

***Supplementary Petition to the FPPCA and  
Annual Performance Review Petition for the year 2020-21***

***Submitted to***

**THE HON'BLE WEST BENGAL  
ELECTRICITY REGULATORY COMMISSION**

***by***



**CESC HOUSE  
CHOWRINGHEE SQUARE  
KOLKATA 700 001**

**Supplementary Petition 2020-21**

**DETAILED CHECKLIST FOR PETITION**  
**F. PETITION ON MISCELLANEOUS MATTERS**

<b>SL. NO.</b>	<b>PARTICULARS</b>	<b>Yes/No/Not Applicable</b>	<b>Volume and Page No./Remarks</b>
1.	Whether the petition is submitted as per Form – 1 (General headings for proceedings) vide regulation 2.5.1 WBERC (Conduct of Business) Regulations, 2013, as amended.	Yes	Volume 1 Page 1
2.	Whether petition is submitted along with the requisite fees as per WBERC (Fees) Regulation, 2013 read with Office Order No. 512 dated 30.8.2017 and details thereof.	Yes	Requisite fee of Rs. 15,000 paid through electronic fund transfer. Kindly refer to the communication no. SEC:836/2023-24/264 dated 21.12.2023
3.	Whether affidavit is submitted along with the petition in prescribed format vide Form-2 Regulation 2.6.1 of WBERC (Conduct of Business) Regulations, 2013, as amended.	Yes	Volume 1, Page 24
4.	Whether one original with three copies of the petition type written or printed neatly and legibly on white paper are submitted and every page is consecutively numbered with volume number is clearly mentioned along with electronic version.	Yes	Complied



  
**COMPANY SECRETARY**  
**CESC LIMITED**

**BEFORE THE HON'BLE WEST BENGAL ELECTRICITY  
REGULATORY COMMISSION, KOLKATA**

FILE NO.

CASE NO.

**IN THE MATTER OF:**

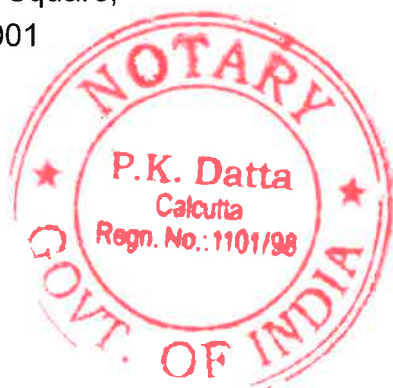
Application for Supplementary Petition to the FPPCA and Annual Performance Review for the year 2020 - 21 in terms of the Regulations of the Hon'ble West Bengal Electricity Regulatory Commission.

AND

**IN THE MATTER OF:**

CESC Limited  
CESC House  
Chowringhee Square,  
Kolkata 700 001

.....Petitioner



  
COMPANY SECRETARY  
CESC LIMITED

**Supplementary Petition to the FPPCA and**  
**Annual Performance Review Petition for the year 2020-21**

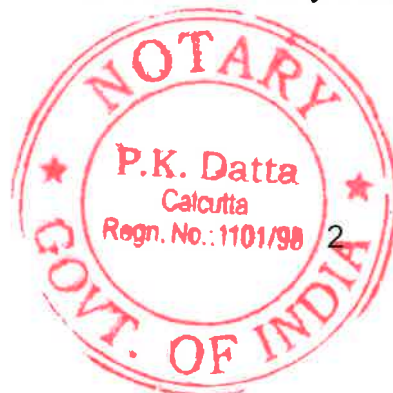
In terms of the applicable Regulations specified by the  
Hon'ble West Bengal Electricity Regulatory Commission

The humble petition of the Petitioner above-named

MOST RESPECTFULLY SHEWETH:

**1. Preamble**

- 1.1. The Petitioner herein, CESC Limited (hereinafter referred to as “CESC” or the “Company”) is a Company registered under the Companies Act, 2013 having its Registered Office at CESC House, Chowringhee Square, Kolkata – 700001.
- 1.2. CESC is a distribution licensee in terms of the first proviso to Section 14 of the Electricity Act, 2003. The Company is also a



  
COMPANY SECRETARY  
CESC LIMITED

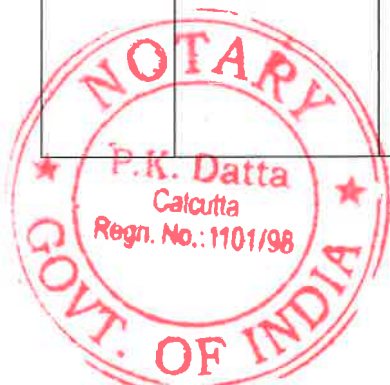
generating company within the meaning of Section 2 (28) of the Electricity Act, 2003.

1.3. The Hon'ble West Bengal Electricity Regulatory Commission (hereinafter referred to as the "**Hon'ble Commission**"), determines the tariff of the Petitioner in accordance with Section 62 of the Electricity Act, 2003 and the West Bengal Electricity Regulatory Commission (Terms and Conditions of Tariff) Regulations, 2011 (hereinafter referred to as the "**Tariff Regulations**").

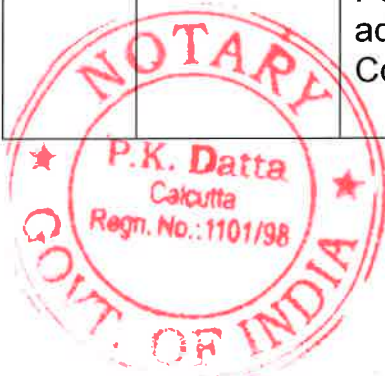
## 2. Background

2.1. The various submissions/ developments in connection with APR and FPPCA of 2020-21 are placed in the following table:

S. No.	Dates	Events	Hereinafter referred to as
1.	10.09.2020	Submission of MYT Petition for the seventh control period comprising 2020-21, 2021-22 and 2022-23	MYT Petition



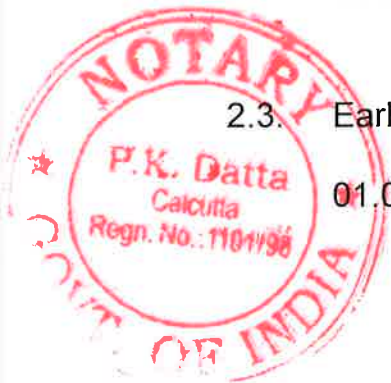
S. No.	Dates	Events	Hereinafter referred to as
2.	01.04.2022	FPPCA Petition for 2020-21 was submitted	FPPCA Petition dated 01.04.2022
3.	01.08.2022	MYT Order for the seventh control period was issued by the Hon'ble Commission	MYT Order
4.	01.08.2022	APR and FPPCA Orders for 2015-16, 2016-17, 2017-18 were issued by the Hon'ble Commission	APR Orders dated 01.08.2022
5.	29.09.2022	Supplementary Petition to the FPPCA Petition for 2020-21 was submitted	Supplementary 2020-21 FPPCA Petition
6.	30.11.2022	APR Petition for 2020-21 was submitted	Original APR Petition for 2020-21
7.	11.01.2023	The APR and FPPCA Petition for 2020-21 was admitted by the Hon'ble Commission	



S. No.	Dates	Events	Hereinafter referred to as
8.	22.09.2023	APR & FPPCA Order for 2018-19 was issued by the Hon'ble Commission	APR Order for 2018-19

2.2. CESC had submitted the MYT Petition for determination of Annual Revenue Requirement (“ARR”) and tariff for the years 2020-21, 2021-22 and 2022-23 under the seventh control period on 10.09.2020, in accordance with the Tariff Regulations. The Hon'ble Commission issued the MYT Order for 2020-21 and 2021-22 on 01.08.2022 in Case No. TP-96/ 20-21, in which, the Hon'ble Commission has also approved the ARR for 2020-21, 2021-22 and 2022-23. Thereafter, in compliance with the mandate of Regulation 2.6.1 read with Regulation 2.6.7 of the Tariff Regulations, CESC had submitted the APR Petition for 2020-21 on 30.11.2022, with fuel and power purchase forms with necessary details, statutory audited data and a copy of the audited Annual Accounts for 2020-21.

2.3. Earlier, CESC had submitted FPPCA Petition for 2020-21 on 01.04.2022. Subsequently, the Company had submitted revised

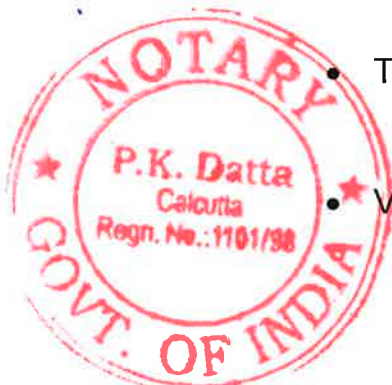


computations for FPPCA for 2020-21 through a Supplementary Petition dated 29.09.2022.

2.4. Certain issues relating to legitimate entitlements in accordance with the Regulations and adherence to directives of the Hon'ble Commission, necessitated adjustment of some figures pertaining to 2020-21. In paragraph 62 of the Supplementary 2020-21 FPPCA Petition and Paragraph 11.1 of the Original APR Petition for 2020-21, the Company had prayed before the Hon'ble Commission to submit further information / documents, if required and accordingly, CESC hereby submits this Supplementary Petition to the APR Petition and FPPCA Petition for 2020-21.

2.5. The Company hereby submits the revised computations in this Supplementary Petition for 2020-21, in respect of the following issues:

- Treatment of the transaction cost of swap-in power,
- Accounting of Hasir Alo subsidy,
- Treatment of Contribution towards Festival; and
- Valuation of power export.

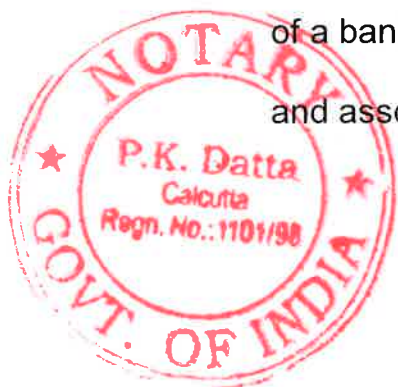




## 2.6. Treatment of the transaction cost of swap-in power

2.6.1. Power banking is a transaction which is essentially cost neutral as far as content cost is concerned in terms of the Tariff Regulations. The rationale behind the same is that, it is the Company's own power which is being deposited or banked, to be returned at a later date (after adjustment of transmission losses as also in terms of the return-ratio etc. in terms of the power banking agreement). Thus, it is the content part which matches with each other for regulatory treatment / accounting purposes and gets cancelled out in banking of energy and return of banked energy thereafter, named as swap-out and swap-in of power. The reverse transaction is also possible with swap-in power transaction taking place first and swap-out at a later date, in terms of the power banking agreement. In both cases, the content cost gets effectively cancelled out.

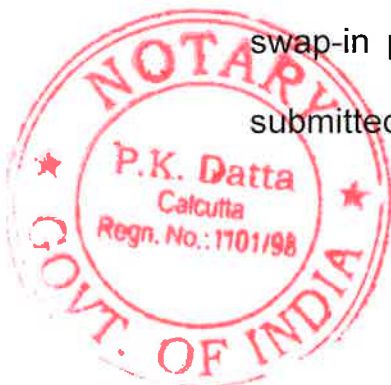
2.6.2. However, there are actual transaction costs associated with power banking, namely transmission and other associated charges. These are actual costs incurred and have to be separately allowed to the Company to complete the entire transaction. In fact, the evaluation of a banking transaction takes place considering such transmission and associated charges as well.



2.6.3. In case, any transmission or other charges are included in the transaction cost when swap-out takes place and also equivalent amount is built into the swap-in cost, then effectively the considered transmission / other associated charges are getting cancelled out and are not being allowed separately. Therefore, it is necessary that all transaction costs are separately allowed and not cancelled out with each other.

2.6.4. It is evident that, Schedule 5 of the Tariff Regulations [Clause 2.1(g), Clause 4] takes into account, the transmission charges while determining the Gross Aggregate Revenue Requirement of distribution licensee. Transmission charges are also part of revenue requirement of licensee as per Form 1.10 (b) of Annex 1 of the Tariff Regulations. Hence, such legitimate expenditure, actually incurred by the Company is required to be separately allowed in terms of the Tariff Regulations.

2.6.5. The transmission and other related cost of Rs. 1236.53 lakhs [Rs. 1132.26 lakhs towards Swap in against Swap out of FY20 + Rs. 104.28 lakhs towards Swap in against Swap out during FY21] for swap-in power is included in the Auditors' Certificate as already submitted to the Hon'ble Commission (Page 173, Volume 1 of the



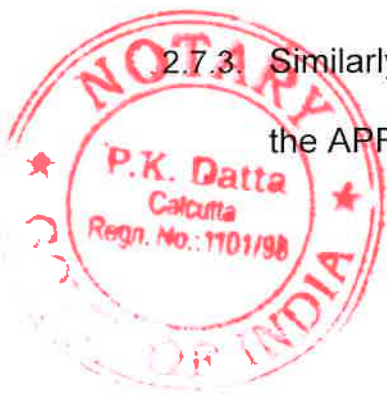
Supplementary Petition to the FPPCA Petition for 2020-21 submitted on 29.09.2022). However, the same has not been reflected in the calculation of FPPC. The corrected pages (Page 98, 99, 100, 144, 145, 146 of the Supplementary 2020-21 FPPCA Petition and Page 36, 37, 38 of Original APR Petition for 2020-21) are submitted through this Supplementary Petition in replacement of the corresponding pages submitted earlier.

## **2.7. Accounting of Hasir Alo subsidy**

2.7.1. Hasir Alo Subsidy was granted to lifeline consumers by the State Government. The subsidy amount of Rs.1494 lakhs for the year 2020-21 was made fully available to the Company, by the State Government.

2.7.2. Revenue from sale of electricity is considered by the Company on the basis of gross tariff i.e. without considering any subsidy therein. In other words, this revenue from sale of electricity is contributed either by the consumers or by the State Government through subsidy.

2.7.3. Similarly, the Additional Revenue Requirement furnished through the APR Petition is also calculated without considering any subsidy



impact. Thus, the differential amount should be made available to the Company through Annual Performance Review and further deduction of subsidy amount is not necessary (where revenue is already accounted for on the basis of gross tariff). Necessary changes have been made in Form 1.25, Form E of Annex 1 and the related forms are annexed with this Supplementary Petition. Accordingly, Page 109 and 144 of the Original APR Petition for 2020-21 may kindly be replaced with the corresponding pages being submitted with this Supplementary Petition. The need for the modification is furnished in the table below:



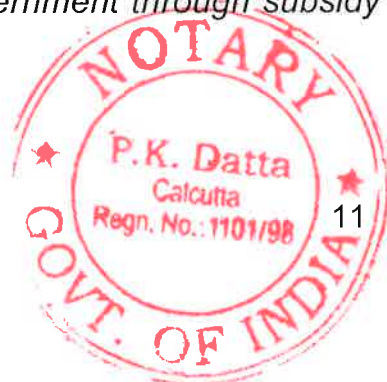
**Table 2.7.1 : Treatment of Hasir Alo Subsidy**

**Rs. Lakhs**

Particulars	As submitted in Original APR Petition for 2020-21	Notional figures after incorporation of this change only *	Remarks
Annual Revenue Requirement (ARR) (A)	759971	759971	Revenue from sale of electricity is considered by the Company on the basis of gross tariff i.e. without netting any subsidy therefrom. This revenue from sale of electricity is contributed either by the consumers or by the State Government through subsidy. Thus, adding subsidy again to revenue would result in additional deduction.
Earnings from Sale of electricity as per the Audited Accounts (B)	673391	673391	
Subsidy Received / Receivable, if any (C)	1494	-	
Revenue from Sale of electricity (without considering earning from power export, fixed cost savings due to distribution loss etc.) D = (B+C)	674885	673391	
Notional APR Claim (without considering earning from power export, fixed cost savings due to distribution loss etc.) (A – D)	85086	86580 **	

\* Figures in the Third Column of the above Table are notional and indicative of this change only. Actual overall figures are furnished in revised Form 1.25 and Form E of Annex 1 furnished with this Petition.

\*\*As Revenue from sale of electricity of Rs. 673391 lakhs is reported on the basis of gross tariff and is contributed either by the consumers or by the State Government through subsidy (Rs. 1494 lakhs), further adjustment to

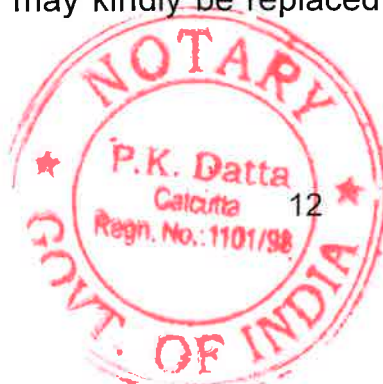


  
**COMPANY SECRETARY  
 CESC LIMITED**

*the extent of Rs. 1494 lakhs is not necessary. APR claim will therefore get enhanced by Rs. 1494 lakhs on this change alone.*

## 2.8. Treatment of Contribution towards Festival

2.8.1. The Company makes certain contributions to festivals as per agreed terms. This amount is considered as contribution made by the Company towards festival and not claimed from the consumers. The treatment is akin to the subsidy outlined above i.e. revenue from sale of electricity is submitted on the basis of gross tariff, partly met by the consumers and partly met by the Company through contribution towards festival. Auditors' Certificate Annex C4, Volume 3, placed in Page 208 of the Original APR Petition for 2020-21 shows that revenue from sale of electricity for short-term supply (which includes festival sales) has been accounted for at gross tariff approved by the Hon'ble Commission. In this case as well, there is no requirement of deducting festival advance from the amount claimed through APR. Modifications have been made accordingly. Necessary changes have been made in Form 1.25, Form E of Annex 1 and the related forms are annexed with this Supplementary Petition. Accordingly, Page 109 and 144 of the Original APR Petition for 2020-21 may kindly be replaced with the corresponding pages



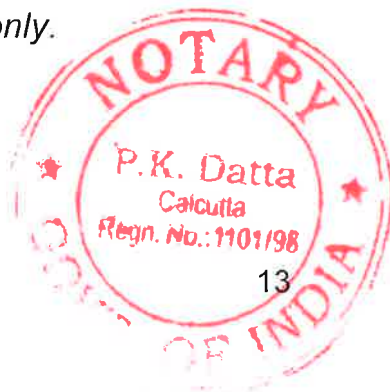
  
COMPANY SECRETARY  
CESC LIMITED

being submitted with this Supplementary Petition. The related modification is furnished in the table below:

**Table 2.8.1 : Treatment of Contribution to Festival**

<i>Rs. Lakhs</i>			
Particulars	As submitted in Original APR Petition for 2020-21	Notional figures after incorporation of Contribution towards Festival related changes only	Remarks
Revenue from Sale of Electricity (as per Audited Accounts) (A)	673391	673391	Revenue from sale of electricity is considered by the Company on the basis of gross tariff and is partly met by the consumers and partly met by the Company through contribution towards festival. Further addition of festival advance is not necessary.
Add: Contribution to Festival (B)	208	-	
Revenue from Sale of Electricity (without considering earning from power export, fixed cost savings due to distribution loss etc.) C = (A+B)**	673599	673391	

\* Figures in the Third Column of the above Table are notional and indicative of this change only.



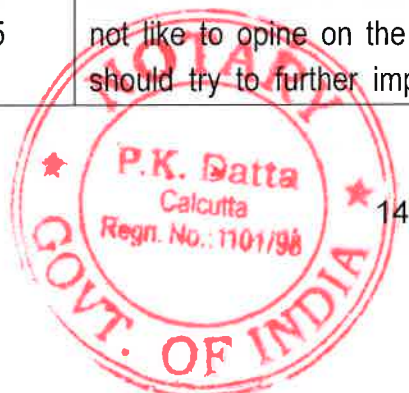
  
 COMPANY SECRETARY  
 CESC LIMITED

*\*\* Change in notional revenue as above is Rs 208 Lakhs. Actual figures are furnished in revised Form 1.25 and Form E of Annex 1 furnished with this Petition.*

## 2.9. Valuation of power export

2.9.1. It is humbly submitted that the Hon'ble Commission directed the Company to sell surplus power for better capacity utilization of generating stations under the Tariff Order(s). In terms of the directions of the Hon'ble Commission in the various past Tariff Orders of the Company, surplus energy is required to be appropriately sold out / banked / swapped to a person other than consumers and licensee in consumer's interest. CESC organised its business affairs on basis of the aforesaid direction. The summarized directives/ recommendations of the Hon'ble Commission in number of Tariff Orders in the past is as extracted below, with emphasis where applicable:

Tariff Order Reference	Direction / Recommendation of the Hon'ble Commission
Tariff Order for 2002-03, 2003-04, 2004-05 dated	"Since the plant availability factor of the new plant is 93% and plant load factor is 75.6% and high for other plants, the Commission will not like to opine on the generation but advices CESC that they should try to further improve operation of their system in more



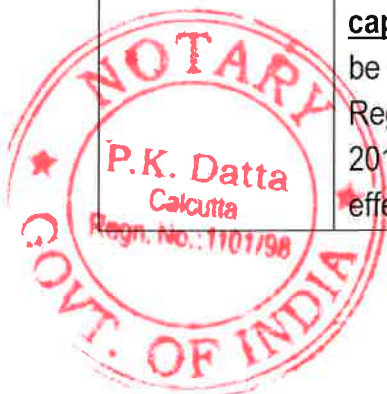
*[Handwritten Signature]*  
**COMPANY SECRETARY**  
**CESC LIMITED**



<b>Tariff Order Reference</b>	<b>Direction / Recommendation of the Hon'ble Commission</b>
24.05.2004, Para 12.3	economical manner subject to the system constraints. CESC <u>should also explore the possibility to export the power during off-peak hours instead of backing down the stations for want of demand.</u> "
Tariff Order for 2005-06 dated 31.03.2005, Para 4.5	<p>"Export of Power: .....</p> <p>Commission wants to record here as under:</p> <p>(a) Proposed export of power will only be during the off-peak period when power is in excess of the demand in the CESC Limited's system....."</p>
Tariff Order for 2006-07 dated 08.05.2006, Para 7.25.2	<p>".... <u>the quantum of power as will be available for export is to come from the optimum utilization of the generating assets of the licensee...</u>"</p>
Tariff Order for 2007-08 dated 26.07.2007, Para 6.20(a)	<p>"It has been stated that <u>for the better capacity utilization, the company started selling energy to persons other than the consumers during off-peak hours after meeting the demand of its own consumers as directed by the Commission</u> in its order dated 08.05.2006. The quantum of such sale during 2007 – 2008 has been projected to be 275 MU and another 6 MU will be needed to effect such sale. CESC Ltd proposed to pass on 60% of the surplus arising out of such sale to the consumers in terms of Commission's Tariff Regulations, 2007. The proposal is accepted</p>

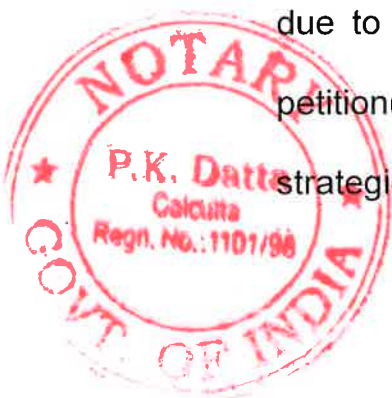


Tariff Order Reference	Direction / Recommendation of the Hon'ble Commission
	by the Commission with the stipulations that the proposed sale of energy to persons other than its own consumers should be done only after meeting fully the demand of its own consumers, and further that 60% of the net surplus arising from such sale shall be passed on to the consumers of CESC Ltd."
Tariff Order for 2008-09, 2009-10, 2010-11 dated 30.09.2008, Para 6.21.1	"CESC Limited has projected to sell 306.00 MU, 316.00 MU and 332.00 MU of energy to persons other than its own consumers and licensees of the Commission during 2008-09, 2009-2010 and 2010-11 respectively. <b><u>Such projected sales are to minimize the under utilization of its cost effective generating stations</u></b> when demand of the consumers is found less than their continued sent out capabilities. It has also proposed to pass on 60% of the benefits to be derived from such sale to the consumers in terms of the Tariff Regulations which are Rs. 4012 lakh for 2008-09, Rs. 4182 lakh for 2009-10 and Rs. 4482 lakh for 2010-11. The expenses related to sale of energy to the persons other than the consumers and licensees of the Commission are to be deducted from the Gross Aggregate Revenue Requirement to arrive at Net Aggregate Revenue Requirement recoverable from consumers and licensees of the Commission."
Tariff Order for 2011-12, 2012-13, 2013-14 dated 06.03.2012, Para 5.25.1.1	CESC Limited has projected to sell 30.6 MU, 25.5 MU and 20.4 MU of energy to persons other than its own consumers and licensees of the Commission during 2011-12, 2012-13 and 2013-14 respectively. Such <b><u>projected sales are to minimize the under utilization of its cost effective generating stations when demand of the consumers is found less than their sent out capabilities</u></b> . It has also proposed to pass on 60% of the benefits to be derived from such sale to the consumers in terms of the Tariff Regulations which are Rs. 114 lakh for 2011-12, Rs. 97 lakh for 2012-13 and Rs. 79 lakh for 2013-14 and the same relate to the cost effective Budget generating station. As stated in paragraph



Tariff Order Reference	Direction / Recommendation of the Hon'ble Commission
	4.7.1 of this order, the estimated energy to be available for sale to persons other than consumer and licensee comes at 28.25 Mum 22.41 MU and 17.81 MU for the years 2011-12,2012-13 and 2013-14 respectively and the Commission approves the same.”

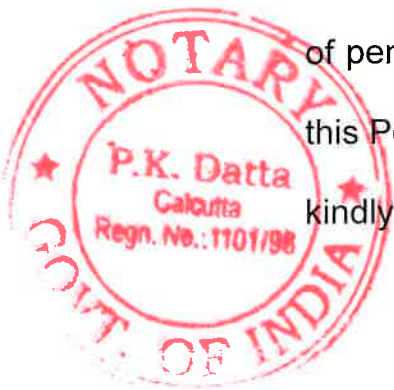
2.9.2. However, in the APR Orders the Hon'ble Commission has determined the cost of such exported power on the basis of the system average variable cost, considering all the power sources including own generation. In light of the earlier direction of the Hon'ble Commission, the cost of exported power should have been determined considering that export was effected from Budge Budge Generating Station (“**BBGS**”), which has potential of additional generation beyond normative PLF in terms of the Tariff Regulations, instead of system average variable cost. This treatment has resulted in disallowance to the Company of its legitimate claim. It is also respectfully submitted that the Company had a reasonable expectation of continuation of the past treatment in view of earlier and continuing directions of the Hon'ble Commission. Moreover, due to considerable time lag between submission of its true-up petition(s) and corresponding order(s), the Company could not take strategic actions for re-working its export strategy.



2.9.3. Accordingly, cash export has been considered to be effected from BBGS and fuel cost only for the net units sent out, utilised for consumers and licensee has been prayed for. Consequently, deduction in power purchase cost has not been made. Page 105, 106, 111, 131, 148, 149, 150, 151 of the Supplementary 2020-21 FPPCA Petition and Page 43, 44, 50, 52, 54, 55 of the Original APR Petition for 2020-21 may kindly be considered to be replaced with the corresponding pages being submitted with this Supplementary Petition. Consequent changes have also been made in Form 1.24 and the modified form is enclosed as page 106, 107 of this Petition, which may kindly be considered in replacement of the corresponding pages of the Original APR Petition for 2020-21.

### 3. General

3.1. Gist is enclosed with this Supplementary Petition, summarising the prayer of CESC for kind approval and necessary direction of the Hon'ble Commission. It is humbly submitted that, only the necessary changes have been made in this Petition and in light of pendency of the APR Order for the year under consideration, this Petition, read with the Original APR Petition for 2020-21 may kindly be considered as composite Petition for ease of reference



and for public consultation if considered necessary by the Hon'ble Commission.

- 3.2. Computation of FPPC and associated page and Form E Break-up containing the necessary modifications have been placed in Page 110, 152 of the Supplementary 2020-21 FPPCA Petition and Page 145, 146 of the Original APR Petition for 2020-21, which may kindly be considered in replacement of the corresponding pages of earlier petitions. Consequential changes have been effected in Page 66 to 71, 80, 113, 114 and these pages may kindly be considered in replacement of the corresponding pages submitted earlier with Original APR Petition for 2020-21.

#### 4. Prayers

- 4.1. It is most respectfully prayed that the Hon'ble Commission may be pleased to substitute the prayers in the Original APR Petition for 2020-21 with the following prayers :



  
COMPANY SECRETARY  
CESC LIMITED

- (a) Consider the Petition as supplementary to the submissions relating to Fuel, Power Purchase and Fixed Cost for 2020-21.
- (b) Approve gross re-determined fuel and power purchase cost for the year 2020-21 at Rs. 393722 lakhs in terms of the formula contained in Schedule – 7A of the Tariff Regulations;
- (c) Approve the amounts of benefits to be passed on to the consumers and WBSEDCL for the year 2020-21 at Rs. 2534 lakhs in respect of specified efficiency parameters, as incorporated in Annex B to this petition;
- (d) Approve sharing of 50% loss suffered by Southern Generating Stations, working out to Rs. 112 lakhs;
- (e) Approve further savings on variable cost of distribution loss at Rs. 18264 lakhs and allowing net savings of Rs. 11580 Lakhs for the year 2020-21 after passing of benefit of Rs. 6685 lakhs to consumers as incorporated in Annex B to this Petition;



20

  
**COMPANY SECRETARY**  
**CESC LIMITED**

- (f) Give direction for incorporating the total consolidated FPPCA amount of Rs. 402880 lakhs as the amount to be considered during Annual Performance Review for the year 2020-21 or allowing recovering of the same separately earlier, in a manner the Hon'ble Commission deems fit and proper;
- (g) Approve Rs. 359378 lakhs of Net Fixed Cost for the financial year 2020-21, after due reduction of claim on account of income other than sale of energy and benefits passed on to consumers;
- (h) Confirm and approve the amount contained in Annex 1 [Form E(B)] as the allowable amount towards Annual Performance Review for the financial year 2020-21;
- (i) Adjust the differential amounts arrived at through this Annual Performance Review, with the Aggregate Revenue Requirement of the subsequent year or allow separate recovery from the consumers, as considered appropriate by the Hon'ble Commission;



- (j) Allow additional amounts to the Company for any increase in power purchase cost beyond what has been considered in the Petition, if applicable;
- (k) Early disposal of the Petition as the business of the Hon'ble Commission would permit;
- (l) Such further Order or Orders as the Hon'ble Commission may deem fit and proper;

AND THE PETITIONER AS IN DUTY BOUND SHALL EVER PRAY







पश्चिम बंगाल पश्चिम बंगाल WEST BENGAL

32AA 386877

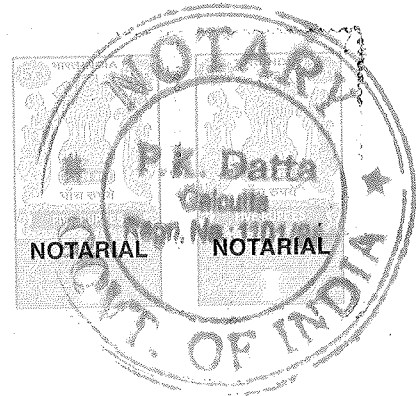
**BEFORE THE HON'BLE WEST BENGAL ELECTRICITY  
REGULATORY COMMISSION, KOLKATA**

FILE NO.

CASE NO.

**IN THE MATTER OF:**

Application for Supplementary  
Petition to the FPPCA and Annual  
Performance Review for the year  
2020 - 21 in terms of the Regulations  
of the Hon'ble West Bengal  
Electricity Regulatory Commission.



**P. K. Datta**

Notary

Regn. No.: 1101/98

C.M.M.'s Court

2 & 3, Bankshall Street  
Calcutta - 700 001

**21 DEC 2023**

No. 17877  
Name .....  
Address .....  
Rs. ....  
PARTHA SARATHI CHOWDHURY  
Aryakar Bhawan  
F-7 Chowringhee Square  
Kolkata-85  
Date ..... Licensed Stamp Vendor

Ch Si. R  
Ch Si. Rm. G

*[Handwritten signature]*

15 JUN 2003



7703  
100  
1000  
10000  
100000  
1000000  
10000000  
100000000  
1000000000

AND

CESC Limited

CESC House

Chowringhee Square

Kolkata – 700001.

.....Petitioner

### AFFIDAVIT

#### IN THE MATTER OF:

Sl. No. 35, 20.23.

I, Jagdish Patra, son of Late Mr. Gajendra Nath Patra, aged about 53 years, by faith Hindu, residing at 4C/2, ISLE, Hiland Park, New Garia, Kolkata – 700094, do hereby solemnly affirm and declare as follows:

1. That I am the Company Secretary of the applicant and have been acquainted with the fact and circumstances narrated in the application in respect of which the affidavit is sworn.
2. I have been authorized to swear this affidavit on behalf of applicant as I am competent to do so.
3. The statements made in paragraphs 1, 2.1 to 2.8, 2.9.2 to 3 are true to my knowledge and belief and the statements made in the other paragraphs of the application are matters of records made available to me and based on information received which I believe to be true and correct.


**P. K. Datta**  
Notary  
Regn. No.: 1101/98  
C.M.M.'s Court  
2 & 3, Bankshall Street  
Calcutta – 700 001

  
Deponent

Place: Kolkata

Date: 21/12/23 December 2023

Solemnly Affirmed &  
Declared before me on  
Identification of advocate

IDENTIFIED BY ME  
  
**P.G. SHAW**  
Advocate  
RANCHU GOPAL SHAW  
Advocate  
C.M.M.'s Court  
Regd No. - F592/032  
Kolkata - 1

21 DEC 2023

  
**P.K. DATTA**  
Notary

Pages to be replaced in Supplementary  
2020-21 FPPCA Petition

## Supplemental

Particulars	Unit	Derivation	2020-2021
<b>Details of Import Drawal</b>			
<b>A. Infirm</b>	MU	A	
<b>B. Firm</b>			
<b>B1: Summer:</b>			
Normal	MU	B1N	97
Peak	MU	B1P	66
Off-peak	MU	B1OP	42
<b>Total Firm in Summer: (B1)</b>			205
<b>B2: Monsoon:</b>			
Normal	MU	B2N	167
Peak	MU	B2P	155
Off-peak	MU	B2OP	64
<b>Total Firm in Monsoon: (B2)</b>			386
<b>B3: Winter:</b>			
Normal	MU	B3N	52
Peak	MU	B3P	50
Off-peak	MU	B3OP	29
<b>Total Firm in Winter: (B3)</b>			131
<b>Total Firm: (B)</b>	MU	B=B1+B2+B3	722
<b>Chargeable Units</b>	MU	A+B	722
<b>Applicable Rates</b>			
<b>A. Infirm</b>	Paise/Unit	C	
<b>B. Firm</b>			
Fixed Charges		D	
Energy Charges:			
<b>B1: Summer:</b>			
Normal	Paise/Unit	E	461
Peak	Paise/Unit	F	477
Off-peak	Paise/Unit	G	421
<b>B2: Monsoon:</b>			
Normal	Paise/Unit	H	430
Peak	Paise/Unit	I	418
Off-peak	Paise/Unit	J	362
<b>B3: Winter:</b>			
Normal	Paise/Unit	K	301
Peak	Paise/Unit	L	350
Off-peak	Paise/Unit	M	284
<b>C. Fuel and Power Purchase Cost Adjustment</b>	Paise/Unit	N	-

Figures correspond to energy and rate at CESC system bus.

  
**COMPANY SECRETARY**  
**CESC LIMITED**

## Form 1.10(b) : Power Purchase Cost Analysis

## Supplemental

Particulars	Unit	Derivation	2020-2021
<b>Details of Power Purchase Cost</b>			
<b>A. Infirm</b>	Rs. Lakhs	$O=A*C$	
<b>B. Firm</b>			
Fixed Charges	Rs. Lakhs	$P = D*12$	
Energy Charges:			
<b>B1: Summer:</b>			
Normal	Rs. Lakhs	$Q=B1N*E$	4468
Peak	Rs. Lakhs	$R=B1P*F$	3138
Off-peak	Rs. Lakhs	$S=B1OP*G$	1776
<b>Total Firm in Summer: (B1)</b>	Rs. Lakhs	$T=Q+R+S$	9382
<b>B2: Monsoon:</b>			
Normal	Rs. Lakhs	$U=B2N*H$	7177
Peak	Rs. Lakhs	$V=B2P*I$	6490
Off-peak	Rs. Lakhs	$W=B2OP*J$	2337
<b>Total Firm in Monsoon: (B2)</b>	Rs. Lakhs	$X=U+V+W$	16004
<b>B3: Winter:</b>			
Normal	Rs. Lakhs	$Y=B3N*K$	1557
Peak	Rs. Lakhs	$Z=B3P*L$	1737
Off-peak	Rs. Lakhs	$AA=B3OP*M$	832
<b>Total Firm in Winter: (B3)</b>	Rs. Lakhs	$AB=Y+Z+AA$	4126
<b>Total Firm : Energy Charges</b>	Rs. Lakhs	$AC=T+X+AB$	29512
<b>Total Firm : Fixed+Energy Charges</b>	Rs. Lakhs	$AD=AC+P$	29512
Total Charges : Firm + Infirm	Rs. Lakhs	$AE=O+AD$	29512
<b>C. Fuel and Power Purchase Cost Adjustment</b>	Rs. Lakhs	$AF=B*N$	-
Transmission charge (STU)	Rs. Lakhs	AG	1779
Transmission charge (CTU)	Rs. Lakhs	AH	1268
Other Charges (SDLC Charges, Meter reading charges, Wheeling Charges and PX Fees)	Rs. Lakhs	AI	185
Other Charges - (refer note 4)	Rs. Lakhs	AJ	18
Less : Incentive/Rebate for timely payment etc.	Rs. Lakhs	AK	144
<b>Overall cost</b>	Rs. Lakhs	$AL = \text{sum}(AE:AJ) - AK$	32619

**Notes :**

1. Valuation of swap-in settled during the year and swap-in corresponding to swap-out in 2019-20 have been done in terms of Regulation 5.15.2.(iv) of Tariff Regulations of the Hon'ble Commission.

Accordingly, energy swapped in against swapped out energy of earlier year i.e.2019-20 and during the year under consideration, i.e. 2020-21 has been valued at the pooled power purchase cost of the respective years.

Above cost includes transaction cost of Rs. 1132.26 Lakhs for swap-in power pertaining to swap-in against swap-out of FY 20 and Rs. 104.28 Lakhs towards swap-in against swap-out during FY 21 in terms of Schedule 5 [Clause 2.1(g), Clause 4] of the Tariff Regulations .

2. Total power purchase cost claimed after netting off swap-out energy valued in the terms of the Tariff Regulations of the Hon'ble Commission for the year under consideration. Kindly refer to Annex A6 and Annex A8 of this Supplementary petition to FPPCA and APR for further details.

3. Power Purchase costs from various agencies have been furnished on the basis of certified quantum of energy and cost thereof on this account. Power Purchase Agreements have been furnished in FPPCA 2020-21 petition in Volumes 5-7 submitted on 01.04.2022.

4. Above cost includes past period transmission and SLDC handling charge for the period April 2018 to March 2020 in terms of order dated 16.12.2020 of Hon'ble Commission.

5. Supplemental Power Procurement includes power purchase from Energy Exchanges, RPGPTCL (other than cogeneration), WBSIEDCL, other short term sources and Banking. Power procurement from supplemental sources made in terms of the extant Regulations to meet the requirement of power in the licensed area. Kindly refer to the Annexure to Form 1.10 placed in Volume 1 of Supplementary FPPCA petition for 2020-21 submitted on 29.09.2022.

6. As per Hon'ble Commission's directive, arrangement has been made by the Company to procure power from DEEP portal following competitive bidding.

---

## Form 1.11 : COST OF FUEL

## Budge Budge Generating Station

STATION	DERIVATION	UNIT	2020-2021
1. Sent-out Energy	a	MU	5003
Less : Energy sold to persons other than own consumers and WBSEDCL including permissible losses	b	MU	155
Sent out energy for own consumers and WBSEDCL	1=a-b	MU	4848
2. Auxiliary consumption	2	MU	479
3. Gross Generation for own consumers and WBSEDCL	3=1+2	MU	5328
4. Station Heat Rate	4	kCal/kWh generated	2470
5. Total Heat Required	5=3x4	GCal	13159224
6. Specific Oil Consumption	6	ml/kWh	1.30
7. Oil Consumption	7=6x3	KL	6926
8. Heat Value of Oil	8	kCal/Litre	9557
9. Heat from Oil	9=7x8	GCal	66191
10. Heat from Coal	10=5-9	GCal	13093033
11. Heat Value of Coal	11	kCal/Kg	3902
12. Coal Consumption	12=10/11	Tonne	3355467
13. Coal requirement considering Transit Loss	13	Tonne	3380823
14. Average Price of Oil	14	Rs./KL	45999
15. Cost of Coal per Tonne after due adjustment as per Attachment A5 of this Petition	15	Rs./Tonne	3347
16. Cost of Oil	16=7x14	Rs. Lakhs	3186
17. Cost of Coal	17=13x15	Rs. Lakhs	113155
18. Total Fuel Cost	18=16+17	Rs. Lakhs	116341

## Notes:

<sup>1</sup> Kindly refer to Annex A1 and Annex A5 furnished in this petition, Annex A2 to Annex A3, Form D and Auditors' Certificates Annex C1, Annex C2, Annex C3, Annex C4, Annex C7 of Supplementary petition to FPPCA 2020-21 submitted on 29 September 2022 and Technical Certificates from third party testing agencies placed in Volume 4 of FPPCA Petition submitted on 01.04.2022 for further details. Also kindly refer to the Auditors' Certificates Annex C13 and Annex C14 submitted with APR 2021-22 Petition on 28.12.2022.

<sup>2</sup> Sale to persons other than own consumers and WBSEDCL in radial mode including permissible losses, of 155 MU has been considered from Budge Budge Generating station at appropriate time periods depending on consumer demand, through optimum utilisation of generation assets, in light of earlier direction of the Hon'ble Commission. The corresponding cost of Rs. 4478 lakhs has not been considered above.

  
**COMPANY SECRETARY**  
**CESC LIMITED**



## Form 1.11 : COST OF FUEL

## Southern Generating Station

STATION	DERIVATION	UNIT	2020-2021
1. Sent out energy for own consumers and WBSEDCL	1	MU	82
2. Auxiliary consumption	2	MU	8
3. Gross Generation for own consumers and WBSEDCL	3=1+2	MU	90
4. Station Heat Rate	4	kCal/kWh generated	2900
5. Total Heat Required	5=3x4	GCal	260313
6. Specific Oil Consumption	6	ml/kWh	2.10
7. Oil Consumption	7=6x3	KL	189
8. Heat Value of Oil	8	kCal/Litre	9551
9. Heat from Oil	9=7x8	GCal	1800
10. Heat from Coal	10=5-9	GCal	258512
11. Heat Value of Coal	11	kCal/Kg	4370
12. Coal Consumption	12=10/11	Tonne	59156
13. Coal requirement considering Transit Loss	13	Tonne	59603
14. Average Price of Oil	14	Rs./KL	47364
15. Average Price of Coal	15	Rs./Tonne	4510
16. Cost of Oil	16=7x14	Rs. Lakhs	89
17. Cost of Coal	17=13x15	Rs. Lakhs	2688
18. Total Fuel Cost	18=16+17	Rs. Lakhs	2777
Overall Fuel Cost - All Stations		Rs. Lakhs	119119

**Note:**

Kindly refer to Annex A1 and Annex A5 furnished in this petition, Annex A2 to Annex A3, Form D and Auditors' Certificates Annex C1, Annex C2, Annex C3, Annex C4, Annex C7 of Supplementary petition to FPPCA 2020-21 submitted on 29 September 2022 and Technical Certificates from third party testing agencies placed in Volume 4 of FPPCA Petition submitted on 01.04.2022 for further details.

  
**COMPANY SECRETARY**  
**CESC LIMITED**

**Form 1.28: Statement showing status of FPPCA Claim**

SI. No.	Claim application submitted but order is yet to be issued by the Commission		Claim application is yet to be applied		
	Related Year	Date of submission	Related Year	Expected date of submission	Reasons of delay against regulation 2.8.7.2
1	2019-20	21.09.2020			
2	2020-21*	01.04.2022 r/w 29.09.2022* and 21.12.2023			

\* Supplementary Petition for 2020-21 FPPCA was submitted on 29.09.2022  
APR Order for 2018-19 issued on 22.09.2023

## Calculation of FPPC

Paramteres	Details	Reference / Basis	Unit	Amount
Fuel-Cost	Fuel Cost at generation bus of CESC generating stations	Annex A1	Rs Lakhs	119118.59
$E_{sys}$	Annual Energy available at distribution input, including power purchases from different sources, for sale to consumers and WBSEDCL in radial mode:			
	i) Energy available from unit sent out by CESC generating stations, for sale to consumers and WBSEDCL in radial mode	Annex A1	MU	4929.819
	ii) Energy purchased from HEL	Annex A6	MU	3854.421
	iii) Energy purchased from Cogeneration sources	Annex A6	MU	99.590
	iv) Energy from Renewable Sources	Annex A6	MU	200.648
	v) Supplemental Energy purchased	Annex A6	MU	721.996
	vi) Less: swap out	Annex A8	MU	26.394
$E_{sys}$	Annual Energy available at distribution input, including power purchases from different sources, for sale to consumers and WBSEDCL in radial mode netting off sale to persons other than consumers and WBSEDCL including swap out	$E_{sys} = i)+ii)+iii)+iv)+v)-vi)$	MU	9780.080
$FC_{IUC}$	Per Unit of Fuel Cost at Distribution input	Fuel-Cost/ $E_{sys}$	Paise/Unit	121.80
$E_{sc}$	Energy Sale to consumers	Annex C2 of Supplementary Petition submitted on 29.09.2022	MU	8930.217
$E_{sl}$	Energy Sale to WBSEDCL in radial mode	Annex C2 of Supplementary Petition submitted on 29.09.2022	MU	12.992
$E_o$	Energy for own consumption	Annex C2 of Supplementary Petition submitted on 29.09.2022	MU	34.567
t	Normative Distribution Loss for sale to WBSEDCL in radial mode	Table D, Schedule 9A of Tariff Regulations	%	14.30%
d	Normative Distribution Loss for sale to consumers			
$FC_{Adm\_d}$	Admitted Fuel Cost for sale to WBSEDCL in radial mode	$E_{sl} * FC_{IUC} / (1-t)$	Rs Lakhs	184.64
$FC_{Adm\_c}$	Admitted Fuel Cost for sale to consumers	$(E_{sc} + E_o) * FC_{IUC} / (1-d)$	Rs Lakhs	127407.83
FC	Fuel Cost of CESC generation as per Normative Parameters laid down by the Hon'ble Commission, commensurate with actual level of sales to own consumers and WBSEDCL in radial mode during 2020-21 (after adjustment of cost relating to sale to persons other than consumers and WBSEDCL in radial mode)	$FC_{Adm\_c} + FC_{Adm\_d}$	Rs Lakhs	127592.48
PPC	Total net cost of Power Purchase from different sources commensurate with actual level of energy sales to consumers and WBSEDCL in radial mode during 2020-21 (after adjustment of cost relating to swap out)	Annex A8	Rs Lakhs	266129.68
E	Differential auxiliary consumption	Annex B2 & Table A, Schedule 9A of Tariff Regulations and Audited Data	MU	-72.648
$E_p$	Energy purchased	$E_p = E_{sys} : ii)+iii)+iv)+v)$	MU	4876.655
$E_{Adm}$	Energy entitled for purchase	$E_{sl} / (1-t) + (E_{sc} + E_o) / (1-d) - i) - E$	MU	5618.646
$E_E$	Difference between actual energy purchased and energy entitled for purchase	$E_p - E_{Adm}$	MU	-741.991
$C_D$	Cost Disallowed		Rs Lakhs	
A	Adjustment, if any, to be made in 2020-21 to account for any excess/ shortfall in recovery of fuel and power purchase cost in the past adjustment periods based on directions/ orders of the Commission		Rs Lakhs	
FPPC	Gross Redetermined Fuel and Power Purchase Cost for 2020-21 prior to adjustments relating to Schedule - 9B	$FC + (PPC - C_D) - (\pm A)$	Rs Lakhs	393722.16

## COST OF FUEL - Normative

2020-21

STATION	DERIVATION	UNIT	Budge Budge	Southern	Overall
Sent out Energy - overall	A	MU	5002.979	81.684	5084.663
Less : Energy sold to persons other than own consumers and WBSEDCL including permissible losses	B	MU	154.844		154.844
Energy sent out for own consumers and WBSEDCL	C = A - B	MU	4848.135	81.684	4929.819
Auxiliary Consumption	B	MU	479.486	8.079	487.565
Generation	C = A + B	MU	5327.621	89.763	5417.384
Heat Rate	D	kCal/kWh generated	2470	2900	
Permitted Oil Consumption	E	ml/kWh	1.30	2.10	
Heat Value of Oil	F	kCal/Litre	9557	9551	
Heat Value of Coal	G	kCal/Kg	3902	4370	
Overall Permitted Heat	H=C*D	GCal	13159223.870	260312.700	
Permitted Heat from Oil	I=C*E*F/10 <sup>3</sup>	GCal	66190.896	1800.385	
Permitted Heat from Coal	J=H-I	GCal	13093032.974	258512.315	
Permitted Oil Consumption	K=(J/F)*10 <sup>3</sup>	KL	6925.907	188.502	
Permitted Coal Consumption	L=J/G/.9925*10 <sup>3</sup>	Tonne	3380823.365	59603.160	
Cost of Oil per KL	M	Rs./KL	45998.91	47364.04	
Cost of Coal per Tonne after due adjustment as per Annex A5	N	Rs./Tonne	3346.97	4510.09	
Cost of Oil	O=K*M/10 <sup>5</sup>	Rs. Lakhs	3185.84	89.28	3275.12
Cost of Coal	P=L*N/10 <sup>5</sup>	Rs. Lakhs	113155.31	2688.16	115843.47
Overall Cost of Fuel	Q=O+P	Rs. Lakhs	116341.15	2777.44	119118.59
Cost of Fuel	R = Q	Rs. Lakhs	116341.15	2777.44	119118.59

Overall sale to persons other than own consumers and WBSEDCL in radial mode including permissible losses is 181,238 MU, including swap-out power of 26,394 MU, which is valued in terms of Regulation 5.15.2(iv). Cash export has been effected from Budge Budge Generating station at appropriate time periods depending on consumer demand, through optimum utilisation of generation assets, in light of earlier direction of the Hon'ble Commission. Kindly refer to Annex A8.

**Adjustment of additional cost of captive coal**

Sl. No.	Particulars	Unit	Budge Budge
1.	Basic input ROM coal cost for captive mine as per Statement 2	Rs. / MT	1408
2.	Basic cost as per APR Orders dated 01.08.2022	Rs. / MT	100
3.	Adjustment rate for ROM coal (3=2-1)	Rs. / MT	1308
4.	Adjustment rate for Washed coal (4=3/0.76754)	Rs. / MT	1704
5.	% mix of Captive ROM coal	%	22.85%
6.	% mix of Captive Washed coal	%	23.89%
7.	Overall adjustment rate for Budge Budge (7=3*5+4*6)	Rs. / MT	706.00

\* In light of earlier direction of the Hon'ble Commission, sale of surplus power has been considered from Budge Budge Generating station at appropriate time periods depending on consumer demand, through optimum utilisation of generation assets, in light of earlier direction of the Hon'ble Commission.

## Power Purchase 2020-21

## Other Power Purchase Cost Analysis

Particulars	Unit	Derivation	RPGPTCL and Bilateral (Cogeneration)	Solar (Rooftop)	G-TAM Solar (through IEX)	G-TAM Non-Solar (through IEX and PXIL)	Energy Exchanges	RPGPTCL (Other than Cogeneration)	WBSEDCL	Banking (Swap-in against Swap-out of FY20)	Banking (Swap-in during FY21)	2020-21
<b>Details of Import Drawal</b>												
<b>A1: Summer:</b>												
Normal	MU	A1N	11.86	3.33	16.26	9.68	17.14	42.60	-			
Peak	MU	A1P	7.02	-	0.004	0.42	13.51	23.25	-			
Off-peak	MU	A1OP	5.98	-	-	-	5.26	27.14	-			
<b>Total in Summer: (A1)</b>			<b>24.88</b>	<b>3.33</b>	<b>16.26</b>	<b>10.11</b>	<b>35.91</b>	<b>92.99</b>	<b>-</b>	<b>64.35</b>	<b>11.70</b>	<b>259.52</b>
<b>A2: Monsoon:</b>												
Normal	MU	A2N	16.86	1.56	55.85	18.58	52.21	46.45	-			
Peak	MU	A2P	9.08	-	0.63	0.67	71.37	25.42	-			
Off-peak	MU	A2OP	10.71	-	-	3.84	24.28	30.01	-			
<b>Total in Monsoon: (A2)</b>			<b>36.65</b>	<b>1.56</b>	<b>56.48</b>	<b>23.10</b>	<b>147.86</b>	<b>101.89</b>	<b>-</b>	<b>130.64</b>	<b>5.99</b>	<b>504.16</b>
<b>A3: Winter:</b>												
Normal	MU	A3N	17.23	3.09	51.36	34.97	6.11	45.57	0.11			
Peak	MU	A3P	9.60	-	-	0.37	24.57	25.00	-			
Off-peak	MU	A3OP	11.24	-	-	0.03	0.004	29.30	-			
<b>Total in Winter: (A3)</b>			<b>38.06</b>	<b>3.09</b>	<b>51.36</b>	<b>35.37</b>	<b>30.68</b>	<b>99.88</b>	<b>0.11</b>	<b>-</b>	<b>-</b>	<b>256.55</b>
<b>Total: (A)</b>	MU	<b>A=A1+A2+A3</b>	<b>99.59</b>	<b>7.98</b>	<b>124.10</b>	<b>68.57</b>	<b>214.45</b>	<b>294.76</b>	<b>0.11</b>	<b>194.99</b>	<b>17.69</b>	<b>1022.23</b>
<b>Chargeable Units</b>	MU	<b>B</b>	<b>99.59</b>	<b>7.98</b>	<b>124.10</b>	<b>68.57</b>	<b>214.45</b>	<b>294.76</b>	<b>0.11</b>	<b>194.99</b>	<b>17.69</b>	<b>1022.23</b>
<b>Applicable Rates</b>												
<b>Fixed Charges</b>												
<b>Energy Charges:</b>												
<b>A1: Summer:</b>												
Normal	Paise/Unit	C										
Peak	Paise/Unit	D	333.08	564.28	503.91	489.18	421.58	356.74	780.30	591.87	634.08	
Off-peak	Paise/Unit	E	333.08	584.28	503.91	489.18	421.58	356.74	780.30	591.87	634.08	
	Paise/Unit	F	333.08	594.28	503.91	489.18	421.58	356.74	780.30	591.87	634.08	
<b>A2: Monsoon:</b>												
Normal	Paise/Unit	G	357.29	616.54	358.30	385.95	307.35	328.54	780.30	591.87	634.08	
Peak	Paise/Unit	H	357.29	616.54	358.30	385.95	307.35	328.54	780.30	591.87	634.08	
Off-peak	Paise/Unit	I	357.29	616.54	358.30	385.95	307.35	328.54	780.30	591.87	634.08	
<b>A3: Winter:</b>												
Normal	Paise/Unit	J	264.45	610.14	473.23	477.25	418.35	263.80	780.30	591.87	634.08	
Peak	Paise/Unit	K	264.45	610.14	473.23	477.25	418.35	263.80	780.30	591.87	634.08	
Off-peak	Paise/Unit	L	264.45	610.14	473.23	477.25	418.35	263.80	780.30	591.87	634.08	
<b>B. Fuel and Power Purchase Cost Adjustment</b>												
	Paise/Unit	M										

## Power Purchase Cost Analysis

Particulars	Unit	Derivation	RPGPTCL and Bilateral (Cogeneration)	Solar (Roof-top)	G-TAM Solar (through IEX and PXL)	G-TAM Non-Solar (through IEX and PXL)	Energy Exchanges	RPGPTCL (Other than Cogeneration)	WBSEDCL	Banking (Swap-in against Swap-out of FY20)	Banking (Swap-in during FY21)	2020-21
Details of Power Purchase Cost												
Fixed Charges	Rs. Lakhs	N = C*B										
Energy Charges:												
A1: Summer:												
Normal	Rs. Lakhs	M=A1N*D	395.56	194.42	819.38	473.75	722.40	1519.84	*			
Peak	Rs. Lakhs	N=A1P*E	233.74	-	0.20	20.58	569.50	829.38	*			
Off-peak	Rs. Lakhs	O=A1OP*F	199.28	-	-	-	221.89	968.19	*			
Total in Summer: (A1)	Rs. Lakhs	P=M+N+O	828.59	194.42	819.57	494.33	1513.79	3317.42	*	3808.92	741.63	11718.67
A2: Monsoon:												
Normal	Rs. Lakhs	Q=A2N*G	602.28	95.95	2001.08	717.25	1604.82	1526.07	*			
Peak	Rs. Lakhs	R=A2P*H	324.41	-	22.41	25.88	2193.66	835.28	*			
Off-peak	Rs. Lakhs	S=A2OP*I	382.76	-	-	148.33	746.19	986.10	*			
Total in Monsoon: (A2)	Rs. Lakhs	T=Q+R+S	1309.45	95.95	2023.49	891.45	4544.67	3347.45	*	7731.93	380.11	20324.50
A3: Winter:												
Normal	Rs. Lakhs	U=A3N*J	455.52	188.80	2430.49	1668.96	255.42	1283.39	8.19			
Peak	Rs. Lakhs	V=A3P*K	253.75	-	-	17.74	1027.72	709.62	*			
Off-peak	Rs. Lakhs	W=A3OP*L	257.31	-	-	1.25	0.15	831.60	*			
Total in Winter: (A3)	Rs. Lakhs	X=U+V+W	1006.59	188.80	2430.49	1687.95	1283.28	2634.62	8.19	-	-	9439.92
Total Energy Charges	Rs. Lakhs	Y=P+T+X	3144.63	479.18	5273.56	3073.73	7341.74	9499.48	8.19	11540.85	1121.74	41483.09
Total Fixed + Energy Charges	Rs. Lakhs	Z=N+Y	3144.63	479.18	5273.56	3073.73	7341.74	9499.48	8.19	11540.85	1121.74	41483.09
Less: Fuel and Power Purchase Cost Adjustment	Rs. Lakhs	AA=M*B										
Transmission Charge (STU)	Rs. Lakhs	AB	347.35	-	306.61	171.44	515.17	763.97	-	458.64	41.59	2604.77
Transmission Charge (CTU)	Rs. Lakhs	AC	-	-	148.02	69.11	630.78	835.28	*	583.29	54.20	1485.39
Other Charges (SLDC Charges, Meter reading charges, Wheeling Charges, PX Fee)	Rs. Lakhs	AD	190.04	-	46.29	29.76	58.35	27.92	*	90.32	8.49	451.18
Other Charges - (refer note 3)	Rs. Lakhs	AE	37.37	-	-	-	-	16.23	-	-	-	55.59
Less: Incentive/Rebate for timely payment, etc.	Rs. Lakhs	AF	58.75	-	-	-	-	143.90	-	-	-	202.65
Overall cost	Rs. Lakhs	AG =sum(Z:AE)-AF	3660.63	479.18	5774.48	3344.03	8546.03	10165.70	8.19	12673.10	1226.02	45,877.37
Total Cost of Electrical Energy purchased	Rs. Lakhs	(AH) + (AG)										2,67,565.22

## Notes:

Notes:

- Figures corresponding to 'Solar (Roof-top)' refers to injection from rooftop solar installations, considering 16.13% Capacity Utilisation Factor is 53.441 MU
- Valuation of swap-in settled during the year and swap-in corresponding to swap-out in 2019-20 have been done in terms of Regulation 5.15.2 (iv) of Tariff Regulations of the Hon'ble Commission. Power purchase cost includes swap-in transaction cost pertaining to swap-in against swap-out of FY 20 and Swap-in against swap-out during FY 21 in terms of clause 2.1(g) and clause 4 of Schedule 5 of the Tariff Regulations. Kindly refer to the Auditors' Certificate in Annex C5 placed in Supplementary FPPCA Petition submitted on 29.09.2022
- Pertains to past period transmission and SLDC handling charge for the period April 2018 to March 2020 in terms of WBERC order dated 16.12.2020.
- As per Hon'ble Commission's directive, arrangement has been made by the Company to procure power from DEEP portal following competitive bidding

Table: A8.1 Derivation of Average Pooled Power Purchase rate of 2020-21 for swap-in / swap-out cost determination

Sources of Power Purchase	Quantum MU	Cost incurred Rs. in Lakh	
WBSEDCL	0.11	8.19	
Haldia Energy Limited	3854.42	221687.85	
RPGPTCL (Other than Cogeneration)	294.76	10165.70	
RPGPTCL and Bilateral (Cogeneration)	99.59	3660.63	
Energy Exchanges	407.12	17664.55	
Solar	7.98	479.18	
<b>Total</b>	<b>4663.97</b>	<b>253666.10</b>	<b>543.88</b>

Cost of Swap-out power settled against swap-in of FY 21, considering average pooled power purchase rate of 543.88 Paise / unit, is Rs. 1121.74 lakhs (543.88 paise/unit x 20.62 MU)

Thus, cost of settled swap-in of FY 21 = Rs. 1121.74 Lakhs

Table: A8.2 Swapping of Power

Nature of swapping arrangement	Swap out		Swap in	
	MU	Rs. Lakh	MU	Rs. Lakh
Swap in within the year against swap out within the year (swap-out energy including loss <sup>1</sup> , valuation at pooled power purchase cost)	20.62	1121.74	17.69	1121.74
Swap in within the year against swap out energy in previous year (equal to cost of swap out energy of previous year based on average power purchase cost of previous year) (Partially settled in 2020-21)			194.99	11540.85
Swap-out during the year as initial transaction followed by return of energy (swap-in) in succeeding year (swap-out energy including loss at average power purchase cost of the year)	5.77	313.80		
<b>Total</b>	<b>26.39</b>	<b>1435.53</b>	<b>212.68</b>	<b>12662.58</b>

1. corresponding units at CESC system, in terms of the swap-in contract

Table: A8.3 Admissible cost of power

Particulars	Quantum	Cost
	MU	Rs. in Lakh
Total Power Purchase except swap in	4663.974	253666.10
Add: swap in power	212.681	12662.58
Less: swap out power for swap in during the year	26.394	1435.53
Add: swap in power transaction cost		1236.54
<b>Net power purchase cost for sale to own consumers and licensee</b>	<b>4850.261</b>	<b>266129.68</b>

  
**COMPANY SECRETARY**  
**CESC LIMITED**



**Adjustments relating to Schedule - 9B of Tariff Regulations for 2020-21**

	<b>Particulars</b>	<b>Basis</b>	<b>Reference in WBERC (Terms and Conditions of Tariff) Regulations, 2011</b>	<b>Rs. Lakhs</b>
(1)	Amounts proposed to be passed on to consumers and WBSEDCL in accordance with Para A1, Schedule - 9B of Tariff Regulations	Detailed Calculations follow in Annex B1	Para A1, Schedule - 9B	735.46
(2)	Amounts proposed to be passed on to consumers and WBSEDCL in accordance with Para A2, Schedule - 9B of Tariff Regulations	Detailed Calculations follow in Annex B2	Para A2, Schedule - 9B	317.86
(3)	Amounts proposed to be passed on to consumers and WBSEDCL in accordance with Para A3, Schedule - 9B of Tariff Regulations	Detailed Calculations follow in Annex B3	Para A3, Schedule - 9B	1480.42
(4)	Amounts proposed to be passed on to consumers and WBSEDCL in accordance with Para C, Schedule - 9B of Tariff Regulations	Detailed Calculations follow in Annex B4	Para C, Schedule - 9B	6684.55
	Gross amount proposed			9218.29
(5)	Less: Share of Expenditure incurred for Generating Stations	Detailed Calculations follow in Annex B3	Kindly refer to the Petition read with Para A3, Schedule - 9B	(112.28)
	<b>Overall adjustments to Consumers and WBSEDCL</b>			<b>9106.02</b>

**Adjustments as per Para A1, Schedule - 9B of Tariff Regulations for 2020-21**

1. Particulars	Unit	Budge Budge	Southern
Category of the station in accordance with Para A1 of Schedule - 9B of the Tariff Regulations		B	C
Difference in specific oil consumption in accordance with Para A1, Schedule - 9B of Tariff Regulations	ml/Kwh	1.15	-4.45
Difference in oil consumed - (A)	KL	6149.46	188.50
Oil Price (Kindly see Audited data in Annex C3, Volume 1 of Supplementary Petition submitted on 29.09.2022) - (B)	Rs./KL	45998.91	47364.04
Difference in cost of oil consumed (G) in accordance with Para A1, Schedule - 9B of the Tariff Regulations [ $G = A \times B / 10^5$ ]	Rs. Lakhs	2828.69	89.28
Criteria for adjustments in accordance with Para A1 of Schedule - 9B of the Tariff Regulations		5	-
% of share to own consumers and WBSEDCL in accordance with Para A1 of Schedule - 9B of the Tariff Regulations	%	26%	-
Amount proposed to be passed on to consumers in accordance with Para A1 of Schedule - 9B of the Tariff Regulations	Rs. Lakhs	735.46	-
<b>Overall amount proposed to be passed on to consumers in accordance with Para A1 of Schedule - 9B of the Tariff Regulations</b>	<b>Rs. Lakhs</b>		<b>735.46</b>

**Adjustment as per Para A2, Schedule - 9B of Tariff Regulations for 2020-21**

2. Particulars	Unit	Budge Budge	Southern
Units sent out for supply to consumers and WBSEDCL (Annex A1)	MU	4848.135	81.684
Category of the station in accordance with Para A2 of Schedule - 9B of the Tariff Regulations		B	B
Normative Auxiliary consumption [derived from Annex C1, Volume 1 of Supplementary Petition submitted on 29.09.2022 read with Table A, Schedule 9A of Tariff Regulations]	MU	479.486	8.079
Actual Auxiliary Consumption (U <sub>a</sub> )	MU	406.707	8.210
Difference in Auxiliary Consumption rate in accordance with Para A2, Schedule - 9B of Tariff Regulations	%	1.26%	-0.13%
Excess Units sent out from the Generating Station [Derived from Annex C1 & C2, Volume 1 of Supplementary Petition submitted on 29.09.2022] (U)	MU	72.779	NIL
Cost of Generation ( R)	Rs./Unit	2.18	3.09
G = (U x R)	Rs. Lakhs	1589.29	-
Criteria for Sharing in accordance with Para A2 of Schedule - 9B of tariff Regulations		4	-
% of share to consumers in accordance with Para A2 of Schedule - 9B of Tariff Regulations	%	20%	-
Amount proposed to be passed on to consumers in accordance with Para A2 of Schedule - 9B of the Tariff Regulations	Rs. Lakhs	317.86	-
<b>Overall amount proposed to be passed on to consumers in accordance with Para A2 of Schedule - 9B of the Tariff Regulations</b>	<b>Rs. Lakhs</b>		<b>317.86</b>

## Adjustments as per Para A3, Schedule - 9B of Tariff Regulations for 2020-21

3. Particulars	Unit	Budge Budge	Southern
Ratio of Heat Rate as per Table A, Schedule 9A to Design Heat Rate in accordance with Para A3 of Schedule - 9B of the Tariff Regulations ( $SHR_n/D$ )		1.099	1.071
Category of the station in accordance with Para A3 of Schedule - 9B of the Tariff regulations		B	B
$SHR/SHR_n$	Kcal/kwh	Less than 0.96	More than 1
Generation (Net of units used for sales to persons other than own consumers and WBSEDCL)	MU	5327.621	89.763
Coal Cost for sales to own consumers and WBSEDCL in accordance with Schedule 9A and related Regulations	Rs. Lakhs	113155.31	2688.16
Coal Cost for sale to own consumers and WBSEDCL in accordance with Audited figures in Annex C3, Volume 1 of Supplementary Petition submitted on 29.09.2022	Rs. Lakhs	102580.85	2912.71
Coal Cost difference	Rs. Lakhs	10574.46	(224.55)
Applicable Criteria in accordance with para A3 of Schedule - 9B to the Tariff Regulations		5	
% of share to own consumers in accordance with para A3 of Schedule - 9B to the Tariff Regulations	%	14%	
Amount proposed to be passed on to consumers in accordance with Para A3 of Schedule - 9B of the Tariff Regulations	Rs. Lakhs	1480.42	
<b>Overall amount proposed to be passed on to consumers in accordance with Para A3 of Schedule - 9B of the Tariff Regulations</b>	<b>Rs. Lakhs</b>		<b>1480.42</b>
<b>Share of Expenditure incurred (Please refer to the Petition for further details)</b>	<b>Rs. Lakhs</b>		<b>(112.28)</b>

## 4. Impact of Distribution Losses

Parameters	Definition / Explanation	Unit	Based on normative parameters
A1	Fuel cost of CESC generation for actual level of sales to own consumers and WBSEDCL during the adjustment period (kindly refer Annex A1)	Rs Lakhs	119118.59
A2	Net power purchase cost for sale to own consumers and licensee (kindly refer Annex A8)	Rs Lakhs	266129.68
A= A1 + A2	Total allowable fuel and power purchase cost (A)	Rs Lakhs	385248.27
B1	Total energy sent out from CESC generating stations during the adjustment period net of sale to persons other than consumers and WBSEDCL in radial mode (Kindly see Annex A1)	MU	4929.819
B2	Total energy purchased at the distribution input bus from different sources based on approved procurement plans during the adjustment period, including swap-in energy and energy received for conveyance, net off swap-out energy (Kindly refer to Audited Data in Annex C2 & C5, Volume 1 of Supplementary Petition submitted on 29.09.2022)	MU	4866.623
B = B1+ B2	Total energy at distribution input for sales to consumers and WBSEDCL	MU	9796.443
C	Cost of System Input for consumers and Sales to WBSEDCL (C = A/B*10)	Paise / Unit	393.25
D1	Actual Level of Sales to own consumers and WBSEDCL including energy conveyed (Kindly see Audited data in Annex C2, Volume 1 of Supplementary Petition submitted on 29.09.2022)	MU	8943.678
D2	Consumption in Company Premises (Kindly see Audited data in Annex C2, Volume 1 of Supplementary Petition submitted on 29.09.2022)	MU	34.567
D = D1+ D2	Total Utilisation (D)	MU	8978.245
L	Normative Distribution loss (Table D, Schedule 9A of Tariff Regulations)	%	14.30%
E	Normative Loss of Units [E = D*L/(1-L)]	MU	1498.120
F	Actual Loss of Units from Auditors' Certificates attached and permissible losses for sales to persons other than consumers and WBSEDCL	MU	818.197
G = E - F	Savings due to Distribution Loss	MU	679.923
H	Savings due to Distribution Loss (H = G*C/10)	Rs Lakhs	26738.20
I = H x 0.25	Savings shared with consumers @ 25%	Rs Lakhs	6684.55
J = H - I	Savings retained by CESC after sharing 25% with consumers	Rs. Lakhs	20053.65
K =FC-Fuel_cost	Savings included in FPPC formula (I) [Kindly refer to Annex A]	Rs. Lakhs	8473.89
M = J - K	Net savings due to Distribution Loss	Rs. Lakhs	11579.77

Pages to be replaced in Original  
2020-21 APR Petition

## Supplemental

Particulars	Unit	Derivation	2020-2021
<b>Details of Import Drawal</b>			
<b>A. Infirm</b>	MU	A	
<b>B. Firm</b>			
<b>B1: Summer:</b>			
Normal	MU	B1N	97
Peak	MU	B1P	66
Off-peak	MU	B1OP	42
<b>Total Firm in Summer: (B1)</b>			205
<b>B2: Monsoon:</b>			
Normal	MU	B2N	167
Peak	MU	B2P	155
Off-peak	MU	B2OP	64
<b>Total Firm in Monsoon: (B2)</b>			386
<b>B3: Winter:</b>			
Normal	MU	B3N	52
Peak	MU	B3P	50
Off-peak	MU	B3OP	29
<b>Total Firm in Winter: (B3)</b>			131
<b>Total Firm: (B)</b>	MU	B=B1+B2+B3	722
<b>Chargeable Units</b>	MU	A+B	722
<b>Applicable Rates</b>			
<b>A. Infirm</b>	Paise/Unit	C	
<b>B. Firm</b>			
Fixed Charges		D	
Energy Charges:			
<b>B1: Summer:</b>			
Normal	Paise/Unit	E	461
Peak	Paise/Unit	F	477
Off-peak	Paise/Unit	G	421
<b>B2: Monsoon:</b>			
Normal	Paise/Unit	H	430
Peak	Paise/Unit	I	418
Off-peak	Paise/Unit	J	362
<b>B3: Winter:</b>			
Normal	Paise/Unit	K	301
Peak	Paise/Unit	L	350
Off-peak	Paise/Unit	M	284
<b>C. Fuel and Power Purchase Cost Adjustment</b>	Paise/Unit	N	-

Figures correspond to energy and rate at CESC system bus.

COMPANY SECRETARY  
CESC LIMITED

## Form1.10(b) : Power Purchase Cost Analysis

## Supplemental

Particulars	Unit	Derivation	2020-2021
<b>Details of Power Purchase Cost</b>			
<b>A. Infirm</b>	Rs. Lakhs	$O=A*C$	
<b>B. Firm</b>			
Fixed Charges	Rs. Lakhs	$P = D*12$	
Energy Charges:			
<b>B1: Summer:</b>			
Normal	Rs. Lakhs	$Q=B1N*E$	4468
Peak	Rs. Lakhs	$R=B1P*F$	3138
Off-peak	Rs. Lakhs	$S=B1OP*G$	1776
<b>Total Firm in Summer: (B1)</b>	Rs. Lakhs	$T=Q+R+S$	9382
<b>B2: Monsoon:</b>			
Normal	Rs. Lakhs	$U=B2N*H$	7177
Peak	Rs. Lakhs	$V=B2P*I$	6490
Off-peak	Rs. Lakhs	$W=B2OP*J$	2337
<b>Total Firm in Monsoon: (B2)</b>	Rs. Lakhs	$X=U+V+W$	16004
<b>B3: Winter:</b>			
Normal	Rs. Lakhs	$Y=B3N*K$	1557
Peak	Rs. Lakhs	$Z=B3P*L$	1737
Off-peak	Rs. Lakhs	$AA=B3OP*M$	832
<b>Total Firm in Winter: (B3)</b>	Rs. Lakhs	$AB=Y+Z+AA$	4126
<b>Total Firm : Energy Charges</b>	Rs. Lakhs	$AC=T+X+AB$	29512
<b>Total Firm : Fixed+Energy Charges</b>	Rs. Lakhs	$AD=AC+P$	29512
Total Charges : Firm + Infirm	Rs. Lakhs	$AE=O+AD$	29512
<b>C. Fuel and Power Purchase Cost Adjustment</b>	Rs. Lakhs	$AF=B*N$	-
Transmission charge (STU)	Rs. Lakhs	AG	1779
Transmission charge (CTU)	Rs. Lakhs	AH	1268
Other Charges (SDLC Charges, Meter reading charges, Wheeling Charges and PX Fees)	Rs. Lakhs	AI	185
Other Charges - (refer note 4)	Rs. Lakhs	AJ	18
Less : Incentive/Rebate for timely payment etc.	Rs. Lakhs	AK	144
<b>Overall cost</b>	Rs. Lakhs	$AL = \text{sum}(AE:AJ) - AK$	32619



**Notes :**

1. Valuation of swap-in settled during the year and swap-in corresponding to swap-out in 2019-20 have been done in terms of Regulation 5.15.2.(iv) of Tariff Regulations of the Hon'ble Commission.

Accordingly, energy swapped in against swapped out energy of earlier year i.e.2019-20 and during the year under consideration, i.e. 2020-21 has been valued at the pooled power purchase cost of the respective years.

Above cost includes transaction cost of Rs. 1132.26 Lakhs for swap-in power pertaining to swap-in against swap-out of FY 20 and Rs. 104.28 Lakhs towards swap-in against swap-out during FY 21 in terms of Schedule 5 [Clause 2.1(g), Clause 4] of the Tariff Regulations .

2. Total power purchase cost claimed after netting off swap-out energy valued in the terms of the Tariff Regulations of the Hon'ble Commission for the year under consideration. Kindly refer to Annex A6 and Annex A8 of this Supplementary petition to FPPCA and APR for further details.

3. Power Purchase costs from various agencies have been furnished on the basis of certified quantum of energy and cost thereof on this account. Power Purchase Agreements have been furnished in FPPCA 2020-21 petition in Volumes 5-7 submitted on 01.04.2022.

4. Above cost includes past period transmission and SLDC handling charge for the period April 2018 to March 2020 in terms of order dated 16.12.2020 of Hon'ble Commission.

5. Supplemental Power Procurement includes power purchase from Energy Exchanges, RPGPTCL (other than cogeneration), WBSEDCL, other short term sources and Banking. Power procurement from supplemental sources made in terms of the extant Regulations to meet the requirement of power in the licensed area. Kindly refer to the Annexure to Form 1.10 placed in Volume 1 of Supplementary FPPCA petition for 2020-21 submitted on 29.09.2022.

6. As per Hon'ble Commission's directive, arrangement has been made by the Company to procure power from DEEP portal following competitive bidding.

---

  
COMPANY SECRETARY  
CESC LIMITED

## Form 1.11 : COST OF FUEL

## Budge Budge Generating Station

STATION	DERIVATION	UNIT	2020-2021
1. Sent-out Energy	a	MU	5003
Less : Energy sold to persons other than own consumers and WBSEDCL including permissible losses	b	MU	155
Sent out energy for own consumers and WBSEDCL	1=a-b	MU	4848
2. Auxiliary consumption	2	MU	479
3. Gross Generation for own consumers and WBSEDCL	3=1+2	MU	5328
4. Station Heat Rate	4	kCal/kWh generated	2470
5. Total Heat Required	5=3x4	GCal	13159224
6. Specific Oil Consumption	6	ml/kWh	1.30
7. Oil Consumption	7=6x3	KL	6926
8. Heat Value of Oil	8	kCal/Litre	9557
9. Heat from Oil	9=7x8	GCal	66191
10. Heat from Coal	10=5-9	GCal	13093033
11. Heat Value of Coal	11	kCal/Kg	3902
12. Coal Consumption	12=10/11	Tonne	3355467
13. Coal requirement considering Transit Loss	13	Tonne	3380823
14. Average Price of Oil	14	Rs./KL	45999
15. Cost of Coal per Tonne after due adjustment as per Attachment A5 of this Petition	15	Rs./Tonne	3347
16. Cost of Oil	16=7x14	Rs. Lakhs	3186
17. Cost of Coal	17=13x15	Rs. Lakhs	113155
18. Total Fuel Cost	18=16+17	Rs. Lakhs	116341

## Notes:

<sup>1</sup> Kindly refer to Annex A1 and Annex A5 furnished in this petition, Annex A2 to Annex A3, Form D and Auditors' Certificates Annex C1, Annex C2, Annex C3, Annex C4, Annex C7 of Supplementary petition to FPPCA 2020-21 submitted on 29 September 2022 and Technical Certificates from third party testing agencies placed in Volume 4 of FPPCA Petition submitted on 01.04.2022 for further details. Also kindly refer to the Auditors' Certificates Annex C13 and Annex C14 submitted with APR 2021-22 Petition on 28.12.2022.

<sup>2</sup> Sale to persons other than own consumers and WBSEDCL in radial mode including permissible losses, of 155 MU has been considered from Budge Budge Generating station at appropriate time periods depending on consumer demand, through optimum utilisation of generation assets, in light of earlier direction of the Hon'ble Commission. The corresponding cost of Rs. 4478 lakhs has not been considered above.

  
**COMPANY SECRETARY**  
**CESC LIMITED**

## Form 1.11 : COST OF FUEL

## Southern Generating Station

STATION	DERIVATION	UNIT	2020-2021
1. Sent out energy for own consumers and WBSEDCL	1	MU	82
2. Auxiliary consumption	2	MU	8
3. Gross Generation for own consumers and WBSEDCL	3=1+2	MU	90
4. Station Heat Rate	4	kCal/kWh generated	2900
5. Total Heat Required	5=3x4	GCal	260313
6. Specific Oil Consumption	6	ml/kWh	2.10
7. Oil Consumption	7=6x3	KL	189
8. Heat Value of Oil	8	kCal/Litre	9551
9. Heat from Oil	9=7x8	GCal	1800
10. Heat from Coal	10=5-9	GCal	258512
11. Heat Value of Coal	11	kCal/Kg	4370
12. Coal Consumption	12=10/11	Tonne	59156
13. Coal requirement considering Transit Loss	13	Tonne	59603
14. Average Price of Oil	14	Rs./KL	47364
15. Average Price of Coal	15	Rs./Tonne	4510
16. Cost of Oil	16=7x14	Rs. Lakhs	89
17. Cost of Coal	17=13x15	Rs. Lakhs	2688
18. Total Fuel Cost	18=16+17	Rs. Lakhs	2777
Overall Fuel Cost - All Stations		Rs. Lakhs	119119

**Note:**

Kindly refer to Annex A1 and Annex A5 furnished in this petition, Annex A2 to Annex A3, Form D and Auditors' Certificates Annex C1, Annex C2, Annex C3, Annex C4, Annex C7 of Supplementary petition to FPPCA 2020-21 submitted on 29 September 2022 and Technical Certificates from third party testing agencies placed in Volume 4 of FPPCA Petition submitted on 01.04.2022 for further details.

  
**COMPANY SECRETARY**  
**CESC LIMITED**

**Form 1.12 : Expenditure - Cost of Energy from CESC Generation - All Stations**

<b>Ref.</b>	<b>Particulars</b>	<b>2020-21 Rs. Lakhs</b>	<b>Comments</b>
	<i>Cost of Energy from CESC Generation - all stations</i>		
	<i>(Station-wise details are enclosed)</i>		
	<i>(Excludes expense shown under any other head)</i>		
(i)	Fuel Cost		
	Coal	115843	As per Form 1.11
	Oil	3275	
		119119	
(ii)	Coal & Ash handling charges	1027	From Audited Accounts
(iii)	Demurrage for Transportation of Fuel		Old stations - Budge Budge Rs. 26 Lakhs & Southern Rs. 3 Lakhs
(iv)	Water Cess	-	From Audited Accounts
(v)	O & M Expenses		
(a)	Repairs & Maintenance (excluding stores)		
	Buildings	259	From Audited Accounts. Please refer to Note 4 on "Notes on Expenditure including Other Expenses centrally maintained - Form 1.12 to 1.17"
	Plant & Machineries	6967	
	Less: Amphan Damage Expenses	(-) 592	
	Plant & Machineries (Net)	6375	
	Others	12	
(b)	Security Charges	810	
		7456	
	Less : Employee Costs - Contractors	4789	Please refer to Note 1 below
		2667	

**Form 1.12 : Expenditure - Cost of Energy from CESC Generation - All Stations**

<b>Ref.</b>	<b>Particulars</b>	<b>2020-21 Rs. Lakhs</b>	<b>Comments</b>
(x)	Rent	75	From Audited Accounts
(xi)	Insurance Premium Payable	1328	As per Form 1.17 (f), from Audited Accounts Please refer to Note 5 on "Notes on Expenditure including Other Expenses centrally maintained - Form 1.12 to 1.17".
(xii)	Mitigating Expenses for the Covid-19 Pandemic	77	Please refer to Note 15 on "Notes on Expenditure including Other Expenses centrally maintained - Form 1.12 to 1.17".
(xiii)	Lease Rent	-	
	<b>Overall - 1.12 (All Stations)</b>	<b>162330</b>	

**Notes :**

1. Claim on account of Employee Cost - own and employee cost for contractors shown above are considered as actual for the former and the latter has been derived considering the allowable number of employees as per norm and actual cost for relevant station contractor employees, as detailed herein. Such cost for contractors' employees in regular establishments, being actually included under O & M expenses, have been duly deducted therefrom and mentioned separately, as stated above.

i) Numbers of actual own employees (including officers) as on 31.3.2021, excluding contractors' employees in regular establishments, are 611 for Budge Budge (750 MW), 325 for Southern (135 MW), 4 for Titagarh (240 MW). The Company has gainfully utilised the existing manpower of Titagarh at Company's various establishments and only 4 employees are there at Titagarh as on 31.3.2021 which is absolutely essential for safe keeping of the machineries and other assets at Titagarh generating Station, the benefit of which when accrued will be duly passed on to the consumers. Accordingly the cost of such 4 employees has been included in Form 1.12 (Titagarh) under Employee Cost- own.

ii) The Auditors' certification of "Other Expenses" and relevant station employee cost are placed in the APR Petition, Volume-3. No employee cost in respect of the contractors' employees in regular establishments has been considered for Titagarh Generating Station.

2. Normative expenses for Budge Budge and Southern Generating stations, as allowed in the MYT Order (Para 5.5.1), are reproduced in the Chart below for reference

<b>O&amp;M Expenses for 2020-21</b>	<b>Rs. Lakh / MW</b>
Budge Budge Generating Station	15.32
Southern Generating Station	18.13

3. Item heads have been re-arranged for clearer presentation in terms of the requirements under the Tariff Regulations.

**Form 1.12: Expenditure - Cost of Energy from CESC Generation - Budget Budget**

<i>Ref.</i>	<i>Particulars</i>	<i>2020-21 Rs. Lakhs</i>
	<i>Cost of Energy from CESC Generation - Budget Budget</i>	
	<i>Excludes expense shown under any other head</i>	
(i)	Fuel Cost	
	Coal	113155
	Oil	3186
		116341
(ii)	Coal & Ash handling charges	965
(iii)	Demurrage for Transportation of Fuel	
(iv)	Water Cess	
(v)	O & M Expenses	
(a)	Repairs & Maintenance (excluding stores)	
	Buildings	214
	Plant & Machineries	5448
	Less: Amphan Damage Expenses	(-) 399
	Plant & Machineries (Net)	5049
	Others	5
(b)	Security Charges	603
		5871
	Less : Employee Costs - Contractors	4229
		1642
(c)	Consumption of stores & spares	3820
(d)	Travelling Expenses	436
(e)	Vehicle Running & Maintenance	136
(f)	Telephone Expenses	22

**Form 1.12: Expenditure - Cost of Energy from CESC Generation - Budget Budget**

<i>Ref.</i>	<i>Particulars</i>	<i>2020-21 Rs. Lakhs</i>
(g)	Other Management & Administrative Expenses	554
(h)	Computer Maintenance Expenses	39
(i)	Audit Fees	111
(j)	Differential O & M expenses	4731
	Overall O & M Expenses under Regulations	11490
(vi)	a) Employee Costs - Own	
	Salaries & Wages	7406
	Bonus / Ex-gratia	1
	Contribution to Funds	973
	Welfare Expenses	573
		8954
	b) Employee Costs - Contractors	4229
(vii)	Depreciation	5696
(viii)	Expenses due to Penalty, Fines etc.	
(ix)	Rates & Taxes	360
(x)	Rent	
(xi)	Insurance Premium Payable	1167
(xii)	Mitigating Expenses for the Covid-19 Pandemic	74
(xiii)	Lease Rent	
	<b>Overall - 1.12 (Budget Budget)</b>	<b>149277</b>

**Form 1.17 - Other expenses - Centrally maintained**

<i>Ref.</i>	<i>Particulars</i>	<i>2020-21 Rs. Lakhs</i>	<i>Comments</i>
(a)	(i) Rent	2781	From Audited Accounts
	(ii) Rates & Taxes (Other than taxes on income & profits)	547	From Audited Accounts
(b)	Interest		
(i)	Interest on Loans on Capital Account	22151	As per Form C. Please also refer to Note 3 on "Notes on Expenditure including Other Expenses centrally maintained - Form 1.12 to 1.17"
(ii)	Interest on Temporary Accommodation [Form 1.17a]	41346	As per Form 1.17 (a), in terms of Regulation 5.6.5.4. Actual interest has been stated in Form C
(iii)	Interest on Working Capital [Form 1.17b]	5917	As per Form 1.17 (b), in terms of Regulation 5.6.5.1
(iv)	Interest on Security Deposits at rates specified by the Hon'ble Commission	11414	From Audited Accounts, in terms of Regulation 5.6.5.3
(v)	Interest on advance from consumers		
(vi)	Other Finance Charges [Form 1.17c]	1087	As per Form 1.17 (c)
(vii)	Lease Rental	1094	From Audited Accounts
(viii)	Delayed Payment Surcharge		
(c)	Bad Debts	4024	Please refer to Note 6 on "Notes on Expenditure including Other Expenses centrally maintained - Form 1.12 to 1.17"
(d)	Legal Charges	825	From Audited Accounts. Certificate enclosed in Annex.
(e)	Consultancy Fees, charges and expenses	121	From Audited Accounts. Please refer to Note 4 on "Notes on Expenditure including Other Expenses centrally maintained - Form 1.12 to 1.17"
(f)	Auditors' Fees	295	
(g)	Depreciation	1093	From Audited Accounts
(h)	Advance against Depreciation [Form 1.17e]	8450	As per Form 1.17 (e)
(i)	Foreign Exchange Rate Variation on loan repayments [Form 1.17d]		
(j)	Other Expenses		
	Entry Tax		From Audited Accounts
(k)	Insurance Premium Payable [Form 1.17f]	0	Please refer to Form 1.12 and 1.15



**Form 1.17 - Other expenses - Centrally maintained**

<i>Ref.</i>	<i>Particulars</i>	<i>2020-21 Rs. Lakhs</i>	<i>Comments</i>
<i>(l)</i>	<i>Employee costs &amp; Directors' fees &amp; expenses</i>		
<i>(i)</i>	Salaries & Wages	10314	From Audited Accounts. Please refer to Note 2 on "Notes on Expenditure including Other Expenses centrally maintained - Form 1.12 to 1.17"
<i>(ii)</i>	Bonus / Ex-gratia	1	
<i>(iii)</i>	Contribution to Funds	720	
<i>(iv)</i>	Welfare Expenses	697	
<i>(v)</i>	Directors' fees & expenses	73	
<i>(m)</i>	Consumption of printing, stationery and stores	73	From Audited Accounts. Please refer to Note 4 on "Notes on Expenditure including Other Expenses centrally maintained - Form 1.12 to 1.17"
<i>(n)</i>	Repairs & Maintenance (excluding salaries etc. & stores)	1754	
<i>(o)</i>	Travelling Expenses	449	Please refer Form 1.18(b)
<i>(p)</i>	Postage	36	
<i>(q)</i>	Security	242	
<i>(r)</i>	Intangible Assets written off		
<i>(s)</i>	Telephone, Telex etc.	66	From Audited Accounts. Please refer to Note 4 on "Notes on Expenditure including Other Expenses centrally maintained - Form 1.12 to 1.17"
<i>(t)</i>	Vehicle Running & Maintenance	404	
<i>(u)</i>	Advertisement	534	
<i>(v)</i>	Computer Maintenance Expenses	228	
<i>(w)</i>	VAT Claim Settlement	1713	Please refer Note 13 in the "Notes on Expenditure including Other Expenses centrally maintained - Form 1.12 to 1.17".
<i>(x)</i>	General Establishment Charges (net of recovery)	7438	From Audited Accounts. Please refer to Note 4 and Note 12 on "Notes on Expenditure including Other Expenses centrally maintained - Form 1.12 to 1.17"
<i>(y)</i>	DSM Charges etc.	556	Within the limits specified in the applicable Regulations. Amount as per SLDC records. Applicable details furnished through the petition dated 29.09.2022; units also available in the Auditors' Report and Certificate in Annex C3 of this petition.
<i>(z)</i>	Corporate Social Responsibility	2230	Please refer to Note 11 on "Notes on Expenditure including Other Expenses centrally maintained - Form 1.12 to 1.17"
<i>(za)</i>	Mitigating Expenses for the Covid-19 Pandemic	666	Please refer to Note 15 on "Notes on Expenditure including Other Expenses centrally maintained - Form 1.12 to 1.17"
<i>(zb)</i>	Terminal Benefits		
<i>(zc)</i>	Taxes on Income / Profits	16111	Please refer to Note 7 on "Notes on Expenditure including Other Expenses centrally maintained - Form 1.12 to 1.17"
	<b>Overall (1.17)</b>	<b>145449</b>	

**1.17 (a) Interest on Temporary Accommodation**

<i>Particulars</i>	<b>2020-21 Rs. Lakhs</b>
Opening Balance as per APR Petition for 2019-20	480321
Adjustment on account of APR Orders for 2014-15, 2015-16, 2016-17 and 2017-18 and MYT Order	(-) 203413
Adjusted Opening Balance	276909
Addition during the year as per Form E	112600
Settlement during the year/APR Order & Tariff Order Adjustments	5295
Closing Balance	394804
Interest on Temporary Accommodation @ 9.03% (being the effective sanctioned contractual interest rate) on the average balance as above, in line with past APR Claims and the opening balance adjusted as per Hon'ble Commissions Orders.	31776
Interest on Temporary Accommodation arising out of pandemic as per Para 11 (c) of WBERC Order No SM-22/20-21 dated 06.05.2020 (Refer Note 3(f) in Notes on Expenditure including Other Expenses centrally maintained - Form 1.12 to 1.17)	1472
Interest due to the impact of additional levy loan (Interest on Additional Levy has been claimed on Rs 89673 lakhs at the aforesaid Interest Rate, the basic claim of which is being subject of adjudication at APTEL.)	8097
<b>Total Interest as per 1.17(a)</b>	<b>41346</b>

**Note :**

Please refer to Note 3(b) on "Notes on Expenditure including Other Expenses centrally maintained - Form 1.12 to 1.17".

Actual interest has been shown in Form C under Revenue Account.

## Interest on Temporary Accommodation for 2020-21

	<i>Particulars</i>	<i>2020-21</i> <i>Rs. Lakhs</i>	<i>Remarks</i>
1.	<b>Closing Balance of 2017-18 in terms of Order on APR for 2017-18</b> (Sl. No. D under Table 3.10-5, page 40)	39719	1
2.	<b>Opening Balance for 2018-19</b>	39719	2 = 1
	<b><u>Additions during the year :</u></b>		
3.	- Claim for 2018-19 (Form E, volume 2, pg 158 of the Supplementary Petition for 2018-19)	144164	Form E of Supplementary Petition for 2018-19 alongwith Rs. 10836 lakhs on account of cost of swap-in energy as per APR-FPPCA Order for 2017-18 dated 01.08.2022
	<b><u>Settlement during the year :</u></b>		
4.	- Pursuant to Tariff Order for 2018-19 and 2019-20 - vide para 6.5	22545	Para 6.5, Page 93 of the Tariff Order dated 3 February 2022
5.	<b>Closing Balance for 2018-19</b>	161338	5 = 2+3-4
6.	<b>Opening Balance for 2019-20</b>	161338	6 = 5
	<b><u>Additions during the year :</u></b>		
7.	- Claim for 2019-20 (Form E, volume 2, pg 163 of the Supplementary Petition)	116025	Form E of this Supplementary Petition
	<b><u>Settlement during the year :</u></b>		
8.	- Pursuant to Tariff Order for 2018-19 and 2019-20 - vide para 6.5	455	Para 6.5, Page 93 of the Tariff Order dated 3 February 2022
9.	<b>Closing Balance for 2019-20</b>	276909	9 = 6+7-8
10.	<b>Opening Balance for 2020-21</b>	276909	10 = 9
	<b><u>Additions during the year :</u></b>		
11.	- Claim for 2020-21 (Form E, volume 2, pg 143 of this Petition)	112600	Form E of this Petition
	<b><u>Settlement during the year :</u></b>		
12.	- Pursuant to Tariff Order for 2020-21 and 2021-22 - vide para 6.4.4	(-) 5295	Para 6.4.4, Page 101 of the Tariff Order dated 1 August 2022
13.	<b>Closing Balance for 2020-21</b>	394804	13 = 10+11-12
14.	<b>Average Balance</b>	335856	14 = (10 + 13)/2
15.	Interest on Temporary Accommodation @ 9.03% (actual rate of interest) on the average balance above	31776	15=14*9.03%
16.	Interest on Temporary Accommodation arising out of pandemic as per Para 11 (c) of WBERC Order No SM-22/20-21 dated 06.05.2020	1472	
17.	Interest due to the impact of additional levy loan	8097	17 = 18 - 15 - 16
18.	<b>Interest on Temporary Accommodation prayed for through the Supplementary Petition (Form 1.17 (a))</b>	41346	From Form 1.17 (a)

## Movement of Temporary Accommodation arising from orders of the Hon'ble West Bengal Electricity Regulatory Commission and Petitions submitted by the Petitioner

Particulars	Rs. Lakhs																						
	TO 2011-12	APR 2011-12	TO 2012-13	TO 2013-14	APR 2012-13	TO 2014-15	TO 2016-17	APR 2013-14	APR 2014-15	APR 2015-16	APR 2016-17	APR 2017-18	APR 2018-19	APR 2019-20	TO 2018-19	TO 2019-20	TO 2020-21	TO 2021-22	APR 2020-21	APR 2021-22	APR 2022-23	Total	
Arrear				203	11573			38274															50050
Recovery 13-14	-12404		-3661	-66																			-16131
<b>31.03.14</b>	<b>21468</b>	<b>11921</b>	<b>-</b>	<b>137</b>	<b>11573</b>	<b>-</b>	<b>-</b>	<b>38274</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>83373</b>
Arrear						15824			-9697														6127
Recovery 14-15	-11139	-11000		-137		-3043																	-25319
<b>31.03.15</b>	<b>10329</b>	<b>921</b>	<b>-</b>	<b>-</b>	<b>11573</b>	<b>12781</b>	<b>-</b>	<b>38274</b>	<b>-9697</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>64181</b>
Arrear																							-11880
Recovery 15-16	-10329	-921			-7000	-12781																	-31031
<b>31.03.16</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4573</b>	<b>-</b>	<b>-</b>	<b>38274</b>	<b>-9697</b>	<b>-11880</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21270</b>
Arrear							6311																17638
Recovery 16-17					-4573		-3965					11327											-8538
<b>31.03.17</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2346</b>	<b>38274</b>	<b>-9697</b>	<b>-11880</b>	<b>11327</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30370</b>
Arrear													11695										11695
Recovery 17-18							-2346																-2346
<b>31.03.18</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>38274</b>	<b>-9697</b>	<b>-11880</b>	<b>11327</b>	<b>11695</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>39719</b>
Arrear													144164										144164
Recovery 18-19														-22545									-22545
<b>31.03.19</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15729</b>	<b>-9697</b>	<b>-11880</b>	<b>11327</b>	<b>11695</b>	<b>144164</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>161338</b>
Arrear																							116025
Recovery 19-20														-455									-455
<b>31.03.20</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15274</b>	<b>-9697</b>	<b>-11880</b>	<b>11327</b>	<b>11695</b>	<b>144164</b>	<b>116025</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>276909</b>
Arrear																							112600
Recovery 20-21																							5295
<b>31.03.21</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>-1008</b>	<b>11327</b>	<b>11695</b>	<b>144164</b>	<b>116025</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>112600</b>	<b>-</b>	<b>-</b>	<b>394804</b>

**1.17 (b) Interest on Working Capital**

<i>Particulars</i>		<i>2020-21 Rs. Lakhs</i>
	Working Capital	
A.	Gross Sales	789835
B1.	Less : Depreciation including Advance Depreciation	50965
B2.	Less : Deferred Revenue Expenditure	-
B3.	Less : Return on Equity	70037
B4.	Less : Bad Debt	4024
B5.	Less : Reserve for unforeseen exigencies	-
B6.	Less : Security Deposit for the year	9579
B.	Total Deductions : (sum B1:B6)	134605
C.	Allowable Gross Sales for Working Capital	655231
D.	Allowable Working Capital @ 10% on C (A - B)	65523
E.	Interest rate - (Actual Contractual rate 9.03%)	9.03%
F.	Interest on Working Capital (E % on D)	5917

**Note :**

Please refer to Note 3(e) on "Notes on Expenditure including Other Expenses centrally maintained - Form 1.12 to 1.17". Actual contractual rate has been applied since it is lower than the norm "1 year SBI MCLR plus 350 basis points". (1year MCLR as on April 2019 stood at 8.50% plus 350 basis points equates to 12.00%, 1 year MCLR as on April 2020 stood at 7.75% plus 350 basis points equates to 11.25%). Certificate on SBI MCLR has been placed in the Appendix.

## Reconciliation Statement - Annex 1 and Annual Accounts

Rs. Lakh

<b>Depreciation</b>	
Depreciation as per A/cs	46,274
Add/Less: IndAS Adjustment on Depreciation nullified	(2,663)
Less: Depreciation on Coal Mine	(649)
Less: Depreciation on Leasehold land Balagarh	(14)
Less: Depreciation on Merged Companies	(18)
Less: Depreciation on Assets Sold	(416)
	<b>42,515</b>
Figure in Form E	42,515

<b>Rent &amp; Lease Rent</b>	
Rent & Lease Rent as per A/cs	1,030
Add/Less: IndAS Adjustment on Rent nullified	2,929
Less: Rental expenses not claimed	-
Less: Rent of Merged Companies	(10)
	<b>3,950</b>
Figure in Form E	3,950

<b>Employee Benefits</b>	
Employee Cost as per A/cs	89,995
Add/Less: IndAS Adjustment of Other Comprehensive Income nullified	4,013
Add/Less: IndAS Adjustment of Employee Loan nullified	-
Less: Non-licensed Business	(1,296)
Less: Employee Cost of Merged Companies	(90)
Add: Directors fees	73
Less: Covid 19 Pandemic Expenses	
	<b>92,694</b>
Figure in Form E	92,694

<b>Finance Cost</b>	
Finance Cost as per A/cs	50,168
<u>Add/Less: Ind's Adjustment nullified</u>	
Amortisation of Front End Fees	(632)
Unamortisation of Front End Fees	1,084
Interest on Decommissioning Liability	(271)
Minimum Lease Obligation	(1,248)
	<b>49,101</b>
Less: Other Finance Charges considered separately	(131)
Less: Merged Companies finance costs	(117)
Add: Normative Interest	(0)
Less: Interest on Revenue Account loan	(26,702)
Interest on Capex loans	<b>22,151</b>
Interest on Working Capital	5,917
Interest on Temporary Accommodation	41,346
	<b>69,414</b>
Figure in Form E	69,414

**Form 1.24 : Benefits to be passed on to consumers**

<b>Ref.</b>	<b>Particulars</b>	<b>2020-21 Rs. Lakhs</b>	
1	Share of savings arising out of swapping of foreign debt and equity	-	
2	Share of savings arising out of restructuring of capital cost in terms of debt equity ratio during the tariff period	-	
3	Sharing of excess profit over clear profit	-	
4	Sharing of benefit from selling of power to persons other than consumers	0.04	Please refer to Note 1
5	Sharing of benefit from carbon trading	-	
6	Sharing of benefit from income arising to a generating company from supplying power to any person other than licensee	-	
7	Income from Other Auxiliary Services	-	Please refer to Note 2
8	Income from Other Business	266	Please refer to Notes 3 and 4
	<b>TOTAL</b>	<b>266</b>	

**Form 1.24 : Benefits to be passed on to consumers****Notes :****1. Income from Sale of Power to Persons Other than Consumers**

<b>Particulars</b>		<b>2020-21</b>
		<b>Rs. Lakhs</b>
a)	Revenue earnings by way of sales to persons other than the consumers	As per Auditors' Report and Certificate 4478
b)	Expenses related to above	Please refer to Annex A8, Volume 1 of FPPCA Petition 4478
c)	Net Income	(a-b) 0.08
d)	Benefit to consumers	50% of Revenue 0.04

- The Company proposes to pass Rs. 0.04 lakhs as share of benefit to the consumers in terms of Regulation 5.15.2 (iv). Entire export considered from Budge Budge Generating Station in terms of directions of the Hon'ble Commission.

Units sold are in accordance with the Regulations.

**2. Income from Other Auxiliary Services****Advertisement Income**

<b>Particulars</b>		<b>2020-21</b>
		<b>Rs. Lakhs</b>
a)	Revenue	89
b)	Attributable Cost	117
c)	Net Income (From Audited Accounts)	(a-b) (28)
d)	Benefit to consumers	40% of Net Revenue -

Income from business relating to Auxiliary Services has been shared with the consumers in terms of Regulations 5.15.2 (vii).



**Form 1.25: Receipts from Sale of Energy**

<b>Ref.</b>	<b>Particulars</b>	<b>2020-21 Rs. Lakhs</b>
	<i>Receipts from Sale of Energy</i>	644362

**Note :**

1. Receipts from Sale of Energy has been furnished in accordance with Orders of the Hon'ble Commission, by extracting the earnings from sale of electricity from the Audited Accounts, with due adjustment for earnings from sale of energy to persons other than own consumers and WBSEDCL including swap-out power and transaction charges of swap-out power and adjustment on applicable fixed cost on account of distribution loss, as detailed below. The Company received subsidy from the Government of West Bengal under the 'Hasir Alo' scheme for the eligible consumers for the year 2020-21. Auditors' Certificate on the subsidy amount disbursed to the consumers has been placed in Annex C26, page 245 of the petition amounting to Rs. 1494 lakhs, which is included under Receipts from Sale of Energy.

**Revenue Details**

<b>Ref.</b>	<b>Particulars</b>	<b>2020-21 Rs. Lakhs</b>
1.	Earnings from Sale of electricity as per the Audited Accounts	673391
2.	Less : Earnings from sale of energy to persons other than own consumers and WBSEDCL including swap-out power (kindly refer to Auditors' Report and Certificate)	5618
3.	Less: Adjustments on allowable fixed cost for 2020-21 in terms of para C of Schedule 9B of the Tariff Regulations (Kindly refer to note 3 below)	23410
4.	Actual Revenue realised from sale of energy to own consumers and WBSEDCL	644362

2. Since earning from sale of electricity has been reported on a gross basis and includes effect of puja contribution of Rs. 208 lakhs (not recoverable from the pujas), the same does not require further adjustment with the revenue.

**3. Share of gain on Distribution Loss saving - Fixed Cost**

<b>Particulars</b>	<b>Derivation</b>	<b>Units</b>	<b>2020-21 Rs. Lakhs</b>
Overall Revenue Requirement claimed for 2020-21 (Form E)	A	Rs Lakhs	762258
Sales to own consumers and WBSEDCL for 2020-21 (Form E(A))	B	MU	8943
Rate of sales	$C = A / B \times 10$	Paise/Unit	852
Units saved through reduction of Distribution Loss (page 152 of this Supplementary Petition to APR and FPPCA)	D	MU	680
Overall Savings	$E = C \times D / 10$	Rs Lakhs	57952
Less: Consumer Share in terms of Para C, Schedule 9B	$F = E \times 0.25$	Rs Lakhs	14488
Less : Savings already claimed in FPPC Petition (page 152 of this Supplementary Petition to APR and FPPCA)	G	Rs Lakhs	20054
Balance Savings on account of fixed cost	$H = E - F - G$	Rs Lakhs	23410

**Form 1.27 : Wheeling Charge**

Ref.	Particulars	2020-21
1.	Employee Cost	60110
2.	Other Administrative & General Charges	12498
3.	Insurance	543
4.	Rent, Rates & Taxes	2513
5.	Legal Charges	623
6.	Auditors Fees	223
7.	Repairs & Maintenance incl. Consumables	14423
8.	Interest	29493
9.	Foreign Exchange Rate Variation	-
10.	Other Financing Charges	225
11.	Interest on Consumers Security Deposits	-
12.	Lease Rental	1038
13.	Depreciation	31687
14.	Advance against depreciation	6298
15.	Intangible Asset Write off	-
16.	Mitigating Expenses for the Pandemic	592
17.	Corporate Social Responsibility	1515
18.	Reserve for unforeseen exigencies	-
19.	Bad Debt	-
20.	Tax	10949
21.	Normative Return	47598
22.	Permitted Incentives	-
23.	Special Allocations	-
24.	Others	-
25.	Gross total expenses (sum 1 to 24)	220329
26.	Less : Income from other than energy sales (reduced by Receipt from Wheeling Charges)	14655
27.	Less : Benefits passed on to consumers	266
28.	Gross Deductions (sum 26:27)	14921
A	Net Charges (25-28)	205408
a)	Units sold to own Consumers	8930
b)	Units for sale to WBSEDCL	13
B.	Overall Units (a+b)	8943
C.	Wheeling Charge rate (A/B) - paise per unit	230

**Form 1.28: Statement showing status of FPPCA Claim**

Sl. No.	Claim application submitted but order is yet to be issued by the Commission		Claim application is yet to be applied		
	Related Year	Date of submission	Related Year	Expected date of submission	Reasons of delay against regulation 2.8.7.2
1	2019-20	21.9.2020			
2	2020-21	01.04.2022 r/w 29.09.2022* and 21.12.2023			

\* Supplementary Petition for 2020-21 FPPCA was submitted on 29.09.2022  
APR Order for 2018-19 issued on 22.09.2023

**Form E (B) : Summarised Revenue Requirement : Part - B**

Item Heads		2020-21
		Rs. Lakhs
B.		
1.	Fuel (Please refer to Note below)	119119
2.	Power Purchase (Please refer to Note below)	266130
3.	Variable Cost (Please refer to Note below)	402880
4.	Employee Cost	
	a) Salaries & Wages	92694
	b) Cost of Contracted Manpower in Regular Establishments	4789
5.	Coal & Ash Handling	1027
6.	Other Administrative & General Charges	23195
7.	Insurance	1872
8.	Rent	2856
9.	Rates & Taxes	1071
10.	Legal Charges	825
11.	Auditors Fees	438
12.	Repairs & Maintenance including Consumables and Security Charges	28243
13.	a) Interest	69414
	b) Foreign Exchange Rate Variation	-
	c) Other Financing Charges	1087
	d) Interest on Consumers Security Deposits	11414
	e) Lease Rental	1094
14.	a) Depreciation	42515
	b) Advance against Depreciation	8450
15.	Intangible Assets written off	-
16.	Water Cess	-
17.	Bad Debts	4024
18.	Entry Tax	-
19.	Mitigating Expenses for the Pandemic	832
20.	DSM Charges etc.	556
21.	Corporate Social Responsibility	2230
22.	Tax	16111
23.	Reserve for Unforeseen Exigencies	-
24.	Demurrage	
25.	Cost of Outsourcing	1560
26.	Total Expenditure (sum 1 to 25)	719175
27.	Return on Equity	70037
28.	Incentives	623
29.	Return (27+28)	70660
30.	Special Allocation	-
31.	Gross Revenue Required (26+29+30)	789835
32.	a) Less : Income from other than sale of energy	27310
33.	b) Less : Benefits passed on to consumers	266
34.	Total Deductions from Gross Revenue Requirements (sum 32 to 33)	27577
35.	Aggregate Revenue Requirement (31-34)	762258
36.	Amount available for utilization from Power Purchase Fund	
37.	Subsidy Received/ Receivable, if any	
38.	Revenue from Sale of Energy (actual)	644362
39.	Revenue arising out of APR order in respect of earlier year considered in Order dated 1 August 2022	(-) 5295
40.	Revenue from Sale of Energy for the year (37+38-39)	649658
41.	Amount receivable through Annual Performance Review (35-40)	112600

**Notes :**

- Items 1 to 3 are from this Supplementary Petition to the APR Petition for 2020-21. Item 3 includes the effect of distribution loss and associated benefit sharing with the consumers.
- Revenue from sale of electricity is considered by the Company on the basis of gross tariff i.e. without considering any subsidy therein. In other words, revenue from sale of energy (Item 38) is contributed either by consumers or by the State Government through subsidy of Rs. 1494 lakhs. Therefore, no adjustment of item 37 is required.

**Form E (B) : Summarised Revenue Requirement : Allocation**

Notes :

## 2. Allocation Statement

Rs. Lakhs

Item Heads	Form E	Budge Budge	Southern	Titagarh	Distributions, Selling etc.	Distribution	Selling
Variable Cost	402880	116366	2951	-	283563	11580	271983
Employee Cost							
Salaries & Wages	92694	8954	5310	58	78373	60110	18263
Cost of Contracted Manpower in Regular Establishment	4789	4229	560	-			
Coal & Ash Handling	1027	965	61	-			
Other Administrative & General Charges	23195	1186	258	122	21628	12498	9130
Insurance	1872	1167	153	8	543	543	-
Rent	2856	-	75	-	2781	2100	681
Rates & Taxes	1071	360	1	163	547	413	134
Legal Charges	825				825	623	202
Auditors Fees	438	111	32	-	295	223	72
Repairs & Maintenance including consumables and security charges	28243	10193	2158	435	15456	14423	1033
Interest	69414	13053	1052	91	55217	29493	25725
Foreign Exchange Rate Variation	-				-		
Other Financing Charges	1087	269	21	2	794	225	569
Interest on Consumers Security Deposits	11414				11414		11414
Lease Rental	1094				1094	1038	55
Depreciation	42515	5847	344	557	35768	31687	4081
Advance against Depreciation	8450	1162	68	111	7109	6298	811
Intangible Assets written off	-				-		
Water Cess	-						
Bad Debts	4024				4024		4024
Service Tax and Entry Tax							
Mitigating Expenses for the Pandemic	832	74	3	-	755	592	163
DSM Charges etc.	556				556		556
Corporate Social Responsibility	2230	536	42	47	1605	1515	89
Tax	16111	3875	304	336	11596	10949	646
Reserve for Unforeseen Exigencies	-				-		
Cost of Outsourcing	1560				1560		1560
Delayed Payment Surcharge							
Total Expenditure	719175	168347	13395	1930	535503	184310	351193

**Form E (B) : Summarised Revenue Requirement : Allocation**

Notes :

## 2. Allocation Statement

Rs. Lakhs

Item Heads	Form E	Budge Budge	Southern	Titagarh	Distributions, Selling etc.	Distribution	Selling
Return on Equity	70037	16845	1322	1461	50408	47598	2810
Incentives	623	623	-	-	-	-	-
Return	70660	17468	1322	1461	50408	47598	2810
Gross Revenue Required	789835	185815	14717	3391	585911	231908	354003
Less : Income from other than sale of energy	27310	1488	117	129	25576	14655	10922
Less : Benefits passed on to consumers	266	0	-	-	266	266	-
Less : Interest Credit on Depreciation	-	-	-	-	-	-	-
Total Deductions from Gross Revenue Requirements	27577	1488	117	129	25843	14921	10922
Aggregate Revenue Requirement	762258	184327	14600	3262	560069	216988	343081
Amount available for utilisation from Power Purchaser Fund	-	-	-	-	-	-	-
Subsidy Received/ Receivable, if any	-	-	-	-	-	-	-
Revenue from Sale of Energy (actual)	644362	155634	12328	2754	473646	183119	290527
Revenue arising out of APR order in respect of earlier years	(-) 5295	(-) 1216	(-) 289	(-) 27	(-) 3763	(-) 1458	(-) 2305
Revenue from Sale of Energy for the year	649658	156851	12617	2781	477410	184577	292832

3. Methodology / directives on allocation of items, as contained in earlier Orders of the Hon'ble Commission have been adopted, to the extent feasible.

4. Expenses specifically attributable to generating stations, as applicable, have been shown under Generating Station expenses. Other expenses like taxes and return etc. have been appropriately allocated to suitable generating stations. Certain common expenses attributable to Distribution and Selling activities and as such not directly relatable, and accordingly shown under Centrally Maintained Expenses, have been allocated on a prorata basis based on the aggregate expenses / asset base of Distribution and Selling activities, as appropriate.

5. Variable cost is furnished herein considering applicable Regulations, relevant directives of the Hon'ble Commission.

6. Interest on Capital Account Loans contained in Form C has been allocated on the basis of loans attributable to capital expenditure of generating stations, distribution and selling as detailed in Form C. Interest on working capital, temporary accommodation and Other Finance Charges have been prorated on the basis of revenue expenses.

7. Depreciation under Centrally Maintained Expenses have been prorated on the basis of actual depreciation of Generation, Distribution and Selling. Advance against depreciation has accordingly been prorated.



CESC House, Chowringhee Square, Kolkata 700 001

**Gist of Application for Supplementary Petition to FPPCA and Annual Performance Review for the year 2020-21**

1. CESC Limited (CESC) had submitted Fuel and Power Purchase Cost Adjustment (FPPCA) application and subsequently supplementary petition to FPPCA application on 01.04.2022 and 29.09.2022 respectively and submitted Annual Performance Review (APR) application on 30.11.2022 for the year 2020-21 before the Hon'ble West Bengal Electricity Regulatory Commission (Hon'ble Commission). The Company has now submitted this Supplementary application to FPPCA and APR application for the year 2020-21 before the Hon'ble West Bengal Electricity Regulatory Commission on 21.12.2023. This Supplementary Petition to FPPCA and APR dated 21.12.2023 has been admitted by the Hon'ble Commission on ..... (date).
2. This supplementary Petition is for approval of Rs. 359378 lakhs towards Net Fixed Cost for the financial year 2020-21, after due reduction of claim on account of income other than sale of energy and benefits passed on to consumers and for approval of net Fuel and Power Purchase Cost of Rs. 402880 lakhs. The adjustment amount relating to the above has been prayed for to be dealt with in a manner considered appropriate by the Hon'ble Commission in terms of the applicable Regulations, to be recovered in entirety within a twelve-month period.
3. The FPPCA application submitted on 01.04.2022, subsequent FPPCA application submitted on 22.09.2022, APR application submitted on 30.11.2022 and this supplementary petition dated 21.12.2023 may be inspected at the office of the Hon'ble Commission at Plot No – AH/5 (2<sup>nd</sup> & 4<sup>th</sup> Floor), Premises No. MAR 16 – 1111, Action Area – 1A, New Town, Rajarhat, Kolkata - 700163 (Telephone: (033) 2962 3752; email: cp-wberc@gov.in) and / or at the Registered Office of CESC Limited at CESC House, Chowringhee Square, Kolkata 700001 during office hours on all working days (from 11-00 AM to 5-00 PM) within 20 (twenty) days (inclusive of the date of publication) from the date of publication of the gist. Copies of the applications may be downloaded free of cost from the website of CESC Limited.
4. The FPPCA application submitted on 01.04.2022, subsequent FPPCA application submitted on 22.09.2022, APR application submitted on 30.11.2022 and this supplementary petition submitted by CESC Limited on 21.12.2023 have been posted on the website of the applicant at [www.cesc.co.in](http://www.cesc.co.in).
5. The suggestions, objections and comments, if any, on the proposals contained in the APR Petition shall be submitted at the office of the Hon'ble Commission mentioned above during office hours (from 11-00 AM to 5-00 PM) on all working days within 21 (twenty one) days (inclusive of the date of publication) from the date of publication of the gist.
6. This gist has been published with the approval of the Hon'ble Commission.

Place : Kolkata

Competent Authority

Date :

CESC Limited

*Note : Dates may kindly be filled up by the Hon'ble Commission.*

  
**COMPANY SECRETARY**  
**CESC LIMITED**