

INDEX OF FORMATS

Summary Formats		PARTICULARS
1	S1	Profit & Loss Account
2	S2	Balance Sheet
3	S3	Generation, Receipts and Expenditure
4	S4	Return on Equity
5	S5	Details of COD, Type of hydro station, CUF, Saleable Primary energy.
Detailed Financial Formats		
6	F1A	Abstract of Capital Cost the Project
7	F1B	Break up of Capital cost for Hydro Power Generating Station
8	F1C	Break up of Capital Cost for Plant & Equipment
9	F1D	Financial Package upto COD
10	F2A	Calculation of O&M Expenses
11	F2B	Details of O&M Expenses
12	F3	Details of Depreciation and Advance Against Depreciation
13	F4	Calculation of Advance Against Depreciation (AAD)
14	F5	Interest and Finance Charges
15	F6A	Details of Project Specific Loans
16	F6B	Details of Foreign loans
17	F6C	Draw Down Schedule for Calculation of IDC & Financing Charges
18	F7	Details of Expenses Capitalised
19	F8	Non tariff income
20	F9	Contribution Grants & subsidies towards Capital assets
21	F10	Working Capital Requirements
22	F11	Tax Provisions
Tariff Formats		
23	T1	Proposed Tariff alongwith calculations
24	T2	Revenue from Sale of Power (at existing/Proposed tariffs)

Other Information/ Documents

Sl. No.	Information/Document
1	Certificate of incorporation, Certificate for Commencing Business, Memorandum of Association & Article of Association
2	Corporate AUDITED Balance Sheet (Annually) and Profit & Loss Accounts with all the Schedules & annexures on COD of the station and for the relevant years on Quarterly Basis
3	Copies of relevant loan agreements
4	Copies of the approval of Competent Authority for the Capital Cost and Financial package.
5	Copies of the Equity participation agreements and necessary approval for the foreign equity
6	Copies of Income Tax Return filed and the tax actually paid
7	Letters from Financial institutions/lenders intimating yearwise rate of interest in case of loans with floating interest and the projections till the complete repayment.
8	Copies of contract awarded for the execution of the major works and supply of equipment
9	Details of the additional capital expenditure incurred on account of policy changes by the HP Govt. post PPA
10	Soft copy of all the formats and other information
11	Any other relevant information (Please specify)

Profit & Loss Account

Form No: S1

(Rs Crores)

S. No.	COD YR				
		FY (n)	FY (n+1)	FY (n+2)	FY (n+3)
A	Revenue				
1	Revenue from sale of power				
2	Other Non-tariff income				
3	Revenue subsidies				
	Total Revenue or Income				
B	Expenditure				
1	Operations & Maintenance Expenses				
a	Repairs and Maintenance				
b	Employee costs				
c	Administration and General expenses				
2	Net prior period credit charges				
4	Other Debits, Write-offs				
5	Extraordinary items				
6	Less: Expenses Capitalized (-)				
	Total Expenditure				
C	PBDIT (A-B)				
D	Depreciation and Related debits				
E	PBIT (C - D)				
1	Interest & Finance Charges				
2	Interest on Working Capital				
F	Total Interest and Finance Charges				
G	Profit/Loss before Tax				
H	Income Tax				
I	Profit/Loss after Tax				

Name of Generating Company					
Balance Sheet			Form No: S2		
(Rs Crores)					
S No.	Particulars	COD YR			
		FY (n)	FY (n+1)	FY (n+2)	FY (n+3)
I.	SOURCES OF FUNDS				
	A) Shareholders' Funds				
	a) Share Capital (Equity)				
	b) Reserves and Surplus				
	B) Special Appropriation towards Project Cost				
	C) Loan Funds				
	a) Secured Loans				
	b) Unsecured Loans				
	D) Other sources of Funds				
	a) Capital contributions from consumers				
	b) Any Other (Please Specify)				
	TOTAL SOURCES OF FUNDS				
II.	APPLICATION OF FUNDS				
	A) Fixed Assets				
	a) Gross Block				
	b) less: Accumulated Depreciation				
	c) Net Block				
	d) Capital Work in Progress				
	e) less: Amount wrtitten off till date				
	B) Investments				
	C) Current Assets, Loans and Advances				
	i) Current Assets				
	ii) Loans & Advances				
	D) less: Current Liabilities and Provisions				
	i) Current Liabilities				
	ii) Provisions				
	E) Net Current Assets	-	-	-	-
	Pension Liabilities				
	F) Miscellaneous Expenditure to the extent not written off				
	TOTAL APPLICATION OF FUNDS				

Generation, Receipts and Expenditure

Form No: S3

(Rs Crores)

S. No.	Particulars	COD YR			
		FY (n)	FY (n+1)	FY (n+2)	FY (n+3)
		Estimated	Projected		
A	Generation				
1	Gross Generation (MU)				
2	Aux Consumption (%)				
3	Net Generation (MU)				
4	Cost of Generation (P/U)				
B	Receipts				
1	Revenue from Sale of Power				
2	Revenue Subsidies				
3	Total				
C	Expenditure				
1	O&M expenses				
a	R&M Expense				
b	Employee Expenses				
c	A&G Expense				
2	Depreciation				
3	Interest & Finance Charges				
4	Interest on Working Capital				
5	Less: Interest & other expenses capitalised				
6	Return on Equity				
7	Other Debits (If Any)				
8	Extraordinary Items (If Any)				
9	Net prior period credit (Fee & Taxes)				
10	Total				
11	Income Tax				
D	Expenditure after tax				

(Rs Crores)

S. No.	Particulars	COD YR			
		FY (n)	FY (n+1)	FY (n+2)	FY (n+3)
	Return on Equity				

¹ Return on Equity shall be 14% (post tax).

Details of COD, Type of hydro station, Capacity utilisation Factor, Saleable primary en actor, Saleable Primary Energy

NAME OF COMPANY:

NAME OF POWER STATION :

S. No	Description		CY
			FY (n)
1	Installed Capacity	MW	
2	Free power to home state	%	
3	Date of commercial operation		
	Unit-1		
	Unit-2		
4	Type of Station		
	a) Surface/underground		
	b) Purely ROR/ Pondage/Storage		
	c) Peaking/non-peaking		
	d) No. of hours of peaking		
	e) Overload capacity(MW) & period		
5	Type of excitation		
	a) Rotaing excifiers on generator		
	b) Static excitation		
6	Design Energy (Annual) ¹	Gwh	

¹ Monthwise Design energy figures to be given separately with the petition.

S. No	Description		COD YR			
			FY (n)	FY (n+1)	FY (n+2)	FY (n+3)
1	Transformation losses	%				
2	Saleable Energy	MU				
3	Capacity Utilisation Factor					

Name of the Company :

Name of the Power Station :

Price level of approved (by TEC giving authority)	As on Scheduled COD of the Station
Foreign Exchange rate considered for the capital cost estimates, if any	
Capital Cost excluding IDC & FC	Completed Cost as on COD
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)	
Domestic Component (Rs. Cr.)	
IDC & FC (Rs.Cr.)	
Rate of taxes & duties considered	
Schedule of Commissioning	
COD of Unit-I	
COD of Unit-II	
COD of last Unit	
Note:	
1. Copy of TEC from competent authority should be enclosed.	
2. Details of capital cost are to be furnished as per FORM-1B or 1C as applicable.	

Break up of Capital cost for Hydro Power Generating Station	Form No: F1B
--	---------------------

NAME OF COMPANY:
NAME OF POWER STATION:

(Rs. in crore)

S. No	Head of works	Original cost as	Cost on COD	Variation	Reasons for variation
1.0	Infrastructure Works				
1.1	Preliminary including Development, Investigation and planning				
1.2	Land				
1.3	Buildings, Roads				
1.4	Township				
1.5	Maintenance				
1.6	Tools & Plants				
1.7	Communication				
1.8	Environment & Ecology				
1.9	Losses on stock				
1.10	Receipt & Recoveries				
1.11	Total (Infrastructure works)				
2.0	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 (to be specified)				
2.5	Total (Major Civil Works)				
3.0	Hydro Mechanical equipments				
4.0	Plant & Equipment				
4.1	Initial spares of Plant & Equipment				
4.2	Total (Plant & Equipment)				
5.0	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)				
7.0	Overheads				
7.1	Establishment				
7.2	Design & Engineering				
7.3	Audit & Accounts				
7.4	Contingency				
7.5	Rehabilitation & Resettlement				
7.6	Total (Overheads)				
8.0	Capital Cost without IDC & FC				
9.0	Financing charges (FC)				
10.0	Interest during construction (IDC)				
11.0	Capital Cost with IDC & FC				

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

NAME OF COMPANY:

NAME OF POWER STATION:

S. No	Head of works	Original Cost as	Cost on COD	Variation	Reasons for variation
1.0	Generator, turbine & Accessories				
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)				
2.0	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				
2.10	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				
3.10	Workshop machines & equipment				
3.11	Total (Auxiliary equipt. & services for PS)				
4.0	Switchyard package				
5.0	Initial spares for all above equipments				
6.0	Total (Plant & Equipment)				

Financial Package upto COD		Form No: F1D		
Financial Package upto COD				
Name of the Company				
Name of the Power Station				
Project Cost as on COD				
Date of Commercial Operation of the Unit/Station ¹				
	Financial Package as Approved		Financial Package as on COD	
	Currency	Amount	Currency	Amount
Debt				
Loan-I				
Loan-II				
Loan-III				
and so on				
Equity-				
Foreign				
Domestic				
Total Equity				
Debt : Equity Ratio				

¹ Date of Commercial Operation means the date on which the unit(s) or the project achieves the commercial operation.

Calculation of O&M Expenses**From 2A**

(Rs Cr)

Particulars	COD YR			
	FY(n)	FY(n+1)	FY(n+2)	FY(n+3)
O&M on the basis of actual data				
O&M(actual) as the percentage of the capital cost				
Percentage Escalation(actual)				

Details of Operation and Maintenance expenses

Form No: F2B

(Rs. In Cr)

ITEMS		COD YR				
Breakup of O&M expenses		FY (n)	FY (n+1)	FY (n+2)	FY (n+3)	-
1	Consumption of Stores and Spares					
2	Repair and Maintenance					
3	Insurance					
4	Security					
5	Administrative Expenses					
	- Rent					
	- Electricity Charges					
	- Travelling and conveyance					
	- Telephone, telex and postage					
	- Advertising					
	- Entertainment					
	- Others (Specify items)					
	Sub-Total (Administrative Expenses)					
6	Employee Cost					
	a) Salaries, wages and allowances					
	b) Staff welfare expenses					
	c) Productivity linked incentive					
7	Total (1 to 6)					
8	Details of number of Employees					
	i) Executives					
	ii) Non-Executives					
	iii) Skilled					
	iv) Non-Skilled					
	Total					

Form No: F3

Details of Depreciation

S No	Years	Depreciation	Advance against depreciation
1	FY 01		
2	FY 02		
3	FY 03		
4	FY 04		
-	-		
-	-		
-	-		
40	FY 40		

Calculation of Advance Against Depreciation (AAD)

Form: F4

Name of the Company _____

Name of the Power Station _____

(Amount in Crores)

Particulars	FY (n)	FY (n+1)	FY (n+2)	FY (n+3)	-	-	-
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 ¹)							
Cumulative Repayment of the Loan(s) as considered for working out Interest on Loan							
Less: Cumulative Depreciation (B ¹)							
Advance Against Depreciation							

¹ If the amount is negative, it will be shown as zero.

Interest and Finance Charges													Form No: F5	
													(Rs Crores)	
Sl. No.	Loan Details	Loan Tenure (yrs)	Rate of Interest	Opening Balance at the beginning of the year				Amount received during the	Principal repayment		Interest			Closing Balance
				Principal not overdue	Principal overdue	Interest overdue	Total		Due	Paid/to be paid	Due	Paid/to be paid	%	
	Financial Year													
	LONG-TERM													
1	Loan 1													
2	Loan 2													
3	Loan 3													
4	Loan 4													
A	Sub-total													
	Other Interest & Finance Charges													
1	Cost of raising Finance / Bank Charges													
2	Interest on Security Deposit													
3	Penal Interest Charges													
4	Lease Rentals													
B	Sub-total													
C	Grand Total Of Interest & Finance Charges (A + B)													

Separate details shall be paid for each year i.e. for paid as well as to be paid years.

Details of Project Specific Loans						Form No:F6A
Details of Project Specific Loans						
Name of the Company		_____				
Name of the Power Station		_____				
(Amount in Cr)						
Particulars	Package1	Package2	Package3	Package4	Package5	Package6
Source of Loan ¹						
Currency ²						
Amount of Loan sanctioned						
Amount of Gross Loan drawn upto COD ^{3,4,5,13,15}						
Interest Type ⁶						
Fixed Interest Rate, if applicable						
Base Rate, if Floating Interest ⁷						
Margin, if Floating Interest ⁸	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No
Are there any Caps/Floor ⁹						
If above is yes,specify caps/floor						
Moratorium Period ¹⁰						
Moratorium effective from						
Repayment Period ¹¹						
Repayment effective from						
Repayment Frequency ¹²						
Repayment Instalment ^{13,14}						
Base Exchange Rate ¹⁶						

¹ Source of loan means the agency from whom the loan has been taken such as WB, ADB, WMB, PNB, SBI, ICICI, IFC,

² Currency refers to currency of loan such as US\$, Euro, DM, Yen, Indian Rupee etc.

³ Details are to be submitted as on COD for all the assets.

⁴ Where the loan has been refinanced, details in the Form is to be given for the loan refinanced. However, the details of the

⁵ If the Tariff in the petition is claimed separately for various units, details in the Form is to be given separately for all the

⁶ Interest type means whether the interest is fixed or floating.

⁷ Base rate means the base as PLR, LIBOR etc. over which the margin is to be added. Applicable base rate on different dates

⁸ Margin means the points over and above the floating rate.

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

¹⁰ Moratorium period refers to the period during which loan servicing liability is not required.

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

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

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

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

¹⁵ In case of Foreign loan, date of each drawal & repayment alongwith exchange rate at that date may be given.

¹⁶ Base exchange rate means the exchange rate prevailing on COD.

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

Name of the Company _____

Name of the Power Station _____

Exchange Rate at COD _____

(Amount in Cr)

Financial Year (Starting from COD)	Year 1				Year 2				Year 3 and so on			
	Date	Amount (Foreign Currency)	Exchange Rate	Amount (Rs.)	Date	Amount (Foreign Currency)	Exchange Rate	Amount (Rs.)	Date	Amount (Foreign Currency)	Exchange Rate	Amount (Rs.)
Currency¹												
At the date of Draw ²												
Scheduled repayment date of principal												
Scheduled payment date of interest												
At the end of Financial year												
Currency²												
At the date of Draw ²												
Scheduled repayment date of principal												
Scheduled payment date of interest												
At the end of Financial year												
Currency³ & so on												
At the date of Draw ²												
Scheduled repayment 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 draw during the year, Exchange rate at the date of each draw to be given.

Name of the Company
Name of the Power Station

(Amount in Cr)

Sl. No.	Draw Down Particulars	Quarter 1			Quarter 2			Quarter n (COD)		
		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	--									
	--									
	--									
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	--	--	--	--	--	--	--	--	--	--
	--	--	--	--	--	--	--	--	--	--
	--	--	--	--	--	--	--	--	--	--
1.2	Total Indian Loans									
	Draw down Amount	--	--	--	--	--	--	--	--	--
	IDC	--	--	--	--	--	--	--	--	--
	Financing charges	--	--	--	--	--	--	--	--	--
1	Total of Loans drawn									
	IDC									
	Financing charges									

Note: Drawal of debt and equity shall be on paripassu basis to meet the commissioning schedule. Drawal of higher equity in the beginning is permissible.

Details of Expenses Capitalised, if any**Form No: F7**

(Rs Crores)

Sl.No.	Particulars	COD Year			
		FY (n)	FY (n+1)	FY (n+2)	FY (n+3)
1	Interest & Finance charges Capitalised				
2	Other expenses capitalised:				
a.	Employee expenses				
b.	R&M Expenses				
c.	A&G Expenses				
d.	Depreciation				
e.	Others, if any				
	Sub-total				
	Grand Total				

S. No	Particulars	COD YR			
		FY (n)	FY (n+1)	FY (n+2)	FY (n+3)
A	Income from Investment, Fixed & Call Deposits				
1	Interest Income from Investments				
2	Interest on fixed deposits				
3	Interest from Banks other than Fixed Deposits				
4	Interest on any other items				
	Sub-Total				
B	Other Non Tariff Income				
1	Interest on loans and Advances to staff				
2	Interest on Loans and Advances to Licensee				
3	Interest on Loans and Advances to Lessors				
4	Interest on Advances to Suppliers / Contractors				
5	Gain on Sale of Fixed Assets				
6	Income/Fee/Collection against staff welfare activities				
7	Revenue from surcharges for late payment				
8	Miscellaneous receipts				
	Sub-Total				
	Total				

Contributions, Grants and subsidies towards Cost of Capital Asset: Form No: F9

		FY (n-1)	COD Year FY(n)	FY(n+1)	FY(n+2)	FY(n+3)	
1	Subsidies Towards Cost Of Capital Asset						
2	Grant Towards Cost Of Capital Assets						
	Total						

Working Capital Requirements**Form No: F10**

(Rs Crores)

Sl. No.	Particulars	COD Year			
		FY (n)	FY (n+1)	FY (n+2)	FY (n+3)
1	O&M Expenses				
1.1	Net R&M expenses				
1.2	Net A&G expenses				
1.3	Net Employee expenses				
1.4	1/12th of total				
2.1	Maintenance Spares @ 50% of R&M for 1 month				
3	Receivables				
3.1	Annual Revenue from Tariff and charges				
3.2	Receivables equivalent to 2 months for sale of electricity calculated on the normative capacity index				
4	Total Working capital (1.4+2.1+3.2)				
5	Rate of Interest *				
6	Interest on Working capital				
*	The Interest rate for this purpose shall be prevailing short-term prime lending rate of the State Bank of India				

Income Tax Provisions

Form No: F11

(Rs Crores)

Sl. No.	Particulars	COD YR				
		FY (n)	FY (n+1)	FY (n+2)	FY (n+3)	-
	Payments					
1	Provision Made/Proposed For The Year					
2	As Per Return Filed For The Year					
3	As Assessed For The Year					
4	Credit/Debit Of Assessment Year(s) (Give Details)					
	Total					
	Tax Rates considered					
1	Tax Rate					
2	MAT Rate					
3	Surcharge					
4	Cess Rate					
5	Effective IT					
6	Effective MAT					
	Exemptions					
1	Under 80IA Exemption					
2	Any other					

Proposed Tariff		Form No: T1
		Rs per unit *
Proposed levelled tariff for a period of forty years		

* Complete calculations shall be submitted alongwith the proposed tariff

Actual/Proposed revenue from Sale of Power (at existing tari Proposed revenue from Sale of Power (at proposed tariffs)

S. No	Year	Units Sold	Existing tariff	Total revenue	Units Sold	Proposed tariff	Total revenue
		MU	Rs/unit	Rs Cr	MU	Rs/unit	Rs Cr
1	FY01						
	FY02						
	FY03						
2	FY02						
	FY05						
	FY06						
3	FY03						
-	-						
-	-						
40	FY40						
	Total						