa ge revi sion Imp act	Pre Revi se d	Post Revi sion	Wa ge revi sion Imp act	Pre Revi se d	Post Revi sion	Wa ge revi sion Imp act	Pre Revi se d	Post Revi sion	Wa ge revi sion Imp act
1.1 Basic Pay																		
1.2 Dearne ss Allowan ce																		
1.3 HRA																		
1.4 Allowan ces & Perquis ites																		
1.5 PRP/Ex Gratia																		
2.1 Super Annuati on Benefit s (PF, Pensio n & PRMS)																		
2.2 Gratuity																		
2.3 Leave encash ment (HPL/E L)																		
Total																		
Less: EDC																		
Net employ ee cost																		

Wage revision impact on Corporate Centre cost of generating station

Amount (₹ in lakh)

Co mpon ent	2018-19			2019-20			2020-21			2021-22			2022-23			2023-24		
	Pre	Pos t	Wage	Pre	Pos t	Wage	Pre	Pos t	Wage	Pre	Pos t	Wage	Pre	Pos t	Wage	Pre	Pos t	Wage
	Re vis ed	Re visio n	Rev isio n imp act	Re vis ed	Re visio n	Rev isio n imp act	Re vis ed	Re visio n	Rev isio n imp act	Re vis ed	Re visio n	Rev isio n imp act	Re vis ed	Re visio n	Rev isio n imp act	Re vis ed	Re visio n	Rev isio n imp act
CC Expense s																		
1.1 Basic Pay																		
1.2 Dearnes s Allowanc e																		
1.3 HRA																		
1.4 Allowanc es & Perquisit es																		
1.5 PRP/Ex Gratia																		
Total																		

Wage revision Impact on Salaries of CISF & Other Security Personnel (if applicable)

Amount (₹ in lakh)

Co mpo nent	2018-19			2019-20			2020-21			2021-22			2022-23			2023-24			2023-24		
	Pr e	P os t	W ag e re vis ion Im pa ct	Pr e	P os t	W ag e re vis ion Im pa ct	Pr e	P os t	W ag e re vis ion Im pa ct	Pr e	P os t	W ag e re vis ion Im pa ct	Pr e	P os t	W ag e re vis ion Im pa ct	Pr e	P os t	W ag e re vis ion Im pa ct	Pr e	P os t	W ag e re vis ion Im pa ct
	Re vis ed	Re visio n	Rev isio n imp act	Re vis ed	Re visio n	Rev isio n imp act	Re vis ed	Re visio n	Rev isio n imp act	Re vis ed	Re visio n	Rev isio n imp act	Re vis ed	Re visio n	Rev isio n imp act	Re vis ed	Re visio n	Rev isio n imp act	Re vis ed	Re visio n	Rev isio n imp act
1.CI SF																					
2. Oth ers																					
Tot al																					

Total Wage revision Impact												
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