

# **Annexure-A**



**AGNOOR****Checklist of Forms and other information/ documents for tariff filing for AGNOOR Hydro Power Generating Station**

Form No.	Title of Tariff Filing Forms (Hydro)	Tick
FORM-1	Summary of Tariff Proposal	✓
FORM-2	Details of type of hydro station, Capacity Index, Primary energy rate etc.	✓
FORM-3	Salient Features of hydro electric project	✓
FORM-4	Details of Foreign loans	✓
FORM-5	Abstract of Admitted Capital Cost for the existing Project	✓
FORM-5A	Abstract of Capital Cost Estimates and Schedule dates of Commissioning for the New projects	✓
FORM-5B	Break up of capital Cost	✓
FORM-5C	Break up of Project Cost for Plant and Equipment	✓
FORM-5D	Break-up of Construction/Supply/Service packages	✓
FORM-6	Financial Package upto COD	✓
FORM-7	Details of Project Specific Loans	✓
FORM- 8	Details of Allocation of corporate loans to various projects	✓
FORM-9	Statement of Additional Capitalisation after COD	✓
FORM-10	Financing of Additional Capitalisation	✓
FORM-11	Statement of Depreciation	✓
FORM-12	Calculation of Depreciation Rate	✓
FORM-13	Calculation of interest on actual loan (s)	✓
FORM-14	Calculation of Advance Against Depreciation (AAD)	✓
FORM-15	Calculation of Interest on Working Capital	✓
FORM- 16	Draw Down Schedule for Calculation of IDC & Financing Charges	✓
FORM-17	Details of Operation & Maintenance Expenses	✓

**Note: Electronic copy in the form of CD/Floppy disc shall also be furnished.**

## FORM- 1

## Summary of Tariff Proposal

Name of the Company / Utility:

Bihar State Hydroelectrical Power Corporation Ltd.

Name of the Hydro Power Station

Agnoor

Region

State

Bihar

District

Jahanabad

(Rs. in Cr.)

S.No.	Particulars		2016-17	2017-18	2025-26
1	2		3	4	5
1	Depreciation	FORM- 11	0.36	0.36	0.36
2	Interest on Loan	FORM- 13A	0.50	0.47	0.46
3	Return on Equity <sup>1</sup>		-	-	-
4	Advance against Depreciation	FORM- 14	0	0	0
5	Interest on Working Capital	FORM- 15	0.03	0.03	0.03
6	O & M Expenses	FORM- 17	0.15	0.16	0.22
	<b>Total</b>		<b>1.04</b>	<b>1.02</b>	<b>1.07</b>

1 Details of calculations to be furnished.

**FORM-2**

**Details of COD, Type of hydro station, Capacity Index, Primary energy rate etc.**

**NAME OF Utility / COMPANY: Bihar State Hydroelectrical Power Corporation Ltd.**

**NAME OF Hydro POWER STATION : Agnoor**

Sl. No.	Description		As per CERC norms for tariff period 2004-05 to 2008-09
1	Installed Capacity	MW	1 (2X500 kW)
2	Free power to home state	%	
3	Date of commercial operation		
—	Unit-		Jun-06
—	Unit-		Jun-06
4	Type of Station		
—	a) Surface/underground		Surface
—	b) Purely ROR/ Pondage/Storage		Purely ROR
—	c) Peaking/non-peaking		Non peaking
—	d) No. of hours of peaking		NA
—	e) Overload capacity(MW) & period		NA
5	Type of excitation		
—	a) Rotaing exciters on generator		
—	b) Static excitation		Static excitation
6	Design Energy (Annual) <sup>1</sup>	Gwh	5
7	Auxiliary Consumption	%	0.5
8	Transformation losses	%	0.5
9	Saleable Primary Energy	Gwh	4.95
10	Primary Energy Rate	paise/Kwh	
11	Primary Energy Charge	Rs. in crore	
12	Capacity Index		
—	Normative value		

<sup>1</sup> Monthwise Design energy figures to be given separately with the petition.

**APPLICANT**

FORM-3

**SALIENT FEATURES OF HYDROELECTRIC PROJECT**

**NAME OF Utility / COMPANY:** Bihar State Hydroelectrical Power Corporation Ltd

**NAME OF Hydro POWER STATION:** Agnoor

<b>1. Location</b>	
State/Distt.	Bihar/Arwal
River	Agnoor fall on Sone Easter Main canal
<b>2. Diversion Tunnel</b>	
Size, shape	Trapezoidal
Length	380 m
<b>3. Dam</b>	
Type	NA
Maximum dam height	NA
<b>4. Spillway</b>	
Type	NA
Crest level of spillway	NA
<b>5. Reservoir</b>	
Full Reservoir Level (FRL)	NA
Minimum Draw Down Level (MDDL)	NA
Live storage (MCM)	NA
<b>6. Desilting Arrangement</b>	
Type	
Number and Size	
Particle size to be removed(mm)	
<b>7. Head Race Tunnel</b>	
Size and type	NA
Length	NA
Design discharge(Cumecs)	NA
<b>8. Surge Shaft</b>	
Type	NA
Diameter	NA
Height	NA
<b>9. Penstock/Pressure shafts</b>	
Type	
Diameter & Length	
<b>10. Power House</b>	
Type	Surface type
Installed capacity (No of units x MW)	4 X 500 kW
Peaking capacity during lean period (MW)	NA
Type of turbine	S- Tubular
Rated Head(M)	3
Rated Discharge(Cumecs)	41.4
<b>11. Tail Race Tunnel</b>	
Diameter, shape	Trapezoidal
Length	160 m
Minimum tail water level	NA
<b>12. Switchyard</b>	
Type of Switch gear	Air circuit breaker
No. of generator bays	1
No. of Bus coupler bays	
No. of line bays	2

Note: Specify limitations on generation, if any, during specific time period on water use due to irrigation, drinking water, industrial, environmental considerations etc.

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**FORM- 4**

**Details of Foreign loans**

(Details only in respect of loans applicable to the project under consideration)

Name of the Utility / Company \_\_\_\_\_ Bihar State Hydroelectrical Power Corporation Ltd

Name of the Hydro Power Station \_\_\_\_\_ Agnoor Small HEP

(Amount in lakhs)

Financial Year (Starting from COD)	Year 1				Year 2				Year 3 and so on			
1	2	3	4	5	6	7	8	9	10	11	12	13
	Date	Amount (Foreign Currency)	Exchange Rate	Amount (Rs.)	Date	Amount (Foreign Currency)	Exchange Rate	Amount (Rs.)	Date	Amount (Foreign Currency)	Exchange Rate	Amount (Rs.)
<b>Currency1<sup>1</sup></b>												
At the date of Drawl <sup>2</sup>												
Scheduled repayment date of principal												
Scheduled payment date of interest												
At the end of Financial year												
<b>Currency2<sup>1</sup></b>												
At the date of Drawl <sup>2</sup>												
Scheduled repayment date of principal												
Scheduled payment date of interest												
At the end of Financial year												
<b>Currency3<sup>1</sup> &amp; so on</b>												
At the date of Drawl <sup>2</sup>												
Scheduled replacement date of principal												
Scheduled payment date of interest												
At the end of Financial year												

1 Name of the currency to be mentioned e.g. US \$, DM, etc. etc.

2 In case of more than one drawl during the year, Exchange rate at the date of each drawl to be given.

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**FORM-5**

**Abstract of Admitted Capital Cost for the existing Project**

**Name of the Utility / Company :** Bihar State Hydroelectrical Power Corporation Ltd

**Name of the Hydro Power Station :** Agnoor Small HEP

(Amt. in Cr.)

<u>Capital cost admitted as on -----</u>	<u>FY 2016-17</u>	<u>FY 2017-18</u>	<u>FY 2025-26</u>
(Give reference to the order of the relevant BERC / relevant authority along with application No. & Date)			
—			
Foreign Component, if any (In Million US \$ or the relevant Currency)	NIL	NIL	NIL
—			
<u>Total Cap Cost Domestic Component (Rs. Cr.)</u>	<u>8.10</u>	<u>8.10</u>	<u>8.10</u>
—			
Foreign Exchange rate considered for the admitted cost	NIL	NIL	NIL

<b><u>Total Capital cost to be admitted (Rs. Cr)</u></b>	<b><u>8.10</u></b>	<b><u>8.10</u></b>	<b><u>8.10</u></b>
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**APPLICANT**

**Abstract of Capital Cost Estimates and Schedule dates of Commissioning for the New projects**

Name of the **Utility / Company** : **Bihar State Hydroelectrical Power Corporation Ltd**  
 Name of the **Hydro Power Station** : **Agnoor**

**New Projects** Yes Under construction

Name of the Authority approving the project Bihar govt.

Date of approval of the Capital cost

**Estimated Cost**

**Completed Cost**

Price level of approved estimates As of End of Qtr. Of

As on Scheduled COD of

Foreign Exchange rate considered for the

**Capital Cost excluding IDC & FC**

Foreign Component, if any (In Million US \$

Domestic Component (Rs. Cr.)

**Capital cost excluding IDC & FC (Rs. Cr)**

**IDC & FC**

Foreign Component, if any (In Million US \$

Domestic Component (Rs. Cr.)

**IDC & FC (Rs.Cr.)**

Rate of taxes & duties considered

**Schedule dates of Commissioning**

COD of Unit-I

COD of Unit-II

COD of last Unit

Not Applicable

**Note.**

1. Copy of approval letter should be enclosed.
2. Details of capital cost are to be furnished as per FORM-5B or 5C as applicable.
3. Details of IDC & Financing Charges are to be furnished as per FORM-16.

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<div style="text-align: right;">FORM-5B</div> <div style="text-align: center;">Break up of Capital cost (for hydro power generating station)</div> <div style="text-align: center;">NAME OF Utility / COMPANY: Bihar State Hydroelectrical Power Corporation Ltd</div> <div style="text-align: center;">NAME OF Hydro POWER STATION: Agnoor Small HEP</div> <div style="text-align: right;">(Rs. in lakhs)</div>						
Sl. No.	Head of works	Original cost as approved by Authority	Cost on COD	Variation	Reasons for variation	Admitted cost in order dt. 15.12.21
1	2	3	4	5	6	7
1	<b>Infrastructure Works</b>					
1.1	Preliminary including Development	6.54				
1.2	Land	7.6	2.82			
1.3	Buildings	20.78				
1.4	Township	0.54				
1.5	Maintenance	1.2				
1.6	Tools & Plants	2.59				
1.7	Communication	1.26				
1.8	Environment & Ecology	0.27				
1.9	Losses on stock	0.3				
1.1	Receipt & Recoveries	-3.75				
1.11	Total (Infrastructure works)	37.33	2.82			
2	<b>Major Civil Works</b>					
2.1	Dam, Intake & Desilting Chambers	29.88	1123.7			
2.2	HRT, TRT, Surge Shaft & Pressure shafts	11.89				
2.3	Power Plant civil works	64.5				
2.4	Other civil works (Trash cleaning machine, Gantry crane, Irrigation vent, By pass gate)	4.69				
2.5	Total (Major Civil Works)	110.96	1123.7			
3	<b>Hydro Mechanical equipments</b>					
4	<b>Plant &amp; Equipment</b>					
4.1	Initial spares of Plant & Equipment	3.64				
4.2	Total (Plant & Equipment)	173.56	792.34			
5	<b>Taxes and Duties</b>					
5.1	Custom Duty					
5.2	Other taxes & Duties					
5.3	Total Taxes & Duties					
6.0	<b>Construction &amp; Pre-commissioning expenses</b>					
6.1	Erection, testing & commissioning	13.55				
6.2	Construction Insurance	7.22				
6.3	Site supervision					
6.4	Total (Const. & Pre-commissioning)	20.77				
7	<b>Overheads</b>					
7.1	Establishment	25.25				
7.2	Design & Engineering	1.48				
7.3	Audit & Accounts					
7.4	Contingency	4.93				
7.5	Rehabilitation & Resettlement	0.38				
7.6	Total (Overheads)	32.04				
8	<b>Capital Cost without IDC &amp; FC</b>	374.66				
9	Financing charges (FC)	1.75				
10	Interest during construction (IDC)					
11	<b>Capital Cost with IDC &amp; FC</b>	<b>797</b>	<b>1918.86</b>	<b>1121.86</b>		<b>810</b>

**Note:**

1. In case of time and cost over-run of the project, a detailed note giving reasons of such time and cost over run should be submitted, duly bringing out the agency responsible and whether such time and cost over run was beyond the control of the generating company.

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## FORM- 5C

## Break up of Capital Cost for Plant &amp; Equipment

NAME OF Utility / COMPANY: Bihar State Hydroelectrical Power Corporation Ltd

NAME OF Hydro POWER STATION: Agnoor

(Rs. in lakhs)

Sl. No.	Head of works	Original Cost as approved	Cost on COD	Variation	Reasons for variation	Admitted cost (all 4 years?)
1	2	3	4	5	6	7
1	<b>Generator, turbine &amp; Accessories</b>					
1.1	Generator package	100	792.34			
1.2	Turbine package					
1.3	Unit control Board					
1.4	C&I package					
1.5	Bus Duct of GT connection					
1.6	Total (Generator, turbine & Accessories)	100				
2	<b>Auxiliary Electrical Equipment</b>					
2.1	Step up transformer	8.2				
2.2	Unit Auxiliary Transformer					
2.3	Local supply transformer					
2.4	Station transformer					
2.5	SCADA					
2.6	Switchgear, Batteries, DC dist. Board					
2.7	Telecommunication equipment					
2.8	Illumination of Dam, PH and Switchyard					
2.9	Cables & cable facilities, grounding					
2.1	Diesel generating sets	4				
2.11	Total (Auxiliary Elect. Equipment)	14.7				
3.0	<b>Auxiliary equipment &amp; services for power station</b>					
3.1	EOT crane	18.38				
3.2	Other cranes					
3.3	Electric lifts & elevators					
3.4	Cooling water system					
3.5	Drainage & dewatering system					
3.6	Fire fighting equipment					
3.7	Air conditioning, ventilation and heating					
3.8	Water supply system					
3.9	Oil handling equipment					
3.1	Workshop machines & equipment					
3.11	Total (Auxiliary equipmt. & services for PS)	18.38				
4	Switchyard package	2.52				
5	Initial spares for all above equipments	1.24				
6	<b>Total (Plant &amp; Equipment)</b>	169.92	792.34			

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## FORM-5D

## Break-up of Construction/Supply/Service packages

	Name of Utility			Bihar State Hydroelectric Power Corporation Ltd.						
	Name of Hydro Power Station			Agnoor						
Sl.No.	Name/No. of Construction / Supply / Service Package	Scope of works (in line with head of cost break-ups as applicable)	Whether awarded through ICB/DCB/ Depatmentally/ Deposit Work	No. of bids received	Date of Award	Date of Start of work	Date of Completion of Work	Value of Award <sup>1</sup> in (Rs. lakhs)	Firm or With Escalation in prices	Actual expenditure till the completion or up to COD whichever is earlier(Rs.lakhs)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	Nippon Power Ltd.	Civil	DCB	2	28.5.99	28.11.2000		362.24	337.88	700.12
	Nippon Power Ltd.	E/M	DCE	2	28.5.99	28.11.2000		506	23.7	529.7

1 If there is any package, which need to be shown in Indian Rupee and foreign currency(ies), the same should be shown separately alongwith the currency, the exchange rate and e.g. Rs.80 Cr+US\$50m=Rs.280Cr at US\$=Rs40 as on say \_\_\_\_\_.

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**FORM- 6****Financial Package upto COD**

**Name of the Utility / Company** Bihar State Hydroelectric Power Corporation Ltd.  
**Name of the Hydro Power Station** Agnoor  
**Project Cost as on COD<sup>1</sup>** NA  
**Date of Commercial Operation of the Station<sup>2</sup>** Jun-06

(Amount in lakhs)

	Financial Package as Approved		Financial Package as on COD		As Admitted on COD	
	Currency and Amount <sup>3</sup>		Currency and Amount <sup>3</sup>		Currency and Amount <sup>3</sup>	
1	2	3	4	5	6	7
Loan-I NABARD						
Loan-II GOB	Indian Rs.	842	Indian Rs.	842	Indian Rs.	842
Loan-III			Indian Rs.	1005.18	Indian Rs.	1005.18
and so on						
Equity-						
Foreign -	-	-	-	-	-	-
Domestic	Indian Rs.	71.69	Indian Rs.	71.69	Indian Rs.	71.69
Total Equity	Indian Rs.	71.69	Indian Rs.	71.69	Indian Rs.	71.69
Debt : Equity Ratio	Indian Rs.	11.75	Indian Rs.	11.75	Indian Rs.	11.75

1 Say US \$ 200m + Rs.400 Cr or Rs.1200 Cr including US \$200m at an exchange rate of 1US \$=Rs.40/-

2 Date of Commercial Operation means Commercial Operation of the last unit

3 For example : US \$, 200M etc.etc

**APPLICANT**

## Details of Project Specific Loans

Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.

Name of the Hydro Power Station: Agnoor

(Amount in lakhs)

Particulars	Package1	Package2	Package3	Package4	Package5	Package6
1	2	3	4	5	6	7
Source of Loan <sup>1</sup>	GoB					
Currency <sup>2</sup>	Indian Rs					
Amount of Loan sanctioned	842					
Amount of Gross Loan drawn upto 31.06.06/COD <sup>3,4,5,13,15</sup>	842					
Interest Type <sup>6</sup>	Fixed					
Fixed Interest Rate, if applicable	13%					
Base Rate, if Floating Interest <sup>7</sup>	Nil					
Margin, if Floating Interest <sup>8</sup>	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No
Are there any Caps/Floor <sup>9</sup>						
If above is yes,specify caps/floor						
Moratorium Period <sup>10</sup>	1 year					
Moratorium effective from	10.2.2003					
Repayment Period <sup>11</sup>	10 year					
Repayment effective from	10.2.2004					
Repayment Frequency <sup>12</sup>	Annual					
Repayment Instalment <sup>13,14</sup>	84.2					
Base Exchange Rate <sup>16</sup>						

<sup>1</sup> Source of loan means the agency from whom the loan has been taken such as WB, ADB, WMB, PNB, SBI, ICICI, IFC, PFC etc.<sup>2</sup> Currency refers to currency of loan such as US\$, DM, Yen, Indian Rupee etc.<sup>3</sup> Details are to be submitted as on 31.03. \_\_\_\_ for existing assets and as on COD for the remaining assets.<sup>4</sup> Where the loan has been refinanced, details in the Form are to be given for the loan refinanced. However, the details of the original loan are to be given separately in the same form.<sup>5</sup> If the Tariff in the petition is claimed separately for various units, details in the Form are to be given separately for all the units in the same form.<sup>6</sup> Interest type means whether the interest is fixed or floating.<sup>7</sup> Base rate means the base as PLR etc. over which the margin is to be added. Applicable base rate on different dates from the date of drawl may also be enclosed.<sup>8</sup> Margin means the points over and above the floating rate.<sup>9</sup> At times caps/floor are put at which the floating rates are frozen. If such a condition exists, specify the limits<sup>10</sup> Moratorium period refers to the period during which loan servicing liability is not required.<sup>11</sup> Repayment period means the repayment of loan such as 7 years, 10 years, 25 years etc.<sup>12</sup> Repayment frequency means the interval at which the debt servicing is to be done such as monthly, quarterly, half yearly, annual, etc.<sup>13</sup> Where there is more than one drawal/repayment for a loan, the date & amount of each drawal/repayment may also be given separately.<sup>14</sup> If the repayment instalment amount and repayment date can not be worked out from the data furnished above, the repayment schedule to be furnished separately.<sup>15</sup> In case of Foreign loan, date of each drawal & repayment alongwith exchange rate as on that date may be given.<sup>16</sup> Base exchange rate means the exchange rate prevailing as on 31.03. \_\_\_\_ for existing assets and as on COD for the remaining assets.

APPLICANT

## FORM- 8

## Details of Allocation of corporate loans to various projects

Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.

Name of the Hydro Power Station: Agnoor

(Amount in lacs)

Particulars	Package1	Package2	Package3	Package4	Package5	Remarks
1	2	3	4	5	6	7
Source of Loan <sup>1</sup>	Not Applicable					
Currency <sup>2</sup>						
Amount of Loan sanctioned						
Amount of Gross Loan drawn upto 31.03.____/COD <sup>3,4,5,13,15</sup>						
Interest Type <sup>6</sup>						
Fixed Interest Rate, if applicable						
Base Rate, if Floating Interest <sup>7</sup>						
Margin, if Floating Interest <sup>8</sup>						
Are there any Caps/Floor <sup>9</sup>						
If above is yes,specify caps/floor						
Moratorium Period <sup>10</sup>						
Moratorium effective from						
Repayment Period <sup>11</sup>						
Repayment effective from						
Repayment Frequency <sup>12</sup>						
Repayment Instalment <sup>13,14</sup>						
Base Exchange Rate <sup>16</sup>						
	Distribution of loan packages to various projects					
Name of the Projects						Total
Project 1						
Project 2						
Project 3 and so on						

<sup>1</sup> Source of loan means the agency from whom the loan has been taken such as WB, ADB, WMB, PNB, SBI, ICICI, IFC, PFC etc.<sup>2</sup> Currency refers to currency of loan such as US\$, DM, Yen, Indian Rupee etc.<sup>3</sup> Details are to be submitted as on 31.03.\_\_\_\_ for existing assets and as on COD for the remaining assets.<sup>4</sup> Where the loan has been refinanced, details in the Form are to be given for the loan refinanced. However, the details of the original loan are to be given separately in the same form.<sup>5</sup> If the Tariff in the petition is claimed separately for various units, details in the Form are to be given separately for all the units in the same form.<sup>6</sup> Interest type means whether the interest is fixed or floating.<sup>7</sup> Base rate means the base as PLR etc. over which the margin is to be added. Applicable base rate on different dates from the date of drawl may also be enclosed.<sup>8</sup> Margin means the points over and above the floating rate.<sup>9</sup> At times caps/floor are put at which the floating rates are frozen. If such a condition exists, specify the limits<sup>10</sup> Moratorium period refers to the period during which loan servicing liability is not required.<sup>11</sup> Repayment period means the repayment of loan such as 7 years, 10 years, 25 years etc.<sup>12</sup> Repayment frequency means the interval at which the debt servicing is to be done such as monthly, quarterly, half yearly, annual, etc.<sup>13</sup> Where there is more than one drawal/repayment for a loan, the date & amount of each drawal/repayment may also be given separately.<sup>14</sup> If the repayment instalment amount and repayment date can not be worked out from the data furnished above, the repayment schedule to be furnished separately.<sup>15</sup> In case of Foreign loan, date of each drawal & repayment alongwith exchange rate as on that date may be given.<sup>16</sup> Base exchange rate means the exchange rate prevailing as on 31.03.\_\_\_\_ for existing assets and as on COD for the remaining assets.

Applicant

## Statement of Additional Capitalisation after COD

Name of the Utility / Company Bihar State Hydroelectric Power Corporation Ltd.

Name of Hydro Power Station: Agnoor

(Amount in Cr.)

Sl.No	Year	Work/Equipment added after COD up to Cut off Date/ Beyond Cut off	Amount Capitalised/ Proposed to be Capitalised	Justification	Admitted Cost <sup>1</sup>
1	2	3	4	5	6
5	2016-17	Plant & Machinery	-		-
6	2017-18	Plant & Machinery	-		-
7	2025-26	Plant & Machinery	-		-
	Total		0.00		0.00

1. Separate statements of Additional Capitalisation for (1) after COD and upto Cut off date; and (2) beyond cut off date are to be furnished.

2. In case of the project has been completed and any tariff notification(s) has / have already been issued in the past by Govt. of India or any other authority, fill column 6 giving the cost as admitted for the purpose of tariff notification already issued by (Name of the authority) (Enclose copy of the tariff Order)

## Note:

1. Fill the form in chronological order year wise along with detailed justification and clearly bringing out the necessity and the benefits accrued to the beneficiaries.

2. In case initial spares purchased alongwith any equipment, then the cost of such spares should be indicated separately, e.g. Rotor- 50 Crs. Initial spares - 5 Crs. etc.

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FORM - 10

Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.

Name of the Hydro Power Station: Agnoor

Date of Commercial Operation:

Financial Year	2016-17	2017-18	2025-26
1	3	4	5
Amount capitalised in Work/Equipment	-	-	-
Financing Details			
Loan-1			
Loan-2			
Loan-3 and so on			
Total Loan <sup>2</sup>	-	-	-
Equity	-	-	-
Internal Resources			
Others			
Total	-	-	-

<sup>1</sup> Year 1 refers to Financial Year of COD and Year 2, Year 3 etc. are the subsequent financial years respectively.

<sup>2</sup> Loan details for meeting the additional capitalisation requirement should be given as per FORM-7 or 8 whichever is relevant.

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FORM- 11

Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.

Name of the Hydro Power Station: Agnoor

(Amount in Cr)

Financial Year	2016-17	2017-18	2025-26
1	3	4	5
Depreciation on Capital Cost	0.36	0.36	0.36
Depreciation on Additional Capitalisation			
Amount of Additional Capitalisation			
Depreciation Amount	-	-	-
Detail of FERV			
Amount of FERV on which depreciation charged			
Depreciation amount			
Depreciation recovered during the Year			
Advance against Depreciation recovered during the Year			
Total depreciation and advance against depreciation recovered during the year	0.36	0.36	0.36
Cumulative Depreciation & Advance against Depreciation recovered upto the year	0.36	0.36	0.36

<sup>1</sup> Depreciation recovered in Tariff upto \_\_\_\_\_ to be furnished with yaeerwise details in the same form seperately with supporting details..

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## Calculation of Depreciation Rate

Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.

Name of the Hydro Power Station: Agnoor

Sl. no.	Name of the Assets <sup>1</sup>	Cost of asset as on 31.03.10 or as on COD, whichever is later	Depreciation Rates as per Schedule approved by CERC	Depreciation Amount
	1	2	3	4( Col.2 X Col.3)
1	Not Applicable			
2				
3				
4				
5				
6				
7				
8				
9				
10				
18				
19				
20				
21				
22				
	Weighted Average Depreciation Rate (%)			

<sup>1</sup> Name of the Assets should conform to the description of the assets mentioned in Depreciation Schedule approved by the CERC.

APPLICANT

Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.

Name of the Power Station: Agnoor

(Amount in Crs)

Sl. no.	Particulars	2016-17	2017-18	2025-26
1	2	3	4	5
	<b>Loan-1</b>	GoB	GoB	GoB
	Gross loan - Opening			
	Cumulative repayments of Loans upto previous year			
	Net loan - Opening			
	Increase / decrease due to FERV			
	Increase / decrease due to ACE			
	Total			
	Repayment (s) of Loans during the year			
	Net loan - Closing			
	Average Net Loan			
	Rate of Interest on Loan	10.50%	10.50%	10.50%
	Interest on loan	0.00	0	0
	<b>Total Loan</b>			
	Gross loan - Opening			
	Cumulative repayments of Loans upto previous year			
	Net loan - Opening			
	Increase / decrease due to FERV			
	Increase / decrease due to ACE			
	Total			
	Repayment (s) of Loans during the year			
	Net loan - Closing			
	Average Net Loan			
	Interest on loan	0.50	0.47	0.46
	<b>Weighted average Rate of Interest on Loans</b>	10.50%	10.50%	10.50%

<sup>1</sup>In case of Foreign Loans, the calculations in Indian Rupees is to be furnished. However, the calculations in Orginal currency is also to be furnished seperately in the same form.

APPLICANT

FORM- 14

Calculation of Advance Against Depreciation (AAD)

Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.  
Name of the Hydro Power Station: Agnoor

Particulars	2016-17	2017-18	2025-26
1	3	4	5
1/10th of the Loan(s)			
Repayment of the Loan(s) as considered for working out Interest on Loan			
Minimum of the Above			
Less: Depreciation during the year			
(A <sup>1</sup> )			
Cumulative Repayment of the Loan(s) as considered for working out Interest on Loan			
Less: Cumulative Depreciation			
(B <sup>1</sup> )			
Advance Against Depreciation (Minimum of A & B)			

<sup>1</sup>If the amount is negative, it will be shown as zero.

APPLICANT

**FORM- 15****Calculation of Interest on Working Capital****Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.****Name of the Agnor**

(Amount in Cr)

Sl. No.	Particulars	2016-17	2017-18	2025-26
1	2	3	4	5
1	O & M expenses	0.01	0.01	0.02
2	Maintenance Spares	0.09	0.09	0.09
3	Receivables	0.16	0.16	0.18
	Total Working Capital	0.26	0.26	0.29
	Rate of Interest	10.75%	10.75%	10.75%
	Interest on Working Capital	0.03	0.03	0.03

**Applicant**

Name of the Utility / Compar Bihar State Hydroelectric Power Corporation Ltd.

Name of the Hydro Power Station Agnoor

Draw Down Schedule for Calculation of IDC &amp; Financing Charges

(Amount in Lakhs)

Sl. No.	Particulars	Draw Down														
		Quantum in Foreign currency	Exchange Rate on draw down date	Amount in Indian Rupee	Quantum in Foreign currency	Exchange Rate on draw down date	Amount in Indian Rupee	Quantum in Foreign currency	Exchange Rate on draw down date	Amount in Indian Rupee	Quantum in Foreign currency	Exchange Rate on draw down date	Amount in Indian Rupee	Quantum in Foreign currency	Exchange Rate on draw down date	Amount in Indian Rupee
1	Loans															
1.1	Foreign Loans															
1.1.1	Foreign Loan 1															
	Draw down Amount															
	IDC															
	Financing charges															
1.1.2	Foreign Loan 2															
	Draw down Amount															
	IDC															
	Financing charges															
1.1.3	Foreign Loan 3															
	Draw down Amount															
	IDC															
	Financing charges															
1.1.4	--															
	--															
	--															
1.1	Total Foreign Loans															
	Draw down Amount															
	IDC															
	Financing charges															
1.2	Indian Loans															
1.2.1	Indian Loan 1															
	Draw down Amount															
	IDC															
	Financing charges															
1.2.2	Indian Loan 2															
	Draw down Amount															
	IDC															
	Financing charges															
1.2.3	Indian Loan 3															
	Draw down Amount															
	IDC															
	Financing charges															
1.2.4	--															
	--															
	--															
1.2	Total Indian Loans															
	Draw down Amount															
	IDC															
	Financing charges															
1	Total of Loans drawn															
	IDC															
	Financing charges															
2	Equity															
2.1	Foreign equity drawn															
2.2	Indian equity drawn															
	Total equity deployed															

Not Applicable

Note: Drawal of debt and equity shall be on paripassu basis to meet the commissioning schedule.

APPLICANT

DETAILS OF OPERATION AND MAINTENANCE EXPENSES				
Name of the Company / Utility :Bihar State Hydroelectric Power Corporation Ltd.				
Name of the Power Station : Agnoor				
	ITEMS	2016-17	2017-18	2025-26
	1	3	4	5
(A)	Breakup of O&M expenses			
"	Consumption of Stores and Spares			
#	Repair and Maintenance + O&M			
#	Insurance			
#	Security			
#	Administrative Expenses			
"	- Rent			
	- Electricity Charges			
	- Travelling and conveyance			
	- Telephone, telex and postage			
	- Advertising			
	- Entertainment			
	- Others (Specify items)			
	Sub-Total (Administrative Expenses)			
"	Employee Cost			
"	a) Salaries, wages and allowances			
	b) Staff welfare expenses			
	c) Productivity linked incentive			
"	Corporate office expenses allocation			
#	<b>Total (1 to 8)</b>	<b>0.15</b>	<b>0.16</b>	<b>0.22</b>
"	LESS: Recovered , if any			
	Net Expenses			
Notes:				
I. The process of allocation of corporate expenses to generating stations should be specified				
II. An annual increase in O&M expenses under a given head in excess of 20 percent should be explained				
III. The data should be based on audited balance sheets				
(B)	Breakup of corporate expenses (Aggregate)			
	- Employee expenses			
	- Repair and maintenance			
	- Training and Recruitment			
	- Communication			
	- Travelling			
	- Security			
	- Rent			
	- Others			
	Total			
(C)	Details of number of Employees			
	i) Executives			
	ii) Non-Executives			
	iii) Skilled			
	iv) Non-Skilled			
	Total			
APPLICANT				

## Arwal

### Checklist of Forms and other information/ documents for tariff filing for Arwal Hydro Power Generating Station

Form No.	Title of Tariff Filing Forms (Hydro)	Tick
<b>FORM-1</b>	Summary of Tariff Propasal	✓
<b>FORM-2</b>	Details of type of hydro station, Capacity Index, Primary energy rate etc.	✓
<b>FORM-3</b>	Salient Features of hydro electric project	✓
<b>FORM-4</b>	Details of Foreign loans	✓
<b>FORM-5</b>	Abstract of Admitted Capital Cost for the existing Project	✓
<b>FORM-5A</b>	Abstract of Capital Cost Estimates and Schedule dates of Commissioning for the New projects	✓
<b>FORM-5B</b>	Break up of capital Cost	✓
<b>FORM-5C</b>	Break up of Project Cost for Plant and Equipment	✓
<b>FORM-5D</b>	Break-up of Construction/Supply/Service packages	✓
<b>FORM-6</b>	Financial Package upto COD	✓
<b>FORM-7</b>	Details of Project Specific Loans	✓
<b>FORM- 8</b>	Details of Allocation of corporate loans to various projects	✓
<b>FORM-9</b>	Statement of Additional Capitalisation after COD	✓
<b>FORM-10</b>	Financing of Additional Capitalisation	✓
<b>FORM-11</b>	Statement of Depreciation	✓
<b>FORM-12</b>	Calculation of Depreciation Rate	✓
<b>FORM-13</b>	Calculation of interest on actual loan (s)	✓
<b>FORM-14</b>	Calculation of Advance Against Depreciation (AAD)	✓
<b>FORM-15</b>	Calculation of Interest on Working Capital	✓
<b>FORM- 16</b>	Draw Down Schedule for Calculation of IDC & Financing Charges	✓
<b>FORM-17</b>	Details of Operation & Maintenance Expenses	✓

**Note: Electronic copy in the form of CD/Floppy disc shall also be furnished.**

**FORM- 1**

**Summary of Tariff Proposal**

**Name of the Company / Utility:**

Bihar State Hydroelectrical Power Corporation Ltd.

**Name of the Hydro Power Station**

Arwal

**Region**

State

Bihar

District

Rohtas

(Rs. in Cr.)

S.No.	Particulars		2016-17	2017-18	2025-26
1	2		3	4	5
—	—	—			
1	Depreciation	FORM- 11	0.15	0.15	0.15
2	Interest on Loan	FORM- 13A	0.24	0.23	0.23
3	Return on Equity <sup>1</sup>		-	-	-
4	Advance against Depreciation	FORM- 14	0	0	0
5	Interest on Working Capital	FORM- 15	0.01	0.01	0.02
6	O & M Expenses	FORM- 17	0.07	0.08	0.11
—	—	—			
—	<b>Total</b>		<b>0.48</b>	<b>0.47</b>	<b>0.50</b>

1 Details of calculations to be furnished.



FORM-2			
Name of Utility/Company		Bihar State Hydroelectrical Power Corporation Ltd.	
Name of Hydro Power station		Arwal	
Sl. No.	Description		As per CERC norms for tariff period 2004-
1	Installed Capacity	MW	1 X 0.5
2	Free power to home state	%	
3	Date of commercial operation		
—	Uni		Jan-12
—	Uni		Jan-12
—	Uni		-
4	Type of Station		
—	a) Surface/underground		Surface
—	b) Purely ROR/ Pondage/Storage		canal based
—	c) Peaking/non-peaking		Non-peaking
—	d) No. of hours of peaking		NA
—	e) Overload capacity(MW) & period		NA
5	Type of excitation		
—	a) Rotaing exciters on generator		
—	b) Static excitation		Static excitation
6	Design Energy (Annual) <sup>1</sup>	Gwh	3.32
7	Auxiliary Consumption	%	0.5
8	Transformation losses	%	0.5
9	Saleable Primary Energy	Gwh	3.28
10	Primary Energy Rate	paise/Kwh	
11	Primary Energy Charge	Rs. in crore	
12	Capacity Index		
—	Normative value		

<sup>1</sup> Monthwise Design energy figures to be given separately with the petition.

APPLICANT

FORM-3	
SALIENT FEATURES OF HYDROELECTRIC PROJECT	
Name of Utility/Company	Bihar State Hydroelectrical Power Corporation Ltd.
Name of Hydro Power station	Arwal
<b>1. Location</b>	
State/Distt.	Bihar / Arwal
River	NA
<b>2. Diversion Tunnel</b>	
Size, shape	NA
Length	NA
<b>3. Dam</b>	
Type	NA
Maximum dam height	NA
<b>4. Spillway</b>	
Type	NA
Crest level of spillway	NA
<b>5. Reservoir</b>	
Full Reservoir Level (FRL)	NA
Minimum Draw Down Level (MDDL)	NA
Live storage (MCM)	NA
<b>6. Desilting Arrangement</b>	
Type	NA
Number and Size	NA
Particle size to be removed(mm)	NA
<b>7. Head Race Tunnel</b>	
Size and type	10.09 m ( W ) Trapezoidal
Length	27.886 M
Design discharge(Cumecs)	24.4
<b>8. Surge Shaft</b>	
Type	NA
Diameter	NA
Height	NA
<b>9. Penstock/Pressure shafts</b>	
Type	NA
Diameter & Length	NA
<b>10. Power House</b>	
Type	Surface
Installed capacity (No of units x MW)	0.5 MW ( 1X 0.5 )
Peaking capacity during lean period (MW)	
Type of turbine	Syphon Intake
Rated Head(M)	
Rated Discharge(Cumecs)	
<b>11. Tail Race Tunnel</b>	
Diameter, shape	Trapezoidal
Length	30m x 12.185 m
Minimum tail water level	74.482
<b>12. Switchyard</b>	
Type of Switch gear	
No. of generator bays	1
No. of Bus coupler bays	
No. of line bays	1

Note: Specify limitations on generation, if any, during specific time period on water use due to irrigation, drinking water, industrial, environmental considerations etc.

FORM- 4												
Details of Foreign loans												
(Details only in respect of loans applicable to the project under consideration)												
Name of Utility/Company	Bihar State Hydroelectrical Power Corporation Ltd.											
Name of Hydro Power station	Arwal											
Exchange rate at CoD												
Exchange rate as on 31.03.												
(Amount in lakhs)												
Financial Year (Starting from COD)	Year 1				Year 2				Year 3 and so on			
1	2	3	4	5	6	7	8	9	10	11	12	13
	Date	Amount (Foreign)	Exchange Rate	Amount (Rs.)	Date	Amount (Foreign)	Exchange Rate	Amount (Rs.)	Date	Amount (Foreign)	Exchange Rate	Amount
Currency <sup>1</sup>	Not applicable											
At the date of Drawl <sup>2</sup>												
Scheduled repayment date of principal												
Scheduled payment date of interest												
At the end of Financial year												
Currency <sup>2</sup>												
At the date of Drawl <sup>2</sup>												
Scheduled repayment date of principal												
Scheduled payment date of interest												
At the end of Financial year												
Currency <sup>3</sup> & so on												
At the date of Drawl <sup>2</sup>												
Scheduled replacement date of principal												
Scheduled payment date of interest												
At the end of Financial year												

1 Name of the currency to be mentioned e.g. US \$, DM, etc. etc.

2 In case of more than one drawl during the year, Exchange rate at the date of each drawl to be given.

Applicant

**FORM-5**

**Abstract of Admitted Capital Cost for the existing Project**

**Name of the Utility / Company :** Bihar State Hydroelectrical Power Corporation Ltd  
**Name of the Hydro Power Station :** Arwal

**(Amt. in Cr.)**

<b><u>Capital cost admitted as on -----</u></b>	<b><u>FY 2016-17</u></b>	<b><u>FY 2017-18</u></b>	<b><u>FY 2025-26</u></b>
(Give reference to the order of the relevant BERC / relevant authority along with application No. & Date)			
—			
Foreign Component, if any (In Million US \$ or the relevant Currency)	NIL	NIL	NIL
—			
<b><u>Total Cap Cost Domestic Component (Rs. Cr.)</u></b>	<b><u>3.28</u></b>	<b><u>3.28</u></b>	<b><u>3.34</u></b>
—			
Foreign Exchange rate considered for the admitted cost	NIL	NIL	NIL
<b><u>Total Capital cost to be admitted (Rs. Cr)</u></b>	<b><u>3.28</u></b>	<b><u>3.28</u></b>	<b><u>3.34</u></b>
<b>APPLICANT</b>			

FORM-5A		
Abstract of Capital Cost Estimates and Schedule dates of Commissioning for the New projects		
Name of Utility/Company	Bihar State Hydroelectrical Power Corporation Ltd.	
Name of Hydro Power station	Arwal	
New Projects	No	
Capital Cost Estimates (Rs. In Cr) 3.18		
Name of the Authority approving the project cost estimates:	-	
Date of approval of the Capital cost estimates:	-	
	Estimated Cost	Completed Cost
Price level of approved estimates	As of End of Qtr. Of	As on Scheduled COD of
Foreign Exchange rate considered for the capital cost estimates		
Capital Cost excluding IDC & FC	3.18	8.09
Foreign Component, if any (In Million US \$ or the relevant Currency)		
Domestic Component (Rs. Cr.)		
Capital cost excluding IDC & FC (Rs. Cr)	3.18	8.09
IDC & FC		
Foreign Component, if any (In Million US \$ or the relevant Currency)		
Domestic Component (Rs. Cr.)		
IDC & FC (Rs. Cr.)		
Rate of taxes & duties considered		
Schedule dates of Commissioning		
COD of Unit-I	12-07-2007	Jan-12
COD of Unit-II		
COD of last Unit		

**Note:**

1. Copy of approval letter should be enclosed.
2. Details of capital cost are to be furnished as per FORM-5B or 5C as applicable.
3. Details of IDC & Financing Charges are to be furnished as per FORM-16.

**Applicant**

1. Copy of approval letter should be enclosed.

Applicant

Form - 5B							
Break up of Capital cost (for hydro power generating station)							
Name of Utility/Company		Bihar State Hydroelectrical Power Corporation Ltd.					
Name of Hydro Power station		Arwal					
(Amt. in Cr.)							
Sl. No.	Head of works	Original cost as approved	Cost on COD	Variation	Reasons for variation	Admitted cost	
1	2	3	4	5	6	7	
1	Infrastructure Works		Break down of Capital Cost provided in Annexure I		Reasons for variation has been submitted in the Petition		
1.1	Preliminary including Development	0.0344					
1.2	Land	0.0542					
1.3	Buildings	0.1988					
1.4	Township						
1.5	Maintenance						
1.6	Tools & Plants	0.05					
1.7	Communication						
1.8	Environment & Ecology						
1.9	Losses on stock						
1.1	Receipt & Recoveries						
1.11	Total (Infrastructure works)	0.3374					
2	Major Civil Works						
2.1	Dam, Intake & Desilting Chambers						
2.2	HRT, TRT, Surge Shaft & Pressure shafts						
2.3	Power Plant civil works						
2.4	Other civil works (Trash cleaning machine, Gantry crane, Irrigation vent, By pass gate)						
2.5	Total (Major Civil Works)	0.8773					
3	Hydro Mechanical equipments	1.705					
4	Plant & Equipment						
4.1	Initial spares of Plant & Equipment						
4.2	Total (Plant & Equipment)						
5	Taxes and Duties						
5.1	Custom Duty						
5.2	Other taxes & Duties						
5.3	Total Taxes & Duties						
6.0	Construction & Pre-commissioning expenses						
6.1	Erection, testing & commissioning						
6.2	Construction Insurance						
6.3	Site supervision						
6.4	Total (Const. & Pre-commissioning)						
7	Overheads						
7.1	Establishment	0.1434					
7.2	Design & Engineering						
7.3	Audit & Accounts	0.0286					
7.4	Contingency	0.086					
7.5	Rehabilitation & Resettlement						
7.6	Total (Overheads)	0.258					
8	Capital Cost without IDC & FC						
9	Financing charges (FC)						
10	Interest during construction (IDC)						
11	Capital Cost with IDC & FC (Rs in Cr)	3.18	808.51			808.51	

**Note:**

1. In case of time and cost over-run of the project, a detailed note giving reasons of such time and cost over run should be submitted, duly bringing out the agency responsible and whether such time and cost over run was beyond the control of the generating company.

**Applicant**

Form - 5C							
Break up of Capital cost for plant & equipment							
Name of Utility/Company		Bihar State Hydroelectrical Power Corporation Ltd.					
Name of Hydro Power station		Arwal					
Sl. No.	Head of works	Original Cost as approved by	Cost on COD	Variation	Reasons for variation	Admitted cost	
1	2	3	4	5	6	7	
1	Generator, turbine & Aecessories						
1.1	Generator package		Break up Provided in Annexure I				
1.2	Turbine package						
1.3	Unit control Board						
1.4	C&I package						
1.5	Bus Duct of GT connection						
1.6	Total (Generator, turbine & Aecessories)						
2	Auxiliary Electrical Equipment						
2.1	Step up transformer						
2.2	Unit Auxiliary Transformer						
2.3	Local supply transformer						
2.4	Station transformer						
2.5	SCADA						
2.6	Switchgear, Batteries, DC dist. Board						
2.7	Telecommunication equipment						
2.8	Illumination of Dam, PH and Switchyard						
2.9	Cables & cable facilities, grounding						
2.1	Diesel generating sets						
#	Total (Auxiliary Elect. Equipment)						
3.0	Auxiliary equipment & services for power station						
3.1	EOT crane						
3.2	Other cranes						
3.3	Electric lifts & elevators						
3.4	Cooling water system						
3.5	Drainage & dewatering system						
3.6	Fire fighting equipment						
3.7	Air conditioning, ventilation and heating						
3.8	Water supply system						
3.9	Oil handling equipment						
3.1	Workshop machines & equipment						
#	Total (Auxiliary equipt. & services for PS)						
4	Switchyard package						
5	Initial spares for all above equipments						
6	Total (Plant & Equipment) (Amt in Cr.)	3.18					

APPLICANT

FORM-5D										
	Name of Utility			Bihar State Hydroelectric Power Corporation Ltd.						
	Name of Hydro Power Station			Arwal						
Sl.No.	Name/ No. of Construction / Supply / Service Package	Scope of works (in line with head of cost break-ups as applicable)	Whether awarded through ICB/DCB/ Depatmentally/ Deposit Work	No. of bids received	Date of Award	Date of Start of work	Date of Completion of Work	Value of Award <sup>1</sup> in (Rs. lakhs)	Firm or With Escalation in prices	Actual expenditure till the completion or up to COD whichever is earlier(Rs. lakhs)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	Sahabad Engineers Pvt Ltd	Electrical (EM)			12-07-2006		Jan-12	319.25		808.51
2	M/S Mother India	Civil			28-08-2004			140.53		
3	Other	Other			-			31.67		

APPLICANT



Form - 6						
Financial Package upto COD						
Company	Bihar State Hydroelectric Power Corporation Ltd.					
Name of the Hydro Power Station	Arwal					
Project Cost as on COD <sup>1</sup>	-					
Operation of the Station <sup>2</sup>	Jan-12					
(Amount in Lakhs)						
			<u>Financial Package as</u>		<u>As Admitted on COD</u>	
	Currency and Amount <sup>3</sup>		Currency and Amount <sup>3</sup>		Currency and Amount <sup>3</sup>	
1	2	3	4	5	6	7
Loan-I NABARD	Indian Rs.	213.61	Indian Rs.	213.61	Indian Rs.	808.51
Loan-II GOB	Indian Rs.	101.42	Indian Rs.	101.42	Indian Rs.	
and so on						
Equity-						
Foreign		0		0		0
Domestic	Indian Rs.	0	Indian Rs.	0	Indian Rs.	0
Total Equity	Indian Rs.	0	Indian Rs.	0	Indian Rs.	0
Debt : Equity Ratio	Indian Rs.	0	Indian Rs.	0	Indian Rs.	0

1 Say US \$ 200m + Rs.400 Cr or Rs.1200 Cr including US \$200m at an exchange rate of 1US \$=Rs.40/-

2 Date of Commercial Operation means Commercial Operation of the last unit

3 For example : US \$, 200M etc.etc

**APPLICANT**

Form - 7						
Details of Project specific loans						
Name of the Utility / Company	Bihar State Hydroelectric Power Corporation Ltd.					
Name of the Hydro Power Station	Arwal					
(Amount in lakhs)						
Particulars	Package1	Package2	Package3	Package4	Package5	Package6
1	2	3	4	5	6	7
Source of Loan <sup>1</sup>	GOB	NABARD				
Currency <sup>2</sup>	INR	INR				
Amount of Loan sanctioned	101.42	213.61				
Amount of Gross Loan drawn upto 31.06.06/COD <sup>3,4,5,13,15</sup>	0					
Interest Type <sup>6</sup>	-					
Fixed Interest Rate, if applicable	-					
Base Rate, if Floating Interest <sup>7</sup>	13.00%	6.50%				
Margin, if Floating Interest <sup>8</sup>	No	No	Yes/No	Yes/No	Yes/No	Yes/No
Are there any Caps/Floor <sup>9</sup>	-					
If above is yes,specify caps/floor	-					
Moratorium Period <sup>10</sup>	-					
Moratorium effective from	-					
Repayment Period <sup>11</sup>	-					
Repayment effective from	-					
Repayment Frequency <sup>12</sup>	-					
Repayment Instalment <sup>13,14</sup>	-					
Base Exchange Rate <sup>16</sup>	-					

<sup>1</sup> Source of loan means the agency from whom the loan has been taken such as WB, ADB, WMB, PNB, SBI, ICICI, IFC, PFC etc.

<sup>2</sup> Currency refers to currency of loan such as US\$, DM, Yen, Indian Rupee etc.

<sup>3</sup> Details are to be submitted as on 31.03.\_\_\_\_ for existing assets and as on COD for the remaining assets.

<sup>4</sup> Where the loan has been refinanced, details in the Form are to be given for the loan refinanced. However, the details of the original loan are to be given separately in the same form.

<sup>5</sup> If the Tariff in the petition is claimed separately for various units, details in the Form are to be given separately for all the units in the same form.

<sup>6</sup> Interest type means whether the interest is fixed or floating.

<sup>7</sup> Base rate means the base as PLR etc. over which the margin is to be added. Applicable base rate on different dates from the date of drawl may also be enclosed.

<sup>8</sup> Margin means the points over and above the floating rate.

<sup>9</sup> At times caps/floor are put at which the floating rates are frozen. If such a condition exists, specify the limits

<sup>10</sup> Moratorium period refers to the period during which loan servicing liability is not required.

<sup>11</sup> Repayment period means the repayment of loan such as 7 years, 10 years, 25 years etc.

<sup>12</sup> Repayment frequency means the interval at which the debt servicing is to be done such as monthly, quarterly, half yearly, annual, etc.

<sup>13</sup> Where there is more than one drawal/repayment for a loan, the date & amount of each drawal/repayment may also be given separately.

<sup>14</sup> If the repayment instalment amount and repayment date can not be worked out from the data furnished above, the repayment schedule to be furnished separately.

<sup>15</sup> In case of Foreign loan, date of each drawal & repayment alongwith exchange rate as on that date may be given.

<sup>16</sup> Base exchange rate means the exchange rate prevailing as on 31.03.\_\_\_\_ for existing assets and as on COD for the remaining assets.

APPLICANT

Form - 8						
Details of allocation of corporate loans to various projects						
Name of the Utility / Company	Bihar State Hydroelectric Power Corporation Ltd.					
Name of the Hydro Power Station	Arwal					
(Amount in lacs)						
Particulars	Package1	Package2	Package3	Package4	Package5	Remarks
1	2	3	4	5	6	7
Source of Loan <sup>1</sup>	NA					
Currency <sup>2</sup>						
Amount of Loan sanctioned						
Amount of Gross Loan drawn upto 31.03.2016 <sup>3,4,5,13,15</sup>						
Interest Type <sup>6</sup>						
Fixed Interest Rate, if applicable						
Base Rate, if Floating Interest <sup>7</sup>						
Margin, if Floating Interest <sup>8</sup>						
Are there any Caps/Floor <sup>9</sup>						
If above is yes,specify caps/floor						
Moratorium Period <sup>10</sup>						
Moratorium effective from						
Repayment Period <sup>11</sup>						
Repayment effective from						
Repayment Frequency <sup>12</sup>						
Repayment Instalment <sup>13,14</sup>						
Base Exchange Rate <sup>16</sup>						
	Distribution of loan packages to various projects					
Name of the Projects						Total
Project 1						
Project 2						
Project 3 and so on						

<sup>1</sup> Source of loan means the agency from whom the loan has been taken such as WB, ADB, WMB, PNB, SBI, ICICI, IFC, PFC etc.

<sup>2</sup> Currency refers to currency of loan such as US\$, DM, Yen,Indian Rupee etc.

<sup>3</sup> Details are to be submitted as on 31.03.\_\_\_\_ for existing assets and as on COD for the remaining assets.

<sup>4</sup> Where the loan has been refinanced, details in the Form are to be given for the loan refinanced. However, the details of the

<sup>5</sup> If the Tariff in the petition is claimed seperately for various units, details in the Form are to be given seperately for all the

<sup>6</sup> Interest type means whether the interest is fixed or floating.

<sup>7</sup> Base rate means the base as PLR etc. over which the margin is to be added. Applicable base rate on different dates from the

<sup>8</sup> Margin means the points over and above the floating rate.

<sup>9</sup> At times caps/floor are put at which the floating rates are frozen. If such a condition exists, specify the limits

<sup>10</sup> Moratorium period refers to the period during which loan servicing liability is not required.

<sup>11</sup> Repayment period means the repayment of loan such as 7 years, 10 years, 25 years etc.

<sup>12</sup> Repayment frequency means the interval at which the debt servicing is to be done such as monthly, quarterly, half yearly,

<sup>13</sup> Where there is more than one drawal/repayment for a loan, the date & amount of each drawal/repayment may also be

<sup>14</sup> If the repayment instalment amount and repayment date can not be worked out from the data furnished above, the

<sup>15</sup> In case of Foreign loan,date of each drawal & repayment alongwith exchange rate as on that date may be given.

<sup>16</sup> Base exchange rate means the exchange rate prevailing as on 31.03.\_\_\_\_ for existing assets and as on COD for the

APPLICANT

## Statement of Additional Capitalisation after COD

Name of the Utility / Company Bihar State Hydroelectric Power Corporation Ltd.

Name of Hydro Power Station: Arwal

(Amount in Cr.)

Sl.No	Year	Work/Equipment added after COD up to Cut off Date/ Beyond Cut off	Amount Capitalised/ Proposed to be Capitalised	Justification	Admitted Cost <sup>1</sup>
1	2	3	4	5	6
5	2016-17	Plant & Machinery	-		-
6	2017-18	Plant & Machinery	-		-
7	2025-26	Plant & Machinery	-		-
	Total		0.00		0.00

1. Separate statements of Additional Capitalisation for (1) after COD and upto Cut off date; and (2) beyond cut off date are to be furnished.

2. In case of the project has been completed and any tariff notification(s) has / have already been issued in the past by Govt. of India or any other authority, fill column 6 giving the cost as admitted for the purpose of tariff notification already issued by (Name of the authority) (Enclose copy of the tariff Order)

## Note:

1. Fill the form in chronological order year wise along with detailed justification and clearly bringing out the necessity and the benefits accrued to the beneficiaries.

2. In case initial spares purchased alongwith any equipment, then the cost of such spares should be indicated separately, e.g. Rotor- 50 Crs. Initial spares - 5 Crs. etc.

APPLICANT

**FORM - 10**

**Name of the Utility / Company:** Bihar State Hydroelectric Power Corporation Ltd.

**Name of the Hydro Power Station:** Arwal

**Date of Commercial Operation:**

Financial Year	2016-17	2017-18	2025-26
1	3	4	5
Amount capitalised in Work/Equipment	-	-	-
Financing Details			
Loan-1			
Loan-2			
Loan-3 and so on			
Total Loan <sup>2</sup>	-	-	-
Equity	-	-	-
Internal Resources			
Others			
Total	-	-	-

<sup>1</sup> Year 1 refers to Financial Year of COD and Year 2, Year 3 etc. are the subsequent financial years respectively.

<sup>2</sup> Loan details for meeting the additional capitalisation requirement should be given as per FORM-7 or 8 whichever is relevant.

**APPLICANT**

FORM- 11

Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.

Name of the Hydro Power Station: Arwal

(Amount in Cr)

Financial Year	2016-17	2017-18	2025-26
1	3	4	5
Depreciation on Capital Cost	0.15	0.15	0.15
Depreciation on Additional Capitalisation			
Amount of Additional Capitalisation			
Depreciation Amount	-	-	-
Detail of FERV			
Amount of FERV on which depreciation charged			
Depreciation amount			
Depreciation recovered during the Year			
Advance against Depreciation recovered during the Year			
Total depreciation and advance against depreciation recovered during the year	0.15	0.15	0.15
Cumulative Depreciation & Advance against Depreciation recovered upto the year	0.15	0.15	0.15

<sup>1</sup> Depreciation recovered in Tariff upto \_\_\_\_\_ to be furnished with yaeerwise details in the same form seperately with supporting details..

APPLICANT

FORM- 12				
Calculation of Depreciation Rate				
Name of the Utility / Company		Bihar State Hydroelectric Power Corporation Ltd.		
Name of the Hydro Power Station		Arwal		
(Amount in lakhs)				
Sl. no.	Name of the Assets <sup>1</sup>	Cost of asset as on 31.03.10 or as on COD, whichever is later	Depreciation Rates as per Schedule approved by CERC	Depreciation Amount
	1	2	3	4( Col.2 X Col.3)
1	Land	Not Applicable		
2	Building			
3	and so on			

Applicant





Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.

Name of the Power Station: Arwal

(Amount in Crs)

Sl. no.	Particulars	2016-17	2017-18	2025-26
1	2	3	4	5
	<b>Loan-1</b>	GoB	GoB	GoB
	Gross loan - Opening			
	Cumulative repayments of Loans upto previous year			
	Net loan - Opening			
	Increase / decrease due to FERV			
	Increase / decrease due to ACE			
	Total			
	Repayment (s) of Loans during the year			
	Net loan - Closing			
	Average Net Loan			
	Rate of Interest on Loan	10.50%	10.50%	10.50%
	Interest on loan	0.00	0	0
	<b>Total Loan</b>			
	Gross loan - Opening			
	Cumulative repayments of Loans upto previous year			
	Net loan - Opening			
	Increase / decrease due to FERV			
	Increase / decrease due to ACE			
	Total			
	Repayment (s) of Loans during the year			
	Net loan - Closing			
	Average Net Loan			
	Interest on loan	0.24	0.23	0.23
	<b>Weighted average Rate of Interest on Loans</b>	10.50%	10.50%	10.50%

In case of foreign loans, the calculations in Indian Rupees is to be furnished. However, the calculations in Original currency is also to be furnished seperately in the same form.

APPLICANT

FORM- 14

Calculation of Advance Against Depreciation (AAD)

Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.  
Name of the Hydro Power Station: Arwal

Particulars	2016-17	2017-18	2025-26
1	3	4	5
1/10th of the Loan(s)			
Repayment of the Loan(s) as considered for working out Interest on Loan			
Minimum of the Above			
Less: Depreciation during the year			
(A <sup>1</sup> )			
Cumulative Repayment of the Loan(s) as considered for working out Interest on Loan			
Less: Cumulative Depreciation			
(B <sup>1</sup> )			
Advance Against Depreciation (Minimum of A & B)			

<sup>1</sup>If the amount is negative, it will be shown as zero.

APPLICANT

**FORM- 15****Calculation of Interest on Working Capital****Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.****Name of t** Arwal

(Amount in Cr)

Sl. No.	Particulars	2016-17	2017-18	2025-26
1	2	3	4	5
1	O & M expenses	0.01	0.01	0.01
2	Maintenance Spares	0.04	0.04	0.04
3	Recievables	0.07	0.07	0.08
	Total Working Capital	0.11	0.12	0.13
	Rate of Interest	12.75%	12.75%	12.75%
	Interest on Working Capital	0.01	0.01	0.02

**Applicant**

Form-16													
Name of the Utility / Company		Bihar State Hydroelectric Power Corporation Ltd.											
Name of the Hydro Power Station		Arwal											
Draw Down Schedule for Calculation of IDC & Financing Charges													
(Amount in Lakhs)													
Sl. No.	Draw Down Particulars	2009-10			2010-			2011-2012			2012-2013 to 2015-16		
		Quantum in Foreign currency	Exchange Rate on draw down date	Amount in Indian Rupee	Quantum in Foreign currency	Exchange Rate on draw down date	Amount in Indian Rupee	Quantum in Foreign currency	Exchange Rate on draw down date	Amount in Indian Rupee	Quantum in Foreign currency	Exchange Rate on draw down date	Amount in Indian Rupee
1	Loans												
1.1	Foreign Loans												
1.1.1	Foreign Loan 1												
	Draw down Amount												
	IDC												
	Financing charges												
1.1.2	Foreign Loan 2												
	Draw down Amount												
	IDC												
	Financing charges												
1.1.3	Foreign Loan 3												
	Draw down Amount												
	IDC												
	Financing charges												
1.1.4	--												
	--												
	--												
1.1	Total Foreign Loans												
	Draw down Amount												
	IDC												
	Financing charges												
1.2	Indian Loans												
1.2.1	Indian Loan 1												
	Draw down Amount						#		101.42	101.42			101.42
	IDC						#						
	Financing charges						13.18		13.18	13.18			13.18
1.2.2	Indian Loan 2												
	Draw down Amount						#		213.61	213.61			213.61
	IDC						#						
	Financing charges						13.88		13.88	13.88			13.88
1.2.3	Indian Loan 3												
	Draw down Amount												
	IDC												
	Financing charges												
1.2.4	--												
	--												
	--												
1.2	Total Indian Loans												
	Draw down Amount						#		315.03	315.03			315.03
	IDC						#						
	Financing charges						27.07		27.07	27.07			27.07
1	Total of Loans drawn												
	IDC												
	Financing charges												
2	Equity												
2.1	Foreign equity drawn												
2.2	Indian equity drawn												
	Total equity deployed												

Note: Drawal of debt and equity shall be on paripassu basis to meet the commissioning schedule.

APPLICANT

DETAILS OF OPERATION AND MAINTENANCE EXPENSES				
Name of the Company / Utility :Bihar State Hydroelectric Power Corporation Ltd.				
Name of the Power Station : Arwal				
(Rs. In Cr)				
	ITEMS	2016-	2017-	2025-26
	1	3	4	5
(A)	Breakup of O&M expenses			
#	Consumption of Stores and Spares			
#	Repair and Maintenance + O&M			
#	Insurance			
#				
#				
#				
#				
#	Security			
#	Administrative Expenses			
"	- Rent			
	- Electricity Charges			
	- Travelling and conveyance			
	- Telephone, telex and postage			
	- Advertising			
	- Entertainment			
	- Others (Specify items)			
	Sub-Total (Administrative Expenses)			
"	Employee Cost			
"	a) Salaries, wages and allowances			
	b) Staff welfare expenses			
	c) Productivity linked incentive			
#	Corporate office expenses allocation			
#	<b>Total (1 to 8)</b>	<b>0.07</b>	<b>0.08</b>	<b>0.11</b>
"	LESS: Recovered , if any			
	Net Expenses			
Notes:				
(B)	Breakup of corporate expenses (Aggregate)			
	- Employee expenses			
	- Repair and maintenance			
	- Training and Recruitment			
	- Communication			
	- Travelling			
	- Security			
	- Rent			
	- Others			
	Total			
(C)	Details of number of Employees			
	i) Executives			
	ii) Non-Executives			
	iii) Skilled			
	iv) Non-Skilled			
	Total			

**Barun****Checklist of Forms and other information/ documents for tariff filing for Barun Hydro Power Generating Station**

Form No.	Title of Tariff Filing Forms (Hydro)	Tick
FORM-1	Summary of Tariff Proposal	✓
FORM-2	Details of type of hydro station, Capacity Index, Primary energy rate etc.	✓
FORM-3	Salient Features of hydro electric project	✓
FORM-4	Details of Foreign loans	✓
FORM-5	Abstract of Admitted Capital Cost for the existing Project	✓
FORM-5A	Abstract of Capital Cost Estimates and Schedule dates of Commissioning for the New projects	✓
FORM-5B	Break up of capital Cost	✓
FORM-5C	Break up of Project Cost for Plant and Equipment	✓
FORM-5D	Break-up of Construction/Supply/Service packages	✓
FORM-6	Financial Package upto COD	✓
FORM-7	Details of Project Specific Loans	✓
FORM- 8	Details of Allocation of corporate loans to various projects	✓
FORM-9	Statement of Additional Capitalisation after COD	✓
FORM-10	Financing of Additional Capitalisation	✓
FORM-11	Statement of Depreciation	✓
FORM-12	Calculation of Depreciation Rate	✓
FORM-13	Calculation of interest on actual loan (s)	✓
FORM-14	Calculation of Advance Against Depreciation (AAD)	✓
FORM-15	Calculation of Interest on Working Capital	✓
FORM- 16	Draw Down Schedule for Calculation of IDC & Financing Charges	✓
FORM-17	Details of Operation & Maintenance Expenses	✓

**Note: Electronic copy in the form of CD/Floppy disc shall also be furnished.**

**FORM- 1**

**Summary of Tariff Proposal**

**Name of the Company / Utility:**

Bihar State Hydroelectrical Power Corporation Ltd.

**Name of the Hydro Power Station**

Barun Small Hydro Electric Project

**Region**

**State**

Bihar

**District**

Aurangabad

(Rs. in Cr.)

S.No.	Particulars		2016-17	2017-18	2025-26
1	2		3	4	5
1	Depreciation	FORM- 11	0.68	0.68	0.68
2	Interest on Loan	FORM- 13A	-	-	0.00
3	Return on Equity <sup>1</sup>		0.63	0.63	0.63
4	Advance against Depreciation	FORM- 14	0	0	0
5	Interest on Working Capital	FORM- 15	0.07	0.08	0.09
6	O & M Expenses	FORM- 17	0.48	0.51	0.73
	<b>Total</b>		<b>1.86</b>	<b>1.90</b>	<b>2.13</b>

1 Details of calculations to be furnished.

**FORM-2**

**Details of COD, Type of hydro station, Capacity Index, Primary energy rate etc.**

**NAME OF Utility / COMPANY: Bihar State Hydroelectrical Power Corporation Ltd.**

**NAME OF Hydro POWER STATION : Barun Small Hydro Electric Project**

Sl. No.	Description		As per CERC norms for tariff period 2004-05 to 2008-09
1	Installed Capacity	MW	3.3 (2 X 1.65 kW)
2	Free power to home state	%	
3	Date of commercial operation		
	Unit-1		6.96
	Unit-2		3.96
	Unit-3		
	Unit-4		
4	Type of Station		
	a) Surface/underground		Surface
	b) Purely ROR/ Pondage/Storage		Purely ROR
	c) Peaking/non-peaking		Non peaking
	d) No. of hours of peaking		NA
	e) Overload capacity(MW) & period		
5	Type of excitation		
	a) Rotaing exciters on generator		
	b) Static excitation		Static excitation
6	Design Energy (Annual) <sup>1</sup>	Gwh	19.447
7	Auxiliary Consumption	%	0.5
8	Transformation losses	%	0.5
9	Saleable Primary Energy	Gwh	19.8
10	Primary Energy Rate	paise/Kwh	
11	Primary Energy Charge	Rs. in crore	
12	Capacity Index		
	Normative value		



**FORM-3**

**SALIENT FEATURES OF HYDROELECTRIC PROJECT**

**NAME OF Utility / COMPANY:** Bihar State Hydroelectrical Power Corporation Ltd.

**NAME OF Hydro POWER STATION:** Barun Small Hydro Electric Project

<b>1. Location</b>	
State/Distt.	Bihar/Aurangabad
River	Sone
<b>2. Diversion Tunnel</b>	
Size, shape	NA
Length	NA
<b>3. Dam</b>	
Type	NA
Maximum dam height	NA
<b>4. Spillway</b>	
Type	NA
Crest level of spillway	NA
<b>5. Reservoir</b>	
Full Reservoir Level (FRL)	NA
Minimum Draw Down Level (MDDL)	NA
Live storage (MCM)	NA
<b>6. Desilting Arrangement</b>	
Type	NA
Number and Size	NA
Particle size to be removed(mm)	NA
<b>7. Head Race Tunnel</b>	
Size and type	NA
Length	NA
Design discharge(Cumecs)	NA
<b>8. Surge Shaft</b>	
Type	NA
Diameter	NA
Height	NA
<b>9. Penstock/Pressure shafts</b>	
Type	NA
Diameter & Length	NA
<b>10. Power House</b>	
Type	Surface
Installed capacity (No of units x MW)	2 X 1.65
Peaking capacity during lean period (MW)	NA
Type of turbine	Bulb
Rated Head(M)	3.87 m
Rated Discharge(Cumecs)	124.61 cumecs
<b>11. Tail Race Tunnel</b>	
Diameter, shape	33.55 m Bed width/Trapezoidal
Length	201 m
Minimum tail water level	El. 101.36 m
<b>12. Switchyard</b>	
Type of Switch gear	Outdoor
No. of generator bays	1
No. of Bus coupler bays	NA
No. of line bays	1

Note: Specify limitations on generation, if any, during specific time period on water use due to irrigation, drinking water, industrial, environmental considerations etc.

**APPLICANT**

**FORM- 4**

**Details of Foreign loans**

(Details only in respect of loans applicable to the project under consideration)

**Name of the Utility / Company** \_\_\_\_\_ Bihar State Hydroelectrical Power Corporation Ltd.

**Name of the Hydro Power Station** \_\_\_\_\_ Barun Small Hydro Electric Project

**Exchange rate at COD**

**Exchange rate as on 31.03.**

Financial Year (Starting from COD)	Year 1				Year 2				Year 3 and so on			
1	2	3	4	5	6	7	8	9	10	11	12	13
	Date	Amount (Foreign)	Exchange Rate	Amount (Rs.)	Date	Amount (Foreign)	Exchange Rate	Amount (Rs.)	Date	Amount (Foreign)	Exchange Rate	Amount
<b>Currency1<sup>1</sup></b>	<div>Not applicable</div>											
At the date of Drawl <sup>2</sup>												
Scheduled repayment date of principal												
Scheduled payment date of interest												
At the end of Financial year												
<b>Currency2<sup>1</sup></b>												
At the date of Drawl <sup>2</sup>												
Scheduled repayment date of principal												
Scheduled payment date of interest												
At the end of Financial year												
<b>Currency3<sup>1</sup> &amp; so on</b>												
At the date of Drawl <sup>2</sup>												
Scheduled replacement date of principal												
Scheduled payment date of interest	==	==	==	==	==	==	==	==	==	==	==	
At the end of Financial year	==	==	==	==	==	==	==	==	==	==	==	

1 Name of the currency to be mentioned e.g. US \$, DM, etc. etc.

2 In case of more than one drawl during the year, Exchange rate at the date of each drawl to be given.

**Applicant**

**FORM-5****Abstract of Admitted Capital Cost for the existing Project**

Name of the Utility / Company : Bihar State Hydroelectrical Power Corporation Ltd  
Name of the Hydro Power Station : Barun

**(Amt. in Cr.)**

<b>Capital cost admitted as on -----</b>	<b><u>FY 2016-17</u></b>	<b><u>FY 2017-18</u></b>	<b><u>FY 2025-26</u></b>
(Give reference to the order of the relevant BERC / relevant authority along with application No. & Date)			
—			
Foreign Component, if any (In Million US \$ or the relevant Currency)	NIL	NIL	NIL
—			
<b>Total Cap Cost Domestic Component (Rs. Cr.)</b>	<b>15.02</b>	<b>15.02</b>	<b>15.02</b>
—			
Foreign Exchange rate considered for the admitted cost	NIL	NIL	NIL
<b>Total Capital cost to be admitted (Rs. Cr)</b>	<b><u>15.02</u></b>	<b><u>15.02</u></b>	<b><u>15.02</u></b>
<b>APPLICANT</b>			

FORM-5A		
<b>Abstract of Capital Cost Estimates and Schedule dates of Commissioning for the New projects</b>		
Name of the <b>Utility / Company</b> : <b>Bihar State Hydroelectrical Power Corporation Ltd.</b> Name of the <b>Hydro Power Station</b> : <b>Barun Small Hydro Electric Project</b> <b>New Projects</b> -		
Name of the Authority approving the project		
Date of approval of the Capital cost		
	<b>Estimated Cost</b>	<b>Completed Cost</b>
Price level of approved estimates	As of End of Qtr. Of	As on Scheduled COD of
Foreign Exchange rate considered for the		
<b>Capital Cost excluding IDC &amp; FC</b>		
Foreign Component, if any (In Million US \$		
Domestic Component (Rs. Cr.)		
<b>Capital cost excluding IDC &amp; FC (Rs. Cr)</b>		
<b>IDC &amp; FC</b>		
Foreign Component, if any (In Million US \$		
Domestic Component (Rs. Cr.)		
<b>IDC &amp; FC (Rs.Cr.)</b>		
Rate of taxes & duties considered		
<b><u>Schedule dates of Commissioning</u></b>		
COD of Unit-I		
COD of Unit-II		
COD of last Unit		
<b>Note.</b> 1. Copy of approval letter should be enclosed. 2. Details of capital cost are to be furnished as per FORM-5B or 5C as applicable. 3. Details of IDC & Financing Charges are to be furnished as per FORM-16.		

Break up of Capital cost (for hydro power generating station)

NAME OF Utility / COMPANY: Bihar State Hydroelectrical Power Corporation Ltd.

NAME OF Hydro POWER STATION: Barun Small Hydro Electric Project

(Rs. in Lakh)

Sl. No.	Head of works	Original cost as approved by Authority	Cost on CDD	Variation	Reasons for variation	Admitted cost as per order dt 15.12.21
1	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>
1	<b>Infrastructure Works</b>					
1.1	Preliminary including Development					
1.2	Land	Nil	13.86			
1.3	Buildings	29.71	98.02			
1.4	Township	Nil				
1.5	Maintenance	6.08				
1.6	Tools & Plants	48.11		48.11		
1.7	Communication	Nil				
1.8	Environment & Ecology					
1.9	Losses on stock			0		
1.1	Receipt & Recoveries			0		
1.11	Total (Infrastructure works)	83.9	111.88	-27.98		
2	<b>Major Civil Works</b>					
2.1	Dam, Intake & Desilting Chambers & head regulator					
2.2	PI, FRT, Surge shaft & Pressure shafts/Power channel and Tail race					
2.3	Power Plant civil works					
2.4	Other civil works (to be specified)			#		
2.4	Desilting of power channel Forebay	601.98	1002.90	#		
2.5	Total (Major Civil Works)	601.98	1002.90	#		
3	<b>Hydro Mechanical equipments</b>	909.20				
4	<b>Plant &amp; Equipment</b>			0		
4.1	Initial spares of Plant & Equipment		370.69			
4.2	Total (Plant & Equipment)		370.69	#		
5	<b>Taxes and Duties</b>					
5.1	Custom Duty/Excise duty					
5.2	Other taxes & Duties					
5.3	Total Taxes & Duties					
6.0	<b>Construction &amp; Pre-commissioning expenses</b>					
6.1	Erection, testing & commissioning					
6.2	Construction Insurance					
6.3	Site supervision					
6.4	Total (Const. & Pre-commissioning)					
7	<b>Overheads</b>					
7.1	Establishment					
7.2	Design & Engineering					
7.3	Audit & Accounts					
7.4	Contingency					
7.5	Rehabilitation & Resettlement					
7.6	Total (Overheads)		1199.65			
8	<b>Capital Cost without IDC &amp; FC</b>					
9	Financing charges (FC)					
10	Interest during construction (IDC)					
11	<b>Capital Cost with IDC &amp; FC</b>	1589.00	2685.12	1096.12		1502

**Note:**

submitted, duly bringing out the agency responsible and whether such time and cost over run was beyond the control of the

APPLICANT

## FORM- 5C

## Break up of Capital Cost for Plant &amp; Equipment

NAME OF Utility / COMPANY: Bihar State Hydroelectrical Power Corporation Ltd.

NAME OF Hydro POWER STATION: Barun Small Hydro Electric Project

(Rs. in Lakhs)

Sl. No.	Head of works	Original Cost as approved	Cost on COD	Variation	Reasons for variation	Admitted cost
1	2	3	4	5	6	7
1	<b>Generator, turbine &amp; Accessories</b>					
1.1	Generator package					
1.2	Turbine package					
1.3	Unit control Board (switch board panels)					
1.4	C&I package					
1.5	Bus Duct of GT connection					
1.6	Total (Generator, turbine & Accessories)					
2	<b>Auxiliary Electrical Equipment</b>					
2.1	Step up transformer					
2.2	Unit Auxiliary Transformer					
2.3	Local supply transformer					
2.4	Station transformer					
2.5	SCADA					
2.6	Switchgear, Batteries, DC dist. Board					
2.7	Telecommunication equipment					
2.8	Illumination of Dam, PH and Switchyard					
2.9	Cables & cable facilities, grounding/transmission line					
2.1	Diesel generating sets					
2.11	Total (Auxiliary Elect. Equipment)					
3.0	<b>Auxiliary equipment &amp; services for power station</b>					
3.1	EOT crane					
3.2	Other cranes					
3.3	Electric lifts & elevators					
3.4	Cooling water system					
3.5	Drainage & dewatering system					
3.6	Fire fighting equipment					
3.7	Air conditioning, ventilation and heating					
3.8	Water supply system					
3.9	Oil handling equipment					
3.1	Workshop machines & equipment					
3.11	Total (Auxiliary equipt. & services for PS)					
4	Switchyard package					
5	Initial spares for all above equipments					
6	<b>Total (Plant &amp; Equipment)</b>		370.69	370.69		

APPLICANT

**FORM- 6****Financial Package upto COD**

**Name of the Utility / Company** Bihar State Hydroelectric Power Corporation Ltd.  
**Name of the Hydro Power Station** Barun Small Hydro Electric Project  
**Project Cost as on COD<sup>1</sup>** 1589 lakh  
**Date of Commercial Operation of the Station<sup>2</sup>** Jun-96

(Amount in lakhs)

	Financial Package as Approved		Financial Package as on COD		As Admitted on COD	
	Currency and Amount <sup>3</sup>		Currency and Amount <sup>3</sup>		Currency and Amount <sup>3</sup>	
1	2	3	4	5	6	7
Loan-I GOB	Indian Rs.	1589	Indian Rs.	1025.24	Indian Rs.	1025.24
Loan-II	Indian Rs.					
Common pool/internal	Indian Rs.		Indian Rs.	50	Indian Rs.	50
Unpaid IDC/FC			Indian Rs.	262.91	Indian Rs.	262.91
and so on						
Equity-						
Foreign						
Domestic				1346.97		1346.97
Total Equity						
Debt : Equity Ratio						

1 Say US \$ 200m + Rs.400 Cr or Rs.1200 Cr including US \$200m at an exchange rate of 1US \$=Rs.40/-

2 Date of Commercial Operation means Commercial Operation of the last unit

3 For example : US \$, 200M etc.etc

**APPLICANT**

**FORM- 7**

**Details of Project Specific Loans**

**Name of the Utility / Company:** Bihar State Hydroelectrical Power Corporation Ltd.

**Name of the Hydro Power Station:** Barun Small Hydro Electric Project

(Amount in lakhs)

Particulars	Package1	Package2	Package3	Package4	Package5	Package6
1	2	3	4	5	6	7
Source of Loan <sup>1</sup>	GoB					
Currency <sup>2</sup>	Indian Rs.					
Amount of Loan sanctioned	1025.24					
Amount of Gross Loan drawn upto 31.03.____/COD <sup>3,4,5,13,15</sup>						
Interest Type <sup>6</sup>	Fixed					
Fixed Interest Rate, if applicable	13.00%					
Base Rate, if Floating Interest <sup>7</sup>	Nil					
Margin, if Floating Interest <sup>8</sup>	No					
Are there any Caps/Floor <sup>9</sup>						
If above is yes,specify caps/floor						
Moratorium Period <sup>10</sup>	1 year					
Moratorium effective from	27-03-1999					
Repayment Period <sup>11</sup>	10 year					
Repayment effective from	27-03-2000					
Repayment Frequency <sup>12</sup>	Annual					
Repayment Instalment <sup>13,14</sup>	105.524					
Base Exchange Rate <sup>16</sup>	Nil					

<sup>1</sup> Source of loan means the agency from whom the loan has been taken such as WB, ADB, WMB, PNB, SBI, ICICI, IFC, PFC etc.

<sup>2</sup> Currency refers to currency of loan such as US\$, DM, Yen, Indian Rupee etc.

<sup>3</sup> Details are to be submitted as on 31.03.\_\_\_\_ for existing assets and as on COD for the remaining assets.

<sup>4</sup> Where the loan has been refinanced, details in the Form are to be given for the loan refinanced. However, the details of the original loan are to be given separately in the same form.

<sup>5</sup> If the Tariff in the petition is claimed separately for various units, details in the Form are to be given separately for all the units in the same form.

<sup>6</sup> Interest type means whether the interest is fixed or floating.

<sup>7</sup> Base rate means the base as PLR etc. over which the margin is to be added. Applicable base rate on different dates from the date of drawl may also be enclosed.

<sup>8</sup> Margin means the points over and above the floating rate.

<sup>9</sup> At times caps/floor are put at which the floating rates are frozen. If such a condition exists, specify the limits

<sup>10</sup> Moratorium period refers to the period during which loan servicing liability is not required.

<sup>11</sup> Repayment period means the repayment of loan such as 7 years, 10 years, 25 years etc.

<sup>12</sup> Repayment frequency means the interval at which the debt servicing is to be done such as monthly, quarterly, half yearly, annual, etc.

<sup>13</sup> Where there is more than one drawal/repayment for a loan, the date & amount of each drawal/repayment may also be given separately.

<sup>14</sup> If the repayment instalment amount and repayment date can not be worked out from the data furnished above, the repayment schedule to be furnished separately.

<sup>15</sup> In case of Foreign loan, date of each drawal & repayment alongwith exchange rate as on that date may be given.

<sup>16</sup> Base exchange rate means the exchange rate prevailing as on 31.03.\_\_\_\_ for existing assets and as on COD for the remaining assets.

**APPLICANT**



FORM- 8

Details of Allocation of corporate loans to various projects

Name of the Utility / Company: Bihar State Hydroelectrical Power Corporation Ltd.

Name of the Hydro Power Station: Barun Small Hydro Electric Project

(Amount in lacs)

Particulars	Package1	Package2	Package3	Package4	Package5	Remarks
1	2	3	4	5	6	7
Source of Loan <sup>1</sup>	Not applicable					
Currency <sup>2</sup>						
Amount of Loan sanctioned						
Amount of Gross Loan drawn upto 31.03.____/COD <sup>3,4,5,13,15</sup>						
Interest Type <sup>6</sup>						
Fixed Interest Rate, if applicable						
Base Rate, if Floating Interest <sup>7</sup>						
Margin, if Floating Interest <sup>8</sup>						
Are there any Caps/Floor <sup>9</sup>						
If above is yes,specify caps/floor						
Moratorium Period <sup>10</sup>						
Moratorium effective from						
Repayment Period <sup>11</sup>						
Repayment effective from						
Repayment Frequency <sup>12</sup>						
Repayment Instalment <sup>13,14</sup>						
Base Exchange Rate <sup>16</sup>						
	Distribution of loan packages to various projects					
Name of the Projects						Total
Project 1						
Project 2						
Project 3 and so on						

<sup>1</sup> Source of loan means the agency from whom the loan has been taken such as WB, ADB, WMB, PNB, SBI, ICICI, IFC, PFC etc.

<sup>2</sup> Currency refers to currency of loan such as US\$, DM, Yen,Indian Rupee etc.

<sup>3</sup> Details are to be submitted as on 31.03.\_\_\_\_ for existing assets and as on COD for the remaining assets.

<sup>4</sup> Where the loan has been refinanced, details in the Form are to be given for the loan refinanced. However, the details of the original loan are to be given seperately in the same form.

<sup>5</sup> If the Tariff in the petition is claimed seperately for various units, details in the Form are to be given seperately for all the units in the same form.

<sup>6</sup> Interest type means whether the interest is fixed or floating.

<sup>7</sup> Base rate means the base as PLR etc. over which the margin is to be added. Applicable base rate on different dates from the date of drawl may also be enclosed.

<sup>8</sup> Margin means the points over and above the floating rate.

<sup>9</sup> At times caps/floor are put at which the floating rates are frozen. If such a condition exists, specify the limits

<sup>10</sup> Moratorium period refers to the period during which loan servicing liability is not required.

<sup>11</sup> Repayment period means the repayment of loan such as 7 years, 10 years, 25 years etc.

<sup>12</sup> Repayment frequency means the interval at which the debt servicing is to be done such as monthly, quarterly, half yearly, annual, etc.

<sup>13</sup> Where there is more than one drawal/repayment for a loan, the date & amount of each drawal/repayment may also be given seperately.

<sup>14</sup> If the repayment instalment amount and repayment date can not be worked out from the data furnished above, the repayment schedule to be furnished seperately.

<sup>15</sup> In case of Foreign loan,date of each drawal & repayment alongwith exchange rate as on that date may be given.

<sup>16</sup> Base exchange rate means the exchange rate prevailing as on 31.03.\_\_\_\_ for existing assets and as on COD for the remaining assets.

Applicant

### Statement of Additional Capitalisation after COD

Name of the Utility / Company Bihar State Hydroelectric Power Corporation Ltd.

Name of Hydro Power Station: Barun

(Amount in Cr.)

Sl.No	Year	Work/Equipment added after COD up to Cut off Date/ Beyond Cut off	Amount Capitalised/ Proposed to be Capitalised	Justification
1	2	3	4	5
5	2016-17	Plant & Machinery	-	
6	2017-18	Plant & Machinery	0.00	
7	2025-26	Plant & Machinery	-	
	Total		0.00	

1. Separate statements of Additional Capitalisation for (1) after COD and upto Cut off date; and (2) beyond cut off date are to

2. In case of the project has been completed and any tariff notification(s) has / have already been issued in the past by Govt. authority, fill column 6 giving the cost as admitted for the purpose of tariff notification already issued by (Name of the authority the tariff Order)

Note:

1. Fill the form in chronological order year wise along with detailed justification and clearly bringing out the necessity and the beneficiaries.

2. In case initial spares purchased along with any equipment, then the cost of such spares should be indicated separately, e.g. spares - 5 Crs. etc.

**APPLICANT**

FORM-9

Admitted Cost <sup>1</sup>
6
-
0.00
-
0.00

to be furnished.

of India or any other  
rity) (Enclose copy of

e benefits accrued to

Rotor- 50 Crs. Initial

FORM - 10

Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.

Name of the Hydro Power Station: Barun

Date of Commercial Operation:

Financial Year	2016-17	2017-18	2025-26
1	3	4	5
Amount capitalised in Work/Equipment	-	0.00	-
Financing Details			
Loan-1			
Loan-2			
Loan-3 and so on			
Total Loan <sup>2</sup>	-	0.00	-
Equity	-	-	-
Internal Resources			
Others			
Total	-	0.00	-

<sup>1</sup> Year 1 refers to Financial Year of COD and Year 2, Year 3 etc. are the subsequent financial years respectively.

<sup>2</sup> Loan details for meeting the additional capitalisation requirement should be given as per FORM-7 or 8 whichever is relevant.

APPLICANT

FORM- 11

Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.

Name of the Hydro Power Station: Barun

(Amount in Cr)

Financial Year	2016-17	2017-18	2025-26
1	3	4	5
<b>Depreciation on Capital Cost</b>	0.68	0.68	0.68
<b>Depreciation on Additional Capitalisation</b>			
Amount of Additional Capitalisation			
Depreciation Amount	-	-	-
<b>Detail of FERV</b>			
Amount of FERV on which depreciation charged			
Depreciation amount			
Depreciation recovered during the Year			
Advance against Depreciation recovered during the Year			
Total depreciation and advance against depreciation recovered during the year	0.68	0.68	0.68
<b>Cumulative Depreciation &amp; Advance against Depreciation recovered upto the year</b>	<b>0.68</b>	<b>0.68</b>	<b>0.68</b>

<sup>1</sup> Depreciation recovered in Tariff upto \_\_\_\_\_ to be furnished with yaeerwise details in the same form seperately with supporting details..

APPLICANT

## Calculation of Depreciation Rate

Name of the Utility / Company: Bihar State Hydroelectrical Power Corporation Ltd.

Name of the Hydro Power Station: Barun Small Hydro Electric Project

(Amount in lakhs)

Sl. no.	Name of the Assets <sup>1</sup>	Cost of asset as on 31.03.2008 or as on COD, whichever is later	Depreciation Rates as per Schedule approved by CERC	Depreciation Amount
	1	2	3	4( Col.2 X Col.3)
1		NA		
2				
3				

Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.

Name of the Power Station: Barun

(Amount in Crs)

Sl. no.	Particulars	2016-17	2017-18	2025-26
1	2	3	4	5
	<b>Loan-1</b>	GoB	GoB	GoB
	Gross loan - Opening			
	Cumulative repayments of Loans upto previous year			
	Net loan - Opening			
	Increase / decrease due to FERV			
	Increase / decrease due to ACE			
	Total			
	Repayment (s) of Loans during the year			
	Net loan - Closing			
	Average Net Loan			
	Rate of Interest on Loan	10.50%	10.50%	10.50%
	Interest on loan	0.00	0	0
	<b>Total Loan</b>			
	Gross loan - Opening			
	Cumulative repayments of Loans upto previous year			
	Net loan - Opening			
	Increase / decrease due to FERV			
	Increase / decrease due to ACE			
	Total			
	Repayment (s) of Loans during the year			
	Net loan - Closing			
	Average Net Loan			
	Interest on loan	-	-	0.00
	<b>Weighted average Rate of Interest on Loans</b>	10.50%	10.50%	10.50%

In case of foreign loans, the calculations in Indian Rupees is to be furnished. However, the calculations in Original currency is also to be furnished seperately in the same form.

APPLICANT

FORM- 14

Calculation of Advance Against Depreciation (AAD)

Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.  
Name of the Hydro Power Station: Barun

Particulars	2016-17	2017-18	2025-26
1	3	4	5
1/10th of the Loan(s)			
Repayment of the Loan(s) as considered for working out Interest on Loan			
Minimum of the Above			
Less: Depreciation during the year			
(A <sup>1</sup> )			
Cumulative Repayment of the Loan(s) as considered for working out Interest on Loan			
Less: Cumulative Depreciation			
(B <sup>1</sup> )			
Advance Against Depreciation (Minimum of A & B)			

<sup>1</sup>If the amount is negative, it will be shown as zero.

APPLICANT



**FORM- 15****Calculation of Interest on Working Capital****Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.****Name of t** Barun

(Amount in Cr)

Sl. No.	Particulars	2016-17	2017-18	2025-26
1	2	3	4	5
1	O & M expenses	0.04	0.04	0.06
2	Maintenance Spares	0.17	0.17	0.17
3	Recievables	0.25	0.28	0.36
	Total Working Capital	0.46	0.49	0.58
	Rate of Interest	15.75%	15.75%	15.75%
	Interest on Working Capital	0.07	0.08	0.09

**Applicant**

[illegible]

DETAILS OF OPERATION AND MAINTENANCE EXPENSES				
Name of the Company / Utility :Bihar State Hydroelectric Power Corporation Ltd.				
Name of the Power Station : Barun				
( Rs. In Cr)				
	ITEMS	2016-	2017-	2025-26
	1	3	4	5
(A)	Breakup of O&M expenses			
#	Consumption of Stores and Spares			
#	Repair and Maintenance + O&M			
#	Insurance			
#				
#				
#				
#				
#	Security			
#	Administrative Expenses			
	- Rent			
	- Electricity Charges			
	- Travelling and conveyance			
	- Telephone, telex and postage			
	- Advertising			
	- Entertainment			
	- Others (Specify items)			
	Sub-Total (Administrative Expenses)			
#	Employee Cost			
	a) Salaries, wages and allowances			
	b) Staff welfare expenses			
	c) Productivity linked incentive			
#	Corporate office expenses allocation			
#	<b>Total (1 to 8)</b>	<b>0.48</b>	<b>0.51</b>	<b>0.73</b>
	LESS: Recovered , if any			
	Net Expenses			
Notes:				
(B)	Breakup of corporate expenses (Aggregate)			
	- Employee expenses			
	- Repair and maintenance			
	- Training and Recruitment			
	- Communication			
	- Travelling			
	- Security			
	- Rent			
	- Others			
	Total			
(C)	Details of number of Employees			
	i) Executives			
	ii) Non-Executives			
	iii) Skilled			
	iv) Non-Skilled			
	Total			

**Belsar**

**Checklist of Forms and other information/ documents for tariff filing for Belsar Hydro Power Generating Station**

Form No.	Title of Tariff Filing Forms (Hydro)	Tick
<b>FORM-1</b>	Summary of Tariff Proposal	✓
<b>FORM-2</b>	Details of type of hydro station, Capacity Index, Primary energy rate etc.	✓
<b>FORM-3</b>	Salient Features of hydro electric project	✓
<b>FORM-4</b>	Details of Foreign loans	✓
<b>FORM-5</b>	Abstract of Admitted Capital Cost for the existing Project	✓
<b>FORM-5A</b>	Abstract of Capital Cost Estimates and Schedule dates of Commissioning for the New projects	✓
<b>FORM-5B</b>	Break up of capital Cost	✓
<b>FORM-5C</b>	Break up of Project Cost for Plant and Equipment	✓
<b>FORM-5D</b>	Break-up of Construction/Supply/Service packages	✓
<b>FORM-6</b>	Financial Package upto COD	✓
<b>FORM-7</b>	Details of Project Specific Loans	✓
<b>FORM- 8</b>	Details of Allocation of corporate loans to various projects	✓
<b>FORM-9</b>	Statement of Additional Capitalisation after COD	✓
<b>FORM-10</b>	Financing of Additional Capitalisation	✓
<b>FORM-11</b>	Statement of Depreciation	✓
<b>FORM-12</b>	Calculation of Depreciation Rate	✓
<b>FORM-13</b>	Calculation of interest on actual loan (s)	✓
<b>FORM-14</b>	Calculation of Advance Against Depreciation (AAD)	✓
<b>FORM-15</b>	Calculation of Interest on Working Capital	✓
<b>FORM- 16</b>	Draw Down Schedule for Calculation of IDC & Financing Charges	✓
<b>FORM-17</b>	Details of Operation & Maintenance Expenses	✓

**Note: Electronic copy in the form of CD/Floppy disc shall also be furnished.**

**FORM- 1**

**Summary of Tariff Proposal**

**Name of the Company / Utility:**

Bihar State Hydroelectrical Power Corporation Ltd.

**Name of the Hydro Power Station**

Belsar

**Region**

**State**

Bihar

**District**

Rohtas

(Rs. in Cr.)

S.No.	Particulars		2016-17	2017-18	2025-26
1	2		3	4	5
1	Depreciation	FORM- 11	0.21	0.21	0.21
2	Interest on Loan	FORM- 13A	0.37	0.35	0.34
3	Return on Equity <sup>1</sup>		-	-	-
4	Advance against Depreciation	FORM- 14	0	0	0
5	Interest on Working Capital	FORM- 15	0.02	0.03	0.03
6	O & M Expenses	FORM- 17	0.15	0.16	0.22
	<b>Total</b>		<b>0.75</b>	<b>0.74</b>	<b>0.79</b>

1 Details of calculations to be furnished.

FORM-2			
Details of COD, Type of hydro station, Capacity Index, Primary energy rate etc.			
Name of Utility/Company		Bihar State Hydroelectrical Power Corporation Ltd.	
Name of Hydro Power station		Belsar	
Sl. No.	Description		As per CERC norms for tariff period 2004-05 to 2008-09
1	Installed Capacity	MW	2 X 0.5
2	Free power to home state	%	
3	Date of commercial operation		
—	Unit-		Jul-12
—	Unit-		Jul-12
—	Unit-		-
4	Type of Station		
—	a) Surface/underground		Surface
—	b) Purely ROR/ Pondage/Storage		Canal based
—	c) Peaking/non-peaking		Non- peaking
—	d) No. of hours of peaking		
—	e) Overload capacity(MW) & period		
5	Type of excitation		
—	a) Rotaing excitors on generator		
—	b) Static excitation		Static excitation
6	Design Energy (Annual) <sup>1</sup>	Gwh	6
7	Auxiliary Consumption	%	0.5
8	Transformation losses	%	5
9	Saleable Primary Energy	Gwh	5.94
10	Primary Energy Rate	paise/Kwh	
11	Primary Energy Charge	Rs. in crore	
12	Capacity Index		
—	Normative value		

<sup>1</sup> Monthwise Design energy figures to be given separately with the petition.

**APPLICANT**

FORM-3	
SALIENT FEATURES OF HYDROELECTRIC PROJECT	
Name of Utility/Company	Bihar State Hydroelectrical Power Corporation Ltd.
Name of Hydro Power station	Belsar
<b>1. Location</b>	
State/Distt.	BIHAR /Arwal
River	
<b>2. Diversion Tunnel</b>	
Size, shape	NA
Length	NA
<b>3. Dam</b>	
Type	NA
Maximum dam height	NA
<b>4. Spillway</b>	
Type	NA
Crest level of spillway	NA
<b>5. Reservoir</b>	
Full Reservoir Level (FRL)	NA
Minimum Draw Down Level (MDDL)	NA
Live storage (MCM)	NA
<b>6. Desilting Arrangement</b>	
Type	NA
Number and Size	NA
Particle size to be removed(mm)	NA
<b>7. Head Race Tunnel</b>	
Size and type	15.642 m ( W ) Trapezoidal
Length	30 m
Design discharge(Cumecs)	
<b>8. Surge Shaft</b>	
Type	
Diameter	
Height	
<b>9. Penstock/Pressure shafts</b>	
Type	NA
Diameter & Length	NA
<b>10. Power House</b>	
Type	Surface
Installed capacity (No of units x MW)	1.0 ( 2 x 0.5 )
Peaking capacity during lean period (MW)	
Type of turbine	
Rated Head(M)	
Rated Discharge(Cumecs)	
<b>11. Tail Race Tunnel</b>	
Diameter, shape	Trapezoidal
Length	30m x 17.675m
Minimum tail water level	78.344
<b>12. Switchyard</b>	
Type of Switch gear	
No. of generator bays	1
No. of Bus coupler bays	
No. of line bays	1

Note: Specify limitations on generation, if any, during specific time period on water use due to irrigation, drinking water, industrial, environmental considerations etc.

APPLICANT

FORM- 4																							
Details of Foreign loans																							
(Details only in respect of loans applicable to the project under consideration)																							
Name of Utility/Company	Bihar State Hydroelectrical Power Corporation Ltd.																						
Name of Hydro Power station	Belsar																						
Exchange rate at CoD																							
Exchange rate as on 31.03.																							
(Amount in lakhs)																							
Financial Year (Starting from COD)	Year 1				Year 2				Year 3 and so on														
1	2	3	4	5	6	7	8	9	10	11	12	13											
	Date	Amount (Foreign)	Exchange Rate	Amount (Rs.)	Date	Amount (Foreign)	Exchange Rate	Amount (Rs.)	Date	Amount (Foreign)	Exchange Rate	Amount											
Currency1 <sup>1</sup>	Not applicable																						
At the date of Drawl <sup>2</sup>																							
Scheduled repayment date of principal																							
Scheduled payment date of interest																							
At the end of Financial year																							
Currency2 <sup>1</sup>																							
At the date of Drawl <sup>2</sup>																							
Scheduled repayment date of principal																							
Scheduled payment date of interest																							
At the end of Financial year																							
Currency3 <sup>1</sup> & so on																							
At the date of Drawl <sup>2</sup>																							
Scheduled replacement date of principal																							
Scheduled payment date of interest																							
At the end of Financial year																							

1 Name of the currency to be mentioned e.g. US \$, DM, etc. etc.

2 In case of more than one drawl during the year, Exchange rate at the date of each drawl to be given.

**Applicant**



**FORM-5**

**Abstract of Admitted Capital Cost for the existing Project**

**Name of the Utility / Company :** Bihar State Hydroelectrical Power Corporation Ltd  
**Name of the Hydro Power Station :** Belsar

**(Amt. in Cr.)**

<b><u>Capital cost admitted as on -----</u></b>	<b><u>FY 2016-17</u></b>	<b><u>FY 2017-18</u></b>	<b><u>FY 2025-26</u></b>
(Give reference to the order of the relevant BERC / relevant authority along with application No. & Date)			
—			
Foreign Component, if any (In Million US \$ or the relevant Currency)	NIL	NIL	NIL
—			
<b><u>Total Cap Cost Domestic Component (Rs. Cr.)</u></b>	<b><u>4.61</u></b>	<b><u>4.61</u></b>	<b><u>4.61</u></b>
—			
Foreign Exchange rate considered for the admitted cost	NIL	NIL	NIL
<b><u>Total Capital cost to be admitted (Rs. Cr)</u></b>	<b><u>4.61</u></b>	<b><u>4.61</u></b>	<b><u>4.61</u></b>
<b>APPLICANT</b>			

FORM-5A		
Abstract of Capital Cost Estimates and Schedule dates of Commissioning for the New projects		
Name of Utility/Company	Bihar State Hydroelectrical Power Corporation Ltd.	
Name of Hydro Power station	Belsar	
New Projects	No	
<b>Capital Cost Estimates</b>		
Name of the Authority approving the project cost estimates:	-	
Date of approval of the Capital cost	-	
	<b>Estimated Cost</b>	<b>Completed Cost</b>
Price level of approved estimates	As of End of Qtr. Of	As on Scheduled COD of
Foreign Exchange rate considered for the capital cost estimates		
<b>Capital Cost excluding IDC &amp; FC</b>		
Foreign Component, if any (In Million US \$ or the relevant Currency)		
Domestic Component (Rs. Cr.)		
<b>Capital cost excluding IDC &amp; FC (Rs. Cr)</b>		
<b>IDC &amp; FC</b>		
Foreign Component, if any (In Million US \$ or the relevant Currency)		
Total Capital cost Domestic Component (Rs. Cr.)	<b>5.7</b>	<b>12.97</b>
<b>IDC &amp; FC (Rs.Cr.)</b>		
Rate of taxes & duties considered		
<b>Schedule dates of Commissioning</b>		
COD of Unit-I	Apr-09	Jul-12
COD of Unit-II		
COD of last Unit		
<b>Note:</b>		
1. Copy of approval letter should be enclosed.		
2. Details of capital cost are to be furnished as per FORM-5B or 5C as applicable.		
3. Details of IDC & Financing Charges are to be furnished as per FORM-16.		
		<b>Applicant</b>

Form - 5B								
Break up of Capital cost (for hydro power generating station)								
Name of Utility/Company		Bihar State Hydroelectrical Power Corporation Ltd.						
Name of Hydro Power station		Belsar						
	(Amt in Cr)							
Sl. No.	Head of works	Original cost as approved by Authority	Cost on COD	Variation	Reasons for variation	Admitted cost		
1	2	3	4	5	6	7		
1	Infrastructure Works							
1.1	Preliminary including Development	0.05	Cost Breakup Provided as Annexure I		Reasons for variation has been submitted in the Petition			
1.2	Land	0.08						
1.3	Buildings	0.21						
1.4	Township							
1.5	Maintenance							
1.6	Tools & Plants	0.05						
1.7	Communication							
1.8	Environment & Ecology							
1.9	Losses on stock							
1.1	Receipt & Recoveries							
1.11	Total (Infrastructure works)	0.38						
2	Major Civil Works							
2.1	Dam, Intake & Desilting Chambers							
2.2	HRT, TRT, Surge Shaft & Pressure shafts							
2.3	Power Plant civil works							
2.4	Other civil works (Trash cleaning machine, Gantry crane, Irrigation vent, By pass gate)							
2.5	Total (Major Civil Works)	1.55						
3	Hydro Mechanical equipments	3.30						
4	Plant & Equipment							
4.1	Initial spares of Plant & Equipment							
4.2	Total (Plant & Equipment)							
5	Taxes and Duties							
5.1	Custom Duty							
5.2	Other taxes & Duties							
5.3	Total Taxes & Duties							
6.0	Construction & Pre-commissioning expenses							
6.1	Erection, testing & commissioning							
6.2	Construction Insurance							
6.3	Site supervision							
6.4	Total (Const. & Pre-commissioning)							
7	Overheads							
7.1	Establishment	0.26						
7.2	Design & Engineering							
7.3	Audit & Accounts	0.05						
7.4	Contingency	0.16						
7.5	Rehabilitation & Resettlement							
7.6	Total (Overheads)	0.47						
8	Capital Cost without IDC & FC							
9	Financing charges (FC)							
10	Interest during construction (IDC)							
11	Capital Cost with IDC & FC (INR Cr)	5.70	12.97					

**Note:**

1. In case of time and cost over-run of the project, a detailed note giving reasons of such time and cost over run should be submitted, duly bringing out the agency responsible and whether such time and cost over run was beyond the control of the generating company.

**Applicant**

Form - 5C							
Break up of Capital cost for plant & equipment							
Name of Utility/Company		Bihar State Hydroelectrical Power Corporation Ltd.					
Name of Hydro Power station		Belsar					
Sl. No.	Head of works	Original Cost as approved by	Cost on COD	Variation	Reasons for variation	Admitted cost	
1	2	3	4	5	6	7	
1	Generator, turbine & Acessories						
1.1	Generator package		Cost Breakup Provided in Annexure I				
1.2	Turbine package						
1.3	Unit control Board						
1.4	C&I package						
1.5	Bus Duct of GT connection						
1.6	Total (Generator, turbine & Acessories)						
2	Auxiliary Electrical Equipment						
2.1	Step up transformer						
2.2	Unit Auxiliary Transformer						
2.3	Local supply transformer						
2.4	Station transformer						
2.5	SCADA						
2.6	Switchgear, Batteries, DC dist. Board						
2.7	Telecommunication equipment						
2.8	Illumination of Dam, PH and Switchyard						
2.9	Cables & cable facilities, grounding						
2.1	Diesel generating sets						
2.11	Total (Auxiliary Elect. Equipment)						
3.0	Auxiliary equipment & services for power station						
3.1	EOT crane						
3.2	Other cranes						
3.3	Electric lifts & elevators						
3.4	Cooling water system						
3.5	Drainage & dewatering system						
3.6	Fire fighting equipment						
3.7	Air conditioning, ventilation and heating						
3.8	Water supply system						
3.9	Oil handling equipment						
3.1	Workshop machines & equipment						
3.11	Total (Auxiliary equipt. & services for PS)						
4	Switchyard package						
5	Initial spares for all above equipments						
6	Total (Plant & Equipment)	5.70					

APPLICANT

FORM-5D										
	Name of Utility			Bihar State Hydroelectric Power Corporation Ltd.						
	Name of Hydro Power Station			Belsar						
				(Amt in Lakh)						
Sl.No.	Name/No. of Construction / Supply / Service Package	Scope of works (in line with head of cost break-ups as applicable)	Whether awarded through ICB/DCB/ Depatmentally/ Deposit Work	No. of bids received	Date of Award	Date of Start of work	Date of Completion of Work	Value of Award <sup>1</sup> in (Rs. In Lakhs)	Firm or With Escalation in prices	Actual expenditure till the completion or up to COD whichever is earlier(Rs. In Lakh)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	M K Enterprises	Civil			3.04.2006		Jul-12	835.90		1,180.08
2		E/M								
3	Other	Other			-			14.16		

Form - 6						
Financial Package upto COD						
Name of the Utility / Company	Bihar State Hydroelectric Power Corporation Ltd.					
Name of the Hydro Power Station	Belsar					
Project Cost as on COD <sup>1</sup>	-					
Date of Commercial Operation of the Station <sup>2</sup>	Jul-12					
(Amount in lakhs)						
			Financial Package as on COD		As Admitted on COD	
	Currency and Amount <sup>3</sup>		Currency and Amount <sup>3</sup>		Currency and Amount <sup>3</sup>	
1	2	3	4	5	6	7
Loan-I NABARD	Indian Rs.	386.31	Indian Rs.	386.31	Indian Rs.	1,180.08
Loan-II GOB	Indian Rs.	178.47	Indian Rs.	178.47	Indian Rs.	
Loan-III	Indian Rs.	0	Indian Rs.	0	Indian Rs.	0
and so on						
Equity-						
Foreign		0		0		0
Domestic	Indian Rs.	0	Indian Rs.	0	Indian Rs.	0
Total Equity	Indian Rs.	0	Indian Rs.	0	Indian Rs.	0
Debt : Equity Ratio	Indian Rs.	0	Indian Rs.	0	Indian Rs.	0

1 Say US \$ 200m + Rs.400 Cr or Rs.1200 Cr including US \$200m at an exchange rate of 1US \$=Rs.40/-

2 Date of Commercial Operation means Commercial Operation of the last unit

3 For example : US \$, 200M etc.etc

**APPLICANT**

Form - 7						
Details of Project specific loans						
Name of the Utility / Company	Bihar State Hydroelectric Power Corporation Ltd.					
Name of the Hydro Power Station	Belsar					
(Amount in lakhs)						
Particulars	Package1	Package2	Package3	Package4	Package5	Package6
1	2	3	4	5	6	7
Source of Loan <sup>1</sup>	GoB	Nabard				
Currency <sup>2</sup>	INR	INR				
Amount of Loan sanctioned	178.47	386.31				
Amount of Gross Loan drawn upto 31.06.06/COD <sup>3,4,5,13,15</sup>						
Interest Type <sup>6</sup>	-					
Fixed Interest Rate, if applicable	-					
Base Rate, if Floating Interest <sup>7</sup>	13.00%	6.50%				
Margin, if Floating Interest <sup>8</sup>	No	No	Yes/No	Yes/No	Yes/No	Yes/No
Are there any Caps/Floor <sup>9</sup>	-					
If above is yes,specify caps/floor	-					
Moratorium Period <sup>10</sup>	-					
Moratorium effective from	-					
Repayment Period <sup>11</sup>	-					
Repayment effective from	-					
Repayment Frequency <sup>12</sup>	-					
Repayment Instalment <sup>13,14</sup>	-					
Base Exchange Rate <sup>16</sup>	-					

<sup>1</sup> Source of loan means the agency from whom the loan has been taken such as WB, ADB, WMB, PNB, SBI, ICICI, IFC, PFC etc.

<sup>2</sup> Currency refers to currency of loan such as US\$, DM, Yen, Indian Rupee etc.

<sup>3</sup> Details are to be submitted as on 31.03.\_\_\_\_ for existing assets and as on COD for the remaining assets.

<sup>4</sup> Where the loan has been refinanced, details in the Form are to be given for the loan refinanced. However, the details of the original loan are to be given separately in the same form.

<sup>5</sup> If the Tariff in the petition is claimed separately for various units, details in the Form are to be given separately for all the units in the same form.

<sup>6</sup> Interest type means whether the interest is fixed or floating.

<sup>7</sup> Base rate means the base as PLR etc. over which the margin is to be added. Applicable base rate on different dates from the date of drawl may also be enclosed.

<sup>8</sup> Margin means the points over and above the floating rate.

<sup>9</sup> At times caps/floor are put at which the floating rates are frozen. If such a condition exists, specify the limits

<sup>10</sup> Moratorium period refers to the period during which loan servicing liability is not required.

<sup>11</sup> Repayment period means the repayment of loan such as 7 years, 10 years, 25 years etc.

<sup>12</sup> Repayment frequency means the interval at which the debt servicing is to be done such as monthly, quarterly, half yearly, annual, etc.

<sup>13</sup> Where there is more than one drawal/repayment for a loan, the date & amount of each drawal/repayment may also be given separately.

<sup>14</sup> If the repayment instalment amount and repayment date can not be worked out from the data furnished above, the repayment schedule to be furnished separately.

<sup>15</sup> In case of Foreign loan, date of each drawal & repayment alongwith exchange rate as on that date may be given.

<sup>16</sup> Base exchange rate means the exchange rate prevailing as on 31.03.\_\_\_\_ for existing assets and as on COD for the remaining assets.

**APPLICANT**

Form - 8						
Details of allocation of corporate loans to various projects						
Name of the Utility / Company	Bihar State Hydroelectric Power Corporation Ltd.					
Name of the Hydro Power Station	Belsar					
(Amount in lacs)						
Particulars	Package1	Package2	Package3	Package4	Package5	Remarks
1	2	3	4	5	6	7
Source of Loan <sup>1</sup>	Not Applicable					
Currency <sup>2</sup>						
Amount of Loan sanctioned						
Amount of Gross Loan drawn upto 31.03.____/COD <sup>3,4,5,13,15</sup>						
Interest Type <sup>6</sup>						
Fixed Interest Rate, if applicable						
Base Rate, if Floating Interest <sup>7</sup>						
Margin, if Floating Interest <sup>8</sup>						
Are there any Caps/Floor <sup>9</sup>						
If above is yes,specify caps/floor						
Moratorium Period <sup>10</sup>						
Moratorium effective from						
Repayment Period <sup>11</sup>						
Repayment effective from						
Repayment Frequency <sup>12</sup>						
Repayment Instalment <sup>13,14</sup>						
Base Exchange Rate <sup>16</sup>						
	Distribution of loan packages to various projects					
Name of the Projects						Total
Project 1						
Project 2						
Project 3 and so on						

<sup>1</sup> Source of loan means the agency from whom the loan has been taken such as WB, ADB, WMB, PNB, SBI, ICICI, IFC, PFC etc.

<sup>2</sup> Currency refers to currency of loan such as US\$, DM, Yen,Indian Rupee etc.

<sup>3</sup> Details are to be submitted as on 31.03.\_\_\_\_ for existing assets and as on COD for the remaining assets.

<sup>4</sup> Where the loan has been refinanced, details in the Form are to be given for the loan refinanced. However, the details of the original loan

<sup>5</sup> If the Tariff in the petition is claimed seperately for various units, details in the Form are to be given seperately for all the units in the same form.

<sup>6</sup> Interest type means whether the interest is fixed or floating.

<sup>7</sup> Base rate means the base as PLR etc. over which the margin is to be added. Applicable base rate on different dates from the date of drawl may also be enclosed.

<sup>8</sup> Margin means the points over and above the floating rate.

<sup>9</sup> At times caps/floor are put at which the floating rates are frozen. If such a condition exists, specify the limits

<sup>10</sup> Moratorium period refers to the period during which loan servicing liability is not required.

<sup>11</sup> Repayment period means the repayment of loan such as 7 years, 10 years, 25 years etc.

<sup>12</sup> Repayment frequency means the interval at which the debt servicing is to be done such as monthly, quarterly, half yearly, annual, etc.

<sup>13</sup> Where there is more than one drawal/repayment for a loan, the date & amount of each drawal/repayment may also be given seperately.

<sup>14</sup> If the repayment instalment amount and repayment date can not be worked out from the data furnished above, the repayment schedule to be furnished seperately.

<sup>15</sup> In case of Foreign loan,date of each drawal & repayment alongwith exchange rate as on that date may be given.

<sup>16</sup> Base exchange rate means the exchange rate prevailing as on 31.03.\_\_\_\_ for existing assets and as on COD for the remaining assets.

APPLICANT



### Statement of Additional Capitalisation after COD

Name of the Utility / Company Bihar State Hydroelectric Power Corporation Ltd.

Name of Hydro Power Station: Belsar

(Amount in Cr.)

Sl.No	Year	Work/Equipment added after COD up to Cut off Date/ Beyond Cut off	Amount Capitalised/ Proposed to be Capitalised	Justification
1	2	3	4	5
5	2016-17	Plant & Machinery	-	
6	2017-18	Plant & Machinery	-	
7	2025-26	Plant & Machinery	-	
	Total		0.00	

1. Separate statements of Additional Capitalisation for (1) after COD and upto Cut off date; and (2) beyond cut off date are to

2. In case of the project has been completed and any tariff notification(s) has / have already been issued in the past by Govt. authority, fill column 6 giving the cost as admitted for the purpose of tariff notification already issued by (Name of the authority the tariff Order)

Note:

1. Fill the form in chronological order year wise along with detailed justification and clearly bringing out the necessity and the beneficiaries.

2. In case initial spares purchased along with any equipment, then the cost of such spares should be indicated separately, e.g. spares - 5 Crs. etc.

**APPLICANT**

FORM-9

Admitted Cost <sup>1</sup>
6
-
-
-
0.00

to be furnished.

of India or any other  
rity) (Enclose copy of

e benefits accrued to

Rotor- 50 Crs. Initial

FORM - 10

Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.

Name of the Hydro Power Station: Belsar

Date of Commercial Operation:

Financial Year	2016-17	2017-18	2025-26
1	3	4	5
Amount capitalised in Work/Equipment	-	-	-
Financing Details			
Loan-1			
Loan-2			
Loan-3 and so on			
Total Loan <sup>2</sup>	-	-	-
Equity	-	-	-
Internal Resources			
Others			
Total	-	-	-

<sup>1</sup> Year 1 refers to Financial Year of COD and Year 2, Year 3 etc. are the subsequent financial years respectively.

<sup>2</sup> Loan details for meeting the additional capitalisation requirement should be given as per FORM-7 or 8 whichever is relevant.

APPLICANT

FORM- 11

Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.

Name of the Hydro Power Station: Belsar

(Amount in Cr)

Financial Year	2016-17	2017-18	2025-26
1	3	4	5
Depreciation on Capital Cost	0.21	0.21	0.21
Depreciation on Additional Capitalisation			
Amount of Additional Capitalisation			
Depreciation Amount	-	-	-
Detail of FERV			
Amount of FERV on which depreciation charged			
Depreciation amount			
Depreciation recovered during the Year			
Advance against Depreciation recovered during the Year			
Total depreciation and advance against depreciation recovered during the year	0.21	0.21	0.21
Cumulative Depreciation & Advance against Depreciation recovered upto the year	0.21	0.21	0.21

<sup>1</sup> Depreciation recovered in Tariff upto \_\_\_\_\_ to be furnished with yaeerwise details in the same form seperately with supporting details..

APPLICANT

FORM- 12				
Calculation of Depreciation Rate				
Name of the Utility / Company		Bihar State Hydroelectric Power Corporation Ltd.		
Name of the Hydro Power Station		Belsar		
(Amount in lakhs)				
Sl. no.	Name of the Assets <sup>1</sup>	Cost of asset as on 31.03.10 or as on COD, whichever is later	Depreciation Rates as per Schedule approved by CERC	Depreciation Amount
	1	2	3	4( Col.2 X Col.3)
1	Land			
2	Building	Not Applicable		

Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.

Name of the Power Station: Belsar

(Amount in Crs)

Sl. no.	Particulars	2016-17	2017-18	2025-26
1	2	3	4	5
	<b>Loan-1</b>	GoB	GoB	GoB
	Gross loan - Opening			
	Cumulative repayments of Loans upto previous year			
	Net loan - Opening			
	Increase / decrease due to FERV			
	Increase / decrease due to ACE			
	Total			
	Repayment (s) of Loans during the year			
	Net loan - Closing			
	Average Net Loan			
	Rate of Interest on Loan	10.50%	10.50%	10.50%
	Interest on loan	0.00	0	0
	<b>Total Loan</b>			
	Gross loan - Opening			
	Cumulative repayments of Loans upto previous year			
	Net loan - Opening			
	Increase / decrease due to FERV			
	Increase / decrease due to ACE			
	Total			
	Repayment (s) of Loans during the year			
	Net loan - Closing			
	Average Net Loan			
	Interest on loan	0.37	0.35	0.34
	<b>Weighted average Rate of Interest on Loans</b>	10.50%	10.50%	10.50%

In case of foreign loans, the calculations in Indian Rupees is to be furnished. However, the calculations in Original currency is also to be furnished seperately in the same form.

APPLICANT

FORM- 14

Calculation of Advance Against Depreciation (AAD)

Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.  
Name of the Hydro Power Station: Belsar

Particulars	2016-17	2017-18	2025-26
1	3	4	5
1/10th of the Loan(s)			
Repayment of the Loan(s) as considered for working out Interest on Loan			
Minimum of the Above			
Less: Depreciation during the year			
(A <sup>1</sup> )			
Cumulative Repayment of the Loan(s) as considered for working out Interest on Loan			
Less: Cumulative Depreciation			
(B <sup>1</sup> )			
Advance Against Depreciation (Minimum of A & B)			

<sup>1</sup>If the amount is negative, it will be shown as zero.

APPLICANT

**FORM- 15****Calculation of Interest on Working Capital****Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.****Name of t** Belsar

(Amount in Cr)

Sl. No.	Particulars	2016-17	2017-18	2025-26
1	2	3	4	5
1	O & M expenses	0.01	0.01	0.02
2	Maintenance Spares	0.05	0.05	0.05
3	Recievables	0.11	0.11	0.13
	Total Working Capital	0.17	0.18	0.20
	Rate of Interest	14.50%	14.50%	14.50%
	Interest on Working Capital	0.02	0.03	0.03

**Applicant**



Form-16												
Name of the Utility / Company			Bihar State Hydroelectric Power Corporation Ltd.									
Name of the Hydro Power Station			Behar									
Draw Down Schedule for Calculation of IDC & Financing Charges												
Sl. No.	Draw Particulars		2011-2012			2012-13		2013-14		(Amount in Lakhs) 2014-15 to 2015-16		
	Quantum in Foreign currency	Exchange Rate on draw down date	Amount in Indian Rupee	Quantum in Foreign currency	Exchange Rate on draw down date	Amount in Indian Rupee	Quantum in Foreign currency	Exchange Rate on draw down date	Amount in Indian Rupee	Quantum in Foreign currency	Exchange Rate on draw down date	Amount in Indian Rupee
1	Loans											
1.1	Foreign Loans											
1.1.1	Foreign Loan 1											
	Draw down Amount											
	IDC											
	Financing charges											
1.1.2	Foreign Loan 2											
	Draw down Amount											
	IDC											
	Financing charges											
1.1.3	Foreign Loan 3											
	Draw down Amount											
	IDC											
	Financing charges											
1.1.4	..											
	..											
	..											
1.1	Total Foreign Loans											
	Draw down Amount											
	IDC											
	Financing charges											
1.2	Indian Loans											
1.2.1	Indian Loan 1											
	Draw down Amount	#	178.47	#	178.47	#	178.47	#	178.47	178.47		178.47
	IDC											
	Financing charges	23.20	23.20	#	23.20	#	23.20	#	23.20	23.20		23.20
1.2.2	Indian Loan 2											
	Draw down Amount	#	386.31	#	386.31	#	386.31	#	386.31	386.31		386.31
	IDC											
	Financing charges	25.11	25.11	#	25.11	#	25.11	#	25.11	25.11		25.11
1.2.3	Indian Loan 3											
	Draw down Amount											
	IDC											
	Financing charges											
1.2.4	..											
	..											
	..											
1.2	Total Indian Loans											
	Draw down Amount											
	IDC											
	Financing charges											
1	Total of Loans drawn	564.79	564.79	#	564.79	#	564.79	#	564.79	564.79		564.79
	IDC											
	Financing charges	48.31	48.31	#	48.31	#	48.31	#	48.31	48.31		48.31
2	Equity											
2.1	Foreign equity drawn											
2.2	Indian equity drawn											
	Total equity deployed											

Note: Drawal of debt and equity shall be on paripassu basis to meet the commissioning schedule.

DETAILS OF OPERATION AND MAINTENANCE EXPENSES				
Name of the Company / Utility :Bihar State Hydroelectric Power Corporation Ltd.				
Name of the Power Station : Belsar				
(Rs. In Cr)				
	ITEMS	2016-	2017-	2025-26
	1	3	4	5
(A)	Breakup of O&M expenses			
#	Consumption of Stores and Spares			
#	Repair and Maintenance + O&M			
#				
#	Insurance			
#				
#	Security			
#	Administrative Expenses			
"	- Rent			
	- Electricity Charges			
	- Travelling and conveyance			
	- Telephone, telex and postage			
	- Advertising			
	- Entertainment			
	- Others (Specify items)			
	Sub-Total (Administrative Expenses)			
#	Employee Cost			
"	a) Salaries, wages and allowances			
	b) Staff welfare expenses			
	c) Productivity linked incentive			
#	Corporate office expenses allocation			
#	<b>Total (1 to 8)</b>	<b>0.15</b>	<b>0.16</b>	<b>0.22</b>
"	LESS: Recovered , if any			
	Net Expenses			
Notes:				
(B)	Breakup of corporate expenses (Aggregate)			
	- Employee expenses			
	- Repair and maintenance			
	- Training and Recruitment			
	- Communication			
	- Travelling			
	- Security			
	- Rent			
	- Others			
	Total			
(C)	Details of number of Employees			
	i) Executives			
	ii) Non-Executives			
	iii) Skilled			
	iv) Non-Skilled			
	Total			

## Dehri

### Checklist of Forms and other information/ documents for tariff filing for Dehri Hydro Power Generating Station

Form No.	Title of Tariff Filing Forms (Hydro)	Tick
<b>FORM-1</b>	Summary of Tariff Proposal	✓
<b>FORM-2</b>	Details of type of hydro station, Capacity Index, Primary energy rate etc.	✓
<b>FORM-3</b>	Salient Features of hydro electric project	✓
<b>FORM-4</b>	Details of Foreign loans	✓
<b>FORM-5</b>	Abstract of Admitted Capital Cost for the existing Project	✓
<b>FORM-5A</b>	Abstract of Capital Cost Estimates and Schedule dates of Commissioning for the New projects	✓
<b>FORM-5B</b>	Break up of capital Cost	✓
<b>FORM-5C</b>	Break up of Project Cost for Plant and Equipment	✓
<b>FORM-5D</b>	Break-up of Construction/Supply/Service packages	✓
<b>FORM-6</b>	Financial Package upto COD	✓
<b>FORM-7</b>	Details of Project Specific Loans	✓
<b>FORM- 8</b>	Details of Allocation of corporate loans to various projects	✓
<b>FORM-9</b>	Statement of Additional Capitalisation after COD	✓
<b>FORM-10</b>	Financing of Additional Capitalisation	✓
<b>FORM-11</b>	Statement of Depreciation	✓
<b>FORM-12</b>	Calculation of Depreciation Rate	✓
<b>FORM-13</b>	Calculation of interest on actual loan (s)	✓
<b>FORM-14</b>	Calculation of Advance Against Depreciation (AAD)	✓
<b>FORM-15</b>	Calculation of Interest on Working Capital	✓
<b>FORM- 16</b>	Draw Down Schedule for Calculation of IDC & Financing Charges	✓
<b>FORM-17</b>	Details of Operation & Maintenance Expenses	✓

**Note: Electronic copy in the form of CD/Floppy disc shall also be furnished.**

**FORM- 1**

**Summary of Tariff Proposal**

**Name of the Company / Utility:**

Bihar State Hydroelectrical Power Corporation Ltd.

**Name of the Hydro Power Station**

Sone Western Link Canal HEP, Dehri

**Region**

**State**

Bihar

**District**

Rohtas

(Rs. in Cr.)

S.No.	Particulars		2016-17	2017-18	2025-26
1	2		3	4	5
1	Depreciation	FORM- 11	1.82	1.82	1.93
2	Interest on Loan	FORM- 13A	-	-	0.12
3	Return on Equity <sup>1</sup>		1.40	1.40	1.40
4	Advance against Depreciation	FORM- 14	0	0	0
5	Interest on Working Capital	FORM- 15	0.21	0.22	0.26
6	O & M Expenses	FORM- 17	0.97	1.03	1.46
	<b>Total</b>		<b>4.39</b>	<b>4.46</b>	<b>5.17</b>

1 Details of calculations to be furnished.

**FORM-2**

**Details of COD, Type of hydro station, Capacity Index, Primary energy rate etc.**

**NAME OF Utility / COMPANY: Bihar State Hydroelectrical Power Corporation Ltd.**

**NAME OF Hydro POWER STATION : Sone Western Link Canal HEP, Dehri**

Sl. No.	Description		As per CERC norms for tariff period 2004-05 to 2008-09
1	Installed Capacity	MW	6.6 (4X1650 kW)
2	Free power to home state	%	
3	Date of commercial operation		
	Uni		19.01.93
	Uni		06.03.93
	Uni		28.08.93
	Uni		11.04.93
4	Type of Station		
	a) Surface/underground		Surface
	b) Purely ROR/ Pondage/Storage		Purely ROR
	c) Peaking/non-peaking		Non peaking
	d) No. of hours of peaking		NA
	e) Overload capacity(MW) & period		NA
5	Type of excitation		
	a) Rotaing exciters on generator		
	b) Static excitation		Static excitation
6	Design Energy (Annual) <sup>1</sup>	Gwh	43.106
7	Auxiliary Consumption	%	0.5
8	Transformation losses	%	0.5
9	Saleable Primary Energy	Gwh	42.57
10	Primary Energy Rate	paise/Kwh	
11	Primary Energy Charge	Rs. in crore	
12	Capacity Index		
	Normative value		

**APPLICANT**

## FORM-3

## SALIENT FEATURES OF HYDROELECTRIC PROJECT

NAME OF Utility / COMPANY: Bihar State Hydroelectrical Power Corporation Ltd.

NAME OF Hydro POWER STATION: Sone Western Link Canal HEP, Dehri

<b>1. Location</b>	
State/Distt.	Bihar/Rohtas
River	Sone Western Link Canal HEP, Dehri
<b>2. Diversion Tunnel</b>	
Size, shape	WMC 123.96 cumecs, EMC 48.68 cumecs
Length	WMC 31.42 km, EMC 125.53 km
<b>3. Dam</b>	
Type	NA
Maximum dam height	NA
<b>4. Spillway</b>	
Type	NA
Crest level of spillway	NA
<b>5. Reservoir</b>	
Full Reservoir Level (FRL)	NA
Minimum Draw Down Level (MDDL)	NA
Live storage (MCM)	NA
<b>6. Desilting Arrangement</b>	
Type	NA
Number and Size	NA
Particle size to be removed(mm)	NA
<b>7. Head Race Tunnel/Power channel</b>	
Size and type	NA
Length	935 m
Design discharge(Cumecs)	345.78 cumecs
<b>8. Surge Shaft</b>	
Type	NA
Diameter	NA
Height	NA
<b>9. Penstock/Pressure shafts</b>	
Type	NA
Diameter & Length	NA
<b>10. Power House</b>	
Type	Surface
Installed capacity (No of units x MW)	4 X 1.65
Peaking capacity during lean period (MW)	NA
Type of turbine	Axial flow Kaplan
Rated Head(M)	3.87 m
Rated Discharge(Cumecs)	226.54 cumecs
<b>11. Tail Race Tunnel</b>	
Diameter, shape	Trapezoidal, BW 70.71 m, FSD 2.26 m
Length	150 m
Minimum tail water level	
<b>12. Switchyard</b>	
Type of Switch gear	Outdoor
No. of generator bays	1
No. of Bus coupler bays	NA
No. of line bays	1

Note: Specify limitations on generation, if any, during specific time period on water use due to irrigation, drinking water, industrial, environmental considerations etc.

APPLICANT

**FORM- 4**

**Details of Foreign loans**

(Details only in respect of loans applicable to the project under consideration)

**Name of the Utility / Company** Bihar State Hydroelectrical Power Corporation Ltd.

**Name of the Hydro Power Station** Sone Western Link Canal HEP, Dehri

**Exchange rate at COD**

**Exchange rate as on 31.03.20**

Financial Year (Starting from COD)	Year 1				Year 2				Year 3 and so on			
1	2	3	4	5	6	7	8	9	10	11	12	13
	Date	Amount (Foreign)	Exchange Rate	Amount (Rs.)	Date	Amount (Foreign)	Exchange Rate	Amount (Rs.)	Date	Amount (Foreign)	Exchange Rate	Amount
<b>Currency1<sup>1</sup></b>	<div>Not applicable</div>											
At the date of Drawl <sup>2</sup>												
Scheduled repayment date of principal												
Scheduled payment date of interest												
At the end of Financial year												
<b>Currency2<sup>1</sup></b>												
At the date of Drawl <sup>2</sup>												
Scheduled repayment date of principal												
Scheduled payment date of interest												
At the end of Financial year												
<b>Currency3<sup>1</sup> &amp; so on</b>												
At the date of Drawl <sup>2</sup>												
Scheduled replacement date of principal												
Scheduled payment date of interest												
At the end of Financial year												

1 Name of the currency to be mentioned e.g. US \$, DM, etc. etc.

2 In case of more than one drawl during the year, Exchange rate at the date of each drawl to be given.

**Applicant**

**FORM-5****Abstract of Admitted Capital Cost for the existing Project**

Name of the Utility / Company : Bihar State Hydroelectrical Power Corporation Ltd  
Name of the Hydro Power Station : Sone Western Link Canal HEP, Dehri

**(Amt. in Cr.)**

<b><u>Capital cost admitted as on -----</u></b>	<b><u>FY 2016-17</u></b>	<b><u>FY 2017-18</u></b>	<b><u>FY 2025-26</u></b>
(Give reference to the order of the relevant BERC / relevant authority along with application No. & Date)			
—			
Foreign Component, if any (In Million US \$ or the relevant Currency)	NIL	NIL	NIL
—			
<b><u>Total Cap Cost Domestic Component (Rs. Cr.)</u></b>	<b><u>40.32</u></b>	<b><u>40.32</u></b>	<b><u>42.89</u></b>
—			
Foreign Exchange rate considered for the admitted cost	NIL	NIL	NIL
<b><u>Total Capital cost to be admitted (Rs. Cr)</u></b>	<b><u>40.32</u></b>	<b><u>40.32</u></b>	<b><u>42.89</u></b>
<b>APPLICANT</b>			



## FORM-5A

**Abstract of Capital Cost Estimates and Schedule dates of Commissioning for the New projects**Name of the **Utility / Company** : **Bihar State Hydroelectrical Power Corporation Ltd.**Name of the **Hydro Power Station** : **Sone Western Link Canal HEP, Dehri****New Projects - YES Under construction**

Name of the Authority approving the project

Date of approval of the Capital cost

**Estimated Cost****Completed Cost**

Price level of approved estimates

As of End of Qtr. Of

As on Scheduled COD of

Foreign Exchange rate considered for the

**Capital Cost excluding IDC & FC**

Foreign Component, if any (In Million US \$)

Domestic Component (Rs. Cr.)

**Capital cost excluding IDC & FC (Rs. Cr)**

Not Applicable

**IDC & FC**

Foreign Component, if any (In Million US \$)

Domestic Component (Rs. Cr.)

**IDC & FC (Rs.Cr.)**

Rate of taxes &amp; duties considered

**Schedule dates of Commissioning**

COD of Unit-I

COD of Unit-II

COD of last Unit

Note.

1. Copy of approval letter should be enclosed.
2. Details of capital cost are to be furnished as per FORM-5B or 5C as applicable.
3. Details of IDC & Financing Charges are to be furnished as per FORM-16.

**APPLICANT**

## FORM-5B

Break up of Capital cost (for hydro power generating station)

NAME OF Utility / COMPANY: Bihar State Hydroelectrical Power Corporation Ltd.

NAME OF Hydro POWER STATION: Sone Western Link Canal HEP, Dehri

(Rs. in Lakh)

Sl. No.	Head of works	Original cost as approved by Authority	Cost on COD	Variation	Reasons for variation	Admitted cost as per order dt 15.12.21
1	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>
1	<b>Infrastructure Works</b>					
1.1	Preliminary including Development					
1.2	Land	56.35	53.5	-2.85		
1.3	Buildings		#			
1.4	Township		#			
1.5	Maintenance					
1.6	Tools & Plants	14.15		-14.15		
1.7	Communication					
1.8	Environment & Ecology					
1.9	Losses on stock					
1.1	Receipt & Recoveries					
1.11	Total (Infrastructure works)	70.5	#	-17		
2	<b>Major Civil Works</b>					
2.1	Dam, Intake & Desilting Chambers	18.07				
2.2	HRT, TRT, Surge Shaft & Pressure shafts/Power channel and Tail race channel					
2.3	Power Plant civil works					
2.4	Other civil works (DLR bridge, miscellaneous work)		1297.17			
2.5	Total (Major Civil Works)	18.07	1297.17	0.00		
3	<b>Hydro Mechanical equipments</b>					
4	<b>Plant &amp; Equipment</b>					
4.1	Initial spares of Plant & Equipment	2095.28	1637.15	-458.13		
4.2	Total (Plant & Equipment)	2095.28	1637.15	-458.13		
5	<b>Taxes and Duties</b>					
5.1	Custom Duty/Excise duty					
5.2	Other taxes & Duties					
5.3	Total Taxes & Duties					
6.0	<b>Construction &amp; Pre-commissioning expenses</b>					
6.1	Erection, testing & commissioning	14.32				
6.2	Construction Insurance					
6.3	Site supervision					
6.4	Total (Const. & Pre-commissioning)					
7	<b>Overheads</b>					
7.1	Establishment					
7.2	Design & Engineering					
7.3	Audit & Accounts					
7.4	Contingency					
7.5	Rehabilitation & Resettlement					
7.6	Total (Overheads)	1221.83	1315.19			
8	<b>Capital Cost without IDC &amp; FC</b>					
9	Financing charges (FC)					
10	Interest during construction (IDC)					
11	<b>Capital Cost with IDC &amp; FC (in lakh)</b>	<b>3420.00</b>	<b>4385.17</b>	<b>965.17</b>		<b>3329</b>
<b>Note:</b>						
1. In case of time and cost over-run of the project, a detailed note giving reasons of such time and cost over run should be submitted, duly bringing out the agency responsible and whether such time and cost over run was beyond the control of the generating company.						
<b>APPLICANT</b>						

## FORM- 5C

## Break up of Capital Cost for Plant &amp; Equipment

NAME OF Utility / COMPANY: Bihar State Hydroelectrical Power Corporation Ltd.

NAME OF Hydro POWER STATION: Sone Western Link Canal HEP, Dehri

(Rs. in crore)

Sl. No.	Head of works	Original Cost as approved	Cost on COD	Variation	Reasons for variation	Admitted cost
1	2	3	4	5	6	7
1	<b>Generator, turbine &amp; Accessories</b>					
1.1	Generator package	2095.28	1637.15			
1.2	Turbine package					
1.3	Unit control Board (switch board panels)					
1.4	C&I package					
1.5	Bus Duct of GT connection					
1.6	Total (Generator, turbine & Accessories)					
2	<b>Auxiliary Electrical Equipment</b>					
2.1	Step up transformer					
2.2	Unit Auxiliary Transformer					
2.3	Local supply transformer					
2.4	Station transformer					
2.5	SCADA					
2.6	Switchgear, Batteries, DC dist. Board					
2.7	Transmission line					
2.8	Illumination of Dam, PH and Switchyard					
2.9	Cables & cable facilities, grounding/transmission line					
2.1	Diesel generating sets					
2.11	Total (Auxiliary Elect. Equipment)					
3.0	<b>Auxiliary equipment &amp; services for power station</b>					
3.1	EOT crane					
3.2	Other cranes					
3.3	Electric lifts & elevators					
3.4	Cooling water system					
3.5	Drainage & dewatering system					
3.6	Fire fighting equipment					
3.7	Air conditioning, ventilation and heating					
3.8	Water supply system					
3.9	Oil handling equipment					
3.1	Workshop machines & equipment					
3.11	Total (Auxiliary equipt. & services for PS)					
4	Switchyard package					
5	Initial spares for all above equipments					
6	<b>Total (Plant &amp; Equipment)</b>	2095.28	1637.15			

APPLICANT

FORM-5D	
Break-up of Construction/Supply/Service packages	

	Name of Utility	Bihar State Hydroelectric Power Corporation Ltd.
--	-----------------	--

	<b>Name of Hydro Power Station</b>	<b>Sone Western Link Canal HEP, Dehri</b>
--	------------------------------------	---

Sl.No.	Name/No. of Construction / Supply / Service Package	Scope of works (in line with head of cost break-ups as applicable)	Whether awarded through ICB/DCB/ Departmentally/ Deposit Work	No. of bids received	Date of Award	Date of Start of work	Date of Completion of Work	Value of Award <sup>1</sup> in (Rs. Cr.)	Firm or With Escalation in prices	Actual expenditure till the completion or up to COD whichever is earlier(Rs.Cr.)
--------	---	--	---	----------------------	---------------	-----------------------	----------------------------	--	-----------------------------------	--

**Actual  
expenditure  
till the  
completion  
or up to COD  
whichever is  
earlier(Rs.Cr.)**

(11)

	Nil
--	-----

**FORM- 6**

**Financial Package upto COD**

**Name of the Utility / Company** Bihar State Hydroelectric Power Corporation Ltd.  
**Name of the Hydro Power Station** Sone Western Link Canal HEP, Dehri  
**Project Cost as on COD<sup>1</sup>** 3420 lakh  
**Date of Commercial Operation of the Station<sup>2</sup>** 11.04.93

(Amount in lakhs)

	Financial Package as Approved		Financial Package as on COD		As Admitted on COD	
	Currency and Amount <sup>3</sup>		Currency and Amount <sup>3</sup>		Currency and Amount <sup>3</sup>	
1	2	3	4	5	6	7
Loan-I PFC	Indian Rs.	600	Indian Rs.	584.19	Indian Rs.	584.19
Loan-II GOB	Indian Rs.	949.81	Indian Rs.	1430.79	Indian Rs.	1430.79
Common pool/internal	Indian Rs.		Indian Rs.		Indian Rs.	
Unpaid IDC/FC	Indian Rs.	770.51	Indian Rs.	770.51	Indian Rs.	770.51
and so on						
Equity-						
Foreign						
Domestic						
Total Equity		1374.68		1374.68		1374.68
Debt : Equity Ratio						

1 Say US \$ 200m + Rs.400 Cr or Rs.1200 Cr including US \$200m at an exchange rate of 1US \$=Rs.40/-

2 Date of Commercial Operation means Commercial Operation of the last unit

3 For example : US \$, 200M etc.etc

**APPLICANT**

## Details of Project Specific Loans

Name of the Utility / Company: Bihar State Hydroelectrical Power Corporation Ltd.

Name of the Hydro Power Station: Sone Western Link Canal HEP, Dehri

(Amount in lakhs)

Particulars	Package1	Package2	Package3	Package4	Package5	Package6
1	2	3	4	5	6	7
Source of Loan <sup>1</sup>	PFC	GoB				
Currency <sup>2</sup>	Indian Rs.	Indian Rs.				
Amount of Loan sanctioned	600	1430.79				
Amount of Gross Loan drawn upto 31.03.____/COD <sup>3,4,5,13,15</sup>	584.19	1430.79				
Interest Type <sup>6</sup>	Fixed	Fixed				
Fixed Interest Rate, if applicable	16.75%	13%				
Base Rate, if Floating Interest <sup>7</sup>						
Margin, if Floating Interest <sup>8</sup>	No					
Are there any Caps/Floor <sup>9</sup>						
If above is yes,specify caps/floor						
Moratorium Period <sup>10</sup>	5 year	1 year				
Moratorium effective from	Dec'92					
Repayment Period <sup>11</sup>	10 year	10 year				
Repayment effective from	15.12.1997					
Repayment Frequency <sup>12</sup>	Half yearly	Annual				
Repayment Instalment <sup>13,14</sup>	29.2095					
Base Exchange Rate <sup>16</sup>	Nil					

<sup>1</sup> Source of loan means the agency from whom the loan has been taken such as WB, ADB, WMB, PNB, SBI, ICICI, IFC, PFC etc.<sup>2</sup> Currency refers to currency of loan such as US\$, DM, Yen, Indian Rupee etc.<sup>3</sup> Details are to be submitted as on 31.03.\_\_\_\_ for existing assets and as on COD for the remaining assets.<sup>4</sup> Where the loan has been refinanced, details in the Form are to be given for the loan refinanced. However, the details of the original loan are to be given separately in the same form.<sup>5</sup> If the Tariff in the petition is claimed separately for various units, details in the Form are to be given separately for all the units in the same form.<sup>6</sup> Interest type means whether the interest is fixed or floating.<sup>7</sup> Base rate means the base as PLR etc. over which the margin is to be added. Applicable base rate on different dates from the date of drawl may also be enclosed.<sup>8</sup> Margin means the points over and above the floating rate.<sup>9</sup> At times caps/floor are put at which the floating rates are frozen. If such a condition exists, specify the limits<sup>10</sup> Moratorium period refers to the period during which loan servicing liability is not required.<sup>11</sup> Repayment period means the repayment of loan such as 7 years, 10 years, 25 years etc.<sup>12</sup> Repayment frequency means the interval at which the debt servicing is to be done such as monthly, quarterly, half yearly, annual, etc.<sup>13</sup> Where there is more than one drawal/repayment for a loan, the date & amount of each drawal/repayment may also be given separately.<sup>14</sup> If the repayment instalment amount and repayment date can not be worked out from the data furnished above, the repayment schedule to be furnished separately.<sup>15</sup> In case of Foreign loan, date of each drawal & repayment alongwith exchange rate as on that date may be given.<sup>16</sup> Base exchange rate means the exchange rate prevailing as on 31.03.\_\_\_\_ for existing assets and as on COD for the remaining assets.

APPLICANT





## Details of Allocation of corporate loans to various projects

Name of the Utility / Company: Bihar State Hydroelectrical Power Corporation Ltd.

Name of the Hydro Power Station: Sone Western Link Canal HEP, Dehri

(Amount in lacs)

Particulars	Package1	Package2	Package3	Package4	Package5	Remarks
1	2	3	4	5	6	7
Source of Loan <sup>1</sup>	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	
Currency <sup>2</sup>						
Amount of Loan sanctioned						
Amount of Gross Loan drawn upto 31.03.____/COD <sup>3,4,5,13,15</sup>						
Interest Type <sup>6</sup>						
Fixed Interest Rate, if applicable						
Base Rate, if Floating Interest <sup>7</sup>						
Margin, if Floating Interest <sup>8</sup>						
Are there any Caps/Floor <sup>9</sup>						
If above is yes,specify caps/floor						
Moratorium Period <sup>10</sup>						
Moratorium effective from						
Repayment Period <sup>11</sup>						
Repayment effective from						
Repayment Frequency <sup>12</sup>						
Repayment Instalment <sup>13,14</sup>						
Base Exchange Rate <sup>16</sup>						
	Distribution of loan packages to various projects					
Name of the Projects						Total
Project 1						
Project 2						
Project 3 and so on						

<sup>1</sup> Source of loan means the agency from whom the loan has been taken such as WB, ADB, WMB, PNB, SBI, ICICI, IFC, PFC etc.<sup>2</sup> Currency refers to currency of loan such as US\$, DM, Yen, Indian Rupee etc.<sup>3</sup> Details are to be submitted as on 31.03.\_\_\_\_ for existing assets and as on COD for the remaining assets.<sup>4</sup> Where the loan has been refinanced, details in the Form are to be given for the loan refinanced. However, the details of the original loan are to be given separately in the same form.<sup>5</sup> If the Tariff in the petition is claimed separately for various units, details in the Form are to be given separately for all the units in the same form.<sup>6</sup> Interest type means whether the interest is fixed or floating.<sup>7</sup> Base rate means the base as PLR etc. over which the margin is to be added. Applicable base rate on different dates from the date of drawl may also be enclosed.<sup>8</sup> Margin means the points over and above the floating rate.<sup>9</sup> At times caps/floor are put at which the floating rates are frozen. If such a condition exists, specify the limits<sup>10</sup> Moratorium period refers to the period during which loan servicing liability is not required.<sup>11</sup> Repayment period means the repayment of loan such as 7 years, 10 years, 25 years etc.<sup>12</sup> Repayment frequency means the interval at which the debt servicing is to be done such as monthly, quarterly, half yearly, annual, etc.<sup>13</sup> Where there is more than one drawal/repayment for a loan, the date & amount of each drawal/repayment may also be given separately.<sup>14</sup> If the repayment instalment amount and repayment date can not be worked out from the data furnished above, the repayment schedule to be furnished separately.<sup>15</sup> In case of Foreign loan, date of each drawal & repayment alongwith exchange rate as on that date may be given.<sup>16</sup> Base exchange rate means the exchange rate prevailing as on 31.03.\_\_\_\_ for existing assets and as on COD for the remaining assets.

Applicant

### Statement of Additional Capitalisation after COD

Name of the Utility / Company Bihar State Hydroelectric Power Corporation Ltd.

Name of Hydro Power Station: Sone Western Link Canal HEP, Dehri

(Amount in Cr.)

Sl.No	Year	Work/Equipment added after COD up to Cut off Date/ Beyond Cut off	Amount Capitalised/ Proposed to be Capitalised	Justification
1	2	3	4	5
5	2016-17	Plant & Machinery	0.2508	
6	2017-18	Plant & Machinery	0.00	
7	2025-26	Plant & Machinery	-	
	Total		0.25	

1. Separate statements of Additional Capitalisation for (1) after COD and upto Cut off date; and (2) beyond cut off date are to

2. In case of the project has been completed and any tariff notification(s) has / have already been issued in the past by Govt. authority, fill column 6 giving the cost as admitted for the purpose of tariff notification already issued by (Name of the authority the tariff Order)

Note:

1. Fill the form in chronological order year wise along with detailed justification and clearly bringing out the necessity and the beneficiaries.

2. In case initial spares purchased along with any equipment, then the cost of such spares should be indicated separately, e.g. spares - 5 Crs. etc.

**APPLICANT**

FORM-9

Admitted Cost <sup>1</sup>
6
0.2508
0.00
-
0.25

to be furnished.

of India or any other  
rity) (Enclose copy of

e benefits accrued to

Rotor- 50 Crs. Initial

FORM - 10

Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.

Name of the Hydro Power Station: Sone Western Link Canal HEP, Dehri

Date of Commercial Operation:

Financial Year	2016-17	2017-18	2025-26
1	3	4	5
Amount capitalised in Work/Equipment	0.2508	0.00	-
Financing Details			
Loan-1			
Loan-2			
Loan-3 and so on			
Total Loan <sup>2</sup>	0.2508	0.00	-
Equity	-	-	-
Internal Resources			
Others			
Total	0.2508	0.00	-

<sup>1</sup> Year 1 refers to Financial Year of COD and Year 2, Year 3 etc. are the subsequent financial years respectively.

<sup>2</sup> Loan details for meeting the additional capitalisation requirement should be given as per FORM-7 or 8 whichever is relevant.

APPLICANT

FORM- 11

Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.

Name of the Hydro Power Station: Sone Western Link Canal HEP, Dehri

(Amount in Cr)

Financial Year	2016-17	2017-18	2025-26
1	3	4	5
<b>Depreciation on Capital Cost</b>	1.82	1.82	1.93
<b>Depreciation on Additional Capitalisation</b>			
Amount of Additional Capitalisation			
Depreciation Amount	-	-	-
<b>Detail of FERV</b>			
Amount of FERV on which depreciation charged			
Depreciation amount			
Depreciation recovered during the Year			
Advance against Depreciation recovered during the Year			
Total depreciation and advance against depreciation recovered during the year	1.82	1.82	1.93
<b>Cumulative Depreciation &amp; Advance against Depreciation recovered upto the year</b>	<b>1.82</b>	<b>1.82</b>	<b>1.93</b>

<sup>1</sup> Depreciation recovered in Tariff upto \_\_\_\_\_ to be furnished with yaeerwise details in the same form seperately with supporting details..

APPLICANT

## Calculation of Depreciation Rate

Name of the Utility / Company: Bihar State Hydroelectrical Power Corporation Ltd.

Name of the Hydro Power Station: Sone Western Link Canal HEP, Dehri

(Amount in lakhs)

Sl. no.	Name of the Assets <sup>1</sup>	Cost of asset as on 31.03.2008 or as on COD, whichever is later	Depreciation Rates as per Schedule approved by CERC	Depreciation Amount
	1	2	3	4( Col.2 X Col.3)
1	Non residential building		N/A	
2	Power building			
3	Road and Bridge			

Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.

Name of the Power Station: Sone Western Link Canal HEP, Dehri

(Amount in Crs)

Sl. no.	Particulars	2016-17	2017-18	2025-26
1	2	3	4	5
	<b>Loan-1</b>	GoB	GoB	GoB
	Gross loan - Opening			
	Cumulative repayments of Loans upto previous year			
	Net loan - Opening			
	Increase / decrease due to FERV			
	Increase / decrease due to ACE			
	Total			
	Repayment (s) of Loans during the year			
	Net loan - Closing			
	Average Net Loan			
	Rate of Interest on Loan	10.50%	10.50%	10.50%
	Interest on loan	0.00	0	0
	<b>Total Loan</b>			
	Gross loan - Opening			
	Cumulative repayments of Loans upto previous year			
	Net loan - Opening			
	Increase / decrease due to FERV			
	Increase / decrease due to ACE			
	Total			
	Repayment (s) of Loans during the year			
	Net loan - Closing			
	Average Net Loan			
	Interest on loan	-	-	0.12
	<b>Weighted average Rate of Interest on Loans</b>	10.50%	10.50%	10.50%

In case of foreign loans, the calculations in Indian Rupees is to be furnished. However, the calculations in Original currency is also to be furnished seperately in the same form.

APPLICANT

FORM- 14

Calculation of Advance Against Depreciation (AAD)

Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.

Name of the Hydro Power Station: Sone Western Link Canal HEP, Dehri

Particulars	2016-17	2017-18	2025-26
1	3	4	5
1/10th of the Loan(s)			
Repayment of the Loan(s) as considered for working out Interest on Loan			
Minimum of the Above			
Less: Depreciation during the year			
(A <sup>1</sup> )			
Cumulative Repayment of the Loan(s) as considered for working out Interest on Loan			
Less: Cumulative Depreciation			
(B <sup>1</sup> )			
Advance Against Depreciation (Minimum of A & B)			

<sup>1</sup>If the amount is negative, it will be shown as zero.

APPLICANT



**FORM- 15****Calculation of Interest on Working Capital****Name of the Utility / Company:** Bihar State Hydroelectric Power Corporation Ltd.**Name of the Project:** Sone Western Link Canal HEP, Dehri

(Amount in Cr)

Sl. No.	Particulars	2016-17	2017-18	2025-26
1	2	3	4	5
1	O & M expenses	0.08	0.09	0.12
2	Maintenance Spares	0.45	0.45	0.48
3	Receivables	0.62	0.66	0.86
	Total Working Capital	1.15	1.20	1.47
	Rate of Interest	18.00%	18.00%	18.00%
	Interest on Working Capital	0.21	0.22	0.26

**Applicant**

Name of the Utility / Company					Bihar State Hydroelectrical Power Corporation Ltd.					FORM- 16														
Name of the Hydro Power Station					Sone Western Link Canal HEP, Dehri																			
Draw Down Schedule for Calculation of IDC & Financing Charges																				(Amount in Lakhs)				

DETAILS OF OPERATION AND MAINTENANCE EXPENSES				
Name of the Company / Utility :Bihar State Hydroelectric Power Corporation Ltd.				
Name of the Power Station : Sone Western Link Canal HEP, Dehri				
( Rs. In Cr)				
	ITEMS	2016-	2017-	2025-26
	1	3	4	5
(A)	Breakup of O&M expenses			
#	Consumption of Stores and Spares			
#	Repair and Maintenance + O&M			
#	Insurance			
#				
#				
#				
#				
#	Security			
#	Administrative Expenses			
"	- Rent			
	- Electricity Charges			
	- Travelling and conveyance			
	- Telephone, telex and postage			
	- Advertising			
	- Entertainment			
	- Others (Specify items)			
	Sub-Total (Administrative Expenses)			
"	Employee Cost			
"	a) Salaries, wages and allowances			
	b) Staff welfare expenses			
	c) Productivity linked incentive			
#	Corporate office expenses allocation			
#				
"	<b>Total (1 to 8)</b>	<b>0.97</b>	<b>1.03</b>	<b>1.46</b>
"	LESS: Recovered , if any			
	Net Expenses			
Notes:				
(B)	Breakup of corporate expenses (Aggregate)			
	- Employee expenses			
	- Repair and maintenance			
	- Training and Recruitment			
	- Communication			
	- Travelling			
	- Security			
	- Rent			
	- Others			
	Total			
(C)	Details of number of Employees			
	i) Executives			
	ii) Non-Executives			
	iii) Skilled			
	iv) Non-Skilled			
	Total			

**Dhelabagh****Checklist of Forms and other information/ documents for tariff filing for Dhelabagh Hydro Power Generating Station**

Form No.	Title of Tariff Filing Forms (Hydro)	Tick
FORM-1	Summary of Tariff Proposal	✓
FORM-2	Details of type of hydro station, Capacity Index, Primary energy rate etc.	✓
FORM-3	Salient Features of hydro electric project	✓
FORM-4	Details of Foreign loans	✓
FORM-5	Abstract of Admitted Capital Cost for the existing Project	✓
FORM-5A	Abstract of Capital Cost Estimates and Schedule dates of Commissioning for the New projects	✓
FORM-5B	Break up of capital Cost	✓
FORM-5C	Break up of Project Cost for Plant and Equipment	✓
FORM-5D	Break-up of Construction/Supply/Service packages	✓
FORM-6	Financial Package upto COD	✓
FORM-7	Details of Project Specific Loans	✓
FORM- 8	Details of Allocation of corporate loans to various projects	✓
FORM-9	Statement of Additional Capitalisation after COD	✓
FORM-10	Financing of Additional Capitalisation	✓
FORM-11	Statement of Depreciation	✓
FORM-12	Calculation of Depreciation Rate	✓
FORM-13	Calculation of interest on actual loan (s)	✓
FORM-14	Calculation of Advance Against Depreciation (AAD)	✓
FORM-15	Calculation of Interest on Working Capital	✓
FORM- 16	Draw Down Schedule for Calculation of IDC & Financing Charges	✓
FORM-17	Details of Operation & Maintenance Expenses	✓

**Note: Electronic copy in the form of CD/Floppy disc shall also be furnished.**

## FORM- 1

## Summary of Tariff Proposal

Name of the Company / Utility:

Bihar State Hydroelectrical Power Corporation Ltd.

Name of the Hydro Power Station

Dhelabagh

Region

State

Bihar

District

Rohtas

(Rs. in Cr.)

S.No.	Particulars		2016-17	2017-18	2025-26
1	2		3	4	5
1	Depreciation	FORM- 11	0.46	0.46	0.50
2	Interest on Loan	FORM- 13A	0.64	0.60	0.66
3	Return on Equity <sup>1</sup>		-	-	-
4	Advance against Depreciation	FORM- 14	0	0	0
5	Interest on Working Capital	FORM- 15	0.04	0.03	0.04
6	O & M Expenses	FORM- 17	0.15	0.16	0.22
	<b>Total</b>		<b>1.29</b>	<b>1.25</b>	<b>1.42</b>

1 Details of calculations to be furnished.

**FORM-2**

**Details of COD, Type of hydro station, Capacity Index, Primary energy rate etc.**

**NAME OF Utility / COMPANY: Bihar State Hydroelectrical Power Corporation Ltd.**

**NAME OF Hydro POWER STATION : Dhelabagh Small Hydel Project**

Sl. No.	Description		As per CERC norms for tariff period 2004-05 to 2008-09
1	Installed Capacity	MW	1 (2 X 500 kW)
2	Free power to home state	%	
3	Date of commercial operation		
	Unit-		Aug-06
	Unit-		Aug-06
	Unit-		
4	Type of Station		
	a) Surface/underground		Surface
	b) Purely ROR/ Pondage/Storage		Purely ROR
	c) Peaking/non-peaking		Non peaking
	d) No. of hours of peaking		NA
	e) Overload capacity(MW) & period		NA
5	Type of excitation		
	a) Rotaing exciters on generator		
	b) Static excitation		Static excitation
6	Design Energy (Annual) <sup>1</sup>	Gwh	8
7	Auxiliary Consumption	%	0.5
8	Transformation losses	%	0.5
9	Saleable Primary Energy	Gwh	7.92
10	Primary Energy Rate	paise/Kwh	
11	Primary Energy Charge	Rs. in crore	
12	Capacity Index		
	Normative value		

**APPLICANT**

FORM-3	
<b>1. Location</b>	
State/Distt.	Bihar/Rohtas
River	Sone/Ara Canal System
<b>2. Diversion Tunnel</b>	NA
Size, shape	NA
Length	NA
<b>3. Dam</b>	NA
Type	NA
Maximum dam height	NA
<b>4. Spillway</b>	
Type	NA
Crest level of spillway	NA
<b>5. Reservoir</b>	
Full Reservoir Level (FRL)	NA
Minimum Draw Down Level (MDDL)	NA
Live storage (MCM)	NA
<b>6. Desilting Arrangement</b>	
Type	NA
Number and Size	NA
Particle size to be removed(mm)	NA
<b>7. Head Race Tunnel</b>	
Size and type	BW 14.07 m WD 2.38 m, Trapezoidal
Length	200 M
Design discharge(Cumecs)	54.40 cumecs
<b>8. Surge Shaft</b>	
Type	NA
Diameter	NA
Height	NA
<b>9. Penstock/Pressure shafts</b>	
Type	NA
Diameter & Length	NA
<b>10. Power House</b>	
Type	Surface type
Installed capacity (No of units x MW)	2 X 500 kW
Peaking capacity during lean period (MW)	NA
Type of turbine	Semi Kaplan Syphon Type
Rated Head(M)	3.20 m
Rated Discharge(Cumecs)	54.40 cumecs
<b>11. Tail Race Tunnel</b>	
Diameter, shape	BW 14.07 m WD 2.38 m, Trapezoidal
Length	260 m
Minimum tail water level	94.34 m
<b>12. Switchyard</b>	
Type of Switch gear	Outdoor
No. of generator bays	One
No. of Bus coupler bays	
No. of line bays	One

Note: Specify limitations on generation, if any, during specific time period on water use due to irrigation, drinking water, industrial, environmental considerations etc.

APPLICANT

**FORM- 4**

**Details of Foreign loans**

(Details only in respect of loans applicable to the project under consideration)

**Name of the Utility / Company**                      **Bihar State Hydroelectrical Power Corporation Ltd.**

**Name of the Hydro Power Station**                      \_\_\_\_\_ Dhelabagh Small Hydel Project

(Amount in lakhs)

Financial Year (Starting from COD)	Year 1				Year 2				Year 3 and so on			
1	2	3	4	5	6	7	8	9	10	11	12	13
	Date	Amount (Foreign Currency)	Exchange Rate	Amount (Rs.)	Date	Amount (Foreign Currency)	Exchange Rate	Amount (Rs.)	Date	Amount (Foreign Currency)	Exchange Rate	Amount (Rs.)
<b>Currency11</b>	Not applicable											
At the date of Drawl2												
Scheduled repayment date of principal												
Scheduled payment date of interest												
At the end of Financial year												
<b>Currency21</b>												
At the date of Drawl2												
Scheduled repayment date of principal												
Scheduled payment date of interest												
At the end of Financial year												
<b>Currency31 &amp; so on</b>												
At the date of Drawl2												
Scheduled replacement date of principal												
Scheduled payment date of interest												
At the end of Financial year												

1 Name of the currency to be mentioned e.g. US \$, DM, etc. etc.

2 In case of more than one drawl during the year, Exchange rate at the date of each drawl to be given.

**Applicant**



**FORM-5**

**Abstract of Admitted Capital Cost for the existing Project**

Name of the Utility / Company : Bihar State Hydroelectrical Power Corporation Ltd  
 Name of the Hydro Power Station : Dhelabagh Small HEP

(Amt. in Cr.)

<u>Capital cost admitted as on -----</u>	<u>FY 2016-17</u>	<u>FY 2017-18</u>	<u>FY 2025-26</u>
(Give reference to the order of the relevant BERC / relevant authority along with application No. & Date)			
—			
Foreign Component, if any (In Million US \$ or the relevant Currency)	NIL	NIL	NIL
—			
<u>Total Cap Cost Domestic Component (Rs. Cr.)</u>	<b>10.31</b>	<b>10.31</b>	<b>11.21</b>
—			
Foreign Exchange rate considered for the admitted cost	NIL	NIL	NIL

<b><u>Total Capital cost to be admitted (Rs. Cr)</u></b>	<b><u>10.31</u></b>	<b><u>10.31</u></b>	<b><u>11.21</u></b>
--	---------------------	---------------------	---------------------

**APPLICANT**

**Abstract of Capital Cost Estimates and Schedule dates of Commissioning for the New projects**

Name of the **Utility / Company** : **Bihar State Hydroelectrical Power Corporation Ltd.**  
 Name of the **Hydro Power Station** : **Dhelabagh Small Hydel Project**

**New Projects Under construction**  
**Capital Cost Estimates**

Values in Rs. Lacs

Name of the Authority approving the project		
Date of approval of the Capital cost		
	<b>Estimated Cost</b>	<b>Completed Cost</b>
Price level of approved estimates	As of End of Qtr. Of	As on Scheduled COD of
Foreign Exchange rate considered for the	NA	
<b>Capital Cost excluding IDC &amp; FC</b>	687.5	918.85
Foreign Component, if any (In Million US \$		
Domestic Component (Rs. Cr.)	687.5	918.85
<b>Capital cost excluding IDC &amp; FC (Rs. Cr)</b>		
<b>IDC &amp; FC</b>	687.5	918.85
Foreign Component, if any (In Million US \$		
Domestic Component (Rs. Cr.)	687.5	918.85
<b>IDC &amp; FC (Rs.Cr.)</b>	687.5	200
Rate of taxes & duties considered	4	4
<b>Schedule dates of Commissioning</b>		
COD of Unit-I		
COD of Unit-II		
-----		
-----		
COD of last Unit		

FORM-5B						
Break up of Capital cost (for hydro power generating station)						
NAME OF Utility / COMPANY: Bihar State Hydroelectrical Power Corporation Ltd.						
NAME OF Hydro POWER STATION: Dhelabagh Small Hydel Project						
(Rs. in Lakhs)						
Sl. No.	Head of works	Original cost as approved by Authority	Cost on COD	Variation	Reasons for variation	Admitted cost as per BEREC order dt 15.12.21
1	2	3	4	5	6	7
1	<b>Infrastructure Works</b>				The preliminary expenses, development expenditure and advance could not be adjusted. As such this variation has been soon.	
1.1	Preliminary including Development	6.3				
1.2	Land					
1.3	Buildings	22.48				
1.4	Township					
1.5	Maintenance					
1.6	Tools & Plants					
1.7	Communication					
1.8	Environment & Ecology					
1.9	Losses on stock					
1.1	Receipt & Recoveries					
1.11	Total (Infrastructure works)	28.78	455.46	-426.68		
2	<b>Major Civil Works</b>			0		
2.1	Dam, Intake & Desilting Chambers					
2.2	HRT, TRT, Surge Shaft & Pressure shafts/Tail race channel	37.80				
2.3	Power Plant civil works	191.56				
2.4	Miscellaneous (Bridge etc.)					
2.5	Total (Major Civil Works)	229.36		229.36		
3	<b>Hydro Mechanical equipments</b>	409.86	663.39	-253.53		
4	<b>Plant &amp; Equipment</b>					
4.1	Initial spares of Plant & Equipment					
4.2	Total (Plant & Equipment)					
5	<b>Taxes and Duties</b>					
5.1	Custom Duty/Excise duty					
5.2	Other taxes & Duties					
5.3	Total Taxes & Duties					
6.0	<b>Construction &amp; Pre-commissioning expenses</b>					
6.1	Erection, testing & commissioning	1.5				
6.2	Construction Insurance					
6.3	Site supervision					
6.4	Total (Const. & Pre-commissioning)	1.5		0		
7	<b>Overheads</b>					
7.1	Establishment	18				
7.2	Design & Engineering					
7.3	Audit & Accounts					
7.4	Contingency					
7.5	Rehabilitation & Resettlement					
7.6	Total (Overheads)	18		18		
8	<b>Capital Cost without IDC &amp; FC</b>	687.5	1118.85	-431.35		
9	Financing charges (FC)					
10	Interest during construction (IDC)	68.75	1118.85	-362.6		
11	<b>Capital Cost with IDC &amp; FC</b>	756.25	1118.85	-362.6		688

Note:

1. In case of time and cost over-run of the project, a detailed note giving reasons of such time and cost over run should be submitted, duly bringing out the agency responsible and whether such time and cost over run was beyond the control of the generating company.

APPLICANT

## FORM- 5C

## Break up of Capital Cost for Plant &amp; Equipment

NAME OF Utility / COMPANY: Bihar State Hydroelectrical Power Corporation Ltd.

NAME OF Hydro POWER STATION: Dhelabagh Small Hydel Project

(Rs. in lakhs)

Sl. No.	Head of works	Original Cost as approved by Authority	Cost on COD	Variation	Reasons for variation	Admitted cost
1	2	3	4	5	6	7
1	<b>Generator, turbine &amp; Accessories</b>					
1.1	Generator package	64				
1.2	Turbine package	146				
1.3	Unit control Board					
1.4	C&I package					
1.5	Bus Duct of GT connection					
1.6	Total (Generator, turbine & Accessories)	210				
2	<b>Auxiliary Electrical Equipment</b>					
2.1	Step up transformer	9				
2.2	Unit Auxiliary Transformer					
2.3	Local supply transformer					
2.4	Station transformer					
2.5	SCADA					
2.6	Switchgear, Batteries, DC dist. Board	3				
2.7	Transmission line	30				
2.8	Illumination of Dam, PH and Switchyard					
2.9	Cables & cable facilities, grounding/transmission line	18				
2.1	Diesel generating sets	2				
2.11	Total (Auxiliary Elect. Equipment)	62				
3.0	<b>Auxiliary equipment &amp; services for power station</b>					
3.1	EOT crane	10	663.39			
3.2	Other cranes					
3.3	Electric lifts & elevators					
3.4	Cooling water system					
3.5	Drainage & dewatering system					
3.6	Fire fighting equipment					
3.7	Air conditioning, ventilation and heating					
3.8	Water supply system					
3.9	Oil handling equipment					
3.1	Workshop machines & equipment	2				
3.11	Total (Auxiliary equipt. & services for PS)	12				
4	Switchyard package	42				
5	Initial spares for all above equipments	10				
6	<b>Total (Plant &amp; Equipment)</b>	336	663.39			

APPLICANT

FORM-5D	
Break-up of Construction/Supply/Service packages	

[illegible]

**FORM- 6**

**Financial Package upto COD**

**Name of the Utility / Company**

**Bihar State Hydroelectric Power Corporation Ltd.**

**Name of the Hydro Power Station**

**Dhelabagh Small Hydel Project**

**Project Cost as on COD<sup>1</sup>**

907.33 Lakh

**Date of Commercial Operation of the Station<sup>2</sup>**

Aug-06

(Amount in lakhs)

	Financial Package as Approved		Financial Package as on COD		As Admitted on COD	
	Currency and Amount <sup>3</sup>		Currency and Amount <sup>3</sup>		Currency and Amount <sup>3</sup>	
1	2	3	4	5	6	7
Loan-I NABARD	Indian Rs.	506.26	Indian Rs.	506.26	Indian Rs.	506.26
Loan-II GOB	Indian Rs.	213.59	Indian Rs.	196.16	Indian Rs.	196.16
Common Pool/ Internal Accrual						
Unpaid IDC/FC			Indian Rs.	176.82	Indian Rs.	176.82
Subsidy (MNES)	India Rs	36.4	Indian Rs.	162.5	Indian Rs.	162.5
and so on						
Equity-						
Foreign						
Domestic			Indian Rs.	77.12	Indian Rs.	77.12
Total Equity						
Debt : Equity Ratio						
		756.25		1118.855		

1 Say US \$ 200m + Rs.400 Cr or Rs.1200 Cr including US \$200m at an exchange rate of 1US \$=Rs.40/-

2 Date of Commercial Operation means Commercial Operation of the last unit

3 For example : US \$, 200M etc.etc

**APPLICANT**

## Details of Project Specific Loans

Name of the Utility / Company: Bihar State Hydroelectrical Power Corporation Ltd.

Name of the Hydro Power Station: Dhelabagh Small Hydel Project

(Amount in lakhs)

Particulars	Package1	Package2	Package3	Package4	Package5	Package6
1	2	3	4	5	6	7
Source of Loan <sup>1</sup>	NABARD	GoB				
Currency <sup>2</sup>	Indian Rs.	Indian Rs.				
Amount of Loan sanctioned	506.26	196.16				
Amount of Gross Loan drawn upto 31.03.____/COD <sup>3,4,5,13,15</sup>	506.26	196.16				
Interest Type <sup>6</sup>	Fixed	Fixed				
Fixed Interest Rate, if applicable	6% & 13%	13%				
Base Rate, if Floating Interest <sup>7</sup>	NA	13%				
Margin, if Floating Interest <sup>8</sup>	No	No				
Are there any Caps/Floor <sup>9</sup>	No	No				
If above is yes,specify caps/floor						
Moratorium Period <sup>10</sup>	2 year	1 Year				
Moratorium effective from	16.01.2003	15.12.2003				
Repayment Period <sup>11</sup>	5 year	10 Year				
Repayment effective from	01.04.2009	15.12.2004				
Repayment Frequency <sup>12</sup>	Annual					
Repayment Instalment <sup>13,14</sup>	101.252	Annual				
Base Exchange Rate <sup>16</sup>		19.62				

<sup>1</sup> Source of loan means the agency from whom the loan has been taken such as WB, ADB, WMB, PNB, SBI, ICICI, IFC, PFC etc.<sup>2</sup> Currency refers to currency of loan such as US\$, DM, Yen, Indian Rupee etc.<sup>3</sup> Details are to be submitted as on 31.03.\_\_\_\_ for existing assets and as on COD for the remaining assets.<sup>4</sup> Where the loan has been refinanced, details in the Form are to be given for the loan refinanced. However, the details of the original loan are to be given separately in the same form.<sup>5</sup> If the Tariff in the petition is claimed separately for various units, details in the Form are to be given separately for all the units in the same form.<sup>6</sup> Interest type means whether the interest is fixed or floating.<sup>7</sup> Base rate means the base as PLR etc. over which the margin is to be added. Applicable base rate on different dates from the date of drawl may also be enclosed.<sup>8</sup> Margin means the points over and above the floating rate.<sup>9</sup> At times caps/floor are put at which the floating rates are frozen. If such a condition exists, specify the limits<sup>10</sup> Moratorium period refers to the period during which loan servicing liability is not required.<sup>11</sup> Repayment period means the repayment of loan such as 7 years, 10 years, 25 years etc.<sup>12</sup> Repayment frequency means the interval at which the debt servicing is to be done such as monthly, quarterly, half yearly, annual, etc.<sup>13</sup> Where there is more than one drawal/repayment for a loan, the date & amount of each drawal/repayment may also be given separately.<sup>14</sup> If the repayment instalment amount and repayment date can not be worked out from the data furnished above, the repayment schedule to be furnished separately.<sup>15</sup> In case of Foreign loan, date of each drawal & repayment alongwith exchange rate as on that date may be given.<sup>16</sup> Base exchange rate means the exchange rate prevailing as on 31.03.\_\_\_\_ for existing assets and as on COD for the remaining assets.

APPLICANT

## Details of Allocation of corporate loans to various projects

Name of the Utility / Company: Bihar State Hydroelectrical Power Corporation Ltd.

Name of the Hydro Power Station: Dhelabagh Small Hydel Project

(Amount in lacs)

Particulars	Package1	Package2	Package3	Package4	Package5	Remarks
1	2	3	4	5	6	7
Source of Loan <sup>1</sup>	Not Applicable					
Currency <sup>2</sup>						
Amount of Loan sanctioned						
Amount of Gross Loan drawn upto 31.03.____/COD <sup>3,4,5,13,15</sup>						
Interest Type <sup>6</sup>						
Fixed Interest Rate, if applicable						
Base Rate, if Floating Interest <sup>7</sup>						
Margin, if Floating Interest <sup>8</sup>						
Are there any Caps/Floor <sup>9</sup>						
If above is yes,specify caps/floor						
Moratorium Period <sup>10</sup>						
Moratorium effective from						
Repayment Period <sup>11</sup>						
Repayment effective from						
Repayment Frequency <sup>12</sup>						
Repayment Instalment <sup>13,14</sup>						
Base Exchange Rate <sup>16</sup>						
	Distribution of loan packages to various projects					
Name of the Projects						Total
Project 1						
Project 2						
Project 3 and so on						

<sup>1</sup> Source of loan means the agency from whom the loan has been taken such as WB, ADB, WMB, PNB, SBI, ICICI, IFC, PFC etc.<sup>2</sup> Currency refers to currency of loan such as US\$, DM, Yen, Indian Rupee etc.<sup>3</sup> Details are to be submitted as on 31.03.\_\_\_\_ for existing assets and as on COD for the remaining assets.<sup>4</sup> Where the loan has been refinanced, details in the Form are to be given for the loan refinanced. However, the details of the original loan are to be given separately in the same form.<sup>5</sup> If the Tariff in the petition is claimed separately for various units, details in the Form are to be given separately for all the units in the same form.<sup>6</sup> Interest type means whether the interest is fixed or floating.<sup>7</sup> Base rate means the base as PLR etc. over which the margin is to be added. Applicable base rate on different dates from the date of drawl may also be enclosed.<sup>8</sup> Margin means the points over and above the floating rate.<sup>9</sup> At times caps/floor are put at which the floating rates are frozen. If such a condition exists, specify the limits<sup>10</sup> Moratorium period refers to the period during which loan servicing liability is not required.<sup>11</sup> Repayment period means the repayment of loan such as 7 years, 10 years, 25 years etc.<sup>12</sup> Repayment frequency means the interval at which the debt servicing is to be done such as monthly, quarterly, half yearly, annual, etc.<sup>13</sup> Where there is more than one drawal/repayment for a loan, the date & amount of each drawal/repayment may also be given separately.<sup>14</sup> If the repayment instalment amount and repayment date can not be worked out from the data furnished above, the repayment schedule to be furnished separately.<sup>15</sup> In case of Foreign loan, date of each drawal & repayment alongwith exchange rate as on that date may be given.<sup>16</sup> Base exchange rate means the exchange rate prevailing as on 31.03.\_\_\_\_ for existing assets and as on COD for the remaining assets.

Applicant



### Statement of Additional Capitalisation after COD

Name of the Utility / Company Bihar State Hydroelectric Power Corporation Ltd.

Name of Hydro Power Station: Dhelbagh

(Amount in Cr.)

Sl.No	Year	Work/Equipment added after COD up to Cut off Date/ Beyond Cut off	Amount Capitalised/ Proposed to be Capitalised	Justification
1	2	3	4	5
5	2016-17	Plant & Machinery	-	
6	2017-18	Plant & Machinery	-	
7	2025-26	Plant & Machinery	-	
	Total		0.00	

1. Separate statements of Additional Capitalisation for (1) after COD and upto Cut off date; and (2) beyond cut off date are to

2. In case of the project has been completed and any tariff notification(s) has / have already been issued in the past by Govt. authority, fill column 6 giving the cost as admitted for the purpose of tariff notification already issued by (Name of the authority the tariff Order)

Note:

1. Fill the form in chronological order year wise along with detailed justification and clearly bringing out the necessity and the beneficiaries.

2. In case initial spares purchased along with any equipment, then the cost of such spares should be indicated separately, e.g. spares - 5 Crs. etc.

**APPLICANT**

FORM-9

Admitted Cost <sup>1</sup>
6
-
-
-
0.00

to be furnished.

of India or any other  
rity) (Enclose copy of

e benefits accrued to

Rotor- 50 Crs. Initial

FORM - 10

Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.

Name of the Hydro Power Station: Dhelbagh

Date of Commercial Operation:

Financial Year	2016-17	2017-18	2025-26
1	3	4	5
Amount capitalised in Work/Equipment	-	-	-
Financing Details			
Loan-1			
Loan-2			
Loan-3 and so on			
Total Loan <sup>2</sup>	-	-	-
Equity	-	-	-
Internal Resources			
Others			
Total	-	-	-

<sup>1</sup> Year 1 refers to Financial Year of COD and Year 2, Year 3 etc. are the subsequent financial years respectively.

<sup>2</sup> Loan details for meeting the additional capitalisation requirement should be given as per FORM-7 or 8 whichever is relevant.

APPLICANT

FORM- 11

Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.

Name of the Hydro Power Station: Dhelbagh

(Amount in Cr)

Financial Year	2016-17	2017-18	2025-26
1	3	4	5
<b>Depreciation on Capital Cost</b>	0.46	0.46	0.50
<b>Depreciation on Additional Capitalisation</b>			
Amount of Additional Capitalisation			
Depreciation Amount	-	-	-
<b>Detail of FERV</b>			
Amount of FERV on which depreciation charged			
Depreciation amount			
Depreciation recovered during the Year			
Advance against Depreciation recovered during the Year			
Total depreciation and advance against depreciation recovered during the year	0.46	0.46	0.50
<b>Cumulative Depreciation &amp; Advance against Depreciation recovered upto the year</b>	<b>0.46</b>	<b>0.46</b>	<b>0.50</b>

<sup>1</sup> Depreciation recovered in Tariff upto \_\_\_\_\_ to be furnished with yaeerwise details in the same form seperately with supporting details..

APPLICANT

## Calculation of Depreciation Rate

Name of the Utility / Company: Bihar State Hydroelectrical Power Corporation Ltd.

Name of the Hydro Power Station: Dhelabagh Small Hydel Project

(Amount in lakhs)

Sl. no.	Name of the Assets <sup>1</sup>	Cost of asset as on 31.03.2010 or as on COD, whichever is later	Addition during FY 2010-11	Cost of asset as on 31.03.2011 or as on COD, whichever is later	Depreciation Rates as per Schedule approved by CERC	Depreciation Amount for FY 2010-11	Depreciation Amount for FY 2011-12
		1	2	3	4	5	6( Col.4 X Col.5)
1	Power House						
2	Main Generating equipment						
	TOTAL						
	Weighted Average Depreciation						

<sup>1</sup> Name of the Assets should conform to the description of the assets mentioned in Depreciation Schedule approved by the CERC.

APPLICANT

Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.

Name of the Power Station: Dhelabagh

(Amount in Crs)

Sl. no.	Particulars	2016-17	2017-18	2025-26
1	2	3	4	5
	<b>Loan-1</b>	GoB	GoB	GoB
	Gross loan - Opening			
	Cumulative repayments of Loans upto previous year			
	Net loan - Opening			
	Increase / decrease due to FERV			
	Increase / decrease due to ACE			
	Total			
	Repayment (s) of Loans during the year			
	Net loan - Closing			
	Average Net Loan			
	Rate of Interest on Loan	10.50%	10.50%	10.50%
	Interest on loan	0.00	0	0
	<b>Total Loan</b>			
	Gross loan - Opening			
	Cumulative repayments of Loans upto previous year			
	Net loan - Opening			
	Increase / decrease due to FERV			
	Increase / decrease due to ACE			
	Total			
	Repayment (s) of Loans during the year			
	Net loan - Closing			
	Average Net Loan			
	Interest on loan	0.64	0.60	0.66
	<b>Weighted average Rate of Interest on Loans</b>	10.50%	10.50%	10.50%

In case of foreign loans, the calculations in Indian Rupees is to be furnished. However, the calculations in Orginal currency is also to be furnished seperately in the same form.

APPLICANT

FORM- 14

Calculation of Advance Against Depreciation (AAD)

Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.  
Name of the Hydro Power Station: Dhelabagh

Particulars	2016-17	2017-18	2025-26
1	3	4	5
1/10th of the Loan(s)			
Repayment of the Loan(s) as considered for working out Interest on Loan			
Minimum of the Above			
Less: Depreciation during the year			
(A <sup>1</sup> )			
Cumulative Repayment of the Loan(s) as considered for working out Interest on Loan			
Less: Cumulative Depreciation			
(B <sup>1</sup> )			
Advance Against Depreciation (Minimum of A & B)			

<sup>1</sup>If the amount is negative, it will be shown as zero.

APPLICANT

**FORM- 15****Calculation of Interest on Working Capital****Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.****Name of t** Dhelabagh

(Amount in Cr)

Sl. No.	Particulars	2016-17	2017-18	2025-26
1	2	3	4	5
1	O & M expenses	0.01	0.01	0.02
2	Maintenance Spares	0.12	0.12	0.13
3	Recievables	0.20	0.20	0.24
	Total Working Capital	0.33	0.32	0.38
	Rate of Interest	10.75%	10.75%	10.75%
	Interest on Working Capital	0.04	0.03	0.04

**Applicant**



Name of the Utility / Company  
Name of the Hydro Power Station

Bihar State Hydroelectrical Power Corporation Ltd  
Dhelabagh Small Hydel Project

Draw Down Schedule for Calculation of IDC & Financing Charges

(Amount in Lakhs)																			
Sl. No.	Draw Down	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009 to 2015-16												
	Particulars	Quantum in Foreign currency	Exchange Rate on draw down	Amount in Indian Rupee	Quantum in Foreign currency	Exchange Rate on draw down date	Amount in Indian Rupee	Quantum in Foreign currency	Exchange Rate on draw down date	Amount in Indian Rupee	Quantum in Foreign currency	Exchange Rate on draw down date	Amount in Indian Rupee	Quantum in Foreign currency	Exchange Rate on draw down date	Amount in Indian Rupee	Quantum in Foreign currency	Exchange Rate on draw down date	Amount in Indian Rupee
1	Loans																		
1.1	Foreign Loans																		
1.1.1	Foreign Loan 1																		
	Draw down Amount																		
	IDC																		
	Financing charges																		
1.1.2	Foreign Loan 2																		
	Draw down Amount																		
	IDC																		
	Financing charges																		
1.1.3	Foreign Loan 3																		
	Draw down Amount																		
	IDC																		
	Financing charges																		
1.1.4	--																		
	--																		
	--																		
1.1	Total Foreign Loans																		
	Draw down Amount																		
	IDC																		
	Financing charges																		
1.2	Indian Loans																		
1.2.1	Indian Loan 1																		
	Draw down Amount			45.84			278.08			722.91			947.33			947.33			947.33
	IDC																		
	Financing charges			NIL			15.9			20.61			32.25			32.25			32.25
1.2.2	Indian Loan 2																		
	Draw down Amount																		
	IDC																		
	Financing charges																		
1.2.3	Indian Loan 3																		
	Draw down Amount																		
	IDC																		
	Financing charges																		
1.2.4	--																		
	--																		
	--																		
1.2	Total Indian Loans																		
	Draw down Amount			45.84			278.08			722.91			947.33			947.33			947.33
	IDC																		
	Financing charges			NIL			15.9			20.61			32.25			32.25			32.25
1	Total of Loans drawn			45.84			278.08			722.91			947.33			947.33			947.33
	IDC																		
	Financing charges			NIL			15.9			20.61			32.25			32.25			32.25
2	Equity																		
2.1	Foreign equity drawn																		
2.2	Indian equity drawn																		
	Total equity deployed			45.84			293.98			743.52			979.58			979.58			979.58

Note: Drawal of debt and equity shall be on paripassu basis to meet the commissioning schedule.

APPLICANT

**DETAILS OF OPERATION AND MAINTENANCE EXPENSES**

**Name of the Company / Utility :Bihar State Hydroelectric Power Corporation Ltd.**

**Name of the Power Station : Dhelabagh**

( Rs. In Cr)

	ITEMS	2016-	2017-	2025-26
	1	3	4	5
(A)	Breakup of O&M expenses			
#	Consumption of Stores and Spares			
#	Repair and Maintenance + O&M			
#				
#	Insurance			
#				
#	Security			
#	Administrative Expenses			
"	- Rent			
	- Electricity Charges			
	- Travelling and conveyance			
	- Telephone, telex and postage			
	- Advertising			
	- Entertainment			
	- Others (Specify items)			
	Sub-Total (Administrative Expenses)			
#	Employee Cost			
"	a) Salaries, wages and allowances			
	b) Staff welfare expenses			
	c) Productivity linked incentive			
#	Corporate office expenses allocation			
#				
"	<b>Total (1 to 8)</b>	<b>0.15</b>	<b>0.16</b>	<b>0.22</b>
	LESS: Recovered , if any			
	Net Expenses			

Notes:

(B)	Breakup of corporate expenses (Aggregate)			
	- Employee expenses			
	- Repair and maintenance			
	- Training and Recruitment			
	- Communication			
	- Travelling			
	- Security			
	- Rent			
	- Others			
	Total			
(C)	Details of number of Employees			
	i) Executives			
	ii) Non-Executives			
	iii) Skilled			
	iv) Non-Skilled			
	Total			

## Jainagra

### Checklist of Forms and other information/ documents for tariff filing for Jainagar Hydro Power Generating Station

Form No.	Title of Tariff Filing Forms (Hydro)	Tick
<b>FORM-1</b>	Summary of Tariff Proposal	✓
<b>FORM-2</b>	Details of type of hydro station, Capacity Index, Primary energy rate etc.	✓
<b>FORM-3</b>	Salient Features of hydro electric project	✓
<b>FORM-4</b>	Details of Foreign loans	✓
<b>FORM-5</b>	Abstract of Admitted Capital Cost for the existing Project	✓
<b>FORM-5A</b>	Abstract of Capital Cost Estimates and Schedule dates of Commissioning for the New projects	✓
<b>FORM-5B</b>	Break up of capital Cost	✓
<b>FORM-5C</b>	Break up of Project Cost for Plant and Equipment	✓
<b>FORM-5D</b>	Break-up of Construction/Supply/Service packages	✓
<b>FORM-6</b>	Financial Package upto COD	✓
<b>FORM-7</b>	Details of Project Specific Loans	✓
<b>FORM- 8</b>	Details of Allocation of corporate loans to various projects	✓
<b>FORM-9</b>	Statement of Additional Capitalisation after COD	✓
<b>FORM-10</b>	Financing of Additional Capitalisation	✓
<b>FORM-11</b>	Statement of Depreciation	✓
<b>FORM-12</b>	Calculation of Depreciation Rate	✓
<b>FORM-13</b>	Calculation of interest on actual loan (s)	✓
<b>FORM-14</b>	Calculation of Advance Against Depreciation (AAD)	✓
<b>FORM-15</b>	Calculation of Interest on Working Capital	✓
<b>FORM- 16</b>	Draw Down Schedule for Calculation of IDC & Financing Charges	✓
<b>FORM-17</b>	Details of Operation & Maintenance Expenses	✓

**Note: Electronic copy in the form of CD/Floppy disc shall also be furnished.**

**FORM- 1**

**Summary of Tariff Proposal**

**Name of the Company / Utility:**

Bihar State Hydroelectrical Power Corporation Ltd.

**Name of the Hydro Power Station**

Jainagra Small Hydel Project

**Region**

**State**

Bihar

**District**

(Rs. in Cr.)

S.No.	Particulars		2016-17	2017-18	2025-26
1	2		3	4	5
1	Depreciation	FORM- 11	0.17	0.17	0.17
2	Interest on Loan	FORM- 13A	0.34	0.32	0.31
3	Return on Equity <sup>1</sup>		-	-	-
4	Advance against Depreciation	FORM- 14	0	0	0
5	Interest on Working Capital	FORM- 15	0.02	0.02	0.02
6	O & M Expenses	FORM- 17	0.15	0.16	0.22
	<b>Total</b>		<b>0.68</b>	<b>0.67</b>	<b>0.73</b>

1 Details of calculations to be furnished.

**FORM-2**

**Details of COD, Type of hydro station, Capacity Index, Primary energy rate etc.**

**NAME OF Utility / COMPANY:** Bihar State Hydroelectrical Power Corporation Ltd.

**NAME OF Hydro POWER STATION :** Jainagra Small Hydel Project

Sl. No.	Description		As per CERC norms for tariff period 2004-05 to 2009-10
1	Installed Capacity	MW	2 (2 X 0.5 )
2	Free power to home state	%	NA
3	Date of commercial operation		
	Unit-1		29.12.2008
	Unit-2		29.12.2008
	Unit-3		NIL
4	Type of Station		
	a) Surface/underground		Surface
	b) Purely ROR/ Pondage/Storage		Purely ROR
	c) Peaking/non-peaking		Non peaking
	d) No. of hours of peaking		NA
	e) Overload capacity(MW) & period		NA
5	Type of excitation		
	a) Rotaing excitors on generator		
	b) Static excitation		Static excitation
6	Design Energy (Annual) <sup>1</sup>	Gwh	7.2
7	Auxiliary Consumption	%	0.5
8	Transformation losses	%	0.5
9	Saleable Primary Energy	Gwh	7.16
10	Primary Energy Rate	paise/kwh	
11	Primary Energy Charge	Rs. in crore	
12	Capacity Index		
	<u>Normative value</u>		

**APPLICANT**

**FORM-3****SALIENT FEATURES OF HYDROELECTRIC PROJECT****NAME OF Utility / COMPANY:** Bihar State Hydroelectrical Power Corporation Ltd.**NAME OF Hydro POWER STATION:** Jainagara Small Hydel Project

<b>1. Location</b>	
State/Distt.	Bihar/Rohtas
River	Sone
<b>2. Diversion Tunnel</b>	
Size, shape	NA
Length	NA
<b>3. Dam</b>	
Type	NA
Maximum dam height	NA
<b>4. Spillway</b>	
Type	NA
Crest level of spillway	NA
<b>5. Reservoir</b>	
Full Reservoir Level (FRL)	NA
Minimum Draw Down Level (MDDL)	NA
Live storage (MCM)	NA
<b>6. Desilting Arrangement</b>	
Type	NA
Number and Size	NA
Particle size to be removed(mm)	NA
<b>7. Head Race Tunnel</b>	
Size and type	BW-11-452 M, FSD - 3.21 M, Trapezoidal
Length	220 m
Design discharge(Cumecs)	32.89
<b>8. Surge Shaft</b>	
Type	NA
Diameter	NA
Height	NA
<b>9. Penstock/Pressure shafts</b>	
Type	
Diameter & Length	
<b>10. Power House</b>	
Type	Surface
Installed capacity (No of units x MW)	
Peaking capacity during lean period (MW)	2X0.5
Type of turbine	NA
Rated Head(M)	
Rated Discharge(Cumecs)	
<b>11. Tail Race Tunnel</b>	
Diameter, shape	
Length	
Minimum tail water level	
<b>12. Switchyard</b>	
Type of Switch gear	
No. of generator bays	1
No. of Bus coupler bays	NIL
No. of line bays	1

Note: Specify limitations on generation, if any, during specific time period on water use due to irrigation, drinking water, industrial, environmental considerations etc.

**APPLICANT**

**FORM- 4**

**Details of Foreign loans**

(Details only in respect of loans applicable to the project under consideration)

**Name of the Utility / Company** \_\_\_\_\_ Bihar State Hydroelectrical Power Corporation Ltd.

**Name of the Hydro Power Station** \_\_\_\_\_ Jainagra Small Hydel Project

**Exchange rate at COD** \_\_\_\_\_ NA

**Exchange rate as on 31.03.** \_\_\_\_\_ NA

Financial Year (Starting from COD)	Year 1				Year 2				Year 3 and so on			
1	2	3	4	5	6	7	8	9	10	11	12	13
	Date	Amount (Foreign)	Exchange Rate	Amount (Rs.)	Date	Amount (Foreign)	Exchange Rate	Amount (Rs.)	Date	Amount (Foreign)	Exchange Rate	Amount
<b>Currency1<sup>1</sup></b>	<div>Not applicable</div>											
At the date of Drawl <sup>2</sup>												
Scheduled repayment date of principal												
Scheduled payment date of interest												
At the end of Financial year												
<b>Currency2<sup>1</sup></b>												
At the date of Drawl <sup>2</sup>												
Scheduled repayment date of principal												
Scheduled payment date of interest												
At the end of Financial year												
<b>Currency3<sup>1</sup> &amp; so on</b>												
At the date of Drawl <sup>2</sup>												
Scheduled replacement date of principal												
Scheduled payment date of interest												
At the end of Financial year												

1 Name of the currency to be mentioned e.g. US \$, DM, etc. etc.

2 In case of more than one drawl during the year, Exchange rate at the date of each drawl to be given.

**Applicant**

**FORM-5****Abstract of Admitted Capital Cost for the existing Project**

Name of the Utility / Company : Bihar State Hydroelectrical Power Corporation Ltd  
Name of the Hydro Power Station : Jainagra Small HEP

**(Amt. in Cr.)**

<b><u>Capital cost admitted as on -----</u></b>	<b><u>FY 2016-17</u></b>	<b><u>FY 2017-18</u></b>	<b><u>FY 2025-26</u></b>
(Give reference to the order of the relevant BERC / relevant authority along with application No. & Date)			
—			
Foreign Component, if any (In Million US \$ or the relevant Currency)	NIL	NIL	NIL
—			
<b><u>Total Cap Cost Domestic Component (Rs. Cr.)</u></b>	<b><u>3.81</u></b>	<b><u>3.81</u></b>	<b><u>3.81</u></b>
—			
Foreign Exchange rate considered for the admitted cost	NIL	NIL	NIL
<b><u>Total Capital cost to be admitted (Rs. Cr)</u></b>	<b><u>3.81</u></b>	<b><u>3.81</u></b>	<b><u>3.81</u></b>
<b>APPLICANT</b>			



**Abstract of Capital Cost Estimates and Schedule dates of Commissioning for the New projects**Name of the **Utility / Company** : **Bihar State Hydroelectrical Power Corporation Ltd.**

Name of the Authority approving the project

Date of approval of the Capital cost estimates:

Price level of approved estimates

Foreign Exchange rate considered for the

**Capital Cost excluding IDC & FC**

Foreign Component, if any (In Million US \$)

Domestic Component (Rs. Cr.)

**Capital cost excluding IDC & FC (Rs. Cr)****IDC & FC**

Foreign Component, if any (In Million US \$)

Domestic Component (Rs. Cr.)

**IDC & FC (Rs.Cr.)**Rate of taxes & duties consideredSchedule dates of Commissioning

COD of Unit-I

COD of Unit-II

COD of last Unit

Note:

Not Applicable

FORM-5B						
Break up of Capital cost (for hydro power generating station)						
NAME OF Utility / COMPANY: Bihar State Hydroelectrical Power Corporation Ltd.						
NAME OF Hydro POWER STATION: Jainagra Small Hydel Project						
Sl. No.	Head of works	Original cost as approved by Authority	Cost on COD	Variation	Reasons for variation	(Amt in Lakh) Admitted cost as per BERC order dt 15.12.21
1	2	3	4	5	6	7
1	<b>Infrastructure Works</b>					
1.1	Preliminary including Development	5.11	443.19		The preliminary expenses, development expenditure and advance could not be adjusted. As such this variation has been soon.	
1.2	Land	7.73				
1.3	Buildings	20.6				
1.4	Township					
1.5	Maintenance					
1.6	Tools & Plants					
1.7	Communication					
1.8	Environment & Ecology					
1.9	Losses on stock					
1.11	Receipt & Recoveries					
1.11	Total (Infrastructure works)	33.44				
2	<b>Major Civil Works</b>					
2.1	Dam, Intake & Desilting Chambers		620.19		The preliminary expenses, development expenditure and advance could not be adjusted. As such this variation has been soon.	
2.2	HRT, TRT, Surge Shaft & Pressure shafts/Power channel and Tail race channel					
2.3	Power Plant civil works (Power house)	120.65				
2.4	Other civil works (DLR bridge, miscellaneous work)					
2.5	Total (Major Civil Works)	120.65				
3	<b>Hydro Mechanical equipments</b>	297.24				
4	<b>Plant &amp; Equipment</b>					
4.1	Initial spares of Plant & Equipment	31				
4.2	Total (Plant & Equipment)	31				
5	<b>Taxes and Duties</b>					
5.1	Custom Duty/Excise duty					
5.2	Other taxes & Duties					
5.3	Total Taxes & Duties					
6.0	<b>Construction &amp; Pre-commissioning expenses</b>					
6.1	Erection, testing & commissioning					
6.2	Construction Insurance					
6.3	Site supervision					
6.4	Total (Const. & Pre-commissioning)					
7	<b>Overheads</b>					
7.1	Establishment	24.38	620.19		The preliminary expenses, development expenditure and advance could not be adjusted. As such this variation has been soon.	
7.2	Design & Engineering					
7.3	Audit & Accounts	4.82				
7.4	Contingency	19.47				
7.5	Rehabilitation & Resettlement					
7.6	Total (Overheads)	48.67				
8	<b>Capital Cost without IDC &amp; FC</b>	531.00				
9	Financing charges (FC)					
10	Interest during construction (IDC)	5.31				
11	<b>Capital Cost with IDC &amp; FC</b>	536.31				
	<b>Total Capital Cost with IDC &amp; FC</b>	<b>536.31</b>	<b>1063.38</b>			<b>531</b>

Note:

1. In case of time and cost over-run of the project, a detailed note giving reasons of such time and cost over run should be submitted, duly bringing out the agency responsible and whether such time and cost over run was beyond the control of the generating company.

APPLICANT

## FORM- 5C

## Break up of Capital Cost for Plant &amp; Equipment

NAME OF Utility / COMPANY: Bihar State Hydroelectrical Power Corporation Ltd.

NAME OF Hydro POWER STATION: Jainagra Small Hydel Project

(Rs. in Lakh)

Sl. No.	Head of works	Original Cost as approved	Cost on COD	Variation	Reasons for variation	Admitted cost
1	2	3	4	5	6	7
1	<b>Generator, turbine &amp; Accessories</b>					
1.1	Generator package					
1.2	Turbine package					
1.3	Unit control Board (switch board panels)					
1.4	C&I package					
1.5	Bus Duct of GT connection					
1.6	Total (Generator, turbine & Accessories)					
2	<b>Auxiliary Electrical Equipment</b>					
2.1	Step up transformer					
2.2	Unit Auxiliary Transformer					
2.3	Local supply transformer					
2.4	Station transformer					
2.5	SCADA					
2.6	Switchgear, Batteries, DC dist. Board					
2.7	Transmission line					
2.8	Illumination of Dam, PH and Switchyard					
2.9	Cables & cable facilities, grounding/transmission line					
2.1	Diesel generating sets					
2.11	Total (Auxiliary Elect. Equipment)					
3.0	<b>Auxiliary equipment &amp; services for power station</b>					
3.1	EOT crane					
3.2	Other cranes					
3.3	Electric lifts & elevators					
3.4	Cooling water system					
3.5	Drainage & dewatering system					
3.6	Fire fighting equipment					
3.7	Air conditioning, ventilation and heating					
3.8	Water supply system					
3.9	Oil handling equipment					
3.1	Workshop machines & equipment					
3.11	Total (Auxiliary equipt. & services for PS)					
4	Switchyard package					
5	Initial spares for all above equipments					
6	<b>Total (Plant &amp; Equipment)</b>	328.24	620.19			

FORM-5D	
Break-up of Construction/Supply/Service packages	

[illegible]

**FORM- 6**

**Financial Package upto COD**

**Name of the Utility / Company** Bihar State Hydroelectric Power Corporation Ltd.  
**Name of the Hydro Power Station** Jainagra  
**Project Cost as on COD<sup>1</sup>** NA  
**Date of Commercial Operation of the Station<sup>2</sup>** 30.12.2008

(Amount in lakhs)

	Financial Package as Approved		Financial Package as on COD		As Admitted on COD	
	Currency and Amount <sup>3</sup>		Currency and Amount <sup>3</sup>		Currency and Amount <sup>3</sup>	
1	2	3	4	5	6	7
Loan-I NABARD	Indian Rs.	403.7	Indian Rs.	403.7	Indian Rs.	403.7
Loan-II GOB	Indian Rs.	173.6	Indian Rs.	159.43	Indian Rs.	159.43
Common pool/internal loan			Indian Rs.	26.67	Indian Rs.	26.67
Unpaid IDC/FC	Indian Rs.	5.31	Indian Rs.	196.78	Indian Rs.	196.78
Subsidy (MNES)	Indian Rs.	112.5	Indian Rs.	150	Indian Rs.	150
Equity-	Nil					
Foreign	Nil					
Domestic	Nil		Indian Rs.	127.1	Indian Rs.	127.1
Total Equity	Nil					
Debt : Equity Ratio						

1 Say US \$ 200m + Rs.400 Cr or Rs.1200 Cr including US \$200m at an exchange rate of 1US \$=Rs.40/-

2 Date of Commercial Operation means Commercial Operation of the last unit

3 For example : US \$, 200M etc.etc

**APPLICANT**

## Details of Project Specific Loans

Name of the Utility / Company: Bihar State Hydroelectrical Power Corporation Ltd.

Name of the Hydro Power Station: Jainagra Small Hydel Project

(Amount in lakhs)

Particulars	Package1	Package2	Package3	Package4	Package5	Package6
1	2	3	4	5	6	7
Source of Loan <sup>1</sup>	NABARD	GoB				
Currency <sup>2</sup>	Indian Rs.	Indian Rs.				
Amount of Loan sanctioned	403.7	173.6				
Amount of Gross Loan drawn upto 31.03.____/COD <sup>3,4,5,13,15</sup>	403.7	173.6				
Interest Type <sup>6</sup>	Fixed	Fixed				
Fixed Interest Rate, if applicable	6%	13%				
Base Rate, if Floating Interest <sup>7</sup>	6%	13%				
Margin, if Floating Interest <sup>8</sup>	No	No				
Are there any Caps/Floor <sup>9</sup>	No	No				
If above is yes,specify caps/floor						
Moratorium Period <sup>10</sup>	2 year	1 year				
Moratorium effective from	15-12-2003	15-12-2003				
Repayment Period <sup>11</sup>	5 year	10 year				
Repayment effective from	01.04.2009	15-12-2004				
Repayment Frequency <sup>12</sup>	Annual	Annual				
Repayment Instalment <sup>13,14</sup>	80.74	17.36				
Base Exchange Rate <sup>16</sup>	NA	NA				

<sup>1</sup> Source of loan means the agency from whom the loan has been taken such as WB, ADB, WMB, PNB, SBI, ICICI, IFC, PFC etc.<sup>2</sup> Currency refers to currency of loan such as US\$, DM, Yen, Indian Rupee etc.<sup>3</sup> Details are to be submitted as on 31.03.\_\_\_\_ for existing assets and as on COD for the remaining assets.<sup>4</sup> Where the loan has been refinanced, details in the Form are to be given for the loan refinanced. However, the details of the original loan are to be given separately in the same form.<sup>5</sup> If the Tariff in the petition is claimed separately for various units, details in the Form are to be given separately for all the units in the same form.<sup>6</sup> Interest type means whether the interest is fixed or floating.<sup>7</sup> Base rate means the base as PLR etc. over which the margin is to be added. Applicable base rate on different dates from the date of drawl may also be enclosed.<sup>8</sup> Margin means the points over and above the floating rate.<sup>9</sup> At times caps/floor are put at which the floating rates are frozen. If such a condition exists, specify the limits<sup>10</sup> Moratorium period refers to the period during which loan servicing liability is not required.<sup>11</sup> Repayment period means the repayment of loan such as 7 years, 10 years, 25 years etc.<sup>12</sup> Repayment frequency means the interval at which the debt servicing is to be done such as monthly, quarterly, half yearly, annual, etc.<sup>13</sup> Where there is more than one drawal/repayment for a loan, the date & amount of each drawal/repayment may also be given separately.<sup>14</sup> If the repayment instalment amount and repayment date can not be worked out from the data furnished above, the repayment schedule to be furnished separately.<sup>15</sup> In case of Foreign loan, date of each drawal & repayment alongwith exchange rate as on that date may be given.<sup>16</sup> Base exchange rate means the exchange rate prevailing as on 31.03.\_\_\_\_ for existing assets and as on COD for the remaining assets.

APPLICANT

## Details of Allocation of corporate loans to various projects

Name of the Utility / Company: Bihar State Hydroelectrical Power Corporation Ltd.

Name of the Hydro Power Station: Jainagra Small Hydel Project

(Amount in lacs)

Particulars	Package1	Package2	Package3	Package4	Package5	Remarks
1	2	3	4	5	6	7
Source of Loan <sup>1</sup>	NA					
Currency <sup>2</sup>						
Amount of Loan sanctioned						
Amount of Gross Loan drawn upto 31.03.____/COD <sup>3,4,5,13,15</sup>						
Interest Type <sup>6</sup>						
Fixed Interest Rate, if applicable						
Base Rate, if Floating Interest <sup>7</sup>						
Margin, if Floating Interest <sup>8</sup>						
Are there any Caps/Floor <sup>9</sup>						
If above is yes,specify caps/floor						
Moratorium Period <sup>10</sup>						
Moratorium effective from						
Repayment Period <sup>11</sup>						
Repayment effective from						
Repayment Frequency <sup>12</sup>						
Repayment Instalment <sup>13,14</sup>						
Base Exchange Rate <sup>16</sup>						
	Distribution of loan packages to various projects					
Name of the Projects						Total
Project 1						
Project 2						
Project 3 and so on						

<sup>1</sup> Source of loan means the agency from whom the loan has been taken such as WB, ADB, WMB, PNB, SBI, ICICI, IFC, PFC etc.<sup>2</sup> Currency refers to currency of loan such as US\$, DM, Yen, Indian Rupee etc.<sup>3</sup> Details are to be submitted as on 31.03.\_\_\_\_ for existing assets and as on COD for the remaining assets.<sup>4</sup> Where the loan has been refinanced, details in the Form are to be given for the loan refinanced. However, the details of the original loan are to be given separately in the same form.<sup>5</sup> If the Tariff in the petition is claimed separately for various units, details in the Form are to be given separately for all the units in the same form.<sup>6</sup> Interest type means whether the interest is fixed or floating.<sup>7</sup> Base rate means the base as PLR etc. over which the margin is to be added. Applicable base rate on different dates from the date of drawl may also be enclosed.<sup>8</sup> Margin means the points over and above the floating rate.<sup>9</sup> At times caps/floor are put at which the floating rates are frozen. If such a condition exists, specify the limits<sup>10</sup> Moratorium period refers to the period during which loan servicing liability is not required.<sup>11</sup> Repayment period means the repayment of loan such as 7 years, 10 years, 25 years etc.<sup>12</sup> Repayment frequency means the interval at which the debt servicing is to be done such as monthly, quarterly, half yearly, annual, etc.<sup>13</sup> Where there is more than one drawal/repayment for a loan, the date & amount of each drawal/repayment may also be given separately.<sup>14</sup> If the repayment instalment amount and repayment date can not be worked out from the data furnished above, the repayment schedule to be furnished separately.<sup>15</sup> In case of Foreign loan, date of each drawal & repayment alongwith exchange rate as on that date may be given.<sup>16</sup> Base exchange rate means the exchange rate prevailing as on 31.03.\_\_\_\_ for existing assets and as on COD for the remaining assets.

Applicant

### Statement of Additional Capitalisation after COD

Name of the Utility / Company Bihar State Hydroelectric Power Corporation Ltd.

Name of Hydro Power Station: Jainagra

(Amount in Cr.)

Sl.No	Year	Work/Equipment added after COD up to Cut off Date/ Beyond Cut off	Amount Capitalised/ Proposed to be Capitalised	Justification
1	2	3	4	5
5	2016-17	Plant & Machinery	-	
6	2017-18	Plant & Machinery	-	
7	2025-26	Plant & Machinery	-	
	Total		0.00	

1. Separate statements of Additional Capitalisation for (1) after COD and upto Cut off date; and (2) beyond cut off date are to

2. In case of the project has been completed and any tariff notification(s) has / have already been issued in the past by Govt. authority, fill column 6 giving the cost as admitted for the purpose of tariff notification already issued by (Name of the authority the tariff Order)

Note:

1. Fill the form in chronological order year wise along with detailed justification and clearly bringing out the necessity and the beneficiaries.

2. In case initial spares purchased along with any equipment, then the cost of such spares should be indicated separately, e.g. spares - 5 Crs. etc.

**APPLICANT**



FORM-9

Admitted Cost <sup>1</sup>
6
-
-
-
0.00

to be furnished.  
of India or any other  
country) (Enclose copy of

the benefits accrued to

Rotor- 50 Crs. Initial

**FORM - 10**

**Name of the Utility / Company:** Bihar State Hydroelectric Power Corporation Ltd.

**Name of the Hydro Power Station:** Jainagra

**Date of Commercial Operation:**

Financial Year	2016-17	2017-18	2025-26
1	3	4	5
Amount capitalised in Work/Equipment	-	-	-
Financing Details			
Loan-1			
Loan-2			
Loan-3 and so on			
Total Loan <sup>2</sup>	-	-	-
Equity	-	-	-
Internal Resources			
Others			
Total	-	-	-

<sup>1</sup> Year 1 refers to Financial Year of COD and Year 2, Year 3 etc. are the subsequent financial years respectively.

<sup>2</sup> Loan details for meeting the additional capitalisation requirement should be given as per FORM-7 or 8 whichever is relevant.

**APPLICANT**

**FORM- 11**

**Name of the Utility / Company:** Bihar State Hydroelectric Power Corporation Ltd.

**Name of the Hydro Power Station:** Jainagra

(Amount in Cr)

Financial Year	2016-17	2017-18	2025-26
1	3	4	5
<b>Depreciation on Capital Cost</b>	0.17	0.17	0.17
<b>Depreciation on Additional Capitalisation</b>			
Amount of Additional Capitalisation			
Depreciation Amount	-	-	-
<b>Detail of FERV</b>			
Amount of FERV on which depreciation charged			
Depreciation amount			
Depreciation recovered during the Year			
Advance against Depreciation recovered during the Year			
Total depreciation and advance against depreciation recovered during the year	0.17	0.17	0.17
<b>Cumulative Depreciation &amp; Advance against Depreciation recovered upto the year</b>	<b>0.17</b>	<b>0.17</b>	<b>0.17</b>

<sup>1</sup> Depreciation recovered in Tariff upto \_\_\_\_\_ to be furnished with yaeerwise details in the same form seperately with supporting details..

**APPLICANT**

## Calculation of Depreciation Rate

Name of the Utility / Company: Bihar State Hydroelectrical Power Corporation Ltd.

Name of the Hydro Power Station: Jainagra Small Hydel Project

(Amount in lakhs)

Sl. no.	Name of the Assets <sup>1</sup>	Cost of asset as on 31.03.2008 or as on COD, whichever is later	Depreciation Rates as per Schedule approved by CERC	Depreciation Amount
	1	2	3	4( Col.2 X Col.3)
1	NA			
2				
3				
4				
5				
6				
7				
8				
9				
32				
	TOTAL	0		0
	Weighted Average Depreciation			

<sup>1</sup> Name of the Assets should conform to the description of the assets mentioned in Depreciation Schedule approved by the CERC.

APPLICANT

Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.

Name of the Power Station: Jainagra

(Amount in Crs)

Sl. no.	Particulars	2016-17	2017-18	2025-26
1	2	3	4	5
	<b>Loan-1</b>	GoB	GoB	GoB
	Gross loan - Opening			
	Cumulative repayments of Loans upto previous year			
	Net loan - Opening			
	Increase / decrease due to FERV			
	Increase / decrease due to ACE			
	Total			
	Repayment (s) of Loans during the year			
	Net loan - Closing			
	Average Net Loan			
	Rate of Interest on Loan	10.50%	10.50%	10.50%
	Interest on loan	0.00	0	0
	<b>Total Loan</b>			
	Gross loan - Opening			
	Cumulative repayments of Loans upto previous year			
	Net loan - Opening			
	Increase / decrease due to FERV			
	Increase / decrease due to ACE			
	Total			
	Repayment (s) of Loans during the year			
	Net loan - Closing			
	Average Net Loan			
	Interest on loan	0.34	0.32	0.31
	<b>Weighted average Rate of Interest on Loans</b>	10.50%	10.50%	10.50%

In case of foreign loans, the calculations in Indian Rupees is to be furnished. However, the calculations in Original currency is also to be furnished seperately in the same form.

APPLICANT

FORM- 14

Calculation of Advance Against Depreciation (AAD)

Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.  
Name of the Hydro Power Station: Jainagra

Particulars	2016-17	2017-18	2025-26
1	3	4	5
1/10th of the Loan(s)			
Repayment of the Loan(s) as considered for working out Interest on Loan			
Minimum of the Above			
Less: Depreciation during the year			
(A <sup>1</sup> )			
Cumulative Repayment of the Loan(s) as considered for working out Interest on Loan			
Less: Cumulative Depreciation			
(B <sup>1</sup> )			
Advance Against Depreciation (Minimum of A & B)			

<sup>1</sup>If the amount is negative, it will be shown as zero.

APPLICANT

**FORM- 15****Calculation of Interest on Working Capital****Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.****Name of the** Jainagra

(Amount in Cr)

Sl. No.	Particulars	2016-17	2017-18	2025-26
1	2	3	4	5
1	O & M expenses	0.01	0.01	0.02
2	Maintenance Spares	0.04	0.04	0.04
3	Recievables	0.10	0.10	0.12
	Total Working Capital	0.15	0.16	0.18
	Rate of Interest	12.75%	12.75%	12.75%
	Interest on Working Capital	0.02	0.02	0.02

**Applicant**

[illegible]



DETAILS OF OPERATION AND MAINTENANCE EXPENSES				
Name of the Company / Utility :Bihar State Hydroelectric Power Corporation Ltd.				
Name of the Power Station : Jainagra				
	ITEMS	2016-	2017-	2025-26
	1	3	4	5
(A)	Breakup of O&M expenses			
#	Consumption of Stores and Spares			
#	Repair and Maintenance + O&M			
#	Insurance			
#				
#				
#				
#				
#	Security			
#	Administrative Expenses			
"	- Rent			
	- Electricity Charges			
	- Travelling and conveyance			
	- Telephone, telex and postage			
	- Advertising			
	- Entertainment			
	- Others (Specify items)			
	Sub-Total (Administrative Expenses)			
#	Employee Cost			
"	a) Salaries, wages and allowances			
	b) Staff welfare expenses			
	c) Productivity linked incentive			
#	Corporate office expenses allocation			
#				
#	<b>Total (1 to 8)</b>	<b>0.15</b>	<b>0.16</b>	<b>0.22</b>
"	LESS: Recovered , if any			
	Net Expenses			
Notes:				
(B)	Breakup of corporate expenses (Aggregate)			
	- Employee expenses			
	- Repair and maintenance			
	- Training and Recruitment			
	- Communication			
	- Travelling			
	- Security			
	- Rent			
	- Others			
	Total			
(C)	Details of number of Employees			
	i) Executives			
	ii) Non-Executives			
	iii) Skilled			
	iv) Non-Skilled			
	Total			

### Kosi Kataiya

#### Checklist of Forms and other information/ documents for tariff filing for Kosi Kataiya Hydro Power Generating Station

Form No.	Title of Tariff Filing Forms (Hydro)	Tick
<b>FORM-1</b>	Summary of Tariff Proposal	✓
<b>FORM-2</b>	Details of type of hydro station, Capacity Index, Primary energy rate etc.	✓
<b>FORM-3</b>	Salient Features of hydro electric project	✓
<b>FORM-4</b>	Details of Foreign loans	✓
<b>FORM-5</b>	Abstract of Admitted Capital Cost for the existing Project	✓
<b>FORM-5A</b>	Abstract of Capital Cost Estimates and Schedule dates of Commissioning for the New projects	✓
<b>FORM-5B</b>	Break up of capital Cost	✓
<b>FORM-5C</b>	Break up of Project Cost for Plant and Equipment	✓
<b>FORM-5D</b>	Break-up of Construction/Supply/Service packages	✓
<b>FORM-6</b>	Financial Package upto COD	✓
<b>FORM-7</b>	Details of Project Specific Loans	✓
<b>FORM- 8</b>	Details of Allocation of corporate loans to various projects	✓
<b>FORM-9</b>	Statement of Additional Capitalisation after COD	✓
<b>FORM-10</b>	Financing of Additional Capitalisation	✓
<b>FORM-11</b>	Statement of Depreciation	✓
<b>FORM-12</b>	Calculation of Depreciation Rate	✓
<b>FORM-13</b>	Calculation of interest on actual loan (s)	✓
<b>FORM-14</b>	Calculation of Advance Against Depreciation (AAD)	✓
<b>FORM-15</b>	Calculation of Interest on Working Capital	✓
<b>FORM- 16</b>	Draw Down Schedule for Calculation of IDC & Financing Charges	✓
<b>FORM-17</b>	Details of Operation & Maintenance Expenses	✓

**Note: Electronic copy in the form of CD/Floppy disc shall also be furnished.**

**FORM- 1**

**Summary of Tariff Proposal**

**Name of the Company / Utility:**

Bihar State Hydroelectrical Power Corporation Ltd.

**Name of the Hydro Power Station**

Kosi Small HEP

**Region**

**State**

Bihar

**District**

Supaul

(Rs. in Cr.)

S.No.	Particulars		2016-17	2017-18	2025-26
1	2		3	4	5
—	—	—			
1	Depreciation	FORM- 11	1.11	1.11	1.11
2	Interest on Loan	FORM- 13A	2.00	1.88	1.80
3	Return on Equity <sup>1</sup>		-	-	-
4	Advance against Depreciation	FORM- 14	0	0	0
5	Interest on Working Capital	FORM- 15	0.15	0.17	0.24
6	O & M Expenses	FORM- 17	2.81	2.99	4.25
—	—	—	—	—	—
—	<b>Total</b>		<b>6.07</b>	<b>6.15</b>	<b>7.40</b>

1 Details of calculations to be furnished.

**FORM-2**

**Details of COD, Type of hydro station, Capacity Index, Primary energy rate etc.**

**NAME OF Utility / COMPANY:** Bihar State Hydroelectrical Power Corporation Ltd. \_\_\_\_\_

**NAME OF Hydro POWER STATION :** Kosi Small HEP

Sl. No.	Description		As per CERC norms for tariff period 2004-05 to 2008-09
1	Installed Capacity	MW	19.2 (4 X 4800 kW)
2	Free power to home state	%	
3	Date of commercial operation		Nov 2003 Project handed over BHEPCL by Electric Board
—	Unit-1		
—	Unit-2		
—	Unit-3		
4	Type of Station		
—	a) Surface/underground		Surface
—	b) Purely ROR/ Pondage/Storage		Purely ROR
—	c) Peaking/non-peaking		Non peaking
—	d) No. of hours of peaking		NA
—	e) Overload capacity(MW) & period		
5	Type of excitation		
—	a) Rotaing excitors on generator		
—	b) Static excitation		
6	Design Energy (Annual) <sup>1</sup>	Gwh	99
7	Auxiliary Consumption	%	0.5
8	Transformation losses	%	0.5
9	Saleable Primary Energy	Gwh	98.01
10	Primary Energy Rate	paise/kwh	
11	Primary Energy Charge	Rs. in crore	
12	Capacity Index		
—	Normative value		

**APPLICANT**

**FORM-3**

**SALIENT FEATURES OF HYDROELECTRIC PROJECT**

**NAME OF Utility / COMPANY:** Bihar State Hydroelectrical Power Corporation Ltd

**NAME OF Hydro POWER STATION:** Kosi Small HEP

<b>1. Location</b>	
State/Distt.	Bihar/Supaul
River	Kosi Main Canal
<b>2. Diversion Tunnel</b>	
Size, shape	Trapezoidal
Length	NA
<b>3. Dam</b>	
Type	NA
Maximum dam height	NA
<b>4. Spillway</b>	
Type	NA
Crest level of spillway	NA
<b>5. Reservoir</b>	
Full Reservoir Level (FRL)	NA
Minimum Draw Down Level (MDDL)	NA
Live storage (MCM)	NA
<b>6. Desilting Arrangement</b>	
Type	
Number and Size	
Particle size to be removed(mm)	
<b>7. Head Race Tunnel</b>	
Size and type	Unlined Trapezoidal Canal BW 108 m
Length	3.6 km
Design discharge(Cumecs)	425 cumecs
<b>8. Surge Shaft</b>	
Type	NA
Diameter	NA
Height	NA
<b>9. Penstock/Pressure shafts</b>	
Type	
Diameter & Length	
<b>10. Power House</b>	
Type	Surface type
Installed capacity (No of units x MW)	4 X 4800 kW
Peaking capacity during lean period (MW)	NA
Type of turbine	Kaplan (Bulb)
Rated Head(M)	6.1
Rated Discharge(Cumecs)	104.5 cumecs (3670 cusecs)
<b>11. Tail Race Tunnel</b>	
Diameter, shape	Earthen. BW 108m OWL 23271 SPD, MWL 22971 SPD
Length	
Minimum tail water level	
<b>12. Switchyard</b>	
Type of Switch gear	Outdoor
No. of generator bays	
No. of Bus coupler bays	
No. of line bays	

Note: Specify limitations on generation, if any, during specific time period on water use due to irrigation, drinking water, industrial, environmental considerations etc.

APPLICANT

FORM- 4

Details of Foreign loans

(Details only in respect of loans applicable to the project under consideration)

Name of the Utility / Company \_\_\_\_\_ Bihar State Hydroelectrical Power Corporation Ltd

Name of the Hydro Power Station \_\_\_\_\_ Kosi Small HEP

(Amount in lakhs)

Financial Year (Starting from COD)	Year 1				Year 2				Year 3 and so on			
1	2	3	4	5	6	7	8	9	10	11	12	13
	Date	Amount (Foreign Currency)	Exchange Rate	Amount (Rs.)	Date	Amount (Foreign Currency)	Exchange Rate	Amount (Rs.)	Date	Amount (Foreign Currency)	Exchange Rate	Amount (Rs.)
Currency <sup>1</sup>												
At the date of Drawl <sup>2</sup>												
Scheduled repayment date of principal												
Scheduled payment date of interest												
At the end of Financial year												
Currency <sup>2</sup>												
At the date of Drawl <sup>2</sup>												
Scheduled repayment date of principal												
Scheduled payment date of interest												
At the end of Financial year												
Currency <sup>3</sup> <sup>1</sup> & so on												
At the date of Drawl <sup>2</sup>												
Scheduled replacement date of principal												
Scheduled payment date of interest	—	—	—	—	—	—	—	—	—	—	—	
At the end of Financial year	—	—	—	—	—	—	—	—	—	—	—	

1 Name of the currency to be mentioned e.g. US \$, DM, etc. etc.

2 In case of more than one drawl during the year, Exchange rate at the date of each drawl to be given.

Applicant

**FORM-5****Abstract of Admitted Capital Cost for the existing Project**

Name of the Utility / Company : Bihar State Hydroelectrical Power Corporation Ltd  
Name of the Hydro Power Station : Kosi Kataiya

**(Amt. in Cr.)**

<b><u>Capital cost admitted as on -----</u></b>	<b><u>FY 2016-17</u></b>	<b><u>FY 2017-18</u></b>	<b><u>FY 2025-26</u></b>
(Give reference to the order of the relevant BERC / relevant authority along with application No. & Date)			
—			
Foreign Component, if any (In Million US \$ or the relevant Currency)	NIL	NIL	NIL
—			
<b><u>Total Cap Cost Domestic Component (Rs. Cr.)</u></b>	<b><u>24.57</u></b>	<b><u>24.57</u></b>	<b><u>24.58</u></b>
—			
Foreign Exchange rate considered for the admitted cost	NIL	NIL	NIL
<b><u>Total Capital cost to be admitted (Rs. Cr)</u></b>	<b><u>24.57</u></b>	<b><u>24.57</u></b>	<b><u>24.58</u></b>
<b>APPLICANT</b>			

**Abstract of Capital Cost Estimates and Schedule dates of Commissioning for the New projects**Name of the **Utility / Company** : \_\_\_\_\_Name of the **Hydro Power Station** :  
**New Projects** Yes Under construction**Capital Cost Estimates**

Name of the Authority approving the project Bihar govt.

Date of approval of the Capital cost

**Estimated Cost****Completed Cost**

Price level of approved estimates

As of End of Qtr. Of

As on Scheduled COD of

Foreign Exchange rate considered for the

**Capital Cost excluding IDC & FC**

Foreign Component, if any (In Million US \$)

Domestic Component (Rs. Cr.)

NA

**Capital cost excluding IDC & FC (Rs. Cr)****IDC & FC**

Foreign Component, if any (In Million US \$)

Domestic Component (Rs. Cr.)

**IDC & FC (Rs.Cr.)**

Rate of taxes &amp; duties considered

**Schedule dates of Commissioning**

COD of Unit-I

COD of Unit-II

COD of last Unit

**Note.**

1. Copy of approval letter should be enclosed.
2. Details of capital cost are to be furnished as per FORM-5B or 5C as applicable.
3. Details of IDC & Financing Charges are to be furnished as per FORM-16.

APPLICANT



FORM-5B						
Break up of Capital cost (for hydro power generating station)						
NAME OF Utility / COMPANY: Bihar State Hydroelectrical Power Corporation Ltd						
NAME OF Hydro POWER STATION: Kosi Small HEP						
(Rs. in crore)						
Sl. No.	Head of works	Original cost as approved by Authority	Cost on COD	Variation	Reasons for variation	Admitted cost
1	2	3	4	5	6	7
1	<b>Infrastructure Works</b>					
1.1	Preliminary including Development					
1.2	Land					
1.3	Buildings					
1.4	Township					
1.5	Maintenance					
1.6	Tools & Plants					
1.7	Communication					
1.8	Environment & Ecology					
1.9	Losses on stock					
1.1	Receipt & Recoveries					
1.11	Total (Infrastructure works)					
2	<b>Major Civil Works</b>					
2.1	Dam, Intake & Desilting Chambers					
2.2	HRT, TRT, Surge Shaft & Pressure shafts					
2.3	Power Plant civil works					
2.4	Other civil works (Trash cleaning machine, Gantry crane, Irrigation vent, By pass gate)					
2.5	Total (Major Civil Works)					
3	<b>Hydro Mechanical equipments</b>					
4	<b>Plant &amp; Equipment</b>					
4.1	Initial spares of Plant & Equipment					
4.2	Total (Plant & Equipment)					
5	<b>Taxes and Duties</b>					
5.1	Custom Duty					
5.2	Other taxes & Duties					
5.3	Total Taxes & Duties					
6.0	<b>Construction &amp; Pre-commissioning expenses</b>					
6.1	Erection, testing & commissioning					
6.2	Construction Insurance					
6.3	Site supervision					
6.4	Total (Const. & Pre-commissioning)					
7	<b>Overheads</b>					
7.1	Establishment					
7.2	Design & Engineering					
7.3	Audit & Accounts					
7.4	Contingency					
7.5	Rehabilitation & Resettlement					
7.6	Total (Overheads)					
8	<b>Capital Cost without IDC &amp; FC</b>					
9	Financing charges (FC)					
10	Interest during construction (IDC)					
11	<b>Capital Cost with IDC &amp; FC</b>					

Note:

- In case of time and cost over-run of the project, a detailed note giving reasons of such time and cost over run should be submitted, duly bringing out the agency responsible and whether such time and cost over run was beyond the control of the generating company.

APPLICANT

## FORM- 5C

## Break up of Capital Cost for Plant &amp; Equipment

NAME OF Utility / COMPANY: Bihar State Hydroelectrical Power Corporation Ltd

NAME OF Hydro POWER STATION: Kosi Small HEP

(Rs. in crore)

Sl. No.	Head of works	Original Cost as approved	Cost on COD	Variation	Reasons for variation	Admitted cost
1	2	3	4	5	6	7
1	<b>Generator, turbine &amp; Accessories</b>	Not Applicable				
1.1	Generator package					
1.2	Turbine package					
1.3	Unit control Board					
1.4	C&I package					
1.5	Bus Duct of GT connection					
1.6	Total (Generator, turbine & Accessories)					
2	<b>Auxiliary Electrical Equipment</b>					
2.1	Step up transformer					
2.2	Unit Auxiliary Transformer					
2.3	Local supply transformer					
2.4	Station transformer					
2.5	SCADA					
2.6	Switchgear, Batteries, DC dist. Board					
2.7	Telecommunication equipment					
2.8	Illumination of Dam, PH and Switchyard					
2.9	Cables & cable facilities, grounding					
2.1	Diesel generating sets					
2.11	Total (Auxiliary Elect. Equipment)					
3.0	<b>Auxiliary equipment &amp; services for power station</b>					
3.1	EOT crane					
3.2	Other cranes					
3.3	Electric lifts & elevators					
3.4	Cooling water system					
3.5	Drainage & dewatering system					
3.6	Fire fighting equipment					
3.7	Air conditioning, ventilation and heating					
3.8	Water supply system					
3.9	Oil handling equipment					
3.1	Workshop machines & equipment					
3.11	Total (Auxiliary equipt. & services for PS)					
4	Switchyard package					
5	Initial spares for all above equipments					
6	<b>Total (Plant &amp; Equipment)</b>					



FORM-5D										
Break-up of Construction/Supply/Service packages										
	Name of Utility			Bihar State Hydroelectric Power Corporation Ltd.						
	Name of Hydro Power Station			Kosi Small HEP						
Sl.No.	Name/No. of Construction / Supply / Service Package	Scope of works (in line with head of cost break-ups as applicable)	Whether awarded through ICB/DCB/ Depatmentally/ Deposit Work	No. of bids received	Date of Award	Date of Start of work	Date of Completion of Work	Value of Award <sup>1</sup> in (Rs. Cr.)	Firm or With Escalation in prices	Actual expenditure till the completion or up to COD whichever is
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Not Applicable										
1 If there is any package, which need to be shown in Indian Rupee and foreign currency(ies), the same should be shown separately alongwith the currency, the exchange rate and e.g. Rs.80 Cr+US\$50m=Rs.280Cr at US\$=Rs40 as on say _____.										
APPLICANT										

**FORM- 6**

**Financial Package upto COD**

**Name of the Utility / Company**

Bihar State Hydroelectric Power Corporation Ltd.

**Name of the Hydro Power Station**

Kosi Small HEP

**Project Cost as on COD<sup>1</sup>**

NA

**Date of Commercial Operation of the Station<sup>2</sup>**

\_\_\_\_\_

(Amount in lakhs)

	Financial Package as Approved		Financial Package as on COD		As Admitted on COD	
	Currency and Amount <sup>3</sup>		Currency and Amount <sup>3</sup>		Currency and Amount <sup>3</sup>	
1	2	3	4	5	6	7
Loan-I NABARD	Indian Rs.	Not Applicable				
Loan-II GOB	Indian Rs.					
Loan-III						
and so on						
Equity-						
Foreign						
Domestic						
Total Equity						
Debt : Equity Ratio						

1 Say US \$ 200m + Rs.400 Cr or Rs.1200 Cr including US \$200m at an exchange rate of 1US \$=Rs.40/-

2 Date of Commercial Operation means Commercial Operation of the last unit

3 For example : US \$, 200M etc.etc

**APPLICANT**

**FORM- 7****Details of Project Specific Loans****Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.****Name of the Hydro Power Station: Kosi Small HEP**

(Amount in lakhs)

Particulars	Package1	Package2	Package3	Package4	Package5	Package6
1	2	3	4	5	6	7
Source of Loan <sup>1</sup>	GoB					
Currency <sup>2</sup>	Indian Rs					
Amount of Loan sanctioned	3284					
Amount of Gross Loan drawn upto 31.03.____/COD <sup>3,4,5,13,15</sup>	3284					
Interest Type <sup>6</sup>	Fixed					
Fixed Interest Rate, if applicable	13%					
Base Rate, if Floating Interest <sup>7</sup>	13%					
Margin, if Floating Interest <sup>8</sup>	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No
Are there any Caps/Floor <sup>9</sup>						
If above is yes,specify caps/floor						
Moratorium Period <sup>10</sup>						
Moratorium effective from						
Repayment Period <sup>11</sup>						
Repayment effective from						
Repayment Frequency <sup>12</sup>						
Repayment Instalment <sup>13,14</sup>						
Base Exchange Rate <sup>16</sup>						

<sup>1</sup> Source of loan means the agency from whom the loan has been taken such as WB, ADB, WMB, PNB, SBI, ICICI, IFC, PFC etc.<sup>2</sup> Currency refers to currency of loan such as US\$, DM, Yen, Indian Rupee etc.<sup>3</sup> Details are to be submitted as on 31.03.\_\_\_\_ for existing assets and as on COD for the remaining assets.<sup>4</sup> Where the loan has been refinanced, details in the Form are to be given for the loan refinanced. However, the details of the original loan are to be given separately in the same form.<sup>5</sup> If the Tariff in the petition is claimed separately for various units, details in the Form are to be given separately for all the units in the same form.<sup>6</sup> Interest type means whether the interest is fixed or floating.<sup>7</sup> Base rate means the base as PLR etc. over which the margin is to be added. Applicable base rate on different dates from the date of drawl may also be enclosed.<sup>8</sup> Margin means the points over and above the floating rate.<sup>9</sup> At times caps/floor are put at which the floating rates are frozen. If such a condition exists, specify the limits<sup>10</sup> Moratorium period refers to the period during which loan servicing liability is not required.<sup>11</sup> Repayment period means the repayment of loan such as 7 years, 10 years, 25 years etc.<sup>12</sup> Repayment frequency means the interval at which the debt servicing is to be done such as monthly, quarterly, half yearly, annual, etc.<sup>13</sup> Where there is more than one drawal/repayment for a loan, the date & amount of each drawal/repayment may also be given separately.<sup>14</sup> If the repayment instalment amount and repayment date can not be worked out from the data furnished above, the repayment schedule to be furnished separately.<sup>15</sup> In case of Foreign loan, date of each drawal & repayment alongwith exchange rate as on that date may be given.<sup>16</sup> Base exchange rate means the exchange rate prevailing as on 31.03.\_\_\_\_ for existing assets and as on COD for the remaining assets.**APPLICANT**

## Details of Allocation of corporate loans to various projects

Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.

Name of the Hydro Power Station: Kosi Small HEP

(Amount in lacs)

Particulars	Package1	Package2	Package3	Package4	Package5	Remarks
1	2	3	4	5	6	7
Source of Loan <sup>1</sup>	Not Applicable					
Currency <sup>2</sup>						
Amount of Loan sanctioned						
Amount of Gross Loan drawn upto 31.03.____/COD <sup>3,4,5,13,15</sup>						
Interest Type <sup>6</sup>						
Fixed Interest Rate, if applicable						
Base Rate, if Floating Interest <sup>7</sup>						
Margin, if Floating Interest <sup>8</sup>						
Are there any Caps/Floor <sup>9</sup>						
If above is yes,specify caps/floor						
Moratorium Period <sup>10</sup>						
Moratorium effective from						
Repayment Period <sup>11</sup>						
Repayment effective from						
Repayment Frequency <sup>12</sup>						
Repayment Instalment <sup>13,14</sup>						
Base Exchange Rate <sup>16</sup>						
	Distribution of loan packages to various projects					
Name of the Projects						Total
Project 1						
Project 2						
Project 3 and so on						

<sup>1</sup> Source of loan means the agency from whom the loan has been taken such as WB, ADB, WMB, PNB, SBI, ICICI, IFC, PFC etc.<sup>2</sup> Currency refers to currency of loan such as US\$, DM, Yen, Indian Rupee etc.<sup>3</sup> Details are to be submitted as on 31.03.\_\_\_\_ for existing assets and as on COD for the remaining assets.<sup>4</sup> Where the loan has been refinanced, details in the Form are to be given for the loan refinanced. However, the details of the original loan are to be given separately in the same form.<sup>5</sup> If the Tariff in the petition is claimed separately for various units, details in the Form are to be given separately for all the units in the same form.<sup>6</sup> Interest type means whether the interest is fixed or floating.<sup>7</sup> Base rate means the base as PLR etc. over which the margin is to be added. Applicable base rate on different dates from the date of drawl may also be enclosed.<sup>8</sup> Margin means the points over and above the floating rate.<sup>9</sup> At times caps/floor are put at which the floating rates are frozen. If such a condition exists, specify the limits<sup>10</sup> Moratorium period refers to the period during which loan servicing liability is not required.<sup>11</sup> Repayment period means the repayment of loan such as 7 years, 10 years, 25 years etc.<sup>12</sup> Repayment frequency means the interval at which the debt servicing is to be done such as monthly, quarterly, half yearly, annual, etc.<sup>13</sup> Where there is more than one drawal/repayment for a loan, the date & amount of each drawal/repayment may also be given separately.<sup>14</sup> If the repayment instalment amount and repayment date can not be worked out from the data furnished above, the repayment schedule to be furnished separately.<sup>15</sup> In case of Foreign loan, date of each drawal & repayment alongwith exchange rate as on that date may be given.<sup>16</sup> Base exchange rate means the exchange rate prevailing as on 31.03.\_\_\_\_ for existing assets and as on COD for the remaining assets.

Applicant

### Statement of Additional Capitalisation after COD

Name of the Utility / Company Bihar State Hydroelectric Power Corporation Ltd.

Name of Hydro Power Station: Kosi Kataiya

(Amount in Cr.)

Sl.No	Year	Work/Equipment added after COD up to Cut off Date/ Beyond Cut off	Amount Capitalised/ Proposed to be Capitalised	Justification
1	2	3	4	5
5	2016-17	Plant & Machinery	-	
6	2017-18	Plant & Machinery	-	
7	2025-26	Plant & Machinery	-	
	Total		0.00	

1. Separate statements of Additional Capitalisation for (1) after COD and upto Cut off date; and (2) beyond cut off date are to

2. In case of the project has been completed and any tariff notification(s) has / have already been issued in the past by Govt. authority, fill column 6 giving the cost as admitted for the purpose of tariff notification already issued by (Name of the authority the tariff Order)

Note:

1. Fill the form in chronological order year wise along with detailed justification and clearly bringing out the necessity and the beneficiaries.

2. In case initial spares purchased along with any equipment, then the cost of such spares should be indicated separately, e.g. spares - 5 Crs. etc.

**APPLICANT**



FORM-9

Admitted Cost <sup>1</sup>
6
-
-
-
0.00

to be furnished.

of India or any other  
rity) (Enclose copy of

e benefits accrued to

Rotor- 50 Crs. Initial

**FORM - 10**

**Name of the Utility / Company:** Bihar State Hydroelectric Power Corporation Ltd.

**Name of the Hydro Power Station:** Kosi

**Date of Commercial Operation:**

Financial Year	2016-17	2017-18	2025-26
1	3	4	5
Amount capitalised in Work/Equipment	-	-	-
Financing Details			
Loan-1			
Loan-2			
Loan-3 and so on			
Total Loan <sup>2</sup>	-	-	-
Equity	-	-	-
Internal Resources			
Others			
Total	-	-	-

<sup>1</sup> Year 1 refers to Financial Year of COD and Year 2, Year 3 etc. are the subsequent financial years respectively.

<sup>2</sup> Loan details for meeting the additional capitalisation requirement should be given as per FORM-7 or 8 whichever is relevant.

**APPLICANT**

**FORM- 11**

**Name of the Utility / Company:** Bihar State Hydroelectric Power Corporation Ltd.

**Name of the Hydro Power Station:** Kosi

(Amount in Cr)

Financial Year	2016-17	2017-18	2025-26
1	3	4	5
<b>Depreciation on Capital Cost</b>	1.11	1.11	1.11
<b>Depreciation on Additional Capitalisation</b>			
Amount of Additional Capitalisation			
Depreciation Amount	-	-	-
<b>Detail of FERV</b>			
Amount of FERV on which depreciation charged			
Depreciation amount			
Depreciation recovered during the Year			
Advance against Depreciation recovered during the Year			
Total depreciation and advance against depreciation recovered during the year	1.11	1.11	1.11
<b>Cumulative Depreciation &amp; Advance against Depreciation recovered upto the year</b>	1.11	1.11	1.11

<sup>1</sup> Depreciation recovered in Tariff upto \_\_\_\_\_ to be furnished with yaeerwise details in the same form seperately with supporting details..

**APPLICANT**

## Calculation of Depreciation Rate

Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.

Name of the Hydro Power Station: Kosi Small HEP

(Amount in lakhs)

Sl. no.	Name of the Assets <sup>1</sup>	Cost of asset as on 31.03.____ or as on COD, whichever is later	Depreciation Rates as per Schedule approved by CERC	Depreciation Amount
	1	2	3	4( Col.2 X Col.3)
1	Land	Not applicable		
2	Building			
3	and so on			
	<b>TOTAL</b>			
	<b>Weighted Average Depreciation Rate (%)</b>			

<sup>1</sup> Name of the Assets should conform to the description of the assets mentioned in Depreciation Schedule approved by the CERC.

APPLICANT

Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.

Name of the Power Station: Kosi Kaitaiya

(Amount in Crs)

Sl. no.	Particulars	2016-17	2017-18	2025-26
1	2	3	4	5
	<b>Loan-1</b>	GoB	GoB	GoB
	Gross loan - Opening			
	Cumulative repayments of Loans upto previous year			
	Net loan - Opening			
	Increase / decrease due to FERV			
	Increase / decrease due to ACE			
	Total			
	Repayment (s) of Loans during the year			
	Net loan - Closing			
	Average Net Loan			
	Rate of Interest on Loan	10.50%	10.50%	10.50%
	Interest on loan	0.00	0	0
	<b>Total Loan</b>			
	Gross loan - Opening			
	Cumulative repayments of Loans upto previous year			
	Net loan - Opening			
	Increase / decrease due to FERV			
	Increase / decrease due to ACE			
	Total			
	Repayment (s) of Loans during the year			
	Net loan - Closing			
	Average Net Loan			
	Interest on loan	2.00	1.88	1.80
	<b>Weighted average Rate of Interest on Loans</b>	10.50%	10.50%	10.50%

In case of foreign loans, the calculations in Indian Rupees is to be furnished. However, the calculations in Orginal currency is also to be furnished seperately in the same form.

APPLICANT

FORM- 14

Calculation of Advance Against Depreciation (AAD)

Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.

Name of the Hydro Power Station: Kosi Kataiya

Particulars	2016-17	2017-18	2025-26
1	3	4	5
1/10th of the Loan(s)			
Repayment of the Loan(s) as considered for working out Interest on Loan			
Minimum of the Above			
Less: Depreciation during the year			
(A <sup>1</sup> )			
Cumulative Repayment of the Loan(s) as considered for working out Interest on Loan			
Less: Cumulative Depreciation			
(B <sup>1</sup> )			
Advance Against Depreciation (Minimum of A & B)			

<sup>1</sup>If the amount is negative, it will be shown as zero.

APPLICANT

**FORM- 15****Calculation of Interest on Working Capital****Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.****Name of t** Kosi Kataiya

(Amount in Cr)

Sl. No.	Particulars	2016-17	2017-18	2025-26
1	2	3	4	5
1	O & M expenses	0.23	0.25	0.35
2	Maintenance Spares	0.28	0.28	0.28
3	Recievables	0.67	0.78	1.23
	Total Working Capital	1.19	1.31	1.86
	Rate of Interest	12.75%	12.75%	12.75%
	Interest on Working Capital	0.15	0.17	0.24

**Applicant**

Name of the Utility / Compar Bihar State Hydroelectric Power Corporation Ltd.

Name of the Hydro Power Station Kosi Small HEP

Draw Down Schedule for Calculation of IDC &amp; Financing Charges

Sl. No.	Draw Down Particulars	(Amount in Lakhs)														
		Quantum in Foreign currency	Exchange Rate on draw down date	Amount in Indian Rupee	Quantum in Foreign currency	Exchange Rate on draw down date	Amount in Indian Rupee	Quantum in Foreign currency	Exchange Rate on draw down date	Amount in Indian Rupee	Quantum in Foreign currency	Exchange Rate on draw down date	Amount in Indian Rupee	Quantum in Foreign currency	Exchange Rate on draw down date	Amount in Indian Rupee
1	Loans															
1.1	Foreign Loans															
1.1.1	Foreign Loan 1															
	Draw down Amount															
	IDC															
	Financing charges															
1.1.2	Foreign Loan 2															
	Draw down Amount															
	IDC															
	Financing charges															
1.1.3	Foreign Loan 3															
	Draw down Amount															
	IDC															
	Financing charges															
1.1.4	--															
	--															
	--															
1.1	Total Foreign Loans															
	Draw down Amount															
	IDC															
	Financing charges															
1.2	Indian Loans															
1.2.1	Indian Loan 1															
	Draw down Amount															
	IDC															
	Financing charges															
1.2.2	Indian Loan 2															
	Draw down Amount															
	IDC															
	Financing charges															
1.2.3	Indian Loan 3															
	Draw down Amount															
	IDC															
	Financing charges															
1.2.4	--															
	--															
	--															
1.2	Total Indian Loans															
	Draw down Amount															
	IDC															
	Financing charges															
1	Total of Loans drawn															
	IDC															
	Financing charges															
2	Equity															
2.1	Foreign equity drawn															
2.2	Indian equity drawn															
	Total equity deployed															

Not Applicable

Note: Drawal of debt and equity shall be on paripassu basis to meet the commissioning schedule.

APPLICANT



**DETAILS OF OPERATION AND MAINTENANCE EXPENSES**

**Name of the Company / Utility :Bihar State Hydroelectric Power Corporation Ltd.**  
**Name of the Power Station : Kosi Kataiya**

( Rs. In Cr )

	ITEMS	2016-	2017-	2025-26
	1	3	4	5
(A)	Breakup of O&M expenses			
#	Consumption of Stores and Spares			
#	Repair and Maintenance + O&M			
#				
#	Insurance			
#				
#	Security			
#	Administrative Expenses			
"	- Rent			
	- Electricity Charges			
	- Travelling and conveyance			
	- Telephone, telex and postage			
	- Advertising			
	- Entertainment			
	- Others (Specify items)			
	Sub-Total (Administrative Expenses)			
#	Employee Cost			
"	a) Salaries, wages and allowances			
	b) Staff welfare expenses			
	c) Productivity linked incentive			
#	Corporate office expenses allocation			
#				
"	<b>Total (1 to 8)</b>	<b>2.81</b>	<b>2.99</b>	<b>4.25</b>
"	LESS: Recovered , if any			
	Net Expenses			
Notes:				
(B)	Breakup of corporate expenses (Aggregate)			
	- Employee expenses			
	- Repair and maintenance			
	- Training and Recruitment			
	- Communication			
	- Travelling			
	- Security			
	- Rent			
	- Others			
	Total			
(C)	Details of number of Employees			
	i) Executives			
	ii) Non-Executives			
	iii) Skilled			
	iv) Non-Skilled			
	Total			

### Nasriganj

#### Checklist of Forms and other information/ documents for tariff filing for Nasriganj Hydro Power Generating Station

Form No.	Title of Tariff Filing Forms (Hydro)	Tick
<b>FORM-1</b>	Summary of Tariff Proposal	✓
<b>FORM-2</b>	Details of type of hydro station, Capacity Index, Primary energy rate etc.	✓
<b>FORM-3</b>	Salient Features of hydro electric project	✓
<b>FORM-4</b>	Details of Foreign loans	✓
<b>FORM-5</b>	Abstract of Admitted Capital Cost for the existing Project	✓
<b>FORM-5A</b>	Abstract of Capital Cost Estimates and Schedule dates of Commissioning for the New projects	✓
<b>FORM-5B</b>	Break up of capital Cost	✓
<b>FORM-5C</b>	Break up of Project Cost for Plant and Equipment	✓
<b>FORM-5D</b>	Break-up of Construction/Supply/Service packages	✓
<b>FORM-6</b>	Financial Package upto COD	✓
<b>FORM-7</b>	Details of Project Specific Loans	✓
<b>FORM- 8</b>	Details of Allocation of corporate loans to various projects	✓
<b>FORM-9</b>	Statement of Additional Capitalisation after COD	✓
<b>FORM-10</b>	Financing of Additional Capitalisation	✓
<b>FORM-11</b>	Statement of Depreciation	✓
<b>FORM-12</b>	Calculation of Depreciation Rate	✓
<b>FORM-13</b>	Calculation of interest on actual loan (s)	✓
<b>FORM-14</b>	Calculation of Advance Against Depreciation (AAD)	✓
<b>FORM-15</b>	Calculation of Interest on Working Capital	✓
<b>FORM- 16</b>	Draw Down Schedule for Calculation of IDC & Financing Charges	✓
<b>FORM-17</b>	Details of Operation & Maintenance Expenses	✓

**Note: Electronic copy in the form of CD/Floppy disc shall also be furnished.**

**FORM- 1**

**Summary of Tariff Proposal**

**Name of the Company / Utility:**

Bihar State Hydroelectrical Power Corporation Ltd.

**Name of the Hydro Power Station**

Nasriganj Small Hydel Project

**Region**

**State**

Bihar

**District**

Rohtas

(Rs. in Cr.)

S.No.	Particulars		2016-17	2017-18	2025-26
1	2		3	4	5
1	Depreciation	FORM- 11	0.18	0.18	0.18
2	Interest on Loan	FORM- 13A	0.30	0.28	0.27
3	Return on Equity <sup>1</sup>		-	-	-
4	Advance against Depreciation	FORM- 14	0	0	0
5	Interest on Working Capital	FORM- 15	0.02	0.02	0.02
6	O & M Expenses	FORM- 17	0.15	0.16	0.22
	<b>Total</b>		<b>0.64</b>	<b>0.63</b>	<b>0.69</b>

1 Details of calculations to be furnished.

**FORM-2**

**Details of COD, Type of hydro station, Capacity Index, Primary energy rate etc.**

**NAME OF Utility / COMPANY:** Bihar State Hydroelectrical Power Corporation Ltd

**NAME OF Hydro POWER STATION :** Nasriganj Small Hydel Project

Sl. No.	Description		As per CERC norms for tariff period 2004-05 to 2008-09
1	Installed Capacity	MW	1 (2 X 500 kW)
2	Free power to home state	%	
3	Date of commercial operation		
	Unit-1		Jul-07
	Unit-2		Jul-07
	Unit-3		
4	Type of Station		
	a) Surface/underground		Surface
	b) Purely ROR/ Pondage/Storage		Purely ROR
	c) Peaking/non-peaking		Non peaking
	d) No. of hours of peaking		NA
	e) Overload capacity(MW) & period		NA
5	Type of excitation		
	a) Rotaing excitors on generator		
	b) Static excitation		Static excitation
6	Design Energy (Annual) <sup>1</sup>	Gwh	8.145
7	Auxiliary Consumption	%	0.5
8	Transformation losses	%	0.5
9	Saleable Primary Energy	Gwh	7.92
10	Primary Energy Rate	paise/kwh	
11	Primary Energy Charge	Rs. in crore	
12	Capacity Index		
	Normative value		

**APPLICANT**

**FORM-3**

**SALIENT FEATURES OF HYDROELECTRIC PROJECT**

**NAME OF Utility / COMPANY:** Bihar State Hydroelectrical Power Corporation Ltd

**NAME OF Hydro POWER STATION:** Nasriganj Small Hydel Project

<b>1. Location</b>	
State/Distt.	Bihar/Rohtas
River	Sone
<b>2. Diversion Tunnel</b>	
Size, shape	B.W. 6.927m, FSD 2.15 m, Trapizoidal
Length	NA
<b>3. Dam</b>	
Type	NA
Maximum dam height	NA
<b>4. Spillway</b>	
Type	NA
Crest level of spillway	NA
<b>5. Reservoir</b>	
Full Reservoir Level (FRL)	NA
Minimum Draw Down Level (MDDL)	NA
Live storage (MCM)	NA
<b>6. Desilting Arrangement</b>	
Type	NA
Number and Size	NA
Particle size to be removed(mm)	NA
<b>7. Head Race Tunnel</b>	
Size and type	NA
Length	NA
Design discharge(Cumecs)	NA
<b>8. Surge Shaft</b>	
Type	NA
Diameter	NA
Height	NA
<b>9. Penstock/Pressure shafts</b>	
Type	NA
Diameter & Length	NA
<b>10. Power House</b>	
Type	Semi Kaplan Syphon Type
Installed capacity (No of units x MW)	2 X 500 kW
Peaking capacity during lean period (MW)	NA
Type of turbine	Semi Kaplan Syphon Type
Rated Head(M)	4.5 m
Rated Discharge(Cumecs)	25.80 cumecs
<b>11. Tail Race Tunnel</b>	
Diameter, shape	Bed width = 6.927m/ Trapezoidal
Length	180 m
Minimum tail water level	
<b>12. Switchyard</b>	
Type of Switch gear	Outdoor
No. of generator bays	One
No. of Bus coupler bays	NA
No. of line bays	One

Note: Specify limitations on generation, if any, during specific time period on water use due to irrigation, drinking water, industrial, environmental considerations etc.

**APPLICANT**

**FORM- 4**

**Details of Foreign loans**

(Details only in respect of loans applicable to the project under consideration)

**Name of the Utility / Company** \_\_\_\_\_ Bihar State Hydroelectrical Power Corporation Ltd

**Name of the Hydro Power Station** \_\_\_\_\_ Nasrigank Small Hydel Project

(Amount in lakhs)

Financial Year (Starting from COD)	Year 1				Year 2				Year 3 and so on			
1	2	3	4	5	6	7	8	9	10	11	12	13
	Date	Amount (Foreign Currency)	Exchange Rate	Amount (Rs.)	Date	Amount (Foreign Currency)	Exchange Rate	Amount (Rs.)	Date	Amount (Foreign Currency)	Exchange Rate	Amount (Rs.)
<b>Currency<sup>1</sup></b>												
At the date of Drawl <sup>2</sup>												
Scheduled repayment date of principal												
Scheduled payment date of interest												
At the end of Financial year												
<b>Currency<sup>2</sup></b>												
At the date of Drawl <sup>2</sup>												
Scheduled repayment date of principal												
Scheduled payment date of interest												
At the end of Financial year												
<b>Currency<sup>3</sup><sup>1</sup> &amp; so on</b>												
At the date of Drawl <sup>2</sup>												
Scheduled replacement date of principal												
Scheduled payment date of interest												
At the end of Financial year												

1 Name of the currency to be mentioned e.g. US \$, DM, etc. etc.

2 In case of more than one drawl during the year, Exchange rate at the date of each drawl to be given.

**Applicant**

**FORM-5**

**Abstract of Admitted Capital Cost for the existing Project**

**Name of the Utility / Company :** Bihar State Hydroelectrical Power Corporation Ltd  
**Name of the Hydro Power Station :** Nasriganj Small HEP

**(Amt. in Cr.)**

<b><u>Capital cost admitted as on -----</u></b>	<b><u>FY 2016-17</u></b>	<b><u>FY 2017-18</u></b>	<b><u>FY 2025-26</u></b>
(Give reference to the order of the relevant BERC / relevant authority along with application No. & Date)			
—			
Foreign Component, if any (In Million US \$ or the relevant Currency)	NIL	NIL	NIL
—			
<b><u>Total Cap Cost Domestic Component (Rs. Cr.)</u></b>	<b><u>3.94</u></b>	<b><u>3.94</u></b>	<b><u>3.94</u></b>
—			
Foreign Exchange rate considered for the admitted cost	NIL	NIL	NIL
<b><u>Total Capital cost to be admitted (Rs. Cr)</u></b>	<b><u>3.94</u></b>	<b><u>3.94</u></b>	<b><u>3.94</u></b>
<b>APPLICANT</b>			

**Abstract of Capital Cost Estimates and Schedule dates of Commissioning for the New projects**Name of the **Utility / Company** : Bihar State Hydroelectrical Power Corporation LtdName of the **Hydro Power Station** : Nasriganj Small Hydel Project**New Projects Under construction****Capital Cost Estimates**

Name of the Authority approving the project

Date of approval of the Capital cost

**Estimated Cost****Completed Cost**

Price level of approved estimates

As of End of Qtr. Of

As on Scheduled COD of

Foreign Exchange rate considered for the

**Capital Cost excluding IDC & FC**

Foreign Component, if any (In Million US \$)

Domestic Component (Rs. Cr.)

**Capital cost excluding IDC & FC (Rs. Cr)****IDC & FC**

Foreign Component, if any (In Million US \$)

Domestic Component (Rs. Cr.)

**IDC & FC (Rs.Cr.)**

Rate of taxes &amp; duties considered

**Schedule dates of Commissioning**

COD of Unit-I

COD of Unit-II

COD of last Unit

Not Applicable

**Note.**

1. Copy of approval letter should be enclosed.
2. Details of capital cost are to be furnished as per FORM-5B or 5C as applicable.
3. Details of IDC & Financing Charges are to be furnished as per FORM-16.

**APPLICANT**



FORM-5B						
Break up of Capital cost (for hydro power generating station)						
NAME OF Utility / COMPANY: Bihar State Hydroelectrical Power Corporation Ltd						
NAME OF Hydro POWER STATION: Nasriganj Small Hydel Project						
(Rs. in Lakhs)						
Sl. No.	Head of works	Original cost as approved by Authority	Cost on COD	Variation	Reasons for variation	Admitted cost as per BERC order dt. 15.12.21
1	2	3	4	5	6	7
1	<b>Infrastructure Works</b>					
1.1	Preliminary including Development	5.11		5.11		
1.2	Land	7.73		7.73		
1.3	Buildings	20.6		20.6		
1.4	Township					
1.5	Maintenance					
1.6	Tools & Plants	5		5		
1.7	Communication	2.6		2.6		
1.8	Environment & Ecology					
1.9	Losses on stock					
1.1	Receipt & Recoveries					
1.11	Total (Infrastructure works)	41.04		41.04		
2	<b>Major Civil Works</b>					
2.1	Dam, Intake & Desilting Chambers					
2.2	HRT, TRT, Surge Shaft & Pressure shafts/Power channel and Tail race channel	43.10		43.10		
2.3	Power Plant civil works (Power house)	95.30	355.57	-260.27		
2.4	Other civil works (DLR bridge, miscellaneous work)	14.00		14.00		
2.5	Total (Major Civil Works)	152.40	355.57	-203.17		
3	<b>Hydro Mechanical equipments</b>		540.75	-540.75		
4	<b>Plant &amp; Equipment</b>					
4.1	Initial spares of Plant & Equipment					
4.2	Total (Plant & Equipment)					
5	<b>Taxes and Duties</b>					
5.1	Custom Duty/Excise duty	28.08		28.08		
5.2	Other taxes & Duties	10.48		10.48		
5.3	Total Taxes & Duties	38.56		38.56		
6.0	<b>Construction &amp; Pre-commissioning expenses</b>					
6.1	Erection, testing & commissioning	24		24.00		
6.2	Construction Insurance	3		3.00		
6.3	Site supervision					
6.4	Total (Const. & Pre-commissioning)	27		27.00		
7	<b>Overheads</b>					
7.1	Establishment	24.72				
7.2	Design & Engineering	5				
7.3	Audit & Accounts	4.94				
7.4	Contingency	14.83				
7.5	Rehabilitation & Resettlement					
7.6	Total (Overheads)	49.49	83.16	564.73		
8	<b>Capital Cost without IDC &amp; FC</b>	544.00				
9	Financing charges (FC)					
10	Interest during construction (IDC)	54.4				
11	<b>Capital Cost with IDC &amp; FC</b>	598.40	83.16	564.73		544

Note:

1. In case of time and cost over-run of the project, a detailed note giving reasons of such time and cost over run should be submitted, duly bringing out the agency responsible and whether such time and cost over run was beyond the control of the generating company.

APPLICANT

## FORM- 5C

## Break up of Capital Cost for Plant &amp; Equipment

NAME OF Utility / COMPANY: Bihar State Hydroelectrical Power Corporation Ltd

NAME OF Hydro POWER STATION: Nasriganj Small Hydel Project

(Rs. in Lakh)

Sl. No.	Head of works	Original Cost as approved	Cost on COD	Variation	Reasons for variation	Admitted cost
1	2	3	4	5	6	7
1	<b>Generator, turbine &amp; Accessories</b>	0	592.44	592.44		592.44
1.1	Generator package					
1.2	Turbine package					
1.3	Unit control Board (switch board panels)					
1.4	C&I package					
1.5	Bus Duct of GT connection					
1.6	Total (Generator, turbine & Accessories)					
2	<b>Auxiliary Electrical Equipment</b>					
2.1	Step up transformer					
2.2	Unit Auxiliary Transformer					
2.3	Local supply transformer					
2.4	Station transformer					
2.5	SCADA					
2.6	Switchgear, Batteries, DC dist. Board					
2.7	Transmission line					
2.8	Illumination of Dam, PH and Switchyard					
2.9	Cables & cable facilities, grounding/transmission line					
2.1	Diesel generating sets					
2.11	Total (Auxiliary Elect. Equipment)					
3.0	<b>Auxiliary equipment &amp; services for power station</b>					
3.1	EOT crane					
3.2	Other cranes					
3.3	Electric lifts & elevators					
3.4	Cooling water system					
3.5	Drainage & dewatering system					
3.6	Fire fighting equipment					
3.7	Air conditioning, ventilation and heating					
3.8	Water supply system					
3.9	Oil handling equipment					
3.1	Workshop machines & equipment					
3.11	Total (Auxiliary equipt. & services for PS)					
4	Switchyard package					
5	Initial spares for all above equipments					
6	<b>Total (Plant &amp; Equipment)</b>					



FORM-5D	
Break-up of Construction/Supply/Service packages	

[illegible]

**FORM- 6**

**Financial Package upto COD**

**Name of the Utility / Company** Bihar State Hydroelectric Power Corporation Ltd.  
**Name of the Hydro Power Station** Nasriganj Small Hydel Project  
**Project Cost as on COD<sup>1</sup>** 675.63 Lakh  
**Date of Commercial Operation of the Station<sup>2</sup>** Jul-07

(Amount in lakhs)

	Financial Package as Approved		Financial Package as on COD		As Admitted on COD	
	Currency and Amount <sup>3</sup>		Currency and Amount <sup>3</sup>		Currency and Amount <sup>3</sup>	
1	2	3	4	5	6	7
Loan-I NABARD	Indian Rs.	420.71	Indian Rs.	420.71	Indian Rs.	420.71
Loan-II GOB	Indian Rs.	186.94	Indian Rs.	171.68	Indian Rs.	171.68
Common pool/internal						
Unpaid IDC/FC			Indian Rs.	157.82	Indian Rs.	157.82
Subsidy (MNES)			Indian Rs.	150	Indian Rs.	150
Equity-						
Foreign						
Domestic			Indian Rs.	85.32	Indian Rs.	85.32
Total Equity			Indian Rs.	85.32	Indian Rs.	85.32
Debt : Equity Ratio						

1 Say US \$ 200m + Rs.400 Cr or Rs.1200 Cr including US \$200m at an exchange rate of 1US \$=Rs.40/-

2 Date of Commercial Operation means Commercial Operation of the last unit

3 For example : US \$, 200M etc.etc

**APPLICANT**

## Details of Project Specific Loans

Name of the Utility / Company: Bihar State Hydroelectrical Power Corporation Ltd.

Name of the Hydro Power Station: Nasriganj Small Hydel Project

(Amount in lakhs)

Particulars	Package1	Package2	Package3	Package4	Package5	Package6
1	2	3	4	5	6	7
Source of Loan <sup>1</sup>	NABARD	GoB				
Currency <sup>2</sup>	Indian Rs.	Indian Rs.				
Amount of Loan sanctioned	420.71	186.94				
Amount of Gross Loan drawn upto 31.03.____/COD <sup>3,4,5,13,15</sup>	420.71	171.68				
Interest Type <sup>6</sup>	Fixed	Fixed				
Fixed Interest Rate, if applicable	6% & 13%	13%				
Base Rate, if Floating Interest <sup>7</sup>		13%				
Margin, if Floating Interest <sup>8</sup>	No	No				
Are there any Caps/Floor <sup>9</sup>		No				
If above is yes,specify caps/floor						
Moratorium Period <sup>10</sup>	2 year	1 year				
Moratorium effective from	16.01.2003	15.12.2003				
Repayment Period <sup>11</sup>	5 year	10 year				
Repayment effective from	01.04.2009	15.12.2004				
Repayment Frequency <sup>12</sup>	Annual	Annual				
Repayment Instalment <sup>13,14</sup>	84.142	18.69				
Base Exchange Rate <sup>16</sup>		NA				

<sup>1</sup> Source of loan means the agency from whom the loan has been taken such as WB, ADB, WMB, PNB, SBI, ICICI, IFC, PFC etc.<sup>2</sup> Currency refers to currency of loan such as US\$, DM, Yen, Indian Rupee etc.<sup>3</sup> Details are to be submitted as on 31.03.\_\_\_\_ for existing assets and as on COD for the remaining assets.<sup>4</sup> Where the loan has been refinanced, details in the Form are to be given for the loan refinanced. However, the details of the original loan are to be given separately in the same form.<sup>5</sup> If the Tariff in the petition is claimed separately for various units, details in the Form are to be given separately for all the units in the same form.<sup>6</sup> Interest type means whether the interest is fixed or floating.<sup>7</sup> Base rate means the base as PLR etc. over which the margin is to be added. Applicable base rate on different dates from the date of drawl may also be enclosed.<sup>8</sup> Margin means the points over and above the floating rate.<sup>9</sup> At times caps/floor are put at which the floating rates are frozen. If such a condition exists, specify the limits<sup>10</sup> Moratorium period refers to the period during which loan servicing liability is not required.<sup>11</sup> Repayment period means the repayment of loan such as 7 years, 10 years, 25 years etc.<sup>12</sup> Repayment frequency means the interval at which the debt servicing is to be done such as monthly, quarterly, half yearly, annual, etc.<sup>13</sup> Where there is more than one drawl/repayment for a loan, the date & amount of each drawl/repayment may also be given separately.<sup>14</sup> If the repayment instalment amount and repayment date can not be worked out from the data furnished above, the repayment schedule to be furnished separately.<sup>15</sup> In case of Foreign loan, date of each drawl & repayment alongwith exchange rate as on that date may be given.<sup>16</sup> Base exchange rate means the exchange rate prevailing as on 31.03.\_\_\_\_ for existing assets and as on COD for the remaining assets.

APPLICANT



FORM- 8

Details of Allocation of corporate loans to various projects

Name of the Utility / Company: Bihar State Hydroelectrical Power Corporation Ltd.

Name of the Hydro Power Station: Nasriganj Small Hydel Project

(Amount in lacs)

Particulars	Package1	Package2	Package3	Package4	Package5	Remarks
1	2	3	4	5	6	7
Source of Loan <sup>1</sup>	Not Applicable					
Currency <sup>2</sup>						
Amount of Loan sanctioned						
Amount of Gross Loan drawn upto 31.03.____/COD <sup>3,4,5,13,15</sup>						
Interest Type <sup>6</sup>						
Fixed Interest Rate, if applicable						
Base Rate, if Floating Interest <sup>7</sup>						
Margin, if Floating Interest <sup>8</sup>						
Are there any Caps/Floor <sup>9</sup>						
If above is yes,specify caps/floor						
Moratorium Period <sup>10</sup>						
Moratorium effective from						
Repayment Period <sup>11</sup>						
Repayment effective from						
Repayment Frequency <sup>12</sup>						
Repayment Instalment <sup>13,14</sup>						
Base Exchange Rate <sup>16</sup>						
	Distribution of loan packages to various projects					
Name of the Projects						Total
Project 1						
Project 2						
Project 3 and so on						

<sup>1</sup> Source of loan means the agency from whom the loan has been taken such as WB, ADB, WMB, PNB, SBI, ICICI, IFC, PFC etc.

<sup>2</sup> Currency refers to currency of loan such as US\$, DM, Yen, Indian Rupee etc.

<sup>3</sup> Details are to be submitted as on 31.03.\_\_\_\_ for existing assets and as on COD for the remaining assets.

<sup>4</sup> Where the loan has been refinanced, details in the Form are to be given for the loan refinanced. However, the details of the original loan are to be given separately in the same form.

<sup>5</sup> If the Tariff in the petition is claimed separately for various units, details in the Form are to be given separately for all the units in the same form.

<sup>6</sup> Interest type means whether the interest is fixed or floating.

<sup>7</sup> Base rate means the base as PLR etc. over which the margin is to be added. Applicable base rate on different dates from the date of drawl may also be enclosed.

<sup>8</sup> Margin means the points over and above the floating rate.

<sup>9</sup> At times caps/floor are put at which the floating rates are frozen. If such a condition exists, specify the limits

<sup>10</sup> Moratorium period refers to the period during which loan servicing liability is not required.

<sup>11</sup> Repayment period means the repayment of loan such as 7 years, 10 years, 25 years etc.

<sup>12</sup> Repayment frequency means the interval at which the debt servicing is to be done such as monthly, quarterly, half yearly, annual, etc.

<sup>13</sup> Where there is more than one drawal/repayment for a loan, the date & amount of each drawal/repayment may also be given separately.

<sup>14</sup> If the repayment instalment amount and repayment date can not be worked out from the data furnished above, the repayment schedule to be furnished separately.

<sup>15</sup> In case of Foreign loan, date of each drawal & repayment alongwith exchange rate as on that date may be given.

<sup>16</sup> Base exchange rate means the exchange rate prevailing as on 31.03.\_\_\_\_ for existing assets and as on COD for the remaining assets.

Applicant



### Statement of Additional Capitalisation after COD

Name of the Utility / Company Bihar State Hydroelectric Power Corporation Ltd.

Name of Hydro Power Station: Nasriganj

(Amount in Cr.)

Sl.No	Year	Work/Equipment added after COD up to Cut off Date/ Beyond Cut off	Amount Capitalised/ Proposed to be Capitalised	Justification
1	2	3	4	5
5	2016-17	Plant & Machinery	-	
6	2017-18	Plant & Machinery	-	
7	2025-26	Plant & Machinery	-	
	Total		0.00	

1. Separate statements of Additional Capitalisation for (1) after COD and upto Cut off date; and (2) beyond cut off date are to

2. In case of the project has been completed and any tariff notification(s) has / have already been issued in the past by Govt. authority, fill column 6 giving the cost as admitted for the purpose of tariff notification already issued by (Name of the authority the tariff Order)

Note:

1. Fill the form in chronological order year wise along with detailed justification and clearly bringing out the necessity and the beneficiaries.

2. In case initial spares purchased along with any equipment, then the cost of such spares should be indicated separately, e.g. spares - 5 Crs. etc.

**APPLICANT**

FORM-9

Admitted Cost <sup>1</sup>
6
-
-
-
0.00

to be furnished.

of India or any other  
rity) (Enclose copy of

e benefits accrued to

Rotor- 50 Crs. Initial

FORM - 10

Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.

Name of the Hydro Power Station: Nasriganj

Date of Commercial Operation:

Financial Year	2016-17	2017-18	2025-26
1	3	4	5
Amount capitalised in Work/Equipment	-	-	-
Financing Details			
Loan-1			
Loan-2			
Loan-3 and so on			
Total Loan <sup>2</sup>	-	-	-
Equity	-	-	-
Internal Resources			
Others			
Total	-	-	-

<sup>1</sup> Year 1 refers to Financial Year of COD and Year 2, Year 3 etc. are the subsequent financial years respectively.

<sup>2</sup> Loan details for meeting the additional capitalisation requirement should be given as per FORM-7 or 8 whichever is relevant.

APPLICANT

**FORM- 11**

**Name of the Utility / Company:** Bihar State Hydroelectric Power Corporation Ltd.

**Name of the Hydro Power Station:** Jainagra

(Amount in Cr)

Financial Year	2016-17	2017-18	2025-26
1	3	4	5
<b>Depreciation on Capital Cost</b>	0.18	0.18	0.18
<b>Depreciation on Additional Capitalisation</b>			
Amount of Additional Capitalisation			
Depreciation Amount	-	-	-
<b>Detail of FERV</b>			
Amount of FERV on which depreciation charged			
Depreciation amount			
Depreciation recovered during the Year			
Advance against Depreciation recovered during the Year			
Total depreciation and advance against depreciation recovered during the year	0.18	0.18	0.18
<b>Cumulative Depreciation &amp; Advance against Depreciation recovered upto the year</b>	<b>0.18</b>	<b>0.18</b>	<b>0.18</b>

<sup>1</sup> Depreciation recovered in Tariff upto \_\_\_\_\_ to be furnished with yaeerwise details in the same form seperately with supporting details..

**APPLICANT**

## Calculation of Depreciation Rate

Name of the Utility / Company: Bihar State Hydroelectrical Power Corporation Ltd

Name of the Hydro Power Station: Nasriganj Small Hydel Project

(Amount in lakhs)

Sl. no.	Name of the Assets <sup>1</sup>	Cost of asset as on 31.03.2008 or as on COD, whichever is later	Depreciation Rates as per Schedule approved by CERC	Depreciation Amount
	1	2	3	4( Col.2 X Col.3)
1	NA			
2				
3				
	<b>TOTAL</b>	0		0
	<b>Weighted Average Depreciation Rate (%)</b>			

<sup>1</sup> Name of the Assets should conform to the description of the assets mentioned in Depreciation Schedule approved by the CERC.

APPLICANT

Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.

Name of the Power Station: Nasriganj

(Amount in Crs)

Sl. no.	Particulars	2016-17	2017-18	2025-26
1	2	3	4	5
	<b>Loan-1</b>	GoB	GoB	GoB
	Gross loan - Opening			
	Cumulative repayments of Loans upto previous year			
	Net loan - Opening			
	Increase / decrease due to FERV			
	Increase / decrease due to ACE			
	Total			
	Repayment (s) of Loans during the year			
	Net loan - Closing			
	Average Net Loan			
	Rate of Interest on Loan	10.50%	10.50%	10.50%
	Interest on loan	0.00	0	0
	<b>Total Loan</b>			
	Gross loan - Opening			
	Cumulative repayments of Loans upto previous year			
	Net loan - Opening			
	Increase / decrease due to FERV			
	Increase / decrease due to ACE			
	Total			
	Repayment (s) of Loans during the year			
	Net loan - Closing			
	Average Net Loan			
	Interest on loan	0.30	0.28	0.27
	<b>Weighted average Rate of Interest on Loans</b>	10.50%	10.50%	10.50%

In case of foreign loans, the calculations in Indian Rupees is to be furnished. However, the calculations in Original currency is also to be furnished seperately in the same form.

APPLICANT

FORM- 14

Calculation of Advance Against Depreciation (AAD)

Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.  
Name of the Hydro Power Station: Nasriganj

Particulars	2016-17	2017-18	2025-26
1	3	4	5
1/10th of the Loan(s)			
Repayment of the Loan(s) as considered for working out Interest on Loan			
Minimum of the Above			
Less: Depreciation during the year			
(A <sup>1</sup> )			
Cumulative Repayment of the Loan(s) as considered for working out Interest on Loan			
Less: Cumulative Depreciation			
(B <sup>1</sup> )			
Advance Against Depreciation (Minimum of A & B)			

<sup>1</sup>If the amount is negative, it will be shown as zero.

APPLICANT

**FORM- 15****Calculation of Interest on Working Capital****Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.****Name of t** Nasriganj

(Amount in Cr)

Sl. No.	Particulars	2016-17	2017-18	2025-26
1	2	3	4	5
1	O & M expenses	0.01	0.01	0.02
2	Maintenance Spares	0.04	0.04	0.04
3	Recievables	0.09	0.09	0.12
	Total Working Capital	0.15	0.15	0.18
	Rate of Interest	12.75%	12.75%	12.75%
	Interest on Working Capital	0.02	0.02	0.02

**Applicant**



Name of the Utility / Company      Bihar State Hydroelectrical Power Corporation Ltd  
Name of the Hydro Power Station      Nasriganj Small Hydel Project

Draw Down Schedule for Calculation of IDC & Financing Charges

(Amount in Lakhs)																			
Sl. No.	Draw Down	2003-2004	Exchange Rate on draw down	Amount in Indian Rupee	2004-2005				2005-2006		2006-2007			2007-2008			2008-2009 to 2015-16		
	Particulars	Quantum in Foreign currency			Quantum in Foreign currency	Exchange Rate on draw down date	Amount in Indian Rupee		Quantum in Foreign currency	Exchange Rate on draw down date	Amount in Indian Rupee	Quantum in Foreign currency	Exchange Rate on draw down date	Amount in Indian Rupee	Quantum in Foreign currency	Exchange Rate on draw down date	Amount in Indian Rupee	Quantum in Foreign currency	Exchange Rate on draw down date
1	Loans																		
1.1	Foreign Loans																		
1.1.1	Foreign Loan 1																		
	Draw down Amount																		
	IDC																		
	Financing charges																		
1.1.2	Foreign Loan 2																		
	Draw down Amount																		
	IDC																		
	Financing charges																		
1.1.3	Foreign Loan 3																		
	Draw down Amount																		
	IDC																		
	Financing charges																		
1.1.4	--																		
	--																		
	--																		
1.1	Total Foreign Loans																		
	Draw down Amount																		
	IDC																		
	Financing charges																		
1.2	Indian Loans																		
1.2.1	Govt of Bihar																		
	Draw down Amount																		
	IDC																		
	Financing charges																		
1.2.2	Indian Loan 2																		
	Draw down Amount																		
	IDC																		
	Financing charges																		
1.2.3	Indian Loan 3																		
	Draw down Amount																		
	IDC																		
	Financing charges																		
1.2.4	--																		
	--																		
	--																		
1.2	Total Indian Loans																		
	Draw down Amount																		
	IDC																		
	Financing charges																		
1	Total of Loans drawn																		
	IDC																		
	Financing charges																		
2	Equity																		
2.1	Foreign equity drawn																		
2.2	Indian equity drawn																		
	Total equity deployed																		
Note: Drawal of debt and equity shall be on paripassu basis to meet the commissioning schedule.																			

APPLICANT

DETAILS OF OPERATION AND MAINTENANCE EXPENSES				
Name of the Company / Utility :Bihar State Hydroelectric Power Corporation Ltd.				
Name of the Power Station : Nasriganj				
( Rs. In Cr )				
	ITEMS	2016-	2017-	2025-26
	1	3	4	5
(A)	Breakup of O&M expenses			
#	Consumption of Stores and Spares			
#	Repair and Maintenance + O&M			
#	Insurance			
#				
#				
#				
#				
#	Security			
#	Administrative Expenses			
"	- Rent			
	- Electricity Charges			
	- Travelling and conveyance			
	- Telephone, telex and postage			
	- Advertising			
	- Entertainment			
	- Others (Specify items)			
	Sub-Total (Administrative Expenses)			
#	Employee Cost			
"	a) Salaries, wages and allowances			
	b) Staff welfare expenses			
	c) Productivity linked incentive			
#	Corporate office expenses allocation			
#	<b>Total (1 to 8)</b>	<b>0.15</b>	<b>0.16</b>	<b>0.22</b>
"	LESS: Recovered , if any			
	Net Expenses			
Notes:				
(B)	Breakup of corporate expenses (Aggregate)			
	- Employee expenses			
	- Repair and maintenance			
	- Training and Recruitment			
	- Communication			
	- Travelling			
	- Security			
	- Rent			
	- Others			
	Total			
(C)	Details of number of Employees			
	i) Executives			
	ii) Non-Executives			
	iii) Skilled			
	iv) Non-Skilled			
	Total			

## Sebari

### Checklist of Forms and other information/ documents for tariff filing for Sebari Hydro Power Generating Station

Form No.	Title of Tariff Filing Forms (Hydro)	Tick
<b>FORM-1</b>	Summary of Tariff Proposal	✓
<b>FORM-2</b>	Details of type of hydro station, Capacity Index, Primary energy rate etc.	✓
<b>FORM-3</b>	Salient Features of hydro electric project	✓
<b>FORM-4</b>	Details of Foreign loans	✓
<b>FORM-5</b>	Abstract of Admitted Capital Cost for the existing Project	✓
<b>FORM-5A</b>	Abstract of Capital Cost Estimates and Schedule dates of Commissioning for the New projects	✓
<b>FORM-5B</b>	Break up of capital Cost	✓
<b>FORM-5C</b>	Break up of Project Cost for Plant and Equipment	✓
<b>FORM-5D</b>	Break-up of Construction/Supply/Service packages	✓
<b>FORM-6</b>	Financial Package upto COD	✓
<b>FORM-7</b>	Details of Project Specific Loans	✓
<b>FORM- 8</b>	Details of Allocation of corporate loans to various projects	✓
<b>FORM-9</b>	Statement of Additional Capitalisation after COD	✓
<b>FORM-10</b>	Financing of Additional Capitalisation	✓
<b>FORM-11</b>	Statement of Depreciation	✓
<b>FORM-12</b>	Calculation of Depreciation Rate	✓
<b>FORM-13</b>	Calculation of interest on actual loan (s)	✓
<b>FORM-14</b>	Calculation of Advance Against Depreciation (AAD)	✓
<b>FORM-15</b>	Calculation of Interest on Working Capital	✓
<b>FORM- 16</b>	Draw Down Schedule for Calculation of IDC & Financing Charges	✓
<b>FORM-17</b>	Details of Operation & Maintenance Expenses	✓

**Note: Electronic copy in the form of CD/Floppy disc shall also be furnished.**

**FORM- 1**

**Summary of Tariff Proposal**

**Name of the Company / Utility:**

Bihar State Hydroelectrical Power Corporation Ltd.

**Name of the Hydro Power Station**

Sebari

**Region**

**State**

Bihar

**District**

Rohtas

(Rs. in Cr.)

S.No.	Particulars		2016-17	2017-18	2025-26
1	2		3	4	5
1	Depreciation	FORM- 11	0.32	0.32	0.32
2	Interest on Loan	FORM- 13A	0.55	0.52	0.50
3	Return on Equity <sup>1</sup>		-	-	-
4	Advance against Depreciation	FORM- 14	0	0	0
5	Interest on Working Capital	FORM- 15	0.03	0.03	0.03
6	O & M Expenses	FORM- 17	0.15	0.16	0.22
	<b>Total</b>		<b>1.05</b>	<b>1.03</b>	<b>1.08</b>

1 Details of calculations to be furnished.

FORM-2			
Details of COD, Type of hydro station, Capacity Index, Primary energy rate etc.			
Name of Utility/Company		Bihar State Hydroelectrical Power Corporation Ltd.	
Name of Hydro Power station		Sebari	
Sl. No.	Description		As per CERC norms for tariff period 2004-05 to 2008-09
1	Installed Capacity	MW	2 X 0.5
2	Free power to home state	%	
3	Date of commercial operation		
	Unit-1		Sep-10
	Unit-2		Sep-10
	Unit-3		-
4	Type of Station		
	a) Surface/underground		Surface
	b) Purely ROR/ Pondage/Storage		Canal based
	c) Peaking/non-peaking		Non - peaking
	d) No. of hours of peaking		
	e) Overload capacity(MW) & period		
5	Type of excitation		
	a) Rotaing exciters on generator		
	b) Static excitation		Static excitation
6	Design Energy (Annual) <sup>1</sup>	Gwh	7.5
7	Auxiliary Consumption	%	0.5
8	Transformation losses	%	0.5
9	Saleable Primary Energy	Gwh	7.42
10	Primary Energy Rate	paise/Kwh	
11	Primary Energy Charge	Rs. in crore	
12	Capacity Index		
	Normative value		

<sup>1</sup> Monthwise Design energy figures to be given separately with the petition.

**APPLICANT**

FORM-3	
SALIENT FEATURES OF HYDROELECTRIC PROJECT	
Name of Utility/Company	Bihar State Hydroelectrical Power Corporation Ltd.
Name of Hydro Power station	Sebari
<b>1. Location</b>	
State/Distt.	Bihar / Rohtas
River	
<b>2. Diversion Tunnel</b>	
Size, shape	NA
Length	NA
<b>3. Dam</b>	
Type	NA
Maximum dam height	NA
<b>4. Spillway</b>	
Type	NA
Crest level of spillway	NA
<b>5. Reservoir</b>	
Full Reservoir Level (FRL)	NA
Minimum Draw Down Level (MDDL)	NA
Live storage (MCM)	NA
<b>6. Desilting Arrangement</b>	
Type	NA
Number and Size	NA
Particle size to be removed(mm)	NA
<b>7. Head Race Tunnel</b>	
Size and type	8.740 m ( W ) Trapezoidal
Length	30m
Design discharge(Cumecs)	35.97
<b>8. Surge Shaft</b>	
Type	
Diameter	
Height	
<b>9. Penstock/Pressure shafts</b>	
Type	NA
Diameter & Length	NA
<b>10. Power House</b>	
Type	Surface
Installed capacity (No of units x MW)	1.0 ( 2 X 0.5 )
Peaking capacity during lean period (MW)	
Type of turbine	
Rated Head(M)	
Rated Discharge(Cumecs)	
<b>11. Tail Race Tunnel</b>	
Diameter, shape	Trapezoidal
Length	30m x 11.75
Minimum tail water level	86.79
<b>12. Switchyard</b>	
Type of Switch gear	
No. of generator bays	1
No. of Bus coupler bays	
No. of line bays	1

Note: Specify limitations on generation, if any, during specific time period on water use due to irrigation, drinking water, industrial, environmental considerations etc.

APPLICANT

FORM- 4												
Details of Foreign loans												
(Details only in respect of loans applicable to the project under consideration)												
Name of Utility/Company	Bihar State Hydroelectrical Power Corporation Ltd.											
Name of Hydro Power station	Sebari											
Exchange rate at CoD												
Exchange rate as on 31.03.												
(Amount in lakhs)												
Financial Year (Starting from COD)	Year 1				Year 2				Year 3 and so on			
1	2	3	4	5	6	7	8	9	10	11	12	13
	Date	Amount (Foreign)	Exchange Rate	Amount (Rs.)	Date	Amount (Foreign)	Exchange Rate	Amount (Rs.)	Date	Amount (Foreign)	Exchange Rate	Amount
Currency <sup>1</sup>	Not applicable											
At the date of Drawl <sup>2</sup>												
Scheduled repayment date of principal												
Scheduled payment date of interest												
At the end of Financial year												
Currency <sup>2</sup>												
At the date of Drawl <sup>2</sup>												
Scheduled repayment date of principal												
Scheduled payment date of interest												
At the end of Financial year												
Currency <sup>3</sup> & so on												
At the date of Drawl <sup>2</sup>												
Scheduled replacement date of principal												
Scheduled payment date of interest												
At the end of Financial year												

1 Name of the currency to be mentioned e.g. US \$, DM, etc. etc.

2 In case of more than one drawl during the year, Exchange rate at the date of each drawl to be given.

**Applicant**

**FORM-5****Abstract of Admitted Capital Cost for the existing Project**

Name of the Utility / Company : Bihar State Hydroelectrical Power Corporation Ltd  
Name of the Hydro Power Station : Sebari

**(Amt. in Cr.)**

<b><u>Capital cost admitted as on -----</u></b>	<b><u>FY 2016-17</u></b>	<b><u>FY 2017-18</u></b>	<b><u>FY 2025-26</u></b>
(Give reference to the order of the relevant BERC / relevant authority along with application No. & Date)			
—			
Foreign Component, if any (In Million US \$ or the relevant Currency)	NIL	NIL	NIL
—			
<b><u>Total Cap Cost Domestic Component (Rs. Cr.)</u></b>	<b><u>7.11</u></b>	<b><u>7.11</u></b>	<b><u>7.11</u></b>
—			
Foreign Exchange rate considered for the admitted cost	NIL	NIL	NIL
<b><u>Total Capital cost to be admitted (Rs. Cr)</u></b>	<b><u>7.11</u></b>	<b><u>7.11</u></b>	<b><u>7.11</u></b>
<b>APPLICANT</b>			



FORM-5A		
Abstract of Capital Cost Estimates and Schedule dates of Commissioning for the New projects		
Name of Utility/Company	Bihar State Hydroelectrical Power Corporation Ltd.	
Name of Hydro Power station	Sebari	
New Projects	No	
Capital Cost Estimates (Rs. In Cr)		
Name of the Authority approving the project cost estimates:	-	
Date of approval of the Capital cost	-	
	Estimated Cost	Completed Cost
Price level of approved estimates	As of End of Qtr.	As on Scheduled COD of
Foreign Exchange rate considered for the capital cost estimates		
Capital Cost excluding IDC & FC		
Foreign Component, if any (In Million US \$ or the relevant Currency)		
Domestic Component (Rs. Cr.)		
Capital cost excluding IDC & FC (Rs. Cr)		
IDC & FC		
Foreign Component, if any (In Million US \$ or the relevant Currency)		
Total Capital Cost Domestic Component (Rs. Cr.)		
IDC & FC (Rs.Cr.)	5.68	8.41
Rate of taxes & duties considered		
Schedule dates of Commissioning		
COD of Unit-I	Jan-10	Sep-10
COD of Unit-II		
COD of last Unit		
Note:		
1. Copy of approval letter should be enclosed.		
2. Details of capital cost are to be furnished as per FORM-5B or 5C as applicable.		
3. Details of IDC & Financing Charges are to be furnished as per FORM-16.		
		Applicant

Form - 5B							
Break up of Capital cost (for hydro power generating station)							
Name of Utility/Company		Bihar State Hydroelectrical Power Corporation Ltd.					
Name of Hydro Power station		Sebari					
(Amt. in Cr.)							
Sl. No.	Head of works	Original cost as approved by Authority	Cost on COD	Variation	Reasons for variation	Admitted cost	
1	2	3	4	5	6	7	
1	<b>Infrastructure Works</b>						
1.1	Preliminary including Development	0.05	Break up provided in Annexure I		Reasons for variation has been submitted with the Petition		
1.2	Land	0.08					
1.3	Buildings	0.21					
1.4	Township						
1.5	Maintenance						
1.6	Tools & Plants	0.05					
1.7	Communication						
1.8	Environment & Ecology						
1.9	Losses on stock						
1.1	Receipt & Recoveries						
1.11	Total (Infrastructure works)	0.38					
2	<b>Major Civil Works</b>						
2.1	Dam, Intake & Desilting Chambers						
2.2	HRT, TRT, Surge Shaft & Pressure shafts						
2.3	Power Plant civil works						
2.4	Other civil works (Trash cleaning machine, Gantry crane, Irrigation vent, By pass gate)						
2.5	Total (Major Civil Works)	1.59					
3	<b>Hydro Mechanical equipments</b>	0.03					
4	<b>Plant &amp; Equipment</b>	3.03					
4.1	Initial spares of Plant & Equipment						
4.2	Total (Plant & Equipment)						
5	<b>Taxes and Duties</b>						
5.1	Custom Duty						
5.2	Other taxes & Duties						
5.3	Total Taxes & Duties						
6.0	<b>Construction &amp; Pre-commissioning expenses</b>						
6.1	Erection, testing & commissioning						
6.2	Construction Insurance						
6.3	Site supervision						
6.4	Total (Const. & Pre-commissioning)						
7	<b>Overheads</b>						
7.1	Establishment	0.26					
7.2	Design & Engineering						
7.3	Audit & Accounts	0.05					
7.4	Contingency	0.16					
7.5	Rehabilitation & Resettlement						
7.6	Total (Overheads)	0.46					
8	<b>Capital Cost without IDC &amp; FC</b>						
9	Financing charges (FC)						
10	Interest during construction (IDC)						
11	<b>Capital Cost with IDC &amp; FC (INR Cr)</b>	5.68	8.41				

Note:

1. In case of time and cost over-run of the project, a detailed note giving reasons of such time and cost over run should be submitted, duly bringing out the agency responsible and whether such time and cost over run was beyond the control of the generating company.

Applicant

Form - 5C							
Break up of Capital cost for plant & equipment							
Name of Utility/Company		Bihar State Hydroelectrical Power Corporation Ltd.					
Name of Hydro Power station		Sebari					
Sl. No.	Head of works	Original Cost as approved by Authority	Cost on COD	Variation	Reasons for variation	Admitted cost	
1	2	3	4	5	6	7	
1	Generator, turbine & Acessories						
1.1	Generator package		Breakup provided in Annexure I				
1.2	Turbine package						
1.3	Unit control Board						
1.4	C&I package						
1.5	Bus Duct of GT connection						
1.6	Total (Generator, turbine & Acessories)						
2	Auxiliary Electrical Equipment						
2.1	Step up transformer						
2.2	Unit Auxiliary Transformer						
2.3	Local supply transformer						
2.4	Station transformer						
2.5	SCADA						
2.6	Switchgear, Batteries, DC dist. Board						
2.7	Telecommunication equipment						
2.8	Illumination of Dam, PH and Switchyard						
2.9	Cables & cable facilities, grounding						
2.1	Diesel generating sets						
#	Total (Auxiliary Elect. Equipment)						
3.0	Auxiliary equipment & services for power station						
3.1	EOT crane						
3.2	Other cranes						
3.3	Electric lifts & elevators						
3.4	Cooling water system						
3.5	Drainage & dewatering system						
3.6	Fire fighting equipment						
3.7	Air conditioning, ventilation and heating						
3.8	Water supply system						
3.9	Oil handling equipment						
3.1	Workshop machines & equipment						
#	Total (Auxiliary equipt. & services for PS)						
4	Switchyard package						
5	Initial spares for all above equipments						
6	Total (Plant & Equipment) (Rs in Cr)	3.03					

APPLICANT

FORM-5D										
	Name of Utility			Bihar State Hydroelectric Power Corporation Ltd.						
	Name of Hydro Power Station			Sebari						
				(Amt in Lakhs)						
Sl.No.	Name/No. of Construction			No. of	Date of Award	Date of	Date of	Value of	Firm or	Actual
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	M/S HPP ENERGY PVT LTD	E/M			06.06.2005			391.45		840.52
2	M/S Village Electrification Work	Civil			25.03.2009		Sep-10	173.24		
3	Other	Other			-			236.91		

1 If there is any package, which need to be shown in Indian Rupee and foreign currency(ies), the same should be shown separately alongwith the currency, the exchange rate and e.g. Rs.80 Cr+US\$50m=Rs.280Cr at US\$=Rs40 as on say .

APPLICANT

Form - 6						
Financial Package upto COD						
Name of the Utility / Company	Bihar State Hydroelectric Power Corporation Ltd.					
Name of the Hydro Power Station	Sebari					
Project Cost as on COD <sup>1</sup>	-					
Station <sup>2</sup>	Sep-10					
(Amount in lakhs)						
			Financial Package as on COD		As Admitted on COD	
	Currency and Amount <sup>3</sup>		Currency and Amount <sup>3</sup>		Currency and Amount <sup>3</sup>	
1	2	3	4	5	6	7
Loan-I NABARD	Indian Rs.	399.11	Indian Rs.	399.11	Indian Rs.	840.52
Loan-II GOB	Indian Rs.	155.23	Indian Rs.	155.23	Indian Rs.	
Loan-III	Indian Rs.	0	Indian Rs.	0	Indian Rs.	0
and so on						
Equity-						
Foreign		0		0		0
Domestic	Indian Rs.	0	Indian Rs.	0	Indian Rs.	0
Total Equity	Indian Rs.	0	Indian Rs.	0	Indian Rs.	0
Debt : Equity Ratio	Indian Rs.	0	Indian Rs.	0	Indian Rs.	0

1 Say US \$ 200m + Rs.400 Cr or Rs.1200 Cr including US \$200m at an exchange rate of 1US \$=Rs.40/-

2 Date of Commercial Operation means Commercial Operation of the last unit

3 For example : US \$, 200M etc.etc

**APPLICANT**

Form - 7						
Details of Project specific loans						
Name of the Utility / Company	Bihar State Hydroelectric Power Corporation Ltd.					
Name of the Hydro Power Station	Sebari					
(Amount in lakhs)						
Particulars	Package1	Package2	Package3	Package4	Package5	Package6
1	2	3	4	5	6	7
Source of Loan <sup>1</sup>	GoB	NABARD				
Currency <sup>2</sup>	INR	INR				
Amount of Loan sanctioned	155.23	399.11				
Amount of Gross Loan drawn upto 31.06.06/COD <sup>3,4,5,13,15</sup>	0					
Interest Type <sup>6</sup>	-					
Fixed Interest Rate, if applicable	-					
Base Rate, if Floating Interest <sup>7</sup>	13.00%	6.50%				
Margin, if Floating Interest <sup>8</sup>	No	No	Yes/No	Yes/No	Yes/No	Yes/No
Are there any Caps/Floor <sup>9</sup>	-					
If above is yes,specify caps/floor	-					
Moratorium Period <sup>10</sup>	-					
Moratorium effective from	-					
Repayment Period <sup>11</sup>	-					
Repayment effective from	-					
Repayment Frequency <sup>12</sup>	-					
Repayment Instalment <sup>13,14</sup>	-					
Base Exchange Rate <sup>16</sup>	-					

<sup>1</sup> Source of loan means the agency from whom the loan has been taken such as WB, ADB, WMB, PNB, SBI, ICICI, IFC, PFC etc.

<sup>2</sup> Currency refers to currency of loan such as US\$, DM, Yen, Indian Rupee etc.

<sup>3</sup> Details are to be submitted as on 31.03. \_\_\_\_ for existing assets and as on COD for the remaining assets.

<sup>4</sup> Where the loan has been refinanced, details in the Form are to be given for the loan refinanced. However, the details of the original loan are to be given separately in the same form.

<sup>5</sup> If the Tariff in the petition is claimed separately for various units, details in the Form are to be given separately for all the units in the same form.

<sup>6</sup> Interest type means whether the interest is fixed or floating.

<sup>7</sup> Base rate means the base as PLR etc. over which the margin is to be added. Applicable base rate on different dates from the date of drawl may also be enclosed.

<sup>8</sup> Margin means the points over and above the floating rate.

<sup>9</sup> At times caps/floor are put at which the floating rates are frozen. If such a condition exists, specify the limits

<sup>10</sup> Moratorium period refers to the period during which loan servicing liability is not required.

<sup>11</sup> Repayment period means the repayment of loan such as 7 years, 10 years, 25 years etc.

<sup>12</sup> Repayment frequency means the interval at which the debt servicing is to be done such as monthly, quarterly, half yearly, annual, etc.

<sup>13</sup> Where there is more than one drawal/repayment for a loan, the date & amount of each drawal/repayment may also be given separately.

<sup>14</sup> If the repayment instalment amount and repayment date can not be worked out from the data furnished above, the repayment schedule to be furnished separately.

<sup>15</sup> In case of Foreign loan, date of each drawal & repayment alongwith exchange rate as on that date may be given.

<sup>16</sup> Base exchange rate means the exchange rate prevailing as on 31.03. \_\_\_\_ for existing assets and as on COD for the remaining assets.

**APPLICANT**

Form - 8						
Details of allocation of corporate loans to various projects						
Name of the Utility / Company	Bihar State Hydroelectric Power Corporation Ltd.					
Name of the Hydro Power Station	Sebari					
(Amount in lacs)						
Particulars	Package1	Package2	Package3	Package4	Package5	Remarks
1	2	3	4	5	6	7
Source of Loan <sup>1</sup>	Not Applicable					
Currency <sup>2</sup>						
Amount of Loan sanctioned						
Amount of Gross Loan drawn upto 31.03.____/COD 3,4,5,13,15						
Interest Type <sup>6</sup>						
Fixed Interest Rate, if applicable						
Base Rate, if Floating Interest <sup>7</sup>						
Margin, if Floating Interest <sup>8</sup>						
Are there any Caps/Floor <sup>9</sup>						
If above is yes,specify caps/floor						
Moratorium Period <sup>10</sup>						
Moratorium effective from						
Repayment Period <sup>11</sup>						
Repayment effective from						
Repayment Frequency <sup>12</sup>						
Repayment Instalment <sup>13,14</sup>						
Base Exchange Rate <sup>16</sup>						
Name of the Projects						Total
Project 1						
Project 2						
Project 3 and so on						

<sup>1</sup> Source of loan means the agency from whom the loan has been taken such as WB, ADB, WMB, PNB, SBI, ICICI, IFC, PFC etc.

<sup>2</sup> Currency refers to currency of loan such as US\$, DM, Yen,Indian Rupee etc.

<sup>3</sup> Details are to be submitted as on 31.03.\_\_\_\_ for existing assets and as on COD for the remaining assets.

<sup>4</sup> Where the loan has been refinanced, details in the Form are to be given for the loan refinanced. However, the details of the original loan are to be given seperately in the same form.

<sup>5</sup> If the Tariff in the petition is claimed seperately for various units, details in the Form are to be given seperately for all the units in the same form.

<sup>6</sup> Interest type means whether the interest is fixed or floating.

<sup>7</sup> Base rate means the base as PLR etc. over which the margin is to be added. Applicable base rate on different dates from the date of drawl may also be enclosed.

<sup>8</sup> Margin means the points over and above the floating rate.

<sup>9</sup> At times caps/floor are put at which the floating rates are frozen. If such a condition exists, specify the limits

<sup>10</sup> Moratorium period refers to the period during which loan servicing liability is not required.

<sup>11</sup> Repayment period means the repayment of loan such as 7 years, 10 years, 25 years etc.

<sup>12</sup> Repayment frequency means the interval at which the debt servicing is to be done such as monthly, quarterly, half yearly, annual, etc.

<sup>13</sup> Where there is more than one drawal/repayment for a loan, the date & amount of each drawal/repayment may also be given seperately.

<sup>14</sup> If the repayment instalment amount and repayment date can not be worked out from the data furnished above, the repayment schedule to be furnished seperately.

<sup>15</sup> In case of Foreign loan,date of each drawal & repayment alongwith exchange rate as on that date may be given.

<sup>16</sup> Base exchange rate means the exchange rate prevailing as on 31.03.\_\_\_\_ for existing assets and as on COD for the remaining assets.

**APPLICANT**

## Statement of Additional Capitalisation after COD

Name of the Utility / Company Bihar State Hydroelectric Power Corporation Ltd.

Name of Hydro Power Station: Sebari

(Amount in Cr.)

Sl.No	Year	Work/Equipment added after COD up to Cut off Date/ Beyond Cut off	Amount Capitalised/ Proposed to be Capitalised	Justification	Admitted Cost <sup>1</sup>
1	2	3	4	5	6
5	2016-17	Plant & Machinery	-		-
6	2017-18	Plant & Machinery	-		-
7	2025-26	Plant & Machinery	-		-
	Total		0.00		0.00

1. Separate statements of Additional Capitalisation for (1) after COD and upto Cut off date; and (2) beyond cut off date are to be furnished.

2. In case of the project has been completed and any tariff notification(s) has / have already been issued in the past by Govt. of India or any other authority, fill column 6 giving the cost as admitted for the purpose of tariff notification already issued by (Name of the authority) (Enclose copy of the tariff Order)

## Note:

1. Fill the form in chronological order year wise along with detailed justification and clearly bringing out the necessity and the benefits accrued to the beneficiaries.

2. In case initial spares purchased alongwith any equipment, then the cost of such spares should be indicated separately, e.g. Rotor- 50 Crs. Initial spares - 5 Crs. etc.

APPLICANT



FORM - 10

Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.

Name of the Hydro Power Station: Sebari

Date of Commercial Operation:

Financial Year	2016-17	2017-18	2025-26
1	3	4	5
Amount capitalised in Work/Equipment	-	-	-
Financing Details			
Loan-1			
Loan-2			
Loan-3 and so on			
Total Loan <sup>2</sup>	-	-	-
Equity	-	-	-
Internal Resources			
Others			
Total	-	-	-

<sup>1</sup> Year 1 refers to Financial Year of COD and Year 2, Year 3 etc. are the subsequent financial years respectively.

<sup>2</sup> Loan details for meeting the additional capitalisation requirement should be given as per FORM-7 or 8 whichever is relevant.

APPLICANT

FORM- 11

Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.

Name of the Hydro Power Station: Sebari

(Amount in Cr)

Financial Year	2016-17	2017-18	2025-26
1	3	4	5
Depreciation on Capital Cost	0.32	0.32	0.32
Depreciation on Additional Capitalisation			
Amount of Additional Capitalisation			
Depreciation Amount	-	-	-
Detail of FERV			
Amount of FERV on which depreciation charged			
Depreciation amount			
Depreciation recovered during the Year			
Advance against Depreciation recovered during the Year			
Total depreciation and advance against depreciation recovered during the year	0.32	0.32	0.32
Cumulative Depreciation & Advance against Depreciation recovered upto the year	0.32	0.32	0.32

<sup>1</sup> Depreciation recovered in Tariff upto \_\_\_\_\_ to be furnished with yaeerwise details in the same form seperately with supporting details..

APPLICANT

FORM- 12				
Calculation of Depreciation Rate				
Name of the Utility / Company		Bihar State Hydroelectric Power Corporation Ltd.		
Name of the Hydro Power Station		Sebari		
(Amount in lakhs)				
Sl. no.	Name of the Assets <sup>1</sup>	Cost of asset as on 31.03.10 or as on COD, whichever is later	Depreciation Rates as per Schedule approved by CERC	Depreciation Amount
	1	2	3	4( Col.2 X Col.3)
1	Land	Not Applicable		
2	Building			
3	and so on			
4				
5				

Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.

Name of the Power Station: Sebari

(Amount in Crs)

Sl. no.	Particulars	2016-17	2017-18	2025-26
1	2	3	4	5
	<b>Loan-1</b>	GoB	GoB	GoB
	Gross loan - Opening			
	Cumulative repayments of Loans upto previous year			
	Net loan - Opening			
	Increase / decrease due to FERV			
	Increase / decrease due to ACE			
	Total			
	Repayment (s) of Loans during the year			
	Net loan - Closing			
	Average Net Loan			
	Rate of Interest on Loan	10.50%	10.50%	10.50%
	Interest on loan	0.00	0	0
	<b>Total Loan</b>			
	Gross loan - Opening			
	Cumulative repayments of Loans upto previous year			
	Net loan - Opening			
	Increase / decrease due to FERV			
	Increase / decrease due to ACE			
	Total			
	Repayment (s) of Loans during the year			
	Net loan - Closing			
	Average Net Loan			
	Interest on loan	0.55	0.52	0.50
	<b>Weighted average Rate of Interest on Loans</b>	10.50%	10.50%	10.50%

In case of foreign loans, the calculations in Indian Rupees is to be furnished. However, the calculations in Original currency is also to be furnished seperately in the same form.

APPLICANT

FORM- 14

Calculation of Advance Against Depreciation (AAD)

Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.  
Name of the Hydro Power Station: Sebari

Particulars	2016-17	2017-18	2025-26
1	3	4	5
1/10th of the Loan(s)			
Repayment of the Loan(s) as considered for working out Interest on Loan			
Minimum of the Above			
Less: Depreciation during the year			
(A <sup>1</sup> )			
Cumulative Repayment of the Loan(s) as considered for working out Interest on Loan			
Less: Cumulative Depreciation			
(B <sup>1</sup> )			
Advance Against Depreciation (Minimum of A & B)			

<sup>1</sup>If the amount is negative, it will be shown as zero.

APPLICANT

**FORM- 15****Calculation of Interest on Working Capital****Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.****Name of t** Sebari

(Amount in Cr)

Sl. No.	Particulars	2016-17	2017-18	2025-26
1	2	3	4	5
1	O & M expenses	0.01	0.01	0.02
2	Maintenance Spares	0.08	0.08	0.08
3	Recievables	0.16	0.16	0.18
	Total Working Capital	0.25	0.25	0.27
	Rate of Interest	12.25%	12.25%	12.25%
	Interest on Working Capital	0.03	0.03	0.03

**Applicant**

Form-16													
Name of the Utility / Company		Bihar State Hydroelectric Power Corporation Ltd.											
Name of the Hydro Power Station		Sebari											
Draw Down Schedule for Calculation of IDC & Financing Charges													
(Amount in Lakhs)													
Sl. No.	Draw		2009-10				2010-		2011-2012		2012-2013 to 2015		
	Particulars	Quantum in Foreign currency	Exchange Rate on draw down date	Amount in Indian Rupee	Quantum in Foreign currency	Exchange Rate on draw down date	Amount in Indian Rupee	Quantum in Foreign currency	Exchange Rate on draw down date	Amount in Indian Rupee	Quantum in Foreign currency	Exchange Rate on draw down date	Amount in Indian Rupee
1	Loans												
1.1	Foreign Loans												
1.1.1	Foreign Loan 1												
	Draw down Amount												
	IDC												
	Financing charges												
1.1.2	Foreign Loan 2												
	Draw down Amount												
	IDC												
	Financing charges												
1.1.3	Foreign Loan 3												
	Draw down Amount												
	IDC												
	Financing charges												
1.1.4	--												
	--												
	--												
1.1	Total Foreign Loans												
	Draw down Amount												
	IDC												
	Financing charges												
1.2	Indian Loans												
1.2.1	Indian Loan 1												
	Draw down Amount	#		155.23	#		155.23	#		155.23	155.23		155.23
	IDC												
	Financing charges	#		20.18	#		20.18	#		20.18	20.18		20.18
1.2.2	Indian Loan 2												
	Draw down Amount	#		399.11	#		399.11	#		399.11	399.11		399.11
	IDC												
	Financing charges	#		25.94	#		25.94	#		25.94	25.94		25.94
1.2.3	Indian Loan 3												
	Draw down Amount												
	IDC												
	Financing charges												
1.2.4	--												
	--												
	--												
1.2	Total Indian Loans												
	Draw down Amount	#		554.34	#		554.34	#		554.34	554.34		554.34
	IDC												
	Financing charges	#		46.12	#		46.12	#		46.12	46.12		46.12
1	Total of Loans drawn												
	IDC												
	Financing charges												
2	Equity												
2.1	Foreign equity drawn												
2.2	Indian equity drawn												
	Total equity deployed												

Note: Drawal of debt and equity shall be on paripassu basis to meet the commissioning schedule.

APPLICANT

DETAILS OF OPERATION AND MAINTENANCE EXPENSES				
Name of the Company / Utility :Bihar State Hydroelectric Power Corporation Ltd.				
Name of the Power Station : Sebari				
(Rs. In Cr)				
	ITEMS	2016-	2017-	2025-26
	1	3	4	5
(A)	Breakup of O&M expenses			
#	Consumption of Stores and Spares			
#	Repair and Maintenance + O&M			
#	Insurance			
#				
#				
#				
#				
#	Security			
#	Administrative Expenses			
#	- Rent			
#	- Electricity Charges			
#	- Travelling and conveyance			
#	- Telephone, telex and postage			
#	- Advertising			
#	- Entertainment			
#	- Others (Specify items)			
#	Sub-Total (Administrative Expenses)			
#	Employee Cost			
#	a) Salaries, wages and allowances			
#	b) Staff welfare expenses			
#	c) Productivity linked incentive			
#	Corporate office expenses allocation			
#	<b>Total (1 to 8)</b>	<b>0.15</b>	<b>0.16</b>	<b>0.22</b>
#	LESS: Recovered , if any			
#	Net Expenses			
Notes:				
(B)	Breakup of corporate expenses (Aggregate)			
	- Employee expenses			
	- Repair and maintenance			
	- Training and Recruitment			
	- Communication			
	- Travelling			
	- Security			
	- Rent			
	- Others			
	Total			
(C)	Details of number of Employees			
	i) Executives			
	ii) Non-Executives			
	iii) Skilled			
	iv) Non-Skilled			
	Total			



### Shirkhinda

#### Checklist of Forms and other information/ documents for tariff filing for Shirkhinda Hydro Power Generating Station

Form No.	Title of Tariff Filing Forms (Hydro)	Tick
<b>FORM-1</b>	Summary of Tariff Proposal	✓
<b>FORM-2</b>	Details of type of hydro station, Capacity Index, Primary energy rate etc.	✓
<b>FORM-3</b>	Salient Features of hydro electric project	✓
<b>FORM-4</b>	Details of Foreign loans	✓
<b>FORM-5</b>	Abstract of Admitted Capital Cost for the existing Project	✓
<b>FORM-5A</b>	Abstract of Capital Cost Estimates and Schedule dates of Commissioning for the New projects	✓
<b>FORM-5B</b>	Break up of capital Cost	✓
<b>FORM-5C</b>	Break up of Project Cost for Plant and Equipment	✓
<b>FORM-5D</b>	Break-up of Construction/Supply/Service packages	✓
<b>FORM-6</b>	Financial Package upto COD	✓
<b>FORM-7</b>	Details of Project Specific Loans	✓
<b>FORM- 8</b>	Details of Allocation of corporate loans to various projects	✓
<b>FORM-9</b>	Statement of Additional Capitalisation after COD	✓
<b>FORM-10</b>	Financing of Additional Capitalisation	✓
<b>FORM-11</b>	Statement of Depreciation	✓
<b>FORM-12</b>	Calculation of Depreciation Rate	✓
<b>FORM-13</b>	Calculation of interest on actual loan (s)	✓
<b>FORM-14</b>	Calculation of Advance Against Depreciation (AAD)	✓
<b>FORM-15</b>	Calculation of Interest on Working Capital	✓
<b>FORM- 16</b>	Draw Down Schedule for Calculation of IDC & Financing Charges	✓
<b>FORM-17</b>	Details of Operation & Maintenance Expenses	✓

**Note: Electronic copy in the form of CD/Floppy disc shall also be furnished.**

**FORM- 1**

**Summary of Tariff Proposal**

**Name of the Company / Utility:**

Bihar State Hydroelectrical Power Corporation Ltd.

**Name of the Hydro Power Station**

Shirkhinda

**Region**

**State**

Bihar

**District**

Supaul

(Rs. in Cr.)

S.No.	Particulars		2016-17	2017-18	2025-26
1	2		3	4	5
—	—	—			
1	Depreciation	FORM- 11	0.21	0.21	0.25
2	Interest on Loan	FORM- 13A	0.40	0.38	0.44
3	Return on Equity <sup>1</sup>		-	-	-
4	Advance against Depreciation	FORM- 14	0	0	0
5	Interest on Working Capital	FORM- 15	0.02	0.02	0.03
6	O & M Expenses	FORM- 17	0.10	0.11	0.15
—	—	—	—	—	—
—	<b>Total</b>		<b>0.73</b>	<b>0.72</b>	<b>0.87</b>

1 Details of calculations to be furnished.

**FORM-2****Details of COD, Type of hydro station, Capacity Index, Primary energy rate etc.**

<b>Name of Utility/Company</b>		Bihar State Hydroelectrical Power Corporation Ltd.	
<b>Name of Hydro Power station</b>		Shirkhinda	
<b>Sl. No.</b>	<b>Description</b>		<b>As per CERC norms for tariff period 2004- 05 to 2008-09</b>
1	Installed Capacity	MW	2 X 0.35
2	Free power to home state	%	
3	Date of commercial operation		
—	Unit-1		Jan-10
—	Unit-2		Jan-10
—	Unit-3		NA
4	Type of Station		
—	a) Surface/underground		Surface
—	b) Purely ROR/ Pondage/Storage		Canal based
—	c) Peaking/non-peaking		Non-Peaking
—	d) No. of hours of peaking		NA
—	e) Overload capacity(MW) & period		NA
5	Type of excitation		
—	a) Rotaing exciters on generator		
—	b) Static excitation		Static excitation
6	Design Energy (Annual) <sup>1</sup>	Gwh	5.35
7	Auxiliary Consumption	%	0.5
8	Transformation losses	%	0.5
9	Saleable Primary Energy	Gwh	5.29
10	Primary Energy Rate	paise/Kwh	
11	Primary Energy Charge	Rs. in crore	
12	Capacity Index		

**APPLICANT**

FORM-3	
SALIENT FEATURES OF HYDROELECTRIC PROJECT	
Name of Utility/Company	Bihar State Hydroelectrical Power Corporation Ltd.
Name of Hydro Power station	Shirkhinda
<b>1. Location</b>	
State/Distt.	Bihar / Rohtas
River	
<b>2. Diversion Tunnel</b>	
Size, shape	
Length	
<b>3. Dam</b>	
Type	NA
Maximum dam height	NA
<b>4. Spillway</b>	
Type	NA
Crest level of spillway	NA
<b>5. Reservoir</b>	
Full Reservoir Level (FRL)	NA
Minimum Draw Down Level (MDDL)	NA
Live storage (MCM)	NA
<b>6. Desilting Arrangement</b>	
Type	NA
Number and Size	
Particle size to be removed(mm)	
<b>7. Head Race Tunnel</b>	
Size and type	13.520m (W), Trapezoidal
Length	30m
Design discharge(Cumecs)	31.4
<b>8. Surge Shaft</b>	
Type	
Diameter	
Height	
<b>9. Penstock/Pressure shafts</b>	
Type	NA
Diameter & Length	NA
<b>10. Power House</b>	
Type	Surface
Installed capacity (No of units x MW)	0.70 MW (2 X 0.35)
Peaking capacity during lean period (MW)	
Type of turbine	
Rated Head(M)	
Rated Discharge(Cumecs)	
<b>11. Tail Race Tunnel</b>	
Diameter, shape	Trapezoidal
Length	30m x 14.310m
Minimum tail water level	91.297
<b>12. Switchyard</b>	
Type of Switch gear	
No. of generator bays	1
No. of Bus coupler bays	
No. of line bays	1

Note: Specify limitations on generation, if any, during specific time period on water use due to irrigation, drii water, industrial, environmental considerations etc.

FORM- 4												
Details of Foreign loans												
(Details only in respect of loans applicable to the project under consideration)												
Name of Utility/Company	Bihar State Hydroelectrical Power Corporation Ltd.											
Name of Hydro Power station	Shirkhinda											
Exchange rate at CoD												
Exchange rate as on 31.03.												
(Amount in lakhs)												
Financial Year (Starting from COD)	Year 1				Year 2				Year 3 and so on			
1	2	3	4	5	6	7	8	9	10	11	12	13
	Date	Amount (Foreign)	Exchange Rate	Amount (Rs.)	Date	Amount (Foreign)	Exchange Rate	Amount (Rs.)	Date	Amount (Foreign)	Exchange Rate	Amount
Currency1 <sup>1</sup>	Not applicable											
At the date of Drawl <sup>2</sup>												
Scheduled repayment date of principal												
Scheduled payment date of interest												
At the end of Financial year												
Currency2 <sup>1</sup>												
At the date of Drawl <sup>2</sup>												
Scheduled repayment date of principal												
Scheduled payment date of interest												
At the end of Financial year												
Currency3 <sup>1</sup> & so on												
At the date of Drawl <sup>2</sup>												
Scheduled replacement date of principal												
Scheduled payment date of interest												
At the end of Financial year												

1 Name of the currency to be mentioned e.g. US \$, DM, etc. etc.

2 In case of more than one drawl during the year, Exchange rate at the date of each drawl to be given.

Applicant

**FORM-5**

**Abstract of Admitted Capital Cost for the existing Project**

**Name of the Utility / Company :** Bihar State Hydroelectrical Power Corporation Ltd  
**Name of the Hydro Power Station :** Shirkhinda

**(Amt. in Cr.)**

<b><u>Capital cost admitted as on -----</u></b>	<b><u>FY 2016-17</u></b>	<b><u>FY 2017-18</u></b>	<b><u>FY 2025-26</u></b>
(Give reference to the order of the relevant BERC / relevant authority along with application No. & Date)			
—			
Foreign Component, if any (In Million US \$ or the relevant Currency)	NIL	NIL	NIL
—			
<b><u>Total Cap Cost Domestic Component (Rs. Cr.)</u></b>	<b><u>4.61</u></b>	<b><u>4.61</u></b>	<b><u>5.53</u></b>
—			
Foreign Exchange rate considered for the admitted cost	NIL	NIL	NIL
<b><u>Total Capital cost to be admitted (Rs. Cr)</u></b>	<b><u>4.61</u></b>	<b><u>4.61</u></b>	<b><u>5.53</u></b>
<b>APPLICANT</b>			

FORM-5A		
Abstract of Capital Cost Estimates and Schedule dates of Commissioning for the New projects		
Name of Utility/Company	Bihar State Hydroelectrical Power Corporation Ltd.	
Name of Hydro Power station	Shirkhinda	
New Projects	No	
Capital Cost Estimates (Rs. In lacs)		
Name of the Authority approving the project	-	
Date of approval of the Capital cost	-	
	Estimated Cost	Completed Cost
Price level of approved estimates	As of End of Qtr. Of the year	As on Scheduled COD of the Station
Foreign Exchange rate considered for the		
Capital Cost excluding IDC & FC		
Foreign Component, if any (In Million US \$ or		
Domestic Component (Rs. Cr.)		
Capital cost excluding IDC & FC (Rs. Cr)		
IDC & FC		
Foreign Component, if any (In Million US \$ or		
Total Capital Cost Domestic Component (Rs. Cr.)	487	766
IDC & FC (Rs.Cr.)		
Rate of taxes & duties considered		
Schedule dates of Commissioning		
COD of Unit-I	Jun-06	Jan-10
COD of Unit-II		
COD of last Unit		
Note:		
1. Copy of approval letter should be enclosed.		
		Applicant

Form - 5B							
Break up of Capital cost (for hydro power generating station)							
Name of Utility/Company		Bihar State Hydroelectrical Power Corporation Ltd.					
Name of Hydro Power station		Shirkhinda					
(Amt. in Cr.)							
Sl. No.	Head of works	Original cost as approved by Authority	Cost on COD	Variation	Reasons for variation	Admitted cost	
1	2	3	4	5	6	7	
1	Infrastructure Works		Break up provided in Annexure I		Reasons for variation has been submitted in the Petition		
1.1	Preliminary including Development	0.05					
1.2	Land	0.08					
1.3	Buildings	0.21					
1.4	Township						
1.5	Maintenance						
1.6	Tools & Plants	0.05					
1.7	Communication						
1.8	Environment & Ecology						
1.9	Losses on stock						
1.1	Receipt & Recoveries						
1.11	Total (Infrastructure works)	0.38					
2	Major Civil Works						
2.1	Dam, Intake & Desilting Chambers	1.14					
2.2	HRT, TRT, Surge Shaft & Pressure shafts						
2.3	Power Plant civil works						
2.4	Other civil works (Trash cleaning machine, Gantry crane, Irrigation vent, By pass gate)						
2.5	Total (Major Civil Works)						
3	Hydro Mechanical equipments	3.0164					
4	Plant & Equipment						
4.1	Initial spares of Plant & Equipment						
4.2	Total (Plant & Equipment)						
5	Taxes and Duties						
5.1	Custom Duty						
5.2	Other taxes & Duties						
5.3	Total Taxes & Duties						
6.0	Construction & Pre-commissioning expenses						
6.1	Erection, testing & commissioning						
6.2	Construction Insurance						
6.3	Site supervision						
6.4	Total (Const. & Pre-commissioning)						
7	Overheads						
7.1	Establishment	0.22					
7.2	Design & Engineering						
7.3	Audit & Accounts	0.04					
7.4	Contingency	0.13					
7.5	Rehabilitation & Resettlement						
7.6	Total (Overheads)	0.40					
8	Capital Cost without IDC & FC						
9	Financing charges (FC)						
10	Interest during construction (IDC)						
11	Capital Cost with IDC & FC	4.86	7.66			7.66	

Note:

1. In case of time and cost over-run of the project, a detailed note giving reasons of such time and cost over run should be submitted, duly bringing out the agency responsible and whether such time and cost over run was beyond the control of the generating company.

Applicant



Form - 5C						
Break up of Capital cost for plant & equipment						
Name of Utility/Company		Bihar State Hydroelectrical Power Corporation Ltd.				
Name of Hydro Power station		Shirkhinda				
Sl. No.	Head of works	Original Cost as approved by	Cost on COD	Variation	Reasons for variation	Admitted cost
1	2	3	4	5	6	7
1	<b>Generator, turbine &amp; Acessories</b>		Break up provided in Annexure I			
1.1	Generator package					
1.2	Turbine package					
1.3	Unit control Board					
1.4	C&I package					
1.5	Bus Duct of GT connection					
1.6	Total (Generator, turbine & Acessories)					
2	<b>Auxiliary Electrical Equipment</b>					
2.1	Step up transformer					
2.2	Unit Auxiliary Transformer					
2.3	Local supply transformer					
2.4	Station transformer					
2.5	SCADA					
2.6	Switchgear, Batteries, DC dist. Board					
2.7	Telecommunication equipment					
2.8	Illumination of Dam, PH and Switchyard					
2.9	Cables & cable facilities, grounding					
2.1	Diesel generating sets					
2.11	Total (Auxiliary Elect. Equipment)					
3.0	<b>Auxiliary equipment &amp; services for power station</b>					
3.1	EOT crane					
3.2	Other cranes					
3.3	Electric lifts & elevators					
3.4	Cooling water system					
3.5	Drainage & dewatering system					
3.6	Fire fighting equipment					
3.7	Air conditioning, ventilation and heating					
3.8	Water supply system					
3.9	Oil handling equipment					
3.1	Workshop machines & equipment					
3.11	Total (Auxiliary equipt. & services for PS)					
4	Switchyard package					
5	Initial spares for all above equipments					
6	<b>Total (Plant &amp; Equipment) (Rs in Cr)</b>	<b>3.02</b>				

APPLICANT

Break-up of Construction/Supply/Service packages										
	Name of Utility			Bihar State Hydroelectric Power Corporation Ltd.						
	Name of Hydro Power Station			Shirkhinda						
				(Amt in Lakh)						
Sl.No.	Name/No. of Construction / Supply / Service Package	Scope of works (in line with head of cost break-ups as applicable)	Whether awarded through ICB/DCB/ Depatmentally/ Deposit Work	No. of bids received	Date of Award	Date of Start of work	Date of Completion of Work	Value of Award <sup>1</sup> in (Rs. Lakh)	Firm or With Escalation in prices	Actual expenditure till the completion or up to COD whichever is earlier(Rs.Lakh)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	M/S HPP Energy Pvt Ltd.	E/M			06.06.2005		Jan-10	357.45		766.25
2	Mother India Construction Pvt. Ltd.	Civil			27.06.2005			140.39		
3	Other	Other						34.37		

APPLICANT

Form - 6						
Financial Package upto COD						
Name of the Utility / Company	Bihar State Hydroelectric Power Corporation Ltd.					
Name of the Hydro Power Station	Shirkhinda					
Project Cost as on COD <sup>1</sup>	-					
Date of Commercial Operation of the Station <sup>2</sup>	Jan-10					
(Amount in lakhs)						
	(Amount in lakhs)		Financial Package as on COD		As Admitted on COD	
	Currency and Amount <sup>3</sup>		Currency and		Currency and Amount <sup>3</sup>	
1	2	3	4	5	6	7
Loan-I NABARD	Indian Rs.	347.16	Indian Rs.	347.16	Indian Rs.	766.25
Loan-II GOB	Indian Rs.	135.63	Indian Rs.	135.63	Indian Rs.	
Loan-III	Indian Rs.	0	Indian Rs.	0	Indian Rs.	0
and so on						
Equity-						
Foreign		0		0		0
Domestic	Indian Rs.	0	Indian Rs.	0	Indian Rs.	0
Total Equity	Indian Rs.	0	Indian Rs.	0	Indian Rs.	0
Debt : Equity Ratio	Indian Rs.	0	Indian Rs.	0	Indian Rs.	0

1 Say US \$ 200m + Rs.400 Cr or Rs.1200 Cr including US \$200m at an exchange rate of 1US \$=Rs.40/-

2 Date of Commercial Operation means Commercial Operation of the last unit

3 For example : US \$, 200M etc.etc

APPLICANT

Form - 7						
Details of Project specific loans						
Name of the Utility / Company	Bihar State Hydroelectric Power Corporation Ltd.					
Name of the Hydro Power Station	Shirkhinda					
(Amount in lakhs)						
Particulars	Package1	Package2	Package3	Package4	Package5	Package6
1	2	3	4	5	6	7
Source of Loan <sup>1</sup>	GoB	NABARD				
Currency <sup>2</sup>	INR	INR				
Amount of Loan sanctioned	135.63	347.16				
Amount of Gross Loan drawn upto 31.06.06/COD <sup>3,4,5,13,15</sup>	0					
Interest Type <sup>6</sup>	-					
Fixed Interest Rate, if applicable	-					
Base Rate, if Floating Interest <sup>7</sup>	13.00%	6.50%				
Margin, if Floating Interest <sup>8</sup>	No	No	Yes/No	Yes/No	Yes/No	Yes/No
Are there any Caps/Floor <sup>9</sup>	-					
If above is yes,specify caps/floor	-					
Moratorium Period <sup>10</sup>	-					
Moratorium effective from	-					
Repayment Period <sup>11</sup>	-					
Repayment effective from	-					
Repayment Frequency <sup>12</sup>	-					
Repayment Instalment <sup>13,14</sup>	-					
Base Exchange Rate <sup>16</sup>	-					

<sup>1</sup> Source of loan means the agency from whom the loan has been taken such as WB, ADB, WMB, PNB, SBI, ICICI, IFC, PFC etc.

<sup>2</sup> Currency refers to currency of loan such as US\$, DM, Yen, Indian Rupee etc.

<sup>3</sup> Details are to be submitted as on 31.03.\_\_\_\_ for existing assets and as on COD for the remaining assets.

<sup>4</sup> Where the loan has been refinanced, details in the Form are to be given for the loan refinanced. However, the details of the

<sup>5</sup> If the Tariff in the petition is claimed seperately for various units, details in the Form are to be given seperately for all the

<sup>6</sup> Interest type means whether the interest is fixed or floating.

<sup>7</sup> Base rate means the base as PLR etc. over which the margin is to be added. Applicable base rate on different dates from the

<sup>8</sup> Margin means the points over and above the floating rate.

<sup>9</sup> At times caps/floor are put at which the floating rates are frozen. If such a condition exists, specify the limits

<sup>10</sup> Moratorium period refers to the period during which loan servicing liability is not required.

<sup>11</sup> Repayment period means the repayment of loan such as 7 years, 10 years, 25 years etc.

<sup>12</sup> Repayment frequency means the interval at which the debt servicing is to be done such as monthly, quarterly, half yearly,

<sup>13</sup> Where there is more than one drawal/repayment for a loan, the date & amount of each drawal/repayment may also be

<sup>14</sup> If the repayment instalment amount and repayment date can not be worked out from the data furnished above, the

<sup>15</sup> In case of Foreign loan, date of each drawal & repayment alongwith exchange rate as on that date may be given.

<sup>16</sup> Base exchange rate means the exchange rate prevailing as on 31.03.\_\_\_\_ for existing assets and as on COD for the

APPLICANT

Form - 8						
Details of allocation of corporate loans to various projects						
Name of the Utility / Company	Bihar State Hydroelectric Power Corporation Ltd.					
Name of the Hydro Power Station	Shirkhinda					
(Amount in lacs)						
Particulars	Package1	Package2	Package3	Package4	Package5	Remarks
1	2	3	4	5	6	7
Source of Loan <sup>1</sup>	NA					
Currency <sup>2</sup>						
Amount of Loan sanctioned						
Amount of Gross Loan drawn upto 31.03.____/COD <sup>3,4,5,13,15</sup>						
Interest Type <sup>6</sup>						
Fixed Interest Rate, if applicable						
Base Rate, if Floating Interest <sup>7</sup>						
Margin, if Floating Interest <sup>8</sup>						
Are there any Caps/Floor <sup>9</sup>						
If above is yes,specify caps/floor						
Moratorium Period <sup>10</sup>						
Moratorium effective from						
Repayment Period <sup>11</sup>						
Repayment effective from						
Repayment Frequency <sup>12</sup>						
Repayment Instalment <sup>13,14</sup>						
Base Exchange Rate <sup>16</sup>						
	Distribution of loan packages to various projects					
Name of the Projects						Total
Project 1						
Project 2						
Project 3 and so on						

<sup>1</sup> Source of loan means the agency from whom the loan has been taken such as WB, ADB, WMB, PNB, SBI, ICICI, IFC, PFC etc.

<sup>2</sup> Currency refers to currency of loan such as US\$, DM, Yen,Indian Rupee etc.

<sup>3</sup> Details are to be submitted as on 31.03.\_\_\_\_ for existing assets and as on COD for the remaining assets.

<sup>4</sup> Where the loan has been refinanced, details in the Form are to be given for the loan refinaced. However, the details of the

<sup>5</sup> If the Tariff in the petition is claimed seperately for various units, details in the Form are to be given seperately for all the

<sup>6</sup> Interest type means whether the interest is fixed or floating.

<sup>7</sup> Base rate means the base as PLR etc. over which the margin is to be added. Applicable base rate on different dates from the

<sup>8</sup> Margin means the points over and above the floating rate.

<sup>9</sup> At times caps/floor are put at which the floating rates are frozen. If such a condition exists, specify the limits

<sup>10</sup> Moratorium period refers to the period during which loan servicing liability is not required.

<sup>11</sup> Repayment period means the repayment of loan such as 7 years, 10 years, 25 years etc.

<sup>12</sup> Repayment frequency means the interval at which the debt servicing is to be done such as monthly, quarterly, half yearly,

<sup>13</sup> Where there is more than one drawal/repayment for a loan, the date & amount of each drawal/repayment may also be

<sup>14</sup> If the repayment instalment amount and repayment date can not be worked out from the data furnished above, the

<sup>15</sup> In case of Foreign loan,date of each drawal & repayment alongwith exchange rate as on that date may be given.

<sup>16</sup> Base exchange rate means the exchange rate prevailing as on 31.03.\_\_\_\_ for existing assets and as on COD for the

APPLICANT

## Statement of Additional Capitalisation after COD

Name of the Utility / Company Bihar State Hydroelectric Power Corporation Ltd.

Name of Hydro Power Station: Shirkhinda

(Amount in Cr.)

Sl.No	Year	Work/Equipment added after COD up to Cut off Date/ Beyond Cut off	Amount Capitalised/ Proposed to be Capitalised	Justification	Admitted Cost <sup>1</sup>
1	2	3	4	5	6
5	2016-17	Plant & Machinery	-		-
6	2017-18	Plant & Machinery	-		-
7	2025-26	Plant & Machinery	-		-
	Total		0.00		0.00

1. Separate statements of Additional Capitalisation for (1) after COD and upto Cut off date; and (2) beyond cut off date are to be furnished.

2. In case of the project has been completed and any tariff notification(s) has / have already been issued in the past by Govt. of India or any other authority, fill column 6 giving the cost as admitted for the purpose of tariff notification already issued by (Name of the authority) (Enclose copy of the tariff Order)

## Note:

1. Fill the form in chronological order year wise along with detailed justification and clearly bringing out the necessity and the benefits accrued to the beneficiaries.

2. In case initial spares purchased alongwith any equipment, then the cost of such spares should be indicated separately, e.g. Rotor- 50 Crs. Initial spares - 5 Crs. etc.

APPLICANT

**FORM - 10**

**Name of the Utility / Company:** Bihar State Hydroelectric Power Corporation Ltd.

**Name of the Hydro Power Station:** Shirkhinda

**Date of Commercial Operation:**

Financial Year	2016-17	2017-18	2025-26
1	3	4	5
Amount capitalised in Work/Equipment	-	-	-
Financing Details			
Loan-1			
Loan-2			
Loan-3 and so on			
Total Loan <sup>2</sup>	-	-	-
Equity	-	-	-
Internal Resources			
Others			
Total	-	-	-

<sup>1</sup> Year 1 refers to Financial Year of COD and Year 2, Year 3 etc. are the subsequent financial years respectively.

<sup>2</sup> Loan details for meeting the additional capitalisation requirement should be given as per FORM-7 or 8 whichever is relevant.

**APPLICANT**

**FORM- 11**

**Name of the Utility / Company:** Bihar State Hydroelectric Power Corporation Ltd.

**Name of the Hydro Power Station:** Shirkhinda

(Amount in Cr)

Financial Year	2016-17	2017-18	2025-26
1	3	4	5
<b>Depreciation on Capital Cost</b>	0.21	0.21	0.25
<b>Depreciation on Additional Capitalisation</b>			
Amount of Additional Capitalisation			
Depreciation Amount	-	-	-
<b>Detail of FERV</b>			
Amount of FERV on which depreciation charged			
Depreciation amount			
Depreciation recovered during the Year			
Advance against Depreciation recovered during the Year			
Total depreciation and advance against depreciation recovered during the year	0.21	0.21	0.25
<b>Cumulative Depreciation &amp; Advance against Depreciation recovered upto the year</b>	<b>0.21</b>	<b>0.21</b>	<b>0.25</b>

<sup>1</sup> Depreciation recovered in Tariff upto \_\_\_\_\_ to be furnished with yaeerwise details in the same form seperately with supporting details..

**APPLICANT**



FORM- 12				
Calculation of Depreciation Rate				
Name of the Utility / Company		Bihar State Hydroelectric Power Corporation Ltd.		
Name of the Hydro Power Station		Shirkhinda		
(Amount in lakhs)				
Sl. no.	Name of the Assets <sup>1</sup>	Cost of asset as on 31.03.10 or as on COD, whichever is later	Depreciation Rates as per Schedule approved by CERC	Depreciation Amount
	1	2	3	4( Col.2 X Col.3)
1	Land	Not Applicable		
2	Building			
3	and so on			
4				
5				

Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.

Name of the Power Station: Shirkhinda

(Amount in Crs)

Sl. no.	Particulars	2016-17	2017-18	2025-26
1	2	3	4	5
	<b>Loan-1</b>	GoB	GoB	GoB
	Gross loan - Opening			
	Cumulative repayments of Loans upto previous year			
	Net loan - Opening			
	Increase / decrease due to FERV			
	Increase / decrease due to ACE			
	Total			
	Repayment (s) of Loans during the year			
	Net loan - Closing			
	Average Net Loan			
	Rate of Interest on Loan	10.50%	10.50%	10.50%
	Interest on loan	0.00	0	0
	<b>Total Loan</b>			
	Gross loan - Opening			
	Cumulative repayments of Loans upto previous year			
	Net loan - Opening			
	Increase / decrease due to FERV			
	Increase / decrease due to ACE			
	Total			
	Repayment (s) of Loans during the year			
	Net loan - Closing			
	Average Net Loan			
	Interest on loan	0.40	0.38	0.44
	<b>Weighted average Rate of Interest on Loans</b>	10.50%	10.50%	10.50%

In case of foreign loans, the calculations in Indian Rupees is to be furnished. However, the calculations in Orginal currency is also to be furnished seperately in the same form.

APPLICANT

FORM- 14

Calculation of Advance Against Depreciation (AAD)

Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.  
Name of the Hydro Power Station: Shirkhinda

Particulars	2016-17	2017-18	2025-26
1	3	4	5
1/10th of the Loan(s)			
Repayment of the Loan(s) as considered for working out Interest on Loan			
Minimum of the Above			
Less: Depreciation during the year			
(A <sup>1</sup> )			
Cumulative Repayment of the Loan(s) as considered for working out Interest on Loan			
Less: Cumulative Depreciation			
(B <sup>1</sup> )			
Advance Against Depreciation (Minimum of A & B)			

<sup>1</sup>If the amount is negative, it will be shown as zero.

APPLICANT

**FORM- 15****Calculation of Interest on Working Capital****Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.****Name of t** Shiekhinda

(Amount in Cr)

Sl. No.	Particulars	2016-17	2017-18	2025-26
1	2	3	4	5
1	O & M expenses	0.01	0.01	0.01
2	Maintenance Spares	0.05	0.05	0.06
3	Recievables	0.11	0.11	0.15
	Total Working Capital	0.17	0.17	0.22
	Rate of Interest	11.75%	11.75%	11.75%
	Interest on Working Capital	0.02	0.02	0.03

**Applicant**

Form-16													
Name of the Utility / Company			Bihar State Hydroelectric Power Corporation Ltd.										
Name of the Hydro Power Station			Shirkhinda										
Draw Down Schedule for Calculation of IDC & Financing Charges													
(Amount in Lakhs)													
Sl. No.	Draw Down		2009-10			2010-		2011-2012			2012-2013 to		
	Particulars	Quantum in Foreign currency	Exchange Rate on draw down date	Amount in Indian Rupee	Quantum in Foreign currency	Exchange Rate on draw down date	Amount in Indian Rupee	Quantum in Foreign currency	Exchange Rate on draw down date	Amount in Indian Rupee	Quantum in Foreign currency	Exchange Rate on draw down date	Amount in Indian Rupee
1	Loans												
1.1	Foreign Loans												
1.1.1	Foreign Loan 1												
	Draw down Amount												
	IDC												
	Financing charges												
1.1.2	Foreign Loan 2												
	Draw down Amount												
	IDC												
	Financing charges												
1.1.3	Foreign Loan 3												
	Draw down Amount												
	IDC												
	Financing charges												
1.1.4	--												
	--												
	--												
1.1	Total Foreign Loans												
	Draw down Amount												
	IDC												
	Financing charges												
1.2	Indian Loans												
1.2.1	Indian Loan 1												
	Draw down Amount	#		135.63	#		135.63	#		135.63	135.63		135.63
	IDC												
	Financing charges	#		17.63	#		17.63	#		17.63	17.63		17.63
1.2.2	Indian Loan 2												
	Draw down Amount	#		347.16	#		347.16	#		347.16	347.16		347.16
	IDC												
	Financing charges	#		22.57	#		22.57	#		22.57	22.57		22.57
1.2.3	Indian Loan 3												
	Draw down Amount												
	IDC												
	Financing charges												
1.2	Total Indian Loans												
	Draw down Amount	#		482.79	#		482.79	#		482.79	482.79		482.79
	IDC												
	Financing charges	#		40.20	#		40.20	#		40.20	40.20		40.20
1	Total of Loans drawn												
	IDC												
2	Equity												
2.1	Foreign equity drawn												
2.2	Indian equity drawn												
	Total equity deployed												

Note: Drawal of debt and equity shall be on paripassu basis to meet the commissioning schedule.

APPLICANT

DETAILS OF OPERATION AND MAINTENANCE EXPENSES				
Name of the Company / Utility :Bihar State Hydroelectric Power Corporation Ltd.				
Name of the Power Station : Shirkhinda				
( Rs. In Cr )				
	ITEMS	2016-	2017-	2025-26
	1	3	4	5
(A)	Breakup of O&M expenses			
#	Consumption of Stores and Spares			
#	Repair and Maintenance + O&M			
#	Insurance			
#				
#				
#				
#				
#	Security			
#	Administrative Expenses			
	- Rent			
	- Electricity Charges			
	- Travelling and conveyance			
	- Telephone, telex and postage			
	- Advertising			
	- Entertainment			
	- Others (Specify items)			
	Sub-Total (Administrative Expenses)			
#	Employee Cost			
	a) Salaries, wages and allowances			
	b) Staff welfare expenses			
	c) Productivity linked incentive			
#	Corporate office expenses allocation			
#				
#	<b>Total (1 to 8)</b>	<b>0.10</b>	<b>0.11</b>	<b>0.15</b>
	LESS: Recovered , if any			
	Net Expenses			
Notes:				
(B)	Breakup of corporate expenses (Aggregate)			
	- Employee expenses			
	- Repair and maintenance			
	- Training and Recruitment			
	- Communication			
	- Travelling			
	- Security			
	- Rent			
	- Others			
	Total			
(C)	Details of number of Employees			
	i) Executives			
	ii) Non-Executives			
	iii) Skilled			
	iv) Non-Skilled			
	Total			

**Triveni**

**Checklist of Forms and other information/ documents for tariff filing for Triveni Hydro Power Generating Station**

Form No.	Title of Tariff Filing Forms (Hydro)	Tick
<b>FORM-1</b>	Summary of Tariff Proposal	✓
<b>FORM-2</b>	Details of type of hydro station, Capacity Index, Primary energy rate etc.	✓
<b>FORM-3</b>	Salient Features of hydro electric project	✓
<b>FORM-4</b>	Details of Foreign loans	✓
<b>FORM-5</b>	Abstract of Admitted Capital Cost for the existing Project	✓
<b>FORM-5A</b>	Abstract of Capital Cost Estimates and Schedule dates of Commissioning for the New projects	✓
<b>FORM-5B</b>	Break up of capital Cost	✓
<b>FORM-5C</b>	Break up of Project Cost for Plant and Equipment	✓
<b>FORM-5D</b>	Break-up of Construction/Supply/Service packages	✓
<b>FORM-6</b>	Financial Package upto COD	✓
<b>FORM-7</b>	Details of Project Specific Loans	✓
<b>FORM- 8</b>	Details of Allocation of corporate loans to various projects	✓
<b>FORM-9</b>	Statement of Additional Capitalisation after COD	✓
<b>FORM-10</b>	Financing of Additional Capitalisation	✓
<b>FORM-11</b>	Statement of Depreciation	✓
<b>FORM-12</b>	Calculation of Depreciation Rate	✓
<b>FORM-13</b>	Calculation of interest on actual loan (s)	✓
<b>FORM-14</b>	Calculation of Advance Against Depreciation (AAD)	✓
<b>FORM-15</b>	Calculation of Interest on Working Capital	✓
<b>FORM- 16</b>	Draw Down Schedule for Calculation of IDC & Financing Charges	✓
<b>FORM-17</b>	Details of Operation & Maintenance Expenses	✓

**Note: Electronic copy in the form of CD/Floppy disc shall also be furnished.**

**FORM- 1**

**Summary of Tariff Proposal**

**Name of the Company / Utility:**

Bihar State Hydroelectrical Power Corporation Ltd.

**Name of the Hydro Power Station**

Jainagra Small Hydel Project

**Region**

**State**

Bihar

**District**

(Rs. in Cr.)

S.No.	Particulars		2016-17	2017-18	2025-26
1	2		3	4	5
1	Depreciation	FORM- 11	0.74	0.74	0.80
2	Interest on Loan	FORM- 13A	1.02	0.95	1.04
3	Return on Equity <sup>1</sup>		-	-	-
4	Advance against Depreciation	FORM- 14	0	0	0
5	Interest on Working Capital	FORM- 15	0.07	0.07	0.09
6	O & M Expenses	FORM- 17	0.44	0.47	0.66
	<b>Total</b>		<b>2.27</b>	<b>2.22</b>	<b>2.59</b>

1 Details of calculations to be furnished.



**FORM-2****Details of COD, Type of hydro station, Capacity Index, Primary energy rate etc.****NAME OF Utility / COMPANY: Bihar State Hydroelectrical Power Corporation Ltd.****NAME OF Hydro POWER STATION : Triveni SHP**

Sl. No.	Description		As per CERC norms for tariff period 2004-05 to 2008-09
1	Installed Capacity	MW	2X1.5
2	Free power to home state	%	NA
3	Date of commercial operation		
	Unit-1		06.02.2009
	Unit-2		06.02.2009
	Unit-3		
4	Type of Station		
	a) Surface/underground		Surface
	b) Purely ROR/ Pondage/Storage		Purely ROR
	c) Peaking/non-peaking		Non peaking
	d) No. of hours of peaking		NA
	e) Overload capacity(MW) & period		NA
5	Type of excitation		
	a) Rotaing excitors on generator		
	b) Static excitation		Static
6	Design Energy (Annual) <sup>1</sup>	Gwh	14.94
7	Auxiliary Consumption	%	0.5
8	Transformation losses	%	0.5
9	Saleable Primary Energy	Gwh	14.85
10	Primary Energy Rate	paise/kwh	
11	Primary Energy Charge	Rs. in crore	
12	Capacity Index		
	Normative value		

**APPLICANT**

## FORM-3

## SALIENT FEATURES OF HYDROELECTRIC PROJECT

NAME OF Utility / COMPANY: Bihar State Hydroelectrical Power Corporation Ltd.

NAME OF Hydro POWER STATION: Triveni SHP

<b>1. Location</b>	
State/Distt.	Bihar/West Champaran
River	Gandak
<b>2. Diversion Tunnel</b>	
Size, shape	NA
Length	NA
<b>3. Dam</b>	
Type	NA
Maximum dam height	NA
<b>4. Spillway</b>	
Type	NA
Crest level of spillway	NA
<b>5. Reservoir</b>	
Full Reservoir Level (FRL)	NA
Minimum Draw Down Level (MDDL)	NA
Live storage (MCM)	NA
<b>6. Desilting Arrangement</b>	
Type	NA
Number and Size	NA
Particle size to be removed(mm)	NA
<b>7. Head Race Tunnel</b>	
Size and type	Trapezoidal - BW .25M, Fsd 3.438M
Length	235 m
Design discharge(Cumecs)	70.85
<b>8. Surge Shaft</b>	
Type	NA
Diameter	NA
Height	NA
<b>9. Penstock/Pressure shafts</b>	
Type	NA
Diameter & Length	NA
<b>10. Power House</b>	
Type	
Installed capacity (No of units x MW)	2X1.5
Peaking capacity during lean period (MW)	NA
Type of turbine	Turbine type Kaplan
Rated Head(M)	4.49
Rated Discharge(Cumecs)	70.85
<b>11. Tail Race Tunnel</b>	
Diameter, shape	
Length	
Minimum tail water level	
<b>12. Switchyard</b>	
Type of Switch gear	
No. of generator bays	2
No. of Bus coupler bays	
No. of line bays	1

Note: Specify limitations on generation, if any, during specific time period on water use due to irrigation, drinking water, industrial, environmental considerations etc.

APPLICANT

**FORM- 4**

**Details of Foreign loans**

(Details only in respect of loans applicable to the project under consideration)

**Name of the Utility / Company** \_\_\_\_\_ Bihar State Hydroelectrical Power Corporation Ltd.

**Name of the Hydro Power Station** \_\_\_\_\_ Triveni SHP

(Amount in lakhs)

Financial Year (Starting from COD)	Year 1				Year 2				Year 3 and so on			
1	2	3	4	5	6	7	8	9	10	11	12	13
	Date	Amount (Foreign Currency)	Exchange Rate	Amount (Rs.)	Date	Amount (Foreign Currency)	Exchange Rate	Amount (Rs.)	Date	Amount (Foreign Currency)	Exchange Rate	Amount (Rs.)
<b>Currency1<sup>1</sup></b>												
At the date of Drawl <sup>2</sup>												
Scheduled repayment date of principal												
Scheduled payment date of interest												
At the end of Financial year												
<b>Currency2<sup>1</sup></b>												
At the date of Drawl <sup>2</sup>												
Scheduled repayment date of principal												
Scheduled payment date of interest												
At the end of Financial year												
<b>Currency3<sup>1</sup> &amp; so on</b>												
At the date of Drawl <sup>2</sup>												
Scheduled replacement date of principal												
Scheduled payment date of interest	—	—	—	—	—	—	—	—	—	—	—	
At the end of Financial year	—	—	—	—	—	—	—	—	—	—	—	

1 Name of the currency to be mentioned e.g. US \$, DM, etc. etc.

2 In case of more than one drawl during the year, Exchange rate at the date of each drawl to be given.

**Applicant**

**FORM-5****Abstract of Admitted Capital Cost for the existing Project**

Name of the Utility / Company : Bihar State Hydroelectrical Power Corporation Ltd  
Name of the Hydro Power Station : Triveni Small HEP

**(Amt. in Cr.)**

<b><u>Capital cost admitted as on -----</u></b>	<b><u>FY 2016-17</u></b>	<b><u>FY 2017-18</u></b>	<b><u>FY 2025-26</u></b>
(Give reference to the order of the relevant BERC / relevant authority along with application No. & Date)			
—			
Foreign Component, if any (In Million US \$ or the relevant Currency)	NIL	NIL	NIL
—			
<b><u>Total Cap Cost Domestic Component (Rs. Cr.)</u></b>	<b><u>16.33</u></b>	<b><u>16.33</u></b>	<b><u>17.73</u></b>
—			
Foreign Exchange rate considered for the admitted cost	NIL	NIL	NIL
<b><u>Total Capital cost to be admitted (Rs. Cr)</u></b>	<b><u>16.33</u></b>	<b><u>16.33</u></b>	<b><u>17.73</u></b>
<b>APPLICANT</b>			

FORM-5A				
<b>Abstract of Capital Cost Estimates and Schedule dates of Commissioning for the New projects</b>				
Name of the <b>Utility / Company</b> : Bihar State Hydroelectrical Power Corporation Ltd.				
Name of the <b>Hydro Power Station</b> : Triveni SHP				
<b>New Projects</b> <u>Yes</u> <u>Under construction</u>				
Name of the Authority approving the project	Bihar govt.			
Date of approval of the Capital cost				
	<b>Estimated Cost</b>	<b>Completed Cost</b>		
Price level of approved estimates	Not Applicable			
Foreign Exchange rate considered for the				
<b>Capital Cost excluding IDC &amp; FC</b>				
Foreign Component, if any (In Million US \$				
Domestic Component (Rs. Cr.)				
<b>Capital cost excluding IDC &amp; FC (Rs. Cr)</b>				
<b>IDC &amp; FC</b>				
Foreign Component, if any (In Million US \$				
Domestic Component (Rs. Cr.)				
<b>IDC &amp; FC (Rs.Cr.)</b>				
Rate of taxes & duties considered				
<b>Schedule dates of Commissioning</b>				
COD of Unit-I				
COD of Unit-II				
-----				
-----				
COD of last Unit				
<b>Note.</b> 1. Copy of approval letter should be enclosed. 2. Details of capital cost are to be furnished as per FORM-5B or 5C as applicable. 3. Details of IDC & Financing Charges are to be furnished as per FORM-16.				

APPLICANT

FORM-5B						
Break up of Capital cost (for hydro power generating station)						
NAME OF Utility / COMPANY: Bihar State Hydroelectrical Power Corporation Ltd.						
NAME OF Hydro POWER STATION: Triveni SHP						
(Rs. in Lakhs)						
Sl. No.	Head of works	Original cost as approved by Authority	Cost on COD	Variation	Reasons for variation	Admitted cost as per BERC order dt. 15.12.21
1	2	3	4	5	6	7
1	<b>Infrastructure Works</b>					
1.1	Preliminary including Development					
1.2	Land	40.67	51.95			
1.3	Buildings					
1.4	Township					
1.5	Maintenance					
1.6	Tools & Plants					
1.7	Communication					
1.8	Environment & Ecology					
1.9	Losses on stock					
1.1	Receipt & Recoveries					
1.11	Total (Infrastructure works)	40.67	51.95			
2	<b>Major Civil Works</b>					
2.1	Dam, Intake & Desilting Chambers					
2.2	HRT, TRT, Surge Shaft & Pressure shafts					
2.3	Power Plant civil works					
2.4	Other civil works (to be specified)	54.34	1985.03			
2.5	Total (Major Civil Works)	54.34	1985.03			
3	<b>Hydro Mechanical equipments</b>					
4	<b>Plant &amp; Equipment</b>					
4.1	Initial spares of Plant & Equipment	1651.7	320.88			
4.2	Total (Plant & Equipment)	1651.7	320.88			
5	<b>Taxes and Duties</b>					
5.1	Custom Duty					
5.2	Other taxes & Duties					
5.3	Total Taxes & Duties					
6.0	<b>Construction &amp; Pre-commissioning expenses</b>					
6.1	Erection, testing & commissioning					
6.2	Construction Insurance					
6.3	Site supervision					
6.4	Total (Const. & Pre-commissioning)					
7	<b>Overheads</b>					
7.1	Establishment					
7.2	Design & Engineering					
7.3	Audit & Accounts					
7.4	Contingency					
7.5	Rehabilitation & Resettlement					
7.6	Total (Overheads)					
8	<b>Capital Cost without IDC &amp; FC</b>					
9	Financing charges (FC)					
10	Interest during construction (IDC)					
11	<b>Capital Cost with IDC &amp; FC</b>	<b>1746.71</b>	<b>2357.86</b>			<b>1833</b>

Note:

1. In case of time and cost over-run of the project, a detailed note giving reasons of such time and cost over run should be submitted, duly bringing out the agency responsible and whether such time and cost over run was beyond the control of the generating company.

APPLICANT

## Break up of Capital Cost for Plant &amp; Equipment

(Rs. in lakh)

Sl. No.	Head of works	Original Cost as approved by Authority	Cost on COD	Variation	Reasons for variation	Admitted cost
1	2	3	4	5	6	7
1	<b>Generator, turbine &amp; Accessories</b>					
1.1	Generator package	<b>1651.7</b>				
1.2	Turbine package					
1.3	Unit control Board					
1.4	C&I package					
1.5	Bus Duct of GT connection					
1.6	Total (Generator, turbine & Accessories)					
2	<b>Auxiliary Electrical Equipment</b>					
2.1	Step up transformer	<b>95.01</b>				
2.2	Unit Auxiliary Transformer					
2.3	Local supply transformer					
2.4	Station transformer					
2.5	SCADA					
2.6	Switchgear, Batteries, DC dist. Board					
2.7	Telecommunication equipment					
2.8	Illumination of Dam, PH and Switchyard					
2.9	Cables & cable facilities, grounding					
2.1	Diesel generating sets					
2.11	Total (Auxiliary Elect. Equipment)					
3.0	<b>Auxiliary equipment &amp; services for power station</b>					

3.1	EOT crane		2357.86			
3.2	Other cranes					
3.3	Electric lifts & elevators					
3.4	Cooling water system					
3.5	Drainage & dewatering system					
3.6	Fire fighting equipment					
3.7	Air conditioning, ventilation and heating					
3.8	Water supply system					
3.9	Oil handling equipment					
3.1	Workshop machines & equipment					
3.11	Total (Auxiliary equipt. & services for PS)					
4	Switchyard package					
5	Initial spares for all above equipments					
6	<b>Total (Plant &amp; Equipment)</b>	1746.71	2357.86			

APPLICANT



FORM-5D	
Break-up of Construction/Supply/Service packages	

[illegible]

**FORM- 6**

**Financial Package upto COD**

**Name of the Utility / Company**

Bihar State Hydroelectric Power Corporation Ltd.

**Name of the Hydro Power Station**

Triveni

**Project Cost as on COD<sup>1</sup>**

NA

**Date of Commercial Operation of the Station<sup>2</sup>**

\_\_\_\_\_

(Amount in lakhs)

	Financial Package as Approved		Financial Package as on COD		As Admitted on COD	
	Currency and Amount <sup>3</sup>		Currency and Amount <sup>3</sup>		Currency and Amount <sup>3</sup>	
1	2	3	4	5	6	7
Loan-I NABARD	Indian Rs.	607.58	Indian Rs.	607.58	Indian Rs.	607.58
Loan-II GOB	Indian Rs.	528.07	Indian Rs.	484.96	Indian Rs.	484.96
Common pool/internal loan	Indian Rs.	224.7	Indian Rs.	633.72	Indian Rs.	633.72
Subsidy (MNES)	Indian Rs.	150	Indian Rs.	200	Indian Rs.	200
Equity-		Nil				
Foreign		Nil				
Domestic		Nil	Indian Rs.	62.61	Indian Rs.	62.61
Total Equity		Nil				
Debt : Equity Ratio		1135.65				

1 Say US \$ 200m + Rs.400 Cr or Rs.1200 Cr including US \$200m at an exchange rate of 1US \$=Rs.40/-

2 Date of Commercial Operation means Commercial Operation of the last unit

3 For example : US \$, 200M etc.etc

**APPLICANT**

**FORM- 7****Details of Project Specific Loans****Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.****Name of the Hydro Power Station: Triveni**

(Amount in lakhs)

Particulars	Package1	Package2	Package3	Package4	Package5	Package6
1	2	3	4	5	6	7
Source of Loan <sup>1</sup>	NABARD	GOB				
Currency <sup>2</sup>	Indian Rs.	Indian Rs.				
Amount of Loan sanctioned	607.58	528.07				
Amount of Gross Loan drawn upto 31.03.____/COD <sup>3,4,5,13,15</sup>	607.58	371.92				
Interest Type <sup>6</sup>	Fixed	Fixed				
Fixed Interest Rate, if applicable	6%	13%				
Base Rate, if Floating Interest <sup>7</sup>	Nil	Nil				
Margin, if Floating Interest <sup>8</sup>	No	No	Yes/No	Yes/No	Yes/No	Yes/No
Are there any Caps/Floor <sup>9</sup>	No	No				
If above is yes,specify caps/floor	Nil	Nil				
Moratorium Period <sup>10</sup>	2 year	1 year				
Moratorium effective from	15-12-2003	15-12-2003				
Repayment Period <sup>11</sup>	5 year	10 year				
Repayment effective from	01-04-2009	15-12-2004				
Repayment Frequency <sup>12</sup>	Annual	Annual				
Repayment Instalment <sup>13,14</sup>	121.516	52.807				
Base Exchange Rate <sup>16</sup>	Nil	Nil				

<sup>1</sup> Source of loan means the agency from whom the loan has been taken such as WB, ADB, WMB, PNB, SBI, ICICI, IFC, PFC etc.<sup>2</sup> Currency refers to currency of loan such as US\$, DM, Yen, Indian Rupee etc.<sup>3</sup> Details are to be submitted as on 31.03.\_\_\_\_ for existing assets and as on COD for the remaining assets.<sup>4</sup> Where the loan has been refinanced, details in the Form are to be given for the loan refinanced. However, the details of the original loan are to be given separately in the same form.<sup>5</sup> If the Tariff in the petition is claimed separately for various units, details in the Form are to be given separately for all the units in the same form.<sup>6</sup> Interest type means whether the interest is fixed or floating.<sup>7</sup> Base rate means the base as PLR etc. over which the margin is to be added. Applicable base rate on different dates from the date of drawl may also be enclosed.<sup>8</sup> Margin means the points over and above the floating rate.<sup>9</sup> At times caps/floor are put at which the floating rates are frozen. If such a condition exists, specify the limits<sup>10</sup> Moratorium period refers to the period during which loan servicing liability is not required.<sup>11</sup> Repayment period means the repayment of loan such as 7 years, 10 years, 25 years etc.<sup>12</sup> Repayment frequency means the interval at which the debt servicing is to be done such as monthly, quarterly, half yearly, annual, etc.<sup>13</sup> Where there is more than one drawl/repayment for a loan, the date & amount of each drawl/repayment may also be given separately.<sup>14</sup> If the repayment instalment amount and repayment date can not be worked out from the data furnished above, the repayment schedule to be furnished separately.<sup>15</sup> In case of Foreign loan, date of each drawl & repayment alongwith exchange rate as on that date may be given.<sup>16</sup> Base exchange rate means the exchange rate prevailing as on 31.03.\_\_\_\_ for existing assets and as on COD for the remaining assets.**APPLICANT**



## Details of Allocation of corporate loans to various projects

Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.

Name of the Hydro Power Station: Triveni

(Amount in lacs)

Particulars	Package1	Package2	Package3	Package4	Package5	Remarks
1	2	3	4	5	6	7
Source of Loan <sup>1</sup>						
Currency <sup>2</sup>						
Amount of Loan sanctioned						
Amount of Gross Loan drawn upto 31.03.____/COD <sup>3,4,5,13,15</sup>						
Interest Type <sup>6</sup>						
Fixed Interest Rate, if applicable						
Base Rate, if Floating Interest <sup>7</sup>						
Margin, if Floating Interest <sup>8</sup>						
Are there any Caps/Floor <sup>9</sup>						
If above is yes,specify caps/floor						
Moratorium Period <sup>10</sup>						
Moratorium effective from						
Repayment Period <sup>11</sup>						
Repayment effective from						
Repayment Frequency <sup>12</sup>						
Repayment Instalment <sup>13,14</sup>						
Base Exchange Rate <sup>16</sup>						
	Distribution of loan packages to various projects					
Name of the Projects						Total
Project 1						
Project 2						
Project 3 and so on						

<sup>1</sup> Source of loan means the agency from whom the loan has been taken such as WB, ADB, WMB, PNB, SBI, ICICI, IFC, PFC etc.<sup>2</sup> Currency refers to currency of loan such as US\$, DM, Yen, Indian Rupee etc.<sup>3</sup> Details are to be submitted as on 31.03.\_\_\_\_ for existing assets and as on COD for the remaining assets.<sup>4</sup> Where the loan has been refinanced, details in the Form are to be given for the loan refinanced. However, the details of the original loan are to be given separately in the same form.<sup>5</sup> If the Tariff in the petition is claimed separately for various units, details in the Form are to be given separately for all the units in the same form.<sup>6</sup> Interest type means whether the interest is fixed or floating.<sup>7</sup> Base rate means the base as PLR etc. over which the margin is to be added. Applicable base rate on different dates from the date of drawl may also be enclosed.<sup>8</sup> Margin means the points over and above the floating rate.<sup>9</sup> At times caps/floor are put at which the floating rates are frozen. If such a condition exists, specify the limits<sup>10</sup> Moratorium period refers to the period during which loan servicing liability is not required.<sup>11</sup> Repayment period means the repayment of loan such as 7 years, 10 years, 25 years etc.<sup>12</sup> Repayment frequency means the interval at which the debt servicing is to be done such as monthly, quarterly, half yearly, annual, etc.<sup>13</sup> Where there is more than one drawal/repayment for a loan, the date & amount of each drawal/repayment may also be given separately.<sup>14</sup> If the repayment instalment amount and repayment date can not be worked out from the data furnished above, the repayment schedule to be furnished separately.<sup>15</sup> In case of Foreign loan, date of each drawal & repayment alongwith exchange rate as on that date may be given.<sup>16</sup> Base exchange rate means the exchange rate prevailing as on 31.03.\_\_\_\_ for existing assets and as on COD for the remaining assets.

Applicant

## Statement of Additional Capitalisation after COD

Name of the Utility / Company Bihar State Hydroelectric Power Corporation Ltd.

Name of Hydro Power Station: Triveni

(Amount in Cr.)

Sl.No	Year	Work/Equipment added after COD up to Cut off Date/ Beyond Cut off	Amount Capitalised/ Proposed to be Capitalised	Justification	Admitted Cost <sup>1</sup>
1	2	3	4	5	6
5	2016-17	Plant & Machinery	-		-
6	2017-18	Plant & Machinery	-		-
7	2025-26	Plant & Machinery	-		-
	Total		0.00		0.00

1. Separate statements of Additional Capitalisation for (1) after COD and upto Cut off date; and (2) beyond cut off date are to be furnished.

2. In case of the project has been completed and any tariff notification(s) has / have already been issued in the past by Govt. of India or any other authority, fill column 6 giving the cost as admitted for the purpose of tariff notification already issued by (Name of the authority) (Enclose copy of the tariff Order)

## Note:

1. Fill the form in chronological order year wise along with detailed justification and clearly bringing out the necessity and the benefits accrued to the beneficiaries.

2. In case initial spares purchased alongwith any equipment, then the cost of such spares should be indicated separately, e.g. Rotor- 50 Crs. Initial spares - 5 Crs. etc.

APPLICANT

FORM - 10

Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.

Name of the Hydro Power Station: Triveni

Date of Commercial Operation:

Financial Year	2016-17	2017-18	2025-26
1	3	4	5
Amount capitalised in Work/Equipment	-	-	-
Financing Details			
Loan-1			
Loan-2			
Loan-3 and so on			
Total Loan <sup>2</sup>	-	-	-
Equity	-	-	-
Internal Resources			
Others			
Total	-	-	-

<sup>1</sup> Year 1 refers to Financial Year of COD and Year 2, Year 3 etc. are the subsequent financial years respectively.

<sup>2</sup> Loan details for meeting the additional capitalisation requirement should be given as per FORM-7 or 8 whichever is relevant.

APPLICANT

FORM- 11

Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.

Name of the Hydro Power Station: Triveni

(Amount in Cr)

Financial Year	2016-17	2017-18	2025-26
1	3	4	5
Depreciation on Capital Cost	0.74	0.74	0.80
Depreciation on Additional Capitalisation			
Amount of Additional Capitalisation			
Depreciation Amount	-	-	-
Detail of FERV			
Amount of FERV on which depreciation charged			
Depreciation amount			
Depreciation recovered during the Year			
Advance against Depreciation recovered during the Year			
Total depreciation and advance against depreciation recovered during the year	0.74	0.74	0.80
Cumulative Depreciation & Advance against Depreciation recovered upto the year	0.74	0.74	0.80

<sup>1</sup> Depreciation recovered in Tariff upto \_\_\_\_\_ to be furnished with yaeerwise details in the same form seperately with supporting details..

APPLICANT



## Calculation of Depreciation Rate

Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.

Name of the Hydro Power Station: Triveni

(Amount in lakhs)

Sl. no.	Name of the Assets <sup>1</sup>	Cost of asset as on 31.03.____ or as on COD, whichever is later	Depreciation Rates as per Schedule approved by CERC	Depreciation Amount
	1	2	3	4( Col.2 X Col.3)
1	NA			
2				
3				
	Weighted Average Depreciation Rate (%)			

<sup>1</sup> Name of the Assets should conform to the description of the assets mentioned in Depreciation Schedule approved by the CERC.

APPLICANT

Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.

Name of the Power Station: Triveni

(Amount in Crs)

Sl. no.	Particulars	2016-17	2017-18	2025-26
1	2	3	4	5
	<b>Loan-1</b>	GoB	GoB	GoB
	Gross loan - Opening			
	Cumulative repayments of Loans upto previous year			
	Net loan - Opening			
	Increase / decrease due to FERV			
	Increase / decrease due to ACE			
	Total			
	Repayment (s) of Loans during the year			
	Net loan - Closing			
	Average Net Loan			
	Rate of Interest on Loan	10.50%	10.50%	10.50%
	Interest on loan	0.00	0	0
	<b>Total Loan</b>			
	Gross loan - Opening			
	Cumulative repayments of Loans upto previous year			
	Net loan - Opening			
	Increase / decrease due to FERV			
	Increase / decrease due to ACE			
	Total			
	Repayment (s) of Loans during the year			
	Net loan - Closing			
	Average Net Loan			
	Interest on loan	1.02	0.95	1.04
	<b>Weighted average Rate of Interest on Loans</b>	10.50%	10.50%	10.50%

In case of foreign loans, the calculations in Indian Rupees is to be furnished. However, the calculations in Original currency is also to be furnished seperately in the same form.

APPLICANT

FORM- 14

Calculation of Advance Against Depreciation (AAD)

Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.  
Name of the Hydro Power Station: Triveni

Particulars	2016-17	2017-18	2025-26
1	3	4	5
1/10th of the Loan(s)			
Repayment of the Loan(s) as considered for working out Interest on Loan			
Minimum of the Above			
Less: Depreciation during the year			
(A <sup>1</sup> )			
Cumulative Repayment of the Loan(s) as considered for working out Interest on Loan			
Less: Cumulative Depreciation			
(B <sup>1</sup> )			
Advance Against Depreciation (Minimum of A & B)			

<sup>1</sup>If the amount is negative, it will be shown as zero.

APPLICANT

**FORM- 15****Calculation of Interest on Working Capital****Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.****Name of the Project: Triveni**

(Amount in Cr)

Sl. No.	Particulars	2016-17	2017-18	2025-26
1	2	3	4	5
1	O & M expenses	0.04	0.04	0.06
2	Maintenance Spares	0.18	0.18	0.20
3	Receivables	0.33	0.33	0.43
	Total Working Capital	0.55	0.56	0.69
	Rate of Interest	12.75%	12.75%	12.75%
	Interest on Working Capital	0.07	0.07	0.09

**Applicant**

Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.

Name of the Hydro Power Station: Triveni

Draw Down Schedule for Calculation of IDC &amp; Financing Charges

(Amount in Lakhs)

Sl. No.	Draw Down Particulars	2009-10			2010-11			2011-12			2012-13			2013-14 to 2015-16		
		Quantum in Foreign currency	Exchange Rate on draw down date	Amount in Indian Rupee	Quantum in Foreign currency	Exchange Rate on draw down date	Amount in Indian Rupee	Quantum in Foreign currency	Exchange Rate on draw down date	Amount in Indian Rupee	Quantum in Foreign currency	Exchange Rate on draw down date	Amount in Indian Rupee	Quantum in Foreign currency	Exchange Rate on draw down date	Amount in Indian Rupee
1	Loans															
1.1	Foreign Loans															
1.1.1	Foreign Loan 1															
	Draw down Amount															
	IDC															
	Financing charges															
1.1.2	Foreign Loan 2															
	Draw down Amount															
	IDC															
	Financing charges															
1.1.3	Foreign Loan 3															
	Draw down Amount															
	IDC															
	Financing charges															
1.1.4	--															
	--															
	--															
1.1	Total Foreign Loans															
	Draw down Amount															
	IDC															
	Financing charges															
1.2	Indian Loans															
1.2.1	Indian Loan 1															
	Draw down Amount	#		607.58	#		607.58	#		607.58	607.58		607.58	607.58		607.58
	IDC															
	Financing charges	14.25		14.25	14.25		14.25	#		14.25	14.25		14.25	14.25		14.25
1.2.2	Indian Loan 2															
	Draw down Amount	#		484.96	#		484.96	#		484.96	484.96		484.96	484.96		484.96
	IDC															
	Financing charges	63.04		63.0448	#		63.0448	#		63.0448	63.0448		63.0448	63.0448		63.0448
1.2.3	Indian Loan 3															
	Draw down Amount															
	IDC															
	Financing charges															
1.2.4	--															
	--															
	--															
1.2	Total Indian Loans															
	Draw down Amount	#		1092.54	#		1092.54	#		1092.54	1092.54		1092.54	1092.54		1092.54
	IDC															
	Financing charges	#		77.2948	#		77.2948	#		77.2948	77.2948		77.2948	77.2948		77.2948
1	Total of Loans drawn															
	IDC															
	Financing charges															
2	Equity															
2.1	Foreign equity drawn															
2.2	Indian equity drawn	--	--		--	--		--	--							
	Total equity deployed			233.48			358.75			711.75		711.75				711.75

Note: Drawal of debt and equity shall be on paripassu basis to meet the commissioning schedule.

APPLICANT

DETAILS OF OPERATION AND MAINTENANCE EXPENSES				
Name of the Company / Utility :Bihar State Hydroelectric Power Corporation Ltd.				
Name of the Power Station : Triveni				
(Rs. In Cr)				
	ITEMS	2016-	2017-	2025-26
	1	3	4	5
(A)	Breakup of O&M expenses			
#	Consumption of Stores and Spares			
#	Repair and Maintenance + O&M			
#				
#	Insurance			
#				
#	Security			
#	Administrative Expenses			
#	- Rent			
#	- Electricity Charges			
#	- Travelling and conveyance			
#	- Telephone, telex and postage			
#	- Advertising			
#	- Entertainment			
#	- Others (Specify items)			
#	Sub-Total (Administrative Expenses)			
#	Employee Cost			
#	a) Salaries, wages and allowances			
#	b) Staff welfare expenses			
#	c) Productivity linked incentive			
#	Corporate office expenses allocation			
#	<b>Total (1 to 8)</b>	<b>0.44</b>	<b>0.47</b>	<b>0.66</b>
#	LESS: Recovered , if any			
#	Net Expenses			
Notes:				
(B)	Breakup of corporate expenses (Aggregate)			
	- Employee expenses			
	- Repair and maintenance			
	- Training and Recruitment			
	- Communication			
	- Travelling			
	- Security			
	- Rent			
	- Others			
	Total			
(C)	Details of number of Employees			
	i) Executives			
	ii) Non-Executives			
	iii) Skilled			
	iv) Non-Skilled			
	Total			

**Valmikinagara****Checklist of Forms and other information/ documents for tariff filing for Valmikinagar Hydro Power Generating Station**

Form No.	Title of Tariff Filing Forms (Hydro)	Tick
FORM-1	Summary of Tariff Proposal	✓
FORM-2	Details of type of hydro station, Capacity Index, Primary energy rate etc.	✓
FORM-3	Salient Features of hydro electric project	✓
FORM-4	Details of Foreign loans	✓
FORM-5	Abstract of Admitted Capital Cost for the existing Project	✓
FORM-5A	Abstract of Capital Cost Estimates and Schedule dates of Commissioning for the New projects	✓
FORM-5B	Break up of capital Cost	✓
FORM-5C	Break up of Project Cost for Plant and Equipment	✓
FORM-5D	Break-up of Construction/Supply/Service packages	✓
FORM-6	Financial Package upto COD	✓
FORM-7	Details of Project Specific Loans	✓
FORM- 8	Details of Allocation of corporate loans to various projects	✓
FORM-9	Statement of Additional Capitalisation after COD	✓
FORM-10	Financing of Additional Capitalisation	✓
FORM-11	Statement of Depreciation	✓
FORM-12	Calculation of Depreciation Rate	✓
FORM-13	Calculation of interest on actual loan (s)	✓
FORM-14	Calculation of Advance Against Depreciation (AAD)	✓
FORM-15	Calculation of Interest on Working Capital	✓
FORM- 16	Draw Down Schedule for Calculation of IDC & Financing Charges	✓
FORM-17	Details of Operation & Maintenance Expenses	✓

**Note: Electronic copy in the form of CD/Floppy disc shall also be furnished.**

**FORM- 1**

**Summary of Tariff Proposal**

**Name of the Company / Utility:**

Bihar State Hydroelectrical Power Corporation Ltd.

**Name of the Hydro Power Station**

Eastern Gandak Canal HEP, Valmikinagar

**Region**

**State**

Bihar

**District**

West Champara

(Rs. in Cr.)

S.No.	Particulars		2016-17	2017-18	2025-26
1	2		3	4	5
1	Depreciation	FORM- 11	2.58	2.58	2.58
2	Interest on Loan	FORM- 13A	-	-	0.00
3	Return on Equity <sup>1</sup>		2.41	2.41	2.41
4	Advance against Depreciation	FORM- 14	0	0	0
5	Interest on Working Capital	FORM- 15	0.28	0.29	0.36
6	O & M Expenses	FORM- 17	2.20	2.34	3.32
	<b>Total</b>		<b>7.46</b>	<b>7.62</b>	<b>8.67</b>

1 Details of calculations to be furnished.



## FORM-2

**Details of COD, Type of hydro station, Capacity Index, Primary energy rate etc.**

**NAME OF Utility / COMPANY:** Bihar State Hydroelectric Power Corporation Ltd.

**NAME OF**

**Hydro POWER STATION :** Eastern Gandak Canal HEP, Valmikinagar

Sl. No.	Description		As per CERC norms for tariff period 2004-05 to 2008-09
1	Installed Capacity	MW	15 (3X5 MW)
2	Free power to home state	%	
3	Date of commercial operation		
	Unit-1		13.9.1995
	Unit-2		28.6.1996
	Unit-3		12.11.1997
	Unit-4		
4	Type of Station		
	a) Surface/underground		Surface
	b) Purely ROR/ Pondage/Storage		Purely ROR
	c) Peaking/non-peaking		Non peaking
	d) No. of hours of peaking		NA
	e) Overload capacity(MW) & period		
5	Type of excitation		
	a) Rotaing excitors on generator		
	b) Static excitation		Static excitation
6	Design Energy (Annual) <sup>1</sup>	Gwh	90
7	Auxiliary Consumption	%	0.5
8	Transformation losses	%	0.5
9	Saleable Primary Energy	Gwh	
10	Primary Energy Rate	paise/Kwh	89.1
11	Primary Energy Charge	Rs. in crore	
12	Capacity Index		
	Normative value		

## Form -3

**SALIENT FEATURES OF HYDROELECTRIC PROJECT****NAME OF Utility / COMPANY:** Bihar State Hydroelectric Power Corporation Ltd.**NAME OF Hydro POWER STATION:** Eastern Gandak Canal HEP, Valmikinagar

<b>1. Location</b>	
State/Distt.	Bihar/West Champaran
River	Gandak
<b>2. Diversion Tunnel</b>	
Size, shape	NA
Length	NA
<b>3. Dam</b>	
Type	NA
Maximum dam height	NA
<b>4. Spillway</b>	
Type	NA
Crest level of spillway	NA
<b>5. Reservoir</b>	
Full Reservoir Level (FRL)	NA
Minimum Draw Down Level (MDDL)	NA
Live storage (MCM)	NA
<b>6. Desilting Arrangement</b>	
Type	NA
Number and Size	NA
Particle size to be removed(mm)	NA
<b>7. Head Race Tunnel</b>	
Size and type	BW 42.97 m, FSD 4.87 m Trapezoidal
Length	1.06 km
Design discharge(Cumecs)	377.80 cumecs
<b>8. Surge Shaft</b>	
Type	NA
Diameter	NA
Height	NA
<b>9. Penstock/Pressure shafts</b>	
Type	NA
Diameter & Length	NA
<b>10. Power House</b>	
Type	Surface
Installed capacity (No of units x MW)	3 X 5 MW
Peaking capacity during lean period (MW)	NA
Type of turbine	Bulb type Kaplan Turbine
Rated Head(M)	5.30 m
Rated Discharge(Cumecs)	300 cumecs
<b>11. Tail Race Tunnel</b>	
Diameter, shape	BW 100 m, FSD 3.20m Trapezoidal
Length	32.30 m
Minimum tail water level	
<b>12. Switchyard</b>	
Type of Switch gear	Outdoor
No. of generator bays	2
No. of Bus coupler bays	1
No. of line bays	2

Note: Specify limitations on generation, if any, during specific time period on water use due to irrigation, drinking water, industrial, environmental considerations etc.

FORM- 4

Details of Foreign loans

(Details only in respect of loans applicable to the project under consideration)

Name of the Utility / Company Bihar State Hydroelectric Power Corporation Ltd.  
Name of the Hydro Power Station Eastern Gandak Canal HEP, Valmikinagar  
Exchange rate at COD  
Exchange rate as on 31.03.20 NA

Financial Year (Starting from COD)	Year 1				Year 2				Year 3 and so on			
1	2	3	4	5	6	7	8	9	10	11	12	13
	Date	Amount (Foreign)	Exchange Rate	Amount (Rs.)	Date	Amount (Foreign)	Exchange Rate	Amount (Rs.)	Date	Amount (Foreign)	Exchange Rate	Amount
Currency1 <sup>1</sup>	Not applicable											
At the date of Drawl <sup>2</sup>												
Scheduled repayment date of principal												
Scheduled payment date of interest												
At the end of Financial year												
Currency2 <sup>1</sup>												
At the date of Drawl <sup>2</sup>												
Scheduled repayment date of principal												
Scheduled payment date of interest												
At the end of Financial year												
Currency3 <sup>1</sup> & so on												
At the date of Drawl <sup>2</sup>												
Scheduled replacement date of principal												
Scheduled payment date of interest												
At the end of Financial year												

1 Name of the currency to be mentioned e.g. US \$, DM, etc. etc.  
2 In case of more than one drawl during the year, Exchange rate at the date of each drawl to be given.

Applicant

**FORM-5****Abstract of Admitted Capital Cost for the existing Project**

Name of the Utility / Company : Bihar State Hydroelectrical Power Corporation Ltd  
Name of the Hydro Power Station : Eastern Gandak Canal HEP, Valmikinagar

**(Amt. in Cr.)**

<b><u>Capital cost admitted as on -----</u></b>	<b><u>FY 2016-17</u></b>	<b><u>FY 2017-18</u></b>	<b><u>FY 2025-26</u></b>
(Give reference to the order of the relevant BERC / relevant authority along with application No. & Date)			
—			
Foreign Component, if any (In Million US \$ or the relevant Currency)	NIL	NIL	NIL
—			
<b><u>Total Cap Cost Domestic Component (Rs. Cr.)</u></b>	<b><u>57.28</u></b>	<b><u>57.28</u></b>	<b><u>57.32</u></b>
—			
Foreign Exchange rate considered for the admitted cost	NIL	NIL	NIL
<b><u>Total Capital cost to be admitted (Rs. Cr)</u></b>	<b><u>57.28</u></b>	<b><u>57.28</u></b>	<b><u>57.32</u></b>
<b>APPLICANT</b>			

## FORM-5A

**Abstract of Capital Cost Estimates and Schedule dates of Commissioning for the New projects**Name of **Utility / Company** : **Bihar State Hydroelectric Power Corporation Ltd.**Name of the **Hydro Power Station** : **Eastern Gandak Canal HEP, Valmikinagar****New Projects -****Capital Cost Estimates**

Name of the Authority approving the project

Date of approval of the Capital cost

**Estimated Cost****Completed Cost**

Price level of approved estimates

As of End of Qtr. Of

As on Scheduled COD of

Foreign Exchange rate considered for the

**Capital Cost excluding IDC & FC**

Foreign Component, if any (In Million US \$

Domestic Component (Rs. Cr.)

**Capital cost excluding IDC & FC (Rs. Cr)****IDC & FC**

Foreign Component, if any (In Million US \$

Domestic Component (Rs. Cr.)

**IDC & FC (Rs.Cr.)**Rate of taxes & duties considered**Schedule dates of Commissioning**

COD of Unit-I

COD of Unit-II

COD of last Unit

Not Applicable

Note.

1. Copy of approval letter should be enclosed.
2. Details of capital cost are to be furnished as per FORM-5B or 5C as applicable.
3. Details of IDC & Financing Charges are to be furnished as per FORM-16.

**FORM - 5B**

Break up of Capital cost (for hydro power generating station)

**NAME OF Utility / COMPANY:** Bihar State Hydroelectric Power Corporation Ltd.

**NAME OF Hydro POWER STATION:** Eastern Gandak Canal HEP, Valmikinagar

(Amt. in Lakhs)

Sl. No.	Head of works	Original cost as approved by Authority	Cost on COD	Variation	Reasons for variation	Admitted cost as per BERC order dt. 15.12.21
1	2	3	4	5	6	7
1	<b>Infrastructure Works</b>					
1.1	Preliminary including Development					
1.2	Land		58.08	-58.08		
1.3	Buildings	34.27	91.59	-57.32		
1.4	Township					
1.5	Maintenance					
1.6	Tools & Plants	59.73	1.03	58.7		
1.7	Communication					
1.8	Environment & Ecology					
1.9	Losses on stock					
1.1	Receipt & Recoveries					
1.11	Total (Infrastructure works)	94	150.7	-56.7		
2	<b>Major Civil Works</b>					
2.1	Dam, Intake & Desilting Chambers X and head regulator					
2.2	HRT, TRT, Surge Shaft & Pressure shafts/Power channel and Tail race channel			0		
2.3	Power Plant civil works			0		
2.4	Other civil works (to be specified)					
2.5	Desilting of power channel, Forebay	1754.82	1916.77	-161.95		
2.5	Total (Major Civil Works)	1754.82	1916.77	-161.95		
3	<b>Hydro Mechanical equipments</b>	<b>346.00</b>	<b>1165.73</b>	<b>-819.73</b>		
4	<b>Plant &amp; Equipment</b>	<b>3086.11</b>	<b>3404.73</b>	<b>-318.62</b>		
4.1	Initial spares of Plant & Equipment					
4.2	Total (Plant & Equipment)					
5	<b>Taxes and Duties</b>					
5.1	Custom Duty/Excise duty					
5.2	Other taxes & Duties					
5.3	Total Taxes & Duties					
6.0	<b>Construction &amp; Pre-commissioning expenses</b>					
6.1	Erection, testing & commissioning					
6.2	Construction Insurance					
6.3	Site supervision					
6.4	Total (Const. & Pre-commissioning)					
7	<b>Overheads</b>					
7.1	Establishment					
7.2	Design & Engineering					
7.3	Audit & Accounts					
7.4	Contingency					
7.5	Rehabilitation & Resettlement					
7.6	Total (Overheads)	1665.07	1260.76	-404.31		
8	<b>Capital Cost without IDC &amp; FC</b>					
9	Financing charges (FC)					
10	Interest during construction (IDC)					
11	<b>Capital Cost with IDC &amp; FC</b>	<b>6600.00</b>	<b>6732.96</b>	<b>132.96</b>		<b>5728</b>

**Note:**

1. In case of time and cost over-run of the project, a detailed note giving reasons of such time and cost over run should be submitted, duly bringing out the agency responsible and whether such time and cost over run was beyond the control of the generating company.

APPLICANT

## FORM- 5C

## Break up of Capital Cost for Plant &amp; Equipment

NAME OF Utility / COMPANY: Bihar State Hydroelectric Power Corporation Ltd.

NAME OF Hydro POWER STATION: Eastern Gandak Canal HEP, Valmikinagar

(Rs. in lakh)

Sl. No.	Head of works	Original Cost as approved	Cost on COD	Variation	Reasons for variation	Admitted cost
1	2	3	4	5	6	7
1	<b>Generator, turbine &amp; Acessories</b>	<b>3086.11</b>	<b>3404.73</b>	<b>318.62</b>		
1.1	Generator package					
1.2	Turbine package					
1.3	Unit control Board (switch board panels)					
1.4	C&I package					
1.5	Bus Duct of GT connection					
1.6	Total (Generator, turbine & Acessories)					
2	<b>Auxiliary Electrical Equipment</b>					
2.1	Step up transformer					
2.2	Unit Auxiliary Transformer					
2.3	Local supply transformer					
2.4	Station transformer					
2.5	SCADA					
2.6	Switchgear, Batteries, DC dist. Board					
2.7	Telecommunication equipment					
2.8	Illumination of Dam, PH and Switchyard					
2.9	Cables & cable facilities, grounding/transmission line					
2.1	Diesel generating sets					
2.11	Total (Auxiliary Elect. Equipment)					
3.0	<b>Auxiliary equipment &amp; services for power station</b>					
3.1	EOT crane					
3.2	Other cranes					
3.3	Electric lifts & elevators					
3.4	Cooling water system					
3.5	Drainage & dewatering system					
3.6	Fire fighting equipment					
3.7	Air conditioning, ventilation and heating					
3.8	Water supply system					
3.9	Oil handling equipment					
3.10	Workshop machines & equipment					
3.11	Total (Auxiliary equipt. & services for PS)					
4	Switchyard package					
5	Initial spares for all above equipments					
6	<b>Total (Plant &amp; Equipment)</b>	<b>3086.11</b>	<b>3404.73</b>	<b>318.62</b>		

Applicant

## FORM-5D

Break-up of Construction/Supply/Service packages										
	Name of Utility			Bihar State Hydroelectric Power Corporation Ltd.						
	Name of Hydro Power Station			Eastern Gandak Canal HEP, Valmikinagar						
Sl.No.	Name/No. of Construction / Supply / Service Package	Scope of works (in line with head of cost break-ups as applicable)	Whether awarded through ICB/DCB/ Depatmentally/ Deposit Work	No. of bids received	Date of award	Date of Start of work	Date of Completion of Work	Value of Award <sup>1</sup> in (Rs. Cr.)	Firm or With Escalation in prices	Actual expenditure till the completion or up to COD whichever is earlier (Rs.Cr. )
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
NIL										



**FORM- 6****Financial Package upto COD**

**Name of the Utility / Company** Bihar State Hydroelectric Power Corporation Ltd.  
**Name of the Hydro Power Station** Eastern Gandak Canal HEP, Valmikinagar  
**Project Cost as on COD<sup>1</sup>** 6600 Lakh  
**Date of Commercial Operation of the Station<sup>2</sup>** 12.11.97

(Amount in lakhs)

	Financial Package as Approved		Financial Package as on COD		As Admitted on COD	
	Currency and Amount <sup>3</sup>		Currency and Amount <sup>3</sup>		Currency and Amount <sup>3</sup>	
1	2	3	4	5	6	7
Loan-I PFC	Indian Rs.	230	Indian Rs.	123.26	Indian Rs.	123.26
Loan-II GOB	Indian Rs.	3746	Indian Rs.	2873.48	Indian Rs.	2873.48
Common Pool/interim provision						
Unpaid IDC;IFC	Indian Rs.	1334.22	Indian Rs.	1546.23	Indian Rs.	1546.23
Equity-						
Foreign						
Domestic	Indian Rs.	1389.78	Indian Rs.	2190	Indian Rs.	2190
Total Equity	Indian Rs.	1389.78	Indian Rs.	2190	Indian Rs.	2190
Debt : Equity Ratio		6700		6732.97		6732.97

1 Say US \$ 200m + Rs.400 Cr or Rs.1200 Cr including US \$200m at an exchange rate of 1US \$=Rs.40/-

2 Date of Commercial Operation means Commercial Operation of the last unit

3 For example : US \$, 200M etc.etc

**APPLICANT**

**FORM- 7****Details of Project Specific Loans****Name of the Utility / Company: Bihar State Hydroelectrical Power Corporation Ltd.****Name of the Hydro Power Station: Eastern Gandak Canal HEP, Valmikinagar**

(Amount in lakhs)

Particulars	Package1	Package2	Package3	Package4	Package5	Package6
1	2	3	4	5	6	7
Source of Loan <sup>1</sup>	GoB					
Currency <sup>2</sup>	Indian Rs.					
Amount of Loan sanctioned	2873.48					
Amount of Gross Loan drawn upto 31.03.____/COD <sup>3,4,5,13,15</sup>	2873.48					
Interest Type <sup>6</sup>	Fixed					
Fixed Interest Rate, if applicable	13.00%					
Base Rate, if Floating Interest <sup>7</sup>						
Margin, if Floating Interest <sup>8</sup>						
Are there any Caps/Floor <sup>9</sup>						
If above is yes,specify caps/floor						
Moratorium Period <sup>10</sup>	1 year					
Moratorium effective from	12-11-1997					
Repayment Period <sup>11</sup>	10 year					
Repayment effective from	15.12.1997					
Repayment Frequency <sup>12</sup>	Annual					
Repayment Instalment <sup>13,14</sup>	797.52					
Base Exchange Rate <sup>16</sup>	Nil					

<sup>1</sup> Source of loan means the agency from whom the loan has been taken such as WB, ADB, WMB, PNB, SBI, ICICI, IFC, PFC etc.<sup>2</sup> Currency refers to currency of loan such as US\$, DM, Yen, Indian Rupee etc.<sup>3</sup> Details are to be submitted as on 31.03.\_\_\_\_ for existing assets and as on COD for the remaining assets.<sup>4</sup> Where the loan has been refinanced, details in the Form are to be given for the loan refinanced. However, the details of the original loan are to be given separately in the same form.<sup>5</sup> If the Tariff in the petition is claimed separately for various units, details in the Form are to be given separately for all the units in the same form.<sup>6</sup> Interest type means whether the interest is fixed or floating.<sup>7</sup> Base rate means the base as PLR etc. over which the margin is to be added. Applicable base rate on different dates from the date of drawl may also be enclosed.<sup>8</sup> Margin means the points over and above the floating rate.<sup>9</sup> At times caps/floor are put at which the floating rates are frozen. If such a condition exists, specify the limits<sup>10</sup> Moratorium period refers to the period during which loan servicing liability is not required.<sup>11</sup> Repayment period means the repayment of loan such as 7 years, 10 years, 25 years etc.<sup>12</sup> Repayment frequency means the interval at which the debt servicing is to be done such as monthly, quarterly, half yearly, annual, etc.<sup>13</sup> Where there is more than one drawal/repayment for a loan, the date & amount of each drawal/repayment may also be given separately.<sup>14</sup> If the repayment instalment amount and repayment date can not be worked out from the data furnished above, the repayment schedule to be furnished separately.<sup>15</sup> In case of Foreign loan, date of each drawal & repayment alongwith exchange rate as on that date may be given.<sup>16</sup> Base exchange rate means the exchange rate prevailing as on 31.03.\_\_\_\_ for existing assets and as on COD for the remaining assets.**APPLICANT**

FORM- 8

Details of Allocation of corporate loans to various projects

Name of the Utility / Company: Bihar State Hydroelectrical Power Corporation Ltd.

Name of the Hydro Power Station: Eastern Gandak Canal HEP, Valmikinagar

(Amount in lacs)

Particulars	Package1	Package2	Package3	Package4	Package5	Remarks
1	2	3	4	5	6	7
Source of Loan <sup>1</sup>	Not applicable					
Currency <sup>2</sup>						
Amount of Loan sanctioned						
Amount of Gross Loan drawn upto 31.03.____/COD <sup>3,4,5,13,15</sup>						
Interest Type <sup>6</sup>						
Fixed Interest Rate, if applicable						
Base Rate, if Floating Interest <sup>7</sup>						
Margin, if Floating Interest <sup>8</sup>						
Are there any Caps/Floor <sup>9</sup>						
If above is yes,specify caps/floor						
Moratorium Period <sup>10</sup>						
Moratorium effective from						
Repayment Period <sup>11</sup>						
Repayment effective from						
Repayment Frequency <sup>12</sup>						
Repayment Instalment <sup>13,14</sup>						
Base Exchange Rate <sup>16</sup>						
	Distribution of loan packages to various projects					
Name of the Projects						Total
Project 1						
Project 2						
Project 3 and so on						

<sup>1</sup> Source of loan means the agency from whom the loan has been taken such as WB, ADB, WMB, PNB, SBI, ICICI, IFC, PFC etc.

<sup>2</sup> Currency refers to currency of loan such as US\$, DM, Yen, Indian Rupee etc.

<sup>3</sup> Details are to be submitted as on 31.03.\_\_\_\_ for existing assets and as on COD for the remaining assets.

<sup>4</sup> Where the loan has been refinanced, details in the Form are to be given for the loan refinanced. However, the details of the original loan are to be given separately in the same form.

<sup>5</sup> If the Tariff in the petition is claimed separately for various units, details in the Form are to be given separately for all the units in the same form.

<sup>6</sup> Interest type means whether the interest is fixed or floating.

<sup>7</sup> Base rate means the base as PLR etc. over which the margin is to be added. Applicable base rate on different dates from the date of drawl may also be enclosed.

<sup>8</sup> Margin means the points over and above the floating rate.

<sup>9</sup> At times caps/floor are put at which the floating rates are frozen. If such a condition exists, specify the limits

<sup>10</sup> Moratorium period refers to the period during which loan servicing liability is not required.

<sup>11</sup> Repayment period means the repayment of loan such as 7 years, 10 years, 25 years etc.

<sup>12</sup> Repayment frequency means the interval at which the debt servicing is to be done such as monthly, quarterly, half yearly, annual, etc.

<sup>13</sup> Where there is more than one drawal/repayment for a loan, the date & amount of each drawal/repayment may also be given separately.

<sup>14</sup> If the repayment instalment amount and repayment date can not be worked out from the data furnished above, the repayment schedule to be furnished separately.

<sup>15</sup> In case of Foreign loan, date of each drawal & repayment alongwith exchange rate as on that date may be given.

<sup>16</sup> Base exchange rate means the exchange rate prevailing as on 31.03.\_\_\_\_ for existing assets and as on COD for the remaining assets.

Applicant

## Statement of Additional Capitalisation after COD

Name of the Utility / Company Bihar State Hydroelectric Power Corporation Ltd.

Name of Hydro Power Station: Eastern Gandak HEP, Valmikinagar

(Amount in Cr.)

Sl.No	Year	Work/Equipment added after COD up to Cut off Date/ Beyond Cut off	Amount Capitalised/ Proposed to be Capitalised	Justification	Admitted Cost <sup>1</sup>
1	2	3	4	5	6
5	2016-17	Plant & Machinery	-		-
6	2017-18	Plant & Machinery	-		-
7	2025-26	Plant & Machinery	-		-
	Total		0.00		0.00

1. Separate statements of Additional Capitalisation for (1) after COD and upto Cut off date; and (2) beyond cut off date are to be furnished.

2. In case of the project has been completed and any tariff notification(s) has / have already been issued in the past by Govt. of India or any other authority, fill column 6 giving the cost as admitted for the purpose of tariff notification already issued by (Name of the authority) (Enclose copy of the tariff Order)

## Note:

1. Fill the form in chronological order year wise along with detailed justification and clearly bringing out the necessity and the benefits accrued to the beneficiaries.

2. In case initial spares purchased alongwith any equipment, then the cost of such spares should be indicated separately, e.g. Rotor- 50 Crs. Initial spares - 5 Crs. etc.

APPLICANT

FORM - 10

Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.

Name of the Hydro Power Station: Eastern Gandak

Date of Commercial Operation:

Financial Year	2016-17	2017-18	2025-26
1	3	4	5
Amount capitalised in Work/Equipment	-	-	-
Financing Details			
Loan-1			
Loan-2			
Loan-3 and so on			
Total Loan <sup>2</sup>	-	-	-
Equity	-	-	-
Internal Resources			
Others			
Total	-	-	-

<sup>1</sup> Year 1 refers to Financial Year of COD and Year 2, Year 3 etc. are the subsequent financial years respectively.

<sup>2</sup> Loan details for meeting the additional capitalisation requirement should be given as per FORM-7 or 8 whichever is relevant.

APPLICANT

FORM- 11

Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.

Name of the Hydro Power Station: Eastern Gandak

(Amount in Cr)

Financial Year	2016-17	2017-18	2025-26
1	3	4	5
Depreciation on Capital Cost	2.58	2.58	2.58
Depreciation on Additional Capitalisation			
Amount of Additional Capitalisation			
Depreciation Amount	-	-	-
Detail of FERV			
Amount of FERV on which depreciation charged			
Depreciation amount			
Depreciation recovered during the Year			
Advance against Depreciation recovered during the Year			
Total depreciation and advance against depreciation recovered during the year	2.58	2.58	2.58
Cumulative Depreciation & Advance against Depreciation recovered upto the year	2.58	2.58	2.58

<sup>1</sup> Depreciation recovered in Tariff upto \_\_\_\_\_ to be furnished with yaeerwise details in the same form seperately with supporting details..

APPLICANT

**FORM- 12****Calculation of Depreciation Rate****Name of the Utility / Company: Bihar State Hydroelectrical Power Corporation Ltd.****Name of the Hydro Power Station: Eastern Gandak Canal HEP, Valmikinagar**

(Amount in lakhs)

Sl. no.	Name of the Assets <sup>1</sup>	Cost of asset as on 31.03.2010 or as on COD, whichever is later	Depreciation Rates as per Schedule approved by CERC	Depreciation Amount
	1	2	3	4( Col.2 X Col.3)
1	Non residential building		NA	
2	Power House			
3	Road and Bridge			
4	Water supply and installation			
5	Sub Station Transformer			

Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.

Name of the Power Station: Eastern Gandak Valmikinagar

(Amount in Crs)

Sl. no.	Particulars	2016-17	2017-18	2025-26
1	2	3	4	5
	<b>Loan-1</b>	GoB	GoB	GoB
	Gross loan - Opening			
	Cumulative repayments of Loans upto previous year			
	Net loan - Opening			
	Increase / decrease due to FERV			
	Increase / decrease due to ACE			
	Total			
	Repayment (s) of Loans during the year			
	Net loan - Closing			
	Average Net Loan			
	Rate of Interest on Loan	10.50%	10.50%	10.50%
	Interest on loan	0.00	0	0
	<b>Total Loan</b>			
	Gross loan - Opening			
	Cumulative repayments of Loans upto previous year			
	Net loan - Opening			
	Increase / decrease due to FERV			
	Increase / decrease due to ACE			
	Total			
	Repayment (s) of Loans during the year			
	Net loan - Closing			
	Average Net Loan			
	Interest on loan	-	-	0.00
	<b>Weighted average Rate of Interest on Loans</b>	10.50%	10.50%	10.50%

In case of foreign loans, the calculations in Indian Rupees is to be furnished. However, the calculations in Original currency is also to be furnished seperately in the same form.

APPLICANT



FORM- 14

Calculation of Advance Against Depreciation (AAD)

Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.

Name of the Hydro Power Station: Eastern Gandak, Valmikinagar

Particulars	2016-17	2017-18	2025-26
1	3	4	5
1/10th of the Loan(s)			
Repayment of the Loan(s) as considered for working out Interest on Loan			
Minimum of the Above			
Less: Depreciation during the year			
(A <sup>1</sup> )			
Cumulative Repayment of the Loan(s) as considered for working out Interest on Loan			
Less: Cumulative Depreciation			
(B <sup>1</sup> )			
Advance Against Depreciation (Minimum of A & B)			

<sup>1</sup>If the amount is negative, it will be shown as zero.

APPLICANT

**FORM- 15****Calculation of Interest on Working Capital****Name of the Utility / Company: Bihar State Hydroelectric Power Corporation Ltd.****Name of the Project: Eastern Gandak, Valmikinagar**

(Amount in Cr)

Sl. No.	Particulars	2016-17	2017-18	2025-26
1	2	3	4	5
1	O & M expenses	0.18	0.19	0.28
2	Maintenance Spares	0.64	0.64	0.64
3	Receivables	0.98	1.08	1.44
	Total Working Capital	1.81	1.92	2.37
	Rate of Interest	15.30%	15.30%	15.30%
	Interest on Working Capital	0.28	0.29	0.36

**Applicant**

[illegible]

DETAILS OF OPERATION AND MAINTENANCE EXPENSES				
Name of the Company / Utility :Bihar State Hydroelectric Power Corporation Ltd.				
Name of the Power Station : Valmikinagar				
( Rs. In Cr)				
	ITEMS	2016-	2017-	2025-26
	1	3	4	5
(A)	Breakup of O&M expenses			
#	Consumption of Stores and Spares			
#	Repair and Maintenance + O&M			
#				
#	Insurance			
#				
#	Security			
#	Administrative Expenses			
"	- Rent			
	- Electricity Charges			
	- Travelling and conveyance			
	- Telephone, telex and postage			
	- Advertising			
	- Entertainment			
	- Others (Specify items)			
	Sub-Total (Administrative Expenses)			
"	Employee Cost			
"	a) Salaries, wages and allowances			
	b) Staff welfare expenses			
	c) Productivity linked incentive			
#	Corporate office expenses allocation			
#	<b>Total (1 to 8)</b>	<b>2.20</b>	<b>2.34</b>	<b>3.32</b>
"	LESS: Recovered , if any			
	Net Expenses			
Notes:				
(B)	Breakup of corporate expenses (Aggregate)			
	- Employee expenses			
	- Repair and maintenance			
	- Training and Recruitment			
	- Communication			
	- Travelling			
	- Security			
	- Rent			
	- Others			
	Total			
(C)	Details of number of Employees			
	i) Executives			
	ii) Non-Executives			
	iii) Skilled			
	iv) Non-Skilled			
	Total			

# **Annexure-B**

BIHAR STATE HYDROELECTRIC  
POWER CORPORATION LIMITED,  
PATNA

STATUTORY AUDIT REPORT  
FOR THE FINANCIAL YEAR 2016-17

**AUDITOR'S**  
M/S ANAND RUNGTA & CO.  
Chartered Accountants,  
405, CAPITOL TOWER-B  
FRASER ROAD,  
PATNA-800001  
Tel. #0612-3569253

BIHAR STATE HYDROELECTRIC  
POWER CORPORATION LIMITED,  
PATNA

STATUTORY AUDIT REPORT  
FOR THE FINANCIAL YEAR 2016-17

AUDITOR'S

M/S ANAND RUNGTA & CO.

Chartered Accountants,  
405, CAPITOL TOWER-B  
FRASER ROAD,  
PATNA-800001

Tel. #0612-3569253



### **INDEPENDENT AUDITOR'S REPORT**

We have audited the accompanying financial statements of Bihar State Hydroelectric Power Corporation Limited ('the Company'), which comprise the Balance Sheet as at 31<sup>st</sup> March, 2017; the Statement of Profit and Loss, the Statement of Cash flows for the year then ended, and a summary of the significant accounting policies and other explanatory information.

#### **Management's Responsibility for the Financial Statements:**

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ('the Act') with respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with relevant rules issued there under.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

#### **Auditor's Responsibility:**

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable





assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

**Basis for Qualified Opinion:**

As per Annexure "A"

**Qualified Opinion:**

In our opinion and to the best of our information and according to the explanations given to us, except for the possible effects of the matter described in the Basis of Qualified Opinion paragraph above, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2017, and its loss and cash flows for the year ended on the date.

**Report on other Legal and Regulatory Requirements:**

- 1) As required by the Companies (Auditor's Report) Order, 2016 issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the Annexure "B", a statement on the matters specified in paragraphs 3 and 4 of the order, to the extent applicable.
- 2) The Comptroller and Auditor General of India has issued directions indicating the areas to be examined in terms of sub-section (5) of Section 143 of the Act, the compliance of which is set out in Annexure "C".





3) As required by section 143 (3) of the Act, we report that:

- a. *We have sought and except for the matter described in the Basis for Qualified Opinion paragraph above obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.*
- b. *In our opinion, except for the possible effect of the matters described in the "Annexure-A" of Basis for Qualified Opinion paragraph above, proper books of account as required by law relating to preparation of the aforesaid financial statement have been kept by the Company so far as it appears from our examination of those books.*
- c. *The Balance Sheet, the statement of Profit & Loss and the Cash Flow Statement dealt with by this report, as per books of accounts made available to us; we are unable to comment whether these are in agreement with the books of account to the extent mentioned in para no. 1.02 to 1.22 of Annexure 'A'.*
- d. *In our opinion, except for the possible effect of the matters described in the Para no. 1.01 of "Annexure – A" of Basis for Qualified Opinion paragraph above, the aforesaid financial statements comply with the Accounting Standards specified under the section 133 of the Act read with relevant rules issued there under.*
- e. *In terms of Notification no. G.S.R. 463 (E) dated 05<sup>th</sup> June 2015 issued by the Ministry of Corporate Affairs, the provisions of section 164 (2) of the Act regarding disqualifications of the Directors, are not applicable to the company.*
- f. *With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in Annexure "D". Our report expresses qualified opinion on the operating effectiveness of the Company's internal financial controls over financial reporting.*
- g. *With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules,*



2014, read with Companies (Audit & Auditors) Amendment Rules 2017, in our opinion and to the best of our information and according to the explanations given to us:

- i. *The Company has not disclosed the impact of pending litigations on its financial position in its financial statements.*
- ii. As per information and explanation given by the management the Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii. As per information and explanation given by the management there has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company during the year ended 31<sup>st</sup> March, 2017.
- iv. The Company has provided requisite disclosures (without referring any Note Number on enclosed page) in the financial statements as regards the holding and dealings in Specified Bank Notes (SBNs) as defined in the Notification S.O. 3407(E) dated 8<sup>th</sup> November, 2016 of the Ministry of Finance, during the period from 8<sup>th</sup> November, 2016 to 30<sup>th</sup> December, 2016 as applicable. It is not practically possible for us now to physically verify cash transactions in respects of SBNs during the reporting period. Based on the certified Cash Balances as at those dates furnished by the Company, the requisite information provided by the management, we report that the disclosures are in accordance with the relevant books of accounts maintained by the Company and as produced to us by the management.

Place: Patna  
Date: 16.05.2024



For Anand Rungta & Co.  
Chartered Accountants  
FRN: 000681C

(S. K. Shahi)  
Partner

M. No. 071510  
UDIN: 24071510BKHVQE7413



**BIHAR STATE HYDROELECTRIC POWER CORPORATION LIMITED**

**Annexure-"A"** to the Independent Auditor's Report  
(Refer to in para-4, under 'Basis of Qualified Opinion' of our Report of even date on accounts for the year ended 31<sup>st</sup> March, 2017)

*1.01 In the following cases, the different accounting standards issued by the institute of chartered accountants of India have not been followed: -*

- (a) Accounting Standard-1 to the extent stated in Point No. 2 (Basis of accounting) of Note No. -19 to the Accounts.*
- (b) The Company has not disclosed the accounting policies followed in the valuation of stock. This is contrary to the provisions of AS-2.*
- (c) The Company has not disclosed the accounting policies followed in the Accounting Standard-4 related to Contingencies and Events occurring after Balance Sheet Date.*
- (d) In absence of Fixed Assets register, depreciation has not been charged as per rate prescribed for Power Generating Companies. This is contrary to the provisions of Accounting Standard-10.*
- (e) In absence of details accounting of Government Grants as per AS-12 could not be verified.*
- (f) Accounting Standard-15 to the extent stated in Point No. 2 (Employee Benefits) of Note No. -19 to the Accounts.*
- (g) Accounting Standard-16 related to Borrowing Cost.*
- (h) The Company has not disclosed the accounting policies Segment Reporting. This is contrary to the provisions of Accounting Standard-17.*
- (i) The Company has not disclosed the accounting policies Related Party Disclosures. This is contrary to the provisions of Accounting Standard-18.*
- (j) The Company has not disclosed and accounted for Impairment of Assets. This is contrary to the provisions of Accounting Standard-28 and*
- (k) The Company has not disclosed all the Provisions, Contingent Liabilities and Contingent Assets as per provisions of Accounting Standard-29.*



- 1.02 Details of any pending legal/disputed cases as on 31.03.2017 could not be made available to us for our verification. Hence, we are unable to comment about contingent liability; if any
- 1.03 Schedules of Balance sheet (Assets & Liabilities) items could not be made available to us for verification.
- 1.04 As referred in Note no. 19 para-9, since the Central Government has not issued any notification as to the rate at which the cess is to be paid under section 441A of the Companies Act, 1956 nor has it issued any Rules under the said section, prescribing the manner in which such cess is to be paid, provision for such cess has not been made by the Company.
- 1.05 **Going Concern Assumption:** The accounts of the Corporation have been prepared on the Going Concern assumption. In view of the huge accumulated losses, the negative net worth of the company, the company's ability to continue as a going concern is dependent on availability of substantial finance as well as future performance and profitability, etc.
- 1.06 **Reserves and Surplus:** ₹ (-) 2,58,68,35,334.57
- (a) Reserve and Surplus includes Capital subsidy/ Grant in Aid ₹29,30,08,000.00 as on 31.03.2017. During the year no Capital subsidy/ Grant in Aid has been received under this head. As these are capital subsidy and as disclosed in the Accounting Policy (Para 2 (Government Grants) of Note No. 19 to the Accounts) it will be allocated to projects concerned reducing the cost of project on commissioning of the related project. As a number of projects are running projects resulting overstatement of Fixed Assets with corresponding overstatement of Capital subsidy/ Grant in Aid (amount not quantifiable for want of relevant detail). This has also impact on depreciation charged.
- (b) As per previous audit report for the Financial Year 2013-14 difference of ₹ 131.63 Lacs between Specific Project wise Grant and Control Ledger in the account head Grant in Aid were reported.





*Reason and Correctness of this difference has not been explained to us.*

**1.07 Long-term Borrowing: ₹ 10,76,48,24,718.75**

- (a) *Total loan from Government of Bihar as on 31.03.2017 comes to ₹ 2,23,08,99,000/-. Neither Sanction letter nor calculation sheet of interest of Government of Bihar related to such loan was available to verify the rate of interest and terms and condition related thereto. Interest amounting to ₹ 27,47,25,120.00 and penal interest amounting to ₹ 5,57,72,475.04 have been provided during the year. In absence of Proper details/calculation sheet, we are unable to offer our Comments on correctness of interest provided.*
- (b) *Total loan from Government of Bihar under RIDF(NABARD) scheme as on 31.03.2017 comes to ₹ 2,43,33,83,000/-. Neither Sanction letter nor calculation sheet of Government of Bihar related to such loan was available to verify the rate of interest and terms and condition related thereto. Interest amounting to ₹ 23,24,68,265.00 and penal interest provided amounting to ₹ 6,08,34,575.02 have been provided during the year. In absence of Proper details/calculation sheet, we are unable to offer our Comments on correctness of interest provided.*
- (c) *The Corporation has defaulted in repayment of Loan received from Govt. of Bihar under RIDF (NABARD) scheme and other Loans. In absence of calculation it could not be ascertained correctness of liability on account of penal interest for delayed repayment has been provided or not.*
- (d) *Long-term borrowing includes loan from Government of Jharkhand carrying same balance from previous year amounting to ₹5,00,00,000/-. No interest on such Loan has been provided in the books of accounts. In absence of proper document about sanction of loan and other terms and conditions and proper Calculation Sheet for calculation of interest on loans, we are unable to offer Comments on correctness of interest provided.*

**1.08 Fixed Assets: ₹ 1,49,44,41,501.50**

- (a) *Title deeds in respect of land were not made available to us. It may be noted that as per Accounting Standard – 10 as well as Guidance Notes and Opinion of Expert Advisory Committee of the Institute of Chartered Accountants of India, expenditure incurred for creation of*





assets not within the control of company should be charged to profit & loss account in the year of incurrence itself. In absence of proper details about title of the land, we are unable to offer any comment on expenses incurred on such projects, if any, where title deed is not with the company.

- (b) During the Financial year 2011-12 a sum of ₹ 27,720/- at Triveni has been shown as addition to Free hold land (including ₹ 220/- paid in Cash), but Proper documents/ Title Deeds were not made available to us for verification.
- (c) Fixed Assets includes a sum of ₹ 1,85,800/- under the head of Lease hold land. No amount is amortised based on the life of lease resulting overstatement of value of fixed asset with corresponding understatement of accumulated loss as well as loss of the year.
- (d) Depreciation on Fixed Assets has been provided on Straight line / written down value method in accordance with the rates prescribed in Schedule XIV to the Companies Act., 1956 on the Fixed Assets not related to Power Generating units although accounting policy refers to Schedule III of the Companies Act 2013 and at rates prescribed in Income Tax Rules on the Fixed Assets related to Power Generating Units. The Corporation is a Power Generating Company and Central Electricity Regulatory Commission (CERC) has notified the rates on Straight Line Method for charging Depreciation to the extent of 90% of the Cost of the Asset, which is applicable for the Company. In absence of documents related to addition of Fixed Assets and detailed calculation sheet for charging of Depreciation, we are unable to offer our Comments on value of depreciation charged and its impact on value of Fixed Assets as well as Accumulated Loss.
- (e) Fixed Assets also includes a sum of ₹ 1,35,82,177/- under Powerhouse at Dehri, which comprises of cost of pump amounting to ₹ 27,98,515/-, payment to consultant (BHEL) for supervision of repair work amounting to ₹ 1,02,63,213/- and payment to other consultant for service charges, which was capitalized during Financial Year 2009-10. It appears that it was a case of repairs and maintenance it did not increase the future benefits from the existing assets beyond its previously assessed standard of performance and did not result in increase in capacity and in terms of Accounting Standard AS-10 amount should not be added to Fixed Assets. This has resulted in overstatement of fixed assets and understatement of Accumulated Loss with consequential effect on charge of depreciation.
- (f) Fixed Assets also includes a sum of ₹ 1,23,71,057/- being the amount of Entry tax, Royalty, etc., related to Sebari and Srikhanda Units



Capitalised during the Financial Year 2010-11 under the Head Electrical Installation, Plant & Machinery and Powerhouse, where partial amount were capitalized in earlier year and hence depreciation on these items should have been charged from the date of Capitalisation treating the depreciation of earlier year as Prior period expenses. This has resulted in overstatement of fixed assets and understatement of Accumulated Loss with consequential effect on charge of depreciation.

- (g) Fixed Assets also includes a sum of ₹ 72,76,511/- being the amount of Entry Tax related to procurement of goods during the financial year 2007-08 to 2010-11 paid during the financial year 2011-12 for Western Sone (Dehri) Unit Capitalised in that Financial Year under the Head Electrical Installation without linking with the cost of Goods procured, as total cost of Electrical Installation for Dehri Unit is ₹ 80,55,539/- only. The payment of Entry Tax should have been linked with the items purchased and related depreciation should have been charged from the date of Capitalisation of Assets for which the Entry Tax relates, treating the depreciation of earlier year as Prior period expenses. This has resulted in overstatement of fixed assets and understatement of Accumulated Loss with consequential effect on charge of depreciation.
- (h) Fixed Assets also includes a sum of ₹ 36,62,283/- capitalized in Financial Year 2010-11, being the amount paid for Replacement of Spares, Servicing of Air Conditioner, Inspection Charges, etc. which are revenue in nature and it should have been charged to revenue. This has resulted in overstatement of fixed assets and understatement of Accumulated Loss with consequential effect on charge of depreciation.
- (i) Fixed Assets includes a sum of ₹ 58,50,642/- being the amount paid through running account bill and capitalized during the financial Year 2010-11 and no final bills were raised by the contractor and it was treated as Capital Work in Progress in books of accounts of the unit. If assets were completed and put to use, it should have been capitalized with full amount by taking the liability for unpaid amount. This has resulted in understatement of fixed assets as well as understatement of Liability and also understatement of Accumulated Loss with consequential effect on charge of depreciation.
- (j) Fixed Assets includes a sum of ₹ 25,74,696/- (Construction of Escape Regulator) and ₹ 15,05,506/- (Construction of Escape Channel) being the amount paid through Running Account bill and capitalized during the financial year 2011-12 as Plant & Machinery and no final bill





were raised by the contractor and it was treated as Capital Work in Progress in books of accounts of the unit. It was noticed that capitalization were made for civil work only without linking it with other cost involved for equipment and also without considering the unpaid amount payable to the Contractor. If assets were completed and put to use, it should have been capitalized with full amount by taking the liability for unpaid amount. This has resulted in understatement of fixed assets as well as understatement of Liability and also understatement of Accumulated Loss with consequential effect on charge of depreciation.

- (k) A sum of ₹ 9,242/- has also been noticed as addition to fixed assets in the financial year 2011-12 under office equipment which are in the nature of revenue expenditure resulting overstatement of fixed assets and understatement of revenue expenditure with consequential effect on charge of depreciation.
- (l) Fixed Assets does not includes a sum of ₹ 5.38 lakh being the value of vehicle (Ambassador car) purchased during the year 2009-10 but not capitalized. Further, two vehicles (Scorpio) were also purchased but not capitalized and the details of Cost of vehicle/advance were not made available to us. Non-Capitalisation of these vehicles has resulted in understatement of fixed assets, also understatement of Accumulated loss with consequential effect on charge of depreciation and overstatement of Advance to Supplier.
- (m) Fixed Assets does not include a sum of ₹ 25,105/- being the cost of Digital UPS and Fan and it's cost were treated as Revenue (Entertainment Expenses) during the Financial Year 2012-13. Non-Capitalisation of these assets has resulted in understatement of Fixed Assets, also overstatement of Accumulated Loss with consequential effect on charge of depreciation.
- (n) Fixed Assets includes a sum of ₹ 15,77,10,417/- as Powerhouse being the cost of renovation of Koshi Project capitalised during the Financial Year 2012-13 and which is still under progress and no final bill were submitted by the Contractor. A sum of ₹ 73,64,292/- has been charged as Depreciation against this project. This has resulted in overstatement of fixed assets by ₹ 15,03,46,125/- as well a ₹ 73,64,292/- of loss for the year and Accumulated loss and understatement of Capital work in progress by ₹ 15,77,10,417/-.
- (o) Fixed Assets also includes a sum of ₹ 77,23,260/- under Jainagara Main Generating Unit capitalised during the Financial Year 2012-13, which comprises of cost of Spares, Battery, Tyre etc., which was capitalised as Fixed Assets in Books of Jainagara unit it was treated





as Capital Work in Progress). It appears that is a case of repairs and maintenance and it did not increase the future benefits from the existing assets beyond its previously assessed standard of performance and did not result in increase in capacity and in terms of Accounting Standard AS-10 and it should not be added to fixed assets. Also no Depreciation was charged on it for the year. This has resulted in overstatement of fixed assets and understatement of Accumulated Loss.

- (p) Fixed Assets includes a sum of ₹ 41,46,363/- under Jainagara Main Generating Unit being the amount of adjustment of advance made to the contractor in earlier year but adjusted during the financial year 2012-13. It was noticed that capitalization of asset was made in earlier year without linking it with other cost involved for equipment. If assets were completed and put to use, it should have been capitalized with full amount after adjusting all advances made to the contractors. This has resulted in understatement of Accumulated Loss and also overstatement of Fixed Assets due to consequential effect on charge of depreciation related to earlier year.
- (q) Fixed Assets includes a sum of ₹ 4,96,00,682/- (Construction of Escape Channel, Const. of Cross Regulator and Const. of Escape Regulator at Sone Western Unit) being the amount paid through Running Account bill and capitalized during the financial Year 2012-13 as Plant & Machinery and no final bills were raised by the contractor and it was treated as Capital work in progress in books of accounts of the unit. It was noticed that capitalization was made for Plant & Machinery without linking it with other cost involved and also without considering the unpaid amount payable to the contractor. If assets were completed and put to use, it should have been capitalized with full amount by taking the liability for unpaid amount. Further no depreciation was charged on these assets in books of accounts. This has resulted in overstatement of fixed assets and also understatement of capital work in progress.
- (r) Fixed Assets also includes a sum of ₹ 18,80,793/- under Electrical Equipment at Sone Western Unit, which comprises of cost of spares, maintenance expenses, etc., which was capitalised as Fixed Assets during the financial year 2012-13. It appears that is a case of repairs and maintenance and it did not increase the future benefits from the existing assets beyond its previously assessed standard of performance and did not result in increase in capacity and in terms of Accounting Standard AS-10 and it should not be added to fixed assets. This has resulted in overstatement of fixed assets and understatement





of Accumulated Loss with consequential effect on charge of depreciation.

- (s) Fixed Assets includes a sum of ₹ 2,69,86,270/- (₹ 86,72,658/- Electric Equipment at Agnoor, ₹ 80,42,114/- Electric Equipment at Belsar, ₹64,80,000/- Electric Equipment at Alwar, ₹ 32,13,800/- Electric Equipment and ₹ 5,77,698/- Powerhouse at Shrikhinda Unit) being the amount of adjustment of advance made to the contractor in earlier year/ balance payment to the contractor related to the project completed in earlier years but adjusted and capitalised during the financial year 2012-13. It was noticed that capitalization of assets was made in earlier year without adjustment of advance made to the contractor/ without considering the unpaid amount payable to the Contractor. If assets were completed and put to use, it should have been capitalized with full amount by taking the liability for unpaid amount. This has resulted in overstatement of fixed assets as well as understatement of Accumulated Loss with consequential effect on charge of depreciation.
- (t) Fixed Assets also includes a sum of ₹ 1,41,61,346/- (₹6,277/- at Belsar, ₹1,87,335/- at Arwal, ₹ 1,12,63,660/- at East Gandak, ₹25,80,820/- at Koshi ₹19,800/- at Sone Eastern and ₹ 46,952/- at Shrikhinda) which comprises of cost of Spares, Monthly Maintenance Expenses, Cost of Battery, cleaning of Terrace Channel, etc., which was capitalised as Fixed Assets during the financial year 2012-13. It appears that is a case of repairs and maintenance and it did not increase the future benefits from the existing assets beyond it's previously assessed standard of performance and did not result in increase in capacity and in terms of Accounting Standard A-10 and it should not be added to fixed assets. This has resulted in overstatement of fixed assets and understatement of Accumulated Loss with consequential effect on charge of depreciation.
- (u) Fixed Assets includes a sum of ₹ 47,31,729/- under Electric Installation at Dehri Unit, being the amount of adjustment of advance made to the contractor in earlier year/ balance payment of the contractor related to the project completed in earlier year but adjusted and capitalised during the financial year 2012-13. It includes many items which are revenue in nature and should have been charged to revenue expenditure. It was also noticed that major part of capitalization of asset was made in earlier year without adjustment of advance made to the contractor / without considering the unpaid amount payable to the Contractor. If assets were completed and put to use, it should have been capitalized with full





amount by taking the liability for unpaid amount. This has resulted in overstatement of fixed assets as well as understatement of Accumulated Loss with consequential effect on charge of depreciation.

- (v) Fixed Assets also includes a sum of ₹ 27,604/- under Office Equipment at Head Office during the Financial Year 2013-14, which comprises of cost of Battery, Key Board, Pen Drive etc., which was capitalised as Fixed Assets, which are cases of repairs and maintenance and it did not increase the future benefits from the existing assets beyond it's previously assessed standard of performance and did not result in increase in capacity and in terms of Accounting Standard AS-10 and it should not be added to fixed assets. This has resulted in overstatement of fixed assets and understatement of Accumulated Loss with consequential effect on charge of depreciation.
- (w) Fixed Assets also includes a sum of ₹ 63,252.00 under Electric Installation at (Shrikhinda unit and Sone Western unit) during the Financial Year 2014-15, which comprises of cost of Battery, which was capitalised as Fixed Assets, which are cases of repairs and maintenance and it did not increase the future benefits from the existing assets beyond it's previously assessed standard of performance and did not result in increase in capacity and in terms of Accounting Standard AS-10 and it should not be added to fixed assets. This has resulted in overstatement of fixed assets and understatement of Accumulated Loss with consequential effect on charge of depreciation.
- (x) Fixed Assets also includes a sum of ₹ 53,723.00 under Other Equipments at Sone Western unit during the Financial Year 2015-16, which comprises of cost of Battery & Spare parts, which was capitalised as Fixed Assets, which are cases of repairs and maintenance and it did not increase the future benefits from the existing assets beyond it's previously assessed standard of performance and did not result in increase in capacity and in terms of Accounting Standard AS-10 and it should not be added to fixed assets. This has resulted in overstatement of fixed assets and understatement of Accumulated Loss with consequential effect on charge of depreciation.
- (y) Fixed Assets register and Physical verification of fixed assets could not be made available to us for our verification (Refer point no. 3 of Note-19 "significant accounting policies and Notes on Accounts").





**1.09 Capital Work in Progress: ₹ 5,96,78,02,250.24**

- (a) Capital Work in Progress consists of Assets under construction/ installation/ acquisition amounting to ₹ 1,64,62,49,077.61 and Development Expenditure including borrowing cost amounting to ₹ 4,32,15,53,172.63. Besides negative balance under the head of Land at Triveni amounting to ₹ 10,19,922.00 and ₹ 1,03,73,276.00 at E/M Jainagra due to over Capitalisation in Previous Financial year. Reason of negative balance could not be explained. Capital Work in Progress includes ₹ 63,27,03,539.38 as Development Expenditure as per last account without any detail. It could not be explained to which project it relates. Substantial amount is lying under capital work in progress without identification of project it relates.
- (b) Negative balance under the head of Electric Equipment and Fabrication amounting to ₹ 52,02,292/- were noticed in the Project Arwal due to over Capitalisation in Financial year 2011-12. Similarly ₹ 99,76,904/- were noticed under the head Electric Equipment (Belsar) due to over Capitalisation in Financial Year 2013-14. Reason of negative balance could not be explained.
- (c) (i) As per information given by the management total projects under construction by the company were 26 out of which 3 projects are closed and 2 projects are rejected. No accounting treatment/adjustment has been made in books of accounts for closed and rejected projects.
- (ii) Project Status of 21 under construction units could not be made available to us. In many under construction units amount appearing since long without any Progress. transactions during the year comprise only allocation of interest, head office expenses and depreciation only. Impairment of assets; if any in respect of above could not be ascertained and it has not been accounted for in the accounts. In absence of relevant documents and proper details, we could not verify it and unable to comment on the correctness of the above.
- (d) In absence of detail, amount outstanding under the head Project Report Survey and consultancy Charges/ Preliminary Expenses related to any project not likely to come up, could not be ascertained and to such extent capital work in progress is overstated with corresponding understatement of accumulated loss.





- (e) The project wise segregation of Assets under construction under Capital work in progress amounting to ₹38,03,85,692.95 has not been done in the accounts.
- (f) We have noticed that in compliance of Accounting Policy disclosed in Point 2 ('Apportionment of Loan and Borrowing Cost' and 'Apportionment of Head Office Expenses') of Note No. -19 to the accounts allocation of borrowing cost and Apportionment of Head Office Expenses has been made on the basis of sanctioned loan amount for the respective Projects without utilization of fund on these projects. In the meantime interest has been earned on temporary Short Term Deposits with Banks and it has been treated as income of the Head Office. It is Contrary to the Accounting Standard-16 "Borrowing Cost" issued by the Institute of Chartered Accountants of India. In our opinion, these accounting Policies should be reviewed and revised in Compliance to Accounting Standard. Thus allocation of interest to the projects without netting with interest earned has resulted into understatement of loss and overstatement of Capital Work in Progress/ Fixed Assets.
- (g) Accounting Policy disclosed in Point 2 ('Apportionment of Loan and Borrowing Cost' and 'Apportionment of Head Office Expenses') of Note No. -19 to the accounts state the basis of allocation of borrowing cost and other overheads to projects under construction, but no calculation sheet of amounts allocated was available to verify the correctness and justification of allocation.
- (h) We have not gone through the value of Sanctioned value of the Project as per DPR and it's approval from administrative Department of Govt. of Bihar and estimated cost taken in tendering as well as Cost incurred on Projects and it's comparison with sanctioned amount, it's final approval from the administrative ministry of Govt. of Bihar, status of project cost incurred above the sanctioned value of the project as these papers were not made available to us.
- (i) Capital work in Progress includes a sum of ₹ 16,70,837.50 being the amount of addition made during the Financial Year 2010-11 in Powerhouse which relates to issue of Capital Stores during the year without any allocation of the Unit.
- (j) Capital Wok in Progress includes a sum of ₹ 54,45,036/- being the amount of payment made to vendors for Repairing and Maintenance of Western Sone Powerhouse Plant in the Year 2010-11. Western





*Sone Powerhouse Plant was Capitalised in year prior to F.Y. 2010-11 and hence these expenses should have been charged to revenue for the year. This has resulted in understatement of Accumulated Loss and Overstatement of Capital Work in Progress.*

- (k) *A sum of ₹ 52,48,548/- paid during the financial year 2012-13 as Consultancy to different parties for preparation of feasibility report and S.P.R. for new projects and it was also approved by the Board of Directors as feasible projects and necessary actions were taken by the Corporation for approval of these feasible projects from the Administrative Ministry. As per Accounting Standard-10, these cost should be treated as Capital Work in Progress. The treatment of these payments as consultancy expenses has resulted in overstatement of Loss for the year as well as Accumulated Loss and also understatement of Capital Work in Progress.*
- (l) *Capital Work in Progress for the financial year 2013-14 includes a sum of ₹ 2,83,91,502/- which has been reflected as the cost of Land after transfer of ₹ 1,27,59,199/- to Development Expenses, Construction of Powerhouse, Bank Account after cancellation of Cheque / refund of advances, which clearly indicates that these are not being cost of land and should have been reflected as advance for acquisition of land.*

*In absence of project status report, subsidiary ledger, RA bills and other relevant documents, we could not verify it and unable to comment on the correctness of the above figures.*

**1.10 Inventories: ₹ 1,25,91,445.59**

- (a) *It includes ₹ 53,96,603.16 being value of materials issued to contractors and is outstanding since long. As explained, materials have been utilized but in absence of necessary documents it remains unadjusted.*
- (b) *Inventories includes Capital Stores amounting to ₹ 67,78,250/- which requires though technical review of the position of non-moving/ obsolete /unserviceable stores and spares is called for and in the absence of such review, we are unable to comment on it's future usability and adequacy of the Value outstanding.*
- (c) *Inventories includes a sum of ₹ 23,895.68 being value of Exide Battery having limited life but outstanding since long and Stock suspense amounting to ₹ 67,787.11 are being carried forward without any provision.*





- (d) Capital Stores and Stationery items ₹67,78,250.80 and ₹ 3,24,908.84 respectively same balance is outstanding since opening. During the current financial year no entry for purchase and consumption of stationary was passed under this account head.
- (e) Physical verification of inventories and valuation of closing stock (source documents) could not be made available to us for our verification.

In absence of inventory register and relevant documents, we could not verify it and unable to comment on the correctness of the above figures.

#### 1.11 Trade Receivables: ₹16,97,41,368.00

- Confirmation of balances due from Sundry Debtors was not available for our verification. Age wise, security wise Sundry Debtors details not provided to us.

#### 1.12 Cash & Bank Balance: ₹ 1,09,24,10,987.47

- (a) Public Ledger Account with SBI Secretariat Branch amounting ₹ 31,78,97,620.00 outstanding since preceding year. As per information given by the management this account was not operated since long but statement & confirmation certificate related to Public Ledger Account was not produced before us.

In absence of account statement and confirmation certificate, we could not verify it and unable to comment on the correctness of the above figures.

- (b) Many of the Bank Accounts, operated at various units of the Company remain un-reconciled. No balance confirmations from banks in respect of all the bank accounts balances and cheque issue register have been obtained. Many bank Accounts of Units and One Bank Account of Head Office were not operated since many years.

Following Bank Reconciliation Statement have not been made available to us:

Name of Bank	Balance as on 31.03.2017
Bank of India (HO)	638,921,686.54
Bank of India (Tax Account)	(829,918.00)
B.S.Co-Operative Bank	1,059.45
State Bank of India (HO)	4,551,635.67
P.K.Gramin Bank (Mandal)	3,360.80
SBI (Lower Ghaghri)	5,000.00





SBI (Mandal)	17,728.62
SBI (Netarhat)	96,120.00
SBI (Ranchi)	199.91
SBI(Sadni)	9,112.00
SBI (Valmikinagar)	2,182,966.17
State Bank Of India (SE)	25,130.72
State Bank of India (TBHEP)	20,894.65

**Following Bank Statement have not been made available:**

Name of Bank	Balance as on 31.03.2017
Bank of India (Tax Account)	(829,918.00)
B.S.Co-Operative Bank	1,059.45
Punjab National Bank (DDG)	107701257.00
Bank of India (Sakchi)	3471032.96
P.K.Gramin Bank (Mandal)	3,360.80
Punjab National Bank A/c No. 4369 (SE)	50270.66
SBI (Lower Ghaghri)	5,000.00
SBI (Mandal)	17,728.62
SBI (Netarhat)	96,120.00
SBI (Ranchi)	199.91
SBI(Sadni)	9,112.00
State Bank Of India (SE)	25,130.72
State Bank of India (TBHEP)	20,894.65

- (c) In Case of Operating Bank Accounts, in some cases where accounts are reconciled, there are substantial amounts outstanding since long including cases of amounts debited / credited by bank but not recorded in the books of the Company (even movement of balances in Auto Swift Account / transfer from one account to another account/ interest credit / interest Debit, TDS deducted by Bank, fund received from Sundry Debtor (South Bihar Power Distribution Company Limited), (Bihar State Power holding Corporation) were not recorded and are outstanding, Non adjustment of which may materially affect the Bank Accounts as well as income, expenditure, assets and liabilities.
- (d) FD/TDR Copy /Statements/details/interest calculation sheet was not made available to us. It was not possible to physically verify the short term deposits with banks in course of audit after a period of its maturity.
- (e) Stamp in hand amounting to ₹ 12,686/- same balance carried since previous year. During the current financial year no entry for





*purchase and consumption of stamp was passed under this account head. Copy of physical verification as on 31.03.2017 could not made available to us for our verification.*

*In absence of relevant documents/proper details, we could not verify it and unable to comment on the correctness of the above figures.*

- (f) *Cash balance in fraction of paisa indicates that either physical verification of cash was not carried out or cash balance includes coins which was no longer a legal tender. It needs to be adjusted.*

**1.13 Short-term Loans & Advances: ₹ 66,43,08,459.45**

- (a) Advance Recoverable in cash or in kind includes ₹ 47.81 crore advances to suppliers/contractors and ₹ 0.18 crore other recoverable from contractors/ employees. It appears that substantial amount is outstanding since long. In absence of confirmation of balance from various parties and it's linking with outstanding expenses, which are outstanding without any movement during the Current Financial Year, their realisability could not be ascertained. Also in many cases adhoc advance / advance against Performa bills were given but it was not adjusted after receipt of the supplied items. Further, it includes many old items like Advance – Tax Deposit (Income Tax Advance, Income Tax Deducted at source), Advance for Land Acquisition, Recoverable, Prepaid Expenses – Insurance, Receivables – Energy Dept. Govt of Bihar, Security Deposit – BSEB (TB), Ranchi Project Office and Inter Unit Current Account etc., which were not properly analysed, linked and adjusted. The extent to which such adjustments on analysis or linking of balances will affect the loss or other accounts could not be determined in absence of item-wise / age-wise break up.
- (b) *Loans and Advances include balances which are revenue in Nature, e.g. Insurance Advance ₹ 72,206.00, Advance for Advertisement ₹ 3,15,555.00, Guest house Rent (Pre-Paid Expenses) ₹ 10,000.00, L.T.C. Advance ₹ 16,223.02, T.A. Advance ₹ 1649773.13, Legal Advance ₹ 14,30,931.00, Transfer Travelling Advance ₹ 18418.62, Consultancy Advance ₹ 1,15,250/-, Temporary Advance ₹ 48,74,663.66, Leave Salary ₹ 3,021.50 etc., which should have been treated as expenditure in earlier years/ Current Year, resulting into overstatement of Loans and advances and understatement of Accumulated Loss of the Corporation.*
- (c) *Loans and Advances include a sum of ₹ 81,16,657.41 towards advance to staff comprising ₹ 1,19,482.49 towards Salary Advance, ₹ 79,798.30 towards marriage advance, ₹ 1,37,269.80 Cr. towards House Building Advance, ₹ 2,18,057.00 towards Medical Advance and Pay Advance ₹ 2,85,208.00 Cr. etc., where Employee wise proper details are not available with Corporation. There are many cases*



which are showing negative balances. In many cases no recoveries are forthcoming. There may be cases where employee were retired but advances are outstanding. In absence of case wise review by the Corporation, we are unable to offer our comments on realisability of these staff advances.

- (d) Advances include opening balance of Advance Tax Deposit / Tax Deducted at Source, etc being ₹ 20761519.96 considering the huge losses and no taxability, it should have been refunded by the Income Tax Department but reason of non-refund could not be explained.
- (e) During the year a sum of ₹ 5519425.00 has been accounted as income tax deducted at source on interest paid by banks as against interest income of ₹56123357.12. it seems that the same has not been reconciled with the figures of certificates obtained from banks. In absence of FD ledger/FD statements/26AS/interest calculation sheet and other related documents we could not verify it and unable to comment on the correctness of the above figures.
- (f) Advance for land acquisition amounting to ₹ 5,00,000/- outstanding since long remains to be adjusted/ recovered.
- (g) Loans and advances includes a sum of ₹ 43,17,462.10 receivable from Energy Department Govt. of Bihar, which relates to expenses incurred by the Corporation on behalf of energy Department. In absence of Proper confirmation from the department, we are unable to offer our comments on realisability of this amount and resulting loss.
- (h) Balances of Ranchi Project Office and Inter Unit current account to ₹3,98,884.87 outstanding since long remain to be reconciled.

#### 1.14 Current Liabilities:

Trade Payables: ₹ 1,72,81,098.91 and Other Current Liabilities: ₹21,56,25,529.16

- (a) Sundry Creditors amounting to ₹ 1,72,81,098.91 consists of opening balance and addition during the year. It appears payments made are shown as advances resulting inflated liabilities and inflated assets. In absence of confirmatory certificate/ age wise/ party details in support of the individual party / and it's linking with advances under the account head Advance to Contractors, Suppliers, etc., under group loans & advances, accounts appearing under the heads sundry creditors, Unpaid Contractors and Sundry Creditors for Capital Stores, which are outstanding since long without scrutinising the status of liability no longer required to be written back, we are unable to comment on it's impact on the loss and other accounts.



- (b) Nature of ₹ 1,15,00,000/- shown as payable to Irrigation Department and Suspense ₹ 47524.40 Dr. outstanding since long could not be explained to ascertain whether it is correctly shown as current liability.
- (c) Liability includes a sum of ₹ 1,77,421/- (Credit ) towards Gratuity liability showing in books of accounts since opening and Group Gratuity Scheme ₹ 1317131.00 which details have not been provided to us for our verification.
- (d) Current Liabilities include a sum of ₹ 4,90,432/- being amount of Audit Fee Payable to the Statutory Auditor, Tax Auditor and Internal Auditor related to Previous Year and no provision for Statutory Audit Fee, Tax Audit Fee and Internal Audit Fee was made during the year and audit fee paid to the auditors related to previous years were directly debited to Profit & Loss Account. This has resulted in to booking of Audit fee on cash basis without any disclosure in financial statement and non-compliance of Schedule-III to the Companies Act., 2013. Also the differential amount of Audit Fee for the Year has resulted into understatement/overstatement of loss as well as liability which are in absence of proper information cannot be quantified.
- (e) Copy of TDS Return, Challan and details of TDS have not been made available to us for our verification. Further Income tax deducted at source (TDS Payable) showing ₹50100.56 Cr. balance. In absence of proper details we are unable to comment on the correctness of the above figure.
- (f) It includes Sales Tax (-)₹41556764.45 and Service Tax (-)₹632400.00 which are showing Debit balances. In absence of proper details we are unable to comment on the correctness of the above figure.
- (g) Security Deposit ₹ 56809975.99 includes Dr. balance of ₹6859506.60 and deduction from contractors consist with held amounting to ₹7144610.00 which proper details have not been made available to us for our verification.

**1.15 Profit & Loss Account: ₹ (-) 30,37,70,478.96**

- (a) (i) Out of Expenditure under Other Expenses (Note-16) ₹2,47,66,144.31, Interest & Finance Charges (Note-17) ₹36,27,16,173.37, Depreciation (Note-18) ₹2,79,484.26 has been transferred to Capital Work In Progress (Note-7). The basis of





*allocation/calculation sheet of expenses transfer to Capital Work In Progress could not be made available to us for our verification.*

- (ii) *A sum of ₹2,47,66,144.31 transfer to Capital Work In Progress (Note-7) from Other Expenses (Note-16). Which transfer amount is higher than total expenditure under this head of ₹2,08,83,106.31. Therefore negative balance shown of ₹38,83,038.00 in Profit & Loss Account under Other Expenses (Note-16). In absence of relevant documents and proper details, we could not verify it and unable to comment on the correctness of the above figures.*
- (b) *In absence of details of Bank Reconciliation Statements for many Bank Accounts the authenticity of Bank Charges and other incomes could not be checked.*
- (c) *Agreement with South Bihar and North Bihar Power Distribution Company Limited was not available to verify the rate at which sale of energy is made to them.*  
*Revenue from operation during the year is ₹3,32,87,392.00, however as per reconciliation revenue receivable for the year during the year from South Bihar and North Bihar Power Distribution Company Limited amounted to ₹3,07,44,656.00. Accordingly it appears that revenue is overstated and loss is understated by ₹25,42,736.00*
- (d) *The Corporation was contributing to Life insurance policy for Gratuity liability of it's Employees. During the current year neither the amount of contribution paid to the Life Insurance Corporation nor provided for it.*
- (e) *Many expenses were accounted on Cash basis only like Consultancy charges, Audit Fee, Hire Charges of Vehicle, Legal Expenses, Printing & Stationery, Salary, O&M Expenses, Security Expenses, Rent Expenses, etc.*
- (f) *Employer's Contribution to Provident Fund has not been shown separately (included in salary) as required by Schedule III of the Companies Act., 2013.*
- (g) *Interest on FD under Other Income(Note-13) shown ₹ 5,61,23,357.12 but Short term deposit with bank (FD) under Cash and Cash Equivalents (Note-10) showing only ₹1,39,31,739.87. In absence of proper details (e.g. FD Copy, interest calculation sheet, Bank Statement,*





*Tax audit report, 26AS) we are unable to comment on the correctness of the above figure.*

**1.16 Deviation from Schedule-III to the Companies Act., 2013:** *The Financial Statement prepared by the company has not followed Schedule-III to the Companies Act, 2013 properly.*

**1.17 Disclosures:**

- (a) *The management has not furnished the following information although required to be disclosed by way of a note to the accounts:  
Claims against the Company not acknowledged as debts.  
Estimated amount of contracts remaining to be executed on capital account and not provided for.*
- (b) *Particular of Advance: The Company has not properly disclosed the amount due and the maximum amount due at any time during the financial year from the Chairman and Directors under the loans and advances.*

**1.18** *As explained Kosi Kayaiya unit has been taken over by the company in earlier year but adjustment of assets and liabilities including amount payable to transferor related to this unit has not yet been made. Relevant record related to such take over was not available to ascertain the quantum of assets and liabilities remaining to be adjusted.*

**1.19** *Balance of assets and liabilities, to some extent are disclosed on net off basis due to this assets and liabilities are overstated/understated.*

**1.20** *Figures mentioned in the Financial Statements did not used any Symbol of INR in many notes including cash flow statement of Financial Statement. Further, figures as appearing in Financial Statements have not been Rounded off as required in Schedule III of the Companies Act'2013.*

**1.21** *A Director named Mr Ram Balak Kumar (DIN No. 10514772) was appointed as Nominee Director on 16.08.2023 and authorised to sign the*



*financial statements on 29.01.2024 but his DIN Number was approved on 19.02.2024 and still the filling of DIR 12 (Form for Appointment of Directors) in ROC is pending from the Company.*

- 1.22 *Observations / qualifications made by the Auditors in their reports for earlier years affecting value of assets, liabilities and accumulated loss of the company has not yet been considered for adjustment.*

Place: Patna  
Date: 16.05.2024



For Anand Rungta & Co.  
Chartered Accountants  
FRN: 000681C

(S.K. Shahi)

Partner  
M. No. 071510



**BIHAR STATE HYDROELECTRIC POWER CORPORATION LIMITED**

**ANNEXURE 'B' TO THE AUDITORS' REPORT**

Referred to in Paragraph 1 under the heading 'Report on Other Legal and Regulatory Requirements' of our report of even date on the financial statements of the Company for the year ended March 31, 2017:

1. In respect of its fixed assets:
  - a. *The Company has not maintained proper records showing full particulars including quantitative details and situation of fixed assets.*
  - b. *As explained to us, the fixed assets have not been physically verified by the management during the year. As physical verification of fixed assets has not been conducted hence material discrepancies if any could not be ascertained.*
  - c. *According to the information and explanations given to us, the title deeds of immovable properties are held in the name of the Company but the copy of title deed were not made available for our verification.*
2. *The inventories have not been physically verified during the year by the management. As physical verification of stocks has not been conducted hence material discrepancies if any could not be ascertained.*
3. The Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability Partnerships or other parties. Accordingly, the provisions of sub-clause (a), (b) and (c) of paragraph 3(iii) of the Order are not applicable to the Company for the current year.
4. In our Opinion and according to the information and explanations given to us, the Company has not granted any loans, made investments, provided guarantees and security. Accordingly, the provisions of Sections 185 and 186 of the Companies Act, 2013 are not applicable to the Company for the current year.
5. According to the information and explanations given to us, no deposits within the meaning of Sections 73 to 76 or any other relevant provision of





the Companies Act, 2013 and the Rules framed there under has been accepted by the company.

6. In absence of complete details from the company to us, we are unable to comment above maintenance of cost records under section 148(1) of the Companies Act, 2013 in respect of the activities carried on by the company.
7.
  - a. *In absence of relevant returns and records it is not possible to comment upon whether the company is regular in depositing undisputed statutory dues including Employees' State Insurance, Income Tax, Sales Tax, Wealth Tax, Service Tax and any other statutory dues with the appropriate authorities and it is also not possible to ascertain the amount of statutory dues outstanding as on 31<sup>st</sup> March, 2017 for a period of more than six months from the date they became payable. As explained to us, company has no liability on account of investor education and protection fund, custom duty, excise duty and cess in view of its nature of business.*
  - b. *For the reason stated in sub-para 7(a) above, it is also not possible to mention the statutory dues of Sales Tax/Income Tax/Custom Duty/Wealth Tax/ Service Tax/ Excise Duty/ Cess which have not been deposited on account of any dispute with the forum where the dispute is pending.*
8. Based on our audit procedures and according to the information and explanations given to us, we are of the opinion that the Company has not defaulted in repayment of dues to Banks, financial institutions, or debenture holders, *however the company is defaulter in their payment of Loan of Government / NABARD.*
9. According to the information and explanations given to us by the management, the Company has not raised any money during the year by public issue.
10. According to the information and explanations given to us by the management, no fraud by the company or any fraud on the Company, by any person including its officers/ employees, has been noticed or reported during the year.



11. In view of exemption given vide in terms of Notification No. G.S.R. 463(E) dated 05<sup>th</sup> June 2015 issued by the Ministry of Corporate Affairs, the provisions of Section 197 read with schedule V of the Act regarding managerial remuneration, are not applicable to the Company.
12. According to the information and explanations given to us by the management, the Company is not a Nidhi Company. Therefore, the provisions of clause 3(xii) of the order are not applicable to the Company.
13. *The records of transactions with the related parties were not made available to us. So, we are unable to comment whether they are in compliance with section 177 and 188 of the Act where applicable or not and details of such transactions have not been disclosed in the financial statements as required by the applicable accounting standards.*
14. According to the information and explanations give to us and based on our examination of the records, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Therefore, the provisions of clause 3(xiv) of the order are not applicable to the Company.
15. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Therefore, the provisions of clause 3(xv) of the order are not applicable to the Company.
16. The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934. Therefore, the provisions of clause 3(xvi) of the order are not applicable to the Company.

Place: Patna  
Date: 16.05.2024



For Anand Rungta & Co.  
Chartered Accountants  
FRN: 000681C

*(Signature)*  
(S. K. Shahi)

Partner  
M. No. 071510



**ANNEXURE- C**

**Referred to in Paragraph 2 of "Other Legal and Regulatory Requirements" of our Audit Report on the Statement of Directions & Additional directions under section 143(5) of the Companies Act, 2013 issued by Comptroller and Auditor General of India for the year 2016-17.**

Whether the company has clear title/lease deeds for freehold and leasehold land respectively? If not please state the area of freehold and leasehold land for which title/lease deeds are not available.

*Referred Para No. 1.08(a) of Annexure-A of our Audit Report. Further, details of area of freehold and leasehold land not made available to us.*

Whether there are any cases of waiver/ write off of debts/loans/interest etc., if yes, the reasons there for and the amount involved.

No such cases found during the course of our Audit.

Whether proper records are maintained for inventories lying with third parties & assets received as gift/grant(s) from Government or other authorities.

*Referred Para No. 1.10(a) of Annexure-A of our Audit Report. Further, details of assets received as gift/grant; if any, not made available to us.*

Place: Patna

Date: 16.05.2024



For Anand Rungta & Co.  
Chartered Accountants

FRN: 000681C

(S.K. Shahi)  
Partner

M. No. 071510

**BIHAR STATE HYDROELECTRIC POWER CORPORATION LIMITED**

**Annexure-"D" to the Independent Auditor's Report**

(Referred to in paragraph 3 under 'Report on Other Legal and Regulatory Requirements' of our report of even date)

**Report on the Internal Financial Controls over Financial Reporting under Clause (i) of Subsection 3 of section 143 of the Companies Act, 2013 ("The Act")**

We have audited the internal financial controls over financial reporting of **BIHAR STATE HYDROELECTRIC POWER CORPORATION LIMITED** ("the Company") as of March 31, 2017 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

**Management's Responsibility for Internal Financial Controls**

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

**Auditors' Responsibility**

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013 to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate Internal financial control over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting assessing the risk that a material weakness exists, and testing and evaluating the design and operation effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.





We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

**Meaning of Internal Financial Controls over Financial Reporting**

A Company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial control over financial reporting includes those policies and procedures that ( 1 ) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles and that the receipts and payments of the Company are being made only in accordance with authorizations of management and directors of the Company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use or disposition of the Company's assets that could have a material effect on the financial statements.

**Inherent Limitations of Internal Financial Controls over Financial Reporting**

Because of the inherent Limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

**Basis for Qualified Opinion;**

According to information and explanation given to us and based on our audit, the following material weakness has been identified as at March 31<sup>st</sup>, 2017;

1. *Non linking of sundry creditors and advances to supplier.*
2. *Non confirmation of third parties balance and its statements of accounts.*
3. *Non maintenance of Fixed Assets register and its non conduct of physical verification.*
4. *Non conduct of Physical verification and valuation of inventories.*
5. *Non preparation of Bank Reconciliation Statement.*
6. *Non preparation of Schedules of Assets and Liabilities.*

**Qualified Opinion**

In our opinion, because of the possible effects of the material weakness described above on the achievement of the objectives of the control criteria, the Company has not maintained adequate and effective internal financial controls over financial reporting as of March 31<sup>st</sup>, 2017 based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.





**BIHAR STATE HYDROELECTRIC POWER CORP.**  
Sone Bhawan, Birchand Patel Marg, P.  
**BALANCE SHEET AS AT 31ST MARCH**

<u>PARTICULARS</u>	<u>Note</u>	<u>As at 31.03.2017</u>	
		<u>Amount ₹</u>	
<b><u>EQUITY AND LIABILITIES</u></b>			
<u>Shareholders' Funds</u>			
Share Capital	1	99,04,00,000.00	
Reserves and Surplus	2	2,58,68,35,334.57	
<b><u>NON- CURRENT LIABILITIES</u></b>			
Long-term borrowings	3	10,76,48,24,718.75	10,14,10,24,283.36
<b><u>CURRENT- LIABILITIES</u></b>			
Trade payables	4	1,72,81,098.91	1,67,91,570.91
(Dues of Micro Enterprises & Small Enterprises - Nil )			
Other current liabilities	5	21,56,25,529.16	21,16,20,763.46
		<b>9,40,12,96,012.25</b>	<b>9,07,67,71,762.12</b>
<b><u>ASSETS</u></b>			
<u>Non-current assets</u>			
<u>Fixed Assets</u>			
Gross Block	6	2,70,03,96,364.28	2,69,78,88,716.28
Less : Depreciation		1,20,59,54,862.78	1,14,44,44,248.12
Net Block		<b>1,49,44,41,501.50</b>	<b>1,55,34,44,468.16</b>
Capital work-in-progress	7	5,96,78,02,250.24	5,56,72,98,533.28
<u>Current assets</u>			
Inventories	8	1,25,91,445.59	1,25,91,445.59
Trade Receivables	9	16,97,41,368.00	26,23,55,588.00
Cash & Bank Balances	10	1,09,24,10,987.47	1,05,75,20,024.64
Short-term loans & advances	11	66,43,08,459.45	62,35,61,702.45
		<b>9,40,12,96,012.25</b>	<b>9,07,67,71,762.12</b>

Significant Accounting Policies and Notes on Accounts:-

19

(The accompanying notes are integral part of the financial statements)

*Khushboo*  
(Khushboo)  
Company Secretary

*[Signature]*  
Director

*[Signature]*  
(Mahendra Kumar)  
Managing Director

D.I.N.-10514772

D.I.N.-09570771

In terms of Our Report of Even Date.  
For ANAND RUNGTA & CO.  
Chartered Accountants  
FRN: 000681C

Place: PATNA

Date:

16 MAY 2024



(*[Signature]*)  
Partner  
MRN : (S. K. Shahi)  
Partner  
M.No.: 071510

# BIHAR STATE HYDROELECTRIC POWER CORPORATION LIMITED

Sone Bhawan, Birchand Patel Marg, Patna

## STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2017

<u>PARTICULARS</u>	Note	<u>Current Year</u>	<u>Previous Year</u>
		<u>Amount ₹</u>	<u>Amount ₹</u>
<u>INCOME</u>			
Revenue from operations	12	3,32,87,392.00	8,25,71,557.00
Other Income	13	5,71,61,348.12	6,60,63,601.00
<b>Total Revenue</b>		<b>9,04,48,740.12</b>	<b>14,86,35,158.00</b>
<u>EXPENDITURE</u>			
Cost of material consumed	14	1,70,77,449.00	1,79,98,921.00
Employee benefit expenses	15	5,87,15,045.00	6,48,71,207.25
Other Expenses	16	(38,83,038.00)	(87,20,079.52)
<b>Total Expenses</b>		<b>7,19,09,456.00</b>	<b>7,41,50,048.73</b>
<b>Earning before interest and tax</b>		<b>1,85,39,284.12</b>	<b>7,44,85,109.27</b>
Financial costs	17	26,10,78,632.68	26,10,84,261.69
Depreciation & Amortisation Exp.	18	6,12,31,130.40	6,69,18,972.53
<b>Profit/(Loss) before tax</b>		<b>(30,37,70,478.96)</b>	<b>(25,35,18,124.95)</b>
<b>Tax expense:</b>			
Current tax		-	-
Deferred tax		-	-
<b>Total tax expenses</b>			
<b>Profit/(Loss) after tax</b>		<b>(30,37,70,478.96)</b>	<b>(25,35,18,124.95)</b>
<b>Earning per equity share</b>		<b>(306.71)</b>	<b>(255.98)</b>
<b>Basic &amp; Diluted (Nominal value per share of ` 1000/-)</b>			
<b>Weighted Average Number of Equity Shares (Basic &amp; Diluted)</b>		<b>9,90,400.00</b>	<b>9,90,400.00</b>

Significant Accounting Policies and Notes on Accounts : 19

*Khushboo*  
(Khushboo)  
Company Secretary

*[Signature]*  
Director

*[Signature]*  
(Mahendra Kumar)  
Managing Director

D.I.N.-10514772

D.I.N.-09570771

For ANAND RUNGTA & CO.  
Chartered Accountants  
FRN: 000681C



(S. K. Shahi)  
Partner  
MRN : M.No.: 071510

Place: PATNA

Date:

16 MAY 2024



**BIHAR STATE HYDROELECTRIC POWER CORPORATION LTD**  
Cash Flow Statement for the year ended 31<sup>st</sup> March, 2017

	Particulars	For the year ended 31st March, 2017	For the year ended 31st March, 2016
A.	<b>CASH FLOW FROM OPERATING ACTIVITIES :</b>		
	Profit Before Tax as per P&L Statement		
	Adjustment For :	(30,37,70,478.96)	(25,35,18,124.95)
	Prior period adjustment	-	-
	Depreciation	-	-
	Interest Expenses	6,12,31,130.40	6,69,18,972.53
	<b>Operating Profit Before Working Capital Changes :</b>	(24,25,39,348.56)	(18,65,99,152.42)
	<b>Working Capital Changes :</b>		
	Decrease/(Increase) in Trade Receivables, Loans and Advances	5,18,67,463.00	(6,62,12,366.86)
	Change in inventories	-	(54,922.60)
	Increase/(Decrease) in Trade Payables, Liabilities & Provisions	62,82,94,729.08	63,07,54,495.51
	<b>Cash Generated from Operations :</b>	43,76,22,843.52	37,78,88,053.63
	<b>Net Cash Flows from/(used in) Operating Activities</b>	43,76,22,843.52	37,78,88,053.63
B.	<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>		
	(Purchase)/ Sale of fixed assets and changes in capital work in progress	(40,27,31,880.69)	(40,70,73,724.10)
	<b>Net Cash Flows from/(used in) Investing Activities</b>	(40,27,31,880.69)	(40,70,73,724.10)
C.	<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>		
	Loan from Bihar Govt. and NABARD	-	-
	Capital subsidy	-	-
	Interest Expenses	-	-
	<b>Net Cash Flows from/(used in) Financing Activities</b>	-	-
D.	<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)</b>	3,48,90,962.83	(2,91,85,670.47)
	<b>Cash and Cash Equivalents:</b>		
	Opening Balance	1,05,75,20,024.64	1,08,67,05,695.11
	Closing Balance	1,09,24,10,987.47	1,05,75,20,024.64

Note : The above cash Flow Statement has been prepared under the indirect method as set out in Accounting Standard (AS-3) on Cash

(The accompanying notes are integral part of the financial statements)

*Khushboo*  
(Khushboo)  
Company Secretary

Director

D.I.N.-10514772

(Mahendra Kumar)  
Managing Director

D.I.N.-09570771

Place: PATNA

Date: 16 MAY 2024



In terms of Our Report of Even Date.  
For ANAND RUNGTA & CO.  
Chartered Accountants  
FRN 000681C

(Partner)

M No.

(S. K. Shahi)  
Partner  
M.No.: 071510



**BIHAR STATE HYDROELECTRIC POWER CORPORATION LIMITED**  
**NOTES FORMING PART OF BALANCE SHEET**  
**for the year ended 31st March, 2017**

**Note: 1 SHARE CAPITAL**

Particulars	As at 31st March, 2017		As at 31st March, 2016	
	Number of share	Amount ₹	Number of share	Amount ₹
<b>Authorised</b>				
Equity shares of Rs.1000/- each	1000000	1000000000	1000000	1000000000
<b>Issued, Subscribed and fully paid up</b>				
Equity shares of Rs.1000/- each	990400	99040000	990400	99040000
	990400	99040000	990400	99040000

**(ii) Share Capital Reconciliation**

Particulars	As at 31st March, 2017		As at 31st March, 2016	
	Number of Shares	Amount ₹	Number of Shares	Amount ₹
Opening Balance	990400	990400000	990400	990400000
Add:- Fresh Issue				
Closing Balance at the year end	990400	990400000	990400	990400000

**(iii) Details of shares held by shareholders holding more than 5% of the aggregate shares in the company.**

Name of Shareholders	As at 31st March, 2017		As at 31st March, 2016	
	Number of Shares	% of Holding	Number of Shares	% of Holding
Governor of Bihar	683371	69.00%	683371	69.00%
Governor of Jharkhand	307023	31.00%	307023	31.00%

*Krushna*  
**Company Secretary**  
 Bihar State Hydro Electric  
 Power Corp. Ltd.  
 PATNA

*[Signature]*  
**Director**  
 Bihar State Hydroelectric  
 Power Corporation Ltd.  
 PATNA

*[Signature]*  
**Managing Director**  
 Bihar State Hydroelectric  
 Power Corporation Ltd.  
 PATNA  
 D.I.N.-09570771



D.I.N.-10514772

16 MAY 2024



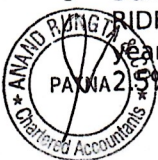
# BIHAR STATE HYDROELECTRIC POWER CORPORATION LIMITED

Notes annexed to and forming parts of account  
for the year ended 31st March, 2017

Particulars	As at 31.03.2017	As at 31.03.2016
	Amount	Amount
<b>Note: 2</b>		
<b>RESERVE &amp; SURPLUS</b>		
<b>Surplus / (Deficit)</b>		
Capital Subsidy	₹ 29,30,08,000.00	₹ 29,30,08,000.00
As per last account	₹ -	₹ -
Addition during the year	(A) ₹ 29,30,08,000.00	₹ 29,30,08,000.00
Profit in Statement of Profit and Loss		
Opening balance	₹ -2,57,60,72,855.61	₹ -2,32,25,54,730.66
Prior Period Adjustment	₹ -	₹ -
Add: Profit / (Loss) for the year	₹ -30,37,70,478.96	₹ -25,35,18,124.95
Closing balance	(B) ₹ -2,87,98,43,334.57	₹ -2,57,60,72,855.61
<b>Total(A+B)</b>	₹ -2,58,68,35,334.57	₹ -2,28,30,64,855.61
<b>Note: 3</b>		
<b>Long term borrowings</b>		
<b>From Government of Bihar</b>		
Principal	₹ 2,23,08,99,000.00	₹ 2,23,08,99,000.00
Interest accrued	₹ 3,29,71,40,640.00	₹ 3,02,24,15,519.69
Penal Interest	₹ 1,18,99,21,235.62	₹ 1,13,41,48,760.58
	₹ 6,71,79,60,875.62	₹ 6,38,74,63,280.27
<b>From Government of Jharkhand</b>	₹ 5,00,00,000.00	₹ 5,00,00,000.00
<b>From Government of Bihar under RIDF (NABARD) Scheme</b>		
Principal	₹ 2,43,33,83,000.00	₹ 2,43,33,83,000.00
Interest accrued	₹ 1,31,12,92,546.64	₹ 1,07,88,24,281.62
Penal Interest	₹ 25,21,88,296.49	₹ 19,13,53,721.47
	₹ 3,99,68,63,843.13	₹ 3,70,35,61,003.09
	₹ 10,76,48,24,718.75	₹ 10,14,10,24,283.36

## Notes :

- During the year 2008-09 loan of Rs. 1,50,72,000.00 received from Government of Bihar for 4 new project is repayable in 10 annual equal instalments commencing after one year from the date of disbursement. Interest @ 13% per annum is payable on this loan. Penal interest @ 2.5% per annum payable in case of default.
- During the year 2008-09 loan of Rs. 7,84,00,000.00 received from Government of Bihar under RIDF (NABARD) Scheme for 4 new projects is repayable in 7 years including grace period of 2 years. Interest 6.5% per annum is payable on this loan to NABARD.
- During the year 2009-10 loan of Rs. 17,87,68,000.00 received from Government of Bihar for 2 new projects is repayable in 10 annual equal instalments commencing after one year from the date of disbursement. Interest @ 13% per annum is payable on this loan. Penal interest @ 2.5% per annum payable in case of default.
- During the year 2009-10 loan of Rs. 16,64,66,000.00 received from Government of Bihar under RIDF (NABARD) Scheme is repayable in 10 annual equal instalments commencing after one year from the date of disbursement. Interest @ 13% per annum is payable on this loan. Penal interest @ 2.5% per annum payable in case of default.
- During the Financial Year 2010-11 Loan of Rs. 24,09,38,000.00 received from Government of Bihar under RIDF (NABARD) Scheme for 07 Projects is repayable in 10 annual equal instalments commencing after one year from the date of disbursement. Interest @ 13% per annum is payable on this loan. Penal interest @ 2.5% per annum is payable in case of default.



6 MAY 2024

*Khushbu*  
Company Secretary  
Bihar State Hydro Electric

*[Signature]*  
Director  
Bihar State Hydroelectric  
Power Corporation Ltd.

*[Signature]*  
Managing Director  
Bihar State Hydroelectric  
Power Corporation Ltd.



- 6 During the year 2010-11 loan of Rs. 43898000.00 received from Government of Bihar for 2 new projects is repayable in 10 annual equal instalments commencing after one year from the date of disbursement. Interest @ 13% per annum is payable on this loan. Penal interest @ 2.5% per annum is payable in case of default.
- 7 During the Year 2011-12 Loan of Rs. 336342000.00 received from Govt. of Bihar under RIDF (NABARD) Scheme for 10 new projects and is repayable in 10 annual equal instalments commencing after one year from the date of disbursement. Interest @ 13% per annum is payable on this loan. Penal interest @ 2.5% per annum is payable in case of default.
- 8 During the year 2011-12 loan of Rs. 19607000 received from Government of Bihar for 2 new projects namely Sipha and Dehra and is repayable in 10 annual equal instalments commencing after one year from the date of disbursement. Interest @ 13% per annum is payable on this loan. Penal interest @ 2.5% per annum is payable in case of default.
- 9 During the Year 2012-13 Loan of Rs. 109924000.00 received from Govt. of Bihar under RIDF (NABARD) Scheme for 04 new projects namely Bathnaha, Nirmali, Sipha and Dehri Escape Channel and is repayable in 10 annual equal instalments commencing after one year from the date of disbursement. Interest @ 13% per annum is payable on this loan. Penal interest @ 2.5% per annum is payable in case of default.
- 10 During the Year 2012-13 Loan of Rs. 139799000.00 received from Govt. of Bihar under RIDF (NABARD) Scheme for 02 new projects namely Arrarghat and Dehri Escape Channel and is repayable in 20 annual equal instalments commencing after one year from the date of disbursement. Interest @ 10.50% per annum is payable on this loan. Penal interest @ 2.5% per annum is payable in case of default.
- 11 During the year 2012-13 loan of Rs. 33670000.00 received from Government of Bihar for Arrarghat Project and is repayable in 10 annual equal instalments commencing after one year from the date of disbursement. Interest @ 13% per annum is payable on this loan. Penal interest @ 2.5% per annum is payable in case of default.
- 12 During the year 2012-13 loan of Rs. 11000000.00 received from Government of Bihar for Dagmara Project and for system improvement and is repayable in 20 annual equal instalments commencing after one year from the date of disbursement. Interest @ 10.50% per annum is payable on this loan. Penal interest @ 2.5% per annum is payable in case of default.
- 13 During the Year 2013-14 Loan of Rs. 167883000.00 received from Govt. of Bihar under RIDF (NABARD) Scheme for 03 new projects namely Nirmali, Bathnaha phase-I and Dehra is repayable in 20 annual equal instalments commencing after one year from the date of disbursement. Interest @ 10.50% per annum is payable on this loan. Penal interest @ 2.5% per annum is payable in case of default.
- 14 During the year 2013-14 loan of Rs. 150000000.00 received from Government of Bihar for V. Nagar Escape and for system improvement and is repayable in 20 annual equal instalments commencing after one year from the date of disbursement. Interest @ 10.50% per annum is payable on this loan. Penal interest @ 2.5% per annum is payable in case of default.

**Note: 4**

**TRADE PAYABLES**

Acceptances and small enterprises  
Other than acceptances  
Sundry Creditors

	1,72,81,098.91*	1,67,91,570.91
Total	1,72,81,098.91	1,67,91,570.91



16 MAY 2024

*Khushboo*  
Company Secretary  
Bihar State Hydro Electric  
Power Corp. Ltd  
PATNA

*[Signature]*  
Director  
Bihar State Hydroelectric  
Power Corporation Ltd.  
PATNA

*[Signature]*  
Managing Director  
Bihar State Hydroelectric  
Power Corporation Ltd.  
PATNA  
D.I.N.-0957077



# BIHAR STATE HYDROELECTRIC POWER CORPORATION LIMITED

## Note: 5

### OTHER CURRENT LIABILITIES

Liabilities for expenses	3,49,67,261.41	3,51,95,261.41
Other Liabilities	27,61,214.25	32,64,111.55
Income Tax deducted at source	(50,100.56)	(30,336.56)
Security Deposits	5,68,09,975.99	5,58,17,870.99
Deductions from Contractors	3,39,98,764.17	3,12,14,586.17
Royalty	68,95,550.75	68,95,550.75
Sales Tax	(4,15,56,764.45)	(4,09,05,282.45)
VAT	(7,500.00)	(2,500.00)
Service Tax	(6,32,400.00)	(10,78,028.00)
Grant in Aid	-	-
Irrigation Department	1,15,00,000.00	1,15,00,000.00
Group Gratuity Payable	1,77,421.00	1,77,421.00
Group Gratuity Scheme	13,17,131.00	1,27,133.00
AID for RGGVY (DDG)	10,94,92,500.00	10,94,92,500.00
Suspense	(47,524.40)	(47,524.40)
	21,56,25,529.16	21,16,20,763.46

## Note: 8

### INVENTORIES

Capital Stores	67,78,250.80	67,78,250.80
Materials issued to contractors	53,96,603.16	53,96,603.16
Stationery Items	3,24,908.84	3,24,908.84
Exide Battery	23,895.68	23,895.68
Stock Suspense	67,787.11	67,787.11
	1,25,91,445.59	1,25,91,445.59

## Note: 9

### TRADE RECEIVABLES

(Unsecured, considered good)

Debts outstanding for a period

exceeding six months

Other debts

	1,25,95,834.00	3,72,90,568.00
	15,71,45,534.00	22,50,65,020.00
	16,97,41,368.00	26,23,55,588.00

## Note: 10

### CASH AND CASH EQUIVALENTS

Balance with Scheduled Banks in Current Account

Short Term deposits with bank

PL Account with SBI Secretariat Branch

Cash on hand

Cheques in hand

Stamps in hand

	76,04,97,867.83	72,56,03,111.00
	1,39,31,739.87	1,39,31,739.87
	31,78,97,620.00	31,78,97,620.00
	71,073.77	74,867.77
	-	-
	12,686.00	12,686.00
	1,09,24,10,987.47	1,05,75,20,024.64

## Note: 11

### SHORT TERM LOAN AND ADVANCES

(Unsecured, considered good)

Advances receivable in cash or in kind

Advance - Tax Deposit

Recoverables

Prepaid Expenses - Insurance

Receivables- Energy Dept. Govt of Bihar

Interest Accrued on Fixed Deposits

Security Deposit - BSEB (TB)

Security Deposit - (Telephone)

Advance for land acquisition

Ranchi Project Office

Inter Unit Current Account



16 MAY 2024

	48,62,76,365.35	49,34,00,226.35
	2,64,73,825.96	2,82,78,022.96
	17,66,247.17	17,66,247.17
	10,000.00	10,000.00
	43,17,462.10	43,17,462.10
	14,45,53,674.00	9,48,78,859.00
	12,000.00	12,000.00
	-	-
	5,00,000.00	5,00,000.00
	2,38,066.00	2,38,066.00
	1,60,818.87	1,60,818.87
	66,43,08,459.45	62,35,61,702.45

Krishna  
Company Secretary  
Bihar State Hydro Electric  
Power Corp. Ltd

Director  
Bihar State Hydroelectric

Managing Director  
Bihar State Hydroelectric

# BIHAR STATE HYDROELECTRIC POWER CORPORATION LIMITED

## Note: 12

### REVENUE FROM OPERATIONS

Sale of Electricity

3,32,87,392.00	8,25,71,557.00
3,32,87,392.00	8,25,71,557.00

## Note: 13

### Other Income

Interest - Fixed Deposits

5,61,23,357.12	6,09,33,417.00
----------------	----------------

Interest - Other

3,40,240.00	4,31,130.00
-------------	-------------

Interest - House Building Advance

2,400.00*	4,500.00
-----------	----------

Interest - Marriage Advance

10,380.00	20,640.00
-----------	-----------

Interest - Motor Cycle Advance

31,024.00	43,961.00
-----------	-----------

Recovery of Electricity

1,45,804.00	42,22,717.00
-------------	--------------

House Rent

4,78,052.00	-
-------------	---

Interest on income tax

-	-
---	---

Recovery of Materials

-	3,45,000.00
---	-------------

Sale of Tender Paper

30,091.00	62,236.00
-----------	-----------

Miscellaneous Income

5,71,61,348.12	6,60,63,601.00
----------------	----------------

## Note: 14

Cost of material consumed

Operation and Maintenance of Power House\*

Operation and Maintenance

1,70,77,449.00	1,79,98,921.00
----------------	----------------

1,70,77,449.00	1,79,98,921.00
----------------	----------------

## Note: 15

### Employee Benefit Expenses

Managing Director's Remuneration

5,87,15,045.00	6,73,02,145.25
----------------	----------------

Salary & Allowance

-	-
---	---

Group Gratuity Scheme Exp

5,87,15,045.00*	6,73,02,145.25
-----------------	----------------

-	24,30,938.00
---	--------------

Transfer to Capital Work in Progress (Schedule 7)

Total	5,87,15,045.00	6,48,71,207.25
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*Khushboo*  
Company Secretary  
Bihar State Hydro Electric  
Power Corp Ltd  
PATNA

*f*  
Director  
Bihar State Hydroelectric  
Power Corporation Ltd.  
PATNA

*Q*  
Managing Director  
Bihar State Hydroelectric  
Power Corporation Ltd  
PATNA  
D.I.N.-095707



16 MAY 2024

D.I.N.-10514772



# BIHAR STATE HYDROELECTRIC POWER CORPORATION LIMITED

## Note: 16

### Other Expenses

#### Administrative and Management Expenses

DLI and P.F. Administrative charges	4,28,451.00	4,24,036.00
Uniform and Liveries	-	19,732.85
Reimbursement of Medical & Educational Expenses	5,67,281.00	5,56,668.00
Account Computerisation	-	-
Rent	25,39,530.00	39,86,687.00
Electricity	13,49,914.00	13,13,841.00
Travelling & Conveyance	5,18,053.00	2,35,634.00
Petrol, Oil & Lubricants	31,52,244.00	12,19,187.00
Insurance	52,662.00	55,387.00
Advertisement	-	-
Telephone & Telex Charges	3,74,437.31	4,42,086.37
Internet Expenses	-	-
Printing & Stationary	2,54,817.00	2,65,723.00
Postage	1,163.00	1,822.00
Conference and Seminar	-	-
Bank Charges	34,755.68	685.98
Repairs - Vehicles	1,45,327.00	70,232.00
Repairs - Building	38,917.00	1,01,544.00
Repairs - Plant	45,88,485.00	49,47,401.00
Repairs - Other	6,22,251.00	5,54,484.00
Hire & Rental Charges	6,61,716.00	6,83,605.00
Licence & Registration Fee	21,128.00	14,036.00
Consultancy/Legal & Professional fees	28,27,510.00	8,22,879.00
D.P.R Expenses	-	-
Statutory Auditors Fee	-	-
Internal Auditors Fee	47,500.00	-
Tax Audit Fees	28,500.00	-
Entertainment	79,311.00	87,811.00
Survey & Investigation	0.00	0.00
News Paper	3,971.00	11,894.00
Transportation Charges	-	40,405.00
Grant for Purchase of Computer	0.00	0.00
Donation & Subscription	-	-
Plantation	0.00	0.00
wages to security	0.00	3,06,500.00
Testing & Commissioning	0.00	0.00
Miscellaneous Expenses	25,45,182.32	36,61,664.00
	2,08,83,106.31	1,98,23,945.20
Transfer to Capital Work in Progress (Schedule 7)	2,47,66,144.31	2,85,44,024.72
<b>Total</b>	<b>(38,83,038.00)</b>	<b>(87,20,079.52)</b>

## Note: 17

### Interest & Finance Charges

#### Interest on Term Loans

Government of Bihar	27,47,25,120.00	27,47,25,120.00
Penal Interest on Govt Loan	5,57,72,475.04	5,57,72,475.04
Government of Bihar -RIDF (NABARD)	23,24,68,265.00	23,24,68,265.00
Penal Interest on NABARD Loan	6,08,34,575.02	6,08,34,575.02
	62,38,00,435.06	62,38,00,435.06
Transfereed as a prior period adjustment	(5,629.01)	-
Transfer to Capital Work in Progress	(36,27,16,173.37)	(36,27,16,173.37)
	26,10,78,632.68	26,10,84,261.69

## Note: 18

### Depreciation

As per Schedule 4	6,15,10,614.66	6,72,76,607.74
Transfereed as a prior period adjustment	-	-
Transfer to Capital Work in Progress	(2,79,484.26)	(3,57,635.21)
	6,12,31,130.40	6,69,18,972.53



6 MAY 2024

*Khushbu*  
Company Secretary  
Bihar State Hydro Electric  
Power Corp. Ltd  
PATNA

*[Signature]*  
Director  
Bihar State Hydroelectric  
Power Corporation Ltd.

*[Signature]*  
Managing Director  
Bihar State Hydroelectric  
Power Corporation Ltd.



**BIHAR STATE HYDROELECTRIC POWER CORPORATION LIMITED**

Part 6  
GFD ASSETS

PARTICULARS	GROSS BLOCK			DEPRECIATION			NET BLOCK	
	As at 01.04.2016	Addition during the year	Deduction during the year	As at 31.03.2017	During the year	Adjustment	As at 31.03.2017	As at 31.03.2016
	Amount ₹	Amount ₹	Amount ₹	Amount ₹	Amount ₹	Amount ₹	Amount ₹	Amount ₹
1 Land - Freehold	2,04,11,326.53	-	0.00	2,04,11,326.53	0.00	0.00	2,04,11,326.53	2,04,11,326.53
2 Land - Leasehold	1,85,800.00	-	0.00	1,85,800.00	0.00	0.00	1,85,800.00	1,85,800.00
3 Buildings - Residential	1,83,03,457.67	0.00	0.00	1,83,03,457.67	2,89,194.63	0.00	63,20,998.71	1,22,71,653.59
4 Buildings - Non Residential	1,54,97,300.09	0.00	0.00	1,54,97,300.09	86,39,428.95	0.00	91,30,693.36	68,57,871.14
5 Buildings - Sheds	7,29,825.55	0.00	0.00	7,29,825.55	7,29,825.55	0.00	0.00	0.00
6 Roads & Bridges	4,36,71,017.07	0.00	0.00	4,36,71,017.07	4,33,57,151.20	0.00	4,36,71,017.09	4,36,71,017.09
7 Water Supply Installation	1,90,280.36	0.00	0.00	1,90,280.36	1,36,427.22	0.00	1,42,459.11	1,42,459.11
8 Electric Installation	26,09,23,449.90	0.00	0.00	26,09,23,449.90	6,031.89	0.00	19,88,62,927.29	6,20,60,522.61
9 Plant & Machinery	1,02,84,00,563.03	24,96,603.00	0.00	1,03,08,97,166.03	35,51,218.75	0.00	59,19,15,371.33	61,38,41,433.63
10 Power House	1,26,74,08,521.96	0.00	0.00	1,26,74,08,521.96	2,44,22,665.30	0.00	46,76,40,424.06	82,99,32,420.72
11 Furniture & Fixtures	41,08,400.11	217.00	0.00	41,08,617.11	3,95,209.68	0.00	1,40,872.39	5,35,865.07
12 Office Equipments	77,32,906.59	2,000.00	0.00	77,34,906.59	8,60,555.16	0.00	14,57,285.85	23,15,841.01
13 Other Equipments	2,31,72,113.94	8,583.00	0.00	2,31,80,696.94	8,22,272.01	0.00	2,33,68,271.32	6,26,11,463
14 EPBX Machine	5,40,350.00	0.00	0.00	5,40,350.00	51,333.25	0.00	4,20,616.40	1,71,066.85
15 Books	4,40,148.46	245.00	0.00	4,40,393.46	58.67	0.00	4,40,204.13	3.00
16 Vehicles	39,45,504.46	0.00	0.00	39,45,504.46	1,32,262.64	0.00	38,07,371.52	2,70,395.58
17 Bicycles	11,223.14	0.00	0.00	11,223.14	0.00	0.00	11,218.20	4.94
18 Computers	20,95,941.52	0.00	0.00	20,95,941.52	10,359.56	0.00	20,95,940.40	1.12
19 Other Assets	1,20,585.90	0.00	0.00	1,20,585.90	6,15,10,614.66	0.00	85,735.48	43,209.98
Total :-	2,69,78,88,716.28	25,07,648.00	-	2,70,03,96,364.28	6,72,76,607.74	-	1,49,41,41,501.50	1,55,34,44,468.16
Previous Year :-	2,69,78,34,993.28	53,723.00	0.00	2,69,78,88,716.28	1,07,71,67,640.38	0.00	1,55,34,44,468.16	1,62,06,67,352.90

Debit

Head Overrun



16 MAY 2024

*Khushbu*  
Company Secretary  
Bihar State Hydro Electric  
Power Corp. Ltd  
PATNA

*[Signature]*  
Director  
Bihar State Hydroelectric  
Power Corporation Ltd.  
PATNA

*[Signature]*  
Managing Director,  
Bihar State Hydroelectric  
Power Corporation Ltd.  
PATNA  
D.I.N.-09570771

D.I.N.-10514772



Note: 7

**CAPITAL WORK IN PROGRESS**

A. Assets under construction/installation

Sl. NO	PARTICULARS		As at 01.04.2016	Addition during the year	Deduction during the year	As at 31.03.2017
		Grp	Amount ₹	Amount ₹	Amount ₹	Amount ₹
1	Building	Without Grouping	76,51,514.24	-	-	76,51,514.24
2	Generating Equipments	Without Grouping	12,39,66,561.89	-	-	12,39,66,561.89
3	Power House	Without Grouping	13,93,15,147.11	-	-	13,93,15,147.11
4	Transformer (Sub-Station Equipments)	Without Grouping	52,36,595.73	-	-	52,36,595.73
5	Auxiliary & Ancillary Equipments	Without Grouping	4,09,542.00	-	-	4,09,542.00
6	Road & Bridges	Without Grouping	90,67,794.41	-	-	90,67,794.41
7	Water Supply Installation	Without Grouping	11,64,233.42	-	-	11,64,233.42
8	Intake Gates	Without Grouping	58,12,325.74	-	-	58,12,325.74
9	Generating Set	Without Grouping	1,14,594.24	-	-	1,14,594.24
10	Expenses on Investigation	Without Grouping	5,52,005.05	-	-	5,52,005.05
11	Power/Esc. Channel	Without Grouping	3,75,24,050.13	-	-	3,75,24,050.13
12	Excavation Work-in-Progress	Without Grouping	2,43,680.00	-	-	2,43,680.00
13	Transmission System	Without Grouping	1,00,16,050.09	-	-	1,00,16,050.09
14	Fencing Wall	Without Grouping	22,724.00	-	-	22,724.00
15	Rock Excavation Allow Pen Stock	Without Grouping	58,89,944.20	-	-	58,89,944.20
16	Tail & Tunnel	Without Grouping	1,72,93,114.70	-	-	1,72,93,114.70
17	Micro Hydle Set	Without Grouping	8,14,029.00	-	-	8,14,029.00
18	Dewatering of Pit	Without Grouping	97,17,966.00	-	-	97,17,966.00
19	Construction of Store & Godown	Without Grouping	7,30,116.00	-	-	7,30,116.00
20	Designing & Drawing	Without Grouping	4,65,500.00	-	-	4,65,500.00
21	Land Acquisition	Without Grouping	43,78,205.00	-	-	43,78,205.00
22	<b>AMETHI</b>					
	Power House(Amethi)	Amethi	2,87,92,028.45	-	-	2,87,92,028.45
	Construction of E/M Amethi	Amethi	2,82,84,869.28	-	-	2,82,84,869.28
	Construction of Switchyard (Amethi)	Amethi	7,79,190.00	-	-	7,79,190.00
	Const. of Non Residential Building (Amethi)	Amethi	12,85,605.00	-	-	12,85,605.00
	E/M Equipment (Amethi)	Amethi	13,15,318.00	-	-	13,15,318.00
23	<b>ARRARHAT</b>					
	Land- Arrarhat	ARRARHAT	5,53,490.00	-	-	5,53,490.00
24	<b>ARWAL</b>					
	Construction of E/M Arwal	ARWAL	59,670.00	-	-	59,670.00
	Power House (Arwal)	ARWAL	2,22,073.00	-	-	2,22,073.00
	Electric Equipmenr(Arwal)	ARWAL	(43,30,311.00)	-	-	(43,30,311.00)
	Febrication(Arwal)	ARWAL	(8,71,981.00)	-	-	(8,71,981.00)
	switchyard(Arwal)		0.00	-	-	0.00
25	<b>BELSAR</b>					
	Power House(Belsar)	BELSAR	-	-	-	-
	Construction of E/M Belsar	BELSAR	-	-	-	-
	Electric Equipment (Belsar)	BELSAR	(99,76,904.00)	-	-	(99,76,904.00)
	switchyard(Belsar)	BELSAR	-	-	-	-
26	<b>JALIM GHAGH</b>					
	Power House(Jalim)	JALIM GHAGH	1,93,06,480.00	-	-	1,93,06,480.00
27	<b>RAJAPUR</b>					
	Plant & Machinery ( Rajapur)	RAJAPUR	30,14,184.00	-	-	30,14,184.00
	Power House (Rajapur)	RAJAPUR	4,26,14,229.00	-	-	4,26,14,229.00
	Construction of E/M Paharna	RAJAPUR	4,32,99,618.60	-	-	4,32,99,618.60
	Const of P H (Pharna)	RAJAPUR	3,055.00	-	-	3,055.00
28	<b>LGP</b>					
	Power House (LGP)	LGP	1,42,40,389.43	-	-	1,42,40,389.43
29	<b>RAMPUR</b>					
	Power House(Rampur)	RAMPUR	1,41,62,608.73	-	-	1,41,62,608.73
	Construction of E/M Rampur	RAMPUR	1,12,90,201.00	-	-	1,12,90,201.00
30	<b>NATWAR</b>					
	Power house (Natwar)	NATWAR	1,44,21,149.00	-	-	1,44,21,149.00
	Eot Crane (Natwar)	NATWAR	14,26,000.00	-	-	14,26,000.00
	Electric Equipment(Natwar)	NATWAR	4,964.00	-	-	4,964.00
	Const of P H (Natwar)	NATWAR	34,24,884.00	-	-	34,24,884.00
	Construction of E/M Natwar	NATWAR	29,70,194.92	-	-	29,70,194.92
31	<b>NINDI</b>					
	Power House (Nindi)	NINDI	8,52,489.00	-	-	8,52,489.00
32	<b>PAHARMA</b>					
	Power House (Paharna)	PHARMA	2,70,75,398.00	-	-	2,70,75,398.00
	Construction of E/M Paharna	PHARMA	4,31,60,939.00	-	-	4,31,60,939.00
	Const of P H (Pharna)	PHARMA	42,88,718.00	-	-	42,88,718.00
	switchyard(phahrma)	PHARMA	2,56,500.00	-	-	2,56,500.00
33	<b>SDP</b>					
	Power House (SDP)	SDP	2,32,60,103.66	-	-	2,32,60,103.66
34	<b>DEHIRA</b>					



16 MAY 2024

*Khushboo*  
Company Secretary  
Bihar State Hydro Electric

*[Signature]*  
Director

*[Signature]*  
Managing Director



	Const. of EM - Dehra	DEHRA	3,76,94,808.00	-	-	3,76,94,808.00
	er House (Dehra)	DEHRA	4,69,42,961.00	-	-	4,69,42,961.00
35	Electric Installation (TB)	TB	16,23,795.00	-	-	16,23,795.00
	Power House (TB)	TB	10,86,354.00	-	-	10,86,354.00
36	TEJPURA					
	Power House (Tejpura)	TEJPURA	5,86,89,808.00	-	-	5,86,89,808.00
	Transmission Line-Tejpura	TEJPURA	1,88,000.00	-	-	1,88,000.00
	switchyard (Tejpura)	TEJPURA	22,13,314.00	-	-	22,13,314.00
	Construction of E/M (Tejpura)	TEJPURA	2,42,78,768.84	-	-	2,42,78,768.84
	Const. of PH (Tejpura)	TEJPURA	64,54,838.00	-	-	64,54,838.00
	Const. of SLR Bridge	TEJPURA	16,34,213.00	-	-	16,34,213.00
	Const. of DLR Bridge	TEJPURA	7,98,289.00	-	-	7,98,289.00
37	WALIDAD					
	Power House (Walidad)	WALIDAD	2,59,37,702.00	-	-	2,59,37,702.00
	Transmission Line (Walidad)	WALIDAD	14,24,322.00	-	-	14,24,322.00
	Construction of Electric Equipment (Walidad)	WALIDAD	1,48,15,567.72	-	-	1,48,15,567.72
38	BARBAL					
	Power House (Barbal)	BARBAL	2,11,51,377.00	-	-	2,11,51,377.00
	Land-Barbal	BARBAL	36,47,400.00	-	-	36,47,400.00
39	BATHNAHA					
	Power House (Bathnaha)	BATHNAHA	7,70,16,129.00	-	-	7,70,16,129.00
	Land-Bathnaha	BATHNAHA	1,33,24,086.00	-	-	1,33,24,086.00
	Construction of E/M (Bathnaha)	BATHNAHA	2,19,05,606.00	-	-	2,19,05,606.00
	Tools & Plant-Bathnaha	BATHNAHA	50,903.00	-	-	50,903.00
40	DAGMARA					
	Const. of P.H - Dagmara	DAGMARA	1,17,26,820.00	-	-	1,17,26,820.00
	Preparation Of physical Model	DAGMARA	1,07,69,196.00	-	-	1,07,69,196.00
41	MATHAULI					
	Power House (Mathauli)	MATHAULI	3,61,26,802.00	22,02,015.00	-	3,83,28,817.00
	Const. of E/M Equipment (Mathauli)	MATHAULI	1,84,97,047.00	-	-	1,84,97,047.00
	Land-Mathauli	MATHAULI	16,43,750.00	-	-	16,43,750.00
	Const. of SLR Bridge (Mathauli)	MATHAULI	-	1,29,311.00	-	1,29,311.00
	Construction of Power Chancel (Mathauli)	MATHAULI	62,89,083.00	-	-	62,89,083.00
42	NIRMALI					
	Power House (Nirmali)	NIRMALI	17,58,17,029.00	-	-	17,58,17,029.00
	Const. of E/M of Equipment - Nirmali	NIRMALI	1,08,24,000.00	-	-	1,08,24,000.00
	Land-Nirmali	NIRMALI	80,75,785.00	-	-	80,75,785.00
43	SONE WESTERN					
	Const. of power house (SW)	SONE WESTERN	13,76,041.00	-	-	13,76,041.00
	SIPHA					
	Const. of E/M (Shipha)	SIPHA	3,48,42,499.00	-	-	3,48,42,499.00
	Power House (Shipha)	SIPHA	3,90,07,935.00	5,99,565.00	-	3,96,07,500.00
	Const. of Bridge (Shipha)	SIPHA	12,58,003.00	3,01,128.00	-	15,59,131.00
44	KATANIA					
	Power House (Katania)	KATANIA	2,91,12,564.00	-	-	2,91,12,564.00
	Land-Katania	KATANIA	16,94,473.00	-	-	16,94,473.00
45	TRIVENI					
	Land - Triveni	TRIVENI	(10,19,922.00)	-	-	(10,19,922.00)
46	SADANI					
	Land - Sadani	SADANI	12,70,800.00	-	-	12,70,800.00
47	JAINAGRA					
	Construction of E/M Jainagra	JAINAGRA	(1,03,73,276.00)	-	-	(1,03,73,276.00)
48	CHANDIL					
	Construction of E/M (Chandil)	CHANDIL	9,99,26,658.58	-	-	9,99,26,658.58
49	NORTH KOEL					
	Fabrication Erection	NORTH KOEL	2,56,47,213.00	-	-	2,56,47,213.00
	Construction of Pen Stock	NORTH KOEL	5,87,542.00	-	-	5,87,542.00
	Plantation	NORTH KOEL	54,978.00	-	-	54,978.00
	Construction of E/M (North Koel)	NORTH KOEL	8,34,12,950.45	-	-	8,34,12,950.45
	Total A		1,64,30,17,058.61	32,32,019.00	-	1,64,62,49,077.61
	Previous Year		1,63,95,74,369.61	34,42,589.00	-	1,64,30,17,077.61



16 MAY 2024

*Khushhu*  
Company Secretary  
Bihar State Hydro Electric  
Power Corp Ltd  
PATNA

*[Signature]*  
Director  
Bihar State Hydroelectric  
Power Corporation Ltd.  
PATNA

D.I.N.-10514772

*[Signature]*  
Managing Director  
Bihar State Hydroelectric  
Power Corporation Ltd  
PATNA

D.I.N.-0957077



**BIHAR STATE HYDROELECTRIC POWER CORPORATION LIMITED**

**B. Development Expenditure**

SL NO	PARTICULARS	As at 01.04.2016	Addition during the year	Deduction during the year	As at 31.03.2017
		Amount ₹	Amount ₹	Amount ₹	Amount ₹
1	Project Report Survey & Consultancy Charges	2,63,23,543.46	0.00	0.00	2,63,23,543.46
2	Preliminary Expenses - Projects	9,27,77,511.82	0.00	0.00	9,27,77,511.82
3	New Project Expenses	5,03,546.00	0.00	0.00	5,03,546.00
4	Development Expenditure as per last account	63,27,03,539.38	0.00	0.00	63,27,03,539.38
5	Development Expenditure (Detail of addition given below)				
	Amethi	3,90,99,326.40	39,98,025.85	0.00	4,30,97,352.25
	Arwal	-	0.00	0.00	-
	Arrarhat	6,84,56,672.00	2,05,16,080.00	0.00	8,89,72,752.00
	Barbal	4,14,80,062.98	79,21,637.00	0.00	4,94,01,699.98
	Bathnaha	38,82,58,313.59	9,83,76,620.31	0.00	48,66,34,933.90
	Belsar	-	0.00	0.00	-
	Bagha	1,91,357.00	0.00	0.00	1,91,357.00
	Bettiah	1,24,142.00	0.00	0.00	1,24,142.00
	Chandil	59,74,11,366.69	3,29,65,802.62	0.00	63,03,77,169.31
	Dagmara	23,20,72,802.17	2,92,12,904.00	0.00	26,12,85,706.17
	Dhoba	4,25,49,923.00	76,55,706.00	0.00	5,02,05,629.00
	Sipha	6,84,80,182.00	2,14,15,761.29	0.00	8,98,95,943.29
	Indrapuri	2,89,142.00	0.00	0.00	2,89,142.00
	Jalimgagh	2,31,57,653.89	15,50,000.00	0.00	2,47,07,653.89
	Katnai	4,77,90,851.00	87,55,916.00	0.00	5,65,46,767.00
	Lower Ghgari	1,38,24,182.97	8,98,900.75	0.00	1,47,23,083.72
	Mathuali	3,51,90,252.00	78,61,672.00	0.00	4,30,51,924.00
	Mandal (North koel)	75,78,15,095.60	1,63,97,142.20	0.00	77,42,12,237.80
	Madhepura	29,18,453.00	4,00,068.00	0.00	33,18,521.00
	Natwar	2,30,07,316.68	24,64,581.34	0.00	2,54,71,898.02
	Netarhat	17,16,237.18	92,124.25	0.00	18,08,361.43
	Nindigagh	2,31,59,227.47	15,50,000.00	0.00	2,47,09,227.47
	Nirmali	24,78,32,558.47	8,15,35,802.00	0.00	32,93,68,360.47
	Nokha	2,24,236.00	5,290.00	0.00	2,29,526.00
	Pharma	6,42,68,942.79	65,24,778.63	0.00	7,07,93,721.42
	Rajapur	4,19,14,156.53	43,14,676.90	0.00	4,62,28,833.43
	Rampur	2,32,11,719.05	25,51,716.31	0.00	2,57,63,435.36
	Sadani	3,25,79,282.00	20,74,757.50	0.00	3,46,54,039.50
	Dehra	7,44,77,768.35	2,16,35,378.66	0.00	9,61,13,147.01
	Sone Eastern	24,23,286.91	0.00	0.00	24,23,286.91
	Tejpura	9,14,90,411.35	87,52,027.35	0.00	10,02,42,438.70
	Tenu	9,21,48,324.43	34,53,711.44	0.00	9,56,02,035.87
	Walidat	4,35,94,520.85	43,90,617.56	0.00	4,79,85,138.41
	Total of 5	3,12,11,57,766.35	39,72,71,697.96	-	3,51,84,29,464.31
6	Interest on Loan - Bihar Government	1,83,63,881.13	0.00	0.00	1,83,63,881.13
7	Interest on Loan - Bihar Government(New Projects)	37,577.00	0.00	0.00	37,577.00
8	Interest on Loan -NABARD	2,68,94,138.00	0.00	0.00	2,68,94,138.00
9	Transfer from Head Office	27,97,453.53	0.00	0.00	27,97,453.53
10	Capital Maintenance of PH (SW)	27,22,518.00	0.00	0.00	27,22,518.00
	<b>Total B</b>	<b>3,92,42,81,474.67</b>	<b>39,72,71,697.96</b>	<b>-</b>	<b>4,32,15,53,172.63</b>
	<b>Previous Year</b>	<b>5,15,99,20,896.97</b>	<b>40,73,77,636.31</b>	<b>-</b>	<b>5,56,72,98,533.28</b>
	<b>Total A+B</b>	<b>5,56,72,98,533.28</b>	<b>40,05,03,716.96</b>	<b>-</b>	<b>5,96,78,02,250.24</b>



6 MAY 2024

*Khushboo*  
Company Secretary  
Bihar State Hydro Electric  
Power Corp Ltd  
PATNA

*[Signature]*  
Director  
Bihar State Hydroelectric  
Power Corporation Ltd.  
PATNA  
D.I.N.-10514772

*[Signature]*  
Managing Director  
Bihar State Hydroelectric  
Power Corporation Ltd.  
PATNA  
D.I.N.-09570771



BIHAR STATE HYDROELECTRIC POWER CORPORATION LIMITED

NOTE: 19

Significant Accounting Policies and Notes on Accounts

1. Corporate Information

The financial statements comprise financial statements of Bihar State Hydroelectric Power Corporation Limited (the "Company, BSHPCL") for the year ended March 31, 2017. The Company is a state undertaking public limited company domiciled in India and incorporated under the provisions of the Companies Act, 1956 applicable in India.

The Company has multiple power projects located at various locations. The Company sells power generated from these projects.

2. Significant Accounting Policies:

Basis of accounting

The Financial Statements are prepared under historical cost convention, on accrual basis unless otherwise mentioned, in accordance with the generally accepted accounting principles in India (India GAAP) and to the Accounting Standards referred to in sub-section (3C) of section 211 of the Companies Act, 1956 read with the General Circular 15/2013 dated 13 September 2013 of the Ministry of Corporate Affairs in respect of Section 133 of the Companies Act, 2013 to the extent applicable, except as elsewhere.

Leave salary and pension contribution payable to employees on deputation, bonus to employees, leave encashment, liability on account of arrear salary on revision of pay/dearness allowance, liability on account of revision of audit fees and other expenses quantum of which are not ascertainable at the time of finalization of account are accounted on cash basis.

Use of Estimates

The preparation of the Company's financial statements in conformity of the Indian GAAP requires the management to make estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. The management believes that the Estimates used in preparation of the financial statements are prudent and reasonable. The estimates and underlying assumptions are reviewed on an ongoing basis and any revisions thereto are recognized in the period in which they are revised or in the period of revision and future periods if the revision affects both the current and future periods. Uncertainties about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

Inventories

Inventories comprising of stores and spares, as existing at the year end, are valued at cost.

*Khushbu*  
Company Secretary

*[Signature]*  
Director

*[Signature]*  
Managing Director



16 MAY 2024



## BIHAR STATE HYDROELECTRIC POWER CORPORATION LIMITED

### Tangible Fixed Assets, Depreciation and Amortization:

Tangible Fixed assets are stated at cost of acquisition/construction less disposal/ depreciation. Subsequent expenditures relating to an item of fixed assets is added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.

The company has not revalued any of its assets as on the date of the financial statement.

### Depreciation and Amortization

- up to financial year 1999-2000 depreciation was provided on written down value method on all fixed assets at the rates prescribed in Income Tax Rules.
- from financial year 2000-01 depreciation is provided on straight line method
- at rates prescribed in Schedule III of the Companies Act, 2013 on the fixed assets not related to power generating units.
- at rates prescribed in Income Tax Rules for generating units on the fixed assets related to power generating units .

### Capital Work in Progress

a. Capital work in progress includes:

- i. expenditure incurred on acquisition/construction of fixed assets during the construction stage of the project which are yet to put on use pending commencement of the commercial production,
- ii. administration and other overheads specifically attributable to construction of a project or to the acquisition of a fixed asset or bringing it to its working condition,
- iii. expenditure incurred on start-up and commissioning of the project, including expenditure incurred on test run ,and
- iv. borrowing cost.

b. The advances given to the Contractors for "Turnkey Basis Projects" are progressively capitalised on the basis of the running bills submitted by the Contractors.

### Revenue Recognition

Revenue from Power Supply is recognized on the basis of sales to Bihar State Electricity Board in terms of the agreements. Such Revenue is measured at the value of the consideration received or receivable, net of trade / cash discounts if any.

Revenue from other income comprising of sale of tender paper, interest, recoveries and other miscellaneous receipts are recognized on actual collection or when no significant uncertainty as to collectability exists.



16 MAY 2024

*[Signature]*  
Company Secretary

*[Signature]*  
Director

*[Signature]*  
Managing Director



# BIHAR STATE HYDROELECTRIC POWER CORPORATION LIMITED

## Government Grants

The company recognises government grants only when there is reasonable assurance that the conditions attached to them will be complied with, and the grants will be received. Grants received by the company related to specific projects are shown separately until it is adjusted by reducing the cost of related project on its commissioning. The grant is thus recognised in the profit and loss statement over the useful life of a depreciable asset by way of a reduced depreciation charge.

Pending adjustment with the cost of related projects this has been shown separately between Reserve & Surplus and Unsecured Loans based on the recommendation of the Accounting Standard 12 issued under The Companies Accounting Standards Rules, 2015.

## Borrowing Cost

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the asset. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs.

## Employees Benefits:

- i. For the obligation towards gratuity company has taken plan covering eligible employees through Group Gratuity Scheme of Life Insurance Corporation of India.
- ii. Retirement Benefits in the form of Provident Fund and Family Pension Fund are charged to the profit and loss for the period in which the contributions to the respective funds accrue as per relevant statutes.
- iii. The company is yet to make provision for other benefits as per the provision contained in Accounting Standard 15 issued under The Companies Accounting Standards Rules, 2015.

## Apportionment of Loan and Borrowing Cost

- i. The corporation as per policy in the earlier financial year have reapportioned the loan received as common loan for the projects undertaken by the corporation. The reapportionment was done on the basis of fund utilized by the Corporation for the period from 1983-1984 to 1995-1996. Interest on loan has been accordingly booked in the financial statement based on change in the allocation of loans under respective projects.



16 MAY 2024

*Khushboo*  
Company Secretary  
Bihar State Hydro Electric

*[Signature]*  
Director  
Bihar State Hydro Electric

*[Signature]*  
Managing Director



BIHAR STATE HYDROELECTRIC POWER CORPORATION LIMITED

- ii. The common loan received for the project namely Agnoor, Sadani, Ghagri, Netharhat, Nindighagh and Jalimghagh has been reapportioned with effect from the earlier financial year on the basis of generation capacity of the respective Projects. Interest on loan has been accordingly booked in the financial statement based on change in the allocation of loan under respective Projects.
- iii. The loan received against share of Government of Bihar for NABARD sponsored project has been reapportioned with effect from the earlier financial year on the basis of sanctioned loan amount for the respective Projects. Interest on loan from the current financial year has been accounted for as per rates chargeable by the State Government.

Apportionment of Head Office Expenses

- i. The Head Office expenses have been allocated in the ratio of installed capacity of the respective projects of the Corporation except for inactive Projects.
- ii. In respect of projects where major projects development operations have commenced in the earlier financial year, head office expenses have been apportioned to the extent of the installed capacity of the respective Projects.
- iii. Interest on Short Term Deposits at Head Office has not been considered for apportionment and allocation on the projects.

Impairment of Assets

An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. An impairment loss is charged for when an asset is identified as impaired.

Earnings Per Share

Basic earnings per share is computed by dividing the profit/ (loss) after tax by the weighted average of equity shares outstanding during the year.



16 MAY 2024

*Khushboo*  
Company Secretary  
Bihar State Hydro Electric  
Power Corp Ltd  
PATNA

*[Signature]*  
Director  
Bihar State Hydroelectric  
Power Corporation Ltd.  
PATNA  
D.I.N.-10514772

*[Signature]*  
Managing Director  
Bihar State Hydroelec  
Power Corporation Ltd.  
PATNA  
D.I.N.-09570



BIHAR STATE HYDROELECTRIC POWER CORPORATION LIMITED

Provisions, Contingent Liabilities and Contingent Assets

Provision is recognized when the company has a present obligation as a result of past events and it is probable that an outflow of resource will be required to settle the obligation in respect of which a reliable estimate can be made. Provision are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the balance sheet date. these are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. No contingent liabilities have been foreseen by the management as on the date of the financial statement.

- 3 Fixed Assets Register is yet to be maintained with required information. Step has been made to maintain the Fixed Asset Register and conduct physical verification of fixed assets.
- 4 The Assets and Liabilities, if any, after takeover of management of Koshi Kataiya Unit is yet to be accounted for, i.e. the assets and Liabilities are yet to be handed over to the Corporation. However, major renovation expenses have been done by the Corporation during the year and Capitalised during the year.
- 5 Balance confirmation of loans including interest thereon, debtors, creditors, deposits and advances are awaited.
- 6 Bank Accounts

Accounts have been reconciled (except in some cases) which includes old outstanding items and stale cheques. Efforts are on to liquidate such old outstanding items and adjustment of stale cheques.

Bank balances as mentioned in Bank Reconciliation Statements are taken from the bank statements. Balance confirmations from banks remain to be obtained.

It includes balances of inoperative accounts remain to be confirmed.

- 7 No Capital Grant received during the Financial Year.
- 8 There was no employee in the Corporation during the year getting remuneration exceeding Rs. 60,00,000/- p.a. or Rs. 5,00,000/- monthly (P.Y. Rs. 60,00,000/- per year or Rs. 5,00,000/- monthly) for a part of the year.



16 MAY 2024

*Khushli*  
Company Secretary  
Bihar State Hydro Electric  
Power Corp Ltd  
PATNA

*[Signature]*  
Director  
Bihar State Hydroelectric  
Power Corporation Ltd.  
PATNA

*[Signature]*  
Managing Director  
Bihar State Hydroelectric  
Power Corporation Ltd.  
PATNA

D T N - 10514772

D T N - 00570771



BIHAR STATE HYDROELECTRIC POWER CORPORATION LIMITED

9. Since the Central Government has not issued any notification as to the rate at which the cess is to be paid under section 441A of the Companies Act, 1956 nor has it issued any Rules under the said section, prescribing the manner in which such cess is to be paid, provision for such cess has not been made by the Company.
10. Interest on Short Term Deposits at Head Office has not been considered for Apportionment and allocation on the Projects.
11. In terms of Ministry of Corporate Affairs Notification No GSR 463(E) dated 05.06.2015, Government Companies are exempted from applicability of provision of section 164(2) of the Companies Act, 2013.
12. Amount of Contingent Liabilities not quantifiable on account of
  - tax demands including interest and penalties
  - penalties for delay in filing of Returns/Forms with the Registrar of Companies and other authorities
13. The material issued to contractors, claim recoverable, earnest money deposit, royalty, keep back and security deposits are subject to reconciliation/ confirmation and necessary adjustments will be done after final reconciliation/confirmation.
14. The Company has not received any memorandum ( as required to be filed by the suppliers with the notified authority under the Micro, Small and Medium Enterprises Development Act, 2006) claiming the status as Micro, Small or Medium Enterprises. Hence, the amount paid/payable as well as interest paid/ payable to these parties during the year is considered as nil. Also, the company has no outstanding to any suppliers beyond the agreed period between the suppliers and the company in writing
15. Income / Expenditure in Foreign Currency: Rs. NIL (P.Y. Rs. Nil).



16 MAY 2024

*Khushbu*  
Company Secretary  
Bihar State Hydro Electric  
Power Corp Ltd  
PATNA

*[Signature]*  
Director  
Bihar State Hydroelectric  
Power Corporation Ltd.  
PATNA

D.I.N.-10514772

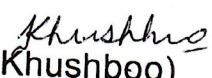
*[Signature]*  
Managing Director  
Bihar State Hydroelectric  
Power Corporation Ltd.  
PATNA

D.I.N.-09570771




BIHAR STATE HYDROELECTRIC POWER CORPORATION LIMITED

16. The Company is engaged in Generation of Hydro Electricity and it's area of Operation was undivided Bihar. Pursuant to Bihar Re-organization Act, 2000, the company's Assets/ Projects falling in the State of Jharkhand were required to be apportioned to the State of Jharkhand. As per Geographical distribution, 08 Projects of the Company are situated in the State of Jharkhand. In absence of final calculation of Assets and Liabilities, assets and Liabilities yet to be apportioned to the Jharkhand State has not been reflected separately.
17. In the opinion of the Board and to the best of their knowledge belief, the value of realisation of current and other assets in the ordinary course of business will not be less than the amount at which they are stated in the Balance Sheet.
18. Treatment for Service Tax is as per opinion obtained by the Management from it's Service Tax Consultant.
19. Previous Years Figures for Financial Year 2015-16 have been re-classified / re-arranged / re-stated and regrouped to make them comparable with figures for current year being Financial Year 2016-17.

  
(Khushboo)  
Company Secretary

  
Director  
**Director**

Bihar State Hydroelectric  
Power Corporation Ltd.  
PATNA

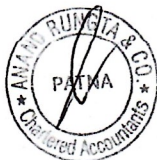
  
(Mahendra Kumar)  
Managing Director

D.I.N -09570771

Place: Patna

Date: 6 MAY 2024

D.I.N.-10514772



**Subject: Details of SBN held and transacted during 08.11.2016 to 31.12.2016**

A/c No. - 441020100003004

	SBNs	Other denomination notes	Total
Closing cash in hand as on 08.11.2016	Rs. 39,000/-	Rs. 2,731.02	Rs. 41,731.02
(+) Permitted receipts	-	Rs. 1,24,000.00	Rs. 1,24,000.00
(-) Permitted payments	-	Rs. 68,907.00	Rs. 68,907.00
(-) Amount deposited in Banks	Rs. 39,000/-	-	Rs. 39,000.00
Closing cash in hand as on 30.12.2016	-	-	Rs. 57,824.02



*Khushhu*  
Company Secretary  
Bihar State Hydro Electric  
Power Corp Ltd  
PATNA

*[Signature]*  
Director  
Bihar State Hydroelectric  
Power Corporation Ltd.  
PATNA

D.I.N.-10514772

*[Signature]*  
Managing Director  
Bihar State Hydroelectric  
Power Corporation Ltd.  
PATNA

D.I.N.-09570771

16 MAY 2024

BIHAR STATE HYDROELECTRIC  
POWER CORPORATION LIMITED,  
PATNA

STATUTORY AUDIT REPORT  
FOR THE FINANCIAL YEAR 2017-18

AUDITOR'S

M/S ANAND RUNGTA & CO.

Chartered Accountants,  
405, CAPITOL TOWER-B  
FRASER ROAD,  
PATNA-800001  
Tel. #0612-3569253



## **INDEPENDENT AUDITOR'S REPORT**

We have audited the accompanying financial statements of Bihar State Hydroelectric Power Corporation Limited ("the Company"), which comprise the Balance Sheet as at 31<sup>st</sup> March, 2018; the Statement of Profit and Loss, the Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

### **Management's Responsibility for the Financial Statements:**

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with relevant rules issued there under.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility:**

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable





assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

**Basis for Qualified Opinion:**

As per Annexure "A"

**Qualified Opinion:**

In our opinion and to the best of our information and according to the explanations given to us, except for the possible effects of the matter described in the Basis of Qualified Opinion paragraph above, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2018, and its loss and cash flows for the year ended on the date.

**Report on other Legal and Regulatory Requirements:**

- 1) As required by the Companies (Auditor's Report) Order, 2016 issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the **Annexure "B"**, a statement on the matters specified in paragraphs 3 and 4 of the order, to the extent applicable.
- 2) The Comptroller and Auditor General of India has issued directions indicating the areas to be examined in terms of sub-section (5) of Section 143 of the Act, the compliance of which is set out in **Annexure "C"**.





3) As required by section 143 (3) of the Act, we report that:

- a. *We have sought and except for the matter described in the Basis for Qualified Opinion paragraph above obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.*
- b. *In our opinion, except for the possible effect of the matters described in the "Annexure-A" of Basis for Qualified Opinion paragraph above, proper books of account as required by law relating to preparation of the aforesaid financial statement have been kept by the Company so far as it appears from our examination of those books.*
- c. *The Balance Sheet, the statement of Profit & Loss and the Cash Flow Statement dealt with by this report, as per books of accounts made available to us; we are unable to comment whether these are in agreement with the books of account to the extent mentioned in para no. 1.02 to 1.23 of Annexure 'A'.*
- d. *In our opinion, except for the possible effect of the matters described in the Para no. 1.01 of "Annexure - A" of Basis for Qualified Opinion paragraph above, the aforesaid financial statements comply with the Accounting Standards specified under the section 133 of the Act read with relevant rules issued there under.*
- e. *In terms of Notification no. G.S.R. 463 (E) dated 05<sup>th</sup> June 2015 issued by the Ministry of Corporate Affairs, the provisions of section 164 (2) of the Act regarding disqualifications of the Directors, are not applicable to the company.*
- f. *With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in Annexure "D". Our report expresses qualified opinion on the operating effectiveness of the Company's internal financial controls over financial reporting.*
- g. *With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules,*



2014, in our opinion and to the best of our information and according to the explanations given to us:

- i. *The Company has not disclosed the impact of pending litigations on its financial position in its financial statements.*
- ii. As per information and explanation given by the management the Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii. As per information and explanation given by the management there has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company during the year ended 31<sup>st</sup> March, 2018.

Place: Patna  
Date: 16.05.2024



For Anand Rungta & Co.  
Chartered Accountants  
FRN: 000681C

(S. K. Shahi)

Partner

M. No. 071510

UDIN: 24071510BKHVQF9123



**BIHAR STATE HYDROELECTRIC POWER CORPORATION LIMITED**

**Annexure-"A"** to the Independent Auditor's Report  
(Refer to in para-4, under 'Basis of Qualified Opinion' of our Report of even date on accounts for the year ended 31<sup>st</sup> March, 2018)

*1.01 In the following cases, the different accounting standards issued by the institute of chartered accountants of India have not been followed: -*

- (a) Accounting Standard-1 to the extent stated in Point No. 2 (Basis of accounting) of Note No. -19 to the Accounts.*
- (b) The Company has not disclosed the accounting policies followed in the valuation of stock. This is contrary to the provisions of AS-2.*
- (c) The Company has not disclosed the accounting policies followed in the Accounting Standard-4 related to Contingencies and Events occurring after Balance Sheet Date.*
- (d) In absence of Fixed Assets register, depreciation has not been charged as per rate prescribed for Power Generating Companies. This is contrary to the provisions of Accounting Standard-10.*
- (e) In absence of details accounting of Government Grants as per AS-12 could not be verified.*
- (f) Accounting Standard-15 to the extent stated in Point No. 2 (Employee Benefits) of Note No. -19 to the Accounts.*
- (g) Accounting Standard-16 related to Borrowing Cost.*
- (h) The Company has not disclosed the accounting policies Segment Reporting. This is contrary to the provisions of Accounting Standard-17.*
- (i) The Company has not disclosed the accounting policies Related Party Disclosures. This is contrary to the provisions of Accounting Standard-18.*
- (j) The Company has not disclosed and accounted for Impairment of Assets. This is contrary to the provisions of Accounting Standard-28 and*
- (k) The Company has not disclosed all the Provisions, Contingent Liabilities and Contingent Assets as per provisions of Accounting Standard-29.*

*1.02 Details of any pending legal/disputed cases as on 31.03.2018 could not be made available to us for our verification. Hence, we are unable to comment about contingent liability; if any*





1.03 Schedules of Balance sheet (Assets & Liabilities) items could not be made available to us for verification.

1.04 As referred in Note no. 19 para-9, since the Central Government has not issued any notification as to the rate at which the cess is to be paid under section 441A of the Companies Act, 1956 nor has it issued any Rules under the said section, prescribing the manner in which such cess is to be paid, provision for such cess has not been made by the Company.

1.05 **Going Concern Assumption:** The accounts of the Corporation have been prepared on the Going Concern assumption. In view of the huge accumulated losses, the negative net worth of the company, the company's ability to continue as a going concern is dependent on availability of substantial finance as well as future performance and profitability, etc.

**1.06 Reserves and Surplus: ₹ (-) 2,92,33,67,166.95**

(a) Reserve and Surplus includes Capital subsidy/ Grant in Aid ₹29,30,08,000.00 as on 31.03.2018. During the year no Capital subsidy/ Grant in Aid has been received under this head. As these are capital subsidy and as disclosed in the Accounting Policy (Para 2 (Government Grants) of Note No. 19 to the Accounts) it will be allocated to projects concerned reducing the cost of project on commissioning of the related project. As a number of projects are running projects resulting overstatement of Fixed Assets with corresponding overstatement of Capital subsidy/ Grant in Aid (amount not quantifiable for want of relevant detail). This has also impact on depreciation charged.

(b) As per previous audit report for the Financial Year 2013-14 difference of ₹ 131.63 Lacs between Specific Project wise Grant and Control Ledger in the account head Grant in Aid were reported. Reason and Correctness of this difference has not been explained to us.





**1.07 Long-term Borrowing: ₹ 11,38,86,25,153.52**

- (a) Total loan from Government of Bihar as on 31.03.2018 comes to ₹ 2,23,08,99,000/-. Neither Sanction letter nor calculation sheet of interest of Government of Bihar related to such loan was available to verify the rate of interest and terms and condition related thereto. Interest amounting to ₹ 27,47,25,120.00 and penal interest amounting to ₹ 5,57,72,475.04 have been provided during the year. In absence of Proper details/calculation sheet, we are unable to offer our Comments on correctness of interest provided.
- (b) Total loan from Government of Bihar under RIDF(NABARD) scheme as on 31.03.2018 comes to ₹ 2,43,33,83,000/-. Neither Sanction letter nor calculation sheet of Government of Bihar related to such loan was available to verify the rate of interest and terms and condition related thereto. Interest amounting to ₹ 23,24,68,265.00 and penal interest provided amounting to ₹ 6,08,34,575.02 have been provided during the year. In absence of Proper details/calculation sheet, we are unable to offer our Comments on correctness of interest provided.
- (c) The Corporation has defaulted in repayment of Loan received from Govt. of Bihar under RIDF (NABARD) scheme and other Loans. In absence of calculation it could not be ascertained correctness of liability on account of penal interest for delayed repayment has been provided or not.
- (d) Long-term borrowing includes loan from Government of Jharkhand carrying same balance from previous year amounting to ₹5,00,00,000/-. No interest on such Loan has been provided in the books of accounts. In absence of proper document about sanction of loan and other terms and conditions and proper Calculation Sheet for calculation of interest on loans, we are unable to offer Comments on correctness of interest provided.

**1.08 Fixed Assets: ₹ 1,43,42,80,000.72**

- (a) Title deeds in respect of land were not made available to us. It may be noted that as per Accounting Standard – 10 as well as Guidance Notes and Opinion of Expert Advisory Committee of the Institute of Chartered Accountants of India, expenditure incurred for creation of assets not within the control of company should be charged to profit





& loss account in the year of incurrence itself. In absence of proper details about title of the land, we are unable to offer any comment on expenses incurred on such projects, if any, where title deed is not with the company.

- (b) During the Financial year 2011-12 a sum of ₹ 27,720/- at Triveni has been shown as addition to Free hold land (including ₹ 220/- paid in Cash), but Proper documents/ Title Deeds were not made available to us for verification.
- (c) Fixed Assets includes a sum of ₹ 1,85,800/- under the head of Lease hold land. No amount is amortised based on the life of lease resulting overstatement of value of fixed asset with corresponding understatement of accumulated loss as well as loss of the year.
- (d) Depreciation on Fixed Assets has been provided on Straight line / written down value method in accordance with the rates prescribed in Schedule XIV to the Companies Act., 1956 on the Fixed Assets not related to Power Generating units although accounting policy refers to Schedule III of the Companies Act 2013 and at rates prescribed in Income Tax Rules on the Fixed Assets related to Power Generating Units. The Corporation is a Power Generating Company and Central Electricity Regulatory Commission (CERC) has notified the rates on Straight Line Method for charging Depreciation to the extent of 90% of the Cost of the Asset, which is applicable for the Company. In absence of documents related to addition of Fixed Assets and detailed calculation sheet for charging of Depreciation, we are unable to offer our Comments on value of depreciation charged and its impact on value of Fixed Assets as well as Accumulated Loss.
- (e) Fixed Assets also includes a sum of ₹ 1,35,82,177/- under Powerhouse at Dehri, which comprises of cost of pump amounting to ₹ 27,98,515/-, payment to consultant (BHEL) for supervision of repair work amounting to ₹ 1,02,63,213/- and payment to other consultant for service charges, which was capitalized during Financial Year 2009-10. It appears that it was a case of repairs and maintenance it did not increase the future benefits from the existing assets beyond its previously assessed standard of performance and did not result in increase in capacity and in terms of Accounting Standard AS-10 amount should not be added to Fixed Assets. This has resulted in overstatement of fixed assets and understatement of Accumulated Loss with consequential effect on charge of depreciation.
- (f) Fixed Assets also includes a sum of ₹ 1,23,71,057/- being the amount of Entry tax, Royalty, etc., related to Sebari and Srikhanda Units Capitalised during the Financial Year 2010-11 under the Head





*Electrical Installation, Plant & Machinery and Powerhouse, where partial amount were capitalized in earlier year and hence depreciation on these items should have been charged from the date of Capitalisation treating the depreciation of earlier year as Prior period expenses. This has resulted in overstatement of fixed assets and understatement of Accumulated Loss with consequential effect on charge of depreciation.*

- (g) *Fixed Assets also includes a sum of ₹ 72,76,511/- being the amount of Entry Tax related to procurement of goods during the financial year 2007-08 to 2010-11 paid during the financial year 2011-12 for Western Sone (Dehri) Unit Capitalised in that Financial Year under the Head Electrical Installation without linking with the cost of Goods procured, as total cost of Electrical Installation for Dehri Unit is ₹ 80,55,539/- only. The payment of Entry Tax should have been linked with the items purchased and related depreciation should have been charged from the date of Capitalisation of Assets for which the Entry Tax relates, treating the depreciation of earlier year as Prior period expenses. This has resulted in overstatement of fixed assets and understatement of Accumulated Loss with consequential effect on charge of depreciation.*
- (h) *Fixed Assets also includes a sum of ₹ 36,62,283/- capitalized in Financial Year 2010-11, being the amount paid for Replacement of Spares, Servicing of Air Conditioner, Inspection Charges, etc. which are revenue in nature and it should have been charged to revenue. This has resulted in overstatement of fixed assets and understatement of Accumulated Loss with consequential effect on charge of depreciation.*
- (i) *Fixed Assets includes a sum of ₹ 58,50,642/- being the amount paid through running account bill and capitalized during the financial Year 2010-11 and no final bills were raised by the contractor and it was treated as Capital Work in Progress in books of accounts of the unit. If assets were completed and put to use, it should have been capitalized with full amount by taking the liability for unpaid amount. This has resulted in understatement of fixed assets as well as understatement of Liability and also understatement of Accumulated Loss with consequential effect on charge of depreciation.*
- (j) *Fixed Assets includes a sum of ₹ 25,74,696/- (Construction of Escape Regulator) and ₹ 15,05,506/- (Construction of Escape Channel) being the amount paid through Running Account bill and capitalized during the financial year 2011-12 as Plant & Machinery and no final bill were raised by the contractor and it was treated as Capital Work in*





Progress in books of accounts of the unit. It was noticed that capitalization were made for civil work only without linking it with other cost involved for equipment and also without considering the unpaid amount payable to the Contractor. If assets were completed and put to use, it should have been capitalized with full amount by taking the liability for unpaid amount. This has resulted in understatement of fixed assets as well as understatement of Liability and also understatement of Accumulated Loss with consequential effect on charge of depreciation.

- (k) A sum of ₹ 9,242/- has also been noticed as addition to fixed assets in the financial year 2011-12 under office equipment which are in the nature of revenue expenditure resulting overstatement of fixed assets and understatement of revenue expenditure with consequential effect on charge of depreciation.
- (l) Fixed Assets does not includes a sum of ₹ 5.38 lakh being the value of vehicle (Ambassador car) purchased during the year 2009-10 but not capitalized. Further, two vehicles (Scorpio) were also purchased but not capitalized and the details of Cost of vehicle/advance were not made available to us. Non-Capitalisation of these vehicles has resulted in understatement of fixed assets, also understatement of Accumulated loss with consequential effect on charge of depreciation and overstatement of Advance to Supplier.
- (m) Fixed Assets does not include a sum of ₹ 25,105/- being the cost of Digital UPS and Fan and it's cost were treated as Revenue (Entertainment Expenses) during the Financial Year 2012-13. Non-Capitalisation of these assets has resulted in understatement of Fixed Assets, also overstatement of Accumulated Loss with consequential effect on charge of depreciation.
- (n) Fixed Assets includes a sum of ₹ 15,77,10,417/- as Powerhouse being the cost of renovation of Koshi Project capitalised during the Financial Year 2012-13 and which is still under progress and no final bill were submitted by the Contractor. A sum of ₹ 73,64,292/- has been charged as Depreciation against this project. This has resulted in overstatement of fixed assets by ₹ 15,03,46,125/- as well a ₹ 73,64,292/- of loss for the year and Accumulated loss and understatement of Capital work in progress by ₹ 15,77,10,417/-.
- (o) Fixed Assets also includes a sum of ₹ 77,23,260/- under Jainagara Main Generating Unit capitalised during the Financial Year 2012-13, which comprises of cost of Spares, Battery, Tyre etc., which was capitalised as Fixed Assets (in Books of Jainagara unit it was treated as Capital Work in Progress). It appears that is a case of repairs and





*maintenance and it did not increase the future benefits from the existing assets beyond it's previously assessed standard of performance and did not result in increase in capacity and in terms of Accounting Standard AS-10 and it should not be added to fixed assets. Also no Depreciation was charged on it for the year. This has resulted in overstatement of fixed assets and understatement of Accumulated Loss.*

- (p) *Fixed Assets includes a sum of ₹ 41,46,363/- under Jainagara Main Generating Unit being the amount of adjustment of advance made to the contractor in earlier year but adjusted during the financial ear 2012-13. It was noticed that capitalization of asset was made in earlier year without linking it with other cost involved for equipment. If assets were completed and put to use, it should have been capitalized with full amount after adjusting all advances made to the contractors. This has resulted in understatement of Accumulated Loss and also overstatement of Fixed Assets due to consequential effect on charge of depreciation related to earlier year.*
- (q) *Fixed Assets includes a sum of ₹ 4,96,00,682/- (Construction of Escape Channel, Const. of Cross Regulator and Const. of Escape Regulator at Sone Western Unit) being the amount paid through Running Account bill and capitalized during the financial Year 2012-13 as Plant & Machinery and no final bills were raised by the contactor and it was treated as Capital work in progress in books of accounts of the until It was noticed that capitalization were made for Plant & Machinery without linking it with other cost involved and also without considering the unpaid amount payable to the contractor. If assets were completed and put to use, it should have been capitalized with full amount by taking the liability for unpaid amount. Further no depreciation were charged on these assets in books of accounts. This has resulted in overstatement of fixed assets and also understatement of capital work in progress.*
- (r) *Fixed Assets also includes a sum of ₹ 18,80,793/- under Electrical Equipment at Sone Western Unit, which comprises of cost of spares, maintenance expenses, etc., which was capitalised as Fixed Assets during the financial year 2012-13. It appears that is a case of repairs and maintenance and it did not increase the future benefits from the existing assets beyond it's previously assessed standard of performance and did not result in increase in capacity and in terms of Accounting Standard AS-10 and it should not be added to fixed assets. This has resulted in overstatement of fixed assets and understatement*





of Accumulated Loss with consequential effect on charge of depreciation.

- (s) Fixed Assets includes a sum of ₹ 2,69,86,270/- (₹ 86,72,658/- Electric Equipment at Agnoor, ₹ 80,42,114/- Electric Equipment at Belsar, ₹64,80,000/- Electric Equipment at Alwar, ₹ 32,13,800/- Electric Equipment and ₹ 5,77,698/- Powerhouse at Shrikhinda Unit) being the amount of adjustment of advance made to the contractor in earlier year/ balance payment to the contractor related to the project completed in earlier years but adjusted and capitalised during the financial year 2012-13. It was noticed that capitalization of assets was made in earlier year without adjustment of advance made to the contractor/ without considering the unpaid amount payable to the Contractor. If assets were completed and put to use, it should have been capitalized with full amount by taking the liability for unpaid amount. This has resulted in overstatement of fixed assets as well as understatement of Accumulated Loss with consequential effect on charge of depreciation.
- (t) Fixed Assets also includes a sum of ₹ 1,41,61,346/- (₹6,277/- at Belsar, ₹1,87,335/- at Arwal, ₹ 1,12,63,660/- at East Gandak, ₹25,80,820/- at Koshi ₹ 19,800/- at Sone Eastern and ₹ 46,952/- at Shrikhinda) which comprises of cost of Spares, Monthly Maintenance Expenses, Cost of Battery, cleaning of Terrace Channel, etc., which was capitalised as Fixed Assets during the financial year 2012-13. It appears that is a case of repairs and maintenance and it did not increase the future benefits from the existing assets beyond it's previously assessed standard of performance and did not result in increase in capacity and in terms of Accounting Standard A-10 and it should not be added to fixed assets. This has resulted in overstatement of fixed assets and understatement of Accumulated Loss with consequential effect on charge of depreciation.
- (u) Fixed Assets includes a sum of ₹ 47,31,729/- under Electric Installation at Dehri Unit, being the amount of adjustment of advance made to the contractor in earlier year/ balance payment of the contractor related to the project completed in earlier year but adjusted and capitalised during the financial year 2012-13. It includes many items which are revenue in nature and should have been charged to revenue expenditure. It was also noticed that major part of capitalization of asset was made in earlier year without adjustment of advance made to the contractor / without considering the unpaid amount payable to the Contractor. If assets were completed and put to use, it should have been capitalized with full





amount by taking the liability for unpaid amount. This has resulted in overstatement of fixed assets as well as understatement of Accumulated Loss with consequential effect on charge of depreciation.

- (v) Fixed Assets also includes a sum of ₹ 27,604/- under Office Equipment at Head Office during the Financial Year 2013-14, which comprises of cost of Battery, Key Board, Pen Drive etc., which was capitalised as Fixed Assets, which are cases of repairs and maintenance and it did not increase the future benefits from the existing assets beyond it's previously assessed standard of performance and did not result in increase in capacity and in terms of Accounting Standard AS-10 and it should not be added to fixed assets. This has resulted in overstatement of fixed assets and understatement of Accumulated Loss with consequential effect on charge of depreciation.
- (w) Fixed Assets also includes a sum of ₹ 63,252.00 under Electric Installation at (Shrikhinda unit and Sone Western unit) during the Financial Year 2014-15, which comprises of cost of Battery, which was capitalised as Fixed Assets, which are cases of repairs and maintenance and it did not increase the future benefits from the existing assets beyond it's previously assessed standard of performance and did not result in increase in capacity and in terms of Accounting Standard AS-10 and it should not be added to fixed assets. This has resulted in overstatement of fixed assets and understatement of Accumulated Loss with consequential effect on charge of depreciation.
- (x) Fixed Assets also includes a sum of ₹ 53,723.00 under Other Equipments at Sone Western unit during the Financial Year 2015-16, which comprises of cost of Battery & Spare parts, which was capitalised as Fixed Assets, which are cases of repairs and maintenance and it did not increase the future benefits from the existing assets beyond it's previously assessed standard of performance and did not result in increase in capacity and in terms of Accounting Standard AS-10 and it should not be added to fixed assets. This has resulted in overstatement of fixed assets and understatement of Accumulated Loss with consequential effect on charge of depreciation.
- (y) Fixed Assets register and Physical verification of fixed assets could not be made available to us for our verification (Refer point no. 3 of Note-19 "significant accounting policies and Notes on Accounts").





**1.09 Capital Work in Progress: ₹ 6,36,51,97,511.70**

- (a) Capital Work in Progress consists of Assets under construction/ installation/ acquisition amounting to ₹ 1,64,62,96,184.61 and Development Expenditure including borrowing cost amounting to ₹ 4,71,89,01,327.09. Besides negative balance under the head of Land at Triveni amounting to ₹ 10,19,922.00 and ₹ 1,03,73,276.00 at E/M Jainagra due to over Capitalisation in Previous Financial year. Reason of negative balance could not be explained. Capital Work in Progress includes ₹ 63,27,03,539.38 as Development Expenditure as per last account without any detail. It could not be explained to which project it relates. Substantial amount is lying under capital work in progress without identification of project it relates.
- (b) Negative balance under the head of Electric Equipment and Fabrication amounting to ₹ 52,02,292/- were noticed in the Project Arwal due to over Capitalisation in Financial year 2011-12. Similarly ₹ 99,76,904/- were noticed under the head Electric Equipment (Belsar) due to over Capitalisation in Financial Year 2013-14. Reason of negative balance could not be explained.
- (c) (i) As per information given by the management total projects run by the company were 26 out of which 3 projects are closed and 2 projects are rejected. No accounting treatment/adjustment has been made in books of accounts for closed and rejected projects.
- (ii) Project Status of 21 under construction units could not be made available to us. In many under construction units amount appearing since long without any Progress. transactions during the year comprise only allocation of interest, head office expenses and depreciation only. In absence of relevant documents and proper details, we could not verify it and unable to comment on the correctness of the above.
- (d) In absence of detail, amount outstanding under the head Project Report Survey and consultancy Charges/ Preliminary Expenses related to any project not likely to come up, could not be ascertained and to such extent capital work in progress is overstated with corresponding understatement of accumulated loss.





- (e) *The project wise segregation of Assets under construction under Capital work in progress amounting to ₹ 38,03,85,692.95 has not been done in the accounts.*
- (f) *We have noticed that in compliance of Accounting Policy disclosed in Point 2 ('Apportionment of Loan and Borrowing Cost' and 'Apportionment of Head Office Expenses') of Note No. -19 to the accounts allocation of borrowing cost and Apportionment of Head Office Expenses has been made on the basis of sanctioned loan amount for the respective Projects without utilization of fund on these projects. In the meantime interest has been earned on temporary Short Term Deposits with Banks and it has been treated as income of the Head Office. It is Contrary to the Accounting Standard-16 "Borrowing Cost" issued by the Institute of Chartered Accountants of India. In our opinion, these accounting Policies should be reviewed and revised in Compliance to Accounting Standard. Thus allocation of interest to the projects without netting with interest earned has resulted into understatement of loss and overstatement of Capital Work in Progress/ Fixed Assets.*
- (g) *Accounting Policy disclosed in Point 2 ('Apportionment of Loan and Borrowing Cost' and 'Apportionment of Head Office Expenses') of Note No. -19 to the accounts state the basis of allocation of borrowing cost and other overheads to projects under construction, but no calculation sheet of amounts allocated was available to verify the correctness and justification of allocation.*
- (h) *We have not gone through the value of Sanctioned value of the Project as per DPR and it's approval from administrative Department of Govt. of Bihar and estimated cost taken in tendering as well as Cost incurred on Projects and it's comparison with sanctioned amount, it's final approval from the administrative ministry of Govt. of Bihar, status of project cost incurred above the sanctioned value of the project as theses papers were not made available to us.*
- (i) *Capital work in Progress includes a sum of ₹ 16,70,837.50 being the amount of addition made during the Financial Year 2010-11 in Powerhouse which relates to issue of Capital Stores during the year without any allocation of the Unit.*
- (j) *Capital Wok in Progress includes a sum of ₹ 54,45,036/- being the amount of payment made to vendors for Repairing and Maintenance of Western Sone Powerhouse Plant in the Year 2010-11. Western Sone Powerhouse Plant was Capitalised in year prior to F.Y. 2010-11 and hence these expenses should have been charged to revenue for*





the year. This has resulted in understatement of Accumulated Loss and Overstatement of Capital Work in Progress.

- (k) A sum of ₹ 52,48,548/- paid during the financial year 2012-13 as Consultancy to different parties for preparation of feasibility report and S.P.R. for new projects and it was also approved by the Board of Directors as feasible projects and necessary actions were taken by the Corporation for approval of these feasible projects from the Administrative Ministry. As per Accounting Standard-10, these cost should be treated as Capital Work in Progress. The treatment of these payments as consultancy expenses has resulted in overstatement of Loss for the year as well as Accumulated Loss and also understatement of Capital Work in Progress.
- (l) Capital Work in Progress for the financial year 2013-14 includes a sum of ₹ 2,83,91,502/- which has been reflected as the cost of Land after transfer of ₹ 1,27,59,199/- to Development Expenses, Construction of Powerhouse, Bank Account after cancellation of Cheque / refund of advances, which clearly indicates that these are not being cost of land and should have been reflected as advance for acquisition of land.

In absence of project status report, subsidiary ledger, RA bills and other relevant documents, we could not verify it and unable to comment on the correctness of the above figures.

**1.10 Inventories: ₹ 83,04,667.59**

- (a) It includes ₹11,09,825.16 being value of materials issued to contractors and is outstanding since long. As explained, materials have been utilized but in absence of necessary documents it remains unadjusted. Further, during the year ₹42,86,778.00 written-off but supporting documents and Minutes for Board approval could not be made available to us for our verification.
- (b) Inventories includes Capital Stores amounting to ₹ 67,78,250.80 which requires though technical review of the position of non-moving/ obsolete /unserviceable stores and spares is called for and in the absence of such review, we are unable to comment on it's future usability and adequacy of the Value outstanding.
- (c) Inventories includes a sum of ₹ 23,895.68 being value of Exide Battery having limited life but outstanding since long and Stock suspense amounting to ₹ 67,787.11 are being carried forward without any provision.





- (d) Capital Stores and Stationery items ₹67,78,250.80 and ₹ 3,24,908.84 respectively same balance is outstanding since opening. During the current financial year no entry for purchase and consumption of stationery was passed under this account head.
- (e) Physical verification of inventories and valuation of closing stock (source documents) could not be made available to us for our verification.

In absence of inventory register and relevant documents, we could not verify it and unable to comment on the correctness of the above figures.

**1.11 Trade Receivables: ₹ 9,64,13,584.00**

Confirmation of balances due from Sundry Debtors was not available for our verification. Age wise, security wise Sundry Debtors details not provided to us.

**1.12 Cash & Bank Balance: ₹ 1,09,47,35,620.46**

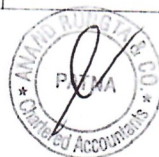
- (a) Public Ledger Account with SBI Secretariat Branch amounting ₹ 31,78,97,620.00 outstanding since preceding year. As per information given by the management this account was not operated since long but statement & confirmation certificate related to Public Ledger Account was not produced before us.

In absence of account statement and confirmation certificate, we could not verify it and unable to comment on the correctness of the above figures.

- (b) Many of the Bank Accounts, operated at various units of the Company remain un-reconciled. No balance confirmations from banks in respect of all the bank accounts except "Punjab National Bank (DDG)" and cheque issue register have been obtained. Many bank Accounts of Units and One Bank Account of Head Office were not operated since many years.

Following Bank Reconciliation Statement have not been made available to us:

Name of Bank	Balance as on 31.03.2018
Bank of India (HO)	645,911,465.05
Bank of India (Tax Account)	(802,121.00)
B.S.Co-Operative Bank	1,059.45
Punjab National Bank (HO)	1,685,644.05



SBI (Lower Ghaghri)	5,000.00
SBI-Madhepura	212,492.25
SBI (Mandal)	17,728.75
SBI (Netarhat)	96,120.00
SBI (Ranchi)	199.91
SBI(Sadni)	9,112.00
State Bank Of India (SE)	25,130.72
State Bank of India (TBHEP)	20,894.65
P.K Gramin Bank (Mandal)	3,360.80

*Following Bank Statement have not been made available:*

<b>Name of Bank</b>	<b>Balance as on 31.03.2018</b>
Bank of India (Tax Account)	(802,121.00)
B.S.Co-Operative Bank	1,059.45
Punjab National Bank (HO)	1,685,644.05
SBI (Lower Ghaghri)	5,000.00
SBI-Madhepura	212,492.25
SBI (Mandal)	17,728.75
SBI (Netarhat)	96,120.00
SBI (Ranchi)	199.91
SBI(Sadni)	9,112.00
State Bank Of India (SE)	25,130.72
State Bank of India (TBHEP)	20,894.65
P.K.Gramin Bank (Mandal)	3,360.80

- (c) *In Case of Operating Bank Accounts, in some cases where accounts are reconciled, there are substantial amounts outstanding since long including cases of amounts debited / credited by bank but not recorded in the books of the Company (even movement of balances in Auto Swift Account / transfer from one account to another account/ interest credit / interest Debit, TDS deducted by Bank, fund received from Sundry Debtor (South Bihar Power Distribution Company Limited), (Bihar State Power holding Corporation) were not recorded and are outstanding, Non adjustment of which may materially affect the Bank Accounts as well as income, expenditure, assets and liabilities.*
- (d) *FD/TDR Copy /Statements/details/interest calculation sheet was not made available to us. It was not possible to physically verify the short term deposits with banks in course of audit after a period of its maturity.*





- (e) Stamp in hand amounting to ₹ 12,686/- same balance carried since previous year. During the current financial year no entry for purchase and consumption of stamp was passed under this account head. Copy of physical verification as on 31.03.2018 could not made available to us for our verification.

In absence of relevant documents/proper details, we could not verify it and unable to comment on the correctness of the above figures.

- (f) Cash balance in fraction of paisa indicates that either physical verification of cash was not carried out or cash balance includes coins which was no longer a legal tender. It needs to be adjusted.

**1.13 Short-term Loans & Advances: ₹ 70,43,65,563.45**

- (a) Advance Recoverable in cash or in kind includes ₹ 47.80 crore advances to suppliers/contractors and ₹ 0.18 crore other recoverable from contractors/ employees. It appears that substantial amount is outstanding since long. In absence of confirmation of balance from various parties and it's linking with outstanding expenses, which are outstanding without any movement during the Current Financial Year, their realisability could not be ascertained. Also in many cases adhoc advance / advance against Performa bills were given but it was not adjusted after receipt of the supplied items. Further, it includes many old items like Advance – Tax Deposit (Income Tax Advance, Income Tax Deducted at source), Advance for Land Acquisition, Recoverable, Prepaid Expenses – Insurance, Receivables – Energy Dept. Govt of Bihar, Security Deposit – BSEB (TB), Ranchi Project Office and Inter Unit Current Account etc., which were not properly analysed, linked and adjusted. The extent to which such adjustments on analysis or linking of balances will affect the loss or other accounts could not be determined in absence of item-wise / age-wise break up.

- (b) Loans and Advances include balances which are revenue in Nature, e.g. Insurance Advance ₹ 72,206.00, Advance for Advertisement ₹ 3,15,555.00, Guest house Rent (Pre-Paid Expenses) ₹ 10,000.00, L.T.C. Advance ₹ 16,223.02, T.A. Advance ₹ 16,40,728.13, Legal Advance ₹ 14,30,931.00, Transfer Travelling Advance ₹ 19218.62, Consultancy Advance ₹ 1,15,250/-, Temporary Advance ₹





48,07,528.66, Leave Salary ₹ 3,021.50 etc., which should have been treated as expenditure in earlier years/ Current Year, resulting into overstatement of Loans and advances and understatement of Accumulated Loss of the Corporation.

- (c) Loans and Advances include a sum of ₹ 79,58,277.41 towards advance to staff comprising ₹ 1,79,482.49 towards Salary Advance, ₹79,798.30 towards marriage advance, ₹ 1,61,269.80 Cr. towards House Building Advance, ₹ 2,18,057.00 towards Medical Advance and Pay Advance ₹ 2,85,208.00 Cr. etc., where Employee wise proper details are not available with Corporation. There are many cases which are showing negative balances. In many cases no recoveries are forthcoming. There may be cases where employee were retired but advances are outstanding. In absence of case wise review by the Corporation, we are unable to offer our comments on realisibility of these staff advances.
- (d) Advances include opening balance of Advance Tax Deposit / Tax Deducted at Source, etc being ₹ 2,62,80,944.96 considering the huge losses and no taxability, it should have been refunded by the Income Tax Department but reason of non-refund could not be explained.
- (e) During the year a sum of ₹ 40,11,703.00 has been accounted as income tax deducted at source on interest paid by banks as against interest income of ₹3,99,91,324.00. it seems that the same has not been reconciled with the figures of certificates obtained from banks. In absence of FD ledger/FD statements/26AS/interest calculation sheet and other related documents we could not verify it and unable to comment on the correctness of the above figures.
- (f) Advance for land acquisition amounting to ₹ 5,00,000/- outstanding since long remains to be adjusted/ recovered.
- (g) Loans and advances includes a sum of ₹ 43,17,462.10 receivable from Energy Department Govt. of Bihar same balance is outstanding since long, which relates to expenses incurred by the Corporation on behalf of energy Department. In absence of Proper confirmation from the department, we are unable to offer our comments on realisibility of this amount and resulting loss.
- (h) Balances of Ranchi Project Office and Inter Unit current account to ₹3,98,884.87 outstanding since long remain to be reconciled.





**1.14 Current Liabilities:****Trade Payables: ₹ 1,75,22,830.91 and Other Current Liabilities: ₹ 23,01,16,130.44**

- (a) Sundry Creditors amounting to ₹ 1,72,81,098.91 consists of opening balance. It appears payments made are shown as advances resulting inflated liabilities and inflated assets. In absence of confirmatory certificate/ age wise/ party details in support of the individual party / and it's linking with advances under the account head Advance to Contractors, Suppliers, etc., under group loans & advances, accounts appearing under the heads sundry creditors, Unpaid Contractors and Sundry Creditors for Capital Stores, which are outstanding since long without scrutinising the status of liability no longer required to be written back, we are unable to comment on it's impact on the loss and other accounts.
- (b) Nature of ₹ 1,15,00,000/- shown as payable to Irrigation Department and Suspense ₹ 47,524.40 Dr. outstanding since long could not be explained to ascertain whether it is correctly shown as current liability.
- (c) Liability includes a sum of ₹ 1,77,421/- (Credit ) towards Gratuity liability showing in books of accounts since opening and Group Gratuity Scheme ₹ 2,39,104.00 Dr. which details have not been provided to us for our verification.
- (d) Current Liabilities include Outstanding Audit Fee ₹ 6,78,432.00 out of which ₹4,90,432.00 belongs to old amount of Audit Fee Payable to the Statutory Auditor, Tax Auditor and Internal Auditor related to Previous Year. Audit fee paid to the auditors related to previous years were directly debited to Profit & Loss Account. This has resulted in to booking of Audit fee on cash basis without any disclosure in financial statement and non-compliance of Schedule-III to the Companies Act., 2013. Also the differential amount of Audit Fee for the Year has resulted into understatement/overstatement of loss as well as liability which are in absence of proper information cannot be quantified.
- (e) Copy of TDS Return, Challan and details of TDS have not been made available to us for our verification. Further Income tax deducted at source (TDS Payable) showing ₹ 84,281.44 balance. In absence of proper details we are unable to comment on the correctness of the above figure.





- (f) It includes Sales Tax (-) ₹4,18,51,987.45, Service Tax (-) ₹8,43,885.00 and Group Gratuity Payable (-) ₹2,39,104.00 which are showing Debit balances. In absence of proper details we are unable to comment on the correctness of the above figure.
- (g) Security Deposit ₹ 5,79,77,753.99 includes Debit balance of ₹53,88,625.30 and deduction from contractors consist with held amounting to ₹91,15,401.00 which proper details have not been made available to us for our verification.

**1.15 Profit & Loss Account: ₹ (-) 33,65,31,832.36**

- (a) Out of Expenditure under Employee Benefit Expenses (Note-15) ₹23,12,341.00, Other Expenses (Note-16) ₹2,45,58,762.01, Interest & Finance Charges (Note-17) ₹36,27,16,173.39, Depreciation (Note-18) ₹2,73,851.16 has been transferred to Capital Work In Progress (Note-7). The basis of allocation/calculation sheet of expenses transfer to Capital Work In Progress could not made available to us for our verification.
- (b) In absence of details of Bank Reconciliation Statements for many Bank Accounts the authenticity of Bank Charges and other incomes could not be checked.
- (c) Agreement with South Bihar and North Bihar Power Distribution Company Limited was not available to verify the rate at which sale of energy is made to them.  
Revenue from operation during the year is ₹2,42,70,620.00, however as per reconciliation revenue receivable for the year during the year from South Bihar and North Bihar Power Distribution Company Limited amounted to ₹2,66,04,176.00. Accordingly it appears that revenue is overstated and loss is understated by ₹ 23,33,556.00
- (d) The Corporation was contributing to Life insurance policy for Gratuity liability of it's Employees. During the current year neither the amount of contribution paid to the Life Insurance Corporation nor provided for it.
- (e) No mercantile system of accounting was followed by the company and many expenses were accounted on Cash basis only like Consultancy charges, Audit Fee, Hire Charges of Vehicle, Legal Expenses, Printing & Stationery, Salary, O&M Expenses, Security Expenses, Rent Expenses, etc.





(f) Employer's Contribution to Provident Fund has not been shown separately (included in salary) as required by Schedule III of the Companies Act., 2013.

(g) Interest on FD under Other Income(Note-13) shown ₹ 3,99,91,324.00 but Short term deposit with bank (FD) under Cash and Cash Equivalents (Note-10) showing only ₹1,39,31,739.87. In absence of proper details (e.g. FD Copy, interest calculation sheet, Bank Statement, Tax audit report, 26AS) we are unable to comment on the correctness of the above figure.

**1.16 Deviation from Schedule-III to the Companies Act., 2013:** The Financial Statement prepared by the company has not followed Schedule-III to the Companies Act, 2013 properly.

**1.17 Disclosures:**

(a) The management has not furnished the following information although required to be disclosed by way of a note to the accounts:  
Claims against the Company not acknowledged as debts.  
Estimated amount of contracts remaining to be executed on capital account and not provided for.

(b) Particular of Advance: The Company has not properly disclosed the amount due and the maximum amount due at any time during the financial year from the Chairman and Directors under the loans and advances.

**1.18** As explained Kosi Kayaiya unit has been taken over by the company in earlier year but adjustment of assets and liabilities including amount payable to transferor related to this unit has not yet been made. Relevant record related to such take over was not available to ascertain the quantum of assets and liabilities remaining to be adjusted.

**1.19** Balance of assets and liabilities, to some extent are disclosed as net off basis due to these assets and liabilities are overstated/ understated.

**1.20** The previous year account has not yet been placed and adopted in Annual General Meeting.



- 1.21 *Figures mentioned in the Financial Statements did not used any Symbol of INR in many notes including cash flow statement of Financial Statement. Further, figures as appearing in Financial Statements have not been Rounded off as required in Schedule III of the Companies Act'2013.*
- 1.22 *A Director named Mr Ram Balak Kumar (DIN No. 10514772) was appointed as Nominee Director on 16.08.2023 and authorised to sign the financial statements on 29.01.2024 but his DIN Number was approved on 19.02.2024 and still the filling of DIR 12 (Form for Appointment of Directors) in ROC is pending from the Company.*
- 1.23 *Observations / qualifications made by the Auditors in their reports for earlier years affecting value of assets, liabilities and accumulated loss of the company has not yet been considered for adjustment.*

Place: Patna

Date: 16.05.2024



For Anand Rungta & Co.

Chartered Accountants

FRN: 000681C

( S.K. Shahi )  
Partner

M.No. 071510



**BIHAR STATE HYDROELECTRIC POWER CORPORATION LIMITED**

**ANNEXURE 'B' TO THE AUDITORS' REPORT**

Referred to in Paragraph 1 under the heading 'Report on Other Legal and Regulatory Requirements' of our report of even date on the financial statements of the Company for the year ended March 31, 2018:

1. In respect of its fixed assets:
  - a. *The Company has not maintained proper records showing full particulars including quantitative details and situation of fixed assets.*
  - b. *As explained to us, the fixed assets have not been physically verified by the management during the year. As physical verification of fixed assets has not been conducted hence material discrepancies if any could not be ascertained.*
  - c. *According to the information and explanations given to us, the title deeds of immovable properties are held in the name of the Company but the copy of title deed were not made available for our verification.*
2. *The inventories have not been physically verified during the year by the management. As physical verification of stocks has not been conducted hence material discrepancies if any could not be ascertained.*
3. The Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability Partnerships or other parties. Accordingly, the provisions of sub-clause (a), (b) and (c) of paragraph 3(iii) of the Order are not applicable to the Company for the current year.
4. In our Opinion and according to the information and explanations given to us, the Company has not granted any loans, made investments, provided guarantees and security. Accordingly, the provisions of Sections 185 and 186 of the Companies Act, 2013 are not applicable to the Company for the current year.
5. According to the information and explanations given to us, no deposits within the meaning of Sections 73 to 76 or any other relevant provision of



the Companies Act, 2013 and the Rules framed there under has been accepted by the company.

6. In absence of complete details from the company to us, we are unable to comment above maintenance of cost records under section 148(1) of the Companies Act, 2013 in respect of the activities carried on by the company.
7.
  - a. *In absence of relevant returns and records it is not possible to comment upon whether the company is regular in depositing undisputed statutory dues including Employees' State Insurance, Income Tax, Sales Tax, Wealth Tax, Service Tax and any other statutory dues with the appropriate authorities and it is also not possible to ascertain the amount of statutory dues outstanding as on 31<sup>st</sup> March, 2018 for a period of more than six months from the date they became payable. As explained to us, company has no liability on account of investor education and protection fund, custom duty, excise duty and cess in view of its nature of business.*
  - b. *For the reason stated in sub-para 7(a) above, it is also not possible to mention the statutory dues of Sales Tax/Income Tax/Custom Duty/Wealth Tax/ Service Tax/ Excise Duty/ Cess which have not been deposited on account of any dispute with the forum where the dispute is pending.*
8. Based on our audit procedures and according to the information and explanations given to us, we are of the opinion that the Company has not defaulted in repayment of dues to Banks, financial institutions, or debenture holders, *however the company is defaulter in their payment of Loan of Government / NABARD.*
9. According to the information and explanations given to us by the management, the Company has not raised any money during the year by public issue.
10. According to the information and explanations given to us by the management, no fraud by the company or any fraud on the Company, by any person including its officers/ employees, has been noticed or reported during the year.





11. In view of exemption given vide in terms of Notification No. G.S.R. 463(E) dated 05<sup>th</sup> June 2015 issued by the Ministry of Corporate Affairs, the provisions of Section 197 read with schedule V of the Act regarding managerial remuneration, are not applicable to the Company.
12. According to the information and explanations given to us by the management, the Company is not a Nidhi Company. Therefore, the provisions of clause 3(xii) of the order are not applicable to the Company.
13. *The records of transactions with the related parties were not made available to us. So, we are unable to comment whether they are in compliance with section 177 and 188 of the Act where applicable or not and details of such transactions have not been disclosed in the financial statements as required by the applicable accounting standards.*
14. According to the information and explanations give to us and based on our examination of the records, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Therefore, the provisions of clause 3(xiv) of the order are not applicable to the Company.
15. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Therefore, the provisions of clause 3(xv) of the order are not applicable to the Company.
16. The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934. Therefore, the provisions of clause 3(xvi) of the order are not applicable to the Company.

Place: Patna

Date: 16.05.2024



For Anand Rungta & Co.  
Chartered Accountants

FRN: 000681C

(S. K. Shahi)

Partner

M. No. 071510

**ANNEXURE- C**

**Referred to in Paragraph 2 of "Other Legal and Regulatory Requirements" of our Audit Report on the Statement of Directions & Additional directions under section 143(5) of the Companies Act, 2013 issued by Comptroller and Auditor General of India for the year 2017-18.**

Whether the company has clear title/lease deeds for freehold and leasehold land respectively? If not please state the area of freehold and leasehold land for which title/lease deeds are not available.

*Referred Para No. 1.08(a) of Annexure-A of our Audit Report. Further, details of area of freehold and leasehold land not made available to us.*

Whether there are any cases of waiver/ write off of debts/loans/interest etc., if yes, the reasons there for and the amount involved.

No such cases found during the course of our Audit.

Whether proper records are maintained for inventories lying with third parties & assets received as gift/grant(s) from Government or other authorities.

*Referred Para No. 1.10(a) of Annexure-A of our Audit Report. Further, details of assets received as gift/grant; if any, not made available to us.*

Place: Patna

Date: 16.05.2024



For Anand Rungta & Co.  
Chartered Accountants

FRN: 000681C

(S.K. Shahi)  
Partner

M. No. 071510



**BIHAR STATE HYDROELECTRIC POWER CORPORATION LIMITED**

**Annexure-"D" to the Independent Auditor's Report**

(Referred to in paragraph 3 under 'Report on Other Legal and Regulatory Requirements' of our report of even date)

**Report on the Internal Financial Controls over Financial Reporting under Clause (i) of Subsection 3 of section 143 of the Companies Act, 2013 ("The Act")**

We have audited the internal financial controls over financial reporting of **BIHAR STATE HYDROELECTRIC POWER CORPORATION LIMITED** ("the Company") as of March 31, 2018 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

**Management's Responsibility for Internal Financial Controls**

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

**Auditors' Responsibility**

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013 to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate Internal financial control over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting assessing the risk that a material weakness exists, and testing and evaluating the design and operation effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.





We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

**Meaning of Internal Financial Controls over Financial Reporting**

A Company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial control over financial reporting includes those policies and procedures that ( 1 ) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles and that the receipts and payments of the Company are being made only in accordance with authorizations of management and directors of the Company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use or disposition of the Company's assets that could have a material effect on the financial statements.

**Inherent Limitations of Internal Financial Controls over Financial Reporting**

Because of the inherent Limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

**Basis for Qualified Opinion;**

According to information and explanation given to us and based on our audit, the following material weakness has been identified as at March 31<sup>st</sup>, 2018;

1. *Non linking of sundry creditors and advances to supplier.*
2. *Non confirmation of third parties balance and its statements of accounts.*
3. *Non maintenance of Fixed Assets register and its non conduct of physical verification.*
4. *Non conduct of Physical verification and valuation of inventories.*
5. *Non preparation of Bank Reconciliation Statement.*
6. *Non preparation of Schedules of Assets and Liabilities.*

**Qualified Opinion**

In our opinion, because of the possible effects of the material weakness described above on the achievement of the objectives of the control criteria, the Company has not maintained adequate and effective internal financial controls over financial reporting as of March 31<sup>st</sup>, 2018 based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.



We have considered the material weakness identified and reported above in determining the nature, timing, and extent of audit tests applied in our audit of the March 31<sup>st</sup>, 2018 standalone financial statements of the Company, and the material weakness does not affect our opinion on the standalone financial statements of the Company.

Place: Patna  
Date: 16.05.2024



For Anand Rungta & Co.  
Chartered Accountants

FRN: 000681C

(S.K. Shahi)  
Partner

M. No. 071510



**BIHAR STATE HYDROELECTRIC POWER CORPORATION**  
**Sone Bhawan, Birchand Patel Marg, Patna**  
**BALANCE SHEET AS AT 31ST MARCH, 2018**

PARTICULARS	Note	As at 31.03.2018	
		Amount ₹	
<b><u>EQUITY AND LIABILITIES</u></b>			
<b><u>Shareholders' Funds</u></b>			
Share Capital	1	99,04,00,000.00	99,
Reserves and Surplus	2	(2,92,33,67,166.95)	(2,58,68
<b><u>NON- CURRENT LIABILITIES</u></b>			
Long-term borrowings	3	11,38,86,25,153.52	10,76,48,24,718.75
<b><u>CURRENT- LIABILITIES</u></b>			
Trade payables	4	1,75,22,830.91	1,72,81,098.91
(Dues of Micro Enterprises & Small Enterprises - Nil )			
Other current liabilities	5	23,01,16,130.44	21,56,25,529.16
		<b>9,70,32,96,947.92</b>	<b>9,40,12,96,012.25</b>
<b><u>ASSETS</u></b>			
<b><u>Non-current assets</u></b>			
<b><u>Fixed Assets</u></b>			
Gross Block	6	2,70,04,26,855.28	2,70,03,96,364.28
Less : Depreciation		1,26,61,46,854.56	1,20,59,54,862.78
Net Block		<b>1,43,42,80,000.72</b>	<b>1,49,44,41,501.50</b>
Capital work-in-progress	7	6,36,51,97,511.70	5,96,78,02,250.24
<b><u>Current assets</u></b>			
Inventories	8	83,04,667.59	1,25,91,445.59
Trade Receivables	9	9,64,13,584.00	16,97,41,368.00
Cash & Bank Balances	10	1,09,47,35,620.46	1,09,24,10,987.47
Short-term loans & advances	11	70,43,65,563.45	66,43,08,459.45
		<b>9,70,32,96,947.92</b>	<b>9,40,12,96,012.25</b>

**Significant Accounting Policies and Notes on Accounts:-**

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(The accompanying notes are integral part of the financial statements)

*Khushboo*  
(Khushboo)  
Company Secretary

*[Signature]*  
Director

*[Signature]*  
(Mahendra Kumar)  
Managing Director  
D.I.N. - 09570771

D.I.N. - 10514772

Place: PATNA  
The Day of  
**16 MAY 2024**



In terms of Our Report of Even Date.  
For ANAND RUNGTA & CO.  
Chartered Accountants  
FRN: 000681C

*[Signature]*  
(S. K. Shahi)  
Partner  
MRN : M.No.: 071510

**BIHAR STATE HYDROELECTRIC POWER CORPORATION LIMITED**  
**Sone Bhawan, Birchand Patel Marg, Patna**  
**STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2018**

PARTICULARS	Note	Current Year	Previous Year
		Amount ₹	Amount ₹
<b>INCOME</b>			
Revenue from operations	12	2,66,04,176.00	3,32,87,392.00
Other Income	13	4,07,22,513.31	5,71,61,348.12
<b>Total Revenue</b>		<b>6,73,26,689.31</b>	<b>9,04,48,740.12</b>
<b>EXPENDITURE</b>			
Cost of material consumed	14	2,50,64,819.00	1,70,77,449.00
Employee benefit expenses	15	5,67,83,371.30	5,87,15,045.00
Other Expenses	16	10,07,929.08	(38,83,038.00)
<b>Total Expenses</b>		<b>8,28,56,119.38</b>	<b>7,19,09,456.00</b>
<b>Earning before interest and tax</b>			
Financial costs	17	(1,55,29,430.07)	1,85,39,284.12
Depreciation & Amortisation Exp.	18	26,10,84,261.67	26,10,78,632.68
<b>Profit/(Loss) before tax</b>		<b>5,99,18,140.62</b>	<b>6,12,31,130.40</b>
<b>Tax expense:</b>		<b>(33,65,31,832.36)</b>	<b>(30,37,70,478.96)</b>
Current tax		-	-
Deferred tax		-	-
<b>Profit/(Loss) after tax</b>		<b>(33,65,31,832.36)</b>	<b>(30,37,70,478.96)</b>
<b>Earning per equity share</b>		<b>(339.79)</b>	<b>(306.71)</b>
<b>Basic &amp; Diluted (Nominal value per share of ` 1000/-)</b>			
<b>Weighted Average Number of Equity Shares (Basic &amp; Diluted)</b>		<b>9,90,400.00</b>	<b>9,90,400.00</b>

Significant Accounting Policies and Notes on Accounts :

19

*Khushboo*  
 (Khushboo)  
 Company Secretary

*[Signature]*  
 Director

*[Signature]*  
 (Mahendra Kumar)  
 Managing Director

D.I.N.-10514772

D.I.N.-09570771

In terms of Our Report of Even Date.  
 For ANAND RUNGTA & CO.  
 Chartered Accountants  
 FRN: 000681C

Place: PATNA  
 The Day of

16 MAY 2024



(*[Signature]*)  
 (S. K. Shahi)  
 Partner  
 MRN : M.No.: 071510



**BIHAR STATE HYDROELECTRIC POWER CORPORATION LTD**  
Cash Flow Statement for the year ended 31<sup>st</sup> March, 2018

	Particulars	For the year ended 31st March, 2018	For the year ended 31st March, 2017
A.	<b>CASH FLOW FROM OPERATING ACTIVITIES :</b>		
	Profit Before Tax as per P&L Statement	(33,65,31,832.36)	(30,37,70,478.96)
	Adjustment For :		
	Prior period adjustment	-	-
	Depreciation	5,99,18,140.62	6,12,31,130.40
	Interest Expenses	-	-
	<b>Operating Profit Before Working Capital Changes :</b>	(27,66,13,691.74)	(24,25,39,348.56)
	<b>Working Capital Changes :</b>		
	Decrease/(Increase) in Trade Receivables, Loans and Advances	3,32,70,680.00	5,18,67,463.00
	Change in inventories	42,86,778.00	-
	Increase/(Decrease) in Trade Payables, Liabilities & Provisions	63,85,32,767.96	62,82,94,729.09
	<b>Cash Generated from Operations :</b>	39,94,76,534.22	43,76,22,843.53
	<b>Net Cash Flows from/(used in) Operating Activities</b>	39,94,76,534.22	43,76,22,843.53
B.	<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>		
	(Purchase)/ Sale of fixed assets and changes in capital work in progress	(39,71,51,901.30)	(40,27,31,880.69)
	<b>Net Cash Flows from/(used in) Investing Activities</b>	(39,71,51,901.30)	(40,27,31,880.69)
C.	<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>		
	Loan from Bihar Govt. and NABARD	-	-
	Capital subsidy	-	-
	Interest Expenses	-	-
	<b>Net Cash Flows from/(used in) Financing Activities</b>	-	-
D.	<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)</b>	23,24,632.92	3,48,90,962.84
	<b>Cash and Cash Equivalents:</b>		
	Opening Balance	1,09,24,10,987.54	1,05,75,20,024.70
	Closing Balance	1,09,47,35,620.46	1,09,24,10,987.54

Note : The above cash Flow Statement has been prepared under the indirect method as set out in Accounting Standard (AS-3) on Cash Flow

(The accompanying notes are integral part of the financial statements)

*Khushboo*  
(Khushboo)  
Company Secretary

*[Signature]*  
Director

D.I.N.-10514772

*[Signature]*  
(Mahendra Kumar)  
Managing Director

D.I.N.-09570771

In terms of Our Report of Even Date.  
For ANAND RUNGTA & CO.  
Chartered Accountants  
FRN 0006816

*[Signature]*  
(S. K. Shahi)  
(Partner) Partner  
M No. M.No.: 071510

Place: PATNA

Date: 16 MAY 2024



**BIHAR STATE HYDROELECTRIC POWER CORPORATION LIMITED**  
**NOTES FORMING PART OF BALANCE SHEET**  
**for the year ended 31st March, 2018**

**Note: 1 SHARE CAPITAL**

Particulars	As at 31st March, 2018		As at 31st March, 2017	
	Number of share	Amount ₹	Number of share	Amount ₹
<b>Authorised</b>				
Equity shares of Rs.1000/- each	1000000	1000000000	1000000	1000000000
<b>Issued, Subscribed and fully paid up</b>				
Equity shares of Rs.1000/- each	990400	99040000	990400	99040000
	990400	99040000	990400	99040000

**(ii) Share Capital Reconciliation**

Particulars	As at 31st March, 2018		As at 31st March, 2017	
	Number of Shares	Amount ₹	Number of Shares	Amount ₹
Opening Balance	990400	990400000	990400	990400000
Add:- Fresh Issue				
Closing Balance at the year end	990400	990400000	990400	990400000

**(iii) Details of shares held by shareholders holding more than 5% of the aggregate shares in the company.**

Name of Shareholders	As at 31st March, 2018		As at 31st March, 2017	
	Number of Shares	% of Holding	Number of Shares	% of Holding
Governor of Bihar	683371	69.00%	683371	69.00%
Governor of Jharkhand	307023	31.00%	307023	31.00%

*Krishna*  
**Company Secretary**  
 Bihar State Hydro Electric  
 Power Corp. Ltd  
 PATNA

*[Signature]*  
**Director**  
 Bihar State Hydroelectric  
 Power Corporation Ltd.  
 PATNA  
 D.I.N.-10514772

*[Signature]*  
**Managing Director**  
 Bihar State Hydroelectric  
 Power Corporation Ltd.  
 PATNA  
 D.I.N.-09570771



16 MAY 2024



**BIHAR STATE HYDROELECTRIC POWER CORPORATION LIMITED**

**Notes annexed to and forming parts of account  
for the year ended 31st March, 2018**

Particulars	As at 31.03.2018	As at 31.03.2017
	Amount ₹	Amount ₹
<b>Note: 2</b>		
<b>RESERVE &amp; SURPLUS</b>		
Surplus / (Deficit)		
Capital Subsidy		
As per last account	29,30,08,000.00	29,30,08,000.00
Addition during the year	-	-
(A)	29,30,08,000.00	29,30,08,000.00
Profit in Statement of Profit and Loss		
Opening balance	(2,87,98,43,334.59)	(2,57,60,72,855.61)
Prior Period Adjustment	-	-
Add: Profit / (Loss) for the year	(33,65,31,832.36)	(30,37,70,478.96)
Closing balance	(B) (3,21,63,75,166.95)	(2,87,98,43,334.57)
<b>Total(A+B)</b>	<b>(2,92,33,67,166.95)</b>	<b>(2,58,68,35,334.57)</b>

**Note: 3**

**Long term borrowings**

**From Government of Bihar**

Principal	2,23,08,99,000.00	2,23,08,99,000.00
Interest accrued	3,57,18,65,759.69	3,29,71,40,640.00
Penal Interest	1,24,56,93,710.66	1,18,99,21,235.62
	7,04,84,58,470.35	6,71,79,60,875.62

**From Government of Jharkhand**

	5,00,00,000.00	5,00,00,000.00
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**From Government of Bihar under RIDF**

**(NABARD) Scheme**

Principal	2,43,33,83,000.00	2,43,33,83,000.00
Interest accrued	1,54,37,60,811.66	1,31,12,92,546.64
Penal Interest	31,30,22,871.51	25,21,88,296.49
	4,29,01,66,683.17	3,99,68,63,843.13
	11,38,86,25,153.52	10,76,48,24,718.75

**Notes :**

- 1 During the year 2008-09 loan of Rs. 1,50,72,000.00 received from Government of Bihar for 4 new projects is repayable in 10 annual equal instalments commencing after one year from the date of disbursement. Interest @ 13% per annum is payable on this loan. Penal interest @ 2.5% per annum is payable in case of default.
- 2 During the year 2008-09 loan of Rs. 7,84,00,000.00 received from Government of Bihar under RIDF (NABARD) Scheme for 4 new projects is repayable in 7 years including grace period of 2 years. Interest @ 6.5% per annum is payable on this loan to NABARD.
- 3 During the year 2009-10 loan of Rs. 17,87,68,000.00 received from Government of Bihar for 2 new projects is repayable in 10 annual equal instalments commencing after one year from the date of disbursement. Interest @ 13% per annum is payable on this loan. Penal interest @ 2.5% per annum is payable in case of default.
- 4 During the year 2009-10 loan of Rs. 16,64,66,000.00 received from Government of Bihar under RIDF (NABARD) Scheme is repayable in 10 annual equal instalments commencing after one year from the date of disbursement. Interest @ 13% per annum is payable on this loan. Penal interest @ 2.5% per annum is payable in case of default.
- 5 During the Financial Year 2010-11 Loan of Rs. 240938000.00 received from Government of Bihar under RIDF (NABARD) Scheme for 07 Projects is repayable in 10 annual equal instalments commencing after one year from the date of disbursement. Interest @ 13% per annum is payable on this loan. Penal interest @ 2.5% per annum is payable in case of default.



**MAY 2024**

*Khushhu*  
**Company Secretary**

Bihar State Hydro Electric  
Power Corp. Ltd  
PATNA

*[Signature]*  
**Director**

Bihar State Hydroelectric  
Power Corporation Ltd  
D.I.N. - 16514772

*[Signature]*  
**Managing Director**

Bihar State Hydroelectric  
Power Corporation Ltd  
D.I.N. - 09570771



- 6 During the year 2010-11 loan of Rs. 43898000.00 received from Government of Bihar for 2 new projects is repayable in 10 annual equal instalments commencing after one year from the date of disbursement. Interest @ 13% per annum is payable on this loan. Penal interest @ 2.5% per annum is payable in case of default.
- 7 During the Year 2011-12 Loan of Rs. 336342000.00 received from Govt. of Bihar under RIDF (NABARD) Scheme for 10 new projects and is repayable in 10 annual equal instalments commencing after one year from the date of disbursement. Interest @ 13% per annum is payable on this loan. Penal interest @ 2.5% per annum is payable in case of default.
- 8 During the year 2011-12 loan of Rs. 19607000 received from Government of Bihar for 2 new projects namely Sipha and Dehra and is repayable in 10 annual equal instalments commencing after one year from the date of disbursement. Interest @ 13% per annum is payable on this loan. Penal interest @ 2.5% per annum is payable in case of default.
- 9 During the Year 2012-13 Loan of Rs. 109924000.00 received from Govt. of Bihar under RIDF (NABARD) Scheme for 04 new projects namely Bathnaha, Nirmali, Sipha and Dehri Escape Channel and is repayable in 10 annual equal instalments commencing after one year from the date of disbursement. Interest @ 13% per annum is payable on this loan. Penal interest @ 2.5% per annum is payable in case of default.
- 10 During the Year 2012-13 Loan of Rs. 139799000.00 received from Govt. of Bihar under RIDF (NABARD) Scheme for 02 new projects namely Arrarghat and Dehri Escape Channel and is repayable in 20 annual equal instalments commencing after one year from the date of disbursement. Interest @ 10.50% per annum is payable on this loan. Penal interest @ 2.5% per annum is payable in case of default.
- 11 During the year 2012-13 loan of Rs. 33670000.00 received from Government of Bihar for Arrarghat Project and is repayable in 10 annual equal instalments commencing after one year from the date of disbursement. Interest @ 13% per annum is payable on this loan. Penal interest @ 2.5% per annum is payable in case of default.
- 12 During the year 2012-13 loan of Rs. 11000000.00 received from Government of Bihar for Dagmara Project and for system improvement and is repayable in 20 annual equal instalments commencing after one year from the date of disbursement. Interest @ 10.50% per annum is payable on this loan. Penal interest @ 2.5% per annum is payable in case of default.
- 13 During the Year 2013-14 Loan of Rs. 167883000.00 received from Govt. of Bihar under RIDF (NABARD) Scheme for 03 new projects namely Nirmali, Bathnaha phase-I and Dehra is repayable in 20 annual equal instalments commencing after one year from the date of disbursement. Interest @ 10.50% per annum is payable on this loan. Penal interest @ 2.5% per annum is payable in case of default.
- 14 During the year 2013-14 loan of Rs. 150000000.00 received from Government of Bihar for V. Nagar Escape and for system improvement and is repayable in 20 annual equal instalments commencing after one year from the date of disbursement. Interest @ 10.50% per annum is payable on this loan. Penal interest @ 2.5% per annum is payable in case of default.

Note: 4

**TRADE PAYABLES**

Acceptances and small enterprises  
Other than acceptances  
Sundry Creditors



16 MAY 2024

	1,75,22,830.91	1,72,81,098.91
Total	1,75,22,830.91	1,72,81,098.91

*Krushna*  
**Company Secretary**  
Bihar State Hydro Electric  
Power Corp Ltd  
PATNA

*[Signature]*  
**Director**  
Bihar State Hydroelectric  
Power Corporation Ltd.  
PATNA

D.I.N.-10514772

*[Signature]*  
**Managing Director**  
Bihar State Hydroelectric  
Power Corporation Ltd.  
PATNA

D.I.N.-09570771



# BIHAR STATE HYDROELECTRIC POWER CORPORATION LIMITED

Note: 5

## OTHER CURRENT LIABILITIES

Liabilities for expenses		
Other Liabilities	4,83,90,165.41	3,49,67,261.41
Income Tax deducted at source	25,85,292.45	27,61,214.25
Security Deposits	84,281.44	(50,100.56)
Deductions from Contractors	5,79,77,753.99	5,68,09,975.99
Royalty	3,59,69,555.17	3,39,98,764.17
Sales Tax	68,95,550.75	68,95,550.75
VAT	(4,18,51,987.45)	(4,15,56,764.45)
Service Tax	(8,500.00)	(7,500.00)
GST	(8,43,885.00)	(6,32,400.00)
Irrigation Department	34,611.08	-
Group Gratuity Payable	1,15,00,000.00	1,15,00,000.00
Group Gratuity Scheme	1,77,421.00	1,77,421.00
AID for RGGVY (DDG)	(2,39,104.00)	13,17,131.00
Suspense	10,94,92,500.00	10,94,92,500.00
	(47,524.40)	(47,524.40)
	23,01,16,130.44	21,56,25,529.16

Note: 8

## INVENTORIES

Capital Stores		
Materials issued to contractors	67,78,250.80	67,78,250.80
Stationery Items	11,09,825.16	53,96,603.16
Exide Battery	3,24,908.84	3,24,908.84
Stock Suspense	23,895.68	23,895.68
	67,787.11	67,787.11
	83,04,667.59	1,25,91,445.59

Note: 9

## TRADE RECEIVABLES

(Unsecured, considered good)

Debts outstanding for a period

exceeding six months

Other debts

	1,25,51,876.00	1,25,95,834.00
	8,38,61,708.00	15,71,45,534.00
	9,64,13,584.00	16,97,41,368.00

Note: 10

## CASH AND CASH EQUIVALENTS

Balance with Scheduled Banks in Current Account

Short Term deposits with bank

PL Account with SBI Secretariat Branch

Cash on hand

Cheques in hand

Stamps in hand

	76,28,41,397.99	76,04,97,867.83
	1,39,31,739.87	1,39,31,739.87
	31,78,97,620.00	31,78,97,620.00
	52,176.60	71,073.77
	12,686.00	12,686.00
	1,09,47,35,620.46	1,09,24,10,987.47

Note: 11

## SHORT TERM LOAN AND ADVANCES

(Unsecured, considered good)

Advances receivable in cash or in kind

Advance - Tax Deposit

Recoverables

Prepaid Expenses - Insurance

Receivables- Energy Dept. Govt of Bihar

Interest Accrued on Fixed Deposits

Security Deposit - BSEB (TB)

Security Deposit - (Telephone)

Advance for land aquisition

Ranchi Project Office

Inter Unit Current Account



16 MAY 2024

	48,00,18,330.35	48,62,76,365.35
	3,07,96,778.96	2,64,73,825.96
	17,66,247.17	17,66,247.17
	10,000.00	10,000.00
	43,17,462.10	43,17,462.10
	18,05,45,860.00	14,45,53,674.00
	12,000.00	12,000.00
	5,00,000.00	5,00,000.00
	2,38,066.00	2,38,066.00
	1,60,818.87	1,60,818.87
	70,43,65,563.45	66,43,08,459.45

*Krushna*  
Company Secretary  
Bihar State Hydro Electric  
Power Corp Ltd  
PATNA

*[Signature]*  
Director  
Bihar State Hydroelectric  
Power Corporation Ltd.  
D.I.N.-105A4772

*[Signature]*  
Managing Director  
Bihar State Hydroelectric  
Power Corporation Ltd.  
D.I.N.-09570771

# BIHAR STATE HYDROELECTRIC POWER CORPORATION LIMITED

## Note: 12

### REVENUE FROM OPERATIONS

Sale of Electricity	2,66,04,176.00	3,32,87,392.00
	2,66,04,176.00	3,32,87,392.00

## Note: 13

### Other Income

Interest - Fixed Deposits	3,99,91,324.00	5,61,23,357.12
Interest - Other	-	-
Interest - House Building Advance	2,59,450.00	3,40,240.00
Interest - Marriage Advance	2,100.00	2,400.00
Interest - Motor Cycle Advance	6,300.00	10,380.00
Recovery of Electricity	35,664.00	31,024.00
House Rent	3,93,362.00	1,45,804.00
Interest on income tax	23,257.00	4,78,052.00
Round off	0.31	0.00
Sale of Tender Paper	0.00	0.00
Miscellaneous Income	11,056.00	30,091.00
	4,07,22,513.31	5,71,61,348.12

## Note: 14

### Cost of material consumed

#### Operation and Maintenance of Power House

Operation and Maintenance	2,50,64,819.00	1,70,77,449.00
	2,50,64,819.00	1,70,77,449.00

## Note: 15

### Employee Benefit Expenses

Managing Director's Remuneration	-	-
Salary & Allowance	5,90,95,712.30	5,87,15,045.00
Group Gratuity Scheme Exp	-	-
	5,90,95,712.30	5,87,15,045.00
	23,12,341.00	-
Total	5,67,83,371.30	5,87,15,045.00

Transfer to Capital Work in Progress (Schedule 7)

*Khushboo*  
Company Secretary  
Bihar State Hydro Electric  
Power Corp Ltd  
PATNA



16 MAY 2024

*[Signature]*  
Director  
Bihar State Hydroelectric  
Power Corporation Ltd.  
PATNA

D.I.N.-10514772

*[Signature]*  
Managing Director  
Bihar State Hydroelectric  
Power Corporation Ltd.  
PATNA  
D.I.N.-09570771



# BIHAR STATE HYDROELECTRIC POWER CORPORATION LIMITED

## Note: 16

### Other Expenses

#### Administrative and Management Expenses

DLI and P.F. Administrative charges	2,87,973.00	4,28,451.00
Uniform and Liveries	-	-
Reimbursement of Medical & Educational Expenses	9,344.00	5,67,281.00
Account Computerisation	-	-
Rent	33,21,973.00	25,39,530.00
Electricity	17,54,841.00	13,49,914.00
Travelling & Conveyance	3,74,820.00	5,18,053.00
Petrol, Oil & Lubricants	5,73,035.37	31,52,244.00
Insurance	56,067.00	52,662.00
Advertisement	-	-
Telephone & Telex Charges	2,94,638.04	3,74,437.31
Internet Expenses	-	-
Printing & Stationary	1,23,674.00	2,54,817.00
Postage	2,864.00	1,163.00
Conference and Seminar	-	-
Bank Charges	-	34,755.68
Repairs - Vehicles	2,27,420.00	1,45,327.00
Repairs - Building	58,131.00	38,917.00
Repairs - Plant	53,50,101.00	45,88,485.00
Repairs - Other	2,12,865.00	6,22,251.00
Hire & Rental Charges	5,95,167.71	6,61,716.00
Licence & Registration Fee	17,400.00	21,128.00
Consultancy/Legal & Professional fees	35,14,313.00	28,27,510.00
D.P.R Expenses	-	-
Statutory Auditors Fee	2,18,000.00	-
Internal Auditors Fee	1,04,000.00	47,500.00
Tax Audit Fees	62,400.00	28,500.00
Entertainment	77,156.00	79,311.00
Survey & Investigation	0.00	0.00
News Paper	5,984.00	3,971.00
Transportation Charges	15,924.00	-
Grant for Purchase of Computer	0.00	0.00
Round off	-	-
Plantation	0.00	0.00
wages to security	11,72,839.00	0.00
Testing & Commissioning	0.00	0.00
Miscellaneous Expenses	71,35,761.00	25,45,182.32
	2,55,66,691.12	2,08,83,106.31
Transfer to Capital Work in Progress (Schedule 7)	2,45,58,762.04	2,47,66,144.31
<b>Total</b>	<b>10,07,929.08</b>	<b>(38,83,038.00)</b>

## Note: 17

### Interest & Finance Charges

#### Interest on Term Loans

Government of Bihar	27,47,25,120.00	27,47,25,120.00
Penal Interest on Govt Loan	5,57,72,475.04	5,57,72,475.04
Government of Bihar -RIDF (NABARD)	23,24,68,265.00	23,24,68,265.00
Penal Interest on NABARD Loan	6,08,34,575.02	6,08,34,575.02
	62,38,00,435.06	62,38,00,435.06
Transferred as a prior period adjustment	-	(5,629.01)
Transfer to Capital Work in Progress	(36,27,16,173.39)	(36,27,16,173.37)
	<b>26,10,84,261.67</b>	<b>26,10,78,632.68</b>

## Note: 18

### Depreciation

#### As per Schedule 4

Transferred as a prior period adjustment	6,01,91,991.78	6,15,10,614.66
Transfer to Capital Work in Progress	(2,73,851.16)	(2,79,484.26)
	<b>5,99,18,140.62</b>	<b>6,12,31,130.40</b>



16 MAY 2024

*Krushna*  
Company Secretary  
Bihar State Hydro Electric  
Power Corp. Ltd.  
PATNA

*[Signature]*  
Director  
Bihar State Hydroelectric  
Power Corporation Ltd.  
D.I.N.-18814772

*[Signature]*  
Managing Director  
Bihar State Hydroelectric  
Power Corporation Ltd.  
D.I.N.-09570771



Sl. NO.	PARTICULARS	GROSS BLOCK		DEPRECIATION		NET BLOCK			
		As at 01.04.2016	Addition during the year	Deduction during the year	As at 31.03.2017	During the year	As at 31.03.2018	As at 31.03.2017	As at 31.03.2018
		Amount ₹	Amount ₹	Amount ₹	Amount ₹	Amount ₹	Amount ₹	Amount ₹	Amount ₹
1	Land - Freehold	2,04,11,326.53		0.00		0.00	0.00	0.00	2,04,11,326.53
2	Land - Leasehold	1,85,800.00		0.00		0.00	0.00	0.00	1,85,800.00
3	Buildings - Residential	1,83,03,457.67	0.00	0.00	63,20,998.71	2,89,194.63	66,10,193.34	1,16,93,264.33	1,85,800.00
4	Buildings - Non Residential	1,54,97,300.99	0.00	0.00	91,30,693.36	4,91,264.41	96,21,957.77	58,75,342.32	1,19,82,458.96
5	Buildings -Sheds	7,29,825.55	0.00	0.00	7,29,825.55				63,66,606.75
6	Roads & Bridges	4,36,71,017.07	0.00	0.00	4,36,71,017.07				0.00
7	Water Supply Installation	1,90,280.36	0.00	0.00	1,90,280.36				0.00
8	Electric Installation	26,09,23,449.90	0.00	0.00	26,09,23,449.90	6,031.89	1,48,491.00	41,789.36	(0.02)
9	Plant & Machinery	1,03,08,97,166.03	0.00	0.00	1,03,08,97,166.03	35,37,385.17	20,24,00,312.46	5,85,23,137.44	47,821.25
10	Power House	1,26,74,08,521.96	0.00	0.00	1,26,74,08,521.96	2,44,22,665.00	46,34,04,459.70	56,74,92,706.33	6,20,60,522.61
11	Furniture & Fixtures	41,08,617.11	0.00	0.00	41,08,617.11	3,01,64,322.82	49,78,04,746.88	76,96,03,775.08	59,19,15,371.33
12	Office Equipments	77,34,906.59	0.00	0.00	77,34,906.59	1,23,102.09	40,90,846.81	17,770.30	79,97,68,097.90
13	Other Equipments	2,31,80,696.94	30,491.00	0.00	62,77,620.74	8,55,278.96	71,32,899.70	6,02,006.89	1,40,872.39
14	EPBX Machine	5,40,350.00	0.00	0.00	2,33,68,271.32	1,08,791.36	2,34,77,062.68	(2,65,874.74)	14,57,285.85
15	Books	4,40,393.46	0.00	0.00	4,20,616.40	51,333.25	4,71,949.65	68,400.35	(1,87,574.38)
16	Vehicles	39,45,504.46	0.00	0.00	4,40,204.13		4,40,204.13	189.33	1,19,733.60
17	Bicycles	11,223.14	0.00	0.00	38,07,371.52	1,32,262.64	39,39,634.16	5,870.30	1,38,132.94
18	Computers	20,95,941.52	0.00	0.00	11,218.20	0.00	11,218.20	4.94	4.94
19	Other Assets	1,20,585.90	0.00	0.00	20,95,940.40	0.00	20,95,940.40	1.12	1.12
	Total :-	2,70,03,96,364.28	30,491.00		1,20,59,54,862.78	10,359.56	96,095.04	24,490.86	34,850.42
	Previous Year :-	2,69,78,88,716.28	25,07,648.00	0.00	1,14,44,41,248.12	6,15,10,614.66	1,20,59,54,862.78	1,49,44,41,501.50	1,55,34,44,468.16



16 MAY 2024

*Khushboo*  
Company Secretary  
Bihar State Hydro Electric  
Power Corp Ltd  
PATNA

*[Signature]*  
Director  
Bihar State Hydroelectric  
Power Corporation Ltd.  
PATNA

*[Signature]*  
Managing Director  
Bihar State Hydroelectric  
Power Corporation Ltd.  
PATNA

D.I.N.-10514772

D.I.N.-09570771



**BIHAR STATE HYDROELECTRIC POWER CORPORATION LIMITED**

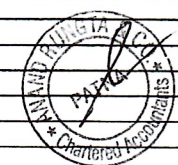
Note: 7  
CAPIT WORK IN PROGRESS  
A. Assets under construction/installation

Sl. NO	PARTICULARS	As at 01.04.2017	Addition during the year	Deduction during the year	As at 31.03.2018
		Amount ₹	Amount ₹	Amount ₹	Amount ₹
1	Building	76,51,514.24	-	-	76,51,514.24
2	Generating Equipments	12,39,66,561.89	-	-	12,39,66,561.89
3	Power House	13,93,15,147.11	-	-	13,93,15,147.11
4	Transformer (Sub-Station Equipments)	52,36,595.73	-	-	52,36,595.73
5	Auxiliary & Ancillary Equipments	4,09,542.00	-	-	4,09,542.00
6	Road & Bridges	90,67,794.41	-	-	90,67,794.41
7	Water Supply Installation	11,64,233.42	-	-	11,64,233.42
8	Intake Gates	58,12,325.74	-	-	58,12,325.74
9	Generating Set	1,14,594.24	-	-	1,14,594.24
10	Expenses on Investigation	5,52,005.05	-	-	5,52,005.05
11	Power/Esc. Channel	3,75,24,050.13	-	-	3,75,24,050.13
12	Excavation Work-in-Progress	2,43,680.00	-	-	2,43,680.00
13	Transmission System	1,00,16,050.09	-	-	1,00,16,050.09
14	Fencing Wall	22,724.00	-	-	22,724.00
15	Rock Excavation Allow Pen Stock	58,89,944.20	-	-	58,89,944.20
16	Tail & Tunnel	1,72,93,114.70	-	-	1,72,93,114.70
17	Micro Hydle Set	8,14,029.00	-	-	8,14,029.00
18	Dewatering of Pit	97,17,966.00	-	-	97,17,966.00
19	Construction of Store & Godown	7,30,116.00	-	-	7,30,116.00
20	Designing & Drawing	4,65,500.00	-	-	4,65,500.00
21	Land Acquisition	43,78,205.00	-	-	43,78,205.00
22	AMETHI				
	Power House(Amethi)	2,87,92,028.45	-	-	2,87,92,028.45
	Construction of E/M Amethi	2,82,84,869.28	-	-	2,82,84,869.28
	Construction of Switchyard (Amethi)	7,79,190.00	-	-	7,79,190.00
	Const. of Non Residential Building (Amethi)	12,85,605.00	-	-	12,85,605.00
	E/M Equipment (Amethi)	13,15,318.00	-	-	13,15,318.00
23	ARRARIHAT				
	Land- Arrarhat	5,53,490.00	-	-	5,53,490.00
24	ARWAL				
	Construction of E/M Arwal	59,670.00	-	-	59,670.00
	Power House (Arwal)	2,22,073.00	-	-	2,22,073.00
	Electric Equipment(Arwal)	(43,30,311.00)	-	-	(43,30,311.00)
	Febrication(Arwal)	(8,71,981.00)	-	-	(8,71,981.00)
	switchyard(Arwal)	0.00	-	-	-
25	BELSAR				
	Power House(Belsar)	-	-	-	-
	Construction of E/M Belsar	-	-	-	-
	Electric Equipment (Belsar)	(99,76,904.00)	-	-	(99,76,904.00)
	switchyard(Belsar)	-	-	-	-
26	JALINI GHAGH				
	Power House(Jalini)	1,93,06,480.00	-	-	1,93,06,480.00
27	RAJAPUR				
	Plant & Machinery ( Rajapur)	30,14,184.00	-	-	30,14,184.00
	Power House ( Rajapur)	4,26,14,229.00	-	-	4,26,14,229.00
	Construction of E/M Paharna	4,32,99,618.60	-	-	4,32,99,618.60
	Const of P H (Pharna)	3,055.00	-	-	3,055.00
28	LGP				
	Power House (LGP)	1,42,40,389.43	-	-	1,42,40,389.43
29	RAMPIR				
	Power House(Rampur)	1,41,62,608.73	-	-	1,41,62,608.73
	Construction of E/M Rampur	1,12,90,201.00	-	-	1,12,90,201.00
30	NATWAR				
	Power house (Natwar)	1,44,21,149.00	-	-	1,44,21,149.00
	Eot Crane (Natwar)	14,26,000.00	-	-	14,26,000.00
	Electric Equipment(Natwar)	4,964.00	-	-	4,964.00
	Const of P H (Natwar)	34,24,884.00	-	-	34,24,884.00
	Construction of E/M Natwar	29,70,194.92	-	-	29,70,194.92
31	NINDI				
	Power House (Nindi)	8,52,489.00	-	-	8,52,489.00
32	PHARMA				
	Power House (Paharna)	2,70,75,398.00	-	-	2,70,75,398.00
33	SDP				
	Power House (SDP)	2,32,60,103.66	-	-	2,32,60,103.66
34	DEHRA				

*Khushhu*  
Company Secretary  
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*[Signature]*  
Director  
Bihar State Hydroelectric  
Power Corporation Ltd.  
PATNA

*[Signature]*  
Managing Director  
Bihar State Hydroelectric  
Power Corporation Ltd.  
PATNA-09570771



16 MAY 2024



Const. of EM -Dehra	3,76,94,808.00	-	-	3,76,94,808.00
Power House (Dehra)	4,69,42,961.00	-	-	4,69,42,961.00
TB		-	-	
Electric Installation (TB)	16,23,795.00	-	-	16,23,795.00
Power House (TB)	10,86,354.00	-	-	10,86,354.00
36 TEJPURA				
Power House (Tejpura)	5,86,89,808.00	-	-	5,86,89,808.00
Transmission Line-Tejpura	1,88,000.00	-	-	1,88,000.00
switchyard (Tejpura)	22,13,314.00	-	-	22,13,314.00
Construction of E/M (Tejpura)	2,42,78,768.84	-	-	2,42,78,768.84
Const. of PH (Tejpura)	64,54,838.00	-	-	64,54,838.00
Const. of SLR Bridge	16,34,213.00	-	-	16,34,213.00
Const. of DLR Bridge	7,98,289.00	-	-	7,98,289.00
37 WALIDAD				
Power House (Walidad)	2,59,37,702.00	-	-	2,59,37,702.00
Transmission Line (Walidad)	14,24,322.00	-	-	14,24,322.00
Construction of Electric Equipment (Walidad)	1,48,15,567.72	-	-	1,48,15,567.72
38 BARBAL				
Power House (Barbal)	2,11,51,377.00	-	-	2,11,51,377.00
Land-Barbal	36,47,400.00	-	-	36,47,400.00
39 BATHNAHA				
Power House (Bathnaha)	7,70,16,129.00	-	-	7,70,16,129.00
Land-Bathnaha	1,33,24,086.00	-	-	1,33,24,086.00
Construction of E/M (Bathnaha)	2,19,05,606.00	-	-	2,19,05,606.00
Tools & Plant-Bathnaha	50,903.00	-	-	50,903.00
40 DAGMARA				
Const. of P.H - Dagmara	1,17,26,820.00	-	-	1,17,26,820.00
Preparation Of physical Model	1,07,69,196.00	-	-	1,07,69,196.00
41 MATHAULI				
Power House (Mathauli)	3,83,28,817.00	-	-	3,83,28,817.00
Const. of E/M Equipment (Mathauli)	1,84,97,047.00	-	-	1,84,97,047.00
Land-Mathauli	16,43,750.00	47,107.00	-	16,90,857.00
Const. of SLR Bridge (Mathauli)	1,29,311.00	-	-	1,29,311.00
Construction of Power Chancel (Mathauli)	62,89,083.00	-	-	62,89,083.00
42 NIRMALI				
Power House (Nirmali)	17,58,17,029.00	-	-	17,58,17,029.00
Const. of E/M of Equipment- Nirmali	1,08,24,000.00	-	-	1,08,24,000.00
Land-Nirmali	80,75,785.00	-	-	80,75,785.00
43 SONE WESTERN				
Const. of power house (SW)	13,76,041.00	-	-	13,76,041.00
SIPHA				
Const. of E/M (Shipha)	3,48,42,499.00	-	-	3,48,42,499.00
Power House (Shipha)	3,96,07,500.00	-	-	3,96,07,500.00
Const. of Bridge (Shipha)	15,59,131.00	-	-	15,59,131.00
44 KATANIA				
Power House (Katania)	2,91,12,564.00	-	-	2,91,12,564.00
Land-Katania	16,94,473.00	-	-	16,94,473.00
45 TRIVENI				
Land - Triveni	(10,19,922.00)	-	-	(10,19,922.00)
46 SADANI				
Land - Sadani	12,70,800.00	-	-	12,70,800.00
47 JAINAGRA				
Construction of E/M Jamagra	(1,03,73,276.00)	-	-	(1,03,73,276.00)
48 PHARMA				
Construction of E/M Paharma	4,31,60,939.00	-	-	4,31,60,939.00
Const. of P.H (Pharma)	42,88,718.00	-	-	42,88,718.00
switch yard (pharma)	2,56,500.00	-	-	2,56,500.00
49 CHANDIL				
Construction of E/M (Chandil)	9,99,26,658.58	-	-	9,99,26,658.58
50 NORTH KOEL				
Foundation Erection	2,56,47,213.00	-	-	2,56,47,213.00
Construction of Pen Stock	5,87,542.00	-	-	5,87,542.00
Plantation	54,978.00	-	-	54,978.00
Construction of E/M (North Koel)	8,34,12,950.45	-	-	8,34,12,950.45
Total A	1,64,62,49,077.61	47,107.00	-	1,64,62,49,184.61
Previous Year	1,64,30,17,059.00	32,32,019.00	-	1,64,62,49,078.00

*Krushko*  
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*Director*  
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*Managing Director*  
Bihar State Hydroelectric  
Power Corporation Ltd.  
PATNA  
D.I.N.-09570771



**BIHAR STATE HYDROELECTRIC POWER CORPORATION LIMITED**

<b>1 Development Expenditure</b>				
Sl. NO	PARTICULARS	As at 01.04.2017	Addition during the year	Deduction during the year
		Amount ₹	Amount ₹	Amount ₹
1	Project Report Survey & Consultancy Charges	2,63,23,543.46	0.00	0.00
2	Preliminary Expenses - Projects	9,27,77,511.82	0.00	0.00
3	New Project Expenses	5,03,546.00	0.00	0.00
4	Development Expenditure as per last account	63,27,03,539.38	0.00	0.00
5	Development Expenditure (Detail of addition given below)			
	Amethi	4,30,97,352.25	42,16,716.85	0.00
	Arwal	-	0.00	0.00
	Arrahat	8,89,72,752.00	2,05,16,080.00	0.00
	Barhal	4,94,01,699.98	76,64,310.00	0.00
	Bathnaha	48,66,34,933.90	9,76,61,417.00	0.00
	Belsar	-	0.00	0.00
	Bagha	1,91,357.00	0.00	0.00
	Bettiah	1,24,142.00	0.00	0.00
	Chandil	63,03,77,169.31	3,37,14,381.63	0.00
	Dagmara	26,12,85,706.17	2,90,98,495.04	0.00
	Dhoba	5,02,05,629.00	76,53,892.00	0.00
	Sipha	8,98,95,943.29	2,10,89,325.29	0.00
	Indrapuri	2,89,142.00	0.00	0.00
	Jahmugaph	2,47,07,653.89	15,50,000.00	0.00
	Katnai	5,65,46,767.00	85,12,602.00	0.00
	Lower Ghigari	1,47,23,083.72	7,83,537.75	0.00
	Mathuahi	4,30,51,924.00	72,61,318.00	0.00
	Mandal (North koel)	77,42,12,237.80	1,61,50,810.00	0.00
	Madhepura	33,18,521.00	3,26,048.00	0.00
	Natwar	2,54,71,898.02	25,93,198.34	0.00
	Netarhat	18,08,361.43	92,124.25	0.00
	Nindigagh	2,47,09,227.47	15,50,000.00	0.00
	Nirmali	32,93,68,360.47	8,14,82,355.00	0.00
	Nokha	2,29,526.00	0.00	0.00
	Pharma	7,07,93,721.42	70,34,298.63	0.00
	Rajapur	4,62,28,833.43	43,25,921.90	0.00
	Rampur	2,57,63,435.36	26,80,333.31	0.00
	Sadani	3,46,54,039.50	19,58,848.50	0.00
	Dehra	9,61,13,147.01	2,16,35,378.66	0.00
	Sone Eastern	24,23,286.91	0.00	0.00
	Tejpora	10,02,42,438.70	96,44,530.35	0.00
	Tenu	9,56,02,035.87	33,58,070.40	0.00
	Wahdad	4,79,85,138.41	47,94,161.56	0.00
	Total of 5	3,51,84,29,464.31	39,73,48,154.46	-
	Interest on Loan - Bihar Government	1,83,63,881.13	0.00	0.00
	Interest on Loan - Bihar Government (New Projects)	37,577.00	0.00	0.00
	Interest on Loan - NABARD	2,68,94,138.00	0.00	0.00
	Transfer from Head Office	27,97,453.53	0.00	0.00
	Capital Maintenance of PH (SW)	27,22,518.00	0.00	0.00
	<b>Total B</b>	<b>4,32,15,53,172.63</b>	<b>39,73,48,154.46</b>	<b>-</b>
	<b>Previous Year</b>	<b>5,56,72,98,533.28</b>	<b>40,05,03,716.96</b>	<b>-</b>
	<b>Total A+B</b>	<b>5,96,78,02,250.24</b>	<b>39,73,95,261.46</b>	<b>-</b>

*Krushish*  
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PATNA



16 MAY 2024

D.I.N.-10514772

D.I.N.-09570771

16 MAY 2024

# **Annexure-C**



**Generation Statement for the F.Y. 2016-17**

Sl.No.	Project	Gross Generation (KWH)	Deduction		Total Deduction (4+5)	Net Generation (KWH) (3-6)
			Auxiliary Consumption	Tran./Traf. Loss		
1	2	3	4	5	6	7
1	Dehri (4x1.65 MW)	59,74,600.00	83,100.00	29,524.00	1,12,624.00	58,61,976.00
2	Barun (2x1.65 MW)	1,64,200.00	64,700.00	-	64,700.00	99,500.00
3	V.Nagar (3x5 MW)	48,19,800.00	3,93,490.00	22,847.00	4,16,337.00	44,03,463.00
4	Kosi (4x4.8 MW)	2,81,800.00	3,02,500.00	543.00	3,03,043.00	(21,243.00)
5	Agnoor (2x500 KW)	-	-	-	-	-
6	Nasariganj (1 MW)	3,84,040.00	19,780.00	1,867.00	21,647.00	3,62,393.00
7	Dhelabagh (1MW)	11,72,910.00	11,190.00	5,816.00	17,006.00	11,55,904.00
8	Triveni (3 MW)	5,72,880.00	10,787.00	2,847.00	13,634.00	5,59,246.00
9	Jainagara (1MW)	-	12,100.00	3,090.00	15,190.00	(15,190.00)
10	Srikhinda (0.700 MW)	-	15,790.00	3,620.00	19,410.00	(19,410.00)
11	Arwal (0.5 MW)	-	-	-	-	-
12	Sebari (0.700 MW)	-	2,720.00	-	2,720.00	(2,720.00)
13	Belsar (1MW)	-	-	-	-	-
	<b>Total</b>	<b>1,33,70,230.00</b>	<b>9,16,157.00</b>	<b>70,154.00</b>	<b>9,86,311.00</b>	<b>1,23,83,919.00</b>

**Generation Statement for the F.Y. 2017-18**

Sl.No.	Project	Gross Generation (KWH)	Deduction		Total Deduction (4+5)	Net Generation (KWH) (3-6)
			Auxiliary Consumption	Tran./Traf. Loss		
1	2	3	4	5	6	7
1	Dehri (4x1.65 MW)	55,53,700.00	72,500.00	27,621.00	1,00,121.00	54,53,579.00
2	Barun (2x1.65 MW)	-	-	-	-	-
3	V.Nagar (3x5 MW)	42,32,200.00	4,67,810.00	19,546.00	4,87,356.00	37,44,844.00
4	Kosi (4x4.8 MW)	-	2,86,100.00	-	2,86,100.00	(2,86,100.00)
5	Agnoor (2x500 KW)	-	-	-	-	-
6	Nasariganj (1 MW)	-	19,110.00	-	19,110.00	(19,110.00)
7	Dhelabagh (1MW)	8,93,370.00	20,090.00	4,378.00	24,468.00	8,68,902.00
8	Triveni (3 MW)	-	6,028.00	-	6,028.00	(6,028.00)
9	Jainagara (1MW)	-	3,090.00	-	3,090.00	(3,090.00)
10	Srikhinda (0.700 MW)	-	3,620.00	-	3,620.00	(3,620.00)
11	Arwal (0.5 MW)	-	-	-	-	-
12	Sebari (0.700 MW)	-	1,700.00	-	1,700.00	(1,700.00)
13	Belsar (1MW)	-	-	-	-	-
	<b>Total</b>	<b>1,06,79,270.00</b>	<b>8,80,048.00</b>	<b>51,545.00</b>	<b>9,31,593.00</b>	<b>97,47,677.00</b>

# **Annexure-D**



Sr. No.	Plant Name	Closing GFA as on 31.3.2015	Net GFA Addition			(Amount in Cr.)	
			FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21
1	Agnoor	8.10	0.000004150	-	0.00001	0.0001	0.0002
2	Dhelabagh	10.31	0.000004150	-	0.00001	0.0001	0.8968
3	Jainagara	3.81	0.000004150	-	0.00001	0.0001	0.0002
4	Nasriganj	3.94	0.000004150	-	0.00001	0.0032	0.0002
5	Triveni	16.33	0.000012449	-	0.00003	1.4040	0.0006
6	Valmikinagar	57.28	0.000062246	-	0.03185	0.0019	0.0034
7	Dehri-on-sona	40.07	0.250567688	0.0018	0.00006	2.5617	0.0014
8	Barun	15.02	0.000013694	0.0012	0.00003	0.0004	0.0007
9	Koshikataiya	24.57	0.000078845	-	0.00016	0.0024	0.0040
10	Shirkhinda	4.61	0.000002905	-	0.00001	0.9226	0.0001
11	Sebari	7.11	0.000004150	-	0.00001	0.0033	0.0002
12	Arwal	3.28	0.000002075	-	0.00000	0.0590	0.0001
13	Belsar	4.61	0.000004150	-	0.00001	0.0001	0.0002
Total		199.04	0.2507648	0.0030491	0.03218	4.9589	0.9081

Sr. No.	Plant Name	Closing GFA as on 31.3.2015	Equity Addition During the year				
			FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21
1.00	Agnoor	-	-	-	-	-	-
2.00	Dhelabagh	-	-	-	-	-	-
3.00	Jainagara	-	-	-	-	-	-
4.00	Nasriganj	-	-	-	-	-	-
5.00	Triveni	-	-	-	-	-	-
6.00	Valmikinagar	17.18	-	-	-	-	-
7.00	Dehri-on-sona	9.99	-	-	-	-	-
8.00	Barun	4.51	-	-	-	-	-
9.00	Koshikataiya	-	-	-	-	-	-
10.00	Shirkhinda	-	-	-	-	-	-
11.00	Sebari	-	-	-	-	-	-
12.00	Arwal	-	-	-	-	-	-
13.00	Belsar	-	-	-	-	-	-
Total		31.68	-	-	-	-	-

(Amount in Cr.)

Sr. No.	Plant Name	Closing GFA as on 31.3.2015	Debt Addition During the Year				
			FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21
1.00	Agnoor	5.55	0.000004	-	0.000008	0.000124	0.000207
2.00	Dhelabagh	7.09	0.000004	-	0.000008	0.000124	0.896783
3.00	Jainagara	3.74	0.000004	-	0.000008	0.000124	0.000207
4.00	Nasriganj	3.28	0.000004	-	0.000008	0.003194	0.000207
5.00	Triveni	11.25	0.000012	-	0.000025	1.404000	0.000622
6.00	Valmikinagar	-	0.000062	-	0.031851	0.001859	0.003378
7.00	Dehri-on-sona	-	0.250568	0.001809	0.000055	2.561721	0.001367
8.00	Barun	-	0.000014	0.001240	0.000028	0.000409	0.000684
9.00	Koshikataiya	21.80	0.000079	-	0.000161	0.002380	0.003978
10.00	Shirkhinda	4.40	0.000003	-	0.000006	0.922569	0.000145
11.00	Sebari	6.05	0.000004	-	0.000008	0.003268	0.000207
12.00	Arwal	2.67	0.000002	-	0.000004	0.059036	0.000104
13.00	Belsar	4.06	0.000004	-	0.000008	0.000124	0.000207
Total		69.89	0.250765	0.003049	0.032180	4.958931	0.908096

# Annexure-E

# B.H.P.C. Ltd. (HO) 16-17

## Interest Accured on State Govt.Loan

### Group Summary

1-Apr-2016 to 31-Mar-2017

Page 1

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Interest Payable Govt. Loan Kosi	46,74,38,550.52 Cr		4,26,92,000.00	51,01,30,550.52 Cr
Interest Payable on Govt. Loan (Agnoor)	11,98,26,676.79 Cr		1,09,43,985.00	13,07,70,661.79 Cr
Interest Payable on Govt. Loan (Amethi)	1,47,02,740.14 Cr		13,42,827.59	1,60,45,567.73 Cr
Interest Payable on Govt. Loan (Ararhat)	4,79,25,261.86 Cr		35,35,350.00	5,14,60,611.86 Cr
Interest Payable on Govt. Loan (Arwal)	1,44,35,336.54 Cr		13,18,405.14	1,57,53,741.68 Cr
Interest Payable on Govt. Loan (Bathnaha)	18,32,86,014.84 Cr		1,67,39,840.00	20,00,25,854.84 Cr
Interest Payable on Govt. Loan (Belsar)	2,54,03,426.28 Cr		23,20,140.42	2,77,23,566.70 Cr
Interest Payable on Govt. Loan (Chandil)	23,28,19,698.03 Cr		2,12,63,840.00	25,40,83,538.03 Cr
Interest Payable on Govt. Loan (Dagmara)	15,35,71,987.08 Cr		1,28,00,000.00	16,63,71,987.08 Cr
Interest Payable on Govt. Loan (Dehra)	3,71,65,310.38 Cr		33,94,374.36	4,05,59,684.74 Cr
Interest Payable on Govt. Loan (Dhelabagh)	2,79,19,856.95 Cr		25,49,970.54	3,04,69,827.49 Cr
Interest Payable on Govt. Loan (EG)	52,14,03,175.33 Cr		5,24,57,620.00	57,38,60,795.33 Cr
Interest Payable on Govt. Loan (HO)	1,61,23,381.70 Cr		1,30,000.00	1,62,53,381.70 Cr
Interest Payable on Govt. Loan (Jainagara)	2,26,92,481.96 Cr		20,72,545.02	2,47,65,026.98 Cr
Interest Payable on Govt. Loan (Jalim Ghagh)	1,42,33,817.01 Cr		13,00,000.00	1,55,33,817.01 Cr
Interest Payable on Govt. Loan (Lower Ghaghri)	68,00,704.26 Cr		6,21,120.50	74,21,824.76 Cr
Interest Payable on Govt. Loan (Nasrigunj)	2,44,36,246.96 Cr		22,31,806.20	2,66,68,053.16 Cr
Interest Payable on Govt. Loan (Natwar)	98,71,432.50 Cr		9,01,575.61	1,07,73,008.11 Cr
Interest Payable on Govt. Loan (Netrahat)	8,45,986.91 Cr		77,265.50	9,23,252.41 Cr
Interest Payable on Govt. Loan (Nindi Ghagh)	1,42,33,817.01 Cr		13,00,000.00	1,55,33,817.01 Cr
Interest Payable on Govt. Loan (Nirmali)	5,33,79,660.54 Cr		48,75,260.00	5,82,54,920.54 Cr
Interest Payable on Govt. Loan (N.K.Mandal)	12,16,99,135.41 Cr		1,11,15,000.00	13,28,14,135.41 Cr
Interest Payable on Govt. Loan (Phaharma)	2,48,29,560.06 Cr		22,67,728.19	2,70,97,288.25 Cr
Interest Payable on Govt. Loan (Rajapur)	1,56,95,743.88 Cr		14,33,520.40	1,71,29,264.28 Cr
Interest Payable on Govt. Loan (Rampur)	1,02,18,455.81 Cr		9,33,269.87	1,11,51,725.68 Cr
Interest Payable on Govt. Loan (Sadani)	1,69,99,874.67 Cr		15,52,629.00	1,85,52,503.67 Cr
Interest Payable on Govt. Loan (SE)	14,59,30,785.49 Cr		1,33,28,120.00	15,92,58,905.49 Cr
Interest Payable on Govt. Loan (Sebari)	2,20,95,104.32 Cr		20,17,985.45	2,41,13,089.77 Cr
Interest Payable on Govt. Loan (Shipha)	3,45,76,285.82 Cr		31,57,914.11	3,77,34,199.93 Cr
Interest Payable on Govt. Loan (SriKhinda)	1,93,05,602.14 Cr		17,63,215.22	2,10,68,817.36 Cr
Interest Payable on Govt. Loan (SW)	28,57,40,094.90 Cr		2,48,71,150.00	31,06,11,244.90 Cr
Interest Payable on Govt. Loan (TBLC)	2,01,76,435.61 Cr		18,42,750.00	2,20,19,185.61 Cr
Interest Payable on Govt. Loan (Tejpura)	3,32,19,751.82 Cr		30,34,019.43	3,62,53,771.25 Cr
Interest Payable on Govt. Loan (Triveni)	6,90,27,756.72 Cr		63,04,428.65	7,53,32,185.37 Cr
Interest Payable on Govt. Loan (Walidad)	1,68,11,931.35 Cr		15,35,463.80	1,83,47,395.15 Cr
Int.Payable on Bihar Govt.Loan System Improvment	17,75,73,438.10 Cr		1,47,00,000.00	19,22,73,438.10 Cr
<b>Grand Total</b>	<b>3,02,24,15,519.69 Cr</b>		<b>27,47,25,120.00</b>	<b>3,29,71,40,639.69 Cr</b>



**B.H.P.C. Ltd. (HO) 16-17**  
**Interest Accured to Nabards Loan** ✓  
 Group Summary  
 1-Apr-2016 to 31-Mar-2017

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Interest Accrued on Nabard Loan (Shipha)	6,02,98,364.21 Cr			
Interest Accured to Nabard - Dehra	6,53,79,138.60 Cr		1,40,65,632.50	7,43,63,996.71 Cr
Interest Accured to Nabards (Amethi)	1,00,85,818.86 Cr		1,43,08,327.50	7,96,87,466.10 Cr
Interest Accured to Nabards (Ararhat)	6,74,25,593.79 Cr		14,15,583.13	1,15,01,401.99 Cr
Interest Accured to Nabards (Arwal)	98,92,590.03 Cr		1,30,35,330.00	8,04,60,923.79 Cr
Interest Accured to Nabards (Barbal)	3,09,83,484.04 Cr		13,88,462.73	1,12,81,052.76 Cr
Interest Accured to Nabards ( Bathanaha)	24,10,92,885.80 Cr		60,79,693.75	3,70,63,177.79 Cr
Interest Accured to Nabards (Belsar)	1,78,90,826.29 Cr		6,18,88,410.00	30,29,81,295.80 Cr
Interest Accured to Nabards (Dehri)	5,82,54,161.70 Cr		25,11,045.68	2,04,01,871.97 Cr
Interest Accured to Nabards (Dhelabagh)	2,34,45,675.89 Cr		1,22,39,800.00	7,04,93,961.70 Cr
Interest Accured to Nabards (Dhoba)	3,14,28,495.81 Cr		32,90,690.00	2,67,36,365.89 Cr
Interest Accured to Nabards (Jainagara)	1,86,95,965.23 Cr		59,77,578.75	3,74,06,074.56 Cr
Interest Accured to Nabards (Kataniya)	3,51,45,842.39 Cr		26,24,050.00	2,13,20,015.23 Cr
Interest Accured to Nabards (Mathouli)	2,80,94,936.82 Cr		66,59,688.75	4,18,05,531.14 Cr
Interest Accured to Nabards (Nasrigunj)	1,94,83,724.38 Cr		59,61,718.75	3,40,56,655.57 Cr
Interest Accured to Nabards (Natwar)	65,92,085.27 Cr		27,34,615.00	2,22,18,339.38 Cr
Interest Accured to Nabards (Nirmali)	22,30,96,910.75 Cr		9,25,224.30	75,17,309.57 Cr
Interest Accured to Nabards (Phaharma)	1,74,04,407.94 Cr		5,89,00,585.00	28,19,97,495.75 Cr
Interest Accured to Nabards ((Rajapur)	1,08,03,397.06 Cr		24,42,775.01	1,98,47,182.95 Cr
Interest Accured to Nabards (Rampur)	68,46,004.46 Cr		15,16,297.97	1,23,19,695.03 Cr
Interest Accured to Nabards (Sebari)	1,84,83,395.30 Cr		9,60,862.83	78,06,867.29 Cr
Interest Accured to Nabards (Srikhinda)	1,60,77,511.24 Cr		25,94,215.00	2,10,77,610.30 Cr
Interest Accured to Nabards (Tejpura)	2,21,75,770.64 Cr		22,56,540.00	1,83,34,051.24 Cr
Interest Accured to Nabards (Triveni)	2,81,37,960.25 Cr		31,12,453.96	2,52,88,224.60 Cr
Interest Accured to Nabards (Walidad)	1,16,09,334.87 Cr		39,49,270.00	3,20,87,230.25 Cr
			16,29,414.41	1,32,38,749.28 Cr
<b>Grand Total</b>	<b>1,07,88,24,281.62 Cr</b>		<b>23,24,68,265.02</b>	<b>1,31,12,92,546.64 Cr</b>



**B.H.P.C. Ltd. (HO) 16-17**  
**Penal Interest on Bihar Govt Loan**  
 Group Summary

1-Apr-2016 to 31-Mar-2017

Particulars	Opening Balance	Transactions		Page 1 Closing Balance
		Debit	Credit	
Penal Interest Payable on Bihar Govt Loan(Agnoor)	4,47,07,555.39 Cr			
Penal Interest Payable on Bihar Govt Loan(Amethi)	54,85,619.63 Cr		21,04,612.50	4,68,12,167.89 Cr
Penal Interest Payable on Bihar Govt Loan(Ararghat)	1,78,81,004.11 Cr		2,58,236.08	57,43,855.71 Cr
Penal Interest Payable on Bihar Govt Loan(Arwal)	53,85,850.84 Cr		8,41,750.00	1,87,22,754.11 Cr
Penal Interest Payable on Bihar Govt Loan(Bathnaha)	6,83,84,352.14 Cr		2,53,539.45	56,39,390.29 Cr
Penal Interest Payable on Bihar Govt Loan(Belsar)	94,78,065.47 Cr		32,19,200.00	7,16,03,552.14 Cr
Penal Interest Payable on Bihar Govt Loan(Chandil)	8,68,65,461.23 Cr		4,46,180.85	99,24,246.32 Cr
Penal Interest Payable on Bihar Govt Loan(Dagmara)	5,84,17,298.83 Cr		40,89,200.00	9,09,54,661.23 Cr
Penal Interest Payable on Bihar Govt Loan(Dehara)	1,38,66,446.25 Cr		27,50,000.00	6,11,67,298.83 Cr
Penal Interest Payable on Bihar Govt Loan(Dhelabagh)	1,04,16,950.42 Cr		6,52,764.30	1,45,19,210.55 Cr
Penal Interest Payable on Bihar Govt Loan(E.G)	19,61,66,091.21 Cr		4,90,378.95	1,09,07,329.37 Cr
Penal Interest Payable on Bihar Govt Loan(Jainagar)	84,66,607.12 Cr		1,16,16,850.00	20,77,82,941.21 Cr
Penal Interest Payable on Bihar Govt Loan(JG)	53,10,663.53 Cr		3,98,566.35	88,65,173.47 Cr
Penal Interest Payable on Bihar Govt Loan(KOSI)	17,44,02,190.32 Cr		2,50,000.00	55,60,663.53 Cr
Penal Interest Payable on Bihar Govt Loan(LG)	25,37,355.37 Cr		82,10,000.00	18,26,12,190.32 Cr
Penal Interest Payable on Bihar Govt Loan(Nasarigan)	91,17,209.07 Cr		1,19,446.25	26,56,801.62 Cr
Penal Interest Payable on Bihar Govt Loan(Natwar)	36,83,049.79 Cr		4,29,193.50	95,46,402.57 Cr
Penal Interest Payable on Bihar Govt Loan(Neterhat)	3,15,639.29 Cr		1,73,379.93	38,56,429.72 Cr
Penal Interest Payable on Bihar Govt Loan(Nindigagh)	53,10,663.53 Cr		14,858.75	3,30,498.04 Cr
Penal Interest Payable on Bihar Govt Loan(Nirmali)	1,99,16,050.37 Cr		2,50,000.00	55,60,663.53 Cr
Penal Interest Payable on Bihar Govt Loan(N.K.Mand)	4,54,06,173.18 Cr		9,37,550.00	2,08,53,600.37 Cr
Penal Interest Payable on Bihar Govt Loan(Paharma)	92,63,954.93 Cr		21,37,500.00	4,75,43,673.18 Cr
Penal Interest Payable on Bihar Govt Loan(Rajapur)	58,56,111.16 Cr		4,36,101.58	97,00,056.51 Cr
Penal Interest Payable on Bihar Govt Loan(Rampur)	38,12,524.83 Cr		2,75,677.00	61,31,788.16 Cr
Penal Interest Payable on Bihar Govt Loan(Sadani)	63,42,684.77 Cr		1,79,474.98	39,91,999.81 Cr
Penal Interest Payable on Bihar Govt Loan(S.E)	5,44,47,046.77 Cr		2,98,582.50	66,41,267.27 Cr
Penal Interest Payable on Bihar Govt Loan(Sebari)	82,43,724.42 Cr		25,63,100.00	5,70,10,146.77 Cr
Penal Interest Payable on Bihar Govt Loan(Shipha)	1,29,00,476.39 Cr		3,88,074.13	86,31,798.55 Cr
Penal Interest Payable on Bihar Govt Loan(Shirkhind)	72,02,955.97 Cr		6,07,291.18	1,35,07,767.57 Cr
Penal Interest Payable on Bihar Govt Loan(SW)	10,77,29,465.03 Cr		3,39,079.85	75,42,035.82 Cr
Penal Interest Payable on Bihar Govt Loan(Tejpura)	1,23,94,351.04 Cr		50,71,375.00	11,28,00,840.03 Cr
Penal Interest Payable on Bihar Govt Loan(Tenubakar)	75,27,865.55 Cr		5,83,465.28	1,29,77,816.32 Cr
Penal Interest Payable on Bihar Govt Loan(Triveni)	2,57,54,384.09 Cr		3,54,375.00	78,82,240.55 Cr
Penal Interest Payable on Bihar Govt Loan(Walidat)	62,72,562.77 Cr		12,12,390.13	2,69,66,774.22 Cr
Penal Interest Payable on State Govt(HO)	5,31,066.35 Cr		2,95,281.50	65,67,844.27 Cr
Penal Interest Payable on (System Improvemnet)	7,43,49,289.42 Cr		25,000.00	5,56,066.35 Cr
			35,00,000.00	7,78,49,289.42 Cr
<b>Grand Total</b>	<b>1,13,41,48,760.58 Cr</b>		<b>5,57,72,475.04</b>	<b>1,18,99,21,235.62 Cr</b>



**B.H.P.C. Ltd. (HO) 16-17**  
**Penal Interest on NABARD Loan**  
 Group Summary  
 1-Apr-2016 to 31-Mar-2017

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Penal Interest Payable on NABARD LOAN (Amethi)	20,19,396.80 Cr			
Penal Interest Payable on NABARD LOAN (Araraghat)	1,15,11,512.05 Cr		5,44,455.05	25,63,851.85 Cr
Penal Interest Payable on NABARD LOAN (Arwal)	19,80,708.26 Cr		31,03,650.00	1,46,15,162.05 Cr
Penal Interest Payable on NABARD LOAN (Barbal)	52,39,853.98 Cr		5,34,024.13	25,14,732.39 Cr
Penal Interest Payable on NABARD LOAN (Bathnaha)	4,07,44,605.19 Cr		14,12,731.25	66,52,585.23 Cr
Penal Interest Payable on NABARD LOAN (Belsar)	35,82,126.33 Cr		1,46,37,200.00	5,53,81,805.19 Cr
Penal Interest Payable on NABARD LOAN (Dehra)	1,09,55,559.25 Cr		9,65,786.80	45,47,913.13 Cr
Penal Interest Payable on NABARD LOAN (Dehri Esc)	94,01,448.35 Cr		32,79,912.50	1,42,35,471.75 Cr
Penal Interest Payable on NABARD LOAN (Dhelabagh)	46,94,326.11 Cr		25,34,750.00	1,19,36,198.35 Cr
Penal Interest Payable on NABARD LOAN (Dhoba)	54,20,576.17 Cr		12,65,650.00	59,59,976.11 Cr
Penal Interest Payable on NABARD LOAN (Jainagra)	37,43,332.38 Cr		14,61,456.25	68,82,032.42 Cr
Penal Interest Payable on NABARD LOAN (Katanya)	60,75,589.79 Cr		10,09,250.00	47,52,582.38 Cr
Penal Interest Payable on NABARD LOAN (Mathouli)	45,01,480.05 Cr		16,38,056.25	77,13,646.04 Cr
Penal Interest Payable on NABARD LOAN (Nasriganj)	39,01,058.62 Cr		12,13,656.25	57,15,136.30 Cr
Penal Interest Payable on NABARD LOAN (Natwar)	13,19,876.56 Cr		10,51,775.00	49,52,833.62 Cr
Penal Interest Payable on NABARD LOAN (Nirmali)	3,98,00,643.61 Cr		3,55,855.50	16,75,732.06 Cr
Penal Interest Payable on NABARD LOAN (Paharma)	34,84,734.97 Cr		1,54,67,175.00	5,52,67,818.61 Cr
Penal Interest Payable on NABARD LOAN (Rajapur)	21,63,071.32 Cr		9,39,528.85	44,24,263.82 Cr
Penal Interest Payable on NABARD LOAN (Rampur)	13,70,716.62 Cr		5,83,191.53	27,46,262.85 Cr
Penal Interest Payable on NABARD LOAN (Sebari)	37,00,771.33 Cr		3,69,562.63	17,40,279.25 Cr
Penal Interest Payable on NABARD LOAN (Shipha)	1,01,24,948.81 Cr		9,97,775.00	46,98,546.33 Cr
Penal Interest Payable on NABARD LOAN (Srikhinda)	32,19,061.85 Cr		32,58,487.50	1,33,83,436.31 Cr
Penal Interest Payable on NABARD LOAN (Tejpura)	44,40,063.90 Cr		8,67,900.00	40,86,961.85 Cr
Penal Interest Payable on NABARD LOAN (Triveni)	56,33,821.86 Cr		11,97,097.68	56,37,161.58 Cr
Penal Interest Payable on NABARD LOAN (Walidad)	23,24,437.31 Cr		15,18,950.00	71,52,771.86 Cr
			6,26,697.85	29,51,135.16 Cr
<b>Grand Total</b>	<b>19,13,53,721.47 Cr</b>		<b>6,08,34,575.02</b>	<b>25,21,88,296.49 Cr</b>



B.H.P.C. Ltd. (HO) 17-18

Interest Accured on State Govt.Loan

Group Summary

1-Apr-2017 to 31-Mar-2018

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Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Interest Payable on Govt. Loan (Agnoor)	13,07,70,661.79 Cr		1,09,43,985.00	14,17,14,646.79 Cr
Interest Payable on Govt. Loan (Amethi)	1,60,45,567.73 Cr		13,42,827.59	1,73,88,395.32 Cr
Interest Payable on Govt. Loan (Ararhat)	5,14,60,611.86 Cr		35,35,350.00	5,49,95,961.86 Cr
Interest Payable on Govt. Loan (Arwal)	1,57,53,741.68 Cr		13,18,405.14	1,70,72,146.82 Cr
Interest Payable on Govt. Loan (Bathnaha)	20,00,25,854.84 Cr		1,67,39,840.00	21,67,65,694.84 Cr
Interest Payable on Govt. Loan (Belsar)	2,77,23,566.70 Cr		23,20,140.42	3,00,43,707.12 Cr
Interest Payable on Govt. Loan (Chandil)	25,40,83,538.03 Cr		2,12,63,840.00	27,53,47,378.03 Cr
Interest Payable on Govt. Loan (Dagmara)	16,63,71,987.08 Cr		1,28,00,000.00	17,91,71,987.08 Cr
Interest Payable on Govt. Loan (Dehra)	4,05,59,684.74 Cr		33,94,374.36	4,39,54,059.10 Cr
Interest Payable on Govt. Loan (Dhelabagh)	3,04,69,827.49 Cr		25,49,970.54	3,30,19,798.03 Cr
Interest Payable on Govt. Loan (EG)	57,38,60,795.33 Cr		5,24,57,620.00	62,63,18,415.33 Cr
Interest Payable on Govt. Loan (HO)	1,62,53,381.70 Cr		1,30,000.00	1,63,83,381.70 Cr
Interest Payable on Govt. Loan (Jainagara)	2,47,65,026.98 Cr		20,72,545.02	2,68,37,572.00 Cr
Interest Payable on Govt. Loan (Jalim Ghagh)	1,55,33,817.01 Cr		13,00,000.00	1,68,33,817.01 Cr
Interest Payable on Govt. Loan (Kosi)	51,01,30,550.52 Cr		4,26,92,000.00	55,28,22,550.52 Cr
Interest Payable on Govt. Loan (Lower Ghaghri)	74,21,824.76 Cr		6,21,120.50	80,42,945.26 Cr
Interest Payable on Govt. Loan (Nasrigunj)	2,66,68,053.16 Cr		22,31,806.20	2,88,99,859.36 Cr
Interest Payable on Govt. Loan (Natwar)	1,07,73,008.11 Cr		9,01,575.61	1,16,74,583.72 Cr
Interest Payable on Govt. Loan (Netrahat)	9,23,252.41 Cr		77,265.50	10,00,517.91 Cr
Interest Payable on Govt. Loan (Nindi Ghagh)	1,55,33,817.01 Cr		13,00,000.00	1,68,33,817.01 Cr
Interest Payable on Govt. Loan (Nirmali)	5,82,54,920.54 Cr		48,75,260.00	6,31,30,180.54 Cr
Interest Payable on Govt. Loan (N.K.Mandal)	13,28,14,135.41 Cr		1,11,15,000.00	14,39,29,135.41 Cr
Interest Payable on Govt. Loan (Phaharma)	2,70,97,288.25 Cr		22,67,728.19	2,93,65,016.44 Cr
Interest Payable on Govt. Loan (Rajapur)	1,71,29,264.28 Cr		14,33,520.40	1,85,62,784.68 Cr
Interest Payable on Govt. Loan (Rampur)	1,11,51,725.68 Cr		9,33,269.87	1,20,84,995.55 Cr
Interest Payable on Govt. Loan (Sadani)	1,85,52,503.67 Cr		15,52,629.00	2,01,05,132.67 Cr
Interest Payable on Govt. Loan (SE)	15,92,58,905.49 Cr		1,33,28,120.00	17,25,87,025.49 Cr
Interest Payable on Govt. Loan (Sebari)	2,41,13,089.77 Cr		20,17,985.45	2,61,31,075.22 Cr
Interest Payable on Govt. Loan (Shipha)	3,77,34,199.93 Cr		31,57,914.11	4,08,92,114.04 Cr
Interest Payable on Govt. Loan (SriKhinda)	2,10,68,817.36 Cr		17,63,215.22	2,28,32,032.58 Cr
Interest Payable on Govt. Loan (SW)	31,06,11,244.90 Cr		2,48,71,150.00	33,54,82,394.90 Cr
Interest Payable on Govt. Loan (TBLC)	2,20,19,185.61 Cr		18,42,750.00	2,38,61,935.61 Cr
Interest Payable on Govt. Loan (Tejpura)	3,62,53,771.25 Cr		30,34,019.43	3,92,87,790.68 Cr
Interest Payable on Govt. Loan (Triveni)	7,53,32,185.37 Cr		63,04,428.65	8,16,36,614.02 Cr
Interest Payable on Govt. Loan (Walidad)	1,83,47,395.15 Cr		15,35,463.80	1,98,82,858.95 Cr
Int.Payable on Bihar Govt.Loan System Improvment	19,22,73,438.10 Cr		1,47,00,000.00	20,69,73,438.10 Cr
<b>Grand Total</b>	<b>3,29,71,40,639.69 Cr</b>		<b>27,47,25,120.00</b>	<b>3,57,18,65,759.69 Cr</b>



**B.H.P.C. Ltd. (HO) 17-18**  
**Interest Accured to Nabards Loan**  
 Group Summary  
 1-Apr-2017 to 31-Mar-2018

Page 1

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Interest Accrued on Nabard Loan (Shipha)	7,43,63,996.71 Cr		1,40,65,632.50	8,84,29,629.21 Cr
Interest Accured to Nabard - Dehra	7,96,87,466.10 Cr		1,43,08,327.50	9,39,95,793.60 Cr
Interest Accured to Nabards (Amethi)	1,15,01,401.99 Cr		14,15,583.13	1,29,16,985.12 Cr
Interest Accured to Nabards (Ararhat)	8,04,60,923.79 Cr		1,30,35,330.00	9,34,96,253.79 Cr
Interest Accured to Nabards (Arwal)	1,12,81,052.76 Cr		13,88,462.73	1,26,69,515.49 Cr
Interest Accured to Nabards (Barbal)	3,70,63,177.79 Cr		60,79,693.75	4,31,42,871.54 Cr
Interest Accured to Nabards ( Bathanaha)	30,29,81,295.80 Cr		6,18,88,410.00	36,48,69,705.80 Cr
Interest Accured to Nabards (Belsar)	2,04,01,871.97 Cr		25,11,045.68	2,29,12,917.65 Cr
Interest Accured to Nabards (Dehri)	7,04,93,961.70 Cr		1,22,39,800.00	8,27,33,761.70 Cr
Interest Accured to Nabards (Dhelabagh)	2,67,36,365.89 Cr		32,90,690.00	3,00,27,055.89 Cr
Interest Accured to Nabards (Dhoba)	3,74,06,074.56 Cr		59,77,578.75	4,33,83,653.31 Cr
Interest Accured to Nabards (Jainagara)	2,13,20,015.23 Cr		26,24,050.00	2,39,44,065.23 Cr
Interest Accured to Nabards (Kataniya)	4,18,05,531.14 Cr		66,59,688.75	4,84,65,219.89 Cr
Interest Accured to Nabards (Mathouli)	3,40,56,655.57 Cr		59,61,718.75	4,00,18,374.32 Cr
Interest Accured to Nabards (Nasrigunji)	2,22,18,339.38 Cr		27,34,615.00	2,49,52,954.38 Cr
Interest Accured to Nabards (Natwar)	75,17,309.57 Cr		9,25,224.30	84,42,533.87 Cr
Interest Accured to Nabards (Nirmali)	28,19,97,495.75 Cr		5,89,00,585.00	34,08,98,080.75 Cr
Interest Accured to Nabards (Phaharma)	1,98,47,182.95 Cr		24,42,775.01	2,22,89,957.96 Cr
Interest Accured to Nabards ((Rajapur)	1,23,19,695.03 Cr		15,16,297.97	1,38,35,993.00 Cr
Interest Accured to Nabards (Rampur)	78,06,867.29 Cr		9,60,862.83	87,67,730.12 Cr
Interest Accured to Nabards (Sebari)	2,10,77,610.30 Cr		25,94,215.00	2,36,71,825.30 Cr
Interest Accured to Nabards (Srikhinda)	1,83,34,051.24 Cr		22,56,540.00	2,05,90,591.24 Cr
Interest Accured to Nabards (Tejpura)	2,52,88,224.60 Cr		31,12,453.96	2,84,00,678.56 Cr
Interest Accured to Nabards (Triveni)	3,20,87,230.25 Cr		39,49,270.00	3,60,36,500.25 Cr
Interest Accured to Nabards (Walidad)	1,32,38,749.28 Cr		16,29,414.41	1,48,68,163.69 Cr
<b>Grand Total</b>	<b>1,31,12,92,546.64 Cr</b>		<b>23,24,68,265.02</b>	<b>1,54,37,60,811.66 Cr</b>



**B.H.P.C. Ltd. (HO) 17-18**  
**Penal Interest on Bihar Govt Loan**  
 Group Summary  
 1-Apr-2017 to 31-Mar-2018

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Penal Interest Payable on Bihar Govt Loan(Agnoor)	4,68,12,167.89 Cr		21,04,612.50	4,89,16,780.39 Cr
Penal Interest Payable on Bihar Govt Loan(Amethi)	57,43,855.71 Cr		2,58,236.08	60,02,091.79 Cr
Penal Interest Payable on Bihar Govt Loan(Ararghat)	1,87,22,754.11 Cr		8,41,750.00	1,95,64,504.11 Cr
Penal Interest Payable on Bihar Govt Loan(Arwal)	56,39,390.29 Cr		2,53,539.45	58,92,929.74 Cr
Penal Interest Payable on Bihar Govt Loan(Bathnaha)	7,16,03,552.14 Cr		32,19,200.00	7,48,22,752.14 Cr
Penal Interest Payable on Bihar Govt Loan(Belsar)	99,24,246.32 Cr		4,46,180.85	1,03,70,427.17 Cr
Penal Interest Payable on Bihar Govt Loan(Chandil)	9,09,54,661.23 Cr		40,89,200.00	9,50,43,861.23 Cr
Penal Interest Payable on Bihar Govt Loan(Dagmara)	6,11,67,298.83 Cr		27,50,000.00	6,39,17,298.83 Cr
Penal Interest Payable on Bihar Govt Loan(Dehara)	1,45,19,210.55 Cr		6,52,764.30	1,51,71,974.85 Cr
Penal Interest Payable on Bihar Govt Loan(Dhelabagh)	1,09,07,329.37 Cr		4,90,378.95	1,13,97,708.32 Cr
Penal Interest Payable on Bihar Govt Loan(E.G.)	20,77,82,941.21 Cr		1,16,16,850.00	21,93,99,791.21 Cr
Penal Interest Payable on Bihar Govt Loan(Jainagar)	88,65,173.47 Cr		3,98,566.35	92,63,739.82 Cr
Penal Interest Payable on Bihar Govt Loan(JG)	55,60,663.53 Cr		2,50,000.00	58,10,663.53 Cr
Penal Interest Payable on Bihar Govt Loan(KOSI)	18,26,12,190.32 Cr		82,10,000.00	19,08,22,190.32 Cr
Penal Interest Payable on Bihar Govt Loan(LG)	26,56,801.62 Cr		1,19,446.25	27,76,247.87 Cr
Penal Interest Payable on Bihar Govt Loan(Nasarigan)	95,46,402.57 Cr		4,29,193.50	99,75,596.07 Cr
Penal Interest Payable on Bihar Govt Loan(Natwar)	38,56,429.72 Cr		1,73,379.93	40,29,809.65 Cr
Penal Interest Payable on Bihar Govt Loan(Neterhat)	3,30,498.04 Cr		14,858.75	3,45,356.79 Cr
Penal Interest Payable on Bihar Govt Loan(Nindighag)	55,60,663.53 Cr		2,50,000.00	58,10,663.53 Cr
Penal Interest Payable on Bihar Govt Loan(Nirmali)	2,08,53,600.37 Cr		9,37,550.00	2,17,91,150.37 Cr
Penal Interest Payable on Bihar Govt Loan(N.K.Mand)	4,75,43,673.18 Cr		21,37,500.00	4,96,81,173.18 Cr
Penal Interest Payable on Bihar Govt Loan(Paharma)	97,00,056.51 Cr		4,36,101.58	1,01,36,158.09 Cr
Penal Interest Payable on Bihar Govt Loan(Rajapur)	61,31,788.16 Cr		2,75,677.00	64,07,465.16 Cr
Penal Interest Payable on Bihar Govt Loan(Rampur)	39,91,999.81 Cr		1,79,474.98	41,71,474.79 Cr
Penal Interest Payable on Bihar Govt Loan(Sadani)	66,41,267.27 Cr		2,98,582.50	69,39,849.77 Cr
Penal Interest Payable on Bihar Govt Loan(S.E)	5,70,10,146.77 Cr		25,63,100.00	5,95,73,246.77 Cr
Penal Interest Payable on Bihar Govt Loan(Sebari)	86,31,798.55 Cr		3,88,074.13	90,19,872.68 Cr
Penal Interest Payable on Bihar Govt Loan(Shipha)	1,35,07,767.57 Cr		6,07,291.18	1,41,15,058.75 Cr
Penal Interest Payable on Bihar Govt Loan(Shirkhind)	75,42,035.82 Cr		3,39,079.85	78,81,115.67 Cr
Penal Interest Payable on Bihar Govt Loan(SW)	11,28,00,840.03 Cr		50,71,375.00	11,78,72,215.03 Cr
Penal Interest Payable on Bihar Govt Loan(Tejpura)	1,29,77,816.32 Cr		5,83,465.28	1,35,61,281.60 Cr
Penal Interest Payable on Bihar Govt Loan(Tenubakar)	78,82,240.55 Cr		3,54,375.00	82,36,615.55 Cr
Penal Interest Payable on Bihar Govt Loan(Triveni)	2,69,66,774.22 Cr		12,12,390.13	2,81,79,164.35 Cr
Penal Interest Payable on Bihar Govt Loan(Walidat)	65,67,844.27 Cr		2,95,281.50	68,63,125.77 Cr
Penal Interest Payable on State Govt (HO)	5,56,066.35 Cr		25,000.00	5,81,066.35 Cr
Penal Interest Payable on (System Improvement)	7,78,49,289.42 Cr		35,00,000.00	8,13,49,289.42 Cr
<b>Grand Total</b>	<b>1,18,99,21,235.62 Cr</b>		<b>5,57,72,475.04</b>	<b>1,24,56,93,710.66 Cr</b>



**B.H.P.C. Ltd. (HO) 17-18**  
**Penal Interest on NABARD Loan**  
 Group Summary  
 1-Apr-2017 to 31-Mar-2018

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Penal Interest Payable on NABARD LOAN (Amethi)	25,63,851.85 Cr			
Penal Interest Payable on NABARD LOAN (Araraghat)	1,46,15,162.05 Cr		5,44,455.05	31,08,306.90 Cr
Penal Interest Payable on NABARD LOAN (Arwal)	25,14,732.39 Cr		31,03,650.00	1,77,18,812.05 Cr
Penal Interest Payable on NABARD LOAN (Barbal)	66,52,585.23 Cr		5,34,024.13	30,48,756.52 Cr
Penal Interest Payable on NABARD LOAN (Bathnaha)	5,53,81,805.19 Cr		14,12,731.25	80,65,316.48 Cr
Penal Interest Payable on NABARD LOAN (Belsar)	45,47,913.13 Cr		1,46,37,200.00	7,00,19,005.19 Cr
Penal Interest Payable on NABARD LOAN (Dehari Esc)	1,19,36,198.35 Cr		9,65,786.80	55,13,699.93 Cr
Penal Interest Payable on NABARD LOAN (Dehra)	1,42,35,471.75 Cr		25,34,750.00	1,44,70,948.35 Cr
Penal Interest Payable on NABARD LOAN (Dhelabagh)	59,59,976.11 Cr		32,79,912.50	1,75,15,384.25 Cr
Penal Interest Payable on NABARD LOAN (Dhoba)	68,82,032.42 Cr		12,65,650.00	72,25,626.11 Cr
Penal Interest Payable on NABARD LOAN (Jainagra)	47,52,582.38 Cr		14,61,456.25	83,43,488.67 Cr
Penal Interest Payable on NABARD LOAN (Katanya)	77,13,646.04 Cr		10,09,250.00	57,61,832.38 Cr
Penal Interest Payable on NABARD LOAN (Mathouli)	57,15,136.30 Cr		16,38,056.25	93,51,702.29 Cr
Penal Interest Payable on NABARD LOAN (Nasriganj)	49,52,833.62 Cr		12,13,656.25	69,28,792.55 Cr
Penal Interest Payable on NABARD LOAN (Natwar)	16,75,732.06 Cr		10,51,775.00	60,04,608.62 Cr
Penal Interest Payable on NABARD LOAN (Nirmali)	5,52,67,818.61 Cr		3,55,855.50	20,31,587.56 Cr
Penal Interest Payable on NABARD LOAN (Paharma)	44,24,263.82 Cr		1,54,67,175.00	7,07,34,993.61 Cr
Penal Interest Payable on NABARD LOAN (Rajapur)	27,46,262.85 Cr		9,39,528.85	53,63,792.67 Cr
Penal Interest Payable on NABARD LOAN (Rampur)	17,40,279.25 Cr		5,83,191.53	33,29,454.38 Cr
Penal Interest Payable on NABARD LOAN (Sebari)	46,98,546.33 Cr		3,69,562.63	21,09,841.88 Cr
Penal Interest Payable on NABARD LOAN (Shipha)	1,33,83,436.31 Cr		9,97,775.00	56,96,321.33 Cr
Penal Interest Payable on NABARD LOAN (Srikhinda)	40,86,961.85 Cr		32,58,487.50	1,66,41,923.81 Cr
Penal Interest Payable on NABARD LOAN (Trejpura)	56,37,161.58 Cr		8,67,900.00	49,54,861.85 Cr
Penal Interest Payable on NABARD LOAN (Triveni)	71,52,771.86 Cr		11,97,097.68	68,34,259.26 Cr
Penal Interest Payable on NABARD LOAN (Walidat)	29,51,135.16 Cr		15,18,950.00	86,71,721.86 Cr
			6,26,697.85	35,77,833.01 Cr
<b>Grand Total</b>	<b>25,21,88,296.49 Cr</b>		<b>6,08,34,575.02</b>	<b>31,30,22,871.51 Cr</b>