

***Petition for Annual Performance Review for the year 2021-22***

**Volume - 2**

***Submitted to***

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

***by***



**CESC HOUSE  
CHOWRINGHEE SQUARE  
KOLKATA 700 001**

**APR 2021-22**

---

## **ANNEX - 1**

---

**Form 1.1 : Availability of plant (Plant Availability Factor) - Annually**

| <i>Station</i>     | <i>in %</i><br>2021-2022 |
|--------------------|--------------------------|
| <b>Budge Budge</b> | 96.7%                    |
| <b>Southern</b>    | 97.2%                    |

  
**COMPANY SECRETARY  
CESC LIMITED**

## Form 1.1(a) : Availability of Unit (Unit wise Availability Factor) - Annually

| <i>Station</i>     | <i>2021-2022</i> |
|--------------------|------------------|
| <b>Budge Budge</b> |                  |
| <i>Unit 1</i>      | 98.1%            |
| <i>Unit 2</i>      | 95.6%            |
| <i>Unit 3</i>      | 96.5%            |
| <b>Plant</b>       | <b>96.7%</b>     |
| <b>Southern</b>    |                  |
| <i>Unit 1</i>      | 96.6%            |
| <i>Unit 2</i>      | 97.7%            |
| <b>Plant</b>       | <b>97.2%</b>     |

*Inter-Unit variations of availability takes place on account of statutory survey / overhauling of Units*

  
 COMPANY SECRETARY  
 CESC LIMITED



**Form 1.2 : Plant Load Factor - Annually**

in %

| Station            | 2021-2022 |
|--------------------|-----------|
| <b>Budge Budge</b> | 84.7%     |
| <b>Southern</b>    | 13.9%     |

**Note:**

1. Despatch of stations is planned according to relative economics subject to radial load, network constraints and exigencies. Despatch Schedule is planned following the Hon'ble Commission's Regulations / Directives, considering cost-effectiveness of variable cost of production, with due cognisance of technical constraints of ramping up of stations.
2. The period under consideration posed significant challenges and adversities for the Company due to Covid-19 induced pandemic. Consumer demand was significantly suppressed during the major parts of the year. Therefore, considering the best interest of the end consumers, Southern Generating station was operated at a low PLF following appropriate economic dispatch in terms of merit order principle and associated technical issues.



COMPANY SECRETARY  
CESC LIMITED

## Form 1.2 (a) : Unitwise Plant Load Factor - annually

in %

| <i>STATION / UNIT</i> | 2021-2022    |
|-----------------------|--------------|
| <b>Budge Budge</b>    |              |
| <i>Unit 1</i>         | 82.9%        |
| <i>Unit 2</i>         | 79.3%        |
| <i>Unit 3</i>         | 91.8%        |
| <b>Plant</b>          | <b>84.7%</b> |
| <b>Southern</b>       |              |
| <i>Unit 1</i>         | 13.7%        |
| <i>Unit 2</i>         | 14.0%        |
| <b>Plant</b>          | <b>13.9%</b> |

**Note:**

Please refer to note under Form 1.2.



COMPANY SECRETARY  
CESC LIMITED

## Form 1.3

## Gross Energy available at Generators Terminal for stabilised commercial operations

**BUDGE BUDGE GENERATING STATION**

Capacity: 750 MW

| Season/ Time of the day  | Gross Generation (MU) |
|--------------------------|-----------------------|
|                          | 2021-2022             |
| <b>1. Summer</b>         |                       |
| Normal (6 AM to 5 PM)    | 915                   |
| Peak (5 PM to 11 PM)     | 524                   |
| Off-peak (11 PM to 6 AM) | 568                   |
| Total Summer:            | 2007                  |
| <b>2. Monsoon</b>        |                       |
| Normal (6 AM to 5 PM)    | 942                   |
| Peak (5 PM to 11 PM)     | 540                   |
| Off-peak (11 PM to 6 AM) | 568                   |
| Total Monsoon:           | 2050                  |
| <b>3. Winter</b>         |                       |
| Normal (6 AM to 5 PM)    | 722                   |
| Peak (5 PM to 11 PM)     | 433                   |
| Off-peak (11 PM to 6 AM) | 350                   |
| Total Winter:            | 1505                  |
| <b>Grand Total:</b>      | 5562                  |



COMPANY SECRETARY  
CESC LIMITED

## Form 1.3

## Gross Energy available at Generators Terminal for stabilised commercial operations

## SOUTHERN GENERATING STATION

Capacity: 135 MW

| Season/ Time of the day  | Gross Generation (MU) |
|--------------------------|-----------------------|
|                          | 2021-2022             |
| <b>1. Summer</b>         |                       |
| Normal (6 AM to 5 PM)    | 34                    |
| Peak (5 PM to 11 PM)     | 28                    |
| Off-peak (11 PM to 6 AM) | 14                    |
| Total Summer:            | 75                    |
| <b>2. Monsoon</b>        |                       |
| Normal (6 AM to 5 PM)    | 29                    |
| Peak (5 PM to 11 PM)     | 31                    |
| Off-peak (11 PM to 6 AM) | 13                    |
| Total Monsoon:           | 73                    |
| <b>3. Winter</b>         |                       |
| Normal (6 AM to 5 PM)    | 5                     |
| Peak (5 PM to 11 PM)     | 11                    |
| Off-peak (11 PM to 6 AM) | 0.1                   |
| Total Winter:            | 16                    |
| <b>Grand Total:</b>      | 164                   |

  
 COMPANY SECRETARY  
 CESC LIMITED

## Form 1.4(a)

## Auxiliary Consumption for stabilised commercial operations

**BUDGE BUDGE GENERATING STATION**

Capacity: 750 MW

| Season/ Time of the day  | Auxiliary Consumption (MU) |
|--------------------------|----------------------------|
|                          | 2021-2022                  |
| <b>1. Summer</b>         |                            |
| Normal (6 AM to 5 PM)    | 69                         |
| Peak (5 PM to 11 PM)     | 39                         |
| Off-peak (11 PM to 6 AM) | 44                         |
| Total Summer:            | 152                        |
| <b>2. Monsoon</b>        |                            |
| Normal (6 AM to 5 PM)    | 70                         |
| Peak (5 PM to 11 PM)     | 42                         |
| Off-peak (11 PM to 6 AM) | 45                         |
| Total Monsoon:           | 157                        |
| <b>3. Winter</b>         |                            |
| Normal (6 AM to 5 PM)    | 55                         |
| Peak (5 PM to 11 PM)     | 34                         |
| Off-peak (11 PM to 6 AM) | 32                         |
| Total Winter:            | 121                        |
| <b>Grand Total:</b>      | 430                        |

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

## Form 1.4(a)

## Auxiliary Consumption for stabilised commercial operations

## SOUTHERN GENERATING STATION

Capacity: 135 MW

| Season/ Time of the day  | Auxiliary Consumption (MU) |
|--------------------------|----------------------------|
|                          | 2021-2022                  |
| <b>1. Summer</b>         |                            |
| Normal (6 AM to 5 PM)    | 4                          |
| Peak (5 PM to 11 PM)     | 2                          |
| Off-peak (11 PM to 6 AM) | 1                          |
| Total Summer:            | 7                          |
| <b>2. Monsoon</b>        |                            |
| Normal (6 AM to 5 PM)    | 3                          |
| Peak (5 PM to 11 PM)     | 2                          |
| Off-peak (11 PM to 6 AM) | 1                          |
| Total Monsoon:           | 7                          |
| <b>3. Winter</b>         |                            |
| Normal (6 AM to 5 PM)    | 1                          |
| Peak (5 PM to 11 PM)     | 0.2                        |
| Off-peak (11 PM to 6 AM) | 0.04                       |
| Total Winter:            | 1                          |
| <b>Grand Total:</b>      | 15                         |



COMPANY SECRETARY  
CESC LIMITED

## Form 1.4(b)

## Pumping Energy for Pumped Storage Project

Name of the Station:

Capacity:(MW)

| Season/ Time of the day   | 2021-2022 |
|---|-----------|
| <b>1. Summer</b><br>Normal<br>Peak<br>Off-peak<br><br>Total Summer:   |           |
| <b>2. Monsoon</b><br>Normal<br>Peak<br>Off-peak<br><br>Total Monsoon: |           |
| <b>3. Winter</b><br>Normal<br>Peak<br>Off-peak<br><br>Total Winter:   |           |
| <b>Grand Total:</b>   |           |

This Form is presently not applicable to CESC as it has no Pumped Storage Project.

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

## Form 1.5

## Net energy Sent out for stabilised commercial operations

**BUDGE BUDGE GENERATING STATION**

Capacity: 750 MW

| Season/ Time of the day  | Net Energy sent out (MU) |
|--------------------------|--------------------------|
|                          | 2021-2022                |
| <b>1. Summer</b>         |                          |
| Normal (6 AM to 5 PM)    | 846                      |
| Peak (5 PM to 11 PM)     | 485                      |
| Off-peak (11 PM to 6 AM) | 524                      |
| Total Summer:            | 1855                     |
| <b>2. Monsoon</b>        |                          |
| Normal (6 AM to 5 PM)    | 872                      |
| Peak (5 PM to 11 PM)     | 498                      |
| Off-peak (11 PM to 6 AM) | 523                      |
| Total Monsoon:           | 1893                     |
| <b>3. Winter</b>         |                          |
| Normal (6 AM to 5 PM)    | 666                      |
| Peak (5 PM to 11 PM)     | 400                      |
| Off-peak (11 PM to 6 AM) | 318                      |
| Total Winter:            | 1384                     |
| <b>Grand Total:</b>      | <b>5132</b>              |

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



## Form 1.5

## Net energy Sent out for stabilised commercial operations

## SOUTHERN GENERATING STATION

Capacity: 135 MW

| Season/ Time of the day  | Net Energy sent out (MU) |
|--------------------------|--------------------------|
|                          | 2021-2022                |
| <b>1. Summer</b>         |                          |
| Normal (6 AM to 5 PM)    | 30                       |
| Peak (5 PM to 11 PM)     | 26                       |
| Off-peak (11 PM to 6 AM) | 13                       |
| Total Summer:            | 69                       |
| <b>2. Monsoon</b>        |                          |
| Normal (6 AM to 5 PM)    | 26                       |
| Peak (5 PM to 11 PM)     | 29                       |
| Off-peak (11 PM to 6 AM) | 11                       |
| Total Monsoon:           | 66                       |
| <b>3. Winter</b>         |                          |
| Normal (6 AM to 5 PM)    | 4                        |
| Peak (5 PM to 11 PM)     | 11                       |
| Off-peak (11 PM to 6 AM) | 0.01                     |
| Total Winter:            | 15                       |
| <b>Grand Total:</b>      | 149                      |

  
 COMPANY SECRETARY  
 CESC LIMITED

**Form 1.6(a) : Energy Purchase****Summary**

| Sources   | Energy Purchase (MU) |
|---|----------------------|
|   | 2021-2022            |
| Haldia Energy Limited (HEL)                             | 3898                 |
| Renewable and Co-generation (other than Roof top solar) | 739                  |
| Roof top solar  | 7                    |
| Supplemental  | 558                  |
| <b>Overall</b>  | <b>5202</b>          |

  
 COMPANY SECRETARY  
 CESC LIMITED

**Form1.6(a) : Energy Purchase****Name of the Source : Haldia Energy Limited**

| Season/ Time of the day  | Energy Purchase (MU) |
|--------------------------|----------------------|
|                          | 2021-2022            |
| <b>1. Summer</b>         |                      |
| Normal (6 AM to 5 PM)    | 660                  |
| Peak (5 PM to 11 PM)     | 377                  |
| Off-peak (11 PM to 6 AM) | 382                  |
| Total Summer:            | 1419                 |
| <b>2. Monsoon</b>        |                      |
| Normal (6 AM to 5 PM)    | 685                  |
| Peak (5 PM to 11 PM)     | 393                  |
| Off-peak (11 PM to 6 AM) | 408                  |
| Total Monsoon:           | 1486                 |
| <b>3. Winter</b>         |                      |
| Normal (6 AM to 5 PM)    | 488                  |
| Peak (5 PM to 11 PM)     | 306                  |
| Off-peak (11 PM to 6 AM) | 198                  |
| Total Winter:            | 992                  |
| <b>Grand Total:</b>      | 3898                 |
| Less Grid Loss, if any   |                      |
| Net Purchase             | 3898                 |

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

**Form 1.6(a) : Energy Purchase****Name of the Source : Renewable and Co-generation (other than Roof top solar)**

| Season/ Time of the day  | Energy Purchase (MU) |     |
|--------------------------|----------------------|-----|
|                          | 2021-2022            |     |
| <b>1. Summer</b>         |                      |     |
| Normal (6 AM to 5 PM)    |                      | 149 |
| Peak (5 PM to 11 PM)     |                      | 56  |
| Off-peak (11 PM to 6 AM) |                      | 34  |
| Total Summer:            |                      | 239 |
| <b>2. Monsoon</b>        |                      |     |
| Normal (6 AM to 5 PM)    |                      | 184 |
| Peak (5 PM to 11 PM)     |                      | 71  |
| Off-peak (11 PM to 6 AM) |                      | 31  |
| Total Monsoon:           |                      | 286 |
| <b>3. Winter</b>         |                      |     |
| Normal (6 AM to 5 PM)    |                      | 171 |
| Peak (5 PM to 11 PM)     |                      | 30  |
| Off-peak (11 PM to 6 AM) |                      | 13  |
| Total Winter:            |                      | 214 |
| <b>Grand Total:</b>      |                      | 739 |
| Less Grid Loss, if any   |                      |     |
| Net Purchase             |                      | 739 |

**Note :**

Normal, Peak and Off-peak periods have been considered as per REA records. Above purchase includes power purchase from cogeneration sources and renewable power from power exchanges excluding injection from roof-top solar. Kindly refer to Annex A7 of FPPCA Petition 2021-22 submitted on 29 September 2022 for details.

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

**Form 1.6(a) : Energy Purchase****Name of the Source : Roof top solar**

| Season/ Time of the day  | Energy Purchase (MU) |
|--------------------------|----------------------|
|                          | 2021-2022            |
| <b>1. Summer</b>         |                      |
| Normal (6 AM to 5 PM)    | 2                    |
| Peak (5 PM to 11 PM)     | -                    |
| Off-peak (11 PM to 6 AM) | -                    |
| <b>Total Summer:</b>     | <b>2</b>             |
| <b>2. Monsoon</b>        |                      |
| Normal (6 AM to 5 PM)    | 1                    |
| Peak (5 PM to 11 PM)     | -                    |
| Off-peak (11 PM to 6 AM) | -                    |
| <b>Total Monsoon:</b>    | <b>1</b>             |
| <b>3. Winter</b>         |                      |
| Normal (6 AM to 5 PM)    | 3                    |
| Peak (5 PM to 11 PM)     | -                    |
| Off-peak (11 PM to 6 AM) | -                    |
| <b>Total Winter:</b>     | <b>3</b>             |
| <b>Grand Total:</b>      | <b>7</b>             |
| Less Grid Loss, if any   |                      |
| <b>Net Purchase</b>      | <b>7</b>             |

**Note :**

Figures correspond to injection from rooftop sources through net metering. Generation from roof-top solar installations, considering 16.13% Capacity Utilisation Factor is 56.486 MU.

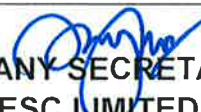
**Form1.6(a) : Energy Purchase****Name of the Source : Supplemental**

| Season/ Time of the day  | Energy Purchase (MU) |     |
|--------------------------|----------------------|-----|
|                          | 2021-2022            |     |
| <b>1. Summer</b>         |                      |     |
| Normal (6 AM to 5 PM)    |                      | 94  |
| Peak (5 PM to 11 PM)     |                      | 75  |
| Off-peak (11 PM to 6 AM) |                      | 54  |
| Total Summer:            |                      | 223 |
| <b>2. Monsoon</b>        |                      |     |
| Normal (6 AM to 5 PM)    |                      | 96  |
| Peak (5 PM to 11 PM)     |                      | 88  |
| Off-peak (11 PM to 6 AM) |                      | 38  |
| Total Monsoon:           |                      | 223 |
| <b>3. Winter</b>         |                      |     |
| Normal (6 AM to 5 PM)    |                      | 46  |
| Peak (5 PM to 11 PM)     |                      | 38  |
| Off-peak (11 PM to 6 AM) |                      | 29  |
| Total Winter:            |                      | 112 |
| <b>Grand Total:</b>      |                      | 558 |
| Less Grid Loss, if any   |                      |     |
| <b>Net Purchase</b>      |                      | 558 |

**Notes :**

1. Apart from procurement of power from long term sources, other sources / agencies were also explored in line with advice of the Hon'ble Commission to meet the demand, keeping in mind consumers' interest and other regulatory requirements. Normal, Peak and Off-peak periods are considered as per REA records.
2. Power was procured from Energy Exchanges, RPGPTCL (other than cogeneration), WBSEDCL, Hydro and Banking (Swap - in / Swap - out). Kindly refer to Annex A7 of FPPCA Petition 2021-22 submitted on 29 September 2022 for details.
3. Details of Quantum of Supplemental import from various sources for 2021-22 are furnished as under:

| Name of the Sources  | MU         |
|--|------------|
| Energy Exchanges   | 203        |
| RPG Power Trading Company Limited<br>(RPGPTCL) (other than Cogeneration) | 295        |
| West Bengal State Electricity Distribution<br>Company Limited (WBSEDCL)  | 0.3        |
| Hydro  | 2.3        |
| Banking (Swap-in during FY 22 against Swap-out<br>of FY20)               | 25         |
| Banking (Swap-in during FY 22 against Swap-out<br>of FY21)               | 5          |
| Banking (Swap-in during FY 22 against swap-out<br>of FY 22)              | 27         |
| <b>Overall</b>   | <b>558</b> |

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

**Form 1.6(b): Monthwise Non-drawal of power from different sources of purchase due to low demand inspite of having availabilities at purchaser side**

| Month     |  |  |  |  |  |  |  |
|-----------|--|--|--|--|--|--|--|
| April     |  |  |  |  |  |  |  |
| May       |  |  |  |  |  |  |  |
| June      |  |  |  |  |  |  |  |
| July      |  |  |  |  |  |  |  |
| August    |  |  |  |  |  |  |  |
| September |  |  |  |  |  |  |  |
| October   |  |  |  |  |  |  |  |
| November  |  |  |  |  |  |  |  |
| December  |  |  |  |  |  |  |  |
| January   |  |  |  |  |  |  |  |
| February  |  |  |  |  |  |  |  |
| March     |  |  |  |  |  |  |  |
| Total:    |  |  |  |  |  |  |  |

This Form is not applicable for CESC since the Company, after maximising its generation to the extent cost-effective, purchases the balance power.

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

## Form 1.6(c): Monthwise Generation Loss at different generating station

## Budge Budge Generating Station

MU

| Month, Year | Non-drawal by concerned distribution licensee due to low demand | Bad Coal | Poor Coal Stock | Forced Outages | Planned Outage | Network Constraints | Generation restriction for partial equipment availability | Non-drawal by other than distribution licensee against scheduled drawal | Low System Demand | Total Loss in generation |
|-------------|---|----------|-----------------|----------------|----------------|---------------------|---|---|-------------------|--------------------------|
| Apr-21      | NIL   | NIL      | NIL             | 12.40          | NIL            | NIL                 | NIL   | NIL   | 9.16              | 21.56                    |
| May-21      | NIL   | NIL      | NIL             | 0.54           | NIL            | NIL                 | NIL   | NIL   | 55.59             | 56.12                    |
| Jun-21      | NIL   | NIL      | NIL             | NIL            | NIL            | NIL                 | NIL   | NIL   | 65.55             | 65.55                    |
| Jul-21      | NIL   | NIL      | NIL             | 1.5            | NIL            | NIL                 | NIL   | NIL   | 38.92             | 40.45                    |
| Aug-21      | NIL   | NIL      | NIL             | NIL            | NIL            | NIL                 | NIL   | NIL   | 28.05             | 28.05                    |
| Sep-21      | NIL   | NIL      | NIL             | 2.56           | NIL            | NIL                 | NIL   | NIL   | 41.96             | 44.52                    |
| Oct-21      | NIL   | NIL      | NIL             | 8.3            | NIL            | NIL                 | NIL   | NIL   | 42.87             | 51.13                    |
| Nov-21      | NIL   | NIL      | NIL             | NIL            | 70.32 *        | NIL                 | NIL   | NIL   | 104.06            | 174.38                   |
| Dec-21      | NIL   | NIL      | NIL             | 7.05           | 111.87 *       | NIL                 | NIL   | NIL   | 122.79            | 241.72                   |
| Jan-22      | NIL   | NIL      | NIL             | NIL            | NIL            | NIL                 | NIL   | NIL   | 132.21            | 132.21                   |
| Feb-22      | NIL   | NIL      | NIL             | NIL            | NIL            | NIL                 | NIL   | NIL   | 106.49            | 106.49                   |
| Mar-22      | NIL   | NIL      | NIL             | 0.8            | NIL            | NIL                 | NIL   | NIL   | 44.95             | 45.79                    |

\* Statutory Overhaul of Units



## Form 1.6(c): Monthwise Generation Loss at different generating station


## Southern Generating Station

| Month, Year | Non-drawal by concerned distribution licensee due to low demand | Bad Coal | Poor Coal Stock | Forced Outages | Planned Outage | Network Constraints | Generation restriction for partial equipment availability | Non-drawal by other than distribution licensee against scheduled drawal | Low System Demand | Total Loss in generation |
|-------------|---|----------|-----------------|----------------|----------------|---------------------|---|---|-------------------|--------------------------|
| Apr-21      | NIL   | NIL      | NIL             | 1.13           | NIL            | NIL                 | NIL   | NIL   | 54.89             | 56.01                    |
| May-21      | NIL   | NIL      | NIL             | NIL            | NIL            | NIL                 | NIL   | NIL   | 95.90             | 95.90                    |
| Jun-21      | NIL   | NIL      | NIL             | NIL            | NIL            | NIL                 | NIL   | NIL   | 92.84             | 92.84                    |
| Jul-21      | NIL   | NIL      | NIL             | NIL            | 19.23*         | NIL                 | NIL   | NIL   | 80.97             | 100.20                   |
| Aug-21      | NIL   | NIL      | NIL             | 0.31           | NIL            | NIL                 | NIL   | NIL   | 92.13             | 92.43                    |
| Sep-21      | NIL   | NIL      | NIL             | NIL            | NIL            | NIL                 | NIL   | NIL   | 70.65             | 70.65                    |
| Oct-21      | NIL   | NIL      | NIL             | 0.44           | NIL            | NIL                 | NIL   | NIL   | 62.11             | 62.56                    |
| Nov-21      | NIL   | NIL      | NIL             | 12.49          | NIL            | NIL                 | NIL   | NIL   | 76.39             | 88.87                    |
| Dec-21      | NIL   | NIL      | NIL             | NIL            | NIL            | NIL                 | NIL   | NIL   | 93.51             | 93.51                    |
| Jan-22      | NIL   | NIL      | NIL             | NIL            | NIL            | NIL                 | NIL   | NIL   | 100.44            | 100.44                   |
| Feb-22      | NIL   | NIL      | NIL             | NIL            | NIL            | NIL                 | NIL   | NIL   | 89.98             | 89.98                    |
| Mar-22      | NIL   | NIL      | NIL             | NIL            | NIL            | NIL                 | NIL   | NIL   | 75.18             | 75.18                    |

\* Statutory Overhaul of Unit

| Ref |  | Unit | Derivation  | 2021-2022 |
|-----|--|------|---|-----------|
| 1.  | Generation [Form 1.3]  | MU   | A   | 5726      |
| 2.  | Auxiliary Consumption [Form 1.4(a)]  | MU   | B <sub>1</sub>  | 445       |
| 3.  | Transformation Loss  | MU   | B <sub>2</sub>  | -         |
| 4.  | Units delivered to system from generation (including infirm power, if any) [Form 1.5]              | MU   | C=A-B <sub>1</sub> -B <sub>2</sub>                                  | 5281      |
| 5.  | Quantum of infirm power included in 1  | MU   |   | -         |
| 6.  | Energy Purchased (including Swap-in power) [Form 1.6a]   | MU   | D   | 5202      |
| 7.  | Energy received for wheeling [Form 1.9a]   | MU   | E   | 4         |
| 8.  | Overall Gross Energy in system   | MU   | F=C+D+E   | 10486     |
| 9.  | Units sold to persons other than licensees or any consumers (including Swap-out power) [Form 1.9b] | MU   | G <sub>1</sub>  | 202       |
| 10. | Additional Units allowed by Commission for Sales to person other than licensees or any consumers   | MU   | G <sub>2</sub>  | 4         |
| 11. | Units sold/used for pumping energy of Pumped Storage Project at bus bar [Form 1.4 b]               | MU   | G <sub>3</sub>  | -         |
| 12. | Additional energy allowed by Commission against Pumping Energy for pumping loss                    | MU   | G <sub>4</sub>  | -         |
| 13. | Net DSM (Actual)   | MU   | G <sub>5</sub>  | 10        |
| 14. | Total energy goes out of system  | MU   | (G=G <sub>1</sub> +G <sub>3</sub> +G <sub>4</sub> +G <sub>5</sub> ) | 212       |
| 15. | Net Energy in System   | MU   | H=F-G   | 10274     |
| 16. | Units sold to own consumers  | MU   | I   | 9403      |
|     | Units sold to WBSIEDCL [Form 1.9 c]  | MU   | I <sub>1</sub>  | 14        |
| 17. | Units wheeled at delivery point [Form 1.9d]  | MU   | J   | 4         |
| 18. | Additional Units allowed for wheeling  | MU   | K   | 0.3       |
| 19. | Units utilised in own premises including construction power  | MU   | L   | 33        |
| 20. | Quantum of Construction power included in 19   | MU   |   | -         |
| 21. | Overall Utilisation  | MU   | M=sum(I:L)  | 9454      |
| 22. | Unutilised Units   | MU   | N=H-M   | 820       |
| 23. | System Loss  | %    | O=N/Hx100   | 8.0%      |

Auditors' Certificates are furnished in Annex C3 and Annex C18

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

**Form 1.8 : Aggregate Technical & Commercial (AT&C) Loss**

|   | Unit | Derivation           | 2021-2022 |
|---|------|----------------------|-----------|
| Units supplied to System [item H of Form 1.7] | MU   | A                    | 10274     |
| Units utilised [Item M of Form 1.7]           | MU   | B                    | 9454      |
| Unutilised Units [Item N of Form 1.7]         | MU   | C=A-B                | 820       |
| Distribution Loss % [Item O of Form 1.7]      | MU   | $D=(C \times 100)/A$ | 8.0%      |
| Realized Units in corresponding periods       | MU   | E                    | 9410      |
| AT&C Loss in Units                            | MU   | F=A-E                | 864       |
| AT&C Loss*                                    | %    | $G=(F/A) \times 100$ | 8.4%      |

\* AT&C Loss has been computed on a consistent basis, considering Distribution Loss and Bad Debts written off as per Auditor's Certificate furnished in Annex C5 of Volume 3. Dues from Municipal / Government bodies are considered to be fully realizable / adjustable. Underlying figures for Distribution Loss computation in Form 1.7 have been certified by the Auditors (please refer to Note under Form 1.7).

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

## Form 1.9 : Energy Balance

| Ref. | Particulars  | Unit | Derivation    | 2021-2022 |
|------|--|------|---------------|-----------|
| A    | Energy Input   |      |               |           |
| 1.   | Generation [Form 1.3]  | MU   |               | 5726      |
| 2.   | Auxiliary Consumption [Form 1.4a]  | MU   |               | 445       |
| 3.   | Transformation Loss  | MU   |               | -         |
| 4.   | Units delivered to system from generation (including infirm power, if any) [Form 1.5]              | MU   | 4=1-2-3       | 5281      |
| 5.   | Energy Purchased (including Swap-in power) [Form 1.6a]   | MU   | 5             | 5202      |
| 6.   | Energy received for wheeling [Form 1.9a]   | MU   | 6             | 4         |
| 7.   | Gross Energy Input   | MU   | 7=sum(4:6)    | 10486     |
| 8.   | Units sold to persons other than licensees or any consumers (including Swap-out power) [Form 1.9b] | MU   |               | 202       |
| 9.   | Additional Units allowed by Commission for Sales to person other than licensees or any consumers   | MU   |               | 4         |
| 10.  | Units sold/used for pumping energy for Pumped Storage Project at bus bar [Form 1.4 b]              | MU   |               | -         |
| 11.  | Additional Units allowed by Commission against Pumping Energy for pumping losses                   | MU   |               | -         |
| 12.  | Net DSM (Actual)   | MU   |               | 10        |
| 13.  | Total Energy Goes out of System  | MU   | 13=8+10+11+12 | 212       |
|      | Energy Input for own system  | MU   | 7-13          | 10274     |
| B    | Energy Utilisation [Form 1.7]  | MU   |               | 9454      |
| a.   | Units sold to own consumers  | MU   |               | 9403      |
|      | Units sold to WBSEDCL [Form 1.9 c]   | MU   |               | 14        |
| b.   | Units wheeled at delivery point [Form 1.9d]  | MU   |               | 4         |
| c.   | Additional Units allowed for wheeling  | MU   |               | 0.3       |
| d.   | Units utilised in own premises including construction power  | MU   |               | 33        |
| e.   | Unutilised Units   | MU   |               | 820       |
|      | Total Energy   | MU   | sum(a:e)      | 10274     |

  
 COMPANY SECRETARY  
 CESC LIMITED

**Form 1.9 (a) : Energy received for wheeling**

|      |                              | <i>MU</i> |
|------|------------------------------|-----------|
| Ref. | Particulars                  | 2021-2022 |
|      | Energy received for wheeling | 3.81      |

*Above energy is inclusive of applicable losses.*

**Form 1.9 (b) : Energy sold to person other than licensees or any consumers**

| Ref. | Particulars  | 2021-2022 |
|------|--|-----------|
| 1.   | Indian Energy Exchange   | 169       |
| 2.   | Arunachal Pradesh Power Corporation Private Limited<br>(Swap-in/ Swap-out)   | 29        |
|      | Total  | 198       |
|      | Overall including additional Units allowed by Hon'ble<br>Commission for sale to persons other than the<br>Licensees or the consumers | 202       |

**Notes:**

1. Figure correspond to the energy at CESC system bus-bar.
2. As directed by the Hon'ble Commission, CESC explores all possibilities to sell power to persons other than the licensees or the consumers to optimise utilisation.

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

**Form 1.9 (b) : Energy sold to person other than licensees or any consumers**

Name of the Entity : Indian Energy Exchange

| Season/ Time of the day  | Energy Export (MU) |
|--|--------------------|
|  | 2021-2022          |
| <b>1. Summer</b>   |                    |
| Normal (6 AM to 5 PM)  | 42                 |
| Peak (5 PM to 11 PM)   | 13                 |
| Off-peak (11 PM to 6 AM)   | 29                 |
| <b>Total Summer:</b>   | <b>84</b>          |
| <b>2. Monsoon</b>  |                    |
| Normal (6 AM to 5 PM)  | 14                 |
| Peak (5 PM to 11 PM)   | 1                  |
| Off-peak (11 PM to 6 AM)   | 9                  |
| <b>Total Monsoon:</b>  | <b>23</b>          |
| <b>3. Winter</b>   |                    |
| Normal (6 AM to 5 PM)  | 27                 |
| Peak (5 PM to 11 PM)   | 8                  |
| Off-peak (11 PM to 6 AM)   | 27                 |
| <b>Total Winter:</b>   | <b>62</b>          |
| <b>Grand Total:</b>  | <b>169</b>         |
| Overall including additional Units allowed by Hon'ble Commission for sale to persons other than the Licensees or the consumers | 172                |

**Note:**

Figure correspond to the energy at CESC system bus-bar.

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

**Form 1.9 (b) : Energy sold to person other than licensees or any consumers**

Name of the Entity : Arunachal Pradesh Power Corporation Private Limited (Swap-in/ Swap-out)

| Season/ Time of the day  | Energy Export (MU) |
|--|--------------------|
|  | 2021-2022          |
| <b>1. Summer</b>   |                    |
| Normal (6 AM to 5 PM)  | 15                 |
| Peak (5 PM to 11 PM)   | 1                  |
| Off-peak (11 PM to 6 AM)   | 12                 |
| <b>Total Summer:</b>   | <b>29</b>          |
| <b>2. Monsoon</b>  |                    |
| Normal (6 AM to 5 PM)  | -                  |
| Peak (5 PM to 11 PM)   | -                  |
| Off-peak (11 PM to 6 AM)   | -                  |
| <b>Total Monsoon:</b>  | <b>-</b>           |
| <b>3. Winter</b>   |                    |
| Normal (6 AM to 5 PM)  | 0.2                |
| Peak (5 PM to 11 PM)   | 0.1                |
| Off-peak (11 PM to 6 AM)   | 0.1                |
| <b>Total Winter:</b>   | <b>0.4</b>         |
| <b>Grand Total:</b>  | <b>29</b>          |
| Overall including additional Units allowed by Hon'ble Commission for sale to persons other than the Licensees or the consumers | 30                 |

**Note:**

Figure correspond to the energy at CESC system bus-bar.



COMPANY SECRETARY  
CESC LIMITED

**Form 1.9 (c) : Energy sold to WBSEDCL**

| Ref                 | Season/ Time of the day | MU                       |   |
|---------------------|-------------------------|--------------------------|---|
|                     |                         | 2021-2022                |   |
| 1.                  | <b>Summer</b>           | Normal (6 AM to 5 PM)    | 3 |
|                     |                         | Peak (5 PM to 11 PM)     | 1 |
|                     |                         | Off-peak (11 PM to 6 AM) | 1 |
|                     |                         | Total Summer:            | 5 |
| 2.                  | <b>Monsoon</b>          | Normal (6 AM to 5 PM)    | 3 |
|                     |                         | Peak (5 PM to 11 PM)     | 2 |
|                     |                         | Off-peak (11 PM to 6 AM) | 2 |
|                     |                         | Total Monsoon:           | 6 |
| 3.                  | <b>Winter</b>           | Normal (6 AM to 5 PM)    | 2 |
|                     |                         | Peak (5 PM to 11 PM)     | 1 |
|                     |                         | Off-peak (11 PM to 6 AM) | 1 |
|                     |                         | Total Winter:            | 3 |
| <b>Grand Total:</b> |                         | 14                       |   |

**Form 1.9 (d) : Energy wheeled at delivery point**

| Ref. | Particulars                      | MU        |
|------|----------------------------------|-----------|
|      |                                  | 2021-2022 |
|      | Energy wheeled at delivery point | 3.50      |

*Above energy is exclusive of applicable losses.*

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



## Form1.10(a) : Quantum of Purchase of Power and Rate thereof

## Haldia Energy Limited

| Particulars                                       | Unit       | Derivation | 2021-2022 |
|---|------------|------------|-----------|
| <b>Details of Import Drawal</b>                   |            |            |           |
| <b>A. Infirm</b>                                  | MU         | A          |           |
| <b>B. Firm</b>                                    |            |            |           |
| <b>B1: Summer:</b>                                |            |            |           |
| Normal  | MU         | B1N        | 660       |
| Peak  | MU         | B1P        | 377       |
| Off-peak  | MU         | B1OP       | 382       |
| <b>Total Firm in Summer: (B1)</b>                 |            |            | 1419      |
| <b>B2: Monsoon:</b>                               |            |            |           |
| Normal  | MU         | B2N        | 685       |
| Peak  | MU         | B2P        | 393       |
| Off-peak  | MU         | B2OP       | 408       |
| <b>Total Firm in Monsoon: (B2)</b>                |            |            | 1486      |
| <b>B3: Winter:</b>                                |            |            |           |
| Normal  | MU         | B3N        | 488       |
| Peak  | MU         | B3P        | 306       |
| Off-peak  | MU         | B3OP       | 198       |
| <b>Total Firm in Winter: (B3)</b>                 |            |            | 992       |
| <b>Total Firm: (B)</b>                            | MU         | B=B1+B2+B3 | 3898      |
| <b>Chargeable Units</b>                           | MU         | A+B        | 3898      |
| <b>Applicable Rates</b>                           |            |            |           |
| <b>A. Infirm</b>                                  | Paise/Unit | C          |           |
| <b>B. Firm</b>                                    |            |            |           |
| Fixed Charges                                     | Paise/Unit | D          | 240       |
| Energy Charges:                                   |            |            |           |
| <b>B1: Summer:</b>                                |            |            |           |
| Normal  | Paise/Unit | E          | 280       |
| Peak  | Paise/Unit | F          | 280       |
| Off-peak  | Paise/Unit | G          | 280       |
| <b>B2: Monsoon:</b>                               |            |            |           |
| Normal  | Paise/Unit | H          | 280       |
| Peak  | Paise/Unit | I          | 280       |
| Off-peak  | Paise/Unit | J          | 280       |
| <b>B3: Winter:</b>                                |            |            |           |
| Normal  | Paise/Unit | K          | 281       |
| Peak  | Paise/Unit | L          | 281       |
| Off-peak  | Paise/Unit | M          | 281       |
| <b>C. Fuel and Power Purchase Cost Adjustment</b> | Paise/Unit | N          | -         |

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

## Form1.10(b) : Power Purchase Cost Analysis (Sourcewise vis-à-vis Stationwise)

## Haldia Energy Limited

| Particulars                                       | Unit      | Derivation from form 1.10(a) | 2021-2022 |
|---|-----------|------------------------------|-----------|
| <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*B                      | 93647     |
| Energy Charges:                                   |           |                              |           |
| <b>B1: Summer:</b>                                |           |                              |           |
| Normal  | Rs. Lakhs | Q=B1N*E                      | 18489     |
| Peak  | Rs. Lakhs | R=B1P*F                      | 10557     |
| Off-peak  | Rs. Lakhs | S=B1OP*G                     | 10706     |
| <b>Total Firm in Summer: (B1)</b>                 | Rs. Lakhs | T=Q+R+S                      | 39752     |
| <b>B2: Monsoon:</b>                               |           |                              |           |
| Normal  | Rs. Lakhs | U=B2N*H                      | 19184     |
| Peak  | Rs. Lakhs | V=B2P*I                      | 10992     |
| Off-peak  | Rs. Lakhs | W=B2OP*J                     | 11436     |
| <b>Total Firm in Monsoon: (B2)</b>                | Rs. Lakhs | X=U+V+W                      | 41613     |
| <b>B3: Winter:</b>                                |           |                              |           |
| Normal  | Rs. Lakhs | Y=B3N*K                      | 13722     |
| Peak  | Rs. Lakhs | Z=B3P*L                      | 8603      |
| Off-peak  | Rs. Lakhs | AA=B3OP*M                    | 5577      |
| <b>Total Firm in Winter: (B3)</b>                 | Rs. Lakhs | AB=Y+Z+AA                    | 27902     |
| <b>Total Firm : Energy Charges</b>                | Rs. Lakhs | AC=T+X+AB                    | 109266    |
| <b>Total Firm : Fixed+Energy Charges</b>          | Rs. Lakhs | AD=AC+P                      | 202912    |
| <b>Total Charges : Firm + Infirm</b>              | Rs. Lakhs | AE=O+AD                      | 202912    |
| <b>C. Fuel and Power Purchase Cost Adjustment</b> | Rs. Lakhs | AF=B*N                       |           |
| Transmission charge for HEL dedicated line        | Rs. Lakhs | AG                           | 11401     |
| Transmission charge (STU)                         | Rs. Lakhs | AH                           | 3345      |
| SLDC Charges                                      | Rs. Lakhs | AI                           | 199       |
| Other Charges - (refer note 3)                    | Rs. Lakhs | AJ                           | 403       |
| Monthly Fuel Cost Adjustment (MFCA)               | Rs. Lakhs | AK                           | 5908      |
| Less : Incentive/Rebate for timely payment etc.   | Rs. Lakhs | AL                           |           |
| <b>Overall cost</b>                               | Rs. Lakhs | AM =sum(AE:AK)-AL            | 224169    |

**Notes:**

- The Company considered the cost based on the rates charged by HEL in terms of Order dated 27 November 2017 in Case No TP - 68 / 16-17 and 29 January 2016 in Case No TP - 63 / 14 - 15 as Orders dated 8 September 2021 in Case No TP - 75 / 18 - 19 and the Order dated 20 April 2022 in Case No TP - 67 / 16 - 17 are under Appeal etc., as appropriate, adjusted for units received at CESC bus.
- The power purchase cost has been furnished in accordance with rates charged by HEL. MFCA considered at 15 Paise / Unit as was charged by the Company during the period. Effect of any additional amount charged by HEL in accordance with the applicable Regulations and / orders or any other payable amount as and when determined by the Hon'ble Commission will be additional to above.
- Includes past period transmission charges (STU) in terms of order dated 16.12.2020 and 25.06.2021 of the Hon'ble Commission.

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

## Form1.10(a) : Quantum of Purchase of Power and Rate thereof

## Renewable and Co-generation (other than Roof-top solar)

| Particulars                                       | Unit       | Derivation | 2021-2022 |
|---|------------|------------|-----------|
| <b>Details of Import Drawal</b>                   |            |            |           |
| <b>A. Infirm</b>                                  | MU         | A          |           |
| <b>B. Firm</b>                                    |            |            |           |
| <b>B1: Summer:</b>                                |            |            |           |
| Normal  | MU         | B1N        | 149       |
| Peak  | MU         | B1P        | 56        |
| Off-peak  | MU         | B1OP       | 34        |
| <b>Total Firm in Summer: (B1)</b>                 |            |            | 239       |
| <b>B2: Monsoon:</b>                               |            |            |           |
| Normal  | MU         | B2N        | 184       |
| Peak  | MU         | B2P        | 71        |
| Off-peak  | MU         | B2OP       | 31        |
| <b>Total Firm in Monsoon: (B2)</b>                |            |            | 286       |
| <b>B3: Winter:</b>                                |            |            |           |
| Normal  | MU         | B3N        | 171       |
| Peak  | MU         | B3P        | 30        |
| Off-peak  | MU         | B3OP       | 13        |
| <b>Total Firm in Winter: (B3)</b>                 |            |            | 214       |
| <b>Total Firm: (B)</b>                            | MU         | B=B1+B2+B3 | 739       |
| <b>Chargeable Units</b>                           | MU         | A+B        | 739       |
| <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          | 413       |
| Peak  | Paise/Unit | F          | 436       |
| Off-peak  | Paise/Unit | G          | 420       |
| <b>B2: Monsoon:</b>                               |            |            |           |
| Normal  | Paise/Unit | H          | 442       |
| Peak  | Paise/Unit | I          | 527       |
| Off-peak  | Paise/Unit | J          | 456       |
| <b>B3: Winter:</b>                                |            |            |           |
| Normal  | Paise/Unit | K          | 445       |
| Peak  | Paise/Unit | L          | 427       |
| Off-peak  | Paise/Unit | M          | 273       |
| <b>C. Fuel and Power Purchase Cost Adjustment</b> | Paise/Unit | N          | -         |

  
 COMPANY SECRETARY  
 CESC LIMITED

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

## Renewable and Co-generation (other than Roof-top solar)

| Particulars   | Unit      | Derivation                  | 2021-2022 |
|---|-----------|-----------------------------|-----------|
| <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 | $Q=B1N*E$                   | 6149      |
| Peak  | Rs. Lakhs | $R=B1P*F$                   | 2447      |
| Off-peak  | Rs. Lakhs | $S=B1OP*G$                  | 1435      |
| <b>Total Firm in Summer: (B1)</b>   | Rs. Lakhs | $T=Q+R+S$                   | 10030     |
| <b>B2: Monsoon:</b>   |           |                             |           |
| Normal  | Rs. Lakhs | $U=B2N*H$                   | 8147      |
| Peak  | Rs. Lakhs | $V=B2P*I$                   | 3734      |
| Off-peak  | Rs. Lakhs | $W=B2OP*J$                  | 1410      |
| <b>Total Firm in Monsoon: (B2)</b>  | Rs. Lakhs | $X=U+V+W$                   | 13291     |
| <b>B3: Winter:</b>  |           |                             |           |
| Normal  | Rs. Lakhs | $Y=B3N*K$                   | 7614      |
| Peak  | Rs. Lakhs | $Z=B3P*L$                   | 1279      |
| Off-peak  | Rs. Lakhs | $AA=B3OP*M$                 | 351       |
| <b>Total Firm in Winter: (B3)</b>   | Rs. Lakhs | $AB=Y+Z+AA$                 | 9245      |
| <b>Total Firm : Energy Charges</b>  | Rs. Lakhs | $AC=T+X+AB$                 | 32566     |
| <b>Total Firm : Fixed+Energy Charges</b>  | Rs. Lakhs | $AD=AC+P$                   | 32566     |
| <b>Total Charges : Firm + Infirm</b>  | Rs. Lakhs | $AE=O+AD$                   | 32566     |
| <b>C. Fuel and Power Purchase Cost Adjustment</b>                               | Rs. Lakhs | $AF=B*N$                    | -         |
| Transmission Charge (STU)   | Rs. Lakhs | AG                          | 2080      |
| Transmission Charge (CTU)   | Rs. Lakhs | AH                          | 570       |
| Other Charges (SDLC Charges, Meter reading charges, Wheeling Charges, PX Fees.) | Rs. Lakhs | AJ                          | 425       |
| Other Charges - (refer note 2)  | Rs. Lakhs | AK                          | 4         |
| Less : Incentive/Rebate for timely payment etc.                                 | Rs. Lakhs | AL                          | 61        |
| <b>Overall cost</b>   | Rs. Lakhs | $AM = \text{sum}(AE:AK)-AL$ | 35584     |

**Notes :**

1. Power Purchase costs have been furnished on the basis of certified quantum of energy and cost thereof on this account. Power Purchase Agreements have already been furnished in Volume 5 of FPPCA petition 2021-22 submitted on 29.09.2022, which may be kindly considered as part of this petition.

2. Includes past period transmission (STU) and SLDC handling charge for the period April 2020 to March 2021 in terms of order dated 25.06.2021 of the Hon'ble Commission.

3. Includes power purchase from cogeneration sources and renewable sources from power exchanges excluding roof-top solar injection. Kindly refer to Annex A7 of FPPCA Petition 2021-22 submitted on 29 September 2022 for details.

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

## Form1.10(a) : Quantum of Purchase of Power and Rate thereof

## Roof-top solar

| Particulars                                       | Unit       | Derivation | 2021-2022 |
|---|------------|------------|-----------|
| <b>Details of Import Drawal</b>                   |            |            |           |
| <b>A. Infirm</b>                                  | MU         | A          |           |
| <b>B. Firm</b>                                    |            |            |           |
| <b>B1: Summer:</b>                                |            |            |           |
| Normal  | MU         | B1N        | 2         |
| Peak  | MU         | B1P        | -         |
| Off-peak  | MU         | B1OP       | -         |
| <b>Total Firm in Summer: (B1)</b>                 |            |            | 2         |
| <b>B2: Monsoon:</b>                               |            |            |           |
| Normal  | MU         | B2N        | 1         |
| Peak  | MU         | B2P        | -         |
| Off-peak  | MU         | B2OP       | -         |
| <b>Total Firm in Monsoon: (B2)</b>                |            |            | 1         |
| <b>B3: Winter:</b>                                |            |            |           |
| Normal  | MU         | B3N        | 3         |
| Peak  | MU         | B3P        | -         |
| Off-peak  | MU         | B3OP       | -         |
| <b>Total Firm in Winter: (B3)</b>                 |            |            | 3         |
| <b>Total Firm: (B)</b>                            | MU         | B=B1+B2+B3 | 7         |
| <b>Chargeable Units</b>                           | MU         | A+B        | 7         |
| <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          | 552       |
| Peak  | Paise/Unit | F          | 552       |
| Off-peak  | Paise/Unit | G          | 552       |
| <b>B2: Monsoon:</b>                               |            |            |           |
| Normal  | Paise/Unit | H          | 625       |
| Peak  | Paise/Unit | I          | 625       |
| Off-peak  | Paise/Unit | J          | 625       |
| <b>B3: Winter:</b>                                |            |            |           |
| Normal  | Paise/Unit | K          | 590       |
| Peak  | Paise/Unit | L          | 590       |
| Off-peak  | Paise/Unit | M          | 590       |
| <b>C. Fuel and Power Purchase Cost Adjustment</b> | Paise/Unit | N          | -         |

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

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

## Roof-top solar

| Particulars                                       | Unit      | Derivation                  | 2021-2022 |
|---|-----------|-----------------------------|-----------|
| <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 | $Q=B1N*E$                   | 129       |
| Peak  | Rs. Lakhs | $R=B1P*F$                   | -         |
| Off-peak  | Rs. Lakhs | $S=B1OP*G$                  | -         |
| <b>Total Firm in Summer: (B1)</b>                 | Rs. Lakhs | $T=Q+R+S$                   | 129       |
| <b>B2: Monsoon:</b>                               |           |                             |           |
| Normal  | Rs. Lakhs | $U=B2N*H$                   | 84        |
| Peak  | Rs. Lakhs | $V=B2P*I$                   | -         |
| Off-peak  | Rs. Lakhs | $W=B2OP*J$                  | -         |
| <b>Total Firm in Monsoon: (B2)</b>                | Rs. Lakhs | $X=U+V+W$                   | 84        |
| <b>B3: Winter:</b>                                |           |                             |           |
| Normal  | Rs. Lakhs | $Y=B3N*K$                   | 169       |
| Peak  | Rs. Lakhs | $Z=B3P*L$                   | -         |
| Off-peak  | Rs. Lakhs | $AA=B3OP*M$                 | -         |
| <b>Total Firm in Winter: (B3)</b>                 | Rs. Lakhs | $AB=Y+Z+AA$                 | 169       |
| <b>Total Firm : Energy Charges</b>                | Rs. Lakhs | $AC=T+X+AB$                 | 382       |
| <b>Total Firm : Fixed+Energy Charges</b>          | Rs. Lakhs | $AD=AC+P$                   | 382       |
| Total Charges : Firm + Infirm                     | Rs. Lakhs | $AE=O+AD$                   | 382       |
| <b>C. Fuel and Power Purchase Cost Adjustment</b> | Rs. Lakhs | $AF=B*N$                    | -         |
| Transmission charges                              | Rs. Lakhs | AG                          | -         |
| Other charges                                     | Rs. Lakhs | AH                          | -         |
| Monthly Variable Cost Adjustment                  | Rs. Lakhs | AI                          | -         |
| Less : Incentive/Rebate for timely payment etc.   | Rs. Lakhs | AJ                          | -         |
| <b>Overall cost</b>                               | Rs. Lakhs | $AK = \text{sum}(AE:AI)-AJ$ | 382       |

**Note :**

Rate for solar (net metering) has been arrived at on the basis of applicable consumer tariff.

  
 COMPANY SECRETARY  
 CESC LIMITED

## Form1.10(a) : Quantum of Purchase of Power and Rate thereof

## Supplemental

| Particulars                                       | Unit       | Derivation | 2021-2022 |
|---|------------|------------|-----------|
| <b>Details of Import Drawal</b>                   |            |            |           |
| <b>A. Infirm</b>                                  | MU         | A          |           |
| <b>B. Firm</b>                                    |            |            |           |
| <b>B1: Summer:</b>                                |            |            |           |
| Normal  | MU         | B1N        | 94        |
| Peak  | MU         | B1P        | 75        |
| Off-peak  | MU         | B1OP       | 54        |
| <b>Total Firm in Summer: (B1)</b>                 |            |            | 223       |
| <b>B2: Monsoon:</b>                               |            |            |           |
| Normal  | MU         | B2N        | 96        |
| Peak  | MU         | B2P        | 88        |
| Off-peak  | MU         | B2OP       | 38        |
| <b>Total Firm in Monsoon: (B2)</b>                |            |            | 223       |
| <b>B3: Winter:</b>                                |            |            |           |
| Normal  | MU         | B3N        | 46        |
| Peak  | MU         | B3P        | 38        |
| Off-peak  | MU         | B3OP       | 29        |
| <b>Total Firm in Winter: (B3)</b>                 |            |            | 112       |
| <b>Total Firm: (B)</b>                            | MU         | B=B1+B2+B3 | 558       |
| <b>Chargeable Units</b>                           | MU         | A+B        | 558       |
| <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          | 471       |
| Peak  | Paise/Unit | F          | 531       |
| Off-peak  | Paise/Unit | G          | 450       |
| <b>B2: Monsoon:</b>                               |            |            |           |
| Normal  | Paise/Unit | H          | 568       |
| Peak  | Paise/Unit | I          | 678       |
| Off-peak  | Paise/Unit | J          | 439       |
| <b>B3: Winter:</b>                                |            |            |           |
| Normal  | Paise/Unit | K          | 317       |
| Peak  | Paise/Unit | L          | 444       |
| Off-peak  | Paise/Unit | M          | 309       |
| <b>C. Fuel and Power Purchase Cost Adjustment</b> | Paise/Unit | N          | -         |

  
 COMPANY SECRETARY  
 CESC LIMITED



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

## Supplemental

| Particulars   | Unit      | Derivation                    | 2021-2022 |
|---|-----------|-------------------------------|-----------|
| <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 | $Q=B1N*E$                     | 4419      |
| Peak  | Rs. Lakhs | $R=B1P*F$                     | 3973      |
| Off-peak  | Rs. Lakhs | $S=B1OP*G$                    | 2445      |
| <b>Total Firm in Summer: (B1)</b>                             | Rs. Lakhs | $T=Q+R+S$                     | 10837     |
| <b>B2: Monsoon:</b>   |           |                               |           |
| Normal  | Rs. Lakhs | $U=B2N*H$                     | 5461      |
| Peak  | Rs. Lakhs | $V=B2P*I$                     | 5978      |
| Off-peak  | Rs. Lakhs | $W=B2OP*J$                    | 1684      |
| <b>Total Firm in Monsoon: (B2)</b>                            | Rs. Lakhs | $X=U+V+W$                     | 13123     |
| <b>B3: Winter:</b>  |           |                               |           |
| Normal  | Rs. Lakhs | $Y=B3N*K$                     | 1459      |
| Peak  | Rs. Lakhs | $Z=B3P*L$                     | 1665      |
| Off-peak  | Rs. Lakhs | $AA=B3OP*M$                   | 888       |
| <b>Total Firm in Winter: (B3)</b>                             | Rs. Lakhs | $AB=Y+Z+AA$                   | 4012      |
| <b>Total Firm : Energy Charges</b>                            | Rs. Lakhs | $AC=T+X+AB$                   | 27971     |
| <b>Total Firm : Fixed+Energy Charges</b>                      | Rs. Lakhs | $AD=AC+P$                     | 27971     |
| Total Charges : Firm + Infirm                                 | Rs. Lakhs | $AE=O+AD$                     | 27971     |
| <b>C. Fuel and Power Purchase Cost Adjustment</b>             | Rs. Lakhs | $AF=B*N$                      | -         |
| Transmission charge (STU)                                     | Rs. Lakhs | AG                            | 1367      |
| Transmission charge (CTU)                                     | Rs. Lakhs | AH                            | 919       |
| Other Charges (SDLC Charges, Meter reading charges, IEX Fees) | Rs. Lakhs | AI                            | 69        |
| Other Charges - (refer note 4)                                | Rs. Lakhs | AJ                            | 11        |
| Less : Incentive/Rebate for timely payment etc.               | Rs. Lakhs | AK                            | 176       |
| <b>Overall cost</b>   | Rs. Lakhs | $AL = \text{sum}(AE:AJ) - AK$ | 30160     |

**Notes :**

1. Valuation of energy swap-in during the year and swap-in corresponding to swap-out in 2019-20 and 2020-21 have been done in terms of Regulation 5.15.2.(iv) of Tariff Regulations of the Hon'ble Commission and APR-FPPCA Orders dated 01.08.2022 of the Hon'ble Commission.

Accordingly, energy swapped in against swapped out energy of earlier years (2019-20 and 2020-21) and during the year under consideration, i.e. 2021-22 has been valued at the pooled power purchase cost of the respective years as per the principle adopted by the Hon'ble Commission in the APR-FPPCA Orders dated 01.08.2022. Accordingly, cost of swap-in energy, against energy swapped-out in 2019-20, 2020-21 and 2021-22 have been considered as part of the power purchase cost in terms of the APR-FPPCA Orders dated 01.08.2022.

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



2. Total power purchase cost claimed after netting off export of power including swap-out energy valued in the terms of the principle adopted in the APR-FPPCA Orders dated 01.08.2022 of the Hon'ble Commission for the year under consideration. Kindly refer to Annex A7 and Annex A8 of FPPCA Petition 2021-22 submitted on 29 September 2022 for 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 already been furnished in Volume 5 of FPPCA petition 2021-22 submitted on 29.09.2022, which may be kindly considered as part of this petition.
  4. Includes past period transmission (STU) and SLDC handling charge for the period April 2020 to March 2021 in terms of order dated 25.06.2021 of the Hon'ble Commission.
  5. Supplemental Power Procurement includes power purchase from Energy Exchanges, RPGPTCL (other than cogeneration), WBSEDCL, Hydro 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 attached with this this Petition.
  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

**Annexure to 1.10**

**Long-term and Medium-term Power purchase details**

| Sl No | Name of the Seller    | Name & type of source | Name of the Trader, if any | Tenure of Contract | Whether Power is purchased under Section 63 of the Electricity Act | Prior approval as per Reg 7.4.1, with reference no | Whether exempted under Reg 7.4.4 | MW contract   | Scheduled MU purchased | Energy charge rate | Energy charge | Capacity Charge | Transmissi on charge for HEL dedicated line | Transmission charge (STU) | SLDC Charge | Other charges (Refer note 4) | Total charges | Avg rate | PPA submitted  |  |              |
|-------|-----------------------|-----------------------|----------------------------|--------------------|--|--|----------------------------------|---|------------------------|--------------------|---------------|-----------------|---|---------------------------|-------------|------------------------------|---------------|----------|--|--|--------------|
|       |                       |                       |                            |                    |  |  |                                  |   |                        | Paise / Unit       | Rs. in Lakh   |                 |   |                           |             |                              |               |          |  |  | Paise / Unit |
| 1     | Haldia Energy Limited | Thermal               | -                          | 25 years           | No   | Yes (WBERG/PPA-65/12-13/0248 dated 2.5.13)         | NA                               | Entire power from Haldia Generating Station of HEL by CESC at Subhasgram Substation of PGCL after adjusting applicable transmission loss of the 400 kV dedicated overhead transmission line | 3898                   | 295                | 115174        | 93647           | 11401                                       | 3345                      | 199         | 403                          | 224169        | 575      | Yes<br>Page 2-19<br>Volume 5 of<br>FPPCA<br>petition<br>2021-22<br>submitted<br>on<br>29.09.2022 |  |              |
| TOTAL |                       |                       |                            |                    |  |  |                                  |   |                        | 295                | 115174        | 93647           | 11401                                       | 3345                      | 199         | 403                          | 224169        | 575      |  |  |              |

**Notes :**

1. The Company considered the cost based on the rates charged by HEL in terms of Order dated 27 November 2017 in Case No TP - 68 / 16-17 and 29 January 2016 in Case No TP - 63 / 14 - 15 as Orders dated 8 September 2021 in Case No TP - 75 / 18 - 19 and the Order dated 20 April 2022 in Case No TP - 67 / 16 - 17 are under Appeal etc., as appropriate, adjusted for units received at CESC bus.
2. The power purchase cost has been furnished in accordance with rates charged by HEL. MFCA considered at 15 Paise / Unit as was charged by the Company during the period. Effect of any additional amount charged by HEL in accordance with the applicable Regulations and / orders or any other payable amount as and when determined by the Hon'ble Commission will be additional to above.
3. Units received at CESC bus after adjustment of losses as considered by SLDC. Auditor's certificate for energy received at CESC bus has been furnished through Annex C5 of FPPCA Petition 2021-22 submitted on 29 September 2022.
4. Includes transmission charge (STU) in terms of Order dated 16.12.2020 and 25.06.2021 of the Hon'ble Commission.

Short-term Power purchase details  
(Except Exchange)

| Sl No | Name of the Seller                                | Name & type of source | Name of the Trader, if any | Tenure of Contract | Whether Post Facto approval under Regulation 7.5.4, with reference | Whether price is discovered through bidding under Regulation 7.5.1 | Whether purchased without bidding under Regulation 7.5.3 | Purchased under Regulation 7.5.6 & 7.5.7 (specify purpose) | Whether exempted under Regulation 7.5.8 | MW contract |
|-------|---|-----------------------|----------------------------|--------------------|--|--|--|--|---|-------------|
| 1     | WBSEDCL (Emergency Power) <sup>1</sup>            |                       |                            |                    | N/A  | N/A  | N/A  | N/A  | N/A                                     |             |
| 2     | RPQPTCL (Other than Cogeneration) <sup>2</sup>    |                       | RPQPTCL                    | 365 days           | N/A  | Kindly refer to note 2 below                                       | N/A  | N/A  | N/A                                     | Upto 36 MW  |
| 3     | RPQPTCL and Bilateral <sup>3</sup> (Cogeneration) |                       | RPQPTCL & TPTCL            | 1 to 14 days       | N/A  | N/A  | N/A  | N/A  | N/A                                     | Upto 37 MW  |
| 4     | Dikchu Hydro-Electric Project (DHEP)              | Hydro                 | KEIPL                      | Daily              | N/A  | N/A  | Kindly refer to note 6 below                             | N/A  | N/A                                     | Upto 200 MW |
| 5     | Rooftop Solar PV <sup>4</sup>                     | solar                 |                            |                    | N/A  | N/A  | N/A  | N/A  | N/A                                     |             |

Notes :

- Emergency power was procured from WBSEDCL in terms of the Order of the Hon'ble Commission dated 4 July 2018.
- Power had been procured in terms of the Order dated 02.03.2020 read with the Order dated 15.06.2020 of the Hon'ble Commission, following transparent competitive bidding process under section 63 of the Electricity Act, 2003 through DEEP Portal. Status reports dated 18.08.2020 and 26.07.2021 have already been submitted to the Hon'ble Commission. Power procurement also had been done in terms of the Regulation 7.5.2 and 7.5.6.
- Cogeneration power had been procured by the Company to the extent available.
- Connectivity arrangements were facilitated by a dedicated team resulting in solar capacity of 41.241 MWp at year-end. Estimated generation from solar rooftop installations at 16.13% Capacity Utilisation Factor was 56.486 MU.
- Includes past period transmission (STU) and SLDC handling charge in terms of order dated 25.06.2021 of the Hon'ble Commission.
- Power Procurement from Dikchu Hydro Electric Project (DHEP) was done in the month of October during festival season on Day Ahead basis, to meet the energy deficit and at a price 20 paise/ kWh less than the price discovered at the Day Ahead Market (DAM) in IEX during this period. Such power procurement had been done in terms of the Regulation 7.5.3.

Short-term Power purchase details  
(Except Exchange)

| Sl No    | Name of the Saller                                 | Schedule Units purchased <sup>1</sup> | Energy charge rate |      | Energy Charge | Transmission charge (STU) | Transmission charge (CTU) | SLDC Charge | Meter Reading Charges | Wheeling Charge | Other Charges - (refer note 5) | Total charges | Average Rate |              | PPA or LDA submitted (if Yes, reference in the Petition)   |
|----------|--|---------------------------------------|--------------------|------|---------------|---------------------------|---------------------------|-------------|-----------------------|-----------------|--------------------------------|---------------|--------------|--------------|--|
|          |  |                                       | A                  | B    |               |                           |                           |             |                       |                 |                                |               | K=J/A        | Paise / Unit |  |
| Rs. Lakh |  |                                       |                    |      |               |                           |                           |             |                       |                 |                                |               |              |              |  |
| 1        | WBSEDCL (Emergency Power) <sup>1</sup>             | 0.2                                   |                    | 760  | 20            |                           |                           |             |                       |                 |                                | 20            |              | 780          | As per Order dated 26 April 2016 read with Order dated 4 July 2018   |
| 2        | RPQPTCL (Other than Cogeneration) <sup>2</sup>     | 295                                   |                    | 293  | 8633          | 812                       | *                         | 13          | 1                     |                 | 11                             | 9470          |              | 321          | Pgs 236-265, Volume-5 of FPPCA petition 2021-22 submitted on 29.09.2022  |
| 3        | RPQPTCL and Bilateral <sup>3</sup> (Co-generation) | 139                                   |                    | 280  | 3883          | 451                       | *                         | 5           | 1                     | 227             | 4                              | 4571          |              | 329          | Pgs 20 - 235, Volume -5 of FPPCA petition 2021-22 submitted on 29.09.2022  |
| 4        | Dikchu Hydro-Electric Project (DHEP)               | 2                                     |                    | 1706 | 394           | 6                         | 11                        | 0           | *                     |                 | *                              | 411           |              | 1782         | Pgs 266 - 269, Volume -5 of FPPCA petition 2021-22 submitted on 29.09.2022   |
| 5        | Rooftop Solar PV <sup>4</sup>                      | 7                                     |                    | 584  | 382           | *                         | *                         | *           | *                     |                 | *                              | 382           |              | 584          | Connectivity agreements Sample placed in Pg 382 - 395, Volume -5 of FPPCA petition 2021-22 submitted on 29.09.2022 |
|          |  | 443                                   |                    |      | 13312         | 1270                      | 11                        | 18          | 2                     | 227             | 15                             | 14854         |              | 335          |  |

\* Units received at CESC bus after adjustment of losses as considered by SLDC.

**Short-term Power purchase through Power Exchanges**

| Sl No | Name of the Exchange | Time of purchase | Schedule MU purchased | Energy charge rate (paisa/unit) | Energy charge | Rs Lakhs |     |       |    |     | Total charges (in Rs lakh) | avg rate (in paisa/unit) |   |
|-------|----------------------|------------------|-----------------------|---------------------------------|---------------|----------|-----|-------|----|-----|----------------------------|--------------------------|---|
|       |                      |                  |                       |                                 |               | A        | B   | C=A*B | D  | E   |                            |                          | F |
| 1     | IEX-DAM              | Normal period    | 47                    |                                 |               |          |     |       |    |     |                            |                          |   |
|       |                      | Peak Period      | 59                    |                                 |               |          |     |       |    |     |                            |                          |   |
|       |                      | Off peak         | 13                    |                                 |               |          |     |       |    |     |                            |                          |   |
|       |                      | Overall          | 119                   | 843                             | 10024         | 320      | 528 | 1     | 30 | 880 | 10904                      | 917                      |   |
| 2     | IEX-RTM              | Normal period    | 27                    |                                 |               |          |     |       |    |     |                            |                          |   |
|       |                      | Peak Period      | 46                    |                                 |               |          |     |       |    |     |                            |                          |   |
|       |                      | Off peak         | 11                    |                                 |               |          |     |       |    |     |                            |                          |   |
|       |                      | Overall          | 84                    | 645                             | 5408          | 228      | 380 | 3     | 21 | 632 | 6040                       | 720                      |   |

|   |                       |               |     |     |       |     |    |    |    |     |       |     |  |
|---|-----------------------|---------------|-----|-----|-------|-----|----|----|----|-----|-------|-----|--|
| 3 | IEX-GTAM (Solar)      | Normal period | 262 |     |       |     |    |    |    |     |       |     |  |
|   |                       | Peak Period   | 4   |     |       |     |    |    |    |     |       |     |  |
|   |                       | Off peak      | 0   |     |       |     |    |    |    |     |       |     |  |
|   |                       | Overall       | 266 | 419 | 11139 | 716 | 35 | 17 | 67 | 835 | 11974 | 451 |  |
| 4 | IEX-GTAM (Non-Solar)  | Normal period | 60  |     |       |     |    |    |    |     |       |     |  |
|   |                       | Peak Period   | 94  |     |       |     |    |    |    |     |       |     |  |
|   |                       | Off peak      | 39  |     |       |     |    |    |    |     |       |     |  |
|   |                       | Overall       | 194 | 532 | 10299 | 522 | 4  | 13 | 49 | 587 | 10887 | 563 |  |
| 5 | PXIL-GTAM (Non-Solar) | Normal period | 12  |     |       |     |    |    |    |     |       |     |  |
|   |                       | Peak Period   | 0   |     |       |     |    |    |    |     |       |     |  |
|   |                       | Off peak      | 0   |     |       |     |    |    |    |     |       |     |  |
|   |                       | Overall       | 12  | 487 | 599   | 34  | 4  | 3  | 3  | 44  | 643   | 523 |  |

|   |          |               |    |     |      |     |     |   |    |     |      |     |  |
|---|----------|---------------|----|-----|------|-----|-----|---|----|-----|------|-----|--|
| 6 | IEX-GDAM | Normal period | 52 |     |      |     |     |   |    |     |      |     |  |
|   |          | Peak Period   | 16 |     |      |     |     |   |    |     |      |     |  |
|   |          | Off peak      | 0  |     |      |     |     |   |    |     |      |     |  |
|   |          | Overall       | 68 | 568 | 3855 | 188 | 287 | 1 | 17 | 493 | 4349 | 641 |  |

|   |                   |               |    |     |      |     |     |   |    |     |      |     |  |
|---|-------------------|---------------|----|-----|------|-----|-----|---|----|-----|------|-----|--|
| 7 | PXIL-GTAM (Solar) | Normal period | 59 |     |      |     |     |   |    |     |      |     |  |
|   |                   | Peak Period   | 2  |     |      |     |     |   |    |     |      |     |  |
|   |                   | Off peak      | 0  |     |      |     |     |   |    |     |      |     |  |
|   |                   | Overall       | 61 | 448 | 2729 | 169 | 241 | 6 | 15 | 431 | 3160 | 519 |  |

## Form 1.11 : COST OF FUEL

## Budge Budge Generating Station

| STATION  | DERIVATION | UNIT               | 2021-2022 |
|--|------------|--------------------|-----------|
| 1. Sent-out Energy   | 1          | MU                 | 5132      |
| 2. Auxiliary consumption   | 2          | MU                 | 508       |
| 3. Gross Generation for own consumers and WBSEDCL  | 3=1+2      | MU                 | 5640      |
| 4. Station Heat Rate   | 4          | kCal/kWh generated | 2470      |
| 5. Total Heat Required   | 5=3x4      | GCal               | 13929565  |
| 6. Specific Oil Consumption  | 6          | ml/kWh             | 1.30      |
| 7. Oil Consumption   | 7=6x3      | KL                 | 7331      |
| 8. Heat Value of Oil   | 8          | kCal/Litre         | 9473      |
| 9. Heat from Oil   | 9=7x8      | GCal               | 69450     |
| 10. Permitted Heat from Blended Primary Fuel (Coal, Biomass Pellet)  | 10=5-9     | GCal               | 13860115  |
| 11. Heat Value of Blended Primary Fuel (Coal, Biomass pellet)  | 11         | kCal/Kg            | 3840      |
| 12. Permitted Blended Primary Fuel (Coal, Biomass Pellet) Consumption  | 12=10/11   | Tonne              | 3609405   |
| 13. Permitted Blended Primary Fuel (Coal, Biomass Pellet) Consumption considering Transit Loss                           | 13         | Tonne              | 3636680   |
| 14. Average Price of Oil   | 14         | Rs./KL             | 54043     |
| 15. Cost of Blended Primary Fuel (Coal, Biomass Pellet) per Tonne after due adjustment as per Annex A5 of FPPCA Petition | 15         | Rs./Tonne          | 3411      |
| 16. Cost of Oil  | 16=7x14    | Rs. Lakhs          | 3962      |
| 17. Cost of Blended Primary Fuel (Coal, Biomass Pellet)  | 17=13x15   | Rs. Lakhs          | 124044    |
| 18. Total Fuel Cost  | 18=16+17   | Rs. Lakhs          | 128006    |

## Note:

Kindly refer to Annex A1 to Annex A5 of FPPCA Petition 2021-22 submitted on 29 September 2022 for details.

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

## Form 1.11 : COST OF FUEL

## Southern Generating Station

| STATION   | DERIVATION | UNIT               | 2021-2022 |
|---|------------|--------------------|-----------|
| 1. Sent out energy for own consumers and WBSEDCL  | 1          | MU                 | 149       |
| 2. Auxiliary consumption                          | 2          | MU                 | 15        |
| 3. Gross Generation for own consumers and WBSEDCL | 3=1+2      | MU                 | 164       |
| 4. Station Heat Rate                              | 4          | kCal/kWh generated | 2900      |
| 5. Total Heat Required                            | 5=3x4      | GCal               | 475507    |
| 6. Specific Oil Consumption                       | 6          | ml/kWh             | 2.10      |
| 7. Oil Consumption                                | 7=6x3      | KL                 | 344       |
| 8. Heat Value of Oil                              | 8          | kCal/Litre         | 9435      |
| 9. Heat from Oil                                  | 9=7x8      | GCal               | 3249      |
| 10. Heat from Coal                                | 10=5-9     | GCal               | 472258    |
| 11. Heat Value of Coal                            | 11         | kCal/Kg            | 4787      |
| 12. Coal Consumption                              | 12=10/11   | Tonne              | 98654     |
| 13. Coal Consumption considering Transit loss     | 13         | Tonne              | 99400     |
| 14. Average Price of Oil                          | 14         | Rs./KL             | 56610     |
| 15. Average Price of Coal                         | 15         | Rs./Tonne          | 4784      |
| 16. Cost of Oil                                   | 16=7x14    | Rs. Lakhs          | 195       |
| 17. Cost of Coal                                  | 17=13x15   | Rs. Lakhs          | 4756      |
| 18. Total Fuel Cost                               | 18=16+17   | Rs. Lakhs          | 4950      |
| Overall Fuel Cost - All Stations                  |            | Rs. Lakhs          | 132957    |

**Note:**

Kindly refer to Annex A1 to Annex A5 of FPPCA Petition 2021-22 submitted on 29 September 2022 for details.

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

**Notes on Expenditure including Other Expenses centrally maintained - Form 1.12 to 1.17****1. Basis for reporting of expenses**

Figures in the instant Petition have been furnished in accordance with the Tariff Regulations of the Hon'ble Commission and / or applicable orders. Figures are extracted from the audited annual accounts or from the FPPCA Petition (submitted before the Hon'ble Commission on 29.09.2022) and Tariff Order dated 01.08.2022 ("MYT Order") and where any other treatment in accordance with the Tariff Regulations / Orders of the Hon'ble Commission has been adopted, the same has been suitably explained. Reliance has been placed on the Auditors' reports and certificates and supporting details, as appropriate. The Company, as submitted, has been guided by the Tariff Regulations framed by the Hon'ble Commission and other statutory documents for submitting this petition.

Pursuant to necessary changes in the Companies Act 2013 and related notifications, the Company had adopted Indian Accounting Standards (Ind AS) while preparing the accounts from the year 2016-17. However, suitable adjustments have been made in this petition in order to make it consistent with the Tariff Regulations and earlier orders of the Hon'ble Commission.

Methodology / Allocation of items have been adopted / done following the Principles / Directives in the Regulations / Order(s) of the Hon'ble Commission, to the extent applicable / feasible. The expenditure for the year 2021-22, reported in Forms 1.12, 1.15 – 1.17 are collated in terms of the applicable provisions of the Tariff Regulations and MYT Order. All expenditure reported are net of allocation to capital accounts, where applicable.

**2. Employee Cost**

In spite of significant surge in the Company's activity level during the pandemic, including increase in number of consumers, meeting peak demand and ensuring network reliability (details elaborated in the Submission Text), there has been decline in employee strength every year through various technology absorption mechanisms effected by the Company, pursuant to the Company's on-going endeavours to manage operating cost through innovations and higher productivity. This period also experienced inflationary effect including that of increase in DA index announced by Government of West Bengal, besides normal increment and other factors. Graphs and charts on rising demand profile, enhanced consumer base and sustained inflation have also been furnished in the Submission Text.

The employee cost detailed in Form 1.17(h) contains the effect of normal increase due to enhanced activity level, inflationary push and effect of market corrections. Consistent efforts are undertaken by the Company to retain critical talent in this highly competitive industry.

It was the duty of the Company to ensure uninterrupted power supply to the essential establishments (hospitals, administrative offices, etc) during the pandemic and therefore it was incumbent of the Company to ensure full safety protocol of its employees and establishments. Hospitalisation expenses relating to Covid-19 are included in Form 1.17(h). However, other medical expenses relating to Covid viz. Quarantine and Vaccination Expenses for the employees are separately claimed in Form 1.17- Centrally Maintained.



**Notes on Expenditure including Other Expenses centrally maintained - Form 1.12 to 1.17**

The uncontrollable own employee cost (net of cost attributable to other activities of Rs. 1303 lakhs included in item 7 of Form 1.17(h) along with allocation of cost for capital jobs) for the year 2021-22 has been worked out and is prayed for in this petition. Auditors' certificate after netting off cost attributable to other activities in this regard has been annexed to this petition in Volume 3, Page 262. In this regard, it requires mentioning that the Company has been facing huge challenges in retaining its highly skilled and dedicated professionals due to significant growth in power sector leading to steep rise in demand for experienced professional expertise both in the fields of generation and distribution of power as well as ancillary services like finance, human resource management, regulatory services etc. In order to ensure retention of critical talents which play a major role in the Company's ability to ensure uninterrupted quality power to its growing consumer base in an efficient manner, it has become incumbent on the part of the Company to gradually move towards market aligned compensation packages for such talents.

Employee cost relating to other activities mentioned in Form 1.24 is not included in employee benefit expenses claimed and has been netted off with related income thereof in the said accounts (does not form part of the Annual Revenue Requirement for 2021-22). Employee cost attributable to other activities and for activities mentioned in Form 1.24 have been identified based on actual deployment of the persons involved. The details of employee cost, as required, have been furnished in Form 1.17 (h).

In terms of Ind AS disclosure requirement a part of the Employee Cost has been shown as "Other comprehensive income" which has been considered on an aggregate basis alongwith the Employee Cost as per the Tariff Order.

In terms of the Tariff Regulations, employee cost is uncontrollable which signifies that variations in cost are allowable through tariff. However, number of employees (i.e. Man/MW ratio) is normative for the generation function, which fixes the number of employees (own plus contracted) of a generating company for the purpose of tariff. When employee cost uncontrollable but based on a normative number, it emanates that for the generating stations, the Company is entitled to full cost of employees worked out on the basis of the normative number of personnel.

Thus, employee number for Generation has been claimed on normative basis with both own employees and contract manpower in terms of Regulation 2.5.5, Table 2.5.5-1, Schedule-9A, Item A., read with Notes x), xi) under Item A. and Note iv) under Item B., and other relevant Regulations of the Hon'ble Commission.

Thus, on conjoint reading of the various provisions of the Tariff Regulations, the Company submits that Man/MW is normative for Generation and the employee cost/Man is treated as uncontrollable. Any variation in the latter is accordingly required to be allowed in tariff. Details of manpower cost for own employees and contractual manpower have been furnished in Form 1.17 (h).

**3. Interest**

(a) Statement of loan actually availed / repaid and actual interest for the year 2021-22 have been furnished in Form C. Interest on normative debt (detailed in Form 1.20(b)) works out to NIL for the year and has accordingly not been claimed.

(b) Necessity of funds by way of temporary accommodation partially arose due to pendency of finalisation of APR Orders for 2018-19 and 2019-20. Also, the shortfall arising for the year 2020-21 and 2021-22 necessitated temporary utilisation of short term borrowings and also funding requirement arising due to external factors which being covered in terms of the Hon'ble Commission's order dated 06.05.2020. Accordingly, Interest on such temporary accommodation has been incurred and prayed for. Interest has been arrived at considering the actual contractual rate of 8.34% on the average balance, which is significantly lower than the norm of "1 year SBI MCLR plus 350 basis points". (1 year SBI MCLR as on 30.09.2021 was 7.00% plus 350 basis points equates to 10.50%). Additionally the Company has also separately claimed Interest on Temporary Accommodation availed for funding of Additional Levy, paid in respect of Coal Mine, which is under the consideration of Appellate Tribunal for Electricity (APTEL).

**Notes on Expenditure including Other Expenses centrally maintained - Form 1.12 to 1.17**

(c) In spite of rigorous follow-ups, electricity dues of majority of public bodies have substantial delayed recovery and in many cases the Company's receivable sums represent huge overdues. Given the utility nature of services being provided by the said entities, it is not practicable to precipitate the actions, which as such are applied by the Company to efficiently manage its receivables. Working Capital provisions under the Tariff Regulations do not take care of situations of unusual delays in realisation of such receivable, as in the given situation. This aspect also merits due consideration of the Hon'ble Commission when considering temporary accommodation / working capital for the year.

(d) In terms of applicable orders, security deposit held is compared against working capital requirement in terms of regulations. Security Deposit is held by the licensee as a safeguard against accumulation of outstanding amounts and is a deterrent for Bad Debts. Since Security Deposit is held by the licensee towards settlement of consumers' dues and also being refundable upon exercise of the option by the consumer in applicable cases, it is prudent to keep the same largely invested in liquid current assets of the Company. While these amounts are settled from time-to-time by the government agencies, there is a time lag for such settlement of dues and some money remains continuously locked resulting in a special need for funds differing from a usual business requirement. Unfortunately, punitive measures against the municipal bodies, providing essential services cannot be contemplated. The shortfall in payment for electricity is required to be met with funds in the hands of the licensee, of which, security deposit is a necessary constituent. Security Deposit held by the Company is generally commensurate with the above stated factors viz. normative working capital requirement, average municipal outstanding and cash and Bank balances together with significant other current assets. Kindly refer to report placed in pages 395-397 of Volume 4 for details.

(e) During the year 2021-22, due to various global as well as domestic factors, specially due to pandemic, availability of capital and pricing thereof became extremely stringent, especially in the power sector. 1 year SBI MCLR stood at 7.75% at the beginning of the year in April 2020 plus 350 basis points equates to 11.25%. Certificates confirming the above rates are annexed to the APR Petition, Volume 5, pages 48 to 50. Moreover, liquidity position and credit availability in power sector has deteriorated significantly. However, through considerable negotiations, the Company could manage to keep its interest rates well below the norm of "1 year SBI MCLR plus 350 basis points". The Company made necessary borrowings keeping in view the applicable Debt-Equity Ratio as per the Regulations for capital expenditure.

(f) In terms of the Regulations, considering normative working capital requirement and the interest rate of 8.34% (being the actual contractual rate at mid year and substantially lower than the norm of "1 year SBI MCLR plus 350 basis points". (1 year SBI MCLR stood at 7.75% at the beginning of the year in April 2020 plus 350 basis points equates to 11.25%, 1 year SBI MCLR stood at 7.00% at the beginning of the year in April 2021 plus 350 basis points equates to 10.50%), The Company's prayer on this account has been included in this petition. Confirmatory certificate on SBI MCLR is placed in the APR Petition in pages 48-49 of Volume 5.

(g) Interest on Temporary Accommodation arising out of pandemic as per Para 11 (c) of Order No SM-22/20-21 dated 06.05.2020 of the Hon'ble Commission - in order to mitigate the hardship of the consumers during lockdown, the Company kept in abeyance billing to the consumers for the months of April 2020 and May 2020, aggregating to Rs 23931 lakhs which was subsequently billed to the consumers during November 2020 to August 2021. The Company had to resort to Temporary Accommodation on the above shortfall in realisation and the interest on the outstanding amount for the year 2021-22 amounting to Rs. 165 lakhs has been separately claimed in Form 1.17 (a).

**4. O&M Expenses**

Actual figures for O&M Expenses have been furnished from the audited annual accounts. O&M Expenses for generation have been further adjusted in accordance with the normative parameters in terms of the MYT Order. Break up of "Other expenses" taken from the audited annual accounts have been certified by the Auditors with due segregation between the functions of Generation and Distribution etc., which has been annexed in the APR Petition in Volume 3, Page 258.

**Notes on Expenditure including Other Expenses centrally maintained - Form 1.12 to 1.17****5. Other Expenses**

While taking the insurance policies and finalizing the premium therefor, the Company has obtained quotations from different insurance companies as envisaged in the Regulations and settled the premium for the year on the basis of the most competitive offer.

**6. Bad Debts**

Bad debts for the year 2021-22 have been duly approved by the Board of Directors in its meeting held on 13.05.2022, through approval of the Annual Accounts of the Company. The figure represents amount actually written off. The claim of the Company is within permissible limits of the Regulations.

**7. Income Tax**

Following the Hon'ble Commission's Regulations / Order(s), actual Income-Tax payment for the financial year 2020-21 is prayed for in this petition. As per consistent practice, payment on account of Income-Tax for the financial year 2021-22 and earlier period(s) (not included in the petitions so far) will form part of future claims on account of Income Tax and will be included in the APR petition for 2022-23. Necessary certification by the Auditors for the same is being submitted with the APR Petition in Volume 3, Page 272. The Company had submitted Assessment Orders upto financial year 2017-18 with the Hon'ble Commission vide communication no. 74798 dated 31.12.2021. The Company has also vide APR Petition of 2020-21, submitted the Income Tax Order for the Assessment Year 2020-21 (Financial Year 2019-20). The demand as per the Order has been challenged by the Company in appropriate forum, the outcome of which is still pending. The Company's Income Tax Scrutiny Assessment for the financial year 2018-19 has not been taken up. Any Claims arising in respect of Income Tax, relating to the above year will be included in subsequent APR petitions. The Company has not received any further Income Tax Orders as on the date of this Petition.

**8. Goods and Service Tax (GST)**

The Government of India has issued various circulars from time to time regarding levy of Goods and Services Tax (GST) on various items. In view of emerging situations, the Company has not made any separate claim under this petition in respect of Fixed Cost expenses. Such claim, if any, on account of GST will be made in subsequent APR petitions based on actual payment.

**9. Power Purchase**

Auditors' Certificate for cost of actual power procurement during the year, has been furnished in the FPPCA Petition for 2021-22. Cost of swap-in and swapped out energy has been considered in terms of the principle adopted in the APR-FPPCA Orders dated 01.08.2022.

**10. Power Purchaser Fund**

The Company has not been granted any sum towards Power Purchaser Fund during the year and accordingly no separate accounts is required to be maintained.

**11. Corporate Social Responsibility (CSR)**

As per the Companies Act, 2013, the Company is statutorily required to contribute 2% of its applicable Profit towards CSR. Accordingly the Company has made a contribution of Rs 2070 lakhs and the same has been prayed for in this petition and included in Form 1.17.

**12. Efficiency Improvement**

The Company has a vision of establishing itself as a consumer-oriented power utility consistent with global standards. It already has a number of awards and accolades which establishes its position as one of the best electricity companies in India (details of awards and certificates are furnished in the Submission Text). It is presently in the process of reinventing itself to provide world class experience to the consumers. A number of benchmark studies, detailed analysis and improvement initiatives emanating therefrom, along with necessary adoption of modern technology, are being rapidly undertaken to enable the Company to transform itself.

**13 Amphan Damage Expenses**

The Company had made a detailed submission in respect of Amphan Damages vide APR Petition of 2020-21 and accordingly the Insurance Claim written off during the year amounting to Rs. 1110 lakhs has not been claimed in this Petition.

**14 Mitigating Expenses for the Covid-19 Pandemic**

The world experienced unprecedented Covid-19 induced pandemic. The pandemic and related restrictions have impacted the operations of the Company immensely. Significant additional expenses have been incurred to meet various operational requirements, conforming to relevant Government advisories / social distancing norms and safety of consumers / employees. Particular emphasis has been given on critical operations like seamless generation from the Generating Stations, system operations and distribution services to ensure reliability of supply. In terms of Para 5.28 of the MYT Order dated 01.08.2022, Expenses related to the pandemic are included in this Petition at appropriate places, a summary of which is given below:-

| Station                        | <i>Rs in Lakh</i>                                     |                             |                     |                      |            |
|--------------------------------|---|-----------------------------|---------------------|----------------------|------------|
|                                | Sanitisation, PPE and other Covid mitigating Expenses | Car/Ambulance Hire Expenses | Quarantine Expenses | Vaccination Expenses | Total      |
| Budge Budge Generating Station | 1   |                             |                     |                      | 1          |
| Southern Generating Station    | 2   |                             |                     |                      | 2          |
| Distribution                   | 139   |                             |                     |                      | 139        |
| Centrally Maintained           | 349   | 83                          | 240                 | 129                  | 802        |
| <b>Gross Covid Expenses</b>    | <b>491</b>  | <b>83</b>                   | <b>240</b>          | <b>129</b>           | <b>943</b> |

**Note:-**

Quarantine Expenses amounting to Rs. 164 lakhs, charged to Statement of Profit & Loss in the financial year 2021-22, was claimed in the year of payment through APR Petition of 2020-21. Hence the same has not been claimed in the APR Petition of 2021-22

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

| <b>Ref.</b> | <b>Particulars</b>  | <b>2021-22<br/>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  | 128800                       | As per Form 1.11   |
|             | Oil   | 4157                         |  |
|             |   | 132957                       |  |
| (ii)        | Coal & Ash handling charges                               | 1044                         | From Audited Accounts  |
| (iii)       | Demurrage for Transportation of Fuel                      |                              | Old stations - Budge<br>Budge Rs. 104 Lakhs &<br>Southern Rs. 3 Lakhs  |
| (iv)        | Water Cess  | -                            | From Audited Accounts  |
| (v)         | O & M Expenses  |                              |  |
| (a)         | Repairs & Maintenance (excluding stores)                  |                              |  |
|             | Buildings   | 147                          | From Audited Accounts.<br>Please refer to Note 4 on<br>"Notes on Expenditure<br>including Other Expenses<br>centrally maintained -<br>Form 1.12 to 1.17" |
|             | Plant & Machineries                                       | 6496                         |  |
|             | Others  | 5                            |  |
| (b)         | Security Charges  | 869                          |  |
|             |   | 7516                         |  |
|             | Less : Employee Costs - Contractors                       | 5388                         | Please refer to Note 1<br>below  |
|             |   | 2128                         |  |

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

| <b>Ref.</b> | <b>Particulars</b>                         | <b>2021-22</b><br><b>Rs. Lakhs</b> | <b>Comments</b>  |
|-------------|--|------------------------------------|--|
| (c)         | Consumption of stores & spares             | 4300                               | From Audited Accounts.<br>Please refer to Note 4 on<br>"Notes on Expenditure<br>including Other Expenses<br>centrally maintained -<br>Form 1.12 to 1.17" |
| (d)         | Travelling Expenses                        | 490                                |  |
| (e)         | Vehicle Running & Maintenance              | 176                                |  |
| (f)         | Telephone Expenses                         | 34                                 |  |
| (g)         | Other Management & Administrative Expenses | 787                                |  |
| (h)         | Computer Maintenance Expenses              | 62                                 |  |
| (i)         | Audit Fees                                 | 153                                |  |
| (j)         | Differential O & M expenses                | 6720                               |  |
|             | Overall O & M Expenses under Regulations   | 14849                              |  |
| (vi)        | a) Employee Costs - Own                    |                                    |  |
|             | Salaries & Wages                           | 10961                              |  |
|             | Bonus / Ex-gratia                          | 3                                  |  |
|             | Contribution to Funds                      | 1136                               |  |
|             | Welfare Expenses                           | 901                                |  |
|             |  | 13001                              |  |
|             | b) Employee Costs - Contractors            | 5388                               | Please refer to Note 1<br>below  |
| (vii)       | Depreciation                               | 6568                               | From Audited Accounts  |
| (viii)      | Expenses due to Penalty, Fines etc.        |                                    |  |
| (ix)        | Rates & Taxes                              | 475                                | From Audited Accounts  |



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

| <b>Ref.</b> | <b>Particulars</b>                            | <b>2021-22<br/>Rs. Lakhs</b> | <b>Comments</b>   |
|-------------|---|------------------------------|---|
| (x)         | Rent  | 79                           | From Audited Accounts   |
| (xi)        | Insurance Premium Payable                     | 1500                         | 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 | 2                            | Please refer to Note 14 on "Notes on Expenditure including Other Expenses centrally maintained - Form 1.12 to 1.17".  |
| (xiii)      | Payment under Voluntary Separation Scheme     | 534                          |   |
| (xiv)       | Lease Rent                                    | -                            |   |
|             | <b>Overall - 1.12 (All Stations)</b>          | <b>176397</b>                |   |

**Notes :**

1. Claim on account of Employee Cost - own and employee cost for contractors shown above are considered at 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 31.3.2022, excluding contractors' employees in regular establishments, are 578 for Budge Budge (750 MW), 294 for Southern (135 MW), 3 for Titagarh (240 MW). The Company has gainfully utilised the existing manpower of Titagarh at Company's various establishments and only 3 employees are there at Titagarh as on 31.3.2022 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 3 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 2021-22</b> | <b>Rs. Lakh / MW</b> |
|-------------------------------------|----------------------|
| Budge Budge Generating Station      | 15.94                |
| Southern Generating Station         | 18.86                |

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

3. Item heads have been re-arranged for clearer presentation in terms of the requirements under the Tariff Regulations.
  4. Other Management & Administrative Expenses include Rs. 2.69 Lakh of Advertisement expenses and Rs. 1.19 Lakhs of Stamps and Courier charges. Kindly refer to the Auditors' Certificate in page 258, Volume 3 for further details.
  5. O & M Expenses in respect of Titagarh has been submitted and prayed for at actuals for certain unavoidable expenses, which may kindly be allowed by the Hon'ble Commission. Such expenses are required for safe keeping of the plant.
  6. The Contractor Employee Cost in respect of Generating Stations have been provided in Form 1.17(h): Break-up of Contractual Employee Cost - Generating Station. Kindly refer to the Auditors' Certificate in page 264, Volume 3 for further details.
  7. The Auditors' certification of "Other Expenses" is placed in this petition.
-



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

| <i>Ref.</i> | <i>Particulars</i>                                       | <i>2021-22<br/>Rs. Lakhs</i> |
|-------------|--|------------------------------|
|             | <i>Cost of Energy from CESC Generation - Budge Budge</i> |                              |
|             | <i>Excludes expense shown under any other head</i>       |                              |
| (i)         | Fuel Cost  |                              |
|             | Coal   | 124044                       |
|             | Oil  | 3962                         |
|             |  | 128006                       |
| (ii)        | Coal & Ash handling charges                              | 980                          |
| (iii)       | Demurrage for Transportation of Fuel                     |                              |
| (iv)        | Water Cess   | -                            |
| (v)         | O & M Expenses   |                              |
| (a)         | Repairs & Maintenance (excluding stores)                 |                              |
|             | Buildings  | 144                          |
|             | Plant & Machineries                                      | 5160                         |
|             | Others   | 3                            |
| (b)         | Security Charges   | 642                          |
|             |  | 5948                         |
|             | Less : Employee Costs - Contractors                      | 4757                         |
|             |  | 1191                         |
| (c)         | Consumption of stores & spares                           | 4028                         |
| (d)         | Travelling Expenses                                      | 429                          |
| (e)         | Vehicle Running & Maintenance                            | 134                          |
| (f)         | Telephone Expenses                                       | 21                           |

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

| <b>Ref.</b> | <b>Particulars</b>                            | <b>2021-22<br/>Rs. Lakhs</b> |
|-------------|---|------------------------------|
| (g)         | Other Management & Administrative Expenses    | 602                          |
| (h)         | Computer Maintenance Expenses                 | 47                           |
| (i)         | Audit Fees                                    | 119                          |
| (j)         | Differential O & M expenses                   | 5384                         |
|             | Overall O & M Expenses under Regulations      | 11955                        |
| (vi)        | a) Employee Costs - Own                       |                              |
|             | Salaries & Wages                              | 6664                         |
|             | Bonus / Ex-gratia                             | 1                            |
|             | Contribution to Funds                         | 684                          |
|             | Welfare Expenses                              | 628                          |
|             |   | 7977                         |
|             | b) Employee Costs - Contractors               | 4757                         |
| (vii)       | Depreciation                                  | 5703                         |
| (viii)      | Expenses due to Penalty, Fines etc.           |                              |
| (ix)        | Rates & Taxes                                 | 361                          |
| (x)         | Rent  |                              |
| (xi)        | Insurance Premium Payable                     | 1273                         |
| (xii)       | Mitigating Expenses for the Covid-19 Pandemic | 1                            |
| (xiii)      | Lease Rent                                    |                              |
|             | <b>Overall - 1.12 (Budget Budget)</b>         | <b>161013</b>                |

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

| <b>Ref.</b> | <b>Particulars</b>                                    | <b>2021-22<br/>Rs. Lakhs</b> |
|-------------|---|------------------------------|
|             | <i>Cost of Energy from CESC Generation - Southern</i> |                              |
|             | <i>Excludes expense shown under any other head</i>    |                              |
| (i)         | Fuel Cost   |                              |
|             | Coal  | 4756                         |
|             | Oil   | 195                          |
|             |   | 4950                         |
| (ii)        | Coal & Ash handling charges                           | 64                           |
| (iii)       | Demurrage for Transportation of Fuel                  |                              |
| (iv)        | Water Cess  | -                            |
| (v)         | O & M Expenses  |                              |
| (a)         | Repairs & Maintenance (excluding stores)              |                              |
|             | Buildings   | 1                            |
|             | Plant & Machineries                                   | 1075                         |
|             | Others  | 2                            |
| (b)         | Security Charges                                      | 226                          |
|             |   | 1304                         |
|             | Less : Employee Costs - Contractors                   | 631                          |
|             |   | 673                          |
| (c)         | Consumption of stores & spares                        | 230                          |
| (d)         | Travelling Expenses                                   | 58                           |
| (e)         | Vehicle Running & Maintenance                         | 39                           |
| (f)         | Telephone Expenses                                    | 12                           |

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

| <b>Ref.</b> | <b>Particulars</b>                            | <b>2021-22<br/>Rs. Lakhs</b> |
|-------------|---|------------------------------|
| (g)         | Other Management & Administrative Expenses    | 149                          |
| (h)         | Computer Maintenance Expenses                 | 15                           |
| (i)         | Audit Fees                                    | 34                           |
| (j)         | Differential O & M expenses                   | 1336                         |
|             | Overall O & M Expenses under Regulations      | 2546                         |
| (vi)        | a) Employee Costs - Own                       |                              |
|             | Salaries & Wages                              | 4258                         |
|             | Bonus / Ex-gratia                             | 1                            |
|             | Contribution to Funds                         | 448                          |
|             | Welfare Expenses                              | 271                          |
|             |   | 4978                         |
|             | b) Employee Costs - Contractors               | 631                          |
| (vii)       | Depreciation                                  | 332                          |
| (viii)      | Expenses due to Penalty, Fines etc.           |                              |
| (ix)        | Rates & Taxes                                 | 2                            |
| (x)         | Rent  | 79                           |
| (xi)        | Insurance Premium Payable                     | 216                          |
| (xii)       | Mitigating Expenses for the Covid-19 Pandemic | 2                            |
| (xiii)      | Lease Rent                                    |                              |
|             | <b>Overall - 1.12 (Southern)</b>              | <b>13799</b>                 |

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

| <i>Ref.</i> | <i>Particulars</i>                                    | <i>2021-22<br/>Rs. Lakhs</i> |
|-------------|---|------------------------------|
|             | <i>Cost of Energy from CESC Generation - Titagarh</i> |                              |
|             | <i>Excludes expense shown under any other head</i>    |                              |
| (i)         | Fuel Cost   |                              |
|             | Coal  |                              |
|             | Oil   |                              |
| (ii)        | Coal & Ash handling charges                           | -                            |
| (iii)       | Demurrage for Transportation of Fuel                  |                              |
| (iv)        | Water Cess  | -                            |
| (v)         | O & M Expenses  |                              |
| (a)         | Repairs & Maintenance (excluding stores)              |                              |
|             | Buildings   | 2                            |
|             | Plant & Machineries                                   | 140                          |
|             | Others  | 0                            |
| (b)         | Security Charges                                      | 1                            |
|             |   | 143                          |
|             | Less : Employee Costs - Contractors                   | -                            |
|             |   | 143                          |
| (c)         | Consumption of stores & spares                        | 42                           |
| (d)         | Travelling Expenses                                   | 3                            |
| (e)         | Vehicle Running & Maintenance                         | 3                            |
| (f)         | Telephone Expenses                                    | 0.2                          |

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

| <i>Ref.</i> | <i>Particulars</i>   | <i>2021-22<br/>Rs. Lakhs</i> |
|-------------|--|------------------------------|
| (g)         | Other Management & Administrative Expenses                 | 36                           |
| (h)         | Computer Maintenance Expenses                              | 1                            |
| (i)         | Audit Fees   |                              |
| (j)         | Differential O & M expenses                                |                              |
|             | Overall O & M Expenses under Regulations                   | 228                          |
| (vi)        | a) Employee Costs - Own                                    |                              |
|             | Salaries & Wages   | 39                           |
|             | Bonus / Ex-gratia  | 1                            |
|             | Contribution to Funds                                      | 4                            |
|             | Welfare Expenses   | 2                            |
|             |  | 46                           |
|             | b) Employee Costs - Contractors                            |                              |
| (vii)       | Depreciation   | 533                          |
| (viii)      | Expenses due to Penalty, Fines etc.                        |                              |
| (ix)        | Rates & Taxes  | 113                          |
| (x)         | Rent   |                              |
| (xi)        | Insurance Premium Payable                                  | 11                           |
| (xii)       | Mitigating Expenses for the Covid-19 Pandemic              |                              |
| (xiii)      | Payment under Voluntary Separation Scheme (See Note below) | 534                          |
| (xiv)       | Licence fee and maintenance charges for railway siding     | 121                          |
| (xv)        | Lease Rent   |                              |
|             | <i>Overall - 1.12 (Titagarh)</i>                           | <b>1586</b>                  |

**Notes:**

1. The Company through its constant endeavour has reduced the manpower deployment in Titagarh Generating Station, other than such number of manpower/security required for safe-keeping of the Plant.

2. TGS has served the consumers since 1983. Over the years, the station had maintained high Plant Load Factor and Plant Availability Factor. Considering the past performance, a one-time expenditure, pertaining to Voluntary Separation Scheme for contractual employees of this station, amounting to Rs. 534 lakhs, may kindly be allowed.

**Form 1.13: Expenditure - Transmission of Energy**

| <i>Ref.</i> | <i>Particulars</i>  | <i>2021-22</i> |
|-------------|---|----------------|
|             | <i>Expenses on Transmission of Energy</i><br><i>Excludes Expenses shown under any other head</i>                      |                |
| (i)         | Consumption of stores & spares  |                |
| (ii)        | Repairs & Maintenance (excluding salaries etc. & stores)<br>Buildings<br>Transmission & Distribution Assets<br>Others |                |
| (iii)       | Employee Costs<br>Salaries & Wages<br>Bonus<br>Contribution to Funds<br>Welfare Expenses                              |                |
| (iv)        | Depreciation  |                |
| (v)         | Travelling Expenses   |                |
| (vi)        | Vehicle Maintenance   |                |
| (vii)       | Telephone Expenses  |                |
| (viii)      | Security Charges  |                |
| (ix)        | Other Management & Administrative Expenses  |                |
| (x)         | Expenses due to Penalty, Fines etc.   |                |
| (xi)        | Others (specify)  |                |
|             | <i>Overall (1.13) - Transmission</i>  |                |

The Company does not have transmission lines in terms of the provisions of the Electricity Act, 2003 as its "high pressure cables and overhead lines" are an essential part of the distribution system. Therefore the above Form is not applicable for the Company.

**Form 1.14: Average System Demand for Transmission Systems**

| Ref. | Season / time of the day | <i>2021-22</i> |
|------|--------------------------|----------------|
| 1.   | Summer                   |                |
| 2.   | Monsoon                  |                |
| 3.   | Winter                   |                |
|      | Grand Total              |                |

The Company does not have transmission lines in terms of the provisions of the Electricity Act, 2003 as its "high pressure cables and overhead lines" are an essential part of the distribution system. Therefore the above Form is not applicable for the Company.

---



**Form 1.15: Expenditure - Distribution of Energy**

| <i>Ref.</i> | <i>Particulars</i>   | <i>2021-22</i><br><i>Rs. Lakhs</i> | <i>Comments</i>  |
|-------------|--|------------------------------------|--|
|             | <i>Expenses on Distribution of Energy</i><br><br><i>(Excludes Expenses shown under any other head)</i> |                                    |  |
| (i)         | Consumption of stores & spares   | 2619                               | From Audited Annual Accounts. Please refer to Note 4 on "Notes on Expenditure including Other Expenses centrally maintained - Form 1.12 to 1.17" |
| (ii)        | Repairs & Maintenance (excluding salaries etc. & stores)   |                                    |  |
|             | Buildings  | 41                                 |  |
|             | Distribution Assets  | 11276                              |  |
|             | Others   | 378                                |  |
|             |  | 11696                              |  |
| (iii)       | Employee Costs   |                                    | From Audited Annual Accounts. Please refer to Note 2 on "Notes on Expenditure including Other Expenses centrally maintained - Form 1.12 to 1.17" |
|             | Salaries & Wages   | 40150                              |  |
|             | Bonus / Ex-gratia  | 16                                 |  |
|             | Contribution to Funds  | 4389                               |  |
|             | Welfare Expenses   | 2741                               |  |
|             |  | 47296                              |  |
| (iv)        | Depreciation   | 36243                              | From Audited Accounts  |
|             | Less : Depreciation on assets created by utilising proceeds from sale of old assets                    | 439                                | Deduction in terms of Regulation 5.15.1 (iv)   |
|             |  | 35804                              |  |

**Form 1.15: Expenditure - Distribution of Energy**

| <i>Ref.</i> | <i>Particulars</i>                            | <i>2021-22<br/>Rs. Lakhs</i> | <i>Comments</i>  |   |
|-------------|---|------------------------------|--|---|
| (v)         | Travelling Expenses                           | 1611                         | From Audited Annual Accounts. Please refer to Note 4 on "Notes on Expenditure including Other Expenses centrally maintained - Form 1.12 to 1.17" |   |
| (vi)        | Vehicle Running & Maintenance                 | 418                          |  |   |
| (vii)       | Telephone Expenses                            | 488                          |  |   |
| (viii)      | Security Charges                              | 1015                         |  |   |
| (ix)        | Advertisement                                 | 7                            |  |   |
| (x)         | Stamps & Courier Charges                      | 8                            |  |   |
| (xi)        | Other Management & Administrative Expenses    | 1612                         |  |   |
| (xii)       | Expenses due to Penalty, Fines etc.           |                              |  |   |
| (xiii)      | Computer Maintenance Expenses                 | 311                          |  |   |
| (xiv)       | Mitigating Expenses for the Covid-19 Pandemic | 139                          |  | Please refer to Note 14 on "Notes on Expenditure including Other Expenses centrally maintained - Form 1.12 to 1.17".  |
| (xv)        | Insurance Premium Payable                     | 556                          |  | 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". |
|             | <b>Overall (1.15) - Distribution</b>          | <b>103578</b>                |  |   |

**Notes :**

1. Expenses specifically attributable to distribution activities have been shown above. Others are considered under centrally maintained expenses.

**2. Employee Cost**

Employee Cost shown above represents the same on own employees. Employee Cost of contractors' personnel is included in Repairs & Maintenance expenditure since the contractors are engaged to provide only job specific services as per rate schedule and are accordingly paid for. An estimated number of 2173 regular contractors' employees are engaged to carry out such jobs.

**Form 1.16 : Expenditure - Sale of Energy**

| <i>Ref.</i> | <i>Particulars</i>                                       | <i>2021-22<br/>Rs. Lakhs</i> | <i>Comments</i>   |
|-------------|--|------------------------------|---|
|             | <i>Expenses on Sale of Energy</i>                        |                              |   |
|             | <i>(Excludes Expenses shown under any other head)</i>    |                              |   |
| (i)         | Consumption of stores                                    | 145                          | From Audited Annual Accounts and Auditors' Certificate. Please refer to Note 4 on "Notes on Expenditure including Other Expenses centrally maintained - Form 1.12 to 1.17"  |
| (ii)        | Repairs & Maintenance (excluding salaries etc. & stores) | 174                          |   |
| (iii)       | Employee Costs   |                              | From Audited Accounts. Please refer to Note 2 on "Notes on Expenditure including Other Expenses centrally maintained - Form 1.12 to 1.17"   |
|             | Salaries & Wages   | 12790                        |   |
|             | Bonus / Ex-gratia  | 5                            |   |
|             | Contribution to Funds                                    | 1398                         |   |
|             | Welfare Expenses   | 766                          |   |
|             |  | 14959                        |   |
| (iv)        | Depreciation   | -                            | Assets utilised for effecting Sale of energy cannot be segregated as such as in many cases those are inextricably linked with distribution activities. Hence depreciation has been clubbed appropriately either with distribution expenses or with centrally maintained expenses. |

**Form 1.16 : Expenditure - Sale of Energy**

| <i>Ref.</i> | <i>Particulars</i>                            | <i>2021-22<br/>Rs. Lakhs</i> | <i>Comments</i>   |
|-------------|---|------------------------------|---|
| (v)         | Travelling Expenses                           | 552                          | <p>From Audited Annual Accounts and Auditors' Certificate. Please refer to Note 4 on "Notes on Expenditure including Other Expenses centrally maintained - Form 1.12 to 1.17"</p> <p>Please refer to Note 14 on "Notes on Expenditure including Other Expenses centrally maintained - Form 1.12 to 1.17".</p> |
| (vi)        | Vehicle Running & Maintenance                 | 111                          |   |
| (vii)       | Telephone Expenses                            | 222                          |   |
| (viii)      | Advertisement                                 | 165                          |   |
| (ix)        | Computer Maintenance Expenses                 | 1142                         |   |
| (x)         | Stamps & Courier Charges                      | 1777                         |   |
| (xi)        | Other Management & Administrative Expenses    | 3742                         |   |
| (xii)       | Expenses due to Penalty, Fines etc.           |                              |   |
| (xiii)      | Mitigating Expenses for the Covid-19 Pandemic |                              |   |
| (xiv)       | Security                                      | 289                          |   |
|             | <b>Overall (1.16) - Sale of Energy</b>        | <b>23278</b>                 |   |

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

| <i>Ref.</i> | <i>Particulars</i>   | <i>2021-22<br/>Rs. Lakhs</i> | <i>Comments</i>   |
|-------------|--|------------------------------|---|
| (a)         | (i) Rent   | 2781                         | From Audited Accounts   |
|             | (ii) Rates & Taxes<br>(Other than taxes on income & profits)               | 538                          | From Audited Accounts   |
| (b)         | Interest   |                              |   |
| (i)         | Interest on Loans on Capital Account                                       | 16091                        | 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]                           | 46576                        | 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]                                   | 5987                         | 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 | 10640                        | From Audited Accounts, in terms of Regulation 5.6.5.3   |
| (v)         | Interest on advance from consumers   |                              |   |
| (vi)        | Other Finance Charges [Form 1.17c]   | 1553                         | As per Form 1.17 (c)  |
| (vii)       | Lease Rental   | 994                          | From Audited Accounts   |
| (viii)      | Delayed Payment Surcharge  |                              |   |
| (c)         | Bad Debts  | 3276                         | Please refer to Note 6 on "Notes on Expenditure including Other Expenses centrally maintained - Form 1.12 to 1.17"                        |
| (d)         | Legal Charges  | 941                          | From Audited Accounts. Certificate enclosed in Annex C22.   |
| (e)         | Consultancy Fees, charges and expenses                                     | 110                          | 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   | 321                          |   |
| (g)         | Depreciation   | 1042                         | From Audited Accounts   |
| (h)         | Advance against Depreciation [Form 1.17e]                                  | 4248                         | 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]                                     | 0.0                          | Please refer to Form 1.12 and 1.15  |

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

| Ref.  | Particulars  | 2021-22<br>Rs. Lakhs | Comments   |
|-------|--|----------------------|--|
| (l)   | Employee costs & Directors' fees & expenses              |                      |  |
| (i)   | Salaries & Wages   | 11832                |  |
| (ii)  | Bonus / Ex-gratia  | 1                    |  |
| (iii) | Contribution to Funds                                    | 1101                 | From Audited Accounts. Please refer to Note 2 on "Notes on Expenditure including Other Expenses centrally maintained - Form 1.12 to 1.17"  |
| (iv)  | Welfare Expenses   | 429                  |  |
| (v)   | Directors' fees & expenses                               | 95                   |  |
| (m)   | Consumption of printing, stationery and stores           | 67                   | From Audited Accounts. Please refer to Note 4 on "Notes on Expenditure including Other Expenses centrally maintained - Form 1.12 to 1.17"  |
| (n)   | Repairs & Maintenance (excluding salaries etc. & stores) | 1842                 |  |
| (o)   | Travelling Expenses                                      | 641                  |  |
| (p)   | Postage  | 48                   |  |
| (q)   | Security   | 170                  |  |
| (r)   | Intangible Assets written off                            |                      | Please refer Form 1.18(b)  |
| (s)   | Telephone, Telex etc.                                    | 69                   | From Audited Accounts. Please refer to Note 4 on "Notes on Expenditure including Other Expenses centrally maintained - Form 1.12 to 1.17"  |
| (t)   | Vehicle Running & Maintenance                            | 436                  |  |
| (u)   | Advertisement  | 852                  |  |
| (v)   | Computer Maintenance Expenses                            | 230                  |  |
| (w)   | General Establishment Charges (net of recovery)          | 8572                 | 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"  |
| (x)   | DSM Charges etc.   | 838                  | Within the limits specified in the applicable Regulations. Amount as per SLDC records. Applicable details furnished through the petition dated 29 September 2022; units also available in the Auditors' Report and Certificate in Annex C3 of this petition. |
| (y)   | Corporate Social Responsibility                          | 2070                 | Please refer to Note 11 on "Notes on Expenditure including Other Expenses centrally maintained - Form 1.12 to 1.17"  |
| (z)   | Mitigating Expenses for the Covid-19 Pandemic            | 802                  | Please refer to Note 14 on "Notes on Expenditure including Other Expenses centrally maintained - Form 1.12 to 1.17"  |
| (za)  | Terminal Benefits  |                      |  |
| (zb)  | Taxes on Income / Profits                                | 18057                | Please refer to Note 7 on "Notes on Expenditure including Other Expenses centrally maintained - Form 1.12 to 1.17"   |
|       | Overall (1.17)   | 143249               |  |

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

| <i>Particulars</i>  | <i>2021-22<br/>Rs. Lakhs</i> |
|---|------------------------------|
| Opening Balance as per APR Petition for 2020-21   | 390771                       |
| Addition during the year as per Form E  | 131220                       |
| Settlement during the year/APR Order & Tariff Order Adjustments   | -11219                       |
| Closing Balance   | 510771                       |
| Interest on Temporary Accommodation @ 8.34% (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.  | 38932                        |
| 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(g) in Notes on Expenditure including Other Expenses centrally maintained - Form 1.12 to 1.17) | 165                          |
| Interest due to the impact of additional levy loan  | 7479                         |
| (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.)  |                              |
| <b>Total Interest as per 1.17(a)</b>  | <b>46576</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 2021-22

|     | <b>Particulars</b>   | <b>2021-22</b><br><i>Rs. Lakhs</i> | <b>Remarks</b>  |
|-----|--|------------------------------------|---|
| 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 the APR Petition)   | 108567                             | 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>   | 390771                             | 13 = 10+11-12   |
| 14. | <b>Opening Balance for 2021-22</b>   | 390771                             | 14 = 13   |
|     | <b><u>Additions during the year :</u></b>  |                                    |   |
| 15. | - Claim for 2021-22 (Form E, volume 2, pg 142 of this Petition)  | 131220                             | Form E of this Petition   |
|     | <b><u>Settlement during the year :</u></b>   |                                    |   |
| 16. | - Pursuant to Tariff Order for 2020-21 and 2021-22 - vide para 6.4.4   | 11219                              | Para 6.4.4, Page 101 of the Tariff Order dated 1 August 2022  |



## Interest on Temporary Accommodation for 2021-22

|     | <i>Particulars</i>  | <i>2021-22</i><br><i>Rs. Lakhs</i> | <i>Remarks</i>                                  |
|-----|---|------------------------------------|---|
| 17. | <b>Closing Balance for 2021-22</b>  | <b>510771</b>                      | <b>17 = 14+15-16</b>                            |
| 18. | <b>Average Balance</b>  | <b>450771</b>                      | <b>18 = (14 + 17)/2</b>                         |
| 19. | Interest on Temporary Accommodation @ 8.34% (actual rate of interest) on the average balance above                            | 37594                              | 19=18*8.34%                                     |
| 20. | Interest on costs for which appeals have been preferred by the Company before the Honb'le APTEL @ 8.34%                       | 1338                               |   |
| 21. | Interest on Temporary Accommodation on unrealised arrears as above  | <b>38932</b>                       | <b>21 = 19 + 20</b>                             |
| 22. | 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 | <b>165</b>                         |   |
| 23. | Interest due to the impact of additional levy loan  | <b>7479</b>                        |   |
| 24. | <b>Interest on Temporary Accommodation prayed for through the Supplementary Petition (Form 1.17 (a))</b>                      | <b>46576</b>                       | 24 = 21 + 22 + 23<br>Tallies with 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 |
| 31.03.14       | 21468      | 11921       | -          | 137        | 11573       | -          | -          | 38274       | -           | -           | -           | -           | -           | -           | -          | -          | -          | -          | -           | -           | -           | -     | 83373  |
| Arrear         |            |             |            |            |             | 15824      |            |             | -9697       |             |             |             |             |             |            |            |            |            |             |             |             |       | 6127   |
| Recovery 14-15 | -11139     | -11000      |            | -137       |             | -3043      |            |             |             |             |             |             |             |             |            |            |            |            |             |             |             |       | -25319 |
| 31.03.15       | 10329      | 921         | -          | -          | 11573       | 12781      |            | 38274       | -9697       | -           | -           | -           | -           | -           | -          | -          | -          | -          | -           | -           | -           | -     | 64181  |
| Arrear         |            |             |            |            |             |            |            |             |             | -11880      |             |             |             |             |            |            |            |            |             |             |             |       | -11880 |
| Recovery 15-16 | -10329     | -921        |            |            | -7000       | -12781     |            |             |             |             |             |             |             |             |            |            |            |            |             |             |             |       | -31031 |
| 31.03.16       | -          | -           | -          | -          | 4573        | -          | -          | 38274       | -9697       | -11880      | -           | -           | -           | -           | -          | -          | -          | -          | -           | -           | -           | -     | 21270  |
| Arrear         |            |             |            |            |             |            | 6311       |             |             |             |             | 11327       |             |             |            |            |            |            |             |             |             |       | 17638  |
| Recovery 16-17 |            |             |            |            | -4573       |            | -3965      |             |             |             |             |             |             |             |            |            |            |            |             |             |             |       | -8538  |
| 31.03.17       | -          | -           | -          | -          | -           | -          | 2346       | 38274       | -9697       | -11880      | 11327       | -           | -           | -           | -          | -          | -          | -          | -           | -           | -           | -     | 30370  |
| Arrear         |            |             |            |            |             |            |            |             |             |             |             |             | 11695       |             |            |            |            |            |             |             |             |       | 11695  |
| Recovery 17-18 |            |             |            |            |             |            | -2346      |             |             |             |             |             |             |             |            |            |            |            |             |             |             |       | -2346  |
| 31.03.18       |            |             |            |            |             |            | -          | 38274       | -9697       | -11880      | 11327       | 11695       |             |             | -          | -          | -          | -          | -           | -           | -           | -     | 39719  |
| Arrear         |            |             |            |            |             |            |            |             |             |             |             |             | 144164      |             |            |            |            |            |             |             |             |       | 144164 |
| Recovery 18-19 |            |             |            |            |             |            |            | -22545      |             |             |             |             |             |             |            |            |            |            |             |             |             |       | -22545 |
| 31.03.19       |            |             |            |            |             |            |            | 15729       | -9697       | -11880      | 11327       | 11695       | 144164      | -           | -          | -          | -          | -          | -           | -           | -           | -     | 161338 |
| Arrear         |            |             |            |            |             |            |            |             |             |             |             |             |             | 116025      |            |            |            |            |             |             |             |       | 116025 |
| Recovery 19-20 |            |             |            |            |             |            |            | -455        |             |             |             |             |             |             |            |            |            |            |             |             |             |       | -455   |
| 31.03.20       |            |             |            |            |             |            |            | 15274       | -9697       | -11880      | 11327       | 11695       | 144164      | 116025      | -          | -          | -          | -          | -           | -           | -           | -     | 276909 |
| Arrear         |            |             |            |            |             |            |            |             |             |             |             |             |             |             |            |            |            |            |             |             | 108567      |       | 108567 |
| Recovery 20-21 |            |             |            |            |             |            |            | -15274      | 9697        | 10872       |             |             |             |             |            |            |            |            |             |             |             |       | 5295   |
| 31.03.21       |            |             |            |            |             |            |            | 0.1         | 0.0         | -1008       | 11327       | 11695       | 144164      | 116025      | -          | -          | -          | -          | 108567      | -           | -           | -     | 390771 |
| Arrear         |            |             |            |            |             |            |            |             |             |             |             |             |             |             |            |            |            |            |             |             | 131220      |       | 131220 |
| Recovery 21-22 |            |             |            |            |             |            |            | 0           | 0           | 1008        | -11327      | -900        |             |             |            |            |            |            |             |             |             |       | -11219 |
| 31.03.22       |            |             |            |            |             |            |            | 0           | 0           | 0           | 0           | 10795       | 144164      | 116025      | -          | -          | -          | -          | 108567      | 131220      | -           | -     | 510771 |

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

|     | <i>Particulars</i>                                 | <i>2021-22<br/>Rs. Lakhs</i> |
|-----|--|------------------------------|
| A.  | Working Capital<br>Gross Sales                     | 826600                       |
| B1. | Less : Depreciation including Advance Depreciation | 47662                        |
| B2. | Less : Deferred Revenue Expenditure                | -                            |
| B3. | Less : Return on Equity                            | 72291                        |
| B4. | Less : Bad Debt                                    | 3276                         |
| B5. | Less : Reserve for unforeseen exigencies           | -                            |
| B6. | Less : Security Deposit for the year (net)         | -14509                       |
| B.  | Total Deductions : (sum B1:B6)                     | 108720                       |
| C.  | Allowable Gross Sales for Working Capital          | 717880                       |
| D.  | Allowable Working Capital @ 10% on C (A - B)       | 71788                        |
| E.  | Interest rate -<br>(Actual Contractual rate 8.34%) | 8.34%                        |
| F.  | Interest on Working Capital (E % on D)             | 5987                         |

**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 2020 stood at 7.75% plus 350 basis points equates to 11.25%, 1 year MCLR as on April 2021 stood at 7% plus 350 basis points equates to 10.50%). Certificate on SBI MCLR has been placed in the Appendix.

**1.17 (c) Other Finance Charges**

| <i>Particulars</i>   | <i>2021-22</i><br><i>Rs. Lakhs</i> |
|--|------------------------------------|
| Front End Fees for Non Convertible Debentures  | 177                                |
| Front End Fees / Arrangement Fees for loans and Bank facilities including charges for other services | 1206                               |
| Bank Charges for Cash Management Services  | 152                                |
| Other Miscellaneous Finance Charges  | 18                                 |
| Overall  | 1553                               |

**Note :**

Necessary certificates have been placed in this petition certifying the actual expenditure for 2021-22. As per SEBI guidelines, the Company is mandatory required to avail Non-Convertible Debentures(NCD) and accordingly the front-end fees on such NCDs are claimed separately. It is respectfully submitted that Other Finance Charges are not necessarily directly related to availment of loan facilities / capex but are also related to various other factors e.g. fees and expenses incurred during disbursement of new term / working capital loans or during restructuring of loans. It is submitted that the financing charges include cash / cheque pick-up charges which are an integral part of banking services all across the country and accordingly included in other finance charges.

**1.17 (d) Foreign Exchange Rate Variation (FERV)**

| <b>2021-22</b> | Amount of loan Repaid in Foreign Currency | Actual Repayment Rate | Original Rate of Drawal | FERV for the year |
|----------------|---|-----------------------|-------------------------|-------------------|
|                | (1)                                       | (2)                   | (3)                     | (4) = 1X(2-3)     |
|                | USD in Million                            | Rs./ USD              | Rs./ USD                | Rs. in Lakhs      |
| NA             |   |                       |                         |                   |

**1.17 (e) Advance against Depreciation (AAD)**

| <i>Particulars</i> |   | <i>2021-22</i>   |
|--------------------|---|------------------|
|                    |   | <i>Rs. Lakhs</i> |
| 1.                 | Total Allowable Repayment of Loan during the year   | 47662            |
| 2.                 | 1/10th of original loan amount net of disallowed loans, if any                              | 54155            |
| 3.                 | Maximum permissible amount of loan repayment restricted to 1/10th of original admitted loan | 47662            |
| 4.                 | Depreciation as per Form B  | 43414            |
| 5.                 | Allowable Advance against depreciation (3-4)  | 4248             |

**1.17 (f) Insurance Premium Payable**

| <i>Particulars</i> |                              | <i>2021-22</i>   |
|--------------------|------------------------------|------------------|
|                    |                              | <i>Rs. Lakhs</i> |
|                    | Plant & Machineries - Direct | 1500             |
|                    | Others                       | 556              |
|                    | Overall                      | 2056             |

**Note :**

While taking the insurance policies and finalizing the premium therefor, the Company has obtained quotations from different insurance companies and evaluated the same keeping in mind the overall risk involvement, as envisaged in the Regulations and settled the premium for the year on the basis of the most competitive offered quote and keeping in mind the continuity of the cover. Copies of such quotes are annexed to pages to 380 to 394 of Volume 4 of this Petition. The same has been duly incorporated in Form 1.12 and Form 1.15. The above Insurance Premium is the lowest amongst all the quotations received. Ancillary Insurances are taken by the Company based on its claim experience.

**1.17(g) Interest Credit**

| <i>Particulars</i> |  | <i>2021-22</i>   |
|--------------------|--|------------------|
|                    |  | <i>Rs. Lakhs</i> |
| 1.                 | Depreciation as per Form B                         | 43414            |
| 2.                 | Repayment as per Form C                            | 47662            |
| 3.                 | Excess Fund created (1-2, if 1>2)                  | NIL              |
| 4.                 | Weighted average rate of interest of existing loan | NA               |
| 5.                 | Interest Credit                                    | NA               |

## Attachment to Form 1.17 (e)

| Items  | 2007-08            | 2008-09            | 2009-10            | 2010-11            | 2011-12            | 2012-13            | 2013-14            | 2014-15            | 2015-16            | 2016-17            | 2017-18            | 2018-19   | 2019-20   | 2020-21                       | 2021-22                   |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---|---|-------------------------------|---------------------------|
| Admissible Loan Repayment                                    | 26514              | 27663              | 27124              | 33974              | 36550              | 44975              | 42228              | 42626              | 43873              | 51699              | 59340              | 52409   | 49727   | 50965                         | 47662                     |
| Admissible Depreciation                                      | 16787              | 17375              | 20431              | 25848              | 28051              | 29701              | 32925              | 33369              | 36951              | 39133              | 41101              | 42019   | 41220   | 42515                         | 43414                     |
| AAD  | 9727               | 10288              | 6693               | 8126               | 8499               | 15274              | 9303               | 9267               | 7922               | 12566              | 18239              | 10390   | 8507  | 8450                          | 4248                      |
| Cumulative Loan Repayment                                    | 52924              | 80587              | 107711             | 141685             | 178235             | 223210             | 265438             | 308064             | 351937             | 403636             | 462976             | 515385  | 565112  | 616077                        | 663739                    |
| Cumulative Depreciation                                      | 32581              | 49956              | 70387              | 96235              | 124286             | 153987             | 186912             | 220271             | 256222             | 295355             | 336457             | 378476  | 419696  | 462211                        | 505624                    |
| Cumulative AAD   | 20343              | 30631              | 37324              | 45450              | 53949              | 69223              | 78526              | 87793              | 95715              | 108281             | 128520             | 136910  | 145417  | 153867                        | 158115                    |
| Cumulative Depreciation + AAD less Repayment                 | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -   | -   | -                             | -                         |
| Reference in respective APR orders/ Petitions, as applicable | pg 13 of APR Order | pg 21 of APR Order | pg 21 of APR Order | pg 23 of APR Order | pg 32 of APR Order | pg 24 of APR Order | pg 59 of APR Order | pg 62 of APR Order | pg 50 of APR Order | pg 62 of APR Order | pg 43 of APR Order | pg 73 - Voi-2 of the Supplementary petition to the FPPCA and APR petition | pg 72 - Voi-2 of the Supplementary petition to the FPPCA and APR petition | pg 74 - Voi-2 of APR petition | 1.17 (e) of this petition |

| <i>Category</i> | <i>Sl. No</i> | <i>Particulars</i>  | <i>2021-22</i><br><i>Rs. Lakhs</i> |
|-----------------|---------------|---|------------------------------------|
| A               |               | <b>Expenditure</b>  | <i>Own Employees</i>               |
|                 | 1             | Salary and Wages  |                                    |
|                 |               | a Basic Pay   | 38608                              |
|                 |               | b Dearness Allowances   | 4199                               |
|                 |               | c Other   | 43010                              |
|                 | 2             | Funds for retirement  |                                    |
|                 |               | Gratuity  | 2497                               |
|                 |               | Company's contribution to PF  | 5348                               |
|                 |               | Company's contribution to Pension Scheme                                | 1105                               |
|                 | 3             | Statutory Bonus and Ex-Gratia   | 446                                |
|                 | 4             | Leave encashment  | 340                                |
|                 | 5             | LTA   | 901                                |
|                 | 6             | Employee welfare expenditure  | 4242                               |
|                 |               | Gross employee cost   | 100698                             |
|                 | 7             | Allocated/transfer to capital account etc.                              | 12079                              |
| B               |               | <b>Contribution for shortfall in interest of Provident Fund, if any</b> |                                    |
| C               |               | <b>Production / Performance Incentive to Employees</b>                  |                                    |
| D               |               | <b>Net own employee cost</b>  | 88619                              |
| E               |               | <b>Number of Personnel as at 31 March, 2022</b>                         | 6920                               |

**Notes :**

- The Company does not pay any production incentive or performance incentive which is linked with the operational performance of any generating station / distribution / selling activity. Certain portion of remuneration agreed through the Memorandum of Settlement (MoS), is paid to ensure individual attendance/productivity, adherence to job norms etc. and is embedded in employee cost.
- Director's fees and expenses amounting to Rs 95 lakhs not shown above; the same has been included in Form E under Own Employee Cost.
- Please refer to Notes under Form 1.12 and Note 2 under Form 1.15 with respect to contractors' employees.
- 875 employees are engaged in generating stations (578 in Budge Budge, 294 in Southern and 3 in Titagarh), 4238 employees are engaged in Distribution, 1441 employees are engaged in Selling, and the balance 366 employees are considered under Centrally Maintained expenditure.
- Hospitalisation expenses relating to Covid-19 are included above. However, other medical expenses relating to Covid viz. Quarantine and Vaccination Expenses for the employees are separately claimed in Form 1.17- Centrally Maintained.

## Form 1.17(h): Break-up of Contractual Employee Cost - Generating Station

| Category | Sl. No | Particulars   | 2021-22  |   |
|----------|--------|---|--|---|
|          |        |   | Budge Budge<br>Generating Station<br>Rs. Lakhs | Southern Generating<br>Station<br>Rs. Lakhs |
| A        |        | <b>Expenditure</b>  |  |   |
|          | 1      | Salary and Wages  |  |   |
|          | a      | Basic Pay   | 1249   | 328   |
|          | b      | Dearness Allowances   |  |   |
|          | c      | Other Allowances  | 2383   | 229   |
|          | 2      | Funds for retirement  |  |   |
|          | a      | Gratuity  | 62   | 16  |
|          | b      | Company's contribution to PF, ESI and terminal benefits                 | 203  | 53  |
|          | c      | Company's contribution to Pension Scheme                                |  |   |
|          | 3      | Statutory Bonus and Ex-Gratia   |  |   |
|          | 4      | Leave encashment  | 3  | 1   |
|          | 5      | LTA   |  |   |
|          | 6      | Welfare expenditure   | 323  | 85  |
|          | 7      | Others-   |  |   |
|          | a.     | Work Implements   | 108  | 28  |
|          | b.     | Service Charge including taxes  | 1445   | 247   |
|          |        |   | 5776   | 987   |
| B        |        | <b>Contribution for shortfall in interest of Provident Fund, if any</b> |  |   |
| C        |        | <b>Production / Performance Incentive to Employees</b>                  |  |   |
| D        |        | <b>Contract Manpower cost</b>   | 5776   | 987   |
| E        |        | <b>Number of Personnel as at 31 March 2022</b>                          | 737  | 280   |

**Notes:**

1. For Budge Budge Generating Station, contract manpower cost stood at Rs 7.84 Lakhs/Man (5776/737) and for Southern Generating Station, contract manpower cost stood at Rs 3.53 Lakhs/Man (987/280)

2. For Budge Budge Generating Station, at Normative Man/MW ratio of 1.58, the allowable number of employees is 1185 for 3 x 250 MW, of which own employees are 578 and allowable contractual manpower numbers are 607 for 2021-22. The claim works out to Rs. 4757 lakhs (607\*7.84) in terms of normative manpower of 1.58 per MW.

For Southern Generating Station, at Normative Man/MW ratio of 3.50, the allowable number of employees is 473 for 2 x 67.5 MW, of which own employees are 294 and allowable contractual manpower numbers are 179 respectively for 2021-22. The claim works out to Rs. 631 lakhs (3.53\*179) in terms of normative manpower of 3.50 per MW.



**Form 1.17(i): Details of Arrear against wage revision**

| <i>Category</i> | <i>Sl. No</i>                | <i>Particulars</i>  | <i>2021-22<br/>Rs. Lakhs</i> |
|-----------------|------------------------------|---|------------------------------|
| A               |                              | <b>Expenditure</b>  | <i>Own Employees</i>         |
|                 | 1                            | Salary and Wages  |                              |
|                 |                              | a Basic Pay and sundry allowances including sums relating to productivity and other matters |                              |
|                 |                              | b Effect of revised DA scheme   |                              |
|                 |                              | c Other Allowances  |                              |
|                 | 2                            | Retiral Benefit   |                              |
|                 |                              | Contribution to Provident and other funds   |                              |
|                 | 3                            | Statutory Bonus and Ex-Gratia   |                              |
|                 | 4                            | LTC/ LTA  |                              |
| 5               | Leave Encashment             |   |                              |
| 6               | Employee welfare expenditure |   |                              |
| 7               | Others, if any               |   |                              |
| 8               | Capitalised                  |   |                              |
| B               |                              | <b>Contribution for shortfall in interest of Provident Fund, if any</b>                     |                              |
| C               |                              | <b>Production / Performance Incentive to Employees</b>                                      |                              |
|                 |                              | <b>Total own employee cost</b>  |                              |
| D               |                              | <b>Number of Personnel as at 31 March</b>   |                              |

**Note :**

Not applicable for 2021-22

**Form 1.17(j): Statement of penalty / fine / cess etc.**

| Name of Statute                      | Type of Payment | Amount | Reasons | Remedial measures |
|--------------------------------------|-----------------|--------|---------|-------------------|
| Companies Act, 2013                  |                 |        |         |                   |
| Environmental (Prevention) Act, 1986 |                 |        |         |                   |
| Income Tax Act, 1961                 |                 |        |         |                   |
| Electricity Act, 2003                |                 |        |         |                   |
| Others                               |                 |        |         |                   |

**Note :**

The Company has not incurred any penalty / fine during the year ended 31 March 2022 to the best of its knowledge.

**Form 1.17(k): Cost of outsourcing**

| Heads                                | 2021-22<br>Rs. Lakhs |                   |        | Comment   |
|--------------------------------------|----------------------|-------------------|--------|---|
|                                      | Manpower<br>related  | Hiring of Vehicle | Others |   |
| a) Administration & General Expenses |                      |                   |        | From Audited Accounts<br>and Auditors' Certificate.<br>(please see the note<br>below) |
| i) Call Centre                       |                      |                   | 1365   |   |
| ii) Consumer communication expenses  |                      |                   | 190    |   |
| b) Repair & Maintenance Expenses     |                      |                   |        |   |
| <b>Total</b>                         |                      |                   | 1555   |   |

**Note :**

A State-of-the-Art Call Centre has been established by the Company in terms of applicable Regulations of the Hon'ble Commission. Apart from dealing with consumers' complaints on supply interruptions, it is equipped to handle pilferage complaints as well. Acknowledging the fact that this is a major consumer interface round the clock, the Company has also taken steps to ensure quality technology for the call centre to properly handle consumer requirements. Associated consumer communication exercise was adopted for a seamless information experience. Details have been furnished in the Submission Text and shown separately in Auditors' Certificate annexed with this Petition.

## Reconciliation Statement - Annex 1 and Annual Accounts

Rs. Lakh

|   |               |
|---|---------------|
| <b>Depreciation</b>   |               |
| Depreciation as per A/cs  | 47,051        |
| Add/Less: IndAS Adjustment on Depreciation nullified                                    | (2,512)       |
| Less: Depreciation on Coal Mine not claimed   | (656)         |
| Less: Depreciation of Inoperative asset not claimed                                     | (14)          |
| Less: Depreciation relating to other business activities not claimed                    | (17)          |
| Less: Depreciation on Assets Sold in terms of Regulation 5.15.1 (iv)                    | (439)         |
|   | <b>43,414</b> |
| Fig in Form E   | 43,414        |
| <b>Rent &amp; Lease Rent</b>  |               |
| Rent & Lease Rent as per A/cs   | 1,142         |
| Add/Less: IndAS Adjustment on Rent nullified  | 2,720         |
| Less: Rental expenses not claimed   | -             |
| Less: Rent relating to other business activities not claimed                            | (9)           |
|   | <b>3,854</b>  |
| Fig in Form E   | 3,854         |
| <b>Employee Benefits</b>  |               |
| Employee Cost as per A/cs   | 88,606        |
| Add/Less: IndAS Adjustment of OCI nullified   | 1,949         |
| Add/Less: IndAS Adjustment of Employee Loan nullified                                   | -             |
| Less: Employee Costs relating to other business activities not claimed                  | (1,403)       |
| Less: Quarantine Expenses claimed in FY 20-21, hence not included in APR Petition 21-22 | (164)         |
| Less: Quarantine Expenses shown separately in FY 21-22                                  | (240)         |
| Less: Vaccination Expenses shown separately in FY 21-22                                 | (129)         |
|   | <b>88,619</b> |
| Add: Directors fees   | 95            |
|   | <b>88,713</b> |
| Fig in Form E   | 88,713        |
| <b>Finance Cost</b>   |               |
| Finance Cost as per A/cs  | 50,417        |
| <u>Add/Less: IndAS Adjustment not claimed</u>   |               |
| Amortisation of Front End Fees  | (779)         |
| Unamortisation of Front End Fees  | 627           |
| Interest on Decommissioning Liability   | (271)         |
| Minimum Lease Obligation and Impact of IndAS 116  | (1,058)       |
|   | <b>48,935</b> |
| Less: Other Finance Charges considered separately                                       | (632)         |
| Less: Finance Costs relating to other business activities not claimed                   | (97)          |
| Add: Normative Interest   | -             |
| Less: Interest on Revenue Account loan  | (32,116)      |
| Interest on Capex loans   | <b>16,091</b> |
| Interest on Temporary Accommodation as per 1.17(a)                                      | 46,576        |
| Interest on Working Capital as per 1.17(b)  | 5,987         |
|   | <b>68,654</b> |
| Fig in Form E   | 68,654        |

**Form 1.18 : Original Cost of Fixed Assets**

| Ref. | Particulars  | 2021-22<br>Rs Lakh |
|------|--|--------------------|
| 1.   | Generating Assets                                    |                    |
|      | <i>Station wise</i>                                  |                    |
|      | Budge Budge  | 373943             |
|      | Southern   | 28337              |
|      | Titagarh   | 31121              |
|      | <b>Total</b>   | <b>433401</b>      |
| 2.   | Transmission Assets                                  | -                  |
| 3.   | Distribution Assets                                  | 1073286            |
| 4.   | Metering Assets                                      | 56119              |
| 5.   | Others   | 25627              |
|      | <b>Total Original Cost of Assets<br/>(1+2+3+4+5)</b> | <b>1588434</b>     |
| 6.   | <b>Total (1+2+3+4+5)</b>                             | <b>1588434</b>     |

**Notes:**

- The particulars furnished above represent those relating to assets in use as on 31 March, 2022 and accordingly, do not include details in respect of Capital Works in Progress, which have been dealt with in Form 1.18 (a). The Generating Assets have been classified above as assets upto Station Bus bar and shown separately for respective generating stations.
- (a) The Company does not have transmission line in terms of the provisions of the Electricity Act, 2003. Accordingly, "high pressure cables and overhead lines" which are an essential part of the distribution system have been shown under Distribution Assets above.

Such distribution assets comprise overhead and underground 132kV, 33kV, 20kV, 11kV, 6kV and 3.3kV lines (together with the towers, poles and fixtures), power transformers at receiving stations and distribution stations together with switchgear and other substations equipment, HV consumer/ feeder switches, Capacitor Banks, Ring Main Units, land and building housing such distribution assets, distribution transformers (as Pole Transformers, Outdoor Transformers and in Transformer houses) with downstream 400V distributor mains and service lines connecting the consumers therefrom.

**Form 1.18 : Original Cost of Fixed Assets**

(b) However, original cost of meters and other apparatus at consumers' premises have not been clubbed with the above category of Distribution Assets, but separately disclosed as Metering Assets.

3. Certain assets, mainly office buildings, vehicles, furniture, computer installations including central SCADA etc. which are used across the Company for various activities including billing and collection, have been shown under a separate heading as 'Others'.
4. Although certain assets of the Company were revalued by approved valuer from time to time, the effect of such revaluation has not been considered for the purpose of tariff determination on a consistent basis. Accordingly the above original cost of fixed assets are based on historical cost and do not include the effect of revaluation.
5. The original cost of fixed assets procured out of the proceeds of foreign currency borrowings have been shown as such without considering the effect of variation in exchange rate on repayment / restatement of the underlying foreign currency loans, as per consistent practice.
6. Pursuant to the adoption of Ind AS, contribution from consumers for the year has been offered in Form 1.26 - Other Income.
7. The following table depicts the movement in Fixed Assets :

| Particulars                 | <b>2021-22</b>             |
|-----------------------------|----------------------------|
|                             | <i>Rs lakh</i>             |
| Opening Balance             | 1541255                    |
| Addition to Fixed Assets    | 51646                      |
|                             | <hr/> 1592901              |
| Normal Retirement of Assets | (-) 4468                   |
| Closing Balance             | <hr/> <b>1588434</b> <hr/> |

**Form 1.18 : Original Cost of Fixed Assets**

8. Activity-wise details of additions / deletions to Fixed Assets during the year 2021-22 is as follows:

| Ref. | Particulars  | Addition<br><i>Rs. Lakh</i> | Retirement<br><i>Rs. Lakh</i> | Net Addition<br><i>Rs. Lakh</i> |
|------|--|-----------------------------|-------------------------------|---------------------------------|
| (1)  | Generation Assets                                    |                             |                               |                                 |
|      | <i>Station wise</i>                                  |                             |                               |                                 |
|      | Budge Budge  | 1936                        | (-) 121                       | 1815                            |
|      | Southern   | 107                         | -                             | 107                             |
|      | Titagarh   | -                           | (-) 11                        | (-) 11                          |
|      | <b>Total</b>   | <b>2042</b>                 | <b>(-) 132</b>                | <b>1911</b>                     |
| (2)  | Transmission Assets                                  | -                           | -                             | -                               |
| (3)  | Distribution Assets                                  | 46270                       | (-) 3122                      | 43148                           |
| (4)  | Metering Assets                                      | 2230                        | (-) 1104                      | 1126                            |
| (5)  | Other Assets   | 1104                        | (-) 111                       | 993                             |
|      | <b>Total Original Cost of Assets<br/>(1+2+3+4+5)</b> | <b>51646</b>                | <b>(-) 4468</b>               | <b>47178</b>                    |

Note: In Para 5.16.3 of the MYT Order, the Hon'ble Commission stated that figures as per audited accounts will be considered during the APR stage. The above figures are from the statutory audited records of the Company and the Company respectfully prays for allowing the same. Details of asset added during the year have also been placed in Volume 4, Pages 351 to 379 of this Petition.

Addition to fixed asset in Generation function takes place for refurbishment / repair of assets, technology adoption / upgradation, environment, safety and security purposes, explained in more detail later in this petition. For distribution function, addition to fixed asset took place under small schemes for which separate approval of the Hon'ble Commission was not necessary. Gross addition to fixed asset as per MYT Order is Rs. 39645 lakhs (as derived from column 4 of table under para 5.16.2 of the MYT Order, retirement of asset amounting to Rs. 3800 lakhs as per MYT petition submitted on 10.09.2020 and consumer contribution of Rs. 12000 lakhs as per serial No. 3 of table under para 5.26.1 of the MYT Order). The aforesaid amount along with deferment of Rs. 7151 Lakhs in Generation and Rs. 24637 Lakhs in Distribution to the APR stage (in terms of para 5.16.3 of the MYT Order) results in estimated addition to fixed asset of Rs. 71433 lakhs. Against this, audited actual addition to gross fixed asset is a lower figure of Rs. 51646 lakhs.

**Form 1.18(a) : Original Cost of Works in Progress**

| Ref. | Particulars   | 2021-22<br>Rs Lakh |
|------|---|--------------------|
| 1.   | Opening Balance   | 9568               |
| 2.   | Add: Capital Expenditure for the year<br>[as per Form 1.19(a) ] | 52313              |
| 3.   | Less : Amount transferred to Fixed Assets                       | 51646              |
| 4.   | Closing Balance   | 10234              |



**Form 1.18(b) : Intangible Assets**

| <b>Ref.</b> | <b>Particulars</b>  | <b>2021-22</b><br><b>Rs. Lakhs</b> |
|-------------|---|------------------------------------|
| 1.          | Cumulative Opening Balance (Gross)  | -                                  |
| 2.          | Cost incurred during the year   | -                                  |
| 3.          | Gross Intangible Asset at the end of the year (1+2)   | -                                  |
| 4.          | Cumulative Amount written off at the beginning of the year<br>(together with adjustment of earlier years) | -                                  |
| 5.          | Amount written off during the year  | -                                  |
| 6.          | Cumulative amount written off at the end of the year (4+5)  | -                                  |
| 7.          | Cumulative Closing Balance (Gross) (3-6)  | -                                  |

**Form 1.18(c)(i) : Investments**

| <i>Ref.</i> | <i>Particulars</i>   | <i>2021-22<br/>Rs. Lakhs</i> |
|-------------|--|------------------------------|
| 1.          | Investment made out of appropriation to Reserve for Unforeseen Exigencies from 2006-07 to 2020-21              | 29860                        |
|             | Less: Appropriation towards Net Amphan Damage Expenses in terms of para 5.29 of the MYT Order dated 01.08.2022 | (658)                        |
|             | <b>Total</b>   | 29202                        |

**Note :**

Investments shown above include investments actually made upto the year 2021-22, other than from profit or equity issue proceeds for other business.

Investment made out of appropriation to Reserve for Unforeseen Exigencies has been re-invested on a gross basis and the adjustment towards Amphan Damage as detailed in the APR Petition of 2020-21 will be made in subsequent MYT/APR Petitions in terms of the directions of the Hon'ble Commission.

**Form 1.18(c)(ii) : Income from Investments**

| <i>Ref.</i> | <i>Particulars</i>  | <i>2021-22<br/>Rs. Lakhs</i> |
|-------------|---|------------------------------|
|             | Income on Investment made out of appropriation to Reserve for Unforeseen Exigencies from 2006-07 to 2020-21 | 1807                         |
|             | <b>Total</b>  | 1807                         |

**Note :**

Income from investment made out of appropriation to Reserve for Unforeseen Exigencies has been re-invested on a gross basis in terms of the directions of the Hon'ble Commission.

**Form 1.19(a) : Capital Expenditure***Rs in Lakh*

| Ref | Particulars                                      | 2021-22      |
|-----|--|--------------|
|     | <b>General Capital Expenditure</b>               |              |
| 1.  | Generation Capital Expenditure                   |              |
|     | <i>Station wise</i>                              |              |
|     | Budge Budge                                      | 5164         |
|     | Titagarh   | -            |
|     | Southern   | 48           |
|     | Overall Generation Capital Expenditure           | 5211         |
| 2.  | Transmission Capital Expenditure                 | -            |
| 3.  | Distribution (General) Capital Expenditure       | 40390        |
| 4.  | Others   | 1706         |
| 5.  | Special Distribution Projects                    | 5005         |
|     | Overall Distribution Capital Expenditure (3+4+5) | 47101        |
|     | <b>Total Capital Expenditure (1+2+3+4+5)</b>     | <b>52313</b> |

**Notes :**

- Capital expenditure for the year 2021-22 shown above has been arrived at duly considering the effect of allocation of various expenses.
- "Others" under "General Capital Expenditure" represent capital expenditure incurred mainly on office buildings, vehicles, furniture, computer installations and systems control.

**Form 1.19(b) : Overall Capital Expenditure**

| <i>Ref</i> | <i>Particulars</i>  |          | <b>2021-22<br/>Rs. Lakh<br/>As per Petition</b> |
|------------|---|----------|---|
|            | <b>General capital expenditure</b>  |          |   |
| (a)        | <b>Generation capital expenditure</b>   |          |   |
|            | Budge Budge Generating Station  |          | 7042  |
|            | Titagarh Generating Station   |          | -   |
|            | Southern Generating Station   |          | 109   |
|            | New Cossipore Generating Station  |          | -   |
|            | <b>Total generation capital expenditure</b>   | <b>A</b> | <b>7151</b>                                     |
| (b)        | <b>Transmission capital expenditure</b>   | <b>B</b> | <b>-</b>  |
| (c)        | <b>Distribution (General) capital expenditure</b>   |          |   |
|            | Meters  |          | 2940  |
|            | House Service connections   |          | 6365  |
|            | MCB   |          | 960   |
|            | Street Light Metering   |          | 300   |
|            | Power Factor Controllers and other Power Loss prevention activities   |          | 750   |
|            | MV Mains  |          | 8605  |
|            | Aerial Bunched Cables   |          | 1983  |
|            | Network formation with Co-Axial cable in theft-prone areas and specially designed modified pillar box for theft-prone areas |          | 1530  |
|            | Distribution Transformers (Incl.Refurbishment)  |          | 2704  |
|            | Modified Pillar Box   |          | 1000  |
|            | DTR Metering with AMR   |          | 53  |
|            | HV Switchgear   |          | 894   |
|            | HV Mains (6/11 kV level)  |          | 6500  |

**Form 1.19(b) : Overall Capital Expenditure**

| <i>Ref</i> | <i>Particulars</i>  |                      | <b>2021-22<br/>Rs. Lakh<br/>As per Petition</b> |
|------------|---|----------------------|---|
|            | Replacement/Retrofitting & Extension of 6/11 KV Switchboards at Distribution Stations                       |                      | 600   |
|            | Fire Fighting equipment at existing Distribution stations   |                      | 700   |
|            | New / capacity augmentation at distribution stations and 33kV GIS at distribution stations/ Supply stations |                      | 3440  |
|            | 33kV Mains Network Reorganisation   |                      | 2065  |
|            | Replacement of old and outlived 33/6kV Transformers   |                      | 540   |
|            | Distribution Automation augmentation/replacement jobs   |                      | 1,400   |
|            | Fire Fighting equipment at existing Receiving & Substations   |                      | 250   |
|            | Miscellaneous capital expenditure   |                      | 3067  |
|            | IDC   |                      | -   |
|            | <b>Distribution (General) capital expenditure</b>   | <b>C</b>             | <b>46646</b>                                    |
| (d)        | <b>Other capital expenditure</b>  | <b>D</b>             | <b>9000</b>                                     |
| (e)        | <b>Special Distribution projects</b>  | <b>E</b>             | <b>11660</b>                                    |
| (f)        | <b>Overall Distribution Capital Expenditure</b>   | <b>F = C + D + E</b> | <b>67306</b>                                    |

**Form 1.19(b) : Overall Capital Expenditure**

| Ref | Particulars   |          | 2021-22             | Remarks  |
|-----|---|----------|---------------------|--|
|     |   |          | Rs. Lakh<br>Actuals |  |
|     | <b>General capital expenditure</b>  |          |                     |  |
| (a) | <b>Generation capital expenditure</b>   |          |                     |  |
|     | Budge Budge Generating Station  |          | 5164                | Technology / process upgrade<br>Environmental compliance, Generation capability  |
|     | Titagarh Generating Station   |          | -                   |  |
|     | Southern Generating Station   |          | 48                  | Sustaining reliability, Technology Upgrade   |
|     | New Cossipore Generating Station  |          | -                   |  |
|     | <b>Total generation capital expenditure</b>   | <b>A</b> | <b>5211</b>         |  |
| (b) | <b>Transmission capital expenditure</b>   | <b>B</b> | -                   | The Company does not have transmission lines in terms of the provisions of the Electricity Act, 2003 as its "high pressure cables and overhead lines" are an essential part of the distribution system                         |
| (c) | <b>Distribution (General) capital expenditure</b>                                     |          |                     |  |
|     | Meters  |          | 2368                | New supplies / replacement / metering for distributed generations/ smart metering / improved accuracy /technology advancement - Jobs(smart metering etc.) deferred   |
|     | House Service connections   |          | 8337                | New supplies (excluding cost of meters), strengthening of services - No. of new services are more than the estimate.   |
|     | MCB   |          | 749                 | Around 36000 MCBs for Existing and New Services - to provide operational safety and improve customer   |
|     | Street Light Metering   |          | 162                 | For metering unmetered street light supplies   |
|     | MV Mains  |          | 10283               | New supplies/ extension of load for existing consumers/ network reinforcement and upgradation to improve security of supply - increase in expenditure under this head is contained by reducing capex for Aerial Bunched Cables |
|     | Aerial Bunched Cables   |          | 775                 | Conversion of LI O/H lines by ABC - expenditure reduced in view of containing overall MV Mains expenditure   |
|     | Distribution Zone formation in theft-prone areas and other loss prevention activities |          | 1838                | For controlling losses in theft prone areas  |
|     | Distribution Transformers (Incl. Refurbishment)                                       |          | 2160                | Meeting load growth & improving security of supply - Procurement partially deferred in view of low load growth   |
|     | Modified Pillar Box   |          | 923                 | Improving operational safety.  |
|     | DTR Metering with AMR   |          | 13                  | For better monitoring of DTR. Almost all DTRs are metered.   |
|     | HV Switchgear   |          | 385                 | Meeting load growth, Reinforcement / reorganisation of HV network to sustain security of supply and enhance operational flexibility & safety - expenditure deferred  |
|     | HV Mains (6/11 kV level)  |          | 5491                | Meeting load growth, Network reinforcement / reorganisation to sustain security of supply and enhance operational flexibility.   |
|     | Replacement & Extension of 6/11 KV Switchboards at Distribution Stations              |          | 275                 | Reduction of fire hazard, provision of additional feeder for meeting load growth   |
|     | Fire Fighting equipment at existing Distribution stations                             |          | -                   | For Upgrading/providing fire fighting equipment at existing Distribution Stations - jobs deferred  |

**Form 1.19(b) : Overall Capital Expenditure**

| Ref | Particulars  |                | 2021-22             | Remarks   |
|-----|--|----------------|---------------------|---|
|     |  |                | Rs. Lakh<br>Actuals |   |
|     | New / capacity augmentation at distribution stations and 33kV GIS at distribution stations |                | 2504                | Meeting load growth, Sustaining security of supply, Network flexibility - few jobs deferred   |
|     | 33kV Network Reorganisation  |                | 1468                | Meeting load growth & Network reinforcement   |
|     | Replacement of old and outlived 33/6kV Transformers  |                | -                   | Jobs deferred   |
|     | Distribution Automation augmentation/replacement jobs                                      |                | 797                 | Improving reliability of existing SCADA/ RTU/ Communication Systems - few jobs deferred   |
|     | Fire Fighting equipment at existing Receiving & EHV Substations                            |                | -                   | Jobs deferred   |
|     | Miscellaneous capital expenditure  |                | 1,860               | Includes UPS, Battery, battery charger, communication equipment, RTU SCADA, Optical Fibre Cable, testing / diagnostic / laboratory equipment, precision metering equipment, condition monitoring equipment, miscellaneous civil works in Distribution station buildings, old and burnt equipment replacement etc. - expenditure contained |
|     | <b>Distribution (General) capital expenditure</b>  | <b>C</b>       | <b>40390</b>        |   |
| (d) | <b>Other capital expenditure</b>   | <b>D</b>       | <b>1706</b>         | Includes Construction of New Control Centre at Golf Green, Back-up Control Room (Load Despatch Centre), computer peripherals, hardware and software, vehicles, Office buildings renovation, furniture, office equipment - Jobs deferred   |
|     | <b>Special Distribution projects</b>   | <b>E</b>       | <b>5005</b>         | Includes activities viewed as special projects towards major facility-creation for bulk power transfer from sources to load centres and to improve reliability of supply-kindly see note below  |
|     | <b>Overall Distribution Capital Expenditure</b>  | <b>F=C+D+E</b> | <b>47101</b>        |   |

**Form 1.19(b) : Overall Capital Expenditure****Notes:**

1. In terms of Regulation 2.8.2.3 of the Tariff Regulations, capital expenditure can be taken up in small schemes if the project cost is within Rs. 125 crores. Moreover, capital expenditure for providing new connection also is to be taken up without prior approval of the Hon'ble Commission in terms of Regulation 2.8.4.1 (ii) of the Tariff Regulations. Capital expenditure undertaken by the Company is adequately covered under these Regulations.
  
2. The Company incurred much lower capital expenditure towards strengthening of distribution network due to reasons explained earlier. In order to supply quality power to the consumers as well as for faster restoration of supply in case of outages and to provide safety to the working personnel, the Company is making all efforts, including making investments. Under majority heads the actual expenditure are lower than the estimates, particularly in the area of Metering, Distribution Transformers, HV Mains, New Distribution Stations/33kV GIS, Distribution Automation and Miscellaneous expenditures, shown under "Distribution capital expenditure". Generally, the expenditure has been deferred/contained in view of low load demand. The Company incurred higher expenditure under the head 'House Service Connections' than the estimate. Reasons for deviations of expenditure than the estimates are indicated. It is also submitted that in a few cases, due to non-availability of suitable plots of land, clearances etc. and also to meet exigencies, there has been some modification in the phasing plan.  
 Major jobs under 'Special Distribution Projects' at Botanical Garden Substation, Belur Receiving Station, Southern Receiving Station, Jadavpore Substation, Titagarh Receiving Station etc. have been deferred considering low load growth and reasons stated hereinabove.
  
3. The Company incurred lower capital expenditure for the generating stations than projected. Capital expenditure was necessary for environmental compliance, generation capability sustenance, adoption of new technology and obsolescence of old technology, improvement of plant reliability and efficiency. The details are provided in the notes below.
  
4. The Company respectfully prays that deferment of reasonable and prudent expenditure creates hindrance for the Company in taking up prudent practices and ultimately affects the end consumers negatively both financially as well as through inferior service quality.



## 5. Details of Capital Expenditure for the Budge Budge Generating Station

| Sl. No. | Area  | Amount (Rs. Lakhs) | Justification   |
|---------|---|--------------------|---|
| 1       | <b>Capital Addition / Long term Improvement</b>   |                    |   |
| a       | Refurbishment of unit-1 IP turbine and restoration of the unit  | 3267               | Unit- 1 IP Rotor experienced severe damage leading to seizure of the IPT and damage at balance piston while on load on 27.09.2016 leading to forced tripping of the machine and subsequent rectification at the Hazira works of M/s L&T brought back to service after around 4 months of failure in January 2017. However, the elevated temperature experienced by the balance piston surface during the operational incident have accelerated the rotor ageing process with a considerable loss of material strength & toughness. This has resulted uncertainty into the operating life of the Rotor beyond its design life of 25 years. OEM has also suggested for replacement of this IPT Rotor. Failure of repaired rotor will prove costly with unit outage of one and half year or more because the item has a lead time of 18 months. Hence a new spare rotor procurement was initiated. |
| b       | Refurbishment/Painting/Procurement of various items   | 464                | Refurbishment against spent life/ Painting for protection/Revamping to maintain efficiency of units   |
| c       | Refurbishment of Primary Super Heater, Forced Flow Section, Reheater Horizontal, Platen Superheater, Final Superheater And Reheater Banks of Unit-2 | 244                | Flue gas flow erodes Boiler tubes with the passage of time but with different extents depending upon its proximity to any bends. Therefore phased replacement of Boiler Tubes for the purpose of avoiding unit outages due to tube failures has been successfully executed over the years. In FY 21-22, in Unit-2 some Boiler tubes were replaced/refurbished as per the master plan to increase its reliability and availability.  |
| d       | Procurement of H2 seal ring assemblies for Unit 1 and Unit 2 generator  | 244                | Unit-2 H2 Seals (both Steam end & Exciter End) have not been replaced earlier since commissioning and have served for more than 20 years and has reached end of reliable life as per OEM. Hence considering the criticality of the spares the same was replaced in FY 2021-22 overhauling as suggested by the OEM.  |
| e       | Replacement of switchyard lighting/ guard wire, fencing, station, 24V battery bank  | 176                | Barbed wire Fencing of Switchyard boundary wall was done in FY 21-22 to prevent ingress of monkey and protect critical equipments from high voltage short circuit. Replacement of Unit- 2 24V Battery Bank-3 and refurbishment of Unit-2 and Unit-3 220V Station Battery Banks as per recommendation from the OEM. This ensured reliability of backup power for protection of valuable asset.   |
| f       | Procurement and erection of Unit 3 back pass elements and In situ refurbishment   | 127                | Planned replacement of Unit-3 back pass coils during boiler survey with new/refurbished coils prevents unforeseen boiler tube leakage thereby ensuring high reliability and availability of the BBGS unit.<br>In-situ refurbishment as per tube thickness report of Unit-3 Back Pass elements were considered in FY 21-22 to enhance reliability and availability. This ensured uninterrupted power supply to the consumers during peak summer season.  |

## 5. Details of Capital Expenditure for the Budge Budge Generating Station

| Sl. No.  | Area   | Amount (Rs. Lakhs) | Justification  |
|----------|--|--------------------|--|
| <b>2</b> | <b>Obsolescence and Technology absorption</b>                                      |                    |  |
| a        | Shifting from windows XP/7 to windows 10 for OT machines with proprietary software | 100                | Operating Systems of AHP, Fly Ash, Bottom Ash, Unit-3 Compressors were Windows XP/7 which were vulnerable to cyber threats. Total 28 Nos Windows XP/7 workstations of DCS (Unit 2) , PLC systems as per ICT plan were considered in 2021-22  |
| b        | DCS upgradation of I/O modules   | 61                 | Upgradation of FBMs (Field Bus Modules) under 1 no. critical CP(Control Processor) is planned every year to tide over obsolescence issues . FBMs under CP 212 upgradation was done in FY 21-22.  |
| c        | Bottom ash PLC upgradation   | 29                 | Siemens S5 system is obsolete and phase wise upgradation to S7 system is in process. 8 no's racks out of total 16 nos. racks were upgraded in this FY 21-22.   |
| d        | Upgradation of IN-motion weighbridge   | 28                 | After 20 years of service and as per OEM health study report and recommendation, the system was upgraded to ensure accurate & reliable BOBR weighment.   |
| f        | Replacement of generator protection panel relays of Unit 1 and 2                   | 9                  | The existing ABB standalone combiflex type relays have become obsolete. This capex has been executed to tide over the obsolescence issue so as to ensure reliable operation while protecting valuable asset.   |
| <b>3</b> | <b>Environmental Requirement</b>   |                    |  |
| a        | Conversion of administrative building into green building                          | 51                 | Optimal utilization of natural resources, like reducing water and energy consumption, enhancing air quality, providing better health and higher satisfaction to the occupants shall enable the Administrative building to obtain the Platinum rating for Green Building. Such Environment Initiative through capex has provided for higher energy savings.           |
| b        | Major refurbishment of Unit 2 ESP internals  | 34                 | It has been observed that the SPM of Unit-2 is comparatively poor than that of Unit-1. After internal inspection, it was revealed that the alignment in between Collecting and emitting electrodes were improper as a result of erection defect. Hence, to improve the emission through Unit-2 chimney, refurbishment of Unit-2 ESP internals were done in FY 21-22. |
| <b>4</b> | <b>Improvement of Reliability &amp; Efficiency</b>                                 |                    |  |
| a        | Unit 1 complete pf assembly (coal burner panel) renewal                            | 121                | Refurbishment of PF, vent air and SA nozzles which were removed from Unit-1 / 2 earlier was considered for replacement in FY 2021-22 at Unit-2 for improved combustion efficiency.   |
| b        | Procurement of internals of voith scoop control system                             | 43                 | To enhance reliability old internals were replaced as the existing voith coupling internals could not be verified for its robustness against failure as these were running since inception (2010) for Unit-3.  |

## 5. Details of Capital Expenditure for the Budge Budge Generating Station

| Sl. No.  | Area  | Amount (Rs. Lakhs) | Justification   |
|----------|---|--------------------|---|
| c        | Procurement of energy efficient cooling tower fan blade assembly                            | 34                 | Old CT Fan blades were failing due to fatigue failure after many years of service. 5 sets of blades were replaced in Unit-3 with energy efficient blades to improve reliability.  |
| d        | HP LP bypass spares for overhauling   | 30                 | Overhauling of Hydraulic actuators of Unit-2 as per OEM recommendation. This ensures reliable operation and protects the turbine during exigency.   |
| f        | Replacement of holding water pond pump, Remote monitoring system etc.                       | 30                 | The 90KW Holding Pond Pump-1 has been replaced by a 37KW motor pump set keeping the mechanical performance at par as per Energy Audit.<br>The GE hardware and historian software with data advanced analytics shall predict for any possible failure of any equipment in advance through its advanced intelligence built into the software. Necessary corrective action will therefore enhance the availability of the equipment/plant. |
| g        | Replacement of intake raw water pump (BHR 60-30 deg) by lower capacity pump (BHR 60-18 deg) | 20                 | For enhanced Energy efficiency as per audit recommendation in FY 21-22.   |
| h        | Procurement and erection of AC plant screw compressor-no.2                                  | 19                 | Existing reciprocating compressor no 2 has become failure prone and spares availability has become erratic. 2 Nos compressors have already been upgraded. Replacement by screw compressor for the remaining compressor (no 2) was done in FY 21-22 for higher reliability.  |
| <b>5</b> | <b>Safety &amp; Security</b>  |                    |   |
| a        | CCTV cameras  | 10                 | Sony make cameras installed in CHP system has become obsolete. No service support is available. Phased upgradation to IP based cameras is proposed to ensure monitoring. Part-2 of the plan was executed in FY 21-22.   |
| b        | Procurement of portable diesel pump   | 9                  | To evacuate rain water during heavy shower where electrical connections are not available. This prevented valuable assets getting inundated under storm water.  |
| c        | Washery Plant PLC Upgradation, Fire Detection and Surveillance System                       | 12                 | For enhanced safety and security  |
|          | <b>Grand Total</b>  | <b>5164</b>        |   |

## 6. Details of Capital Expenditure for Southern Generating Station

| Sl. No.  | Area   | Amount (Rs. Lakhs) | Justification  |
|----------|--|--------------------|--|
| <b>1</b> | <b>Replacement/Refurbishment</b>   |                    |  |
| a        | Refurbishment of Fire Detection System and damaged Illumination Tower (Lattice type) at FHP Coal Stack Yard              | 5                  | The old Mather & Platt Fire Detection System in SGS had become obsolete and the OEM had declared its inability to supply spares. In order to tide over the obsolescence issue, this capex had to be executed by procuring the FDS from a new vendor.<br>The old lattice structure lighting tower near coal stack yard was damaged at the base and was posing to be a safety threat for personnel and equipment in the near by area. A high mast tower was erected beside it and the damaged tower was dismantled after the later was commissioned. |
| <b>2</b> | <b>Improvement of Reliability &amp; Efficiency</b>   |                    |  |
| a        | Infrastructure Development and Reinforcement related to Building, Boundary wall and Roads at SGS                         | 29                 | After many years of use, major external and internal repairing of various buildings like the power house building, DM plant building, crusher house etc. had become a necessity for safety of personnel and equipment.   |
| b        | Infrastructure Development with Procurement of Energy Meters for Reinforcement of Online Energy Monitoring System at SGS | 14                 | Compliance with requirement of ABT Meters  |
|          | <b>Grand Total</b>   | <b>48</b>          |  |

**Form 1.19(b) : Overall Capital Expenditure****Notes:**

7 Actual capital expenditure in the year 2021-22 in respect of various special projects are given below:-

| Sl.No. | Particulars   | Expenditure (Rs.Lakh) | Remarks   |
|--------|---|-----------------------|---|
| 2      | Prinsep Street S/S  | 1322                  | 160 MVA T2 commissioned in FY22   |
| 3      | Majerhat S/S  | 36                    | Some remnant work for 11- Panel 33kV GIS Commissioned in 2019-20                  |
| 4      | Kasba Receiving Station - 33kV GIS  | 109                   | Some remnant work for 33kV GIS  |
| 5      | EMSS (South)-220kV, 132kV, 33kV GIS   | 579                   | Some remnant work for GIS Boards  |
| 6      | EMSS (South)-200MVA T2  | 2462                  | 200 MVA T2 commissioned in FY22   |
| 8      | 220KV bay extn at WBSETCL Kasba S/S (Deposit work)  | 248                   | To facilitate 2nd inlet at 220kV from WBSETCL Kasba; Major jobs completed by FY22 |
| 9      | Swarnabhumi Cable Duct  | 47                    | Cable duct for EHV cabling  |
| 11     | WBSETCL (LILUAH) - CESC (BRS) :UG Cabling   | 54                    | 132kV cable commissioned in FY21. Some remnant jobs undertaken in FY22.           |
| 12     | Addition / Refurbishment of Misc. Outdoor / Indoor Equipment at existing Receiving Stations and Substations and misc. cabling | 148                   |   |
|        |   | <b>5005</b>           |   |

Form 1.19(c) : Project Specifications

| Ref. | Name of the Project with brief description          | As approved in Investment Plan |                       | Latest approved revision  |                       | Target set upto last previous year | Target achieved upto last previous year | Cumulative Expenditure upto last previous year |                               | Reasons for variation | Estimated Target date of completion | Estimated Project Cost | Base Year | Ensuing Year |     |       | Expenditure to be applied beyond Control period |
|------|---|--------------------------------|-----------------------|---------------------------|-----------------------|------------------------------------|---|--|-------------------------------|-----------------------|-------------------------------------|------------------------|-----------|--------------|-----|-------|---|
|      |   | Target date of completion      | Original Project Cost | Target date of completion | Original Project Cost |                                    |   | Actuals  | As approved by the Commission |                       |                                     |                        |           | one          | Two | Three |   |
| (a)  | Projectwise<br>Generation<br>Capital<br>Expenditure |                                |                       |                           |                       |                                    |   |  |                               |                       |                                     |                        |           |              |     |       |   |
| (b)  | Transmission<br>Capital<br>Expenditure              |                                |                       |                           |                       |                                    |   |  |                               |                       |                                     |                        |           |              |     |       |   |
| (c)  | Distribution<br>Capital<br>Expenditure              |                                |                       |                           |                       |                                    |   |  |                               |                       |                                     |                        |           |              |     |       |   |
|      | Overall Capital expenditure (a+b+c)                 |                                |                       |                           |                       |                                    |   |  |                               |                       |                                     |                        |           |              |     |       |   |

Note :

With commercial operation of Budge Budge Unit 3 in 2009-10, the Company is presently not undertaking any Project necessitating separate Investment Plan approval.

**Form 1.20(a) : Equity Base**

| Sl. No. | Particulars   | Basis            | 2021-22<br>Rs. Lakhs |
|---------|---|------------------|----------------------|
| 1       | Actual Equity Base at the beginning of the year   |                  | 847706               |
| 2       | Admissible Equity Base at the beginning of the year   |                  | 438593               |
| 3       | Actual addition to Equity Base during the year  |                  | 19126                |
| 4       | Actual Equity Base at the end of the year   | 4=(1+3)          | 866832               |
| 5       | Net addition to the original cost of fixed assets during the year (vide submission in Form 1.18)  |                  | 47178                |
| 6       | Less : Asset created in terms of Regulation 5.15.1(iv) of the Tariff Regulations  |                  | 476                  |
| 7       | Net addition to original cost of fixed assets during the year other than assets created in terms of Regulation 5.15.1(iv) of the Tariff Regulations |                  | 46702                |
|         | Normative Equity %  |                  | 30%                  |
| 8       | Normative addition to Equity Base   | 8=(30% of 7)     | 14011                |
| 9       | Addition to Equity base considered for the year   | lower of 3 and 8 | 14011                |
| 10      | Add : Asset created in terms of Regulation 5.15.1(iv) of the Tariff Regulations   |                  | 476                  |
| 11      | Addition in Equity Base during the year for the purpose of computation of return  | 11=(9+10)        | 14487                |
| 12      | Admissible Equity Base at the closing of the year   | 12=(2+11)        | 453079               |
| 13      | Average Admissible Equity Base for allowing returns   | 13=(2+12)/2      | 445836               |

**Notes :**

- Figure under Item 1 is on the basis of the APR Petition for 2020-21
- Equity contribution under item 11 above include proceeds from one time sale of assets of Rs. 476 lakhs invested in creation of new assets in the electricity business of the Company in terms of Regulation 5.15.1 (iv) for which no depreciation has been claimed in terms of the above Regulation - please refer to item (iv) in Form 1.15.
- Equity position (Rs. Lakhs) of Generation and Distribution Business over the years are shown below:

| Particulars                          | Basis     | 2021-22 |
|--------------------------------------|-----------|---------|
| Generation Business                  |           |         |
| Equity Base at beginning of the year | 1         | 126944  |
| Equity addition during the year      | 2         | 573     |
| Equity Base at end of the year       | 3 = 1 + 2 | 127517  |
| Distribution Business                |           |         |
| Equity Base at beginning of the year | 4         | 311649  |
| Equity addition during the year      | 5         | 13913   |
| Equity Base at end of the year       | 6=4+5     | 325562  |

**Form 1.20(b) : Normative Debt (Equity Part converted to Debt)**

| <b>Sl. No.</b> | <b>Particulars</b>   | <b>Derivative</b>                        | <b>2021-22<br/>Rs. Lakhs</b> |
|----------------|--|--|------------------------------|
| 1              | Opening gross normative debt   | A1                                       | 11869                        |
| 2              | Less: Cumulative repayment of normative debt upto previous year  | A2                                       | 11869                        |
| 3              | Opening net normative debt   | $a = A1 - A2$                            | 0                            |
| 4              | Actual addition to Debt towards Routine Capital Expenditure for the year   | b  | 36619                        |
| 5              | Addition to the fixed assets during the year   | c  | 52313                        |
| 6              | Normative Debt %   | $d = 70\%$                               | 70%                          |
| 7              | Normative addition to Debt for the year  | $e = c \times d$                         | 36619                        |
| 8              | Addition to Debt for the year to be considered to ARR  | $f = \text{higher of } b \text{ and } e$ | 36619                        |
| 9              | Additional Gross Normative Debt during the year  | $G1 = f - b$                             | -                            |
| 10             | Repayment of normative debt during the year  | G2                                       |                              |
| 11             | Net additional gross normative debt during the year  | $g = G1 - G2$                            | -                            |
| 12             | Closing balance of net normative debt [i.e. closing gross normative debt (B1) over cumulative repayment of normative debt upto the end of the year (B2)] | $h = a + g$                              | 0                            |
| 13             | Average balance of net normative debt  | $i = (a + h) / 2$                        | 0                            |
| 14             | Weighted average rate of interest (actual average interest rate of Capex Loan)   | j in %                                   | 6.52%                        |
| 15             | Allowable interest on normative debt   | $k = i \times j$                         | 0.00                         |
| 16             | Closing gross normative debt   | $B1 = A1 + G1$                           | 11869                        |
| 17             | Cumulative repayment of normative debt upto the end of the year  | $B2 = A2 + G2$                           | 11869                        |



**Form 1.21: Special Allocations**

| <b>Ref.</b> | <b>Particulars</b>                                 | <b>2021-22<br/>Rs. Lakhs</b> | <b>Comments</b>                                   |
|-------------|--|------------------------------|---|
|             | <i>Special Allocations</i>                         |                              |   |
| (A)         | Appropriation to Reserve for unforeseen exigencies | 1807                         | Please refer to Note below and Form 1.18 (c) (ii) |
|             | Less: Interest reinvested and appropriated         | 1807                         |   |
|             |  | -                            |   |
| (B)         | Others   |                              |   |
|             | <b>Total</b>                                       | -                            |   |

**Note :**

In accordance with the Regulations and Orders the Company has not appropriated / claimed any sum towards Reserve for unforeseen exigencies other than Interest on the invested sums, which has been ploughed back.

**Form 1.22 : Return on Equity**

| <i>Ref.</i> | <i>Particulars</i>      | <i>Basis</i>               | <i>2021-22</i><br><i>Rs. Lakhs</i> |
|-------------|-------------------------|----------------------------|------------------------------------|
| (1)         | Average Equity Base (a) | Form 1.20(a)               | 445836                             |
| (2)         | Rate of Return (b)      | %                          | 16.21%                             |
| (3)         | Return on equity (c)    | $c=a \times b \times 0.01$ | 72291                              |

**Note :**

- Equity position of Generation Assets and Distribution Assets and Return thereon

**2021-22**

|   | <b>Total Equity as on 31.03.2021</b> | <b>Equity for the period 2021-22</b> | <b>Total Equity as on 31.03.2022</b> | <b>Average Equity</b> | <b>Return percentage</b> | <b>Return for 2021-22</b> |
|---|--------------------------------------|--------------------------------------|--------------------------------------|-----------------------|--------------------------|---------------------------|
|   | <i>Rs. Lakhs</i>                     | <i>Rs. Lakhs</i>                     | <i>Rs. Lakhs</i>                     | <i>Rs. Lakhs</i>      | <i>%</i>                 | <i>Rs. Lakhs</i>          |
| A | 126944                               | 573                                  | 127517                               | 127231                | 15.5%                    | 19721                     |
| B | 311649                               | 13913                                | 325562                               | 318605                | 16.5%                    | 52570                     |
|   | 438593                               | 14487                                | 453079                               | 445836                | 16.21%                   | 72291                     |

A= On Generation Assets

B= On Distribution Assets

- Return has been claimed on capitalised assets in accordance with the Tariff Regulations and APR filing of 2020-21.

**Form 1.23 : Incentive for Improved Performance**

| Ref          | Particulars  | Basis                                    | 2021-22<br>Rs. Lakhs |
|--------------|--|--|----------------------|
| 1.           | Incentive in accordance with Para 1 of Schedule 10 of the Tariff Regulations | Detailed Calculation follow (in table 3) | 838                  |
| 2.           | Incentive in accordance with Para 3 of Schedule 10 of the Tariff Regulations | Detailed Calculation follow (in table 4) | 226                  |
| 3.           | Incentive in accordance with Para 4 of Schedule 10 of the Tariff Regulations | Detailed Calculation follow (in table 5) | 282                  |
| <b>Total</b> |  |  | <b>1345</b>          |

**Notes :**

1. All the power stations are thermal.

2. **Operating Age of the Stations (as on October, 2021 as per Para 9 of Schedule 10 to the Tariff Regulations)**

| Generating Stations | Operating Age |             |
|---------------------|---------------|-------------|
|                     | Budge Budge   | Southern    |
| Age                 | 19.12 years   | 30.71 years |
| Category            | B             | D           |

**Form 1.23 : Incentive for Improved Performance**

| 3. | Calculations in accordance with Para 1 of Schedule 10 of the Tariff Regulations                 | Unit         | Budge Budge | Southern |
|----|---|--------------|-------------|----------|
|    | Sent out Units from CESC Stations   | MU           | 5132        | 149      |
|    | Target sent out units in accordance with Para 1 of Schedule 10, read with Para B of Schedule 9A | MU           | 4783        | 861      |
|    | Additional Units  | MU           | 349         | (712)    |
|    | Additional PLF %  | %            | 4.7%        | -        |
|    | Applicable Category as per Regulations  |              | B           | D        |
|    | Applicable Rate   | Paise / Unit | 24          |          |
|    | Amount  | Rs Lakhs     | 838         | -        |
|    | Overall   | Rs. Lakhs    | 838         |          |

Audited Data on Plant Load Factor (PLF) furnished in the Petition.

| 4. | Calculations in accordance with Para 3 of Schedule 10 of the Tariff Regulations                        | Unit       | Budge Budge | Southern |
|----|--|------------|-------------|----------|
|    | Difference of Oil Consumption Rates in accordance with Para 3 of Schedule 10 of the Tariff Regulations | ml/Kwh     | 1.17        | (2.21)   |
|    | Generation units   | MU         | 5639        | 164      |
|    | Applicable Rate  | Paise/Unit | 0.40        | -        |
|    | Amount   | Rs. Lakhs  | 226         | -        |
|    | Overall  | Rs. Lakhs  | 226         |          |

**Form 1.23 : Incentive for Improved Performance**

| 5. Calculations in accordance with Para 4 of Schedule 10 of the Tariff Regulations                                    | Unit       | Budge Budge | Southern |
|---|------------|-------------|----------|
| Design Heat Rate (DSHR)   | Kcal/Kwh   | 2247        | 2707     |
| Ratio of Station Heat Rate to the Design Heat Rate in accordance with Para 4 of Schedule 10 of the Tariff Regulations |            | 1.00        | 1.45     |
| Applicable Rate   | Paise/Unit | 0.50        | -        |
| Generation units  | MU         | 5639        | 164      |
| Amount  | Rs. Lakhs  | 282         | -        |
| Overall   | Rs. Lakhs  | 282         |          |

Data are submitted in accordance with the Auditors' Report and Certificate furnished in the petition, Schedule 7A and Para A3(iv), Schedule 9B of the Tariff Regulations.

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

| <b>Ref.</b> | <b>Particulars</b>  | <b>2021-22</b><br><i>Rs. Lakhs</i> |                               |
|-------------|---|------------------------------------|-------------------------------|
| 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  | 1935                               | 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  | 293                                | Please refer to Notes 3 and 4 |
|             | <b>TOTAL</b>  | <b>2228</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>2021-22</b>                                  |
|--------------------|--|---|
|                    |  | <b>Rs. Lakhs</b>                                |
| a)                 | Revenue earnings by way of sales to persons other than the consumers | As per Auditors' Report and Certificate<br>8537 |
| b)                 | Expenses related to above  | Please refer to Form 1.11 for details<br>4666   |
| c)                 | Net Income   | (a-b)<br>3870                                   |
| d)                 | Benefit to consumers   | 50% of Revenue<br>1935                          |

The Company proposes to pass Rs. 1935 lakhs as share of benefit to the consumers in terms of Regulation 5.15.2 (iv).

Units sold are in accordance with the Regulations.

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

| <b>Particulars</b> |                                       | <b>2021-22</b>          |
|--------------------|---------------------------------------|-------------------------|
|                    |                                       | <b>Rs. Lakhs</b>        |
| a)                 | Revenue                               | 75                      |
| b)                 | Attributable Cost                     | 129                     |
| c)                 | Net Income<br>(From Audited Accounts) | (a-b)<br>(54)           |
| d)                 | Benefit to consumers                  | 40% of Net Revenue<br>- |

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

**Form 1.24 : Benefits to be passed on to consumers****3. Income from Other Business****Consultancy Services**

| <b>Particulars</b> |                                       | <b>2021-22</b>          |
|--------------------|---------------------------------------|-------------------------|
|                    |                                       | <b>Rs. Lakhs</b>        |
| a)                 | Revenue                               | 5                       |
| b)                 | Attributable Cost                     | 97                      |
| c)                 | Net Income<br>(From Audited Accounts) | (a-b)<br>(92)           |
| d)                 | Benefit to consumers                  | 40% of Net Revenue<br>- |

Attributable cost for consultancy services do not form a part of Annual Revenue Requirement; revenue has not been shared with the consumers being lower than the cost. The above expenditure in item (ii) above includes employee cost of Rs 84 lakh, not included in Form 1.17(h)

**4. User Fee**

| <b>Particulars</b> |                      | <b>2021-22</b>               |
|--------------------|----------------------|------------------------------|
|                    |                      | <b>Rs. Lakhs</b>             |
|                    | Revenue              | From Audited Accounts<br>732 |
|                    | Benefit to Consumers | 40% of Net Revenue<br>293    |

Revenue accruing from commercial usage of certain assets (land usage in Syed Amir Ali Avenue) has been shared with the consumers.

5. Expenses in respect of Items 2 and 3 have not been included under the expense heads detailed in this petition (please refer to the Auditors' certificate). Therefore, further deduction of expenses is not required while arriving at the Aggregate Revenue Requirement for the year.



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

| <b>Ref.</b> | <b>Particulars</b>                  | <b>2021-22<br/>Rs. Lakhs</b> |
|-------------|-------------------------------------|------------------------------|
|             | <i>Receipts from Sale of Energy</i> | 675421                       |

**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 2021-22. Auditors' Certificate on the subsidy amount disbursed to the consumers has been placed in Annex C26, page 294 of Volume 3 of the petition and the same has been duly disclosed for in Form E while arriving at the amount receivable through APR.

**Revenue Details**

| <b>Ref.</b> | <b>Particulars</b>  | <b>2021-22<br/>Rs. Lakhs</b> |
|-------------|---|------------------------------|
| 1.          | Earnings from Sale of electricity as per the Audited Accounts   | 710165                       |
| 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 in Annex C2, page 252 of Volume 3 of the Petition) | 9954                         |
| 3.          | Less: Adjustments on allowable fixed cost for 2021-22 in terms of para C of Schedule 9B of the Tariff Regulations and past APR-FPPCA Orders (Kindly refer to note 3 below)  | 25013                        |
| 4.          | Add : Contribution for Festival   | 223                          |
| 5.          | Actual Revenue realised from sale of energy to own consumers and WBSEDCL  | 675421                       |

2. Aforesaid revenue details would undergo change on the basis of arrear adjustments due to subsuming of MVCA into energy charge vide paragraph 7.3.2. of the MYT Order and consequential effect on rebates and surcharges. The resulting shortfall in APR claim may be prayed for through future petition(s).

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

| <b>Particulars</b>  | <b>Derivation</b>     | <b>Units</b> | <b>2021-22<br/>Rs. Lakhs</b> |
|---|-----------------------|--------------|------------------------------|
| Overall Revenue Requirement claimed for 2021-22 (Form E)                                    | A                     | Rs Lakhs     | 796956                       |
| Sales to own consumers and WBSEDCL for 2021-22 (Form E(A))                                  | B                     | MU           | 9417                         |
| Rate of sales   | $C = A / B \times 10$ | Paise/Unit   | 846                          |
| Units saved through reduction of Distribution Loss (page 157 of Volume 1 of FPPCA Petition) | D                     | MU           | 757                          |
| Overall Savings   | $E = C \times D / 10$ | Rs Lakhs     | 64096                        |
| Less: Consumer Share in terms of Para C, Schedule 9B  | $F = E \times 0.25$   | Rs Lakhs     | 16024                        |
| Less : Savings already claimed in FPPCA Petition (page 157 of Volume 1 of Petition)         | G                     | Rs Lakhs     | 23059                        |
| Balance Savings on account of fixed cost  | $H = E - F - G$       | Rs Lakhs     | 25013                        |

**Form 1.26: Income other than sale of Energy**

| <b>Ref.</b> | <b>Particulars</b>   | <b>2021-22<br/>Rs. Lakhs</b> | <b>Comments</b>  |
|-------------|--|------------------------------|--|
| A.          | <i>Income derived from :</i>   |                              |  |
| (i)         | Rental of meters and other apparatus hired out   | 5391                         | ] From Audited Accounts. Please refer to Note 1 hereinafter                          |
| (ii)        | Testing & Reconnection Charges/Sale and repair of lamp etc.                                    | 179                          |  |
| (iii)       | Transfer Fees (Service connection fees)  |                              |  |
| (iv)        | Income from Investments and Bank Balances etc.   | 0                            | Please refer to Note 2 hereinafter   |
| (v)         | Surcharge for Late Payments  | 4258                         | From Audited Accounts. Please refer to Note 1 hereinafter                            |
| (vi)        | Income from jobs at Consumer premises  |                              |  |
| (vii)       | Wheeling Charges   | 67                           |  |
| (viii)      | Reactive energy charge   |                              |  |
| (ix)        | Surcharge under Section 42   |                              |  |
| (x)         | Additional Surcharge under Section 42  |                              |  |
| (xi)        | Other Business Income to the extent to be passed on consumer                                   |                              |  |
| (xii)       | Income from Auxiliary Services   |                              |  |
| (xiii) (a)  | Other General receipts arising from and ancillary or incidental to the business of electricity | 6456                         | From Audited Accounts. Please refer to Note 1 hereinafter                            |
| (xiii) (b)  | Consumer Contribution  | 11066                        | Included in income in terms of Audited Accounts. Please refer to Note 6 in Form 1.18 |
| (xiv)       | Shared infrastructure amount   |                              |  |
| (xv)        | Aggregate realisation from one time sale of assets   |                              |  |
|             | <i>Sub-Total (i to xv)</i>   | 27416                        |  |
| B.          | Net receivable UI Charges for the previous year  | -                            |  |
|             | <b>Total</b>   | 27416                        |  |

**Form 1.26: Income other than sale of Energy****Notes :**

1. Income other than sale of energy shown hereinbefore of Rs. 27416 lakhs have been arrived at from the audited accounts duly considering the treatments in terms of applicable regulations / orders(s), as appropriate, of income from certain activities (other than sale of energy to persons other than consumers), benefits whereof have been shared, as appropriate, with the consumers as detailed in Form 1.24, income arising from investment towards unforeseen exigencies reserve, income arising from investments made out of profits and/or equity issue proceeds.
2. Income generated from Retained Earnings / Share Issue Proceeds for the year 2021-22

| Particulars  |           | Reference                                     |
|--|-----------|---|
| Surplus Investible Fund at the beginning of the year       | 159042    | Closing balance from last year's APR Petition |
| Profit for the year 2021-22                                | 80108     | Page 135 of Audited Accounts of 2021-22       |
| Dividend for the year                                      | (-) 59651 | Page 138 of Audited Accounts                  |
| Appropriation towards Reserve for unforeseen exigencies    | (-) 1807  | Form 1.21                                     |
| Equity Contribution in 2021-22                             | (-) 14011 | 30% of net addition to capital assets         |
|  | 163682    |   |
| Interest on above @ 3.5%                                   | 5599      |   |
| Total Income from Retained Earnings / Share Issue Proceeds | 5599      |   |

**Form 1.26: Income other than sale of Energy**

In terms of the Tariff Regulations, income from all investments, including realisation from such investment, is required to be shown in this form except those made out of profit etc. Since this excluded part is not entitled to earn any RoE, it represents surplus available for utilisation by the Company as deemed appropriate. Figures have been furnished accordingly, as allowed in terms of the Tariff Regulations and in the earlier orders.

## 3. Overall Reconciliation

| <i>Particulars</i>   |              | <i>Reference</i>   |
|--|--------------|--|
| Total Other Income   | 37776        | Please see Note 32 & 33, Pages 159 to 160 of Audited Accounts              |
| Interest Income from investment towards unforeseen exigencies reserve  | (-) 1807     | Please see Form 1.18 (c) (ii), Auditors' Report & Certificate in Annex C17 |
| Income from Other Auxiliary Services (Advertisement on bill face etc.) | 54           | Please see Note 2, Form 1.24   |
| Profit on Sale of Assets   | -            |  |
| Ind AS Adjustments   | (-) 562      |  |
| User Fee   | (-) 732      | Please see Note 4, Form 1.24   |
| Miscellaneous Debits not claimed                                       | 92           | Please see Note 3, Form 1.24   |
| Earnings from sale of traded goods                                     | (-) 1805     |  |
| Interest Income from retained profits / share issue proceeds           | (-) 5599     | Please see Note 2 hereinbefore   |
| <b>Total Income other than sale of energy (non-tariff income)</b>      | <b>27416</b> |  |

**Form 1.27 : Wheeling Charge**

| Ref. | Particulars   | 2021-22 |
|------|---|---------|
| 1.   | Employee Cost   | 57313   |
| 2.   | Other Administrative & General Charges  | 12611   |
| 3.   | Insurance   | 556     |
| 4.   | Rent, Rates & Taxes   | 2470    |
| 5.   | Legal Charges   | 700     |
| 6.   | Auditors Fees   | 239     |
| 7.   | Repairs & Maintenance incl. Consumables   | 16878   |
| 8.   | Interest  | 46562   |
| 9.   | Foreign Exchange Rate Variation   | -       |
| 10.  | Other Financing Charges   | 954     |
| 11.  | Interest on Consumers Security Deposits   | -       |
| 12.  | Lease Rental  | 944     |
| 13.  | Depreciation  | 32635   |
| 14.  | Advance against depreciation  | 3194    |
| 15.  | Intangible Asset Write off  | -       |
| 16.  | Mitigating Expenses for the Pandemic  | 736     |
| 17.  | Corporate Social Responsibility   | 1423    |
| 18.  | Reserve for unforeseen exigencies   | -       |
| 19.  | Bad Debt  | -       |
| 20.  | Tax   | 12414   |
| 21.  | Normative Return  | 49700   |
| 22.  | Permitted Incentives  | -       |
| 23.  | Special Allocations   | -       |
| 24.  | Others  | -       |
| 25.  | Gross total expenses (sum 1 to 24)  | 239328  |
| 26.  | Less : Income from other than energy sales (reduced by Receipt from Wheeling Charges) | 15606   |
| 27.  | Less : Benefits passed on to consumers  | 293     |
| 28.  | Gross Deductions (sum 26:27)  | 15899   |
| A    | Net Charges (22-27)   | 223429  |
| a)   | Units sold to own Consumers   | 9403    |
| b)   | Units for sale to WBSEDCL   | 14      |
| B.   | Overall Units (a+b)   | 9417    |
| C.   | Wheeling Charge rate (A/B) - paise per unit   | 237     |

**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       | 2018-19   | 2.9.2019                       |  |                             |   |
| 2       | 2019-20   | 21.9.2020                      |  |                             |   |
| 3       | 2020-21   | 01.04.2022 r/w<br>29.09.2022 * |  |                             |   |
| 4       | 2021-22   | 29.09.2022                     |  |                             |   |

\* Supplementary Petition for 2020-21 FPPCA was submitted on 29.09.2022

**Planned Repairs and Maintenance / Forced Outage / Major Repairs for Generation Plants  
Budge Budge Generating Station**

Form A

Planned / Forced Maintenance (2021-22)

| Unit No. | Outage    |       |           |       |       |        | Duration in Hrs | Nature (Planned / Forced )              | Summary Details |
|----------|-----------|-------|-----------|-------|-------|--------|-----------------|---|-----------------|
|          | From      |       | To        |       | Time  | Time   |                 |   |                 |
|          | Date      | Time  | Date      | Time  |       |        |                 |   |                 |
| 1        | 20-Sep-21 | 03:46 | 20-Sep-21 | 14:01 | 14:01 | 10:15  | Forced          | Bottom Ash Evacuation issue             |                 |
|          | 17-Nov-21 | 23:55 | 24-Nov-21 | 15:56 | 15:56 | 160:01 | Planned         | Annual Survey                           |                 |
|          | 22-May-21 | 03:58 | 22-May-21 | 06:07 | 06:07 | 02:09  | Forced          | Turbine trip solenoid valve replacement |                 |
| 2        | 09-Oct-21 | 00:33 | 09-Oct-21 | 02:48 | 02:48 | 02:15  | Forced          | Governor Valve problem                  |                 |
|          | 25-Nov-21 | 22:45 | 10-Dec-21 | 13:31 | 13:31 | 350:46 | Planned         | Annual Survey                           |                 |
|          | 17-Dec-21 | 02:10 | 18-Dec-21 | 06:23 | 06:23 | 28:13  | Forced          | Tube Leakage                            |                 |
| 3        | 22-Mar-22 | 03:21 | 22-Mar-22 | 06:44 | 06:44 | 03:23  | Forced          | PA Fan problem                          |                 |
|          | 14-Apr-21 | 00:22 | 15-Apr-21 | 00:24 | 00:24 | 24:02  | Forced          | Tube Leakage                            |                 |
|          | 17-Apr-21 | 23:27 | 19-Apr-21 | 01:01 | 01:01 | 25:34  | Forced          | Steam Leakage                           |                 |
|          | 05-Jul-21 | 17:19 | 05-Jul-21 | 23:26 | 23:26 | 06:07  | Forced          | System Disturbance                      |                 |
|          | 16-Oct-21 | 05:57 | 17-Oct-21 | 12:45 | 12:45 | 30:48  | Forced          | Tube Leakage                            |                 |
|          | 11-Dec-21 | 23:38 | 21-Dec-21 | 01:36 | 01:36 | 217:58 | Planned         | Annual Survey                           |                 |

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

**Planned Repairs and Maintenance / Forced Outage / Major Repairs for Generation Plants  
Southern Generating Station**

**Planned / Forced Maintenance (2021-22)**

| Unit No. | Outage    |       |           |       |       |        | Duration in Hrs | Nature (Planned / Forced )           | Summary Details |
|----------|-----------|-------|-----------|-------|-------|--------|-----------------|--------------------------------------|-----------------|
|          | From      |       | To        |       | Time  | Time   |                 |                                      |                 |
|          | Date      | Time  | Date      | Date  |       |        |                 |                                      |                 |
| 1        | 05-Jul-21 | 00:00 | 16-Jul-21 | 20:54 | 20:54 | 284:54 | Planned         | Annual Survey                        |                 |
|          | 25-Aug-21 | 14:55 | 25-Aug-21 | 17:26 | 17:26 | 02:31  | Forced          | Boiler Aux Misc Problem              |                 |
|          | 21-Oct-21 | 12:55 | 21-Oct-21 | 19:29 | 19:29 | 06:34  | Forced          | Generator Protection Relay problem.  |                 |
|          | 02-Apr-21 | 16:33 | 03-Apr-21 | 00:28 | 00:28 | 07:55  | Forced          | AVR Problem                          |                 |
|          | 22-Apr-21 | 11:29 | 22-Apr-21 | 19:00 | 19:00 | 07:31  | Forced          | Turbine Aux Misc Problem             |                 |
|          | 30-Aug-21 | 11:08 | 30-Aug-21 | 13:11 | 13:11 | 02:03  | Forced          | AVR Problem                          |                 |
| 2        | 09-Nov-21 | 00:00 | 16-Nov-21 | 17:00 | 17:00 | 185:00 | Planned         | Boiler Inspection / Re-Certification |                 |



## Details of Depreciation chargeable to revenue account for the year 2021-22

| Particulars   | Opening Balance of Original Cost of Assets |            | Additions of Original Cost of Assets during the year put into use | Assets fully depreciated | Assets to be depreciated during the year | Assets to be depreciated during the year classified into different rates |          |          |       |       |       |       | No depreciation Land FH | Total | Retirements of Original Cost of Assets during the year | Closing Balance of Original Cost of Assets |         |        |
|---|--|------------|---|--------------------------|--|--|----------|----------|-------|-------|-------|-------|-------------------------|-------|--|--|---------|--------|
|   | Rs Lakhs                                   | 31.03.2021 |   |                          |  | Rs Lakhs   | Rs Lakhs | Rs Lakhs | 1.80% | 2.57% | 3.60% | 6.00% |                         |       |  | 12.85%                                     | 18.00%  | 33.33% |
| <b>A . Generating Assets</b>  |  |            |   |                          |  |  |          |          |       |       |       |       |                         |       |  |  |         |        |
| Cost  |  | 431490     | 2042  | 242944                   | 189662                                   | 18412  | -        | 164927   | 706   | 116   | 173   | 320   | 5008                    | 795   | 433532   | 132  | 433401  |        |
| Depreciation for the year   |  |            |   |                          |  | 331  | -        | 5902     | 41    | 13    | 26    | 104   | 150                     |       |  |  | 6568    |        |
| <b>B . Distribution Assets</b>  |  |            |   |                          |  |  |          |          |       |       |       |       |                         |       |  |  |         |        |
| Cost  |  | 1030138    | 45270   | 91244                    | 979530                                   | 30640  | 244459   | 661079   | 17295 | 879   | 873   | 10    | 4295                    | 2512  | 1076408  | 3122                                       | 1073286 |        |
| Depreciation for the year   |  |            |   |                          |  | 552  | 6132     | 24257    | 1037  | 105   | 148   | 3     | 56                      |       |  |  | 32291   |        |
| <b>C . Metering Assets</b>  |  |            |   |                          |  |  |          |          |       |       |       |       |                         |       |  |  |         |        |
| Cost  |  | 54993      | 2230  | 13234                    | 42885                                    | -  | -        | -        | 18695 | 24190 | -     | -     | -                       | -     | 57223  | 1104                                       | 56119   |        |
| Depreciation for the year   |  |            |   |                          |  | -  | -        | -        | 1103  | 2849  | -     | -     | -                       | -     |  |  | 3952    |        |
| <b>D . Other Assets</b>   |  |            |   |                          |  |  |          |          |       |       |       |       |                         |       |  |  |         |        |
| Cost  |  | 24634      | 1104  | 7020                     | 17965                                    | 3887   | -        | 2937     | 8643  | 885   | 1613  |       |                         | 642   | 25738  | 111  | 25627   |        |
| Depreciation for the year   |  |            |   |                          |  | 70   | -        | 98       | 498   | 109   | 267   |       |                         | 0     |  |  | 1042    |        |
| <b>Overall</b>  |  |            |   |                          |  |  |          |          |       |       |       |       |                         |       |  |  |         |        |
| Cost  |  | 1541255    | 51646   | 354442                   | 1230042                                  | 52939  | 244459   | 848943   | 45339 | 28070 | 2659  | 330   | 9303                    | 3949  | 1592901  | 4468                                       | 1588434 |        |
| Depreciation for the year   |  |            |   |                          |  | 954  | 6132     | 30257    | 2679  | 3076  | 441   | 107   | 206                     |       |  |  | 43653   |        |
| <b>Less: Depreciation on assets created by utilising proceeds from sale of old assets</b> |  |            |   |                          |  |  |          |          |       |       |       |       |                         |       |  |  |         | 439    |
| <b>Total Depreciation (net)</b>   |  |            |   |                          |  |  |          |          |       |       |       |       |                         |       |  |  |         | 43414  |

The Company respectfully prays for allowance of depreciation as per audited books of account as shown above, in terms of Para 5, 16.3 of the MYT Order.

As per the Accounting Standard under Ind-AS, all Companies are required to charge depreciation on the Leasehold Land over the unexpired period of the leased life. The Tariff Regulations (Annexure A) also echo the same principle. Since, the right to use of any leasehold property expires at the end of the lease period, it is mandatory to charge such depreciation in the Accounts. Based on the above, the same has been included in this Petition as Depreciation charged, which hitherto would have been allowed as Advance Against Depreciation if not considered.

Depreciation @ 33% on computer software assets has been claimed as it is required to be depreciated over a period of 3 years based on useful life.

## STATEMENT OF LOANS AND CALCULATION OF INTEREST THEREON FOR THE YEAR 2021-22

| Sl.No. | Sources of Loans  | Original Amount of Loan | Outstanding as on 31.03.2021 | Normal Rate of Interest | Repayment | Repayment Date                                    | Drawal | Interest-Normal (without penal interest) | Outstanding as on 31.03.2022 |
|--------|---|-------------------------|------------------------------|-------------------------|-----------|---|--------|--|------------------------------|
| A.     | On Capital Account  |                         |                              |                         |           |   |        |  |                              |
| (i)    | Rupee Term Loans/Debentures (Banks & Financial Institutions)<br>SCB | 20250                   | 1125                         | 9.90%                   | 1125      | Rs 1125 lakhs on Jun 21                           | -      | 28                                       | -                            |
| (ii)   | PSB   | 10000                   | 1000                         | 7.95%                   | 1000      | Rs 250 lakhs on Jun 21, Sep 21, Dec 21, Mar 22    | -      | 14                                       | -                            |
| (iii)  | ICICI   | 9500                    | 2857                         | 8.11%                   | 762       | Rs 190.50 lakhs on Apr 21, Jul 21, Oct 21, Jan 22 | -      | 194                                      | 2095                         |
| (iv)   | HDFC  | 20000                   | 4000                         | 7.34%                   | 2000      | Rs 500 lakhs on Jun 21, Sep 21, Dec 21, Mar 22    | -      | 174                                      | 2000                         |
| (v)    | PSB   | 5500                    | 825                          | 7.69%                   | 550       | Rs 137.50 lakhs on Jun 21, Sep 21, Dec 21, Mar 22 | -      | 29                                       | 275                          |
| (vi)   | Union Bank  | 10000                   | 2250                         | 7.33%                   | 1000      | Rs 250 lakhs on Jun 21, Sep 21, Dec 21, Mar 22    | -      | 106                                      | 1250                         |
| (vii)  | HDFC  | 15000                   | 3000                         | 7.34%                   | 1500      | Rs 375 lakhs on Apr 21, Jul 21, Oct 21, Jan 22    | -      | 128                                      | 1500                         |
| (viii) | Union Bank  | 12500                   | 3750                         | 7.33%                   | 1250      | Rs 312.50 lakhs on Jun 21, Sep 21, Dec 21, Mar 22 | -      | 201                                      | 2500                         |
| (ix)   | Union Bank  | 7000                    | 2395                         | 7.33%                   | 684       | Rs 171 lakhs on Jun 21, Sep 21, Dec 21, Mar 22    | -      | 135                                      | 1711                         |
| (x)    | SBI   | 35000                   | 7000                         | 7.40%                   | 3500      | Rs 875 lakhs on Jun 21, Sep 21, Dec 21, Mar 22    | -      | 299                                      | 3500                         |
| (xi)   | HDFC  | 12500                   | 3125                         | 7.34%                   | 1250      | Rs 312.50 lakhs on Jun 21, Sep 21, Dec 21, Mar 22 | -      | 154                                      | 1875                         |
| (xii)  | UNION Bank  | 3000                    | 1105                         | 7.33%                   | 316       | Rs 79 lakhs on Jun 21, Sep 21, Dec 21, Mar 22     | -      | 62                                       | 789                          |
| (xiii) | UNION Bank  | 17500                   | 7900                         | 7.33%                   | 1600      | Rs 400 lakhs on Jun 21, Sep 21, Dec 21, Mar 22    | -      | 479                                      | 6300                         |
| (xiv)  | ICICI   | 25000                   | 9722                         | 8.11%                   | 2778      | Rs 1389 lakhs in Jun 21 and Dec 21                | -      | 672                                      | 6944                         |
| (xv)   | PSB   | 9500                    | 4750                         | 7.69%                   | 950       | Rs 237.50 lakhs on Jun 21, Sep 21, Dec 21, Mar 22 | -      | 289                                      | 3800                         |
| (xvi)  | PSB   | 5000                    | 2500                         | 7.69%                   | 500       | Rs 125 lakhs on Jun 21, Sep 21, Dec 21, Mar 22    | -      | 152                                      | 2000                         |
| (xvii) | ICICI   | 10000                   | 5750                         | 8.11%                   | 1300      | Rs 650 lakhs on May 21 and Nov 21                 | -      | 403                                      | 4450                         |

## STATEMENT OF LOANS AND CALCULATION OF INTEREST THEREON FOR THE YEAR 2021-22

| Sl.No.  | Sources of Loans           | Original Amount of Loan | Outstanding as on 31.03.2021 | Normal Rate of Interest | Repayment | Repayment Date                                    | Drawal | Interest-Normal (without penal interest) | Outstanding as on 31.03.2022 |
|---------|----------------------------|-------------------------|------------------------------|-------------------------|-----------|---|--------|--|------------------------------|
| (xviii) | PNB                        | 10000                   | 5909                         | 7.38%                   | 909       | Rs 227.27 lakhs on Apr 21, Jul 21, Oct 21, Jan 22 | -      | 398                                      | 5000                         |
| (xix)   | IDBI / HDFC                | 20000                   | 12273                        | 5.65%                   | 1818      | Rs 454.54 lakhs on Apr 21, Jul 21, Oct 21, Jan 22 | *      | 602                                      | 10455                        |
| (xx)    | HDFC                       | 12500                   | 6563                         | 7.29%                   | 1250      | Rs 312.50 lakhs on Apr 21, Jul 21, Oct 21, Jan 22 | *      | 401                                      | 5313                         |
| (xxi)   | KARNATAKA / HDFC           | 10000                   | 5241                         | 5.65%                   | 1000      | Rs 250 lakhs on Jun 21, Sep 21, Dec 21, Mar 22    | *      | 248                                      | 4241                         |
| (xxii)  | CENTRAL BANK / HDFC *      | 12500                   | 8438                         | 5.89%                   | 1250      | Rs 312.50 lakhs on Jun 21, Sep 21, Dec 21, Mar 22 | *      | 435                                      | 7188                         |
| (xxiii) | SBI                        | 10000                   | 6750                         | 7.08%                   | 1000      | Rs 250 lakhs on Jun 21, Sep 21, Dec 21, Mar 22    | *      | 415                                      | 5750                         |
| (xxiv)  | <b>Loan for FY 2017-18</b> |                         |                              |                         |           |   |        |  |                              |
|         | SBI                        | 30000                   | 20250                        | 7.08%                   | 3000      | Rs 750 lakhs on Jun 21, Sep 21, Dec 21, Mar 22    | *      | 1246                                     | 17250                        |
|         | KARNATAKA / HDFC           | 10000                   | 6498                         | 5.65%                   | 1000      | Rs 250 lakhs on May 21, Aug 21, Nov 21, Feb 22    | *      | 318                                      | 5498                         |
|         | HDFC                       | 12500                   | 6250                         | 7.29%                   | 1000      | Rs 250 lakhs on May 21, Aug 21, Nov 21, Feb 22    | *      | 396                                      | 5250                         |
| (xxv)   | <b>Loan for FY 2018-19</b> |                         |                              |                         |           |   |        |  |                              |
|         | HDFC                       | 12500                   | 11397                        | 7.33%                   | 1471      | Rs 367.65 lakhs on Jun21, Sep 21, Dec 21, Mar 22  | *      | 748                                      | 9926                         |
|         | PSB                        | 14300                   | 13108                        | 7.30%                   | 1589      | Rs 397.23 lakhs on Jun 21, Sep 21, Dec 21, Mar 22 | *      | 862                                      | 11519                        |
|         | BOB                        | 20000                   | 18889                        | 7.45%                   | 2222      | Rs 555.56 lakhs on Jun 21, Sep 21, Dec 21, Mar 22 | *      | 1284                                     | 16667                        |
| (xxvi)  | <b>Loan for FY 2019-20</b> |                         |                              |                         |           |   |        |  |                              |
|         | UNION Bank                 | 10000                   | 9250                         | 7.30%                   | 1000      | Rs 250 lakhs on Jun 21, Sep 21, Dec 21, Mar 22    | *      | 616                                      | 8250                         |
|         | SBI                        | 30000                   | 27600                        | 7.02%                   | 3200      | Rs 800 lakhs on Jun 21, Sep 21, Dec 21, Mar 22    | *      | 1753                                     | 24400                        |

## STATEMENT OF LOANS AND CALCULATION OF INTEREST THEREON FOR THE YEAR 2021-22

| Sl.No.   | Sources of Loans  | Original Amount of Loan | Outstanding as on 31.03.2021 | Normal Rate of Interest | Repayment    | Repayment Date                                 | Drawal       | Interest-Normal (without penal interest) | Outstanding as on 31.03.2022 |
|----------|---|-------------------------|------------------------------|-------------------------|--------------|--|--------------|--|------------------------------|
| (xxvii)  | <b>Loan for FY 2020-21</b>                                |                         |                              |                         |              |  |              |  |                              |
|          | BOB   | 20000                   | 17845                        | 7.43%                   | 1929         | Rs 482 lakhs on Jun 21, Sep 21, Dec 21, Mar 22 | -            | 1217                                     | 15916                        |
|          | UNION Bank  | 10000                   | 9250                         | 7.30%                   | 1000         | Rs 250 lakhs on Jun 21, Sep 21, Dec 21, Mar 22 | -            | 616                                      | 8250                         |
| (xxviii) | <b>Loan for FY 2021-22</b>                                |                         |                              |                         |              |  |              |  |                              |
|          | HDFC  | 20000                   | 0                            | 5.65%                   | -            |  | 20000        | 741                                      | 20000                        |
|          | SBI   | 30000                   | 0                            | 6.70%                   | -            |  | 16619        | 31                                       | 16619                        |
| (xxix)   | <b>Loan for Budge Budge Unit 3</b>                        |                         |                              |                         |              |  |              |  |                              |
|          | ICICI   | 20000                   | 3598                         | 8.11%                   | 960          | Rs 240 lakhs on Apr 21, Jul 21, Oct 21, Jan 22 | -            | 244                                      | 2639                         |
|          | <b>Total Capex Rupee Loans</b>                            | <b>541550</b>           | <b>252163</b>                |                         | <b>47662</b> |  | <b>36619</b> | <b>16091</b>                             | <b>241120</b>                |
|          | Normative Loan  |                         |                              | 6.52%                   |              |  |              |  |                              |
|          | <b>Less : Interest to be capitalised</b><br>On Capex Loan |                         |                              |                         |              |  |              |  |                              |
|          | <b>Total Interest on Capital Account</b>                  |                         |                              |                         |              |  |              | <b>16091</b>                             |                              |

## STATEMENT OF LOANS AND CALCULATION OF INTEREST THEREON FOR THE YEAR 2021-22

| Sl.No.   | Sources of Loans   | Original Amount of Loan | Outstanding as on 31.03.2021 | Normal Rate of Interest | Repayment | Repayment Date                                       | Drawal | Interest-Normal (without penal interest) | Outstanding as on 31.03.2022 |
|----------|--|-------------------------|------------------------------|-------------------------|-----------|--|--------|--|------------------------------|
| <b>B</b> | <b>ON REVENUE ACCOUNT</b>                                |                         |                              |                         |           |  |        |  |                              |
| (i)      | <b>Short Term Loan including Temporary Accommodation</b> |                         |                              |                         |           |  |        |  |                              |
|          | ICICI  |                         | 2857                         | 8.50%                   | 2857      | Rs 1428.57 lakhs on May 21, Aug 21                   | -      | 57                                       | -                            |
|          | ICICI  |                         | 1429                         | 8.50%                   | 1429      | Rs 714.29 lakhs on Apr 21, Jul 21                    | -      | 46                                       | -                            |
|          | BOB  |                         | 22500                        | 7.43%                   | 3000      | Rs 750 lakhs on Jun 21, Sep 21, Dec 21, Mar 22       | -      | 1503                                     | 19500                        |
|          | ICICI  |                         | 1313                         | 7.92%                   | 750       | Rs 187.5 lakhs on Jun 21, Sep 21, Dec 21, Mar 22     | -      | 78                                       | 563                          |
|          | ICICI  |                         | 7438                         | 7.04%                   | 4250      | Rs 1062.5 lakhs on Jun 21, Sep 21, Dec 21, Mar 22    | -      | 439                                      | 3188                         |
|          | KOTAK  |                         | 8250                         | 7.04%                   | 1000      | Rs 250 lakhs on Jun 21, Sep 21, Dec 21, Mar 22       | -      | 557                                      | 7250                         |
|          | BOB  |                         | 9250                         | 7.43%                   | 1000      | Rs 250 lakhs on Jun 21, Sep 21, Dec 21, Mar 22       | -      | 631                                      | 8250                         |
|          | PSB  |                         | 5225                         | 7.30%                   | 633       | Rs 158.33 lakhs on Jun 21, Sep 21, Dec 21, Mar 22    | -      | 344                                      | 4592                         |
|          | DBS  |                         | 25000                        | 7.80%                   | 0         |  | -      | 1950                                     | 25000                        |
|          | CITI   |                         | 17000                        | 5.99%                   | 6000      | Rs 6000 lakhs on Mar 22                              | -      | 1010                                     | 11000                        |
|          | AXIS   |                         | 26250                        | 7.75%                   | 26250     | Rs 8750 lakhs on Jun 21 and Rs 17500 lakhs on Jul 21 | -      | 561                                      | -                            |
|          | CITI   |                         | 17000                        | 6.25%                   | 6000      | Rs 6000 lakhs on Feb 22                              | -      | 1019                                     | 11000                        |
|          | BOB  |                         | 655                          | 7.43%                   | 71        | Rs 18 lakhs on Jun 21, Sep 21, Dec 21, Mar 22        | -      | 45                                       | 584                          |
|          | ICICI  |                         | 30000                        | 7.75%                   | 0         |  | -      | 2325                                     | 30000                        |
|          | FEDERAL  |                         | 20000                        | 7.10%                   | 3400      |  | -      | 1362                                     | 16600                        |
|          | DBS  |                         | 25000                        | 7.12%                   | 0         | Rs 1700 lakhs on Nov21, Feb 22                       | -      | 1780                                     | 25000                        |
|          | UNION  |                         | 30000                        | 7.20%                   | 2500      | Rs 2500 lakhs on Mar 22                              | -      | 2018                                     | 27500                        |
|          | CITI   |                         | 12500                        | 5.93%                   | 0         |  | -      | 749                                      | 12500                        |
|          | CITI   |                         | 20000                        | 6.00%                   | 0         |  | -      | 1213                                     | 20000                        |
|          | BOB  |                         | 30000                        | 7.21%                   | 2500      | Rs 2500 lakhs on Mar 22                              | -      | 2010                                     | 27500                        |
|          | RBL  |                         | 14000                        | 7.14%                   | 2333      | Rs 777.78 lakhs on Sep 21, Dec 21, Mar 22            | -      | 959                                      | 11667                        |
|          | ICICI  |                         | 10000                        | 7.56%                   | 588       | Rs 588.24 lakhs on Feb 22                            | -      | 749                                      | 9412                         |
|          | SBI  |                         | 50000                        | 7.05%                   | 0         |  | -      | 3525                                     | 50000                        |
|          | AXIS   |                         | 0                            | 5.85%                   | 0         |  | -      | 1173                                     | 40000                        |
|          | ICICI  |                         | 0                            | 6.75%                   | 0         |  | -      | 399                                      | 20000                        |
|          | KOTAK  |                         | 0                            | 5.40%                   | 0         |  | -      | 144                                      | 10000                        |
|          | SBI  |                         | 0                            | 6.70%                   | 0         |  | -      | 25                                       | 13381                        |
|          | UNION  |                         | 0                            | 6.50%                   | 0         |  | -      | 48                                       | 30000                        |
|          | BOB  |                         | 0                            | 6.50%                   | 0         | Repaid on 28-May-21                                  | -      | 5  | 30000                        |
|          | FEDERAL  |                         | 10000                        | 5.25%                   | 10000     | Repaid on 23-Apr-21                                  | -      | 82                                       | -                            |
|          | AXIS   |                         | 20000                        | 4.20%                   | 20000     | Repaid on 23-Apr-21                                  | -      | 51                                       | -                            |
|          | AXIS   |                         | 5000                         | 4.20%                   | 5000      | Repaid on 29-May-21                                  | -      | 13                                       | -                            |
|          | HDFC   |                         | 20000                        | 4.05%                   | 20000     | Repaid on 24-Jun-21                                  | -      | 129                                      | -                            |
|          | ICICI  |                         | 10000                        | 5.00%                   | 10000     | Repaid on 25-Jun-21                                  | -      | 116                                      | -                            |
|          | ICICI  |                         | 2000                         | 5.00%                   | 2000      | Repaid on 07-Apr-21                                  | -      | 24                                       | -                            |
|          | IDBI   |                         | 4000                         | 4.20%                   | 4000      |  | -      | 3  | -                            |



## STATEMENT OF LOANS AND CALCULATION OF INTEREST THEREON FOR THE YEAR 2021-22

(Rs Lakhs)

| Sl.No. | Sources of Loans | Original Amount of Loan | Outstanding as on 31.03.2021 | Normal Rate of Interest | Repayment | Repayment Date      | Drawal | Interest-Normal (without penal interest) | Outstanding as on 31.03.2022 |
|--------|------------------|-------------------------|------------------------------|-------------------------|-----------|---------------------|--------|--|------------------------------|
|        | AXIS             |                         |                              | 4.05%                   | 20000     | Repaid on 22-Aug-21 | 20000  | 269                                      | -                            |
|        | AXIS             |                         |                              | 4.05%                   | 5000      | Repaid on 22-Aug-21 | 5000   | 67                                       | -                            |
|        | HDFC             |                         |                              | 4.03%                   | 4500      | Repaid on 26-Aug-21 | 4500   | 45                                       | -                            |
|        | HDFC             |                         |                              | 4.03%                   | 5500      | Repaid on 25-Sep-21 | 5500   | 72                                       | -                            |
|        | HDFC             |                         |                              | 4.03%                   | 20000     | Repaid on 28-Sep-21 | 20000  | 265                                      | -                            |
|        | IDBI             |                         |                              | 4.15%                   | 10000     | Repaid on 09-Jul-21 | 10000  | 34                                       | -                            |
|        | ICICI            |                         |                              | 4.50%                   | 10000     | Repaid on 24-Sep-21 | 10000  | 108                                      | -                            |
|        | ICICI            |                         |                              | 4.50%                   | 2000      | Repaid on 24-Sep-21 | 2000   | 22                                       | -                            |
|        | IDBI             |                         |                              | 4.20%                   | 10000     | Repaid on 03-Aug-21 | 10000  | 23                                       | -                            |
|        | HDFC             |                         |                              | 4.03%                   | 5000      | Repaid on 11-Oct-21 | 5000   | 48                                       | -                            |
|        | UNION            |                         |                              | 6.65%                   | 7000      | Repaid on 13-Aug-21 | 7000   | 36                                       | -                            |
|        | FEDERAL          |                         |                              | 4.40%                   | 10000     | Repaid on 17-Aug-21 | 10000  | 39                                       | -                            |
|        | SCB              |                         |                              | 7.50%                   | 5449      | Repaid on 23-Jul-21 | 5449   | 8  | -                            |
|        | AXIS             |                         |                              | 4.05%                   | 10000     | Repaid on 27-Aug-21 | 10000  | 33                                       | -                            |
|        | IDBI             |                         |                              | 4.20%                   | 10000     | Repaid on 03-Sep-21 | 10000  | 35                                       | -                            |
|        | SCB              |                         |                              | 7.50%                   | 37        | Repaid on 17-Aug-21 | 37     | 0  | -                            |
|        | AXIS             |                         |                              | 4.05%                   | 25000     | Repaid on 23-Sep-21 | 25000  | 80                                       | -                            |
|        | HDFC             |                         |                              | 4.03%                   | 4500      | Repaid on 24-Nov-21 | 4500   | 45                                       | -                            |
|        | AXIS             |                         |                              | 4.05%                   | 25000     | Repaid on 23-Oct-21 | 25000  | 80                                       | -                            |
|        | ICICI            |                         |                              | 4.50%                   | 10000     | Repaid on 26-Dec-21 | 10000  | 108                                      | -                            |
|        | ICICI            |                         |                              | 4.50%                   | 2000      | Repaid on 26-Dec-21 | 2000   | 22                                       | -                            |
|        | HDFC             |                         |                              | 4.03%                   | 25500     | Repaid on 29-Oct-21 | 25500  | 84                                       | -                            |
|        | IDBI             |                         |                              | 4.20%                   | 7000      | Repaid on 06-Oct-21 | 7000   | 6  | -                            |
|        | SCB              |                         |                              | 7.50%                   | 3892      | Repaid on 28-Oct-21 | 3892   | 6  | -                            |
|        | HDFC             |                         |                              | 4.00%                   | 25500     | Repaid on 29-Nov-21 | 25500  | 84                                       | -                            |
|        | PNB              |                         |                              | 3.90%                   | 10000     | Repaid on 23-Dec-21 | 10000  | 32                                       | -                            |
|        | HDFC             |                         |                              | 4.03%                   | 4500      | Repaid on 22-Feb-22 | 4500   | 45                                       | -                            |
|        | PNB              |                         |                              | 3.90%                   | 10000     | Repaid on 21-Jan-22 | 10000  | 31                                       | -                            |
|        | UNION            |                         |                              | 6.65%                   | 7000      | Repaid on 01-Jan-22 | 7000   | 4  | -                            |
|        | IDBI             |                         |                              | 4.23%                   | 9000      | Repaid on 06-Jan-22 | 9000   | 7  | -                            |
|        | HDFC             |                         |                              | 4.00%                   | 25500     | Repaid on 28-Jan-22 | 25500  | 82                                       | -                            |
|        | ICICI            |                         |                              | 4.50%                   | 10000     | Repaid on 27-Mar-22 | 10000  | 108                                      | -                            |
|        | ICICI            |                         |                              | 4.50%                   | 2000      | Repaid on 27-Mar-22 | 2000   | 22                                       | -                            |
|        | PNB              |                         |                              | 3.90%                   | 7000      | Repaid on 29-Jan-22 | 15000  | 112                                      | 15000                        |
|        | UNION            |                         |                              | 6.65%                   | 9000      | Repaid on 10-Feb-22 | 7000   | 1  | -                            |
|        | HDFC             |                         |                              | 4.00%                   | 9000      | Repaid on 18-Feb-22 | 25500  | 168                                      | 25500                        |
|        | IDBI             |                         |                              | 4.23%                   | 9000      |                     | 9000   | 7  | -                            |
|        | IDBI             |                         |                              | 4.75%                   |           |                     | 9000   | 7  | -                            |
|        | ICICI            |                         |                              | 4.75%                   |           |                     | 10000  | 4  | 10000                        |
|        | ICICI            |                         |                              | 4.75%                   |           |                     | 2000   | 1  | 2000                         |
|        | IDBI             |                         |                              | 4.23%                   |           |                     | 2000   | 0  | 2000                         |

## STATEMENT OF LOANS AND CALCULATION OF INTEREST THEREON FOR THE YEAR 2021-22

| Sl.No. | Sources of Loans                         | Original Amount of Loan | Outstanding as on 31.03.2021 | Normal Rate of Interest | Repayment | Repayment Date | Drawal | Interest-Normal (without penal interest) | Outstanding as on 31.03.2022 |
|--------|--|-------------------------|------------------------------|-------------------------|-----------|----------------|--------|--|------------------------------|
|        | Commercial Paper as per RBI Guidelines   |                         | 15000                        |                         | 140000    |                | 195000 | 1428                                     | 70000                        |
|        | <b>TOTAL</b>                             |                         | 471666                       |                         | 641439    |                | 758759 | 30819                                    | 588985                       |
| (ii)   | <b>Other Short Term Loans</b>            |                         |                              |                         |           |                |        | 1297                                     |                              |
|        | <b>Total Interest on Revenue Account</b> |                         |                              |                         |           |                |        | 32117                                    |                              |
|        | <b>GRAND TOTAL INTEREST (A+B)</b>        |                         |                              |                         |           |                |        | 48207                                    |                              |

\* The above loans has been refinanced by HDFC Bank during the year

**Notes:**

- 1) All the above loans mentioned in (i) to (xxix) are considered for Capital Accounts.
- 2) No loans have been considered from group companies or subsidiary companies.
- 3) No incidence of penal interest or default in payment considered above.
- 4) The Company is not entitled to any rebate for prompt payment.
- 5) Under Short Term Loan on Revenue Account, Interest on Temporary accommodation has been shown in Form 1.17 (a) and Working Capital Loan Interest in 1.17(b).

Form C : Budget Budge Allocation  
STATEMENT OF LOANS AND CALCULATION OF INTEREST THEREON FOR THE YEAR 2021-22

(Rs Lakhs)

| Sl.No. | Sources of Loans   | Outstanding as on 31.03.2021 | Repayment | Drawal | Interest-Normal (without penal interest) | Outstanding as on 31.03.2022 |
|--------|--|------------------------------|-----------|--------|--|------------------------------|
| A.     | <b>On Capital Account</b>  |                              |           |        |  |                              |
| (i)    | <b>Rupee Term Loans/Debentures (Banks &amp; Financial Institutions)</b><br>SCB | 32                           | 32        | -      | 1  | -                            |
| (ii)   | PSB  | 28                           | 28        | -      | 0.4                                      | -                            |
| (iii)  | ICICI  | 81                           | 22        | -      | 5  | 59                           |
| (iv)   | HDFC   | 116                          | 58        | -      | 5  | 58                           |
| (v)    | PSB  | 24                           | 16        | -      | 1  | 8                            |
| (vi)   | Union Bank   | 65                           | 29        | -      | 3  | 36                           |
| (vii)  | HDFC   | 87                           | 43        | -      | 4  | 43                           |
| (viii) | Union Bank   | 109                          | 36        | -      | 6  | 72                           |
| (ix)   | Union Bank   | 42                           | 12        | -      | 2  | 30                           |
| (x)    | SBI  | 122                          | 61        | -      | 5  | 61                           |
| (xi)   | HDFC   | 54                           | 22        | -      | 3  | 33                           |
| (xii)  | Union Bank   | 46                           | 13        | -      | 3  | 33                           |
| (xiii) | UNION  | 331                          | 67        | -      | 20                                       | 264                          |
| (xiv)  | ICICI  | 407                          | 116       | -      | 28                                       | 291                          |



Form C : Budget Budge Allocation  
STATEMENT OF LOANS AND CALCULATION OF INTEREST THEREON FOR THE YEAR 2021-22

| Sl.No.  | Sources of Loans           | Outstanding as on 31.03.2021 | Repayment | Drawal | Interest-Normal (without penal interest) | Outstanding as on 31.03.2022 |
|---------|----------------------------|------------------------------|-----------|--------|--|------------------------------|
| (xv)    | PSB                        | 199                          | 40        | -      | 12                                       | 159                          |
| (xvi)   | PSB                        | 151                          | 30        | -      | 9  | 121                          |
| (xvii)  | ICICI                      | 347                          | 78        | -      | 24                                       | 269                          |
| (xviii) | PNB                        | 357                          | 55        | -      | 24                                       | 302                          |
| (xix)   | IDBI / HDFC                | 741                          | 110       | -      | 36                                       | 631                          |
| (xx)    | HDFC                       | 589                          | 112       | -      | 36                                       | 477                          |
| (xxi)   | KARNATAKA / HDFC           | 471                          | 90        | -      | 22                                       | 381                          |
| (xxii)  | CENTRAL BANK / HDFC *      | 757                          | 112       | -      | 39                                       | 645                          |
| (xxiii) | SBI                        | 606                          | 90        | -      | 37                                       | 516                          |
| (xiv)   | <b>Loan for FY 2017-18</b> |                              |           |        |  |                              |
|         | SBI                        | 864                          | 128       | -      | 53                                       | 736                          |
|         | KARNATAKA / HDFC           | 277                          | 43        | -      | 14                                       | 235                          |
|         | HDFC                       | 267                          | 43        | -      | 17                                       | 224                          |
| (xxv)   | <b>Loan for FY 2018-19</b> |                              |           |        |  |                              |
|         | HDFC                       | 474                          | 61        | -      | 31                                       | 413                          |
|         | PSB                        | 545                          | 66        | -      | 36                                       | 479                          |
|         | BOB                        | 786                          | 92        | -      | 53                                       | 693                          |

Form C : Budget Allocation  
STATEMENT OF LOANS AND CALCULATION OF INTEREST THEREON FOR THE YEAR 2021-22

| Sl.No.   | Sources of Loans                    | Outstanding as on 31.03.2021 | Repayment   | Drawal      | Interest-Normal (without penal interest) | Outstanding as on 31.03.2022 |
|----------|-------------------------------------|------------------------------|-------------|-------------|--|------------------------------|
| (xxvi)   | <b>Loan for FY 2019-20</b>          |                              |             |             |  |                              |
|          | UNION                               | 465                          | 50          | -           | 31                                       | 415                          |
|          | SBI                                 | 1387                         | 161         | -           | 88                                       | 1227                         |
| (xxvii)  | <b>Loan for FY 2020-21</b>          |                              |             |             |  |                              |
|          | BOB                                 | 833                          | 90          | -           | 57                                       | 743                          |
|          | UNION Bank                          | 432                          | 47          | -           | 29                                       | 385                          |
| (xxviii) | <b>Loan for FY 2021-22</b>          |                              |             |             |  |                              |
|          | HDFC                                | -                            | -           | 1974        | 73                                       | 1974                         |
|          | SBI                                 | -                            | -           | 1640        | 3  | 1640                         |
| (xxix)   | <b>Budget Budge Project Loan</b>    |                              |             |             |  |                              |
|          | UCO                                 | 3598                         | 960         | -           | 244                                      | 2639                         |
|          | <b>Total Rupee Loans</b>            | <b>15690</b>                 | <b>3013</b> | <b>3615</b> | <b>1056</b>                              | <b>16292</b>                 |
|          | <b>Overall Actual - Capex Loans</b> | <b>15690</b>                 | <b>3013</b> | <b>3615</b> | <b>1056</b>                              | <b>16292</b>                 |
|          | <b>Normative Loan</b>               | -                            | -           | -           | -  | -                            |
|          | <b>GRAND TOTAL</b>                  |                              |             |             | <b>1056</b>                              |                              |

Form C : Budget Budge Allocation  
STATEMENT OF LOANS AND CALCULATION OF INTEREST THEREON FOR THE YEAR 2021-22

(Rs Lakhs)

| Sl.No. | Sources of Loans                                     | Outstanding as on<br>31.03.2021 | Repayment | Drawal | Interest-Normal<br>(without penal<br>interest) | Outstanding as on<br>31.03.2022 |
|--------|--|---------------------------------|-----------|--------|--|---------------------------------|
| B      | ON REVENUE ACCOUNT                                   |                                 |           |        |  |                                 |
| (i)    | Short Term Loan including Temporary<br>Accommodation |                                 |           |        |  |                                 |
| (ii)   | Other Short Term Loans                               |                                 |           |        |  |                                 |
|        | Total Interest on Revenue Account                    |                                 |           |        | -  |                                 |
|        | <b>GRAND TOTAL INTEREST (A+B)</b>                    |                                 |           |        | <b>1056</b>                                    |                                 |

\* The above loans has been refinanced by HDFC Bank during the year

**Form C : Southern Allocation**  
**STATEMENT OF LOANS AND CALCULATION OF INTEREST THEREON FOR THE YEAR 2021-22**

| SI.No. | Sources of Loans  | Outstanding as on<br>31.03.2021 | Repayment | Drawal | Interest-Normal<br>(without penal<br>interest) | Outstanding as on<br>31.03.2022 |
|--------|---|---------------------------------|-----------|--------|--|---------------------------------|
| A.     | On Capital Account  |                                 |           |        |  |                                 |
|        | <b>Rupee Term Loans/Debentures<br/>(Banks &amp; Financial Institutions)</b> |                                 |           |        |  |                                 |
| (i)    | SCB   | 16                              | 16        | -      | 0.4  | -                               |
| (ii)   | PSB   | 15                              | 15        | -      | 0.2  | -                               |
| (iii)  | ICICI   | 42                              | 11        | -      | 3  | 31                              |
| (iv)   | HDFC  | 67                              | 34        | -      | 3  | 34                              |
| (v)    | PSB   | 14                              | 9         | -      | 0.5  | 5                               |
| (vi)   | Union Bank  | 38                              | 17        | -      | 2  | 21                              |
| (vii)  | HDFC  | 50                              | 25        | -      | 2  | 25                              |
| (viii) | Union Bank  | 63                              | 21        | -      | 3  | 42                              |
| (ix)   | Union Bank  | 24                              | 7         | -      | 1  | 17                              |
| (x)    | SBI   | 70                              | 35        | -      | 3  | 35                              |
| (xi)   | HDFC  | 31                              | 12        | -      | 2  | 19                              |
| (xii)  | Union Bank  | 12                              | 3         | -      | 1  | 8                               |

## Form C : Southern Allocation

## STATEMENT OF LOANS AND CALCULATION OF INTEREST THEREON FOR THE YEAR 2021-22

| Sl. No. | Sources of Loans           | Outstanding as on 31.03.2021 | Repayment | Drawal | Interest-Normal (without penal interest) | Outstanding as on 31.03.2022 |
|---------|----------------------------|------------------------------|-----------|--------|--|------------------------------|
| (xiii)  | UNION                      | 84                           | 17        | -      | 5  | 67                           |
| (xiv)   | ICICI                      | 103                          | 29        | -      | 7  | 73                           |
| (xv)    | PSB                        | 50                           | 10        | -      | 3  | 40                           |
| (xvi)   | PSB                        | 13                           | 3         | -      | 1  | 11                           |
| (xvii)  | ICICI                      | 30                           | 7         | -      | 2  | 24                           |
| (xviii) | PNB                        | 31                           | 5         | -      | 2  | 27                           |
| (xix)   | IDBI / HDFC                | 65                           | 10        | -      | 3  | 55                           |
| (xx)    | HDFC                       | 26                           | 5         | -      | 2  | 21                           |
| (xxi)   | KARNATAKA / HDFC           | 21                           | 4         | -      | 1  | 17                           |
| (xxii)  | CENTRAL BANK / HDFC *      | 33                           | 5         | -      | 2  | 28                           |
| (xxiii) | SBI                        | 27                           | 4         | -      | 2  | 23                           |
| (xxiv)  | <b>Loan for FY 2017-18</b> |                              |           |        |  |                              |
|         | SBI                        | 85                           | 13        | -      | 5  | 73                           |
|         | KARNATAKA / HDFC           | 27                           | 4         | -      | 1  | 23                           |
|         | HDFC                       | 26                           | 4         | -      | 2  | 22                           |
| (xxv)   | <b>Loan for FY 2018-19</b> |                              |           |        |  |                              |
|         | HDFC                       | 33                           | 4         | -      | 2  | 29                           |
|         | PSB                        | 38                           | 5         | -      | 3  | 33                           |
|         | BOB                        | 55                           | 6         | -      | 4  | 48                           |

Form C : Southern Allocation  
STATEMENT OF LOANS AND CALCULATION OF INTEREST THEREON FOR THE YEAR 2021-22

| Sl.No.   | Sources of Loans   | Outstanding as on 31.03.2021 | Repayment  | Drawal    | Interest-Normal (without penal interest) | Outstanding as on 31.03.2022 |
|----------|--|------------------------------|------------|-----------|--|------------------------------|
| (xxvi)   | <b>Loan for FY 2019-20</b>                               |                              |            |           |  |                              |
|          | UNION  | 21                           | 2          | -         | 1  | 19                           |
|          | SBI  | 62                           | 7          | -         | 4  | 55                           |
| (xxvii)  | <b>Loan for FY 2020-21</b>                               |                              |            |           |  |                              |
|          | BOB  | 9                            | 1          | -         | 1  | 8                            |
|          | UNION Bank   | 5                            | 1          | -         | 0.3                                      | 4                            |
| (xxviii) | <b>Loan for FY 2021-22</b>                               |                              |            |           |  |                              |
|          | HDFC   | -                            | -          | 18        | 1  | 18                           |
|          | SBI  | -                            | -          | 15        | 0.0                                      | 15                           |
|          | <b>Total Rupee Loans</b>                                 | <b>1286</b>                  | <b>351</b> | <b>33</b> | <b>74</b>                                | <b>969</b>                   |
|          | <b>Overall Actual - Capex Loans</b>                      | <b>1286</b>                  | <b>351</b> | <b>33</b> | <b>74</b>                                | <b>969</b>                   |
|          | <b>Normative Loan</b>                                    | -                            | -          | -         | -  | -                            |
|          | <b>GRAND TOTAL</b>                                       |                              |            |           | <b>74</b>                                |                              |
| B        | <b>ON REVENUE ACCOUNT</b>                                |                              |            |           |  |                              |
| (i)      | <b>Short Term Loan including Temporary Accommodation</b> |                              |            |           |  |                              |
| (ii)     | <b>Other Short Term Loans</b>                            |                              |            |           |  |                              |
|          | <b>Total Interest on Revenue Account</b>                 |                              |            |           | -  |                              |
|          | <b>GRAND TOTAL INTEREST (A+B)</b>                        |                              |            |           | <b>74</b>                                |                              |

\* The above loans has been refinanced by HDFC Bank during the year

**Form C : Distribution Allocation**  
**STATEMENT OF LOANS AND CALCULATION OF INTEREST THEREON FOR THE YEAR 2021-22**

|        |   | (Rs Lakhs)                   |           |        |  |                              |
|--------|---|------------------------------|-----------|--------|--|------------------------------|
| Sl.No. | Sources of Loans  | Outstanding as on 31.03.2021 | Repayment | Drawal | Interest-Normal (without penal interest) | Outstanding as on 31.03.2022 |
| A.     | <b>On Capital Account</b>   |                              |           |        |  |                              |
|        | <b>Rupee Term Loans/Debentures (Banks &amp; Financial Institutions)</b> |                              |           |        |  |                              |
| (i)    | SCB   | 1028                         | 1028      | -      | 25                                       | -                            |
| (ii)   | PSB   | 913                          | 913       | -      | 13                                       | -                            |
| (iii)  | ICICI   | 2610                         | 696       | -      | 177                                      | 1914                         |
| (iv)   | HDFC  | 3687                         | 1843      | -      | 161                                      | 1843                         |
| (v)    | PSB   | 760                          | 507       | -      | 27                                       | 253                          |
| (vi)   | Union Bank  | 2074                         | 922       | -      | 97                                       | 1152                         |
| (vii)  | HDFC  | 2765                         | 1382      | -      | 118                                      | 1382                         |
| (viii) | Union Bank  | 3456                         | 1152      | -      | 185                                      | 2304                         |
| (ix)   | Union Bank  | 2247                         | 642       | -      | 126                                      | 1605                         |
| (x)    | SBI   | 6567                         | 3284      | -      | 281                                      | 3284                         |
| (xi)   | HDFC  | 2932                         | 1173      | -      | 145                                      | 1759                         |
| (xii)  | Union Bank  | 1005                         | 287       | -      | 57                                       | 718                          |

**Form C : Distribution Allocation**  
**STATEMENT OF LOANS AND CALCULATION OF INTEREST THEREON FOR THE YEAR 2021-22**

|         |                            | <i>(Rs Lakhs)</i>            |           |        |  |                              |
|---------|----------------------------|------------------------------|-----------|--------|--|------------------------------|
| Sl.No.  | Sources of Loans           | Outstanding as on 31.03.2021 | Repayment | Drawal | Interest-Normal (without penal interest) | Outstanding as on 31.03.2022 |
| (xiii)  | UNION                      | 7184                         | 1455      | -      | 436                                      | 5729                         |
| (xiv)   | ICICI                      | 8841                         | 2526      | -      | 611                                      | 6315                         |
| (xv)    | PSB                        | 4320                         | 864       | -      | 263                                      | 3456                         |
| (xvi)   | PSB                        | 2153                         | 431       | -      | 131                                      | 1723                         |
| (xvii)  | ICICI                      | 4953                         | 1120      | -      | 348                                      | 3833                         |
| (xviii) | PNB                        | 5090                         | 783       | -      | 343                                      | 4307                         |
| (xix)   | IDBI / HDFC                | 10572                        | 1566      | -      | 519                                      | 9005                         |
| (xx)    | HDFC                       | 5421                         | 1033      | -      | 332                                      | 4389                         |
| (xxi)   | KARNATAKA / HDFC           | 4330                         | 826       | -      | 205                                      | 3503                         |
| (xxii)  | CENTRAL BANK / HDFC        | 6970                         | 1033      | -      | 359                                      | 5938                         |
| (xxiii) | SBI                        | 5576                         | 826       | -      | 343                                      | 4750                         |
| (xxiv)  | <b>Loan for FY 2017-18</b> |                              |           |        |  |                              |
|         | SBI                        | 18265                        | 2706      | -      | 1124                                     | 15559                        |
|         | KARNATAKA / HDFC           | 5861                         | 902       | -      | 287                                      | 4959                         |
|         | HDFC                       | 5637                         | 902       | -      | 357                                      | 4735                         |



Form C : Distribution Allocation  
STATEMENT OF LOANS AND CALCULATION OF INTEREST THEREON FOR THE YEAR 2021-22

| (Rs Lakhs) |                                |                              |              |              |  |                              |
|------------|--------------------------------|------------------------------|--------------|--------------|--|------------------------------|
| Sl.No.     | Sources of Loans               | Outstanding as on 31.03.2021 | Repayment    | Drawal       | Interest-Normal (without penal interest) | Outstanding as on 31.03.2022 |
| (xxv)      | <b>Loan for FY 2018-19</b>     |                              |              |              |  |                              |
|            | HDFC                           | 10609                        | 1369         | -            | 696                                      | 9240                         |
|            | PSB                            | 12202                        | 1479         | -            | 803                                      | 10723                        |
|            | BOB                            | 17582                        | 2069         | -            | 1195                                     | 15514                        |
| (xxvi)     | <b>Loan for FY 2019-20</b>     |                              |              |              |  |                              |
|            | UNION                          | 8414                         | 910          | -            | 560                                      | 7504                         |
|            | SBI                            | 25105                        | 2911         | -            | 1594                                     | 22194                        |
| (xxvii)    | <b>Loan for FY 2020-21</b>     |                              |              |              |  |                              |
|            | BOB                            | 16551                        | 1789         | -            | 1128                                     | 14762                        |
|            | UNION Bank                     | 8579                         | 927          | -            | 571                                      | 7652                         |
| (xxviii)   | <b>Loan for FY 2021-22</b>     |                              |              |              |  |                              |
|            | HDFC                           | -                            | -            | 17122        | 634                                      | 17122                        |
|            | SBI                            | -                            | -            | 14228        | 26                                       | 14228                        |
|            | <b>Total Capex Rupee Loans</b> | <b>224260</b>                | <b>42255</b> | <b>31350</b> | <b>14277</b>                             | <b>213355</b>                |

  
 COMPANY SECRETARY  
 CESC LIMITED

Form C : Distribution Allocation  
STATEMENT OF LOANS AND CALCULATION OF INTEREST THEREON FOR THE YEAR 2021-22

|          |   | (Rs Lakhs)                   |           |        |  |                              |
|----------|---|------------------------------|-----------|--------|--|------------------------------|
| Sl.No.   | Sources of Loans                                  | Outstanding as on 31.03.2021 | Repayment | Drawal | Interest-Normal (without penal interest) | Outstanding as on 31.03.2022 |
|          | Normative Loan                                    | -                            | -         | -      | -  | -                            |
|          | Less : Interest to be capitalised:                |                              |           |        |  |                              |
|          | On Capex Loan                                     |                              |           |        | 14277                                    |                              |
|          | <b>GRAND TOTAL</b>                                |                              |           |        | <b>14277</b>                             |                              |
| <b>B</b> | <b>ON REVENUE ACCOUNT</b>                         |                              |           |        |  |                              |
| (i)      | Short Term Loan including Temporary Accommodation |                              |           |        |  |                              |
|          | ICICI   | 2857                         | 2857      | -      | 57                                       | -                            |
|          | ICICI   | 1429                         | 1429      | -      | 46                                       | -                            |
|          | BOB   | 22500                        | 3000      | -      | 1503                                     | 19500                        |
|          | ICICI   | 1313                         | 750       | -      | 78                                       | 563                          |
|          | ICICI   | 7438                         | 4250      | -      | 439                                      | 3188                         |
|          | RBL   | -                            | -         | -      | -  | -                            |
|          | KOTAK   | 8250                         | 1000      | -      | 557                                      | 7250                         |
|          | AXIS  | -                            | -         | -      | -  | -                            |
|          | BOB   | 9250                         | 1000      | -      | 631                                      | 8250                         |
|          | PSB   | 5225                         | 633       | -      | 344                                      | 4592                         |
|          | DBS   | 25000                        | -         | -      | 1950                                     | 25000                        |
|          | CITI  | 17000                        | 6000      | -      | 1010                                     | 11000                        |
|          | AXIS  | 26250                        | 26250     | -      | 561                                      | -                            |
|          | CITI  | 17000                        | 6000      | -      | 1019                                     | 11000                        |

Form C : Distribution Allocation

STATEMENT OF LOANS AND CALCULATION OF INTEREST THEREON FOR THE YEAR 2021-22

(Rs Lakhs)

| Sl.No. | Sources of Loans | Outstanding as on 31.03.2021 | Repayment | Drawal | Interest-Normal (without penal interest) | Outstanding as on 31.03.2022 |
|--------|------------------|------------------------------|-----------|--------|--|------------------------------|
|        | BOB              | 655                          | 71        | -      | 45                                       | 584                          |
|        | ICICI            | 30000                        | -         | -      | 2325                                     | 30000                        |
|        | FEDERAL          | 20000                        | 3400      | -      | 1362                                     | 16600                        |
|        | DBS              | 25000                        | -         | -      | 1780                                     | 25000                        |
|        | UNION            | 30000                        | 2500      | -      | 2018                                     | 27500                        |
|        | CITI             | 12500                        | -         | -      | 749                                      | 12500                        |
|        | CITI             | 20000                        | -         | -      | 1213                                     | 20000                        |
|        | BOB              | 30000                        | 2500      | -      | 2010                                     | 27500                        |
|        | RBL              | 14000                        | 2333      | -      | 959                                      | 11667                        |
|        | ICICI            | 10000                        | 588       | -      | 749                                      | 9412                         |
|        | SBI              | 50000                        | -         | -      | 3525                                     | 50000                        |
|        | AXIS             | -                            | -         | 40000  | 1173                                     | 40000                        |
|        | ICICI            | -                            | -         | 20000  | 399                                      | 20000                        |
|        | KOTAK            | -                            | -         | 10000  | 144                                      | 10000                        |
|        | SBI              | -                            | -         | 13381  | 25                                       | 13381                        |
|        | UNION            | -                            | -         | 30000  | 48                                       | 30000                        |
|        | BOB              | -                            | -         | 30000  | 5  | 30000                        |
|        | FEDERAL          | 10000                        | 10000     | -      | 82                                       | -                            |
|        | AXIS             | 20000                        | 20000     | -      | 51                                       | -                            |
|        | AXIS             | 5000                         | 5000      | -      | 13                                       | -                            |
|        | HDFC             | 20000                        | 20000     | -      | 129                                      | -                            |
|        | ICICI            | 10000                        | 10000     | -      | 116                                      | -                            |
|        | ICICI            | 2000                         | 2000      | -      | 24                                       | -                            |

**Form C : Distribution Allocation**  
**STATEMENT OF LOANS AND CALCULATION OF INTEREST THEREON FOR THE YEAR 2021-22**

| Sl.No. | Sources of Loans | Outstanding as on 31.03.2021 | Repayment | Drawal | Interest-Normal (without penal interest) | Outstanding as on 31.03.2022 |
|--------|------------------|------------------------------|-----------|--------|--|------------------------------|
|        |                  | 4000                         |           |        | 3  |                              |
|        | IDBI             |                              | 4000      |        |  |                              |
|        | AXIS             |                              | 20000     | 20000  | 269                                      |                              |
|        | AXIS             |                              | 5000      | 5000   | 67                                       |                              |
|        | HDFC             |                              | 4500      | 4500   | 45                                       |                              |
|        | HDFC             |                              | 5500      | 5500   | 72                                       |                              |
|        | HDFC             |                              | 20000     | 20000  | 265                                      |                              |
|        | IDBI             |                              | 10000     | 10000  | 34                                       |                              |
|        | ICICI            |                              | 10000     | 10000  | 108                                      |                              |
|        | ICICI            |                              | 2000      | 2000   | 22                                       |                              |
|        | IDBI             |                              | 10000     | 10000  | 23                                       |                              |
|        | HDFC             |                              | 5000      | 5000   | 48                                       |                              |
|        | UNION            |                              | 7000      | 7000   | 36                                       |                              |
|        | FEDERAL          |                              | 10000     | 10000  | 39                                       |                              |
|        | SCB              |                              | 5449      | 5449   | 8  |                              |
|        | AXIS             |                              | 10000     | 10000  | 33                                       |                              |
|        | IDBI             |                              | 10000     | 10000  | 35                                       |                              |
|        | SCB              |                              | 37        | 37     | 0  |                              |
|        | AXIS             |                              | 25000     | 25000  | 80                                       |                              |
|        | HDFC             |                              | 4500      | 4500   | 45                                       |                              |
|        | AXIS             |                              | 25000     | 25000  | 80                                       |                              |
|        | ICICI            |                              | 10000     | 10000  | 108                                      |                              |
|        | ICICI            |                              | 2000      | 2000   | 22                                       |                              |
|        | HDFC             |                              | 25500     | 25500  | 84                                       |                              |
|        | IDBI             |                              | 7000      | 7000   | 6  |                              |
|        | SCB              |                              | 3892      | 3892   | 6  |                              |
|        | HDFC             |                              | 25500     | 25500  | 84                                       |                              |
|        | PNB              |                              | 10000     | 10000  | 32                                       |                              |
|        | HDFC             |                              | 4500      | 4500   | 45                                       |                              |
|        | PNB              |                              | 10000     | 10000  | 31                                       |                              |
|        | UNION            |                              | 7000      | 7000   | 4  |                              |
|        | IDBI             |                              | 9000      | 9000   | 7  |                              |

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

**Form C : Distribution Allocation**  
**STATEMENT OF LOANS AND CALCULATION OF INTEREST THEREON FOR THE YEAR 2021-22**

| Sl.No. | Sources of Loans                         | Outstanding as on 31.03.2021 | Repayment     | Drawal        | Interest-Normal (without penal interest) | Outstanding as on 31.03.2022 |
|--------|--|------------------------------|---------------|---------------|--|------------------------------|
|        | HDFC                                     | -                            | 25500         | 25500         | 82                                       | -                            |
|        | ICICI                                    | -                            | 10000         | 10000         | 108                                      | -                            |
|        | ICICI                                    | -                            | 2000          | 2000          | 22                                       | -                            |
|        | PNB                                      | -                            | -             | 15000         | 112                                      | 15000                        |
|        | UNION                                    | -                            | 7000          | 7000          | 1  | -                            |
|        | HDFC                                     | -                            | -             | 25500         | 168                                      | 25500                        |
|        | IDBI                                     | -                            | 9000          | 9000          | 7  | -                            |
|        | IDBI                                     | -                            | 9000          | 9000          | 7  | -                            |
|        | ICICI                                    | -                            | -             | 10000         | 4  | 10000                        |
|        | ICICI                                    | -                            | -             | 2000          | 1  | 2000                         |
|        | IDBI                                     | -                            | -             | 2000          | 0  | 2000                         |
|        | Commercial Paper as per RBI Guidelines   | 15000                        | 140000        | 195000        | 1428                                     | 70000                        |
|        |  | <b>471666</b>                | <b>641439</b> | <b>758759</b> | <b>30819</b>                             | <b>588985</b>                |
| (ii)   | <b>Other Short Term Loans</b>            |                              |               |               | <b>1297</b>                              |                              |
|        | <b>Total Interest on Revenue Account</b> |                              |               |               | <b>32117</b>                             |                              |
|        | <b>GRAND TOTAL INTEREST (A+B)</b>        |                              |               |               | <b>46394</b>                             |                              |

\* The above loans has been refinanced by HDFC Bank during the year

## Form C : Selling Allocation

## STATEMENT OF LOANS AND CALCULATION OF INTEREST THEREON FOR THE YEAR 2021-22

| Sl.No.     | Sources of Loans   | Outstanding as on 31.03.2021 | Repayment | Drawal | Interest-Normal (without penal interest) | Outstanding as on 31.03.2022 |
|------------|--|------------------------------|-----------|--------|--|------------------------------|
| (Rs Lakhs) |  |                              |           |        |  |                              |
| A.         | On Capital Account   |                              |           |        |  |                              |
| (i)        | Rupee Term Loans/Debentures (Banks & Financial Institutions) |                              |           |        |  |                              |
| (ii)       | SCB  | 49                           | 49        | -      | 1  | -                            |
| (iii)      | PSB  | 44                           | 44        | -      | 1  | -                            |
| (iv)       | ICICI  | 125                          | 33        | -      | 8  | 91                           |
| (v)        | HDFC   | 130                          | 65        | -      | 6  | 65                           |
| (vi)       | PSB  | 27                           | 18        | -      | 1  | 9                            |
| (vii)      | Union Bank   | 73                           | 33        | -      | 3  | 41                           |
| (viii)     | HDFC   | 98                           | 49        | -      | 4  | 49                           |
| (ix)       | Union Bank   | 122                          | 41        | -      | 7  | 82                           |
| (x)        | Union Bank   | 82                           | 24        | -      | 5  | 59                           |
| (xi)       | SBI  | 241                          | 121       | -      | 10                                       | 121                          |
| (xii)      | HDFC   | 108                          | 43        | -      | 5  | 65                           |
| (xiii)     | Union Bank   | 42                           | 12        | -      | 2  | 30                           |

## Form C : Selling Allocation

## STATEMENT OF LOANS AND CALCULATION OF INTEREST THEREON FOR THE YEAR 2021-22

| Sl.No.  | Sources of Loans      | Outstanding as on 31.03.2021 | Repayment | Drawal | Interest-Normal (without penal interest) | Outstanding as on 31.03.2022 |
|---------|-----------------------|------------------------------|-----------|--------|--|------------------------------|
| (xiii)  | UNION                 | 301                          | 61        | -      | 18                                       | 240                          |
| (xiv)   | ICICI                 | 371                          | 106       | -      | 26                                       | 265                          |
| (xv)    | PSB                   | 181                          | 36        | -      | 11                                       | 145                          |
| (xvi)   | PSB                   | 182                          | 36        | -      | 11                                       | 146                          |
| (xvii)  | ICICI                 | 419                          | 95        | -      | 29                                       | 325                          |
| (xviii) | PNB                   | 431                          | 66        | -      | 29                                       | 365                          |
| (xix)   | IDBI / HDFC           | 895                          | 133       | -      | 44                                       | 763                          |
| (xx)    | HDFC                  | 526                          | 100       | -      | 32                                       | 426                          |
| (xxi)   | KARNATAKA / HDFC      | 420                          | 80        | -      | 20                                       | 340                          |
| (xxii)  | CENTRAL BANK / HDFC * | 676                          | 100       | -      | 35                                       | 576                          |
| (xxiii) | SBI                   | 541                          | 80        | -      | 33                                       | 461                          |


COMPANY SECRETARY  
CESC LIMITED

## Form C : Selling Allocation

## STATEMENT OF LOANS AND CALCULATION OF INTEREST THEREON FOR THE YEAR 2021-22

| Sl.No.  | Sources of Loans           | Outstanding as on 31.03.2021 | Repayment | Drawal | Interest-Normal (without penal interest) | Outstanding as on 31.03.2022 |
|---------|----------------------------|------------------------------|-----------|--------|--|------------------------------|
| (xxiv)  | <b>Loan for FY 2017-18</b> |                              |           |        |  |                              |
|         | SBI                        | 1036                         | 153       | -      | 64                                       | 882                          |
|         | KARNATAKA / HDFC           | 332                          | 51        | -      | 16                                       | 281                          |
|         | HDFC                       | 320                          | 51        | -      | 20                                       | 269                          |
| (xxv)   | <b>Loan for FY 2018-19</b> |                              |           |        |  |                              |
|         | HDFC                       | 281                          | 36        | -      | 18                                       | 245                          |
|         | PSB                        | 324                          | 39        | -      | 21                                       | 284                          |
|         | BOB                        | 466                          | 55        | -      | 32                                       | 411                          |
| (xxvi)  | <b>Loan for FY 2019-20</b> |                              |           |        |  |                              |
|         | UNION                      | 350                          | 38        | -      | 23                                       | 312                          |
| (xxvii) | <b>Loan for FY 2020-21</b> |                              |           |        |  |                              |
|         | SBI                        | 1045                         | 121       | -      | 66                                       | 924                          |
|         | BOB                        | 452                          | 49        | -      | 31                                       | 403                          |
|         | UNION Bank                 | 234                          | 25        | -      | 16                                       | 209                          |

(Rs Lakhs)

  
 COMPANY SECRETARY  
 CESC LIMITED



## Form C : Selling Allocation

## STATEMENT OF LOANS AND CALCULATION OF INTEREST THEREON FOR THE YEAR 2021-22

| Sl.No.   | Sources of Loans                                  | Outstanding as on 31.03.2021 | Repayment   | Drawal      | Interest-Normal (without penal interest) | Outstanding as on 31.03.2022 |
|----------|---|------------------------------|-------------|-------------|--|------------------------------|
| (xxviii) | Loan for FY 2021-22                               |                              |             |             |  |                              |
|          | HDFC  | -                            | -           | 886         | 33                                       | 886                          |
|          | SBI   | -                            | -           | 736         | 1  | 736                          |
|          | <b>Total Rupee Loans</b>                          | <b>10927</b>                 | <b>2044</b> | <b>1621</b> | <b>684</b>                               | <b>10504</b>                 |
|          | <b>Overall Actual - Capex Loans</b>               | <b>10927</b>                 | <b>2044</b> | <b>1621</b> | <b>684</b>                               | <b>10504</b>                 |
|          | Normative Loan                                    | -                            | -           | -           | -  | -                            |
|          | <b>GRAND TOTAL</b>                                |                              |             |             | <b>684</b>                               |                              |
| <b>B</b> | <b>ON REVENUE ACCOUNT</b>                         |                              |             |             |  |                              |
| (i)      | Short Term Loan including Temporary Accommodation |                              |             |             |  |                              |
| (ii)     | Other Short Term Loans                            |                              |             |             |  |                              |
|          | <b>Total Interest on Revenue Account</b>          |                              |             |             | -  |                              |
|          | <b>GRAND TOTAL INTEREST (A+B)</b>                 |                              |             |             | <b>684</b>                               |                              |

\* The above loans has been refinanced by HDFC Bank during the year


COMPANY SECRETARY  
CESC LIMITED

| A.  | Particulars  | 2021-2022 |
|-----|--|-----------|
|     |  | MU        |
| 1.  | Generation (including in-firm power, if any) [Form 1.3]  | 5726      |
| 2.  | Auxiliary Consumption [Form 1.4a]  | 445       |
| 3.  | Transformation Loss  | -         |
| 4.  | Units delivered to system from generation (including infirm power, if any) [Form 1.5] (1-2-3)      | 5281      |
| 5.  | Energy Purchased (including Swap-in power) [Form 1.6a]   | 5202      |
| 6.  | Energy received for wheeling [Form 1.9a]   | 3.81      |
| 7.  | Overall Gross Energy in System (4+5+6)   | 10486     |
| 8.  | Units sold to persons other than licensees or any consumers (including Swap-out power) [Form 1.9b] | 202       |
| 9.  | Units sold/used for pumping energy or pumped storage project at bus bar [Form 1.4(b)]              | -         |
| 10. | Additional Units allowed by the Commission against pumping energy for pumping loss                 | -         |
| 11. | Total Units sold / used for pumping energy or pumped storage project (9 + 10)                      | -         |
| 12. | Net DSM (Actual)   | 10        |
| 13. | Total Energy goes out of System (8+11+12)  | 212       |
| 14. | Net Energy in system (7-13)  | 10274     |
| 15. | Units sold to own consumers  | 9403      |
|     | Units sold to WBSEDCL [Form 1.9 c]   | 14        |
| 16. | Units wheeled at delivery point [Form 1.9 d]   | 4         |
| 17. | Additional allowed Units wheeled   | 0.3       |
| 18. | Units utilised in own premises including construction power  | 33        |
| 19. | Overall Utilisation (15+16+17+18)  | 9454      |
| 20. | Unutilised Units (14-19)   | 820       |
| 21. | Distribution Loss %  | 8.0%      |

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

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

| Item Heads |   | 2021-22       |
|------------|---|---------------|
|            |   | Rs. Lakhs     |
| <b>B.</b>  |   |               |
| 1.         | Fuel (Please refer to Note below)   | 132957        |
| 2.         | Power Purchase (Please refer to Note below)   | 284100        |
| 3.         | Variable Cost (Please refer to Note below)  | <b>437863</b> |
| 4.         | Employee Cost   |               |
|            | a) Salaries & Wages   | 88713         |
|            | b) Cost of Contracted Manpower in Regular Establishments  | 5388          |
| 5.         | Coal & Ash Handling   | 1044          |
| 6.         | Other Administrative & General Charges  | 24672         |
| 7.         | Insurance   | 2056          |
| 8.         | Rent  | 2860          |
| 9.         | Rates & Taxes   | 1013          |
| 10.        | Legal Charges   | 941           |
| 11.        | Auditors Fees   | 474           |
| 12.        | Repairs & Maintenance including Consumables and Security Charges                                    | 31165         |
| 13.        | a) Interest   | 68654         |
|            | b) Foreign Exchange Rate Variation  | -             |
|            | c) Other Financing Charges  | 1553          |
|            | d) Interest on Consumers Security Deposits  | 10640         |
|            | e) Lease Rental   | 994           |
| 14.        | a) Depreciation   | 43414         |
|            | b) Advance against Depreciation   | 4248          |
| 15.        | Intangible Assets written off   | -             |
| 16.        | Water Cess  | -             |
| 17.        | Bad Debts   | 3276          |
| 18.        | Entry Tax   | -             |
| 19.        | Mitigating Expenses for the Pandemic  | 943           |
| 20.        | Payment under Voluntary Separation Scheme   | 534           |
| 21.        | DSM Charges etc.  | 838           |
| 22.        | Corporate Social Responsibility   | 2070          |
| 23.        | Tax   | 18057         |
| 24.        | Reserve for Unforeseen Exigencies   | -             |
| 25.        | Demurrage   |               |
| 26.        | Cost of Outsourcing   | 1555          |
| 27.        | Total Expenditure (sum 1 to 26)   | <b>752964</b> |
| 28.        | Return on Equity  | 72291         |
| 29.        | Incentives  | 1345          |
| 30.        | Return (28+29)  | 73636         |
| 31.        | Special Allocation  |               |
| 32.        | Gross Revenue Required (27+30+31)   | <b>826600</b> |
| 33.        | a) Less : Income from other than sale of energy   | 27416         |
| 34.        | b) Less : Benefits passed on to consumers   | 2228          |
| 35.        | Total Deductions from Gross Revenue Requirements (sum 33 to 34)                                     | 29644         |
| 36.        | Aggregate Revenue Requirement (32-35)   | <b>796956</b> |
| 37.        | Amount available for utilization from Power Purchase Fund   |               |
| 38.        | Subsidy Received/ Receivable, if any  | 1535          |
| 39.        | Revenue from Sale of Energy (actual)  | 675421        |
| 40.        | Revenue arising out of APR order in respect of earlier year considered in Order dated 1 August 2022 | 11219         |
| 41.        | Revenue from Sale of Energy for the year  | 664202        |
| 42.        | Amount receivable through Annual Performance Review (36-38-41)                                      | 131220        |

**Notes :**

1. Items 1 to 3 are extracted from the applicable Petition for 2021-22. Item 3 includes the effect of distribution loss and associated benefit sharing with the consumers.

**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  | 437863 | 127903      | 5878     | -        | 304082                      | 13407        | 290675  |
| Employee Cost  |        |             |          |          |                             |              |         |
| Salaries & Wages   | 88713  | 7977        | 4978     | 46       | 75712                       | 57313        | 18399   |
| Cost of Contracted Manpower in Regular Establishment             | 5388   | 4757        | 631      | -        |                             |              |         |
| Coal & Ash Handling  | 1044   | 980         | 64       | -        |                             |              |         |
| Other Administrative & General Charges                           | 24672  | 1233        | 273      | 42       | 23123                       | 12611        | 10512   |
| Insurance  | 2056   | 1273        | 216      | 11       | 556                         | 556          | -       |
| Rent   | 2860   | -           | 79       | -        | 2781                        | 2070         | 711     |
| Rates & Taxes  | 1013   | 361         | 2        | 113      | 538                         | 400          | 137     |
| Legal Charges  | 941    |             |          |          | 941                         | 700          | 241     |
| Auditors Fees  | 474    | 119         | 34       | -        | 321                         | 239          | 82      |
| Repairs & Maintenance including consumables and security charges | 31165  | 10603       | 2239     | 306      | 18017                       | 16878        | 1140    |
| Interest   | 68654  | 11498       | 973      | -        | 56183                       | 46562        | 9621    |
| Foreign Exchange Rate Variation                                  | -      |             |          |          | -                           |              |         |
| Other Financing Charges  | 1553   | 308         | 27       | -        | 1218                        | 954          | 264     |
| Interest on Consumers Security Deposits                          | 10640  |             |          |          | 10640                       |              | 10640   |
| Lease Rental   | 994    | -           | -        | -        | 994                         | 944          | 49      |
| Depreciation   | 43414  | 5856        | 340      | 533      | 36684                       | 32635        | 4050    |
| Advance against Depreciation                                     | 4248   | 622         | 36       | -        | 3590                        | 3194         | 396     |
| Intangible Assets written off                                    | -      | -           | -        | -        | -                           | -            | -       |
| Water Cess   | -      | -           | -        | -        | -                           | -            | -       |
| Bad Debts  | 3276   |             |          |          | 3276                        |              | 3276    |
| Service Tax and Entry Tax  |        |             |          |          |                             |              |         |
| Mitigating Expenses for the Pandemic                             | 943    | 1           | 2        | -        | 941                         | 736          | 205     |
| Payment under Voluntary Separation Scheme                        | 534    |             |          | 534      |                             |              |         |
| DSM Charges etc.   | 838    |             |          |          | 838                         |              | 838     |
| Corporate Social Responsibility                                  | 2070   | 527         | 38       | -        | 1505                        | 1423         | 82      |
| Tax  | 18057  | 4595        | 331      | -        | 13131                       | 12414        | 717     |
| Reserve for Unforeseen Exigencies                                | -      | -           | -        | -        | -                           | -            | -       |
| Cost of Outsourcing  | 1555   |             |          |          | 1555                        |              | 1555    |
| Delayed Payment Surcharge  |        |             |          |          |                             |              |         |
| Total Expenditure  | 752964 | 178612      | 16140    | 1586     | 556626                      | 203035       | 353591  |

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

## 2. Allocation Statement

Rs. Lakhs

| Item Heads   | Form E | Budge Budge | Southern | Titagarh | Distributions,<br>Selling etc. | Distribution | Selling |
|--|--------|-------------|----------|----------|--------------------------------|--------------|---------|
| Return on Equity   | 72291  | 16938       | 1325     | 1457     | 52570                          | 49700        | 2869    |
| Incentives   | 1345   | 1345        | -        | -        | -                              | -            | -       |
| Return   | 73636  | 18283       | 1325     | 1457     | 52570                          | 49700        | 2869    |
| Gross Revenue Required                                       | 826600 | 196895      | 17466    | 3043     | 609196                         | 252736       | 356460  |
| Less : Income from other than sale of energy                 | 27416  | 1719        | 124      | -        | 25574                          | 15606        | 9967    |
| Less : Benefits passed on to consumers                       | 2228   | 1935        | -        | -        | 293                            | 293          | -       |
| Less : Interest Credit on Depreciation                       | -      | -           | -        | -        | -                              | -            | -       |
| Total Deductions from Gross Revenue Requirements             | 29644  | 3654        | 124      | -        | 25867                          | 15899        | 9967    |
| Aggregate Revenue Requirement                                | 796956 | 193242      | 17342    | 3043     | 583329                         | 236836       | 346493  |
| Amount available for utilisation from Power Purchaser Fund   |        |             |          |          |                                |              |         |
| Subsidy Received/ Receivable, if any                         | 1535   | 372         | 33       | 6        | 1123                           | 456          | 667     |
| Revenue from Sale of Energy (actual)                         | 675421 | 163495      | 14672    | 2575     | 494679                         | 200372       | 294307  |
| Revenue arising out of APR order in respect of earlier years | 11219  | 2517        | 608      | 48       | 8047                           | -            | 8047    |
| Revenue from Sale of Energy for the year                     | 664202 | 160978      | 14064    | 2527     | 486633                         | 200372       | 286260  |

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, including demurrage, is furnished herein by extracting figures from the applicable FPPCA Petition for 2021-22.

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 suitably prorated on the basis of revenue expenses.

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

8. Subsidy received of Rs. 1535 lakhs has been allocated on the basis of Net ARR of the functional cost-heads as prayed. Revenue arising out of APR order of earlier years of Rs. 11219 lakhs has been allocated on the basis of Net ARR admitted in the Tariff Order dated 01.08.2022.

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

|            |  | As allowed by the Hon'ble<br>Commission |
|------------|--|---|
| Item Heads |  | 2021-22                                 |
|            |  | Rs. Lakhs                               |
| <b>B.</b>  |  |   |
| 1.         | Fuel   | 120851                                  |
| 2.         | Power Purchase                                       | 221668                                  |
| 3.         | Variable Cost  | 342518                                  |
| 4.         | Coal & Ash Handling related charges                  | 1342                                    |
| 5.         | Employee Cost  | 102557                                  |
|            | a) Salaries & Wages                                  |   |
| 6.         | Cost of Contracted Manpower in Regular Establishment | 4954                                    |
| 7.         | O&M Expenses   | 58288                                   |
| 8.         | Rent for generation                                  | 47                                      |
| 9.         | Rates & Taxes  | 808                                     |
| 10.        | Service Tax & Entry Tax                              | -                                       |
| 11.        | Insurance  | 883                                     |
| 12.        | Financing Charges                                    | 856                                     |
| 13.        | Interest on capital expenditure                      | 20434                                   |
| 14.        | Interest on Temporary Accommodation                  |   |
| 15.        | Interest on Consumers Security Deposits              | 10291                                   |
| 16.        | Foreign Exchange Rate Variation                      | -                                       |
| 17.        | Interest on Working Capital                          | -                                       |
| 18.        | Bad Debts  | -                                       |
| 19.        | Lease Rental   | 1197                                    |
| 20.        | Depreciation   | 42794                                   |
| 21.        | Advance Depreciation                                 | 7780                                    |
| 22.        | Water Charges  | 73                                      |
| 23.        | Reserve for Unforeseen Exigencies                    | -                                       |
| 24.        | Intangible Assets written off                        | -                                       |
| 25.        | Cost of Outsourcing                                  | 1208                                    |
| 26.        | Tax on Income and profit                             | 12642                                   |
| 27.        | Return on Equity                                     | 72362                                   |
| 28.        | Incentives   | -                                       |
| 29.        | <b>Gross Aggregate Revenue Requirement</b>           | <b>681033</b>                           |
| 30.        | a) Less : Misc. other income                         | 10506                                   |
| 31.        | b) Less : Benefits passed on for auxiliary services  | -                                       |
| 32.        | c) Less : Earnings from commercial usage of assets   | 586                                     |
| 33.        | <b>Net Aggregate Revenue Requirement</b>             | <b>669941</b>                           |

**Form 4 (i) : Input to the EHT System (400 kV, 220 kV, 132 kV and 66 kV) - 2021-22**

(a) Own Generating Stations

| Sl.No. | Source of Supply | Energy Delivered into the Grid System | MU       |
|--------|------------------|---------------------------------------|----------|
| 1.     | Thermal *        |                                       | 5131.945 |
| 2.     | Hydel            |                                       |          |
| 3.     | Mini-Hydro       |                                       |          |
| 4.     | Diesel           |                                       |          |
| 5.     | Gas              |                                       |          |
| 6.     | Wind             |                                       |          |
| 7.     | Renewable        |                                       |          |
| 8.     | Co-generation    |                                       |          |
| Etc.   |                  |                                       |          |

(b) Energy Purchase - sources within the State

|      |   |  |          |
|------|---|--|----------|
| 1.   | Haldia **   |  | 3897.894 |
| 2.   | Renewable and Co-generation (other than roof top solar) *** |  | 739.067  |
| 2.   | Supplemental power purchase ***                             |  | 558.008  |
| Etc. |   |  |          |

(c) Energy Purchase - sources outside the State

|      |  |  |  |
|------|--|--|--|
| 1.   |  |  |  |
| 2.   |  |  |  |
| 3.   |  |  |  |
| Etc. |  |  |  |

(d) Others \*\*\*\*\*

|      |  |  |          |
|------|--|--|----------|
| 1.   | Input to 132kV System from 33kV                |  | -        |
| 2.   | Less : Energy for persons other than consumers |  | -201.781 |
| 3.   | Unscheduled Interchange                        |  | -10.466  |
| Etc. |  |  |          |

**TOTAL**

10114.666

**NOTE**

\* Please refer to point B.(1) of Explanatory Notes

\*\* Please refer to point B.(2) of Explanatory Notes

\*\*\* Please refer to point B.(3) of Explanatory Notes

\*\*\*\* Please refer to point B.(4) of Explanatory Notes

## Form 4 (ii) : Delivery to 33 &amp; 11 kV Distribution System from EHT System (400kV, 220kV, 132kV and 66kV) - 2021-22

MU

| Sl.No. | Unit Area *                   | Energy Received at all EHT S/Ss(220/132/33kV) existing in the Unit Area |   | Total Energy delivered into<br>33 & 11 kV Distribution System<br>(a) + (b) |
|--------|-------------------------------|---|---|--|
|        |                               | Energy delivered into 33 kV<br>Distribution System<br>(a)               | Energy delivered into 11 kV Distribution<br>System<br>(b) |  |
|        |                               |   |   |  |
| 1.     | TITAGARH                      | 732.241   |   | 732.241  |
| 2.     | NEW COSSIPORE                 | 796.093   |   | 796.093  |
| 3.     | BELUR                         | 478.311   |   | 478.311  |
| 4.     | PRINSEP ST.                   | 428.638   |   | 428.638  |
| 5.     | KASBA/EASTERN<br>METROPOLITAN | 995.245   |   | 995.245  |
| 6.     | SOUTHERN                      | 670.129   |   | 670.129  |
| 7.     | EAST CALCUTTA                 | 715.890   |   | 715.890  |
| 8.     | JADAVPORE                     | 615.908   |   | 615.908  |
| 9.     | MAJERHAT                      | 706.567   |   | 706.567  |
| 10.    | PARK LANE                     | 216.774   |   | 216.774  |
| 11.    | BBD BAG                       | 209.718   |   | 209.718  |
| 12.    | BGARDEN                       | 773.753   |   | 773.753  |
| 13.    | CHAKMIR                       | 392.284   |   | 392.284  |
| 14.    | RISHRA                        | 700.812   |   | 700.812  |
| 15.    | B T ROAD                      | 494.069   |   | 494.069  |
| 16.    | DUM DUM                       | 331.298   |   | 331.298  |
| 17.    | PATULI                        | 391.382   |   | 391.382  |
| 18.    | PARK CIRCUS                   | 184.225   |   | 184.225  |
| 19.    | BUDGE BUDGE                   | 49.100  |   | 49.100   |
|        | TOTAL                         | 9882.437  |   | 9882.437   |

**NOTE**

\* Please refer to point C. of Explanatory Notes



Annex 4

Form 4 (iii) : EHT Sales at 220 kV, 132 kV, 66 kV Voltages - 2021-22

MU

| Sl.No. | Supply Voltage | No. of Consumers | Total Units Recorded by HT Meters * |
|--------|----------------|------------------|-------------------------------------|
| 1.     | 220 kV         |                  |                                     |
| 2.     | 132 kV         | 1                | 62.098                              |
| 3.     | 66 kV          |                  |                                     |
|        | Total          |                  | 62.098                              |

**NOTE**

\* Please refer to point D. of Explanatory Notes

Annex 4

Form 4 (iv) : Losses (400 kV, 220 kV, 132 kV & 66 kV) - 2021-22

Loss Calculation

|     |  | MU        |
|-----|--|-----------|
| (a) | <b>Total Energy Delivered to System - 4(i)</b>               |           |
|     | Own Generating Stations - 4(i)                               | 5131.945  |
|     | Energy Purchase - sources within the State - 4(i)            | 5194.969  |
|     | Energy Purchase - sources outside the State - 4(i)           | -212.247  |
|     | Others - 4(i)  | 10114.666 |
|     | <b>Total Energy Delivered to System - 4(i)</b>               |           |
| (b) | <b>Delivered to Distribution System - 4(ii) &amp; 4(iii)</b> |           |
|     | Energy received at all EHT S/Ss at 33 kV - 4(ii)             | 9882.437  |
|     | Energy received at all EHT S/Ss at 11 kV - 4(ii)             | 62.098    |
|     | HT Consumption at 220kV, 132kV, 66 kV - 4(iii)               | 9944.535  |
|     | <b>Delivered to Distribution System - 4(ii) &amp; 4(iii)</b> |           |
| (c) | Losses :   |           |
|     | 220 kV, 132 kV, 66 kV System Losses % (a-b) / a x 100        | 1.682     |

**Form 4 (v) : Energy Delivered into 33 kV Distribution System at the Inter-connection Points of the EHT System & other sources of Generation - 2021-22**

MU

| Sl.No. | Name of the Unit Area *    | Energy Delivered into 33 kV Distribution System |   |          |   |                               |           | Total Energy Delivered into the Unit Area (a + b) |
|--------|----------------------------|---|---|----------|---|-------------------------------|-----------|---|
|        |                            | From all EHT S/Ss Existing in the Unit Area (a) |   |          | Other Sources of Input in the Unit Area (b) |                               |           |   |
|        |                            | Gross   | Substation consumption / Export, if any | Net      | Own Generation**                            | Supplemental Power Purchase** | Sub-total |   |
| 1.     | TITAGARH                   | 732.241   |   | 732.241  | 0.000                                       |                               | 0.000     | 732.241   |
| 2.     | NEW COSSIPORE              | 796.093   |   | 796.093  |   |                               |           | 796.093   |
| 3.     | BELUR                      | 478.311   |   | 478.311  |   |                               |           | 478.311   |
| 4.     | PRINSEP ST.                | 428.638   |   | 428.638  |   |                               |           | 428.638   |
| 5.     | KASBA/EASTERN METROPOLITAN | 995.245   |   | 995.245  |   | 3.806                         | 3.806     | 999.051   |
| 6.     | SOUTHERN                   | 670.129   |   | 670.129  | 149.211                                     |                               | 149.211   | 819.340   |
| 7.     | EAST CALCUTTA              | 715.890   |   | 715.890  |   |                               |           | 715.890   |
| 8.     | JADAVPORE                  | 615.908   |   | 615.908  |   |                               |           | 615.908   |
| 9.     | MAJERHAT                   | 706.567   |   | 706.567  |   |                               |           | 706.567   |
| 10.    | PARK LANE                  | 216.774   |   | 216.774  |   |                               |           | 216.774   |
| 11.    | BBD BAG                    | 209.718   |   | 209.718  |   |                               |           | 209.718   |
| 12.    | BGARDEN                    | 773.753   |   | 773.753  |   |                               |           | 773.753   |
| 13.    | CHAKMIR                    | 392.284   |   | 392.284  |   |                               |           | 392.284   |
| 14.    | RISHRA                     | 700.812   |   | 700.812  |   |                               |           | 700.812   |
| 15.    | B T ROAD                   | 494.069   |   | 494.069  |   |                               |           | 494.069   |
| 16.    | DUM DUM                    | 331.298   |   | 331.298  |   | 2.627                         | 2.627     | 333.925   |
| 17.    | PATULI                     | 391.382   |   | 391.382  |   |                               |           | 391.382   |
| 18.    | PARK CIRCUS                | 184.225   |   | 184.225  |   |                               |           | 184.225   |
| 19.    | BUDGE BUDGE                | 49.100  |   | 49.100   |   |                               |           | 49.100  |
|        | Total                      | 9882.437  |   | 9882.437 | 149.211                                     | 6.433                         | 155.644   | 10038.081   |

**NOTE**

\* Please refer to point E.(1) of Explanatory Notes

\*\* Please refer to point E.(2) of Explanatory Notes

## Form 4 (vi) : HT Sales at 33 kV - 2021-22

MU

| Sl.No. | Name of the Unit Area *    | Number of Consumers | Total Units Recorded by 33 kV HT Meters |
|--------|----------------------------|---------------------|---|
|        | For the entire CESC System | 26                  | 680.175                                 |
|        | Total HT Sales at 33 kV    |                     | 680.175                                 |

**NOTE**

\* Please refer to point F.(1) of Explanatory Notes

**Form 4 (vii) : Energy delivered from 33/20/11/6 kV Substations into 20 kV, 11 kV & 6 kV System (including LT System) - 2021-22**

MU

| Sl.No. | Name of the Unit Area * | Energy delivered at HT from all the 33/20/11/6kV Substations existing in the Unit area |
|--------|-------------------------|--|
|        | For the entire CESC     | 9170.000   |
|        | Total                   | 9170.000   |

**NOTE**

\* Please refer to point F.(1) of Explanatory Notes

**Form 4 (viii) : Energy Delivered into 11 kV Distribution System at the Inter-connection Points of the EHT System and other sources of Generation - 2021-22**

| Sl.No. | Name of the Unit Area *                 | Energy Delivered into 11 kV Distribution System |  |   |                             |            | Total Energy Delivered into the Unit Area (a + b) |
|--------|---|---|--|---|-----------------------------|------------|---|
|        |   | From all EHT S/SS Existing in the Unit Area     |  | Other Sources of Input in the Unit Area (b) |                             |            |   |
|        |   | (a)   |  | Own Generation                              | Supplemental Power Purchase | Sub- total |   |
| Gross  | Substation consumption / Export, if any | Net   |  |   |                             |            |   |
|        | For the entire CESC                     |   |  |   |                             | 3.9        | 3.9   |
|        | Total                                   |   |  |   |                             |            | 3.9   |

**NOTE**

\* Please refer to point G. of Explanatory Notes

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

Annex 4

Form 4 (ix) : HT Direct Sales at 20 kV, 11 kV, 6 kV & 3.3 kV - 2021-22

MU

| Sl.No. | Name of the Unit Area *    | Number of Consumers | Total Units Recorded by HT Meters ** |
|--------|----------------------------|---------------------|--------------------------------------|
|        | For the entire CESC System | 1805                | 2043.129                             |
|        | Total                      |                     | 2043.129                             |

**NOTE**

\* Please refer to point F.(1) of Explanatory Notes

\*\* Please refer to point F.(2) of Explanatory Notes

Annex 4

Form 4 (x) : Energy Sold in the LT System - 2021-22

| Sl.No. | Name of the Unit Area *    | Domestic | Commercial | Industrial | Public Lighting | Irrigation & Agriculture | General Purpose** | Total    |
|--------|----------------------------|----------|------------|------------|-----------------|--------------------------|-------------------|----------|
|        | For the entire CESC System | 4460.861 | 1055.443   | 770.259    | 236.629         | 0.000                    | 145.514           | 6668.707 |
|        | Total                      |          |            |            |                 |                          |                   | 6668.707 |

MU

**NOTE**

\* Please refer to point F.(1) of Explanatory Notes

\*\* Please refer to point F.(2) of Explanatory Notes



## Form 4 (xi) : Losses at 33 kV and below - 2021-22

Loss Calculation

MU

|  |  |  |           |
|--|--|--|-----------|
| 1. Losses in 33 kV System and Connected Equipment  |  |  |           |
| (i) Total Energy delivered into 33 kV Distribution System from EHT S/Ss and other Generating Stations - 4(v) | A  |  | 10038.081 |
| (ii) Energy sold by HT direct sales at 33 kV - 4(vi)   | B  |  | 680.175   |
| (iii) Energy delivered into 11/6 kV and LT System from 33/11/6 kV S/Ss - 4(vii)                              | C  |  | 9170.000  |
| Losses   | A - (B+C)                                |  | 187.905   |
| % Losses   | $100 \times \{A - (B+C)\} / A$           |  | 1.872     |
| 2. Losses in 11/6 kV and LT System and Connected Equipment   |  |  |           |
| (i) Energy delivered into 11/6 kV and LT Distribution System from 33/11/6 kV S/Ss - 4(vii)                   | C  |  | 9170.000  |
| (ii) Energy delivered into 11 kV Distribution System and EHT S/Ss and other Gen. Stn. - 4(viii)              | D  |  | 3.921     |
| Total Energy delivered into 11/6 kV and LT Distribution System   | C+D                                      |  | 9173.921  |
| (iii) Energy sold by HT direct sales at 20/11/6 kV and 3.3 kV - 4(ix)  | E  |  | 2043.129  |
| (iv) Energy sold in the LT System - 4(x)   | F  |  | 6668.707  |
| Total Sales  | E+F                                      |  | 8711.835  |
| Losses   | $\{(C+D) - (E+F)\}$                      |  | 462.086   |
| % Losses   | $\{(C+D) - (E+F)\} \times 100 / (C + D)$ |  | 5.037     |

**Explanatory Note - 2021-2022****A. General**

- (1) Budge Budge Generating Station (BBGS) is bussed at EHT level and Southern Generating Station (SGS) is bussed at 33 KV level.
- (2) To meet the total demand of its Licensed Area, CESC purchased power on long term basis from Haldia Energy Limited (HEL). The Company also procured power from sundry sources including renewable and co-generation, routed through other agencies at EHT level, except for net-injection from roof-top solar sources.
- (3) While the Company have tried to follow the formats under Annexure - 4 of the West Bengal Electricity Regulatory Commission (Terms and Conditions of Tariff) Regulations, 2011, as amended and the directions of the Hon'ble Commission to the extent possible, modifications as appropriate to CESC network have been done.
- (4) Reasonable estimates have been made, where necessary.
- (5) All data pertain to the Financial Year 2021-22 (Actual).

**B. Form 4 (i)**

- (1) Under item (a) 1. , sent out figure of BBGS only has been shown, since this is the only station where the generation is bussed at EHT level.
- (2) Under item (b) 1. , import from Haldia Energy Limited has been shown.
- (3) Under item (b) 2. , purchase of power from sundry sources including swap in power under banking arrangement, renewable and co-generation (other than rooftop solar) has been shown. Point of purchase is within the State.
- (4) Under item (d), includes swap out power, under banking arrangement. Point of power transfer is within the state.

**Explanatory Note - 2021-2022****C. Form 4 (ii)**

For the purpose of this exercise, Unit Area has been taken as individual EHT Substations and/or where power is delivered at 33kV from EHT transformer(s).

**D. Form 4 (iii)**

EHT consumption of one 132 KV consumer.

**E. Form 4 (v)**

- (1) As stated hereinabove under item C.
- (2) Under (b); Energy delivered into 33 kV System from our Generating Station bussed at 33 kV have been included. Energy injection by the consumer at 33 kV under net metering arrangement is included under 'Supplemental Power Purchase'. Units received for conveyance at 33 KV is shown separately.

**F. Form 4 (vi), 4 (vii), 4(ix), 4 (x)**

- (1) For energy input data EHT Substations and Generating Stations have been taken as Unit Area. Data relating to sales are available for areas demarcated as Commercial "Districts". Because of large number of interconnections at all voltage levels (LV to EHT), for the purpose of reliability and flexibility of supply, there is no clear cut correspondence between Unit Area for technical and commercial purposes. HT sales at 33 KV also includes units conveyed.
- (2) Includes consumption at Company's premises.

**G. Form 4 (viii)**

Figure correspond to injection from consumers (other than 33 kV) under net metering arrangement.

## Form 5(i) : Voltage Fluctuation

| Period   | April 2021 to September 2021        |            | October 2021 to March 2022          |            | Corrective Measures proposed |
|--|-------------------------------------|------------|-------------------------------------|------------|------------------------------|
|  | Percentage of time when Voltage was |            | Percentage of time when Voltage was |            |                              |
| At 33kV side of Transformer (take off point of 33kV bus) | Below (9%)                          | Above (6%) | Below (9%)                          | Above (6%) |                              |
|  | Nil                                 | Nil        | Nil                                 | Nil        |                              |
| At EHT bus   | Below 12.5%                         | Above 10%  | Below 12.5%                         | Above 10%  |                              |
|  | Nil                                 | Nil        | Nil                                 | Nil        |                              |

## Form 5(ii) : Frequency Excursion

| Period | April 2021 to September 2021                 |                | October 2021 to March 2022                   |                | Corrective Measures proposed to maintain system frequency within limits |
|--------|--|----------------|--|----------------|---|
|        | Percentage of time when System Frequency was |                | Percentage of time when System Frequency was |                |   |
|        | Below 48.5 C/S                               | Above 51.5 C/S | Below 48.5 C/S                               | Above 51.5 C/S |   |
|        | Nil  | Nil            | Nil  | Nil            |   |

## Form 5(iii) : ABSTRACT OF OUTAGES OF HT FEEDERS

| System                               | April 2021 - September 2021 |                             |   | October 2021 - March 2022 |                             |   | Remedial Measures         |
|--------------------------------------|-----------------------------|-----------------------------|---|---------------------------|-----------------------------|---|---------------------------|
|                                      | No. of outages              | Duration of outages (Hours) | Average Interruption per Feeder (Hours) | No. of outages            | Duration of outages (Hours) | Average Interruption per Feeder (Hours) |                           |
| <b>CESC System</b>                   |                             |                             |   |                           |                             |   |                           |
| a. All 33KV outgoing feeders (*)     | 93                          | 15.71                       | 0.17                                    | 48                        | 6.52                        | 0.14                                    | Please see enclosed Annex |
| b. All 6KV/11KV outgoing feeders (*) | 365                         | 376.93                      | 1.03                                    | 312                       | 366.96                      | 1.18                                    |                           |
| c. Power Transformer                 |                             |                             |   |                           |                             |   |                           |
| i) High voltage side                 |                             |                             |   |                           |                             |   |                           |
| ii) Low voltage side                 |                             |                             |   |                           |                             |   |                           |

(\*) No. of outages and Duration of outages both include all kinds of HT Feeder outages related to faults. However, outages of LT network due to faults / maintenance of LT network are kept out of the purview.

### **Annex to Form 5(iii) : Abstract of Outages of HT Feeders**

#### Steps proposed to reduce Feeder Trippings

1. Use of XLPE cables with higher thermal rating for all new installations will reduce the failure rate and increase the Ampacity of the network.
2. The OH distribution network is vulnerable to transient faults caused by falling of tree branches, birds' nests etc. In order to reduce the transient faults, pruning of branches and removal of birds' nests are regular features of our routine maintenance. Also, for similar reasons outdoor EHT yards are being gradually replaced by GISs thereby preventing large power-dislocations due to transient faults.
3. To reduce feeder tripping due to flashovers in HT equipment due to ingress of small reptiles and rodents, insulated skirts have been incorporated. Space heaters are installed in places to avoid failures caused by condensation of moisture.
4. Damage to Underground network caused by the activities of external agencies is a major cause of EHT & HT faults in our Distribution system. As a remedial measure we are constantly interacting with the concerned authority and deputing our personnel for coordination at site.
5. To reduce transient faults in overhead lines, insulated cables are gradually replacing the bare conductors.
6. To reduce tripping due to failure of joints and terminations, the conventional bitumen filled jointing technology is progressively phased out by crimping technology (to prevent solder run out), moisture impervious jointing accessories etc.
7. Switching devices like feeder switches, isolators and ring main isolators are added to the system on a routine basis to sectionalise feeders thereby reducing restoration time. Around 5175 nos. state of the art technology SF6 Gas insulated RMUs (Ring Main Unit) have been installed for protection and operation; out of these around 469 RMUs at important installations have been automated for further reduction of restoration time. Also, for quicker restoration of affected areas, subsequent to a major fault, remote operations from centralised Control Room through SCADA are being carried out.
8. Flashover prone HT equipment are gradually replaced to increase the reliability of power supply. Also, the age-old switchgears are being replaced by modern switchgears to improve reliability.
9. Outages due to programme jobs are generally meant for maintenance purpose. The Company being a century old licensee, has distribution plant and network of varying age, which need to be kept in good condition by strictly following a comprehensive preventive maintenance regime. The stress is on reducing unplanned outages due to faults to improve reliability of supply.

## Form 5(iv) : Failure of Transformers (Nos.)

| Sl. No. | Period<br>Items           | April 2021 to September 2021 |                     | October 2021 to March 2022 |                 |                     |           |
|---------|---------------------------|------------------------------|---------------------|----------------------------|-----------------|---------------------|-----------|
|         |                           | No. of Failures              | Total No. Installed | % Failure                  | No. of Failures | Total No. Installed | % Failure |
| 1.      | EHT Transformers          |                              |                     |                            |                 |                     |           |
|         | i) Auto (*)               | -                            | 9                   | -                          | -               | 12                  | -         |
|         | ii) Power                 | -                            | 44                  | -                          | -               | 43                  | -         |
| 2.      | Power Transformers (HT)   | -                            | 232                 | -                          | -               | 232                 | -         |
| 3.      | Distribution Transformers | 30                           | 8796                | 0.34%                      | 7               | 8833                | 0.08%     |

(\*) Auto Transformers - 220/132/33 kV transformers

EHT Transformers - 132/33 kV Transformers

HT Transformers - 36/33kV; 33/20kV; 33/11kV; 33/11/6kV; 33/6kV; 20/6kV; 6/20kV; 6/3.3 kV Transformers

Distribution Transformers - 11/6/0.4 kV; 11/0.4kV; 6/0.4kV Transformers



## Form 5(v) : Major System Disturbance (Grid Disturbance)

| Sl. No. | Period   | April 2021 to September 2021 | October 2021 to March 2022 |
|---------|--|------------------------------|----------------------------|
| 1.      | No. of occurrences   | 13                           | 5                          |
| 2.      | Total duration of Interruption (Hrs.)  | 1.87                         | 2.52                       |
| 3.      | Estimated unserved energy due to such interruptions (MU)   | 0.25                         | 0.04                       |
|         | Example<br>Load Prior to the disturbance x No. of Hours of Interruption  |                              |                            |
| 4.      | No. of occasions when CESC system was isolated from the Region Grid due to system disturbance affecting power supply in the System | -                            | -                          |
| 5.      | No. of occasions when system remained stable after being isolated from Grid due to system disturbance                              | 5                            | -                          |
| 6.      | Remedial Measures to prevent Grid system disturbance   |                              |                            |

Please see the enclosed Annex briefing the events and the requirement as above.

**Annex to Form 5(v) : Major System Disturbance (Grid Disturbance)**

- 1 On 04-04-2021 at night Bus Zone Protection operated flashover at B-ph cable termination at 33 KV DBB-SBB I/C 1 at SBB end. 30 MW load was interrupted for 25 min. After isolating 33 kv DBB-SBB I/C-1, 33 kv SBB LHS recommissioned at 02:26 hrs.
- 2 On 13-04-2021 at night B/Z occurred at 33kv LHS-SBB of SRS due to fault in 33kv SBB-DBB I/C No 1. 35 MW load was interrupted for 3 min. 33 kv LHS-SBB of SRS recommissioned at 04:36 hrs. on 13.04.2021.
- 3 On 04-05-2021 at early morning, Bus-Zone protection (Y - ph) operated at 132 kv transfer bus at SRS due to falling of Kite thread. 132 kv transfer bus was recommissioned at 12:32 hrs.
- 4 On 24-05-2021 at afternoon Titagarh import failure occurred due to simultaneous tripping of WBSETCL Titagarh - Dharampur circuit resulting in interruption of TRS 33 kv Res-1 & Res-2 bus. 49 MW load was interrupted for 1 min. Titagarh import was again commenced at 15:58 hrs.
- 5 On 27-05-2021 at morning Rishra import failed. At the same time, CESC system got islanded at Howrah point. At 08:32 hrs, CESC system was synchronised at Howrah point. 70 MW load was interrupted for 2 min. 132 KV Rishra (WBSETCL)-CESC Ckt 1 & 2 charged at 10:59 hrs and Rishra import commenced at 11:12 hrs.
- 6 On 28-05-2021 at evening, Liloohah import failed following bursting of 132 kv CT of traction transformer at WBSETCL Liloohah S/S on 28.05.2021. 33 MW load was interrupted for 3 min. Liloohah import commenced at 19:17 hrs on 28.05.2021.
- 7 On 01-06-2021 evening, Bus shutdown occurred at 33kv Main Bus at NSCBI Airport Areva GIS. 4 MW load was interrupted for 2 min. 33kv Main Bus at NSCBI Airport S/S re-commissioned at 20:01hrs.
- 8 On 05-06-2021 at afternoon, Bus-Zone operated on Y-ph at SRS 132 KV Main-1 Bus resulting in tripping of 132 KV BS, MAJ-1 ckt, WBSEB-1 (Only at WBSETCL Howrah end), BOT 2/2A and 75 MVA T-1 and 75 MVA T-4 due to falling of Kite thread near 132kv Main-1 Bus. At 15:01 hrs 132/33 KV 55 MVA T-2 tripped through WTI trip and consequently 132/33 KV 55 MVA T-3 tripped through B/U O/C relay resulting in total shutdown of SRS. 100 MW load was interrupted for 16 min. 132 KV M1 Bus re-commissioned at 15:16 hrs. 132/33 KV 55 MVA T-3 re-commissioned 15:38 hrs. 132/33 KV 55 MVA T-2 re-commissioned at 15:44 hrs.
- 9 On 05-07-2022 at afternoon bus-Zone operated at SRS 132 KV Main-2 Bus. At the same time, 132 KV Taratala-MAJ ckt also tripped from both ends through Distance Protection Relay. At 17:19 hrs. 220 KV CBs of ST-3 (Through Overflux), ICT-1 (Through B/U O/C All three phase) and GT-3 at BBSGS also tripped resulting in islanding of CESC system and operation of BBSGS ULO due to tripping of Unit-3. 180 MW load was interrupted for 37 min. CESC System synchronized with grid at Howrah point at 17:29 Hrs. On inspection at SRS ODY, supporting insulator of 132 KV line isolator of 55 MVA T-3 found damaged. 132 KV Main-2 Bus of SRS recommissioned at 18:04 hrs after isolating 55 MVA T-3. BBSGS ST-3 recommissioned at 18:09 hrs. 132 KV Taratala-MAJ ckt recommissioned at 18:22 hrs. 55 MVA T-3 recommissioned from 132 KV Transfer Bus of SRS at 19:19 Hrs. BBSGS 220 KV CB of ICT-1 recommissioned at 20:26 Hrs. BBSGS Unit 3 Synchronised at 23:26 hrs.

**Annex to Form 5(v) : Major System Disturbance (Grid Disturbance)**

- 10 On 25-08-2021 at afternoon Bus-zone (R & Y phase) operated at EMSS 220 KV Main-2 bus. At the same time 220 KV Tie CB of Dia-3 (Subhasgram 2/PRRS) tripped through LBB relay/86T (Master trip) and 220 KV CESC ckt-2 tripped from Subhasgram S/Sin through I/T receive relay due to falling of a kite thread between 220 KV Main-2 bus side CT and 220 KV Main-2 CB of Dia-2, Dia-3 & Dia-4. 200 MW load was interrupted for 4 min & 140 MW load was interrupted for 29 min. While restoring 160 MVA T2, T4 and T5 from 132 KV sides (by closing 132 KV Bus Coupler 2 at EMSS), 160MVA T-4 and T-5 got tripped at 132 KV and 33 KV sides (through LBB relay at 220KV). 220KV M2 bus at EMSS recommissioned at 19:43 hrs. by 220KV F. Subhasgram - EMSS Ckt 02. 160 MVA T-5 and 160 MVA T4 of EMSS recommissioned from 220 KV side at 19:54 hrs. and 19:55 hrs. respectively.
- 11 On 01-09-2021 at morning import failure occurred at TRS (33kv Res-2 bus) due to shutdown of 132kv Titiagath - Dharampur ckt-2 (Ckt-1 was out of commission due to schedule program job). 36 MW load was interrupted for 4 min. CESC Ckt charged at 11:50 hrs. Imp commenced at 11:54 hrs.
- 12 On 18-09-2021 At 15:38hrs, 132kv F. WBSETCL Lilloah - CESC Ckt 03 tripped, resulting in Lilloah Import Failure. 54 MW was interrupted for 8 min. Kite thread found fallen over 132KV CB pad of 50MVA T-2 at BRS. Same removed and 132KV WBSETCL Lilloah - CESC Ckt 03 recommissioned at 19:03hrs.
- 13 On 21-09-2021 At 16:00hrs 132KV WBSETCL Lilloah - CESC ckt 03 tripped causing Lilloah import failure. 60MW load was interrupted for 7 min. Kite thread found at Y ph LA of 132KV WBSEB 3 ckt at BRS. Same removed. 132KV WBSETCL Lilloah - CESC ckt 03 recommissioned at 16:50hrs.
- 14 On 03-10-2021 at afternoon, 132 KV Y- ph Bus-zone operated for 132 KV M-1 bus at Taratala S/S, resulting in tripping of 132 KV Chakmir ckt-1 & 132 KV P. St. via BBD Bag T-2. Guard wire found to be snapped and fallen on 132 KV M-1 bus. Same removed and 132 kv M-1 bus recommissioned at 17:02 hrs.
- 15 On 30-01-2022 at afternoon, 132KV Rishra import failed due to 132 KV bus fault at WBSETCL Rishra S/S. 74 MW load was interrupted for 1 min. 132 KV WBSETCL CESC Ckt.1 & 2 was Charged at 16:20 hrs. Import commenced at 16:22 hrs.
- 16 On 31-01-2022 at afternoon, CESC System split from Howrah point of supply at 17:05hrs. U/F operated at Chakmir S/Sin. 35MW load was interrupted for 18 min. CESC system was synchronized at Kasba point at 17:19 hrs.
- 17 On 10-03-2022 at morning, Bus Zone occurred at Andul Switch House. 15MW load was interrupted for 2 hrs 12 min. Dead bird found fallen outside Andul Sw house. Andul S/H 33KV Bus recommissioned at 11:52hrs.
- 18 On 19-03-2022 at afternoon Bus zone (R. ph.) operated at SRS; 132 kv Main-1 bus causing tripping of 132 KV Maj-1, WBSETCL-1, 132 KV Bot 2/2A, 132/33 KV 75 MVA T-1 & 132/33 KV 75 MVA T-4. Kite thread found fallen at 132 KV M-1 bus. After removal of kite thread 132 KV Main-1 bus recommissioned at 18:01 hrs.

**Annex to Form 5(v) : Major System Disturbance (Grid Disturbance)**

**Remedial Measures to prevent Grid system disturbance**

- 1 Protection System has been upgraded for EHT network with redundancy in primary network. Also, the protection system associated with major EHT network is being monitored online round the clock. SCADA is used to monitor loading of each feeder on real time basis.
- 2 Condition monitoring of all EHV / HV stations are being done as per schedule. This includes all electrical assets like transformers / switchgears / Current Transformers / Voltage Transformers etc. Condition monitoring is being done with ultra sound scanning and Potential Discharge detector is used to identify potential failure points.
- 3 Thermographic scanning of all EHV network is being done at regular intervals and corrective measures are taken as and when required.
- 4 Activities like pruning of trees close to the live wires of overhead lines, using anti-corrosive paints on tower body, repair work at tower base are periodically carried out. Regular and intensive patrolling of EHT Overhead lines carried out.
- 5 Comprehensive preventive maintenance program is carried out (both Schedule Based and Condition Based) for power transformers, EHT Switchyards and associated equipment to minimise forced outages and improve reliability of supply.
- 6 Whenever a disturbance occurs in upstream network of WBSETCL / Eastern Region System, there is an impact on CESC System. Our Load Despatch personnel are constantly interacting with SLDC / ERLDC for coordination and bailing out the system from major outages.
- 7 Various islanding schemes and Special Protection Schemes (SPS) are put in place at strategic points of the EHV Network which helps in preventing disturbances.
- 8 Commissioning of rope mesh over 132 & 220 kV ODYs to prevent operation of Bus Zone due to falling of kite threads.

Form 5(vi) : Electrical Accidents

| Period    | April 2021 - September 2021 |        |                            |        | October 2021 - March 2022 |        |                            |        | Corrective Measures Proposed to Avoid Accident |
|-----------|-----------------------------|--------|----------------------------|--------|---------------------------|--------|----------------------------|--------|--|
|           | No. of Accidents Fatal      |        | No. of Accidents Non-Fatal |        | No. of Accidents Fatal    |        | No. of Accidents Non-Fatal |        |  |
|           | Human                       | Animal | Human                      | Animal | Human                     | Animal | Human                      | Animal |  |
| (a) EHT   | Nil                         | Nil    | Nil                        | Nil    | Nil                       | Nil    | Nil                        | Nil    | Please see enclosed Annex                      |
| (b) HV/LV | 13                          | Nil    | Nil                        | Nil    | 2                         | Nil    | 2                          | Nil    |  |

No. of Accidents include the accidents within consumers' premises.

### **Annex to Form 5(vi) : Electrical Accidents**

#### **Corrective measures proposed to avoid accidents**

1. All Management review meetings, starting with the Management Committee meetings at the highest level, usually chaired by the Managing Directors, include discussion on emergent safety issues.
2. The Company had set up a Safety Apex Committee involving Executive Directors, Vice Presidents and General Managers to monitor and guide all safety related activities across the Company. The Committee meets at regular intervals to review all safety related aspects across the Company
3. Unit Safety Committees have been formed and are in operation at all Generating Stations and all operational Departments of Distribution wing. The Committees are headed by senior level officers like respective Unit Heads with participants from departmental officers, supervisors and experienced workers who effectively contribute in the deliberations.
4. Under these Unit Safety Committees, each department and sections have set up different structured unit level Safety Subcommittees to monitor Safety Observations, Incident Investigations, Capability Building, Rules and Procedures and Contractor Safety Management.
5. The Unit Safety Committee as well as Subcommittees meet once a month to discuss safety related issues and suggests measures to enhance safety at work. The Subcommittee members also visit work sites to check the level of observance of safety precautions and act as change agents in spreading safety awareness
6. Human Resources Development Department (HRD) in association with Safety Department carries out structured training programs on safe operational techniques. Based on individual performance, the Company issues authorization to the personnel for various electrical operations. Strict discipline is maintained at the ground level so that only authorized persons are allowed to operate on live network.
7. All line function Officers, Supervisors and permanent along with contractor workmen have been imparted safety training once over the last 2 years. They are again pursuing fresh safety training courses which include Behaviour-Based Safety, class room as well as practical and on job trainings.
8. Various workshops on specialised activities are regularly organised in collaboration with external faculties and experts to enhance safety awareness and operational skill of the workmen.

### ***Annex to Form 5(vi) : Electrical Accidents***

#### ***Corrective measures proposed to avoid accidents***

9. Regular cross functional process audit at different units of the Company is carried out to ascertain adherence to safety procedures & guidelines
10. Line Function Managers in association with Safety Department have developed more than 752 Safe Work Procedures (SWPs) so far on most of the critical activities involving considerable hazards. Necessary training to employees is being imparted on regular basis for thorough understanding of these SWPs for implementation.
11. Safety Surveillance and Audits at job sites are carried out regularly across the organisation. Based on the audit scores, the three best performers in every quarter are felicitated with prizes, mementos and publication of the photographs of winning teams in the Quarterly Safety Magazine- "SURAKSHABARTA".
12. Safety Days are celebrated in each unit where the divisional heads address the employees and safety related drama, recitations, quiz etc. are performed to strengthen safety adherence amongst the Workmen, Supervisors and Officers.
13. HRD Department also conducts various training programs on a regular basis directed towards enhancement of technical & behavioral skills and organizes safety slogans/eloquence contests, skill competitions and observance of Safety Week for increasing safety awareness. Various competitions are held on safety aspects and winners are awarded prizes on National Safety Day.
14. As directed by the Hon'ble Commission, the Company engaged reputed organisations for detailed safety audit in generating stations and its distribution system. Recommendations of safety auditors are implemented to the extent feasible. Reports on safety audit for Budge Budge and Southern Generating Stations and electricity distribution systems conducted by reputed organisations have been submitted to the Hon'ble Commission.
15. Customer Relations & Safety Departments conduct regular communication meetings with customers to enhance awareness. Regular workshops with students & teachers of different High Schools, Colleges & Madrasahs are also arranged to instill awareness on safety.
16. Safety related awareness campaign is regularly done through hoardings, print & electronic media including Company's website. Special campaign activities are also carried out during monsoon and festival seasons.



### **Annex to Form 5(vi) : Electrical Accidents**

#### Corrective measures proposed to avoid accidents

- 17 A 5-day special awareness program on safety through Tableau was also arranged in some of the identified loss prone areas. This awareness campaign consisted of a small decorated Tableau with a group of performers conveying the safety messages through a 'Qawali theme'. Messages on 'Water conservation' and 'Environment protection' were also incorporated in the campaign.
- 18 Employees are provided with adequate Personal Protective Equipment (PPE) required for the purpose of safety, e.g., helmets, safety belts, rubber mats, safety shoes, gumboots, glasses, non-inflammable aprons, insulated tools etc.
- 19 To prevent accidents associated with overhead lines due to uprooting of electric poles, snapping of overhead wires, electrified poles etc., systematic maintenance of overhead lines is carried out in a planned manner. All Aluminium Conductors (AAC) which are prone to snapping are being gradually replaced by ACSR and ABC Cables. Bare wire service lines are being gradually replaced by Catenary Insulated Cables.
- 20 There is a routine checking of earthing resistance of individual poles to avoid hazards due to ineffective earthing.
- 21 The Materials Testing Laboratory under the Distribution business also evaluates safety related hardware before their adoption.
- 22 Live Line Detectors (developed in-house) and cable identification equipment are used extensively for working in HT network to ensure safety of operating personnel.
- 23 Safety posters, hoardings are displayed at strategic locations in the city, important work places, etc. Safety posters are also displayed at various other suitable places (for example in Metro Rails) to increase mass awareness
- 24 Conventional type Distribution Pillar Boxes, are being replaced in phased manner by state of the art modified Pillar Boxes, specially developed for CESC system to enhance reliability and safety.



**Annex to Form 5(vi) : Electrical Accidents**

Corrective measures proposed to avoid accidents

- 25 All Generating Stations of the Company are covered under OHSAS 18001:2007 (Occupational Health and Safety Assessment Series) certification. Safety related initiatives of the Company have been recognized by various forums.
- 26 The Company has a dedicated Safety Department having experienced Officers from different functional areas to initiate and monitor safety initiatives and also to ensure implementation of uniform safe work practices across the organization.
- 27 Benchmarking visits have been conducted at various reputed organizations within the country e.g. CGPL-Mundra; Reliance Energy-Mumbai; TPDDL- Delhi; Ambuja Cement, Tata Motors-Pune; Schneider-Kolkata; NTPC-Dadri etc. for assessment of their safety procedures & best practices adopted by them in view of implementing the same at our end for further improvement. On the basis of our observations many such new initiatives have been envisaged and implemented for improvement of job & process safety. Benchmarking at international level is the next target in order to raise our safety standard to global level.

## Form 5(vii) : Release of Customer Bills

| Period | April 2021 - September 2021                                   |  | October 2021 - March 2022                                     |  | Actions proposed to be taken for prompt release of customer bills |
|--------|---|--|---|--|---|
|        | No. of customer bills served within 30 days of billing period | No. of customer bills served after 30 days of billing period | No. of customer bills served within 30 days of billing period | No. of customer bills served after 30 days of billing period |   |
|        | Average 33.97 lakhs per month                                 | None   | Average 34.33 lakhs per month                                 | None   |   |

## Form 5(viii) : Release of Service Connection

| Period | April 2021 - September 2021   |  | October 2021 - March 2022   |  | Action proposed to be taken for providing service connection in time |
|--------|---|--|---|--|--|
|        | No. of service connections provided within 30 days of valid requisitions for power supply | No. of service connections provided after 30 days of valid requisitions for power supply | No. of service connections provided within 30 days of valid requisitions for power supply | No. of service connections provided after 30 days of valid requisitions for power supply |  |
| 1.     | Mixed (Note 1)  | 11,099   | 1,306 (Note 2)  | 11,657   | 1,103 (Note 2)   |

## Notes

- New Service Connections are provided to cater to the load of the Consumers in a premises. Various categories of Consumers viz. Domestic, Commercial etc. may co-exist in a premises and a single Service Connection may be sufficient to supply the entire load in that premises.  
Under the circumstances, ascertaining number of categorywise service connection is generally not feasible.
- Nos. include cases where delay was due to non-compliance by applicants.

Form 5(x) : Status of Metering

Annex 5

| Sl. No. | Category  | Domestic |    | Commercial |    | Industrial |    | Public Lighting - Metered |    | Public Lighting - Unmetered |    | Public Waterworks (small/ medium) |    | Public Bodies, Hospitals, Educational & other institutions |    | Public Waterworks/ Utilities |    | Commercial & Private Educational Institutions |    | Domestic |    | Traction (CTC & Metro) |    | Industrial |    | Sports Complex |         | Total   |    |
|---------|---|----------|----|------------|----|------------|----|---------------------------|----|-----------------------------|----|-----------------------------------|----|--|----|------------------------------|----|---|----|----------|----|------------------------|----|------------|----|----------------|---------|---------|----|
|         |   | LT       | HT | LT         | HT | LT         | HT | LT                        | HT | LT                          | HT | LT                                | HT | LT   | HT | LT                           | HT | LT  | HT | LT       | HT | LT                     | HT | LT         | HT | LT             | HT      | LT      | HT |
| 1.      | No. of consumers as on 31st March 2020                                    | 2827525  |    | 404969     |    | 65021      |    | 23705                     | 1  | 1029                        |    | 4702                              |    | 231  |    | 636                          |    | 375   |    | 15       |    | 552                    |    |            |    |                |         | 3328807 |    |
| 2.      | No. of consumers with defective meters/ unmetered consumers - for 2019/20 | 20390    |    | 3209       |    | 1033       |    | 82                        |    | 20                          |    | 231                               |    | 4  |    | 21                           |    | 5   |    | 1        |    | 13                     |    |            |    |                |         |         |    |
| 3.      | Percentage of defective meters/ unmetered consumers [2019-20]             | 0.72%    |    | 0.79%      |    | 1.59%      |    | 0.35%                     |    | 1.94%                       |    | 4.91%                             |    |  |    | 2.34%                        |    |   |    |          |    |                        |    |            |    |                |         |         |    |
| 4.      | No. of consumers as on 31st March 2021                                    | 2870778  |    | 410140     |    | 64571      |    | 23685                     | 1  | 1072                        |    | 4741                              |    | 236  |    | 634                          |    | 376   |    | 15       |    | 545                    |    |            |    |                | 3377220 |         |    |
| 5.      | No. of consumers with defective meters/ unmetered consumers - for 2021/22 | 21587    |    | 3189       |    | 552        |    | 103                       |    | 15                          |    | 46                                |    | 2  |    | 8                            |    | 3   |    | 1        |    | 7                      |    |            |    |                |         |         |    |
| 6.      | Percentage of defective meters/ unmetered consumers [2020-21]             | 0.75%    |    | 0.78%      |    | 1.47%      |    | 0.43%                     |    | 1.40%                       |    | 0.97%                             |    |  |    | 1.15%                        |    |   |    |          |    |                        |    |            |    |                |         |         |    |
| 7.      | Percentage change from 2019-20 to 2020-21 (+/-)                           | 0.03%    |    | -0.02%     |    | -0.12%     |    | 0.09%                     |    | -0.54%                      |    | -3.94%                            |    |  |    |                              |    |   |    |          |    |                        |    |            |    |                |         |         |    |
| 8.      | No. of consumers as on 31st March 2022                                    | 2935092  |    | 418810     |    | 64892      |    | 23727                     | 1  | 1120                        |    | 4844                              |    | 242  |    | 642                          |    | 377   |    | 15       |    | 528                    |    |            |    |                | 3450315 |         |    |
| 9.      | No. of consumers with defective meters/ unmetered consumers - for 2021/22 | 30129    |    | 4984       |    | 1070       |    | 267                       |    | 25                          |    | 98                                |    | 4  |    | 12                           |    | 3   |    | 0        |    | 7                      |    |            |    |                |         |         |    |
| 10.     | Percentage of defective meters/ unmetered consumers [2021-22]             | 1.03%    |    | 1.19%      |    | 1.65%      |    | 1.13%                     |    | 2.23%                       |    | 2.02%                             |    |  |    | 1.48%                        |    |   |    |          |    |                        |    |            |    |                |         |         |    |
| 11.     | Percentage change from 2020-21 to 2021-22 (+/-)                           | 0.27%    |    | 0.41%      |    | 0.18%      |    | 0.69%                     |    | 0.83%                       |    | 1.05%                             |    |  |    | 0.33%                        |    |   |    |          |    |                        |    |            |    |                |         |         |    |

## Form 5(x) : Status of Demand

| Sl. No. | Month - Year | Average of Daily Peak Demand (inclusive of Load Shedding) |        | Average of Daily Peak Demand Met |        | Shortfall |        | Reasons |
|---------|--------------|---|--------|----------------------------------|--------|-----------|--------|---------|
|         |              | MW (1)  | MW (2) | MW (3)                           | MW (4) | MW (5)    | MW (6) |         |
| 1       | Apr'21       | 1645  | 1645   | 1645                             | 0      |           |        |         |
| 2       | May'21       | 1320  | 1320   | 1320                             | 0      |           |        |         |
| 3       | Jun'21       | 1293  | 1293   | 1293                             | 0      |           |        |         |
| 4       | Jul'21       | 1523  | 1523   | 1523                             | 0      |           |        |         |
| 5       | Aug'21       | 1604  | 1604   | 1604                             | 0      |           |        |         |
| 6       | Sep'21       | 1601  | 1601   | 1601                             | 0      |           |        |         |
| 7       | Oct'21       | 1587  | 1587   | 1587                             | 0      |           |        |         |
| 8       | Nov'21       | 1358  | 1358   | 1358                             | 0      |           |        |         |
| 9       | Dec'21       | 1234  | 1234   | 1234                             | 0      |           |        |         |
| 10      | Jan'22       | 1167  | 1167   | 1167                             | 0      |           |        |         |
| 11      | Feb'22       | 1197  | 1197   | 1197                             | 0      |           |        |         |
| 12      | Mar'22       | 1481  | 1481   | 1481                             | 0      |           |        |         |

**Annex to Form 5(x) : Status of Demand**

Potential Peak Demand vis-à-vis Peak Demand met in a month (from Apr'21 to Mar'22) is given in the following table. Shortfall in MW to meet the peak demand and the reasons thereof are also indicated in the table.

| Sl. No. | Month - Year | Potential Monthly Peak Demand in MW (1) | System Peak Demand in MW (2) | Short Fall in MW (1) - (2) | Reasons |
|---------|--------------|---|------------------------------|----------------------------|---------|
| 1       | Apr'21       | 2012                                    | 2012                         | 0                          |         |
| 2       | May'21       | 1834                                    | 1834                         | 0                          |         |
| 3       | Jun'21       | 1945                                    | 1945                         | 0                          |         |
| 4       | Jul'21       | 1812                                    | 1812                         | 0                          |         |
| 5       | Aug'21       | 1906                                    | 1906                         | 0                          |         |
| 6       | Sep'21       | 1796                                    | 1796                         | 0                          |         |
| 7       | Oct'21       | 1853                                    | 1853                         | 0                          |         |
| 8       | Nov'21       | 1559                                    | 1559                         | 0                          |         |
| 9       | Dec'21       | 1341                                    | 1341                         | 0                          |         |
| 10      | Jan'22       | 1255                                    | 1255                         | 0                          |         |
| 11      | Feb'22       | 1311                                    | 1311                         | 0                          |         |
| 12      | Mar'22       | 1774                                    | 1774                         | 0                          |         |



**COMPANY SECRETARY  
CESC LIMITED**

**Gist of Application for Annual Performance Review for the year 2021-22**

1. CESC Limited has submitted application before the Hon'ble West Bengal Electricity Regulatory Commission (Hon'ble Commission) for Annual Performance Review (APR) for the year 2021-22 and the application has been admitted by the Hon'ble Commission on ..... (date).
2. The application is for approval of Rs. 359093 lakhs towards Net Fixed Cost for the financial year 2021-22, after due reduction of claim on account of income other than sale of energy and benefits passed on to consumers. The adjustment amount relating to the above together with variable cost of Rs. 437863 lakhs prayed for through the FPPCA Petition (Volume 1 of the FPPCA Petition dated 29.09.2022), 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 applications 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 upto one day prior to the last date of submission, objections and comments and certified copies of the applications or part thereof may be obtained from the office of the Hon'ble Commission during office hours on all working days upto one day prior to the last date of submission of suggestions, objections and comments. The applications submitted by CESC Limited has been posted on the website of the applicant at [www.cesc.co.in](http://www.cesc.co.in).
4. The suggestions and objections, if any, on the proposals contained in the application shall be submitted separately at the office of the Hon'ble Commission mentioned above by .....(date).
5. 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**