

Additional data gaps – Set 2.

Point wise replies:

1. The details of additional capitalisation are enclosed in the Annexure-I (A) to I (D) .
2. The details Scheme wise capitalisation of BTPS are enclosed in the Annexure-II. The auditor certificate would be provided in due course.
3. Work completion certificates will be furnished separately.

4. The employee cost of Rs.482.74 cr during the FY 2014-15 is for 10 months period only (from 02.06.2014 to 31.03.2015). As per Accounting Standard (AS)-15 Employee Benefits, every company has to provide for employee terminal benefits as per actuarial valuation. However, during the FY 2014-15 provision for employee terminal benefits has not been made due to non-finalisation of employees bifurcation between TSGENCO and Residual APGENCO. Statutory Auditors of the company has given qualified opinion stating the incremental liability in respect of employee terminal benefits not being determined and provided for at the date of Balance sheet under report on actuarial valuation basis for reasons mentioned therein, which is in our opinion is not in compliance with the requirements of the Accounting Standard "AS 15 Employee Benefits".

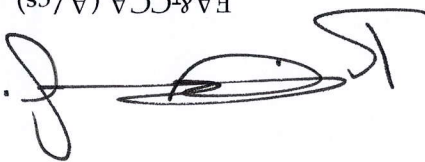
In compliance to the statutory audit comments during 2014-15 the company carried out actuarial valuation of employee terminal benefits during 2015-16, additional expenditure/liability to a tune of Rs.756.65 cr recognised. Hence, the amount of Rs.756.65 cr is relating to 2014-15 & 2015-16, though it was accounted in 2015-16. Further, the above expenses/Liability arisen due to Revised Pay Scales 2014.

In this connection, it is specifically informed to the Hon'ble Commission that, FY 2016-17 may be considered as idle year where there were neither revised pay scales, the employee cost for the year is Rs.835.39 crore. Further, the average employee cost for the period from FY 2014-15 to 2016-17 is nearly same.

5. The Administration and General Charges during FY 2017-18 is increased due to write off of weir at SLBHES to a tune of Rs.99.22 cr (which is not a regular expenditure), Excluding write off of weir the expenditure is only Rs.73.84 cr only . This is very reasonable increase over the previous year's expenditure.

6. As stated at para No.4 and as per the statutory obligation TSGENCO has been recognised the expenditure/liability towards employee terminal benefits every year based on actuarial valuation report given by certified actuary. However, during FY 2018-19, due to revision of Pay Scales w.e.f. 01.04.2018, recruitment of new employees and also decrease in interest rates lead to increase in liability/expenses when compared to other years.

7. The water charges for the FY 2020-21 has been arrived based on target generation of the Hydel stations in anticipation of full rains during the year and expected COD of BTPS units. However, it is to inform that the claim will be limited to the actuals as per the audited financial statements.


FA&CCA (A/cs)

Annexure-I(A)

4200 KTPS V STAGE UT 1&2				
Asset	Class	Asset description	Cap.date	Acquisition
1300002250		TRANSFORMER,250KVA,11KV/44	18.05.2016	5,51,054.00
	1300	OV,3PH,50HZ		

Annexure-II(B)				
4210 KTPS STAGE-VI				
2016-17		Asset description	Class	Asset
1300002443	1300	CHP AUGMENTATION	22.06.2016	89,13,86,739.15
	1300			89,13,86,739.15
1600000324	1600	BOP Civil	31.03.2017	6,46,60,308.07
	1600			6,46,60,308.07
	1600			6,46,60,308.07
Total				
				95,60,47,047.22
2017-18				
1300002483	1300	BOP E&M	10.04.2017	25,48,32,531.45
	1300			
2018-19				
Asset	Class	Asset description	Cap.date	Acquisition
1300002443	1300	CHP AUGMENTATION	31.03.2019	8,17,517.21
1300002443	1300	CHP AUGMENTATION	31.03.2019	7,70,94,263.35
1300002483	1300	BOP E&M	31.03.2019	2,18,22,342.49
1300002552	1300	11 KV Supply Extn for Colony	31.03.2019	43,75,341.48
	1300			10,41,09,464.53

KTPP- I -Additioanl capitalisation during 2017-18

SINO	Particulars	Date of Put to use	Amount (in Rs.)
1	Capital Spares *	01.04.2017	16,11,57,998.55
2	Capital Spares **	12.05.2017	2,28,37,824.28
3	MOTOR,11KV,2650KW,1494RPM,FRM:1LA7904-4	01.06.2017	1,26,75,441.00
4	PUMP,VACCUUM,ELMO 2BE1 353 OBY 4	05.04.2017	96,08,401.00
5	TRANSFORMER,CST RSN,3200KVA,11/2.3KV,DDO	05.04.2017	84,42,507.00
6	PUMP,KH69CF,WKVM 80/1+3	05.04.2017	72,69,403.42
7	Other Civil works- ***	31.03.2018	5,63,16,859.79
	Total		27,83,08,435.04

*	Capital Spares		
	BOP Common - E&M	WBS T-0001.01.02.20	1,06,84,024.00
	Stock -Spares,T&P,Others	T-0001.03.06.01	1,34,48,067.83
	Wet Ash Handling System	T-0001.04	2,15,86,775.00
	turbine common	T-0001.01.01.02.19	10,91,11,246.00
	unit-1 Generator exciter	T-0001.01.07	35,68,153.25
	HQ charges	WBS T-0001.20.04	27,59,732.47
			16,11,57,998.55
**	Wet Ash Handling System	T-0001.04	8,86,057.00
	unit-1 Generator exciter	T-0001.01.07	2,15,05,990.00
	HQ charges	WBS T-0001.20.04	4,45,777.28
			2,28,37,824.28

***	Details of Other Civil works		
	Wet Ash Handling System	T-0001.04	3,32,37,212.65
	Wet Ash Handling System	T-0001.04	24,29,731.71
	Consultancy & Design for AHP	WBS T-0001.02.01	9,55,060.00
	Other Civil Works	WBS T-0001.03.01	43,27,583.42
	Common BOP CIVIL	WBS T-0001.01.03.32	91,52,723.00
	Raw water intake E&M and Civil	WBS T-0001.05	41,20,857.18
	HQ charges	WBS T-0001.20.04	4,77,075.57
	HQ charges	WBS T-0001.20.04	9,64,530.25
	BOP E&M	WBS T-0001.01.02.20	6,52,086.10
			5,63,16,859.88

Annexure - II (D)

Profit Center 7605 PJHES

2017-18				
Asset	Class	Asset description	Cap.date	Acquisition
1300001682	1300	Erection and testing of bulb type Turbine	31.03.2018	77,79,717.10
1300002235	1300	Illumination system	31.03.2018	39,735.13
	1300			78,19,452.23
1600000306	1600	Construction of Security Room in Colony	31.03.2018	68,698.52
1600000307	1600	Construction of cycle shed in power house	31.03.2018	76,886.06
		Power House Miscellaneous Works	31.03.2018	8,19,502.05
1600000308	1600			9,65,086.63
Total				
				87,84,538.86
2018-19				
Asset	Class	Asset description	Cap.date	Acquisition
1100000306	1100	School Building First Floor	31.08.2018	41,06,998.12
	1100			41,06,998.12
1600000308	1600	Power House Miscellaneous	31.03.2019	43,43,235.51
	1600			43,43,235.51
1300001858	1300	Hydel power Gen. plant	31.03.2019	1,27,81,309.00
				2,12,31,542.63
Total				

Annexure - I 2

WBS Element	WBS Description	Total	Unit 1	Unit 2	Unit 3
T-0011.01.01.01	Electrical and Mechanical System	2,90,31,06,797.63	1,09,52,66,829.76	85,29,91,962.65	95,48,48,005.22
T-0011.01.01.03	ID Fan	2,36,49,51,022.29	78,83,17,007.43	78,83,17,007.43	78,83,17,007.43
T-0011.01.01.05	PA Fan	1,83,57,090.48	61,19,030.16	61,19,030.16	61,19,030.16
T-0011.01.01.08	Mills	53,98,57,536.48	17,99,52,512.16	17,99,52,512.16	17,99,52,512.16
T-0011.01.02.01.01	Boiler Common	1,25,59,11,486.12	41,86,37,162.04	41,86,37,162.04	41,86,37,162.04
T-0011.01.02.01.02	HP Turbine_U1	12,48,57,082.78	12,48,57,082.78	-	-
T-0011.01.02.01.02	IP Turbine_U1	12,95,19,685.46	12,95,19,685.46	-	-
T-0011.01.02.01.03	LP Turbine_U1	22,75,94,639.16	22,75,94,639.16	-	-
T-0011.01.02.01.04	HP & LP Bypass System_U1	3,67,72,169.30	3,67,72,169.30	-	-
T-0011.01.02.01.05	Governing System_U1	2,64,609.56	2,64,609.56	-	-
T-0011.01.02.01.06	MDBFPs_U1	33,20,81,964.19	33,20,81,964.19	-	-
T-0011.01.02.01.07	CEPs_U1	27,17,30,538.68	27,17,30,538.68	-	-
T-0011.01.02.01.08	De-aerator & FST_U1	4,74,760.00	4,74,760.00	-	-
T-0011.01.02.01.09	HP Heaters_U1	6,91,39,544.75	6,91,39,544.75	-	-
T-0011.01.02.01.10	LP Heaters_U1	2,09,81,284.00	2,09,81,284.00	-	-
T-0011.01.02.01.11	Lube oil System_U1	98,40,356.30	98,40,356.30	-	-
T-0011.01.02.01.12	Surface Condensor & Heat Exchanger_U1	11,97,89,420.14	11,97,89,420.14	-	-
T-0011.01.02.01.13	GSC, Drain cooler & Turbine Oil Cooler_U	1,01,55,825.00	1,01,55,825.00	-	-
T-0011.01.02.01.16	RE-Joints_U1	1,38,76,256.22	1,38,76,256.22	-	-
T-0011.01.02.01.17	Turbine Common_U1	26,10,66,266.74	26,10,66,266.74	-	-
T-0011.01.02.02.01	HP Turbine_U2	11,48,86,487.50	-	11,48,86,487.50	-
T-0011.01.02.02.02	IP Turbine_U2	12,19,89,100.00	-	12,19,89,100.00	-
T-0011.01.02.02.05	LP Turbine_U2	21,90,59,690.50	-	21,90,59,690.50	-
T-0011.01.02.02.05	Governing System_U2	3,41,58,345.00	-	3,41,58,345.00	-
T-0011.01.02.02.09	LP Heaters_U2	6,91,55,594.00	-	6,91,55,594.00	-
T-0011.01.02.02.10	LP Heaters_U2	2,11,29,800.00	-	2,11,29,800.00	-
T-0011.01.02.02.11	Lube oil System_U2	66,60,463.98	-	66,60,463.98	-
T-0011.01.02.02.12	Surface Condensor & Heat Exchanger_U2	9,58,45,086.04	-	9,58,45,086.04	-
T-0011.01.02.02.13	GSC, Drain cooler & Turbine Oil Cooler_U	1,02,35,825.00	-	1,02,35,825.00	-
T-0011.01.02.02.16	RE-Joints_U1	1,73,14,256.22	1,73,14,256.22	-	-
T-0011.01.02.02.17	Turbine Common_U2	22,24,76,995.50	-	22,24,76,995.50	-
T-0011.01.02.03.01	HP Turbine_U3	11,09,02,232.50	-	-	11,09,02,232.50
T-0011.01.02.03.02	IP Turbine_U3	12,19,27,855.00	-	-	12,19,27,855.00
T-0011.01.02.03.03	LP Turbine_U3	20,78,46,485.00	-	-	20,78,46,485.00
T-0011.01.02.03.05	Governing System_U3	3,41,58,345.00	-	-	3,41,58,345.00
T-0011.01.02.03.09	HP Heaters_U3	6,91,57,871.00	-	-	6,91,57,871.00
T-0011.01.02.03.10	LP Heaters_U3	2,11,29,800.00	-	-	2,11,29,800.00
T-0011.01.02.03.11	Lube oil System_U3	66,60,463.98	-	-	66,60,463.98
T-0011.01.02.03.12	Surface Condensor & Heat Exchanger_U3	11,22,05,498.25	-	-	11,22,05,498.25
T-0011.01.02.03.13	GSC, Drain cooler & Turbine Oil Cooler_U	1,01,15,825.00	-	-	1,01,15,825.00
T-0011.01.02.03.16	RE-Joints_U3	2,35,94,331.22	-	-	2,35,94,331.22
T-0011.01.02.03.17	Turbine Common_U3	23,82,34,679.25	-	-	23,82,34,679.25
T-0011.01.03.01	Generator	71,67,09,277.77	23,89,03,092.59	23,89,03,092.59	23,89,03,092.59
T-0011.01.03.02	Gen Auxiliary System	39,21,34,661.10	13,07,11,553.70	13,07,11,553.70	13,07,11,553.70
T-0011.01.04.02	SG Piping	94,63,83,901.26	31,54,61,300.42	31,54,61,300.42	31,54,61,300.42
T-0011.01.04.03	LP Piping	17,52,81,051.63	5,84,27,017.21	5,84,27,017.21	5,84,27,017.21
T-0011.01.04.04	APRDS	3,15,66,180.00	1,05,22,060.00	1,05,22,060.00	1,05,22,060.00
T-0011.01.05.01	Bus Duct	6,20,14,180.05	2,06,71,393.35	2,06,71,393.35	2,06,71,393.35
T-0011.01.05.04	Generator Transformer	35,37,57,482.16	11,79,19,160.72	11,79,19,160.72	11,79,19,160.72
T-0011.01.05.05	Station Transformer	12,93,77,373.27	6,46,88,686.64	-	6,46,88,686.64
T-0011.01.05.06	Unit Transformers	4,05,19,457.52	1,35,06,485.84	1,35,06,485.84	1,35,06,485.84
T-0011.01.05.09	ID,FD,PA Fan Motors	7,93,57,593.84	2,64,57,531.28	2,64,57,531.28	2,64,57,531.28
T-0011.01.05.11	Mill Motor	3,62,34,783.00	1,20,78,261.00	1,20,78,261.00	1,20,78,261.00
T-0011.01.05.12	MDBFP Motor	5,49,09,751.50	1,83,03,250.50	1,83,03,250.50	1,83,03,250.50
T-0011.01.05.13	CEP Motor	1,05,02,832.00	35,00,944.00	35,00,944.00	35,00,944.00
T-0011.01.05.14	CW,ACW,DMCW(ECW) Motor	15,09,14,603.96	7,28,74,697.60	51,65,208.76	7,28,74,697.60
T-0011.01.05.15	ESP Electrical	5,48,37,024.00	1,82,79,008.00	1,82,79,008.00	1,82,79,008.00
T-0011.01.05.19	LT Switchgear	20,05,02,584.37	6,68,34,194.79	6,68,34,194.79	6,68,34,194.79
T-0011.01.05.20	HT Cabling system	10,13,12,168.25	3,37,70,722.75	3,37,70,722.75	3,37,70,722.75
T-0011.01.05.22	Control Cabling system	2,89,91,416.26	96,63,805.42	96,63,805.42	96,63,805.42
T-0011.01.05.23	Cable Trays	1,21,31,756.70	40,43,918.90	40,43,918.90	40,43,918.90
T-0011.01.05.25	Earthing & Grounding system	2,58,00,421.23	86,00,140.41	86,00,140.41	86,00,140.41
T-0011.01.05.26	Service and Aux Transformers	7,07,88,512.70	2,35,96,170.90	2,35,96,170.90	2,35,96,170.90
T-0011.01.05.29	Switch yard-E&M	42,48,36,796.95	42,48,36,796.95	-	-
T-0011.01.05.30	Common Electrical System	16,71,28,722.92	16,71,28,722.92	-	-

T-0011.01.06.01	CCTV SYSTEM	4,21,875.00	1,40,625.00	1,40,625.00	1,40,625.00
T-0011.01.06.02	SG C&I System	6,96,00,000.00	2,32,00,000.00	2,32,00,000.00	2,32,00,000.00
T-0011.01.06.03	DAVR including Tools and Tackles	2,43,60,000.00	81,20,000.00	81,20,000.00	81,20,000.00
T-0011.01.06.04	TG C&I System	6,80,68,925.46	2,26,89,641.82	2,26,89,641.82	2,26,89,641.82
T-0011.01.06.06	Station-C&I-BOP	12,91,78,518.75	4,30,59,506.25	4,30,59,506.25	4,30,59,506.25
T-0011.01.06.07	HMI System	5,51,21,951.28	1,83,73,983.76	1,83,73,983.76	1,83,73,983.76
T-0011.01.06.08	UPS System-BOI	5,81,11,837.86	1,93,70,612.62	1,93,70,612.62	1,93,70,612.62
T-0011.01.06.11	Cables-18C-BTG	3,51,99,744.00	1,17,33,248.00	1,17,33,248.00	1,17,33,248.00
T-0011.01.06.13	Plant Communication System	3,95,454.58	3,95,454.58	-	-
T-0011.01.06.18	Fuel Oil Handling System-18C	26,10,000.00	8,70,000.00	8,70,000.00	8,70,000.00
T-0011.01.06.20	Fire Protection & Detection Syste	17,64,780.50	17,64,780.50	-	-
T-0011.01.06.21	Condenser OLTCs	2,46,61,078.14	82,20,359.38	82,20,359.38	82,20,359.38
T-0011.01.06.25	Cables-18C	22,125.00	7,375.00	7,375.00	7,375.00
T-0011.01.06.29	Common 18C System	13,86,06,284.13	4,62,02,094.71	4,62,02,094.71	4,62,02,094.71
T-0011.01.07	Coal Handling Plant-E&M	24,39,91,625.94	24,39,91,625.94	-	-
T-0011.01.08	Ash Handling Plant-E&M	26,84,60,641.65	13,42,30,321.01	-	13,42,30,320.64
T-0011.01.09	Mill Reject System-E&M	1,06,26,677.94	35,42,225.98	35,42,225.98	35,42,225.98
T-0011.01.10	Fire Protection system Incl-Fire tenders	55,17,123.39	55,17,123.39	-	-
T-0011.01.11	Air Conditioning System-E&M	17,18,62,122.70	8,59,31,061.42	-	8,59,31,061.28
T-0011.01.12	Ventilation System-E&M	33,04,676.26	16,52,338.17	-	16,52,338.09
T-0011.01.13	Fuel Oil System-E&M	11,37,30,196.47	11,37,30,196.47	-	-
T-0011.01.16	DM plant-E&M	4,93,41,205.58	4,93,41,205.58	-	-
T-0011.01.19	CW Chlorination and Chemical Dosing	2,36,74,635.00	1,18,37,317.50	-	1,18,37,317.50
T-0011.01.21	Compr Air Systs&Air washer Room-E&M	15,22,85,261.13	7,61,42,630.58	-	7,61,42,630.55
T-0011.01.24	Cranes & Hoists - E&M	17,81,69,715.04	17,81,69,715.04	-	-
T-0011.01.25	Lifts & Elevators	38,76,324.85	38,76,324.85	-	-
T-0011.01.26	Chemical Laboratory -E&M	7,33,511.60	7,33,511.60	-	-
T-0011.01.27	Bull Dozers&Loco with Sheds	13,99,207.98	13,99,207.98	-	-
T-0011.01.28	Common - E&M	85,37,19,947.18	28,52,55,473.20	28,36,63,772.32	28,48,00,701.66
T-0011.02	Civil System	5,74,92,65,592.53	4,03,82,26,848.98	24,77,77,367.50	1,46,32,63,376.05
T-0011.02.01	Steel Supplies - BH&L Scope	3,79,68,73,883.60	3,00,79,95,038.00	34,55,28,934.34	44,33,49,911.26
T-0011.02.02	Cement Supplies - BH&L Scope	2,34,21,675.16	1,85,55,339.16	21,31,455.16	27,34,880.84
T-0011.02.03	Site Survey & Soil Investigation	61,48,728.00	35,66,196.00	10,83,024.00	14,99,508.00
T-0011.02.04	Leveling & Grading Works	57,23,16,579.48	33,19,37,450.27	10,08,06,636.93	13,95,72,492.28
T-0011.02.07	Mill bunker	11,30,45,419.98	3,76,81,806.66	3,76,81,806.66	3,76,81,806.66
T-0011.02.09	FD Fan-Civil	1,08,87,749.62	1,08,87,749.62	-	-
T-0011.02.10	PA Fan-Civil	96,76,329.24	32,25,443.08	32,25,443.08	32,25,443.08
T-0011.02.25.01	Chimney -Unit-1&2	7,00,92,241.01	7,00,92,241.01	-	-
T-0011.02.25.02	Chimney -Unit-3&4	22,26,89,729.38	-	-	22,26,89,729.38
T-0011.03.01	Other E&M works	2,14,13,457.12	1,24,19,574.46	78,41,777.10	78,41,777.10
T-0011.03.02	IT&TELECOM	24,28,428.47	24,28,428.47	-	-
T-0011.04.03	Compound wall	4,83,38,627.16	4,83,38,627.16	-	-
T-0011.04.05	Raw Water Intake Structure	1,30,07,47,276.33	1,30,07,47,276.33	-	-
T-0011.04.06	Green Belt Development	2,23,626.02	2,23,626.02	-	-
T-0011.04.07	Ash Dyke	38,26,56,378.52	38,26,56,378.52	-	-
T-0011.05.01	Project Consultancy	3,09,54,476.09	1,79,53,262.26	54,52,256.33	75,48,957.50
T-0011.05.02	Other Consultancy services	8,36,982.29	4,85,440.70	1,47,424.30	2,04,117.29
T-0011.06	C&I/Pre project works	72,84,715.95	42,25,056.40	12,83,114.73	17,76,544.82
T-0011.07	CSR Development charges	6,05,05,456.64	3,50,92,513.00	1,06,57,303.71	1,47,55,639.93
T-0011.09	Erection & Commissioning (EPC)	2,42,28,87,681.39	99,65,57,163.94	68,89,29,919.64	73,74,00,597.81
T-0011.10	New Norms(FGD, SCR st1, Addl ESP)	78,23,51,971.53	26,07,83,990.51	26,07,83,990.51	26,07,83,990.51
T-0011.11	Bus Reactor and metering CTS CVTs	9,10,51,156.90	9,10,51,156.90	-	-
T-0011.12	back charges to BH&L	13,38,99,042.96	13,38,99,042.96	-	-
T-0011.20.01	Employee Cost	2,17,76,74,712.62	1,26,30,27,858.68	38,35,71,041.99	53,10,75,811.95
T-0011.20.02	Admn & General charges/Expenses	32,29,78,789.16	18,73,24,209.26	5,68,88,807.34	7,87,65,772.56
T-0011.20.04	Head Quaters Charges	19,87,52,863.56	11,52,74,519.73	3,50,07,910.77	4,84,70,433.06
T-0011.20.05	Depreciation During Construction	8,58,132.60	4,97,707.85	1,51,149.74	2,09,275.01
T-0011.20.06.02	Infirm oil	25,81,25,377.55	12,57,84,496.47	6,60,28,471.59	6,63,12,409.49
T-0011.21	IDC (Invest During Construction)	10,66,68,73,868.20	5,66,58,34,470.70	2,12,93,54,414.82	2,87,16,84,982.68
CAPITALISATION SUB TOTAL		47,07,30,92,225.42	25,57,30,61,166.46	9,17,67,98,498.64	12,32,32,32,560.32

