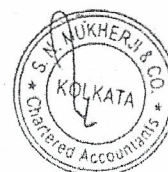


MEGHALAYA POWER GENERATION CORPORATION LTD.
LUM JINGSHAI, SHILLONG, EAST KHASI HILLS DISTRICT, MEGHALAYA
NET EXPENDITURE STATEMENT FOR THE CONSTRUCTION OF NEW UMTRU H.E. PROJECT (2X20 MW)
AS ON 31.03.2019

| Description of works. | (Rs. in Lacs) | |
|--|--|---------------------------------|
| | Net Expenditure considered for computation of Power Tariff upto 31.03.2019 | Approved Budget for the Project |
| Date of COD: Unit-I April 2017, Unit-II July 2017 | | |
| A. Preliminary | 571.47 | 577.64 |
| B. Land | 33.99 | 258.73 |
| C. Works- | | |
| River care | | |
| Dam | 8306.95 | 8207.21 |
| Intake | 1597.59 | 1787.41 |
| Hydro Mechanical | 1683.04 | 1621.23 |
| Claim M/S ITD Cem Ltd | 0.00 | 338.35 |
| J. Power Plant Civil works | | |
| i. Head Race Tunnel. | 3038.05 | 3170.77 |
| ii. Surge Shaft. | 1271.26 | 1284.63 |
| iii. Pressure Shaft/ Penstock | 1270.91 | 1185.95 |
| iv. Power House Complex | 4718.66 | 5628.60 |
| v. Tail Race Tunnel | 2175.40 | 2182.37 |
| vi. Switchyard | 412.53 | 410.57 |
| vii. Hydro Mechanical works | 483.92 | 438.63 |
| K. Buildings | 535.06 | 536.49 |
| M. Plantation | 8.63 | 10.75 |
| O. Miscellaneous | 266.41 | 271.61 |
| P. Maintenance | 92.20 | 84.49 |
| Q. Special T & P | 51.86 | 64.08 |
| R. Communication | 856.53 | 994.25 |
| X. Environment, Ecology & Afforestation | 146.78 | 147.05 |
| Y. Losses on Stock | | 58.35 |
| Establishment | 3144.37 | 1803.47 |
| Tools & Plants | 40.35 | 50.00 |
| Suspense | | |
| Receipt & Recoveries (-) | -97.89 | -98.40 |
| INDIRECT CHARGES | | |
| Capitalized Value of Abatement of Cost of Land Revenue | 0.00 | |
| Audit & Account Charges | 0.00 | 52.29 |
| Service Tax @14.50% on 25% of C&J Works, K-Building, P-Maintenance & R- Communication w.e.f April 2010 | 0.00 | 902.49 |
| Provision for increase in the Price variation components for Pk-I & II | | 375.00 |
| TOTAL COST OF CIVIL WORKS | 30608.06 | 32344.01 |
| ELECTRICAL & MECHANICAL WORKS. | | |
| Preliminary | 286.93 | 338.33 |
| a) Generator, Turbine and Accessories | | 6007.47 |
| b) Auxiliary Electrical Equipment for Power Station | | 2001.85 |
| c) Auxiliary Equipment and Services for Power - Station | | 890.83 |
| d) Central Sales Tax @ 4% on 2(a), (b) & (c) | 11468.46 | 176.59 |
| e) Transportation, Handling and Insurance charges @ 6% of 2(a), (b), (c) | | 235.34 |
| f) Erection and Commissioning charges @ 8 % of 2(a), (b) & (c) less Spares | | 1155.95 |
| Total Generating Plant and Equipment | 11468.46 | 10468.03 |



| Description of works. | (Rs. in Lacs) | |
|---|--|---------------------------------|
| | Net Expenditure considered for computation of Power Tariff upto 31.03.2019 | Approved Budget for the Project |
| a) Substation Equipment and Auxiliary Equipment for Switchyard - (Annex V) | Included in Generating Plant and Equipment | 691.42 |
| b) Central Sales Tax (@ 4 %) on 3(a) | | 13.69 |
| c) Transportation, Handling and Insurance Charges @ 6% of 3(a) | | |
| d) Erection and Commissioning charges @ 8% of 3(a) less spares | | |
| Total (Sub station Equipment and Auxiliary Equipment and service of Switchyard) | | 705.11 |
| Losses on Stock @ 0.25% on items 2&3 except Erection and Commissioning Charges | | 27.70 |
| Maintenance during construction @ 1% on items 2&3 except Erection and Commissioning Charges | | |
| Procurement and Inspection Charges @2% of items 2&3 except Erection and Commissioning Charges | | |
| Contingencies @ 1% in items 2 & 3 | | 110.78 |
| Contingencies @ 3% in items 2 & 3 | | |
| Total (Item 1 to 7) | 11755.39 | 11649.95 |
| Establishment | Included in SI no 25 above | 664.72 |
| T&P | 44.00 | 55.39 |
| Audit and Account charges | 0.00 | 55.39 |
| Service tax @ 12.36% on erection and commissioning | Included in Generating Plant and Equipment | 165.95 |
| Claims of Andritz Hydro excluding PVC | | 1500.60 |
| TOTAL COST OF ELECTROMECHANICAL WORKS | 11799.39 | 14092.00 |
| Penalty & Pre payment charges | 308.96 | 487.00 |
| Escalation | Included in SI no 5,6,10,11,12,13, 14,15 | 211.00 |
| I.D.C | 15779.00 | 15779.00 |
| TOTAL EXPENDITURE | 58495.42 | 62913.01 |
| LESS: COST OF INFIRM POWER APRIL TO JUN | -121.83 | |
| NET EXPENDITURE | 58373.59 | 62913.01 |

Place : Kolkata
Date : 21.11.2019



For S. N. Mukherji & Co.
Chartered Accountants

Sudip K Mukherji
Partner

Membership No. 013321

MEGHALAYA POWER GENERATION CORPORATION LTD.
LUM JINGSHAI, SHILLONG, EAST KHASI HILLS DISTRICT, MEGHALAYA
NET EXPENDITURE STATEMENT FOR THE CONSTRUCTION OF NEW UMTRU H.E. PROJECT(2X20 MW)
AS ON 30.09.2019

| Description of works. | (Rs. In Lacs) | |
|---|--|---------------------------------|
| | Net Expenditure considered for computation of Power Tariff upto 30.09.2019 | Approved Budget for the Project |
| Date of COD: Unit-I April 2017, Unit-II July 2017 | | |
| A. Preliminary | 571.47 | 577.64 |
| B. Land | 33.99 | 258.73 |
| C. Works- | | |
| River care | | |
| Dam | 8306.95 | 8207.21 |
| Intake | 1597.59 | 1787.41 |
| Hydro Mechanical | 1683.04 | 1621.23 |
| Claim M/S ITD Cem Ltd | 0.00 | 338.35 |
| J. Power Plant Civil works | | |
| i.Head Race Tunnel. | 3038.05 | 3170.77 |
| ii.Surge Shaft. | 1271.26 | 1284.63 |
| iii.Pressure Shaft/ Penstock | 1270.91 | 1185.95 |
| iv.Power House Complex | 4721.67 | 5628.60 |
| v.Tail Race Tunnel | 2175.40 | 2182.37 |
| vi.Switchyard | 412.53 | 410.57 |
| vii.Hydro Mechanical works | 483.92 | 438.63 |
| K.Buildings | 535.06 | 536.49 |
| M.Plantation | 8.63 | 10.75 |
| O.Miscellaneous | 267.91 | 271.61 |
| P. Maintenance | 95.17 | 84.49 |
| Q.Special T & P | 51.86 | 64.08 |
| R.Communication | 868.32 | 994.25 |
| X.Environment, Ecology & Afforestation | 146.78 | 147.05 |
| Y.Losses on Stock | | 58.35 |
| Establishment | 3144.37 | 1803.47 |
| Tools & Plants | 48.36 | 50.00 |
| Suspense | | |
| Receipt & Recoveries (-) | -97.89 | -98.40 |
| INDIRECT CHARGES | | |
| Capitalized Value of Abatement of Cost of Land Revenue | 0.00 | |
| Audit & Account Charges | 0.00 | 52.29 |
| Service Tax @14.50% on 25% of C&J Works, K-Building,P-Maintenance & R- Communication w.e.f April 2010 | 0.00 | 902.49 |
| Provision for increase in the Price variation components for Pk-I & II | | 375.00 |
| TOTAL COST OF CIVIL WORKS | 30635.35 | 32344.01 |
| ELECTRICAL & MECHANICAL WORKS. | | |
| Preliminary | 286.93 | 338.33 |
| a) Generator, Turbine and Accessories | | 6007.47 |
| b) Auxiliary Electrical Equipment for Power Station | | 2001.85 |
| c) Auxiliary Equipment and Services for Power - Station | | 890.83 |
| d) Central Sales Tax @ 4% on 2(a), (b) & (c) | 11468.46 | 176.59 |
| e) Transportation, Handling and Insurance charges @ 6% of 2(a), (b), (c) | | 235.34 |
| f) Erection and Commissioning charges @ 8 % of 2(a), (b) & (c) less Spares | | 1155.95 |
| Total Generating Plant and Equipment | 11468.46 | 10468.03 |



| Description of works. | (Rs. in Lacs) | |
|---|--|---------------------------------|
| | Net Expenditure considered for computation of Power Tariff upto 30.09.2019 | Approved Budget for the Project |
| a) Substation Equipment and Auxiliary Equipment for Switchyard - (Annex V) | Included in Generating Plant and Equipment | 691.42 |
| b) Central Sales Tax (@ 4 %) on 3(a) | | 13.69 |
| c) Transportation, Handling and Insurance Charges @ 6% of 3(a) | | |
| d) Erection and Commissioning charges @ 8% of 3(a) less spares | | |
| Total (Sub station Equipment and Auxiliary Equipment and service of Switchyard) | | 705.11 |
| Losses on Stock @ 0.25% on items 2&3 except Erection and Commissioning Charges | | 27.70 |
| Maintenance during construction @ 1% on items 2&3 except Erection and Commissioning Charges | | |
| Procurement and Inspection Charges @2% of items 2&3 except Erection and Commissioning Charges | | |
| Contingencies @ 1% in items 2 & 3 | | 110.78 |
| Contingencies @ 3% in items 2 & 3 | | |
| Total (Item 1 to 7) | 11755.39 | 11649.95 |
| Establishment | Included in SI no 25 above | 664.72 |
| T&P | 44.00 | 55.39 |
| Audit and Account charges | 0.00 | 55.39 |
| Service tax @ 12.36% on erection and commissioning | Included in Generating Plant and Equipment | 165.95 |
| Claims of Andritz Hydro excluding PVC | | 1500.60 |
| TOTAL COST OF ELECTROMECHANICAL WORKS | 11799.39 | 14092.00 |
| Penalty & Pre payment charges | 308.96 | 487.00 |
| Escalation | Included in SI no 5,6,10,11,12,13, 14,15 | 211.00 |
| I.D.C | 15779.00 | 15779.00 |
| TOTAL EXPENDITURE | 58522.69 | 62913.01 |
| LESS: COST OF INFIRM POWER APRIL TO JUN | -121.83 | |
| NET EXPENDITURE | 58400.86 | 62913.01 |

Place : Kolkata
Date : 21.11.2019



For S. N. Mukherji & Co.
Chartered Accountants

[Signature]
Sudip K Mukherji
Partner
Membership No. 013321