यूजेवीएन लिमिटेड
(उत्तराखण्ड सरकार का उपक्रम)

# UJVN LIMITED

(A Govt. of Uttarakhand Enterprise)

कार्यालय निदेशक (परिचालन), "उज्जवल", महारानी बाग, जी0एम0एस0 रोड, देहरादून – 248 006 (उत्तराखण्ड), दूरभाष: 0135–2761484, फैक्स: 0135–2763506
Office of the Director (Operations), "UJJWAL", Maharani Bagh, G.M.S. Road, Dehradun - 248 006 (Uttarakhand), Phone: 0135-2761484, Fax: 0135-2763506
CIN No. 40101UR2001SGC025866 ISO 9001:2008 Certified

No. M-39 /UJVNL/02/D(O)/B.8 Dated:09 January,2026

**The Secretary,**
**Uttarakhand Electricity Regulatory Commission**
**"Vidyut Niyamak Bhawan"**
**Near ISBT, Dehradun.**

**SUB:- Reply pertaining to Petitions for True up of FY 2024-25, Annual Performance Review (APR) for FY 2025-26 and Annual Fixed Charges (AFC) for FY 2026-27 for 11 LHPs of UJVN Ltd.**

**Ref:- Hon'ble Commission letter no. UERC/5/Tech/839/Misc. Appl. No. 91 to 101 of 2025/1378 dated 08.12.2025**

Sir,

On the captioned subject, kindly refer to UJVN Ltd. letter no. M-1354 dated 15.12.2025 & M-1391 dated 29.12.2025, in continuation to above kindly find enclosed herewith replies of following points in respect of Hon'ble Commission letter no. UERC/5/Tech/839/Misc. Appl. No. 91 to 101 of 2025/1378 dated 08.12.2025 for kind consideration of the Hon'ble Commission please.

1. Part A :- Point no. 1 (F-11).
2. Part-B :- Point no. 5, 9, 17, 18, 30, 37 & 46.

We hope your kind self would find the above in order. We shall be pleased to furnish further information/clarification on the matter as and when required.

**(A.K Singh)**
**Director (Operations)**

Copy to the following for kind information, please-

1. Managing Director, UJVN Ltd., "Ujjwal", G.M.S Road, Dehradun.

# INDEX

IN-UK38230393867626X

# INDIA NON JUDICIAL

## Government of Uttarakhand

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| Certificate No. | : | IN-UK38230393867626X |
| Certificate Issued Date | : | 15-Dec-2025 12:07 PM |
| Account Reference | : | NONACC (SV)/ uk1346904/ DEHRADUN/ UK-DH |
| Unique Doc. Reference | : | SUBIN-UKUK134690482050904479377X |
| Purchased by | : | UJVN LTD |
| Description of Document | : | Article 19 Certificate or other Document |
| Property Description | : | NA |
| Consideration Price (Rs.) | : | 0 (Zero) |
| First Party | : | UJVN LTD |
| Second Party | : | NA |
| Stamp Duty Paid By | : | UJVN LTD |
| Stamp Duty Amount(Rs.) | : | 10 (Ten only) |

NOTARIAL NOTARIAL

ASHISH KUMAR GUPTA
STAMP VENDOR
Court Com... Dehradun
Mob 8922993737

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**BEFORE THE HON'BLE UTTARAKHAND ELECTRICITY REGULATORY COMMISSION**

**In the matter of:** Filling of reply in respect of deficiencies observed by the Hon'ble UERC pertaining to petitions filed by UJVN Ltd. on 28.11.2025 for True up of FY 2024-25, Annual Performance Review (APR) for FY 2025-26 and Annual Fixed Charges (AFC) for FY 2026-27 for 11 LHPs of UJVN Ltd. under section 62 and 86 of the Electricity Act, 2003 read with relevant regulations and Guidelines of the Hon'ble Commission.

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

**Affidavit**

I, Ajay Kumar Singh, S/o Dr. Ram Vijai Singh, aged 50 years, working as Director (Operations), UJVN Ltd., residing at T-11, Yamuna Colony, Dehradun, the deponent named above, do hereby solemnly affirm and state on oath as under: -

1. That the deponent, the petitioner in the matter, is the Director (Operations) of UJVN Ltd., Maharani Bagh, G.M.S. Road, Dehradun and is acquainted with the facts deposed below.
2. I, the deponent named above do hereby verify that the contents of the Paragraph No. 1 of the affidavit and those of the reply in respect of deficiencies observed by the Hon'ble UERC pertaining to petition filed by UJVN Ltd. on 28.11.2025 for True up of FY 2024-25, Annual Performance Review (APR) for FY 2025-26 and Annual Fixed Charges (AFC) for FY 2026-27 for 11 LHPs of UJVN Ltd. are true and correct to my personal knowledge and based on the perusal of official records, information received and the legal advice which I believe to be true and verify that no part of this affidavit is false and nothing material has been concealed.

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun
**(Deponent)**

I, Nasir Ali Advocate, Dehradun, do hereby declare that the person making this affidavit is known to me and I am satisfied that he is the same person alleging to be deponent.

(NASIR ALI)
**(Advocate)**

Solemnly affirmed before me on this 08 day of Jan. 2026 at 16:20 a.m./ p.m. by the deponent who has been identified by the aforesaid advocate.

I have satisfied myself by examining the deponent that he understood the contents of the affidavit, which has been read over and explained to him. He has also been explained about Section 193 of Indian Penal Code that whosoever intentionally gives false evidence in any of the proceedings of the Commission or fabricates evidence for purpose of being used in any of the proceedings shall be liable for punishment as per law.

ATTESTED
ARDRA HRIDAY NATYAN
(Advocate & NOTARY)
Ch. No.-06, 1st Floor, Collectorate Court Compound,
Dehradun (Uttarakhand)
8/01/2026

**(Notary Public)**

## Point wise reply to letter no. UERC/5/Tech/839/Misc. Appl. No. 91 to 101 of 2025/1378 dated 08.12.2025

### A Critical data gaps required for admission of the Petition

**Point no. 1:-** UJVN Ltd. has submitted the formats for its generating stations. Some of the forms are not duly filed as shown in the table below:

| Form | Description | Shortcoming |
|---|---|---|
| F-11 | Details of Operation & Maintenance Expenses | UJVN Ltd. is required to submit plant-wise O&M expenses duly certified by Statutory Auditor as per MYT Regulations,2021. |

UJVN Ltd. is required to submit the above-mentioned formats duly filled for 11 LHPs.

**UJVNL Reply: -** It is respectfully submitted that the desired information is as under :-

| Form | Description | Shortcoming | UJVNL submission |
|---|---|---|---|
| F-11 | Details of Operation & Maintenance Expenses | UJVN Ltd. is required to submit plant-wise O&M expenses duly certified by Statutory Auditor as per MYT Regulations,2021. | It is respectfully submitted that Plant-wise audited statement is enclosed at **Annexure-1**. |

### B Preliminary information/data gaps/deficiencies required for detailed analysis of the Petitions

**I. General:**

5. UJVN Ltd. is required to furnish the unit-wise expenditures incurred on Capital Maintenance and Annual Maintenance of all 11 LHPs in FY 2024-25 and estimated in FY 2025-26, and in FY 2026-27 in the following format:

| S. No. | Name of LHP | Unit No. | Capital Maintenance in FY 2024-25 | Capital Maintenance in FY 2025-26 | Capital Maintenance in FY 2026-27 |
|---|---|---|---|---|---|

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

| | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | From | To | No. of Days | Total Expend. | From | To | No. of Days | Total Expend | From | To | No. of Days | Total Expend |
| | | | | | | | | | | | | | | |

| S. No. | Name of LHP | Unit No. | Annual Maintenance in FY 2024-25 | | | | Annual Maintenance in FY 2025-26 | | | | Annual Maintenance in FY 2026-27 | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | From | To | No. of Days | Total Expend. | From | To | No. of Days | Total Expend | From | To | No. of Days | Total Expend |
| | | | | | | | | | | | | | | |

**UJVNL Reply:** -It is respectfully submitted that details of Capital/ Annual Maintenance of 11 LHPs in FY 2024-25 are enclosed at **Annexure-2**.

## II. True up of FY 2024-25

## (A) Add Cap

9. UJVN Ltd. is required to provide an undertaking that no Add Cap nature items have been booked under R&M by respective cost/plant center.

**UJVNL Reply:** - It is respectfully submitted that undertaking regarding no Add Cap nature items have been booked under R&M by respective cost/plant center are enclosed at **Annexure-3.**

## (B) O&M

17. UJVN Ltd. is required to give an undertaking that no R&M nature items have been booked under Add Cap by respective cost centre-wise/plant.

**UJVNL Reply:** - It is respectfully submitted that undertaking that no R&M nature items have been booked under Add Cap by respective cost centre-wise/plant are enclosed at **Annexure-4**.

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

18. UJVN Ltd. is required to give an undertaking that no items have been claimed in its previous tariff claims and that no issue of double accounting exists in Add Cap and R&M Expenses claimed for 11 LHPs

**UJVNL Reply: -** It is respectfully submitted that undertaking regarding no items have been claimed in its previous tariff claims and that no issue of double accounting exists in Add Cap and R&M Expenses claimed for are enclosed at **Annexure-5.**

**(E) Others**

30. UJVN Ltd. is required to furnish the details of actual interest on working capital taken for 11 LHPs in FY 2024-25, along with documentary evidence for the same.

**UJVNL Reply: -** It is respectfully submitted that the information is enclosed at **Annexure-6.**

37. UJVN Ltd. has indicated an amount of Rs. 9.08 Crore as "Deferred income written off (grant) at Note 35 (B)". UJVN Ltd. is required to explain the adjustments carried out.

**UJVNL Reply: -** It is respectfully submitted that the information is enclosed at **Annexure-7.**

**V. Queries related to Compliance to directives:**

46. UJVN Ltd. is required to confirm that no works under the scope of work of RMU for MB-I are pending as of 31.03.2025.

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

**UJVNL Reply:** - It is respectfully submitted that status/report of MB-I is enclosed at Annexure-8.

Petitioner

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

# Annexure-1

Annexure- 1

**A.K KASHYAP & CO.**
CHARTERED ACCOUNTANTS

37,Rajpur Road
Dehardun 248001

## To Whom So Ever It May Concern

This is to certify that we have verified the plant-wise Operation & Maintenance (O&M) expenses for **Financial Year 2024-25** submitted by Uttarakhand Jal Vidyut Nigam Limited (UJVNL), as detailed in the **annexure attached herewith,** with reference to the audited books of accounts, supporting records, and schedules maintained by the Company. The plant-wise segregation and allocation of O&M expenses have been carried out using reasonable and consistent methodologies.

Based on our verification, we certify that the plant-wise O&M expenses so provided are true and correct, are in agreement with the audited books of accounts, and have been prepared in accordance with the provisions of the MYT Regulations, 2021.

For **M/s A.K.Kashyap & Co**
**Chartered Accountants**

A.K. KASHYAP & CO. CHARTERED ACCOUNTANTS 37, Rajpur Road, Dehradun 248001

**(Vipul Nagpal)**
**FCA :Partner**
**Dated: 30.12.2025**
**UDIN - 26401185DDDWVW8987**

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun



PH: 0135-2652346, 2655634, 2713962 E-Mail: akkashyap1@gmail.com

## O&M Expenditure (Direct + Apportioned) for FY 2024-25

(Amount in Crore)

| S. No. | Particulars | Chilla | Tiloth | Kalagarh | Lohiyahead | Chibro | Khodri | Dhakrani | Dhalipur | Kulhal | MB-II | Vyasi | Pathri | M_Pur | Other SHP's | Total 2024-25 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 10 LHP's | | | | | | | | | | | SHP's | | | LHP+SHP |
| | Capacity(MW) | 144 | 90 | 195 | 41.4 | 240 | 120 | 33.75 | 51 | 30 | 304 | 120 | 20.4 | 9.3 | 38.75 | |
| a) | Repair and Maintenance | | | | | | | | | | | | | | | |
| | - Plants and Machinery | 14.35 | 7.09 | 2.51 | 2.28 | 18.90 | 6.62 | 1.27 | 2.76 | 4.51 | 17.15 | 6.93 | 5.21 | 2.88 | 2.58 | 95.05 |
| | - Buildings | 4.08 | 2.59 | 4.35 | 2.12 | 3.65 | 2.07 | 1.69 | 1.32 | 1.92 | 5.17 | 3.97 | 1.47 | 0.61 | 0.74 | 35.76 |
| | - Major Civil Works | 0.54 | 0.65 | 0.21 | 0.00 | 0.00 | 0.00 | 0.17 | 0.52 | 0.42 | 2.03 | 1.79 | 0.00 | 0.10 | 1.22 | 7.66 |
| | - Hydraualic Work | 5.39 | 1.18 | 1.11 | 0.00 | 0.39 | 0.20 | 0.44 | 0.88 | 1.34 | 3.38 | 3.15 | 0.54 | 0.06 | 1.34 | 19.42 |
| | - Lines Cables Networks etc. | 0.94 | 0.68 | 0.31 | 0.02 | 1.00 | 2.78 | 1.09 | 0.06 | 0.14 | 1.09 | 0.68 | 0.15 | 0.07 | 0.25 | 9.26 |
| | - Vehicles | 0.01 | 0.01 | 0.01 | 0.00 | 0.06 | 0.01 | 0.00 | 0.01 | 0.01 | 0.05 | 0.04 | 0.01 | 0.00 | 0.03 | 0.25 |
| | - Furnitures and Fixtures | 0.01 | 0.00 | 0.01 | 0.00 | 0.01 | 0.02 | 0.00 | 0.00 | 0.01 | 0.01 | 0.03 | 0.00 | 0.00 | 0.00 | 0.10 |
| | - Office Equipment & Other Items | 1.15 | 0.50 | 0.32 | 0.13 | 0.43 | 0.44 | 0.18 | 0.12 | 0.26 | 0.89 | 0.28 | 0.23 | 0.18 | 0.50 | 5.58 |
| | -Lubricant | 0.39 | 0.03 | 0.12 | 0.00 | 0.00 | 0.00 | 0.06 | 0.01 | 0.03 | 0.22 | 0.10 | 0.00 | 0.00 | 0.09 | 1.04 |
| | -Cost of Good Sold | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.01 |
| | - Adjustment of Inventory as Per Accounting Standards | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Sub-Total | 26.86 | 12.74 | 8.95 | 4.55 | 24.44 | 12.15 | 4.91 | 5.67 | 8.63 | 29.99 | 16.96 | 7.61 | 3.90 | 6.75 | 174.12 |
| b) | Administrative Expenses | | | | | | | | | | | | | | | |
| | - Insurance | 2.82 | 1.80 | 2.80 | 0.61 | 3.43 | 1.72 | 0.49 | 0.74 | 0.43 | 6.18 | 3.31 | 0.33 | 0.17 | 0.83 | 25.66 |
| | - Rent | 0.01 | 0.01 | 0.01 | 0.00 | 0.02 | 0.01 | 0.00 | 0.00 | 0.00 | 0.03 | 0.04 | 0.00 | 0.00 | 0.03 | 0.15 |
| | - Electricity Charges | 0.43 | 0.05 | 0.22 | 0.01 | 0.05 | 0.03 | 0.13 | 0.01 | 0.08 | 0.17 | 0.84 | 0.01 | 0.00 | 0.07 | 2.10 |
| | - Travelling and conveyance | 0.25 | 0.16 | 0.21 | 0.09 | 0.33 | 0.15 | 0.11 | 0.06 | 0.05 | 0.42 | 0.17 | 0.09 | 0.03 | 0.31 | 2.44 |
| | - Staff Car | 1.25 | 0.54 | 1.14 | 0.28 | 1.63 | 0.74 | 0.60 | 0.38 | 0.47 | 1.19 | 2.06 | 0.49 | 0.19 | 0.94 | 11.90 |
| | - Telephone, telex and postage | 0.11 | 0.09 | 0.19 | 0.03 | 0.27 | 0.05 | 0.11 | 0.06 | 0.04 | 0.13 | 0.18 | 0.06 | 0.01 | 0.08 | 1.42 |
| | - Advertising | 0.25 | 0.16 | 0.35 | 0.07 | 0.42 | 0.21 | 0.06 | 0.09 | 0.05 | 0.54 | 0.21 | 0.12 | 0.05 | 0.22 | 2.82 |
| | - Entertainment | 0.04 | 0.02 | 0.04 | 0.02 | 0.07 | 0.02 | 0.04 | 0.01 | 0.01 | 0.05 | 0.02 | 0.01 | 0.00 | 0.03 | 0.39 |
| | - Corporate mgmt expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Legal Expenses | 0.17 | 0.37 | 0.24 | 0.05 | 0.30 | 0.15 | 0.04 | 0.06 | 0.04 | 0.62 | 0.25 | 0.08 | 0.05 | 0.21 | 2.63 |
| | -Consultancy charges | 0.07 | 0.09 | 0.09 | 0.02 | 0.14 | 0.13 | 0.23 | 0.03 | 0.02 | 0.34 | 0.32 | 0.03 | 0.02 | 0.09 | 1.63 |
| | -Professional Charges | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Printing & Stationery | 0.17 | 0.13 | 0.16 | 0.04 | 0.24 | 0.23 | 0.14 | 0.05 | 0.04 | 0.24 | 0.19 | 0.06 | 0.04 | 0.14 | 1.87 |
| | -Audit fees Other | 0.04 | 0.03 | 0.06 | 0.04 | 0.07 | 0.03 | 0.04 | 0.02 | 0.02 | 0.11 | 0.03 | 0.02 | 0.01 | 0.04 | 0.56 |
| | -Statutory Audit Fees | 0.01 | 0.00 | 0.01 | 0.00 | 0.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.06 |
| | - Security Expenses | 1.27 | 2.19 | 1.50 | 0.65 | 2.01 | 2.91 | 1.17 | 1.00 | 1.38 | 3.84 | 1.77 | 0.61 | 0.46 | 0.67 | 21.44 |
| | -Rect. & Traning Exp. | 0.07 | 0.05 | 0.10 | 0.03 | 0.12 | 0.08 | 0.03 | 0.02 | 0.01 | 0.15 | 0.06 | 0.04 | 0.02 | 0.06 | 0.84 |
| | -Fees & Subscription | 0.11 | 0.14 | 0.01 | 0.01 | 0.03 | 0.02 | 0.03 | 0.01 | 0.01 | 0.08 | 0.05 | 0.00 | 0.00 | 0.01 | 0.50 |
| | - House Keeping Expenses | 0.30 | 0.26 | 0.06 | 0.01 | 0.16 | 0.51 | 0.57 | 0.10 | 0.35 | 0.21 | 0.08 | 0.08 | 0.01 | 0.33 | 3.04 |
| | -ERP Expenses(Note Below) | 0.33 | 0.21 | 0.46 | 0.10 | 0.55 | 0.28 | 0.08 | 0.12 | 0.07 | 0.70 | 0.28 | 0.15 | 0.07 | 0.29 | 3.67 |
| | -Guest House Expenses | 0.11 | 0.10 | 0.15 | 0.30 | 0.18 | 0.09 | 0.17 | 0.04 | 0.02 | 0.23 | 0.09 | 0.05 | 0.02 | 0.20 | 1.74 |
| | - CSR Expenses | 0.18 | 0.12 | 0.25 | 0.05 | 0.31 | 0.15 | 0.04 | 0.07 | 0.04 | 0.39 | 0.15 | 0.09 | 0.04 | 0.16 | 2.05 |
| | - Others (specify elements) | 0.31 | 0.15 | 0.22 | 0.46 | 0.20 | 0.10 | 0.08 | 0.04 | 0.25 | 0.26 | 0.14 | 0.07 | 0.03 | 0.46 | 2.76 |
| | -Profit on Sale of Scrap | -2.81 | -2.62 | -0.02 | -0.01 | -0.71 | -0.14 | 0.00 | 0.00 | 0.00 | -0.31 | -0.01 | -0.01 | 0.00 | -0.24 | -6.89 |
| | - Loss on Sale of Store/Scrap | 0.01 | 7.56 | 0.09 | 0.00 | 0.01 | 0.01 | 0.66 | 0.00 | 0.00 | 0.02 | 0.01 | 0.00 | 0.00 | 0.01 | 8.39 |
| | -Regulatory Fee | 0.17 | 0.12 | 0.20 | 0.11 | 0.29 | 0.15 | 0.11 | 0.11 | 0.17 | 0.37 | 0.12 | 0.00 | 0.00 | 0.05 | 1.97 |
| | Sub-Total | 5.67 | 11.72 | 8.55 | 2.97 | 10.13 | 7.63 | 4.93 | 3.01 | 3.55 | 15.98 | 10.36 | 2.40 | 1.23 | 5.00 | 93.11 |
| c) | Employee Cost | | | | | | | | | | | | | | | |
| | - Basic Salaries | 18.88 | 11.91 | 13.06 | 6.47 | 19.85 | 10.87 | 8.09 | 6.02 | 5.31 | 19.81 | 10.06 | 6.14 | 2.80 | 15.98 | 155.25 |
| | - Dearness Allowance | 8.56 | 4.84 | 6.33 | 3.08 | 8.77 | 4.74 | 3.63 | 2.61 | 2.00 | 8.23 | 4.79 | 2.88 | 1.29 | 7.24 | 69.00 |
| | - Other Allowances | 0.89 | 0.71 | 0.73 | 0.38 | 1.14 | 0.59 | 0.39 | 0.31 | 0.23 | 1.06 | 0.57 | 0.40 | 0.19 | 1.08 | 8.68 |
| | - Bonus/Ex-gratia and Incentives | 0.14 | 0.14 | 0.11 | 0.06 | 0.14 | 0.07 | 0.06 | 0.04 | 0.04 | 0.15 | 0.07 | 0.06 | 0.02 | 0.13 | 1.22 |
| | - Staff welfare expenses | 1.91 | 0.84 | 0.71 | 0.42 | 2.29 | 1.49 | 0.64 | 0.53 | 0.54 | 1.13 | 0.51 | 0.45 | 0.09 | 0.97 | 12.51 |
| | - Medical Allowances | 0.29 | 0.25 | 0.43 | 0.18 | 0.56 | 0.27 | 0.13 | 0.10 | 0.07 | 0.34 | 0.18 | 0.26 | 0.05 | 0.26 | 3.2[illegible] |

Director (Operation)
UJVN Ltd.
"Ujjwal" Maharani Bagh,
Dehradun

A.K. KASHYAP & CO.
37, Rajpur Road,
Dehradun
248001
CHARTERED ACCOUNTANTS

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Others Expenses (specify elements) | 0.00 | 0.00 | 0.00 | 0.00 | -0.01 | 0.00 | 0.00 | 0.00 | 0.00 | -0.01 | 0.00 | 0.00 | 0.00 | 0.00 | -0.03 |
| - Terminal Benefits | 3.74 | 2.11 | 2.92 | 1.29 | 3.99 | 2.16 | 1.60 | 1.16 | 0.86 | 3.77 | 2.08 | 1.33 | 0.55 | 3.06 | 30.61 |
| - VII Pay Commission Arrear | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| - GPF Trust Interest | 0.33 | 0.21 | 0.45 | 0.09 | 0.55 | 0.28 | 0.08 | 0.12 | 0.07 | 0.70 | 0.28 | 0.15 | 0.07 | 0.29 | 3.66 |
| - Leave encashment -acturial valuation | 2.71 | 1.70 | 3.73 | 0.78 | 4.52 | 2.26 | 0.64 | 0.96 | 0.57 | 5.73 | 2.26 | 1.25 | 0.57 | 2.38 | 30.06 |
| - Medical leave -acturial valuation | 0.52 | 0.32 | 0.71 | 0.15 | 0.87 | 0.43 | 0.12 | 0.18 | 0.11 | 1.10 | 0.43 | 0.24 | 0.11 | 0.46 | 5.75 |
| Gratuity Expense - AS per Ind AS (PL Account) | 0.48 | 0.30 | 0.66 | 0.14 | 0.80 | 0.40 | 0.11 | 0.17 | 0.10 | 1.02 | 0.40 | 0.22 | 0.10 | 0.42 | 5.35 |
| Gratuity Expense - AS per Ind AS - (For OCI) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| - Generation Incentive | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| - Staff Electricity Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Sub-Total** | 38.46 | 23.33 | 29.85 | 13.04 | 43.46 | 23.57 | 15.47 | 12.21 | 9.89 | 43.01 | 21.63 | 13.38 | 5.85 | 32.27 | 325.42 |
| | | | | | | | | | | | | | | | |
| **Claimed O&M Expenses** | 70.99 | 47.80 | 47.35 | 20.56 | 78.02 | 43.35 | 25.31 | 20.90 | 22.07 | 88.98 | 48.95 | 23.39 | 10.98 | 44.02 | 592.65 |
| (+) Staff Electricity Expenses | 0.62 | 0.39 | 0.90 | 0.19 | 1.07 | 0.53 | 0.13 | 0.22 | 0.13 | 1.37 | 0.54 | 0.29 | 0.13 | 0.55 | 7.07 |
| (+) Generation Incentive | 0.56 | 0.39 | 0.38 | 0.23 | 0.52 | 0.27 | 0.25 | 0.19 | 0.18 | 0.60 | 0.29 | 0.21 | 0.09 | 0.45 | 4.61 |
| (+) Adjustment of Inventory as Per Accounting Standards | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total O&M Expenses** | 72.17 | 48.57 | 48.63 | 20.98 | 79.61 | 44.15 | 25.69 | 21.31 | 22.38 | 90.95 | 49.78 | 23.89 | 11.20 | 45.02 | 604.33 |
| | | | | | | | | | 376.34 | 465.32 | 514.27 | | | | |
| **Insurance & Petition filing fee** | 3.13 | 1.95 | 3.02 | 1.07 | 3.72 | 1.86 | 0.60 | 0.85 | 0.60 | 6.55 | 3.43 | 0.33 | 0.17 | 0.88 | 28.16 |

A.K. KASHYAP & CO.
37, Rajpur Road, Dehradun 248001
CHARTERED ACCOUNTANTS

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

## O&M Expenditure (Direct + Apportioned) for FY 2024-25

(Amount in Lac)

| S. No. | Particulars | LHP's | | | | | | | | | | | SHP's | | | LHP+SHP |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Chilla | Tiloth | Kalagarh | Lohiyahead | Chibro | Khodri | Dhakrani | Dhalipur | Kulhal | MB-II | Vyasi | Pathri | M_Pur | Other SHP's | Total 2024-25 |
| | Capacity(MW) | 144 | 90 | 198 | 41.4 | 240 | 120 | 33.75 | 51 | 30 | 304 | 120 | 20.4 | 9.3 | 38.75 | |
| a) | **Repair and Maintenance** | | | | | | | | | | | | | | | |
| | - Plants and Machinery | 1435.45 | 709.22 | 251.13 | 227.70 | 1890.43 | 662.20 | 127.30 | 275.89 | 451.45 | 1714.80 | 692.67 | 520.78 | 287.78 | 258.09 | 9504.89 |
| | - Buildings | 408.14 | 258.83 | 435.14 | 212.24 | 365.14 | 206.93 | 169.25 | 131.77 | 192.03 | 516.93 | 396.60 | 147.25 | 61.20 | 74.23 | 3575.68 |
| | - Major Civil Works | 53.53 | 65.25 | 20.76 | 0.00 | 0.01 | 0.00 | 17.25 | 51.99 | 42.04 | 203.34 | 179.25 | 0.00 | 10.41 | 121.70 | 765.53 |
| | - Hydraualic Work | 538.85 | 118.21 | 111.45 | 0.00 | 38.90 | 20.46 | 44.36 | 88.36 | 134.27 | 338.01 | 314.80 | 54.19 | 5.66 | 134.32 | 1941.84 |
| | - Lines Cables Networks etc. | 94.39 | 67.92 | 30.90 | 1.78 | 100.07 | 278.49 | 108.94 | 5.85 | 13.73 | 109.08 | 67.74 | 14.84 | 6.81 | 25.14 | 925.67 |
| | - Vehicles | 1.41 | 0.80 | 1.25 | 0.31 | 5.64 | 1.10 | 0.21 | 0.57 | 0.70 | 4.95 | 3.83 | 0.77 | 0.24 | 3.07 | 24.83 |
| | - Furnitures and Fixtures | 0.53 | 0.47 | 0.70 | 0.17 | 0.70 | 2.29 | 0.15 | 0.15 | 0.67 | 0.89 | 2.91 | 0.28 | 0.11 | 0.40 | 10.43 |
| | - Office Equipment & Other Items | 114.72 | 50.08 | 31.66 | 12.64 | 42.98 | 43.84 | 17.67 | 11.91 | 25.69 | 88.58 | 28.25 | 22.56 | 18.05 | 49.75 | 558.40 |
| | -Lubricant | 38.72 | 3.46 | 11.60 | 0.00 | 0.00 | 0.00 | 6.02 | 0.71 | 2.70 | 21.87 | 10.24 | 0.00 | 0.00 | 8.50 | 103.81 |
| | -Cost of Good Sold | 0.10 | 0.06 | 0.14 | 0.03 | 0.17 | 0.09 | 0.02 | 0.04 | 0.02 | 0.22 | 0.09 | 0.05 | 0.02 | 0.09 | 1.14 |
| | - Adjustment of Inventory as Per Accounting Standards | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Sub-Total** | 2685.84 | 1274.30 | 894.72 | 454.87 | 2444.04 | 1215.41 | 491.17 | 567.22 | 863.30 | 2998.67 | 1696.37 | 760.73 | 390.29 | 675.29 | 17412.22 |
| b) | **Administrative Expenses** | | | | | | | | | | | | | | | |
| | - Insurance | 281.88 | 179.80 | 280.27 | 60.87 | 342.81 | 171.52 | 48.88 | 73.87 | 43.49 | 618.41 | 331.05 | 33.42 | 16.71 | 82.92 | 2565.90 |
| | - Rent | 0.61 | 0.59 | 1.28 | 0.18 | 1.67 | 0.53 | 0.15 | 0.22 | 0.13 | 2.65 | 3.82 | 0.28 | 0.13 | 2.63 | 14.86 |
| | - Electricity Charges | 43.12 | 4.96 | 22.26 | 0.95 | 5.14 | 2.51 | 12.75 | 1.07 | 7.66 | 17.08 | 84.15 | 0.86 | 0.39 | 7.38 | 210.29 |
| | - Travelling and conveyance | 25.09 | 16.24 | 21.28 | 9.10 | 32.77 | 15.08 | 10.73 | 5.66 | 5.02 | 42.42 | 17.25 | 9.09 | 2.96 | 31.04 | 243.72 |
| | - Staff Car | 125.15 | 53.70 | 114.22 | 28.40 | 162.76 | 74.44 | 60.30 | 37.72 | 47.26 | 118.94 | 205.68 | 49.25 | 18.59 | 93.63 | 1190.05 |
| | - Telephone, telex and postage | 10.77 | 9.42 | 18.51 | 3.22 | 27.40 | 5.16 | 10.73 | 5.82 | 4.19 | 12.94 | 17.57 | 6.18 | 1.32 | 8.39 | 141.62 |
| | - Advertising | 25.38 | 15.86 | 34.90 | 7.30 | 42.30 | 21.32 | 5.95 | 8.99 | 5.29 | 54.33 | 21.15 | 11.73 | 5.35 | 22.29 | 282.15 |
| | - Entertainment | 4.17 | 1.67 | 4.48 | 1.91 | 7.35 | 1.80 | 3.67 | 0.69 | 0.57 | 5.11 | 2.42 | 1.23 | 0.47 | 2.98 | 38.54 |
| | - Corporate mgmt expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Legal Expenses | 17.49 | 36.53 | 24.34 | 5.17 | 30.35 | 14.67 | 4.13 | 6.24 | 3.67 | 61.74 | 24.69 | 8.17 | 4.89 | 21.27 | 263.33 |
| | -Consultancy charges | 6.67 | 9.37 | 9.17 | 1.67 | 13.72 | 13.29 | 23.41 | 2.89 | 2.20 | 34.45 | 31.65 | 2.81 | 2.31 | 9.06 | 162.64 |
| | -Professional Charges | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Printing & Stationery | 16.67 | 13.36 | 16.15 | 3.83 | 23.86 | 23.17 | 14.21 | 5.26 | 3.55 | 24.25 | 19.00 | 5.68 | 3.66 | 14.16 | 186.80 |
| | -Audit fees Other | 4.06 | 2.54 | 5.59 | 4.05 | 6.77 | 3.39 | 4.26 | 2.23 | 1.67 | 11.46 | 3.39 | 1.88 | 0.86 | 3.57 | 55.70 |
| | -Statutory Audit Fees | 0.53 | 0.33 | 0.73 | 0.15 | 0.89 | 0.44 | 0.12 | 0.19 | 0.11 | 1.12 | 0.44 | 0.25 | 0.11 | 0.47 | 5.90 |
| | - Security Expenses | 126.84 | 219.40 | 150.10 | 64.79 | 200.73 | 290.97 | 117.32 | 99.91 | 138.44 | 384.42 | 176.77 | 60.80 | 45.87 | 67.22 | 2143.59 |
| | -Rect. & Traning Exp. | 7.41 | 4.53 | 9.57 | 2.73 | 11.60 | 8.43 | 3.42 | 2.47 | 1.45 | 15.00 | 5.81 | 3.68 | 1.59 | 6.11 | 83.80 |
| | -Fees & Subscription | 11.06 | 13.68 | 0.89 | 0.63 | 3.34 | 1.95 | 2.57 | 0.88 | 0.63 | 7.63 | 5.18 | 0.48 | 0.14 | 0.65 | 49.71 |
| | - House Keeping Expenses | 30.19 | 26.49 | 5.99 | 1.16 | 16.29 | 51.02 | 57.04 | 9.53 | 35.09 | 20.63 | 8.48 | 8.35 | 0.85 | 33.11 | 304.21 |
| | -ERP Expenses(Note Below) | 33.11 | 20.69 | 45.53 | 9.52 | 55.19 | 27.59 | 7.76 | 11.73 | 6.90 | 69.90 | 27.59 | 15.31 | 6.98 | 29.08 | 366.87 |
| | -Guest House Expenses | 10.69 | 10.02 | 14.69 | 30.07 | 17.65 | 8.82 | 16.61 | 3.75 | 2.21 | 23.42 | 8.82 | 4.94 | 2.33 | 19.98 | 173.99 |
| | - CSR Expenses | 18.46 | 11.54 | 25.39 | 5.31 | 30.77 | 15.39 | 4.33 | 6.54 | 3.85 | 38.98 | 15.39 | 8.54 | 3.89 | 16.21 | 204.57 |
| | - Others (specify elements) | 30.66 | 15.16 | 22.22 | 45.86 | 20.03 | 9.83 | 8.50 | 4.41 | 24.53 | 25.52 | 13.56 | 6.96 | 3.37 | 45.52 | 276.11 |
| | -Profit on Sale of Scrap | -281.25 | -261.84 | -1.78 | -0.83 | -71.37 | -13.89 | -0.26 | -0.39 | -0.23 | -31.45 | -1.01 | -0.53 | -0.24 | -23.77 | -688.84 |
| | -Loss on Sale of Store/Scrap | 1.00 | 756.10 | 9.15 | 0.25 | 1.45 | 0.72 | 65.54 | 0.30 | 0.18 | 1.82 | 0.72 | 0.40 | 0.18 | 0.76 | 838.56 |
| | -Regulatory Fee | 17.44 | 11.90 | 20.29 | 10.87 | 29.07 | 14.54 | 10.80 | 11.08 | 16.68 | 36.82 | 12.18 | 0.00 | 0.00 | 5.00 | 196.67 |
| | **Sub-Total** | 567.20 | 1172.03 | 855.23 | 297.14 | 1012.54 | 762.72 | 492.91 | 301.05 | 354.53 | 1597.59 | 1035.72 | 239.73 | 122.71 | 499.66 | 9310.77 |

Director (Operation)
UJVN Ltd.
Ujjwal, Maharani Bagh,
Dehradun

A.K. KASHYAP & CO.
37, Rajpur Road, Dehradun 248001
CHARTERED ACCOUNTANTS

| | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| c) | Employee Cost | | | | | | | | | | | | | | |
| | - Basic Salaries | 1887.65 | 1191.59 | 1306.28 | 646.85 | 1984.80 | 1086.83 | 808.79 | 602.45 | 531.13 | 1980.52 | 1006.17 | 614.08 | 280.03 | 1598.07 | 15525.03 |
| | - Dearness Allowance | 856.32 | 484.[illegible]8 | 633.24 | 308.14 | 876.82 | 474.25 | 363.18 | 261.15 | 199.87 | 822.69 | 479.07 | 288.31 | 128.95 | 723.90 | 6900.36 |
| | - Other Allowances | 89.32 | 70.[illegible]2 | 72.64 | 38.03 | 114.15 | 59.14 | 38.80 | 31.40 | 23.46 | 105.93 | 57.15 | 39.64 | 19.33 | 108.49 | 868.19 |
| | - Bonus/Ex-gratia and Incentives | 14.06 | 13.[illegible]5 | 10.52 | 5.98 | 13.74 | 7.35 | 5.60 | 4.12 | 3.54 | 15.27 | 6.91 | 5.70 | 2.38 | 13.16 | 122.28 |
| | - Staff welfare expenses | 190.66 | 84.[illegible]7 | 71.33 | 41.73 | 228.52 | 149.35 | 63.61 | 52.97 | 54.03 | 113.21 | 50.77 | 45.04 | 9.08 | 96.72 | 1251.19 |
| | - Medical Allowances | 29.21 | 24.[illegible]2 | 42.70 | 18.12 | 55.51 | 27.31 | 12.55 | 9.73 | 6.90 | 33.64 | 18.39 | 25.93 | 4.68 | 25.52 | 335.11 |
| | Others Expenses (specify elements) | -0.25 | -0.[illegible]2 | 0.16 | -0.10 | -0.58 | -0.29 | -0.08 | -0.12 | 0.18 | -0.73 | -0.29 | 0.10 | -0.07 | -0.31 | -2.60 |
| | - Terminal Benefits | 374.22 | 210.99 | 292.11 | 128.85 | 398.57 | 216.07 | 159.65 | 116.43 | 85.75 | 376.88 | 207.61 | 132.59 | 55.10 | 306.24 | 3061.05 |
| | - VII Pay Commission Arrear | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - GPF Trust Interest | 33.01 | 20.53 | 45.40 | 9.49 | 55.02 | 27.51 | 7.74 | 11.69 | 6.88 | 69.70 | 27.51 | 15.26 | 6.96 | 28.99 | 365.80 |
| | - Leave encashment -acturial valuation | 271.25 | 169.53 | 372.98 | 77.99 | 452.09 | 226.05 | 63.58 | 96.07 | 56.51 | 572.65 | 226.05 | 125.40 | 57.17 | 238.20 | 3005.51 |
| | - Medical leave -acturial valuation | 51.92 | 32.15 | 71.38 | 14.93 | 86.53 | 43.26 | 12.17 | 18.39 | 10.82 | 109.60 | 43.26 | 24.00 | 10.94 | 45.59 | 575.23 |
| | Gratuity Expense - AS per Ind AS (PL Account) | 48.29 | 30.18 | 66.40 | 13.88 | 80.48 | 40.24 | 11.32 | 17.10 | 10.06 | 101.94 | 40.24 | 22.32 | 10.18 | 42.40 | 535.03 |
| | Gratuity Expense - AS per Ind AS - (For OCI) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Generation Incentive | 55.58 | 38.70 | 37.87 | 23.01 | 51.53 | 26.86 | 25.14 | 18.82 | 18.20 | 60.45 | 29.48 | 20.73 | 9.05 | 45.14 | 460.56 |
| | - Staff Electricity Expenses | 62.26 | 39.30 | 90.08 | 19.20 | 107.14 | 53.34 | 12.99 | 22.24 | 12.75 | 137.30 | 53.55 | 29.43 | 13.40 | 54.53 | 707.21 |
| | **Sub-Total** | **3963.50** | **2410.90** | **3113.07** | **1346.09** | **4504.31** | **2437.28** | **1585.02** | **1262.43** | **1020.07** | **4499.04** | **2245.87** | **1388.52** | **607.17** | **3326.66** | **33709.94** |
| | | | | | | | | | | | | | | | | |
| | **Total** | **7216.53** | **4857.24** | **4863.03** | **2098.10** | **7960.88** | **4415.40** | **2569.10** | **2130.70** | **2237.91** | **9095.30** | **4977.97** | **2388.99** | **1120.17** | **4501.61** | **60432.92** |

A.K. KASHYAP & CO. CHARTERED ACCOUNTANTS 37, Rajpur Road, Dehradun 248001

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

3

# Total O&M Expenditure Apportioned for FY 2024-25

(Amount in Lac)

| S. No. | Particulars | 10 LHP's | | | | | | | | | | | SHP's | | | LHP+SHP |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Chilla | Tiloth | Kalagarh | Lohiyahead | Chibro | Khodri | Dhakrani | Dhalipur | Kulhal | MB-II | Vyasi | Pathri | M_Pur | Other SHP's | Total 2024-25 |
| | Capacity(MW) | 144 | 90 | 198 | 41.4 | 240 | 120 | 33.75 | 51 | 30 | 304 | 120 | 20.4 | 9.3 | 38.75 | |
| a) | **Repair and Maintenance** | | | | | | | | | | | | | | | |
| | - Plants and Machinery | 2.69 | 1.68 | 3.69 | 0.77 | 12.79 | 6.40 | 1.80 | 2.72 | 1.60 | 5.67 | 2.24 | 1.24 | 0.57 | 2.36 | 46.22 |
| | - Buildings | 45.14 | 28.21 | 62.07 | 12.98 | 98.66 | 49.33 | 13.87 | 20.96 | 12.33 | 95.30 | 37.62 | 20.87 | 9.51 | 39.64 | 546.49 |
| | - Major Civil Works | 0.00 | 0.00 | 0.01 | 0.00 | 0.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.05 |
| | - Hydraualic Work | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Lines Cables Networks etc. | 0.00 | 0.00 | 0.00 | 0.00 | 27.52 | 13.76 | 3.87 | 5.85 | 3.44 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 54.44 |
| | - Vehicles | 0.88 | 0.55 | 1.21 | 0.25 | 1.47 | 0.74 | 0.21 | 0.31 | 0.18 | 1.86 | 0.74 | 0.41 | 0.19 | 0.77 | 9.77 |
| | - Furnitures and Fixtures | 0.42 | 0.26 | 0.58 | 0.12 | 0.70 | 0.35 | 0.10 | 0.15 | 0.09 | 0.89 | 0.35 | 0.20 | 0.09 | 0.37 | 4.68 |
| | - Office Equipment & Other Items | 15.50 | 9.69 | 21.31 | 4.46 | 26.32 | 13.16 | 3.70 | 5.59 | 3.29 | 32.72 | 12.92 | 7.17 | 3.27 | 13.61 | 172.70 |
| | -Lubricant | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | -Cost of Good Sold | 0.10 | 0.06 | 0.14 | 0.03 | 0.17 | 0.09 | 0.02 | 0.04 | 0.02 | 0.22 | 0.09 | 0.05 | 0.02 | 0.09 | 1.14 |
| | - Adjustment of Inventory as Per Accounting Standards | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Sub-Total | 64.74 | 40.46 | 89.01 | 18.61 | 167.64 | 83.82 | 23.57 | 35.62 | 20.96 | 136.67 | 53.95 | 29.93 | 13.64 | 56.85 | 835.49 |
| b) | **Administrative Expenses** | | | | | | | | | | | | | | | |
| | - Insurance | 281.88 | 179.80 | 280.27 | 59.82 | 341.92 | 171.52 | 48.88 | 73.87 | 43.49 | 617.88 | 331.05 | 33.42 | 16.71 | 82.92 | 2563.43 |
| | - Rent | 0.61 | 0.38 | 0.84 | 0.18 | 1.04 | 0.52 | 0.15 | 0.22 | 0.13 | 1.29 | 0.51 | 0.28 | 0.13 | 0.53 | 6.80 |
| | - Electricity Charges | 1.87 | 1.17 | 2.57 | 0.54 | 5.03 | 2.51 | 0.71 | 1.07 | 0.63 | 3.94 | 1.56 | 0.86 | 0.39 | 1.64 | 24.47 |
| | - Travelling and conveyance | 13.06 | 7.09 | 17.96 | 3.26 | 24.91 | 12.46 | 3.50 | 5.29 | 3.11 | 23.95 | 9.46 | 5.49 | 2.50 | 9.96 | 142.03 |
| | - Staff Car | 36.95 | 16.31 | 50.81 | 7.50 | 82.73 | 41.36 | 11.63 | 17.58 | 10.34 | 55.09 | 21.75 | 13.60 | 6.20 | 22.92 | 394.78 |
| | - Telephone, telex and postage | 4.19 | 1.78 | 5.76 | 0.82 | 8.04 | 4.02 | 1.13 | 1.71 | 1.00 | 6.01 | 2.37 | 1.51 | 0.69 | 2.50 | 41.52 |
| | - Advertising | 25.38 | 15.86 | 34.90 | 7.30 | 42.30 | 21.15 | 5.95 | 8.99 | 5.29 | 53.58 | 21.15 | 11.73 | 5.35 | 22.29 | 281.23 |
| | - Entertainment | 2.31 | 0.89 | 3.18 | 0.41 | 3.01 | 1.51 | 0.42 | 0.64 | 0.38 | 3.00 | 1.18 | 0.78 | 0.36 | 1.25 | 19.31 |
| | - Corporate mgmt expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Legal Expenses | 17.49 | 10.93 | 24.05 | 5.03 | 29.35 | 14.67 | 4.13 | 6.24 | 3.67 | 36.92 | 14.58 | 8.09 | 3.69 | 15.36 | 194.18 |
| | -Consultancy charges | 6.67 | 3.63 | 9.17 | 1.67 | 13.59 | 6.79 | 1.91 | 2.89 | 1.70 | 12.26 | 4.84 | 2.81 | 1.28 | 5.10 | 74.30 |
| | -Professional Charges | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Printing & Stationery | 11.24 | 5.95 | 15.45 | 2.74 | 22.42 | 11.21 | 3.15 | 4.76 | 2.80 | 20.10 | 7.93 | 4.65 | 2.12 | 8.36 | 122.89 |
| | -Audit fees Other | 4.06 | 2.54 | 5.59 | 1.17 | 6.77 | 3.39 | 0.95 | 1.44 | 0.85 | 8.58 | 3.39 | 1.88 | 0.86 | 3.57 | 45.01 |
| | -Statutory Audit Fees | 0.53 | 0.33 | 0.73 | 0.15 | 0.89 | 0.44 | 0.12 | 0.19 | 0.11 | 1.12 | 0.44 | 0.25 | 0.11 | 0.47 | 5.90 |
| | - Security Expenses | 41.03 | 15.08 | 56.42 | 6.94 | 105.47 | 52.73 | 14.83 | 22.41 | 13.18 | 50.94 | 20.11 | 13.55 | 6.18 | 21.19 | 440.07 |
| | -Rect. & Traning Exp. | 6.96 | 4.35 | 9.57 | 2.00 | 11.60 | 5.80 | 1.63 | 2.47 | 1.45 | 14.70 | 5.80 | 3.22 | 1.47 | 6.11 | 77.14 |
| | -Fees & Subscription | 0.65 | 0.41 | 0.89 | 0.19 | 1.08 | 0.54 | 0.15 | 0.23 | 0.14 | 1.37 | 0.54 | 0.30 | 0.14 | 0.57 | 7.18 |
| | - House Keeping Expenses | 4.03 | 2.52 | 5.54 | 1.16 | 6.72 | 3.36 | 0.94 | 1.43 | 0.84 | 8.51 | 3.36 | 1.86 | 0.85 | 3.54 | 44.65 |
| | -ERP Expenses(Note Below) | 33.11 | 20.69 | 45.53 | 9.52 | 55.19 | 27.59 | 7.76 | 11.73 | 6.90 | 69.90 | 27.59 | 15.31 | 6.98 | 29.08 | 366.87 |
| | -Guest House Expenses | 10.69 | 6.62 | 14.69 | 3.04 | 17.65 | 8.82 | 2.48 | 3.75 | 2.21 | 22.35 | 8.82 | 4.91 | 2.24 | 9.30 | 117.56 |
| | - CSR Expenses | 18.46 | 11.54 | 25.39 | 5.31 | 30.77 | 15.39 | 4.33 | 6.54 | 3.85 | 38.98 | 15.39 | 8.54 | 3.89 | 16.21 | 204.57 |
| | - Others (specify elements) | 10.09 | 5.79 | 13.87 | 2.66 | 19.60 | 9.80 | 2.76 | 4.16 | 2.45 | 19.55 | 7.71 | 4.40 | 2.00 | 8.13 | 112.97 |
| | -Profit on Sale of Scrap | -1.29 | -0.78 | -1.78 | -0.31 | -1.83 | -0.91 | -0.26 | -0.39 | -0.23 | -2.63 | -0.91 | -0.53 | -0.24 | -0.96 | -13.06 |
| | - Loss on Sale of Store/Scrap | 0.86 | 0.54 | 1.18 | 0.25 | 1.43 | 0.72 | 0.20 | 0.30 | 0.18 | 1.82 | 0.72 | 0.40 | 0.18 | 0.76 | 9.54 |
| | -Regulatory Fee | 17.44 | 11.90 | 20.29 | 10.87 | 29.07 | 14.54 | 10.80 | 11.08 | 16.68 | 36.82 | 12.18 | 0.00 | 0.00 | 5.00 | 196.67 |
| | Sub-Total | 548.27 | 325.32 | 642.87 | 132.19 | 858.74 | 429.93 | 128.27 | 188.59 | 121.14 | 1106.04 | 521.50 | 137.28 | 64.06 | 275.79 | 5273.80 |

Director (Operation)
UJVN Ltd.
Ujjwal, Maharani Bagh,
Dehradun

A.K. KASHYAP & CO. 37, Rajpur Road, Dehradun 248001 CHARTERED ACCOUNTANTS

| | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| c) | **Employee Cost** | | | | | | | | | | | | | | | |
| | - Basic Salaries | 487.90 | 218.71 | 670.86 | 100.60 | 1115.41 | 557.71 | 156.86 | 237.03 | 139.43 | 738.74 | 291.61 | 181.32 | 82.66 | 307.29 | 5286.11 |
| | - Dearness Allowance | 234.04 | 106.48 | 321.81 | 48.79 | 465.52 | 232.76 | 65.46 | 98.92 | 58.19 | 359.67 | 141.42 | 87.57 | 39.92 | 149.03 | 2409.61 |
| | - Other Allowances | 31.21 | 15.07 | 42.92 | 6.93 | 60.83 | 30.42 | 8.55 | 12.93 | 7.60 | 50.90 | 20.09 | 12.15 | 5.54 | 21.17 | 326.31 |
| | - Bonus/Ex-gratia and Incentives | 3.98 | 2.20 | 5.48 | 1.01 | 7.87 | 3.93 | 1.11 | 1.67 | 0.98 | 7.42 | 2.93 | 1.69 | 0.77 | 3.09 | 44.13 |
| | - Staff welfare expenses | 38.03 | 20.21 | 52.29 | 9.30 | 94.40 | 47.20 | 13.28 | 20.06 | 11.80 | 68.28 | 26.95 | 15.76 | 7.18 | 28.40 | 453.16 |
| | - Medical Allowances | 12.02 | 5.60 | 16.52 | 2.58 | 23.91 | 11.95 | 3.36 | 5.08 | 2.99 | 18.92 | 7.47 | 4.58 | 2.09 | 7.87 | 124.92 |
| | Others Expenses (specify elements) | -0.25 | -0.22 | -0.34 | -0.10 | -0.58 | -0.29 | -0.08 | -0.12 | -0.07 | -0.73 | -0.29 | -0.15 | -0.07 | -0.31 | -3.60 |
| | - Terminal Benefits | 120.22 | 59.86 | 165.30 | 27.51 | 232.64 | 116.32 | 32.71 | 49.44 | 29.08 | 202.21 | 79.75 | 47.71 | 21.75 | 84.04 | 1268.54 |
| | - VII Pay Commission Arrear | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - GPF Trust Interest | 33.01 | 20.63 | 45.40 | 9.49 | 55.02 | 27.51 | 7.74 | 11.69 | 6.88 | 69.70 | 27.51 | 15.26 | 6.96 | 28.99 | 365.80 |
| | - Leave encashment -acturial valuation | 271.25 | 169.53 | 372.98 | 77.99 | 452.09 | 226.05 | 63.58 | 96.07 | 56.51 | 572.65 | 226.05 | 125.40 | 57.17 | 238.20 | 3005.51 |
| | - Medical leave -acturial valuation | 51.92 | 32.45 | 71.38 | 14.93 | 86.53 | 43.26 | 12.17 | 18.39 | 10.82 | 109.60 | 43.26 | 24.00 | 10.94 | 45.59 | 575.23 |
| | Gratuity Expense - AS per Ind AS (PL Account) | 48.29 | 30.18 | 66.40 | 13.88 | 80.48 | 40.24 | 11.32 | 17.10 | 10.06 | 101.94 | 40.24 | 22.32 | 10.18 | 42.40 | 535.03 |
| | Gratuity Expense - AS per Ind AS - (For OCI) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Generation Incentive | 11.54 | 4.78 | 15.87 | 2.20 | 24.16 | 12.08 | 3.40 | 5.13 | 3.02 | 16.14 | 6.37 | 4.09 | 1.86 | 6.71 | 117.34 |
| | - Staff Electricity Expenses | 66.26 | 41.74 | 91.11 | 19.20 | 109.97 | 54.98 | 15.46 | 23.37 | 13.75 | 141.00 | 55.66 | 30.80 | 14.04 | 58.65 | 736.01 |
| | **Sub-Total** | 1409.43 | 727.23 | 1937.97 | 334.31 | 2808.25 | 1404.12 | 394.91 | 596.75 | 351.03 | 2456.43 | 969.02 | 572.51 | 261.00 | 1021.13 | 15244.09 |
| | Total | 2022.44 | 1093.01 | 2669.85 | 485.12 | 3834.63 | 1917.88 | 546.75 | 820.97 | 493.13 | 3699.13 | 1544.47 | 739.72 | 338.70 | 1353.77 | 21353.38 |

A.K. KASHYAP & CO. 37, Rajpur Road, Dehradun 248001 CHARTERED ACCOUNTANTS

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

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Working sheet for apportionment of expenditure of CSPPO for FY 2024-25

(Amount in Lac)

| S. No . | Particulars | Total CSPPO | Chilla | Tiloth | Kalagarh | Lohiyahead | Chibro | Khodri | Dhakrani | Dhalipur | Kulhal | MB-II | Vyasi | Pathri | M_Pur | Other SHP's |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Capacity(MW) | | 144 | 90 | 198 | 41.4 | 240 | 120 | 33.75 | 51 | 30 | 304 | 120 | 20.4 | 9.3 | 38.75 |
| | | 100% | 9.03% | 5.64% | 12.41% | 2.59% | 15.04% | 7.52% | 2.12% | 3.20% | 1.88% | 19.05% | 7.52% | 4.17% | 1.90% | 7.93% |
| a) | **Repair and Maintenance** | | | | | | | | | | | | | | | |
| | - Plants and Machinery | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Buildings | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Major Civil Works | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Hydrauallic Work | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Lines Cables Networks etc. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Vehicles | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Furnitures and Fixtures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Office Equipment & Other Items | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | -Lubricant | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | -Cost of Good Sold | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Adjustment of Inventory as Per Accounting Standards | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Sub-Total** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| b) | **Administrative Expenses** | | | | | | | | | | | | | | | |
| | - Insurance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | - Rent | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Electricity Charges | 3.78 | 0.34 | 0.21 | 0.47 | 0.10 | 0.57 | 0.28 | 0.08 | 0.12 | 0.07 | 0.72 | 0.28 | 0.16 | 0.07 | 0.30 |
| | - Travelling and conveyance | 71.53 | 6.46 | 4.03 | 8.88 | 1.86 | 10.76 | 5.38 | 1.51 | 2.29 | 1.34 | 13.63 | 5.38 | 2.98 | 1.36 | 5.67 |
| | - Staff Car | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Telephone, telex and postage | 0.75 | 0.07 | 0.04 | 0.09 | 0.02 | 0.11 | 0.06 | 0.02 | 0.02 | 0.01 | 0.14 | 0.06 | 0.03 | 0.01 | 0.06 |
| | - Advertising | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Entertainment | 0.05 | 0.00 | 0.00 | 0.01 | 0.00 | 0.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.01 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Corporate mgmt expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Legal Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | -Consultancy charges | 5.00 | 0.45 | 0.28 | 0.62 | 0.13 | 0.75 | 0.38 | 0.11 | 0.16 | 0.09 | 0.95 | 0.38 | 0.21 | 0.10 | 0.40 |
| | -Professional Charges | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Printing & Stationery | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | -Audit fees Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | -Statutory Audit Fees | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Security Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | -Rect. & Traning Exp. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | -Fees & Subscription | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - House Keeping Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | -ERP Expenses(Note Below) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | -Guest House Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - CSR Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Others (specify elements) | 0.40 | 0.04 | 0.02 | 0.05 | 0.01 | 0.06 | 0.03 | 0.01 | 0.01 | 0.01 | 0.08 | 0.03 | 0.02 | 0.01 | 0.03 |
| | -Profit on Sale of Scrap | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Loss on Sale of Store/Scrap | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | -Regulatory Fee | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Sub-Total** | **81.51** | **7.36** | **4.60** | **10.11** | **2.11** | **12.26** | **6.13** | **1.72** | **2.61** | **1.53** | **15.53** | **6.13** | **3.40** | **1.55** | **6.46** |

Director (Operation)
U.J.V.N.Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

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A.K. KASHYAP & CO.
CHARTERED ACCOUNTANTS
37, Rajpur Road
Dehradun
248001

| S. No | Particulars | Total CSPPO | Chilla | Tiloth | Kalagarh | Lohiyahead | Chibro | Khodri | Dhakrani | Dhalipur | Kulhal | MB-II | Vyasi | Pathri | M_Pur | Other SHP's |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Capacity(MW) | | 144 | 90 | 198 | 41.4 | 240 | 120 | 33.75 | 51 | 30 | 304 | 120 | 20.4 | 9.3 | 38.75 |
| c) | **Employee Cost** | | | | | | | | | | | | | | | |
| | - Basic Salaries | 3504.68 | 316.31 | 197.69 | 434.92 | 90.94 | 527.18 | 263.59 | 74.13 | 112.03 | 65.90 | 667.76 | 263.59 | 146.23 | 66.66 | 277.76 |
| | - Dearness Allowance | 1880.38 | 169.71 | 106.07 | 233.35 | 48.79 | 282.85 | 141.42 | 39.78 | 60.11 | 35.36 | 358.27 | 141.42 | 78.46 | 35.77 | 149.03 |
| | - Other Allowances | 267.12 | 24.11 | 15.07 | 33.15 | 6.93 | 40.18 | 20.09 | 5.65 | 8.54 | 5.02 | 50.90 | 20.09 | 11.15 | 5.08 | 21.17 |
| | - Bonus/Ex-gratia and Incentives | 12.92 | 1.17 | 0.73 | 1.60 | 0.34 | 1.94 | 0.97 | 0.27 | 0.41 | 0.24 | 2.46 | 0.97 | 0.54 | 0.25 | 1.02 |
| | - Staff welfare expenses | 328.41 | 29.64 | 18.52 | 40.75 | 8.52 | 49.40 | 24.70 | 6.95 | 10.50 | 6.17 | 62.57 | 24.70 | 13.70 | 6.25 | 26.03 |
| | - Medical Allowances | 99.29 | 8.96 | 5.60 | 12.32 | 2.58 | 14.93 | 7.47 | 2.10 | 3.17 | 1.87 | 18.92 | 7.47 | 4.14 | 1.89 | 7.87 |
| | Others Expenses (specify elements) | -3.88 | -0.35 | -0.22 | -0.48 | -0.10 | -0.58 | -0.29 | -0.08 | -0.12 | -0.07 | -0.74 | -0.29 | -0.16 | -0.07 | -0.31 |
| | - Terminal Benefits | 1060.34 | 95.70 | 59.81 | 131.58 | 27.51 | 159.50 | 79.75 | 22.43 | 33.89 | 19.94 | 202.03 | 79.75 | 44.24 | 20.17 | 84.04 |
| | - VII Pay Commission Arrear | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - GPF Trust Interest | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Leave encashment -acturial valuation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Medical leave -acturial valuation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Gratuity Expense - AS per Ind AS (PL Account) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Gratuity Expense - AS per Ind AS - (For OCI) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Generation Incentive | 84.70 | 7.64 | 4.78 | 10.51 | 2.20 | 12.74 | 6.37 | 1.79 | 2.71 | 1.59 | 16.14 | 6.37 | 3.53 | 1.61 | 6.71 |
| | - Staff Electricity Expenses | -12.85 | -1.16 | -0.72 | -1.59 | -0.33 | -1.93 | -0.97 | -0.27 | -0.41 | -0.24 | -2.45 | -0.97 | -0.54 | -0.24 | -1.02 |
| | **Sub-Total** | 7221.10 | 651.72 | 407.33 | 896.12 | 187.37 | 1086.20 | 543.10 | 152.75 | 230.82 | 135.78 | 1375.86 | 543.10 | 301.29 | 137.35 | 572.31 |
| | | | | | | | | | | | | | | | | |
| | Total | 7302.61 | 659.08 | 411.92 | 906.23 | 189.49 | 1098.47 | 549.23 | 154.47 | 233.42 | 137.31 | 1391.39 | 549.23 | 304.69 | 138.90 | 578.77 |

A.K. KASHYAP & CO.
37, Rajpur Road
Dehradun
248001
CHARTERED ACCOUNTANTS

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

## Working sheet for apportionment of expenditure of Head Office for FY 2024-25

(Amount in Lac)

| S. No. | Particulars | Total Head Office | Chilla | Tiloth | Kalagarh | Lohiyahead | Chibro | Khodri | Dhakrani | Dhalipur | Kulhal | MB-II | Vyasi | Pathri | M_Pur | Other SHP's |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Capacity(MW) | | 144 | 90 | 198 | 41.4 | 240 | 120 | 33.75 | 51 | 30 | 304 | 120 | 20.4 | 9.3 | 38.75 |
| | Apportion | 100% | 9.03% | 5.64% | 12.41% | 2.59% | 15.04% | 7.52% | 2.12% | 3.20% | 1.88% | 19.05% | 7.52% | 4.17% | 1.90% | 7.93% |
| a) | **Repair and Maintenance** | | | | | | | | | | | | | | | |
| | - Plants and Machinery | 29.77 | 2.69 | 1.68 | 3.69 | 0.77 | 4.48 | 2.24 | 0.63 | 0.95 | 0.56 | 5.67 | 2.24 | 1.24 | 0.57 | 2.36 |
| | -Buildings | 500.15 | 45.14 | 28.21 | 62.07 | 12.98 | 75.23 | 37.62 | 10.58 | 15.99 | 9.40 | 95.30 | 37.62 | 20.87 | 9.51 | 39.64 |
| | -Major Civil Works | 0.05 | 0.00 | 0.00 | 0.01 | 0.00 | 0.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.01 | 0.00 | 0.00 | 0.00 | 0.00 |
| | -Hydraualic Work | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | -Lines Cables Networks etc. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | -Vehicles | 9.77 | 0.88 | 0.55 | 1.21 | 0.25 | 1.47 | 0.74 | 0.21 | 0.31 | 0.18 | 1.86 | 0.74 | 0.41 | 0.19 | 0.77 |
| | -Furnitures and Fixtures | 4.68 | 0.42 | 0.26 | 0.58 | 0.12 | 0.70 | 0.35 | 0.10 | 0.15 | 0.09 | 0.89 | 0.35 | 0.20 | 0.09 | 0.37 |
| | -Office Equipment & Other Items | 171.74 | 15.50 | 9.69 | 21.31 | 4.46 | 25.83 | 12.92 | 3.63 | 5.49 | 3.23 | 32.72 | 12.92 | 7.17 | 3.27 | 13.61 |
| | -Consumption of Stores and Spares(Lubricant) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | -Cost of Good Sold | 1.14 | 0.10 | 0.06 | 0.14 | 0.03 | 0.17 | 0.09 | 0.02 | 0.04 | 0.02 | 0.22 | 0.09 | 0.05 | 0.02 | 0.09 |
| | - Adjustment of Inventory as Per Accounting Standards | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Sub-Total** | **717.30** | **64.74** | **40.46** | **89.01** | **18.61** | **107.90** | **53.95** | **15.17** | **22.93** | **13.49** | **136.67** | **53.95** | **29.93** | **13.64** | **56.85** |
| b) | **Administrative Expenses** | | | | | | | | | | | | | | | |
| | - Insurance | 2563.43 | 281.88 | 179.80 | 280.27 | 59.82 | 341.92 | 171.52 | 48.88 | 73.87 | 43.49 | 617.88 | 331.05 | 33.42 | 16.71 | 82.92 |
| | - Rent | 6.75 | 0.61 | 0.38 | 0.84 | 0.18 | 1.01 | 0.51 | 0.14 | 0.22 | 0.13 | 1.29 | 0.51 | 0.28 | 0.13 | 0.53 |
| | - Electricity Charges | 16.90 | 1.52 | 0.95 | 2.10 | 0.44 | 2.54 | 1.27 | 0.36 | 0.54 | 0.32 | 3.22 | 1.27 | 0.70 | 0.32 | 1.34 |
| | - Travelling and conveyance | 54.19 | 4.89 | 3.06 | 6.73 | 1.41 | 8.15 | 4.08 | 1.15 | 1.73 | 1.02 | 10.33 | 4.08 | 2.26 | 1.03 | 4.30 |
| | - Staff Car | 289.16 | 26.10 | 16.31 | 35.88 | 7.50 | 43.50 | 21.75 | 6.12 | 9.24 | 5.44 | 55.09 | 21.75 | 12.06 | 5.50 | 22.92 |
| | - Telephone, telex and postage | 30.81 | 2.78 | 1.74 | 3.82 | 0.80 | 4.63 | 2.32 | 0.65 | 0.98 | 0.58 | 5.87 | 2.32 | 1.29 | 0.59 | 2.44 |
| | - Advertising | 281.23 | 25.38 | 15.86 | 34.90 | 7.30 | 42.30 | 21.15 | 5.95 | 8.99 | 5.29 | 53.58 | 21.15 | 11.73 | 5.35 | 22.29 |
| | - Entertainment | 15.69 | 1.42 | 0.89 | 1.95 | 0.41 | 2.36 | 1.18 | 0.33 | 0.50 | 0.30 | 2.99 | 1.18 | 0.65 | 0.30 | 1.24 |
| | - Corporate mgmt expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Legal Expenses | 193.79 | 17.49 | 10.93 | 24.05 | 5.03 | 29.15 | 14.58 | 4.10 | 6.19 | 3.64 | 36.92 | 14.58 | 8.09 | 3.69 | 15.36 |
| | -Consultancy charges | 59.35 | 5.36 | 3.35 | 7.37 | 1.54 | 8.93 | 4.46 | 1.26 | 1.90 | 1.12 | 11.31 | 4.46 | 2.48 | 1.13 | 4.70 |
| | -Professional Charges | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Printing & Stationery | 105.50 | 9.52 | 5.95 | 13.09 | 2.74 | 15.87 | 7.93 | 2.23 | 3.37 | 1.98 | 20.10 | 7.93 | 4.40 | 2.01 | 8.36 |
| | -Audit fees Other | 45.01 | 4.06 | 2.54 | 5.59 | 1.17 | 6.77 | 3.39 | 0.95 | 1.44 | 0.85 | 8.58 | 3.39 | 1.88 | 0.86 | 3.57 |
| | -Statutory Audit Fees | 5.90 | 0.53 | 0.33 | 0.73 | 0.15 | 0.89 | 0.44 | 0.12 | 0.19 | 0.11 | 1.12 | 0.44 | 0.25 | 0.11 | 0.47 |
| | - Security Expenses | 267.37 | 24.13 | 15.08 | 33.18 | 6.94 | 40.22 | 20.11 | 5.66 | 8.55 | 5.03 | 50.94 | 20.11 | 11.16 | 5.09 | 21.19 |
| | -Rect. & Traning Exp. | 77.14 | 6.96 | 4.35 | 9.57 | 2.00 | 11.60 | 5.80 | 1.63 | 2.47 | 1.45 | 14.70 | 5.80 | 3.22 | 1.47 | 6.11 |
| | -Fees & Subscription | 7.18 | 0.65 | 0.41 | 0.89 | 0.19 | 1.08 | 0.54 | 0.15 | 0.23 | 0.14 | 1.37 | 0.54 | 0.30 | 0.14 | 0.57 |
| | - House Keeping Expenses | 44.65 | 4.03 | 2.52 | 5.54 | 1.16 | 6.72 | 3.36 | 0.94 | 1.43 | 0.84 | 8.51 | 3.36 | 1.86 | 0.85 | 3.54 |
| | -ERP Expenses(Note Below) | 366.87 | 33.11 | 20.69 | 45.53 | 9.52 | 55.19 | 27.59 | 7.76 | 11.73 | 6.90 | 69.90 | 27.59 | 15.31 | 6.98 | 29.08 |
| | -Guest House Expenses | 117.31 | 10.59 | 6.62 | 14.56 | 3.04 | 17.65 | 8.82 | 2.48 | 3.75 | 2.21 | 22.35 | 8.82 | 4.89 | 2.23 | 9.30 |
| | - CSR Expenses | 204.57 | 18.46 | 11.54 | 25.39 | 5.31 | 30.77 | 15.39 | 4.33 | 6.54 | 3.85 | 38.98 | 15.39 | 8.54 | 3.89 | 16.21 |
| | - Others (specify elements) | 102.18 | 9.22 | 5.76 | 12.68 | 2.65 | 15.37 | 7.69 | 2.16 | 3.27 | 1.92 | 19.47 | 7.69 | 4.26 | 1.94 | 8.10 |
| | -Profit on Sale of Scrap | -12.13 | -1.10 | -0.68 | -1.51 | -0.31 | -1.83 | -0.91 | -0.26 | -0.39 | -0.23 | -2.31 | -0.91 | -0.51 | -0.23 | -0.96 |
| | - Loss on Sale of Store/Scrap | 9.54 | 0.86 | 0.54 | 1.18 | 0.25 | 1.43 | 0.72 | 0.20 | 0.30 | 0.18 | 1.82 | 0.72 | 0.40 | 0.18 | 0.76 |
| | -Regulatory Fee | 196.67 | 17.44 | 11.90 | 20.29 | 10.87 | 29.07 | 14.54 | 10.80 | 11.08 | 16.68 | 36.82 | 12.18 | 0.00 | 0.00 | 5.00 |
| | **Sub-Total** | **5049.03** | **505.91** | **320.82** | **584.62** | **130.08** | **715.29** | **358.21** | **108.10** | **158.11** | **103.21** | **1090.82** | **515.37** | **128.92** | **60.24** | **269.33** |
| c) | **Employee Cost** | | | | | | | | | | | | | | | |

A.K. KASHYAP & CO. 37, Rajpur Road, Dehradun 248001 CHARTERED ACCOUNTANTS

Director (Operation) UJVN Ltd. "Ujjwal", Maharani Bagh, Dehradun

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| S. No | Particulars | Total Head Office | Chilla | Tiloth | Kalagarh | Lohiyahead | Chibro | Khodri | Dhakrani | Dhalipur | Kulhal | MB-II | Vyasi | Pathri | M_Pur | Other SHP's |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Capacity(MW) | | 144 | 90 | 198 | 41.4 | 240 | 120 | 33.75 | 51 | 30 | 304 | 120 | 20.4 | 9.3 | 38.75 |
| | - Basic Salaries | 372.55 | 33.62 | 21.01 | 46.23 | 9.67 | 56.04 | 28.02 | 7.88 | 11.91 | 7.00 | 70.98 | 28.02 | 15.54 | 7.09 | 29.53 |
| | - Dearness Allowance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Other Allowances | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Bonus/Ex-gratia and Incentives | 26.03 | 2.35 | 1.47 | 3.23 | 0.68 | 3.92 | 1.96 | 0.55 | 0.83 | 0.49 | 4.96 | 1.96 | 1.09 | 0.50 | 2.06 |
| | - Staff welfare expenses | 29.95 | 2.70 | 1.69 | 3.72 | 0.78 | 4.51 | 2.25 | 0.63 | 0.96 | 0.56 | 5.71 | 2.25 | 1.25 | 0.57 | 2.37 |
| | - Medical Allowances | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Others Expenses (specify elements) | 0.03 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.01 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Terminal Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - VII Pay Commission Arrear | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - GPF Trust Interest | 365.80 | 33.01 | 20.63 | 45.40 | 9.49 | 55.02 | 27.51 | 7.74 | 11.69 | 6.88 | 69.70 | 27.51 | 15.26 | 6.96 | 28.99 |
| | - Leave encashment -acturial valuation | 3005.51 | 271.25 | 169.53 | 372.98 | 77.99 | 452.09 | 226.05 | 63.58 | 96.07 | 56.51 | 572.65 | 226.05 | 125.40 | 57.17 | 238.20 |
| | - Medical leave -acturial valuation | 575.23 | 51.92 | 32.45 | 71.38 | 14.93 | 86.53 | 43.26 | 12.17 | 18.39 | 10.82 | 109.60 | 43.26 | 24.00 | 10.94 | 45.59 |
| | Gratuity Expense - AS per Ind AS (PL Account) | 535.03 | 48.29 | 30.18 | 66.40 | 13.88 | 80.48 | 40.24 | 11.32 | 17.10 | 10.06 | 101.94 | 40.24 | 22.32 | 10.18 | 42.40 |
| | Gratuity Expense - AS per Ind AS - (For OCI) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Generation Incentive | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Staff Electricity Expenses | 752.88 | 67.95 | 42.47 | 93.43 | 19.54 | 113.25 | 56.62 | 15.93 | 24.07 | 14.16 | 143.45 | 56.62 | 31.41 | 14.32 | 59.67 |
| | Sub-Total | 5663.01 | 511.10 | 319.44 | 702.76 | 146.94 | 851.84 | 425.92 | 119.79 | 181.01 | 106.48 | 1078.99 | 425.92 | 236.28 | 107.72 | 448.82 |
| | Total | 11429.34 | 1081.74 | 680.72 | 1376.39 | 295.63 | 1675.03 | 838.08 | 243.06 | 362.05 | 223.18 | 2306.48 | 995.24 | 395.14 | 181.61 | 775.00 |

A.K. KASHYAP & CO.* CHARTERED ACCOUNTANTS 37, Rajpur Road, Dehradun 248001

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

6

# Working sheet for apportionment of expenditure of DDD Dakpathar for FY 2024-25

(Amount in Lac)

| S. No | Particulars | Total DDD Dakpathar | Chilla | Tiloth | Kalagarh | Lohiyahead | Chibro | Khodri | Dhakrani | Dhalipur | Kulhal | MB-II | Vyasi | Pathri | M_Pur | Other SHP's |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Capacity(MW) | | 144 | 90 | 198 | 41.4 | 240 | 120 | 33.75 | 51 | 30 | 304 | 120 | 20.4 | 9.3 | 38.75 |
| | Apportion | 100% | 0% | 0% | 0% | 0% | 50.55% | 25.28% | 7.11% | 10.74% | 6.32% | 0% | 0% | 0% | 0% | 0% |
| a) | Repair and Maintenance | | | | | | | | | | | | | | | |
| | - Plants and Machinery | 16.45 | 0.00 | 0.00 | 0.00 | 0.00 | 8.32 | 4.16 | 1.17 | 1.77 | 1.04 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Buildings | 46.34 | 0.00 | 0.00 | 0.00 | 0.00 | 23.42 | 11.71 | 3.29 | 4.98 | 2.93 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Major Civil Works | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Hydraualic Work | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Lines Cables Networks etc. | 54.44 | 0.00 | 0.00 | 0.00 | 0.00 | 27.52 | 13.76 | 3.87 | 5.85 | 3.44 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Vehicles | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Furnitures and Fixtures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Office Equipment & Other Items | 0.96 | 0.00 | 0.00 | 0.00 | 0.00 | 0.48 | 0.24 | 0.07 | 0.10 | 0.06 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | -Lubricant | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | -Cost of Good Sold | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Adjustment of Inventory as Per Accounting Standards | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Sub-Total** | **118.19** | **0.00** | **0.00** | **0.00** | **0.00** | 59.75 | **29.87** | 8.40 | 12.70 | 7.47 | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| b) | Administrative Expenses | | | | | | | | | | | | | | | |
| | - Insurance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Rent | 0.06 | 0.00 | 0.00 | 0.00 | 0.00 | 0.03 | 0.01 | 0.00 | 0.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Electricity Charges | 2.30 | 0.00 | 0.00 | 0.00 | 0.00 | 1.16 | 0.58 | 0.16 | 0.25 | 0.15 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Travelling and conveyance | 4.16 | 0.00 | 0.00 | 0.00 | 0.00 | 2.10 | 1.05 | 0.30 | 0.45 | 0.26 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Staff Car | 35.76 | 0.00 | 0.00 | 0.00 | 0.00 | 18.08 | 9.04 | 2.54 | 3.84 | 2.26 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Telephone, telex and postage | 1.74 | 0.00 | 0.00 | 0.00 | 0.00 | 0.88 | 0.44 | 0.12 | 0.19 | 0.11 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Advertising | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Entertainment | 0.92 | 0.00 | 0.00 | 0.00 | 0.00 | 0.46 | 0.23 | 0.07 | 0.10 | 0.06 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Corporate mgmt expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Legal Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | -Consultancy charges | 1.13 | 0.00 | 0.00 | 0.00 | 0.00 | 0.57 | 0.29 | 0.08 | 0.12 | 0.07 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | -Professional Charges | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Printing & Stationery | 2.32 | 0.00 | 0.00 | 0.00 | 0.00 | 1.17 | 0.59 | 0.16 | 0.25 | 0.15 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | -Audit fees Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | -Statutory Audit Fees | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Security Expenses | 129.07 | 0.00 | 0.00 | 0.00 | 0.00 | 65.25 | 32.63 | 9.18 | 13.87 | 8.16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | -Rect. & Traning Exp. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | -Fees & Subscription | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - House Keeping Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | -ERP Expenses(Note Below) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | -Guest House Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - CSR Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Others (specify elements) | 1.87 | 0.00 | 0.00 | 0.00 | 0.00 | 0.94 | 0.47 | 0.13 | 0.20 | 0.12 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | -Profit on Sale of Scrap | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Loss on Sale of Store/Scrap | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | -Regulatory Fee | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

A.K. KASHYAP & CO. CHARTERED ACCOUNTANTS 37, Rajpur Road, Dehradun 248001

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| S. No | Particulars | Total DDD Dakpathar | Chilla | Tiloth | Kalagarh | Lohiyahead | Chibro | Khodri | Dhakrani | Dhalipur | Kulhal | MB-II | Vyasi | Pathri | M_Pur | Other SHP's |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Capacity(MW) | | 144 | 90 | 198 | 41.4 | 240 | 120 | 33.75 | 51 | 30 | 304 | 120 | 20.4 | 9.3 | 38.75 |
| | **Sub-Total** | 179.32 | 0.00 | 0.00 | 0.00 | 0.00 | 90.65 | 45.33 | 12.75 | 19.26 | 11.33 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| c) | Employee Cost | | | | | | | | | | | | | | | |
| | - Basic Salaries | 560.74 | 0.00 | 0.00 | 0.00 | 0.00 | 283.47 | 141.74 | 39.86 | 60.24 | 35.43 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Dearness Allowance | 156.41 | 0.00 | 0.00 | 0.00 | 0.00 | 79.07 | 39.53 | 11.12 | 16.80 | 9.88 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Other Allowances | 16.74 | 0.00 | 0.00 | 0.00 | 0.00 | 8.46 | 4.23 | 1.19 | 1.80 | 1.06 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Bonus/Ex-gratia and Incentives | 2.38 | 0.00 | 0.00 | 0.00 | 0.00 | 1.20 | 0.60 | 0.17 | 0.26 | 0.15 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Staff welfare expenses | 64.25 | 0.00 | 0.00 | 0.00 | 0.00 | 32.48 | 16.24 | 4.57 | 6.90 | 4.06 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Medical Allowances | 11.61 | 0.00 | 0.00 | 0.00 | 0.00 | 5.87 | 2.93 | 0.83 | 1.25 | 0.73 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Others Expenses (specify elements) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Terminal Benefits | 66.94 | 0.00 | 0.00 | 0.00 | 0.00 | 33.84 | 16.92 | 4.76 | 7.19 | 4.23 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - VII Pay Commission Arrear | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - GPF Trust Interest | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Leave encashment -acturial valuation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Medical leave -acturial valuation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Gratuity Expense - AS per Ind AS (PL Account) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Gratuity Expense - AS per Ind AS - (For OCI) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Generation Incentive | 11.29 | 0.00 | 0.00 | 0.00 | 0.00 | 5.71 | 2.85 | 0.80 | 1.21 | 0.71 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Staff Electricity Expenses | -1.04 | 0.00 | 0.00 | 0.00 | 0.00 | -0.52 | -0.26 | -0.07 | -0.11 | -0.07 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Sub-Total** | 889.32 | 0.00 | 0.00 | 0.00 | 0.00 | 449.58 | 224.79 | 63.22 | 95.53 | 56.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | | | | | | | | | | | | | | | |
| | Total | 1186.83 | 0.00 | 0.00 | 0.00 | 0.00 | 599.98 | 299.99 | 84.37 | 127.49 | 75.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

A.K. KASHYAP & CO. 37, Rajpur Road Dehradun 248001 CHARTERED ACCOUNTANTS

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

## Working sheet for apportionment of expenditure of Civil Mayapur for FY 2024-25

(Amount in Lac)

| S. No. | Particulars | Total Civil Mayapur | Chilla | Tiloth | Kalagarh | Lohiyahead | Chibro | Khodri | Dhakrani | Dhalipur | Kulhal | MB-II | Vyasi | Pathri | M_Pur | Other SHP's |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Capacity(MW) | | 144 | 90 | 198 | 41.4 | 240 | 120 | 33.75 | 51 | 30 | 304 | 120 | 20.4 | 9.3 | 38.75 |
| | Apportion | 100% | 38.74% | 0.00% | 53.27% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 5.49% | 2.50% | 0.00% |
| a) | Repair and Maintenance | | | | | | | | | | | | | | | |
| | - Plants and Machinery | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Buildings | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Major Civil Works | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Hydraualic Work | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Lines Cables Networks etc. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Vehicles | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Furnitures and Fixtures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Office Equipment & Other Items | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | -Lubricant | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | -Cost of Good Sold | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Adjustment of Inventory as Per Accounting Standards | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Sub-Total** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| b) | Administrative Expenses | | | | | | | | | | | | | | | |
| | - Insurance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Rent | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Electricity Charges | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Travelling and conveyance | 4.43 | 1.72 | 0.00 | 2.36 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.24 | 0.11 | 0.00 |
| | - Staff Car | 28.02 | 10.86 | 0.00 | 14.93 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.54 | 0.70 | 0.00 |
| | - Telephone, telex and postage | 3.45 | 1.34 | 0.00 | 1.84 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.19 | 0.09 | 0.00 |
| | - Advertising | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Entertainment | 2.31 | 0.89 | 0.00 | 1.23 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.13 | 0.06 | 0.00 |
| | - Corporate mgmt expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Legal Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | -Consultancy charges | 2.22 | 0.86 | 0.00 | 1.18 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.12 | 0.06 | 0.00 |
| | -Professional Charges | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Printing & Stationery | 4.43 | 1.72 | 0.00 | 2.36 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.24 | 0.11 | 0.00 |
| | -Audit fees Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | -Statutory Audit Fees | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Security Expenses | 43.63 | 16.90 | 0.00 | 23.24 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2.39 | 1.09 | 0.00 |
| | -Rect. & Traning Exp. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | -Fees & Subscription | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - House Keeping Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - ERP Expenses(Note Below) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Guest House Expenses | 0.25 | 0.10 | 0.00 | 0.14 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.01 | 0.01 | 0.00 |
| | - CSR Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Director (Operation)
UJVN Ltd.
'Ujjwal' Maharani Bagh,
Dehradun

A.K. KASHYAP & CO.
37, Rajpur Road, Dehradun 248001
CHARTERED ACCOUNTANTS

| S. No. | Particulars | Total Civil Mayapur | Chilla | Tiloth | Kalagarh | Lohiyahead | Chibro | Khodri | Dhakrani | Dhalipur | Kulhal | MB-II | Vyasi | Pathri | M_Pur | Other SHP's |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Capacity(MW) | | 144 | 90 | 198 | 41.4 | 240 | 120 | 33.75 | 51 | 30 | 304 | 120 | 20.4 | 9.3 | 38.75 |
| | - Others (specify elements) | 2.14 | 0.83 | 0.00 | 1.14 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.12 | 0.05 | 0.00 |
| | -Profit on Sale of Scrap | -0.51 | -0.20 | 0.00 | -0.27 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | -0.03 | -0.01 | 0.00 |
| | - Loss on Sale of Store/Scrap | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | -Regulatory Fee | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Sub-Total** | **90.37** | **35.01** | **0.00** | **48.14** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **4.96** | **2.26** | **0.00** |
| c) | **Employee Cost** | | | | | | | | | | | | | | | |
| | - Basic Salaries | 356.13 | 137.97 | 0.00 | 189.71 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 19.55 | 8.91 | 0.00 |
| | - Dearness Allowance | 166.06 | 64.33 | 0.00 | 88.46 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9.11 | 4.15 | 0.00 |
| | - Other Allowances | 18.34 | 7.11 | 0.00 | 9.77 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.01 | 0.46 | 0.00 |
| | - Bonus/Ex-gratia and Incentives | 1.21 | 0.47 | 0.00 | 0.65 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.07 | 0.03 | 0.00 |
| | - Staff welfare expenses | 14.68 | 5.69 | 0.00 | 7.82 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.81 | 0.37 | 0.00 |
| | - Medical Allowances | 7.89 | 3.05 | 0.00 | 4.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.43 | 0.20 | 0.00 |
| | Others Expenses (specify elements) | 0.25 | 0.10 | 0.00 | 0.13 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.01 | 0.01 | 0.00 |
| | - Terminal Benefits | 63.29 | 24.52 | 0.00 | 33.71 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3.47 | 1.58 | 0.00 |
| | - VII Pay Commission Arrear | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - GPF Trust Interest | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Leave encashment -acturial valuation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Medical leave -acturial valuation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Gratuity Expense - AS per Ind AS (PL Account) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Gratuity Expense - AS per Ind AS - (For OCI) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Generation Incentive | 10.06 | 3.90 | 0.00 | 5.36 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.55 | 0.25 | 0.00 |
| | - Staff Electricity Expenses | -1.36 | -0.53 | 0.00 | -0.72 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | -0.07 | -0.03 | 0.00 |
| | **Sub-Total** | **636.55** | **246.61** | **0.00** | **339.08** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **34.94** | **15.93** | **0.00** |
| | | | | | | | | | | | | | | | | |
| | Total | 726.92 | 281.61 | 0.00 | 387.22 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 39.90 | 18.19 | 0.00 |

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

A.K. KASHYAP & CO. 37, Rajpur Road, Dehradun 248001 CHARTERED ACCOUNTANTS

## Working sheet for apportionment of expenditure of DGM Civil Dhalipur for FY 2024-25

(Amount in Lac)

| S. No. | Particulars | Total DGM Civil Dhalipur | Chilla | Tiloth | Kalagarh | Lohiyahead | Chibro | Khodri | Dhakrani | Dhalipur | Kulhal | MB-II | Vyasi | Pathri | M_Pur | Other SHP's |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Capacity(MW) | | 144 | 90 | 198 | 41.4 | 240 | 120 | 33.75 | 51 | 30 | 304 | 120 | 20.4 | 9.3 | 38.75 |
| | Apportion | 100% | 0.00% | 0.00% | 0.00% | 0.00% | 50.55% | 25.28% | 7.11% | 10.74% | 6.32% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| a) | Repair and Maintenance | | | | | | | | | | | | | | | |
| | - Plants and Machinery | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Buildings | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Major Civil Works | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Hydraualic Work | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Lines Cables Networks etc. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Vehicles | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Furnitures and Fixtures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Office Equipment & Other Items | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | -Lubricant | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | -Cost of Good Sold | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Adjustment of Inventory as Per Accounting Standards | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Sub-Total** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| b) | Administrative Expenses | | | | | | | | | | | | | | | |
| | - Insurance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Rent | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Electricity Charges | 1.49 | 0.00 | 0.00 | 0.00 | 0.00 | 0.75 | 0.38 | 0.11 | 0.16 | 0.09 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Travelling and conveyance | 7.71 | 0.00 | 0.00 | 0.00 | 0.00 | 3.90 | 1.95 | 0.55 | 0.83 | 0.49 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Staff Car | 41.84 | 0.00 | 0.00 | 0.00 | 0.00 | 21.15 | 10.58 | 2.97 | 4.49 | 2.64 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Telephone, telex and postage | 4.77 | 0.00 | 0.00 | 0.00 | 0.00 | 2.41 | 1.21 | 0.34 | 0.51 | 0.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Advertising | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Entertainment | 0.36 | 0.00 | 0.00 | 0.00 | 0.00 | 0.18 | 0.09 | 0.03 | 0.04 | 0.02 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Corporate mgmt expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Legal Expenses | 0.39 | 0.00 | 0.00 | 0.00 | 0.00 | 0.20 | 0.10 | 0.03 | 0.04 | 0.02 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | -Consultancy charges | 6.60 | 0.00 | 0.00 | 0.00 | 0.00 | 3.34 | 1.67 | 0.47 | 0.71 | 0.42 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | -Professional Charges | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Printing & Stationery | 10.64 | 0.00 | 0.00 | 0.00 | 0.00 | 5.38 | 2.69 | 0.76 | 1.14 | 0.67 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | -Audit fees Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | -Statutory Audit Fees | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Security Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | -Rect. & Traning Exp. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | -Fees & Subscription | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - House Keeping Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | -ERP Expenses(Note Below) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | -Guest House Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - CSR Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Others (specify elements) | 6.38 | 0.00 | 0.00 | 0.00 | 0.00 | 3.23 | 1.61 | 0.45 | 0.69 | 0.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | -Profit on Sale of Scrap | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

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A.K. KASHYAP & Co.
37, Rajpur Road, Dehradun 248001
CHARTERED ACCOUNTANTS

| S. No | Particulars | Total DGM Civil Dhalipur | Chilla | Tiloth | Kalagarh | Lohiyahead | Chibro | Khodri | Dhakrani | Dhalipur | Kulhal | MB-II | Vyasi | Pathri | M_Pur | Other SHP's |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Capacity(MW) | | 144 | 90 | 198 | 41.4 | 240 | 120 | 33.75 | 51 | 30 | 304 | 120 | 20.4 | 9.3 | 38.75 |
| | - Loss on Sale of Store/Scrap | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | -Regulatory Fee | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Sub-Total** | 80.19 | 0.00 | 0.00 | 0.00 | 0.00 | 40.54 | 20.27 | 5.70 | 8.61 | 5.07 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| c) | Employee Cost | | | | | | | | | | | | | | | |
| | - Basic Salaries | 492.01 | 0.00 | 0.00 | 0.00 | 0.00 | 248.72 | 124.36 | 34.98 | 52.85 | 31.09 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Dearness Allowance | 204.95 | 0.00 | 0.00 | 0.00 | 0.00 | 103.61 | 51.80 | 14.57 | 22.02 | 12.95 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Other Allowances | 24.11 | 0.00 | 0.00 | 0.00 | 0.00 | 12.19 | 6.09 | 1.71 | 2.59 | 1.52 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Bonus/Ex-gratia and Incentives | 1.59 | 0.00 | 0.00 | 0.00 | 0.00 | 0.80 | 0.40 | 0.11 | 0.17 | 0.10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Staff welfare expenses | 15.86 | 0.00 | 0.00 | 0.00 | 0.00 | 8.02 | 4.01 | 1.13 | 1.70 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Medical Allowances | 6.14 | 0.00 | 0.00 | 0.00 | 0.00 | 3.10 | 1.55 | 0.44 | 0.66 | 0.39 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Others Expenses (specify elements) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Terminal Benefits | 77.74 | 0.00 | 0.00 | 0.00 | 0.00 | 39.30 | 19.65 | 5.53 | 8.35 | 4.91 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - VII Pay Commission Arrear | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - GPF Trust Interest | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Leave encashment -acturial valuation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Medical leave -acturial valuation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Gratuity Expense - AS per Ind AS (PL Account) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Gratuity Expense - AS per Ind AS - (For OCI) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Generation Incentive | 11.29 | 0.00 | 0.00 | 0.00 | 0.00 | 5.71 | 2.85 | 0.80 | 1.21 | 0.71 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Staff Electricity Expenses | -1.63 | 0.00 | 0.00 | 0.00 | 0.00 | -0.82 | -0.41 | -0.12 | -0.17 | -0.10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Sub-Total** | 832.06 | 0.00 | 0.00 | 0.00 | 0.00 | 420.63 | 210.32 | 59.15 | 89.38 | 52.58 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total | 912.25 | 0.00 | 0.00 | 0.00 | 0.00 | 461.17 | 230.58 | 64.85 | 98.00 | 57.65 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

A.K. KASHYAP & CO. CHARTERED ACCOUNTANTS 37, Rajpur Road, Dehradun 248001

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

9

# Working sheet for apportionment of expenditure of DGM Civil Dhalipur for FY 2024-25

(Amount in Lac)

| S. No. | Particulars | Total DGM Civil Dhalipur | Chilla | Tiloth | Kalagarh | Lohiyahead | Chibro | Khodri | Dhakrani | Dhalipur | Kulhal | MB-II | Vyasi | Pathri | M_Pur | Other SHP's |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Capacity(MW) | | 144 | 90 | 198 | 41.4 | 240 | 120 | 33.75 | 51 | 30 | 304 | 120 | 20.4 | 9.3 | 38.75 |
| | Apportion | 100% | 0.00% | 22.84% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 77.16% | 0.00% | 0.00% | 0.00% | 0.00% |
| a) | Repair and Maintenance | | | | | | | | | | | | | | | |
| | - Plants and Machinery | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Buildings | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Major Civil Works | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Hydraualic Work | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Lines Cables Networks etc. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Vehicles | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Furnitures and Fixtures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Office Equipment & Other Items | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | -Lubricant | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | -Cost of Good Sold | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Adjustment of Inventory as Per Accounting Standards | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Sub-Total** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| b) | Administrative Expenses | | | | | | | | | | | | | | | |
| | - Insurance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Rent | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Electricity Charges | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Travelling and conveyance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Staff Car | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Telephone, telex and postage | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Advertising | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Entertainment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Corporate mgmt expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Legal Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | -Consultancy charges | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | -Professional Charges | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Printing & Stationery | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | -Audit fees Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | -Statutory Audit Fees | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Security Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | -Rect. & Traning Exp. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | -Fees & Subscription | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - House Keeping Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | -ERP Expenses(Note Below) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | -Guest House Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - CSR Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Others (specify elements) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | -Profit on Sale of Scrap | -0.41 | 0.00 | -0.09 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | -0.32 | 0.00 | 0.00 | 0.00 | 0.00 |

UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

A.K. KASHYAP & CO. CHARTERED ACCOUNTANTS 37, Rajpur Road Dehradun 248001

| S. No. | Particulars | Total DGM Civil Dhalipur | Chilla | Tiloth | Kalagarh | Lohiyahead | Chibro | Khodri | Dhakrani | Dhalipur | Kulhal | MB-II | Vyasi | Pathri | M_Pur | Other SHP's |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Capacity(MW) | | 144 | 90 | 198 | 41.4 | 240 | 120 | 33.75 | 51 | 30 | 304 | 120 | 20.4 | 9.3 | 38.75 |
| | - Loss on Sale of Store/Scrap | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | -Regulatory Fee | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Sub-Total** | **-0.41** | **0.00** | **-0.09** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **-0.32** | **0.00** | **0.00** | **0.00** | **0.00** |
| c) | Employee Cost | | | | | | | | | | | | | | | |
| | - Basic Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Dearness Allowance | 1.81 | 0.00 | 0.41 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.40 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Other Allowances | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Bonus/Ex-gratia and Incentives | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Staff welfare expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Medical Allowances | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Others Expenses (specify elements) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Terminal Benefits | 0.23 | 0.00 | 0.05 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.18 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - VII Pay Commission Arrear | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - GPF Trust Interest | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Leave encashment -acturial valuation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Medical leave -acturial valuation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Gratuity Expense - AS per Ind AS (PL Account) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Gratuity Expense - AS per Ind AS - (For OCI) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Generation Incentive | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Staff Electricity Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Sub-Total** | **2.04** | **0.00** | **0.47** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **1.58** | **0.00** | **0.00** | **0.00** | **0.00** |
| | | | | | | | | | | | | | | | | |
| | Total | 1.63 | 0.00 | 0.37 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.26 | 0.00 | 0.00 | 0.00 | 0.00 |

A.K. KASHYAP & CO. * CHARTERED ACCOUNTANTS * 37, Rajpur Road Dehradun 248001

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

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## O&M Expenditure Direct for FY 2024-25

(Amount in Lac)

| S. No | Particulars | LHP's | | | | | | | | | | SHP's | | | | LHP+SHP |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Chilla | Tiloth | Kalagarh | Lohiyahead | Chibro | Khodri | Dhakrani | Dhalipur | Kulhal | MB-II | Vyasi | Pathri | M_Pur | Other SHP's | Total 2024-25 |
| | Capacity(MW) | 144 | 90 | 198 | 41.4 | 240 | 120 | 33.75 | 51 | 30 | 304 | 120 | 20.4 | 9.3 | 38.75 | |
| a) | Repair and Maintenance | | | | | | | | | | | | | | | |
| | - Plants and Machinery | 1432.76 | 707.54 | 247.44 | 226.93 | 1877.63 | 655.81 | 125.50 | 273.17 | 449.85 | 1709.13 | 690.43 | 519.54 | 287.22 | 255.73 | 9458.67 |
| | - Buildings | 363.00 | 230.62 | 373.07 | 199.26 | 266.49 | 157.60 | 155.37 | 110.81 | 179.70 | 421.63 | 358.98 | 126.38 | 51.69 | 34.59 | 3029.19 |
| | - Major Civil Works | 53.53 | 65.24 | 20.75 | 0.00 | 0.00 | 0.00 | 17.25 | 51.99 | 42.04 | 203.33 | 179.24 | 0.00 | 10.41 | 121.70 | 765.48 |
| | - Hydraualic Work | 538.85 | 118.21 | 111.45 | 0.00 | 38.90 | 20.46 | 44.36 | 88.36 | 134.27 | 338.01 | 314.80 | 54.19 | 5.66 | 134.32 | 1941.84 |
| | - Lines Cables Networks etc. | 94.39 | 67.92 | 30.90 | 1.78 | 72.55 | 264.73 | 105.07 | 0.00 | 10.29 | 109.08 | 67.74 | 14.84 | 6.81 | 25.14 | 871.23 |
| | - Vehicles | 0.53 | 0.24 | 0.03 | 0.05 | 4.17 | 0.37 | 0.00 | 0.25 | 0.51 | 3.09 | 3.10 | 0.36 | 0.05 | 2.29 | 15.05 |
| | - Furnitures and Fixtures | 0.11 | 0.21 | 0.12 | 0.05 | 0.00 | 1.94 | 0.05 | 0.00 | 0.58 | 0.00 | 2.56 | 0.09 | 0.02 | 0.03 | 5.75 |
| | - Office Equipment & Other Items | 99.22 | 40.39 | 10.35 | 8.19 | 16.66 | 30.68 | 13.97 | 6.32 | 22.40 | 55.86 | 15.34 | 15.40 | 14.79 | 36.14 | 385.69 |
| | -Lubricant | 38.72 | 3.46 | 11.60 | 0.00 | 0.00 | 0.00 | 6.02 | 0.71 | 2.70 | 21.87 | 10.24 | 0.00 | 0.00 | 8.50 | 103.81 |
| | -Cost of Good Sold | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Adjustment of Inventory as Per Accounting Standards | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Sub-Total | 2621.10 | 1233.84 | 805.71 | 436.26 | 2276.39 | 1131.58 | 467.60 | 531.59 | 842.34 | 2862.00 | 1642.43 | 730.80 | 376.65 | 618.44 | 16576.73 |
| b) | Administrative Expenses | | | | | | | | | | | | | | | |
| | - Insurance | 0.00 | 0.00 | 0.00 | 1.05 | 0.89 | 0.00 | 0.00 | 0.00 | 0.00 | 0.53 | 0.00 | 0.00 | 0.00 | 0.00 | 2.47 |
| | - Rent | 0.00 | 0.21 | 0.44 | 0.00 | 0.63 | 0.00 | 0.00 | 0.00 | 0.00 | 1.37 | 3.31 | 0.00 | 0.00 | 2.10 | 8.06 |
| | - Electricity Charges | 41.25 | 3.80 | 19.70 | 0.42 | 0.11 | 0.00 | 12.04 | 0.00 | 7.03 | 13.14 | 82.60 | 0.00 | 0.00 | 5.74 | 185.82 |
| | - Travelling and conveyance | 12.03 | 9.15 | 3.31 | 5.84 | 7.85 | 2.62 | 7.23 | 0.36 | 1.90 | 18.46 | 7.80 | 3.60 | 0.46 | 21.08 | 101.70 |
| | - Staff Car | 88.20 | 37.39 | 63.41 | 20.90 | 80.03 | 33.08 | 48.67 | 20.14 | 36.92 | 63.84 | 183.93 | 35.65 | 12.39 | 70.71 | 795.27 |
| | - Telephone, telex and postage | 6.58 | 7.64 | 12.75 | 2.40 | 19.37 | 1.14 | 9.60 | 4.11 | 3.19 | 6.92 | 15.19 | 4.67 | 0.64 | 5.89 | 100.10 |
| | - Advertising | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.17 | 0.00 | 0.00 | 0.00 | 0.75 | 0.00 | 0.00 | 0.00 | 0.00 | 0.92 |
| | - Entertainment | 1.86 | 0.78 | 1.30 | 1.50 | 4.34 | 0.30 | 3.25 | 0.05 | 0.20 | 2.12 | 1.23 | 0.45 | 0.12 | 1.74 | 19.23 |
| | - Corporate mgmt expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Legal Expenses | 0.00 | 25.59 | 0.29 | 0.14 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 24.81 | 10.11 | 0.08 | 1.20 | 5.92 | 69.15 |
| | -Consultancy charges | 0.00 | 5.74 | 0.00 | 0.00 | 0.13 | 6.50 | 21.50 | 0.00 | 0.50 | 22.18 | 26.81 | 0.00 | 1.03 | 3.96 | 88.34 |
| | -Professional Charges | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Printing & Stationery | 5.43 | 7.41 | 0.70 | 1.09 | 1.44 | 11.96 | 11.05 | 0.50 | 0.75 | 4.15 | 11.07 | 1.04 | 1.54 | 5.79 | 63.91 |
| | -Audit fees Other | 0.00 | 0.00 | 0.00 | 2.88 | 0.00 | 0.00 | 3.31 | 0.79 | 0.82 | 2.89 | 0.00 | 0.00 | 0.00 | 0.00 | 10.69 |
| | -Statutory Audit Fees | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Security Expenses | 85.81 | 204.32 | 93.68 | 57.85 | 95.27 | 238.24 | 102.49 | 77.50 | 125.26 | 333.48 | 156.66 | 47.25 | 39.70 | 46.03 | 1703.53 |
| | -Rect. & Traning Exp. | 0.44 | 0.18 | 0.00 | 0.73 | 0.00 | 2.63 | 1.79 | 0.00 | 0.00 | 0.31 | 0.01 | 0.46 | 0.12 | 0.00 | 6.67 |
| | -Fees & Subscription | 10.42 | 13.27 | 0.00 | 0.44 | 2.26 | 1.41 | 2.42 | 0.65 | 0.49 | 6.27 | 4.64 | 0.18 | 0.00 | 0.08 | 42.53 |
| | - House Keeping Expenses | 26.16 | 23.97 | 0.45 | 0.00 | 9.57 | 47.67 | 56.09 | 8.11 | 34.25 | 12.12 | 5.12 | 6.49 | 0.00 | 29.57 | 259.56 |
| | -ERP Expenses(Note Below) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | -Guest House Expenses | 0.00 | 3.40 | 0.00 | 27.02 | 0.00 | 0.00 | 14.13 | 0.00 | 0.00 | 1.07 | 0.00 | 0.03 | 0.09 | 10.69 | 56.43 |
| | - CSR Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Others (specify elements) | 20.57 | 9.37 | 8.35 | 43.19 | 0.43 | 0.03 | 5.74 | 0.24 | 22.08 | 5.98 | 5.84 | 2.56 | 1.37 | 37.39 | 163.14 |
| | -Profit on Sale of Scrap | -279.96 | -261.06 | 0.00 | -0.51 | -69.55 | -12.98 | 0.00 | 0.00 | 0.00 | -28.82 | -0.10 | 0.00 | 0.00 | -22.81 | -675.78 |
| | - Loss on Sale of Store/Scrap | 0.14 | 755.56 | 7.97 | 0.00 | 0.02 | 0.00 | 65.34 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 829.03 |
| | -Regulatory Fee | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Sub-Total | 18.93 | 846.71 | 212.36 | 164.95 | 153.79 | 332.79 | 364.64 | 112.46 | 233.39 | 491.55 | 514.22 | 102.45 | 58.65 | 223.87 | [illegible].76 |

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

A.K. KASHYAP & CO.
37, Rajpur Road, Dehradun 248001
CHARTERED ACCOUNTANTS

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| | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| c) | Employee Cost | | | | | | | | | | | | | | | |
| | - Basic Salaries | 1399.75 | 972.69 | 635.42 | 546.24 | 869.38 | 529.13 | 651.93 | 365.42 | 391.70 | 1241.78 | 714.56 | 432.76 | 197.37 | 1290.78 | 10238.91 |
| | - Dearness Allowance | 622.27 | 377.99 | 311.43 | 259.35 | 411.30 | 241.49 | 297.72 | 162.22 | 141.68 | 463.02 | 337.65 | 200.74 | 89.03 | 574.87 | 4490.74 |
| | - Other Allowances | 58.10 | 55.65 | 29.72 | 31.09 | 53.31 | 28.72 | 30.25 | 18.48 | 15.86 | 55.03 | 37.06 | 27.49 | 13.79 | 87.32 | 541.88 |
| | - Bonus/Ex-gratia and Incentives | 10.07 | 11.75 | 5.04 | 4.97 | 5.88 | 3.42 | 4.49 | 2.45 | 2.56 | 7.85 | 3.98 | 4.01 | 1.61 | 10.08 | 78.15 |
| | - Staff welfare expenses | 152.63 | 63.96 | 19.03 | 32.43 | 134.12 | 102.15 | 50.34 | 32.91 | 42.23 | 44.93 | 23.82 | 29.28 | 1.89 | 68.32 | 798.04 |
| | - Medical Allowances | 17.20 | 19.32 | 26.18 | 15.54 | 31.60 | 15.36 | 9.19 | 4.65 | 3.92 | 14.72 | 10.92 | 21.35 | 2.60 | 17.65 | 210.20 |
| | Others Expenses (specify elements) | 0.00 | 0.00 | 0.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.25 | 0.00 | 0.00 | 0.25 | 0.00 | 0.00 | 1.00 |
| | - Terminal Benefits | 254.01 | 151.13 | 126.81 | 101.33 | 165.93 | 99.75 | 126.93 | 66.99 | 56.67 | 174.67 | 127.86 | 84.87 | 33.35 | 222.20 | 1792.51 |
| | - VII Pay Commission Arrear | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - GPF Trust Interest | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Leave encashment -acturial valuation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Medical leave -acturial valuation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Gratuity Expense - AS per Ind AS (PL Account) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Gratuity Expense - AS per Ind AS - (For OCI) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Generation Incentive | 44.04 | 33.92 | 22.01 | 20.81 | 27.37 | 14.78 | 21.74 | 13.69 | 15.18 | 44.31 | 23.11 | 16.64 | 7.19 | 38.43 | 343.22 |
| | - Staff Electricity Expenses | -4.01 | -2.75 | -1.03 | 0.00 | -2.83 | -1.64 | -2.48 | -1.13 | -0.99 | -3.70 | -2.11 | -1.37 | -0.64 | -4.12 | -28.80 |
| | **Sub-Total** | 2554.07 | 1683.67 | 1175.11 | 1011.78 | 1696.06 | 1033.15 | 1190.11 | 665.68 | 669.04 | 2042.61 | 1276.85 | 816.01 | 346.17 | 2305.53 | 18465.85 |
| | **Total** | 5194.09 | 3764.22 | 2193.18 | 1612.98 | 4126.25 | 2497.52 | 2022.35 | 1309.73 | 1744.78 | 5396.17 | 3433.50 | 1649.26 | 781.47 | 3147.84 | 38873.34 |

A.K. KASHYAP & CO.
37, Rajpur Road, Dehradun 248001
CHARTERED ACCOUNTANTS

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

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# Form 11: Details of Operation and Maintenance Expenses (Rs. in Lac) For the F.Y. 2024-25

| S. No. | Particulars | Chilla | Tiloth | Kalagarh | Lohiyahead | Chibro | Khodri | Dhakrani | Dhalipur | Kulhal | MB-II | Vyasi | Pathri Hardwar | M_Pur | SHP | Civil Mayapur | DGM-Civil Dhalipur | DDD Dakpathar | CSPPO | Head Office | Civil Maneri | Solar | Vyasi Design (CD&H) | Total 2024-25 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Capacity(MW) | 144 | 90 | 198 | 41.4 | 240 | 120 | 33.75 | 51 | 30 | 304 | 120 | 20.4 | 9.3 | 38.75 | | | | | | | | | |
| b) | Repair and Maintenance | | | | | | | | | | | | | | | | | | | | | | | |
| | - Plants and Machinery | 1432.76 | 707.54 | 247.44 | 226.93 | 1877.63 | 655.81 | 125.50 | 273.17 | 449.85 | 1709.13 | 690.43 | 519.54 | 287.22 | 255.73 | 0.00 | 0.00 | 16.45 | 0.00 | 29.77 | 0.00 | 6.21 | 0.00 | 9511.10 |
| | - Buildings | 363.00 | 230.62 | 373.07 | 199.26 | 266.49 | 157.60 | 155.37 | 110.81 | 179.70 | 421.68 | 358.98 | 126.38 | 51.49 | 34.59 | 0.00 | 0.00 | 46.34 | 0.00 | 500.15 | 0.00 | 0.00 | 0.00 | 3575.68 |
| | - Major Civil Works | 53.53 | 65.24 | 20.75 | 0.00 | 0.00 | 0.00 | 17.25 | 51.99 | 42.04 | 203.33 | 179.24 | 0.00 | 10.41 | 121.70 | 0.00 | 0.00 | 0.00 | 0.00 | 0.05 | 0.00 | 0.00 | 0.00 | 765.53 |
| | - Hydraulic Work | 538.85 | 118.21 | 111.45 | 0.00 | 38.90 | 20.46 | 44.36 | 88.36 | 134.27 | 338.01 | 314.80 | 54.19 | 5.46 | 134.32 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1941.84 |
| | - Lines Cables Networks etc. | 94.39 | 67.92 | 30.90 | 1.78 | 72.55 | 264.73 | 105.07 | 0.00 | 10.29 | 109.08 | 67.74 | 14.84 | 6.41 | 25.14 | 0.00 | 0.00 | 54.44 | 0.00 | 0.00 | 0.00 | 3.33 | 0.00 | 929.01 |
| | - Vehicles | 0.53 | 0.24 | 0.03 | 0.05 | 4.17 | 0.37 | 0.00 | 0.25 | 0.51 | 3.09 | 3.10 | 0.36 | 0.05 | 2.29 | 0.00 | 0.00 | 0.00 | 0.00 | 9.77 | 0.00 | 0.00 | 0.00 | 24.83 |
| | - Furnitures and Fixtures | 0.11 | 0.21 | 0.12 | 0.05 | 0.00 | 1.94 | 0.05 | 0.00 | 0.58 | 0.00 | 2.56 | 0.09 | 0.02 | 0.03 | 0.00 | 0.00 | 0.00 | 0.00 | 4.68 | 0.00 | 0.00 | 0.00 | 10.43 |
| | - Office Equipment & Other Items | 99.22 | 40.39 | 10.35 | 8.19 | 16.66 | 30.68 | 13.97 | 6.32 | 22.40 | 55.86 | 15.34 | 15.40 | 14.79 | 36.14 | 0.00 | 0.00 | 0.96 | 0.00 | 171.74 | 0.00 | 0.00 | 0.00 | 558.40 |
| | -Lubricant | 38.72 | 3.46 | 11.60 | 0.00 | 0.00 | 0.00 | 6.02 | 0.71 | 2.70 | 21.87 | 10.24 | 0.00 | 0.00 | 8.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 103.81 |
| | -Cost of Good Sold | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.14 | 0.00 | 0.00 | 0.00 | 1.14 |
| | - Adjustment of Inventory as Per Accounting Standards | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Sub-Total | 2621.10 | 1233.84 | 805.71 | 436.26 | 2276.39 | 1131.58 | 467.60 | 531.59 | 842.34 | 2862.00 | 1642.43 | 730.80 | 376.55 | 618.44 | 0.00 | 0.00 | 118.19 | 0.00 | 717.30 | 0.00 | 9.54 | 0.00 | 17421.76 |
| c) | Administrative Expenses | | | | | | | | | | | | | | | | | | | | | | | |
| | - Insurance | 0.00 | 0.00 | 0.00 | 1.05 | 0.89 | 0.00 | 0.00 | 0.00 | 0.00 | 0.53 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2563.43 | 0.00 | 0.77 | 0.00 | 2566.67 |
| | - Rent | 0.00 | 0.21 | 0.44 | 0.00 | 0.63 | 0.00 | 0.00 | 0.00 | 0.00 | 1.37 | 3.31 | 0.00 | 0.00 | 2.10 | 0.00 | 0.00 | 0.06 | 0.00 | 6.75 | 0.00 | 0.00 | 0.00 | 14.86 |
| | - Electricity Charges | 41.25 | 3.80 | 19.70 | 0.42 | 0.11 | 0.00 | 12.04 | 0.00 | 7.03 | 13.14 | 82.60 | 0.00 | 0.00 | 5.74 | 0.00 | 1.49 | 2.90 | 3.78 | 16.90 | 0.00 | 0.00 | 0.00 | 210.29 |
| | - Travelling and conveyance | 12.03 | 9.15 | 3.31 | 5.84 | 7.85 | 2.62 | 7.23 | 0.36 | 1.90 | 18.46 | 7.80 | 3.60 | 0.46 | 21.08 | 4.43 | 7.71 | 4.16 | 71.55 | 54.19 | 0.00 | 0.00 | 0.00 | 243.72 |
| | -Staff Car | 88.20 | 37.39 | 63.41 | 20.90 | 80.03 | 33.08 | 48.67 | 20.14 | 36.92 | 63.84 | 183.93 | 35.65 | 12.39 | 70.71 | 28.02 | 41.84 | 35.76 | 0.00 | 289.16 | 0.00 | 5.25 | 0.00 | 1195.30 |
| | - Telephone, telex and postage | 6.58 | 7.64 | 12.75 | 2.40 | 19.37 | 1.14 | 9.60 | 4.11 | 3.19 | 6.92 | 15.19 | 4.67 | 0.64 | 5.89 | 3.45 | 4.77 | 1.74 | 0.75 | 30.81 | 0.00 | 0.00 | 0.00 | 141.62 |
| | - Advertising | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.17 | 0.00 | 0.00 | 0.00 | 0.75 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 281.23 | 0.00 | 0.00 | 0.00 | 282.15 |
| | - Entertainment | 1.86 | 0.78 | 1.30 | 1.50 | 4.34 | 0.30 | 3.25 | 0.05 | 0.20 | 2.12 | 1.23 | 0.45 | 0.12 | 1.74 | 2.31 | 0.36 | 0.92 | 0.05 | 15.69 | 0.00 | 0.00 | 0.00 | 38.54 |
| | - Corporate mgmt expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Legal Expenses | 0.00 | 25.59 | 0.29 | 0.14 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 24.81 | 10.11 | 0.08 | 1.20 | 5.92 | 0.00 | 0.39 | 0.00 | 0.00 | 193.79 | 0.00 | 0.00 | 0.00 | 263.33 |
| | -Consultancy charges | 0.00 | 5.74 | 0.00 | 0.00 | 0.13 | 6.50 | 21.50 | 0.00 | 0.50 | 22.18 | 26.81 | 0.00 | 1.03 | 3.96 | 2.22 | 6.60 | 1.13 | 5.00 | 59.35 | 0.00 | 0.00 | 0.00 | 162.64 |
| | -Professional Charges | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Printing & Stationery | 5.43 | 7.41 | 0.70 | 1.09 | 1.44 | 11.96 | 11.05 | 0.50 | 0.75 | 4.15 | 11.07 | 1.04 | 1.54 | 5.79 | 4.43 | 10.64 | 2.32 | 0.00 | 105.50 | 0.00 | 0.11 | 0.00 | 186.91 |
| | -Audit fees Other | 0.00 | 0.00 | 0.00 | 2.88 | 0.00 | 0.00 | 3.31 | 0.79 | 0.82 | 2.89 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 45.01 | 0.00 | 0.00 | 0.00 | 55.70 |
| | -Statutory Audit Fees | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5.90 | 0.00 | 0.00 | 0.00 | 5.90 |
| | - Security Expenses | 85.81 | 204.32 | 93.68 | 57.85 | 95.27 | 238.24 | 102.49 | 77.50 | 125.26 | 333.48 | 156.66 | 47.25 | 35.70 | 46.03 | 43.63 | 0.00 | 129.07 | 0.00 | 267.37 | 0.00 | 0.00 | 0.00 | 2143.59 |
| | -Rect. & Traning Exp. | 0.44 | 0.18 | 0.00 | 0.73 | 0.00 | 2.63 | 1.79 | 0.00 | 0.00 | 0.31 | 0.01 | 0.46 | 0.12 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 77.14 | 0.00 | 0.00 | 0.00 | 83.80 |
| | -Fees & Subscription | 10.42 | 13.27 | 0.00 | 0.44 | 2.26 | 1.41 | 2.42 | 0.65 | 0.49 | 6.27 | 4.64 | 0.18 | 0.00 | 0.08 | 0.00 | 0.00 | 0.00 | 0.00 | 7.18 | 0.00 | 0.00 | 0.00 | 49.71 |
| | - House Keeping Expenses | 26.16 | 23.97 | 0.45 | 0.00 | 9.57 | 47.67 | 56.09 | 8.11 | 34.25 | 12.12 | 5.12 | 6.49 | 0.00 | 29.57 | 0.00 | 0.00 | 0.00 | 0.00 | 44.65 | 0.00 | 0.00 | 0.00 | 304.21 |
| | -ERP Expenses(Note Below) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 366.87 | 0.00 | 0.00 | 0.00 | 366.87 |
| | -Guest House Expenses | 0.00 | 3.40 | 0.00 | 27.02 | 0.00 | 0.00 | 14.13 | 0.00 | 0.00 | 1.07 | 0.00 | 0.03 | 0.09 | 10.69 | 0.25 | 0.00 | 0.00 | 0.00 | 117.31 | 0.00 | 0.00 | 0.00 | 173.99 |
| | - CSR Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 204.57 | 0.00 | 0.00 | 0.00 | 204.57 |
| | - Others (specify elements) | 20.57 | 9.37 | 8.35 | 43.19 | 0.43 | 0.03 | 5.74 | 0.24 | 22.08 | 5.98 | 5.84 | 2.56 | 1.37 | 37.39 | 2.14 | 6.38 | 1.87 | 0.40 | 102.18 | 0.00 | 0.00 | 0.00 | 276.11 |
| | -Profit on Sale of Scrap | -279.96 | -261.06 | 0.00 | -0.51 | -69.55 | -12.98 | 0.00 | 0.00 | 0.00 | -28.82 | -0.10 | 0.00 | 0.00 | -22.81 | -0.51 | 0.00 | 0.00 | 0.00 | -12.13 | -0.41 | 0.00 | 0.00 | -688.84 |
| | - Loss on Sale of Store/Scrap | 0.14 | 755.56 | 7.97 | 0.00 | 0.02 | 0.00 | 65.34 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9.54 | 0.00 | 0.00 | 0.00 | 838.56 |
| | -Regulatory Fee | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 196.67 | 0.00 | 0.00 | 0.00 | 196.67 |
| | Sub-Total | 18.93 | 846.71 | 212.36 | 164.95 | 153.79 | 332.79 | 364.64 | 112.46 | 233.39 | 491.55 | 514.22 | 102.45 | 54.65 | 223.87 | 90.37 | 80.19 | 179.32 | 81.51 | 5049.03 | -0.41 | 6.13 | 0.00 | 9316.90 |
| d) | Employee Cost | | | | | | | | | | | | | | | | | | | | | | | |
| | - Basic Salaries | 1399.75 | 972.69 | 635.42 | 546.24 | 869.38 | 529.13 | 651.93 | 365.42 | 391.70 | 1241.78 | 714.56 | 432.76 | 19[illegible].37 | 1290.78 | 356.13 | 492.01 | 560.74 | 3504.68 | 372.55 | 0.00 | 89.14 | 0.00 | 15614.17 |
| | - Dearness Allowance | 622.27 | 377.99 | 311.43 | 259.35 | 411.30 | 241.49 | 297.72 | 162.22 | 141.68 | 463.02 | 337.65 | 200.74 | 89.03 | 574.87 | 166.06 | 204.95 | 156.41 | 1880.38 | 0.00 | 1.81 | 0.00 | 0.00 | 6900.36 |
| | - Other Allowances | 58.10 | 55.65 | 29.72 | 31.09 | 53.31 | 28.72 | 30.25 | 18.48 | 15.86 | 55.03 | 37.06 | 27.49 | 13.79 | 87.32 | 18.34 | 24.11 | 16.74 | 267.12 | 0.00 | 0.00 | 0.00 | 0.00 | 868.19 |
| | - Bonus/Ex-gratia and Incentives | 10.07 | 11.75 | 5.04 | 4.97 | 5.88 | 3.42 | 4.49 | 2.45 | 2.56 | 7.85 | 3.98 | 4.01 | 1.61 | 10.08 | 1.21 | 1.59 | 2.38 | 12.92 | 26.03 | 0.00 | 0.00 | 0.00 | 122.28 |
| | - Staff welfare expenses | 152.63 | 63.96 | 19.03 | 32.43 | 134.12 | 102.15 | 50.34 | 32.91 | 42.23 | 44.93 | 23.82 | 29.28 | 1.89 | 68.32 | 14.68 | 15.86 | 64.25 | 328.41 | 29.95 | 0.00 | 0.00 | 0.00 | 1251.19 |
| | - Medical Allowances | 17.20 | 19.32 | 26.18 | 15.54 | 31.60 | 15.36 | 9.19 | 4.65 | 3.92 | 14.72 | 10.92 | 21.35 | 2.60 | 17.65 | 7.89 | 6.14 | 11.61 | 99.29 | 0.00 | 0.00 | 0.00 | 0.00 | 335.11 |
| | Others Expenses (specify elements) | 0.00 | 0.00 | 0.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.25 | 0.00 | 0.00 | 0.25 | 0.00 | 0.00 | 0.25 | 0.00 | 0.00 | -3.88 | 0.03 | 0.00 | 0.00 | 0.00 | -2.60 |
| | - Terminal Benefits | 254.01 | 151.13 | 126.81 | 101.33 | 165.93 | 99.75 | 126.93 | 66.99 | 56.67 | 174.67 | 127.86 | 84.87 | 39.35 | 222.20 | 63.29 | 77.74 | 66.94 | 1060.34 | 0.00 | 0.23 | 0.00 | 0.00 | 3061.05 |
| | - VII Pay Commission Arrear | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - GPF Trust Interest | [illegible] | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 365.80 | 0.00 | 0.00 | 0.00 | 365.80 |
| | - Leave encashment -acturial valuation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3005.51 | 0.00 | 0.00 | 0.00 | 3005.51 |
| | - Medical leave -acturial valuation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 575.23 | 0.00 | 0.00 | 0.00 | 575.23 |
| | Gratuity Expense - AS per Ind AS (PL Account) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 535.03 | 0.00 | 0.00 | 0.00 | 535.03 |

Director (Operation)
U.J.V.N. Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

K.K. KASHYAP & CO.
37, Rajpur Road,
Dehradun
248001
CHARTERED ACCOUNTANTS

26

| S. No. | Particulars | Chilla | Tiloth | Kalagarh | Lohiyahead | Chibro | Khodri | Dhakrani | Dhalipur | Kulhal | MB-II | Vyasi | Pathri Hardwar | M_Pur | SHP | Civil Mayapur | DGM-Civil Dhalipur | DDD Dakpathar | CSPPO | Head Office | Civil Maneri | Solar | Vyasi Design (CD&H) | Total 2024-25 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Gratuity Expense - AS per Ind AS - (For OCI) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Generation Incentive | 44.04 | 33.92 | 22.01 | 20.81 | 27.37 | 14.78 | 21.74 | 13.69 | 15.18 | 44.31 | 23.11 | 16.64 | 7.19 | 38.43 | 10.06 | 11.29 | 11.29 | 84.70 | 0.00 | 0.00 | 0.00 | 0.00 | 460.56 |
| | - Staff Electricity Expenses | -4.01 | -2.75 | -1.03 | 0.00 | -2.83 | -1.64 | -2.48 | -1.13 | -0.99 | -3.70 | -2.11 | -1.37 | -0.64 | -4.12 | -1.36 | -1.63 | -1.04 | -12.85 | 752.88 | 0.00 | 0.00 | 0.00 | 707.21 |
| | Sub-Total | 2594.07 | 1683.67 | 1175.11 | 1011.78 | 1696.06 | 1033.15 | 1190.11 | 665.68 | 669.04 | 2042.61 | 1276.85 | 816.01 | 346.17 | 2305.53 | 636.55 | 832.06 | 889.32 | 7221.10 | 5663.01 | 2.04 | 89.14 | 0.00 | 33799.07 |
| | | | | | | | | | | | | | | | | | | | | | | | | |
| | Total O&M Expense | 5194.09 | 3764.22 | 2193.18 | 1612.98 | 4126.25 | 2497.52 | 2022.35 | 1309.73 | 1744.78 | 5396.17 | 3433.50 | 1649.26 | 781.47 | 3147.84 | 726.92 | 912.25 | 1186.83 | 7302.61 | 11429.34 | 1.63 | 104.81 | 0.00 | 60537.73 |

A.K. KASHYAP & CO.
37, Rajpur Road, Dehradun 248001
CHARTERED ACCOUNTANTS

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

# Annexure-2

Annexure - 2

Reply of Point No - 05

| S.No | Name of LHP | Unit No. | ~~Capiatl~~ Capital Maintenance In FY 2024-25 | | | | ~~Caplatl~~ Capital Maintenance In FY 2025-26 | | | | ~~Capiatl~~ Capital Maintenance In FY 2026-27 | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | From | To | No. of Days | Total Expenditure | From | To | No. of Days | Total Expenditure | From | To | No. of Days | Total Expenditure |
| 1 | Chibro Power Station | Unit 2 | 18.10.2024 | 14.02.2025 | 120 | 77473371 | | | | | | | | |
| 2 | Chibro Power Station | Unit 1 | | | | | Jan-2026 (Proposed) | May-26 | 120 | 73914763 (Estimated) | - | - | - | - |

(Arvind Kumar)
Executive Engineer (Maint.)
Chibro Power Station

(Arvind Kumar)
Executive Engineer (Maint.)
Chibro Power Station

AAO

SAO

DGM

Director (Operation)
U.JVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

| S.No | Name of LHP | Unit No. | Annual Maintenance In FY 2024-25 | | | | | Annual Maintenance In FY 2025-26 | | | | Annual Maintenance In FY 2026-27 | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Section | From | To | No. of Days | Total Expenditure | From | To | No. of Days | Total Expenditure | From | To | No. of Days | Total Expenditure |
| 1 | Chibro Power Station | Unit No. 03 | Turbine | 07.10.2024 | 05.11.2024 | 30 | 1378479 | - | - | - | - | - | - | - | - |
| 2 | | Unit No. 03 | Generator | 08.10.2024 | 30.11.2024 | 54 | 10904380 | 25.11.2025 | under progress | - | 10750000 | Nov-26 | Dec-26 | 30 | 1700000 |
| 3 | | Unit No. 04 | Turbine | 21.12.2024 | 19.01.2025 | 30 | 1378479 | 12.11.2025 | 11.12.2025 | 30 | 2234311 | - | - | - | - |
| 4 | | Unit No. 04 | Generator | 23.12.2024 | 11.01.2025 | 20 | 1455624 | 27.10.2025 | 24.11.2025 | 29 | 1450000 | Oct-26 | Nov-26 | 30 | 1700000 |
| 5 | | Unit No. 01 | Turbine | 05.12.2024 | 16.01.2025 | 43 | 1894742 | - | - | - | - | - | - | - | - |
| 6 | | Unit No. 01 | Generator | 07.12.2024 | 27.12.2024 | 20 | 1455624 | - | - | - | - | Jan-27 | Feb-27 | 30 | 1700000 |

DGM (HGC)
DKP.

(Arvind Kumar)
Executive Engineer (Maint.)
Chibro Power Station

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

**Reply of Pt No. 05**

**Unit-wise expenditure incurred on Capital Maintenance and Annual Maintenance of Khodri Power House in FY 2024-25 and Unit-wise estimates in FY 2025-26, and in FY 2026-27 regarding Capital Maintenance and Annual Maintenance of Khodri Power House.**

| S. No. | Name of LHP | Unit No. | Capital Maintenance in FY 2024-25 | | | | Capital Maintenance in FY 2025-26 | | | | Capital Maintenance in FY 2026-27 | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | From | to | No. of Days | Total Expenditure (Rs. In Lakh) (All Inclusive) | From | to | No. of Days | Total Expenditure (Rs. In Lakh) (All Inclusive) | From | to | No. of Days | Total Expenditure (Rs. In Lakh) (All Inclusive) |
| 1 | Khodri Power House | 01 | | | | | 01.01. 26 | 30.04. 26 | 120 | 809.50 | | | | |
| | | 02 | 23.12. 24 | 02.06. 25 | 162 | 837.10 | | | | | | | | |
| | | 03 | | | | | | | | | | | | |
| | | 04 | | | | | | | | | 01.12. 26 | 31.03. 27 | 120 | 850.00 |

| S. No. | Name of LHP | Unit No. | Annual Maintenance in FY 2024-25 | | | | Annual Maintenance in FY 2025-26 | | | | Annual Maintenance in FY 2026-27 | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | From | to | No. of Days | Total Expenditure (Rs. In Lakh) (All Inclusive) | From | to | No. of Days | Total Expenditure (Rs. In Lakh) (All Inclusive) | From | to | No. of Days | Total Expenditure (Rs. In Lakh) (All Inclusive) |
| 1 | Khodri Power House | 01 | 19.12. 24 | 20.03. 25 | 92 | 18.68 | Capital Maintenance | | | | 24.10.26 | 22.11.26 | 30 | 14.00 |
| | | 02 | Capital Maintenance | | | | 01.01.26 | 01.03.26 | 60 | 9.43 | 25.11.26 | 24.12.26 | 30 | 14.00 |
| | | 03 | 03.11. 24 | 06.12.24 | 34 | 11.49 | 25.11.25 | 23.12.25 | 29 | 13.47 | 25.12.26 | 01.02.27 | 37 | 14.00 |
| | | 04 | 07.10. 24 | 18.11. 24 | 42 | 15.62 | 24.10.25 | 29.11.25 | 36 | 13.47 | Capital Maintenance | | | |

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

30 26/11/25

Executive Engineer (Maint.)
Khodri Power Station
UJVN Limited
Khodri Majri, Sirmour (H.P.)

DGM, HGC
DKP

Point No: 05 Dhakrani Power House

| S.No | Name of LHP | Unit No. | Capital Maintenace in Fy 2024-25 | | | | Capital Maintenace in FY 2025-26 | | | | Capital Maintenace in FY 2026-27 | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | From | To | No. of Days | Total Expenditure | From | To | No. of Days | Total Expenditure | From | to | No. of Days | Total Expenditure |
| 1 | Dhakrani Power House | A | NIL | | | | | | | | | | | |
| | | B | | | | | | | | | | | | |
| | | C | | | | | | | | | | | | |

| S.No | Name of LHP | Unit No. | Annual Maintenace in Fy 2024-25 | | | | Annual Maintenance in FY 2025-26 | | | | Annual maintenance in FY 2026-27 | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | From | To | No. of Days | Total Expenditure | From | To | No. of Days | Total Expenditure | From | to | No. of Days | Total Expenditure |
| 1 | Dhakrani Power House | A | - | - | - | - | - | - | - | - | 01.12.2026 | 31.12.2026 | 30 | 47,20,000 |
| | | B | - | - | - | - | - | - | - | - | - | - | - | - |
| | | C | 25.02.2025 | 13.03.2025 | 17 | 51,92,000.00 | - | - | - | - | - | - | - | - |

E.E.

DGM

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

Point no.5

UJVN Ltd is required to furnish the unit-wise expenditure incurred on Capital Maintenance and Annual Maintenance of all 11 LHPs in FY 24-25 and estimated in FY 2025-26 and in FY 2026-27.

Capital/Annual Maintenance Expenses

**A Capital Maintenance expenses**

| Sr. No. | Name of LHP | Unit No. | Capital Maintenance expenses in FY 2024-25 | | | | Capital Maintenance expenses in FY 2025-26 | | | | Capital Maintenance expenses in FY 2026-27 | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | From | To | No. of Days | Total Expenditure | From | To | No. of Days | Total Expenditure | From | To | No. of Days | Total Expenditure |
| | Dhalipur Power Plant | | Nil | | | | Nil | | | | Nil | | | |

**B Annual Maintenance expenses**

| Sr. No. | Name of LHP | Unit No. | Annual Maintenance expenses in FY 2024-25 | | | | Annual Maintenance expenses in FY 2025-26 | | | | Annual Maintenance expenses in FY 2026-27 | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | From | To | No. of Days | Total Expenditure(incl.of all taxes) | From | To | No. of Days | Total Expenditure(incl.of all taxes) *(Tentative)* | From | To | No. of Days | Total Expenditure(incl.of all taxes) *(Tentative)* |
| 1 | Dhalipur Power Plant | A | 09.12.2024 | 28.12.2024 | 20 | 8917260.00 | 23.02.2026 | 15.03.2026 | 20 | 7316000.00 | 15.01.2027 | 05.02.2027 | 20 | 7316000.00 |
| 2 | | B | 05.04.2025 | 26.04.2025 | 22 | 8787460.00 | 25.03.2026 | 14.04.2026 | 20 | 7316000.00 | 15.02.2027 | 06.03.2027 | 20 | 7316000.00 |
| 3 | | C | Nil | | | | 15.01.2026 | 14.02.2026 | 30 | 7316000.00 | 16.03.2027 | 05.04.2027 | 20 | 7316000.00 |

EE Dhalipur

DGM, Dhakrani

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

Point No 05: Kulhal

| S.N | Name Of LHP | Unit No | Capital Maintenance FY 2024-25 | | | | Capital Maintenance FY 2025-26 | | | | Capital Maintenance FY 2026-27 | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | From | To | No of Days | Total EXP (inc. GST) | From | To | No of Days | Total EXP (inc. GST) | From | To | No of Days | Total EXP (inc. GST) |
| 1 | Kulhal | A | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. |
| 2 | Kulhal | B | | | | | 10.02.26 | 10.06.26 | 120 | 3.127 Cr | | | | |
| 3 | Kulhal | C | 06.02.25 | 14.06.25 | 129 | 4.21 Cr | | | | | | | | |

| S.N | Name Of LHP | Unit No | Annual Maintenance FY 2024-25 | | | | Annual Maintenance FY 2025-26 | | | | Annual Maintenance FY 2026-27 | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | From | To | No of Days | Total EXP (inc. GST) | From | To | No of Days | Total EXP (inc. GST) | From | To | No of Days | Total EXP (inc. GST) |
| 1 | Kulhal | A | 30.11.24 | 30.12.25 | 30 | 23.30 Lac | 10.01.26 | 09.02.26 | 30 | 29.20 Lac | 30.11.26 | 30.12.26 | 30 | 27.08 Lac |
| 2 | Kulhal | B | 03.01.25 | 01.02.25 | 30 | 27.789 Lac | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. |
| 3 | Kulhal | C | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | 03.01.27 | 01.02.27 | 30 | 26.5 Lac |

EE(M&4), Kulhal P.S

DGM

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

Annexure - 1

| Sl No. | Name of LHP | Unit No. | Capital maintenance in FY. 2024-25 | | | | Capital maintenance in FY. 2025-26 | | | | Capital maintenance in FY.2026-27 | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | From | To | No. Of Days | Total Expenditure (in Lakh) | From | To | No. Of Days | Total Expenditure (in Lakh) | From | To | No. Of Days | Total Expenditure (in Lakh) |
| 1 | MB-I Tiloth Power House, Uttarkashi | U#1 | - | - | - | - | - | - | - | - | - | - | - | - |
| | | U#2 &3 | - | - | - | - | - | - | - | - | - | - | - | - |

EE(M)

(SAO)

(DGM)

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

Annexure - 2

| Sl No. | Name of LHP | Unit No. | Annual maintenance in FY. 2024-25 | | | | Annual maintenance in FY. 2025-26 | | | | Annual maintenance in FY.2026-27 | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | From | To | No. Of Days | Total Expenditure (in Lakh) | From | To | No. Of Days | Total Expenditure (in Lakh) | From | To | No. Of Days | Total Expenditure (in Lakh) |
| 1 | MB-I Tiloth Power House, Uttarkashi | U#1 | | | | | 14.12.2025 | 12.02.2026 | 60 days | 250.95 | | | | |
| | | U#2 &3 | 08.11.2024 | 16.02.2025 | 78 Days | 249.55 | | | | | Nov-26 | March-27 | 180 | 300.00 (approx) |

(EE(M))

(SDO)

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

## Annexure 2.1

unit-wise expenditures incurred on Capital Maintenance of MB-II in FY 2024-25 and projected in FY 2025-26 & FY 2026- 27

| | | | Expenditure booked in FY 2024-25 | | | | | Proposed Expenditure booking in FY 2025-26 | | | | | Proposed Expenditure booking in FY 2026-27 | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| S. No. | Name of LHP | Order detail | Unit No | From | To | No. of Days | Total Expenditure | Unit No. | From | To | No. of Days | Total Expenditure | Unit No. | From | To | No. of Days | Total Expenditure |
| 1 | | Against Order For 2024-25 | 1 | 16.10.2024 | 12.12.2024 | 58 | 1,35,61,442.83 | | | | | 5428865.54 | | | | | |
| 2 | | Against Order For 2025-26 | | | | | | 3 | Proposed | | 87 | 2,30,00,000.00 | | | | | |
| 3 | | Against Order For 2026-27 | | | | | | | | | | | 2 | Proposed | | 87 | 2,30,00,000.00 |
| 4 | | | | | | | | | | | | | 4 | Proposed | | 87 | 2,30,00,000.00 |

(Rajesh Chouksey)
DGM HGC Chinyalisaur

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

## Annexure 2.2

unit-wise expenditures incurred on annual Maintenance of MB-II in FY 2024-25 and projected in FY 2025-26 & FY 2026- 27

| | | | Expenditure booked in FY 2024-25 | | | | | Proposed Expenditure booking in FY 2025-26 | | | | | Proposed Expenditure booking in FY 2026-27 | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| S. No. | Name of LHP | Order detail | Unit No. | From | To | No. of Days | Total Expenditure | Unit No. | From | To | No. of Days | Total Expenditure | Unit No. | From | To | No. of Days | Total Expenditure |
| | | | 1 | 23.12.2023 | 06.02.2024 | 46 | 58,75,220 | | | | | | | | | | |
| | | Against Order For 2023-24 | 2 | 17.03.2024 | 10.05.2024 | 55 | 2,13,91,925 | | | | | | | | | | |
| | | | 3 | 01.11.2023 | 21.12.2023 | 51 | 45,50,080 | | | | | | | | | | |
| | | | 4 | 09.02.2024 | 02.04.2024 | 54 | 78,02,455 | | | | | | | | | | |
| 1 | | Against Order For 2024-25 | 2 | 25.11.2024 | 24.01.2025 | 61 | 1,22,67,035 | 2 | | | | 5602961.33 | | | | | |
| | | | 3 | 18.03.2025 | 01.05.2025 | 45 | 0 | 3 | | | | 13345891.16 | | | | | |
| | | | 4 | 28.01.2025 | 17.03.2025 | 49 | 41,83,315 | 4 | | | | 11265039.74 | | | | | |
| 2 | | Against Order For 2025-26 | | | | | | 1 | 28.10.2025 | 14.12.2025 | 48 | 1,88,00,000 | | | | | |
| | | | | | | | | 2 | Proposed | | 62 | 1,88,00,000 | | | | | |
| | | | | | | | | 4 | Proposed | | 62 | 1,88,00,000 | | | | | |
| 3 | | Against Order For 2026-27 | | | | | | | | | | | 2 | Proposed | | 62 | 1,90,00,000 |
| 4 | | | | | | | | | | | | | 4 | Proposed | | 62 | 1,90,00,000 |

(Rajesh Chouksey)
DGM HGC Chinyalisaur

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

Annex-B

Point No.5

Unit wise expendature incurred on **Capital Maintenance and Annual Maintenance in F.Y. 2024-25 and estimated in FY 2025-26 and FY 2026-27** is as follow:

| S.No. | Name of Plant | Unit No. | Capital Maintenance in FY 2024-25 | | | | Capital Maintenance in FY 2025-26 | | | | Capital Maintenance in FY 2026-27 | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | From | To | No.of Days | Total Expenditure | From | To | No.of Days | Total Expenditure | From | To | No.of Days | Total Expenditure |
| 1 | Chilla Power House | 1 | | | | | | | | | | | | |
| | | 2 | NIL | | | | | | | | | | | |
| | | 3 | | | | | | | | | | | | |
| | | 4 | | | | | | | | | | | | |

(DGM)

...utive Engineer (Mai...)
U.J.V.N. Limited
Chilla Power House-24...
Via Haridwar
Pouri Garhwal-Uttarakhand

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

B

**Unit wise expendature incurred on Capital Maintenance and Annual Maintenance in F.Y. 2024-25 and estimated in FY 2025-26 and FY 2026-27 is as follow:**

| S.No. | Name of Plant | Unit No. | Annual Maintenance in FY 2024-25 | | | | Annual Maintenance in FY 2025-26 | | | | Annual Maintenance in FY 2026-27 (Tentative) | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | From | To | No.of Days | Total Expenditure | From | To | No.of Days | Total Expenditure | From | To | No.of Days | Total Expenditure |
| 1 | Chilla Power House | 1 | 5.12.24 | 27.12.24 | 22 | 6384291.00 | 13.12.25 | 23.01.26 | 40 | 6693506.00 | 15.11.26 | 25.12.26 | 40 | 7000000.00 |
| | | 2 | 06.11.24 | 27.11.24 | 32 | 6384291.00 | 26.02.26 | 07.03.26 | 40 | 6693506.00 | 27.12.26 | 05.02.27 | 40 | 7000000.00 |
| | | 3 | 09.01.25 | 03.02.25 | 25 | 6384291.00 | 25.01.26 | 24.02.26 | 30 | 3830739.00 | | | | |
| | | 4 | | | | | | | | | | | | |

(DGM)

Executive Engineer (Maintenance)
U.J.V.N. Limited
Chilla Power House-249307
Via Haridwar
Pouri Garhwal-Uttarakhand

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

Point 5

| S.No. | Name of LHP | Unit No. | Capital Maintenance in FY 2024-25 | | | | Capital Maintenance in FY 2025-26 | | | | Capital Maintenance in FY 2026-27 | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | From | To | No of days | Total expenditure(Inclusive of GST) | From | To | No of days | Total expenditure(Inclusive of GST) in Lakhs | From | To | No of days | Total expenditure(Inclusive of GST) in lakhs |
| | Ramganga Power Station, | 1 | No capital maintenance had been carried out during 2024-25 | | | | | | | | 16.06.26 | 15.02.27 | 244 | 1094.21 |
| | | 2 | | | | | | | | | 01.07.26 | 28.10.2026 | 120 | 500.00 |
| | | 3 | | | | | 18.11.25 | 17.01.26 | 60 | 496.78 | | | | |

| S.No. | Name of LHP | Unit No. | Annual Maintenance in FY 2024-25 | | | | Annual Maintenance in FY 2025-26 | | | | Annual Maintenance in FY 2026-27 | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | From | To | No of days | Total expenditure(Inclusive of GST) in Lakhs | From | To | No of days | Total expenditure(Inclusive of GST) in Lakhs | From | To | No of days | Total expenditure(Inclusive of GST) in lakhs |
| | Ramganga Power Station, | 1 | 06.07.2024 | 22.08.2024 | 48 | 5.11 | 26.09.2025 | 17.10.2025 | 22.00 | 37.21 | 01.07.2026 | 30.07.2026 | 30 | 29.00 |
| | | 2 | 21.08.2024 | 07.10.2024 | 48 | 23.51 | 08.11.2025 | 29.11.2025 | 22.00 | 34.62 | 01.08.2026 | 31.08.2026 | 31 | 12.771 |
| | | 3 | 29.08.2024 | 26.10.2024 | 59 | 23.52 | 06.08.2025 | 05.09.2025 | 30.00 | 36.68 | 01.09.2026 | 30.09.2026 | 30 | 40.78 |

EE(M)

EE(GS)

DGM (HQ), KLY

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

40

Scanned with OKEN Scanner

Point No. 5

Detail of Annual Maintenance at Sharda Power House, Lohiahead, Khatima

| S.No. | Name of LHP | Unit No. | Annual Maintanance in FY 2024-25 | | | | Annual Maintanance in FY 2025-26 | | | | Annual Maintanance in FY 2026-27 | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | From | To | N.of Days | Total Expenditurte (Rs.) | From | To | N.of Days | Total Expenditurte (Rs.) | From | To | N.of Days | Total Expenditurte (Rs.) |
| 1 | Sharda Power House, Lohihead | 1 | 15.11.2024 | 18.12.2024 | 34 | 2398670 | 07.11.2025 | 06.12.2025 | 30 | 3060653 | - | - | - | - |
| 2 | | 2 | 01.02.2025 | 06.03.2025 | 34 | 2472100 | 10.01.2026 | 08.02.2026 | 30 | 3598173 | 10.11.2026 | 09.12.2026 | 30 | 3957990 |
| 3 | | 3 | 23.12.2024 | 19.01.2025 | 27 | 1883280 | 15.02.2026 | 16.03.2026 | 30 | 3179333 | 14.12.2026 | 13.01.2027 | 30 | 3497266 |

Detail of Capital Maintenance at Sharda Power House, Lohiahead, Khatima

| S.No. | Name of LHP | Unit No. | Annual Maintanance in FY 2024-25 | | | | Annual Maintanance in FY 2025-26 | | | | Annual / Capital Maintanance in FY 2026-27 | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | From | To | N.of Days | Total Expenditurte (Rs.) | From | To | N.of Days | Total Expenditurte (Rs.) | From | To | N.of Days | Total Expenditurte (Rs.) |
| 1 | Sharda Power House, Lohihead | 1 | No Capital Maintenance done | | | | No Capital Maintenance done | | | | 15.11.2026 | 30.04.2027 | 167 | 80000000 |
| 2 | | 2 | | | | | | | | | - | - | - | 0 |
| 3 | | 3 | | | | | | | | | - | - | - | 0 |

DGM, Lohiahead

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

| S.No | Name of LHP | Unit No. | Capital maintenance in FY 2024-25 | | | | Capital maintenance in FY 2025-26 | | | | Capital maintenance in FY 2026-27 | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | From | To | No.Of Days | Total expenditure | From | To | No.Of Days | Total expenditure | From | To | No.Of Days | Total expenditure |
| 1 | Vyasi HEP | 1 | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | 1/11/2026 | 31-03-2027 | 120 | 450 Lakh |
| | | 2 | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil |

| S.No | Name of LHP | Unit No. | Annual maintenance in FY 2024-25 | | | | Annual maintenance in FY 2025-26 | | | | Annual maintenance in FY 2026-27 | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | From | To | No.Of Days | Total expenditure | From | To | No.Of Days | Total expenditure | From | To | No.Of Days | Total expenditure |
| 1 | Vyasi HEP | 2 | 26/01/2025 | 28/02/2025 | 34 | 24.8 | 15/01/2026 | 15/04/2026 | 90 | 152 | 1/1/2026 | 31/01/2026 | 31 | 30 |
| | | 1 | 5/3/2025 | 4/4/2025 | 31 | 24.8 | | | | | Nil | Nil | Nil | Nil |

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

EE(M)

GM(EM)
LVP

# Annexure-3

**Undertaking in reference to point no. 09 (A) Add Cap.**

It is certified that no Add.Cap nature items have been booked under R&M in **Chibro, Khodri & PDD** unit. F.Y. 2024-25

| | | |
|---|---|---|
| AAO | SAO | DGM |
| Asstt./Accounts Officer<br>HGC Dakpathar | AHSAN MOHMAD<br>Senior Accounts Officer<br>UJVN Ltd., HGC, | DY. GENERAL MANAGER<br>HYDEL GENERATION CIRCLE<br>DAKPATHAR |

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

Subject: Petition for True up for FY 2024-25, Annual Performance Review for FY 2025-26 and Determination of Annual Fixed Charges for FY 2026-27 for 11 LHPs of UJVN Ltd.

Point No. 9:

It is to certify that no Add Cap nature items have been booked under R&M by Dhakrani Power House (Profit Center: 1203)

EE

DGM

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

Point 9: True Up of for FY (2024-25).

UJVN Ltd. is required to provide an undertaking that no Add Cap Nature items have been booked under R&M by respective cost/plant center.

**Reply:**

It is to certify that no Add Cap nature items have been booked under R&M by Dhalipur Power House (Profit Center: 1204).

A.O.

EE Dhalipur

DGM

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

Point 9: True Up of for FY (2024-25).

**UJVN Ltd. is required to provide an undertaking that no Add Cap Nature items have been booked under R&M by respective cost/plant center.**

**Reply:**

It is to certify that no Add Cap nature items have been booked under R&M by Kulhal Power House (Profit Center: 1205).

EE(E&M)
Asan Barrage

EE(M&4)
Kulhal P.S

DGM, Dhakrani

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

## Undertaking

1. It is herby declared that details of additional capitalization of FY 2024-25 for plant code 1207 do not include any item of R&M and vice versa.

2. It is declared that details of R&M, A&G and employee expenses claimed for FY 2024-25, UJVN Ltd. under plant code 1207 have not been claimed in its previous tariff claims and that no double accounting exists in the details submitted with regard to Add Cap and R&M Expense.

19/12/2025

| | | |
|---|---|---|
| (Harvinder Singh) | (Madhur Rastogi) | (Hemant Kumar Srivastava) |
| AAO, Civil Dhalipur | Dy.CAO, Civil Dhalipur | Dy. General Manager (CM-YV) |

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

Annexure-3

यूजेवीएन लिमिटेड
(उत्तराखण्ड सरकार का उपक्रम)
UJVN Limited
(Govt. of Uttarakhand Enterprise)
कार्यालय उप महाप्रबन्धक, जल विद्युत उत्पादन मण्डल, तिलोथ, उत्तरकाशी – 249193 दूरभाष 01374 222187 फैक्स सं० 01374–222436
Office of the Dy. General Manager, Hydel Generation Circle Tiloth, Uttarkashi - 249193 Phone - 01374-222187 Fax - 01374 222436
CIN No.:- 40101UR2001SGC025866

It is certified that no add cap nature items have been booked under R&M by MB-I HEP Tiloth, Uttarkashi in the F.Y. 2024-25.

(SAO)

DGM

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

Annexure-4

**Point no 09.**

UJVN Ltd. is required to provide an undertaking that no Add Cap nature items have been booked under R&M by respective cost/plant center.

**UJVNL Submission:**

This is to confirm that no Add Cap nature item have been booked under R&M for the FY 2024-25.

(Rajesh Chouksey)
DGM HGC Chinyalisaur

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

Name of Unit:- Office of DGM (CM-BV), UJVN Limited, Maneri

**II. True Up of FY 2024-25.**

**Point No. A - 09**

This is to confirm that for this unit, no Add Cap nature item have been booked under R&M versa for the FY 2024-25.

Dy. General Manager (CM-BV)
UJVN Ltd. Maneri (Uttarkashi)

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

Annex-D

Related to replies Hon'ble UERC letter dated 08.12.2025

Point no. II (A) 9:
UJVN Ltd. is required to provide an undertaking that no. Add Cap nature items have been booked under R&M by respective cost/plant center.

UJVNL Submission:
This is confirm that no. Add Cap nature items have been booked under R&M for FY 2024-25 at Chilla HGC.

(Shailesh Kumar Mishra)
DGM, HGC Chilla

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

**B.II True Up of FY 2024-25-Point 9,17 & 18**

Plant : Ramganga Power station, Kalagarh                    F.Y. 2024-25

| Point | Observations | Reply |
|---|---|---|
| 09 | UJVN Ltd. is required to check and confirm that no Add Cap nature item have been booked under R&M | It is hereby confirmed that no Add Cap nature item have been booked under R&M |
| 17 | UJVN Ltd is required to give an undertaking that no R&M nature items have been booked under Add Cap | It is hereby confirmed that no R&M nature item have been booked under Add Cap |
| 18 | UJVN Ltd agreed to submit an undertaking declaring that no item have been claimed in its previous tariff claims and that no double accounting exists in the details submitted with regard to Add Cap and R&M Expense | No items have been claimed in its previous tariff claims and no double accounting exists |

DGM (HW), Klg

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

Reply of Point No. 9:

In R&M expenses, serial no. 1&2 under head of Plant & Machinery an amount of Rs 1179240 .00 for 110V, 100 Ah VRLA Battery Bank & 25 Amp battery charger for 100 V/100Ah Battery is of capital nature. So kindly consider it as add cap item for financial year 2024-25. Except this no other add cap nature items have been booked under R&M of Sharda Power House, Lohiahead, Khatima for FY 2024-25.

DGM, Lohiahead

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

**POINT NO. 6 (II) (A) Add cap (9)**
**Profit Centre- 1306**

## CERTIFICATE

This is to confirm that no Add-Cap nature items have been booked under R&M and vice versa in the details submitted for FY 2024-25 under Dy. General Manager (CM-GV), Mayapur, Haridwar (Profit Centre-1306).

( Rajeev Agarwal )
Dy General Manager

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

True up for FY 2024-25, Annual Performance Review for FY 2025-26 and Determination of Annual Fixed Charges for FY 2026-27 for 11 LHPs of UJVN Ltd.

Query 9

UJVN Ltd. is required to provide an undertaking that no Add Cap Nature items have been booked under R&M by respeotive cost/plant Center.

Reply-

This is to certify that no Add cap nature items have been booked under R&M

Accountant
Vyasi HEP, UJVNL
Dakpathar, Dehradun

Sr. Accounts Officer.
Vyasi Project
U.J.V.N. Limited
Dakpathar (Dehradun)

Dy. G.M. (O&M)
Vyasi Project

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

# Annexure-4

<u>**Undertaking in reference to point no. 17 (B) O&M.**</u>

It is certified that no R&M nature items have been booked under Add.Cap in **Chibro, Khodri & PDD** unit. F.Y. 2024-25

AAO
Asstt./Accounts Officer
HGC Dakpathar

SAO
AHSAN MOHMAD
Senior Accounts Officer
UJVN Ltd., HGC, Dakpather

DGM
DY. GENERAL MANAGER
HYDEL GENERATION CIRCLE
DAKPATHAR

Director (Operation)
U JVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

Subject: Petition for True up for FY 2024-25, Annual Performance Review for FY 2025-26 and Determination of Annual Fixed Charges for FY 2026-27 for 11 LHPs of UJVN Ltd.

Point No. 17:

It is to certify that no R&M nature items have been booked under Add Cap by Dhakrani Power House (Profit Center: 1203)

SE

DGM

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

Point 17: True Up of for FY (2024-25).

UJVN ltd is required to give an undertaking that no R&M nature items have been booked under Add Cap by respective cost centre-wise/plant.

**Reply:**

It is certify that no R&M nature items have been booked under Add Cap by Dhalipur Power House (Profit Center 1204).

EE
Dhalipur

DGM

A.O.

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

Point 17: True Up of for FY (2024-25).

UJVN ltd is required to give an undertaking that no R&M nature items have been booked under Add Cap by respective cost centre-wise/plant.

**Reply:**

It is certify that no R&M nature items have been booked under Add Cap by Kulhal Power House (Profit Center 1205).

EE(E&M)

EE(M&G)
Kulhal P.H.

DGM, Dhakrani

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

## Undertaking

1. It is herby declared that details of additional capitalization of FY 2024-25 for plant code 1207 do not include any item of R&M and vice versa.

2. It is declared that details of R&M, A&G and employee expenses claimed for FY 2024-25, UJVN Ltd. under plant code 1207 have not been claimed in its previous tariff claims and that no double accounting exists in the details submitted with regard to Add Cap and R&M Expense.

19/12/2025

(Harvinder Singh)
AAO, Civil Dhalipur

(Madhur Rastogi)
Dy.CAO, Civil Dhalipur

(Hemant Kumar Srivastava)
Dy. General Manager (CM-YV)

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

Annexure-6

यूजेवीएन लिमिटेड
(उत्तराखण्ड सरकार का उपक्रम)

UJVN Limited

(Govt. of Uttarakhand Enterprise)

UJVNL

कार्यालय उप महाप्रबन्धक, जल विद्युत उत्पादन मण्डल, तिलोथ, उत्तरकाशी – 249193 दूरभाष 01374 222187 फैक्स सं० -01374 222436
Office of the Dy. General Manager, Hydel Generation Circle Tiloth, Uttarkashi - 249193 Phone - 01374-222187 Fax - 01374-222436
CIN No.:- 40101UR2001SGC025866

It is certified that no R&M nature items have been booked under Add Cap by MB-I HEP Tiloth Uttarkashi in the F.Y. 2024-25.

(SAO)

DUM

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

Annexure 8

Point no 17.

UJVN Ltd, is required to give an undertaking that no R&M nature items have been booked under Add Cap by respective cost centre-wise/plant.

UJVNL Submission:

This is to confirm that no R&M nature items have been booked under Add Cap by MB-II Project ~~is attached herewith~~.

(Rajesh Chouksey)
DGM HGC Chinyalisaur

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

**Name of Unit:- Office of DGM (CM-BV), UJVN Limited, Maneri**

Point No. - 17

This is to confirm that for this unit, no R&M nature item have been booked under Add Cap for the FY 2024-25.

A K Singh

Dy. G.M. (CM-BV)

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

Annex - H

Related to replies Hon'ble UERC letter dated 08.12.2025

Point no. II (B) 17:
UJVN Ltd. is required to give an undertaking that no R&M nature item have been booked under Add Cap by respective cost/plant center.

UJVNL Submission:
This is to confirm that no R&M nature item have been booked under Add Cap for FY 2024-25 at Chilla HGC.

(Shailesh Kumar Mishra)
DGM, HGC Chilla

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

B.II True Up of FY 2024-25-Point 9,17 & 18

Plant : Ramganga Power station, Kalagarh F.Y. 2024-25

| Point | Observations | Reply |
|---|---|---|
| 09 | UJVN Ltd. is required to check and confirm that no Add Cap nature item have been booked under R&M | It is hereby confirmed that no Add Cap nature item have been booked under R&M |
| 17 | UJVN Ltd is required to give an undertaking that no R&M nature items have been booked under Add Cap | It is hereby confirmed that no R&M nature item have been booked under Add Cap |
| 18 | UJVN Ltd agreed to submit an undertaking declaring that no item have been claimed in its previous tariff claims and that no double accounting exists in the details submitted with regard to Add Cap and R&M Expense | No items have been claimed in its previous tariff claims and no double accounting exists |

DGM (H&M), Klg

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

Reply of Point No. 17:

No R&M nature items have been booked under Add Cap by Sharda Power House, Lohiahead, Khatima for FY 2024-25.

DGM, Lohiahead

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

**POINT NO. 6 (II) (B) O&M (17)**
**Profit Centre- 1306**

## CERTIFICATE

This is to confirm that no R&M nature items have been booked under Add-Cap and vice versa in the details submitted for FY 2024-25 under Dy. General Manager (CM-GV), Mayapur, Haridwar (Profit Centre-1306).

( Rajeev Agarwal )
Dy General Manager

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

**True up for FY 2024-25, Annual Performance Review for FY 2025-26 and Determination of Annual Fixed Charges for FY 2026-27 for 11 LHPs of UJVN Ltd.**

Query 17

UJVN Ltd. is required to give an undertaking that no R&M Nature items have been booked under Add Cap by respective cost center-wise/plant.

Reply-

This is to certify that no R&M nature items have been booked under Add Cap

Accountant
Vyasi HEP, UJVNL
Dakpathar, Dehradun

Sr. Accounts Officer
Vyasi Project
U.J.V.N. Limited
Dakpathar (Dehradun)

Dy. G.M. (O&M)
Vyasi Project

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

# Annexure-5

## Undertaking in reference to point No. 18 (B) O&M

It is certified that no items have been claimed in the previous traiff claims and that no double accounting exists in the details submitted with regard to Add Cap and R&M expenses under **Chibro, Khodri & PDD Units.**

| AAO | SAO | DGM |
|---|---|---|
| Asstt./Accounts Officer | AHSAN MOHMAD | DY. GENERAL MANAGER |
| HGC Dakpathar | Senior Accounts Officer | HYDEL GENERATION CIRCLE |
| | UJVN Ltd., HGC, Dakpather | DAKPATHAR |

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

Subject: Petition for True up for FY 2024-25, Annual Performance Review for FY 2025-26 and Determination of Annual Fixed Charges for FY 2026-27 for 11 LHPs of UJVN Ltd.

Point No. 18:

It is to certify that no items have been claimed in previous tariff claims and that no issue of double accounting esxists in Add Cap and R&M expenses claimed by Dhakrani Power House (Profit Center: 1203)

SE

DGM

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

Point 18: True Up of for FY (2024-25).

UJVN Ltd is required to give an undertaking that no items have been claimed in its previous tariff claims and that no issue of double accounting exists in Add Cap and R&M expenses claimed for 11 LHPs.

**Reply:**

It is to certify that no items have been claimed in its previous tariff claims and that no issue of double accounting exists in Add Cap and R&M expenses claimed for Dhalipur Power House ( Profit Center 1204).

A.O. EE Dhalipur DGM

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

Point 18: True Up of for FY (2024-25).

UJVN Ltd is required to give an undertaking that no items have been claimed in its previous tariff claims and that no issue of double accounting exists in Add Cap and R&M expenses claimed for 11 LHPs.

Reply:

It is to certify that no items have been claimed in its previous tariff claims and that no issue of double accounting exists in Add Cap and R&M expenses claimed for Kulhal Power House ( Profit Center 1204).

EE(E&M)
Asean Banerjee

EE(M&4),
Kulhal P.H

DGM, Dhakrani

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

<u>Undertaking</u>

1. It is herby declared that details of additional capitalization of FY 2024-25 for plant code 1207 do not include any item of R&M and vice versa.

2. It is declared that details of R&M, A&G and employee expenses claimed for FY 2024-25, UJVN Ltd. under plant code 1207 have not been claimed in its previous tariff claims and that no double accounting exists in the details submitted with regard to Add Cap and R&M Expense.

19/12/2025

| | | |
|---|---|---|
| (Harvinder Singh) | (Madhur Rastogi) | (Hemant Kumar Srivastava) |
| AAO, Civil Dhalipur | Dy.CAO, Civil Dhalipur | Dy. General Manager (CM-YV) |

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

Annexure - 7


यूजेवीएन लिमिटेड
(उत्तराखण्ड सरकार का उपक्रम)

UJVN Limited
(Govt. of Uttarakhand Enterprise)

UJVNL

कार्यालय उप महाप्रबन्धक, जल विद्युत उत्पादन मण्डल, तिलोथ, उत्तरकाशी 249193 दूरभाष -01374 222187 फैक्स सं० 01374 222436
Office of the Dy. General Manager, Hydel Generation Circle Tiloth, Uttarkashi - 249193 Phone - 01374-222187 Fax - 01374-222436
CIN No.:- 40101UR2001SGC025866


It is certified that no items have been claimed previous tariff claims and that no issue of double accounting exists in Add Cap and R&M expenses claimed by MB-I HEP Tiloth Uttarkashi in the F.Y. 2024-25.

(SAO)

DGM

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

Annexure 9

**Point no 18.**

UJVN Ltd. is required to give an undertaking that no items have been claimed in its previous tariff claims and that no issue of double accounting exists in Add Cap and R&M Expenses claimed for 11 LHPs.

**UJVNL Submission:**

This is to confirm that no items have been claimed in its previous tariff claims and that no issue of double accounting exists in Add Cap and R&M Expense ~~is attached herewith~~.

(Rajesh Chouksey)
DGM HGC Chinyalisaur

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

Submission of Reply of the UERC queries regarding Petitions for True up for FY 2024-25, Annual Performance Review for FY 2025-26 and Determination of Annual Fixed Charges for FY 2026-27 for 11 LHPs of UJVN Limited".

**Reference:** Letter No. UERC/ 5/ Tech/ 839/ Misc. App. No. 91 to 101 of 2025/ 1378 Dated 08 December, 2025

**Name of Unit:- Office of DGM (CM-BV), UJVN Limited, Maneri**

<u>Point No. - 18</u>

This is to confirm that for this unit, no items have been claimed in previous tariff claims and no issue of double accounting exists in Add Cap and R&M expenses for the FY 2024-25.

A K Singh

Dy. G.M. (CM-BV)

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

Annex - I

Related to replies Hon'ble UERC letter dated 08.12.2025

Point no. II (B) 18:
UJVN Ltd. is required to give an undertaking that no item have been claimed in its previous tariff claims and that no issue of double accounting exists in Add Cap and R&M expenses claimed for 11 LHPs.

UJVNL Submission:
This is to confirm that no item have been claimed in previous tariff claims and that no issue of double accounting exists in Add Cap and R&M expenses for FY 2024-25 at Chilla HGC.

(Shailesh Kumar Mishra)
DGM, HGC Chilla

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

## B.11 True Up of FY 2024-25-Point 9,17 & 18

**Plant : Ramganga Power station, Kalagarh** **F.Y. 2024-25**

| Point | Observations | Reply |
|---|---|---|
| 09 | UJVN Ltd. is required to check and confirm that no Add Cap nature item have been booked under R&M | It is hereby confirmed that no Add Cap nature item have been booked under R&M |
| 17 | UJVN Ltd is required to give an undertaking that no R&M nature items have been booked under Add Cap | It is hereby confirmed that no R&M nature item have been booked under Add Cap |
| 18 | UJVN Ltd agreed to submit an undertaking declaring that no item have been claimed in its previous tariff claims and that no double accounting exists in the details submitted with regard to Add Cap and R&M Expense | No items have been claimed in its previous tariff claims and no double accounting exists |

DGM (HW) Klg

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

Reply of Point No. 18:

No items have been claimed in previous tariff claims and no issue of double accounting exists in Add Cap and R&M expenses claimed for Sharda Power House, Lohiahead, Khatima for FY 2024-25.

DGM, Lohiahead

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

**POINT NO. 6 (II) (B) O&M (18)**
**Profit Centre- 1306**

## CERTIFICATE

This is to confirm that no items have been claimed in its previous tariff claims and that no double accounting exists in the details submitted with regard to Add Cap and R&M Expenses for FY 2024-25 under Dy. General Manager (CM-GV), Mayapur, Haridwar ( Profit Centre-1306).

( Rajeev Agarwal )
Dy General Manager

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

**True up for FY 2024-25, Annual Performance Review for FY 2025-26 and Determination of Annual Fixed Charges for FY 2026-27 for 11 LHPs of UJVN Ltd.**

Query 18

UJVN Ltd. is required to give an undertaking that no items have been claimed in its previous tariff claims and that no issue of double accounting exists in Add Cap and R&M Expenses Claimed for 11 LHPs.

Reply-

This is to certify that no items have been claimed in its previous tariff claims and that no issue of double accounting exists in Add Cap and R&M Expenses

**Accountant**
**Vyasi HEP, UJVNL**
**Dakpathar, Dehradun**

Sr. Accounts Officer
Vyasi Project
U.J.V.N. Limited
Dakpathar (Dehradun)

Dy. G.M. (O&M)
Vyasi Project

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

# Annexure-6

Annexure - 6

Point No- 30 Interest on Working Capital

## Detail of Interest on OD for F.Y 2024-25 for 11 LHP's

G.L - 78583003

| SL.No | Document No | Posting Date | Name of Bank | Interest on OD Availed O&M Exp. (PFC,REC, Salary & other exp.) |
|---|---|---|---|---|
| 1 | 600000636 | 30.04.2024 | Union Bank 26060 | 538816.00 |
| 2 | 600001438 | 31.05.2024 | | 412142.00 |
| 3 | 600000638 | 30.04.2024 | Canara Bank A/c 76654 | 784.00 |
| 4 | 600001433 | 31.05.2024 | | 47171.00 |
| 5 | 600002279 | 30.06.2024 | | 488237.00 |
| 6 | 600002673 | 31.07.2024 | | 2482374.37 |
| 7 | 600003788 | 31.08.2024 | | 2845124.52 |
| 8 | 600006054 | 30.09.2024 | | 2661904.45 |
| 9 | 600006055 | 31.10.2024 | | 2774010.59 |
| 10 | 600006058 | 30.11.2024 | | 1971442.49 |
| 11 | 600007073 | 31.12.2024 | | 485531.43 |
| 12 | 600007617 | 31.01.2025 | | 26418.93 |
| 13 | 600008260 | 28.02.2025 | | 95.59 |
| 14 | 600009448 | 31.03.2025 | | 81173.00 |
| 17 | 600002280 | 30.06.2024 | | 1794330.12 |
| 18 | 600002675 | 31.07.2024 | | 1820817.82 |
| 19 | 600003723 | 31.08.2024 | | 1816875.27 |
| 20 | 600004266 | 31.08.2024 | | -3750.00 |
| 21 | 600006041 | 30.09.2024 | | 2053750.59 |
| 22 | 600006042 | 30.10.2024 | | 2131014.52 |
| 23 | 600006197 | 30.11.2024 | | 2077070.93 |
| 24 | 600007057 | 31.12.2024 | | 2156030.18 |
| 25 | 600007647 | 31.01.2025 | | 701142.00 |
| 27 | 600009641 | 31.03.2025 | | 1290939.86 |
| 28 | 600006044 | 31.10.2024 | Bank of Maharashtra | 1405273.91 |
| 29 | 600006045 | 30.11.2024 | | 1074518.18 |
| 33 | 600009450 | 31.03.2025 | | 158795.00 |
| 34 | 600000634 | 30.04.2024 | Union Bank 26056 | 286201.61 |
| 36 | 600002278 | 30.06.2024 | | 477268.40 |
| 37 | 600002698 | 31.07.2024 | | 2275515.83 |
| 38 | 600003724 | 31.08.2024 | | 2206658.03 |
| 39 | 600006047 | 30.09.2024 | | 2558171.50 |
| 40 | 600006052 | 31.10.2024 | | 2643775.30 |
| 41 | 600006050 | 30.11.2024 | | 2496342.07 |
| 42 | 600007062 | 31.12.2024 | | 1230657.73 |
| | Total | | | 47466624.22 |

Dy CAO

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

Point No- 30 Interest on Working Capital

## Detail of Interest on OD for F.Y 2024-25 for 11 LHP.s

G.L - 78583003

| SL.No | Document No | Posting Date | Name of Bank | Interest on OD availed for PFC Repment | Interest on OD availed for Salary | Interest on OD availed O&M(REC loan Repayment) | Interest OD availed O&M Exp. | Interest on OD availed RMU Dhalipur | Interest on OD availed for RMU Dharkani | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 600000636 | 30.04.2024 | Union Bank 26060 | | | 307894.86 | 230921.14 | | | 538816.00 |
| 2 | 600001438 | 31.05.2024 | | | | 235509.71 | 176632.29 | | | 412142.00 |
| 3 | 600000638 | 30.04.2024 | Canara Bank A/c 76654 | | 448 | 336.00 | | | | 784.00 |
| 4 | 600001433 | 31.05.2024 | | | | | 47171 | | | 47171.00 |
| 5 | 600002279 | 30.06.2024 | | | | | 488237 | | | 488237.00 |
| 6 | 600002673 | 31.07.2024 | | 355301.67 | | 1184338.92 | 628883.96 | 159293.58 | 154556.23 | 2482374.37 |
| 7 | 600003788 | 31.08.2024 | | 611416.44 | 611416.44 | | 1082207.11 | 274118.37 | 265966.15 | 2845124.52 |
| 8 | 600006054 | 30.09.2024 | | 405160.49 | 1181718.11 | | 717134.08 | 181646.95 | 176244.82 | 2661904.45 |
| 9 | 600006055 | 31.10.2024 | | 422223.83 | 1231486.18 | | 747336.19 | 189297.02 | 183667.37 | 2774010.59 |
| 10 | 600006058 | 30.11.2024 | | | | | 800069.71 | 594526.94 | 576845.84 | 1971442.49 |
| 11 | 600007073 | 31.12.2024 | | | | | | 246430.10 | 239101.33 | 485531.43 |
| 12 | 600007617 | 31.01.2025 | | | | | | 13408.85 | 13010.08 | 26418.93 |
| 13 | 600008260 | 28.02.2025 | | | | | | 48.52 | 47.08 | 95.59 |
| 14 | 600009448 | 31.03.2025 | | | | | 81173 | | | 81173.00 |
| 15 | 600000635 | 30.04.2024 | Punjab & Sind Bank | | | | | | | 0.00 |
| 16 | 600001436 | 31.05.2024 | | | | | | | | 0.00 |
| 17 | 600002280 | 30.06.2024 | | | 1656304.73 | | 138025.39 | | | 1794330.12 |
| 18 | 600002675 | 31.07.2024 | | | 1680754.91 | | 140062.91 | | | 1820817.82 |
| 19 | 600003723 | 31.08.2024 | | | 1677115.64 | | 139759.64 | | | 1816875.27 |
| 20 | 600004266 | 31.08.2024 | | | | | | | | -3750.00 |
| 21 | 600006041 | 30.09.2024 | | | 1918635.42 | | 135115.17 | | | 2053750.59 |
| 22 | 600006042 | 30.10.2024 | | | 1990816.20 | | 140198.32 | | | 2131014.52 |
| 23 | 600006197 | 30.11.2024 | | | 1940421.53 | | 136649.40 | | | 2077070.93 |
| 24 | 600007057 | 31.12.2024 | | | 2014186.09 | | 141844.09 | | | 2156030.18 |
| 25 | 600007647 | 31.01.2025 | | | 560913.60 | | 140228.40 | | | 701142.00 |
| 26 | 600008258 | 28.02.2025 | | | | | | | | 0.00 |
| 27 | 600009641 | 31.03.2025 | | | | | 1290939.857 | | | 1290939.86 |
| 28 | 600006044 | 31.10.2024 | Bank of Maharashtra | | | | 1405273.909 | | | 1405273.91 |
| 29 | 600006045 | 30.11.2024 | | | | | 1074518.182 | | | 1074518.18 |
| 30 | 600007074 | 31.12.2024 | | | | | | | | 0.00 |
| 31 | 600007620 | 31.01.2025 | | | | | | | | 0.00 |
| 32 | 600008262 | 28.02.2025 | | | | | | | | 0.00 |
| 33 | 600009450 | 31.03.2025 | | | | | 158795 | | | 158795.00 |
| 34 | 600000634 | 30.04.2024 | Union Bank 26056 | 286201.61 | | | | | | 286201.61 |
| 35 | 600001431 | 31.05.2024 | | | | | | | | 0.00 |
| 36 | 600002278 | 30.06.2024 | | | | 477268.40 | | | | 477268.40 |
| 37 | 600002698 | 31.07.2024 | | | 689550.25 | 1585965.58 | | | | 2275515.83 |
| 38 | 600003724 | 31.08.2024 | | | 668684.25 | 1537973.775 | | | | 2206658.03 |
| 39 | 600006047 | 30.09.2024 | | | 967956.7832 | 1590214.72 | | | | 2558171.50 |
| 40 | 600006052 | 31.10.2024 | | | 1000347.409 | 1643427.89 | | | | 2643775.30 |
| 41 | 600006050 | 30.11.2024 | | | 944561.8636 | 1551780.205 | | | | 2496342.07 |
| 42 | 600007062 | 31.12.2024 | | | | 1230657.734 | | | | 1230657.73 |
| 43 | 600007618 | 31.01.2025 | | | | | | | | 0.00 |
| 44 | 600008261 | 28.02.2025 | | | | | | | | 0.00 |
| 45 | 600009449 | 31.03.2025 | | | | | | | | 0.00 |
| | | | | | | | | | | 47466624.20 |

Dy. CAO

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

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# Annexure-7

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Annexure-7

a) As per accounting policy Note no. 3 (iv) of Balance Sheet of the Nigam related to **Government grant**, the Government loan at a below market rate of interest is initially recognized and measured at fair value and the government grant is measured as the difference between the initially recognized amount of the loan and the Net Present value of Loan. The loan is subsequently measured as per the accounting Policy applicable to financial liabilities and government grant is recognized initially as deferred income and subsequently adjusted in the Statement of Profit and Loss on a systematic basis.

The Interest free SAS loan from GOU which are payable after 1 year are discounted on the basis of weighted average interest rate of borrowings of UJVNL and present value of the interest free SAS loan is calculated. On this present value of interest free SAS loan, a notional interest is calculated on the above average rate of interest.
For FY 2024-25 the notional interest on this interest free SAS loan was Rs. 9.08 Cr. This interest of Rs. 9.08 Cr is recognized as Interest expense as per Note no 27-Finance Cost as well as Interest Income as per Note no 24- Other income of Balance Sheet of Nigam. Due to this there is no financial impact on the profitability of Nigam.

Note no 35 (B) may further be clarified by the below mentioned detail:

| Sr No | Particulars (Please refer to Note no 35 (B) of Balance sheet of Nigam) | Amount in CR |
|---|---|---|
| 1 | Gross value of interest free SAS Loan as on 31.03.2025 | 191.81 |
| 2 | Less: Current Maturity of loan (payable within one year) | 22.12 |
| 3 | Gross Value of interest free SAS loan Excluding Current Maturity (1-2) | 169.69 |
| 4 | Present value of interest free SAS loan (discounting done on Sr no 3 as per weighted average ROI of borrowing of Nigam) | 99.09 |
| 5 | Fair Value Adjustment (3-4) (Deferred Income) (recognized as government grant) | 70.60 |
| 6 | Notional Interest calculated on Govt Grant (Deferred income written off during FY 2024-25) | 9.08 |
| 7 | Balance of Deferred income (Government Grant) at the year end | 61.52 |

Thus, the amount of Rs 9.08 as "Deferred income written off (Grant) at note no 35 (B)" is the adjustment related to interest free SAS loan received from GOU.

Vinod Kumar
Dy. G.M. - CAO

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

c) Leasehold Land is amortized as per rates and methodology notified by UERC.

d) Temporary erections are depreciated fully (100%) in the year of acquisition/Capitalization by retaining at Rs.1 as WDV.

e) Assets valuing Rs.5000/- or less but more than Rs.750/- are fully depreciated during the year in which assets is made available for use with Rs.1/- as WDV.

f) Low value items which are in the nature of fixed assets (excluding Immovable assets) and valuing Rs.750/- are not capitalized and charged off to revenue accounts in the year of use.

**(iv) Government Grant**

a) Government grants are recognized where there is reasonable assurance that the grant will be received and all attached conditions will be complied with. These grants are classified as capital/revenue according to their nature.

b) Grants relating to depreciable assets are initially recognized as deferred income and subsequently recognized in the statement of profit and loss on a systematic basis over the useful life of the asset generally in the same proportion in which depreciation is charged on the depreciable assets acquired out of such Grant.

c) Grants in the form of revenue grant are recognized as income on a systematic basis over the periods over which the related costs are incurred on the basis of expenditure for particular purpose.

d) The Government loan at a below market rate of interest is initially recognized and measured at fair value and the government grant is measured as the difference between the initially recognized amount of the loan and the Net Present value of Loan. The loan is subsequently measured as per the accounting Policy applicable to financial liabilities and government grant is recognized initially as deferred income and subsequently adjusted in the Statement of Profit and Loss on a systematic basis.

**(v) Intangible Assets**

a) Intangible assets are identifiable non-monetary asset without physical substance. Intangible assets are recognized if:
   i. It is probable that future economic benefits expected with the respective assets will flow to the company for more than one economic period; and
   ii. The cost of the asset can be measured reliably.

b) Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less accumulated amortization and accumulated impairment losses, if any.

| | | | |
|---|---|---|---|
| (Biswadip Dasgupta)<br>Company Secretary<br>M.No. A13698 | (Sudhakar Badoni)<br>ED (Finance) & CFO | (S.C. Baluni)<br>Director (Projects)<br>(DIN 08511540) | (Dr. Sandeep Singhal)<br>Managing Director<br>(DIN 06615837) |

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

Capital Management

A. Risk Management

The Company's objectives when managing capital are to:

1. Safeguard their ability to continue as a going concern, so that they can continue to provide returns for shareholders and benefits to other stakeholders, and
2. Maintain an optimal capital structure to reduce the cost of capital.

In order to maintain or adjust the capital structure, the Company may adjust the amount of dividends paid to shareholders, return capital to shareholders or issue new shares.

The company monitors capital using gearing ratio, which is Debt divided by total Shareholder fund:

( ₹. in Crores)

| Particulars | As at 31st March 2025 | As at 31st March 2024 |
|---|---|---|
| Net Debt | 2456.76 | 2327.81 |
| Share holder fund | 2940.33 | 2811.20 |
| Gearing Ratio | 0.84 | 0.83 |

B. Dividends

( ₹. in Crores)

| Particulars | Paid during the year ended March 31, 2025 | Paid during the year ended March 31, 2024 |
|---|---|---|
| (i) Equity Shares | | |
| Final Dividend for the year ended March 31, 2024 of INR 10.01 crores (March 31, 2023 - INR 20.10 crores ) | 10.01 | 20.10 |
| Interim Dividend or the year ended March 31, 2024 of INR NIL (March 31, 2023 - INR NIL Crores) per fully paid up share | - | - |
| (ii) Dividends not recognised at the end of reporting period. | | |
| In addition to above the dividends, since year end the director have recommended the payment of final dividend of INR NIL per fully paid equity share . The proposed dividend is subject to the approval of shareholders in the ensuing annual general meeting. | NIL | NIL |

**Note No.35:- Disclosure in respect of Indian Accounting Standard (Ind AS)-20 "Accounting for Government Grants and Disclosure of Government Assistance"**

**(A)The break-up of total grant in aid received for various purposes is as under: -**

( ₹. in Crores)

| Grant received for | 2024-25 | 2023-24 |
|---|---|---|
| Nature to be specified | Capital | Capital |
| Total Grants Received | 67.44 | 290.00 |

**(i) Capital Grant & Subsidies (Unutilised)** ( ₹. in Crores)

| Particulars | 2024-25 | 2023-24 |
|---|---|---|
| Opening balance | 235.74 | 89.97 |
| Add: Additions during the year | 67.44 | 290.00 |
| Less: Utilised / transferred during the year | 251.79 | 144.23 |
| Less: Refund of Grant | - | - |
| Closing balance (i) | 51.39 | 235.74 |

**(ii) Capital Reserve for Assets acquired out of Capital Grants & Subsidies (Utilised) (See details below)**

( ₹. in Crores)

| Particulars | 2024-25 | 2023-24 |
|---|---|---|
| Opening balance | 250.40 | 110.93 |
| Add: Additions during the year | 251.79 | 144.23 |
| Less :-Write off or Loss on Assets Acquired out of Grant/subsdies | - | - |
| Less :-Depreciation on Assets Acquired out of Grant/subsdies | 4.76 | 4.76 |
| Closing balance (ii) | 497.43 | 250.40 |
| Gross Total (i+ii) | 548.82 | 486.14 |

A.K. KASHYAP & CO. CHARTERED ACCOUNTANTS

(Biswadip Dasgupta)
Company Secretary
M.No. A 13698

(Sudhakar Badoni)
E.D.(Finance) & CFO

(S.C. Baluni)
Director (Projects)
DIN No. 08511540

(Dr. Sandeep Singhal)
Managing Director
DIN No. 06615837

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

Details of Unutilization of Grant & Subsidies :

(₹. in Crores)

| Particulars | Opening Balance as on 01-04-2024 | Received During the year | Utilization/ Adjustment | Refund | Closing Balance as on 31-03-2025 |
|---|---|---|---|---|---|
| | | | | | - |
| Opening Grant from UPJVNL | 51.39 | - | - | - | 51.39 |
| Lakhwar Grant | 184.35 | 67.44 | 251.79 | | - |
| Total | 235.74 | 67.44 | 251.79 | - | 51.39 |

| Particulars | 2024-25 | 2023-24 |
|---|---|---|
| Current Portion | 4.76 | 4.76 |
| Non-Current Portion | 544.06 | 481.38 |

(B)The benefit of a government loan at a below-market rate of interest is treated as a government grant.Loanwise detail is as under:-

(₹. in Crores)

| | 2024-25 | | | 2023-24 | | |
|---|---|---|---|---|---|---|
| Name of Loan | Gross Loan Amount | Deffered Income | Net Loan Amount | Gross Loan Amount | Deffered Income | Net Loan Amount |
| SAS Loan(Excluding Current Maturity)* | 169.69 | 70.60 | 99.09 | 285.04 | 122.75 | 162.29 |
| ADB Loan( See Note 35(B)(1) below) | 128.85 | - | 128.85 | 128.85 | - | 128.85 |
| World Bank Loan( See Note 35(B)(1) below) | 310.09 | - | 310.09 | 282.27 | - | 282.27 |
| Loan from GoUP( See Note 35(B)(1) below) | 5.05 | - | 5.05 | 5.05 | - | 5.05 |
| Loan from GoU Note 35(B)(1) ( See Note 35(B)(1) below) | 2.21 | - | 2.21 | 2.21 | - | 2.21 |
| Total | 615.89 | 70.60 | 545.29 | 703.42 | 122.75 | 580.67 |
| Less:- Deferred Income Written Off(Govt. Interest free Loan) | | 9.08 | 9.08 | | 8.61 | 8.61 |
| Balance at end of the year | 615.89 | 61.52 | 536.21 | 703.42 | 114.14 | 572.06 |

Note 35(B)(1) :- The above mentioned Loans were not adjusted with Deffered Income(Government Grant) as the Terms and condition of Loan repayment is pending .

(₹. in Crores)

| Particulars | 2024-25 | 2023-24 |
|---|---|---|
| Current Portion | 3.69 | 13.74 |
| Non-Current Portion | 57.83 | 100.40 |

*As per Letter No.246131/I-I/04(8)/06/2023 efile-51015 dated 14-10-2024,30% of the SAS loan amount received from Government of Uttarakhand during FY 2023-24 for Madhyamaheshwar,Early Warning System ,Refurbishment of Dhalipur channel,Refurbishment of Chilla and Procurement of HVOF has been changed to Equity .

**Note No.36 :- Disclosure in respect of Indian Accounting Standard (Ind AS)-19 "Employee Benefits"**
36.1 General description of various defined employee's benefits schemes are as under:

**a) For Employee covered under General Provident Fund:**
a) Government of Uttarakhand had taken over the liabilities for Gratuity and Pension w.e.f. March, 2004 against payment of 19.08% of the Basic Salary, Grade Pay and Dearness Allowance and the same has been accounted for on accrual basis.

**b) Gratuity:**
**For Employee covered under Employees Provident Fund and Miscellaneous Provision Act, 1952:**
a) Gratuity in respect of employees covered under Employees Provident Fund and Miscellaneous Provision Act, 1952 have been accounted for on actuarial valuation basis. The said valuation is based on projected unit credit method. The scheme is funded by Company and manage by LIC.
As per Actuarial Valuation company's best estimates for FY 2024-25 towards the Gratuity Fund Contribution is Rs. 5.35 Crores (including actuarial deficit of INR 4.40 Crores for 2023-24).

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

**c) Leave Encashment:**
Eligible employees can avail the benefit of Leave encashment of 2.5 days in each month and the same can be carry forward and accumulated for maximum of 300 days during the service tenure. In case of Officers, accumulated leaves can be availed only at the time of separation/ retirement from service. In any other case, encashment of accumulated earned leave is allowed after the accumulation of 60 earned leaves during service. The liability on this account is recognized on the basis of actuarial valuation.

**d) Medical Leave:**
Medical Leave benefit extends upto 365 days to its regular employees during the service period. The liability on this account is recognized on the basis of actuarial valuation.

(Biswadip Dasgupta)
Company Secretary
M.No. A 13698

(Sudhakar Badoni)
E.D.(Finance) & CFO

(S.C. Baluni)
Director (Projects)
DIN No. 08511540

(Dr. Sandeep Singhal)
Managing Director
DIN No. 06615837

Notes to accounts for the year ended March 31, 2025

**Note No.27 :- Finance Cost**

(₹. in Crores)

| Particulars | For the Year Ended 31st March, 2025 | For the Year Ended 31st March, 2024 |
|---|---|---|
| (a) Interest expense on: | | |
| Borrowings | | |
| Interest Expenses on GoUP Loan | 0.66 | 0.66 |
| Interest Expenses on PFC Loan | 11.98 | 14.07 |
| Interest Expenses on REC Loan | 114.26 | 125.81 |
| Interest Expenses on PNB Loan | 19.04 | 8.25 |
| Interest Expenses on SBI Loan | 0.09 | - |
| Interest Expenses NABARD Loan | 2.52 | 2.83 |
| Interest Expenses on SAS Loan | 6.30 | - |
| Interest Expenses on Working Capital Loan | 8.76 | 5.65 |
| (b ) Interest Expense on Security/ Retention Money | 0.44 | 0.77 |
| (c) Interest Expense on Govt.Interest Free Loan | 9.08 | 8.61 |
| TOTAL | 173.13 | 166.65 |

27.1 The amount capitalized in Capital work in progress as borrowing cost is Rs.0.71Crores (Previous year Rs. 10.99 Crores) for the year ended 31st March,2025.

27.2 The amount is capitalized using the capitalization rate of 0.09 % for FY 2024-25 ( Previous Year FY 2023-24 is 1.37 %).

**Note No.28:- Depreciation and Amortisation Expenses**

(₹. in Crores)

| Particulars | For the Year Ended 31st March, 2025 | For the Year Ended 31st March, 2024 |
|---|---|---|
| Depreciation for the year: | | |
| Depreciation Expense on PPE | 252.61 | 224.52 |
| Amortisation Expense on Intangible Assets | 3.83 | 4.22 |
| TOTAL | 256.44 | 228.74 |

**Note No. 29 :- Other Expenses**

(₹. in Crores)

| Particulars | For the Year Ended 31st March, 2025 | For the Year Ended 31st March, 2024 |
|---|---|---|
| Administration Expenses | | |
| - Advertisement and publicity expense | 2.82 | 2.07 |
| - Corporate Social Responsibility expenses | 2.05 | 2.91 |
| - Electricity & Water Charges expense | 2.10 | 1.19 |
| - Expenses on vehicles | 11.95 | 11.20 |
| - Insurance Expense | 25.66 | 23.72 |
| - Legal & Consultancy charges | 6.22 | 4.38 |
| - ERP expenses | 3.67 | 3.52 |
| - Miscellaneous Expenses | 9.11 | 9.50 |
| - Audit Expenses | 0.06 | 0.06 |
| - Printing and stationery expense | 1.86 | 1.91 |
| - Recruitment & training expenses | 0.84 | 0.90 |
| - Security expenses | 21.43 | 19.42 |
| - Telephone, telex and Postage expense | 1.41 | 1.30 |
| - Travelling and Conveyance expenses | 2.43 | 1.75 |
| - Loss on sale of Scrap(Net) | 1.50 | 0.20 |
| TOTAL | 93.11 | 84.03 |

| | | | |
|---|---|---|---|
| (Biswadip Dasgupta)<br>Company Secretary<br>M.No. A 13698 | (Sudhakar Badoni)<br>E.D.(Finance) & CFO | (S.C. Baluni)<br>Director (Projects)<br>DIN No. 08511540 | (Dr. Sandeep Singhal)<br>Managing Director<br>DIN No. 06615837 |

A.K. KASHYAP & CO. CHARTERED ACCOUNTANTS Dehradun 248001

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

Notes to accounts for the year ended March 31, 2025

Note No.23:- Revenue From Operations

(₹. in Crores)

| Particulars | For the Year Ended 31st March, 2025 | For the Year Ended 31st March, 2024 |
|---|---|---|
| Sale of Power | | |
| -Hydro | 1,058.10 | 963.87 |
| -Solar | 26.00 | 24.84 |
| | 1,084.10 | 988.71 |
| Less: Rebate to Customers | - | - |
| Total | 1,084.10 | 988.71 |

Note-23.1 :- UPCL collects amount of Royalty, Cess & Water tax from its customers as per tarif allowed by UERC to UPCL and deposits to GoU through UJVNL. For the year 2024-25, Rs.161.38 Crores (P.Y.Rs. 160.46 crores) towards Royalty & Cess and Rs.235.04 crores (P.Y.Rs. 198.08 crores)towards Water Tax recoverable from UPCL, are not included above and payable to GoU.

Note No.24:- Other Income

(₹. in Crores)

| Particulars | For the Year Ended 31st March, 2025 | For the Year Ended 31st March, 2024 |
|---|---|---|
| **Interest Income:** | | |
| Interest Income - Bank Deposits | 25.90 | 23.69 |
| Interest Income - Others | 1.81 | 0.16 |
| **Other non-operating income:** | | |
| Miscellenous Income | 6.04 | 6.08 |
| Excess Provision/Liability Written Back | 0.07 | 5.40 |
| Interest Income on Security/ Retention Money | 0.44 | 0.77 |
| Deferred Income Written Off(Grant) | 4.76 | 4.76 |
| Deferred Income Written Off(Govt. Interest free Loan) | 9.08 | 8.61 |
| Total | 48.10 | 49.47 |

Note No.25:- Operating and Direct Expenses

(₹. in Crores)

| Particulars | For the Year Ended 31st March, 2025 | For the Year Ended 31st March, 2024 |
|---|---|---|
| Purchase of Power from Solar Developer | 23.44 | 22.33 |
| Consumption of stores and spare parts | 1.05 | 1.23 |
| **Repairs & Maintenance** | | |
| -Building & Other Civil works | 43.41 | 50.99 |
| -Machinery | 130.45 | 109.66 |
| -Others Repair & Maintenance | 5.94 | 5.68 |
| TOTAL | 204.29 | 189.89 |

Note No.26 :-Employees' Benefit Expenses

(₹. in Crores)

| Particulars | For the Year Ended 31st March, 2025 | For the Year Ended 31st March, 2024 |
|---|---|---|
| Salaries and wages expenses | 240.00 | 236.12 |
| Contributions to provident and other funds expenses | 30.80 | 31.00 |
| Staff welfare expenses | 27.91 | 28.47 |
| Gratuity Expenses | 5.35 | 4.40 |
| Earned Leave Expenses | 30.06 | 20.76 |
| Sick Leave Expenses | 5.75 | 2.22 |
| TOTAL | 339.87 | 322.97 |

Note No.26(1) Staff welfare expenses includes Staff Electricity Expenses of Rs. 7.07 crore (P.Y. Rs. 6.47 crore).

| | | | |
|---|---|---|---|
| (Biswadip Dasgupta)<br>Company Secretary<br>M.No. A 13698 | (Sudhakar Badoni)<br>E.D.(Finance) & CFO | (S.C.Baluni)<br>Director (Projects)<br>DIN No. 08511540 | (Dr. Sandeep Singhal)<br>Managing Director<br>DIN No. 06615837 |

A.K. KASHYAP & CO. CHARTERED ACCOUNTANTS

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

# Annexure-8

Annexure -08

**Reply to Schedule No. B, Point No. 46**

**UJVN Ltd. is required to confirm that no works under the scope of RMU for MB-I are pending as of 31.03.2025.**

As per the Tariff Order on True-up for FY 2022-23, APR for FY 2023-24 and AFC for FY 2024-25 dated 28.03.2024, the Hon'ble Uttarakhand Electricity Regulatory Commission (UERC) directed UJVNL to expedite the Renovation & Modernization (RMU) works and complete the same by the cut-off date of 31.03.2025, beyond which no expenditure, including Interest During Construction (IDC), would be allowed.

In compliance with the directions of the Hon'ble Commission, the hydro-mechanical RMU works of Maneri Dam under MB-I were awarded through six separate contracts. Out of these, three contracts were completed within the stipulated cut-off date of 31.03.2025.

However, the remaining three contracts could not be completed within the cut-off date due to unavoidable and unforeseen circumstances beyond the control of UJVNL. Consequently, these works were pending as on 31.03.2025. The present status of the works along with justification for the delay is given below:

**Present Status of HM RMU Works – Maneri Dam (MB-I)**

| S. No. | Name of Work as per DPR of RMU | Actual Date of Completion | Remarks |
|---|---|---|---|
| 01 | Supply and Installation of Air Compressor with Air Receiver at Maneri Dam, District Uttarkashi | Work under progress (Justification attached) | Completion requires shutdown of the plant. Work is expected to be completed before 31.03.2026. |
| 02 | Special Repair & Maintenance of E&M Equipment of Maneri Dam:<br>(i) SITC of 16 m High Mast<br>(ii) SITC of 1.5 HP Pump for PPM Measurement<br>(iii) (iii) SITC of Thruster Brake for Radial Gate | <br><br>27.03.2025<br>26.03.2025<br>20.03.2025 | All three works completed before the cut-off date. |
| 03 | Repairing of Sill Beam & Replacement of Bottom Rubber Seal with Epoxy Painting of Spillway Radial Gates of Maneri Dam | Work under progress (Justification attached) | Balance work expected to be completed before 31.03.2026. |

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Director (Operation)
UJVN Ltd.
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Dehradun

| S. No. | Name of Work as per DPR of RMU | Actual Date of Completion | Remarks |
|---|---|---|---|
| 04 | Supply and Installation of Ultrasonic Flow Meter for Discharge Measurement at HRT, Maneri Dam, District Uttarkashi | 12.05.2025(Justification attached) | Work completed after the cut-off date. (Justification attached) |

**Justification for Delay in Completion of Hydro-Mechanical RMU Works**

**1. SITC of Air Compressor with Air Receiver at Maneri Dam, Uttarkashi**

The compressed air system at Maneri Dam was originally installed during the construction stage of the project to facilitate smooth operation of the sedimentation chambers, particularly during the monsoon season when high silt concentration leads to choking of hopper outlets.

Over the years, the system remained largely unused, and detailed drawings and layout plans of the compressed air pipeline were not available in site records. Due to the absence of these drawings, it was not possible to immediately assess the condition, routing, and functional adequacy of the existing pipeline network. Consequently, considerable time was required to study the existing site conditions, understand the original system configuration, and evaluate the feasibility of restoring the system.

In order to assess the technical condition and operational viability of the existing system, the matter was discussed with experienced vendors of UJVNL projects. A joint inspection of the compressed air pipeline laid around the hoppers of the sedimentation chambers was carried out after the monsoon season on 18.10.2024, to understand the existing layout, routing, and functioning of the compressed air system.

After inspection, the existing compressed air pipeline was found to be severely corroded, internally choked, and unserviceable due to prolonged non-usage and environmental exposure. Restoration of the existing pipeline was therefore found to be technically infeasible.

Subsequently, a technically viable methodology for installation of a new compressed air pipeline system compatible with the existing RCC structure was finalized. A budgetary offer was invited vide letter dated 13.12.2024, and the NIT was published on 06.03.2025. Due to limited vendor response, the bid submission date was extended twice. After completion of the tendering process, the work commenced on 01.06.2025.

At present, installation of the new air compressor, air receiver, and ground-level pipeline has been completed. However, laying of the pipeline along the hoppers requires complete shutdown of the plant, which is dependent on operational and generation constraints. The balance work is planned during a suitable shutdown period and is expected to be completed before 31.03.2026.

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Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

**2. Repair of Sill Beam, Replacement of Bottom Rubber Seal and Epoxy Painting of Spillway Radial Gates**

The work commenced on 25.11.2024 with a stipulated completion period of four months. Works related to Spillway Radial Gate Nos. 3 and 4 were completed on 04.02.2025. Thereafter, execution of works for Gate Nos. 1 and 2 could not be taken up due to improper placement of the stoplog gate. Despite deployment of divers, the issue could not be resolved owing to substantial deposition of RBM (approximately up to 3 feet in height) above the sill beam for the stoplog gate.

Flushing of the RBM by operating the radial gates was not feasible due to ongoing energy dissipation arrangement works at downstream of Maneri Dam under the DRIP-II Scheme. After the end of monsoon season, the stoplog gates were correctly placed during October–November, enabling execution of works for Gate Nos. 1 and 2.

At present, only the balance epoxy painting work (approximately 10%) remains, which is in progress and scheduled for completion before 31.03.2026.

**3. SITC of Ultrasonic Flow Meter for Discharge Measurement at HRT**

The budgetary offer for the work of SITC of flow meter for discharge measurement at the HRT of Maneri Dam was invited vide letter issued by the office of the Executive Engineer(E&M), Maneri Dam dated 24.08.2024. The work involved a highly specialized and technically complex installation, and which had not been executed earlier in any UJVNL project. Accordingly, standard designs, drawings, and execution methodologies were not readily available. The prospective vendors were required to visit the site to assess the scope and nature of work, during which they indicated the need for expert consultation to develop detailed designs and a safe execution methodology due to the inherent execution risks. Vendors subsequently revisited the site along with technical experts to collect operational and hydraulic parameters, flow characteristics, technical data, drawings, and site-specific conditions of the HRT.

A budgetary offer was invited vide letter dated 24.08.2024. Subsequently, the NIT was published on 30.01.2025. The work commenced on 13.03.2025 and was successfully completed on 12.05.2025.

The delays in the above-mentioned RMU works occurred due to technical complexities, site-specific constraints, operational limitations, monsoon season and factors beyond the control of UJVNL. UJVNL has taken all possible measures to expedite the works and has ensured that the remaining works are planned for completion at the earliest, without compromising safety and operational reliability.

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Executive Engineer (E&M)
Maneri Dam, Maneri
UJVN Ltd., Uttarkashi

Director (Operation)
UJVN Ltd.
"Ujjwal", Maharani Bagh,
Dehradun

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