

**BEFORE THE HIMACHAL PRADESH ELECTRICITY REGULATORY
COMMISSION, SHIMLA**

Filing No.: 175/2020

IN THE MATTER OF

FILING OF THE PETITION FOR TRUE UP FOR THE PERIOD FY 2014-15 TO FY 2018-19 OF HIMACHAL PRADESH POWER TRANSMISSION CORPORATION LIMITED (HPPTCL) UNDER SECTION 62 READ WITH SECTION 86 OF THE ELECTRICITY ACT, 2003 (ACT NO. 36 OF 2003) AND HIMACHAL PRADESH ELECTRICITY REGULATORY COMMISSION (TERMS AND CONDITIONS FOR DETERMINATION OF TRANSMISSION TARIFF) REGULATIONS, 2011 AND SUBSEQUENT AMENDMENTS TO THE TARIFF REGULATIONS CARRIED THEREAFTER.

AND IN THE MATTER OF

HIMACHAL PRADESH POWER TRANSMISSION CORPORATION LIMITED, HIMFED BHAWAN, PANJARI, SHIMLA-171005.

.....PETITIONER

INDEX

Sr. No.	PARTICULARS	PAGE No.
1	Reply to the queries raised Hon'ble Commission vide letter dated 27.10.2021	1 - 10
2	Affidavit	11
3	Annexures	12 - 28

**DATED: 09.2.2022
SHIMLA**

FILED BY

**DGM (C&M)
HPPTCL, Shimla-171005.**

DGM (C&M)
HPPTCL, Tutikandi, Shimla-5

**BEFORE THE HIMACHAL PRADESH ELECTRICITY REGULATORY
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IN THE MATTER OF

FILING OF THE PETITION FOR TRUE UP FOR THE PERIOD FY 2014-15 TO FY 2018-19 OF HIMACHAL PRADESH POWER TRANSMISSION CORPORATION LIMITED (HPPTCL) UNDER SECTION 62 READ WITH SECTION 86 OF THE ELECTRICITY ACT, 2003 (ACT NO. 36 OF 2003) AND HIMACHAL PRADESH ELECTRICITY REGULATORY COMMISSION (TERMS AND CONDITIONS FOR DETERMINATION OF TRANSMISSION TARIFF) REGULATIONS, 2011 AND SUBSEQUENT AMENDMENTS TO THE TARIFF REGULATIONS CARRIED THEREAFTER

AND IN THE MATTER OF

HIMACHAL PRADESH POWER TRANSMISSION CORPORATION LIMITED, HIMFED BHAWAN, PANJARI, BELOW OLD MLA QUARTER, SHIMLA -171005

PETITIONER

Reply on behalf on the Petitioner to the Queries raised by the Hon'ble Commission vide letter dated 27.10.2021

Respectfully Showeth:

1. That the Petitioner has filed the above titled Petition for True Up for the period FY 2014-15 to FY 2018-19.
2. That the Petitioner vide letter dated 23.02.2021 had submitted detailed replies to the queries sought by the Hon'ble Commission vide its letter dated 16.01.2021.
3. That the Petitioner vide letter dated 13.08.2021 had submitted detailed replies to the queries sought by the Hon'ble Commission vide its letter dated 23.06.2021.
4. That vide letter dated 27.10.2021 the Hon'ble Commission has raised certain observations/shortcomings i.e., data gaps which need to be replied by the Petitioner.
5. That the Petitioner do hereby humbly submit the point wise reply to the data gaps raised by the Hon'ble Commission as under:

ATTESTED

B.N. BHARGAVA
Advocate-cum-Notary Public
Sub Div. Shimla (U) H.P.

- 1) In response to queries 1 & 2, Petitioner has submitted the details of year wise employee cost which indicate that employee cost towards construction work is also included for computing 25% of the cost towards STU & intra-state business. The detail of the same is under:

	FY 15	FY 16	FY 17	FY 18	FY 19
Employee cost reflected in response	10.56	10.97	14.75	16.32	16.64
Employee cost claimed in petition	2.64	2.74	3.69	4.08	4.16
Employee cost as per Accounts	2.55	2.99	4.18	4.39	0.34

The reason(s) for considering amount allocated to construction works towards STU needs justification.

- 2) Further, it is observed that 25% of total employee cost has been attributed towards STU and intra-state business which is not in accordance with the Commission approach. Only corporate level expense is required to be allocated as per the methodology of the Commission. Petitioner to submit details in accordance with the methodology.

Reply: With regard to above queries, the Petitioner would humbly like to take the liberty of filing the response to both the queries jointly as they are interlinked. With regard to the observation of the Hon'ble Commission towards the inclusion of Employee Expenses towards the construction work for computation of 25% employee expenses attributable to STU and Intra-state Transmission system, it is humbly submitted that expenditure attributable to construction period for the projects which are still under construction phase is included under Expenditure Attributable to Construction Period under CWIP which includes the indirect expenses such as Employee and A&G expenses incurred at Corporate Office and different PIU's. In this regard, it is submitted that while filing the True-Up Petition the Petitioner had inadvertently taken into account the Total Corporate and Field level Employee expense instead of Corporate Employee and A&G expenses while claiming 25% expenses towards the STU and Intra-state Transmission System in the True-Up Petition. In view of the same, the Petitioner hereby submits the revised claim of Employee expenses in line with the methodology adopted by the Hon'ble Commission in its order dated 06.10.2017 and same are detailed as under:

Table 1: Revised Employee Expenses (Rs. Crore)

Particulars	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Employee Cost	4.20	4.55	6.71	6.00	6.16
Payment/Contribution to PF Staff Pension and Gratuity	0.91	1.43	1.16	1.56	1.50
Total Employee Expenses	5.11	5.98	7.87	7.56	7.66
25% of Corporate Office expense attributable to STU expense (Revised Claim)	1.28	1.49	1.97	1.89	1.91

The Petitioner requests the Hon'ble Commission to kindly consider and approve the same.

ATTESTED

B.N. BHARDWAJ
 Advocate-cum-Notary Public
 Sub Div. Shimla (U) H.P.

- 3) In FY 19, the 'Corp. Off. to STU & Transmission Income' charged is NIL. Reason for the same needs to be provided.

Reply: With regard to above query, the Petitioner would humbly like to submit that the detailed reason for considering 'Corp. Off. to STU & Transmission Income' as NIL has been provided in response to Query 3(b) of the Questionnaire dated 23.06.2021 and the same is reproduced for the ready reference as under:

"With regard to FY 2018-19, 50% of Corporate Employee expenses were not booked in the Audited Annual Accounts due to change in methodology of booking indirect expenditure incurred at Corporate Office. Earlier till 31.03.2018, HPPTCL was following the practice of charging 50% of Corporate Office expense towards STU and Intra-state Transmission system and balance expenditure was charged to Expenditure Attributable to Construction Period under CWIP. However, during FY 2018-19, HPPTCL has charged entire Corporate Office expenditure to Expenditure Attributable to Construction Period under CWIP which led to booking of lower Employee expenses in the Annual Accounts in comparison to the Employee expenses claimed in the Petition."

- 4) In response to query of higher A&G expense charged as compared to accounts, Petitioner has submitted that Commission has considered 'expenses to be charged to P&L Account'. The Petitioner to clarify how the amount of A&G capitalized is treated in the accounts.
- 5) As per general practice, the amount of employee and A&G cost after capitalization (as recorded in P&L statement) is considered for the purpose of approval. However, it is observed that gross amount which includes amount to be allocated towards capital work is claimed. The adequate justification for consideration of the same is to be provided.

Reply: With regard to above queries, the Petitioner would humbly like to take the liberty of filing the response to both the queries jointly as they are interlinked. It is respectfully submitted that the A&G expenditure is treated in accounts by charging the same to expenditure attributable to construction under CWIP and the same is capitalized in all the projects proportionately as Departmental Charges.

Further, the Petitioner humbly submits that the Total Corporate and Field level A&G expense instead of Corporate A&G expenses were inadvertently considered in petition while claiming 25% of expenses attributable towards the STU and Intra-state Transmission System. In view of the same, the Petitioner hereby submits the revised claim of A&G expenses in line with the methodology adopted by the Hon'ble Commission in its Order dated 06.10.2017 and same are detailed as under:

Table 2: Revised A&G Expenses (Rs. Crore)

Particulars	FY15	FY16	FY17	FY18	FY19
Corporate A&G Expenses	1.13	1.09	1.73	1.91	2.44
25% expense of Corporate A&G Expense	0.28	0.27	0.43	0.48	0.61
Membership Fee STU (NRPC FUND)	0.11	0.11	0.07	0.10	0.10
Licence Fee	1.00	1.00	1.00	1.00	1.00
Legal Charges	-	0.31	0.25	-	-
Service Tax on Legal Charges	-	-	0.02	-	-
Total A&G expenses claimed in the Petition	1.39	1.69	1.78	1.58	1.71

The Petitioner requests the Hon'ble Commission to kindly consider and approve the same.

ATTESTED

B.N. BHARDWAJ
Advocate-cum-Notary Public
Sector 14, Gurgaon (U) H.P.

- 6) In its response, the Petitioner has requested to consider Rs. 3.32 Cr. in FY 2016-17 as against Rs. 7.07 Cr. in the Petition against the LTOA. It is required to provide detailed break-up of Rs 7.07 Cr. and why the balance amount is required to be excluded from true-up.

Reply: With regard to the above query, the Petitioner would humbly like to submit that the detailed breakup and reconciliation of Rs. 7.07 Crore is as under:

Table 3: Break-up of Revenue of Rs. 7.07 Crore booked under “Transmission Charges Income (Old Lines)” Head in FY 2016-17 Annual Account

Sr. No.	Particulars	Revenue (Rs. Crore)
1	Revenue for Intra-state Lines as recorded in the Annual Accounts and submitted in the True-Up Petition (a)	7.07
2	Booking of Inter-state Lines Transmission Charges under “Transmission Charges Income (old lines)” head – Recovery of 50% of CERC approved transmission charges (Rs. 2.58 Cr) for FY 2016-17 considered in FY 2016-17. (Not part of Intra Revenue) (b)	1.29
Balance Revenue (c = a - b)		5.78
3	Transmission Charges recovered for FY 2016-17 for Intra-state Lines as per MYT Tariff Order dated 10.06.2014 (d)	3.32
4	Differential Transmission Charges recovered in FY 2016-17 for Intra-state Lines as per MTR Tariff Order dated 25.07.2020 which was incorrectly booked as Short-Term Revenue in the “Transmission Charges Income (Old Lines)” Ledger Account. (e)	2.46
Total Revenue Booked for Intra-state Lines during FY 2016-17 (f = d+e)		5.78
Balance (g = c-f)		NIL

With regard to the Revenue of Intra-state Lines against LTOA, the Petitioner humbly prays the Hon’ble Commission to consider the submissions made above and accordingly consider the revenue of Intra-state Lines as Rs. 5.78 Crore as approved in the MTR order dated 25.07.2020.

- 7) Petitioner has mentioned that out of Rs. 7.07 Cr. towards LTOA, Rs. 2.46 Cr. is towards STOA and was wrongly booked under LTOA. Also, Rs. 1.29 Cr. was towards transmission charges towards inter-state lines. Therefore, balance amount of Rs. 3.32 Cr. is to be considered as revenue towards LTOA. It is required to provide the various expenditure and revenue booked towards inter-state lines in the P&L accounts for each year of third Control Period.

Reply: The detailed break-up of the expenditure incurred and revenue booked towards Inter-state Lines as detailed out in response to Query 7 and 9 of the Questionnaire dated 23.06.2021 is as under:

Table 4: O&M Expenses Incurred and Revenue Booked for Inter-state Lines (Rs. Crore)

ATTESTED

B.N. BHARGAVA
 Advocate-cum-Soleary Public
 Sub Div. Shriate (U) H.P.

Sr. No.	Particulars	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
1	R&M Expenses for Inter-state Lines	0.96	0.98	1.26	0.79	0.77
2	Revenue booked for Inter-state Lines	NIL as tariff was yet to be approved by Hon'ble CERC.		1.29 & 5.13 (Charges for FY 2014-15 & FY 2015-16 booked as Prior Period income – Note 17 of Audited Accounts)	2.59 & 1.29 (50% of FY 2016-17 charges)	2.61

In this regard, it is further submitted that vide Letter dated 11.10.2017, HPPTCL had written to HPSEB to adjust the O&M Charge Bills for FY 2014-15 and FY 2015-16 raised towards the operation and maintenance of Inter-state and Intra-state Transmission Lines owned and maintained by HPSEBL in line with CERC order dated 16.05.2016 (Inter-state Lines) and HPERC MTR order dated 06.10.2017. Accordingly, in line with O&M expenses finalized in the Tariff orders, R&M expenses towards Inter-state lines were reduced from Rs. 0.96 Crore to Rs. 0.30 Crore during FY 2014-15 and from Rs. 0.98 Crore to Rs. 0.31 Crore during FY 2015-16. The R&M expenses for Intra-state lines were also adjusted by Rs. 0.49 Crore during FY 2014-15 and by Rs. (0.39) Crore during FY 2015-16. These differential O&M adjustment in account of inter and intra assets amounting to Rs. 66.44 Lakh and Rs. 66.57 Lakh during FY 2014-15 and FY 2015-16 respectively were adjusted under Prior Period Expenses in Note 17 of the Annual Accounts of FY 2016-17.

With regard to the O&M expenses of Rs. 1.26 Crore claimed by HPSEBL for the Inter-state lines during FY 2016-17, it is submitted that HPPTCL has approved the O&M expenses of Rs. 0.32 Crore in line with CERC order dated 16.05.2016 (Inter-state Lines) and the same has been booked in the Annual Accounts.

Accordingly, the O&M expenses paid to HPSEBL and Revenue booked towards the Inter-state lines is as under:

Table 5: O&M Expenses and Revenue Booked for Inter-state Lines after adjustment made in line with CERC order dated 16.05.2016 (Rs. Crore)

Sr. No.	Particulars	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
1	R&M Expenses for Inter-state Lines	0.30	0.31	0.32	0.79	0.77
2	Revenue booked for Inter-state Lines	NIL as tariff was yet to be approved by Hon'ble CERC.		1.29 & 5.13 (Charges for FY 2014-15 & FY 2015-16 booked as Prior Period income – Note 17 of Audited Accounts)	2.59 & 1.29 (50% of FY 2016-17 charges)	2.61

- 8) In view of the response to Query 2, the Petitioner has submitted that it has wrongly booked Rs. 2.46 Cr. towards STOA under 'Transmission Charges Income (old lines). Therefore, Petitioner is required to clarify if the total amount towards STOA should be considered as Rs. 5.22 Cr. (Rs. 2.76 Cr. plus Rs. 2.46 Cr.)

ATTESTED

B.N. BHARDWAJ
 Advocate-cum-Library Public
 Sub Div. Station (U) H.P.

Reply: With regard to the above query, it is submitted that as outlined in response to Query 6 of the Questionnaire, Income of Rs. 2.46 Crore pertains to Differential Transmission Charges recovered for FY 2016-17 for Intra-state Lines as per MTR Tariff Order dated 25.07.2020 which was incorrectly booked as Short-Term Revenue in the “Transmission Charges Income (Old Lines)” Ledger Account. Hence, Income of Rs. 2.46 Crore forms the part of total LTOA income of Rs 5.78 Crore approved by Hon’ble HPERC for Intra-state Lines vide MTR order dated 25.07.2020.

Accordingly, the Petitioner humbly prays the Hon’ble Commission to consider STOA Income of Rs. 2.76 Crore for FY 2016-17 as booked in the Annual Accounts.

9) In view of the changes in ARR parameters, it is required to provide a summary of revised ARR and surplus /gap working for each year of the 3rd Control Period.

Reply: In view of changes in ARR parameters, the revised ARR and gap/surplus for each year of the Third Control Period which include the changes in Employee Expenses and A&G Expenses considered each year as per the methodology adopted by the Hon’ble Commission, R&M expenses considered during FY 2016-17 and LTOA revenue for Intra-state assets considered during FY 2016-17 is as under:

Table 6: Summary of Revised ARR and Gap/Surplus for Third Control Period (FY 2014-15 to FY 2018-19) (Rs. Crore)

Sr. No.	Particulars	Actual				
		FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
1	Expenditure					
A	SLDC Fees & Charges					
B	O&M Expenses	4.43	4.82	5.47	5.17	5.50
	(i) R&M Expense	1.75	1.64	1.73	1.71	1.87
	(ii) Employee Expenses	1.28	1.49	1.97	1.89	1.91
	(iii) A&G Expense	1.39	1.69	1.78	1.58	1.71
C	Depreciation	0.76	0.76	0.76	0.75	0.69
D	Interest & Finance Charges	1.05	0.96	0.87	0.75	0.65
	(i) Interest on Loan	0.82	0.73	0.63	0.54	0.45
	(ii) Interest on Working Capital	0.23	0.23	0.23	0.21	0.20
	Total	6.23	6.54	7.09	6.68	6.84
2	Reasonable Return	2.19	1.55	0.91	0.91	0.91
	(i) RoE @ 15.5%	0.91	0.91	0.91	0.91	0.91
	(ii) Income Tax Paid	1.28	0.64	0.00	0.00	0.00
3	Other Income	0.00	0.00	0.00	0.00	0.00
	Non-Tariff Income	0.58	0.34	0.59	1.09	1.79
4	Annual Revenue Requirement (1)+(2)-(3)	7.84	7.74	7.41	6.50	5.96
5	Revenue	9.78	12.03	7.86	8.37	8.12
	Short-term Open Access Charges recovered	8.44	11.41	2.77	2.94	2.78
	Revenue to be considered (75% of STOA in ARR)	6.33	8.56	2.08	2.21	2.08
	Revenue from Intra-Long-term transmission consumers	3.45	3.47	5.78	6.16	6.04
6	Revenue considered for truing up	9.78	12.03	7.86	8.37	8.12
	Surplus (+) / Shortfall (-): (6)-(4)	1.94	4.29	0.45	1.87	2.16

Further, the soft copy of the revised computations is attached in excel format as **Annexure-A** .

ATTESTED

B.N. BHARDWAJ
 Notary Public
 Sub Div. Sharda (U) H.P.



10) The amount of O&M (employee, R&M and A&G) expenses provided for other commissioned transmission assets along with intra-state and inter-state lines need to be reconciled with the total amount recorded in audited accounts.

Reply: For 220kV Kashang-Bhaba Transmission line and 33/220kV Phozal Substation along with associated Transmission line audited O&M expenses are available with are annexed as **Annexure-B**. Further, in respect of 22/66/220kV Bhoktoo Substation and 33/220kV Karian Substation along with associated Transmission line, actual O&M expenses are annexed as **Annexure-C**.

Table 7: Reconciliation of O&M Expenses for 220 kV Kashang Bhaba Transmission Line (Rs. Lakh)

Financial Year	Particulars	Amount as submitted in Compliance Report dt. 13.08.2021	Amount as recorded in Audited Accounts/ Auditor Certificate	Difference	Ref. to Audited Accounts/Tariff Order	Remarks, if any
FY 2016-17	Employee	-	-	-		Expenses claimed as per Auditor Certificate
	A&G	-	-	-		
	R&M	13.80	13.80	0.00	Line item 'O&M Exp. Kashang Bhaba Line' under Note 16	
	Total O&M	13.80	13.80	0.00		
FY 2017-18	Employee	38.87	38.87	0.00	Approved Value as Per Tariff Order dated 26.08.2020	
	A&G	0.64	0.64	0.00		
	R&M	54.62	54.62	0.00	Line item 'O&M Exp. Kashang Bhaba Line' under Note 2.21	
	Total O&M	94.13	94.13	0.00		
FY 2018-19	Employee	40.36	40.36	0.00	Approved Value as Per Tariff Order dated 26.08.2020	
	A&G	0.26	0.26	0.00		
	R&M	54.50	54.50	0.00	Line item 'O&M Exp. Kashang Bhaba Line' under Note 2.21	
	Total O&M	95.12	95.12	0.00		

Table 8: Reconciliation of O&M Expenses for 33/220 kV Phozal Sub-Station along with associated Transmission Line (Rs. Lakh)

Financial Year	Particular	Amount as submitted in Compliance Report dt. 13.08.2021	Amount as recorded in Audited Accounts/ Auditor Certificate	Difference	Ref. to Audited Accounts	Remarks, if any
FY 2016-17	Employee	24.35	24.35	0.00	Line item 'Other Admn. Expenses Phosal PIU' under Note 16	Expenses claimed as per Auditor Certificate and Annual Accounts of respective years
	A&G	5.39	5.39	0.00	Line item 'Other Admn. Expenses Phosal PIU' under Note 16	
	R&M	29.12	29.12	0.00	Sum of line item 'O&M Exp. Phosal sub stn' and Repair &	

Financial Year	Particular	Amount as submitted in Compliance Report dt. 13.08.2021	Amount as recorded in Audited Accounts/ Auditor Certificate	Difference	Ref. to Audited Accounts	Remarks, if any
					Maintance Phosal S.Stn' under Note 16	
	Total O&M	58.86	58.86	0.00		
FY 2017-18	Employee	61.45	61.45	0.00	Line item 'Amount of PIU Phosal' under Note 2.22	
	A&G	8.90	8.90	0.00	Line item 'Other Admn. Expenses Phosal PIU' under Note 2.25	
	R&M	14.78	14.78	0.00	Sum of line item 'O&M Exp. Phosal sub stn' and Repair & Maintance Phosal S.Stn' under Note 2.21	
	Total O&M	85.13	85.13	0.00		
FY 2018-19	Employee	33.60	33.60	0.00	Line item 'Amount of PIU Phosal' under Note 2.22	
	A&G	10.27	10.27	0.00	Line item 'Other Admn. Expenses Phosal PIU' under Note 2.25	
	R&M	50.64	50.64	0.00	Sum of line item 'O&M Exp. Phosal sub stn' and Repair & Maintance Phosal S.Stn' under Note 2.21	
	Total O&M	94.51	94.51	0.00		

Table 9: Reconciliation of O&M Expenses for 220 kV Pooling Station at Bhoktoo (Rs. Lakh)

Financial Year	Particular	Amount as submitted in Compliance Report dt. 13.08.2021	Amount as recorded in Audited Accounts/ Tariff Orders	Difference	Ref. to Audited Accounts/ Tariff Order(s)	Remarks, if any
FY 2017-18	Employee	9.50	9.50	0.00	Amount submitted in Compliance Report dated 13.08.2021 as per approved Tariff Order and Hon'ble HPERC vide Order dated 28.08.2021 ruled that revised A&G expenses ay be considered during true-up. Line item 'O&M Exp. Bhoktoo Sub Station' under Note 2.21	Expense claimed as per actual expenditure incurred at Substation
	A&G	3.90	7.79	3.89		
	R&M	27.40	27.40	0.00		
	Total O&M	40.08	40.08	3.89		
FY 2018-19	Employee	9.79	9.79	0.00	Amount submitted in Compliance Report dated 13.08.2021 as per approved Tariff Order and Hon'ble HPERC vide Order dated 28.08.2021 ruled that revised A&G expenses ay be considered during true-up. Line item 'O&M Exp. Bhoktoo Sub Station' under Note 2.21	
	A&G	1.10	7.57	6.47		
	R&M	42.00	42.00	0.00		
	Total O&M	52.89	52.89	6.47		

ATTESTED

B.N. BHARDWAJ
Advocate-cum-Notary Public
Sub Div. Shimla (U) H.P.

Table 10: 33/220kV GIS Sub-Station at Karian and 220kV D/C Transmission Line) (Rs. Lakh)

Financial Year	Particular	Amount as submitted in Compliance Report dt. 13.08.2021	Amount as submitted in reply dated 01.10.2021 /recorded in Annual Accounts	Difference	Remarks, if any
FY 2018-19	Employee	58.08	21.04	37.04	R&M expenses have been taken as per Annual Accounts. Further, employees and A&G expenses have been taken based actual basis
	A&G	11.94	5.59	6.35	
	R&M	92.94	42.65	23.66	
	Total O&M	162.96	69.28	67.05	

11) The annexure with the letter is not readable, so a proper copy an excel version of the annexure needs to be provided.

Reply: Readable copy along with Excel copy of the Annexure A attached to the letter dated October 27, 2014 which has been provided as Annexure G to the Compliance Report dated 13.08.2021 in reply to the Hon'ble Commission's letter dated 23.06.2021 is provided as **Annexure-D**.

ATTESTED

B.N. BHARDWAJ
 Advocate-cum-Notary Public
 Sub Div, Shimla (U) H.P.



**BEFORE HIMACHAL PRADESH ELECTRICITY REGULATORY
COMMISSION, SHIMLA**

Filing No: 175/2020

IN THE MATTER OF:

FILING OF THE PETITION FOR TRUE UP FOR THE PERIOD FY 2014-15 TO FY 2018-19 OF HIMACHAL PRADESH POWER TRANSMISSION CORPORATION LIMITED (HPPTCL) UNDER SECTION 62 READ WITH SECTION 86 OF THE ELECTRICITY ACT, 2003 (ACT NO. 36 OF 2003) AND HIMACHAL PRADESH ELECTRICITY REGULATORY COMMISSION (TERMS AND CONDITIONS FOR DETERMINATION OF TRANSMISSION TARIFF) REGULATIONS, 2011 AND SUBSEQUENT AMENDMENTS TO THE TARIFF REGULATIONS CARRIED THEREAFTER.

AND IN THE MATTER OF:

HIMACHAL PRADESH POWER TRANSMISSION CORPORATION LIMITED,
HIMFED BHAWAN, PANJARI, SHIMLA-171005.

.....PETITIONER

Affidavit verifying the Petition

I, Suresh Kumar Sharma, son of Late Shri Nikka Ram aged 44 years, presently working as a Dy. General Manager (C&M), Himachal Pradesh Power Transmission Corporation Limited, Shimla, do hereby solemnly affirm and declare as under:

1. That I am duly authorized to file this Compliance Report and swear in the affidavit therein.
2. That the Reply to data gaps has been prepared and drafted at my instance and under my instructions. The contents of the Data Gaps are true and correct to the best of my personal knowledge based on official record and the advice received. No part of it is false and nothing material has been concealed there from.
3. That the Petitioner further declares that this affidavit of mine is true and correct to the best of my personal knowledge, no part of it is false and nothing material has been concealed there from.

Verified at Shimla on this 9th..... day of February, 2022.

I, Suresh Kumar Sharma, son of Late Shri Nikka Ram, do hereby solemnly affirm and declare as under:
I am duly authorized to file this Compliance Report and swear in the affidavit therein.
The contents of the Data Gaps are true and correct to the best of my personal knowledge based on official record and the advice received. No part of it is false and nothing material has been concealed there from.
The Petitioner further declares that this affidavit of mine is true and correct to the best of my personal knowledge, no part of it is false and nothing material has been concealed there from.

11

B.N. SHARDWAJ
Advocate-Cum-Notary Public
Sub Div Shimla (U) H.P.

Deponent

DGM (C&M)
HPPTCL, Tutikandi, Shimla-5

ATTESTED

B.N. SHARDWAJ
Advocate-Cum-Notary Public
Sub Div Shimla (U) H.P.

HP Power Transmission Corporation Limited

Annual Revenue Requirement

Form No: S1

All figures in Rs Crores

S. No.	Particulars	Actual				
		FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
2	Expenditure					
a	SLDC Fees & Charges					
b	O&M Expenses	4.43	4.82	5.47	5.17	5.50
	i) R&M Expense	1.75	1.64	1.73	1.71	1.87
	ii) Employee Expenses	1.28	1.49	1.97	1.89	1.91
	iii) A&G Expense	1.39	1.69	1.78	1.58	1.71
c	Depreciation	0.76	0.76	0.76	0.75	0.69
d	Interest & Finance Charges	1.05	0.96	0.87	0.75	0.65
	i) Interest on Loan	0.82	0.73	0.63	0.54	0.45
	ii) Interest on Working Capital	0.23	0.23	0.23	0.21	0.20
e	Less: Interest & other expenses capitalised	0.00	0.00	0.00	0.00	0.00
f	Other Debits (incl. Prov for Bad debts)					
g	Extraordinary Items					
h	Other (Misc.)-net prior period credit/(charges)					
	Total	6.23	6.54	7.09	6.68	6.84
3	Reasonable Return	2.19	1.55	0.91	0.91	0.91
	(i)RoE @ 15.5%	0.91	0.91	0.91	0.91	0.91
	(ii) Income Tax Paid	1.28	0.64	0.00	0.00	0.00
4	Other Income	0.00	0.00	0.00	0.00	0.00
	Non Tariff Income	0.58	0.34	0.59	1.09	1.79
5	Annual Revenue Requirement (2)+(3)-(4)	7.84	7.74	7.41	6.50	5.96
6	Revenue	9.78	12.03	7.86	8.37	8.12
	Short-term Open Access Charges recovered	8.44	11.41	2.77	2.94	2.78
	Revenue to be considered (75% of STOA in ARR)	6.33	8.56	2.08	2.21	2.08
	Revenue from Long-term transmission consumers	3.45	3.47	5.78	6.16	6.04
	Surplus(+) / Shortfall(-) : (5)-(6)	-1.94	-4.29	-0.45	-1.87	-2.16

True Copy

LCM (COM) HP TOL, Shimla

	M/S Manish K. Gupta & Associates
	239, The Mall, Solan-173212 Contact No: 01792-224054 Mobile No.: 98784-38884 Email: ca_mkg1999@yahoo.com

Certificate of Actual A&G and Employee Cost

Name of Work:

33/220KV Substation Phojal and 220KV D/C Transmission line
 Patilkhual to Phojal

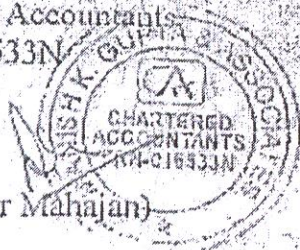
Date of Commercial Operation:

05.06.2016

Sr.No	Particulars	Amount (in Lakh.)		
		FY2016-17	FY2017-18	FY2018-19
1	Administration and General Expenses for Phojal Substation and Line	5.39	8.90	10.27
2	Employee Expenses for Phojal Substation and Line	24.35	61.45	33.60

This is to certify that the above summary has been prepared on the basis of information drawn from the audited statement of the accounts of Himachal Pradesh Power Transmission Corporation Limited, Shimla up to 31.03.2019

For Manish K Gupta & Associates
 Chartered Accountants
 FRN 016533N



(CA Ankur Mahajan)
 Partner
 M No. 520473

Date: 28/02/2020

True Copy

DPM (DSM) HPPTCL, Shimla-5

Manish K. Gupta & Associates

239, The Mall, Solan-173212

Contact No: 01792-224054

Mobile No.: 98784-38884

Email: ca_mkg1999@yahoo.com

Certificate of Actual R&M Expenses and O & M Expenses

Name of Work:

33/220KV Substation Phojal and 220KV D/C Transmission line
Patlikhual to Phojal

Date of Commercial Operation:

05.06.2016

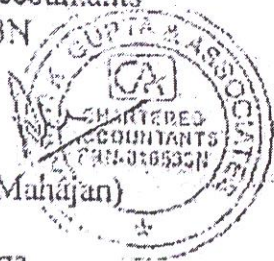
Sr.No	Particulars	Amount (in Lakh.)		
		FY2016-17	FY2017-18	FY2018-19
1	Actual Repair and maintenance Expense incurred for Phojal Substation and Line	10.60	4.02	18.90
2	O&M Expenses	18.52	10.76	31.74
	Total	29.12	14.78	50.64

This is to certify that the above summary has been prepared on the basis of information drawn from the audited statement of the accounts of Himachal Pradesh Power Transmission Corporation Limited, Shimla up to 31.03.2019

For Manish K Gupta & Associates

Chartered Accountants

FRN 016533N



(CA Ankur Mahajan)

Partner

M No. 520473

Date: 28/02/2020

True Copy

DGM (C&M) HPPTCL, Shimla

CA

M/S Manish K. Gupta & Associates

239, The Mall, Solan-173212

Contact No: 01792-224054

Mobile No.: 98784-38884

Email: ca_mkg1999@yahoo.com

Certificate of Actual A&G and Employee Cost

Name of Work:

220KV D/C Transmission line Kashang Bhaba

Date of Commercial Operation:

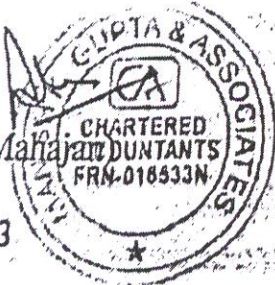
01.06.2016

Sr.No	Particulars	Amount (in Lakh.)		
		FY 2016-17	FY2017-18	FY2018-19
1	Administration and General Expenses for Kashang-Bhaba Line	0.00	0.64	0.26
2	Employee Expenses for Kashang Bhaba Line	0.00	38.87	40.36

This is to certify that the above summary has been prepared on the basis of information drawn from the audited statement of the accounts of Himachal Pradesh Power Transmission Corporation Limited, Shimla up to 31.03.2019.

For Manish K Gupta & Associates
Chartered Accountants
FRN 016533N

(CA Ankur Mahajan)
Partner
M No. 520473



Date: 28/02/2020

True Copy

DGM (C&M) HPPTCL, Shimla



M/S Manish K. Gupta & Associates

239, The Mall, Solan-173212

Contact No: 01792-224054

Mobile No.: 98784-38884

Email: ca_mkg1999@yahoo.com

Certificate of Actual R&M and O & M Expenses

Name of Work:

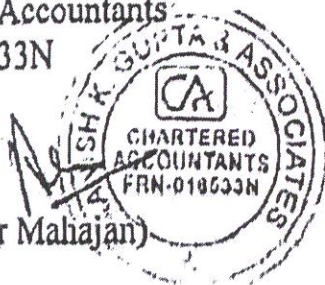
Date of Commercial Operation:

220kV D/C Transmision line Kashang-Bhaba
01.06.2016

Sr.No	Particulars	Amount (in Lakh.)		
		FY2016-17	FY2017-18	FY2018-19
1	Actual Repair and maintenance Expense incurred for Kashang-Bhaba Line	0.00	0.00	0.00
2	O & M Expenses	13.80	54.62	54.50
	Total	13.80	54.62	54.50

This is to certify that the above summary has been prepared on the basis of information drawn from the audited statement of the accounts of Himachal Pradesh Power Transmission Corporation Limited, Shimla up to 31.03.2019.

For Manish K Gupta & Associates
Chartered Accountants
FRN 016533N



(CA Ankur Mahajan)
Partner
M No. 520473

Date: 28/02/2020

True Copy

DCM (C&M) HPPTCL, Shimla

Detail of administrative during 2017-18 in Shokloo Sub station		
Sr. No	Particular	Amount
1	Water Charges	170247.00
2	Office Exp. Contingency & Misc Exp.	224524.00
3	Vehicles	384083.00
	Total	778854.00


 Sr. Asst. Engg.
 HPPTCL
 Dist.

Bahadragar
 (H)

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DOM (C&M) HPPTCL, Shimla

Detail of administrative during 2018-19 in Bhokto Sub station		
Sr.No	Particular	Amount
1	Communication (Tel internet Exp)	14631.00
2	Printing and stationery	2690.00
3	Office Exp.contingency & Misc Exp.	92974.00
4	Vehicles	646273.00
	Total	756568.00

Sr. No. 1
 H. No. 1
 T. No. 1
 7

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DOM (C&M) HPPTCL, Shimla

Details of Employee Cost Expenses during 2018-19 in respect of 220/66/22kV GIS		
SUBSTATION Bhokto		
Sl. No.	Particular	Amount
1	Salaries	551506.00
2	Dearness Allowance	0.00
3	CCA	0.00
4	Conveyance All	0.00
5	Bill Charged by HPSEBL	0.00
6	HRA	8750.00
7	Grade Pay	232311.00
8	Grade Pay 100%	186152.00
9	Medical Expenses Reimbursement	0.00
10	PPA	0.00
11	Special Allowance	0.00
12	Fee & Honorarium	0.00
13	DA	0.00
14	Earned leave Encashment	0.00
15	Tribal Allowance	0.00
16	Leave salary contribution	0.00
17	Payment under workman compensation and gratuity	0.00
18	Electricity Allowance	0.00
19	Staff welfare	0.00
20	SPL Pay	0.00
21	Over stay allowance	0.00
22	Winter Allowance	0.00
23	Salary & wages of outsources staff	0.00
	Total	9/88211.00

GE. Sharma
 HPM 507
 P. 10/11/19

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DCM (C&M) HPPTCL, Shimla

Detail of Employee Cost Expenses during 2017-18 in respect of 220/66/22kV GIS SUBSTATION Bhoktoo		
Sr.No	Particular	Amount
1	Salaries	535410.00
2	Dearness Allowance	71227.00
3	CCA	0.00
4	Conveyance All	928.00
5	Bill Charged by HPSE&L	0.00
6	HRA	2610.00
7	Grade Pay	325325.00
8	Grade Pay 100%	0.00
9	Medical Expenses Reimbursement	0
10	FPA	0
11	Special Allowance	1240
12	Fee & Honorarium	0
13	IR	2782
14	Earned leave Encashment	0
15	Tribal Allowance	1005
16	Leave salary contribution	0
17	Payment under workman compensation and gratuity	0
18	Electricity Allowance	357
19	Staff welfare	0
20	SPL Pay	0
21	Over stay allowance	0
22	Winter Allowance	0
23	Salary & wages of outsources staff	0
	Total	950421.00

Signature

Date

Place

True Copy

DGM (C&M) HPPTCL, Shimla

HPPTCL BHABANAGAR
Bhawanagar
O&M Expenses 220/66/22kv Gls Sub Strn Bhoktoo
Monthly Summary
1-Apr-2017 to 31-Mar-2018

Particulars	Transactions		Closing Balance
	Debit	Credit	
Opening Balance			
April			
May			
June	2,44,906.00		2,44,906.00 Dr
July			2,44,906.00 Dr
August	780.00		2,45,686.00 Dr
September			2,45,686.00 Dr
October	2,12,613.00		4,58,299.00 Dr
November	60,080.00		5,08,379.00 Dr
December	1,71,343.00		6,79,722.00 Dr
January	2,45,932.00		9,25,654.00 Dr
February	4,21,529.00	516.00	13,46,865.00 Dr
March	1,96,306.00	1,44,900.00	13,98,071.00 Dr
March	13,42,272.00	98.00	27,40,245.00 Dr
Grand Total	28,85,761.00	1,45,516.00	27,40,245.00 Dr

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Shimla (C&M)

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DGM (C&M) HPPTCL, Shimla

HPPTCL BHABANAGAR
 Bhawanagar
O&M Expenses 220/66/22kv Gls Sub Stn Bhoktoo
 Monthly Summary
 1-Apr-2018 to 31-Mar-2019

Particulars	Transactions		Closing Balance
	Debit	Credit	
Opening Balance			
April			
May			
June	2,50,401.00	1,267.00	2,49,114.00 Dr
July	2,52,489.00		5,01,603.00 Dr
August	2,79,085.00		7,80,688.00 Dr
September	2,49,334.00	4,000.00	10,26,022.00 Dr
October	2,71,599.00	48,753.00	12,48,968.00 Dr
November	3,01,245.00		15,50,113.00 Dr
December	3,11,201.00		18,61,314.00 Dr
January	3,34,006.00		21,95,320.00 Dr
February	2,62,647.00		24,57,967.00 Dr
March	2,51,650.00		27,09,617.00 Dr
Grand Total	14,90,835.00		42,00,452.00 Dr
	42,54,492.00	64,040.00	42,00,452.00 Dr

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DGM (C&M) HPPTCL, Shimla

278

H. P. POWER TRANSMISSION CORPORATION LIMITED

Certificate

Name of Work:- 33/220 KV GIS Sub Station at Karian and 220 KV S/c Transmission Line from Karian-Rajera Distt. Chamba.

Detail of Employees Cost, Admn. & General expenses and R & M Expenses for F. Y. 2018-19 (After COD to 31.03.2019)

Sr. No.	Particulars	Expenditure (Rs. In Lakh)
1	Employees Expenses	21.04
2	Adminstration and General Expenses	5.59
3	R & M Expenses	42.65
	Total O & M Expenses	69.28

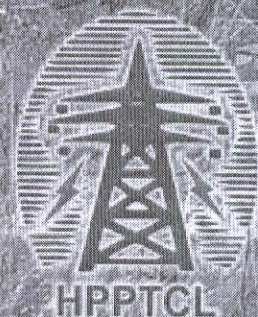
DGM (Finance)
HPPTCL, Tutikandi
Shimla-171005

25/9/2021
Accounts Officer
HPPTCL, Panjeri Shimla-5

W. S. Chakravarty
Consultant (A/Cs)

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DGM (C&M) HPPTCL, Shimla-5



11th

ANNUAL REPORT

FY 2018-19

H. P. Power Transmission Corporation Limited

(A State Government Undertaking)

Himfed Bhawan, Below Old MLA's Quarters (Panjri), Tutikandi, Shimla-5 H.P.

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DDM (C&M) HPPTCL, Shimla-5



ANNUAL REPORT 2018-19

2.21) Operating Expenses

Particulars	Amt.Rs.in Lakh As on 31.03.2019	Amt.Rs.in Lakh As on 31.03.2018
Membership fee STU(NRPC FUND)	10.00	10.00
ARR Exp.MYT Cont. Period 2011-12 to 2013-14	21.74	23.50
Licence & reg. fee	100.00	100.00
O&M Exp. Kasang Bhaba Line	54.50	54.62
Repair & Maintance Phojal S.Stn	18.90	4.02
O&M Exp. Bhoktoo Sub Station	42.00	27.40
O&M Exp. Phosal sub stn	31.74	10.76
O&M Exp. Intra State Trans. Line from HPSEB	187.49	170.82
O&M Exp.Inter State Tran. Line from HPSEB	76.79	79.12
O&M Exp. GIS Karian Chamba	51.59	-
O&M Exp. Karian Rajera Line	17.69	-
NON POC BILLING CERC(PGCIL)	2,282.73	-
Preliminary Expenses Written off	35.36	-
Total	2,930.53	480.24

2.22) EMPLOYEE BENEFITS EXPENSES:

PARTICULARS	Amt.Rs.in Lakh As on 31.03.2019	Amt.Rs.in Lakh As on 31.03.2018
Salaries, Wages, Allowances and Benefits	1,478.14	1,436.94
Contribution to Provident and Other Funds	23.64	24.09
Leave Salary and Pension Contribution	73.10	107.71
Welfare Expenses	89.03	63.25
Total	1,663.91	1,631.99
50% of Corp. Off. to STU & Transmission Income	-	377.85
Amount of PIU Phosal	33.60	61.45
Total for Profit & Loss Statement	33.60	439.30
Balance Expenditure attributable to Construction	1,630.31	1,192.70
TOTAL	1,663.91	1,631.99

2.23) FINANCIAL COSTS:

PARTICULARS	Amt.Rs.in Lakh As on 31.03.2019	Amt.Rs.in Lakh As on 31.03.2018
Interest on Term Loans ADB (Tranche I & II)	8,167.78	5,214.74
Less: Interest of Bhoktoo SSTN for FY 2018-19	249.69	238.61
Net Interest on Term Loans ADB (a)	7,918.09	4,976.14
Interest on REC Loan	663.17	457.14
Less: Interest of PIU Phojal for FY 2018-19	391.62	269.96
Interest on GIS Karian S Stn & Line for FY 2018-19	271.55	-
Net Interest on REC Loan (b)	-	187.18
Interest on KFW Loan (c)	247.08	78.12
Interest on Term Loans ADB (Tranche-3) (d)	3.12	-
Total Finance Cost Charged to Profit & Loss	912.86	508.57
Total Finance Cost Attributable to Construction (a+b+c+d)	8,168.29	5,241.44
TOTAL Finance Cost	9,081.15	5,750.01

2.24) Depreciation and Amortization Expenses

PARTICULARS	Amt.Rs.in Lakh As on 31.03.2019	Amt.Rs.in Lakh As on 31.03.2018
Depreciation for the Year on Tangible Assets	1,446.65	1,219.07
Depreciation for the Year on Intangible Assets	0.09	7,916.00
Total Depreciation for the Year	1,446.74	9,135.07
Transferred to Profit & Loss Statement (i)	1,446.74	1,200.26
Transferred to Expenditure attributable to Construction(ii)	-	7,934.81
Balance	-	-

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DGM (C&M) HPPTCL, Shimla

HIMACHAL PRADESH STATE ELECTRICITY BOARD LIMITED
(A State Govt. Undertaking)

HPSEB/P&A/A&R-55/R&M Works/2014-15/02425 Dated:- 27-10-2014

To:
The Chief Engineer (Electrical System)
HPSEB Ltd., Hamirpur.

Subj:
Mutual Agreement with HPSEB Ltd. for O & M Charges & Mechanism for
Determination of Losses and Other Issues.

Sir
I am to refer to your office letter No. HPSEB/CE(ES)/AU-5/HPPTCL/2014-7401-05 and even
No. 6533-38 and dated 18.10.2014 and 20.09.2014 on the subject cited above. In this context, it is informed that
this office has calculated Rs. 4141.21 lakh as depreciation on revised capitalized value of No. 15 Transmission
Lines, which had been transferred to HPPTCL under the scheme notified by the Govt. of HP on dated 10.06.2010.
The Net Book Value of these assets is Rs. 6122.16 lakh on capital cost of Rs. 10263.37 as per details enclosed
"Annexure-A". It is requested to intimate the above Net Book Value of these assets to HPPTCL at your level by
making necessary accounting entry in FY 2013-14 accounts.

Further, it has also been decided by the management that:-

- (i) the assets should be transferred to HPPTCL at the depreciated value of Rs.6122.16 lakh instead
of Rs. 19908.00 lakh as per the transfer scheme notified by State Govt. on 10.06.2010.
- (ii) Necessary steps should be taken at your end to recover an amount of Rs. 6122.16 lakh from the
Govt. of HP and HPPTCL as applicable under the above scheme and the gross value of these
assets should be withdrawn from the book of accounts of the Company by raising debit to Head
Office through JUT during the FY 2013-14.
- (iii) To raise O & M Charges bills to HPPTCL regularly.
- (iv) Wheeling charges payable to HPPTCL should be adjusted against the transferable amount and O
& M charges of the HPPTCL and the same will be released at the time of final settlement with
HPPTCL.

DA: As above.

Yours faithfully,

sd/-
Chief Accounts Officer,
F&A Wing, HPSEB Ltd.,
Shimla-171004.
Barowalias House.

Copy along with its enclosures is forwarded to the Managing Director, HPPTCL, Barowalias House,
Khalini, Shimla-02 for information please.

DA: As above

Managing Director	
By No. 3867	28/10
Date 30/10/14	29/10/14
Khalini Shimla	

Chief Accounts Officer,
F&A Wing, HPSEB Ltd.,
Shimla-171004.

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DGM (C&M) HPPTCL, Shimla-5

ASSETS IN RESPECT OF TRANSMISSION LINE REVESTED TO HPPTCL UNDER CHIEF ENGINEER (ES) HPSEB, HAMIRPUR										
								(Amount in Lac)		
Sl. No.	Description of Assets	Year of Commissioning	Capitalized Cost (Rs. in Lac)	Depreciation Due Date	Depreciation upto 31-03-2010	Total Number of years	Depreciation Upto 2009-10 @ 2.5 %	Depreciation from 01/04/2010 to 13/06/2010	Total Depreciation	Net Book Value of Assets as on 13/06/2010 (in Lac)
1	220 KV Trans Line from Dehar to Bphl.	8/23	1990	21.1	01 April 1991	31 March 2010	39	18.99	100	2.11
2	220 KV Trans Line from Dehar to Bphl.	35	10/1988	10.5	01 April 1989	31 March 2010	41	9.45	100	1.05
3	220 KV S/C Line from Dehar to Bphl.	5	1970	218.8	01 April 1971	31 March 2010	39	196.92	000	21.88
4	220 KV S/C Line from Dehar to Bphl.	17.4	04/1978	170.89	01 April 1979	31 March 2010	31	132.28	387	37.54
5	220 KV S/C Line from HPSEB S/Str. Kangra to HPSEB S/Str. Kangra	0.135	02/1979	36.78	01 April 1979	31 March 2010	31	28.50	019	8.09
6	220 KV S/C Line from Gln to Abdullapur.	16.22	1982	43.49	01 April 1983	31 March 2010	27	29.36	022	13.91
7	220 KV U/LD of Ckt. No. and to Balra Sull Pong Dam line.	0.24	09/1985	65.97	01 April 1986	31 March 2010	24	39.58	033	26.05
8	220 KV D/C Line from Kunihar to Panchkula (Kunihar Barotiwala up to T-339 V/c U/LD to Badol S/Str.) 26.015+1.665+3.418 Kms.	27.680	05/1989	2520.23	01 April 1990	31 March 2010	20	1260.12	1177	1247.34
9	220 KV S/C Line from Khodri to Majri.	70.04	09/1989	3674.43	01 April 1990	31 March 2010	20	1837.22	1362	1618.59
10	66 KV S/C Trans Line from Pong to Sansarour Terrace.	6.3	10/1990	55.55	01 April 1991	31 March 2010	19	26.39	021	29.86
11	132 KV Trans line from Dehar to Kangoo.	2.992	12/1998	41.9	01 April 1999	31 March 2010	11	11.52	021	30.17
12	220 KV S/C Line from Dehar to Kangoo	4.177	05/1999	68.93	01 April 2000	31 March 2010	10	17.23	035	51.35
13	220 KV S/C Line from Thain Dam to Jessure.	25.602	03/2001	2114.33	01 April 2001	31 March 2010	9	475.72	1072	1627.89
14	66 KV trans Line from Bhakre to Una with U/LD at Gothai.	16.724	03/2005	177.18	01 April 2006	31 March 2010	4	12.72	054	113.52
15	220 KV D/C Line on 400 KV towers from AGCIL Kurla to 220/66 KV S/Str. Uperla Nangal (Nalagarchi).	3.5	07/2010	1093.49	01 April 2011	31 March 2010	0	0.00	000	1093.49
	Total		10263.37				4096.00	45.21	4141.21	6132.16

Note: The net balance appeared against sr. No 1 to 3 is 10 % salvage value.

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CCM (C&M) HPPTCL, Shimla-5

Accountant (C&M)
F&A Wing, HPSEB Ltd.
Shimla-04.
AM

Statement showing detail of in respect of Transmission line revised to HPPTCL Under Chief Engineer (ES) HPSEBL Hamirpur

(Amount in Lac)											
Sr. No	Name of Transmission Line	Line Length (in Km)	Date Of Commissioning	Capitilized Cost (Rs In Lac)	Depriciation Due Date	Depreciation upto 31/03/2010	Total Number of Years	Depriciation Upto 2009-10 @ 2.5%	Depriciation from 01/04/2010 to 13/06/2010	Total Depreciation	Net book value of asset as on 13/06/2010
1	66kV S/C line from Pinjor to Parwanoo	8.23	1950	21.1	01 April, 1951	31 March, 2010	59	18.99	0.00	18.99	2.11
2	66kV Transmission line from Shanan to Bijni	35	10/1968	10.5	01 April, 1969	31 March, 2010	41	9.45	0.00	9.45	1.05
3	132kV Bassi-Shanan D/C Transmission line	5	1970	218.8	01 April, 1971	31 March, 2010	39	196.92	0.00	196.92	21.88
4	132kV Giri-Kulhal Transmission line	17.4	04/1978	170.69	01 April, 1979	31 March, 2010	31	132.28	0.87	133.15	37.54
5	132kV S/C line from PSEB S/Stn. Kangra to HPSEBL S/Stn. Kangra	0.135	02/1979	36.78	1 April, 1979	31 March, 2010	31	28.5	0.19	28.69	8.09
6	132kV S/C Line from Giri to Abdullapur	16.22	1982	43.49	01 April, 1983	31 March, 2010	27	29.36	0.22	29.58	13.91
7	220kV LILLO of Ckt No. to Balra Suil Pong Dam line	0.24	09/1985	65.97	01 April, 1986	31 March, 2010	24	39.58	0.33	39.92	26.05
8	220 kV D/C line from Kunihar to Panchkula (Kunihar Barotiwala up to T-339 i/c LILLO to Baddi S/Stn.) 26.015+1.665+3.418kms.	27.680	05/1989	2520.23	01 April, 1990	31 March, 2010	20	1260.12	12.77	1272.89	1247.34
9	220 kV S/c Line from Khodri to Majri.	70.04	09/1989	3674.43	01 April, 1990	31 March, 2010	20	1837.22	18.62	1855.84	1818.59
10	66 kV S/c Transmission line from Pong to Sansarpur Terrace.	6.3	10/1990	55.55	01 April, 1991	31 March, 2010	19	26.39	0.29	26.67	28.88
11	132kV Transmission line from Dehar to Kangoo	2.992	12/1998	41.9	01 April, 1999	31 March, 2010	11	11.52	0.21	11.73	30.17
12	220kV S/c line from Dehar to Kangoo	4.177	06/1999	68.93	01 April, 2000	31 March, 2010	10	17.23	0.35	17.58	51.35
13	220kV S/c line from Thein Dam to Jassure.	25.602	03/2001	2114.33	01 April, 2001	31 March, 2010	9	475.72	10.72	486.44	1627.89
14	66kV Transmission line from Bhakra to Una with LILLO at Gothai.	16.724	03/2006	127.18	01 April, 2006	31 March, 2010	4	12.72	0.64	13.36	113.82
15	220kV D/c line on 400kV Towers from PGCIL Reru to 220/66kV S/stn. Uperela Nangal (Nalagarh)	3.5	07/2010	1093.49	01 April, 2011	31 March, 2010	0	0	0	0	1093.49
Total				10263.37				4096	45.21	4141.21	6122.16

Note:-The net balance appeared against Sr. No. 1 to 3 is 10% salvage value

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DSM (C&M) HPPTCL, Shimla-5

-28-

Accounts Officer(A&R)
F&A Wing, HPSEBL Ltd.
Shimla-04