

***Supplementary Petition to the FPPCA and  
Annual Performance Review Petition for the year 2021-22***

***Submitted to***

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

***by***



**CESC HOUSE  
CHOWRINGHEE SQUARE  
KOLKATA 700 001**

**Supplementary Petition 2021-22**

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

<u>SL. NO.</u>	<u>PARTICULARS</u>	<u>Yes/No/Not Applicable</u>	<u>Volume and Page No./Remarks</u>
1.	Whether the petition is submitted as per Form – 1 (General headings for proceedings) vide regulation 2.5.1 WBERC (Conduct of Business) Regulations, 2013, as amended.	Yes	Volume 1 Page 1
2.	Whether petition is submitted along with the requisite fees as per WBERC (Fees) Regulation, 2013 read with Office Order No. 512 dated 30.8.2017 and details thereof.	Yes	Requisite fee of Rs. 15,000 paid through electronic fund transfer. Kindly refer to the communication no. SEC:837/2023-24/265 dated 21.12.2023
3.	Whether affidavit is submitted along with the petition in prescribed format vide Form-2 Regulation 2.6.1 of WBERC (Conduct of Business) Regulations, 2013, as amended.	Yes	Volume 1 Page 23
4.	Whether one original with three copies of the petition type written or printed neatly and legibly on white paper are submitted and every page is consecutively numbered with volume number is clearly mentioned along with electronic version.	Yes	Complied



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

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

FILE NO.

CASE NO.

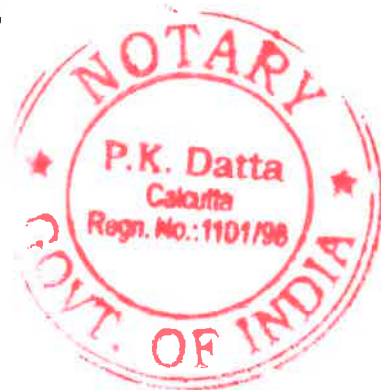
**IN THE MATTER OF:**

Application for Supplementary Petition to the FPPCA and Annual Performance Review for the year 2021 - 22 in terms of the Regulations of the Hon'ble West Bengal Electricity Regulatory Commission.

AND

**IN THE MATTER OF:**

CESC Limited  
CESC House  
Chowringhee Square,  
Kolkata 700 001



.....Petitioner

**Supplementary Petition to the FPPCA and**  
**Annual Performance Review Petition for the year 2021-22**

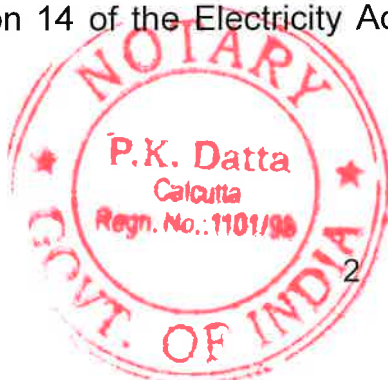
In terms of the applicable Regulations specified by the  
  
Hon'ble West Bengal Electricity Regulatory Commission

The humble petition of the Petitioner above-named

MOST RESPECTFULLY SHEWETH:

**1. Preamble**

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



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

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

## 2. Background

- 2.1. The various submissions/ developments in connection with APR and FPPCA of 2021-22 are placed in the following table:

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



S. No.	Dates	Events	Hereinafter referred to as
3.	01.08.2022	MYT Order for the seventh control period was issued by the Hon'ble Commission	MYT Order
4.	01.08.2022	APR and FPPCA Orders for 2015-16, 2016-17, 2017-18 were issued by the Hon'ble Commission	APR Orders dated 01.08.2022
5.	29.09.2022	FPPCA Petition for 2021-22 was submitted	FPPCA Petition for 2021-22
6.	28.12.2022	APR Petition for 2021-22 was submitted	Original APR Petition for 2021-22
7.	16.03.2023	The APR and FPPCA Petition for 2021-22 was admitted by the Hon'ble Commission	
8.	22.09.2023	APR & FPPCA Order for 2018-19 was issued by the Hon'ble Commission	APR Order for 2018-19



2.2. CESC had submitted the MYT Petition for determination of Annual Revenue Requirement (“ARR”) and tariff for the years 2020-21, 2021-22 and 2022-23 under the seventh control period on 10.09.2020, in accordance with the Tariff Regulations. The Hon'ble Commission issued the MYT Order for 2020-21 and 2021-22 on 01.08.2022 in Case No. TP-96/ 20-21, in which, the Hon'ble Commission has also approved the ARR for 2020-21, 2021-22 and 2022-23. Thereafter, in compliance with the mandate of Regulation 2.6.1 read with Regulation 2.6.7 of the Tariff Regulations, CESC had submitted the APR Petition for 2021-22 on 28.12.2022, with fuel and power purchase forms with necessary details, statutory audited data and a copy of the audited Annual Accounts for 2021-22. Earlier, CESC had submitted FPPCA Petition for 2021-22 on 29.09.2022.

2.3. Certain issues relating to legitimate entitlements in accordance with the Regulations and adherence to directives of the Hon'ble Commission necessitated adjustment of some figures pertaining to 2021-22. In paragraph 63 of the FPPCA Petition for 2021-22 and Paragraph 14.1 of the Original APR Petition for 2021-22, the Company had prayed before the Hon'ble Commission to submit further information / documents, if required and accordingly,



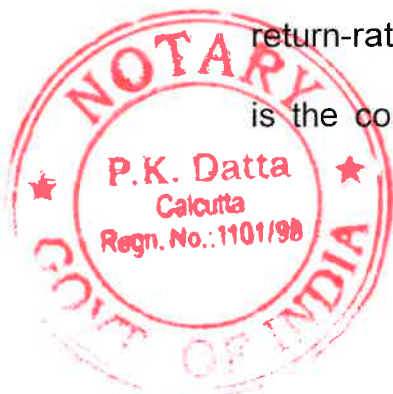
CESC hereby submits this Supplementary Petition to the APR Petition and FPPCA Petition for 2021-22.

2.4. The Company hereby submits the revised computations in this Supplementary Petition for 2021-22, in respect of the following issues:

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

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

2.5.1. Power banking is a transaction which is essentially cost neutral as far as content cost is concerned in terms of the Tariff Regulations. The rationale behind the same is that, it is the Company's own power which is being deposited or banked, to be returned at a later date (after adjustment of transmission losses as also in terms of the return-ratio etc. in terms of the power banking agreement). Thus, it is the content part which matches with each other for regulatory

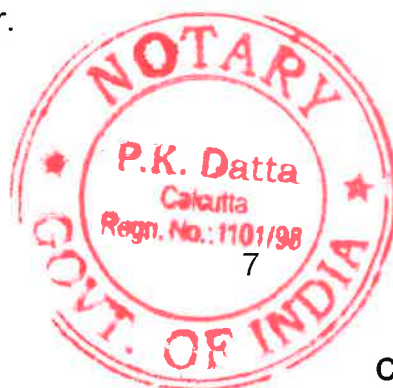




treatment / accounting purposes and gets cancelled out in banking of energy and return of banked energy thereafter, named as swap-out and swap-in of power. The reverse transaction is also possible with swap-in power transaction taking place first and swap-out at a later date, in terms of the power banking agreement. In both cases, the content cost gets effectively cancelled out.

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

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



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CESC LIMITED

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

2.5.5. The transmission and other related cost of Rs. 284.26 lakhs [Rs. 76.89 lakhs towards Swap in against Swap out of FY20 + Rs. 43.06 lakhs towards Swap in against Swap out during FY21 + Rs. 164.31 lakhs towards Swap in against Swap out during FY22] for swap-in power is included in the Auditors' Certificate as already submitted to the Hon'ble Commission (Page 183, Volume 1 of the FPPCA Petition for 2021-22). However, the same has not been reflected in the calculation of FPPC. The corrected pages (Page 101, 102, 103, 149, 150, 151 of the FPPCA Petition for 2021-22 and Page 34, 35, 36 of Original APR Petition for 2021-22) are submitted through this Supplementary Petition in replacement of the corresponding pages submitted earlier.

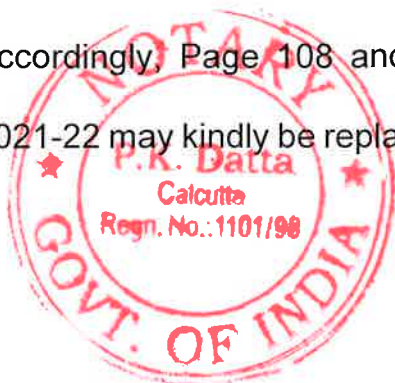


## 2.6. Accounting of Hasir Alo subsidy

2.6.1. Hasir Alo Subsidy was granted to lifeline consumers by the State Government. The subsidy amount of Rs.1535 lakhs for the year 2021-22 was made fully available to the Company, by the State Government.

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

2.6.3. Similarly, the Additional Revenue Requirement furnished through the APR Petition is also calculated without considering any subsidy impact. Thus, the differential amount should be made available to the Company through Annual Performance Review and further deduction of subsidy amount is not necessary (where revenue is already accounted for on the basis of gross tariff). Necessary changes have been made in Form 1.25, Form E of Annex 1 and the related forms are annexed with this Supplementary Petition. Accordingly, Page 108 and 142 of the Original APR Petition for 2021-22 may kindly be replaced with the corresponding pages being



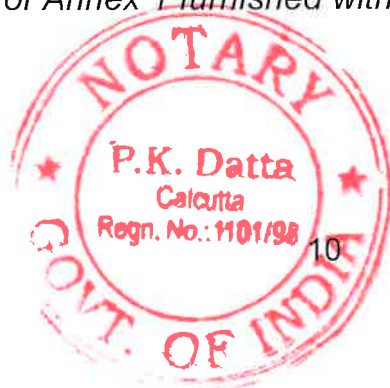
submitted with this Supplementary Petition. The need for the modification is furnished in the table below:

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

*Rs. Lakhs*

Particulars	As submitted in Original APR Petition for 2021-22	Notional figures after incorporation of this change only *	Remarks
Annual Revenue Requirement (ARR) (A)	796956	796956	Revenue from sale of electricity is considered by the Company on the basis of gross tariff i.e. without netting any subsidy therefrom. This revenue from sale of electricity is contributed either by the consumers or by the State Government through subsidy. Thus, adding subsidy again to revenue would result in additional deduction.
Earnings from Sale of electricity as per the Audited Accounts (B)	710165	710165	
Subsidy Received / Receivable, if any (C)	1535	-	
Revenue from Sale of electricity (without considering earning from power export, fixed cost savings due to distribution loss etc.) D = (B+C)	711700	710165	
Notional APR Claim (without considering earning from power export, fixed cost savings due to distribution loss etc.) E = (A – D)	85256	86791 **	

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

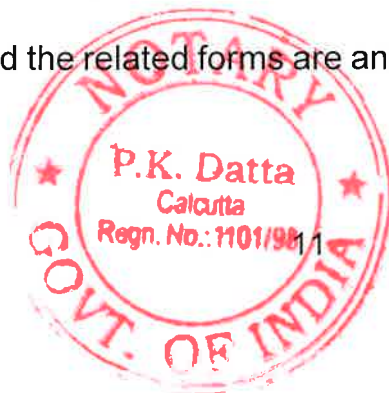


*[Signature]*  
COMPANY SECRETARY  
CESC LIMITED

*\*\*As Revenue from sale of electricity of Rs. 710165 lakhs is reported on basis of gross tariff and is contributed either by the consumers or by the State Government through subsidy (Rs. 1535 lakhs), further adjustment to the extent of Rs. 1535 lakhs is not necessary. APR claim will therefore get enhanced by Rs. 1535 lakhs on this change alone.*

## **2.7. Treatment of Contribution towards Festival**

2.7.1. The Company makes certain contributions to festivals as per agreed terms. This amount is considered as contribution made by the Company towards festival and not claimed from the consumers. The treatment is akin to the subsidy outlined above i.e. revenue from sale of electricity is submitted on the basis of gross tariff, partly met by the consumers and partly met by the Company through contribution towards festival. Auditors' Certificate Annex C4, Volume 3, placed in Page 257 of the Original APR Petition for 2021-22 shows that revenue from sale of electricity for short-term supply (which includes festival sales) has been accounted for at gross tariff approved by the Hon'ble Commission. In this case as well, there is no requirement of deducting festival advance from the amount claimed through APR. Modifications have been made accordingly. Necessary changes have been made in Form 1.25, Form E of Annex 1 and the related forms are annexed with this Supplementary

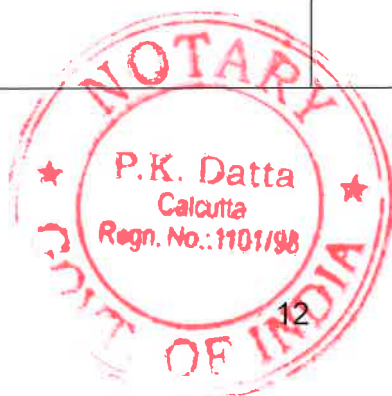


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**CESC LIMITED**

Petition. Accordingly, Page 108 and 142 of the Original APR Petition for 2021-22 may kindly be replaced with the corresponding pages being submitted with this Supplementary Petition. The related modification is furnished in the table below:

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

<i>Rs. Lakhs</i>			
Particulars	As submitted in Original APR Petition for 2021-22	Notional figures after incorporation of Contribution towards Festival related changes only	Remarks
Revenue from Sale of Electricity (as per Audited Accounts) (A)	710165	710165	Revenue from sale of electricity is considered by the Company on the basis of gross tariff and is partly met by the consumers and partly met by the Company through contribution towards festival. Further addition of festival advance in not necessary.
Add: Contribution to Festival (B)	223	-	
Revenue from Sale of Electricity (without considering earning from power export, fixed cost savings due to distribution loss etc.) C = (A+B)**	710187	710165	



  
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 CESC LIMITED

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

*\*\* Change in notional revenue as above is Rs 223 Lakhs. Actual figures are furnished in revised Form 1.25 and Form E of Annex 1 furnished with this Petition.*

## **2.8. Valuation of power export**

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

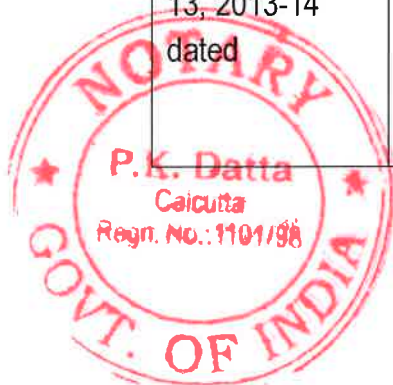


Tariff Order Reference	Direction / Recommendation of the Hon'ble Commission
Tariff Order for 2002-03, 2003-04, 2004-05 dated 24.05.2004, Para 12.3	"Since the plant availability factor of the new plant is 93% and plant load factor is 75.6% and high for other plants, the Commission will not like to opine on the generation but advices CESC that they should try to further improve operation of their system in more economical manner subject to the system constraints. <b><u>CESC should also explore the possibility to export the power during off-peak hours instead of backing down the stations for want of demand.</u></b> "
Tariff Order for 2005-06 dated 31.03.2005, Para 4.5	"Export of Power: .....  Commission wants to record here as under:  (a) Proposed export of power will only be during the off-peak period when power is in excess of the demand in the CESC Limited's system....."
Tariff Order for 2006-07 dated 08.05.2006, Para 7.25.2	<b><u>".... the quantum of power as will be available for export is to come from the optimum utilization of the generating assets of the licensee..."</u></b>
Tariff Order for 2007-08 dated	<b><u>"It has been stated that for the better capacity utilization, the company started selling energy to persons other than the consumers during off-peak hours after meeting the demand of its own consumers as directed by the Commission in its order</u></b>





Tariff Order Reference	Direction / Recommendation of the Hon'ble Commission
26.07.2007, Para 6.20(a)	dated 08.05.2006. The quantum of such sale during 2007 – 2008 has been projected to be 275 MU and another 6 MU will be needed to effect such sale. CESC Ltd proposed to pass on 60% of the surplus arising out of such sale to the consumers in terms of Commission's Tariff Regulations, 2007. The proposal is accepted by the Commission with the stipulations that the proposed sale of energy to persons other than its own consumers should be done only after meeting fully the demand of its own consumers, and further that 60% of the net surplus arising from such sale shall be passed on to the consumers of CESC Ltd."
Tariff Order for 2008-09, 2009-10, 2010-11 dated 30.09.2008, Para 6.21.1	"CESC Limited has projected to sell 306.00 MU, 316.00 MU and 332.00 MU of energy to persons other than its own consumers and licensees of the Commission during 2008-09, 2009-2010 and 2010-11 respectively. <b><u>Such projected sales are to minimize the under utilization of its cost effective generating stations</u></b> when demand of the consumers is found less than their continued sent out capabilities. It has also proposed to pass on 60% of the benefits to be derived from such sale to the consumers in terms of the Tariff Regulations which are Rs. 4012 lakh for 2008-09, Rs. 4182 lakh for 2009-10 and Rs. 4482 lakh for 2010-11. The expenses related to sale of energy to the persons other than the consumers and licensees of the Commission are to be deducted from the Gross Aggregate Revenue Requirement to arrive at Net Aggregate Revenue Requirement recoverable from consumers and licensees of the Commission."
Tariff Order for 2011-12, 2012-13, 2013-14 dated	CESC Limited has projected to sell 30.6 MU, 25.5 MU and 20.4 MU of energy to persons other than its own consumers and licensees of the Commission during 2011-12, 2012-13 and 2013-14 respectively. Such <b><u>projected sales are to minimize the under utilization of its cost effective generating stations when demand of the consumers is found less than their sent out</u></b>



Tariff Order Reference	Direction / Recommendation of the Hon'ble Commission
06.03.2012, Para 5.25.1.1	<b>capabilities.</b> It has also proposed to pass on 60% of the benefits to be derived from such sale to the consumers in terms of the Tariff Regulations which are Rs. 114 lakh for 2011-12, Rs. 97 lakh for 2012-13 and Rs. 79 lakh for 2013-14 and the same relate to the cost effective Budge Budge generating station. As stated in paragraph 4.7.1 of this order, the estimated energy to be available for sale to persons other than consumer and licensee comes at 28.25 Mum 22.41 MU and 17.81 MU for the years 2011-12, 2012-13 and 2013-14 respectively and the Commission approves the same."

2.8.2. However, in the APR Orders the Hon'ble Commission has determined the cost of such exported power on the basis of the system average variable cost, considering all the power sources including own generation. In light of the earlier direction of the Hon'ble Commission, the cost of exported power should have been determined considering that export was effected from Budge Budge Generating Station ("**BBGS**"), which has potential of additional generation beyond normative PLF in terms of the Tariff Regulations, instead of system average variable cost. This treatment has resulted in disallowance to the Company of its legitimate claim. It is also respectfully submitted that the Company had a reasonable expectation of continuation of the past treatment in view of earlier and continuing directions of the Hon'ble Commission. Moreover,

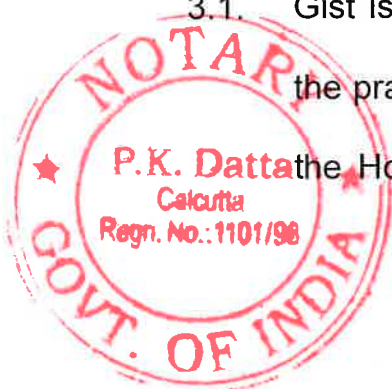


due to considerable time lag between submission of its true-up petition(s) and corresponding order(s), the Company could not take strategic actions for re-working its export strategy.

2.8.3. Accordingly, cash export has been considered to be effected from BBGS and fuel cost only for the net units sent out, utilised for consumers and licensee has been prayed for. Consequently, deduction in power purchase cost has not been made. Page 108, 109, 114, 135, 153, 154, 155, 156 of the FPPCA Petition for 2021-22 and Page 41, 42, 48, 50, 52, 53 of the Original APR Petition for 2021-22 may kindly be considered to be replaced with the corresponding pages being submitted with this Supplementary Petition. Consequent changes have also been made in Form 1.24 and the modified form is enclosed as Page 105, 106 of this Petition, which may kindly be considered in replacement of the corresponding pages of the Original APR Petition for 2021-22.

### 3. General

3.1. Gist is enclosed with this Supplementary Petition, summarising the prayer of CESC for kind approval and necessary direction of the Hon'ble Commission. It is humbly submitted that, only the

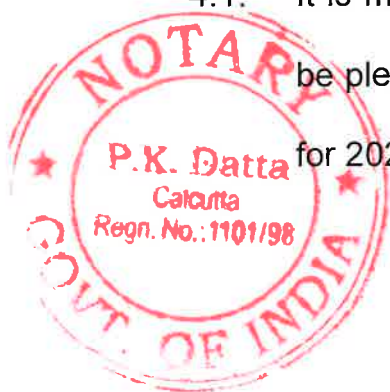


necessary changes have been made in this Petition and in light of pendency of the APR Order for the year under consideration, this Petition, read with the Original APR Petition for 2021-22 may kindly be considered as composite Petition for ease of reference and for public consultation if considered necessary by the Hon'ble Commission.

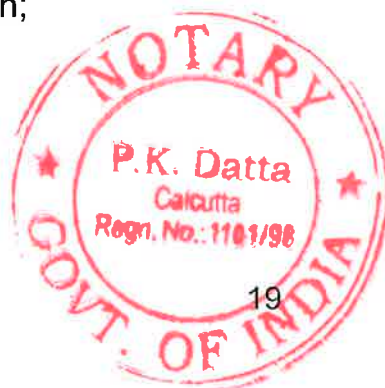
3.2. Computation of FPPC and associated page and Form E Break-up containing the necessary modifications have been placed in Page 113, 157 of the FPPCA Petition for 2021-22 and Page 143, 144 of the Original APR Petition for 2021-22, which may kindly be considered in replacement of the corresponding pages of earlier petitions. Consequential changes have been effected in Page 64 to 70, 79, 112, 113 and these pages may kindly be considered in replacement of the corresponding pages submitted earlier with Original APR Petition for 2021-22.

#### 4. Prayers

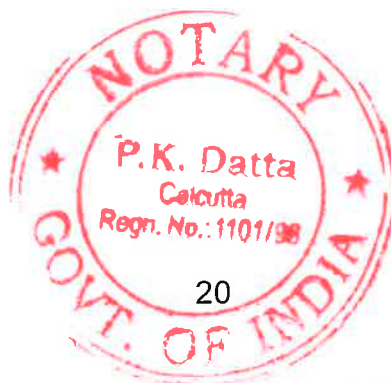
4.1. It is most respectfully prayed that the Hon'ble Commission may be pleased to substitute the prayers in the Original APR Petition for 2021-22 with the following prayers :



- (a) Consider the Petition as supplementary to the submissions relating to Fuel, Power Purchase and Fixed Cost for 2021-22.
- (b) Approve gross re-determined fuel and power purchase cost for the year 2021-22 at Rs. 427053 lakhs in terms of the formula contained in Schedule – 7A of the Tariff Regulations;
- (c) Approve the amounts of benefits to be passed on to the consumers and WBSEDCL for the year 2021-22 at Rs. 2972 lakhs in respect of specified efficiency parameters, as incorporated in Annex B to this petition;
- (d) Approve sharing of 50% loss suffered by Southern Generating Stations, working out to Rs. 813 lakhs;
- (e) Approve further savings on variable cost of distribution loss at Rs. 21453 lakhs and allowing net savings of Rs. 13755 Lakhs for the year 2021-22 after passing of benefit of Rs. 7698 lakhs to consumers as incorporated in Annex B to this Petition;



- (f) Give direction for incorporating the total consolidated FPPCA amount of Rs. 438649 lakhs as the amount to be considered during Annual Performance Review for the year 2021-22 or allowing recovering of the same separately earlier, in a manner the Hon'ble Commission deems fit and proper;
- (g) Approve Rs. 359751 lakhs of 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;
- (h) Confirm and approve the amount contained in Annex 1 [Form E(B)] as the allowable amount towards Annual Performance Review for the financial year 2021-22;
- (i) Adjust the differential amounts arrived at through this Annual Performance Review, with the Aggregate Revenue Requirement of the subsequent year or allow separate recovery from the consumers, as considered appropriate by the Hon'ble Commission;



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

AND THE PETITIONER AS IN DUTY BOUND SHALL EVER PRAY





पश्चिम बंगाल पश्चिम बंगाल WEST BENGAL

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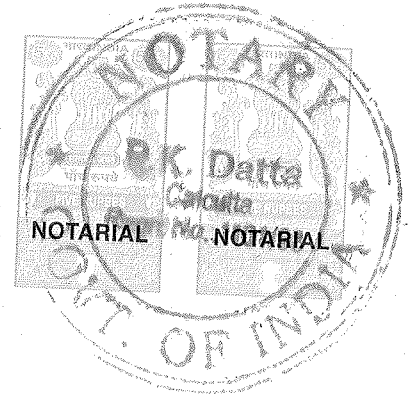
**BEFORE THE HON'BLE WEST BENGAL ELECTRICITY  
REGULATORY COMMISSION, KOLKATA**

FILE NO.

CASE NO.

**IN THE MATTER OF:**

Application for Supplementary Petition  
to the FPPCA and Annual Performance  
Review for the year 2021 - 22 in terms  
of the Regulations of the Hon'ble West  
Bengal Electricity Regulatory  
Commission.



**P. K. Datta**

Notary

Regn. No.: 1101/98

C.M.M.'s Court

2 & 3, Bankshall Street

Calcutta - 700 001

22

21 DEC 2023



1 DEC 2023

No. 57737  
Name.....  
Address.....  
P.S.....  
PARTHA SARATHI CHOWDHURY  
Aayakar Bhawan  
E-7, Chowringhee Square  
Kolkata-89  
Date..... Licensed Stamp Vendor



AND

CESC Limited  
CESC House  
Chowringhee Square  
Kolkata – 700001.

.....Petitioner

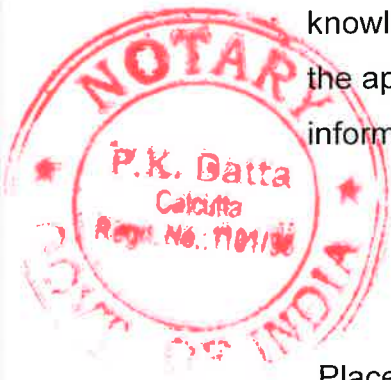
**AFFIDAVIT**

Sl. No. 34, 2023

**IN THE MATTER OF:**

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

1. That I am the Company Secretary of the applicant and have been acquainted with the fact and circumstances narrated in the application in respect of which the affidavit is sworn.
2. I have been authorized to swear this affidavit on behalf of applicant as I am competent to do so.
3. The statements made in paragraphs 1, 2.1 to 2.7, 2.8.2 to 3 are true to my knowledge and belief and the statements made in the other paragraphs of the application are matters of records made available to me and based on information received which I believe to be true and correct.



21 DEC 2023

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

*Jagdish Patra*  
Deponent

Place: Kolkata

Date: 21<sup>st</sup> December 2023

*[Signature]*  
ENTITLED BY ME  
**P.G. SHAW**  
Advocate

**PANCHU GOPAL SHAW**  
Advocate  
CMM'S Court  
Regd No. - F692/863  
Kolkata - 1

**Solemnly Affirmed & Declared before me on identification of advocate**

*[Signature]*  
**P. K. DATTA**  
Notary  
21 DEC 2023

Pages to be replaced in Supplementary  
2021-22 FPPCA Petition

## Form 1.10(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	574
Peak	Paise/Unit	I	684
Off-peak	Paise/Unit	J	441
<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	-

Figures correspond to energy and rate at CESC system bus.

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

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

## Supplemental

Particulars	Unit	Derivation	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	$Q=B1N*E$	4420
Peak	Rs. Lakhs	$R=B1P*F$	3973
Off-peak	Rs. Lakhs	$S=B1OP*G$	2445
<b>Total Firm in Summer: (B1)</b>	Rs. Lakhs	$T=Q+R+S$	10838
<b>B2: Monsoon:</b>			
Normal	Rs. Lakhs	$U=B2N*H$	5521
Peak	Rs. Lakhs	$V=B2P*I$	6031
Off-peak	Rs. Lakhs	$W=B2OP*J$	1693
<b>Total Firm in Monsoon: (B2)</b>	Rs. Lakhs	$X=U+V+W$	13244
<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	$AC=T+X+AB$	28094
<b>Total Firm : Fixed+Energy Charges</b>	Rs. Lakhs	$AD=AC+P$	28094
Total Charges : Firm + Infirm	Rs. Lakhs	$AE=O+AD$	28094
<b>C. Fuel and Power Purchase Cost Adjustment</b>	Rs. Lakhs	$AF=B*N$	-
Transmission charge (STU)	Rs. Lakhs	AG	1518
Transmission charge (CTU)	Rs. Lakhs	AH	1023
Other Charges (SDLC Charges, Meter reading charges, IEX Fees)	Rs. Lakhs	AI	98
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	$AL = \text{sum}(AE:AJ)-AK$	30568

  
 COMPANY SECRETARY  
 CESC LIMITED

**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. 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.  
Above cost includes transaction cost of Rs. 76.89 Lakhs for swap-in power pertaining to swap-in against swap-out of FY 20, Rs. 43.06 Lakhs for swap-in power pertaining to swap-in against swap-out of FY 21 and Rs. 164.31 Lakhs for swap-in against swap-out during FY 22 in terms of Schedule 5 [Clause 2.1(g), Clause 4] of the Tariff Regulations.
  2. Total power purchase cost claimed after netting off swap-out energy valued in terms of the Tariff Regulations for the year under consideration. Kindly refer to Annex A7 and Annex A8 of this Supplementary petition to FPPCA and APR 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.
  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 to Form 1.10 placed in Volume 1 of FPPCA petition for 2021-22 submitted on 29.09.2022.
  6. As per Hon'ble Commission's directive, arrangement has been made by the Company to procure power from DEEP portal following competitive bidding.
- 

  
COMPANY SECRETARY  
CESC LIMITED

## Form 1.11 : COST OF FUEL

## Budge Budge Generating Station

STATION	DERIVATION	UNIT	2021-2022
1. Sent-out Energy	1	MU	5132
Less : Energy sold to persons other than own consumers and WBSEDCL including permissible losses	b	MU	172
Sent out energy for own consumers and WBSEDCL	1=a-b	MU	4960
2. Auxiliary consumption	2	MU	491
3. Gross Generation for own consumers and WBSEDCL	3=1+2	MU	5450
4. Station Heat Rate	4	kCal/kWh generated	2470
5. Total Heat Required	5=3x4	GCal	13462248
6. Specific Oil Consumption	6	ml/kWh	1.30
7. Oil Consumption	7=6x3	KL	7085
8. Heat Value of Oil	8	kCal/Litre	9473
9. Heat from Oil	9=7x8	GCal	67120
10. Permitted Heat from Blended Primary Fuel (Coal, Biomass Pellet)	10=5-9	GCal	13395128
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	3488315
13. Permitted Blended Primary Fuel (Coal, Biomass Pellet) Consumption considering Transit Loss	13	Tonne	3514675
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 Attachment A5 of this Petition	15	Rs./Tonne	3411
16. Cost of Oil	16=7x14	Rs. Lakhs	3829
17. Cost of Blended Primary Fuel (Coal, Biomass Pellet)	17=13x15	Rs. Lakhs	119883
18. Total Fuel Cost	18=16+17	Rs. Lakhs	123712

**Notes:**

1 Kindly refer to Annex A1 and Annex A5 furnished in this petition, Annex A2 to Annex A4, Form D and Auditors' Certificates Annex C1, Annex C2, Annex C3, Annex C4, Annex C8 placed in Volume 1 and Technical Certificates from third party testing agencies placed in Volume 4 of FPPCA petition 2021-22 submitted on 29 September 2022 for further details. Also kindly refer to Auditors' Certificates Annex C13 and Annex C14 submitted with APR 2021-22 Petition submitted on 28.12.2022.

2 Sale to persons other than own consumers and WBSEDCL in radial mode including permissible losses, of 172 MU has been considered from Budge Budge Generating station at appropriate time periods depending on consumer demand, through optimum utilisation of generation assets, in light of earlier direction of the Hon'ble Commission in MYT Orders. The corresponding cost of Rs. 5018 lakhs has not been considered above.

  
**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 WBSSEDCL	1	MU	149
2. Auxiliary consumption	2	MU	15
3. Gross Generation for own consumers and WBSSEDCL	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	128662

**Note:**

Kindly refer to Annex A1 and Annex A5 furnished in this petition, Annex A2 to Annex A4, Form D and Auditors' Certificates Annex C1, Annex C2, Annex C3, Annex C4, Annex C8 placed in Volume 1 and Technical Certificates from third party testing agencies placed in Volume 4 of FPPCA petition 2021-22 submitted on 29 September 2022 for details.

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



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

SI. No.	Claim application submitted but order is yet to be issued by the Commission		Claim application is yet to be applied		
	Related Year	Date of submission	Related Year	Expected date of submission	Reasons of delay against regulation 2.8.7.2
2	2019-20	21.09.2020			
3	2020-21*	01.04.2022 r/w 29.09.2022* and 21.12.2023			
3	2021-22	29.09.2022 r/w 21.12.2023			

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

APR Order for 2018-19 issued on 22.09.2023

## Calculation of FPPC

Parameters	Details	Reference / Basis	Unit	Amount
Fuel-Cost	Fuel Cost at generation bus of CESC generating stations	Annex A1	Rs Lakhs	128662.22
$E_{sys}$	Annual Energy available at distribution input, including power purchases from different sources, for sale to consumers and WBSEDCL in radial mode:			
	i) Energy available from unit sent out by CESC generating stations, for sale to consumers and WBSEDCL in radial mode	Annex A1	MU	5108.987
	ii) Energy purchased from HEL	Annex A6	MU	3897.894
	iii) Energy purchased from Cogeneration sources	Annex A7	MU	138.762
	iv) Energy from Renewable Sources	Annex A7	MU	606.852
	v) Supplemental Energy purchased including swap-in	Annex A7	MU	558.006
	vi) Less: swap out	Annex A8	MU	29.612
$E_{sys}$	Annual Energy available at distribution input, including power purchases from different sources, for sale to consumers and WBSEDCL in radial mode netting off sale to persons other than consumers and WBSEDCL including swap out	$E_{sys} = i)+ii)+iii)+iv)+v)-vi)$	MU	10280.890
$FC_{IUC}$	Per Unit of Fuel Cost at Distribution input	$Fuel-Cost/E_{sys}$	Paise/Unit	125.15
$E_{sc}$	Energy Sale to consumers	Annex C2, Volume 1 of FPPCA Petition submitted on 29.09.2022	MU	9403.186
$E_{sl}$	Energy Sale to WBSEDCL in radial mode	Annex C2, Volume 1 of FPPCA Petition submitted on 29.09.2022	MU	14.201
$E_o$	Energy for own consumption	Annex C2, Volume 1 of FPPCA Petition submitted on 29.09.2022	MU	32.914
$t$	Normative Distribution Loss for sale to WBSEDCL in radial mode	Table D, Schedule 9A of Tariff Regulations	%	14.30%
$d$	Normative Distribution Loss for sale to consumers			
$FC_{Adm_d}$	Admitted Fuel Cost for sale to WBSEDCL in radial mode	$E_{sl} * FC_{IUC} / (1-t)$	Rs Lakhs	207.38
$FC_{Adm_c}$	Admitted Fuel Cost for sale to consumers	$(E_{sc} + E_o) * FC_{IUC} / (1-d)$	Rs Lakhs	137794.57
$FC$	Fuel Cost of CESC generation as per Normative Parameters laid down by the Hon'ble Commission, commensurate with actual level of sales to own consumers and WBSEDCL in radial mode during 2021-22 (after adjustment of cost relating to sale to persons other than consumers and WBSEDCL in radial mode)	$FC_{Adm_c} + FC_{Adm_d}$	Rs Lakhs	138001.95
PPC	Total net cost of Power Purchase from different sources commensurate with actual level of energy sales to consumers and WBSEDCL in radial mode during 2021-22 (after adjustment of cost relating to swap out)	Annex A8	Rs Lakhs	289050.75
$E$	Differential auxiliary consumption	Annex B2 & Table A, Schedule 9A of Tariff Regulations and Audited Data	MU	-74.808
$E_p$	Energy purchased	$E_p = E_{sys} : ii)+iii)+iv)+v)$	MU	5201.515
$E_{Adm}$	Energy entitled for purchase	$E_{sl} / (1-t) + (E_{sc} + E_o) / (1-d) - i) - E$	MU	5993.011
$E_E$	Difference between actual energy purchased and energy entitled for purchase	$E_p - E_{Adm}$	MU	-791.497
$C_D$	Cost Disallowed		Rs Lakhs	
A	Adjustment, if any, to be made in 2021-22 to account for any excess/ shortfall in recovery of fuel and power purchase cost in the past adjustment periods based on directions/ orders of the Commission		Rs Lakhs	
<b>FPPC</b>	<b>Gross Redetermined Fuel and Power Purchase Cost for 2021-22 prior to adjustments relating to Schedule - 9B</b>	$FC + (PPC - C_D) - (\pm A)$	Rs Lakhs	<b>427052.70</b>

## COST OF FUEL - Normative

2021-22

STATION	DERIVATION	UNIT	Budge Budge	Southern	Overall
Sent out Energy - overall	A	MU	5131.945	149.211	5281.156
Less : Energy sold to persons other than own consumers and WBSEDCL including permissible losses	B	MU	172.169		172.169
Energy sent out for own consumers and WBSEDCL	C = A - B	MU	4959.776	149.211	5108.987
Auxiliary Consumption	B	MU	490.527	14.757	505.284
Generation	C = A + B	MU	5450.303	163.968	5614.271
Heat Rate	D	kCal/kWh generated	2470	2900	
Permitted Oil Consumption	E	ml/kWh	1.30	2.10	
Heat Value of Oil	F	kCal/Litre	9473	9435	
Heat Value of Blended Primary Fuel (Coal, Biomass pellet)	G	kCal/Kg	3840	4787	
Overall Permitted Heat	H=C*D	GCal	13462248.410	475507.200	
Permitted Heat from Oil	I=C*E*F/10 <sup>3</sup>	GCal	67119.936	3248.780	
Permitted Heat from Blended Primary Fuel (Coal, Biomass Pellet)	J=H-I	GCal	13395128.474	472258.420	
Permitted Oil Consumption	K=(I/F)*10 <sup>3</sup>	KL	7085.394	344.333	
Permitted Blended Primary Fuel (Coal, Biomass Pellet) Consumption	L=J/G/9925*10 <sup>3</sup>	Tonne	3514674.767	99399.859	
Cost of Oil per KL	M	Rs./KL	54042.60	56610.18	
Cost of Blended Primary Fuel (Coal, Biomass Pellet) per Tonne after due adjustment as per Annex A5	N	Rs./Tonne	3410.92	4784.23	
Cost of Oil	O=K*M/10 <sup>5</sup>	Rs. Lakhs	3829.13	194.93	4024.06
Cost of Blended Primary Fuel (Coal, Biomass Pellet)	P=L*N/10 <sup>5</sup>	Rs. Lakhs	119882.64	4755.52	124638.16
Overall Cost of Fuel	Q=O+P	Rs. Lakhs	123711.77	4950.45	128662.22
Cost of Fuel	R = Q	Rs. Lakhs	123711.77	4950.45	128662.22

Overall sale to persons other than own consumers and WBSEDCL including permissible losses is 201.781 MU, including swap-out power of 29.612 MU, which is valued in terms of Regulation 5.15.2(iv). Cash export has been effected from Budge Budge Generating station at appropriate time periods depending on consumer demand, through optimum utilisation of generation assets, in light of earlier direction of the Hon'ble Commission. Kindly refer to Annex A8.

**Adjustment of additional cost of captive coal**

Sl. No.	Particulars	Unit	Budge Budge
1.	Basic input ROM coal cost for captive mine as per Statement 2	Rs. / MT	1495
2.	Basic cost as per APR Orders dated 01.08.2022	Rs. / MT	100
3.	Adjustment rate for ROM coal (3=2-1)	Rs. / MT	1395
4.	Adjustment rate for Washed coal (4 = 3/0.80804)	Rs. / MT	1726
5.	% mix of Captive ROM coal	%	24.323%
6.	% mix of Captive Washed coal	%	14.694%
7.	Overall adjustment rate for Budge Budge (7 = 3*5+4*6)	Rs. / MT	592.98

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

## Other Power Purchase Cost Analysis

Particulars	Unit	Derivation	RPGPTCL & Bilateral (Cogeneration)	Solar (Rooftop)	G-TAM Solar (through IEX and PXIL)	G-TAM Non-Solar (through IEX and PXIL)	G-DAM (through IEX)	Energy Exchanges	RPGPTCL (Other than Cogeneration)	Hydro	WBSEDCL	Banking (Swap-in against Swap out of FY 20)	Banking (Swap-in against Swap out of FY21)	Banking (Swap-in during FY22)	2021-22
<b>Details of Import Drawal</b>															
A1: Summer:															
Normal	MU	A1N	21.39	2.33	102.34	19.12	6.11	34.11	45.93	-	-	-	-	-	-
Peak	MU	A1P	20.44	-	0.06	33.34	2.24	41.78	25.17	-	-	-	-	-	-
Off-peak	MU	A1OP	14.06	-	-	20.11	-	16.09	29.44	-	-	-	-	-	-
<b>Total in Summer: (A1)</b>			<b>55.89</b>	<b>2.33</b>	<b>102.40</b>	<b>72.57</b>	<b>8.35</b>	<b>91.98</b>	<b>100.54</b>	-	-	<b>24.90</b>	<b>5.30</b>	<b>0.30</b>	<b>464.56</b>
A2: Monsoon:															
Normal	MU	A2N	18.70	1.35	135.34	29.97	0.13	38.31	43.79	0.65	-	-	-	-	-
Peak	MU	A2P	10.34	-	2.79	57.71	0.07	50.81	24.14	1.27	0.25	-	-	-	-
Off-peak	MU	A2OP	12.05	-	-	18.89	-	7.79	28.21	0.39	-	-	-	-	-
<b>Total in Monsoon: (A2)</b>			<b>41.09</b>	<b>1.35</b>	<b>138.13</b>	<b>106.57</b>	<b>0.20</b>	<b>96.91</b>	<b>96.14</b>	<b>2.31</b>	<b>0.25</b>	-	-	<b>27.10</b>	<b>510.05</b>
A3: Winter:															
Normal	MU	A3N	19.02	2.87	83.48	23.04	45.52	1.03	44.92	-	-	-	-	-	-
Peak	MU	A3P	10.55	-	2.60	3.08	13.74	12.80	24.74	-	-	-	-	-	-
Off-peak	MU	A3OP	12.21	-	-	0.56	0.07	-	28.79	-	-	-	-	-	-
<b>Total in Winter: (A3)</b>			<b>41.78</b>	<b>2.87</b>	<b>86.08</b>	<b>26.68</b>	<b>59.33</b>	<b>13.83</b>	<b>98.45</b>	-	-	-	-	-	<b>329.01</b>
<b>Total: (A)</b>	<b>MU</b>	<b>A=A1+A2+A3</b>	<b>138.76</b>	<b>6.55</b>	<b>326.61</b>	<b>205.82</b>	<b>67.88</b>	<b>202.72</b>	<b>295.13</b>	<b>2.31</b>	<b>0.25</b>	<b>24.90</b>	<b>5.30</b>	<b>27.40</b>	<b>1303.62</b>
<b>Chargeable Units</b>	<b>MU</b>	<b>B</b>	<b>138.76</b>	<b>6.55</b>	<b>326.61</b>	<b>205.82</b>	<b>67.88</b>	<b>202.72</b>	<b>295.13</b>	<b>2.31</b>	<b>0.25</b>	<b>24.90</b>	<b>5.30</b>	<b>27.40</b>	<b>1303.62</b>
<b>Applicable Rates</b>															
Fixed Charges	Paise/Unit	C													
Energy Charges:															
A1: Summer:															
Normal	Paise/Unit	D	313.58	552.16	401.14	494.11	699.84	665.01	289.94	-	780.30	591.87	591.83	602.86	
Peak	Paise/Unit	E	313.58	552.16	401.14	494.11	699.84	665.01	289.94	-	780.30	591.87	591.83	602.86	
Off-peak	Paise/Unit	F	313.58	552.16	401.14	494.11	699.84	665.01	289.94	-	780.30	591.87	591.83	602.86	
A2: Monsoon:															
Normal	Paise/Unit	G	264.44	625.42	437.01	577.91	461.61	860.67	297.14	1706.38	780.30	591.87	591.83	602.86	
Peak	Paise/Unit	H	264.44	625.42	437.01	577.91	461.61	860.67	297.14	1706.38	780.30	591.87	591.83	602.86	
Off-peak	Paise/Unit	I	264.44	625.42	437.01	577.91	461.61	860.67	297.14	1706.38	780.30	591.87	591.83	602.86	
A3: Winter:															
Normal	Paise/Unit	J	264.46	590.21	432.66	432.47	549.79	704.66	308.57	-	780.30	591.87	591.83	602.86	
Peak	Paise/Unit	K	264.46	590.21	432.66	432.47	549.79	704.66	308.57	-	780.30	591.87	591.83	602.86	
Off-peak	Paise/Unit	L	264.46	590.21	432.66	432.47	549.79	704.66	308.57	-	780.30	591.87	591.83	602.86	
<b>B. Fuel and Power Purchase Cost Adjustment</b>	<b>Paise/Unit</b>	<b>M</b>													

Particulars	Unit	Derivation	RPGPTCL & Bilateral (Cogeneration)	Solar (Rooftop)	G-TAM Solar (through IEX and PXIL)	G-TAM Non-Solar (through IEX and PXIL)	G-DAM (through IEX)	Energy Exchanges	RPGPTCL (Other than Cogeneration)	Hydro	WBSEDCL	Banking (Swap-in against Swap out of FY 20)	Banking (Swap-in against Swap out of FY21)	Banking (Swap-in during FY22)	2021-22
<b>Details of Power Purchase Cost</b>															
Fixed Charges	Rs. Lakhs	N = C*B	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy Charges:															
A1: Summer:															
Normal	Rs. Lakhs	M=A1N*D	670.82	128.65	4105.34	944.81	427.67	2268.46	1331.70	-	-	-	-	-	-
Peak	Rs. Lakhs	N=A1P*E	640.79	-	2.21	1647.12	156.88	2778.45	729.77	-	-	-	-	-	-
Off-peak	Rs. Lakhs	O=A1OP*F	440.93	-	-	993.78	-	1070.09	853.73	-	-	-	-	-	-
<b>Total in Summer: (A1)</b>	Rs. Lakhs	P=M+N+O	1752.54	128.65	4107.55	3585.71	584.55	6117.00	2915.20	-	1473.58	313.80	18.29	20996.87	
A2: Monsoon:															
Normal	Rs. Lakhs	Q=A2N*G	494.52	84.43	5914.66	1732.04	6.00	3297.38	1301.11	111.60	-	-	-	-	-
Peak	Rs. Lakhs	R=A2P*H	273.30	-	121.82	3335.30	3.25	4372.76	717.30	216.16	19.51	-	-	-	-
Off-peak	Rs. Lakhs	S=A2OP*I	318.70	-	-	1091.64	-	670.58	838.22	66.11	-	-	-	-	-
<b>Total in Monsoon: (A2)</b>	Rs. Lakhs	T=Q+R+S	1086.52	84.43	6036.48	6158.98	9.25	8340.72	2856.63	393.87	19.51	-	1633.76	26620.15	
A3: Winter:															
Normal	Rs. Lakhs	U=A3N*J	503.11	169.26	3612.02	996.34	2502.59	72.60	1385.94	-	-	-	-	-	-
Peak	Rs. Lakhs	V=A3P*K	279.06	-	112.30	132.98	755.13	901.75	763.45	-	-	-	-	-	-
Off-peak	Rs. Lakhs	W=A3OP*L	322.86	-	-	24.30	3.91	-	888.28	-	-	-	-	-	-
<b>Total in Winter: (A3)</b>	Rs. Lakhs	X=U+V+W	1105.03	169.26	3724.32	1159.62	3261.63	974.35	3037.67	-	-	-	-	13425.88	
<b>Total Energy Charges</b>	Rs. Lakhs	Y=P+T+X	3944.09	382.34	13868.35	10898.31	3855.43	15432.07	8809.50	393.87	19.51	1473.58	313.80	61042.90	
<b>Total Fixed + Energy Charges</b>	Rs. Lakhs	Z=N+Y	3944.09	382.34	13868.35	10898.31	3855.43	15432.07	8809.50	393.87	19.51	1473.58	313.80	61042.90	
B. Fuel and Power Purchase Cost Adjustment	Rs. Lakhs	AA=M*B	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission Charge (STU)	Rs. Lakhs	AB	451.45	-	884.96	555.90	187.76	548.46	811.85	6.35	64.84	13.79	72.38	3597.74	
Transmission Charge (CTU)	Rs. Lakhs	AC	-	-	275.43	7.82	286.92	907.95	-	10.83	-	26.30	78.14	1593.39	
Other Charges (SLDC Charges, Meter reading charges, Wheeling Charges, PX Fees, etc.)	Rs. Lakhs	AD	232.73	-	106.07	67.29	18.43	55.06	13.64	0.35	-	2.97	13.79	522.38	
Other Charges-(Refer to Note 3)	Rs. Lakhs	AE	3.99	-	-	-	-	-	10.90	-	-	-	-	14.89	
Less : Incentive/Rebate for timely payment etc.	Rs. Lakhs	AF	60.85	-	-	-	-	-	176.20	-	-	-	-	237.05	
<b>Overall cost</b>	Rs. Lakhs	AG =sum(Z,AE)-AF	4571.41	382.34	15134.81	11529.32	4348.54	16943.54	9469.69	411.40	19.51	1550.47	356.86	66534.25	
<b>Total Cost of Electrical Energy purchased</b>	Rs. Lakhs	(AH) + (AG)												290702.81	

Notes:

- Valuation of swap-in settled 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. Power purchase cost includes swap-in transaction cost pertaining to swap-in against swap-out of FY 20, Swap-in against swap-out of FY21 and swap-in against swap-out of FY22 in terms of clause 2.1(g) and clause 4 of Schedule 5 of the Tariff Regulations. Kindly refer to the Auditors' Certificate in Annex C5 placed in Volume 1 of FPPCA Petition submitted on 29.09.2022.
- Power Purchase costs have been furnished on the basis of certified quantum of energy and cost thereof on this account. Power Purchase Agreements have been furnished in the appendix to the FPPCA petition submitted on 29.09.2022.
- Pertains to past period transmission and SLDC handling charge in terms of WBERC orders dated 25.06.2021.
- As per Hon'ble Commission's directive, arrangement has been made by the Company to procure power from DEEP portal following competitive bidding.
- Figures corresponding to 'Solar (Rooftop)' refers to injection from rooftop sources through net metering. Generation from roof-top solar installations, considering 16.13% Capacity Utilisation Factor is **COMBANY SECRETARY** CESC LIMITED

Table: A8.1 Derivation of Average Pooled Power Purchase rate of 2021-22 for swap-in / swap-out cost determination

Sources of Power Purchase	Quantum	Cost incurred	
	MU	Rs. in Lakh	
WBSEDCL	0.25	19.51	
Haldia Energy Limited	3897.89	224168.56	
RPGPTCL (Other than Cogeneration)	295.13	9469.69	
RPGPTCL and Bilateral (Cogeneration)	138.76	4571.41	
Energy Exchanges	803.02	47956.21	
Solar	6.55	382.34	
Hydro	2.31	411.40	
<b>Total</b>	<b>5143.91</b>	<b>286979.12</b>	<b>557.90</b>

Cost of Swap-out power settled against swap-in of FY 22, considering average pooled power purchase rate of 557.90 Paise / unit, is Rs. 1652.06 lakhs (557.90 paise/unit x 29.612 MU)

Thus, cost of settled swap-in of FY 22 = Rs. 1652.06 Lakhs

Table: A8.2 Swapping of Power

Nature of swapping arrangement	Swap out		Swap in	
	MU	Rs. Lakh	MU	Rs. Lakh
Swap in within the year against swap out within the year (swap-out energy including loss <sup>1</sup> , valuation at pooled power purchase cost)	29.612	1652.06	27.403	1652.06
Swap in within the year against swap out energy in 2020-21 (equal to cost of swap out energy of previous year based on average power purchase cost of previous year)			5.302	313.80
Swap in within the year against swap out energy in 2019-20 (equal to cost of swap out energy of previous year based on average power purchase cost of previous year)			24.897	1473.58
<b>Total</b>	<b>29.612</b>	<b>1652.06</b>	<b>57.603</b>	<b>3439.44</b>

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

Table: A8.3 Admissible cost of power

Particulars	Quantum	Cost
	MU	Rs. in Lakh
Total Power Purchase except swap in	5143.912	286979.11
Add: swap in power	57.603	3439.44
Add: swap in power transaction cost		284.26
Less: swap out power for swap in during the year	29.612	1652.06
<b>Net power purchase cost for sale to own consumers and licensee</b>	<b>5171.903</b>	<b>289050.75</b>

**Adjustments relating to Schedule - 9B of Tariff Regulations for 2021-22**

	<b>Particulars</b>	<b>Basis</b>	<b>Reference in WBERC (Terms and Conditions of Tariff) Regulations, 2011</b>	<b>Rs. Lakhs</b>
(1)	Amounts proposed to be passed on to consumers and WBSEDCL in accordance with Para A1, Schedule - 9B of Tariff Regulations	Detailed Calculations follow in Annex B1	Para A1, Schedule - 9B	901.96
(2)	Amounts proposed to be passed on to consumers and WBSEDCL in accordance with Para A2, Schedule - 9B of Tariff Regulations	Detailed Calculations follow in Annex B2	Para A2, Schedule - 9B	339.89
(3)	Amounts proposed to be passed on to consumers and WBSEDCL in accordance with Para A3, Schedule - 9B of Tariff Regulations	Detailed Calculations follow in Annex B3	Para A3, Schedule - 9B	1730.06
(4)	Amounts proposed to be passed on to consumers and WBSEDCL in accordance with Para C, Schedule - 9B of Tariff Regulations	Detailed Calculations follow in Annex B4	Para C, Schedule - 9B	7698.29
	Gross amount proposed			10670.20
(5)	Less: Share of Expenditure incurred for Generating Stations	Detailed Calculations follow in Annex B3	Kindly refer to the Petition read with Para A3, Schedule - 9B	(813.28)
	<b>Overall adjustments to Consumers and WBSEDCL</b>			<b>9856.92</b>



**Adjustments as per Para A1, Schedule - 9B of Tariff Regulations for 2021-22**

1. Particulars	Unit	Budge Budge	Southern
Category of the station in accordance with Para A1 of Schedule - 9B of the Tariff Regulations		B	C
Difference in specific oil consumption in accordance with Para A1, Schedule - 9B of Tariff Regulations	ml/Kwh	1.17	-2.21
Difference in oil consumed - (A)	KL	6419.15	-363.17
Oil Price (Kindly see Audited data in Annex C3, Volume 1 of FPPCA Petition submitted on 29.09.2022) - (B)	Rs./KL	54042.60	56610.18
Difference in cost of oil consumed (G) in accordance with Para A1, Schedule - 9B of the Tariff Regulations [G = A x B / 10 <sup>5</sup> ]	Rs. Lakhs	3469.07	-205.59
Criteria for adjustments in accordance with Para A1 of Schedule - 9B of the Tariff Regulations		5	-
% of share to own consumers and WBSEDCL in accordance with Para A1 of Schedule - 9B of the Tariff Regulations	%	26%	-
Amount proposed to be passed on to consumers in accordance with Para A1 of Schedule - 9B of the Tariff Regulations	Rs. Lakhs	901.96	-
<b>Overall amount proposed to be passed on to consumers in accordance with Para A1 of Schedule - 9B of the Tariff Regulations</b>	<b>Rs. Lakhs</b>		<b>901.96</b>

**Adjustment as per Para A2, Schedule - 9B of Tariff Regulations for 2021-22**

2. Particulars	Unit	Budge Budge	Southern
Units sent out for supply to consumers and WBSEDCL (Annex A1)	MU	4959.776	149.211
Category of the station in accordance with Para A2 of Schedule - 9B of the Tariff Regulations		B	B
Normative Auxiliary consumption [derived from Annex C1, Volume 1 of FPPCA Petition submitted on 29.09.2022 read with Table A, Schedule 9A of Tariff Regulations]	MU	490.527	14.757
Actual Auxiliary Consumption (U <sub>a</sub> )	MU	415.656	14.820
Difference in Auxiliary Consumption rate in accordance with Para A2, Schedule - 9B of Tariff Regulations	%	1.27%	-0.04%
Excess Units sent out from the Generating Station [Derived from Annex C1 & C2, Volume 1 of FPPCA Petition submitted on 29.09.2022] (U)	MU	74.871	NIL
Cost of Generation ( R)	Rs./Unit	2.27	3.02
G = (U x R)	Rs. Lakhs	1699.43	-
Criteria for Sharing in accordance with Para A2 of Schedule - 9B of tariff Regulations		4	-
% of share to consumers in accordance with Para A2 of Schedule - 9B of Tariff Regulations	%	20%	-
Amount proposed to be passed on to consumers in accordance with Para A2 of Schedule - 9B of the Tariff Regulations	Rs. Lakhs	339.89	-
<b>Overall amount proposed to be passed on to consumers in accordance with Para A2 of Schedule - 9B of the Tariff Regulations</b>	<b>Rs. Lakhs</b>		<b>339.89</b>

## Adjustments as per Para A3, Schedule - 9B of Tariff Regulations for 2021-22

3. Particulars	Unit	Budge Budge	Southern
Ratio of Heat Rate as per Table A, Schedule 9A to Design Heat Rate in accordance with Para A3 of Schedule - 9B of the Tariff Regulations (SHR <sub>n</sub> /D)		1.099	1.071
Category of the station in accordance with Para A3 of Schedule - 9B of the Tariff regulations		B	B
SHR/SHR <sub>n</sub>	Kcal/kwh	Less than 0.96	More than 1
Generation (Net of units used for sales to persons other than own consumers and WBSEDCL)	MU	5450.303	163.968
Blended Primary Fuel (Coal, Biomass Pellet) Cost for sales to own consumers and WBSEDCL in accordance with Schedule 9A and related Regulations	Rs. Lakhs	119882.64	4755.52
Blended Primary Fuel (Coal, Biomass Pellet) Cost for sale to own consumers and WBSEDCL in accordance with Audited figures in Annex C3, Volume 1 of FPPCA Petition submitted on 29.09.2022 with due adjustment as per Annex A2	Rs. Lakhs	107525.06	6382.08
Blended Primary Fuel (Coal, Biomass Pellet) Cost difference	Rs. Lakhs	12357.58	(1626.56)
Applicable Criteria in accordance with para A3 of Schedule - 9B to the Tariff Regulations		5	
% of share to own consumers in accordance with para A3 of Schedule - 9B to the Tariff Regulations	%	14%	
Amount proposed to be passed on to consumers in accordance with Para A3 of Schedule - 9B of the Tariff Regulations	Rs. Lakhs	1730.06	
<b>Overall amount proposed to be passed on to consumers in accordance with Para A3 of Schedule - 9B of the Tariff Regulations</b>	<b>Rs. Lakhs</b>	<b>1730.06</b>	
<b>Share of Expenditure incurred (Please refer to the Petition for further details)</b>	<b>Rs. Lakhs</b>		<b>(813.28)</b>

## 4. Impact of Distribution Losses

Parameters	Definition / Explanation	Unit	Based on normative parameters
A1	Fuel cost of CESC generation for actual level of sales to own consumers and WBSEDCL during the adjustment period (kindly refer Annex A1)	Rs Lakhs	128662.22
A2	Net power purchase cost for sale to own consumers and licensee (Kindly see Annex A8)	Rs Lakhs	289050.75
A= A1 + A2	Total allowable fuel and power purchase cost (A)	Rs Lakhs	417712.97
B1	Total energy sent out from CESC generating stations during the adjustment period net of sale to persons other than consumers and WBSEDCL in radial mode (Kindly see Annex A1)	MU	5108.987
B2	Total energy purchased at the distribution input bus from different sources based on approved procurement plans during the adjustment period, including swap-in energy and energy received for conveyance, net of swap-out energy (Kindly refer to Audited Data in Annex C2 & C5, Volume 1 of FPPCA Petition submitted on 29.09.2022)	MU	5165.243
B = B1+ B2	Total energy at distribution input for sales to consumers and WBSEDCL	MU	10274.230
C	Cost of System Input for consumers and Sales to WBSEDCL (C = A/B*10)	Paise / Unit	406.56
D1	Actual Level of Sales to own consumers and WBSEDCL including energy conveyed (Kindly see Audited data in Annex C2, Volume 1 of FPPCA Petition submitted on 29.09.2022)	MU	9421.194
D2	Consumption in Company Premises (Kindly see Audited data in Annex C2, Volume 1 of FPPCA Petition submitted on 29.09.2022)	MU	32.914
D = D1+ D2	Total Utilisation (D)	MU	9454.109
L	Normative Distribution loss (Table D, Schedule 9A of Tariff Regulations)	%	14.30%
E	Normative Loss of Units [E = D*L/(1-L)]	MU	1577.523
F	Actual Loss of Units from Auditors' Certificates attached and permissible losses for sales to persons other than consumers and WBSEDCL	MU	820.123
G = E - F	Savings due to Distribution Loss	MU	757.400
H	Savings due to Distribution Loss (H = G*C/10)	Rs Lakhs	30793.16
I = H x 0.25	Savings shared with consumers @ 25%	Rs Lakhs	7698.29
J = H - I	Savings retained by CESC after sharing 25% with consumers	Rs. Lakhs	23094.87
K =FC-Fuel_cost	Savings included in FPPC formula (I) [Kindly refer to Annex A]	Rs. Lakhs	9339.73
M = J - K	Net savings due to Distribution Loss	Rs. Lakhs	13755.14

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2021-22 APR Petition

## Form 1.10(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	574
Peak	Paise/Unit	I	684
Off-peak	Paise/Unit	J	441
<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	-

Figures correspond to energy and rate at CESC system bus.

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

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

## Supplemental

Particulars	Unit	Derivation	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	4420
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	10838
<b>B2: Monsoon:</b>			
Normal	Rs. Lakhs	U=B2N*H	5521
Peak	Rs. Lakhs	V=B2P*I	6031
Off-peak	Rs. Lakhs	W=B2OP*J	1693
<b>Total Firm in Monsoon: (B2)</b>	Rs. Lakhs	X=U+V+W	13244
<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	28094
<b>Total Firm : Fixed+Energy Charges</b>	Rs. Lakhs	AD=AC+P	28094
Total Charges : Firm + Infirm	Rs. Lakhs	AE=O+AD	28094
C. Fuel and Power Purchase Cost Adjustment	Rs. Lakhs	AF=B*N	-
Transmission charge (STU)	Rs. Lakhs	AG	1518
Transmission charge (CTU)	Rs. Lakhs	AH	1023
Other Charges (SDLC Charges, Meter reading charges, IEX Fees)	Rs. Lakhs	AI	98
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 =sum(AE:AJ)-AK	30568

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

**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. 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.

Above cost includes transaction cost of Rs. 76.89 Lakhs for swap-in power pertaining to swap-in against swap-out of FY 20, Rs. 43.06 Lakhs for swap-in power pertaining to swap-in against swap-out of FY 21 and Rs. 164.31 Lakhs for swap-in against swap-out during FY 22 in terms of Schedule 5 [Clause 2.1(g), Clause 4] of the Tariff Regulations.

2. Total power purchase cost claimed after netting off swap-out energy valued in terms of the Tariff Regulations for the year under consideration. Kindly refer to Annex A7 and Annex A8 of this Supplementary petition to FPPCA and APR 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.

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 to Form 1.10 placed in Volume 1 of FPPCA petition for 2021-22 submitted on 29.09.2022.

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

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COMPANY SECRETARY  
CESC LIMITED



## Form 1.11 : COST OF FUEL

## Budge Budge Generating Station

STATION	DERIVATION	UNIT	2021-2022
1. Sent-out Energy	1	MU	5132
Less : Energy sold to persons other than own consumers and WBSEDCL including permissible losses	b	MU	172
Sent out energy for own consumers and WBSEDCL	1=a-b	MU	4960
2. Auxiliary consumption	2	MU	491
3. Gross Generation for own consumers and WBSEDCL	3=1+2	MU	5450
4. Station Heat Rate	4	kCal/kWh generated	2470
5. Total Heat Required	5=3x4	GCal	13462248
6. Specific Oil Consumption	6	ml/kWh	1.30
7. Oil Consumption	7=6x3	KL	7085
8. Heat Value of Oil	8	kCal/Litre	9473
9. Heat from Oil	9=7x8	GCal	67120
10. Permitted Heat from Blended Primary Fuel (Coal, Biomass Pellet)	10=5-9	GCal	13395128
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	3488315
13. Permitted Blended Primary Fuel (Coal, Biomass Pellet) Consumption considering Transit Loss	13	Tonne	3514675
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 Attachment A5 of this Petition	15	Rs./Tonne	3411
16. Cost of Oil	16=7x14	Rs. Lakhs	3829
17. Cost of Blended Primary Fuel (Coal, Biomass Pellet)	17=13x15	Rs. Lakhs	119883
18. Total Fuel Cost	18=16+17	Rs. Lakhs	123712

**Notes:**

1 Kindly refer to Annex A1 and Annex A5 furnished in this petition, Annex A2 to Annex A4, Form D and Auditors' Certificates Annex C1, Annex C2, Annex C3, Annex C4, Annex C8 placed in Volume 1 and Technical Certificates from third party testing agencies placed in Volume 4 of FPPCA petition 2021-22 submitted on 29 September 2022 for further details. Also kindly refer to Auditors' Certificates Annex C13 and Annex C14 submitted with APR 2021-22 Petition submitted on 28.12.2022.

2 Sale to persons other than own consumers and WBSEDCL in radial mode including permissible losses, of 172 MU has been considered from Budge Budge Generating station at appropriate time periods depending on consumer demand, through optimum utilisation of generation assets, in light of earlier direction of the Hon'ble Commission in MYT Orders. The corresponding cost of Rs. 5018 lakhs has not been considered above.

  
**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	128662

**Note:**

Kindly refer to Annex A1 and Annex A5 furnished in this petition, Annex A2 to Annex A4, Form D and Auditors' Certificates Annex C1, Annex C2, Annex C3, Annex C4, Annex C8 placed in Volume 1 and Technical Certificates from third party testing agencies placed in Volume 4 of FPPCA petition 2021-22 submitted on 29 September 2022 for details.

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

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

<b>Ref.</b>	<b>Particulars</b>	<b>2021-22 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	124638	As per Form 1.11
	Oil	4024	
		128662	
(ii)	Coal & Ash handling charges	1044	From Audited Accounts
(iii)	Demurrage for Transportation of Fuel		Old stations - Budge Budge Rs. 104 Lakhs & Southern Rs. 3 Lakhs
(iv)	Water Cess	-	From Audited Accounts
(v)	O & M Expenses		
(a)	Repairs & Maintenance (excluding stores)		
	Buildings	147	From Audited Accounts. Please refer to Note 4 on "Notes on Expenditure including Other Expenses centrally maintained - Form 1.12 to 1.17"
	Plant & Machineries	6496	
	Others	5	
(b)	Security Charges	869	
		7516	
	Less : Employee Costs - Contractors	5388	Please refer to Note 1 below
		2128	

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

<b>Ref.</b>	<b>Particulars</b>	<b>2021-22 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>172103</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

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

<b>Ref.</b>	<b>Particulars</b>	<b>2021-22 Rs. Lakhs</b>
	<i>Cost of Energy from CESC Generation - Budge Budge</i>	
	<i>Excludes expense shown under any other head</i>	
(i)	Fuel Cost	
	Coal	119883
	Oil	3829
		123712
(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**

<i>Ref.</i>	<i>Particulars</i>	<i>2021-22 Rs. Lakhs</i>
(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	
	<i>Overall - 1.12 (Budget Budget)</i>	<b>156718</b>

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

<i>Ref.</i>	<i>Particulars</i>	<i>2021-22 Rs. Lakhs</i>	<i>Comments</i>
(a)	(i) Rent	2781	From Audited Accounts
	(ii) Rates & Taxes (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]	47048	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]	5998	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**

<i>Ref.</i>	<i>Particulars</i>	<i>2021-22 Rs. Lakhs</i>	<i>Comments</i>
(l)	<i>Employee costs &amp; Directors' fees &amp; expenses</i>		
(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)	<i>Consumption of printing, stationery and stores</i>	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)	<i>Repairs &amp; Maintenance (excluding salaries etc. &amp; stores)</i>	1842	
(o)	<i>Travelling Expenses</i>	641	
(p)	<i>Postage</i>	48	
(q)	<i>Security</i>	170	
(r)	<i>Intangible Assets written off</i>		Please refer Form 1.18(b)
(s)	<i>Telephone, Telex etc.</i>	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)	<i>Vehicle Running &amp; Maintenance</i>	436	
(u)	<i>Advertisement</i>	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)	<i>Mitigating Expenses for the Covid-19 Pandemic</i>	802	Please refer to Note 14 on "Notes on Expenditure including Other Expenses centrally maintained - Form 1.12 to 1.17".
(za)	<i>Terminal Benefits</i>		
(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"
	<i>Overall (1.17)</i>	143732	



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

<i>Particulars</i>	<i>2021-22 Rs. Lakhs</i>
Opening Balance as per APR Petition for 2020-21	394804
Addition during the year as per Form E	134473
Settlement during the year/APR Order & Tariff Order Adjustments	-11219
Closing Balance	518058
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.	39404
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.)	
Total Interest as per 1.17(a)	47048

**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

	<i>Particulars</i>	<i>2021-22</i> <i>Rs. Lakhs</i>	<i>Remarks</i>
1.	<b>Closing Balance of 2017-18 in terms of Order on APR for 2017-18</b> (Sl. No. D under Table 3.10-5, page 40)	39719	1
2.	<b>Opening Balance for 2018-19</b>	39719	2 = 1
	<b><u>Additions during the year :</u></b>		
3.	- Claim for 2018-19 (Form E, volume 2, pg 158 of the Supplementary Petition for 2018-19)	144164	Form E of Supplementary Petition for 2018-19 alongwith Rs. 10836 lakhs on account of cost of swap-in energy as per APR-FPPCA Order for 2017-18 dated 01.08.2022
	<b><u>Settlement during the year :</u></b>		
4.	- Pursuant to Tariff Order for 2018-19 and 2019-20 - vide para 6.5	22545	Para 6.5, Page 93 of the Tariff Order dated 3 February 2022
5.	<b>Closing Balance for 2018-19</b>	161338	5 = 2+3-4
6.	<b>Opening Balance for 2019-20</b>	161338	6 = 5
	<b><u>Additions during the year :</u></b>		
7.	- Claim for 2019-20 (Form E, volume 2, pg 163 of the Supplementary Petition)	116025	Form E of this Supplementary Petition
	<b><u>Settlement during the year :</u></b>		
8.	- Pursuant to Tariff Order for 2018-19 and 2019-20 - vide para 6.5	455	Para 6.5, Page 93 of the Tariff Order dated 3 February 2022
9.	<b>Closing Balance for 2019-20</b>	276909	9 = 6+7-8
10.	<b>Opening Balance for 2020-21</b>	276909	10 = 9
	<b><u>Additions during the year :</u></b>		
11.	- Claim for 2020-21 (Form E, volume 2, pg 144 of the APR Petition)	112600	Form E of this Petition
	<b><u>Settlement during the year :</u></b>		
12.	- Pursuant to Tariff Order for 2020-21 and 2021-22 - vide para 6.4.4	(-) 5295	Para 6.4.4, Page 101 of the Tariff Order dated 1 August 2022
13.	<b>Closing Balance for 2020-21</b>	394804	13 = 10+11-12
14.	<b>Opening Balance for 2021-22</b>	394804	14 = 13
	<b><u>Additions during the year :</u></b>		
15.	- Claim for 2021-22 (Form E, volume 2, pg 142 of this Petition)	134473	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> <i>Rs. Lakhs</i>	<i>Remarks</i>
17.	<b>Closing Balance for 2021-22</b>	<b>518058</b>	<b>17 = 14+15-16</b>
18.	<b>Average Balance</b>	<b>456431</b>	<b>18 = (14 + 17)/2</b>
19.	Interest on Temporary Accommodation @ 8.34% (actual rate of interest) on the average balance above	38066	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>39404</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>47048</b>	<b>24 = 21 + 22 + 23</b> 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
<b>31.03.14</b>	<b>21468</b>	<b>11921</b>	<b>-</b>	<b>137</b>	<b>11573</b>	<b>-</b>	<b>-</b>	<b>38274</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>83373</b>
Arrear						15824			-9697														6127
Recovery 14-15	-11139	-11000		-137		-3043																	-25319
<b>31.03.15</b>	<b>10329</b>	<b>921</b>	<b>-</b>	<b>-</b>	<b>11573</b>	<b>12781</b>	<b>-</b>	<b>38274</b>	<b>-9697</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>64181</b>
Arrear										-11880													-11880
Recovery 15-16	-10329	-921			-7000	-12781																	-31031
<b>31.03.16</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4573</b>	<b>-</b>	<b>-</b>	<b>38274</b>	<b>-9697</b>	<b>-11880</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21270</b>
Arrear							6311					11327											17638
Recovery 16-17					-4573		-3965																-8538
<b>31.03.17</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2346</b>	<b>38274</b>	<b>-9697</b>	<b>-11880</b>	<b>11327</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30370</b>
Arrear												11695											11695
Recovery 17-18							-2346																-2346
<b>31.03.18</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>38274</b>	<b>-9697</b>	<b>-11880</b>	<b>11327</b>	<b>11695</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>39719</b>
Arrear														144164									144164
Recovery 18-19								-22545															-22545
<b>31.03.19</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15729</b>	<b>-9697</b>	<b>-11880</b>	<b>11327</b>	<b>11695</b>	<b>144164</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>161338</b>
Arrear															116025								116025
Recovery 19-20								-455															-455
<b>31.03.20</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15274</b>	<b>-9697</b>	<b>-11880</b>	<b>11327</b>	<b>11695</b>	<b>144164</b>	<b>116025</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>276909</b>
Arrear																			112600				112600
Recovery 20-21								-15274	9697	10872													5295
<b>31.03.21</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.1</b>	<b>0.0</b>	<b>-1008</b>	<b>11327</b>	<b>11695</b>	<b>144164</b>	<b>116025</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>112600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>394804</b>
Arrear																					134473		134473
Recovery 21-22								0	0	1008	-11327	-900											-11219
<b>31.03.22</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10795</b>	<b>144164</b>	<b>116025</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>112600</b>	<b>134473</b>	<b>-</b>	<b>-</b>	<b>518058</b>

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

<i>Particulars</i>		<i>2021-22 Rs. Lakhs</i>
A.	Working Capital Gross Sales	827869
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	719149
D.	Allowable Working Capital @ 10% on C (A - B)	71915
E.	Interest rate - (Actual Contractual rate 8.34%)	8.34%
F.	Interest on Working Capital (E % on D)	5998

**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.

## 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)	47,048
Interest on Working Capital as per 1.17(b)	5,998
	<b>69,137</b>
Fig in Form E	69,137

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

<i>Ref.</i>	<i>Particulars</i>	<i>2021-22</i> <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	1759	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>2052</b>	

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

<i>Particulars</i>		<i>2021-22</i>
		<i>Rs. Lakhs</i>
a)	Revenue earnings by way of sales to persons other than the consumers	As per Auditors' Report and Certificate 8537
b)	Expenses related to above	Please refer to Form 1.11 for details 5018
c)	Net Income	(a-b) 3519
d)	Benefit to consumers	50% of Revenue 1759

The Company proposes to pass Rs. 1759 lakhs as share of benefit to the consumers in terms of Regulation 5.15.2 (iv). Entire export considered from Budge Budge Generating Station in terms of directions of the Hon'ble Commission.

Units sold are in accordance with the Regulations.

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

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

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



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

<i>Ref.</i>	<i>Particulars</i>	<i>2021-22</i> <i>Rs. Lakhs</i>
	Receipts from Sale of Energy	675147

**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 amounting to Rs. 1535 lakhs, which is included under Receipts from Sale of Energy.

**Revenue Details**

<i>Ref.</i>	<i>Particulars</i>	<i>2021-22</i> <i>Rs. Lakhs</i>
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 Original APR Petition)	9954
3.	Less: Adjustments on allowable fixed cost for 2021-22 in terms of para C of Schedule 9B of the Tariff Regulations (Kindly refer to note 3 below)	25064
4.	Actual Revenue realised from sale of energy to own consumers and WBSEDCL	675147

2. Since earning from sale of electricity has been reported on a gross basis and includes effect of puja contribution of Rs. 223 lakhs (not recoverable from the pujas), the same does not require further adjustment with the revenue.

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

<i>Particulars</i>	<i>Derivation</i>	<i>Units</i>	<i>2021-22</i> <i>Rs. Lakhs</i>
Overall Revenue Requirement claimed for 2021-22 (Form E)	A	Rs Lakhs	798400
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	848
Units saved through reduction of Distribution Loss (page 157 of this Supplementary Petition to APR and FPPCA)	D	MU	757
Overall Savings	$E = C \times D / 10$	Rs Lakhs	64212
Less: Consumer Share in terms of Para C, Schedule 9B	$F = E \times 0.25$	Rs Lakhs	16053
Less : Savings already claimed in FPPCA Petition (page 157 of this Supplementary Petition to APR and FPPCA)	G	Rs Lakhs	23095
Balance Savings on account of fixed cost	$H = E - F - G$	Rs Lakhs	25064

**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	46858
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)	239625
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)	223726
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	238

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

Sl. No.	Claim application submitted but order is yet to be issued by the Commission		Claim application is yet to be applied		
	Related Year	Date of submission	Related Year	Expected date of submission	Reasons of delay against regulation 2.8.7.2
1	2019-20	21.9.2020			
2	2020-21	01.04.2022 r/w 29.09.2022* and 21.12.2023			
3	2021-22	29.09.2022 amd 21.12.2023			

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

APR Order for 2018-19 issued on 22.09.2023

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

	Item Heads	2021-22
		Rs. Lakhs
B.		
1.	Fuel (Please refer to Note below)	128662
2.	Power Purchase (Please refer to Note below)	289051
3.	Variable Cost (Please refer to Note below)	438649
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	69137
	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)	754233
28.	Return on Equity	72291
29.	Incentives	1345
30.	Return (28+29)	73636
31.	Special Allocation	
32.	Gross Revenue Required (27+30+31)	827869
33.	a) Less : Income from other than sale of energy	27416
34.	b) Less : Benefits passed on to consumers	2052
35.	Total Deductions from Gross Revenue Requirements (sum 33 to 34)	29468
36.	Aggregate Revenue Requirement (32-35)	798400
37.	Amount available for utilization from Power Purchase Fund	
38.	Subsidy Received/ Receivable, if any	-
39.	Revenue from Sale of Energy (actual)	675147
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	663928
42.	Amount receivable through Annual Performance Review (36-41)	134473

**Notes :**

- 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.
- Revenue from sale of electricity is considered by the Company on the basis of gross tariff i.e. without considering any subsidy therein. In other words, revenue from sale of energy (Item 38) is contributed either by consumers or by the State Government through subsidy of Rs. 1535 lakhs. Therefore, no adjustment of item 39 is required.

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

Notes :

## 2. Allocation Statement

Rs. Lakhs

Item Heads	Form E	Budge Budge	Southern	Titagarh	Distributions, Selling etc.	Distribution	Selling
Variable Cost	438649	123506	5874	-	309269	13755	295514
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	69137	11571	1004	-	56561	46858	9703
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	754233	174288	16168	1586	562191	203680	358511

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

## 2. Allocation Statement

Rs. Lakhs

Item Heads	Form E	Budge Budge	Southern	Titagarh	Distributions, Selling etc.	Distribution	Selling
Return on Equity	72291	16938	1325	1457	52570	49700	2869
Incentives	1345	1345	-	-	-	-	-
Return	73636	18283	1325	1457	52570	49700	2869
Gross Revenue Required	827869	192571	17493	3043	614761	253380	361381
Less : Income from other than sale of energy	27416	1719	124	-	25574	15606	9967
Less : Benefits passed on to consumers	2052	1759	-	-	293	293	-
Less : Interest Credit on Depreciation	-	-	-	-	-	-	-
Total Deductions from Gross Revenue Requirements	29468	3478	124	-	25867	15899	9967
Aggregate Revenue Requirement	798400	189093	17370	3043	588894	237481	351414
Amount available for utilisation from Power Purchaser Fund	-	-	-	-	-	-	-
Subsidy Received/ Receivable, if any	-	-	-	-	-	-	-
Revenue from Sale of Energy (actual)	675147	159683	14668	2570	498226	200539	297687
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	663928	157166	14060	2522	490179	200539	289640

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

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

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

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



CESC House, Chowringhee Square, Kolkata 700 001

**Gist of Application for Supplementary Petition to FPPCA and Annual Performance Review for the year 2021-22**

1. CESC Limited (CESC) had submitted Fuel and Power Purchase Cost Adjustment (FPPCA) application on 29.09.2022 and submitted Annual Performance Review (APR) application on 28.12.2022 for the year 2021-22 before the Hon'ble West Bengal Electricity Regulatory Commission (Hon'ble Commission). The Company has now submitted this Supplementary application to FPPCA and APR application for the year 2021-22 before the Hon'ble West Bengal Electricity Regulatory Commission on 21.12.2023. This Supplementary Petition to FPPCA and APR dated 21.12.2023 has been admitted by the Hon'ble Commission on ..... (date).
2. This supplementary Petition is for approval of Rs. 359751 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 and for approval of net Fuel and Power Purchase Cost of Rs. 438649 lakhs. The adjustment amount relating to the above has been prayed for to be dealt with in a manner considered appropriate by the Hon'ble Commission in terms of the applicable Regulations, to be recovered in entirety within a twelve-month period.
3. The FPPCA application submitted on 29.09.2022 and APR application submitted on 28.12.2022 and this supplementary petition dated 21.12.2023 may be inspected at the office of the Hon'ble Commission at Plot No – AH/5 (2<sup>nd</sup> & 4<sup>th</sup> Floor), Premises No. MAR 16 – 1111, Action Area – 1A, New Town, Rajarhat, Kolkata - 700163 (Telephone: (033) 2962 3752; email: cp-wberc@gov.in) and / or at the Registered Office of CESC Limited at CESC House, Chowringhee Square, Kolkata 700001 during office hours on all working days (from 11-00 AM to 5-00 PM) within 20 (twenty) days (inclusive of the date of publication) from the date of publication of the gist. Copies of the applications may be downloaded free of cost from the website of CESC Limited.
4. The FPPCA application submitted on 29.09.2022, APR application submitted on 28.12.2022 and this supplementary petition submitted by CESC Limited on 21.12.2023 have been posted on the website of the applicant at [www.cesc.co.in](http://www.cesc.co.in).
5. The suggestions, objections and comments, if any, on the proposals contained in the APR Petition shall be submitted at the office of the Hon'ble Commission mentioned above during office hours (from 11-00 AM to 5-00 PM) on all working days within 21 (twenty one) days (inclusive of the date of publication) from the date of publication of the gist.
6. This gist has been published with the approval of the Hon'ble Commission.

Place : Kolkata

Competent Authority

Date :

CESC Limited

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

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