

**TARIFF FILING FORMS (INTEGRATED MINE)**

**FOR DETERMINATION OF INPUT PRICE**

**Checklist of Main Tariff Forms and other information for tariff filing for  
Integrated Mine**

<b>Form No.</b>	<b>Title of Tariff Filing Forms (Integrated Mine)</b>	<b>Tick</b>
<b>FORM- 1</b>	Summary of Input Price	
<b>FORM -1A</b>	Summary of ROM Cost	
<b>FORM -1B</b>	Summary of Additional Charges	
<b>FORM-2</b>	Statement showing claimed Capital Cost	
<b>FORM-2A</b>	Statement showing claimed Return on Equity	
<b>FORM-2B</b>	Statement showing claimed O&M cost	
<b>FORM- 3</b>	Mine Characteristics/Important Details as per Mine Plan	
<b>FORM- 3A</b>	Normative Parameters considered for Input Price computation	
<b>FORM- 4</b>	Details of Foreign loans	
<b>FORM- 4A</b>	Details of Foreign Equity	
<b>FORM-5</b>	Abstract of Admitted Capital Cost for the existing Integrated Mine	
<b>FORM- 6</b>	Financial Package up to date of commercial operation & up to Peak rated capacity	
<b>FORM- 7</b>	Details of Integrated Mine Specific Loans	
<b>FORM- 8</b>	Details of Allocation of corporate loans to Integrated Mine	
<b>FORM-9</b>	Year wise Statement of Additional Capitalization after date of commercial operation up to/ beyond achieving Peak rated Capacity	
<b>FORM- 10</b>	Financing of Additional Capitalization	
<b>FORM- 11</b>	Calculation of Depreciation	
<b>FORM- 12</b>	Statement of Depreciation	
<b>FORM- 13</b>	Calculation of Weighted Average Rate of Interest on Actual Loans	
<b>FORM- 14</b>	Draw Down Schedule for Calculation of IDC & Financing Charges	
<b>FORM- 15</b>	Non-Tariff Income	
<b>FORM- 16</b>	Details of Applicable Statutory Charges	
<b>FORM-17</b>	Details of Mine Closure expenses	
<b>FORM- 18</b>	Details for GCV Adjustment	

**List of Supporting Forms / documents for tariff filing for  
Integrated Mine**

<b>Form No.</b>	<b>Title of Tariff Filing Forms (Integrated Mine)</b>	<b>Tick</b>
<b>FORM-A</b>	Abstract of Capital Cost Estimates and cost on date of commercial operation of the Integrated Mine	
<b>FORM-B</b>	Break-up of Capital Cost for New Integrated Mine	
<b>FORM-C</b>	Break-up of Construction/Supply/Service Packages	
<b>FORM -D</b>	Details of Assets De-capitalized during the period	
<b>FORM -E</b>	Reconciliation of Capitalization claimed vis-à-vis books of accounts	
<b>FORM -F</b>	Statement showing details of items/assets/works claimed under Exclusions	
<b>FORM-G</b>	Statement of Capital cost	
<b>FORM-H</b>	Statement of Capital Woks in Progress	
<b>FORM-I</b>	Calculation of Interest on Normative Loan	
<b>FORM-J</b>	Calculation of Interest on Working Capital	
<b>FORM-K</b>	Incidental Expenditure up to date of commencement of Production and up to Actual date of commercial operation	
<b>FORM-L</b>	Expenditure under different packages up to date of commencement of Production and up to Actual date of commercial operation	
<b>FORM-M</b>	Actual cash expenditure	
<b>FORM-N</b>	Statement of Liability flow	

**List of supporting documents for tariff filing for Integrated Mine**

<b>S. No.</b>	<b>Information / Document</b>	<b>Tick</b>
1	Certificate of incorporation, Certificate for Commencement of Business, Memorandum of Association, & Articles of Association ( For New Integrated Mine setup by a company making application for the first time to OERC)	
2	A. Mine wise and Corporate audited Balance Sheet and Profit & Loss Accounts with all the Schedules & annexures on date of commercial operation of the Mine for the new mine & for the relevant years. B. Mine wise and Corporate audited Balance Sheet and Profit & Loss Accounts with all the Schedules & annexures for the existing mine for relevant years.	
3	Copies of relevant loan Agreements	
4	Copies of the approval of Competent Authority for the Capital Cost and Financial package.	
5	Copies of the Equity participation agreements and necessary approval for the foreign equity.	
6	List of End use generating plant to whom supplies made/to be made and quantity supplied/to be supplied	
7	Integrated Mine shall submit copy of Cost Audit Report along with cost accounting records, cost details, statements, schedules etc. for the Integrated Mine and subsequently consolidated at Company level as submitted to the Govt. of India from the date of commencement of production in case of a new mine or first two years i.e. 2024-25 and 2025-26 at the time of mid-term true-up in 2026-27 and for balance period of tariff period 2024-29 at the time of final true-up in 2029-30. In case of initial tariff filing the latest available Cost Audit Report should be furnished.	
8	Any other relevant information, (Please specify)	
9	Reconciliation with Balance sheet of any actual capitalization or additional capitalization year on year basis duly audited	
10.	Integrated mine is maintaining the records to be submitted frequently to the Coal Controller Office. Copy of Same should be furnished to the Commission at the time of submission to CCO. Forms may be suitably modified to furnish relevant important information for input price determination	

Note 1: Electronic copy of the petition (in words format) and detailed calculation as per these formats (in excel format) and any other information submitted has to be sent via e-mail to the Commission and shall also be furnished in pen drive.

**Summary of Input Price**

Name of the Petitioner \_\_\_\_\_

Name of the Integrated Mine: \_\_\_\_\_

Place (Region/District/State): \_\_\_\_\_

<b>S. No.</b>	<b>Particulars</b>	<b>Unit</b>	<b>Existing 2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
<b>1.1</b>	ROM Cost as per Form 1 A	Rs/Tonne						
<b>1.2</b>	Additional Charge as per Form 1B	Rs/Tonne						
	<b>Input Price</b>	Rs/Tonne						
<b>1.3</b>	Statutory Charges <sup>s</sup> as applicable	Rs/Tonne						

Note:

Detailed Computation of the same to be provided as per Form 16 duly audited

(Petitioner)

**Summary of ROM Cost**

Name of the Petitioner \_\_\_\_\_

Name of the Integrated Mine: \_\_\_\_\_

Place (Region/District/State): \_\_\_\_\_

S. No.	Particulars	Unit	Existing 2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1	2	3	4	5	6	7	8	9
1.1	Depreciation	Rs Lakh						
1.2	Interest on Loan	Rs Lakh						
1.3	Return on Equity <sup>1</sup>	Rs Lakh						
1.4	Interest on Working Capital	Rs Lakh						
1.5	O&M Expenses excluding mining charge	Rs Lakh						
1.6	Mine closure expense <sup>2</sup> (If and as applicable)	Rs Lakh						
1.0	<b>Total Annual Extraction Cost (Sum of above 1.1 to 1.6)</b>	Rs Lakh						
2.0	Annual Target Quantity (ATQ)	Tonne						
3.0	Annual Extraction cost per tonne (1.0 in Rs/2.0)	Rs/Tonne						
4.0	Mining charge <sup>4</sup> (If and as applicable)	Rs/Tonne						
5.0	Fixed Reserve Price <sup>5</sup> (If and as applicable)	Rs/Tonne						
6.0	ROM cost (3.0+4.0+5.0)	Rs/Tonne						

**(Petitioner)**

Note:

1. Details of calculations, considering equity as per regulation, to be furnished as per Form .
2. Computation of Mine closure expenditure to be submitted separately as per Form 17.
3. Mining charge is the charge per tonne of fuel (coal/lignite) paid by the generating company to the Mine Developer and Operator (MDO) engaged by the generating company for mining, wherever applicable. Details to be provided in Form C
4. Fixed Reserve Price is the fixed reserve price per tonne along with subsequent escalation, if any, as provided in the Coal Mine Development and Production Agreement. Duly audited computations to be provided
5. Statutory charges, if any, included in above in any manner, details of such statutory charges need to be submitted.

**Summary of Additional Charges for .... (Name of the Activity@)**

Name of the Petitioner \_\_\_\_\_

Name of the Integrated Mine: \_\_\_\_\_

Place (Region/District/State): \_\_\_\_\_

Sr. No.	Particulars	Unit	Existing 2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1	2	3	4	5	6	7	8	9
1.1	Depreciation	Rs Lakh						
1.2	Interest on Loan	Rs Lakh						
1.3	Return on Equity <sup>1</sup>	Rs Lakh						
1.4	Interest on Working Capital	Rs Lakh						
1.5	O&M Expenses excluding mining charge	Rs Lakh						
1.0	<b>Total of Annual Additional Charges@ (Sum of above 1.1 to 1.5)</b>	Rs Lakh						
2.0	Quantity <sup>#</sup>	Tonne						
3.0	Annual Activity* charge per tonne (Sr No 1.0 /Sr No 2.0) (If and as applicable)	Rs/Tonne						
4.0	Activity* charge (If and as applicable)	Rs/Tonne						

**(Petitioner)**

Note:

@. To be filled separately for Crushing Charges, Transportation Charges (Separately for mine up to washery end or CHP associated with integrated mine and from washery end or CHP associated with integrated mine end up to Loading point, as the case may be), Handling Charges and Washing Charges, as applicable

1. Details of calculations, considering equity as per regulation, to be furnished.

#. Quantity shall be Quantity Crushed, Transported (Separately for mine up to washery end or CHP associated with integrated mine and from washery end or CHP associated with integrated mine end up to Loading point, as the case may be), Handled or Washed, as applicable

\*. Activity means Crushing, Transportation, Handling or Washing, as applicable. Details to be provided in Form C

2. Annual activity Charge depicted in Sr No 3 of above table is for activities carried out departmentally whereas activity charge in Sr No 4 is for activities carried out by engaging agencies

3. Statutory charges, if any, included in above in any manner, details of such statutory charges need to be submitted.



Name of the Petitioner \_\_\_\_\_

Name of the Integrated Mine: \_\_\_\_\_

**Statement showing claimed capital cost**

<b>S. No.</b>	<b>Particulars</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>
1	Opening Capital Cost					
2	Add: Addition during the year/period					
3	Less: De-capitalization during the year/period					
4	Add: Discharges of Liability during the year/period					
5	<b>Closing Capital Cost (1+2-3+4)</b>					
6	<b>Average Capital Cost</b>					

**(Petitioner)****Note:** All values as per Indian GAAP, on cash basis duly audited

Name of the Petitioner \_\_\_\_\_

Name of the Integrated Mine: \_\_\_\_\_

**Statement showing claimed Return on Equity**

Sr	Particulars	2024-25	2025-26	2026-27	2027-28	2028-29
1	2	3	4	5	6	7
<b>A)</b>	<b>Return on Equity</b>					
1	Opening Equity					
2	Add: Increase in equity due to addition during the year / period					
3	Less: Decrease due to De-capitalization during the year / period					
4	Add: Increase due to discharges during the year / period					
5	<b>Closing Equity (1+2-3+4)</b>					
6	Average Equity					
7	Rate of ROE (Pre Tax)					
8	Total ROE					

**Note:** All values as per Indian GAAP, on cash basis duly audited

(Petitioner)

Name of the Petitioner \_\_\_\_\_

Name of the Integrated Mine: \_\_\_\_\_

Statement showing claimed O&M cost<sup>^</sup>

S. No.	Particulars	2024-25	2025-26	2026-27	2027-28	2028-29
1	2	3	4	5	6	7
1	Opening Capital Cost					
2	Add: Addition during the year/period					
3	Less: De-capitalization during the year/period					
4	Add: Discharges of Liability during the year/period					
5	<b>Closing Capital Cost (1+2-3+4)</b>					
6	Average Capital Cost					
7	O&M <sup>^</sup> of Average Capital cost					
8	Annual Charge of Agency(ies) Other Than MDO*, if and as applicable					

**(Petitioner)**

**Note:** 1. Data to be furnished for each activity (Mining, Crushing, Transportation, Handling and Washing) separately as applicable

\* Details to be provided

<sup>^</sup>At the time of true up Actual O&M expenses incurred to be submitted depicting all heads of expenditure duly audited.

2. All values as per Indian GAAP, on cash basis duly audited

**FORM-3**

**Mine Characteristics/Important Details as per Approved Mine Plan dated (dd/mm/yyyy)**

**Name of the Petitioner** \_\_\_\_\_  
**Name of the Integrated Mine** \_\_\_\_\_

<b>Sr No</b>	<b>Parameters</b>	<b>Values</b>
1	Mining plan/Mine closure plan Revision number and date of revision, if any	
2	Peak rated Capacity	
3	Year in which proposed to be achieved	
4	Mineable reserves	
5	Mining area land - Acquired/Leased	
6	If Leased - Period and terms of lease	
7	Mining Block Area	
8	Type of Mining	
9	Method of Mining	
10	Mine life in Years	
11	Scheduled date of commercial operation as per Investment approval	
12	Distance of Loading Point from mine end	
13	Gross Calorific value (GCV in Kcal/Kg) of coal as per Geological Report, Range ,Mean	
14	Specific gravity of coal (Avg)	
15	Main Equipment's	
16	Other Important Parameters as deemed necessary	

<b>CALENDER PRODUCTION PROGRAMME DURING THIS TARIFF PERIOD</b>			
<b>Production Year/s</b>	<b>Coal Production (Mt)</b>	<b>OB Removal (Mm<sup>3</sup>)</b>	<b>Stripping Ratio (m<sup>3</sup>/t)</b>
<b>1</b>			
<b>2</b>			
<b>3</b>			
<b>4</b>			
<b>5</b>			

<b>ACTUAL PRODUCTION ACHIEVED DURING THIS TARIFF PERIOD</b>			
<b>Production Year/s</b>	<b>Coal Production (Mt)</b>	<b>OB Removal (Mm<sup>3</sup>)</b>	<b>Stripping Ratio (m<sup>3</sup>/t)</b>
<b>1</b>			
<b>2</b>			
<b>3</b>			
<b>4</b>			
<b>5</b>			

**Normative parameters considered for Input Price computations**

Name of the Petitioner \_\_\_\_\_

Name of the Integrated Mine \_\_\_\_\_

**(Year Ending March)**

Particulars	Unit	Existing 2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1	2	3	4	5	6	7	8
Base Rate of Return on Equity	%						
Effective Tax Rate <sup>1</sup>	%						
Input Cost of Coal/Lignite for WC	in days						
Consumption of stores and spares % of O&M	%						
One Month O&M Expenses	Rs lakh						
Rate of Interest on Working Capital	%						

Note:

1. Effective tax rate computation duly audited to be submitted.

**(Petitioner)**



S. No.	Financial Year (Starting from Date of Commercial operation)	Year 1				Year 2				Year 3 and so on			
		1	2	3	4	5	6	7	8	9	10	11	12
		Date	Amount (Foreign Currency)	Relevant Exchange Rate	Amount (Rs. Lakh)	Date	Amount (Foreign Currency)	Relevant Exchange Rate	Amount (Rs. Lakh)	Date	Amount (Foreign Currency)	Relevant Exchange Rate	Amount (Rs. Lakh)
B	In case of Hedging <sup>3</sup>												
1	At the date of hedging												
2	Period of hedging												
3	Cost of hedging												
	<b>Currency<sup>3</sup> &amp; so on</b>												
A.1	At the date of Drawl or at the beginning to the year of the period <sup>2</sup>												
2	Scheduled repayment date of principal												
3	Scheduled payment date of interest												
4	At the end of Financial year												
B	In case of Hedging <sup>3</sup>												
1	At the date of hedging												
2	Period of hedging												
3	Cost of hedging												

1. Name of the currency to be mentioned e.g. US\$, DM, etc.

2. In case of more than one drawl during the year, Exchange rate at the date of each drawl to be given.

3. Furnish details of hedging, in case of more than one hedging during the year or part hedging, details of each hedging are to be given

4. Tax (such as withholding tax) details as applicable including change in rates, date from which change is effective etc. must be clearly indicated.

**(Petitioner)**

**Details of Foreign Equity**

(Details only in respect of Equity infusion if any applicable to the Integrated Mine under petition)

**Name of the Petitioner** \_\_\_\_\_  
**Name of the Integrated Mine** \_\_\_\_\_  
**Exchange Rate on date/s of infusion** \_\_\_\_\_

S. No	Financial Year	Year 1				Year 2				Year 3 and so on			
		3	4	5	6	7	8	9	10	11	12	13	14
		Date	Amount (Foreign Currency)	Relevant Exchange Rate	Amount (Rs. Lakh)	Date	Amount (Foreign Currency)	Relevant Exchange Rate	Amount (Rs. Lakh)	Date	Amount (Foreign Currency)	Relevant Exchange Rate	Amount (Rs. Lakh)
	<b>Currency1<sup>1</sup></b>												
A.1	At the date of infusion <sup>2</sup>												
2													
3													
	<b>Currency2<sup>1</sup></b>												
A.1	At the date of infusion <sup>2</sup>												
2													
3													
	<b>Currency3<sup>1</sup></b>												
A.1	At the date of infusion <sup>2</sup>												
2													
3													
	<b>Currency<sup>1</sup> and so on</b>												
A.1	At the date of infusion <sup>2</sup>												
2													
3													

1. Name of the currency to be mentioned e.g. US\$, DM, etc.

2. In case of equity infusion more than once during the year, Exchange rate at the date of each infusion to be given.

**(Petitioner)**



**Abstract of Admitted Capital Cost for the existing Integrated Mine****Name of the Petitioner**

\_\_\_\_\_

**Name of the Integrated Mine**

\_\_\_\_\_

<b>Last date of order</b> of Commission for the Integrated Mine	Date (DD-MM-YYYY)	
Reference of petition no. in which the above order was passed	Petition no.	
Following details (whether admitted and /or considered) as on the last date of the period for which price is approved, in the above order by the Commission:		
Capital cost	(Rs. in lakh)*	
Amount of un-discharged liabilities included in above (& forming part of admitted capital cost)		
Amount of un-discharged liabilities corresponding to above admitted capital cost (but not forming part of admitted capital cost being allowed on cash basis)		
Gross Normative Debt		
Cumulative Repayment		
Net Normative Debt		
Normative Equity		
Cumulative Depreciation		
Freehold land		

**(Petitioner)**

**Financial Package up to Date of Commercial Operation and up to date of Peak Rated Capacity**

Name of the Petitioner \_\_\_\_\_  
 Name of the Integrated Mine \_\_\_\_\_  
 Cost as on Date of Commercial Operation<sup>1</sup> \_\_\_\_\_

	Financial Package as Approved		Financial Package as on date of Commercial Operation		As Admitted on date of Commercial Operation		Financial Package as on date of Peak Rated Capacity		As Admitted on date of Commercial Operation	
	Currency and Amount <sup>2</sup>		Currency and Amount <sup>2</sup>		Currency and Amount <sup>2</sup>		Currency and Amount <sup>2</sup>		Currency and Amount <sup>2</sup>	
1	2	3	4	5	6	7	8	9	10	11
Loan-I	US \$	200m								
Loan-II										
Loan-III										
and so on										
Equity- Foreign										
Domestic										
Total Equity										
Debt : Equity Ratio										

**Note:**

1. Say Rs. 80 Cr. + US\$ 200 m or Rs. 1680 Cr. including US\$ 200 m at an exchange rate of US\$=Rs80
2. For example: US \$ 200m, etc.

**(Petitioner)**

**Details of Integrated Mine specific loans**

**Name of the Petitioner**

\_\_\_\_\_

**Name of the Integrated Mine**

\_\_\_\_\_

Particulars	Package1	Package2	Package3	Package4	Package5	Package6
1	2	3	4	5	6	7
Source of Loan <sup>1</sup>						
Currency <sup>2</sup>						
Amount of Loan sanctioned						
Amount of Gross Loan drawn upto 31.03.2024/COD <sup>3,4,5,13,15</sup>						
Interest Type <sup>6</sup>						
Fixed Interest Rate, if applicable						
Base Rate, if Floating Interest <sup>7</sup>						
Margin, if Floating Interest <sup>8</sup>						
Are there any Caps/Floor <sup>9</sup>	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No
If above is yes, specify caps/floor						
Moratorium Period <sup>10</sup>						
Moratorium effective from						
Repayment Period <sup>11</sup>						
Repayment effective from						
Repayment Frequency <sup>12</sup>						
Repayment Instalment <sup>13,14</sup>						
Base Exchange Rate <sup>16</sup>						
Are foreign currency loan hedged?						
If above is yes, specify details <sup>17</sup>						

**Note:**

1. Source of loan means the agency from whom the loan has been taken such as WB, ADB, WMB, PNB, SBI, ICICI, IFC, PFC etc.
2. Currency refers to currency of loan such as US\$, DM, Yen, Indian Rupee etc.
3. Details are to be submitted as on 31.03.2024 for existing Mine/s and as on date of commercial operation for new mine/s.
4. Where the loan has been refinanced, details in the Form is to be given for the loan refinanced. However, the details of the original loan is to be given separately in the same form.
5. If the Input Price in the petition is claimed separately for various Mine/s, details in the Form is to be given separately for all the Mine/s in the same form.
6. Interest type means whether the interest is fixed or floating.
7. Base rate means the base as PLR, MCLR, LIBOR etc. over which the margin is to be added. Applicable base rate on different dates from the date of drawl may also be enclosed.
8. Margin means the points over and above the floating rate.
9. At times caps/floor are put at which the floating rates are frozen. If such a condition exists, specify the limits.
10. Moratorium period refers to the period during which loan servicing liability is not required.
11. Repayment period means the repayment of loan such as 7 years, 10 years, 25 years etc.
12. Repayment frequency means the interval at which the debt servicing is to be done such as monthly, quarterly, half yearly, annual, etc.
13. Where there is more than one drawl/repayment for a loan, the date & amount of each drawl/repayment may also be given separately
14. If the repayment installment amount and repayment date cannot be worked out from the data furnished above, the repayment schedule to be furnished separately.
15. In case of Foreign loan, date of each drawl & repayment along with exchange rate at that date may be given.
16. Base exchange rate means the exchange rate prevailing as on 31.03.2024 or date of commercial operation, whichever is later
17. In case of hedging, specify details like type of hedging, period of hedging, cost of hedging, etc.
18. In case of foreign loans, provide details of exchange rate considered on date of each repayment of principal and date of interest payment.
19. At the time of truing up rate of interest with relevant reset date (if any) to be furnished separately
20. At the time of truing up provide details of refinancing of loans considered earlier. Details such as date on which refinancing done, amount of refinanced loan, terms and conditions of refinanced loan, financing and other charges incurred for refinancing, etc.

**(Petitioner)**

**Details of Allocation of corporate loans to Integrated Mine**

**Name of the Petitioner** \_\_\_\_\_

**Name of the Integrated Mine** \_\_\_\_\_

Particulars	Package1	Package2	Package3	Package4	Package5	Remarks
1	2	3	4	5	6	7
Source of Loan <sup>1</sup>						
Currency <sup>2</sup>						
Amount of Loan sanctioned						
Amount of Gross Loan drawn upto 31.03.2024/COD <sup>3,4,5,13,15</sup>						
Interest Type <sup>6</sup>						
Fixed Interest Rate, if applicable						
Base Rate, if Floating Interest <sup>7</sup>						
Margin, if Floating Interest <sup>8</sup>						
Are there any Caps/Floor <sup>9</sup>	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No	
If above is yes, specify caps/floor						
Moratorium Period <sup>10</sup>						
Moratorium effective from						
Repayment Period <sup>11</sup>						
Repayment effective from						
Repayment Frequency <sup>12</sup>						
Repayment Instalment <sup>13,14</sup>						
Base Exchange Rate <sup>16</sup>						
Are foreign currency loan hedged?						
If above is yes, specify details <sup>17</sup>						
	Distribution of loan packages to various projects					
Name of the Projects/Integrated Mine						Total
Project 1						

Particulars	Package1	Package2	Package3	Package4	Package5	Remarks
1	2	3	4	5	6	7
Project 2						
Integrated Mine and so on						

**Note:**

1. Source of loan means the agency from whom the loan has been taken such as WB, ADB, WMB, PNB, SBI, ICICI, IFC, PFC etc.
2. Currency refers to currency of loan such as US\$, DM, Yen, Indian Rupee etc.
3. Details are to be submitted as on 31.03.2024 for existing integrated mine and as on date of commercial operation for the remaining integrated mine.
4. Where the loan has been refinanced, details in the Form is to be given for the loan refinanced. However, the details of the original loan is to be given separately in the same form.
5. If the Input Price in the petition is claimed separately for various mines, details in the Form is to be given separately for all the mines in the same form.
6. Interest type means whether the interest is fixed or floating.
7. Base rate means the base as PLR, MCLR, LIBOR etc. over which the margin is to be added. Applicable base rate on different dates from the date of drawl may also be enclosed.
8. Margin means the points over and above the floating rate.
9. At times caps/floor are put at which the floating rates are frozen. If such a condition exists, specify the limits.
10. Moratorium period refers to the period during which loan servicing liability is not required.
11. Repayment period means the repayment of loan such as 7 years, 10 years, 25 years etc.
12. Repayment frequency means the interval at which the debt servicing is to be done such as monthly, quarterly, half-yearly, annual, etc.
13. Where there is more than one drawl/repayment for a loan, the date & amount of each drawl/repayment may also be given separately
14. If the repayment installment amount and repayment date cannot be worked out from the data furnished above, the repayment schedule to be furnished separately.
15. In case of Foreign loan, date of each drawl & repayment along with exchange rate at that date may be given.
16. Base Exchange Rate means the exchange rate prevailing as on 31.03.2024 or COD, whichever is later
17. In case of hedging, specify details like type of hedging, period of hedging, cost of hedging, etc.
18. In case of foreign loans, provide details of exchange rate considered on date of each repayment of principal and date of interest payment.
19. At the time of truing up rate of interest with relevant reset date (if any) to be furnished separately
20. At the time of truing up provide details of refinancing of loans considered earlier. Details such as date on which refinancing done, amount of refinanced loan, terms and conditions of refinanced loan, financing and other charges incurred for refinancing etc.

**(Petitioner)**

**Year wise Statement of Additional Capitalization after date of Commercial operation up to/beyond achieving Peak rated Capacity**

Name of the Petitioner \_\_\_\_\_

Name of the Integrated Mine \_\_\_\_\_

Date of Commercial Operation \_\_\_\_\_

S. No.	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulations under which claimed	Justification	Admitted Cost by the Commission, if any
		Accrual basis	Un-discharged Liability included in column 3	Cash basis	IDC included in col. 3			
1	2	3	4	(5 = 3 - 4)	6	7	8	9

1. In case the integrated mine has been completed and cost has already been admitted under any price notification(s) in the past, fill column 9 giving the price as admitted for the purpose of price notification already issued by (Name of the authority) (Enclose copy of the Price notification).
2. The above information needs to be furnished separately for each year / period of tariff period 2024-29.
3. In case of de-capitalization of assets separate details to be furnished at column 1, 2, 3 and 4. Further, the original book value and year of capitalization of such asset to be furnished at column 8. Where de-caps are on estimated basis the same to be shown separately.
4. Where any asset is rendered unserviceable the same shall be treated as de-capitalized during that year and original value of such asset to be shown at col. 3. and impaired value if any, year of its capitalization to be mentioned at column 8.
5. Justification against each asset of capitalization should be specific to regulations under which claim has been made and the necessity of capitalization of that particular asset.

**Note:**

1. Fill the form in chronological order year wise along with detailed justification

(Petitioner)

**Financing of Additional Capitalization**

Name of the Petitioner

\_\_\_\_\_

Name of the Integrated Mine

\_\_\_\_\_

Date of Commercial Operation

\_\_\_\_\_

(Amount in Rs Lakh)

Financial Year (Starting from COD) <sup>1</sup>	Actual					Admitted				
	Year 1	Year 2	Year 3	Year 4	Year 5 & So on	Year 1	Year 2	Year 3	Year 4	Year 5 & So on
1	2	3	4	5	6	7	8	9	10	11
Amount capitalized in Work/ Equipment										
Financing Details										
Loan-1										
Loan-2										
Loan-3 and so on										
Total Loan <sup>2</sup>										
Equity										
Internal Resources										
Others (Pl. specify)										
Total										

Note:

1. Year 1 refers to Financial Year of COD and Year 2, Year 3 etc. are the subsequent financial years respectively.
2. Loan details for meeting the additional capitalization requirement should be given as per FORM-7 or 8 whichever is relevant.

(Petitioner)



**Calculation of Depreciation**

Name of the Petitioner \_\_\_\_\_

Name of the Integrated Mine \_\_\_\_\_

(Amount in Rs Lakh)

S. No.	Name of the Assets <sup>1</sup>	Gross Block as on 31.03.2024 or as on date of Commercial Operation, whichever is later and subsequently for each year thereafter upto 31.3.2029	Depreciation Rates as per OERC's Depreciation Rate Schedule for Integrated Mines	Depreciation Amount for each year up to 31.03.2029
1	2	3	4	5 = Col.3 X Col.4
1	Land*			
2	Building			
3	and so on			
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
	<b>TOTAL</b>			
	<b>Weighted Average Rate of Depreciation %</b>			

\*Provide details of Freehold land and Lease hold land separately

Note:

1. Name of the Assets should conform to the description of the assets mentioned in Depreciation Schedule appended to the Notification in Appendix I.

(Petitioner)

**Statement of Depreciation**

Name of the Petitioner \_\_\_\_\_

Name of the Integrated Mines \_\_\_\_\_

(Amount in Rs Lakh)

S. No.	Particulars	Existing 2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1	2	3	4	5	6	7	8
1.	Opening Capital Cost						
2.	Closing Capital Cost						
3.	<b>Average Capital Cost</b>						
4.	Freehold land						
5.	Rate of depreciation						
6.	Depreciable value						
7.	Balance useful life at the beginning of the period						
8.	Remaining depreciable value						
9.	<b>Depreciation (for the period)</b>						
10.	<b>Depreciation (annualized)</b>						
11.	Cumulative depreciation at the end of the period						
12.	Less: Cumulative depreciation adjustment on account of de-capitalization						
13.	Net Cumulative depreciation at the end of the period						

(Petitioner)

Calculation of Weighted Average Rate of Interest on Actual Loans<sup>1</sup>

Name of the Petitioner \_\_\_\_\_

Name of the Generating Station \_\_\_\_\_

(Amount in Rs. Lakh)

Particulars	Existing 2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
<b>Loan-1</b>						
Gross loan - Opening						
Cumulative repayments of Loans upto previous year						
Net loan - Opening						
Add: Drawl(s) during the Year						
Less: Repayment (s) of Loans during the year						
Net loan - Closing						
Average Net Loan						
Rate of Interest on Loan on annual basis						
Interest on loan						
<b>Loan-2</b>						
Gross loan - Opening						
Cumulative repayments of Loans upto previous year						
Net loan - Opening						
Add: Drawl(s) during the Year						
Less: Repayment (s) of Loans during the year						
Net loan - Closing						
Average Net Loan						
Rate of Interest on Loan on annual basis						
Interest on loan						
<b>Loan-3 and so on</b>						
Gross loan - Opening						

Particulars	Existing 2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Cumulative repayments of Loans upto previous year						
Net loan - Opening						
Add: Drawl(s) during the Year						
Less: Repayment (s) of Loans during the year						
Net loan - Closing						
Average Net Loan						
Rate of Interest on Loan on annual basis						
Interest on loan						
<b>Total Loan</b>						
Gross loan - Opening						
Cumulative repayments of Loans upto previous year						
Net loan - Opening						
Add: Drawl(s) during the Year						
Less: Repayment (s) of Loans during the year						
Net loan - Closing						
Average Net Loan						
Interest on loan						
<b>Weighted average Rate of Interest on Loans</b>						

**Note:**

1. In case of Foreign Loans, the calculations in Indian Rupees is to be furnished. However, the calculations in Original currency is also to be furnished separately in the same form.

**(Petitioner)**



S. No.	Draw Down	Quarter 1			Quarter 2			Quarter n (COD)		
	Particulars	Quantum in Foreign currency	Exchange Rate on draw down date	Amount in Indian Rupee (Rs Lakh)	Quantum in Foreign currency	Exchange Rate on draw down date	Amount in Indian Rupee (Rs Lakh)	Quantum in Foreign currency	Exchange Rate on draw down date	Amount in Indian Rupee (Rs Lakh)
	Draw down Amount									
	IDC									
	Financing charges									
	Foreign Exchange Rate Variation									
	Hedging Cost									
1.1.4	--									
	--									
	--									
1.1	<b>Total Foreign Loans</b>									
	Draw down Amount									
	IDC									
	Financing charges									
	Foreign Exchange Rate Variation									
	Hedging Cost									
1.2	<b>Indian Loans</b>									
1.2.1	<b>Indian Loan <sup>1</sup></b>									
	Draw down Amount	--	--		--	--		--	--	
	IDC	--	--		--	--		--	--	



S. No.	Draw Down	Quarter 1			Quarter 2			Quarter n (COD)		
	Particulars	Quantum in Foreign currency	Exchange Rate on draw down date	Amount in Indian Rupee (Rs Lakh)	Quantum in Foreign currency	Exchange Rate on draw down date	Amount in Indian Rupee (Rs Lakh)	Quantum in Foreign currency	Exchange Rate on draw down date	Amount in Indian Rupee (Rs Lakh)
	<b>Foreign Exchange Rate Variation</b>									
	<b>Hedging Cost</b>									
2	<b>Equity</b>									
2.1	<b>Foreign equity drawn</b>									
2.2	<b>Indian equity drawn</b>	--	--		--	--		--	--	
	<b>Total equity deployed</b>									

Note:

1. Drawl of debt and equity shall be on pari-passu basis quarter wise to meet the commissioning schedule. Drawl of higher equity in the beginning is permissible. IDC on normative loan corresponding to excess equity over 30% of funds deployed shall be allowed only in case the actual infusion of equity on a pari-passu basis is more than 30% of total funds deployed and shall be computed on quarterly basis.
2. Applicable interest rates & exchange rates including reset dates used for above computation may be furnished separately
3. Details of capitalization ratio used needs to be furnished.
4. In case IDC on normative loan is to be allowed prior to infusion of actual loan, rate of interest for computing such IDC shall be equal to 1-year SBI MCLR as prevailing on 1<sup>st</sup> April of the respective year. IDC on normative loan, post infusion of actual loan shall be computed based on WAROI for that respective quarter.

**(Petitioner)**



**Non-Tariff Income**

Name of the Petitioner \_\_\_\_\_

Name of the Integrated Mine \_\_\_\_\_

S. No.	Parameters	Existing 2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1.	Income from sale of washery rejects, if and as applicable						
2.	Profit from supply of coal to CIL or merchant sale of coal, if and as applicable						
3.	Income from rent of land or buildings, eco-tourism						
4.	Income from sale of scrap						
5.	Income from advertisements						
6.	Others &						

**Note:** To be submitted at the time of truing up

&amp; Parameter wise details to be furnished

**(Petitioner)**

**Details of Applicable Statutory Charges**

Name of the Petitioner

Name of the Integrated Mine

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<b>Particulars</b>	<b>Applicable Rate</b>	<b>Quantity</b>	<b>Amount</b>
Royalty	% of Input Price (Basic Rate)		
District Mineral Foundation (DMF)	% of Royalty		
National Mineral Exploration Trust (NMET)	% of Royalty		
GST Compensation Cess	Rs per tonne		
GST	% of Total Taxable Value of Goods		
Others, please specify, if any and as applicable			

**(Petitioner)**

**Details of Mine Closure Expenses****Name of the Petitioner****Name of the Integrated Mine**


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1. Amount Deposited in Escrow Account prior to date of Commercial Operation (Rs) **PV**
2. Life of Mine over which amount is to be recovered (Yrs) **n**
3. Borrowing Rate per year (%) **r**
4. Amount recoverable per Year (Rs) **P**

$$P = PV \times r / [1 - (1+r)^{-n}]$$

5. Deposit after the date of Commercial operation - when mine closure is in scope of Generating Company itself

<b>Production Year No. (1)</b>	<b>Amount of Deposit in Escrow account (2)</b>	<b>Date of Deposit in Escrow account (3)</b>	<b>Interest Earned/Accrued in Escrow account (4)</b>	<b>Amount received from Escrow account towards Mine closure (5)</b>	<b>Admissible Mine closure expense (6)</b>
1					
2					
3					
4					
5					
.....					

6. Deposit after the date of Commercial operation - when mine closure is in scope of Mine Developer & Operator (MDO)

<b>Production Year No. (1)</b>	<b>Amount of Deposit in Escrow account (2)</b>	<b>Date of Deposit in Escrow account (3)</b>	<b>Borrowing cost at weighted average rate of interest of actual loan (4)</b>	<b>Interest Earned/Accrued in Escrow account (5)</b>	<b>Amount received from Escrow account towards Mine closure (6)</b>	<b>Adjustment to be made in Input price as a part of Mine closure expense (7)</b>
1						
2						
3						
4						
5						

**(Petitioner)**

**Note:** Calculations to be submitted duly certified by Auditor, as applicable

**Details for GCV Adjustment**

**Name of the Petitioner**

**Name of the Integrated Mine**

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1. Declared GCV of Coal (Kcal/Kg)
2. Weighted Average GCV of Coal extracted in the year as reported to CCO (Kcal/Kg)

**(Petitioner)**

**Abstract of Capital Cost Estimates and Cost on the date of Commercial Operation of the Integrated Mine**

**Name of the Petitioner** \_\_\_\_\_  
**Name of the Integrated Mine** \_\_\_\_\_

**New Mine****Capital Cost Estimates**

Board of Director/ Agency approving the Capital cost estimates:		
Date of approval of the Capital cost estimates:		
	<b>Present Day Cost</b>	<b>Cost</b>
Price level of approved estimates	As on End of _____Qtr. Of the year _____	As on date of Commercial Operation of the Mine <sup>4</sup>
Foreign Exchange rate considered for the Capital cost estimates		
<b>Capital Cost excluding IDC, IEDC &amp; FC (Rs. Lakh)</b>		
Foreign Component, if any (In Million US \$ or the relevant Currency)		
Domestic Component (Rs. Lakh)		
<b>Capital cost excluding IDC, IEDC, FC, FERV &amp; Hedging Cost (Rs. Lakh)</b>		
<b>IDC, IEDC,FC, FERV &amp; Hedging Cost</b>		
Foreign Component, if any (In Million US \$ or the relevant Currency)		
Domestic Component (Rs. Lakh)		
<b>Total IDC, IEDC, FC, FERV &amp; Hedging Cost (Rs. Lakh)</b>		
Rate of taxes & duties considered		
<b>Capital cost Including IDC, IEDC, FC, FERV &amp; Hedging Cost</b>		
Foreign Component, if any (In Million US \$ or the relevant Currency)		
Domestic Component (Rs. Lakh)		

<b>Capital cost Including IDC, IEDC&amp; FC (Rs. Lakh)</b>	
<b>Schedule</b>	
Scheduled date of commercial operation as per Investment Approval/Mine Plan	
Scheduled date of Peak rated capacity as per Investment Approval/Mine Plan	
-----	
-----	
Scheduled COD of last Unit/Block	

**Note:**

1. Copy of Investment approval letter should be enclosed.
2. Details of Capital Cost are to be furnished as per FORM B as applicable.
3. Details of IDC & Financing Charges are to be furnished as per FORM-14.
4. Cost should be based on Management Certificate or Auditor Certificate. In case based on management certificate, Auditor Certificate to be provided within 90 days from filing of the Petition.

**(Petitioner)**

## Break-up of Capital Cost for New Integrated Mine

Name of the Petitioner

Name of the Integrated Mine

(Amount in Rs. Lakh)

S. No.	Break Down	As per Original Estimates as per Investment Approval	Actual Capital Expenditure as on date of commercial operation/ anticipated date of commercial operation	Liabilities/ Provisions	Variation (3 - 4 - 5)	Specific Reasons for Variation	Estimated Capital expenditure up to Peak Rated Capacity
			Actual Amount				
1	2	3	4	5	6	7	8
1	<b>Cost of Land &amp; Site Development</b>						
1.1	Land*						
1.2	Rehabilitation & Resettlement (R&R)						
1.3	Preliminary Investigation & Site Development (Prospecting and Boring)						
	<b>Total Land &amp; Site Development</b>						
2	<b>Plant &amp; Equipment</b>						
2.1	Coal Handling Plant						
2.2	Material Handling system						
2.3	Fixed Infrastructure Mechanical						
2.4	Other Plant and Machinery						
	<b>Total BOP Mechanical</b>						
3	<b>Plant &amp; Machinery</b>						
3.1	Switchyard Package						
3.2	Emergency D G Set						



S. No.	Break Down	As per Original Estimates as per Investment Approval	Actual Capital Expenditure as on date of commercial operation/ anticipated date of commercial operation	Liabilities/ Provisions	Variation (3 - 4 - 5)	Specific Reasons for Variation	Estimated Capital expenditure up to Peak Rated Capacity
			Actual Amount				
1	2	3	4	5	6	7	8
3.3	Fixed Infrastructure Electrical						
	<b>Total BOP Electrical</b>						
4	Spares						
4.1	Initial Spares						
	<b>Total Plant and Machinery</b>						
5	Civil Works						
5.1	Township & Colony/Aux Building						
5.2	Temporary Construction & Enabling Works						
5.3	Road and Drainage						
5.4	Fixed Infrastructure Civil						
	<b>Total Civil Works</b>						
6	<b>Overheads</b>						
6.1	Establishment (Other Expenditure directly attributable to Construction)						
6.2	MBOA						
6.3	Mine Development expenditure excluding IDC						
	<b>Total Overheads</b>						
7	Total Capital cost excluding IDC & FC						
8	IDC, FC, FERV & Hedging cost						
8.1	Interest During Construction (IDC)						
8.2	Financing charges (FC)						
8.3	Foreign Exchange Rate Variation						

S. No.	Break Down	As per Original Estimates as per Investment Approval	Actual Capital Expenditure as on date of commercial operation/ anticipated date of commercial operation	Liabilities/ Provisions	Variation (3 - 4 - 5)	Specific Reasons for Variation	Estimated Capital expenditure up to Peak Rated Capacity
			Actual Amount				
1	2	3	4	5	6	7	8
	(FERV)						
8.4	Hedging cost						
	<b>Total of IDC, FC, FERV &amp; Hedging cost</b>						
9	Capital cost including IDC,FC,FERV & Hedging cost						

*\*Provide details of Freehold land and Lease hold land separately*

**Note:**

1. In case of cost variation, a detailed note giving reasons of such variation should be submitted clearly indicating whether such cost over-run was beyond the control of the Petitioner.
2. In case of both time & cost overrun, a detailed note giving reasons of such time and cost over-run should be submitted clearly bringing out the agency responsible and whether such time and cost overrun was beyond the control of the Petitioner.
3. The implication on cost due to time over run, if any shall be submitted separately giving details of increase in prices in different packages from scheduled date of commercial operation to Actual date of commercial operation, increase in IEDC from scheduled date of commercial operation to actual date of commercial operation and increase of IDC from scheduled date of commercial operation to actual date of commercial operation.
4. **Impact on account of each reason for Time over run on Cost of project should be quantified and substantiated with necessary documents and supporting workings.**
5. A list of balance deferred work assets/work wise including initial spare on original scope of works along with estimate shall be furnished positively.

**(Petitioner)**

**Break-up of Construction/Supply/Service packages**

**Name of the Petitioner** \_\_\_\_\_  
**Name of the Integrated Mine** \_\_\_\_\_

(Amount in Rs. Lakh)

S. No.	Name/No. of Construction / Supply / Service Package	Package A	Package B	Package C	...	Total Cost of all packages
1	Scope of works <sup>1</sup> (in line with head of cost break-ups as applicable)					
2	Whether awarded through ICB/DCB/ Departmentally/ Deposit Work					
3	No. of bids received					
4	Date of Award					
5	Date of Start of work					
6	Date of Completion of Work/Expected date of completion of work					
7	Value of Award <sup>2</sup> in (Rs. Lakh)					
8	Firm or With Escalation in prices					
9	Actual capital expenditure till the completion or up to date of commercial operation whichever is earlier (Rs. Lakh)					
10	Taxes & Duties and IEDC (Rs. Lakh)					
11	IDC, FC, FERV & Hedging cost (Rs. Lakh)					
12	Sub -total (9+10+11) (Rs. Lakh)					

**Note:**

1. The scope of work in any package should be indicated in conformity of Capital cost break-up for the Integrated Mine in the FORM-B to the extent possible.
2. If there is any package, which need to be shown in Indian Rupee and foreign currency(ies), the same should be shown separately along with the currency, the exchange rate and the date e.g. Rs.80 Cr. +US\$50m=Rs.480Cr. at US\$=Rs 80 as on say 01.04.2024.

**(Petitioner)**

**Details of Assets De-capitalized during the period**

**Name of the Petitioner** \_\_\_\_\_  
**Name of the Integrated Mine** \_\_\_\_\_

(Amount in Rs. Lakh)

<b>S. No.</b>	<b>Name of the Asset</b>	<b>Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)</b>	<b>Original Value of the Asset Capitalized</b>	<b>Year Put to use</b>	<b>Depreciation recovered till date of de-capitalization</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
1					
2					
3					
4					
5					

**Note:** Year wise detail need to be submitted.

**(Petitioner)**

## Reconciliation of capitalization claimed vis-à-vis books of accounts

Name of the Petitioner \_\_\_\_\_

Name of the Integrated Mine \_\_\_\_\_

Date of Commercial Operation \_\_\_\_\_

(Amount in Rs. Lakh)

S. No.	Particulars	2024-25	2025-26	2026-27	2027-28	2028-29
1	2	3	4	5	6	7
1	Closing Gross Block as per IND AS					
2	Add/Less: Adjustments					
3	Closing Gross Block as per I GAAP					
4	Opening Gross Block as per IND AS					
5	Add/Less: Adjustments					
6	Opening Gross Block as per I GAAP					
7	<b>Total Additions as per books (G = 3 - 5)</b>					
8	Less: Additions pertaining to other Mines (give Mine wise breakup)					
9	<b>Net Additions pertaining to instant Mine</b>					
10	Less: Exclusions (items not allowable / not claimed)					
11	<b>Net Additional Capital Expenditure Claimed (on accrual basis) (I GAAP)</b>					
12	<b>Less: Un-discharged Liabilities</b>					
13	<b>Add: Discharges of un-discharged liabilities, corresponding to admitted assets/works</b>					
14	<b>Net Additional Capital Expenditure Claimed (on cash basis)</b>					

**Note:** 1. To be submitted duly certified by Auditor

2. Reason for exclusion of any expenditure shall be given in Clear terms

(Petitioner)

**Statement showing items/assets/works claimed under Exclusions:**

**Name of the Petitioner** \_\_\_\_\_  
**Name of the Integrated Mine** \_\_\_\_\_  
**Date of Commercial Operation** \_\_\_\_\_

(Amount in Rs. Lakh)

S. No.	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
		Accrual basis (Indian GAAP)	Un-discharged Liability included in col. 3	Cash basis	IDC included in col. 3	
1	2	3	4	(5 = 3 - 4)	6	7

**Note:** 1. Exclusions claimed on assets not allowed earlier should be supported by the specific reference of Commission Order date, Petition No., amount disallowed, etc.

2. For inter unit transfer, nature of transfer i.e. temporary or permanent should be mentioned. It is to be certified that exclusion sought in receiving station only and not in sending station or in both the station.

**(Petitioner)**

**Name of the Petitioner** \_\_\_\_\_  
**Name of the Integrated Mine** \_\_\_\_\_

**Statement of Capital cost**

(To be given for relevant dates and year wise)

(Amount in Rs. Lakh)

S. No.	Particulars	As on relevant date		
		Accrual Basis <sup>2</sup>	Un-discharged Liabilities	Cash Basis
A	a) Opening Gross Block Amount as per books (Indian GAAP)			
	b) Amount of IDC in A(a) above			
	c) Amount of FC in A(a) above			
	d) Amount of FERV in A(a) above			
	e) Amount of Hedging Cost in A(a) above			
	f) Amount of IEDC in A(a) above			
B	a) Addition in Gross Block Amount during the period (Direct purchases) (Indian GAAP)			
	b) Amount of IDC in B(a) above			
	c) Amount of FC in B(a) above			
	d) Amount of FERV in B(a) above			
	e) Amount of Hedging Cost in B(a) above			
	f) Amount of IEDC in B(a) above			
C	a) Addition in Gross Block Amount during the period (Transferred from CWIP) (Indian GAAP)			

S. No.	Particulars	As on relevant date		
		Accrual Basis <sup>2</sup>	Un-discharged Liabilities	Cash Basis
	b) Amount of IDC in C(a) above			
	c) Amount of FC in C(a) above			
	d) Amount of FERV in C(a) above			
	e) Amount of Hedging Cost in C(a) above			
	f) Amount of IEDC in C(a) above			
D	a) Deletion in Gross Block Amount during the period (Indian GAAP)			
	b) Amount of IDC in D(a) above			
	c) Amount of FC in D(a) above			
	d) Amount of FERV in D(a) above			
	e) Amount of Hedging Cost in D(a) above			
	f) Amount of IEDC in D(a) above			
E	a) Closing Gross Block Amount as per books (Indian GAAP)			
	b) Amount of IDC in E(a) above			
	c) Amount of FC in E(a) above			
	d) Amount of FERV in E(a) above			
	e) Amount of Hedging Cost in E(a) above			
	f) Amount of IEDC in E(a) above			

**Note:**

1. Relevant date/s means date of commercial operation of mine and financial year start date and end date
2. As per IGAAP

**(Petitioner)**



**Name of the Petitioner** \_\_\_\_\_

**Name of the Integrated Mine** \_\_\_\_\_

**Statement of Capital Works in Progress**  
(To be given for relevant dates and year wise)

(Amount in Rs. Lakh)

S. No.	Particulars	As on relevant date		
		Accrual Basis	Un-discharged Liabilities	Cash Basis
A	a) Opening CWIP as per books (Indian GAAP)			
	b) Amount of IDC in A(a) above			
	c) Amount of FC in A(a) above			
	d) Amount of FERV in A(a) above			
	e) Amount of Hedging Cost in A(a) above			
	f) Amount of IEDC in A(a) above			
B	a) Addition in CWIP during the period(Indian GAAP)			
	b) Amount of IDC in B(a) above			
	c) Amount of FC in B(a) above			
	d) Amount of FERV in B(a) above			
	e) Amount of Hedging Cost in B(a) above			
	f) Amount of IEDC in B(a) above			
C	a) Transferred to Gross Block Amount during the period (Indian GAAP)			
	b) Amount of IDC in C(a) above			
	c) Amount of FC in C(a) above			
	d) Amount of FERV in C(a) above			

S. No.	Particulars	As on relevant date		
		Accrual Basis	Un-discharged Liabilities	Cash Basis
	e) Amount of Hedging Cost in C(a) above			
	f) Amount of IEDC in C(a) above			
D	a) Closing CWIP as per books (Indian GAAP)			
	b) Amount of IDC in E(a) above			
	c) Amount of FC in E(a) above			
	d) Amount of FERV in E(a) above			
	e) Amount of Hedging Cost in E(a) above			
	f) Amount of IEDC in E(a) above			

**Note:**

1. Relevant date/s means date of commercial operation of mine and financial year start date and end date

**(Petitioner)**

**Calculation of Interest on Normative Loan**

Name of the Petitioner

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Name of the Integrated Mine

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(Amount in Rs Lakh)

S. No.	Particulars	Existing 2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1	2	3	4	5	6	7	8
1	Gross Normative loan – Opening						
2	Cumulative repayment of Normative loan up to previous year						
3	<b>Net Normative loan – Opening</b>						
4	Add: Increase due to addition during the year / period						
5	Less: Decrease due to de-capitalisation during the year / period						
6	Less: Decrease due to reversal during the year / period						
7	Add: Increase due to discharges during the year / period						
8	<b>Net Normative loan - Closing</b>						
9	<b>Average Normative loan</b>						
10	Weighted average rate of interest						
11	Interest on Loan						

(Petitioner)

**Calculation of Interest on Working Capital**

Name of the Petitioner \_\_\_\_\_

Name of the Integrated Mine \_\_\_\_\_

(Amount in Rs Lakh)

S. No.	Particulars	Existing 2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1	2	3	4	5	6	7	8
1	Input Cost of Coal/Lignite <sup>1</sup> Stock for 7 days of Production corresponding to ATQ for the relevant year						
2	Consumption of stores and spare including explosives, lubricants and fuels (@ 15%/20%) <sup>1</sup> of O&M expenses excluding mining charge of MDO or annual charge of any agency other than MDO						
3	One Month O & M Expenses excluding mining charge of MDO or annual charge of any agency other than MDO						
4	Total Working Capital						
5	Rate of Interest						
6	Interest on Working Capital						

**Note:**

1. As applicable.

**(Petitioner)**

**Incidental Expenditure up to date of commencement of Production and up to Actual date of commercial operation**

Name of the Petitioner \_\_\_\_\_

Name of the Generating Station \_\_\_\_\_

(Amount in Rs. Lakh)

S. No.	Parameters	As on date of commencement of Production	As on actual date of commercial operation
A	Head of Expenses:		
1	Employees' Benefits Expenses		
2	Finance Costs		
3	Water Charges		
4	Communication Expenses		
5	Power Charges		
6	Depreciation		
7	Other Office and Administrative Expenses		
8	Others (Please Specify Details)		
9	Other Pre-Operating Expenses		
...	.....		
...	.....		
B	Total Expenses		
	Less: Income from sale of tenders		
	Less: Income from guest house		
	Less: Income recovered from Contractors		
	Less: Interest on Deposits		
	Less:.....		
C	Net IEDC		

**(Petitioner)**

**Expenditure under different packages up to date of commencement of Production and up to Actual date of commercial operation**

Name of the Petitioner \_\_\_\_\_  
 Name of the Integrated Mine \_\_\_\_\_

(Amount in Rs. Lakh)

<b>S. No.</b>	<b>Parameters</b>	<b>As on date of commencement of Production</b>	<b>As on actual date of commercial operation</b>
1	Package 1		
2	Package 2		
3	Package 3		
4	----- --		
5	----- ----		
6			

**(Petitioner)**

**Actual cash expenditure**

**Name of the Petitioner**

\_\_\_\_\_

**Name of the Integrated Mine**

\_\_\_\_\_

(Amount in Rs. Lakh)

<b>Particulars</b>	<b>Quarter-I</b>	<b>Quarter-II</b>	<b>Quarter-III</b>	<b>Quarter-n / DOCO</b>
Expenditure towards Gross Block				
Add: Expenditure towards CWIP				
Add: Capital Advances, if any				
Less: Un-discharged liabilities (included above)				
Add/Less: Others				
<b>Payment to contractors / suppliers towards capital assets</b>				
<b>Cumulative payments</b>				

Note: If there is variation between payment and fund deployment justification need to be furnished

**(Petitioner)**

**Statement of Liability Flow**

**Name of the Petitioner**

\_\_\_\_\_

**Name of the Integrated Mine**

\_\_\_\_\_

<b>Party</b>	<b>Asset / Work</b>	<b>Year of actual capitalization</b>	<b>Original Liability in case date of commercial operation is prior to 31.3.2024</b>	<b>Liability as on 31.03.2024/date of commercial operation, whichever is later</b>	<b>Discharges (Year wise)</b>	<b>Reversal (Year wise)</b>	<b>Net Liability at end of each year</b>

To be submitted duly audited

**(Petitioner)**