Petition for Annual Performance Review for the year 2023-24

Volume - 2

Annex 1 to 7

Submitted to

THE HON'BLE WEST BENGAL
ELECTRICITY REGULATORY COMMISSION

by

CESC LIMITED

CESC HOUSE
CHOWRINGHEE SQUARE
KOLKATA 700 001

Consolidated APR 2023-24

ANNEX - 1

COMPANY SECRETARY
CESC LIMITED

Annex 1

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

in %

Station	2023-2024
Budge Budge	97.0%
Southern	95.6%

Plant Availability Factor has been computed as defined in Clause 1.2.1 (xvi) (b) read with Clause 6.4.3 of the Notification no 48/WBERC dated 25 April 2011 and Clause 6.11.4(iv) of the Notification no 76/WBERC dated 13 March 2023 issued by the West Bengal Electricity Regulatory Commission and Annexure I of the Notification no 69/WBERC dated 26 November 2021 issued by the West Bengal Electricity Regulatory Commission.

COMPANY SECRETARY
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Annex 1

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

in %

Station	2023-2024
Budge Budge	
Unit 1	97.8%
Unit 2	87.7%
Unit 3	105.5%
Plant	**97.0%**
Southern	
Unit 1	78.1%
Unit 2	113.0%
Plant	**95.6%**

COMPANY SECRETARY
CESC LIMITED

Form 1.2 : Plant Load Factor - Annually

in %

Station	2023-2024
Budge Budge	88.4%
Southern	56.0%

Note:

Plant Load Factor has been computed based on monthly Plant Load Factor (PLF) issued by State Load Dispatch Centre, West Bengal State Electricity Transmission Company Limited ("WBSETCL") in accordance with formuale defined in Clause 1.2.1 (lxxix) of the Notification no. 48/WBERC dated 25 April 2011, as amended vide Notification no. 76/WBERC dated 13 March 2023, issued by the West Bengal Electricity Regulatory Commission.

COMPANY SECRETARY
CESC LIMITED

Annex 1

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

in %

STATION / UNIT	2023-2024
Budge Budge	
Unit 1	89.1%
Unit 2	80.3%
Unit 3	95.7%
Plant	**88.4%**
Southern	
Unit 1	49.3%
Unit 2	62.8%
Plant	**56.0%**

COMPANY SECRETARY
CESC LIMITED

Annex 1

Form 1.3

Gross Energy available at Generators Terminal for stabilised commercial operations

BUDGE BUDGE GENERATING STATION

Capacity: 750 MW

Season/ Time of the day	**Gross Generation (MU)**
	2023-2024
1. Summer	
Normal (6 AM to 5 PM)	945
Peak (5 PM to 11 PM)	528
Off-peak (11 PM to 6 AM)	566
Total Summer:	2039
2. Monsoon	
Normal (6 AM to 5 PM)	934
Peak (5 PM to 11 PM)	525
Off-peak (11 PM to 6 AM)	586
Total Monsoon:	2045
3. Winter	
Normal (6 AM to 5 PM)	817
Peak (5 PM to 11 PM)	456
Off-peak (11 PM to 6 AM)	377
Total Winter:	1650
Grand Total:	5735

COMPANY SECRETARY
CESC LIMITED

Annex 1

Form 1.3

Gross Energy available at Generators Terminal for stabilised commercial operations

SOUTHERN GENERATING STATION

Capacity: 135 MW

Season/ Time of the day	Gross Generation (MU)
	2023-2024
1. Summer	
Normal (6 AM to 5 PM)	120
Peak (5 PM to 11 PM)	68
Off-peak (11 PM to 6 AM)	74
Total Summer:	263
2. Monsoon	
Normal (6 AM to 5 PM)	132
Peak (5 PM to 11 PM)	77
Off-peak (11 PM to 6 AM)	82
Total Monsoon:	291
3. Winter	
Normal (6 AM to 5 PM)	45
Peak (5 PM to 11 PM)	24
Off-peak (11 PM to 6 AM)	18
Total Winter:	88
Grand Total:	641

COMPANY SECRETARY
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Annex 1

Form 1.4(a)

Auxiliary Consumption for stabilised commercial operations

BUDGE BUDGE GENERATING STATION

Capacity: 750 MW

Season/ Time of the day	**Auxiliary Consumption (MU)**
	2023-2024
1. Summer	
Normal (6 AM to 5 PM)	70
Peak (5 PM to 11 PM)	40
Off-peak (11 PM to 6 AM)	44
Total Summer:	154
2. Monsoon	
Normal (6 AM to 5 PM)	72
Peak (5 PM to 11 PM)	41
Off-peak (11 PM to 6 AM)	47
Total Monsoon:	159
3. Winter	
Normal (6 AM to 5 PM)	59
Peak (5 PM to 11 PM)	34
Off-peak (11 PM to 6 AM)	33
Total Winter:	125
Grand Total:	439

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CESC LIMITED

Form 1.4(a)

Auxiliary Consumption for stabilised commercial operations

SOUTHERN GENERATING STATION

Capacity: 135 MW

Season/ Time of the day	Auxiliary Consumption (MU)
	2023-2024
1. Summer	
Normal (6 AM to 5 PM)	11
Peak (5 PM to 11 PM)	6
Off-peak (11 PM to 6 AM)	6
Total Summer:	23
2. Monsoon	
Normal (6 AM to 5 PM)	13
Peak (5 PM to 11 PM)	7
Off-peak (11 PM to 6 AM)	8
Total Monsoon:	28
3. Winter	
Normal (6 AM to 5 PM)	4
Peak (5 PM to 11 PM)	2
Off-peak (11 PM to 6 AM)	2
Total Winter:	8
Grand Total:	58

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Form 1.4(b)

Pumping Energy for Pumped Storage Project

Name of the Station:
Capacity:(MW)

Season/ Time of the day	2023-2024
1. Summer Normal Peak Off-peak	
Total Summer:	
2. Monsoon Normal Peak Off-peak	
Total Monsoon:	
3. Winter Normal Peak Off-peak	
Total Winter:	
Grand Total:	

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

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Form 1.5

Net energy Sent out for stabilised commercial operations

BUDGE BUDGE GENERATING STATION

Capacity: 750 MW

Season/ Time of the day	Net Energy sent out (MU)
	2023-2024
1. Summer	
Normal (6 AM to 5 PM)	875
Peak (5 PM to 11 PM)	488
Off-peak (11 PM to 6 AM)	522
Total Summer:	1885
2. Monsoon	
Normal (6 AM to 5 PM)	863
Peak (5 PM to 11 PM)	484
Off-peak (11 PM to 6 AM)	539
Total Monsoon:	1886
3. Winter	
Normal (6 AM to 5 PM)	758
Peak (5 PM to 11 PM)	423
Off-peak (11 PM to 6 AM)	344
Total Winter:	1525
Grand Total:	5296

COMPANY SECRETARY
CESC LIMITED

Form 1.5

Net energy Sent out for stabilised commercial operations

SOUTHERN GENERATING STATION

Capacity: 135 MW

Season/ Time of the day	Net Energy sent out (MU)
	2023-2024
1. Summer	
Normal (6 AM to 5 PM)	109
Peak (5 PM to 11 PM)	63
Off-peak (11 PM to 6 AM)	67
Total Summer:	239
2. Monsoon	
Normal (6 AM to 5 PM)	118
Peak (5 PM to 11 PM)	71
Off-peak (11 PM to 6 AM)	74
Total Monsoon:	263
3. Winter	
Normal (6 AM to 5 PM)	41
Peak (5 PM to 11 PM)	23
Off-peak (11 PM to 6 AM)	17
Total Winter:	80
Grand Total:	582

COMPANY SECRETARY
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Form1.6(a) : Energy Purchase

Summary

Sources	Energy Purchase (MU) 2023-2024
Haldia Energy Limited (HEL)	4175
Renewable and Co-generation (other than Roof top solar)	131
Roof top solar	5
Supplemental	1942
Overall	**6253**

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CESC LIMITED

Annex 1

Form1.6(a) : Energy Purchase

Name of the Source : Haldia Energy Limited

Season/ Time of the day	Energy Purchase (MU)
	2023-2024
1. Summer	
Normal (6 AM to 5 PM)	687
Peak (5 PM to 11 PM)	386
Off-peak (11 PM to 6 AM)	393
Total Summer:	1466
2. Monsoon	
Normal (6 AM to 5 PM)	693
Peak (5 PM to 11 PM)	393
Off-peak (11 PM to 6 AM)	420
Total Monsoon:	1507
3. Winter	
Normal (6 AM to 5 PM)	607
Peak (5 PM to 11 PM)	343
Off-peak (11 PM to 6 AM)	252
Total Winter:	1202
Grand Total:	4175
Less Grid Loss, if any	
Net Purchase	4175

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

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Form1.6(a) : Energy Purchase

Name of the Source : Renewable and Co-generation (other than Roof top solar)

Season/ Time of the day	Energy Purchase (MU) 2023-2024
1. Summer	
Normal (6 AM to 5 PM)	20
Peak (5 PM to 11 PM)	12
Off-peak (11 PM to 6 AM)	15
Total Summer:	46
2. Monsoon	
Normal (6 AM to 5 PM)	20
Peak (5 PM to 11 PM)	11
Off-peak (11 PM to 6 AM)	12
Total Monsoon:	44
3. Winter	
Normal (6 AM to 5 PM)	19
Peak (5 PM to 11 PM)	10
Off-peak (11 PM to 6 AM)	12
Total Winter:	41
Grand Total:	131
Less Grid Loss, if any	
Net Purchase	131

Note :

Normal, Peak and Off-peak periods have been considered as per REA records. Above purchase includes power purchase from cogeneration sources and renewable power from power exchanges excluding injection from roof-top solar. Kindly refer to Annex A7 for details.

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Form1.6(a) : Energy Purchase

Name of the Source : Roof top solar

Season/ Time of the day	Energy Purchase (MU) 2023-2024
1. Summer	
Normal (6 AM to 5 PM)	2
Peak (5 PM to 11 PM)	-
Off-peak (11 PM to 6 AM)	-
Total Summer:	2
2. Monsoon	
Normal (6 AM to 5 PM)	1
Peak (5 PM to 11 PM)	-
Off-peak (11 PM to 6 AM)	-
Total Monsoon:	1
3. Winter	
Normal (6 AM to 5 PM)	2
Peak (5 PM to 11 PM)	-
Off-peak (11 PM to 6 AM)	-
Total Winter:	2
Grand Total:	5
Less Grid Loss, if any	
Net Purchase	5

Note :
Figures correspond to injection from rooftop sources through net metering and net billing. Generation from roof-top solar installations, considering 16.13% Capacity Utilisation Factor is 59.22 MU.

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Form1.6(a) : Energy Purchase

Name of the Source : Supplemental

Season/ Time of the day	Energy Purchase (MU) 2023-2024
1. Summer	
Normal (6 AM to 5 PM)	403
Peak (5 PM to 11 PM)	273
Off-peak (11 PM to 6 AM)	177
Total Summer:	853
2. Monsoon	
Normal (6 AM to 5 PM)	404
Peak (5 PM to 11 PM)	262
Off-peak (11 PM to 6 AM)	142
Total Monsoon:	807
3. Winter	
Normal (6 AM to 5 PM)	151
Peak (5 PM to 11 PM)	101
Off-peak (11 PM to 6 AM)	30
Total Winter:	282
Grand Total:	1942
Less Grid Loss, if any	
Net Purchase	1942

Notes :

1. Apart from procurement of power from long term sources, other sources / agencies were also explored in line with advice of the Hon'ble Commission to meet the demand, keeping in mind consumers' interest and other regulatory requirements. Normal, Peak and Off-peak periods are considered as per REA records.
2. Power was procured from Energy Exchanges, RPGPTCL (other than cogeneration) and WBSEDCL. Kindly refer to Annex A7 for details.
3. Details of Quantum of Supplemental import from various sources for 2023-24 are furnished as under:

Name of the Sources	MU
Energy Exchanges	1639
High Price DAM	4
High Price TAM	13
RPG Power Trading Company Limited (RPGPTCL) (other than Cogeneration)	285
West Bengal State Electricity Distribution Company Limited (WBSEDCL)	0.3
Overall	**1942**

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Form1.6(b): Monthwise Non-drawal of power from different sources of purchase due to low demand inspite of having availabilities at purchaser side

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

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

COMPANY SECRETARY
CESC LIMITED

Form1.6(c): Monthwise Generation Loss at different generating station

Budge Budge Generating Station

MU

Month,Year	Non-drawal by concerned distribution licensee due to low demand	Bad Coal	Poor Coal Stock	Forced Outages	Planned Outage	Network Constraints	Generation restriction for partial equipment availibility	Non-drawal by other than distribution licensee against scheduled drawal	Low System Demand	Merit Order Protocol	Total Loss in generation
April,2023	NIL	NIL	NIL	7	NIL	NIL	NIL	NIL	34	NIL	**41**
May,2023	NIL	NIL	NIL	4	NIL	NIL	NIL	NIL	27	NIL	**31**
June,2023	NIL	NIL	NIL	0.4	NIL	NIL	NIL	NIL	22	12	**35**
July,2023	NIL	NIL	NIL	11	NIL	NIL	NIL	NIL	23	9	**43**
August,2023	NIL	6	NIL	11	NIL	NIL	NIL	NIL	28	2	**47**
September,2023	NIL	4	NIL	NIL	NIL	NIL	NIL	NIL	27	0.03	**31**
October,2023	NIL	10	NIL	2	NIL	NIL	NIL	NIL	35	NIL	**47**
November,2023	NIL	NIL	NIL	2	NIL	NIL	NIL	NIL	48	NIL	**49**
December,2023	NIL	2	NIL	NIL	65 *	NIL	NIL	NIL	64	NIL	**132**
January,2024	NIL	NIL	NIL	4	182 *	NIL	NIL	NIL	49	NIL	**235**
February,2024	NIL	NIL	NIL	4	NIL	NIL	NIL	NIL	108	NIL	**112**
March,2024	NIL	NIL	NIL	8	NIL	NIL	NIL	NIL	42	NIL	**51**

* *Statutory Overhaul of Units*

COMPANY SECRETARY
CESC LIMITED

Form1.6(c): Monthwise Generation Loss at different generating station

Southern Generating Station

MU

Month,Year	Non-drawal by concerned distribution licensee due to low demand	Bad Coal	Poor Coal Stock	Forced Outages	Planned Outage	Network Constraints	Generation restriction for partial equipment availibility	Non-drawal by other than distribution licensee against scheduled drawal	Low System Demand	Merit Order Protocol	Total Loss in generation
April,2023	NIL	NIL	NIL	3	NIL	NIL	NIL	NIL	10	NIL	**12**
May,2023	NIL	NIL	NIL	2	NIL	NIL	NIL	NIL	9	NIL	**10**
June,2023	NIL	NIL	NIL	3	NIL	NIL	NIL	NIL	11	3	**17**
July,2023	NIL	NIL	NIL	1	24 *	NIL	NIL	NIL	9	3	**37**
August,2023	NIL	NIL	NIL	3	NIL	NIL	NIL	NIL	11	1	**16**
September,2023	NIL	NIL	NIL	4	NIL	NIL	NIL	NIL	13	1	**17**
October,2023	NIL	NIL	NIL	2	11 *	NIL	NIL	NIL	24	NIL	**37**
November,2023	NIL	NIL	NIL	1	22 *	NIL	NIL	NIL	62	NIL	**86**
December,2023	NIL	NIL	NIL	1	NIL	NIL	NIL	NIL	66	NIL	**68**
January,2024	NIL	NIL	NIL	0.1	32 *	NIL	NIL	NIL	31	NIL	**64**
February,2024	NIL	NIL	NIL	3	3 *	NIL	NIL	NIL	81	NIL	**87**
March,2024	NIL	NIL	NIL	1	NIL	NIL	NIL	NIL	92	NIL	**93**

** Statutory Overhaul of Unit*

COMPANY SECRETARY
CESC LIMITED

Form 1.7 : Distribution Loss %

Ref		Unit	Derivation	2023-2024
1.	Generation [Form 1.3]	MU	A	6376
2.	Auxiliary Consumption [Form 1.4(a)]	MU	B_1	497
3.	Transformation Loss	MU	B_2	-
4.	Units delivered to system from generation (including infirm power, if any) [Form 1.5]	MU	$C=A-B_1-B_2$	5879
5.	Quantum of infirm power included in 1	MU		-
6.	Energy Purchased [Form 1.6a]	MU	D	6253
7.	Energy received for wheeling [Form 1.9a]	MU	E	0.3
8.	Overall Gross Energy in system	MU	F=C+D+E	12132
9.	Units sold to persons other than licensees or any consumers [Form 1.9b]	MU	G_1	231
10.	Additional Units allowed by Commission for Sales to person other than licensees or any consumers	MU	G_2	5
11.	Units sold/used for pumping energy of Pumped Storage Project at bus bar [Form 1.4 b]	MU	G_3	-
12.	Additional energy allowed by Commission against Pumping Energy for pumping loss	MU	G_4	-
13.	Net DS (Actual)	MU	G_5	130
14.	Total energy goes out of system	MU	$(G=G_1+G_3+G_4+G_5)$	361
15.	Net Energy in System	MU	H=F-G	11771
16.	Units sold to own consumers	MU	I	10922
	Units sold to WBSEDCL through radial mode [Form 1.9 c]	MU	I_1	10
17.	Units wheeled at delivery point [Form 1.9d]	MU	J	0.3
18.	Additional Units allowed for wheeling	MU	K	0.01
19.	Units utilised in own premises including construction power	MU	L	28
20.	Quantum of Construction power included in 19	MU		-
21.	Overall Utilisation	MU	M=sum(I:L)	10960
22.	Unutilised Units	MU	N=H-M	811
23.	System Loss	%	O=N/Hx100	6.9%

Kindly refer to the Auditors' Certificates furnished in Annex C3 and Annex C18 of Volume 3 of this petition.

COMPANY SECRETARY
CESC LIMITED

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

	Unit	Derivation	2023-2024
Units supplied to System [item H of Form 1.7]	MU	A	11771
Units utilised [Item M of Form 1.7]	MU	B	10960
Unutilised Units [Item N of Form 1.7]	MU	C=A-B	811
Distribution Loss % [Item O of Form 1.7]	MU	D=(Cx100)/A	6.9%
Realized Units in corresponding periods	MU	E	10914
AT&C Loss in Units	MU	F=A-E	856
AT&C Loss*	%	G=(F/A)x100	7.3%

** AT&C Loss has been computed on a consistent basis, considering Distribution Loss and Bad Debts written off as per Auditor's Certificate furnished in Annex C5 of Volume 3 (Page 269). Dues from Municipal / Government bodies are considered to be fully realizable / adjustable. Underlying figures for Distribution Loss computation in Form 1.7 have been certified by the Auditors (please refer to Note under Form 1.7).*

COMPANY SECRETARY
CESC LIMITED

Form 1.9 : Energy Balance

Ref.	Particulars	Unit	Derivation	2023-2024
A	Energy Input			
1.	Generation [Form 1.3]	MU		6376
2.	Auxiliary Consumption [Form 1.4a]	MU		497
3.	Transformation Loss	MU		-
4.	Units delivered to system from generation (including infirm power, if any) [Form 1.5]	MU	4=1-2-3	5879
5.	Energy Purchased [Form 1.6a]	MU	5	6253
6.	Energy received for wheeling [Form 1.9a]	MU	6	0
7.	Gross Energy Input	MU	*7=sum(4:6)*	12132
8.	Units sold to persons other than licensees in radial mode or any consumers [Form 1.9b]	MU		231
9.	Additional Units allowed by Commission for Sales to person other than licensees or any consumers	MU		5
10.	Units sold/used for pumping energy for Pumped Storage Project at bus bar [Form 1.4 b]	MU		-
11.	Additional Units allowed by Commission against Pumping Energy for pumping losses	MU		-
12.	Net DS (Actual)	MU		130
13.	Total Energy Goes out of System	MU	*13=8+10+11+12*	361
	Energy Input for own system	MU	*7-13*	11771
B	Energy Utilisation [Form 1.7]	MU		10960
a.	Units sold to own consumers	MU		10922
	Units sold to WBSEDCL through radial mode [Form 1.9 c]	MU		10
b.	Units wheeled at delivery point [Form 1.9d]	MU		0.3
c.	Additional Units allowed for wheeling	MU		0.01
d.	Units utilised in own premises including construction power	MU		28
e.	Unutilised Units	MU		811
	Total Energy	MU	sum(a:e)	11771

COMPANY SECRETARY
CESC LIMITED

Form 1.9 (a) : Energy received for wheeling

MU

Ref.	Particulars	2023-2024
	Energy received for wheeling	0.3

Above energy is inclusive of applicable losses.

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

Ref.	Particulars	2023-2024
1.	Indian Energy Exchange	77
2.	Manikaran Power Limited	1
3.	Arunachal Pradesh Power Corporation Private Limited (Swap-in/ Swap-out)	149
	Total	227
	Overall including additional Units allowed by Hon'ble Commission for sale to persons other than the Licensees or the consumers	231

Notes:

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

2. As directed by the Hon'ble Commission, CESC explores all possibilities to sell power to persons other than the licensees or the consumers to optimise utilisation.

COMPANY SECRETARY
CESC LIMITED

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

Name of the Entity : Indian Energy Exchange

Season/ Time of the day	Energy (MU)
	2023-2024
1. Summer	
Normal (6 AM to 5 PM)	2
Peak (5 PM to 11 PM)	3
Off-peak (11 PM to 6 AM)	3
Total Summer:	8
2. Monsoon	
Normal (6 AM to 5 PM)	20
Peak (5 PM to 11 PM)	6
Off-peak (11 PM to 6 AM)	33
Total Monsoon:	59
3. Winter	
Normal (6 AM to 5 PM)	8
Peak (5 PM to 11 PM)	1
Off-peak (11 PM to 6 AM)	1
Total Winter:	11
Grand Total:	77
Overall including additional Units allowed by Hon'ble Commission for sale to persons other than the Licensees or the consumers	79

Note:

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

COMPANY SECRETARY
CESC LIMITED

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

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

Season/ Time of the day	Energy (MU)
	2023-2024
1. Summer	
Normal (6 AM to 5 PM)	-
Peak (5 PM to 11 PM)	-
Off-peak (11 PM to 6 AM)	-
Total Summer:	-
2. Monsoon	
Normal (6 AM to 5 PM)	-
Peak (5 PM to 11 PM)	-
Off-peak (11 PM to 6 AM)	-
Total Monsoon:	-
3. Winter	
Normal (6 AM to 5 PM)	68
Peak (5 PM to 11 PM)	37
Off-peak (11 PM to 6 AM)	43
Total Winter:	149
Grand Total:	149
Overall including additional Units allowed by Hon'ble Commission for sale to persons other than the Licensees or the consumers	152

Note:

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

COMPANY SECRETARY
CESC LIMITED

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

Name of the Entity : Manikaran Power Limited

Season/ Time of the day	Energy (MU) 2023-2024
1. Summer	
Normal (6 AM to 5 PM)	-
Peak (5 PM to 11 PM)	-
Off-peak (11 PM to 6 AM)	-
Total Summer:	-
2. Monsoon	
Normal (6 AM to 5 PM)	-
Peak (5 PM to 11 PM)	-
Off-peak (11 PM to 6 AM)	-
Total Monsoon:	-
3. Winter	
Normal (6 AM to 5 PM)	1
Peak (5 PM to 11 PM)	0.1
Off-peak (11 PM to 6 AM)	-
Total Winter:	1
Grand Total:	1
Overall including additional Units allowed by Hon'ble Commission for sale to persons other than the Licensees or the consumers	1

Note:

Power purchase correspond to energy and rates at CESC system bus, brought from outside the licensed area of the Company.

COMPANY SECRETARY
CESC LIMITED

Form 1.9 (c) : Energy sold to WBSEDCL through radial mode

MU

Ref	Season/ Time of the day	2023-2024
1.	**Summer**	
	Normal (6 AM to 5 PM)	1
	Peak (5 PM to 11 PM)	1
	Off-peak (11 PM to 6 AM)	1
	Total Summer:	3
2.	**Monsoon**	
	Normal (6 AM to 5 PM)	2
	Peak (5 PM to 11 PM)	1
	Off-peak (11 PM to 6 AM)	1
	Total Monsoon:	3
3.	**Winter**	
	Normal (6 AM to 5 PM)	2
	Peak (5 PM to 11 PM)	1
	Off-peak (11 PM to 6 AM)	1
	Total Winter:	4
	Grand Total:	10

Form 1.9 (d) : Energy wheeled at delivery point

MU

Ref.	Particulars	2023-2024
	Energy wheeled at delivery point	0.29

Above energy is exclusive of applicable losses.

COMPANY SECRETARY
CESC LIMITED

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

Haldia Energy Limited

Particulars	Unit	Derivation	2023-2024
Details of Import Drawal			
A. Infirm	MU	A	
B. Firm			
B1: Summer:			
Normal	MU	B1N	687
Peak	MU	B1P	386
Off-peak	MU	B1OP	393
Total Firm in Summer: (B1)			1466
B2: Monsoon:			
Normal	MU	B2N	693
Peak	MU	B2P	393
Off-peak	MU	B2OP	420
Total Firm in Monsoon: (B2)			1507
B3: Winter:			
Normal	MU	B3N	607
Peak	MU	B3P	343
Off-peak	MU	B3OP	252
Total Firm in Winter: (B3)			1202
Total Firm: (B)	MU	B=B1+B2+B3	4175
Chargeable Units	MU	A+B	4175
Applicable Rates			
A. Infirm	Paise/Unit	C	
B. Firm			
Fixed Charges	Paise/Unit	D	158
Energy Charges:			
B1: Summer:			
Normal	Paise/Unit	E	255
Peak	Paise/Unit	F	255
Off-peak	Paise/Unit	G	255
B2: Monsoon:			
Normal	Paise/Unit	H	255
Peak	Paise/Unit	I	255
Off-peak	Paise/Unit	J	255
B3: Winter:			
Normal	Paise/Unit	K	255
Peak	Paise/Unit	L	255
Off-peak	Paise/Unit	M	256
C. Fuel and Power Purchase Cost Adjustment	Paise/Unit	N	-

Figures correspond to energy and rates at CESC system bus, brought from outside the licensed area of the Company.

COMPANY SECRETARY
CESC LIMITED

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

Haldia Energy Limited

Particulars	Unit	Derivation from form 1.10(a)	2023-2024
Details of Power Purchase Cost			
A. Infirm	Rs. Lakhs	O=A*C	
B. Firm			
Fixed Charges	Rs. Lakhs	P = D*B	65862
Energy Charges:			
B1: Summer:			
Normal	Rs. Lakhs	Q=B1N*E	17529
Peak	Rs. Lakhs	R=B1P*F	9836
Off-peak	Rs. Lakhs	S=B1OP*G	10030
Total Firm in Summer: (B1)	Rs. Lakhs	T=Q+R+S	37395
B2: Monsoon:			
Normal	Rs. Lakhs	U=B2N*H	17676
Peak	Rs. Lakhs	V=B2P*I	10029
Off-peak	Rs. Lakhs	W=B2OP*J	10721
Total Firm in Monsoon: (B2)	Rs. Lakhs	X=U+V+W	38426
B3: Winter:			
Normal	Rs. Lakhs	Y=B3N*K	15514
Peak	Rs. Lakhs	Z=B3P*L	8750
Off-peak	Rs. Lakhs	AA=B3OP*M	6443
Total Firm in Winter: (B3)	Rs. Lakhs	AB=Y+Z+AA	30707
Total Firm : Energy Charges	Rs. Lakhs	AC=T+X+AB	106529
Total Firm : Fixed+Energy Charges	Rs. Lakhs	AD=AC+P	172390
Total Charges : Firm + Infirm	Rs. Lakhs	AE=O+AD	172390
C. Fuel and Power Purchase Cost Adjustment	Rs. Lakhs	AF=B*N	-
Transmission charge for HEL dedicated line	Rs. Lakhs	AG	7955
Transmission charge (STU)	Rs. Lakhs	AH	3225
SLDC Charges	Rs. Lakhs	AI	209
Monthly Fuel Cost Adjustment (MFCA)	Rs. Lakhs	AJ	14885
Less : Incentive/Rebate for timely payment etc.	Rs. Lakhs	AK	
Overall cost	Rs. Lakhs	AM =sum(AE:AJ)-AK	198663

Notes:

1. The power purchase cost has been furnished in accordance with rates charged by HEL in terms of Order dated 28 July 2022 in Case No TP-92/20-21 and 7 July 2022 in Case No TP-91/20-21 and applicable MFCA during the period under consideration. Effect of any additional amount charged by HEL in accordance with the applicable Regulations and / orders or any other payable amount as and when determined by the Hon'ble Commission will be additional to above.

2. Includes 1/12th instalment amounting to Rs. 44.07 Lakhs transmission charges for 2023-24 as per Bill no. 70010108 dated April 1, 2024, pursuant to Tariff order of West Bengal State Electricity Transmission Company Limited (WBSETCL) for 2023-24 dated March 7, 2024.

COMPANY SECRETARY
CESC LIMITED

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

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

Particulars	Unit	Derivation	2023-2024
Details of Import Drawal			
A. Infirm	MU	A	
B. Firm			
B1: Summer:			
Normal	MU	B1N	20
Peak	MU	B1P	12
Off-peak	MU	B1OP	15
Total Firm in Summer: (B1)			46
B2: Monsoon:			
Normal	MU	B2N	20
Peak	MU	B2P	11
Off-peak	MU	B2OP	12
Total Firm in Monsoon: (B2)			44
B3: Winter:			
Normal	MU	B3N	19
Peak	MU	B3P	10
Off-peak	MU	B3OP	12
Total Firm in Winter: (B3)			41
Total Firm: (B)	MU	B=B1+B2+B3	131
Chargeable Units	MU	A+B	131
Applicable Rates			
A. Infirm	Paise/Unit	C	
B. Firm			
Fixed Charges		D	
Energy Charges:			
B1: Summer:			
Normal	Paise/Unit	E	421
Peak	Paise/Unit	F	455
Off-peak	Paise/Unit	G	506
B2: Monsoon:			
Normal	Paise/Unit	H	379
Peak	Paise/Unit	I	381
Off-peak	Paise/Unit	J	360
B3: Winter:			
Normal	Paise/Unit	K	356
Peak	Paise/Unit	L	357
Off-peak	Paise/Unit	M	354
C. Fuel and Power Purchase Cost Adjustment	Paise/Unit	N	-

Figures correspond to energy at CESC system bus.

COMPANY SECRETARY
CESC LIMITED

Form1.10(b) : Power Purchase Cost Analysis

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

Particulars	Unit	Derivation	2023-2024
Details of Power Purchase Cost			
A. Infirm	Rs. Lakhs	O=A*C	
B. Firm			
Fixed Charges	Rs. Lakhs	P = D*12	
Energy Charges:			
B1: Summer:			
Normal	Rs. Lakhs	Q=B1N*E	824
Peak	Rs. Lakhs	R=B1P*F	526
Off-peak	Rs. Lakhs	S=B1OP*G	773
Total Firm in Summer: (B1)	Rs. Lakhs	T=Q+R+S	2123
B2: Monsoon:			
Normal	Rs. Lakhs	U=B2N*H	768
Peak	Rs. Lakhs	V=B2P*I	423
Off-peak	Rs. Lakhs	W=B2OP*J	449
Total Firm in Monsoon: (B2)	Rs. Lakhs	X=U+V+W	1640
B3: Winter:			
Normal	Rs. Lakhs	Y=B3N*K	663
Peak	Rs. Lakhs	Z=B3P*L	368
Off-peak	Rs. Lakhs	AA=B3OP*M	424
Total Firm in Winter: (B3)	Rs. Lakhs	AB=Y+Z+AA	1455
Total Firm : Energy Charges	Rs. Lakhs	AC=T+X+AB	5218
Total Firm : Fixed+Energy Charges	Rs. Lakhs	AD=AC+P	5218
Total Charges : Firm + Infirm	Rs. Lakhs	AE=O+AD	5218
C. Fuel and Power Purchase Cost Adjustment	Rs. Lakhs	AF=B*N	-
Transmission Charge (STU)	Rs. Lakhs	AG	418
Transmission Charge (CTU)	Rs. Lakhs	AH	49
Other Charges (SDLC Charges, Meter reading charges, Wheeling Charges, PX Fees.)	Rs. Lakhs	AJ	243
Less : Incentive/Rebate for timely payment etc.	Rs. Lakhs	AK	85
Overall cost	Rs. Lakhs	AL =sum(AE:AJ)-AK	5843

Notes :

1. Power Purchase costs have been furnished on the basis of certified quantum of energy and cost thereof on this account. Power Purchase Agreements have been furnished in the appendix to this petition.

3. Includes power purchase from cogeneration sources and renewable sources from power exchanges excluding roof-top solar injection. Kindly refer to Attachment A7 for details.

COMPANY SECRETARY
CESC LIMITED

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

Roof-top solar

Particulars	Unit	Derivation	2023-2024
Details of Import Drawal			
A. Infirm	MU	A	
B. Firm			
B1: Summer:			
Normal	MU	B1N	2
Peak	MU	B1P	-
Off-peak	MU	B1OP	-
Total Firm in Summer: (B1)			2
B2: Monsoon:			
Normal	MU	B2N	1
Peak	MU	B2P	-
Off-peak	MU	B2OP	-
Total Firm in Monsoon: (B2)			1
B3: Winter:			
Normal	MU	B3N	2
Peak	MU	B3P	-
Off-peak	MU	B3OP	-
Total Firm in Winter: (B3)			2
Total Firm: (B)	MU	B=B1+B2+B3	5
Chargeable Units	MU	A+B	5
Applicable Rates			
A. Infirm	Paise/Unit	C	
B. Firm			
Fixed Charges		D	
Energy Charges:			
B1: Summer:			
Normal	Paise/Unit	E	553
Peak	Paise/Unit	F	553
Off-peak	Paise/Unit	G	553
B2: Monsoon:			
Normal	Paise/Unit	H	684
Peak	Paise/Unit	I	684
Off-peak	Paise/Unit	J	684
B3: Winter:			
Normal	Paise/Unit	K	596
Peak	Paise/Unit	L	596
Off-peak	Paise/Unit	M	596
C. Fuel and Power Purchase Cost Adjustment	Paise/Unit	N	-

COMPANY SECRETARY
CESC LIMITED

Form1.10(b) : Power Purchase Cost Analysis

Roof-top solar

Particulars	Unit	Derivation	2023-2024
Details of Power Purchase Cost			
A. Infirm	Rs. Lakhs	O=A*C	
B. Firm			
Fixed Charges	Rs. Lakhs	P = D*12	
Energy Charges:			
B1: Summer:			
Normal	Rs. Lakhs	Q=B1N*E	110
Peak	Rs. Lakhs	R=B1P*F	-
Off-peak	Rs. Lakhs	S=B1OP*G	-
Total Firm in Summer: (B1)	Rs. Lakhs	T=Q+R+S	110
B2: Monsoon:			
Normal	Rs. Lakhs	U=B2N*H	82
Peak	Rs. Lakhs	V=B2P*I	-
Off-peak	Rs. Lakhs	W=B2OP*J	-
Total Firm in Monsoon: (B2)	Rs. Lakhs	X=U+V+W	82
B3: Winter:			
Normal	Rs. Lakhs	Y=B3N*K	128
Peak	Rs. Lakhs	Z=B3P*L	-
Off-peak	Rs. Lakhs	AA=B3OP*M	-
Total Firm in Winter: (B3)	Rs. Lakhs	AB=Y+Z+AA	128
Total Firm : Energy Charges	Rs. Lakhs	AC=T+X+AB	319
Total Firm : Fixed+Energy Charges	Rs. Lakhs	AD=AC+P	319
Total Charges : Firm + Infirm	Rs. Lakhs	AE=O+AD	319
C. Fuel and Power Purchase Cost Adjustment	Rs. Lakhs	AF=B*N	-
Transmission charges	Rs. Lakhs	AG	-
Other charges	Rs. Lakhs	AH	-
Monthly Variable Cost Adjustment	Rs. Lakhs	AI	-
Less : Incentive/Rebate for timely payment etc.	Rs. Lakhs	AJ	-
Overall cost	Rs. Lakhs	AK =sum(AE:AI)-AJ	319

Note :

Rate for solar has been arrived at on the basis of applicable consumer tariff.

COMPANY SECRETARY
CESC LIMITED

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

Supplemental

Particulars	Unit	Derivation	2023-2024
Details of Import Drawal			
A. Infirm	MU	A	
B. Firm			
B1: Summer:			
Normal	MU	B1N	403
Peak	MU	B1P	273
Off-peak	MU	B1OP	177
Total Firm in Summer: (B1)			853
B2: Monsoon:			
Normal	MU	B2N	404
Peak	MU	B2P	262
Off-peak	MU	B2OP	142
Total Firm in Monsoon: (B2)			807
B3: Winter:			
Normal	MU	B3N	151
Peak	MU	B3P	101
Off-peak	MU	B3OP	30
Total Firm in Winter: (B3)			282
Total Firm: (B)	MU	B=B1+B2+B3	1942
Chargeable Units	MU	A+B	1942
Applicable Rates			
A. Infirm	Paise/Unit	C	
B. Firm			
Fixed Charges		D	
Energy Charges:			
B1: Summer:			
Normal	Paise/Unit	E	623
Peak	Paise/Unit	F	624
Off-peak	Paise/Unit	G	622
B2: Monsoon:			
Normal	Paise/Unit	H	689
Peak	Paise/Unit	I	695
Off-peak	Paise/Unit	J	690
B3: Winter:			
Normal	Paise/Unit	K	611
Peak	Paise/Unit	L	612
Off-peak	Paise/Unit	M	594
C. Fuel and Power Purchase Cost Adjustment	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	2023-2024
Details of Power Purchase Cost			
A. Infirm	Rs. Lakhs	O=A*C	
B. Firm			
Fixed Charges	Rs. Lakhs	P = D*12	
Energy Charges:			
B1: Summer:			
Normal	Rs. Lakhs	Q=B1N*E	25130
Peak	Rs. Lakhs	R=B1P*F	17011
Off-peak	Rs. Lakhs	S=B1OP*G	11011
Total Firm in Summer: (B1)	Rs. Lakhs	T=Q+R+S	53153
B2: Monsoon:			
Normal	Rs. Lakhs	U=B2N*H	27792
Peak	Rs. Lakhs	V=B2P*I	18187
Off-peak	Rs. Lakhs	W=B2OP*J	9806
Total Firm in Monsoon: (B2)	Rs. Lakhs	X=U+V+W	55785
B3: Winter:			
Normal	Rs. Lakhs	Y=B3N*K	9236
Peak	Rs. Lakhs	Z=B3P*L	6174
Off-peak	Rs. Lakhs	AA=B3OP*M	1754
Total Firm in Winter: (B3)	Rs. Lakhs	AB=Y+Z+AA	17164
Total Firm : Energy Charges	Rs. Lakhs	AC=T+X+AB	126102
Total Firm : Fixed+Energy Charges	Rs. Lakhs	AD=AC+P	126102
Total Charges : Firm + Infirm	Rs. Lakhs	AE=O+AD	126102
C. Fuel and Power Purchase Cost Adjustment	Rs. Lakhs	AF=B*N	-
Transmission charge (STU)	Rs. Lakhs	AG	4967
Transmission charge (CTU)	Rs. Lakhs	AH	16738
Other Charges (SDLC Charges, Meter reading charges, PX Fees)	Rs. Lakhs	AI	454
Less : Incentive/Rebate for timely payment etc.	Rs. Lakhs	AJ	340
Overall cost	Rs. Lakhs	AL =sum(AE:AI)-AJ	147921

COMPANY SECRETARY
CESC LIMITED

Form1.10(b) : Power Purchase Cost Analysis

Supplemental

Notes :

1. Power Purchase costs from various agencies have been furnished on the basis of certified quantum of energy and cost thereof on this account. Power Purchase Agreements have been furnished in the appendix to this petition.

3. Supplemental Power Procurement includes power purchase from Energy Exchanges, RPGPTCL (other than cogeneration) and WBSEDCL. 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 Attachment to this form attached with this Petition.

4. 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

Attachment to Form 1.10

Long-term and Medium-term Power purchase details

Sl No	Name of the Seller	Name & type of source	Name of the Trader, if any	Tenure of Contract	Whether Power is purchased under Section 63 of the Electricity Act	Prior approval as per Reg 7.4.1, with reference no	Whether exempted under Reg 7.4.4#	MW contract	Scheduled MU purchased	Energy charge rate	Energy charge	Capacity Charge	Transmission charge for HEL dedicated line	Transmission charge (STU)	SLDC Charge	Total charges	Avg Rate	PPA submitted
									A	B	C = A * B / 10	D	E	F	G	I = C+D+E+F+G	J = I / A	
										Paise / Unit	Rs. in Lakh						Paise / Unit	
1	Haldia Energy Limited	Thermal	-	25 years	No	Yes (WBERC/PPA-65/12-13/0248 dated 2.5.13)	NA	Entire power from Haldia Generating Station of HEL by CESC at Subhasgram SubStation of PGCIL after adjusting applicable transmission loss of the 400 kV dedicated overhead transmission line	4175	291	121413	65862	7955	3225	209	198663	476	Yes Pages 23-40 Volume 10 of this petition
		TOTAL							4175	291	121413	65862	7955	3225	209	198663	476	

Notes :

1. The power purchase cost has been furnished in accordance with rates charged by HEL in terms of Order dated 28 July 2022 in Case No TP-92/20-21 and 7 July 2022 in Case No TP-91/20-21 and applicable MFCA during the period under consideration. Effect of any additional amount charged by HEL in accordance with the applicable Regulations and / orders or any other payable amount as and when determined by the Hon'ble Commission will be additional to above.

2. Includes 1/12th instalment amounting to Rs. 44.07 Lakhs transmission charges for 2023-24 as per Bill no. 70010108 dated April 1, 2024, pursuant to Tariff order of West Bengal State Electricity Transmission Company Limited (WBSETCL) for 2023-24 dated March 7, 2024.

3. Units received at CESC bus after adjustment of losses as considered by SLDC. Auditor's certificate for energy received at CESC bus has been furnished through Annex C30 of Volume 3 of this petition.

COMPANY SECRETARY
CESC LIMITED

Attachment to Form 1.10

Short-term Power purchase details
(Except Exchange)

Sl No	Name of the Seller	Name & type of source	Name of the Trader, if any	Tenure of Contract	Whether Post Facto approval under Regulation 7.5.4, with reference	Whether price is discovered through bidding under Regulation 7.5.1	Whether purchased without bidding under Regulation 7.5.3	Purchased under Regulation 7.5.6 & 7.5.7 (specify purpose)	Whether exempted under Regulation 7.5.8	MW contract
1	WBSEDCL (Emergency Power) [1]				N/A	N/A	N/A	N/A	N/A	
2	RPGPTCL (Other than Cogeneration) [2]		RPGPTCL	364 days	N/A	Kindly refer to note 2 below	N/A	N/A	N/A	Upto 36 MW
3	RPGPTCL [3] (Co-generation)		RPGPTCL	14 days	N/A	N/A	N/A	N/A	N/A	Upto 20 MW
4	Rooftop Solar PV [4]	solar			N/A	N/A	N/A	N/A	N/A	

Notes :

1. Emergency power was procured from WBSEDCL in terms of the Order of the Hon'ble Commission dated 26 April 2016 r/w 4 July 2018.
2. Power had been procured in terms of the Order dated 02.03.2020 read with the Order dated 15.06.2020 of the Hon'ble Commission, following transparent competitive bidding process under section 63 of the Electricity Act, 2003 through DEEP Portal and accordingly, post facto approval is not needed in terms of Regulation 7.5.10. Status reports 9 September 2022 and 21 August 2023 have already been submitted to the Hon'ble Commission.
3. Cogeneration power had been procured by the Company to the extent available in terms of the order dated 27.04.2023 of the Hon'ble Calcutta High Court.
4. Connectivity arrangements were facilitated by a dedicated team resulting in solar capacity of 42 MWp at year-end. Estimated generation from solar rooftop installations at 16.13% Capacity Utilisation Factor was 59.221 MU.

COMPANY SECRETARY
CESC LIMITED

Attachment to Form 1.10

Short-term Power purchase details (Except Exchange)

Schedule Units purchased *	Energy charge rate	Energy Charge	Transmission charge (STU)	Transmission charge (CTU)	SLDC Charge	Meter Reading Charges	Wheeling Charge	Other Charges	Total charges	Average Rate	PPA or LOA submitted (if yes, reference in the Petition)
A	B	C = A*B/10	D	E	F	G	H	I	J=sum(C:I)	K=J/A	
MU	Paise / Unit	Rs. Lakh								Paise / Unit	
0.3	780	21							21	780	Order of Hon'ble Commission dated 26 April 2016, Pgs 151-154, Volume 10 of this petition
285	584	16642	754	-	4	1	-		17402	611	Pgs 122-150, Volume 10 of this petition
121	347	4195	392	-	5	1	234		4827	400	Pgs 41-121, Volume 10 of this petition
5	600	319	-	-	-	-	-	-	319	600	Connectivity agreements Sample placed in Pgs 162 - 184, Volume 10 of this petition
411		**21178**	**1145**	-	**9**	**2**	**234**	-	**22569**	**549**	

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

COMPANY SECRETARY
CESC LIMITED

Attachment to Form 1.10

Short-term Power purchase through Power Exchanges											
Exchange	Time of purchase	Schedule MU purchased	Energy charge rate (paisa/unit)	Energy charge	Transmission charge (STU)	Transmission charge (CTU)	LDC Charge	IEX Fees & Taxes	Other charges	Total charges (in Rs lakh)	Avg Rate (in paisa/unit)
		A	B	C=A*B	D	E	F	G	H	I=C+H	J=I/A
				Rs Lakhs							
Power Exhanges High Price DAM, High Price, High Price TAM, GTAM (Non-Solar), GDAM and Energy Exchanges	Normal period	831	658	54671	4240	16786	35	416	21478	131514	789
	Peak Period	566	659	37357							
	Off peak	270	667	18008							
	Overall	**1667**	**660**	**110036**							

COMPANY SECRETARY
CESC LIMITED

Form 1.11 : COST OF FUEL

Budge Budge Generating Station

	STATION	DERIVATION	UNIT	2023-2024
1.	Sent-out Energy	a	MU	5296
	Less : Energy sold to persons other than own consumers and WBSEDCL including permissible losses	b	MU	80
	Sent out energy for own consumers and WBSEDCL	1=a-b	MU	5217
2.	Auxiliary consumption	2	MU	516
3.	Gross Generation	3=1+2	MU	5733
4.	Station Heat Rate	4	kCal/kWh generated	2470
5.	Total Heat Required	5=3x4	GCal	14159638
6.	Specific Oil Consumption	6	ml/kWh	1.30
7.	Oil Consumption	7=6x3	KL	7452
8.	Heat Value of Oil	8	kCal/Litre	9459
9.	Heat from Oil	9=7x8	GCal	70493
10.	Permitted Heat from Blended Primary Fuel (Coal, Biomass Pellet)	10=5-9	GCal	14089145
11.	Heat Value of Blended Primary Fuel (Coal, Biomass pellet)	11	kCal/Kg	3576
12.	Permitted Blended Primary Fuel (Coal, Biomass Pellet) Consumption	12=10/11	Tonne	3939918
13.	Permitted Blended Primary Fuel (Coal, Biomass Pellet) Consumption considering Transit Loss	13	Tonne	3969690
14.	Average Price of Oil	14	Rs./KL	76640
15.	Cost of Blended Primary Fuel (Coal, Biomass Pellet) per Tonne after due adjustment as per Annex A5	15	Rs./Tonne	4609
16.	Cost of Oil	16=7x14	Rs. Lakhs	5712
17.	Cost of Blended Primary Fuel (Coal, Biomass Pellet)	17=13x15	Rs. Lakhs	182969
18.	Total Fuel Cost	18=16+17	Rs. Lakhs	188681

Notes:

1 *Kindly refer to Submission Text for details. Also kindly refer to Annex A1 to Annex A5, Form D placed in Volume 2 and Auditors' Certificates in Annex C18, Annex C19, Annex C28, Annex C29 and Annex C13 to C15 placed in Volume 3 and Technical Certificates from third party testing agencies placed in Volume 9 for further details placed in this petition.*

2 *Sale to persons other than own consumers and WBSEDCL in radial mode including permissible losses, of 79.570 MU has been considered from Budge Budge Generating station in light of earlier direction of the Hon'ble Commission in MYT Orders. The corresponding cost of Rs. 2875 lakhs has not been considered above.*

COMPANY SECRETARY
CESC LIMITED

Form 1.11 : COST OF FUEL

Southern Generating Station

	STATION	DERIVATION	UNIT	2023-2024
1.	Sent out energy	1	MU	582
2.	Auxiliary consumption	2	MU	58
3.	Gross Generation	3=1+2	MU	640
4.	Station Heat Rate	4	kCal/kWh generated	2900
5.	Total Heat Required	5=3x4	GCal	1855568
6.	Specific Oil Consumption	6	ml/kWh	2.10
7.	Oil Consumption	7=6x3	KL	1344
8.	Heat Value of Oil	8	kCal/Litre	9474
9.	Heat from Oil	9=7x8	GCal	12730
10.	Heat from Coal	10=5-9	GCal	1842838
11.	Heat Value of Coal	11	kCal/Kg	4156
12.	Coal Consumption	12=10/11	Tonne	443416
13.	Coal Consumption considering Transit loss	13	Tonne	446767
14.	Average Price of Oil	14	Rs./KL	75671
15.	Average Price of Coal	15	Rs./Tonne	5830
16.	Cost of Oil	16=7x14	Rs. Lakhs	1017
17.	Cost of Coal	17=13x15	Rs. Lakhs	26047
18.	Total Fuel Cost	18=16+17	Rs. Lakhs	27064
	Overall Fuel Cost - All Stations		Rs. Lakhs	215745

Note:

Kindly refer to Submission Text for details. Also kindly refer to Annex A1 to Annex A5, Form D placed in Volume 2 and Auditors' Certificates in Annex C18, Annex C19, Annex C28 placed in Volume 3 and Technical Certificates from third party testing agencies placed in Volume 9 for further details placed in this petition.

COMPANY SECRETARY
CESC LIMITED

Annex A

Calculation of Gross Redetermined Fuel
and
Power Purchase Cost

2023-24

COMPANY SECRETARY
CESC LIMITED

Calculation of FPPC

Parameters	Details	Reference / Basis	Unit	Amount
Fuel-Cost	Fuel Cost at generation bus of CESC generating stations	Annex A1	Rs Lakhs	215744.54
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	5798.973
	ii) Energy purchased from HEL	Annex A6	MU	4174.691
	iii) Energy purchased from Cogeneration sources	Annex A7	MU	120.787
	iv) Energy from Renewable Sources	Annex A7	MU	15.698
	v) Supplemental Energy purchased	Annex A7	MU	1941.982
	vi) Less: swap out	Annex A8	MU	151.792
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 in radial mode including swap out	E_{Sys} = i)+ii)+iii)+iv)+v)-vi)	MU	11900.338
FC_{IUC}	Per Unit of Fuel Cost at Distribution input	Fuel-Cost/E_{Sys}	Paise/Unit	181.29
E_{SC}	Energy Sale to consumers	Annex C2	MU	10921.962
E_{SL}	Energy Sale to WBSEDCL in radial mode	Annex C2	MU	9.953
E_O	Energy for own consumption	Annex C2	MU	27.948
t	Normative Distribution Loss for sale to WBSEDCL in radial mode	Table D1, Schedule 9A of Tariff Regulations	%	9.00%
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	198.29
FC_{Adm_c}	Admitted Fuel Cost for sale to consumers	$(E_{SC}+E_O)*FC_{IUC}/(1-d)$	Rs Lakhs	218147.23
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 2023-24	$FC_{Adm\_c} + FC_{Adm\_d}$	Rs Lakhs	218345.51
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 2023-24 (after adjustment of cost relating swap out)	Annex A8	Rs Lakhs	344182.72
E	Differential auxiliary consumption	Annex B1 & Table A, Schedule 9A of Tariff Regulations and Audited Data	MU	-83.062
E_P	Energy purchased	$E_P = E_{sys}$: ii)+iii)+iv)+v)-vi)	MU	6253.157
E_{Adm}	Energy entitled for purchase	$E_{SL}/(1-t)+(E_{SC}+E_O)/(1-d)$ - i)-E	MU	7017.881
E_E	Difference between actual energy purchased and energy entitled for purchase	E_P-E_{Adm}	MU	-764.723
C_D	Cost Disallowed		Rs Lakhs	
A	Adjustment, if any, to be made in 2023-24 to account for any excess/ shortfall in recovery of fuel and power purchase cost in the past adjustment periods based on directions/ orders of the Commission		Rs Lakhs	
FPPC	**Gross Redetermined Fuel and Power Purchase Cost for 2023-24 prior to adjustments relating to Schedule - 9B**	$FC+(PPC-C_D)-(\underline{+}A)$	Rs Lakhs	**562528.24**

In terms of Note under Table D1, Schedule 9A of Tariff Regulations, the Company is entitled to additional units, claim towards which have not been included in this Petition and will be claimed in the future.

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COST OF FUEL - Normative

2023-24

STATION	DERIVATION	UNIT	*Budge Budge*	*Southern*	*Overall*
Sent out Energy - overall	A	MU	5296.279	582.264	5878.543
Less : Energy sold to persons other than own consumers and WBSEDCL including permissible losses	B	MU	79.570		79.570
Energy sent out for own consumers and WBSEDCL	C = A - B	MU	5216.709	582.264	5798.973
Auxiliary Consumption	B	MU	515.938	57.587	573.525
Generation	C = A + B	MU	5732.647	639.851	6372.498
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	9459	9474	
Heat Value of Blended Primary Fuel (Coal, Biomass pellet)	G	kCal/Kg	3576	4156	
Overall Permitted Heat	H=C*D	GCal	14159638.090	1855567.900	
Permitted Heat from Oil	I=C*E*F/10^3	GCal	70492.640	12730.092	
Permitted Heat from Blended Primary Fuel (Coal, Biomass Pellet)	J=H-I	GCal	14089145.450	1842837.808	
Permitted Oil Consumption	K=(I/F)*10^3	KL	7452.441	1343.687	
Permitted Blended Primary Fuel (Coal, Biomass Pellet) Consumption	L=J/G/.9925*10^3	Tonne	3969690.309	446766.972	
Cost of Oil per KL	M	Rs./KL	76640.30	75670.78	
Cost of Blended Primary Fuel (Coal, Biomass Pellet) per Tonne after due adjustment as per Annex A5	N	Rs./Tonne	4609.16	5830.08	
Cost of Oil	O=K*M/10^5	Rs. Lakhs	5711.57	1016.78	6728.35
Cost of Blended Primary Fuel (Coal, Biomass Pellet)	P=L*N/10^5	Rs. Lakhs	182969.32	26046.87	209016.19
Overall Cost of Fuel	Q=O+P	Rs. Lakhs	188680.89	27063.65	215744.54

Overall sale to persons other than own consumers and WBSEDCL in radial mode including permissible losses is 231.363 MU, inclding swap-out power of 151.792 MU which is valued in terms of APR-FPPCA Orders for FY16 to FY20. Kindly refer to Annex A8. For further details, please refer to Form 1.11.

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Stationwise Heat Value of Oil

2023-24	Budge Budge Generating Station	Southern Generating Station
Month	**Heat Value** (KCal / Litre)	**Heat Value** (KCal / Litre)
Apr-23	9455	9450
May-23	9449	9461
Jun-23	9432	9473
Jul-23	9456	9457
Aug-23	9454	9452
Sep-23	9483	9459
Oct-23	9463	9458
Nov-23	9454	9522
Dec-23	9452	9519
Jan-24	9477	9457
Feb-24	9456	9456
Mar-24	9482	9522
2023-24	9459	9474

Certificates of heat value of oil are submitted in Annex C28, Volume 3 of this petition.
Technical Certificates by NABL accredited agency are placed in pages 106 to 129 of Volume 9 of this petition.

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CESC LIMITED

Budge Budge Generating Station Heat Value Summary - 2023-24

Source	Mode	Grade	Coal Receipt in (%)	Total Moisture (%)	Air Dried Moisture (%)	GCV Air Dried (Kcal/Kg)	GCV As Received (Kcal/Kg)	GCV As Received - 120 (Kcal/Kg)
ECL Linkage	Rail	G3	0.243%	12.40	5.71	5815	5402	5282
ECL Linkage	Rail	G4	11.940%	13.74	6.07	5502	5053	4933
ECL Linkage	Rail	G5	1.592%	12.44	5.06	5211	4806	4686
ECL Linkage	Rail	G6	0.120%	3.89	1.10	4925	4786	4666
ECL Linkage	Rail	G7	0.190%	3.96	1.54	4629	4515	4395
ECL Linkage	Rail	G8	0.504%	3.58	1.54	4309	4220	4100
ECL Linkage	Rail	G10	0.210%	3.11	1.39	3706	3641	3521
BCCL Linkage	Rail	WIV	0.327%	3.90	1.29	4623	4501	4381
BCCL Linkage	Rail	WV	14.673%	3.70	1.40	4303	4203	4083
Captive ROM	Rail	G12	18.950%	7.39	1.47	3706	3483	3363
Captive Washed	Rail		13.662%	7.68	1.44	3859	3614	3494
ECL E-auction	Rail	G6	0.229%	3.25	1.14	4909	4804	4684
ECL E-auction	RCR	G6	0.029%	3.91	1.50	5032	4909	4789
ECL E-auction	RCR	G8	0.081%	3.43	1.40	4318	4229	4109
MCL E-auction	RCR	G12	8.829%	12.55	4.62	3402	3120	3000
BCCL E-auction	Rail	WCP	0.770%	6.10	1.57	3410	3253	3133
CCL E-auction	Rail	G9	0.115%	9.07	4.01	4023	3811	3691
CCL E-auction	RCR	G9	0.530%	12.95	6.27	4006	3720	3600
CCL E-auction	RCR	G10	1.224%	13.54	5.39	3712	3392	3272
CCL E-auction	RCR	G11	17.502%	13.53	4.17	3402	3069	2949
SECL E-auction	RCR	G11	5.736%	10.19	4.22	3404	3192	3072
CCL E-auction	Rail	G12	0.579%	10.35	4.70	3094	2911	2791
CCL E-auction	RCR	G12	1.963%	13.82	5.90	3096	2835	2715
Biomass			0.001%				3912	3792
Total			**100.000%**	**9.61**	**3.16**	**3958**	**3696**	**3576**

Note:

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Budge Budge Generating Station Heat Value Summary - 2023-24

1. GCV $_{\text{As Received}}$ has been derived after applying Moisture correction over GCV $_{\text{Air-Dried}}$ in terms of regulation 1.2.1(lxa) and para 6.2 of IS 1350(Part II), 1970

GCV $_{\text{As Received}}$ = GCV $_{\text{Air Dried}}$ x (1- Total Moisture %)/(1- Air Dried Moisture %)

2. The above computation has been done in accordance with the relevant Indian Standards, Regulation 1.2.1(lxa), Regulation 5.8.4 and Para 8.1 of Schedule 1 of the Tariff Regulations.

3. Consignment wise quality certification by third party selected from the list maintained by Coal India Limited, for domestic coal procured in 2023-24, have been placed in this Petition. The list of CIL for such tester is also placed in Volume 9. An Auditors' Certificate, certifying grade-wise "GCV as received" for the year 2023-24 has been furnished in the petition in Annex C29, Volume 3. Kindly refer to notes under Form D.

4. GCV 'As Received' being less than GCV 'As Billed' has been a pertinent issue plaguing the entire power sector in the country. The Hon'ble Supreme Court of India in its Judgment dated 05.10.2017 in Civil Appeal No. 179 of 2017 has held that heat value of coal on "as received" basis at generating station (not "as billed" heat value by the coal supplier) is required to be considered for determination of energy charges of the generating station. Variations in such heat value in excess of 600 kCal/kg has been observed in Forum of Regulators Report on "Factors affecting retail tariff of Electricity" for CERC in April 2021. MERC has allowed additional relaxations of 350 kCal/kg over and above 300 kCal/kg towards allowable GCV difference for Maharashtra State Power Generation Company Limited in Case no 132 of 2023 dated 01.03.2024. Further, actual variations up to 750 kCal/kg have been allowed, in addition to stacking loss, in the MERC Tariff Regulations, 2024. Furthermore, such difference of up to 20% have been effectively allowed by MPERC in their observations for Jhabua Power Limited in Case no 47 of 2020 dated 08.05.2021 wherein such GCV 'As Received' has been allowed in terms of their Tariff Regulations, through due prudence check of actual laboratory test reports.

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Southern Generating Station Heat Value Summary - 2023-24

Source	Mode	Grade	Plant Coal Receipt in %	Total Moisture (%)	Air Dried Moisture (%)	GCV Air Dried (Kcal/Kg)	GCV As Received (Kcal/Kg)	GCV As Received -120 (Kcal/Kg)
ECL Linkage	Rail	G3	0.408%	14.08	6.92	5803	5357	5237
ECL Linkage	Rail	G4	56.947%	14.88	6.49	5503	5009	4889
ECL Linkage	Rail	G5	5.998%	12.76	5.69	5217	4826	4706
CCL E-auction	RCR	G11	31.643%	16.04	5.23	3404	3016	2896
CCL E-auction	RCR	G12	0.835%	14.87	7.69	3108	2866	2746
MCL E-auction	RCR	G12	0.760%	15.12	8.28	3404	3150	3030
SECL E-auction	RCR	G11	3.410%	10.94	5.48	3425	3227	3107
Total			**100.000%**	**14.98**	**6.03**	**4716**	**4276**	**4156**

Note:

1. $GCV_{\text{As Received}}$ has been derived after applying Moisture correction over $GCV_{\text{Air-Dried}}$ in terms of regulation 1.2.1(lxa) and para 6.2 of IS 1350(Part II), 1970

$GCV_{\text{As Received}} = GCV_{\text{Air Dried}}$ x (1- Total Moisture %)/(1- Air Dried Moisture %)

2. The above computation has been done in accordance with the relevant Indian Standards, Regulation 1.2.1(lxa), Regulation 5.8.4 and Para 8.1 of Schedule 1 of the Tariff Regulations.

3. Consignment wise quality certification by third party selected from the list maintained by Coal India Limited, for domestic coal procured in 2023-24, have been placed in this Petition. The list of CIL for such tester is also placed in Volume 9. An Auditors' Certificate, certifying grade-wise "GCV as received" for the year 2023-24 has been furnished in the petition in Annex C29, Volume 3. Kindly refer to notes under Form D.

4. GCV 'As Received' being less than GCV 'As Billed' has been a pertinent issue plaguing the entire power sector in the country. The Hon'ble Supreme Court of India in its Judgment dated 05.10.2017 in Civil Appeal No. 179 of 2017 has held that heat value of coal on "as received" basis at generating station (not "as billed" heat value by the coal supplier) is required to be considered for determination of energy charges of the generating station. Variations in such heat value in excess of 600 kCal/kg has been observed in Forum of Regulators Report on "Factors affecting retail tariff of Electricity" for CERC in April 2021. MERC has allowed additional relaxations of 350 kCal/kg over and above 300 kCal/kg towards allowable GCV difference for Maharashtra State Power Generation Company Limited in Case no 132 of 2023 dated 01.03.2024. Further, actual variations up to 750 kCal/kg have been allowed, in addition to stacking loss, in the MERC Tariff Regulations, 2024. Furthermore, such difference of up to 20% have been effectively allowed by MPERC in their observations for Jhabua Power Limited in Case no 47 of 2020 dated 08.05.2021 wherein such GCV 'As Received' has been allowed in terms of their Tariff Regulations, through due prudence check of actual laboratory test reports.

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Blended Primary Fuel (Coal, Biomass Pellet) Mix : 2023-24

Budge Budge Generating Station

Grades	Grade Mix %	Heat Value KCal/kg
G3	0.243%	5282
G4	11.940%	4933
G5	1.592%	4686
G6	0.378%	4686
G7	0.190%	4395
G8	0.585%	4101
G9	0.644%	3616
G10	1.435%	3309
G11	23.238%	2980
G12	11.371%	2940
WIV	0.327%	4381
WV	14.673%	4083
WCP	0.770%	3133
Non-CIL Indigenous	18.950%	3363
Non-CIL Indigenous Washed	13.662%	3494
Biomass Pellet	0.001%	3363
Overall	100.000%	3576

Southern Generating Station

Grades	Grade Mix %	Heat Value KCal/kg
G3	0.408%	5237
G4	56.947%	4889
G5	5.998%	4706
G11	35.053%	2917
G12	1.595%	2881
Overall	100.000%	4156

Notes:

1. Heat value considered on 'as received' basis adjusted for stacking loss of 120 kCal/kg in terms of Regulation 5.8.4 read with Regulation 1.2.1 (lxa) as per third party tester selected from the list of CIL empanelled testing agency.

2. Auditors' Certificate on heat value of coal is submitted in Annex C29, Volume 3 of this petition. Kindly refer to notes under Form D.

COMPANY SECRETARY
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Statement 1

Coal Details for 2023-24
Budge Budge Generating Station

1. FSA Rail

Source	Grade	Quantity (%)	Basic Cost (Rs./Ton)	Rail Transport Cost (Rs./Ton)	Distance Slab as per Railway Freight Table (km)	Road Transport Cost (Rs./Ton)	Weighted Average Distance from Coal Mine to Siding	Handling and other Cost (Rs./Ton)	Total Cost (Rs./Ton)
ECL	G3	0.243%	5020	777	201-275		NA	174	5971
ECL	G4	11.940%	4818	727	201-275		NA	174	5719
ECL	G5	1.592%	4406	736	201-275		NA	174	5315
ECL	G6	0.120%	3730	734	201-275		NA	174	4638
ECL	G7	0.190%	3412	732	201-275		NA	174	4318
ECL	G8	0.504%	2811	734	201-275		NA	174	3719
ECL	G10	0.210%	2258	749	201-275		NA	174	3181
BCCL	WIV	0.327%	4043	871	276-350		NA	174	5088
BCCL	WV	14.673%	3828	878	276-350		NA	174	4879
Total		**29.801%**	**4236**	**804**			NA	**174**	**5214**

2. Captive

Source	Grade	Quantity (%)	Basic Cost (Rs./Ton)	Rail Transport Cost (Rs./Ton)	Distance Slab as per Railway Freight Table (km)	Road Transport Cost (Rs./Ton)	Weighted Average Distance from Coal Mine to Siding	Handling and other Cost (Rs./Ton)	Total Cost (Rs./Ton)
ROM	G12	18.950%	2411	756	201-275		NA	80	3246
Washed		13.662%	3310	756	201-275		NA	80	4145
Total		**32.612%**	**2787**	**756**			NA	**80**	**3623**

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Coal Details for 2023-24
Budge Budge Generating Station

3. E-Auction Rail

Source	Grade	Quantity (%)	Basic Cost (Rs./Ton)	Rail Transport Cost (Rs./Ton)	Distance Slab as per Railway Freight Table (km)	Road Transport Cost (Rs./Ton)	Weighted Average Distance from Coal Mine to Siding	Handling and other Cost (Rs./Ton)	Total Cost (Rs./Ton)
ECL	G6	0.229%	6657	770	201-275		NA	49	7477
CCL	G9	0.115%	3874	1299	501-600		NA	99	5273
CCL	G12	0.579%	4836	1300	501-600		NA	93	6228
BCCL	WCP	0.770%	5090	818	201-275 276-350		NA	-179	5729
Total		**1.692%**	**5132**	**1009**		-	NA	**-36**	**6105**

4. E-Auction RCR

Source	Grade	Quantity (%)	Basic Cost (Rs./Ton)	Rail Transport Cost (Rs./Ton)	Distance Slab as per Railway Freight Table (km)	Road Transport Cost (Rs./Ton)	Weighted Average Distance from Coal Mine to Siding	Handling and other Cost (Rs./Ton)	Total Cost (Rs./Ton)
ECL	G6	0.029%	6714	740	201-275		12	135	7589
ECL	G8	0.081%	4723	740	201-275		12	27	5490
CCL	G9	0.530%	6559	1212	426-500		14	27	7798

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CESC LIMITED

Coal Details for 2023-24
Budge Budge Generating Station

CCL	G10	1.224%	4866	1134	426-500	670	29	31	6701
CCL	G11	17.502%	4109	1298	426-500,501-600	726	14	44	6175
CCL	G12	1.963%	4531	1276	501-600	723	16	29	6558
SECL	G11	5.736%	3659	1445	651-700, 701-750	361	88	34	5500
MCL	G12	8.829%	3241	1124	501-600	1243	107	123	5731
Total		**35.894%**	**3912**	**1269**		**780**	**49**	**60**	**6020**
Adjustments (Contractual liability, grade adjustment - kindly refer to Note 3 under Statement 2)			117						**117**
Adjustments (supplementary - kindly refer to Note 11 under Statement 2)			35						**35**
Biomass		**0.001%**	13598						**13598**
Overall		**100.000%**	**3815**	**958**		**280**		**99**	**5152**

Notes :

1. Railway Transportation - Kindly refer to note 14 under statement 2 for details. Transportation charges (road and railways) are allowable under Regulation 1.2.1 (lvi) and Regulation 5.8.2 of the Tariff Regulations

2. Kindly refer to Note 6 of Statement 2 for details of e-auction coal procurement process and information furnished in this petition.

3. Cost of road transportation and handling are discovered on competitive bidding for each sources at relevant points of time on least cost of overall cost of freight, road and handling charges in consumers interests. Price discovery depends upon prevailing market demand supply conditions. The price discovery was through competitive bidding with prior newspaper publication. Relevant documents are placed in pages 67 to 202, 220 to 236, 247 to 349 of Volume 7 and pages 1 to 33, 64-65, 75 to 300 of Volume 8 of the petition. The discovery of prices are also affected by demand supply scenario at material point of time. The price discovery was through competitive bidding with prior newspaper publication.

4. Choice of sidings - Choice of sidings for procurement of e-auction coal depends on least pendency of rakes at siding, flexibility of rake placement and faster evacuation of coal, considering the availability of dedicated sidings dedicated for coal as well (to avoid contamination with other minerals and to avoid delay in loading time), and not purely on shortest distance alone. This has effectively ensured minimum prices on total landed cost basis and delivery within required timelines.

5. Benchmarking with CIL prices - CIL allows Surface Transportation charges at actual plus 10% beyond 20 Km in terms of prevailing notification (Volume 4, pages 279 to 288). Moreover, it is respectfully submitted that benchmarking of road transportation cost associated with RCR coal with only CIL notified Surface Transport Charges for limited distance inside the mine without taking into account evacuation infrastructure, applicability of road taxes on public roads outside own premises etc. is improper.

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CESC LIMITED

Coal Details for 2023-24
Budge Budge Generating Station

6. Handling related charges - The scope of work for Handling agent include a) transportation to siding through trucks, b) obtaining necessary clearances, c) co-ordination with the coal company, d) submission of statutory returns, e) ensuring health of wagons, f) indenting, timely placement, dispatch and delivery and g) monitoring of sizing and minimizing stone/shale etc. for FSA linkage coals through rails or through road. For E-auction RCR coal, additionally loading into trucks and unloading as well as loading to Rail is also responsibility of the Procurer which is delegated to the Handling agents as the contractual rate works out cheaper to employing own manpower. Coal Handling agents were identified through competitive bidding. Kindly refer to Note 15, 16 under Statement 2 and Statement 3 for details of handling and other incidental charges. Handling charges are allowed in terms of regulation 1.2.1 (lvi) and regulation 5.8.2 of the Tariff Regulations.

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CESC LIMITED

Statement 2

BUDGE BUDGE GENERATING STATION

COST OF BLENDED PRIMARY FUEL (COAL, BIOMASS PELLET)

2023-24

Rs/Tonne

Source	Grade	Basic	Sizing Charges	Royalty	Charges to DMF	Charges to NMET	Evacuation Charges	R.E. CESS	P. E. CESS	Surface Transport Charges	Washing charges, Admin Charges, Forest Transit fee, Covid cess Management Charges etc.	Miscellaneous cess and statutory charges	Assesable Value	GST	GST Compensation Cess	Underloading Charges	Coal Cost per MT
ECL-FSA Rail	G3	3408	87	7	2	0.1	60	631	158	73	-	2	4427	221	400	-28	5020
ECL-FSA Rail	G4	3230	87	7	2	0.1	60	602	151	76	-	2	4216	211	400	-8	4818
ECL-FSA Rail	G5	2906	87	6	2	0.1	60	549	137	78	-	2	3828	191	400	-14	4406
ECL-FSA Rail	G6	2381	87	6	2	0.1	60	465	116	72	-	2	3192	160	400	-21	3730
ECL-FSA Rail	G7	2090	87	6	2	0.1	60	387	97	151	-	2	2881	144	400	-14	3412
ECL-FSA Rail	G8	1537	87	4	1	0.1	60	295	74	252	-	2	2312	116	400	-17	2811
ECL-FSA Rail	G10	1120	87	4	1	0.1	60	207	52	268	-	2	1801	90	400	-33	2258
BCCL-FSA Rail	WIV	2600	87	364	109	7	60	-	-	213	11	26	3478	174	400	-9	4043
BCCL-FSA Rail	WV	2427	87	340	102	7	60	-	-	212	11	24	3270	163	400	-6	3828
ECL-E-Auction Rail	G6	5065	87	6	2	0.1	60	507	127	107	-	2	5962	298	400	-2	6657
CCL-E-Auction Rail	G9	2484	87	348	104	7	60	-	-	99	128	-	3317	166	400	-9	3874
CCL-E-Auction Rail	G12	3037	87	425	128	9	60	-	-	359	128	-	4232	212	400	-8	4836
BCCL-E-Auction Rail	WCP	4105	-	-	-	-	60	-	-	263	-	41	4469	223	400	-3	5090
ECL-E-Auction RCR	G6	5175	87	6	2	0.1	60	507	127	49	-	2	6014	301	400	-	6714
ECL-E-Auction RCR	G8	3523	87	4	1	0.1	60	295	74	71	-	2	4117	206	400	-	4723
CCL-E-Auction RCR	G9	4739	-	663	199	13	60	-	-	46	145	-	5866	293	400	-	6559
CCL-E-Auction RCR	G10	3422	-	479	144	10	60	-	-	46	75	18	4253	213	400	-	4866
CCL-E-Auction RCR	G11	2773	68	388	116	8	60	-	-	46	72	-	3532	177	400	-	4109
CCL-E-Auction RCR	G12	3104	82	435	130	9	60	-	-	46	68	-	3934	197	400	-	4531
SECL-E-Auction RCR	G11	2444	68	342	103	7	60	-	-	47	7	27	3104	155	400	-	3659
MCL-E-Auction RCR	G12	2113	87	296	89	6	60	-	-	55	-	-	2706	135	400	-	3241
Captive ROM	Indigenous ROM	1451	87	3	0.3	0.1	50	179	45	138	103	2	2057	311	43	-	2411
Captive Washed	Indigenous Washed	1802	108	3	0.3	0.1	50	223	56	211	410	2	2865	391	53	-	3310
Biomass	Biomass	12950											12950	648			13598
	Overall													231	285		3663
	Contractual liability - Kindly refer to note 3																74
	Prior year grade adjustment																44
	Supplementary adjustments - Kindly refer to note 11																35
	Total Landed without freight																3815
	Freight and other freight																1337
	Total																5152

COMPANY SECRETARY
CESC LIMITED

Notes:

1. Actual cost per Tonne of coal are furnished in this form. Wherever applicable, relevant notifications of appropriate authorities and sample copies of bills are enclosed for ease of reference. Auditor's Certificate on coal consumption and price of Rs. 5109.69 / Tonne, biomass of Rs. 13598 / Tonne is placed in Annex C19 in Volume 3 (Pages 291 to 294 of Volume 3) resulting in overall consumption price of Rs. 5109.81 / Tonne. Reconciliation between purchase rate of Rs. 5152 / Tonne as shown above and consumption price of Rs. 5109.81 / Tonne is shown in note 15 below.

2. - Basic cost is as per price notifications dated 30 May 2023, 27 November 2020, 20 October 2020, 29 December 2018 and 29 January 2019. Above Notifications are placed in pages 261 to 268, 270 and 274 of Volume 4 of the petition.

- Surface Transportation Charges are as per notifications dated 8 February 2024, 30 September 2022, 3 November 2022,19 January 2022, 23 June 2021, 3 December 2020, 1 February 2024, 1 August 2023 and 1 August 2022. Notifications are enclosed in pages 279 to 288 of Volume 4 of the Petition.

- Crushing Charges /Sizing Charges are as per notification dated 31 August 2017. Notification is enclosed at pages 276 to 278 of Volume 4 of the Petition.

- Royalty is as per notification dated 10 May 2012 of Ministry of Coal. Notification is enclosed at pages 294 to 295 of Volume 4 of the petition.

- GST Compensation Cess is as per notification dated 28 June 2017 of Ministry of Finance. Notification is enclosed at page 320 to 324 of Volume 4 of the Petition.

- GST on coal is 5% (2.5% CGST + 2.5% SGST or 5% IGST) as applicable. Relevant notification and sample bills are placed in pages 325 to 326 of Volume 4 and pages 21 to 56 of Volume 6 of the petition respectively.

- Charges to NMET and DMFT are as per notifications dated 20 October 2015 and 26 March 2015. Notifications are enclosed at pages 301 to 305 of Volume 4 of the petition.

- R.E. Cess, P.E. Cess, Stowing Excise Duty, AMBH cess, MADA tax etc. as per Notification dated 12 December 2007 enclosed at pages 296 to 300 of Volume 4 of the petition.

- Evacuation Facility Charge as per Notifications dated 19 December 2017 and 30 July 2021. Notifications are placed at pages 317 to 318 of Volume 4 of the petition.

Sample bills to illustrate each price component are placed in pages 21 to 56, 66 to 80 of Volume 6 of the petition.

3. Current rate Schedule of CIL enclosed in Appendix for comprehensive details. As per Fuel Supply Agreement with Coal India Limited, contractual liability of about Rs. 74 / Tonne incurred for the year concerned. Prior year grade adjustment impact is about Rs. 44 / Tonne. Sample bills are enclosed in pages 160 to 171 of Volume 6 of the petition. FSAs are in the records of the Hon'ble Commission.

4. For captive coal, while the Basic price shown above includes reserve price of Rs. 100 / Tonne and additional premium paid of Rs. 370 / Tonne, only reserve price of Rs. 100 / Tonne has been considered in terms of applicable statute in arriving at admissible fuel cost.

5. Cost of Captive washed coal has been considered at cost of captive indigenous coal, grossed up with washery yield of 80.512%.

6. E-auction: Reserve price was itself higher than 20-30% over notified price on all occasions. Coal procurement through e-auction was to augment supply from designated sources as also to maintain adequate coal stock. Coal procured from ECL (G6 Rail, G6 RCR), CCL (G11 RCR) and MCL (G12 RCR) were booked through e-auctions held in 2022-23. Details relating to notice for sale of coal, sale intimation notices pertaining bid price discovered are enclosed in pages 1 to 233 of Volume 5 of the petition. Coal procurement through e-auction route is enabled through Regulation 5.8.2 of the Tariff Regulations.

7. Surface transportation charges for coal procured from different sources are in terms of applicable notifications from CIL subsidiaries for relevant distances involved. For captive ROM coal, distance from mine to siding is about 12 km and actual surface transportation charges incurred is Rs. 138 per Tonne. However, for Captive washed coal, transportation charges include transportation of coal from mine to washery (distance about 3 km) and from washery to siding (distance about 14 km). Respective actual charges incurred is Rs. 68 per tonne (charged on ROM coal and grossed up by washery yield) and Rs. 143 per tonne on washery output. Kindly refer to note 2 for aplicable notifications. Transportation charges are allowable under Regulation 1.2.1 (lvi) and Regulation 5.8.2 of the Tariff Regulations

8. Miscellaneous cess and statutory charges include PWD Cess (Re. 1 per tonne for ECL, 0.50 per tonne for captive ROM), Road Cess (Rs. 0.50 per tonne for captive ROM), AMBH (Re. 1 per tonne for ECL and captive ROM), MADA (1% on basic price for BCCL), CG Development Cess (Rs. 11.25 per tonne for SECL RCR and CCL RCR), CG Environment Cess (Rs. 11.25 per tonne for SECL RCR and CCL RCR), Terminal tax (0.2% on basic and sizing for SECL RCR), Service charge (Rs. 20 per tonne for CCL G10 RCR), Bazar Tax (1% on basic price for BCCL e-auction) as applicable. Relevant notifications are placed in pages 289, 296 to 300 of Volume 4 of the petition. Such charges are allowable under Regulation 5.8.2 of the Tariff Regulations.

9. Average Incidental charges include Washing charges (Rs. 307 per Tonne for Captive washed coal), Administration charges (Rs. 77 per Tonne for CCL RCR), Management charges (Re. 1 per tonne for BCCL, CCL Rail and CCL RCR), Covid Cess (Rs. 10 per tonne for BCCL, CCL Rail and CCL RCR), Transit Fee (Rs. 57 per Tonne for CCL Rail, CCL RCR, MCL RCR, SECL RCR), Composition User Fee (Rs. 60 per tonne for CCL Rail) on coal quantity as applicable. Relevant notifications are placed in pages 306 to 316 and 319 of Volume 4 of the petition. Sample invoices are placed in pages 21 to 56 of Volume 6 of the petition. Such charges are allowable under Regulation 1.2.1 (lvi) of the Tariff Regulations.

COMPANY SECRETARY
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Notes:

10. Royalty for coal sourced from mines of West Bengal are imposed at a fixed rate (Rs. 4.3 / Te to Rs. 7.0 / Te based on coal quality), while for coal sourced from outside West Bengal carry royalty at 14% ad-valorem basis. GST for all coal, other than captive, is 5% on assessable value. However, for captive coal, GST at 18% is applied on support services to mining and on Additional Premium, Fixed Rate, Royalty etc. on Reverse Charge Basis. A writeup, applicability of GST on different cost components and breakup of GST in Rs. per tonne are placed in pages 296 to 329 of Volume 5 of the Petition. Sample Bills are placed in pages 21 to 56,66 to 80 of Volume 6 of the petition. Rs. 400 per tonne GST Compensation Cess are not applicable on captive coal. GST Compensation Cess shown is not claimed as the same is for rejects.

11. Supplementary adjustments include, inter alia, differential rate for applicable charges on ad-valorem basis, siding charges, siding loss, auction processing fees etc. Impact of all these are about Rs. 35 / Tonne which are not included in above rates. Sample illustrative bills are enclosed in the pages 172 to 190 of Volume 6 of the petition.

12. Railway freight and associated charges of Rs 1337 / MT not included in the above rates.

13. Consumption rate of primary blended fuel has been arrived at on the basis of rate of quantity purchased, adjusted for opening and closing stock.

Particulars	Tonne (MT)	Rate (Rs./T)
Opening stock	340807	4592
Purchase	3488683	5152
Closing Stock	306248	5015
Consumption (Auditors' Certificate placed in Annex C19 in Volume 3)	3523242	5110

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CESC LIMITED

Notes:

14. Freight is charged by Indian Railways on full carrying capacity of wagons and not on the actual quantity loaded. Railway wagons are often not capable to carry upto the original carrying capacity due to ageing. Stenciled capacity of wagons is the allowable capacity which can be safely loaded onto a particular wagon considering its age. Overloading charges are computed on the basis of the permissible carrying capacity of wagons specified by the Indian Railways. CIL refunds for underloading on the basis of difference of actual weight of coal and the stenciled capacity; hence, cost for carriage based on carrying capacity is not neutralised by compensation for underloading. Due to this reason and imposition of GST, actual railway freight on Rs./Tonne basis is normally higher than the rates provided in the railway freight table placed in pages 8 to 10 of Volume 6 of the petition. Railway freight is being recovered in terms of Regulation 1.2.1 (lvi) and Regulation 5.8.2 of the Tariff Regulations. Relevant circular on Railway Freight is enclosed in pages 8 to 10 of Volume 6 of the Petition. Notification relating to imposition of GST on railway freight and other associated charges are placed in pages 13 to 20 of Volume 6 of the petition. Sample copies of the bills / railway receipts and a summary of railway freight based on such receipts are enclosed in pages 21 to 56 and 81 of Volume 6 of the petition.

Rail Freight Charges	Basis
Base Freight Rate	Charged on the Permissible Carrying Capacity of the wagon instead of actual weight being transported.
Overloading Charge	Charged on the load in excess of the Permissible Carrying Capacity of the wagon.
Underloading Charge	Seller to bear underloading charges based on difference of actual weight and Stenciled Carrying Capacity / Permissible Carrying Capacity, whichever is lower.
Engine Haulage Charges	Engine Haulage Charges is levied in case Railway loco is utilized for sending wagon back to loading point for load adjustment or Railway Loco is specifically brought from other station.
Demurrage Charge	Demurrage Charge is levied for the detention of railways rolling stock beyond prescribed free time. At present, rate of Demurrage Charge is Rs 150/- per wagon per hour or part of an hour.
Siding Charge	Siding Charges are charges levied for hauling a rake (Freight Train) between Railway serving station and its siding for loading / unloading of Goods.
Shunting Charges	Shunting Charge is levied for the utilization of Railway Loco to perform shunting operation on the Freight Train.
Terminal Charge	Charged on both inward and outward traffic handled at Railway sidings
GST	Charged at the rate of 5% on Base Freight Charge and Other Freight Charges

15. For RCR coal, available nearby railway sidings were explored and selection was done considering least cost of transportation and handling based on the L1 prices offered under competitive bidding, as well as other parameters such as, whether sidings are operational or not, whether length of the siding could accommodate entire rake so as to minimise loading time, and whether such sidings were used exclusively for loading coal into railway rakes. Choice of sidings for procurement of e-auction coal have been exercised considering least pendency of rakes at siding, flexibility of rake placement and faster evacuation of coal, considering the availability of sidings dedicated for coal as well (to avoid contamination with other minerals and to avoid delay in loading time), and not purely on shortest distance alone. This has effectively ensured minimum prices on total landed cost basis and delivery within required timelines. The price discovery was through competitive bidding with prior newspaper publication. Relevant documents are placed in pages 67 to 202, 220 to 236, 247 to 349 of Volume 7 and pages 1 to 33, 64-65, 75 to 300 of Volume 8 of the petition. The discovery of prices are also affected by demand supply scenario at material point of time. CIL allows Surface Transportation charges at actual plus 10% beyond 20 Km in terms of prevailing notification (Volume 4, pages 279 to 288). Moreover, it is respectfully submitted that benchmarking of road transportation cost associated with RCR coal with only CIL notified Surface Transport Charges for limited distance inside the mine without taking into account evacuation infrastructure, applicability of road taxes on public roads outside own premises etc. is improper.

16. Coal Handling Agents are engaged to ensure timely delivery of coal through close liaison and co-ordination with various agencies, e.g. Coal India subsidiaries, Indian Railways etc. and the associated costs have been shown as Handling and Coal Co-ordination Charge. The scope of work for Handling agent include a) transportation to siding through trucks, b) obtaining necessary clearances, c) co-ordination with the coal company, d) submission of statutory returns, e) ensuring health of wagons, f) indenting, timely placement, dispatch and delivery and g) monitoring of sizing and minimizing stone/shale etc. for FSA linkage coals through rails or through road. For E-auction RCR coal, additionally loading into trucks and unloading as well as loading to Rail is also responsibility of the Procurer which is delegated to the Handling agents as the contractual rate works out cheaper to employing own manpower. Coal Handling agents were identified through competitive bidding. Sample illustrative documents (Request for Qualification, Note for Approval and Work Orders as well as sample illustrative bills) are placed in the Appendix in pages 1 to 349 of Volume 7 and pages 1 to 300 of Volume 8 of the petition. Handling charges are allowed in terms of regulation 1.2.1 (lvi) and regulation 5.8.2 of the Tariff Regulations.

17. Siding / Trip Basis Charge – Coal is transported to Budge Budge Generating Station (BBGS) upper yard near the railway station at Budge Budge. The same is then transported to the generating plant which is about 7 kilometers away from the abovementioned railway station yard. Some oil installations are located in this route and therefore electrification in this route was not permitted. Hence, diesel engines are engaged for transportation of coal through this path. Railways imposes trip basis charge for involving diesel engines in this route. Sample illustrative bills are placed in pages 141 to 146 of Volume 6 of the petition.

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Notes:

18. FCI Charge – The 7 kilometer railway route from upper yard near the railway station at Budge Budge to the plant consists of two parts, 4 kilometer path through Food Corporation of India (FCI) campus and 3 kilometer path beyond FCI campus. The 4 km track within the FCI campus is used to carry wagons of FCI as well as meant for BBGS plant. Railways issue bills to FCI for maintenance of 4 k.m. track within FCI campus. FCI in turn issues bills to BBGS on a proportionate basis. Sample illustrative bill is placed in pages 140 of Volume 6 of the petition.

19. Railway Track Maintenance Charge– Beyond the FCI campus, 3 kilometer track is maintained by an agency having requisite expertise. The same agency is also involved in railway track maintenance within plant for BBGS. Charges for the same is shown as Railway Track Maintenance.

20. Demurrage Charge – Demurrage is detention of a railway wagon beyond the stipulated time allowed for loading and unloading and the related charge for the event is defined as demurrage charge. Railway imposes charge pertaining to unloading end on CESC. Time permitted to unload wagons is called the 'free time'. Free time for BOBR wagon is 2.5 hours and the same is 7 hours for BOXN wagon. The demurrage rate increases as the time incurred for unloading increases. Moreover, fraction of an hour is rounded up to the next higher integer (hour). Relevant notifications are placed in pages 83 to 132 of Volume 6 of the petition.
BBGS has the scope of operating two wagon tipplers on a parallel basis to unload two rakes involving BOXN wagons. However, there are certain practical difficulties of operating two wagon tipplers in parallel. CESC has repeatedly requested Railway authority not to send two rakes simultaneously consisting of BOXN wagons. However, the prayers have fallen on deaf ears. This accentuates the problem further. Sample illustrative bills are placed in pages 133 to 136 of Volume 6 of the petition.

21. Distance of coal mines from nearest siding and Wt. avg. distance for multiple locations of a particular source has been furnished in the petition

22. All the above charges are covered under the definition of Fuel cost in Regulation 1.2.1 (lvi) / 5.8.2 of Tariff Regulations.

COMPANY SECRETARY
CESC LIMITED

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	1451
2.	Basic cost as per APR-FPPCA Orders for FY16 to FY19	Rs. / MT	100
3.	Adjustment rate for ROM coal (3=2-1)	Rs. / MT	1351
4.	Adjustment rate for Washed coal (4 = 3/0.80512)	Rs. / MT	1678
5.	% mix of Captive ROM coal	%	18.950%
6.	% mix of Captive Washed coal	%	13.662%
7.	Adjustment rate for Budge Budge (7 = 3*5+4*6)	Rs. / MT	485.26
8.	Impact of GST Compensation Cess on rejects *	Rs. / MT	15.39
9.	Overall adjustment rate for Budge Budge (9 = 7 + 8)	Rs. / MT	500.65

* GST Compensation Cess amounting to Rs. 53 / Tonne and Rs. 43 / Tonne have been shown against Indigenous Washed and Indigenous ROM coal respectively in Statement 2, volume 2 of this Petition. This GST Compensation Cess pertains to sale of washery rejects. Accordingly, cost not claimed on this account is Rs. (53 x 13.662% + 43 x 18.950%) = Rs. 15.39 / Tonne.
Details of captive coal and applicable taxes on captive coal have been placed in pages 237 to 329 of Volume 5 of the petition.

COMPANY SECRETARY
CESC LIMITED

Statement 3

Break-up of Transportation & Other costs of Coal
Budge Budge (2023-24)

Rs./Tonne

Elements of Costs	Sources											
	BCCL Linkage	ECL Linkage	BCCL e-Auction Rail	ECL e-Auction Rail	CCL e-Auction Rail	ECL e-Auction RCR	CCL e-Auction RCR	MCL e-Auction RCR	SECL e-Auction RCR	Captive Indigenous	Captive Washed	Overall
Railway Freight	877	729	818	770	1300	740	1284	1124	1445	756	756	958
Road							704	1243	361			280
Charges for transfer from railway siding to station siding through line located within FCI campus												1
Demurrage Charge												2
Handling, Coal Co-ordination, sampling Charge	152	152	-179	27	72	33	19	101	12	57	57	77
Railway track maintenance												1
Siding Charges etc.												18

Transportation and other cost of coal under this form for Budge Budge Generating Station works out to 1337 Rs./Tonne

Contractor deployed for handling, coal co-oridination job for coal procured from BCCL under linkage, had provided compensation based on contractual obligations.

Kindly refer to Notes 14 to 22 of Statement 2 for details.

COMPANY SECRETARY
CESC LIMITED

Statement 4

Details of Railway sidings for Coal procured in 2023-24
Budge Budge Generating Station

1. FSA Rail

Source	Grade	Colliery Name	Distance of Siding from Colliery (km)	Siding Code	Siding Name	Distance Slab between Siding and Generating station siding as per Railway Freight Table (km)	Distance between Siding and Generating station siding as per Railway Freight Table (km)
ECL	G3	TILABONI	3-10	BCDL	BANKOLA-1	201-275	218
ECL	G3	SHANKARPUR	3-10	BCDL	BANKOLA-1	201-275	218
ECL	G4	SONEPURBAZARI-PATCH	3-10	PSBP	PANDEBASHAR-SONEPURBAZARI	201-275	231
ECL	G4	SONEPURBAZARI-PATCH1	3-10	PSBP	PANDEBASHAR-SONEPURBAZARI	201-275	231
ECL	G4	SONEPURBAZARI-PATCH2	3-10	PSBP	PANDEBASHAR-SONEPURBAZARI	201-275	231
ECL	G4	JHANJRA	3-10	POCP	PANDABESWAR-1	201-275	240
ECL	G4	BANCOLA-1	0-3	BCDL	BANKOLA-1	201-275	218
ECL	G4	KUMARDIHI-A	3-10	BCDL	BANKOLA-1	201-275	218
ECL	G4	KHENDRA	0-3	BCDL	BANKOLA-1	201-275	218
ECL	G4	SONEPURBAZARI	3-10	PSBP	PANDEBASHAR-SONEPURBAZARI	201-275	231
ECL	G4	SHYAMSUNDARPUR	3-10	BCDL	BANKOLA-1	201-275	218
ECL	G4	SHANKARPUR	3-10	BCDL	BANKOLA-1	201-275	218
ECL	G4	TILABONI	3-10	BCDL	BANKOLA-1	201-275	218
ECL	G4	AMRITNAGAR	10-20	PSCE	PARASCOLE EAST	201-275	211
ECL	G5	JHANJRA PROJECT	3-10	POCP	PANDABESWAR-1	201-275	240
ECL	G5	JHANJRA PROJECT	3-10	POCP	PANDABESWAR-1	201-275	240
ECL	G5	JHANJRA PROJECT	3-10	POCP	PANDABESWAR-1	201-275	240
ECL	G5	JHANJRA PROJECT	3-10	POCP	PANDABESWAR-1	201-275	240
ECL	G5	JHANJRA	3-10	POCP	PANDABESWAR-1	201-275	240
ECL	G5	JHANJRA PROJECT	3-10	POCP	PANDABESWAR-1	201-275	240
ECL	G5	JHANJRA PROJECT	3-10	POCP	PANDABESWAR-1	201-275	240
ECL	G5	JHANJRA	3-10	POCP	PANDABESWAR-1	201-275	240
ECL	G5	JHANJRA	3-10	POCP	PANDABESWAR-1	201-275	240

COMPANY SECRETARY
CESC LIMITED

Statement 4

Details of Railway sidings for Coal procured in 2023-24
Budge Budge Generating Station

ECL	G5	JHANJRA	3-10	POCP	PANDABESWAR-1	201-275	240
ECL	G5	JHANJRA	3-10	POCP	PANDABESWAR-1	201-275	240
ECL	G5	JHANJRA	3-10	POCP	PANDABESWAR-1	201-275	240
ECL	G5	JHANJRA PROJECT	3-10	POCP	PANDABESWAR-1	201-275	240
ECL	G5	JHANJRA PROJECT	3-10	POCP	PANDABESWAR-1	201-275	240
ECL	G5	JHANJRA PROJECT	3-10	POCP	PANDABESWAR-1	201-275	240
ECL	G5	JHANJRA PROJECT	3-10	POCP	PANDABESWAR-1	201-275	240
ECL	G5	NARAYANKURI OCP	3-10	POCP	PANDABESWAR-1	201-275	240
ECL	G6	DABOR	3-10	BJSP	SALANPUR-1	201-275	252
ECL	G6	BONJEMEHARI	0-3	BJSP	SALANPUR-1	201-275	252
ECL	G7	MOHONPUR	>20	BJSP	SALANPUR-1	201-275	252
ECL	G8	GOURANDIH	>20	BJSP	SALANPUR-1	201-275	252
ECL	G8	ITAPARA OCP	3-10	BJSP	SALANPUR-1	201-275	252
ECL	G10	BEGUNIA	>20	BJSP	SALANPUR-1	201-275	252
ECL	G10	GOURANDIH	>20	BJSP	SALANPUR-1	201-275	252
BCCL	WIV	PHULARITAND OCP	3-10	KLSK	KKC LINK	276-350	331
BCCL	WIV	DAMODA	3-10	KLSK	KKC LINK	276-350	331
BCCL	WIV	PHULARITAND UG	3-10	KLSK	KKC LINK	276-350	331
BCCL	WV	PHULARITAND OCP	3-10	KLSK	KKC LINK	276-350	331
BCCL	WV	MURAIDIH	3-10	KLSK	KKC LINK	276-350	331

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CESC LIMITED

Statement 4

Details of Railway sidings for Coal procured in 2023-24
Budge Budge Generating Station

2. Captive

Source	Grade	Colliery Name	Distance of Siding from Colliery (km)	Siding Code	Siding Name	Distance Slab between Siding and Generating station siding as per Railway Freight Table (km)	Distance between Siding and Generating station siding as per Railway Freight Table (km)
ROM	G11	SARISHATALI	12	ICML	ICML	201-275	233
Washed	WASHED	ICML - WASHERY	3 to washery and 14 from washery to siding	ICML	ICML	201-275	233

3. E-auction Rail

Source	Grade	Colliery Name	Distance of Siding from Colliery (km)	Siding Code	Siding Name	Distance Slab between Siding and Generating station siding as per Railway Freight Table (km)	Distance between Siding and Generating station siding as per Railway Freight Table (km)
ECL	G6	MOHONPUR	>20	BJSP	SALANPUR-1	201-275	252
ECL	G6	BONJEMEHARI	0-3	BJSP	SALANPUR-1	201-275	252
CCL	G9	MAGADH	>20	PLCP	PHULBASIA	501--600	538
CCL	G12	MAGADH	>20	PLCP	PHULBASIA	501--600	538
CCL	G12	AMRAPALI	>20	PLCP	PHULBASIA	501--600	538
BCCL	WCP	DOHIBARI WASHERY	>20	NLCP	NLOCP	201-275	252
BCCL	WCP	BHELATAND WASHERY	>20	PBWB	BHELATAND	276-350	314

COMPANY SECRETARY
CESC LIMITED

Statement 4

Details of Railway sidings for Coal procured in 2023-24
Budge Budge Generating Station

4. E-auction RCR

Source	Grade	Colliery Name	Distance of Siding from Colliery (km)	Siding Code	Siding Name	Distance Slab between Siding and Generating station siding as per Railway Freight Table (km)	Distance between Siding and Generating station siding as per Railway Freight Table (km)
ECL	G8	BEGUNIA	12	ICML	ICML	201-275	233
CCL	G9	ASHOK	14	RLCM	RAJDHAR	426-500	467
CCL	G10	ASHOK	14	RLCM	RAJDHAR	426-500	467
CCL	G10	TETARIAKHAR	30	TPST	TORI	426-500	489
CCL	G11	MAGADH	40	TPST	TORI	426-500	489
CCL	G11	AMRAPALI	12	SSCS	SHIVPORE	501-600	559
CCL	G11	ASHOK	14	RLCM	RAJDHAR	426-500	467
CCL	G11	MAGADH	17	BLCL	BUKRU	501-600	528
CCL	G11	AMRAPALI	17	BLCL	BUKRU	501-600	528
CCL	G12	MAGADH	17	BLCL	BUKRU	501-600	528
CCL	G12	AMRAPALI	12	SSCS	SHIVPORE	501-600	559
SECL	G11	GEVRA	118	BEMR	BHATIA ENERGY AND MINERALS	651--700	668
SECL	G11	KUSMUNDA	110	BEMR	BHATIA ENERGY AND MINERALS	651--700	668
SECL	G11	KUSMUNDA	40	IUIK	INDUS UDYOG AND INFRASTRUCTURE	701--750	729
SECL	G11	KUSMUNDA	50	PMCJ	MAHAVIR COAL WASHRIES	701--750	734
MCL	G12	BHUBANESWARI	115	MMIS	MESCO	401-425	404
MCL	G12	ANANTA	115	MMIS	MESCO	401-425	404
MCL	G12	ANANTA	70	HND	HINDOL ROAD	501-600	516
MCL	G12	BHUBANESWARI	70	HND	HINDOL ROAD	501-600	516

COMPANY SECRETARY
CESC LIMITED

Statement 5

Details of RCR distance for Coal procured in 2023-24
Budge Budge Generating Station

Coal Mine	Coal Company	Mode	Grade	Siding Name	Siding Selection Criteria	Coal Received (MT)	Road Distance (km)
BEGUNIA	ECL	E-auction RCR	G6	ICML	Least transportation and handling cost	1020	12
BEGUNIA	ECL	E-auction RCR	G8	ICML	Least transportation and handling cost	2825	12
ASHOK	CCL	E-auction RCR	G9	RAJDHAR	Least transportation and handling cost	18479	14
ASHOK	CCL	E-auction RCR	G10	RAJDHAR	Least transportation and handling cost	3644	14
TETARIAKHAR	CCL	E-auction RCR	G10	TORI	Least transportation and handling cost	39067	30
	CCL G10			Overall		42710	29
MAGADH	CCL	E-auction RCR	G11	TORI	Least transportation and handling cost	1322	40
AMRAPALI	CCL	E-auction RCR	G11	SHIVPORE	Least transportation and handling cost	383724	12
AMRAPALI	CCL	E-auction RCR	G11	BUKRU	Least transportation and handling cost	2188	17
ASHOK	CCL	E-auction RCR	G11	RAJDHAR	Least transportation and handling cost	32860	14
MAGADH	CCL	E-auction RCR	G11	BUKRU	Least transportation and handling cost	190370	17
	CCL G11			Overall		610464	14
MAGADH	CCL	E-auction RCR	G12	BUKRU	Least transportation and handling cost	56245	17
AMRAPALI	CCL	E-auction RCR	G12	SHIVPORE	Least transportation and handling cost	12223	12
	CCL G12			Overall		68468	16

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GEVRA	SECL	E-auction RCR	G11	BHATIA ENERGY AND MINERALS	Least transportation and handling cost	24488	118
KUSMUNDA	SECL	E-auction RCR	G11	BHATIA ENERGY AND MINERALS	Least transportation and handling cost	108288	110
KUSMUNDA	SECL	E-auction RCR	G11	INDUS UDYOG AND INFRASTRUCTUR	Least transportation and handling cost	52002	40
KUSMUNDA	SECL	E-auction RCR	G11	MAHAVIR COAL WASHRIES	Least transportation and handling cost	15347	50
SECL G11				Overall		200125	88
BHUBANESWARI	MCL	E-auction RCR	G12	MESCO	Least transportation and handling cost	147203	115
ANANTA	MCL	E-auction RCR	G12	MESCO	Least transportation and handling cost	105402	115
ANANTA	MCL	E-auction RCR	G12	HINDOL ROAD	Least transportation and handling cost	37163	70
BHUBANESWARI	MCL	E-auction RCR	G12	HINDOL ROAD	Least transportation and handling cost	18191	70
MCL G12				Overall		307959	107
Overall						**1252050**	**49**

Choice of sidings for procurement of e-auction coal depends on least pendency of rakes at siding, flexibility of rake placement and faster evacuation of coal, considering the availability of sidings dedicated for coal as well (to avoid contamination with other minerals and to avoid delay in loading time), and not purely on shortest distance alone. This has effectively ensured minimum prices on total landed cost basis and delivery within required timelines. The price discovery was through competitive bidding with prior newspaper publication. The discovery of prices are also affected by demand supply scenario at material point of time. CIL allows Surface Transportation charges at actual plus 10% beyond 20 Km in terms of prevailing notification (Volume 4, pages 279 to 288). Moreover, it is respectfully submitted that benchmarking of road transportation cost associated with RCR coal with only CIL notified Surface Transport Charges for limited distance inside the mine without taking into account evacuation infrastructure, applicability of road taxes on public roads outside own premises etc. is improper.

COMPANY SECRETARY
CESC LIMITED

Statement 1

Coal Details for 2023-24
Southern Generating Station

1. FSA Rail

Source	Grade	Quantity (%)	Basic Cost (Rs./Ton)	Rail Transport Cost (Rs./Ton)	Distance Slab as per Railway Freight Table (km)	Road Transport Cost (Rs./Ton)	Weighted Average Distance from Coal Mine to Siding	Handling and other Cost (Rs./Ton)	Total Cost (Rs./Ton)
ECL	G3	0.408%	5028	800	201-275		NA	288	6116
ECL	G4	56.947%	4789	729	176-200 201-275		NA	288	5806
ECL	G5	5.998%	4345	736	176-200 201-275		NA	288	5369
Total		**63.353%**	**4748**	**731**			NA	**288**	**5767**

2. E-Auction RCR

Source	Grade	Quantity (%)	Basic Cost (Rs./Ton)	Rail Transport Cost (Rs./Ton)	Distance Slab as per Railway Freight Table (km)	Road Transport Cost (Rs./Ton)	Weighted Average Distance from Coal Mine to Siding	Handling and other Cost (Rs./Ton)	Total Cost (Rs./Ton)
CCL	G11	31.643%	3492	1325	501-600	761	13	180	5758
CCL	G12	0.835%	3578	1361	501-600	641	17	164	5743
MCL	G12	0.760%	6805	1056	351-425		115	164	8024
SECL	G11	3.410%	3883	1486	651-700	507	118	164	6039
Total		**36.647%**	**3599**	**1335**		**718**	25	**178**	**5831**
Adjustments (Contractual liability, supplementary adjustments - kindly refer to Note 3 under Statement 2)			67						67
Overall		**100.00%**	**4394**	**952**		**263**		**247**	**5857**

COMPANY SECRETARY
CESC LIMITED

Notes :

1. Railway Transportation - Kindly refer to note 16 under statement 2 for details. Transportation charges (road and railways) are allowable under Regulation 1.2.1 (lvi) and Regulation 5.8.2 of the Tariff Regulations

2. Cost of handling is discovered on competitive bidding for each sources at relevant points of time on least cost of overall cost of freight and handling charges in consumers interests. Price discovery depends upon prevailing market demand supply conditions. The discovery of prices are also affected by demand supply scenario at material point of time. The price discovery was through competitive bidding.

3. Handling related charges - The scope of work for Handling agent include a) transportation to siding through trucks, b) obtaining necessary clearances, c) co-ordination with the coal company, d) submission of statutory returns, e) ensuring health of wagons, f) indenting, timely placement, dispatch and delivery and g) monitoring of sizing and minimizing stone/shale etc. for FSA linkage coals through rails or through road. Coal Handling agents were identified through competitive bidding. Kindly refer to Notes 10 and 11 under Statement 2 and Statement 3 for details of handling and other incidental charges. Handling charges are allowed in terms of regulation 1.2.1 (lvi) and regulation 5.8.2 of the Tariff Regulations.

COMPANY SECRETARY
CESC LIMITED

SOUTHERN GENERATING STATION

COST OF PRIMARY FUEL

Statement 2

2023-24

Rs/Tonne

Source	Grade	Basic	Sizing Charges	Royalty	Charges to DMF	Charges to NMET	Evacuation Charges	R.E. CESS	P. E. CESS	Surface Transport Charges	Washing charges, Admin Charges, Forest Transit fee, Covid cess Management Charges etc.	Miscellaneous cess and statutory charges	Assesable Value	GST	GST Compensation Cess	Underloading Charges	Coal Cost per MT
ECL- FSA Rail	G3	3410	87	7	2	0.1	60	631	158	73	-	2	4429	221	400	-22	5028
ECL- FSA Rail	G4	3203	87	7	2	0.1	60	602	151	74	-	2	4187	209	400	-8	4789
ECL- FSA Rail	G5	2849	87	6	2	0.1	60	549	137	73	-	2	3765	188	400	-9	4345
CCL-E-Auction RCR	G11	2266	87	317	85	6	60	-	-	46	68	-	2945	147	400	-	3492
CCL-E-Auction RCR	G12	2334	87	327	98	7	60	-	-	46	68	-	3026	151	400	-	3578
MCL-E-Auction RCR	G12	4978	87	697	209	14	60	-	-	55	-	-	6100	305	400	-	6805
SECL-E-Auction RCR	G11	2564	87	359	108	7	60	-	-	50	57	25	3317	166	400	-	3883
Overall																	4327
Contractual liability - Kindly refer to note 3																	48
Supplementary adjustments - Kindly refer to note 7																	18
Total Landed without freight																	4394
Freight and other freight																	1463
Total																	5857

COMPANY SECRETARY
CESC LIMITED

SOUTHERN GENERATING STATION

Notes:

1. Actual cost per Tonne of coal are furnished in this form. Wherever applicable, relevant notifications of appropriate authorities and sample copies of bills are enclosed for ease of reference. Auditor's Certificate on coal consumption and price of Rs. 5830.08 / Tonne is placed in Annex C19 in Volume 3 (Pages 291 to 294 of Volume 3). Reconciliation between purchase rate of Rs. 5857 / Tonne as shown above and coal consumption price of Rs. 5830.08 / Tonne is shown in note 8 below.

2. - Basic cost is as per price notifications dated 30 May 2023, 27 November 2020, 20 October 2020, 29 December 2018 and 29 January 2019. Above Notifications are placed in pages 261 to 268, 270 and 274 of Volume 4 of the petition.

- Surface Transportation Charges are as per notifications dated 8 February 2024, 30 September 2022, 3 November 2022,19 January 2022, 23 June 2021, 3 December 2020, 1 February 2024, 1 August 2023 and 1 August 2022 for relevant distances involved. Notifications are enclosed in pages 279 to 288 of Volume 4 of the Petition.

- Crushing Charges /Sizing Charges are as per notification dated 31 August 2017. Notification is enclosed at pages 276 to 278 of Volume 4 of the Petition.

- Royalty is as per notification dated 10 May 2012 of Ministry of Coal. Notification is enclosed at pages 294 to 295 of Volume 4 of the petition.

- GST Compensation Cess is as per notification dated 28 June 2017 of Ministry of Finance. Notification is enclosed at page 320 to 324 of Volume 4 of the Petition.

- GST on coal is 5% (2.5% CGST + 2.5% SGST or 5% IGST) as applicable. Relevant notification and sample bills are placed in pages 325 to 326 of Volume 4 and pages 57 to 65 of Volume 6 of the petition.

- Charges to NMET and DMFT are as per notifications dated 20 October 2015 and 26 March 2015. Notifications are enclosed at pages 301 to 305 of Volume 4 of the petition.

- R.E. Cess, P.E. Cess, Stowing Excise Duty, AMBH cess, MADA tax etc. as per Notification dated 12 December 2007 enclosed at pages 296 to 300 of Volume 4 of the petition.

- Evacuation Facility Charge as per Notifications dated 19 December 2017 and 30 July 2021. Notifications are placed at pages 317 to 318 of Volume 4 of the petition.

Sample bills to illustrate each price component is placed in page 57 to 65 of Volume 6 of the petition.

3. Current rate Schedule of CIL enclosed in Appendix for comprehensive details. As per Fuel Supply Agreement with Coal India Limited, contractual liability of about Rs. 48 / Tonne incurred for the year concerned. Sample bills are enclosed in pages 166 to 168 of Volume 6 of the petition. FSAs are in the records of the Hon'ble Commission.

4. Miscellaneous cess and statutory charges include PWD Cess (Re. 1 per tonne for ECL), AMBH (Re. 1 per tonne for ECL), CG Development Cess (Rs. 11.25 per tonne for SECL RCR), CG Environment Cess (Rs. 11.25 per tonne for SECL RCR), Terminal tax (0.1% on basic and sizing for SECL RCR), as applicable. Relevant notifications are placed in pages 289, 296 to 300 of Volume 4 of the petition. Such charges are allowable under Regulation 5.8.2 of the Tariff Regulations.

5. Average Incidental charges Management charges (Re 1 per tonne for CCL RCR), Covid Cess (Rs. 10 per tonne for CCL RCR), Transit Fee (Rs. 57 per tonne for CCL RCR, SECL RCR) on coal quanitity as applicable. Relevant notifications are placed in pages 306 to 316 and 319 of Volume 4 of the petition. Sample invoices are placed in pages 57 to 65 of Volume 6 of the petition. Such charges are allowable under Regulation 1.2.1 (lvi) of the Tariff Regulations.

6. Royalty for coal sourced from mines of West Bengal are imposed at a fixed rate (Rs. 6 / Te to Rs. 7.0 / Te based on coal quality). GST on coal is 5% on assessable value.

7. Supplementary adjustments include, inter alia, differential rate for applicable charges on ad-valorem basis, siding charges, siding loss, auction processing fees etc. Impact of all these are about Rs. 18 / Tonne which are not included in above rates. Sample illustrative bills are enclosed in the pages 172 to 190 of Volume 6 of the petition.

7. Railway freight and associated charges of Rs 1463 / MT not included in the above rates.

8. Consumption rate of coal has been arrived at on the basis of rate of coal purchased, adjusted for opening and closing stock.

Particulars	Tonne (MT)	Rate (Rs./T)
Opening stock	84958	5374
Purchase	462789	5857
Closing Stock	90435	5540
Consumption (Auditors' Certificate)	457312	5830

COMPANY SECRETARY
CESC LIMITED

SOUTHERN GENERATING STATION

Notes:

9. Freight is charged by Indian Railways on full carrying capacity of wagons and not on the actual quantity loaded. Railway wagons are often not capable to carry upto the original carrying capacity due to ageing. Stenciled capacity of wagons is the allowable capacity which can be safely loaded onto a particular wagon considering its age. Overloading charges are computed on the basis of the permissible carrying capacity of wagons specified by the Indian Railways. CIL refunds for underloading on the basis of difference of actual weight of coal and the stenciled capacity; hence, cost for carriage based on carrying capacity is not neutralised by compensation for underloading. Due to this reason and imposition of GST, actual railway freight on Rs./Tonne basis is normally higher than the rates provided in the railway freight table placed in pages 8 to 10 of Volume 6 of the petition. Railway freight is being recovered in terms of Regulation 1.2.1 (lvi) and Regulation 5.8.2 of the Tariff Regulations. Relevant circular on Railway Freight is enclosed in pages 8 to 10 of Volume 6 of the Petition. Notification relating to imposition of GST on railway freight and other associated charges are placed in pages 13 to 20 of Volume 6 of the petition. Sample copies of the bills / railway receipts and a summary of railway freight based on such receipts are enclosed in pages 57 to 65 and 82 of Volume 6 of the petition.

Rail Freight Charges	*Basis*
Base Freight Rate	*Charged on the Permissible Carrying Capacity of the wagon instead of actual weight being transported.*
Overloading Charge	*Charged on the load in excess of the Permissible Carrying Capacity of the wagon.*
Underloading Charge	*Seller to bear underloading charges based on difference of actual weight and Stenciled Carrying Capacity / Permissible Carrying Capacity, whichever is lower.*
Siding Charge	*Siding Charges are charges levied for hauling a rake (Freight Train) between Railway serving station and its siding for loading / unloading of Goods.*
Terminal Charge	*Charged on both inward and outward traffic handled at Railway sidings*
GST	*Charged at the rate of 5% on Base Freight Charge and Other Freight Charges*

10. For RCR coal, available nearby railway sidings were explored and selection was done considering least cost of transportation and handling based on the L1 prices offered under competitive bidding, as well as other parameters such as, whether sidings are operational or not, whether length of the siding could accommodate entire rake so as to minimise loading time, and whether such sidings were used exclusively for loading coal into railway rakes. Choice of sidings for procurement of e-auction coal have been exercised considering least pendency of rakes at siding, flexibility of rake placement and faster evacuation of coal, considering the availability of dedicated sidings dedicated for coal as well (to avoid contamination with other minerals and to avoid delay in loading time), and not purely on shortest distance alone. This has effectively ensured minimum prices on total landed cost basis and delivery within required timelines. The price discovery was through competitive bidding with prior newspaper publication. Relevant documents are places in pages 92 to 202, 220 to 236, 247 to 349 of Volume 7 and pages 1 to 33, 201 to 300 of Volume 8 of the petition. The discovery of prices are also affected by demand supply scenario at material point of time. CIL allows Surface Transportation charges at actual plus 10% beyond 20 Km in terms of prevailing notification (Volume 4, pages 279 to 288). Moreover, it is respectfully submitted that benchmarking of road transportation cost associated with RCR coal with only CIL notified Surface Transport Charges for limited distance inside the mine without taking into account evacuation infrastructure, applicability of road taxes on public roads outside own premises etc. is improper.

11. Coal Handling Agents are engaged to ensure timely delivery of coal through close liaison and co-ordination with various agencies, e.g. Coal India subsidiaries, Indian Railways etc. and the associated costs have been shown as Handling and Coal Co-ordination Charge. The scope of work for Handling agent include a) transportation to siding through trucks, b) obtaining necessary clearances, c) co-ordination with the coal company, d) submission of statutory returns, e) ensuring health of wagons, f) indenting, timely placement, dispatch and delivery and g) monitoring of sizing and minimizing stone/shale etc. for FSA linkage coals through rails or through road. Coal Handling agents were identified through competitive bidding. Sample illustrative documents (Request for Qualification, Note for Approval and Work Orders) are placed in the Appendix in pages 1 to 349 of Volume 6 and pages 1 to 300 of Volume 7 of the petition. Handling charges are allowed in terms of regulation 1.2.1 (lvi) and regulation 5.8.2 of the Tariff Regulations.

12. RITES Fees – Rake / wagon shunting operation is necessary at the plant end during coal unloading. Two types of wagons are usually involved – BOBR and BOXN. BOBR type wagons are transported one by one, whereas 18 wagons at a time are moved in case of BOXN. This necessitates shunting operation. RITES Ltd. is a company under the ownership of Indian Railways, Ministry of Railways, and an engineering consultancy corporation specialising in the field of railway transport infrastructure. Rake / wagon shunting is a specialized job and RITES has trained manpower to carry out such activities. Charge levied by RITES for shunting operation is shown as RITES fees. Sample bill is enclosed in page 158 of Volume 6 of the Petition.
Railways deliver coal at the Kolkata Port Trust siding. Rakes are thereafter transported from the Kolkata Port Trust siding to SGS through own loco and after unloading of coal, rakes are again brought back to the Kolkata Port Trust siding by own loco. RITES undertakes this entire activity and RITES fees for SGS also include costs for such operations.

13. KoPT Charges – As the siding for SGS is located within the Kolkata Port Trust area, KoPT imposes a charge on CESC, referred to as KoPT charges. These charges are on per rake basis and have three components, namely a. Consolidated charge, b. Terminal Charge, c. Off-take charge. Sample illustrative bills are placed in pages 148 to 157 of Volume 6 of the petition.

COMPANY SECRETARY
CESC LIMITED

SOUTHERN GENERATING STATION

Notes:

14. Railway Track Maintenance - Charges are levied for the similar kind of job as in case of Budge Budge Generating station. Sample illustrative bills are placed in page 159 of Volume 6 of the petition.

15. Demurrage Charge – Demurrage is detention of a railway wagon beyond the stipulated time allowed for loading and unloading and the related charge for the event is defined as demurrage charge. Railway imposes charge pertaining to unloading end on CESC. Time permitted to unload wagons is called the 'free time'. Free time for BOBR wagon is 2.5 hours and the same is 7 hours for BOXN wagon. The demurrage rate increases as the time incurred for unloading increases. Moreover, fraction of an hour is rounded up to the next higher integer (hour). Relevant notifications are placed in pages 83 to 132 of Volume 6 of the petition.
BBGS has the scope of operating two wagon tipplers on a parallel basis to unload two rakes involving BOXN wagons. However, there are certain practical difficulties of operating two wagon tipplers in parallel. CESC has repeatedly requested Railway authority not to send two rakes simultaneously consisting of BOXN wagons. However, the prayers have fallen on deaf ears. This accentuates the problem further. Sample illustrative bills are placed in pages 133 to 135 of Volume 6 of the petition.

16. Distance of coal mines from nearest siding has been furnished in the petition

17. All the above charges are covered under the definition of Fuel cost in Regulation 1.2.1 (lvi) / 5.8.2 of Tariff Regulations.

COMPANY SECRETARY
CESC LIMITED

Statement 3

Break-up of Transportation & Other costs of Coal
Southern (2023-24)

Rs./Tonne

Elements of Costs	ECL Linkage	CCL E-auction RCR	MCL E-auction RCR	SECL E-auction RCR	Overall
Railway Freight	731	1326	1056	1486	952
Road		757		507	263
Kolkata Port Trust (KPT) Charges					76
Demurrage Charge					10
Terminal Charges and RITES					56
Handling, Coal Co-ordination, sampling Charge	127	19	3	3	87
Railway track maintenance					19

Transportation and other cost of coal under this form for Southern Generating Station works out to 1463 Rs./Tonne

Kindly refer to Notes 9 to 15 of Statement 2 for details.

COMPANY SECRETARY
CESC LIMITED

Statement 4

Details of Railway sidings for Coal procured in 2023-24
Southern Generating Station

1. FSA Rail

Source	Grade	Colliery Name	Distance of Siding from Colliery (km)	Siding Code	Siding Name	Distance Slab between Siding and Generating station siding as per Railway Freight Table (km)	Distance between Siding and Generating station siding as per Railway Freight Table (km)
ECL	G3	TILABONI	3-10	BCDL	BANKOLA-1	201-275	206
ECL	G3	SHANKARPUR	3-10	BCDL	BANKOLA-1	201-275	206
ECL	G4	BANCOLA-1	3-10	BCDL	BANKOLA-1	201-275	206
ECL	G4	JHANJRA	3-10	POCP	PANDABESWAR-1	201-275	228
ECL	G4	JHANJRA PROJECT	3-10	POCP	PANDABESWAR-1	201-275	228
ECL	G4	KHENDRA	0-3	BCDL	BANKOLA-1	201-275	206
ECL	G4	KUMARDIHI-A	3-10	BCDL	BANKOLA-1	201-275	206
ECL	G4	SHANKARPUR	3-10	BCDL	BANKOLA-1	201-275	206
ECL	G4	SHYAMSUNDARPUR	3-10	BCDL	BANKOLA-1	201-275	206
ECL	G4	SONEPURBAZARI-PATCH	3-10	PSBP	PANDEBASHAR-SONEPURBAZARI	201-275	219
ECL	G4	SONEPURBAZARI-PATCH1	3-10	PSBP	PANDEBASHAR-SONEPURBAZARI	201-275	219
ECL	G4	SONEPURBAZARI-PATCH2	3-10	PSBP	PANDEBASHAR-SONEPURBAZARI	201-275	219
ECL	G4	SOUTH-SAMLA	0-3	PSCE	PARASCOLE EAST	176--200	199
ECL	G4	TILABONI	0-3	BCDL	BANKOLA-1	201-275	206
ECL	G5	JHANJRA	3-10	POCP	PANDABESWAR-1	201-275	228
ECL	G5	JHANJRA PROJECT	3-10	POCP	PANDABESWAR-1	201-275	228
ECL	G5	NAKRAKONDA	0-3	PSCE	PARASCOLE EAST	176--200	199
ECL	G5	JHANJRA	3-10	PSBP	PANDEBASHAR-SONEPURBAZARI	201-275	219

COMPANY SECRETARY
CESC LIMITED

Statement 4

Details of Railway sidings for Coal procured in 2023-24
Southern Generating Station

2. E-Auction RCR

Source	Grade	Colliery Name	Distance of Siding from Colliery (km)	Siding Code	Siding Name	Distance Slab between Siding and Generating station siding as per Railway Freight Table (km)	Distance between Siding and Generating station siding as per Railway Freight Table (km)
CCL	G11	AMRAPALI	12	SSCS	SHIVPORE	501-600	547
CCL	G11	MAGADH	17	BLCL	BUKRU	501-600	516
CCL	G12	MAGADH	17	BLCL	BUKRU	501-600	516
MCL	G12	BHUBANESWARI	115	MMIS	MESCO	351--425	393
SECL	G11	GEVRA	118	BEMR	BHATIA ENERGY AND MINERALS	651--700	656

COMPANY SECRETARY
CESC LIMITED

Statement 5

Details of RCR distance for Coal procured in 2023-24

Southern Generating Station

Coal Mine	Coal Company	Mode	Grade	Siding Name	Siding Selection Criteria	Coal Received (MT)	Road Distance (km)
AMRAPALI	CCL	E-auction RCR	G11	SHIVPORE	Least transportation and handling cost	119345	12
MAGADH	CCL	E-auction RCR	G11	BUKRU	Least transportation and handling cost	27096	17
	CCL		G11	Overall		146440	13
MAGADH	CCL	E-auction RCR	G12	BUKRU	Least transportation and handling cost	3864	17
BHUBANESWARI	MCL	E-auction RCR	G12	MESCO	Least transportation and handling cost	3516	115
GEVRA	SECL	E-auction RCR	G11	BHATIA ENERGY AND MINERALS	Least transportation and handling cost	15781	118
				Overall		**169601**	**25**

Choice of sidings for procurement of e-auction coal depends on least pendency of rakes at siding, flexibility of rake placement and faster evacuation of coal, considering the availability of sidings dedicated for coal as well (to avoid contamination with other minerals and to avoid delay in loading time), and not purely on shortest distance alone. This has effectively ensured minimum prices on total landed cost basis and delivery within required timelines. The price discovery was through competitive bidding with prior newspaper publication. The discovery of prices are also affected by demand supply scenario at material point of time. CIL allows Surface Transportation charges at actual plus 10% beyond 20 Km in terms of prevailing notification (Volume 4, pages 279 to 288). Moreover, it is respectfully submitted that benchmarking of road transportation cost associated with RCR coal with only CIL notified Surface Transport Charges for limited distance inside the mine without taking into account evacuation infrastructure, applicability of road taxes on public roads outside own premises etc. is improper.

COMPANY SECRETARY
CESC LIMITED

Power Purchase 2023-24 **Annex A6**

Long Term Power Purchase Cost Analysis - Haldia Energy Limited (HEL)

Particulars	Unit	Derivation	2023-2024
Details of Import Drawal			
A1: Summer:			
Normal	MU	A1N	687.24
Peak	MU	A1P	385.59
Off-peak	MU	A1OP	393.24
Total in Summer: (A1)			1466.08
A2: Monsoon:			
Normal	MU	A2N	693.11
Peak	MU	A2P	393.25
Off-peak	MU	A2OP	420.38
Total in Monsoon: (A2)			1506.73
A3: Winter:			
Normal	MU	A3N	607.23
Peak	MU	A3P	342.52
Off-peak	MU	A3OP	252.13
Total in Winter: (A3)			1201.88
Total: (A)	MU	A=A1+A2+A3	4174.69
Chargeable Units	MU	B	4174.69
Applicable Rates			
Fixed Charges	Paise/Unit	C	157.76
Energy Charges:			
A1: Summer:			
Normal	Paise/Unit	D	255.07
Peak	Paise/Unit	E	255.08
Off-peak	Paise/Unit	F	255.05
A2: Monsoon:			
Normal	Paise/Unit	G	255.03
Peak	Paise/Unit	H	255.04
Off-peak	Paise/Unit	I	255.03
A3: Winter:			
Normal	Paise/Unit	J	255.48
Peak	Paise/Unit	K	255.48
Off-peak	Paise/Unit	L	255.56
B. Fuel and Power Purchase Cost Adjustment	Paise/Unit	M	-

COMPANY SECRETARY
CESC LIMITED

Power Purchase 2023-24 **Annex A6**

Long Term Power Purchase Cost Analysis - Haldia Energy Limited (HEL)

Particulars	Unit	Derivation	2023-2024
Details of Power Purchase Cost			
Fixed Charges	Rs. Lakhs	N = C*B	65861.53
Energy Charges:			
A1: Summer:			
Normal	Rs. Lakhs	M=A1N*D	17529.39
Peak	Rs. Lakhs	N=A1P*E	9835.62
Off-peak	Rs. Lakhs	O=A1OP*F	10029.88
Total in Summer: (A1)	Rs. Lakhs	P=M+N+O	37394.89
A2: Monsoon:			
Normal	Rs. Lakhs	Q=A2N*G	17676.20
Peak	Rs. Lakhs	R=A2P*H	10029.22
Off-peak	Rs. Lakhs	S=A2OP*I	10720.85
Total in Monsoon: (A2)	Rs. Lakhs	T=Q+R+S	38426.26
A3: Winter:			
Normal	Rs. Lakhs	U=A3N*J	15513.61
Peak	Rs. Lakhs	V=A3P*K	8750.48
Off-peak	Rs. Lakhs	W=A3OP*L	6443.36
Total in Winter: (A3)	Rs. Lakhs	X=U+V+W	30707.44
Total Energy Charges	Rs. Lakhs	Y=P+T+X	106528.60
Total Fixed + Energy Charges	Rs. Lakhs	Z=N+Y	172390.13
B. Fuel and Power Purchase Cost Adjustment	Rs. Lakhs	AA=M*B	-
Transmission charge for HEL dedicated line	Rs. Lakhs	AB	7954.99
Transmission charge (STU) (refer to note 3)	Rs. Lakhs	AC	3224.75
SLDC Charges	Rs. Lakhs	AD	208.69
Monthly Fuel Cost Adjustment (MFCA)	Rs. Lakhs	AF	14884.62
Less : Incentive/Rebate for timely payment etc.	Rs. Lakhs	AG	-
Overall cost	**Rs. Lakhs**	**AH1 =sum(Z:AF)-AG**	**198663.19**

Notes:

1. The Company considered the cost based on the rates charged by HEL in terms of Order dated 28 July 2022 in Case No TP-92/20-21 and 7 July 2022 in Case No TP-91/20-21 and applicable MFCA during the period under consideration.

2. Effect of any additional amount charged by HEL in accordance with the applicable Regulations and / orders or any other payable amount as and when determined by the Hon'ble Commission will be additional to above.

3. Includes 1/12th instalment amount on account of transmission charges for 2023-24 as per Bill no. 70010108 dated April 1, 2024, pursuant to Tariff order of West Bengal State Electricity Transmission Company Limited (WBSETCL) for 2023-24 dated March 7, 2024.

COMPANY SECRETARY
CESC LIMITED

Power Purchase 2023-24

Other Power Purchase Cost Analysis

Particulars	Unit	Derivation	RPGPTCL (Cogeneration)	Roof-top Solar (Rooftop)	High Price DAM (through IEX)	High Price TAM (through PXIL and HPX)	G-TAM Non-Solar (through IEX and PXIL)	G-DAM (through IEX)	Energy Exchanges (through IEX, PXIL and HPX)	RPGPTCL (Other than Cogeneration)	WBSEDCL	2023-24
Details of Import Drawal												
A1: Summer:												
Normal	MU	A1N	17.11	1.98	-	-	-	2.46	358.64	44.43	0.23	
Peak	MU	A1P	9.35		-	-	-	2.19	248.31	24.48	-	
Off-peak	MU	A1OP	10.90		-	-	-	4.36	148.75	28.39	-	
Total in Summer: (A1)			37.36	1.98	-	-	-	9.02	755.69	97.29	0.23	901.58
A2: Monsoon:												
Normal	MU	A2N	19.53	1.19	1.62	5.58	0.75	-	355.60	40.75	-	
Peak	MU	A2P	10.65		1.58	4.57	0.45	-	233.16	22.28	-	
Off-peak	MU	A2OP	12.39		0.76	3.18	0.10	-	112.24	25.78	0.05	
Total in Monsoon: (A2)			42.57	1.19	3.97	13.34	1.30	-	701.01	88.82	0.05	852.24
A3: Winter:												
Normal	MU	A3N	18.61	2.14	-	-	0.03	-	106.08	45.14	-	
Peak	MU	A3P	10.28		-	-	0.03	-	76.18	24.68	-	
Off-peak	MU	A3OP	11.96		-	-	-	-	0.52	29.00	-	
Total in Winter: (A3)			40.85	2.14	-	-	0.07	-	182.78	98.81	-	324.65
Total: (A)	MU	A=A1+A2+A3	120.79	5.32	3.97	13.34	1.36	9.02	1639.48	284.92	0.28	2078.47
Chargeable Units	MU	B	120.79	5.32	3.97	13.34	1.36	9.02	1639.48	284.92	0.28	2078.47
Applicable Rates												
Fixed Charges	Paise/Unit	C										
Energy Charges:												
A1: Summer:												
Normal	Paise/Unit	D	354.36	553.46				885.78	626.16	597.81	780.30	
Peak	Paise/Unit	E	354.36					885.78	626.16	597.81	780.30	
Off-peak	Paise/Unit	F	354.36					885.78	626.16	597.81	780.30	
A2: Monsoon:												
Normal	Paise/Unit	G	354.36	684.24	1742.73	1518.07	1014.11		681.43	596.27	780.30	
Peak	Paise/Unit	H	354.36		1742.73	1518.07	1014.11		681.43	596.27	780.30	
Off-peak	Paise/Unit	I	354.36		1742.73	1518.07	1014.11		681.43	596.27	780.30	
A3: Winter:												
Normal	Paise/Unit	J	354.36	596.13			1071.14		617.91	594.04	780.30	
Peak	Paise/Unit	K	354.36				1071.14		617.91	594.04	780.30	
Off-peak	Paise/Unit	L	354.36				1071.14		617.91	594.04	780.30	
B. Fuel and Power Purchase Cost Adjustment	Paise/Unit	M										

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Power Purchase 2023-24

Other Power Purchase Cost Analysis

Particulars	Unit	Derivation	RPGPTCL (Cogeneration)	Roof-top Solar (Rooftop)	High Price DAM (through IEX)	High Price TAM (through PXIL and HPX)	G-TAM Non-Solar (through IEX and PXIL)	G-DAM (through IEX)	Energy Exchanges (through IEX, PXIL and HPX)	RPGPTCL (Other than Cogeneration)	WBSEDCL	2022-23
Details of Power Purchase Cost												
Fixed Charges	Rs. Lakhs	N = C*B	-	-	-	-	-	-	-	-	-	-
Energy Charges:												
A1: Summer:												
Normal	Rs. Lakhs	M=A1N*D	606.36	109.80	-	-	-	217.92	22456.59	2655.87	17.56	
Peak	Rs. Lakhs	N=A1P*E	331.38	-	-	-	-	194.22	15548.21	1463.16	-	
Off-peak	Rs. Lakhs	O=A1OP*F	386.19	-	-	-	-	386.50	9314.02	1697.28	-	
Total in Summer: (A1)	Rs. Lakhs	P=M+N+O	1323.93	109.80	-	-	-	798.64	47318.82	5816.31	17.56	55385.05
A2: Monsoon:												
Normal	Rs. Lakhs	Q=A2N*G	692.10	81.51	282.70	847.15	76.27	-	24232.03	2430.08	-	
Peak	Rs. Lakhs	R=A2P*H	377.43	-	276.18	694.22	45.17	-	15888.29	1328.46	-	
Off-peak	Rs. Lakhs	S=A2OP*I	439.03	-	133.06	483.37	10.33	-	7648.71	1537.25	3.90	
Total in Monsoon: (A2)	Rs. Lakhs	T=Q+R+S	1508.56	81.51	691.95	2024.74	131.77	-	47769.02	5295.78	3.90	57507.24
A3: Winter:												
Normal	Rs. Lakhs	U=A3N*J	659.64	127.68	-	-	3.50	-	6554.49	2681.24	-	
Peak	Rs. Lakhs	V=A3P*K	364.17	-	-	-	3.50	-	4707.42	1466.09	-	
Off-peak	Rs. Lakhs	W=A3OP*L	423.89	-	-	-	-	-	31.88	1722.48	-	
Total in Winter: (A3)	Rs. Lakhs	X=U+V+W	1447.70	127.68	-	-	7.00	-	11293.79	5869.81	-	18745.98
Total Energy Charges	Rs. Lakhs	Y=P+T+X	4280.20	318.98	691.95	2024.74	138.77	798.64	106381.64	16981.89	21.46	131638.27
Total Fixed + Energy Charges	Rs. Lakhs	Z=N+Y	4280.20	318.98	691.95	2024.74	138.77	798.64	106381.64	16981.89	21.46	131638.27
B. Fuel and Power Purchase Cost Adjustment	Rs. Lakhs	AA=M*B	-	-			-	-	-	-	-	-
Transmission Charge (STU)	Rs. Lakhs	AB	391.80		10.05	33.76	3.46	22.93	4169.40	753.57		5384.98
Transmission Charge (CTU)	Rs. Lakhs	AC	-		0.79	46.02	5.43	43.18	6669.60	-		6765.02
Other Charges (SDLC Charges, Meter reading charges, Wheeling Charges, PX Fees, etc.)	Rs. Lakhs	AD	239.92		1.02	3.68	0.79	2.42	443.48	5.75		697.06
GNA Charges	Rs. Lakhs	AE										9984.56
ERLDC Fees & Charges	Rs. Lakhs	AF										36.88
Less : Incentive/Rebate for timely payment etc.	Rs. Lakhs	AG	84.83							339.64		424.47
Overall cost	Rs. Lakhs	AH2 =sum(Z:AF)-AG	4827.10	318.98	703.81	2108.21	148.45	867.17	117664.11	17401.58	21.46	154082.30
Total Cost of Electrical Energy purchased	Rs. Lakhs	(AH1) + (AH2)										352745.48

Notes:

1. Power Purchase costs have been furnished on the basis of certified quantum of energy and cost thereof on this account. Power Purchase Agreements have been furnished in the appendix to this petition.

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

3. Figures corresponding to 'Solar (Rooftop)' refers to injection from rooftop sources through net metering and net billing. Generation from roof-top solar installations, considering 16.13% Capacity Utilisation Factor is 59.82 MU.

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Table: A8.1 Derivation of Average Pooled Power Purchase rate of 2023-24 for swap-out cost determination

Sources of Power Purchase	Quantum MU	Cost incurred Rs. in Lakh	
WBSEDCL	0.275	21.46	
Haldia	4174.691	198663.19	
RPGPTCL (Other than Cogeneration)	284.921	17401.58	
Energy Exchanges	1639.478	117664.11	
High price exchanges	17.308	2812.01	
Renewable (sourced through GDAM, GTAM)	10.381	1015.62	
RPGPTCL (Cogeneration) including solar	126.104	5146.08	
GNA Charges, ERLDC fees		10021.44	
Total	**6253.157**	**352745.48**	**564.11**

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, valuation at pooled power purchase cost)	-	-	-	-
Swap-out during the year as initial transaction followed by return of energy (swap-in) in succeeding year (swap-out energy including loss at average power purchase cost of the year)	151.792	8562.76		
Total	151.792	8562.76	-	-

Table: A8.3 Admissible cost of power

Particulars	Quantum	Cost
	MU	Rs. in Lakh
Total Power Purchase	6253.157	352745.48
Less: swap-out power	151.792	8562.76
Net power purchase cost for sale to own consumers and licensee	**6101.365**	**344182.72**

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Form - D : Details of Source wise Fuel for Computation of Energy Charges

Name of the Generating Station: Budge Budge Generating Station

Sl. No.	Description	Unit	2023-24			
			FSA	Captive Mine	e-auction	Biomass
			1	2	3	5
A)	**OPENING QUANTITY**					
1	Opening Quantity of coal	MT	306246	25501	9060	
2	Value of Stock	₹	1417381592	88730278	58708922	
B)	**QUANTITY (for current year / month)**					
3	Quantity of Coal supplied by Coal Company	MT	1039638	1137710	1311286	49
4	Adjustment (+/-) in quantity supplied by Coal Company	MT				-
5	Coal supplied by Coal Company (3+4)	MT	1039638	1137710	1311286	49
C)	**COST OF COAL**					
6	Amount charged by Coal Company [1]	₹	4404217311	3171276206	5201628593	666957
7	Adjustment (+/-) in amount charged made by Coal Company [2]	₹	409495941	50075000	72161285	
8	Handling, Sampling and such other similar charges [3]	₹	180621556	90481421	73297064	
9	Total amount Charged (6+7+8)	₹	4994334809	3311832628	5347086942	666957
D)	**TRANSPORTATION COST**					
10	Transportation charges by rail / ship / road transport	₹	835610799	859861754	2624609629	-
	by Rail	₹	835610799	859861754	1648259768	
	by Road	₹			976349861	
	by Ship	₹				
11	Adjustment (+/-) in amount charged made by railways / Transport Company	₹	-	-	-	-
12	Demurrage Charges, if any	₹				
13	Cost of diesel in transporting coal through MGR System, if applicable	₹	-	-	-	-
14	Total Transportation Charges (10+11+12+13)	₹	835610799	859861754	2624609629	-
15	Total amount Charged for coal supplied including Transportation (9+14)	₹	5829945608	4171694382	7971696571	666957
E)	**TOTAL COST**					
16	Landed cost of coal (2+15)/(1+5)	₹/MT	5397	3668	6217	13598
17	Consumption of coal	MT	1268404	1122986	1131803	49
18	Closing stock (1+5-17)	MT	77480	40225	188543	-
19	Closing value [2+15-16*17]	₹	401337933	140976356	993426498	-
20	Weighted average cost of coal [∑(16*17)/∑17]	₹/MT	**5110**			
F)	**QUALITY**					
21	'GCV as billed' of coal supplied	kCal/kg	5067	3827	3943	3912
22	Weighted average 'GCV as billed' of coal	kCal/kg	**4240**			
23	'GCV as received' of coal supplied less 120 kCal/kg	kCal/kg	4469	3418	3005	3792
24	Weighted average 'GCV as received' of coal less 120 kCal/kg	kCal/kg	**3576**			

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Form - D : Details of Source wise Fuel for Computation of Energy Charges

Name of the Generating Station: Budge Budge Generating Station

Notes:

1. Includes washing charge of Rs. 306.94/ Tonne for captive washed coal. Yield for washed coal is 80.512%.
2. Includes contractual liabilities of Rs. 74 / Tonne in terms of FSA, prior year grade adjustments of Rs. 44 / Tonne and supplementary adjustments of Rs.35/ Tonne. Kindly refer to notes 3 and 11 under Statement 2 for further details.
3. Includes handling charges paid to handling agents, FCI charges, other charges comprising railway track maintenance, siding charges, RITES etc. Kindly refer to notes 16 to 20 of Statement 2 for further details.
4. Details of fuel cost has been provided in terms of regulation 1.2.1 (lvi) read with regulation 5.8 of Tariff Regulations. Auditor's Certificate on coal consumption and price is placed in Annex C19, pages 291 to 294 of Volume 3 of the Petition.
5. Consignment wise quality certification by third party selected from the list maintained by Coal India Limited, for coal procured in 2023-24, have been placed in pages 4 to 88 of Volume 9 of this Petition. The list of CIL for such tester is also placed in page 1. An Auditors' Certificate, certifying grade-wise "GCV as received" for the year 2023-24 has been placed in pages 307 to 310, Annex C29, Volume 3 of this petition.
6. Further details are provided in Statement 1 and 2.

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Form - D(a) to Form D(e)

Name of the Generating Station: Budge Budge Generating Station

Sl. No.	TYPE	Description	Unit	2023-24 Grade wise details															
				G3	G4	G5	G6	G7	G8	G9	G10	G11	G12	WIV	WV	W	Captive Washed	Captive ROM	Biomass
	Form - D(a): Details of coal sourced through FSA																		
1		SOURCE: Eastern Coalfield limited																	
		Quantity	MT	8482	416551	55533	4202	6644	17578		7341								
		Amount charged by the coal company	₹/MT	5020	4818	4406	3730	3412	2811		2258								
		Handling, Sampling and such other similar charges	₹/MT	174	174	174	174	174	174		174								
		Transportation cost	₹/MT	777	727	736	734	732	734		749								
		GCV as billed	kcal/kg	6401	6101	5801	5501	5201	4901		4301								
		GCV as received less 120 kCal/kg	kcal/kg	5282	4933	4686	4666	4395	4100		3521								
2		SOURCE: Bharat Coking Coal Limited																	
		Quantity	MT											11395	511912				
		Amount charged by the coal company	₹/MT											4043	3828				
		Handling, sampling and such other similar charges	₹/MT											174	174				
		Transportation cost	₹/MT											871	878				
		GCV as billed	kcal/kg											4450	4150				
		GCV as received less 120 kCal/kg	kcal/kg											4381	4083				
A		TOTAL QUANTITY	MT	8482	416551	55533	4202	6644	17578		7341			11395	511912				
B		TOTAL COST OF COAL	₹	42579401	2007099156	244659210	15676505	22667896	49417737		16577064			46067584	1959472758				
C		TOTAL OF HANDLING, SAMPLING AND SUCH OTHER SIMILAR CHARGES	₹	1473570	72369430	9648062	730094	1154325	3053945		1275406			1979695	88937028				
D		TOTAL TRANSPORTATION COST	₹	6589616	302624996	40878125	3082945	4865558	12907617		5500433			9926249	449235260				
E		Wt. average GCV as billed	kcal/kg	6401	6101	5801	5501	5201	4901		4301			4450	4150				
F		Wt. average GCV as received less 120 kCal/kg	kcal/kg	5282	4933	4686	4666	4395	4100		3521			4381	4083				
	Form - D(b): Details of coal sourced from captive mines																		
1		SOURCE: Captive ROM																	
		Quantity	MT															661102	
		Amount charged by the coal company	₹/MT															2411	
		Handling, sampling and such other similar charges	₹/MT															80	
		Transportation cost	₹/MT															756	
		GCV as billed	kcal/kg															3701	
		GCV as received less 120 kCal/kg	kcal/kg															3363	
2		SOURCE: Captive Washed																	
		Quantity	MT														476607		
		Amount charged by the coal company	₹/MT														3310		
		Handling, sampling and such other similar charges	₹/MT														80		
		Transportation cost	₹/MT														756		
		GCV as billed	kcal/kg														4001		
		GCV as received less 120 kCal/kg	kcal/kg														3494		
A		TOTAL QUANTITY	MT														476607	661102	
B		TOTAL COST OF COAL	₹														1577398104	1593878102	
C		TOTAL OF HANDLING, SAMPLING AND SUCH OTHER SIMILAR CHARGES	₹														37904326	52577096	
D		TOTAL TRANSPORTATION COST	₹														360211848	499649906	
E		Wt. average GCV as billed	kcal/kg														4001	3701	
F		Wt. average GCV as received less 120 kCal/kg	kcal/kg														3494	3363	

	Form - D(c): Details of coal sourced through e-auction																		
1		SOURCE: Eastern Coalfield Limited																	
		Quantity	MT				7982												
		Amount charged by the coal company	₹/MT				6657												
		Handling, sampling and such other similar charges	₹/MT				49												
		Transportation cost	₹/MT				770												
		GCV as billed	kcal/kg				5501												
		GCV as received less 120 kCal/kg	kcal/kg				4684												
2		SOURCE: Eastern Coalfield Limited RCR																	
		Quantity	MT				1020		2825										
		Amount charged by the coal company	₹/MT				6714		4723										
		Handling, sampling and such other similar charges	₹/MT				135		27										
		Transportation cost	₹/MT				740		740										
		GCV as billed	kcal/kg				5501		4901										
		GCV as received less 120 kCal/kg	kcal/kg				4789		4109										
2		SOURCE: Central Coalfield Limited																	
		Quantity	MT							4001			20209						
		Amount charged by the coal company	₹/MT							3874			4836						
		Handling, sampling and such other similar charges	₹/MT							99			93						
		Transportation cost	₹/MT							1299			1300						
		GCV as billed	kcal/kg							4601			3700						
		GCV as received less 120 kCal/kg	kcal/kg							3691			2791						
2		SOURCE: Bharat Coking Coal Limited																	
		Quantity	MT													26849			
		Amount charged by the coal company	₹/MT													5090			
		Handling, sampling and such other similar charges	₹/MT													-179			
		Transportation cost	₹/MT													818			
		GCV as billed	kcal/kg													4001			
		GCV as received less 120 kCal/kg	kcal/kg													3133			

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Form - D(a) to Form D(e)

Name of the Generating Station: Budge Budge Generating Station

Sl. No.	TYPE	Description	Unit	2023-24 Grade wise details G3	G4	G5	G6	G7	G8	G9	G10	G11	G12	WIV	WV	W	Captive Washed	Captive ROM	Biomass
4		**SOURCE: Central Coalfield Limited RCR**																	
		Quantity	MT							18479	42710	610591	68468						
		Amount charged by the coal company	₹/MT							6559	4866	4109	4531						
		Handling, sampling and such other similar charges	₹/MT							27	31	44	29						
		Transportation cost	₹/MT							1212	1804	2023	1999						
		GCV as billed	kcal/kg							4601	4301	4001	3701						
		GCV as received less 120 kCal/kg	kcal/kg							3600	3272	2949	2715						
4		**SOURCE: South Eastern Coalfields Limited RCR**																	
		Quantity	MT									200125							
		Amount charged by the coal company	₹/MT									3659							
		Handling, sampling and such other similar charges	₹/MT									34							
		Transportation cost	₹/MT									1806							
		GCV as billed	kcal/kg									4001							
		GCV as received less 120 kCal/kg	kcal/kg									3072							
5		**SOURCE: Mahanadi Coalfields Limited RCR**																	
		Quantity	MT										308026						
		Amount charged by the coal company	₹/MT										3241						
		Handling, sampling and such other similar charges	₹/MT										123						
		Transportation cost	₹/MT										2367						
		GCV as billed	kcal/kg										3701						
		GCV as received less 120 kCal/kg	kcal/kg										3000						
A		TOTAL QUANTITY	MT				9002		2825	22481	42710	810716	396703			26849			
B		TOTAL COST OF COAL	₹				59985413		13343079	136708412	207820154	3240943380	1406172812			136655343			
C		TOTAL OF HANDLING, SAMPLING AND SUCH OTHER SIMILAR CHARGES	₹				529195		75901	894018	1333549	33444542	41827135			-4807275			
D		TOTAL TRANSPORTATION COST	₹				6904228		2089102	27594402	77033680	1596767634	892250579			21970003			
E		Wt. average GCV as billed	kcal/kg				5501		4901	4601	4301	4001	3701			4001			
F		Wt. average GCV as received less 120 kCal/kg	kcal/kg				4696		4109	3616	3272	2980	2940			3133			
	Form - D(e): Details of Biomass																		
1		**SOURCE: Non-torrefied Biomass Pellet**																	
		Quantity	MT																49
		Amount charged by the supplier	₹/MT																13598
		Handling, sampling and such other similar charges	₹/MT																
		Transportation cost	₹/MT																
		GCV as billed	kcal/kg																3912
		GCV as received	kcal/kg																3912
A		TOTAL QUANTITY	MT																49
B		TOTAL COST	₹																666957
C		TOTAL OF HANDLING, SAMPLING AND SUCH OTHER SIMILAR CHARGES	₹																
D		TOTAL TRANSPORTATION COST	₹																
E		Wt. average GCV as billed	kcal/kg																3912
F		Wt. average GCV as received	kcal/kg																3792

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Form - D : Details of Source wise Fuel for Computation of Energy Charges

Name of the Generating Station: Southern Generating Station

Sl. No.	Description	Unit	2023-24				
			FSA	Captive Mine	e-auction	Import	others
			1	2	3	4	5
A)	**OPENING QUANTITY**						
1	Opening Quantity of coal	MT	84958				
2	Value of Stock	₹	456584606				
B)	**QUANTITY (for current year / month)**						
3	Quantity of Coal supplied by Coal Company	MT	293189		169600		
4	Adjustment (+/-) in quantity supplied by Coal Company	MT	-				
5	Coal supplied by Coal Company (3+4)	MT	293189		169600		
C)	**COST OF COAL**						
6	Amount charged by Coal Company	₹	1392169825		610445076		
7	Adjustment (+/-) in amount charged made by Coal Company	₹	22400000		8559797		
8	Handling, Sampling and such other similar charges	₹	84318013		30203112		
9	Total amount Charged (6+7+8)	₹	1498887838		649207985		
D)	**TRANSPORTATION COST**						
10	Transportation charges by rail / ship / road transport		214195168		348270900		
	by Rail	₹	214195168		226423136		
	by Road	₹			121847764		
	by Ship	₹					
11	Adjustment (+/-) in amount charged made by railways / Transport Company	₹	-		-		
12	Demurrage Charges, if any	₹					
13	Cost of diesel in transporting coal through MGR System, if applicable	₹	-				
14	Total Transportation Charges (10+11+12+13)	₹	214195168		348270900		
15	Total amount Charged for coal supplied including Transportation (9+14)	₹	1713083006		997478885		
E)	**TOTAL COST**						
16	Landed cost of coal (2+15)/(1+5)	₹/MT	5751		6031		
17	Consumption of coal	MT	328332		128980		
18	Closing stock (1+5-17)	MT	49815		40620		
19	closing value [2+15-16*17]	₹	281347811		219636193		
20	Weighted average cost of coal [∑(16*17)/∑17]	₹/MT	**5830**				
F)	**QUALITY**						
21	'GCV as billed' of coal supplied	kCal/kg	6074		3987		
22	Weighted average 'GCV as billed' of coal	kCal/kg	**5309**				
23	'GCV as received' of coal supplied less 120 kCal/kg	kCal/kg	4874		2915		
24	Weighted average 'GCV as received' of coal less 120 kCal/kg	kCal/kg	**4156**				

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Form - D : Details of Source wise Fuel for Computation of Energy Charges

Name of the Generating Station: Southern Generating Station

Note: Includes contractual liabilities of Rs. 48 / Tonne in terms of FSA and supplementary adjustments of Rs. 18 / Tonne. Kindly refer to notes 3 under Statement 2 for further details.

Includes handling charges paid to handling agents, KPT charges, other charges comprising railway track maintenance, terminal charges, RITES etc. Kindly refer to notes 10 to 15 under Statement 2 for further details.

Details of fuel cost has been provided in terms of regulation 1.2.1 (lvi) read with regulation 5.8 of Tariff Regulations. Auditor's Certificate on coal consumption and price is placed in Annex C19, pages 291 to 294 of Volume 3 of the Petition.

Consignment wise quality certification by third party selected from the list maintained by Coal India Limited, for domestic coal procured in 2023-24, have been placed in pages 89 to 105 of Volume 9 of this Petition. The list of CIL for such tester is also placed in page 1. An Auditors' Certificate, certifying grade-wise "GCV as received" for the year 2023-24 has been placed in pages 307 to 310, Annex C29, Volume 3 of this petition.

Further details are provided in Statement 1 and 2.

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Form - D(a) to Form D(e)

Name of the Generating Station: Southern Generating Station

Sl. No.	TYPE	Description	Unit	2023-24				
				Grade wise details				
				G3	G4	G5	G11	G12
	Form - D(a): Details of coal sourced through FSA							
1		**SOURCE: Eastern Coalfield limited**						
		Quantity	MT	1887	263542	27760		
		Amount charged by the coal company	₹/MT	5028	4789	4345		
		Handling, sampling and such other similar charges	₹/MT	288	288	288		
		Transportation cost	₹/MT	800	729	736		
		GCV as billed	kcal/kg	6400	6100	5800		
		GCV as received less 120 kCal/kg	kcal/kg	5237	4889	4706		
A		TOTAL QUANTITY	MT	1887	263542	27760		
B		TOTAL COST OF COAL	₹	9486209	1262079168	120604448		
C		TOTAL OF HANDLING, SAMPLING AND SUCH OTHER SIMILAR CHARGES	₹	542549	75791995	7983469		
D		TOTAL TRANSPORTATION COST	₹	1509338	192241007	20444823		
E		Wt. average GCV as billed	kcal/kg	6400	6100	5800		
F		GCV as received less 120 kCal/kg	kcal/kg	5237	4889	4706		
	Form - D(c): Details of coal sourced through e-auction							
1		**SOURCE: Central Coalfield Limited RCR**						
		Quantity	MT				146440	3864
		Amount charged by the coal company	₹/MT				3492	3578
		Handling, sampling and such other similar charges	₹/MT				180	164
		Transportation cost	₹/MT				2085	2002
		GCV as billed	kcal/kg				4000	3700
		GCV as received less 120 kCal/kg	kcal/kg				2896	2746
2		**SOURCE: Mahanadi Coalfields Limited RCR**						
		Quantity	MT					3516
		Amount charged by the coal company	₹/MT					6805
		Handling, sampling and such other similar charges	₹/MT					164
		Transportation cost	₹/MT					1056
		GCV as billed	kcal/kg					3700
		GCV as received less 120 kCal/kg	kcal/kg					3030
3		**SOURCE: South Eastern Coalfields RCR**						
		Quantity	MT				15781	
		Amount charged by the coal company	₹/MT				3883	
		Handling, sampling and such other similar charges	₹/MT				164	
		Transportation cost	₹/MT				1993	
		GCV as billed	kcal/kg				4000	
		GCV as received less 120 kCal/kg	kcal/kg				3107	
A		TOTAL QUANTITY	MT				162221	7380
B		TOTAL COST OF COAL	₹				572698475	37746600
C		TOTAL OF HANDLING, SAMPLING AND SUCH OTHER SIMILAR CHARGES	₹				28995130	1207983
D		TOTAL TRANSPORTATION COST	₹				336825631	11445270
E		Wt. average GCV as billed	kcal/kg				4000	3700
F		Wt. average GCV as received less 120 kCal/kg	kcal/kg				2917	2881

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Annex B

Adjustments relating to Para 2.5.5.4 and Schedule 9A of Tariff Regulations

2023-24

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Adjustments as per Para 2.5.5.4 of Tariff Regulations for 2023-24

	Particulars	Basis	Reference in WBERC (Terms and Conditions of Tariff) Regulations, 2011	*Rs. Lakhs*
(1)	Amounts proposed to be passed on to consumers and WBSEDCL in accordance with Para 2.5.5.4 of Tariff Regulations - Auxiliary Consumption	Detailed Calculations follow in Annex B1	Para 2.5.5.4	908.78
(2)	Amounts proposed to be passed on to consumers and WBSEDCL in accordance with Para 2.5.5.4 of Tariff Regulations - Specific Oil Consumption	Detailed Calculations follow in Annex B2	Para 2.5.5.4	1889.69
(3)	Amounts proposed to be passed on to consumers and WBSEDCL in accordance with Para 2.5.5.4 of Tariff Regulations - Station Heat Rate	Detailed Calculations follow in Annex B3	Para 2.5.5.4	794.76
(4)	Amounts proposed to be passed on to consumers and WBSEDCL in accordance with Para 2.5.5.4 of Tariff Regulations - Distribution Loss	Detailed Calculations follow in Annex B4	Para 2.5.5.4	4284.50
	Overall adjustments to Consumers and WBSEDCL			**7877.74**

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Adjustments as per Para 2.5.5.4 of Tariff Regulations for 2023-24 - Auxiliary Consumption

2. Particulars	Unit	Budge Budge	Southern
Units sent out for supply to consumers and WBSEDCL (Annex A1)	MU	5216.709	582.264
Normative Auxiliary consumption [derived from Annex C18, read with Table A, Schedule 9A of Tariff Regulations]	MU	515.938	57.587
Actual Auxiliary Consumption (U_a)	MU	432.076	58.387
Excess Units sent out from the Generating Station [Derived from Annex C3 & C18] (U)	MU	83.863	(0.801)
Cost of Generation (R)	Rs./Unit	3.29	4.23
G = (U x R)	Rs. Lakhs	2760.21	(33.87)
% of share to own consumers and WBSEDCL in accordance with Para 2.5.5.4 of the Tariff Regulations	%	33%	33%
Amount proposed to be passed on to consumers in accordance with Para 2.5.5.4 of the Tariff Regulations	Rs. Lakhs	920.07	(11.29)
Overall amount proposed to be passed on to consumers in accordance with Para 2.5.5.4 of the Tariff Regulations	**Rs. Lakhs**	**908.78**	

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Adjustments as per Para 2.5.5.4 of Tariff Regulations for 2023-24 - Specific Oil consumption

1. Particulars	Unit	Budge Budge	Southern
Difference in oil consumed - (A)	KL	6560.95	955.49
Oil Price (Kindly see Audited data in Annex C19) - (B)	Rs./KL	76640.30	75670.78
Difference in cost of oil consumed (G) [G = A x B / 10^5]	Rs. Lakhs	5028.33	723.02
Savings in cost of oil built into auxiliary consumption gain (H) [H = G (in Annex B1) x normative cost of oil / normative cost of fuel in Annex A1]	Rs. Lakhs	83.55	-1.27
Net Savings in cost of oil consumed (I = G - H)	Rs. Lakhs	4944.78	724.30
% of share to own consumers and WBSEDCL in accordance with Para 2.5.5.4 of the Tariff Regulations	%	33%	33%
Amount proposed to be passed on to consumers in accordance with Para 2.5.5.4 of the Tariff Regulations	Rs. Lakhs	1648.26	241.43
Overall amount proposed to be passed on to consumers in accordance with Para 2.5.5.4 of the Tariff Regulations	**Rs. Lakhs**	**1889.69**	

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Adjustments as per Para 2.5.5.4 of Tariff Regulations for 2023-24 - Station Heat Rate

3. Particulars	Unit	Budge Budge	Southern
Generation	MU	5732.647	639.851
Blended Primary Fuel (Coal, Biomass Pellet) Cost in accordance with Schedule 9A and related Regulations	Rs. Lakhs	182969.32	26046.87
Blended Primary Fuel (Coal, Biomass Pellet) Cost in accordance with Audited figures in Annex C19 with due adjustment of export	Rs. Lakhs	177326.21	26661.64
Blended Primary Fuel (Coal, Biomass Pellet) Cost difference	Rs. Lakhs	5643.11	(614.77)
Savings in cost of blended primary fuel built into auxiliary consumption gain [G (in Annex B1) x normative cost of blended primary fuel / normative cost of fuel in Annex A1]	Rs. Lakhs	2676.65	-32.60
Net cost difference of blended primary fuel	Rs. Lakhs	2966.46	-582.17
% of share to own consumers and WBSEDCL in accordance with Para 2.5.5.4 of the Tariff Regulations	%	33%	33%
Amount proposed to be passed on to consumers in accordance with Para 2.5.5.4 of the Tariff Regulations	Rs. Lakhs	988.82	(194.06)
Overall amount proposed to be passed on to consumers in accordance with Para 2.5.5.4 of the Tariff Regulations	**Rs. Lakhs**		**794.76**

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Annex B4

Adjustments for 2023-24 dealt in Para 2.5.5.4 of Tariff Regulations relating to Distribution

Parameters	Definition / Explanation	Unit	Based on normative parameters
A1	*Fuel cost of CESC generation* during the adjustment period (kindly refer Annex A1)	Rs Lakhs	215744.54
A2	*Total cost incurred including the cost of power purchase from different sources* for actual level of sales for actual level of sales during the adjustment period (Kindly see Annex A8)	Rs Lakhs	344182.72
A= A1 + A2	Total allowable fuel and power purchase cost (A)	Rs Lakhs	559927.26
B1	*Total energy sent out from CESC generating stations* during the adjustment period (Kindly see Annex A1)	MU	5798.973
B2	*Total energy purchased at the distribution input bus from different sources based on approved procurement plans* during the adjustment period, net of sale to persons other than consumers and WBSEDCL and energy received for conveyance (Kindly refer to Audited Data in Annex C3 & C30)	MU	5971.849
B = B1+ B2	Total energy at distribution input for sales to consumers and WBSEDCL	MU	11770.822
	Actual Level of Loss	%	6.89%
C	Cost of System Input for consumers and Sales to WBSEDCL (C = A/B*10)	Paise / Unit	475.69
D1	Actual Level of Sales to own consumers and WBSEDCL including energy conveyed (Kindly see Audited data in Annex C3)	MU	10932.218
D2	Consumption in Company Premises (Kindly see Audited data in Annex C3)	MU	27.948
D = D1+ D2	Total Utilisation (D)	MU	10960.166
L	Normative Distribution loss (Table D1, Schedule 9A of Tariff Regulations)	%	9.00%
E	Normative Loss of Units [E = D*L/(1-L)]	MU	1083.972
F	Actual Loss of Units from Auditors' Certificates attached and permissible losses for sales to persons other than consumers and WBSEDCL	MU	811.036
G = E - F	Savings due to Distribution Loss	MU	272.937
H	Savings due to Distribution Loss (H = G*C/10)	Rs Lakhs	12983.35
I = H x 0.33	Savings shared with consumers @ 33%	Rs Lakhs	4284.50
J = H - I	Savings retained by CESC after sharing 33% with consumers	Rs. Lakhs	8698.84
K =FC-Fuel_cost	Savings included in FPPC formula (I) [Kindly refer to Annex A]	Rs. Lakhs	2600.97
M = J - K	Net savings due to Distribution Loss	Rs. Lakhs	6097.87

In terms of Note under Table D1, Schedule 9A of Tariff Regulations, the Company is entitled to additional units, claim towards which have not been included in this Petition and will be claimed in the future.

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Notes on Expenditure including Other Expenses centrally maintained - Form 1.12 to 1.17 (j)

1. **Basis for reporting of expenses**

Figures in the instant Petition have been furnished in accordance with the applicable Tariff Regulations of the Hon'ble Commission and / or applicable orders. Figures are extracted from the audited annual accounts and Tariff Order dated 03.09.2024 ("MYT Order") and where any other treatment in accordance with the Tariff Regulations / Orders of the Hon'ble Commission has been adopted, the same has been suitably explained. CESC had submitted the Petition for approval of FPPCA for the year 2023-24 on 17 October 2024. However, computations relating to FPPCA Petition pertaining to 2023-24 are also being submitted along with this instant Petition with all necessary annexures and details. Needless to mention that, nothing has been omitted from the attachments in any respect. Therefore, this petition may also be considered for ease of reference of the Hon'ble Commission for submissions in respect of fuel and power purchase costs. Reliance has been placed on the Auditors' reports and certificates and supporting details, as appropriate. The Company, as submitted, has been guided by the applicable Tariff Regulations framed by the Hon'ble Commission and other statutory documents for submitting this petition.

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

Methodology / Allocation of items have been adopted / done following the Principles / Directives in the Regulations / Order(s) of the Hon'ble Commission, to the extent applicable / feasible. The expenditure for the year 2023-24, reported in Forms 1.12, 1.15 – 1.16 are collated in terms of the applicable provisions of the Tariff Regulations and MYT Order. All expenditure reported are net of allocation to capital accounts, where applicable.

2. **Employee Cost**

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

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

The uncontrollable own employee cost (net of cost attributable to other activities of Rs. 463 lakhs (including Rs. 83 lakhs pertaining to the retail store in the State of Gujarat) included in item 7 of Form 1.17(h) along with allocation of cost for capital jobs) for the year 2023-24 has been worked out and is prayed for in this petition. Auditors' certificate after netting off cost attributable to other activities in this regard has been annexed to this petition in Volume 3, Page 273. In this regard, it requires mentioning that the Company has been facing huge challenges in retaining its highly skilled and dedicated professionals due to significant growth in power sector leading to steep rise in demand for experienced professional expertise both in the fields of generation and distribution of power as well as ancillary services like finance, human resource management, regulatory services etc. In order to ensure retention of critical talents which play a major role in the Company's ability to ensure uninterrupted quality power to its growing consumer base in an efficient manner, it has become incumbent on the part of the Company to gradually move towards market aligned compensation packages for such talents.

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Notes on Expenditure including Other Expenses centrally maintained - Form 1.12 to 1.17 (i)

Employee cost relating to other activities mentioned in Form 1.24 is not included in employee benefit expenses claimed and has been netted off with related income thereof in the said accounts (does not form part of the Annual Revenue Requirement for 2023-24). Employee cost attributable to other activities and for activities mentioned in Form 1.24 have been identified based on actual deployment of the persons involved.

The details of employee cost, as required, have been furnished in Form 1.17 (h).

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

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

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

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

3. Interest

(a) Statement of loan actually availed / repaid and actual interest for the year 2023-24 have been furnished in Form C.

(b) Necessity of carrying cost partially arose due to pendency of finalisation of APR Orders from 2018-19 to 2022-23. Also, the shortfall arising for the year 2023-24 and the earlier years for which necessary petitions have been filed, necessitated temporary utilisation of short term borrowings and also funding requirement arising due to several external factors which has been acknowledged by Hon'ble Commission from time to time. Accordingly, Interest on such temporary accommodation has been incurred and prayed for. Interest has been arrived at as per para 2.6.6. (iv) of the extant Tariff Regulations of "1 year SBI MCLR plus 250 basis points". (1 year SBI MCLR as on 01.04.2023 was 8.50% plus 250 basis points equates to 11.00%).

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

(d) In terms of applicable orders, security deposit held is compared against working capital requirement in terms of regulations. Security Deposit is held by the licensee as a safeguard against accumulation of outstanding amounts and is a deterrent for Bad Debts. Since Security Deposit is held by the licensee towards settlement of consumers' dues and also being refundable upon exercise of the option by the consumer in applicable cases, it is prudent to keep the same largely invested in liquid current assets of the Company. While these amounts are settled from time-to-time by the government agencies, there is a time lag for such settlement of dues and some money remains continuously locked resulting in a special need for funds differing from a usual business requirement. Unfortunately, punitive measures against the municipal bodies, providing essential services cannot be contemplated. The shortfall in payment for electricity is required to be met with funds in the hands of the licensee, of which, security deposit is a necessary constituent. Security Deposit held by the Company is generally commensurate with the above stated factors viz. normative working capital requirement, average municipal outstanding and cash and Bank balances together with significant other current assets. Kindly refer to report placed in Volume 11 for details.

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CESC LIMITED

Notes on Expenditure including Other Expenses centrally maintained - Form 1.12 to 1.17 (i)

(e) During the year 2023-24, due to various global as well as domestic factors, specially due to pandemic prevailing in the past years, availability of capital and pricing thereof became extremely stringent, especially in the power sector. 1 year SBI MCLR stood at 8.50 % at the beginning of the year in April 2023 plus 250 basis points equates to 11.00%. Certificates confirming the above rates are annexed to the APR Petition, Volume 12, pages 40 to 43. Moreover, liquidity position and credit availability in power sector has deteriorated significantly. The Company made necessary borrowings keeping in view the applicable Debt-Equity Ratio as per the Regulations for capital expenditure.

4. **O&M Expenses**

O&M Expenses for generation have been claimed in accordance with the normative parameters in terms of the MYT Order / Regulations and have been adjusted in terms of Tariff Regulations. It is respectfully submitted that O&M Expenses for generation is normative in terms of the Regulations of the Hon'ble Commission. O&M Expenses for generation may kindly be allowed in accordance with the Regulations. Actual figures for O&M Expenses have been furnished from the audited annual accounts. Allowing normative expenses at lower of norm or actual is impermissible in terms of the statutes, regulations, policy and Orders of the APTEL. Break up of "Other expenses" taken from the audited annual accounts have been certified by the Auditors with due segregation between the functions of Generation and Distribution etc., which has been annexed in the APR Petition in Volume 3, Page 269.

5. **Other Expenses**

While taking the insurance policies and finalizing the premium therefor, the Company has obtained quotations from different insurance companies and evaluated the same keeping in mind the overall risk involvement, as envisaged in the Regulations and settled the premium for the year on the basis of the most competitive offered quote and keeping in mind the continuity of the cover. Copies of such quotes are annexed in Volume 11 of this Petition. The same has been duly incorporated in Form 1.12 and Form 1.15. The above Insurance Premium is the lowest amongst all the quotations received. Ancillary Insurances are taken by the Company based on its claim experience.

6. **Bad Debts**

Bad debts for the year 2023-24 have been duly approved by the Board of Directors in its meeting held on 23.05.2024, through approval of the Annual Accounts of the Company. The figure represents amount actually written off. The claim of the Company is within permissible limits of the Regulations.

7. **Income Tax**

Following the Hon'ble Commission's Regulations / Order(s), actual Income-Tax payment for the financial year 2022-23 is prayed for in this petition. As per consistent practice, payment on account of Income-Tax for the financial year 2023-24 and earlier period(s) (not included in the petitions so far) will form part of future claims on account of Income Tax and will be included in the APR petition for 2024-25. The Income Tax Assessment has been completed upto FY 2022-23.

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

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

9. **Power Purchase**

Auditors' Certificate for cost of actual power procurement during the year, has been furnished in this Petition for 2023-24. It is respectfully submitted that the valuation methodology adopted by the Hon'ble Commission for energy banking unfortunately does not reflect entitlement of actual transaction cost incurred for swap-in power in consumers' interest and therefore has been claimed separately. It is respectfully submitted that entitlement in respect of banking power of Rs. 14971 lakhs and Rs. 13014 lakhs have been deferred by the Hon'ble Commission vide APR Orders dated 22.09.2023 and 05.10.2024 for 2018-19 and 2019-20 respectively. Deferment of legitimate expenses increases requirement of carrying cost for the Company. The Company has not prayed carrying cost in this regard in this petition. However, the Hon'ble Commission may suitably consider the necessity of carrying cost on this ground.

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Notes on Expenditure including Other Expenses centrally maintained - Form 1.12 to 1.17 (j)

10. Power Purchaser Fund

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

11. Corporate Social Responsibility (CSR)

As per the Companies Act, 2013, the Company is statutorily required to contribute 2% of its applicable Profit towards CSR. Accordingly the Company has made a contribution of Rs 2017 lakhs and the same has been prayed for in this petition.

12. Efficiency Improvement

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

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

Ref.	Particulars	2023-24 Rs. Lakhs	Comments
	Cost of Energy from CESC Generation - all stations		
	(Station-wise details are enclosed) *(Excludes expense shown under any other head)*		
1	Fuel Cost		
	(i) Coal	209016	As per Form 1.11
	(ii) Oil	6728	
		215745	
2	*Employee Cost [Form 1.17 (h) & (i)]*		
	(i) Own Employees	12959	From Audited Accounts, Please refer to Note 2 on "Notes on Expenditure including Other Expenses centrally maintained - Form 1.12 to 1.17 (i)"
	(ii) Contractual Employee in regular establishment	5020	Please refer to Note 1& 5 below
	(iii) Contract Manpower - Loss Share	76	
3	Claimable Operation & maintenance Expenses	17887	Please refer Note 7 hereinafter. The actual expenditure in Note 7 extracted from Audited Accounts. Please also refer to Note 4 on "Notes on Expenditure including Other Expenses centrally maintained - Form 1.12 to 1.17 (j)"
	Less: Share of consumer gains in terms of Regulation 2.5.5.4 of Tariff Regulations	-2214	
4	Demurrage for Transportation of Fuel		Old stations - Budge Budge Rs. 65 Lakhs & Southern Rs. 46 Lakhs
5	Water Charges		
6	Statutory charges		
(a)	Rates & Taxes	-	From Audited Accounts
(b)	Water Cess	-	From Audited Accounts
7	Depreciation	11181	From Audited Accounts
8	Intangible Asset written off	-	
9	Expenses due to Penalty, Fines etc.	-	
10	Interest on Capital loan [Form C]	1712	
11	Carrying Cost	16817	
12	Interest on working capital [Form 1.17(b)]	-	
13	Income tax	7435	
14	Other Finance Charges [Form 1.17 (c)]	507	
15	Foreign Exchange rate variation on loan repayments [Form 1.17(d)]	-	
16	Corporate Social Responsibility	564	
17	Others		
(i)	Insurance Premium Payable	1254	From Audited Accounts Please refer to Note 5 on "Notes on Expenditure including Other Expenses centrally maintained - Form 1.12 to 1.17 (i)".
(ii)	Lease Rental Demand for KPT Land	10330	
	Overall - 1.12 (All Stations)	**299273**	

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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 31.03.2024, excluding contractors' employees in regular establishments, are 523 for Budge Budge (750 MW), 222 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 31.03.2024 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. Item heads have been re-arranged for clearer presentation in terms of the requirements under the Tariff Regulations.

3. Other Management & Administrative Expenses include Rs. 1.42 Lakhs of Stamps and Courier charges. Kindly refer to the Auditors' Certificate in page 269, Volume 3 for further details.

4. O & M Expenses in respect of Titagarh has been submitted and prayed for at actuals for certain unavoidable expenses, which may kindly be allowed by the Hon'ble Commission. Such expenses are required for safe keeping of the plant.

5. The Contractor Employee Cost in respect of Generating Stations have been provided in Form 1.17(h): Break-up of Contractual Employee Cost - Generating Station. Kindly refer to the Auditors' Certificate in page 275, Volume 3 for further details.

6. The Auditors' certification of "Other Expenses" is placed in this petition.

7. Normative expenses for Budge Budge and Southern Generating stations, after necessary gain sharing in terms of extant Tariff Regulations are given below in the Chart .

Form 1.12 Gain Share

	Budge Budge	***Southern***
Items	**Rs in lakh**	**Rs in lakh**
Allowable O&M per MW as per Regulation	**19.40**	**23.87**
Generation O&M (A)	14550	3222
Actual O&M (B) [Kindly refer notes 1,5 & 6 above)	8678	2452
Gain/ Loss C = (A - B)	5872	771
Share of Gain/ Loss to the consumers (D = C / 3)	1957	257
Claimable O&M gain net off sharing (E = A - D)	**3915**	**514**

8. Lease rental charges of Rs. 10330 lakhs relates to a demand raised by Syama Prasad Mookerjee Port (Kolkata Port Trust) vide Communication No.Lnd.2539/XVII/24/1623 dated 13.05.2024 in respect of the lease land for Southern Generating Station. It is being humbly submitted that such charge has generated due to imposition by a Statutory Authority and is not in the nature of general operational expenses. Therefore, the related amount may kindly be allowed in tariff separately. Requisite details have been placed in the Appendix.

COMPANY SECRETARY
CESC LIMITED

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

Ref.	Particulars	2023-24 Rs. Lakhs
	Cost of Energy from CESC Generation - Budge Budge	
	Excludes expense shown under any other head	
1	Fuel Cost	
	(i) Coal	182969
	(ii) Oil	5712
		188681
2	Employee Cost [Form 1.17 (h) & (i)]	
	(i) Own Employees	8152
	(ii) Contractual Employee in regular establishment	3993
	(iii) Contract Manpower - Loss Share	72
3	Claimable Operation & maintenance Expenses	14550
	Less: Share of consumer gains in terms of Regulation 2.5.5.4 of Tariff Regulations	-1957
4	Demurrage for Transportation of Fuel	
5	Water Charges	
6	Statutory charges	
(a)	Rates & Taxes	
(b)	Water Cess	-
7	Depreciation	9916
8	Intangible Asset written off	
9	Expenses due to Penalty, Fines etc.	
10	Interest on Capital loan [Form C]	1639
11	Carrying Cost	13899
12	Interest on working capital [Form 1.17(b)]	0
13	Income tax	6940
14	Other Finance Charges [Form 1.17 (c)]	419
15	Foreign Exchange rate variation on loan repayments [Form 1.17(d)]	
16	Corporate Social Responsibility	527
17	Others	
(i)	Insurance Premium Payable	1071
	Overall - 1.12 (Budge Budge)	**247902**

COMPANY SECRETARY
CESC LIMITED

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

Ref.	*Particulars*	*2023-24 Rs. Lakhs*
	Cost of Energy from CESC Generation - Southern	
	Excludes expense shown under any other head	
1	Fuel Cost	
	(i) Coal	26047
	(ii) Oil	1017
		27064
2	Employee Cost [Form 1.17 (h) & (i)]	
	(i) Own Employees	4784
	(ii) Contractual Employee in regular establishment	1026
	(iii) Contract Manpower - Loss Share	4
3	Claimable Operation & maintenance Expenses	3222
	Less: Share of consumer gains in terms of Regulation 2.5.5.4 of Tariff Regulations	-257
4	Demurrage for Transportation of Fuel	
5	Water Charges	
6	Statutory charges	
(a)	Rates & Taxes	
(b)	Water Cess	-
7	Depreciation	512
8	Intangible Asset written off	
9	Expenses due to Penalty, Fines etc.	
10	Interest on Capital loan [Form C]	73
11	Carrying Cost	2918
12	Interest on working capital [Form 1.17(b)]	0
13	Income tax	495
14	Other Finance Charges [Form 1.17 (c)]	88
15	Foreign Exchange rate variation on loan repayments [Form 1.17(d)]	
16	Corporate Social Responsibility	38
17	Others	
(i)	Insurance Premium Payable	174
(ii)	Lease Rental Demand for KPT Land (refer Audited Accounts)	10330
	Overall - 1.12 (Southern)	**50470**

COMPANY SECRETARY
CESC LIMITED

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

Ref.	*Particulars*	*2023-24 Rs. Lakhs*
	Cost of Energy from CESC Generation - Titagarh	
	Excludes expense shown under any other head	
1	Fuel Cost	
	(i) Coal	
	(ii) Oil	
2	Employee Cost [Form 1.17 (h) & (i)]	-
	(i) Own Employees	22
	(ii) Contractual Employee in regular establishment	
3	Operation & maintenance Expenses	8
4	Demurrage for Transportation of Fuel	
5	Water Charges	
6	Statutory charges	
(a)	Rates & Taxes	
(b)	Water Cess	-
7	Depreciation	754
8	Intangible Asset written off	
9	Expenses due to Penalty, Fines etc.	
10	Interest on Capital loan [Form C]	
11	Carrying Cost	
12	Interest on working capital [Form 1.17(b)]	
13	Income tax	
14	Other Finance Charges [Form 1.17 (c)]	
15	Foreign Exchange rate variation on loan repayments [Form 1.17(d)]	
16	Corporate Social Responsibility	
17	Others	
(i)	Insurance Premium Payable	9
(ii)	Licence fee and maintenance charges for railway siding	107
	Overall - 1.12 (Titagarh)	**901**

Note:
The Company has reduced the manpower deployment in Titagarh Generating Station, other than such number of manpower/security required for safe-keeping of the Plant.

COMPANY SECRETARY
CESC LIMITED

Form 1.13: Expenditure - Transmission of Energy

Ref.	*Particulars*	*2023-24*
	Expenses on Transmission of Energy	
	Excludes Expenses shown under any other head	
(i)	Consumption of stores & spares	
(ii)	Repairs & Maintenance (excluding salaries etc. & stores)	
	Buildings	
	Transmission & Distribution Assets	
	Others	
(iii)	Employee Costs	
	Salaries & Wages	
	Bonus	
	Contribution to Funds	
	Welfare Expenses	
(iv)	Depreciation	
(v)	Travelling Expenses	
(vi)	Vehicle Maintenance	
(vii)	Telephone Expenses	
(viii)	Security Charges	
(ix)	Other Management & Administrative Expenses	
(x)	Expenses due to Penalty, Fines etc.	
(xi)	Others (specify)	
	Overall (1.13) - Transmission	

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

COMPANY SECRETARY
CESC LIMITED

Form 1.14: Average System Demand for Transmission Systems

Ref.	Season / time of the day	*2023-24*
1.	Summer	
2.	Monsoon	
3.	Winter	
	Grand Total	

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

COMPANY SECRETARY
CESC LIMITED

Form 1.15: Expenditure - Distribution of Energy

Ref.	Particulars	2023-24 Rs. Lakhs	Comments
	Expenses on Distribution of Energy		
	(Excludes Expenses shown under any other head)		
1	(a) Employee Costs - Own	65118	From Audited Annual Accounts. Please refer to Note 2 on "Notes on Expenditure including Other Expenses centrally maintained - Form 1.12 to 1.17 (j)"
	(b) Contractual Employee in regular establishment		
2	Operation & maintenance Expenses		
	(i) Claimable Repair & Maintenance (incl. consumables)	25264	From Audited Annual Accounts. Please refer to Note 4 on "Notes on Expenditure including Other Expenses centrally maintained - Form 1.12 to 1.17 (j)"
	(ii) Administrative & General expenses	16923	From Audited Annual Accounts. Please refer to Note 4 on "Notes on Expenditure including Other Expenses centrally maintained - Form 1.12 to 1.17 (j)"
	Less: Share of consumer gains in terms of Regulation 2.5.5.4 of Tariff Regulations	-2266	
3	Statutory charges		
4	Depreciation	57602	From Audited Accounts
	Less : Depreciation on assets created by utilising proceeds from sale of old assets	470	Deduction in terms of Regulation 5.15.1 (iv)
	Depreciation	57132	
5	Intangible Asset written off		
6	Expenses due to Penalty, Fines etc.		
7	Interest on Capital loan [Form C]	19215	
8	Carrying Cost	44993	
9	Interest on working capital [Form 1.17(b)]	-	
10	Income tax	18023	
11	Other Finance Charges (Form 1.17 (c)]	1356	
12	Foreign Exchange rate variation on loan repayments [Form 1.17(d)]		
13	Corporate Social Responsibility	1367	
14	Others (specify)		
(i)	Insurance Premium Payable	615	From Audited Accounts Please refer to Note 5 on "Notes on Expenditure including Other Expenses centrally maintained - Form 1.12 to 1.17 (i)".
(ii)	Generator Hire Charges	1128	
	Overall (1.15) - Distribution	**248869**	

COMPANY SECRETARY
CESC LIMITED

Form 1.15: Expenditure - Distribution of Energy

Notes :

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

2. **Employee Cost**

Employee Cost shown above represents the same on own employees. Employee Cost of contractors' personnel is included in Repairs & Maintenance expenditure since the contractors are engaged to provide only job specific services as per rate schedule and are accordingly paid for. An estimated number of 1811 regular contractors' employees are engaged to carry out such jobs.

3. Controllable Distribution Maintenance expenses

Gain sharing for Maintenance pertaining to Distribution of energy

Rs. Lakhs

Particulars	2023-24
Repairs & Maintenance Expense for Distribution (normative) :	
(a) Gross Fixed Assets at the beginning of the year as per Form 1.18	1130332
(b) Allowable R&M @ 2.20% for the year 2023-24 on (a) above for full year	24867
(c) Addition to Gross Fixed Assets during the year	36910
(d) Allowable R&M @ 2.20% for the year 2023-24 on (c) above for the year restricted to 50%	406
(e) Retirement of Assets during the year	-418
(f) Allowable R&M adjustment on retirement of Assets @ 2.20% on (e) above	-9
(g) Total R&M (normative) (b) + (d) + (f)	25264
(h) Administrative & General Expense for Distribution (normative) :	16923
(i) Overall Distribution Maintenance Expense (normative) (g) + (h)	**42187**
(j) Actual R&M as per Forms	17131
(k) Actual A&G as per Forms	18258
(j) Overall Distribution Maintenance Expense (Actual)	**35389**
(k) Gain (i) - (j)	6798
(l) Benefit to consumers @ 33.33% on (k)	2266
(m) Claimable Gain net off sharing (i) - (l)	**39921**

4. **Generator Hire charges**

The Company serves more than 37 lakh consumers in its licensed area. Maximum demand of 2728 MW recorded in April 2024 is the highest demand ever met by CESC system. Peak demand surpassed 2600 MW on quite a few occasions in summer of 2023-24. Meeting the consumer demand had become a critical challenge under these circumstances. The Company therefore continues to make substantial investments to ensure quality service and reliable power supply to the consumers through upgradation of both network and technology. As an initiative to provide uninterrupted supply to consumers, generators were hired and kept as stand-by source, for avoiding outage during the peak periods. Accordingly, amount of Rs. 1128 lakhs have been claimed in this petition as Generator Hire charges, which is arising out of extenuating circumstances and may kindly be allowed beyond regular routine expenses. Pertinently, a meeting held on 30 March 2024 in the Office of the Hon'ble MIC, Department of Power, GoWB emphasising the need for maintaining stable and uninterrupted power during peak demand season. CESC was instructed to deploy more than 100 number of generators to be used as back-up and engage substantial manpower in all places of jurisdiction of the Company. Relevant details have been placed in the Appendix.

COMPANY SECRETARY
CESC LIMITED

Form 1.16 : Expenditure - Sale of Energy

Ref.	*Particulars*	*2023-24 Rs. Lakhs*	Comments
	Expenses on Sale of Energy (Excludes Expenses shown under any other head)		
(i)	*Power Purchase Cost*	318489	
(ii)	*Transmission charge*		
	(i) CTU charges	16750	
	(ii) STU charges (including charges for dedicated line of Haldia Energy Limited)	16565	
(iii)	*Power System charges*		
	(i) ERLDC charges	37	
	(ii) ERPC charges		
	(iii) SLDC charges	253	
	(iv) Others (PX fees, Taxes, meter reading charges and Wheeling charges)	653	
	v) Less: swap-out power	-8563	
(iv)	(a) Employee Costs - Own	21490	From Audited Accounts. Please refer to Note 2 on "Notes on Expenditure including Other Expenses centrally maintained - Form 1.12 to 1.17 (j)"
	(b) Contractual Employee in regular establishment		
(v)	*Operation & maintenance Expenses*		
	(i) Claimable Repair & Maintenance (incl. consumables)	1289	From Audited Annual Accounts and Auditors' Certificate. Please refer to Note 4 on "Notes on Expenditure including Other Expenses centrally maintained - Form 1.12 to 1.17 (j)"
	(ii) Administrative & General expenses	16369	From Audited Annual Accounts and Auditors' Certificate. Please refer to Note 4 on "Notes on Expenditure including Other Expenses centrally maintained - Form 1.12 to 1.17 (j)"
	Less: Share of consumer gains in terms of Regulation 2.5.5.4 of Tariff Regulations	144	
(vi)	Statutory charges		
(vii)	Depreciation	-	Assets utilised for effecting Sale of energy cannot be segregated as such as in many cases those are inextricably linked with distribution activities. Hence depreciation has been clubbed appropriately either with distribution expenses or with centrally maintained expenses.
(viii)	Intangible Asset written off		
(ix)	Expenses due to Penalty, Fines etc.		
(x)	Interest on Capital loan [Form C]	985	
(xi)	Carrying Cost	18194	
(xii)	Interest on working capital [Form 1.17(b)]	-	
(xiii)	Income tax	1122	
(xiv)	Other Finance Charges (Form 1.17 (c)]	549	
(xv)	Foreign Exchange rate variation on loan repayments [Form 1.17(d)]		

COMPANY SECRETARY
CESC LIMITED

Form 1.16 : Expenditure - Sale of Energy

Ref.	*Particulars*	*2023-24 Rs. Lakhs*	Comments
(xvi)	Corporate Social Responsibility	85	
(xvii)	Late payment surcharge		
(xviii)	Others (specify)		
	DSM Charges	273	
	Reactive Charges	44	
	Interest on Consumers Security Deposits	11853	
	Bad Debts	3439	
	E-payment gateway service charge	1024	
	Overall (1.16) - Sale of Energy	421043	

Notes :

1. In terms of Regulation 8.5.4 of the Tariff Regulations, applicable e-payment gateway service charges for payment of bills by the consumers using e-payment gateway to the service providers are to be borne by the distribution licensees. Therefore, such charges amounting to Rs. 1024 lakhs have been claimed accordingly in this Petition. This is uncontrollable in nature and therefore may kindly be allowed at actuals.

Gain sharing for Maintenance pertaining to Sale of energy

Rs. Lakhs

Particulars	2023-24
Repairs & Maintenance Expense for Selling (normative) :	
(a) Gross Fixed Assets at the beginning of the year as per Form 1.18	57902
(b) Allowable R&M @ 2.20% for the year 2023-24 on (a) above for full year	1274
(c) Addition to Gross Fixed Assets during the year	3742
(d) Allowable R&M @ 2.20% for the year 2023-24 on (c) above for the year restricted to 50%	41
(e) Retirement of Assets during the year	-1194
(f) Allowable R&M adjustment on retirement of Assets @ 2.20% on (e) above	-26
(g) Total R&M (normative) (b) + (d) + (f)	1289
(h) Administrative & General Expense for Selling (normative) :	16369
(i) Overall Selling Maintenance Expense (normative) (g) + (h)	**17658**
(j) Actual R&M as per Forms	1018
(k) Actual A&G as per Forms	17071
(j) Overall Selling Maintenance Expense (Actual)	**18089**
(k) Gain (i) - (j)	-431
(l) Benefit to consumers @ 33.33% on (k)	-144
(m) Claimable Gain net off sharing (i) - (l)	**17802**

COMPANY SECRETARY
CESC LIMITED

Normative A&G Expense for Distribution

Attachment 1

A. A&G Expenses considered for previous years

S.No.	Particulars	UoM	2017-18	2018-19	2019-20	2020-21	2021-22
	References of APR Order and Appeal		*APR Order dated 1.08.22 in Cases No. FPPCA - 93/18 - 19 and APR - 73/18 - 19*	*APR Order dated 22.09.23 in Cases No. FPPCA - 95/19-20 and APR - 80 /19-20*	*APR Order dated 5.10.24 in Cases No. FPPCA - 99/ 20-21 and APR - 83/ 20-21 read with the Appeal in DFR 500 of 2024*	*APR Petition for 2020-21*	*APR Petition for 2021-22*
1	Entitled actual expenses in terms of APR Orders read with amounts in appeal	Rs. Lakh	20337	21723	29210	28726	30270

B. A&G Expenses computation for ensuing years as per normalization methodology provided in the Impugned Order

S.No.	Particulars	UoM	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
1	WPI for the year	%	2.96	4.26	1.67	1.31	12.97	9.60	
2	CPI for the year	%	3.10	5.40	7.50	5.00	5.10	6.06	
3	Hybrid Index as considered in the Impugned Order [WPI:CPI - 60:40]	%	3.02	4.72	4.00	2.79	9.82	8.18	5.90
4	A&G Expenses for 2017-18	Rs. Lakh	20337	21296	22148	22765	25001	27048	
5	A&G Expenses for 2018-19	Rs. Lakh		21723	22592	23222	25503	27590	
6	A&G Expenses for 2019-20	Rs. Lakh			29210	30023	32972	35671	
7	A&G Expenses for 2020-21	Rs. Lakh				28726	31548	34130	
8	A&G Expenses for 2021-22 from APR Appeal	Rs. Lakh					30270	32748	
9	Normalized A&G Expenses for the Base Year 2022-23	Rs. Lakh						31437	
10	Normative A&G Expense for 2023-24	Rs. Lakh							**33292**

COMPANY SECRETARY
CESC LIMITED

Form 1.17 (a) Water charges: Generating (station wise)

Ref.	Particulars	***2023-24 Rs. Lakhs***
1	Normative PLF (in %)	
2	Generation at Normative PLF (in MU)	
3	Water consumption at normative PLF (in KL)	
4	Spillage of water (in %)	
5	Source-wise water quantity (in KL)	
	(i) Source 1	
	(ii) Source 2	
	Total quantity	
6	Rate specified (as per govt. notification or agreement) [in Rs. / LK]	
	(i) Source 1	
	(ii) Source 2	
7	Water charge claimed [5 X 6] (in Rs. Lakh)	
	(i) Source 1	
	(ii) Source 2	
	Total Water Charges	

COMPANY SECRETARY
CESC LIMITED

Form 1.17 (b) Interest on Working Capital

Ref.	Particulars	***2023-24 Rs. Lakhs***
A.	Cost of Coal stock (pit head 10 days, non-pit-head 20 days)	
B.	Advance payment of coal (30 days)	
C.	Cost of secondary fuel oil for 2 months	
D.	(i) O&M expense for 1 month	
	(ii) Employee cost for 1 month	
	(iii) Water charge for 1 month	
E.	Maintenance spare (20% of O&M and water charge for thermal generator, 15% of O&M for distribution)	
F.	Receivables equivalent to 45 days	
	Less:	
G.	Cash security deposit from transmission and/or distribution system users, as the case may be	
	Working Capital Requirement = A+B+C+D+E+F-G	
H.	Interest rate	
I.	**Interest on Working Capital**	

COMPANY SECRETARY
CESC LIMITED

1.17 (c) Other Finance Charges

Ref.	Particulars	2023-24 Rs. Lakhs
	Finance charges related to Capital Loan	
1	Guarantee Commission	
2	Front end fees (Arrangement Fees for NCD, Loans and Bank facilities (Net) including capex)	1719
3	Fees & expenses for loan re-structuring	
4	Cost of hedging	
5	Others, if any (for Financial Services, Cash Management Services and Miscellaneous Charges)	
	Charges for sanction of temporary accommodations	546
	Bank Charges for Cash Management Services	141
	Other Miscellaneous Finance Charges	6
	Overall Other Finance Charges	**2412**

Note :

As per SEBI guidelines, the Company is mandatory required to avail Non-Convertible Debentures(NCD) and accordingly the front-end fees/arrangement fee and accordingly the total finance charges has been incurred by the company at the rate of 2% on the NCD drawal during the year.

The Company has mobilised substantial borrowing during the year in order to meet its capex loan requirement and temporary accommodation requirement arising for the reason mentioned in the Note 3 (b) in 'Notes on Expenditure including Other Expenses centrally maintained - Form 1.12 to 1.17 (j)'. A modest front end fee/arrangement fee has been incurred and claimed in this petition

Necessary certificates have been placed in this petition certifying the actual expenditure for 2023-24. As per SEBI guidelines, the Company is mandatory required to avail Non-Convertible Debentures(NCD) and accordingly the front-end fees on such NCDs are claimed separately. It is respectfully submitted that Other Finance Charges are not necessarily directly related to availment of loan facilities / capex but are also related to various other factors e.g. fees and expenses incurred during disbursement of new term / working capital loans or during restructuring of loans. It is submitted that the financing charges include cash / cheque pick-up charges which are an integral part of banking services all across the country and accordingly included in other finance charges.

COMPANY SECRETARY
CESC LIMITED

1.17 (d) Foreign Exchange Rate Variation (FERV)

2023-24	Amount of loan Repaid in Foreign Currency	Actual Repayment Rate	Original Rate of Drawal	FERV for the year
	(1)	(2)	(3)	(4) = 1X(2-3)
	USD in Million	Rs./ USD	Rs./ USD	Rs. in Lakhs
NA				

COMPANY SECRETARY
CESC LIMITED

Form 1.17 (e): Statutory Charges

Sl. No.	Particulars	*2023-24* *Rs. Lakhs*
1	Licensee Fees	65
2	Application / petition filing fees before the Commission	67
3	Electricity Duty	
4	Water Cess	
5	Municipal tax	834
6	Others, if any (specify)- Land Revenue, Profession Tax, etc.	158
	Overall Statutory Charges	**1123**

COMPANY SECRETARY
CESC LIMITED

Form 1.17 (g): Statement of Expenditure (major overhauling etc.) included in Fixed Assets

Sl. No.	Nature of Expenditure included in Assets	Category of Assets in which included	Value As on the beginning of the financial year	Addition during the year	Depreciation charged upto the last year	Depreciation charged for the current year
1	Capital Overhauling					
2	Other similar Items (to be specified)					

No expenditure of O&M nature is included in Capital overhauling.

COMPANY SECRETARY
CESC LIMITED

Form 1.17(h): Break-up of Employee Cost

Category	*Sl. No*	*Particulars*		*2023-24 Rs. Lakhs*
A		**Expenditure**		*Own Employees*
	1	Salary and Wages		
		a	Basic Pay	35904
		b	Dearness Allowances	6702
		c	Other	46488
	2	Funds for retirement		
			Gratuity	1873
			Company's contribution to PF	5303
			Company's contribution to Pension Scheme	1035
	3	Statutory Bonus and Ex-Gratia		381
	4	Leave encashment		1895
	5	LTA		1172
	6	Employee welfare expenditure		4161
		Gross employee cost		104914
	7	Allocated/transfer to capital account etc.		5421
B	**Contribution for shortfall in interest of Provident Fund, if any**			
C	**Production / Performance Incentive to Employees**			
D	**Net own employee cost**			99493
E	**Number of Personnel as at 31 March, 2024**			6087

Notes :

1. The Company does not pay any production incentive or performance incentive which is linked with the operational performance of any generating station / distribution / selling activity. Certain portion of remuneration agreed through the Memorandum of Settlement (MoS), is paid to ensure individual attendance/productivity, adherence to job norms etc. and is embedded in employee cost.

2. Director's fees and expenses amounting to Rs 73 lakhs not shown above; the same has been included in Form E under Own Employee Cost.

3. Please refer to Notes under Form 1.12 and Note 2 under Form 1.15 with respect to contractors' employees.

4. 748 employees are engaged in generating stations (523 in Budge Budge, 222 in Southern and 3 in Titagarh), 3676 employees are engaged in Distribution, 1323 employees are engaged in Selling, and the balance 340 employees are considered under Centrally Maintained expenditure.

5. The above expenditure of Rs 99493 lakh includes unpaid EPS contribution of Rs 3 lakh.

COMPANY SECRETARY
CESC LIMITED

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

Category	Sl. No	Particulars	2023-24 Budge Budge Generating Station Rs. Lakhs	2023-24 Southern Generating Station Rs. Lakhs
A		**Expenditure**		
	1	Salary and Wages		
		a Basic Pay	1154	351
		b Dearness Allowances		
		c Other Allowances	1358	231
	2	Funds for retirement		
		a Gratuity	58	18
		b Company's contribution to PF, ESI and terminal benefits	187	57
		c Company's contribution to Pension Scheme		
	3	Statutory Bonus and Ex-Gratia		
	4	Leave encashment	3	1
	5	LTA		
	6	Welfare expenditure	298	91
	7	Others-		
		a. Work Implements	99	30
		b. Service Charge including taxes	1053	260
			4210	1039
B	**Contribution for shortfall in interest of Provident Fund, if any**			
C	**Production / Performance Incentive to Employees**			
D	**Contract Manpower cost**		4210	1039
E	**Number of Personnel as at 31 March 2024**		698	254

Notes:

1. For Budge Budge Generating Station, contract manpower cost stood at Rs 6.03 Lakhs/Man (4210/698) and for Southern Generating Station, contract manpower cost stood at Rs 4.09 Lakhs/Man (1039/254)

2. For Budge Budge Generating Station, at Normative Man/MW ratio of 1.58, the allowable number of employees is 1185 for 3 x 250 MW, of which own employees are 523 and allowable contractual manpower numbers are 662 for 2023-24. The claim works out to Rs. 3993 lakhs (662*6.03) in terms of normative manpower of 1.58 per MW.

For Southern Generating Station, at Normative Man/MW ratio of 3.50, the allowable number of employees is 473 for 2 x 67.5 MW, of which own employees are 222 and allowable contractual manpower numbers are 251 respectively for 2023-24. The claim works out to Rs. 1026 lakhs (4.09*251) in terms of normative manpower of 3.50 per MW.

COMPANY SECRETARY
CESC LIMITED

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

Category	*Sl. No*	*Particulars*	*2023-24 Rs. Lakhs*
A		**Expenditure**	***Own Employees***
	1	Salary and Wages	
		a Basic Pay and sundry allowances including sums relating to productivity and other matters	
		b Effect of revised DA scheme	
		c Other Allowances	
	2	Retiral Benefit	
		Contribution to Provident and other funds	
	3	Statutory Bonus and Ex-Gratia	
	4	LTC/ LTA	
	5	Leave Encashment	
	6	Employee welfare expenditure	
	7	Others, if any	
	8	Capitalised	
B	**Contribution for shortfall in interest of Provident Fund, if any**		
C	**Production / Performance Incentive to Employees**		
	Total own employee cost		
D	**Number of Personnel as at 31 March**		

Note :
Not applicable for 2023-24

COMPANY SECRETARY
CESC LIMITED

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

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

Note :

The Company has not incurred any penalty / fine during the year ended 31 March 2024 to the best of its knowledge.

COMPANY SECRETARY
CESC LIMITED

Form 1.18 : Original Cost of Fixed Assets

Ref.	Particulars	2023-24 Rs Lakh
1.	Generating Assets	
	Station wise	
	Budge Budge	383715
	Southern	29057
	Titagarh	31121
	Total	443894
2.	Transmission Assets	-
3.	Distribution Assets	1134881
4.	Metering Assets	60450
5.	Others	31945
	Total Original Cost of Assets (1+2+3+4+5)	**1671169**
6.	**Total (1+2+3+4+5)**	**1671169**

COMPANY SECRETARY
CESC LIMITED

Form 1.18 : Original Cost of Fixed Assets

Notes:

1. The particulars furnished above represent those relating to assets in use as on 31 March, 2024 and accordingly, do not include details in respect of Capital Works in Progress, which have been dealt with in Form 1.18 (a). The Generating Assets have been classified above as assets upto Station Bus bar and shown separately for respective generating stations.

2. (a) The Company does not have transmission line in terms of the provisions of the Electricity Act, 2003. Accordingly, "high pressure cables and overhead lines" which are an essential part of the distribution system have been shown under Distribution Assets above.

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

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

3. Certain assets, mainly development of office and infrastructure, vehicles, furniture, computer installations including central SCADA etc. which are used across the Company for various activities including billing and collection, have been shown under a separate heading as 'Others'.

4. Although certain assets of the Company were revalued by approved valuer from time to time, the effect of such revaluation has not been considered for the purpose of tariff determination on a consistent basis. Accordingly the above original cost of fixed assets are based on historical cost and do not include the effect of revaluation. Capitalisation of assets out of capex is done on basis of Brought in Use ("BIU") certificates. Samples are attached with this petition in Volume 15 and 16.

5. The original cost of fixed assets procured out of the proceeds of foreign currency borrowings have been shown as such without considering the effect of variation in exchange rate on repayment / restatement of the underlying foreign currency loans, as per consistent practice.

COMPANY SECRETARY
CESC LIMITED

Form 1.18 : Original Cost of Fixed Assets

6. The above represents the original cost of Fixed Asset and the necessary adjustment of Capital Contribution received during the year amounting to Rs 13426 lakh has been duly adjusted in form 1.19(a) with consequential impact on Capex loan for the year and computation of allowable equity for the purpose of Return on Equity and depreciation claimed for the year. Such adjustment is effective from the year FY 2023-24 onwards.

7. The following table depicts the movement in Fixed Assets :

Particulars	***2023-24*** *Rs lakh*
Opening Balance	1629811
Addition to Fixed Assets	43235
	1673046
Normal Retirement of Assets	(-) 1878
Closing Balance	**1671169**

COMPANY SECRETARY
CESC LIMITED

Form 1.18 : Original Cost of Fixed Assets

8. Activity-wise details of additions / deletions to Fixed Assets during the year 2023-24 is as follows:

Ref.	Particulars	Addition *Rs. Lakh*	Retirement *Rs. Lakh*	Net Addition *Rs. Lakh*
(1)	Generation Assets			
	Station wise			
	Budge Budge	1604	(-) 30	1574
	Southern	979	(-) 236	743
	Titagarh	-	-	-
	Total	2583	(-) 266	2317
(2)	Transmission Assets	-	-	-
(3)	Distribution Assets	35161	(-) 96	35065
(4)	Metering Assets	3742	(-) 1194	2548
(5)	Other Assets	1749	(-) 322	1427
	Total Original Cost of Assets (1+2+3+4+5)	**43235**	**(-) 1878**	**41357**
Less:	Capital Contribution from Consumers	13426		13426
		29809	**-1878**	**27931**

Note: In Para 5.8.21 of the MYT Order, the Hon'ble Commission stated that figures as per audited accounts will be considered during the APR stage. The above figures are from the statutory audited records of the Company and the Company respectfully prays for allowing the same. Details of assets added during the year have also been placed in Volume 11 of this Petition.

Addition to fixed asset in Generation function takes place for refurbishment of assets / life enhancement of plant and equipment, technology adoption / upgradation, environment, safety and security purposes, explained in more detail later in this petition.
For distribution function, addition to fixed asset took place under small schemes for which separate approval of the Hon'ble Commission was not necessary in terms of regulation 2.8.2.3 and 2.8.4.1 of the Tariff Regulations. Disposition/scrapping reports are generated for retirement of assets. For retired assets, detailed list along with typical Disposition / Scrapping Reports are also attached with this petition in Volume 16.

COMPANY SECRETARY
CESC LIMITED

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

Ref.	Particulars	***2023-24 Rs Lakh***
1.	Opening Balance	6160
2.	Add: Capital Expenditure for the year [as per Form 1.19(a)]	33057
3.	Less : Amount transferred to Fixed Assets	29809
4.	Closing Balance	9408

COMPANY SECRETARY
CESC LIMITED

Form 1.18(b) : Intangible Assets

Ref.	*Particulars*	***2023-24*** ***Rs. Lakhs***
1.	Cumulative Opening Balance (Gross)	-
2.	Cost incurred during the year	-
3.	Gross Intangible Asset at the end of the year (1+2)	-
4.	Cumulative Amount written off at the beginning of the year (together with adjustment of earlier years)	-
5.	Amount written off during the year	-
6.	Cumulative amount written off at the end of the year (4+5)	-
7.	Cumulative Closing Balance (Gross) (3-6)	-

COMPANY SECRETARY
CESC LIMITED

Form 1.18(c)(i) : Investments

Ref.	Particulars	2023-24 Rs. Lakhs
1.	Investment made out of appropriation to Reserve for Unforeseen Exigencies from 2006-07 to 2022-23	32776
	Less: Appropriation towards Net Amphan Damage Expenses in terms of para 5.29 of the MYT Order dated 01.08.2022	
	Total	32776

Note :

Investments shown above include investments actually made upto the year 2023-24 (net off Rs 658 lakhs adjusted on account of Amphan Damage as per the Order of the Hon'ble Commission), other than from profit or equity issue proceeds for other business.

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

Ref.	Particulars	2023-24 Rs. Lakhs
	Income on Investment made out of appropriation to Reserve for Unforeseen Exigencies from 2006-07 to 2022-23	2112
	Total	2112

Note :

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

COMPANY SECRETARY
CESC LIMITED

Form 1.18(d) : Decapitalised Assets

Rs in Lakhs

Sl No	Asset Category	COD	Date of Decapitalisation	Cost of Acquisition as on date on decapitalisation	Depreciation & AAD charged upto the date of Decapitalisation	Net Book Value	Sale Proceeds (if any)	Gain/Loss on sale of Decapitalised Assets
1	GENERATION			265	114	151		
2	METERS			1194	842	352		
3	DISTRIBUTION & OTHERS							
	FURNITURE			10	4	6		
	EQUIPMENT			267	240	27		
	VEHICLES			142	120	21		
			FORM 1.18	**1878**	**1321**	**557**	**462**	-96

NOTE: Loss on Sale not claimed in APR

COMPANY SECRETARY
CESC LIMITED

Form 1.19(a) : Capital Expenditure

Rs in Lakh

Ref	Particulars	2023-24
	General Capital Expenditure	
1.	Generation Capital Expenditure	
	Station wise	
	Budge Budge	1770
	Titagarh	-
	Southern	1020
	Overall Generation Capital Expenditure	**2790**
2.	Transmission Capital Expenditure	-
3.	Distribution (General) Capital Expenditure	39263
4.	Others	2025
5.	Special Distribution Projects	2404
	Overall Distribution Capital Expenditure (3+4+5)	**43692**
	Total Capital Expenditure (1+2+3+4+5)	**46482**
	Capital Contribution from Consumers	13426
	Net Capital Expenditure	**33057**

Notes :

1. Capital expenditure for the year 2023-24 shown above has been arrived at duly considering the effect of allocation of various expenses. Kindly refer to note on capex placed in Volume 11.

2. "Others" under "General Capital Expenditure" represent capital expenditure incurred mainly on office buildings, vehicles, furniture, computer installations and systems control.

3. System peak power demand has grown over 11% in 2023-24 w.r.t 2022-23. In view of such high growth of peak power demand as well as to improve network reliability, the Company incurred considerable capital expenditure towards strengthening of distribution network. In order to supply quality power to the consumers as well as to provide safety to the working personnel and faster restoration of supply in case of outages, the Company is making all efforts, including making large investments, specially for installation of meters, house services, cables (MV&HV) and associated network reorganization jobs. Under certain heads the actual expenditure is higher than the estimates for the reasons stated hereinafter. At the same time, the expenditure under certain heads were lower than the estimates to contain the overall capital expenditure. It is also submitted that in a few cases due to non-availability of suitable plots of land, clearances etc. and also to meet exigencies, there has been some modification in the phasing plan.

COMPANY SECRETARY
CESC LIMITED

Form 1.19(b) : Overall Capital Expenditure

Ref	Particulars		2023-24 Rs. Lakh As per Petition	Remarks	As per Order dated 03.09.2024
	General capital expenditure				
(a)	**Generation capital expenditure**				
	Budge Budge Generating Station		3079	Technology / process upgrade Environmental compliance, Generation capability	
	Titagarh Generating Station		-		
	Southern Generating Station		322	Refurbishment of Turbine Sustaining reliability	
	New Cossipore Generating Station		-		
	Total generation capital expenditure	A	3401		-
(b)	**Transmission capital expenditure**	B	-	The Company does not have transmission lines in terms of the provisions of the Electricity Act, 2003 as its "high pressure cables and overhead lines" are an essential part of the distribution system	
(c)	**Distribution (General) capital expenditure**				
	Meters		3388	New supplies / replacement / statistical metering / improved accuracy /technology advancement	
	House Service connections		4788	New supplies (excluding cost of meters)	
	MCB		920	MCBs for Existing and New Services to provide operational safety and improve customer services	
	Street Light Metering		300	For metering unmetered street light supplies	
	Power Factor Controllers and other Power Loss prevention activities		250	For all LT Consumers as per direction of Hon'ble Regulatory Commission	
	MV Mains		8902	New supplies/ extension of load for existing consumers/network reinforcement and upgradation to improve security of supply	
	Aerial Bunched Cables		4042	Conversion of LT O/H lines by ABC	
	Network formation with Co-Axial cable in theft-prone areas and specially designed modified pillar box for theft-prone areas		2600	For controlling losses in theft prone areas	
	Distribution Transformers (Inc. Refurbishment)		3060	Meeting load growth & improving security of supply	
	Modified Pillar Box		2000	Improving operational safety	
	DTR Metering with AMR		64	Better monitoring of DTR	
	HV Switchgear		966	Meeting load growth Reinforcement / reorganisation of HV network to sustain security of supply and enhance operational flexibility	
	HV Mains (6/11 kV level)		6629	Meeting load growth Network reinforcement / reorganisation to sustain security of supply and enhance operational flexibility	

COMPANY SECRETARY
CESC LIMITED

Form 1.19(b) : Overall Capital Expenditure

Ref	Particulars		2023-24 Rs. Lakh As per Petition	Remarks	As per Order dated 03.09.2024
	Replacement/Retrofitting & Extension of 6/11 KV Switchboards at Distribution Stations		545	Reduction of fire hazard, Additional feeder for meeting load growth	
	Fire Fighting equipment at existing Distribution stations		250	For Upgrading/providing fire fighting equipment at existing Dist. Stations	
	New / capacity augmentation at distribution stations and 33kV GIS at distribution stations/ Supply stations		2330	Replacement of equipment having outlived safe working life	
	33kV GIS at distribution stations		900	Meeting load growth, enhance operational flexibility and security of supply	
	33kV Mains Network Reorganisation		4134	Meeting load growth & Network reinforcement	
	Replacement of old and outlived 33/6kV Transformers		260	33/6 kV Transformers in service above 40 years needs replacement for better security of service	
	Distribution Automation augmentation/replacement jobs		1,500	Improving reliability of systems and faster restoration of supply in case of outages	
	Battery Energy Storage System		1,000	Reducing peak power requirement, smoothening power from SPV Sources, adhering to Deviation Settlement Mechanism	
	Fire Fighting equipment at existing Receiving & Substations		150	For Upgrading/providing fire fighting equipment at existing Dist. Stations	
	Miscellaneous capital expenditure		3177	Includes point to point SCADA, battery, battery charger, communication equipment, testing / diagnostic / laboratory equipment, precision metering equipment, Misc. distribution equipment, extension of station building etc.	
	IDC		-	IDC allocated to various expense head	
	Distribution (General) capital expenditure	C	**52155**		
(d)	**Other capital expenditure**	D	**5100**	Includes Back-up Control Room (Load Despatch Centre), computer peripherals, hardware and software, vehicles, Office buildings renovation, furniture, office equipment.	
(e)	**Special Distribution projects**	E	**13730**	Includes activities viewed as special projects towards major facility-creation for bulk power transfer from sources to load centres and to improve reliability of supply-kindly see note below	
(f)	**Overall Distribution Capital Expenditure**	F = C + D + E	**70985**		**26967**

COMPANY SECRETARY
CESC LIMITED

Form 1.19(b) : Overall Capital Expenditure

Ref	Particulars		2023-24 *Rs. Lakh* *Actuals*	Remarks
	General capital expenditure			
(a)	**Generation capital expenditure**			
	Budge Budge Generating Station		1770	Kindly refer to Budge Budge details in Note 5. Technical justification reports are placed in Volume 14.
	Titagarh Generating Station		-	
	Southern Generating Station		1020	Kindly refer to Southern details in Note 6. Technical justification reports are placed in Volume 14.
	Total generation capital expenditure	**A**	**2790**	
(b)	**Transmission capital expenditure**	**B**	-	
(c)	**Distribution (General) capital expenditure**			
	Meters		3594	1. Includes RF Mesh Smart Meters and communication network devices at various places. 2. Installation of AMR / Smart meters at high end HT consumers and LTCT consumers. 3. In FY24, new 9845 nos. smart meters installed.
	House Service connections		5027	1. New supplies (excluding cost of meters), strengthening of services. 2. Expenditure incurred for providing services include MV UG Cables, Overhead Conductors, Insulators, MS Poles, Jointing materials, Earthing pipes, HDPE pipes, Meter board, Laying and jointing, Road Restorations charges paid to Municipal and Other Authorities etc.
	MCB		459	1. Around 38035 MCBs for Existing and New Services. MCB installed at the service termination inside an enclosure with special types of seals to prevent unauthorized access to service parts. 2.The arrangement ensures safety and effects automatic isolation in case of a fault in consumer's installation.
	Street Light Metering		136	1. Procurement of smart meters of different specifications for Smart street lighting management system. 2. Procurement of Automatic Power Factor Controller Units.
	MV Mains		7259	1. New supplies/ extension of load for existing consumers/ network reinforcement and upgradation to improve security of supply. 2. Expenditures incurred for MV Mains include UG Cable, Overhead Conductors, Insulators, MS Poles, Jointing materials, Earthing pipes, HDPE pipes, Laying and jointing, Road Restorations charges paid to Municipal and Other Authorities etc. 3. 193 CKM (underground, overhead and ABC cable) mains laid in FY 24.

COMPANY SECRETARY
CESC LIMITED

Form 1.19(b) : Overall Capital Expenditure

Ref	Particulars		2023-24 Rs. Lakh Actuals	Remarks
	Distribution Zone formation in theft-prone areas and other loss prevention activities		1524	Distribution zone formation was introduced as a critical concept for management of distribution loss. Under this scheme, new jobs were undertaken using underground cables, overhead lines as additional cabling and pillar boxes etc. in theft prone areas to create new assets. Distribution zone formation is an activity for isolating LT electrical network where only two to four distribution transformers are connected. Existing network are maintained for redundancy. 1. Co-axial cables installed at Mayurbhanj Road Area, Bhukailash RD O/T 1 & 2 under SWD, Dr. H. K. Chatterjee street, Jayabibi, Howrah etc. 2. Automated Remote Surveillance-cum-Theft Prevention System installed at Bellilious Park, Howrah, Iron Gate etc. 3. Installation of Theft proof meter pillar boxes at Kamarhati area. Drone Based Surveillance system installed for health improvement of LT network. 4. Formation of DZs comprising of 3 or 4 nos. DTR with coaxial cable in UG/OH mode at Garden Reach Metiabruz area, Mominpore area 5. All Meter boards under DTRs renovated in 4 DZs in Ekbalpur, Kamarhati (DZ-3, DZ-5). All Meter boards under DTRs renovated in Lichu Bagan, Nadial area, Bhukailash area etc. 6. Installation of remote on-load isolation arrangement at the LT side of DTR at 12 locations.
	Distribution Transformers (Incl. Refurbishment)		4298	1. Faulty and old underperforming distribution transformers (DTRs) (generally more than 25 years old) are refurbished with Core/ winding/ insulating materials etc., for use in the distribution system enhancing life of a DTR. Therefore, no assets were retired. 2. Refurbishments were done which obviated the need for replacement and procurement of new DTRs. Also, the refurbishment enhanced the remaining life of the assets. 3. As, no assets were retired, there would be no original cost to be deducted as per accounting principles. Out of Rs. 4298.39 lakhs, Rs. 2621 lakhs were for procurement of new DTRs and Rs.1678 lakhs were for refurbishment. 4. 122 number of 400 KVA and 500 KVA DTRs procured, out of which 20 numbers are dry type. Refurbishment done for 169 DTRs. 5. Refurbishment cost is about half of cost of new DTR procurement. During refurbishment, the transformer container is reused and most of the internal components - winding, core are changed with new material. Due effect of scrap sale is provided in the books of account. 6. During the year, 184 DTRs were added, comprising 78 MVA transformation capacity
	Modified Pillar Box		612	1. All modern pillar boxes are named as Modified Pillar Box. Existing pillar boxes are not modified to be termed as Modified Pillar box and therefore, it is not a replacement job. These new installations are used for improving operational safety. 2. Pillar Box fuse burnings have been reduced drastically following installation of modified pillar boxes which also help in controlling losses. 3. Modified Pillar Boxes are equipped with HRC fuses and door locking arrangement. Access is only available from the front side. 4. 550 new "Modified Pillar Boxes" were installed in 2023-24.

COMPANY SECRETARY
CESC LIMITED

Form 1.19(b) : Overall Capital Expenditure

Ref	Particulars		2023-24 *Rs. Lakh* *Actuals*	Remarks
	DTR Metering with AMR		40	For better monitoring of DTR. Almost all DTRs are metered. By DTR metering load patterns and transformer performance can be analysed. Identification of underperforming or overloaded transformers allows better planning and optimization of the distribution network.
	HV Switchgear		484	1. New installations. Meeting load growth, Reinforcement / reorganisation of HV network to sustain security of supply and enhance operational flexibility & safety. 26 number of 4 Leg Motorised RMU installed. 2. 4-leg motorized RMU (Ring Main Unit) is an advanced electrical switchgear configuration used in medium-voltage distribution systems. It typically consists of four functional legs or compartments, and its motorized operation allows remote and automated control.
	HV Mains (6/11 kV level)		7672	1. Meeting load growth, Network reinforcement / reorganisation to sustain security of supply and enhance operational flexibility. 2. Expenditure incurred for HV Mains include 6/11kV UG Cable (300 sqmm 3 core XLPE cable), Jointing materials, HDPE pipes, Laying and jointing, Road Restorations charges paid to Municipal and Other Authorities etc.
	Replacement & Extension of 6/11 KV Switchboards at Distribution Stations		391	1. 6 kV ABB make 9 panel switchboard, installed in 1989, at Howrah West D/S has been badly damaged due to fire. It was replaced with new switchboard of Rs. 354.02 lakhs. Original cost of old switchboard was Rs. 10.41 lakhs, depreciated value was Rs. 9.89 lakhs. DSR dated 17.02.2024 is attached. 2. Rs. 36.82 lakhs was spent for installation of 6 Panel 11 kV Switch board at Patuli D/S.
	Fire Fighting equipment at existing Distribution stations		238	1.These items are new job and not replacement of existing fire-fighting system with new one. 2. Many equipment was required to be installed following recommendation of West Bengal Fire and Emergency Services Department and Central Electricity Authority (Measures relating to Safety and Electric Supply) Regulations, as amended. Water based and non water based Fire Safety systems installed at different distribution stations. 3. NIDS retrofitted for existing transformers at different distribution stations.
	New / capacity augmentation at distribution stations and 33kV GIS at distribution stations		2770	1. Meeting load growth, Sustaining security of supply, Network flexibility. 2. Installation of 6 Panel GIS at New Ballygange (E) D/S, Serampore D/S and Caledonian Jute Mill. Establishment of Kalagachia D/S and Kona (East) D/S.
	33kV Network Reorganisation		4044	1. Part 33 KV CABLING done at Kalagachia. 33 KV CABLE SECTION installed between EM S/S & Panditia GIS. 2. Installation of 33 KV 3-way RMU along with associated 33 KV network reorganisation at Jessore RD Station, Barisha D/S, Howrah D/S, Tollygange (north) D/S and Science city D/S. Laying of 3 CKM 33 KV 1000 SQ MM XLPE cable from B.Garden S/S to Kona D/S. Installation of one 33 KV 2-way RMU at Rabindra Sadan D/S.

COMPANY SECRETARY
CESC LIMITED

Form 1.19(b) : Overall Capital Expenditure

Ref	Particulars		2023-24 Rs. Lakh Actuals	Remarks
	Distribution Automation augmentation/replacement jobs		170	1. Includes projects like replacement of battery banks for SCADA & Communication system at Substations, Distribution Stations and roadside ARMU-FRTU installations, upgradation of age-old SCADA RTUs at a few stations, upgradation on EPABX for inter-office voice connectivity. These initiatives ensure reliable automation and stable communication infrastructure. 2. Optical fibre based telecommunication system upgraded to MPLS-TP. Battery bank installed at different distribution stations. SCADA integration done at Bhatpara, Tallah and Chingrihata. Field Remote Terminal Unit installed. Optical Time Domain Reflectometer procured.
	Fire Fighting equipment at existing Receiving & EHV Substations		32	1. Many equipment was required to be installed following the guidelines/ standards/ recommendations of West Bengal Fire & Emergency Services. 2.To tackle different types of fires, Hydrant System, High Velocity Water Sprinkler System, Fire Pump, Fire detection and Alarm System, Fire extinguishers etc. are required to be installed with high voltage transformers. Nitrogen Injection Drain & Stir (NIDS) and High Velocity Water Spray (HVWS) Systems are required as per recommendation of West Bengal Fire and Emergency Services Department and Central Electricity Authority (Measures relating to Safety and Electric Supply) Regulations, as amended.
	Refurbishment of Power Transformer		196	Station transformer refurbished at Kalagachia. Installation of 20 MVA 33/11-6 KV transformer and 33 KV 3 way RMU.
	Distribution (General) capital expenditure	**C**	**38948**	
(d)	**Other capital expenditure**			
	Control Room		544	Construction of G+B+VIII Storied control centre building at Golf Green. Phase wise infrastructure modification of control room at CESC House.
	Development of office and infrastructure		244	New office set up for central medical. Construction of foot bridge. Automation of switching operation of centrifugal pumps. Construction of lift shaft and installation of new lift. Green building certification works.
	Furniture and Fixtures		181	Procurement of Various Furniture for Different Offices.
	Computer Peripherals		379	Procurement of laptops, servers, pcs, hardware, software, desktop PC, LED Monitor, Windows OS, HP Deskjet All-in-One Printer etc.
	Office equipment		127	Procurement of electrical and other equipment at different establishments
	Safety Security		96	Installation of public address systems at different office establishments e.g. Calcutta North District site office, West suburban district site office. CCTV installations. Installation of safety devices for the lifts. Drone camera. Live line detector for substations and operations groups
	Testing equipment		234	Procurement of KANE make flue gas analyzer for environmental cell, etc.
	Vehicle		220	Vehicles for office establishments
	Other capital expenditure	**D**	**2025**	

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CESC LIMITED

Form 1.19(b) : Overall Capital Expenditure

Ref	Particulars		2023-24 *Rs. Lakh* *Actuals*	Remarks
(e)	**Special Distribution projects**			Includes activities viewed as special projects towards major facility-creation for bulk power transfer from sources to load centres and to improve reliability of supply.
	Deposit Work - Installation of 500 MVA transformer at SGSS, PGCIL		1,598	For improving reliability of importing power from external sources. Deposit work mode Job. Agreement with PGCIL is attached with this petition in Volume 16.
	500MVA ICT at PGCIL, Subhasgram(Mython)		678	For improving reliability of importing power from external sources. Agreement with WBSEDCL is attached with this petition in Volume 16. Jobs completed.
	EMSS South		105	One spare cable termination point procured to avoid emergency situation e.g. Fault as EMSS South handles almost 1/4th of system load. Jobs completed.
	Commissioning of 220 V Station DCDB NO2 AT Titagarh R/S		4	For relay operation DC System is required. Direct Current Distribution Board was commissioned for DC system. Jobs completed.
	Procurement of 6NOS 145KV VT at Chakmir S/S		19	6 No. 145 KV voltage transformers installed. Jobs completed.
	Special Distribution projects	**E**	**2404**	
(f)	**Miscellaneous capital expenditure**	**F**	**315**	Includes miscellaneous works in Distribution station buildings.
	Overall Distribution Capital Expenditure	**G=C+D+E+F**	**43692**	
	Less: Capital Contribution		**13426**	
	Net Capital Expenditure		**33057**	

Notes:

1. Kindly note that as a general practice, the old and obsolete underground cables are not retrieved / extracted as it is not economical. The consequential road restoration charges associated with the lifting of the cable from underground and following normalisation is high compared to the salvage value of the outdated cables and therefore is not in the interest of consumers. Therefore, no Disposition / Scrapping Report is prepared for the cable replacement job. Kindly refer to Page 254 of Volume 3 for addition to distribution network during the year.

2. Sample orders for service and supply for the major jobs undertaken during the year 2023-24 are attached with this petition for reference in Volume 16.

COMPANY SECRETARY
CESC LIMITED

Form 1.19(b) : Overall Capital Expenditure

Notes:

1. In terms of Regulation 2.8.2.3 of the Tariff Regulations, capital expenditure can be taken up in small schemes if the project cost is within Rs. 125 crores. Moreover, capital expenditure for providing new connection also is to be taken up without prior approval of the Hon'ble Commission in terms of Regulation 2.8.4.1 (ii) of the Tariff Regulations. Capital expenditure undertaken by the Company is adequately covered under these Regulations.

2. The Company incurred lower capital expenditure towards strengthening of distribution network due to reasons explained earlier. In order to supply quality power to the consumers as well as for faster restoration of supply in case of outages and to provide safety to the working personnel, the Company is making all efforts, including making investments. Under majority heads of the "Distribution capital expenditure" actual expenditure are lower than the estimates. Generally, the expenditure has been deferred. Reasons for deviations of expenditure than the estimates are indicated. It is also submitted that in a few cases, due to non-availability of suitable plots of land, clearances etc. and also to meet exigencies, there has been some modification in the phasing plan.

   Jobs under 'Special Distribution Projects' at EMSS South, WBSETCL S/S deposit works, B Garden S/S, Age old (>60 years) cable replacement between B Garden S/S-SRS and Mulajore-Titagarh, Upgradation of Titagarh-WBRS 132kV Ckt to 220kV, 132kV Bay extension at Dum Dum and Belur, 132kV GIS board at Park Lane S/S, 33kV GIS board at Jadavpore S/S and WBRS etc. have been deferred to contain overall capex.

3. The Company incurred capital expenditure for the generating stations for necessary for environmental compliance, generation capability sustenance, adoption of new technology and obsolescence of old technology, improvement of plant reliability and efficiency.

4. The Company respectfully prays that deferment of reasonable and prudent expenditure creates hindrance for the Company in taking up prudent practices and ultimately affects the end consumers negatively both financially as well as through inferior service quality.

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

Sl. No.	Scheme No	Scheme Description	Amount (Rs. Lakhs)	Justification
A		Group 1a : Replacement/ Refurbishments against spent life		
1	2Z5653	Life extension of Bobcat-1	6.72	Bobcat-1 has been in use since 2009, resulting in frequent breakdown. Major refurbishment of it's engine and other accessories were done after 15 years for life extension. The refurbished equipment is expected to serve for several more years.
2	2Z5683	Reconditioning 2 Engines (Model No: KT-1150-C Cummins make) for BEML BD 155 Bull Dozer.	49.28	Dozers - 7 & 9 are in continuous service for more than 11 years and their engine condition have deteriorated, resulting in reduced load carrying capacity. These dozers have also become most unreliable raising safety issues during operation. Therefore major refurbishment of Engines of Dozer no 7 and Dozer no 9 were done, which are expected to serve for several more years.
3	2Z5681	Life extension of elevated conveyor, Wagon Tipplers and tunnel conveyors.	7.33	Structures of elevated conveyors are in commission since 1997. Erosion and corrosion were noticed at different areas, specially in the base grouting areas. Major refurbishment of identified worst affected areas was done to ensure structural integrity. Structures of Wagon Tippler 1 and 2 have also been done in FY 2023-24.
4	2Z5671	24 V Battery bank at Unit-1 & 2.	55.71	24V Battery bank-3 of U#1 and 24V Battery bank-1 of U#2 were installed. Old Battery banks were kept for utilisation of re-usable components by the OEM.
5	2Z5668	Refurbishment of Unit 1&2 BFP Spare Cartridge Assembly (FK-3B-40)	57.72	Major refurbishment of BFP-2A cartridge was done after 16 years of operation as the running cartridge of BFP-2A had considerable amount of leakage and mixing of feed water with DMCW was taking place. This also improved the output pressure head of the pump, as well as prevented ammonia ingression in DMCW water.
6	2Z5650	Stacker-1 Life extension Part-B	3.99	As per health study carried out by M/s KRUPP, substructure refurbishment were carried out for the first time since inception in 1997.
B		Group 1b : Replacement/ Refurbishments of Boiler Pressure Parts		
7	2Z5667	Refurbishment of Primary Super Heater, Forced Flow Section, Platen Superheater, Final Superheater And Reheater Banks of Unit-2	159.33	Phased refurbishment of Boiler Tubes is an ongoing exercise in BBGS as per an approved master plan initiated from FY 2005-06 for the purpose of avoiding unit outages due to tube failures and thus to enhance reliability. Every year, few coils are taken out due to erosion and replaced with refurbished coils, which were taken out during earlier overhauling and stored separately. The coils taken out this time will be similarly refurbished for future use. In this process, by refurbishing old coils, major capital expenditure on buying new coils is avoided.
8	2Z5666	Procurement of boiler tubes and fabrication of boiler back pass coil elements for Unit-3	165.41	This improved reliability with respect to tube failures. The old tubes which are taken out are later thickness gauged and only the eroded portions (small sections) are refurbished so that it may be used in the later years, as explained above.
C		Group 1c : Replacement/ Refurbishments of major Plant & Equipment (earlier than expected)		
9	2Z5684	Refurbishment of 02 nos. of Bosch Rexroth make Actuators for Turbine steam stop and control valves of unit 3.	34.31	Turbine Stop & Control Valve actuators are in operation for five years and major overhaul and calibration was done at the works of M/s Rexroth, the OEM. The Turbine OEM has also recommended the same to improve reliability. 2 nos. valves were refurbished in FY 2023-24 as per our ongoing schedule for complete overhaul and calibration at OEM workshop. Reliable operation will be expected for the next 5 years.
10	2Z5677	Refurbishment of one M/S Cummins make engine (Model: NTA 855 L) for 350 HP BHEL LOCO	44.32	Existing Loco 1 engine was in service for more than 10 years and had become breakdown prone. Service engineer had recommended major refurbishment of Loco 1. Major refurbishment of Loco-1 engine after more than 10 years of service has resulted in better reliability and improved performance. The refurbished loco is expected to serve for several more years.
11	2Z5678	Bunkers refurbishment of Unit-1 & Unit-2	22.72	Bunker body plates are badly worn out which may lead to catastrophic failure followed by accidents, thus making the Bunker-Feeder-Coal mill out-of-commission for a long period. Since inception no major refurbishment had been carried out in coal bunker-1C, 1F, 2C &2F. This major work has resulted in life extension of these 4 bunkers.
12	2Z5657	Life extension of Unit#1 & 2 Mill Gear box internals	20.26	Mill Gearbox of Unit#1 and #2 are failing due to fatigue and ageing resulting in 50MW instant load drop. After checking Mill-1B gear box which had the maximum deviation was worked upon for life extension.
13	2Z5643	Refurbishment of P.F Cyclone for Burner front of U#1	2.25	Over the period of time, many of the PF (pulverised fuel) cyclones of Unit#1 and #2 Boilers, are severely eroded as the inner wall ceramic tiles gets dislodged has resulted in reduced reliability for the PF nozzles. They are kept in use after frequent patch repairing since long. Major refurbishment of eight numbers of PF cyclones have been done in Unit#1 to eliminate frequent patch repairing job and enhance the reliability of boiler operation.
14	2Z5685	Life extension of Water-cooled Screw Chiller of Nominal Capacity: 115 TR with R134A Refrigerant for Unit-3 Central AC	20.08	Major refurbishment of Chiller No-2 of Unit-3 central AC plant which was running since 2009 was done for life extension. This improved the reliability of the Unit-3 AC Plant. Refurbishment of Chiller plant was done after 14 years. Under the present condition, it is expected to serve for several more years.
D		Group 1d : Refurbishments / Augmentation of Civil Infrastructure		
15	2Z5687	Buildings	40.82	Major refurbishment of workers' office building after 17 years of use was done for life extension of plant infrastructure.
16	2Z5692	Roof Shed Refurbishment	9.43	Roof of boiler godown was severely damaged after 17 years of use. To eliminate patch repair a thorough refurbishment was done to protect stores and spare.

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

Sl. No.	Scheme No	Scheme Description	Amount (Rs. Lakhs)	Justification
E		Group 2 : Obsolescence & Technology absorption		
17	2Z5672	Up-gradation of two numbers ABB make scoop controllers in any two ID Fans of Unit-2.	39.74	There are 6 ID Fans in Unit#1 & 2 out of which 2 numbers of ID fans scoop controllers were upgraded as the existing controllers which are running from inception have become obsolete as per OEM and no spares are available. The replaced controllers has been kept as spare for the remaining ID Fans.
18	2Z5673	Replacement of Generator Protection Panel Relays of Unit-1 and 2.	28.53	As per Road map given by Testing department to combat obsolescence and increase reliability. The old relays have been kept as spare for the remaining relays which are still in service.
19	2Z5647	Upgradation of Windows operating system for OT ICTs along with compatible OEM software.	15.67	OS upgradation done for Unit#1 SOE and Unit#1 DCS.
F		Group 3 : Environmental requirement		
20	2Z5689	Major refurbishment of the internal components of field nos. A1 & B1 of the ESP including over hauling of all fields of ESP of Unit no. 2	74.45	U#2 ESP was commissioned almost 24 years back. Significant number of internal components e.g., emitting electrodes, collecting electrodes, emitting frames, rapping bars & hammers etc., have become worn over the years due to mechanical & electrical reasons. Major refurbishment done to improve performance, i.e. keeping SPM within permissible limit. The refurbishment is expected to serve for several more years.
21	2Z5674	Installation of one no Gas Analyser and one no. Dust Analyser for Unit-1 Stack.	24	Stack emission data are required to be monitored online and to be communicated directly to the Central Pollution Control Board mandatorily, failing to which even for small period of time, explanations are required to be submitted to them. Gas analyzers were installed for statutory mandates.
G		Group 4 : Improvement of Reliability & Efficiency		
22	2Z5676	Complete PF Assembly (Coal Burner Panel) refurbishment for Unit # 2	96.71	Refurbishment of 24 nos PF and 24 nos Vent Air nozzles and 132 nos Secondary Air nozzles for Unit #2 to improve performance and better combustion in boiler.
23	2Z5686	Major refurbishment during capital overhauling of Unit-2 TG. This includes health assessment of critical components of Turbine and Generator.	427.26	Unit#2 TG scheduled capital overhauling after every 6 years as per OEM was done which required refurbishment of various interstage seals, gland assemblies, inspection of generator etc. in order to ensure the reliability of the equipment including improvements in performance.
24	2Z5645	Unit 3 overhauling of LPT and Generator including complete inspection of HPT	7.46	As per recommendation of BHEL LPT last 2 rows of blades are to be inspected at an interval of 2-3 years for detection of cracks. Additionally BHEL has also suggested mistuning of last row of LPT blades at their Haridwar works. Moreover, Gen End Winding Natural Frequency Test ("NFT") is also suggested because of history of powder formation in consecutive surveys since 2015.
25	2Z5679	LED Lights	20.35	For energy efficiency and reduced maintenance. Station installed LED in phased manner. In FY2023-24 , Boiler to ESP areas and CHP area have been done.
26	2Z5682	Refurbishment of first stage diffuser assembly and second stage rotor assembly of Cameron make centrifugal compressor (G)	3.41	Compressor G is the base compressor and has been running for more than nine years. This is a very high speed machine running with very small clearance. As per last inspection report of OEM , first stage diffuser assembly and rotor assembly of both stages need refurbishment. Refurbishment of the rotor assembly of the second stage and the diffuser assembly of the first stage was done for life extension.
27	2Z5675	Refurbishment of Unit # 3 Line Safety Valve	0.16	To eliminate passing of high energy steam and further deterioration due to steam cutting, refurbishment of LHS MS Safety valve of Unit#3 was done.
28	2Z5665	Overhauling of Unit-2 HP Bypass valve(Model: ARS140B): Valve Stem, Valve Seat and Jet cage with Nozzle body assembly.	225.59	For reliable operation of HP-LP Bypass Valves, overhauling of the same is extremely important. Recently failure of Unit#2 HP Bypass valve on 9.03.2023, the Unit faced forced outage of 36.53 Hrs and a Generation loss of 9.023 MU. Moreover, lead time for the spares are very high. Procurement of Actuator seals , Stem and seat of HPBP , Soft seals for HPBP , Nozzle and cage assembly of HPBP was done.
29	2Z5690	Procurement of side-stream filtration-cum-dehumidifier unit for TG Governing System of Unit-1	12.61	To improve the quality of the oil & prevent any maloperation of the servo valves due to chokage of the small openings in the pilot valves, side stream depth filtration cum dehumidifier unit for the FRF system of Unit#1 was considered for installation. Installation of depth filtration cum dehumidifier Units in the TG Lub oil system has reduce the moisture content in TG Lub Oil as well as has improved the NAS number of the TG Lub oil. Therefore the same were procured and installed in Unit#1 and Unit#3.
30	2Z5670	Rexroth make hydraulic components for Unit-3 Governing System.	26.31	Three numbers of proportional control valves and Turbine Stop Valve have been refurbished in FY 2023-24 for life extension of the equipment.
31	2Z5691	Construction of dust free AC Room and installation of MV VVFD for LP Water Pumps.	34.16	There is a potential of energy management by running the LP pumps at 80% speed by using VVVFD. We have constructed a dust free AC Room to install the VVVFD and procurement of power & control cables for commissioning the same.

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

Sl. No.	Scheme No	Scheme Description	Amount (Rs. Lakhs)	Justification
H		**Safety & Security**		
32	2Z5664	Upgradation of CCTV system	8.66	In FY23-24 additional CCTV cameras were procured for Wagon Tipler , Tipper Trolley and Track hopper areas to ensure close monitoring
33	2Z5669	Procurement of a new vehicle mounted mobile aerial platform.	23.37	Procurement of a new vehicle mounted mobile arial platform for BBGS switchyard jobs. It now provides safe and easy access to different points at height, like Breaker Poles, CT, PT, Pantograph, etc upto a height of 12 to 14 Mtrs.
I		**Washery Expenditure**		
34	2W1044	Washery Plant Upgradation	2.24	Washery plant PLC upgradation, fire detection & surveillance system
		Grand Total	**1770**	

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6. Details of Capital Expenditure for Southern Generating Station

Sl. No.		Scheme Description	Amount (Rs. Lakhs)	Justification
A	Scheme Number	Group 1a : Replacement/ Refurbishments against spent life		
1	2Z3289	Complete retubing of Unit-2 condenser	501.23	Unit #2 condenser full retubing was last done in 2015 (partial retubing done in 2022). Presently failure of the tubes has increased considerably leading to extensive blowdown. Reliability of the unit is getting compromised too as forced outage has to be taken for carrying out condenser tube leak tests and plugging of leaking tubes. The replaced tubes were taken by the manufacture on buy back basis during similar Unit-1 job. These tubes were used in Unit-1 condenser retubing job and unit-1 retubing job was completed at a much lower cost.
2	2Z3297	Major refurbishment of FHP – Phase 4	41.16	Since inception SGS was equipped with two nos of BHEL make 350 HP Locomotives for shunting of coal wagons inside plant premises. Over time performance of engines of these Locos have deteriorated. This Capex has thoroughly refurbished of one engine to ensure reliable operation.
3	2Z3290	Refurbishment of DM Plant vessels including replacement of resins (SAC,WBA,MB)	12.43	The useful life of the resins for vessels like MB, SAC has got reduced considerably after 10 years of service and the vessels needs to be regenerated very frequently leading to excessive consumption of chemicals and loss of reliability. Major refurbishment of theses tanks were done to improve performance.
4	2Z3296	Complete retubing of Unit-1 condenser	206.47	Unit #1 condenser full retubing was last done in 2013. Presently failure of the tubes has increased considerably leading to extensive blowdown. Reliability of the unit is getting compromised too as forced outage has to be taken for carrying out condenser tube leak tests and plugging of leaking tubes. Old tubes of U#1 were disposed off through SGS/MMD/DSR/02/23-24 dated 06.03.24. Tubes taken out during Unit-2 retubing work have been used in Unit-1 condenser retubing to reduce cost.
5	2Z3298	Refurbishment of Air Heater for Unit-1	159.73	Efficiency of SGS Unit-1 & Unit-2 boilers as measured show a substantial deterioration from design efficiency. The Dry Flue Gas Exit Temperatures (FEGT) of both the units were also found to be higher than the designed limit by about 20-25 DegC. During the last annual survey of Unit-1 in July'23, it was observed that the Air Heater Baskets were severely damaged. M/s Ljungstrom, advanced designed heating element profile baskets were used to replace the old basket which were later disposed off through SGS/MMD/DSR/01/23-24 dated 06.03.24.
B		Group 1b : Refurbishments / Augmentation of Civil Infrastructure		
1	2Z3282	Infrastructure development with procurement of energy meters for reinforcement of online energy monitoring system at SGS.	0.41	The energy meters of SGS were not ABT compliant as required by WBSLDC. Therefore the old SATEC meters were upgraded at 10.5KV Generator side and 33KV GT & ST side for both U#1 & U#2.
2	2Z3294	Infrastructure development and reinforcement related to Buildings, roads and drains at SGS	21.86	The buildings of SGS have become very old and structural stability study of major buildings like the main power house, crusher house, FHP tunnels were done. Major external and internal repairing of various buildings like the power house building was done for safety of personnel and equipment. Repairing of civil and mechanical structures which support ash slurry pipelines, walkways over railway lines, Draft fan pedestals etc. was also carried out urgently for life extension.
C		Group 2 : Obsolescence & Technology absorption		
1	2Z3291	Conversion of operating system of DCS from Windows 7 to Windows 10	60.32	Windows 7 is presently phased out by Microsoft and this upgradation was required to enhance cyber security of vital OT system of the station as there were no updates available from Microsoft for Windows 7 OS.
2	2Z3292	Refurbishment of obsolete 2 X 50 KVA UPS by 2 X 30 KVA UPS - 3 phase 415 V AC input, single phase 230 V AC output	14.61	Station UPS (2 X 50 KVA) Emerson make with UPS battery bank supply emergency power to vital equipments of SGS like DCS, FSSS, EHG, etc. during complete failure of power supply. This UPS ensures reliable operation of these vital equipments through retention of programmes during power shutdown. Existing UPS commissioned in 2004 has been declared obsolete by OEM and they have expressed their inability to supply spares and service support. Hence a 2 X 30 KVA UPS from OEM was procured.
3	2Z3293	Upgradation of existing photo copier machine	1.78	Existing printer cum photo copier machine Canon make iR 3320 installed in May 2017 has been declared obsolete by OEM. They have phased out this model long back and expressed their in-ability to supply spares. The machine is prone to frequent breakdown and hence we upgraded to latest photo copier machine under buy back scheme.
			1020	

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Form 1.19(c) : Project Specifications

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

Note :

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

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Form 1.20(a) : Equity Base

Sl. No.	Particulars	Basis	***2023-24*** *Rs. Lakhs*
1	Actual Equity Base at the beginning of the year		887835
2	Admissible Equity Base at the beginning of the year	Refer Note 1 below	441287
3	*Actual Addition to Equity Base* a. Addition to equity base during the year b. Deletion to equity base during the year on account of decommissioning of assets, etc. c. Less: Gain on sale of assets invested in creating new assets, if any		15676
	Net Addition / deletion to equity base during the year (3) = (3a) - 3(b) - 3(c)		15676
4	Actual Equity Base at the end of the year	4=(1+3)	903511
5	Net addition to the original cost of fixed assets during the year (vide submission in Form 1.18)		27931
6	Less : Asset created in terms of Regulation 5.15.1(iv) of the Tariff Regulations		-
7	Net addition to original cost of fixed assets during the year other than assets created in terms of Regulation 5.15.1(iv) of the Tariff Regulations	7=(5-6)	27931
	Normative Equity %		30%
8	Normative addition to Equity Base	8=(30% of 7)	8379
9	Addition to Equity base considered for the year	lower of 3 and 8	8379
10	Add : Asset created in terms of the Tariff Regulations		139
11	Addition in Equity Base during the year for the purpose of computation of return	11=(9+10)	8518
12	Admissible Equity Base at the closing of the year	12=(2+11)	449805
13	Average Admissible Equity Base for allowing returns	13=(2+12)/2	445546

Notes :

1. Figure under Item 1 is calculated as follows:-

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Form 1.20(a) : Equity Base

Particulars	Amount	*Rs in lakh*
Admissible Equity Base at the beginning of the year as per APR Order 2018-19 dated 22.09.2023		399661
Add: Addition to Fixed Assets for 2019-20	49721	
Less: Capital Contribution for 2019-20	10029	
	39692	
Less : Asset created in terms of Regulation 5.15.1(iv) of the Tariff Regulations	536	
	39156	
30% addition to Equity	11747	
Add : Asset created in terms of Regulation 5.15.1(iv) of the Tariff Regulations	536	12283
Admissible Equity Base at the end of the year 2019-20		411943
Add: Addition to Fixed Assets for 2020-21	41133	
Less: Capital Contribution for 2020-21	10530	
	30603	
Less : Asset created in terms of Regulation 5.15.1(iv) of the Tariff Regulations	808	
	29795	
30% addition to Equity	8939	
Add : Asset created in terms of Regulation 5.15.1(iv) of the Tariff Regulations	808	9747
Admissible Equity Base at the end of the year 2020-21		421690
Add: Addition to Fixed Assets for 2021-22	47178	
Less: Capital Contribution for 2021-22	11066	
	36112	
Less : Asset created in terms of Regulation 5.15.1(iv) of the Tariff Regulations	476	
	35636	
30% addition to Equity	10691	
Add : Asset created in terms of Regulation 5.15.1(iv) of the Tariff Regulations	476	11167
Admissible Equity Base at the end of the year 2021-22		432857
Add: Addition to Fixed Assets for 2022-23	41376	
Less: Capital Contribution for 2022-23	14184	
	27192	
Less : Asset created in terms of Regulation 5.15.1(iv) of the Tariff Regulations	390	
	26802	
30% addition to Equity	8041	
Add : Asset created in terms of Regulation 5.15.1(iv) of the Tariff Regulations	390	8431
Admissible Equity Base at the end of the year 2022-23		441287

2. Equity contribution under item 11 above include 30% of proceeds from one time sale of assets of Rs. 462 lakhs invested in creation of new assets in the electricity business of the Company for which no depreciation has been claimed in terms of the above Regulation - please refer to item (iv) in Form 1.15.

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Form 1.20(a) : Equity Base

3. Equity position (Rs. Lakhs) of Generation and Distribution Business over the years are shown below:

Particulars	Basis	*2023-24*
Generation Business		
Equity Base at beginning of the year	1	129970
Equity addition during the year	2	695
Equity Base at end of the year	3=1+2	130665
Distribution Business		
Equity Base at beginning of the year	4	311317
Equity addition during the year	5	7823
Equity Base at end of the year	6=4+5	319140

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Form 1.20(b) : Normative Loan (Actual Loan + Equity in excess of 30% of Asset)

Sl. No.	Particulars	Derivative	*2023-24* *Rs. Lakhs*	Remarks
1	Approved GFA at the beginning of the year (excluding Fixed Asset out of grant, deposit work, contributions)	A	1443745	as per MYT Order dated 03.09.2024
2	Admissible Equity Base at the beginning of year [form 1.20(a)]	B	441287	
3	Opening Gross Normative Loan	C = A - B	1002458	
4	Cumulative Depreciation and AAD, if any upto previous year	D	878959	as per MYT Order dated 03.09.2024
5	Opening balance of Actual Loan	E	221774	
6	Net addition to the original cost of fixed assets during the year (vide submission in form 1.18) other than asset created under regulation 5. 15.1.(iv) as per Sl 7 of form 1.20(a)	F	27931	
7	a) Actual addition of equity during the year as per Sl 9 of form 1.20 (a)	G	8379	
	b) Add. 70% of total Sale proceeds invested in creating Asset under regulation 5. 15.1. (iv)	H	323	
8 (a)	Addition to Capital Loan for the year for assets put into use	I1= F - G + H	19875	
8 (b)	Differential Addition to Capital Loan arising out of Actual Capex and the Capitalisation	I2	3265	
8 (c)	Total Capital Loan Drawal for the year [8 (a)+ 8(b)]	I = I1+I2	23140	
9	Depreciation during the year	J	68313	
10	Repayment of Capex Loan as per (Please refer Form C)	K	38423	
11	Closing balance of Net Normative Loan	L=E+I-J	176600	
12	Average balance of Net Normative Loan	M = (E + L)/2	199187	
13	Weighted average rate of interest in terms of applicable Tariff Regulations i.e. 1 year SBI MCLR+250 basis points	N in %	11.00%	
14	Gross interest on Capital Loan (Allowable)	O = M x N	21911	
15	Actual interest on Capital Loan (net of interest capitalised) as per Form C		17730	

Note:-

1. For the purpose of computation of Interest, Opening Loan Balance as stated in item 5 above as on 01.04.2023 has been considered in terms of the extant Regulations prevalent as on 31.03.2023 and taken from the APR Petition of FY 2022-23

2. The Cumulative Depreciation and AAD as per item 4 above as on 01.04.2023 has been taken from MYT Order dated 03.09.2024

3. The allowable Loan Drawal has been considered as per actual Capital Expenditure during the year as stated in Form 1.19(a) since the aforesaid money has already been spent during the year out of which a sum has been capitalised during the year and the balance to be capitalised next year. Since the loan drawal is linked to the actual capital expenditure and not the capitalisation, allowable interest has been claimed based on the actual loan drawal.

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Form 1.21: Special Allocations

Ref.	Particulars	2023-24 Rs. Lakhs	Comments
	Special Allocations		
(A)	Appropriation to Reserve for unforeseen exigencies	2112	Please refer to Note below and Form 1.18 (c) (ii)
	Less: Interest reinvested and appropriated	2112	
		-	
(B)	Others		
	Total	-	

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

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Form 1.22 : Return on Equity

Ref.	*Particulars*	*Basis*	*2023-24 Rs. Lakhs*
(1)	Average Equity Base (a)	Form 1.20(a)	445546
(2)	Rate of Return (b)	%	16.21%
(3)	Return on equity (c)	c=a x b x 0.01	72212

Note :

1. Equity position of Generation Assets and Distribution Assets and Return thereon

2023-24

	Total Equity as on 31.03.2023	**Equity for the period 2023-24**	**Total Equity as on 31.03.2024**	**Average Equity**	**Return percentage**	**Return for 2023-24**
	Rs. Lakhs	*Rs. Lakhs*	*Rs. Lakhs*	*Rs. Lakhs*	*%*	*Rs. Lakhs*
A	129970	695	130665	130317	15.5%	20199
B	311317	7823	319140	315229	16.5%	52013
	441287	8518	449805	445546	16.21%	72212

A= On Generation Assets
B= On Distribution Assets

2. Return has been claimed on capitalised assets in accordance with the Tariff Regulations and APR filing of 2022-23.

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Form 1.23 : Incentive for Improved Performance

Ref	Particulars	Basis	2023-24 Rs. Lakhs
1.	Incentive in accordance with Para 1 of Schedule 10 of the Tariff Regulations	Detailed Calculation follow (in table 2)	1349
2.	Incentive in accordance with Para 11 of Schedule 10 of the Tariff Regulations	Detailed Calculation follow (in table 3)	15153
	Total		**16502**

Notes :

1. All the power stations are thermal.

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CESC LIMITED

Form 1.23 : Incentive for Improved Performance

2. Calculations in accordance with Para 1 of Schedule 10 of the Tariff Regulations	Unit	Budge Budge	Southern
A. Peak Hours			
A1. High Demand Season			
(i) Scheduled generation during peak	MU	243	43
(ii) Normative generation at 85% PLF	MU	211	38
(iii) Additional Generation [(i) > (ii)]	MU	32	5
(iv) Rate of incentive	Paise / Unit	65	65
(v) Incentive during peak hours	Rs Lakhs	206	32
A2. Low Demand Season			
(i) Scheduled generation during peak	MU	696	67
(ii) Normative generation at 85% PLF	MU	638	115
(iii) Additional Generation [(i) > (ii)]	MU	58	0
(iv) Rate of incentive	Paise / Unit	65	65
(v) Incentive during peak hours	Rs Lakhs	376	0
B. Off-Peak Hours			
B1. High Demand Season			
(i) Scheduled generation during off-peak	MU	1190	202
(ii) Normative generation at 85% PLF	MU	1056	190
(iii) Additional Generation [(i) > (ii)]	MU	135	12
(iv) Rate of incentive	Paise / Unit	50	50
(v) Incentive during off-peak hours	Rs Lakhs	673	62
B2. Low Demand Season			
(i) Scheduled generation during off-peak	MU	3169	293
(ii) Normative generation at 85% PLF	MU	3191	574
(iii) Additional Generation [(i) > (ii)]	MU	0	0
(iv) Rate of incentive	Paise / Unit	50	50
(v) Incentive during off-peak hours	Rs Lakhs	0	0
C. Total incentive (A + B)	Rs. Lakhs	1349	

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

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CESC LIMITED

Form 1.23 : Incentive for Improved Performance

3.

Calculations in accordance with Para 11 of Schedule 10 of the Tariff Regulations	Unit	Distribution	Methodology
Sales to own consumers	MU	10922	Reliability = [100-{B/(A+B)}X100]
Distribution Loss	%	6.89%	A = (Sales / (1-Distribution Loss % X 0.01)
A	MU	11730	B= Loss due to interruption (Based on the weekly interruption data submitted to the Hon'ble Commission)
B	MU	1	
Reliability	%	99.99%	Incentive = APR_ARR X (Reliability achieved - 0.98) / 0.98
Distribution ARR	Rs. Lakhs	745897	
Amount	Rs. Lakhs	15153	
Overall	Rs. Lakhs	15153	

In terms of the West Bengal Electricity Regulatory Commission (Standards of Performance of Licensees Relating to Consumer Services) Regulations, 2010 read with amendments, the Company submits regularly the weekly interruption details as per the format given in Annexure – D. The aforesaid information is also available in website of the Company. Based on such interruptions data, the reliability for the year 2023-24 comes out to 99.99% against the target reliability 98% provided for the Company under the Tariff Regulations. The mechanism for validation is in place as all the raw data haven been submitted to the Hon'ble Commission weekly and also available in the website. In line with the incentive determination mechanism provided under the Tariff Regulations, the Company prays for reliability incentive on fixed component of ARR for achieving better reliability. For details kindly refer to Volume 12, pages 268 to 269.

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Form 1.24 : Benefits to be passed on to consumers

Ref.	*Particulars*	*2023-24* *Rs. Lakhs*	
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	1733	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	586	Please refer to Notes 3 and 4
	TOTAL	2319	

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Form 1.24 : Benefits to be passed on to consumers

Notes :

1. **Income from Sale of Power to Persons Other than Consumers**

	Particulars		***2023-24 Rs. Lakhs***
a)	Revenue earnings by way of sales to persons other than the consumers	As per Auditors' Report and Certificate	6345
b)	Expenses related to above	Please refer to Form 1.11 for details	2878
c)	Net Income	(a-b)	3467
d)	Benefit to consumers	50% of Revenue	1733

The Company proposes to pass Rs. 1733 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

	Particulars		***2023-24 Rs. Lakhs***
a)	Revenue		94
b)	Attributable Cost		101
c)	Net Income (From Audited Accounts)	(a-b)	(7)
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).

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CESC LIMITED

Form 1.24 : Benefits to be passed on to consumers

3. **Income from Other Business**

Consultancy Services

	Particulars		***2023-24 Rs. Lakhs***
a)	Revenue		110
b)	Attributable Cost		153
c)	Net Income (From Audited Accounts)	(a-b)	(43)
d)	Benefit to consumers	40% of Net Revenue	-

Attributable cost for consultancy services do not form a part of Annual Revenue Requirement; revenue has not been shared with the consumers being lower than the cost. The above expenditure in item (ii) above includes employee cost of Rs 96 lakh, not included in Form 1.17(h)

4. ***User Fee***

Particulars		***2023-24 Rs. Lakhs***
Revenue	From Audited Accounts	1464
Benefit to Consumers	40% of Net Revenue	586

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

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

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Form 1.25: Receipts from Sale of Energy

Ref.	*Particulars*	*2023-24 Rs. Lakhs*
	Receipts from Sale of Energy	815715

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 related transaction cost 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 2023-24. Auditors' Certificate on the subsidy amount disbursed to the consumers has been placed in Annex C26, page 304 of Volume 3 of the petition and the same has been duly disclosed for in Form E while arriving at the amount receivable through APR.

Revenue Details

Ref.	*Particulars*	*2023-24 Rs. Lakhs*
1.	Earnings from Sale of electricity as per the Audited Accounts	839116
2.	Less : Earnings from sale of energy to persons other than own consumers and WBSEDCL (kindly refer to Auditors' Report and Certificate in Annex C2, page 261 of Volume 3 of the Petition) including transaction cost of swap-out power	14908
3.	Less: Adjustments on allowable fixed cost for 2023-24 in terms of para C of Schedule 9B of the Tariff Regulations and past APR Orders (Kindly refer to note 3 below)	8798
4.	Add : Contribution for Festival	305
5.	Actual Revenue realised from sale of energy to own consumers and WBSEDCL	815715

Since earning from sale of electricity has been reported on a gross basis and includes effect of puja contribution of Rs. 157.15 Lakhs, after netting off festival contribution by the Company of Rs. 305 lakhs (not recoverable from the pujas), such contribution of Rs. 305 lakhs requires further adjustment with the revenue.

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

Particulars	*Derivation*	*Units*	2023-24 *Rs. Lakhs*
Overall Revenue Requirement claimed (Form E)	A	Rs Lakhs	1051223
Sales to own consumers and WBSEDCL (Form E(A))	B	MU	10932
Rate of sales	C = A / B x10	Paise/Unit	962
Units saved through reduction of Distribution Loss (page 96 of Volume 2 of APR Petition)	D	MU	273
Overall Savings	E = C x D / 10	Rs Lakhs	26246
Less: Consumer Share in terms of Para 2.5.5.4 of the Tariff Regulations	F = E x 1/3	Rs Lakhs	8749
Less : Savings claimed in FPPCA petition (page 96 of Volume 2 of FPPCA Petition)	G	Rs Lakhs	8699
Balance Savings on account of fixed cost	H = E - F - G	Rs Lakhs	8798

Hon'ble Commission may kindly allow Distribution Loss savings on Fixed Costs in terms of the earlier orders and Regulations of the Hon'ble Commission. Hon'ble Commission's treatment for 2018-19 and 2019-20 are pending adjudication before the APTEL. Savings due to distribution loss performance is not qualified under the Regulations.

COMPANY SECRETARY
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Form 1.26: Income other than sale of Energy

Ref.	*Particulars*	*2023-24 Rs. Lakhs*	*Comments*
A.	*Income derived from :*		
(i)	Rental of meters and other apparatus hired out	5638	From Audited Accounts. Please refer to Note 1 hereinafter
(ii)	Testing & Reconnection Charges/Sale and repair of lamp etc.	210	
(iii)	Transfer Fees (Service connection fees)		
(iv)	Income from Investments and Bank Balances etc.	0	Please refer to Note 3 hereinafter
(v)	Surcharge for Late Payments	2292	From Audited Accounts. Please refer to Note 1 hereinafter
(vi)	Income from jobs at Consumer premises		
(vii)	Wheeling Charges	3	
(viii)	Reactive energy charge		
(ix)	Surcharge under Section 42		
(x)	Additional Surcharge under Section 42		
(xi)	Other Business Income to the extent to be passed on consumer		
(xii)	Income from Auxiliary Services		
(xiii) (a)	Commission on Government Duty	633	From Audited Accounts. Please refer to Note 2 hereinafter
(xiii) (b)	Other General receipts arising from and ancillary or incidental to the business of electricity	445	From Audited Accounts. Please refer to Note 1 hereinafter
(xiv)	Shared infrastructure amount		
(xv)	Aggregate realisation from one time sale of assets		
	Sub-Total (i to xv)	9222	
B.	Net receivable UI Charges for the previous year	-	
	Total	9222	

COMPANY SECRETARY
CESC LIMITED

Form 1.26: Income other than sale of Energy

Notes :

1. Income other than sale of energy shown hereinbefore of Rs. 9222 lakhs have been arrived at from the audited accounts duly considering the treatments in terms of applicable regulations / orders(s), as appropriate, of income from certain activities (other than sale of energy to persons other than consumers), benefits whereof have been shared, as appropriate, with the consumers as detailed in Form 1.24, income arising from investment towards unforeseen exigencies reserve, income arising from investments made out of profits and/or equity issue proceeds.

2. The Company has accounted for Commission on Electricity Duty receivable on sale of electricity to its consumers in terms of The Bengal Electricity Duty Act, 1935. In the event, Goods and Services Tax (GST) is leviable on this item, the company will claim the same separately in future APR Petitions.

3. The Company runs a single store in the state of Gujarat (unrelated to electricity business) and neither the revenue amounting to Rs 1211 lakh was offered through Form 1.26 of the APR Petition, nor were the expenses amounting to Rs 1565 lakh claimed by the Company, as the same has no connection with the regulated electricity business. Related disclosure relating to such unrelated business can be observed in the Profit and Loss statement, Note 32 and Note 48 to the Profit and Loss Statement of the Annual Accounts and Cost Audit Report.

4. Income generated from Retained Earnings / Share Issue Proceeds for the year 2023-24

Particulars		Reference
Surplus Investible Fund at the beginning of the year	171999	Closing balance from last year's APR Petition
Profit for the year 2023-24	76977	Page 155 of Audited Accounts of 2023-24
Dividend for the year	(-) 59651	Page 158 of Audited Accounts of 2023-24
Appropriation towards Reserve for unforeseen exigencies	(-) 2112	Form 1.21
Equity Contribution in 2023-24	(-) 8379	30% of net addition to capital assets
	178834	
Interest on above @ 3%	5365	
Total Income from Retained Earnings / Share Issue Proceeds	5365	

COMPANY SECRETARY
CESC LIMITED

Form 1.26: Income other than sale of Energy

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

5. Overall Reconciliation

Particulars		*Reference*
Total Other Income	33748	Please see Note 32 & 33, Pages 179 of Audited Accounts
Interest Income from investment towards unforeseen exigencies reserve	(-) 2112	Please see Form 1.18 (c) (ii), Auditors' Report & Certificate in Annex C17
Consumer Contribution	(-) 13426	Please refer to Note 6 in Form 1.18 and Form 1.19(a) & 1.19 (b)
Income from Other Auxiliary Services (Advertisement on bill face etc.)	7	Please see Note 2, Form 1.24
Ind AS Adjustments	(-) 999	
User Fee	(-) 1464	Please see Note 4, Form 1.24
Loss arising out of Consultancy Income	43	Please see Note 3, Form 1.24
Earnings from sale of traded goods	(-) 1211	
Interest Income from retained profits / share issue proceeds	(-) 5365	Please see Note 4 hereinbefore
Total Income other than sale of energy (non-tariff income)	9222	

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Form 1.27 : Wheeling Charge

Ref.	Particulars	*2023-24*
1.	Employee Cost	65118
2.	Other Administrative & General Charges	16923
3.	Insurance	615
4.	Rent, Rates & Taxes	1123
5.	Legal Charges	-
6.	Auditors Fees	-
7.	Repairs & Maintenance incl. Consumables	25264
8.	Interest	64208
9.	Foreign Exchange Rate Variation	-
10.	Other Financing Charges	1356
11.	Interest on Consumers Security Deposits	-
12.	Lease Rental	-
13.	Depreciation	57132
14.	Advance against depreciation	
15.	Intangible Asset Write off	-
16.	Mitigating Expenses for the Pandemic	-
17.	Corporate Social Responsibility	-
18.	Reserve for unforeseen exigencies	-
19.	Bad Debt	-
20.	Tax	18023
21.	Normative Return	48964
22.	Permitted Incentives	11957
23.	Special Allocations	-
24.	Others	2495
25.	Less: Share of consumer gains in terms of Regulation 2.5.5.4 of Tariff Regulations	-2266
26.	Gross total expenses (sum 1 to 25)	310913
27.	Less : Income from other than energy sales (reduced by Receipt from Wheeling Charges)	507
28.	Less : Benefits passed on to consumers	586
29.	Gross Deductions (sum 27:28)	1092
A	Net Charges (26-29)	309821
a)	Units sold to own Consumers	10922
b)	Units for sale to WBSEDCL	10
B.	Overall Units (a+b)	10932
C.	Wheeling Charge rate (A/B) - paise per unit	283

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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	2020-21	01.04.2022 r/w 29.09.2022			
2	2021-22	29.09.2022			
3	2022-23	30.11.2023 *			
4	2023-24	17.10.2024			

* Consolidated APR Petition

COMPANY SECRETARY
CESC LIMITED

Annex 1

Form A

Planned Repairs and Maintenance / Forced Outage / Major Repairs for Generation Plants

Budge Budge Generating Station

Planned / Forced Maintenance (2023-24)

Unit No.	Outage				Duration in Hrs	Nature (Planned / Forced)	Summary Details
	From		To				
	Date	Time	Date	Time			
1	19-Nov-23	9:48	19-Nov-23	13:50	04:02	Forced	Reverse Power Relay
	28-Nov-23	12:23	28-Nov-23	14:43	02:20	Forced	Condenser Level very High
	20-Dec-23	22:01	27-Dec-23	15:44	161:43	Planned	Annual Survey
2	26-Apr-23	15:02	27-Apr-23	17:59	26:57	Forced	Economiser Tube Leakage
	19-Jun-23	11:02	19-Jun-23	12:42	01:40	Forced	High Furnace Draft
	29-Oct-23	22:59	30-Oct-23	7:07	08:08	Forced	Condenser Tube Leakage / cleaning
	4-Jan-24	10:40	31-Jan-24	18:51	656:11	Planned	Annual Survey
	3-Feb-24	22:23	4-Feb-24	12:54	14:31	Forced	Generator Excitation Problem

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CESC LIMITED

Annex 1

Planned Repairs and Maintenance / Forced Outage / Major Repairs for Generation Plants

Form A

Budge Budge Generating Station

Planned / Forced Maintenance (2023-24)

Unit No.	Outage				Duration in Hrs	Nature (Planned / Forced)	Summary Details
	From		To				
	Date	Time	Date	Time			
3	10-May-23	4:55	10-May-23	10:35	05:40	Forced	Carbon Brush Inspection Job
	13-May-23	5:57	13-May-23	15:49	09:52	Forced	Cooling water system Problem
	2-Jul-23	9:47	4-Jul-23	5:42	43:55	Forced	Boiler Tube Leakage
	11-Aug-23	2:19	11-Aug-23	6:35	04:16	Forced	PA Fan Trouble
	14-Aug-23	0:28	15-Aug-23	14:20	37:52	Forced	Boiler Tube Leakage
	27-Dec-23	22:15	3-Jan-24	22:43	168:28	Planned	Annual Survey
	6-Jan-24	22:33	7-Jan-24	14:46	16:13	Forced	Boiler Tube Leakage
	21-Mar-24	21:59	23-Mar-24	7:16	33:17	Forced	Boiler Tube Leakage

COMPANY SECRETARY
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Annex 1

Form A

Planned Repairs and Maintenance / Forced Outage / Major Repairs for Generation Plants

Southern Generating Station

Planned / Forced Maintenance (2023-24)

Unit No.	Outage				Duration in Hrs	Nature (Planned / Forced)	Summary Details
	From		To				
	Date	Time	Date	Time			
1	12-Apr-23	2:47	12-Apr-23	3:51	01:04	Forced	Turbine Misc Problem
	10-May-23	11:26	10-May-23	12:39	01:13	Forced	Boiler Aux Misc Problem
	1-Jun-23	6:27	1-Jun-23	7:57	01:30	Forced	Boiler Aux Misc Problem
	25-Jun-23	5:51	25-Jun-23	20:47	14:56	Forced	Condenser Tube Leakage/Cleaning
	13-Jul-23	0:00	27-Jul-23	23:02	359:02	Planned	Scheduled Annual Maintenance
	20-Aug-23	3:02	20-Aug-23	12:54	09:52	Forced	Condenser Tube Leakage/Cleaning
	27-Aug-23	6:57	27-Aug-23	16:29	09:32	Forced	Condenser Tube Leakage/Cleaning
	3-Sep-23	3:54	3-Sep-23	10:00	06:06	Forced	Condenser Tube Leakage/Cleaning
	7-Sep-23	1:09	7-Sep-23	10:34	09:25	Forced	Condenser Tube Leakage/Cleaning

COMPANY SECRETARY
CESC LIMITED

Annex 1

Form A

Planned Repairs and Maintenance / Forced Outage / Major Repairs for Generation Plants

Southern Generating Station

Planned / Forced Maintenance (2023-24)

Unit No.	Outage				Duration in Hrs	Nature (Planned / Forced)	Summary Details
	From		To				
	Date	Time	Date	Time			
1	18-Sep-23	6:56	19-Sep-23	0:37	17:41	Forced	Condenser Tube Leakage/Cleaning
	2-Oct-23	1:00	2-Oct-23	12:44	11:44	Forced	Condenser Tube Leakage/Cleaning
	9-Oct-23	1:40	9-Oct-23	11:26	09:46	Forced	Condenser Tube Leakage/Cleaning
	12-Oct-23	6:15	12-Oct-23	7:06	00:51	Forced	Excitation Problem
	7-Nov-23	8:00	7-Nov-23	18:00	10:00	Forced	Misc Short Duration Maintenance
	26-Nov-23	9:00	26-Nov-23	14:00	05:00	Forced	Condenser Tube Leakage/Cleaning
	12-Jan-24	0:00	31-Jan-24	24:00	480:00	Planned	Scheduled Capital Maintenance
	1-Feb-24	0:00	2-Feb-24	24:00	48:00	Planned	Scheduled Capital Maintenance
	15-Feb-24	12:00	16-Feb-24	12:00	24:00	Forced	Electrical Miscelleneous Problem
	3-Mar-24	0:00	3-Mar-24	10:00	10:00	Forced	Turbine Control Valve problem

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Annex 1

Form A

Planned Repairs and Maintenance / Forced Outage / Major Repairs for Generation Plants

Southern Generating Station

Planned / Forced Maintenance (2023-24)

Unit No.	Outage				Duration in Hrs	Nature (Planned / Forced)	Summary Details
	From		To				
	Date	Time	Date	Time			
2	7-Apr-23	20:39	8-Apr-23	11:17	14:38	Forced	Condenser Tube Leakage/Cleaning
	16-Apr-23	6:20	17-Apr-23	0:15	17:55	Forced	Condenser Tube Leakage/Cleaning
	20-Apr-23	10:13	20-Apr-23	15:58	05:45	Forced	Condenser Tube Leakage/Cleaning
	1-May-23	9:14	1-May-23	16:32	07:18	Forced	Furnace Clinker Formation
	11-May-23	3:53	11-May-23	14:10	10:17	Forced	Furnace Clinker Formation
	21-May-23	4:41	21-May-23	15:06	10:25	Forced	Condenser Tube Leakage/Cleaning
	5-Jun-23	2:08	5-Jun-23	14:53	12:45	Forced	Condenser Tube Leakage/Cleaning
	11-Jun-23	11:01	11-Jun-23	18:53	07:52	Forced	Condenser Tube Leakage/Cleaning
	18-Jun-23	3:58	18-Jun-23	12:25	08:27	Forced	Condenser Tube Leakage/Cleaning
	16-Jul-23	3:41	16-Jul-23	13:08	09:27	Forced	Condenser Tube Leakage/Cleaning
	30-Jul-23	1:02	30-Jul-23	11:54	10:52	Forced	Condenser Tube Leakage/Cleaning
	4-Aug-23	9:24	4-Aug-23	11:09	01:45	Forced	Furnace Flame Failure
	5-Aug-23	1:34	5-Aug-23	10:21	08:47	Forced	Condenser Tube Leakage/Cleaning
	12-Aug-23	19:05	12-Aug-23	22:07	03:02	Forced	Condenser Low Vaccum

COMPANY SECRETARY
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Annex 1

Form A

Planned Repairs and Maintenance / Forced Outage / Major Repairs for Generation Plants

Southern Generating Station

Planned / Forced Maintenance (2023-24)

Unit No.	Outage				Duration in Hrs	Nature (Planned / Forced)	Summary Details
	From		To				
	Date	Time	Date	Time			
2	15-Aug-23	3:07	15-Aug-23	10:36	07:29	Forced	Condenser Tube Leakage/Cleaning
	15-Aug-23	14:17	15-Aug-23	16:08	01:51	Forced	Furnace Flame Failure
	21-Aug-23	1:50	21-Aug-23	9:42	07:52	Forced	Condenser Tube Leakage/Cleaning
	4-Sep-23	3:52	4-Sep-23	11:00	07:08	Forced	Condenser Tube Leakage/Cleaning
	13-Sep-23	6:11	13-Sep-23	8:13	02:02	Forced	Furnace Flame Failure
	17-Sep-23	0:06	17-Sep-23	17:07	17:01	Forced	Condenser Tube Leakage/Cleaning
	1-Oct-23	1:00	1-Oct-23	11:27	10:27	Forced	Condenser Tube Leakage/Cleaning
	3-Oct-23	8:03	3-Oct-23	10:00	01:57	Forced	Furnace Flame Failure
	25-Oct-23	0:00	11-Nov-23	13:00	421:00	Planned	Scheduled Annual Survey
	11-Nov-23	13:00	14-Nov-23	17:00	76:00	Planned	Scheduled Capital Maintenance
	20-Dec-23	6:00	20-Dec-23	12:17	06:17	Forced	Turbine Oil System Problem
	26-Dec-23	21:09	27-Dec-23	8:19	11:10	Forced	Instrumentation Problem
	29-Jan-24	7:48	29-Jan-24	10:01	02:13	Forced	Turbine Oil System Problem
	15-Feb-24	12:00	16-Feb-24	12:00	24:00	Forced	Electrical Miscelleneous Problem

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CESC LIMITED

Form-B : Details of Depreciation chargeable to revenue account for the year (2023-2024)

Particulars	Opening Balance of Cost of Assets	Cumulative Depreciation, if any upto preceding year	Additions of the approved Cost of Asset during the year put into use	Assets fully depreciated	Land Leasehold	Land Freehold	Assets depreciated between 70% & 90%	Assets depreciated during the year	Value of Assets classified into different rates							Total	Retirement of Assets during the year	Closing Balance of approved cost of Assets
									3.34%	5.28%	6%	6.33%	12.85%	18.00%	33.33%-Software			
	1	2	3	4	5	6	7	8=1-4-5-6-7	9a	9b	9c	9d	9e	9f	9g	10=4+5+6+7+9	11	12=1+3-11
A. Generating Assets																		
1. Assets prior to cut-off date																		
Cost-1.4.2023	441577	302652		78894	5009	795	166150	190730	33365	156390	2	508	300	101	63	441577	266	441311
Depreciation for the year					1265	0	62		1114	8257	0	32	39	18	21	10809		10809
2. Assets after cut-off date																		
Cost- 23-24			2583	-				2583	105	2353	-	24	76	25	-	2583	0	2583
Depreciation for the year									-	19	-	0	2	2	-	23		23
B. Transmission Assets																		
1. Assets prior to cut-off date																		
Cost								-										0
Depreciation for the year																		
2. Assets after cut-off date																		
Cost								-										0
Depreciation for the year																		
B. Distribution Assets																		
1. Assets prior to cut-off date																		
Cost-1.4.2023	1188234	450744		86717	4413	3808	93111	1000185	35184	918159	8686	17091	5511	14571	983	1188234	1612	1186622
Depreciation for the year					86		1991		1175	48479	514	1082	980	2619	328	57253		57253
2. Assets after cut-off date																		
Cost			27226					27226	423	21507	0	647	237	4357	54	27226		27226
Depreciation for the year									3	407	0	14	11	257	7	700		700
Less: Adjustment due to AAD							1						1			2		2
OVERALL (A+B)- OPENING ASSET	1629811	753396	29809	165611	9422	4603	259261	1220723	69077	1098410	8687	18271	6124	19054	1100	1659620	1878	1657742
Depreciation for the year after adjustment of impact of AAD																		68783
Less : Depreciation on assets created by utilising proceeds from sale of old assets																		470
																		68313

Notes:

1 Consequent to change in Tariff Regulations relating to Advance Against Depreciation (AAD), the net depreciation charge for the year has been computed after adjustment of Rs. 2 lakhs arising due to adjustment of Rs. 356 crores of AAD relating to years for which loans have been fully repaid as on 01.04.2023.

2 Asset addition of Rs. 29809 lakhs during 2023-24 is net of consumer contribution of Rs. 13426 lakhs

COMPANY SECRETARY
CESC LIMITED

STATEMENT OF LOANS AND CALCULATION OF INTEREST THEREON FOR THE YEAR 2023-24

(Rs Lakhs)

Sl. No.	Sources of Loans	Original Amount of Loan	Cumulative amount of loan drawal		Cumulative repayment upto the preceeding year (Please refer Note 4)	Outstanding Balance at the beginning of the year	Normal rate of interest (%)	Repayment due Amount	Repayment due Date	Fresh Drawal if any Amount	Fresh Drawal Date	Interest paid / payable				Balance at the close of the year	Remarks. If any
			(COD of asset)	(Work in Progress)								Normal	Penal	Rebate	Total		
1	2	3	4	5	6	7=4-6	8	9		10		11	12	13	14	15=7-9+10	16
A	**On Capital Accounts** **Rupee Term Loans/Debentures (Banks & Financial Institutions)**																
(I)	ICICI / NaBFID	9500	9500		8167	1333	9.90%	587	Rs 190.50 lakhs on Apr 23, Jul 23, Oct 23, and Rs 15 lakhs on Mar 24			91			91	746	
(II)	Union Bank	10000	10000		9750	250	7.35%	250	Rs 250 lakhs on Jun 23			9			9	-	
(III)	Union Bank	12500	12500		11250	1250	8.39%	1250	Rs 312.50 lakhs on Jun 23, Sep 23, Dec 23, Mar 24			52			52	-	
(IV)	Union Bank	7000	7000		5974	1026	8.48%	684	Rs 171 lakhs on Jun 23, Sep 23, Dec 23, Mar 24			58			58	342	
(V)	HDFC	12500	12500		11875	625	8.80%	625	Rs 312.50 lakhs on Jun 23, Sep 23			28			28	-	
(VI)	UNION Bank	3000	3000		2526	474	8.48%	316	Rs 79 lakhs on Jun 23, Sep 23, Dec 23, Mar 24			27			27	158	
(VII)	UNION Bank	17500	17500		12800	4700	8.48%	1600	Rs 400 lakhs on Jun 23, Sep 23, Dec 23, Mar 24			331			331	3100	
(VIII)	ICICI / NaBFID	25000	25000		20833	4167	9.90%	1445	Rs 1389 lakhs in Jun 23 and Rs 56 lakhs on Mar 24			309			309	2721	
(IX)	PSB/UNION Bank	9500	9500		6650	2850	8.25%	238	Rs 119 lakhs on Dec 23, Mar 24			225			225	2612	
(X)	PSB/UNION Bank	5000	5000		3500	1500	8.25%	125	Rs 62.5 lakhs on Dec 23, Mar 24			119			119	1375	
(XI)	ICICI / NaBFID	10000	10000		6850	3150	9.90%	1338	Rs 650 lakhs on May 23, Nov 23 and Rs 38 lakhs on Mar 24			236			236	1812	
(XII)	PNB	10000	10000		5909	4091	7.40%	4091	Rs 227.27 lakhs on Apr 23 and Rs 3863.73 lakhs on Jun 23			151			151	0	
(XIII)	HDFC / NaBFID	20000	20000		11364	8636	8.65%	1512	Rs 454.54 lakhs on Apr 23, Jul 23, Oct 23 and Rs 148 lakhs on Mar 24			689			689	7125	
(XIV)	HDFC / NaBFID	12500	12500		8438	4063	8.83%	1001	Rs 312.50 lakhs on Apr 23, Jul 23, Oct 23 and Rs 63 lakhs on Mar 24			322			322	3061	
(XV)	HDFC / NaBFID	10000	10000		6759	3241	8.65%	556	Rs 250 lakhs on Jun 23, Sep 23 and Rs 56 lakhs on Mar 24			261			261	2685	
(XVI)	HDFC / NaBFID	12500	12500		6563	5938	8.65%	735	Rs 312.50 lakhs on Jun 23, Sep 23 and Rs 110 lakhs on Mar 24			495			495	5203	
(XVII)	SBI	10000	10000		5250	4750	8.67%	1000	Rs 250 lakhs on Jun 23, Sep 23, Dec 23, Mar 24			369			369	3750	
	Loan for FY 2017-18																
(XVIII)	SBI	30000	30000		15750	14250	8.67%	3000	Rs 750 lakhs on Jun 23, Sep 23, Dec 23, Mar 24			1106			1106	11250	
(XIX)	HDFC / NaBFID	10000	10000		5502	4498	8.65%	827	Rs 250 lakhs on May 23, Aug 23, Nov 23 and Rs 77 lakhs on Mar 24			361			361	3672	
(XX)	HDFC / NaBFID	12500	12500		8250	4250	8.75%	821	Rs 250 lakhs on May 23, Aug 23, Nov 23 and Rs 71 lakhs on Mar 24			355			355	3429	
	Loan for FY 2018-19																
(XXI)	HDFC / NaBFID	12500	12500		4044	8456	8.66%	892	Rs 367.65 lakhs on Jun 23, Sep 23 and Rs 157 lakhs on Mar 24			744			744	7563	
(XXII)	PSB/UNION Bank	14300	14300		4369	9931	8.25%	828	Rs 414 lakhs on Dec 23, Mar 24			785			785	9102	
(XXIII)	BOB	20000	20000		5556	14444	8.35%	2222	Rs 555.56 lakhs on Jun 23, Sep 23, Dec 23, Mar 24			1113			1113	12222	
	Loan for FY 2019-20																
(XXIV)	UNION Bank	10000	10000		2750	7250	8.38%	1000	Rs 250 lakhs on Jun 23, Sep 23, Dec 23, Mar 24			566			566	6250	
(XXV)	SBI	30000	30000		8800	21200	8.59%	3200	Rs 800 lakhs on Jun 23, Sep 23, Dec 23, Mar 24			1684			1684	18000	
	Loan for FY 2020-21																
(XXVI)	BOB	20000	20000		6013	13987	8.43%	1929	Rs 482 lakhs on Jun 23, Sep 23, Dec 23, Mar 24			1097			1097	12058	
(XXVII)	UNION Bank	10000	10000		2750	7250	8.38%	1000	Rs 250 lakhs on Jun 23, Sep 23, Dec 23, Mar 24			566			566	6250	

COMPANY SECRETARY
CESC LIMITED

Annex 1
Form C

STATEMENT OF LOANS AND CALCULATION OF INTEREST THEREON FOR THE YEAR 2023-24

(Rs Lakhs)

Sl. No.	Sources of Loans	Original Amount of Loan	Cumulative amount of loan drawal		Cumulative repayment upto the preceeding year (Please refer Note 4)	Outstanding Balance at the beginning of the year	Normal rate of interest (%)	Repayment due Amount	Repayment due Date	Fresh Drawal if any Amount	Fresh Drawal Date	Interest paid / payable				Balance at the close of the year	Remarks. If any
			(COD of asset)	(Work in Progress)								Normal	Penal	Rebate	Total		
1	2	3	4	5	6	7=4-6	8	9		10		11	12	13	14	15=7-9+10	16
	Loan for FY 2021-22																
(XXVIII)	HDFC / NaBFID	20000	20000		1500	18500	8.65%	1357	Rs 500 lakhs on Jun 23, Sep 23 and Rs 357 lakhs on Mar 24			1613			1613	17143	
(XXIX)	SBI	16619	16619		-	16619	8.25%	1662	Rs 415.50 lakhs on Jun 23, Sep 23, Dec 23, Mar 24			1303			1303	14957	
	Loan for Budge Budge Unit 3																
(XXX)	ICICI / NaBFID	20000	20000		18321	1679	9.90%	740	Rs 240 lakhs on Apr 23, Jul 23, Oct 23 and Rs 20 lakhs on Mar 24			114			114	940	
	Loan for FY 2022-23																
(XXXI)	SBI	13381	13381		-	13381	8.25%	1338	Rs 334.50 lakhs on Jun 23, Sep 23, Dec 23, Mar 24	-		1049			1049	12043	
(XXXII)	SBI	11000	11000		-	11000	8.66%	0				952			952	11000	
(XXXIII)	UNION Bank	3036	3036		-	3036	8.25%	253	Rs 126.5 lakhs on Dec 23, Mar 24	-		240			240	2783	
	Loan for FY 2023-24																
(XXXIV)	SBI	19000	19000			0	8.66%	0		3140		230			230	3140	
(XXXV)	BOB	10000	10000			0	9.06%	0		10000		697			697	10000	
(XXXVI)	AXIS	10000	10000			0	9.94%	0		10000		341			341	10000	
	Total on capital account	**488836**	**488836**		**228062**	**221774**		**38423**		**23140**		**18689**	-	-	**18689**	**206491**	
	Weighted avg interest = total interest at normal rate/{(opening loan balance +closing loan balance)/2}						**8.73%**										
	Normative Loan																
	Less : Interest to be capitalised																
	On Capex Loan											-959	-	-	-959		
												17730	-	-	**17730**		
B	**Loan on Working Capital**																
(i)	Carrying Cost on shortfall (Please refer Attachment 3 to Form E(A) Carrying Cost)																
	BOB					16500	8.28%	3000	Rs 750 lakhs on Jun 23, Sep 23, Dec 23, Mar 24			1211			1211	13500	
	KOTAK					6250	8.85%	1000	Rs 250 lakhs on Jun 23, Sep 23, Dec 23, Mar 24			498			498	5250	
	BOB					7250	8.10%	1000	Rs 250 lakhs on Jun 23, Sep 23, Dec 23, Mar 24			542			542	6250	
	DBS					12500	7.80%	12500	Rs 6250 lakhs on Sep23, Mar 24			467			467	0	
	CITI					5500	9.29%	5500	Rs 5500 lakhs on Mar 24			244			244	0	
	CITI					5500	9.58%	5500	Rs 5500 lakhs on Feb 24			443			443	0	
	BOB					513	8.10%	71	Rs 18 lakhs on Jun 23, Sep 23, Dec 23, Mar 24			38			38	443	
	ICICI					30000	7.75%	30000	Rs 30000 lakhs on May 23			325			325	0	
	DBS					20000	7.12%	10000	Rs 10000 lakhs on Oct 23			1094			1094	10000	
	UNION					17500	8.38%	10000	Rs 2500 lakhs on Jun 23, Sep 23, Dec 23, Mar 24			824			824	7500	
	CITI					7500	9.25%	7500	Rs 7500 lakhs on Sep 23			331			331	0	
	CITI					20000	9.26%	20000	Rs 20000 lakhs on Dec 23			1268			1268	0	
	BOB					17500	8.38%	10000	Rs 2500 lakhs on Jun 23, Sep 23, Dec 23, Mar 24			833			833	7500	
	RBL					8556	10.55%	8556	Rs 777.78 lakhs on Jun 23, Sep 23 and Rs 7000 lakhs on Dec 23			608			608	0	
	ICICI					7059	10.55%	2353	Rs 588.24 lakhs on May 23, Aug 23, Nov 23, Feb 24			625			625	4706	
	SBI					37500	8.50%	37500	Rs 37500 lakhs on May 23			271			271	0	

COMPANY SECRETARY
CESC LIMITED

Annex 1
Form C

STATEMENT OF LOANS AND CALCULATION OF INTEREST THEREON FOR THE YEAR 2023-24

(Rs Lakhs)

Sl. No.	Sources of Loans	Original Amount of Loan	Cumulative amount of loan drawal (COD of asset)	Cumulative amount of loan drawal (Work in Progress)	Cumulative repayment upto the preceeding year (Please refer Note 4)	Outstanding Balance at the beginning of the year	Normal rate of interest (%)	Repayment due Amount	Repayment due Date	Fresh Drawal if any Amount	Fresh Drawal Date	Interest paid / payable: Normal	Interest paid / payable: Penal	Interest paid / payable: Rebate	Interest paid / payable: Total	Balance at the close of the year	Remarks. If any
1	2	3	4	5	6	7=4-6	8	9		10		11	12	13	14	15=7-9+10	16
	AXIS					40000	9.00%	0				3588			3588	40000	
	ICICI					17647	10.14%	4706	Rs 1176.48 lakhs on Jun 23, Sep 23, Dec 23, Mar 24			1588			1588	12941	
	KOTAK					10000	7.90%	0				792			792	10000	
	UNION					30000	7.94%	5000	Rs 1250 lakhs on Jun 23, Sep 23, Dec 23, Mar 24			2085			2085	25000	
	BOB					30000	8.04%	7500	Rs 1875 lakhs on Jun 23, Sep 23, Dec 23, Mar 24			1964			1964	22500	
	BOB					50000	8.14%	12500	Rs 3125 lakhs on Jun 23, Sep 23, Dec 23, Mar 24			3120			3120	37500	
	ICICI					35000	9.08%	6176	Rs 2058.83 lakhs on Jul 23, Oct 23, Jan 24			2879			2879	28824	
	UNION					32683	8.13%	2726	Rs 1363 lakhs on Dec 23, Mar 24			2504			2504	29958	
	AXIS					20000	8.45%	0				1691			1691	20000	
	AXIS					30000	8.48%	0				2552			2552	30000	
	SBI					0	8.54%	0		15860		1161			1161	15860	
	PSB					0	8.30%	4167	Rs 2083 lakhs on Oct 23, Jan 24	50000		3765			3765	45833	
	CANARA					0	8.17%	1500	Rs 500 lakhs on Aug 23, Nov 23, Feb 24	50000		3346			3346	48500	
	BOB					0	8.26%	0		40000		2506			2506	40000	
	ICICI					0	8.86%	135	Rs 45 lakhs on Oct 23 and Rs 90 lakhs on Jan 24	45000		2858			2858	44865	
	AXIS					0	8.54%	0		30000		1291			1291	30000	
	AXIS					0	8.59%	0		20000		442			442	20000	
	RBL					0	8.50%	0		20000		432			432	20000	
	SBI					0	8.48%	0		100000		2209			2209	100000	
	PNB					10000	7.00%	10000	Repaid on 24-Apr-23			46			46	0	
	HDFC					2500	7.15%	2500	Repaid on 27-Apr-23			13			13	0	
	SBI					12500	6.98%	12500	Repaid on 25-Apr-23			57			57	0	
	HDFC					13500	7.15%	13500	Repaid on 03-May-23			89			89	0	
	HDFC					16500	7.15%	16500	Repaid on 07-May-23			118			118	0	
	FEDERAL					10000	7.20%	10000	Repaid on 21-Apr-23			39			39	0	
	FEDERAL					10000	7.20%	10000	Repaid on 21-Apr-23			39			39	0	
	ICICI					10000	7.95%	10000	Repaid on 20-Jun-23			176			176	0	
	ICICI					2000	7.95%	2000	Repaid on 20-Jun-23			35			35	0	
	PNB					2000	7.20%	2000	Repaid on 21-Apr-23			11			11	0	
	PNB						7.05%	10000	Repaid on 09-Jun-23	10000		89			89	0	
	FEDERAL						7.15%	10000	Repaid on 09-Jun-23	10000		84			84	0	
	FEDERAL						7.15%	10000	Repaid on 09-Jun-23	10000		84			84	0	
	SBI						7.28%	12500	Repaid on 24-Jul-23	12500		224			224	0	
	RBL						7.10%	9000	Repaid on 01-Jun-23	9000		51			51	0	
	HDFC						7.35%	16500	Repaid on 06-Jun-23	16500		63			63	0	
	HDFC						7.35%	13500	Repaid on 06-Jun-23	13500		52			52	0	
	PNB						6.98%	10000	Repaid on 03-Jul-23	10000		31			31	0	
	PNB						6.98%	5000	Repaid on 03-Jul-23	5000		15			15	0	
	RBL						7.05%	9000	Repaid on 03-Jul-23	9000		24			24	0	
	RBL						7.15%	10000	Repaid on 06-Jul-23	10000		16			16	0	
	HDFC						7.20%	30000	Repaid on 12-Jul-23	30000		89			89	0	
	AXIS						7.55%	20000	Repaid on 12-Jul-23	20000		66			66	0	
	ICICI						7.75%	2000	Repaid on 26-Sep-23	2000		38			38	0	
	ICICI						7.75%	10000	Repaid on 26-Sep-23	10000		191			191	0	
	SBI						7.35%	10000	Repaid on 11-Oct-23	10000		30			30	0	
	ICICI						7.85%	2000	Repaid on 27-Dec-23	2000		39			39	0	
	ICICI						7.85%	10000	Repaid on 27-Dec-23	10000		194			194	0	
	RBL						7.10%	7800	Repaid on 03-Oct-23	7800		9			9	0	
	UNION						7.95%	6000	Repaid on 03-Oct-23	6000		5			5	0	
	AXIS						8.00%	15000	Repaid on 06-Oct-23	15000		23			23	0	
	IDBI						7.75%	2500	Repaid on 07-Oct-23	2500		4			4	0	
	SBI						7.36%	10000	Repaid on 18-Oct-23	10000		14			14	0	
	SBI						7.38%	10000	Repaid on 25-Oct-23	10000		14			14	0	
	ICICI						8.15%	10000	Repaid on 27-Mar-24	10000		201			201	0	
	ICICI						8.15%	2000	Repaid on 27-Mar-24	2000		40			40	0	
	HDFC						7.35%	50000	Repaid on 14-Mar-24	50000		894			894	0	

COMPANY SECRETARY
CESC LIMITED

STATEMENT OF LOANS AND CALCULATION OF INTEREST THEREON FOR THE YEAR 2023-24

(Rs Lakhs)

Sl. No.	Sources of Loans	Original Amount of Loan	Cumulative amount of loan drawal		Cumulative repayment upto the preceeding year (Please refer Note 4)	Outstanding Balance at the beginning of the year	Normal rate of interest (%)	Repayment due Amount	Repayment due Date	Fresh Drawal if any Amount	Fresh Drawal Date	Interest paid / payable				Balance at the close of the year	Remarks. If any
			(COD of asset)	(Work in Progress)								Normal	Penal	Rebate	Total		
1	2	3	4	5	6	7=4-6	8	9		10		11	12	13	14	15=7-9+10	16
	UNION						7.95%	5000	Repaid on 05-Jan-24	5000		4			4	0	
	IDBI						7.80%	1000	Repaid on 13-Jan-24	1000		1			1	0	
	DBS						8.75%	37	Repaid on 10-Jan-24	37		0			0	0	
	HDFC						8.00%			47000		144			144	47000	
	SBI						6.98%			12500		12			12	12500	
	IDBI						7.98%			2500		1			1	2500	
	Commercial Paper as per RBI Guidelines							20000		20000		215			215	0	
	TOTAL					**603958**		**636727**		**771697**		**53988**			**53988**	**738929**	
(ii)	Short term working capital loan (Please refer Form 1.17(b))											282	-	-	282		
	Total on revenue account											**54270**	**0**	**0**	**54270**		
	Weighted avg interest = total interest at normal rate/{(opening loan balance +closing loan balance)/2}																
C	**Overall Actual (A + B)**											**72000**	-	-	**72000**		

Notes :

1) All the above loans mentioned in (i) to (xxxvi) are considered for Capital Account and the interest rates are subject to reset at periodic intervals as per the respective Loan agreements. The interest rate for loans drawn upto 31.03.2024 are captured at the existing sanctioned terms considering the current applicable benchmark rate of respective Banks.

2) No loans have been considered from group companies or subsidiary companies.

3) The Company is not entitled to any rebate for prompt payment.

4) The Company has been allowed Advance Against Depreciation (AAD) since 2006-07 and in each of the years till 2022-23 the total loan repayment has exceeded the actual depreciation for the year and thereby the balance amount has been allowed as AAD. Accordingly the actual cumulative loan repayment is always equal to actual depreciation plus allowed AAD and therefore the actual opening loan balance has been considered as the allowable loan for the MYT Petition. Please also refer Form 1.20(b) in this regard

COMPANY SECRETARY
CESC LIMITED

Annex 1

Form C

Form C : Budge Budge Allocation

STATEMENT OF LOANS AND CALCULATION OF INTEREST THEREON FOR THE YEAR 2023-24

(Rs Lakhs)

Sl.No.	Sources of Loans	Original Amount of Loan	Cumulative amount of (COD of asset)	Cumulative amount of (Work in Progress)	Cumulative repayment upto the preceeding year	Outstanding Balance at the beginning of the year	Normal rate of interest (%)	Repayment due Amount	Repayment due Date	Fresh Drawal if any Amount	Fresh Drawal Date	Interest paid / payable: Normal	Interest paid / payable: Penal	Interest paid / payable: Rebate	Interest paid / payable: Total	Balance at the close of the year
1	2	3	4	5	6	7=4-6	8	9		10		11	12	13	14	15=7-9+10
A.	**On Capital Accounts**															
	Rupee Term Loans/Debentures(Banks & Financial Institutions)															
(I)	ICICI / NaBFID	269	269		231	38	9.90%	17		-		3			3	21
(II)	Union Bank	290	290		282	7	7.35%	7		-		0			0	-
(III)	Union Bank	362	362		326	36	8.39%	36		-		2			2	-
(IV)	Union Bank	122	122	-	104	18	8.48%	12		-		1			1	6
(V)	HDFC	218	218	-	207	11	8.80%	11		-		0			0	-
(VI)	UNION Bank	126	126	-	106	20	8.48%	13		-		1			1	7
(VII)	UNION Bank	733	733	-	536	197	8.48%	67		-		14			14	130
(VIII)	ICICI / NaBFID	1047	1047	-	873	175	9.90%	61		-		13			13	114
(IX)	PSB/UNION Bank	398	398	-	279	119	8.25%	10		-		9			9	109
(X)	PSB/UNION Bank	302	302	-	211	91	8.25%	8		-		7			7	83
(XI)	ICICI / NaBFID	604	604	-	413	190	9.90%	81		-		14			14	109
(XII)	PNB	604	604	-	357	247	7.40%	247		-		9			9	0
(XIII)	HDFC / NaBFID	1207	1207	-	686	521	8.65%	91		-		42			42	430
(XIV)	HDFC / NaBFID	1122	1122	-	757	365	8.83%	90		-		29			29	275
(XV)	HDFC / NaBFID	898	898	-	607	291	8.65%	50		-		23			23	241
(XVI)	HDFC / NaBFID	1122	1122	-	589	533	8.65%	66		-		44			44	467
(XVII)	SBI	898	898	-	471	426	8.67%	90		-		33			33	337
	Loan for FY 2017-18															
(XVIII)	SBI	1280	1280	-	672	608	8.67%	128		-		47			47	480
(XIX)	HDFC / NaBFID	427	427	-	235	192	8.65%	35		-		15			15	157
(XX)	HDFC / NaBFID	533	533	-	352	181	8.75%	35		-		15			15	146
	Loan for FY 2018-19															
(XXI)	HDFC / NaBFID	520	520	-	168	352	8.66%	37		-		31			31	315
(XXII)	PSB/UNION Bank	595	595	-	182	413	8.25%	34		-		33			33	379
(XXIII)	BOB	832	832	-	231	601	8.35%	92		-		46			46	508
	Loan for FY 2019-20															
(XXIV)	UNION Bank	503	503	-	138	364	8.38%	50		-		28			28	314
(XXV)	SBI	1508	1508	-	442	1066	8.59%	161		-		85			85	905
	Loan for FY 2020-21															
(XXVI)	BOB	934	934	-	281	653	8.43%	90		-		51			51	563
(XXVII)	UNION Bank	467	467	-	128	339	8.38%	47		-		26			26	292
	Loan for FY 2021-22															
(XXVIII)	HDFC / NaBFID	1974	1974	-	148	1826	8.65%	134		-		159			159	1692
(XXIX)	SBI	1640	1640	-	-	1640	8.25%	164		-		129			129	1476
	Budge Budge Project Loan															
(XXX)	ICICI / NaBFID	20000	20000	-	18321	1679	9.90%	740		-		114			114	940
	Loan for FY 2022-23															
(XXXI)	SBI	1695	1695	-	-	1695	8.25%	169		-		133			133	1525
(XXXII)	SBI	1393	1393	-	-	1393	8.66%	-		-		121			121	1393
(XXXIII)	UNION Bank	385	385	-	-	385	8.25%	32		-		30			30	352
	Loan for FY 2023-24															

COMPANY SECRETARY
CESC LIMITED

Form C : Budge Budge Allocation

STATEMENT OF LOANS AND CALCULATION OF INTEREST THEREON FOR THE YEAR 2023-24

(Rs Lakhs)

Sl.No.	Sources of Loans	Original Amount of Loan	Cumulative amount of (COD of asset)	Cumulative amount of (Work in Progress)	Cumulative repayment upto the preceeding year	Outstanding Balance at the beginning of the year	Normal rate of interest (%)	Repayment due Amount	Repayment due Date	Fresh Drawal if any Amount	Fresh Drawal Date	Interest paid / payable: Normal	Interest paid / payable: Penal	Interest paid / payable: Rebate	Interest paid / payable: Total	Balance at the close of the year
1	2	3	4	5	6	7=4-6	8	9		10		11	12	13	14	15=7-9+10
(XXXIV)	SBI	1018	1018	-	-	-	8.66%	-		168		12			12	168
(XXXV)	BOB	536	536	-	-	-	9.06%	-		536		37			37	536
(XXXVI)	AXIS	536	536	-	-	-	9.94%	-		536		18			18	536
	Total on capital account	**47094**	**47094**		**28334**	**16672**		**2905**		**1239**		**1377**	-	-	**1377**	**15006**
	Normative Loan					-		-		-		-	-	-	-	-
	Less : Interest to be capitalised:															
	On Capex Loan											(51)			(51)	
												1326	-	-	**1326**	
B	**Loan on Working Capital**															
(i)	Carrying Cost on shortfall														-	
(ii)	Short term working capital loan														-	
	Total on revenue account											-	-	-	-	
C	**Overall Actual (A + B)**											**1326**	-	-	**1326**	

COMPANY SECRETARY
CESC LIMITED

Annex 1

Form C

Form C : Southern Allocation

STATEMENT OF LOANS AND CALCULATION OF INTEREST THEREON FOR THE YEAR 2023-24

(Rs Lakhs)

Sl.No.	Sources of Loans	Original Amount of Loan	Cumulative amount of		Cumulative repayment upto the preceeding year	Outstanding Balance at the beginning of the year	Normal rate of Interest (%)	Repayment due Amount	Repayment due Date	Fresh Drawal If any Amount	Fresh Drawal Date	Interest paid / payable				Balance at the close of the year
			(COD of asset)	(Work in Progress)								Normal	Penal	Rebate	Total	
1	2	3	4	5	6	7=4-6	8	9		10		11	12	13	14	15=7-9+10
A.	**On Capital Accounts**															
	Rupee Term Loans/Debentures(Banks & Financial Institutions)															
(I)	ICICI / NaBFID	139	139		120	20	9.90%	9		-		1			1	11
(II)	Union Bank	168	168		164	4	7.35%	4		-		0			0	-
(III)	Union Bank	210	210		189	21	8.39%	21		-		1			1	-
(IV)	Union Bank	70	70	-	59	10	8.48%	7		-		1			1	3
(V)	HDFC	124	124	-	118	6	8.80%	6		-		0			0	-
(VI)	UNION Bank	32	32	-	27	5	8.48%	3		-		0			0	2
(VII)	UNION Bank	185	185	-	135	50	8.48%	17		-		3			3	33
(VIII)	ICICI / NaBFID	265	265	-	220	44	9.90%	15		-		3			3	29
(IX)	PSB/UNION Bank	101	101	-	70	30	8.25%	3		-		2			2	28
(X)	PSB/UNION Bank	27	27	-	19	8	8.25%	1		-		1			1	7
(XI)	ICICI / NaBFID	53	53	-	36	17	9.90%	7		-		1			1	10
(XII)	PNB	53	53	-	31	22	7.40%	22		-		1			1	0
(XIII)	HDFC / NaBFID	106	106	-	60	46	8.65%	8		-		4			4	38
(XIV)	HDFC / NaBFID	49	49	-	33	16	8.83%	4		-		1			1	12
(XV)	HDFC / NaBFID	40	40	-	27	13	8.65%	2		-		1			1	11
(XVI)	HDFC / NaBFID	49	49	-	26	23	8.65%	3		-		2			2	21
(XVII)	SBI	40	40	-	21	19	8.67%	4		-		1			1	15
	Loan for FY 2017-18															
(XVIII)	SBI	126	126	-	66	60	8.67%	13		-		5			5	47
(XIX)	HDFC / NaBFID	42	42	-	23	19	8.65%	3		-		2			2	15
(XX)	HDFC / NaBFID	53	53	-	35	18	8.75%	3		-		1			1	14
	Loan for FY 2018-19															
(XXI)	HDFC / NaBFID	36	36	-	12	25	8.66%	3		-		2			2	22
(XXII)	PSB/UNION Bank	42	42	-	13	29	8.25%	2		-		2			2	26
(XXIII)	BOB	58	58	-	16	42	8.35%	6		-		3			3	35
	Loan for FY 2019-20															
(XXIV)	UNION Bank	23	23	-	6	16	8.38%	2		-		1			1	14
(XXV)	SBI	68	68	-	20	48	8.59%	7		-		4			4	41
	Loan for FY 2020-21															
(XXVI)	BOB	10	10	-	3	7	8.43%	1		-		1			1	6
(XXVII)	UNION Bank	5	5	-	1	4	8.38%	1		-		0			0	3
	Loan for FY 2021-22															
(XXVIII)	HDFC / NaBFID	18	18	-	1	17	8.65%	1		-		1			1	16
(XXIX)	SBI	15	15	-	-	15	8.25%	2		-		1			1	14
	Loan for FY 2022-23															
(XXX)	SBI	5	5	-	-	5	8.25%	0		-		0			0	4
(XXXI)	SBI	4	4	-	-	4	8.66%	-		-		0			0	4
(XXXII)	UNION Bank	1	1	-	-	1	8.25%	0		-		0			0	1
	Loan for FY 2023-24	-	-	-	-	-	0.00%	-		-		-			0	-
(XXXIII)	SBI	586	586	-	-	-	8.66%	-		97		7			7	97
(XXXIV)	BOB	309	309	-	-	-	9.06%	-		309		22			22	309
(XXXV)	AXIS	309	309	-	-	-	9.94%	-		309		11			11	309

COMPANY SECRETARY
CESC LIMITED

Annex 1

Form C

Form C : Southern Allocation

STATEMENT OF LOANS AND CALCULATION OF INTEREST THEREON FOR THE YEAR 2023-24

(Rs Lakhs)

Sl.No.	Sources of Loans	Original Amount of Loan	Cumulative amount of		Cumulative repayment upto the preceeding year	Outstanding Balance at the beginning of the year	Normal rate of Interest (%)	Repayment due Amount	Repayment due Date	Fresh Drawal if any Amount	Fresh Drawal Date	Interest paid / payable				Balance at the close of the year
			(COD of asset)	(Work in Progress)								Normal	Penal	Rebate	Total	
	Total on capital account	3418	3418		1552	663		181		714		89	-	-	89	1196
	Normative Loan **Less : Interest to be capitalised:** On Capex Loan					-		-		-		- (30)	-	-	- (30)	-
												59	-	-	59	
B	**Loan on Working Capital**															
(I)	Carrying Cost on shortfall														-	
(ii)	Short term working capital loan														-	
	Total on revenue account											-	-	-	-	
C	**Overall Actual (A + B)**											59	-	-	59	

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STATEMENT OF LOANS AND CALCULATION OF INTEREST THEREON FOR THE YEAR 2023-24

(Rs Lakhs)

Sl.No.	Sources of Loans	Original Amount of Loan	Cumulative amount of (COD of asset)	Cumulative amount of (Work in Progress)	Cumulative repayment upto the preceeding year	Outstanding Balance at the beginning of the year	Normal rate of interest (%)	Repayment due Amount	Repayment due Date	Fresh Drawal if any Amount	Fresh Drawal Date	Interest paid / payable: Normal	Interest paid / payable: Penal	Interest paid / payable: Rebate	Interest paid / payable: Total	Balance at the close of the year
1	2	3	4	5	6	7=4-6	8	9		10		11	12	13	14	15=7-9+10
A.	**On Capital Accounts**															
	Rupee Term Loans/Debentures (Banks & Financial Institutions)															
(I)	ICICI / NaBFID	8678	8678		7460	1217.94	9.90%	536		-		83			83	682
(II)	Union Bank	9216	9216		8986	230.41	7.35%	230		-		8			8	-
(III)	Union Bank	11521	11521		10369	1152.06	8.39%	1152		-		48			48	-
(IV)	Union Bank	6567	6567	-	5605	962.89	8.48%	642		-		54			54	321
(V)	HDFC	11727	11727	-	11141	586.37	8.80%	586		-		26			26	-
(VI)	UNION Bank	2728	2728	-	2297	430.77	8.48%	287		-		24			24	144
(VII)	UNION Bank	15914	15914	-	11640	4274.16	8.48%	1455		-		301			301	2819
(VIII)	ICICI / NaBFID	22735	22735	-	18946	3789.15	9.90%	1314		-		281			281	2475
(IX)	PSB/UNION Bank	8639	8639	-	6047	2591.78	8.25%	216		-		205			205	2376
(X)	PSB/UNION Bank	4307	4307	-	3015	1292.08	8.25%	108		-		102			102	1184
(XI)	ICICI / NaBFID	8614	8614	-	5901	2713.38	9.90%	1152		-		203			203	1561
(XII)	PNB	8614	8614	-	5090	3523.87	7.40%	3524		-		130			130	0
(XIII)	HDFC / NaBFID	17228	17228	-	9789	7439.27	8.65%	1302		-		593			593	6137
(XIV)	HDFC / NaBFID	10326	10326	-	6970	3356	8.83%	827		-		266			266	2529
(XV)	HDFC / NaBFID	8261	8261	-	5584	2677	8.65%	459		-		215			215	2218
(XVI)	HDFC / NaBFID	10326	10326	-	5421	4905	8.65%	607		-		409			409	4298
(XVII)	SBI	8261	8261	-	4337	3924	8.67%	826		-		304			304	3098
	Loan for FY 2017-18															
(XVIII)	SBI	27059	27059	-	14206	12853	8.67%	2706		-		997			997	10147
(XIX)	HDFC / NaBFID	9020	9020	-	4963	4057	8.65%	746		-		326			326	3312
(XX)	HDFC / NaBFID	11275	11275	-	7441	3833	8.75%	741		-		320			320	3092
	Loan for FY 2018-19															
(XXI)	HDFC / NaBFID	11635	11635	-	3764	7871	8.66%	831		-		693			693	7040
(XXII)	PSB/UNION Bank	13311	13311	-	4067	9244	8.25%	771		-		731			731	8473
(XXIII)	BOB	18617	18617	-	5171	13445	8.35%	2069		-		1036			1036	11377
	Loan for FY 2019-20															
(XXIV)	UNION Bank	9096	9096	-	2501	6595	8.38%	910		-		515			515	5685
(XXV)	SBI	27288	27288	-	8004	19283	8.59%	2911		-		1532			1532	16373
	Loan for FY 2020-21															
(XXVI)	BOB	18550	18550	-	5577	12972	8.43%	1789		-		1018			1018	11183
(XXVII)	UNION Bank	9275	9275	-	2551	6724	8.38%	927		-		525			525	5797
	Loan for FY 2021-22															
(XXVIII)	HDFC / NaBFID	17122	17122	-	1284	15838	8.65%	1162		-		1381			1381	14676
(XXIX)	SBI	14228	14228	-	-	14228	8.25%	1423		-		1116			1116	12805
	Loan for FY 2022-23															
(XXX)	SBI	11073	11073	-	-	11073	8.25%	1107		-		868			868	9966
(XXXI)	SBI	9103	9103	-	-	9103	8.66%	-		-		788			788	9103
(XXXII)	UNION Bank	2512	2512	-	-	2512	8.25%	210		-		199			199	2303
	Loan for FY 2023-24															
(XXXIII)	SBI	15330	15330	-	-	-	8.66%	-		2534		186			186	2534
(XXXIV)	BOB	8069	8069	-	-	-	9.06%	-		8069		563			563	8069
(XXXV)	AXIS	8069	8069	-	-	-	9.94%	-		8069		275			275	8069

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Annex 1

Form C

Form C : Distribution Allocation

STATEMENT OF LOANS AND CALCULATION OF INTEREST THEREON FOR THE YEAR 2023-24

(Rs Lakhs)

Sl.No.	Sources of Loans	Original Amount of Loan	Cumulative amount of (COD of asset)	Cumulative amount of (Work in Progress)	Cumulative repayment upto the preceeding year	Outstanding Balance at the beginning of the year	Normal rate of interest (%)	Repayment due Amount	Repayment due Date	Fresh Drawal if any Amount	Fresh Drawal Date	Interest paid / payable Normal	Interest paid / payable Penal	Interest paid / payable Rebate	Interest paid / payable Total	Balance at the close of the year
1	2	3	4	5	6	7=4-6	8	9		10		11	12	13	14	15=7-9+10
	Total on capital account	**414295**	**414295**		**188128**	**194699**		**33527**		**18671**		**16322**	**-**	**-**	**16322**	**179844**
	Normative Loan **Less : Interest to be capitalised:** On Capex Loan					-		-		-		- (774)	-	-	- (774)	-
												15548	**-**	**-**	**15548**	
B	**Loan on Working Capital**															
(i)	Carrying Cost on shortfall														-	
	BOB					16500	8.28%	3000		-		1211			1211	13500
	KOTAK					6250	8.85%	1000		-		498			498	5250
	BOB					7250	8.10%	1000		-		542			542	6250
	DBS					12500	7.80%	12500		-		467			467	-
	CITI					5500	9.29%	5500		-		244			244	-
	CITI					5500	9.58%	5500		-		443			443	-
	BOB					513	8.10%	71		-		38			38	443
	ICICI					30000	7.75%	30000		-		325			325	-
	DBS					20000	7.12%	10000		-		1094			1094	10000
	UNION					17500	8.38%	10000		-		824			824	7500
	CITI					7500	9.25%	7500		-		331			331	-
	CITI					20000	9.26%	20000		-		1268			1268	-
	BOB					17500	8.38%	10000		-		833			833	7500
	RBL					8556	10.55%	8556		-		608			608	-
	ICICI					7059	10.55%	2353		-		625			625	4706
	SBI					37500	8.50%	37500		-		271			271	-
	AXIS					40000	9.00%	-		-		3588			3588	40000
	ICICI					17647	10.14%	4706		-		1588			1588	12941
	KOTAK					10000	7.90%	-		-		792			792	10000
	UNION					30000	7.94%	5000		-		2085			2085	25000
	BOB					30000	8.04%	7500		-		1964			1964	22500
	BOB					50000	8.14%	12500		-		3120			3120	37500
	ICICI					35000	9.08%	6176		-		2879			2879	28824
	UNION					32683	8.13%	2726		-		2504			2504	29958
	AXIS					20000	8.45%	-		-		1691			1691	20000
	AXIS					30000	8.48%	-		-		2552			2552	30000
	SBI					-	8.54%	-		15860		1161			1161	15860
	PSB					-	8.30%	4167		50000		3765			3765	45833
	CANARA					-	8.17%	1500		50000		3346			3346	48500
	BOB					-	8.26%	-		40000		2506			2506	40000
	ICICI					-	8.86%	135		45000		2858			2858	44865
	AXIS					-	8.54%	-		30000		1291			1291	30000
	AXIS					-	8.59%	-		20000		442			442	20000
	RBL					-	8.50%	-		20000		432			432	20000
	SBI					-	8.48%	-		100000		2209			2209	100000
	PNB					10000	7.00%	10000		-		46			46	-
	HDFC					2500	7.15%	2500		-		13			13	-
	SBI					12500	6.98%	12500		-		57			57	-
	HDFC					13500	7.15%	13500		-		89			89	-
	HDFC					16500	7.15%	16500		-		118			118	-

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Annex 1

Form C

Form C : Distribution Allocation

STATEMENT OF LOANS AND CALCULATION OF INTEREST THEREON FOR THE YEAR 2023-24

(Rs Lakhs)

Sl.No.	Sources of Loans	Original Amount of Loan	Cumulative amount of (COD of asset)	Cumulative amount of (Work in Progress)	Cumulative repayment upto the preceeding year	Outstanding Balance at the beginning of the year	Normal rate of interest (%)	Repayment due Amount	Repayment due Date	Fresh Drawal if any Amount	Fresh Drawal Date	Interest paid / payable: Normal	Interest paid / payable: Penal	Interest paid / payable: Rebate	Interest paid / payable: Total	Balance at the close of the year
1	2	3	4	5	6	7=4-6	8	9		10		11	12	13	14	15=7-9+10
	FEDERAL					10000	7.20%	10000		-		39			39	-
	FEDERAL					10000	7.20%	10000		-		39			39	-
	ICICI					10000	7.95%	10000		-		176			176	-
	ICICI					2000	7.95%	2000		-		35			35	-
	PNB					2000	7.20%	2000		-		11			11	-
	PNB					-	7.05%	10000		10000		89			89	-
	FEDERAL					-	7.15%	10000		10000		84			84	-
	FEDERAL					-	7.15%	10000		10000		84			84	-
	SBI					-	7.28%	12500		12500		224			224	-
	RBL					-	7.10%	9000		9000		51			51	-
	HDFC					-	7.35%	16500		16500		63			63	-
	HDFC					-	7.35%	13500		13500		52			52	-
	PNB					-	6.98%	10000		10000		31			31	-
	PNB					-	6.98%	5000		5000		15			15	-
	RBL					-	7.05%	9000		9000		24			24	-
	RBL					-	7.15%	10000		10000		16			16	-
	HDFC					-	7.20%	30000		30000		89			89	-
	AXIS					-	7.55%	20000		20000		66			66	-
	ICICI					-	7.75%	2000		2000		38			38	-
	ICICI					-	7.75%	10000		10000		191			191	-
	SBI					-	7.35%	10000		10000		30			30	-
	ICICI					-	7.85%	2000		2000		39			39	-
	ICICI					-	7.85%	10000		10000		194			194	-
	RBL					-	7.10%	7800		7800		9			9	-
	UNION					-	7.95%	6000		6000		5			5	-
	AXIS					-	8.00%	15000		15000		23			23	-
	IDBI					-	7.75%	2500		2500		4			4	-
	SBI					-	7.36%	10000		10000		14			14	-
	SBI					-	7.38%	10000		10000		14			14	-
	ICICI					-	8.15%	10000		10000		201			201	-
	ICICI					-	8.15%	2000		2000		40			40	-
	HDFC					-	7.35%	50000		50000		894			894	-
	UNION					-	7.95%	5000		5000		4			4	-
	IDBI					-	7.80%	1000		1000		1			1	-
	DBS					-	8.75%	37		37		0			0	-
	HDFC					-	8.00%	-		47000		144			144	47000
	SBI					-	6.98%	-		12500		12			12	12500
	IDBI					-	7.98%	-		2500		1			1	2500
	Commercial Paper as per RBI Guidelines					-	0.00%	20000		20000		215			215	-
	TOTAL					**603958**		**636727**		**771697**		**53988**			**53988**	**738929**
(ii)	Short term working capital loan											282			282	
	Total on revenue account											**54270**	-	-	**54270**	
C	**Overall Actual (A + B)**											**69819**	-	-	**69819**	

COMPANY SECRETARY
CESC LIMITED

Annex 1

Form C

Form C : Selling Allocation

STATEMENT OF LOANS AND CALCULATION OF INTEREST THEREON FOR THE YEAR 2023-24

(Rs Lakhs)

Sl.No.	Sources of Loans	Original Amount of Loan	Cumulative amount of (COD of asset)	Cumulative amount of (Work in Progress)	Cumulative repayment upto the preceeding year	Outstanding Balance at the beginning of the year	Normal rate of interest (%)	Repayment due Amount	Repayment due Date	Fresh Drawal if any Amount	Fresh Drawal Date	Interest paid / payable: Normal	Interest paid / payable: Penal	Interest paid / payable: Rebate	Interest paid / payable: Total	Balance at the close of the year
1	2	3	4	5	6	7=4-6	8	9		10		11	12	13	14	15=7-9+10
A.	**On Capital Accounts**															
	Rupee Term Loans/Debentures(Banks & Financial Institutions)															
(I)	ICICI / NaBFID	414	414		356	58	9.90%	26		-		4			4	33
(II)	Union Bank	326	326		318	8	7.35%	8		-		0			0	-
(III)	Union Bank	408	408		367	41	8.39%	41		-		2			2	-
(IV)	Union Bank	241	241	-	206	35	8.48%	24		-		2			2	12
(V)	HDFC	431	431	-	409	22	8.80%	22		-		1			1	-
(VI)	UNION Bank	114	114	-	96	18	8.48%	12		-		1			1	6
(VII)	UNION Bank	667	667	-	488	179	8.48%	61		-		13			13	118
(VIII)	ICICI / NaBFID	953	953	-	794	159	9.90%	55		-		12			12	104
(IX)	PSB/UNION Bank	362	362	-	254	109	8.25%	9		-		9			9	100
(X)	PSB/UNION Bank	365	365	-	255	109	8.25%	9		-		9			9	100
(XI)	ICICI / NaBFID	729	729	-	500	230	9.90%	98		-		17			17	132
(XII)	PNB	729	729	-	431	298	7.40%	298		-		11			11	0
(XIII)	HDFC / NaBFID	1459	1459	-	829	630	8.65%	110		-		50			50	520
(XIV)	HDFC / NaBFID	1002	1002	-	676	326	8.83%	80		-		26			26	245
(XV)	HDFC / NaBFID	802	802	-	542	260	8.65%	45		-		21			21	215
(XVI)	HDFC / NaBFID	1002	1002	-	526	476	8.65%	59		-		40			40	417
(XVII)	SBI	802	802	-	421	381	8.67%	80		-		30			30	301
	Loan for FY 2017-18															
(XVIII)	SBI	1535	1535	-	806	729	8.67%	153		-		57			57	575
(XIX)	HDFC / NaBFID	512	512	-	281	230	8.65%	42		-		18			18	188
(XX)	HDFC / NaBFID	639	639	-	422	217	8.75%	42		-		18			18	175
	Loan for FY 2018-19															
(XXI)	HDFC / NaBFID	309	309	-	100	209	8.66%	22		-		18			18	187
(XXII)	PSB/UNION Bank	353	353	-	108	245	8.25%	20		-		19			19	225
(XXIII)	BOB	494	494	-	137	357	8.35%	55		-		27			27	302
	Loan for FY 2019-20															
(XXIV)	UNION Bank	379	379	-	104	275	8.38%	38		-		21			21	237
(XXV)	SBI	1136	1136	-	333	803	8.59%	121		-		64			64	682
	Loan for FY 2020-21															
(XXVI)	BOB	506	506	-	152	354	8.43%	49		-		28			28	305
(XXVII)	UNION Bank	253	253	-	70	184	8.38%	25		-		14			14	158
	Loan for FY 2021-22															
(XXVIII)	HDFC / NaBFID	886	886	-	66	819	8.65%	60		-		71			71	759
(XXIX)	SBI	736	736	-	-	736	8.25%	74		-		58			58	662
	Loan for FY 2022-23															
(XXX)	SBI	608	608	-	-	608	8.25%	61		-		48			48	547
(XXXI)	SBI	500	500	-	-	500	8.66%	-		-		43			43	500
(XXXII)	UNION Bank	138	138	-	-	138	8.25%	11		-		11			11	126
	Loan for FY 2023-24															
(XXXIII)	SBI	2066	2066	-	-	-	8.66%	-		341		25			25	341
(XXXIV)	BOB	1087	1087	-	-	-	9.06%	-		1087		76			76	1087
(XXXV)	AXIS	1087	1087	-	-	-	9.94%	-		1087		37			37	1087
	Total on capital account	**24028**	**24028**		**10047**	**9740**		**1810**		**2516**		**901**	**-**	**-**	**901**	**10446**

COMPANY SECRETARY

CESC LIMITED

Annex 1

Form C

Form C : Selling Allocation

STATEMENT OF LOANS AND CALCULATION OF INTEREST THEREON FOR THE YEAR 2023-24

(Rs Lakhs)

Sl.No.	Sources of Loans	Original Amount of Loan	Cumulative amount of		Cumulative repayment upto the preceeding year	Outstanding Balance at the beginning of the year	Normal rate of interest (%)	Repayment due Amount	Repayment due Date	Fresh Drawal if any Amount	Fresh Drawal Date	Interest paid / payable				Balance at the close of the year
			(COD of asset)	(Work in Progress)								Normal	Penal	Rebate	Total	
	Normative Loan					-		-		-		-	-	-	-	-
	Less : Interest to be capitalised: On Capex Loan											(104)			(104)	
												796	-	-	**796**	
B	**Loan on Working Capital**															
(i)	Carrying Cost on shortfall														-	
(ii)	Short term working capital loan														-	
	Total on revenue account											-	-	-	-	
C	**Overall Actual (A + B)**											**796**	-	-	**796**	

COMPANY SECRETARY
CESC LIMITED

Form E (A) : Summarised Revenue Requirement - Generating Company (Budge Budge Generating Station)

Ref.	Item Heads	2023-24
1	Fuel Cost	186000
2	Employee Cost	
3	a) Employee cost [Form 1.17(h)]	8152
	b) Arrear [Form 1.17(i)]	
	c) Contractual Employee in regular establishment	3993
4	Generation O&M Expenses	14550
5	Repairs & Maintenance incl. Consumables for Distribution	-
6	Administrative & General Expenses for Distribution	-
7	Water charges of own generating station [Form 1.17(a)]	-
8	Statutory charges [Form 1.17(e)]	-
9	Less: Share of consumer gains in terms of Regulation 2.5.5.4 of Tariff Regulations	(-) 1885
10	Finance Cost	
	a) Interest on Capital Loan [Form 1.20(b)]	1639
	b-i) Carrying cost on shortfall	13899
	b-ii) Interest on Working Capital [Form 1.17(b)]	-
	c) Foreign Exchange Rate Variation [Form 1. 17(d)]	
	d) Other Financing Charges [Form 1. 17(c)]	419
	e) Interest on Security Deposit	
11	Depreciation	9916
12	Intangible Assets written off	
13	Bad Debt (see regulation 5.10.1)	
14	Income Tax	6940
15	Reserve for unforeseen exigencies	-
16	Demurrage of coal transportation	
17	Others - a) Insurance	1071
	Others - b) DSM	
	Others - c) Reactive Energy Charges	
	Others - d) Lease Rental Demand for KPT Land	
	Others - e) E-payment gateway service charge	
	Others - f) Generator Hire Charges	
	Others - g) Corporate Social Responsibility	527
18	Total Expenditure	245221

COMPANY SECRETARY
CESC LIMITED

Form E (A) : Summarised Revenue Requirement - Generating Company (Budge Budge Generating Station)

Ref.	Item Heads	2023-24
19	Normative Return [Form 1.20(a)]	18855
20	Permitted Incentives [Form 1.23]	1255
21	Gross Revenue Required	265332
	a) Less: Income other than sale of energy [Form 1.26)]	122
	b) Less : Benefits passed on to Consumers [Form 1.24]	1733
	c) Less : Expenses attributable to persons other than licensees or any consumers	
	d) DSM charges Receivable	-
22	Total Deductions from Gross Revenue Requirements	1855
23	Aggregate Revenue Requirement	263476
24	Release of Regulatory Asset, if any	
25	Subsidy Received/ Receivable, if any	341
26	Revenue from Sale of Energy (actual)	204103
27	Revenue arising out of APR order in respect of earlier years	2797
28	Revenue from Sale of Energy for the year	201306

COMPANY SECRETARY
CESC LIMITED

Form E (A) : Summarised Revenue Requirement - Generating Company (Southern Generating Station)

Ref.	Item Heads	2023-24
1	Fuel Cost	27153
2	Employee Cost	
3	a) Employee cost [Form 1.17(h)]	4784
	b) Arrear [Form 1.17(i)]	
	c) Contractual Employee in regular establishment	1026
4	Generation O&M Expenses	3222
5	Repairs & Maintenance incl. Consumables for Distribution	-
6	Administrative & General Expenses for Distribution	-
7	Water charges of own generating station [Form 1.17(a)]	-
8	Statutory charges [Form 1.17(e)]	-
9	Less: Share of consumer gains in terms of Regulation 2.5.5.4 of Tariff Regulations	(-) 253
10	Finance Cost	
	a) Interest on Capital Loan [Form 1.20(b)]	73
	b-i) Carrying cost on shortfall	2918
	b-ii) Interest on Working Capital [Form 1.17(b)]	-
	c) Foreign Exchange Rate Variation [Form 1. 17(d)]	
	d) Other Financing Charges [Form 1. 17(c)]	88
	e) Interest on Security Deposit	
11	Depreciation	512
12	Intangible Assets written off	
13	Bad Debt (see regulation 5.10.1)	
14	Income Tax	495
15	Reserve for unforeseen exigencies	-
16	Demurrage of coal transportation	
17	Others - a) Insurance	174
	Others - b) DSM	
	Others - c) Reactive Energy Charges	
	Others - d) Lease Rental Demand for KPT Land	10330
	Others - e) E-payment gateway service charge	-
	Others - f) Generator Hire Charges	-
	Others - f) Corporate Social Responsibility	38
18	Total Expenditure	50560

COMPANY SECRETARY
CESC LIMITED

Form E (A) : Summarised Revenue Requirement - Generating Company (Southern Generating Station)

Ref.	Item Heads	2023-24
19	Normative Return [Form 1.20(a)]	1344
20	Permitted Incentives [Form 1.23]	94
21	Gross Revenue Required	51998
	a) Less: Income other than sale of energy [Form 1.26)]	9
	b) Less : Benefits passed on to Consumers [Form 1.24]	-
	c) Less : Expenses attributable to persons other than licensees or any consumers	
	d) DSM charges Receivable	-
22	Total Deductions from Gross Revenue Requirements	9
23	Aggregate Revenue Requirement	51990
24	Release of Regulatory Asset, if any	
25	Subsidy Received/ Receivable, if any	67
26	Revenue from Sale of Energy (actual)	40274
27	Revenue arising out of APR order in respect of earlier years	671
28	Revenue from Sale of Energy for the year	39603

COMPANY SECRETARY
CESC LIMITED

Form E (A) : Summarised Revenue Requirement - Generating Company (Titagarh Generating Station)

Ref.	Item Heads	2023-24
1	Fuel Cost	-
2	Employee Cost	
3	a) Employee cost [Form 1.17(h)]	22
	b) Arrear [Form 1.17(i)]	
	c) Contractual Employee in regular establishment	-
4	Generation O&M Expenses	115
5	Repairs & Maintenance incl. Consumables for Distribution	-
6	Administrative & General Expenses for Distribution	-
7	Water charges of own generating station [Form 1.17(a)]	-
8	Statutory charges [Form 1.17(e)]	-
9	Less: Share of consumer gains in terms of Regulation 2.5.5.4 of Tariff Regulations	
10	Finance Cost	
	a) Interest on Capital Loan [Form 1.20(b)]	-
	b-i) Carrying cost on shortfall	-
	b-ii) Interest on Working Capital [Form 1.17(b)]	-
	c) Foreign Exchange Rate Variation [Form 1. 17(d)]	
	d) Other Financing Charges [Form 1. 17(c)]	-
	e) Interest on Security Deposit	
11	Depreciation	754
12	Intangible Assets written off	
13	Bad Debt (see regulation 5.10.1)	
14	Income Tax	-
15	Reserve for unforeseen exigencies	-
16	Demurrage of coal transportation	
17	Others - a) Insurance	9
	Others - b) DSM	
	Others - c) Reactive Energy Charges	
	Others - d) Lease Rental Demand for KPT Land	-
	Others - e) E-payment gateway service charge	-
	Others - f) Generator Hire Charges	-
	Others - f) Corporate Social Responsibility	-
18	Total Expenditure	901

COMPANY SECRETARY
CESC LIMITED

Form E (A) : Summarised Revenue Requirement - Generating Company (Titagarh Generating Station)

Ref.	Item Heads	2023-24
19	Normative Return [Form 1.20(a)]	-
20	Permitted Incentives [Form 1.23]	-
21	Gross Revenue Required	901
	a) Less: Income other than sale of energy [Form 1.26)]	-
	b) Less : Benefits passed on to Consumers [Form 1.24]	-
	c) Less : Expenses attributable to persons other than licensees or any consumers	-
	d) DSM charges Receivable	-
22	Total Deductions from Gross Revenue Requirements	-
23	Aggregate Revenue Requirement	901
24	Release of Regulatory Asset, if any	
25	Subsidy Received/ Receivable, if any	1
26	Revenue from Sale of Energy (actual)	698
27	Revenue arising out of APR order in respect of earlier years	44
28	Revenue from Sale of Energy for the year	653

COMPANY SECRETARY
CESC LIMITED

Form E (B) : Summarised Revenue Requirement - Distribution

Ref.	Item Heads	2023-24
1	Fuel cost of own generating station	
2	Power Purchase Cost	318489
3	Transmission charge	
	Inter-state transmission charge	16750
	Intra-state transmission charge	16565
4	Power system charge (ERLDC, ERPC, SLDC charges) less swap-out power	(-) 7620
5	Variable Cost (including impact of distribution loss)	351879
6	Employee Cost	
7	a) Employee cost [Form 1.17(h)]	86608
	b) Arrear [Form 1.17(i)]	-
	c) Contractual Employee in regular establishment	-
8	Generation O&M Expenses	-
9	Repairs & Maintenance incl. Consumables for Distribution	26553
10	Administrative & General Expenses for Distribution	33292
11	Water charges of own generating station [Form 1.17(a)]	-
12	Statutory charges [Form 1.17(e)]	1123
13	Less: Share of consumer gains in terms of Regulation 2.5.5.4 of Tariff Regulations	(-) 2122
14	Finance Cost	-
	a) Interest on Capital Loan [Form 1.20(b)]	20200
	b-i) Carrying cost on shortfall	63187
	b-ii) Interest on Working Capital [Form 1.17(b)]	-
	c) Foreign Exchange Rate Variation [Form 1.17(d)]	-
	d) Other Financing Charges [Form 1.17(c)]	1905
	e) Interest on Security Deposit	11853
15	Depreciation	57132
16	Intangible Assets written off	-
17	Bad Debt (see regulation 5.10.1)	3439
18	Income Tax	19145
19	Reserve for unforeseen exigencies	-
20	Demurrage of coal transportation	-
21	Others - a) Insurance	615
	Others - b) DSM	273
	Others - c) Reactive Energy Charges	44
	Others - d) Lease Rental Demand for KPT Land	-
	Others - e) E-payment gateway service charge	1024
	Others - f) Generator Hire Charges	1128
	Others - f) Corporate Social Responsibility	1452
22	Total Expenditure	678731

COMPANY SECRETARY
CESC LIMITED

Form E (B) : Summarised Revenue Requirement - Distribution

Ref.	Item Heads	2023-24
23	Normative Return [Form 1.22]	52013
24	Permitted Incentives [Form 1.23]	15153
25	Gross Revenue Required	745897
	a) Less: Income other than sale of energy [Form 1.26)]	9092
	b) Less : Benefits passed on to Consumers [Form 1.24]	586
	c) Less : Expenses attributable to persons other than licensees or any consumers	
	d) DSM charges Receivable	-
26	Total Deductions from Gross Revenue Requirements	9677
27	Aggregate Revenue Requirement	736220
28	Release of Regulatory Asset, if any	
29	Subsidy Received/ Receivable, if any	954
30	Revenue from Sale of Energy (actual)	570641
31	Revenue arising out of APR order in respect of earlier years	9550
32	Revenue from Sale of Energy for the year	561091

COMPANY SECRETARY
CESC LIMITED

Attachment 1 to Form E - Overall ARR

Ref.	Particulars	2023-24 Rs. Lakhs
1	Fuel cost of own generating station (Please refer to Note below)	213153
2	Power Purchase Cost (Please refer to Note below)	318489
3	Transmission charge (Please refer to Note below)	
	Inter-state transmission charge	16750
	Intra-state transmission charge	16565
4	Power system charge (ERLDC, ERPC, SLDC charges) less swap-out power (Please refer to Note below)	-7620
5	Variable Cost (Please refer to Note below)	565033
6	Employee Cost	
	a) Employee cost [Form 1.17(h)]	99567
	b) Arrear [Form 1.17(i)]	
	c) Contractual Employee in regular establishment	5020
7	Generation O&M Expenses	17887
8	Repairs & Maintenance incl. Consumables for Distribution	26553
9	Administrative & General Expenses for Distribution	33292
10	Water charges of own generating station [Form 1.17(a)]	0
11	Statutory charges [Form 1.17(e)]	1123
12	Less: Share of consumer gains on account of items 5.c), 6, 7 and 8 in terms of Regulation 2.5.5.4 of Tariff Regulations	-4260
13	Finance Cost	
	a) Interest on Capital Loan [Form 1.20(b)]	21911
	b-i) Carrying cost on shortfall	80004
	b-ii) Interest on Working Capital [Form 1.17(b)]	0
	c) Foreign Exchange Rate Variation [Form 1. 17(d)]	0
	d) Other Financing Charges [Form 1. 17(c)]	2412
	e) Interest on Security Deposit	11853
14	Depreciation	68313
15	Intangible Asset Write Off	0
16	Bad Debt (see regulation 5.10.1)	3439
17	Income Tax	26580
18	Reserve for unforeseen exigencies	
19	Demurrage of coal transportation	0
20	Others - a) Insurance	1868
	Others - b) DSM	273
	Others - c) Reactive Energy Charges	44
	Others - d) Lease Rental Demand for KPT Land	10330
	Others - e) E-payment gateway service charge	1024
	Others - f) Generator Hire Charges	1128
	Others - g) Corporate Social Responsibility	2017
21	Total Expenditure (sum of 1: 19)	975413
22	Normative Return [Form 1.22]	72212
23	Permitted Incentives [Form 1.23]	16502
24	Gross Revenue Required (21 + 22 + 23)	1064127
25	a) Less: Income other than sale of energy [Form 1.26)]	9222
	b) Less : Benefits passed on to Consumers [Form 1.24]	2319
	c) Less : Expenses attributable to persons other than licensees or any consumers	
	d) DSM charges Receivable	
26	Aggregate Revenue Required (24 - 25)	1052587
27	Release of Regulatory Asset, if any	
28	Subsidy received / receivable, if any	1364
29	Revenue from Sale of Energy (actual)	815715
30	Revenue arising out of APR order in respect of earlier year considered in Order dated 3 September 2024	13062
31	Revenue from Sale of Energy for the year	802653
32	Amount receivable through Annual Performance Review (26-31)	249934

Notes :

1. Items 1 to 5 are from page 104 of Volume 1 and page 45 of Volume 2 of this consolidated APR Petition. Item 5 includes the effect of distribution loss and associated benefit sharing with the consumers

COMPANY SECRETARY
CESC LIMITED

Attachment 2 to Form E - Functional allocation of ARR

Notes :

2. Allocation Statement

Rs. Lakhs

Item Heads	Form E	Budge Budge	Southern	Titagarh	Distributions, Selling etc.	Distribution	Selling
Variable Cost	565033	186000	27153	-	351879	6098	345782
Employee Cost							
a) Employee cost [Form 1.17(h)]	99567	8152	4784	22	86608	65118	21490
b) Arrear [Form 1.17(i)]	-						
c) Contractual Employee in regular establishment	5020	3993	1026	-			
Generation O&M Expenses	17887	14550	3222	115			
Repairs & Maintenance incl. Consumables for Distribution	26553				26553	25264	1289
Administrative & General Expenses for Distribution	33292				33292	16923	16369
Water charges of own generating station [Form 1.17(a)]	-						
Statutory charges [Form 1.17(e)]	1123	-	-	-	1123	1123	-
Less: Share of consumer gains in terms of Regulation 2.5.5.4 of Tariff Regulations	(4,260)	(1,885)	(253)		(2,122)	(2,266)	144
Finance Cost							
a) Interest on Capital Loan [Form 1.20(b)]	21911	1639	73	-	20200	19215	985
b-i) Carrying cost on shortfall	80004	13899	2918	-	63187	44993	18194
b-ii) Interest on Working Capital [Form 1.17(b)]	-	-	-	-	-	-	-
c) Foreign Exchange Rate Variation [Form 1. 17(d)]	-				-	-	
d) Other Financing Charges [Form 1. 17(c)]	2412	419	88	-	1905	1356	549
e) Interest on Security Deposit	11853				11853		11853
Depreciation	68313	9916	512	754	57132	57132	-
Intangible Assets written off	-						
Bad Debt (see regulation 5.10.1)	3439				3439		3439
Income Tax	26580	6940	495	-	19145	18023	1122
Reserve for unforeseen exigencies	-	-	-	-	-	-	-
Demurrage of coal transportation	-						
Others - a) Insurance	1868	1071	174	9	615	615	-
Others - b) DSM	273				273		273
Others - c) Reactive Energy Charges	44				44		44
Others - d) Lease Rental Demand for KPT Land	10330		10330				
Others - e) E-payment gateway service charge	1024				1024		1024
Others - f) Generator Hire Charges	1128				1128	1128	
Others - f) Corporate Social Responsibility	2017	527	38		1452	1367	85
Total Expenditure	975413	245221	50560	901	678731	256090	422641

COMPANY SECRETARY
CESC LIMITED

Attachment 2 to Form E - Functional allocation of ARR

Notes :

2. Allocation Statement

Rs. Lakhs

Item Heads	Form E	Budge Budge	Southern	Titagarh	Distributions, Selling etc.	Distribution	Selling
Normative Return [Form 1.20(a)]	72212	18855	1344		52013	48964	3049
Permitted Incentives [Form 1.23]	16502	1255	94	-	15153	11957	3196
Gross Revenue Required	1064127	265332	51998	901	745897	317011	428886
a) Less: Income other than sale of energy [Form 1.26)]	9222	122	9	-	9092	507	8585
b) Less : Benefits passed on to Consumers [Form 1.24]	2319	1733			586	586	-
c) Less : Expenses attributable to persons other than licensees or any cc	-						
d) DSM charges Receivable	-	-					
Total Deductions from Gross Revenue Requirements	11541	1855	9	-	9677	1092	8585
Aggregate Revenue Requirement	1052587	263476	51990	901	736220	315919	420301
Release of Regulatory Asset, if any							
Subsidy Received/ Receivable, if any	1364	341	67	1	954	409	545
Revenue from Sale of Energy (actual)	815715	204103	40274	698	570641	-	570641
Revenue arising out of APR order in respect of earlier years	13062	2797	671	44	9550	-	9550
Revenue from Sale of Energy for the year	802653	201306	39603	653	561091	-	561091

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 Commission.

6. Interest on Capital Account Loans has been allocated on the basis of loans attributable to capital expenditure of generating stations, distribution and selling as detailed in Form C. Carrying cost 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.

8. Subsidy received of Rs. 1364 lakhs has been allocated on the basis of Net ARR of the functional cost-heads as prayed.

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Attachment 3 to Form E - Carrying Cost

Particulars	***2023-24 Projected***
	Rs. Lakhs
Opening Balance	594592
Adjustment on account of APR-FPPCA Orders for 2014-15, 2015-16, 2016-17, 2017-18, 2018-19 and 2019-20	24990
Adjusted Opening Balance	619583
Addition during the year	249934
Settlement/adjustment arising out of APR/Tariff Order received during the year	(34482)
Closing Balance	835034
Rate of Interest	11.00%
Carrying Cost allowable on the average balance	80004
Total Carrying Cost Allowable	**80004**

Note:

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

Carrying cost shown above does not contain impact of interest on Additional Levy for previous years.

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

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Reconciliation Statement - Annex 1 and Annual Accounts

Rs. Lakhs

Depreciation	
Depreciation as per A/cs	72,035
Add/Less: IndAS Adjustment on Depreciation nullified	(2,112)
Less: Depreciation on Coal Mine not claimed	(679)
Less: Depreciation of Inoperative asset not claimed	(15)
Less: Depreciation relating to other business activities not claimed	(223)
Less: Depreciation on Assets Sold in terms of Regulation 5.15.1 (iv)	(470)
Less: Depreciation impact in respect of Capital Contribution pertaining to FY 2023-24	(223)
	68,313
Fig in Form E	**68,313**
Rent & Lease Rent	
Rent & Lease Rent as per A/cs	1,653
Add/Less: IndAS Adjustment on Rent nullified	2,567
Less: Rent relating to other business activities not claimed	(8)
	4,212
Fig in Form E	**4,212**
Employee Benefits	
Employee Cost as per A/cs	99,144
Add/Less: IndAS Adjustment of OCI nullified	812
Less: Employee Costs relating to other business activities not claimed	(462)
	99,494
Add: Directors fees	73
	99,567
Fig in Form E	**99,567**

Finance Cost	
Finance Cost as per A/cs	73,858
Add/Less: IndAS Adjustment not claimed	
Amortisation of Front End Fees	(1,238)
Unamortisation of Front End Fees	2,246
Interest on Decommissioning Liability	(267)
Minimum Lease Obligation and Impact of IndAS 116	(829)
	73,770
Less: Other Finance Charges considered separately	(1,719)
Less: Finance Costs relating to other business activities not claimed	(53)
Add: Normative Interest	-
Less: Interest on Capital loan	(17,730)
Less: Interest on Revenue Account loan	(54,269)
Interest on Capital Loan as per 1.20(b)	21,911
Interest on Temporary Accommodation as per 1.17(a)	80,004
Interest on Working Capital as per 1.17(b)	-
	101,915
Fig in Form E	**101,915**

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Form E(B): Summarised Revenue Requirement - Overall

Ref.	Particulars	As allowed by the Hon'ble Commission 2023-24 Rs. Lakhs
1	Fuel cost of own generating station	140923
2	Power Purchase Cost	294096
3	Transmission charge	
	Inter-state transmission charge	192
	Intra-state transmission charge	8955
4	Power system charges	748
5	Employee Cost	
	a) Employee cost	100171
	b) Arrear	-
	c) Contractual Employee in regular establishment	6007
6	O&M Expenses (Generation)	17772
	Repairs & Maintenance (Distribution	26376
7	Administrative & General Expenses (Distribution)	27784
8	Water charges of own generating station	-
9	Statutory charges	-
10	Finance Cost	-
	a) Interest on Capital Loan	9739
	b-i) Carrying cost on shortfall	-
	b-ii) Interest on Working Capital	-
	c) Foreign Exchange Rate Variation	-
	d) Other Financing Charges	-
	e) Interest on Security Deposit	10104
11	Depreciation	51635
12	Intangible Asset Write Off	-
13	Bad Debt	-
14	Income Tax	11970
15	Reserve for unforeseen exigencies	-
16	Demurrage of coal transportation	-
17	Others - a) Insurance	-
	Others - b) DSM	-
	Others - c) Reactive Energy Charges	-
18	Total Expenditure (sum of 1: 17)	706472
19	Normative Return	68509
20	Permitted Incentives	-
21	Gross Revenue Required (18 + 19 + 20)	774981
22	a) Less: Income other than sale of energy	19529
	b) Less : Benefits passed on to Consumers	586
	c) Less : Expenses attributable to persons other than licensees or any consumers	-
	d) DSM charges Receivable	-
23	Net Aggregate Revenue Required (21 - 22)	754866

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STATEMENT SHOWING SEASONAL SALES AND REVENUE AT CURRENT RATES FOR 2023-24

Forms 2.1, 2.1 a), 2.1 b), 2.1 c), 2.3, 2.3 a), 2.3 b), 2.3 c), 2.4, 2.5, 2.6, 2.7, 2.7.1, 2.7.2

Category of Consumers	Summer Season	Monsoon Season	Winter Season	Overall Sales 2023-24	Summer Season	Monsoon Season	Winter Season	Overall Revenue (Refer Notes below) 2023-24
	MU	MU	MU	MU	Rs. Crore	Rs. Crore	Rs. Crore	Rs. Crore
Low and Medium Voltage								
Domestic (Urban)	2148.74	2013.43	1062.52	5224.68	1556.52	1433.88	719.25	3709.67
Commercial (Urban)	515.11	521.14	350.53	1386.77	447.09	451.57	304.47	1203.13
Industries (Urban)	302.87	298.87	271.27	873.00	242.66	239.62	220.04	702.30
Specified Institution (Municipal or Non-Municipal), Government School, Government aided School or Government Sponsored School	10.93	12.42	6.86	30.20	7.15	8.13	4.49	19.77
Public Water Works and Sewerage System	11.99	12.36	11.41	35.76	8.64	8.91	8.22	25.77
Private Educational Institutions and Hospitals	2.12	2.41	1.25	5.79	1.60	1.81	0.97	4.37
Public Bodies (Municipal or Non-Municipal)	23.31	26.27	16.51	66.08	17.24	19.38	12.45	49.07
Street Lighting	23.35	72.14	78.00	173.49	17.09	50.46	54.78	122.33
Short-term Supply	0.00	6.10	1.09	7.20	0.00	1.65	0.84	2.49
Electric Vehicle Charging Station	0.601	1.105	1.061	2.77	0.337	0.619	0.594	1.550
LT Total	3039.00	2966.25	1800.49	7805.73	2298.32	2216.02	1326.11	5840.46
High and Extra High Voltage								
Industries (below 33 KV)	333.87	340.79	309.70	984.36	254.13	258.33	236.60	749.06
Industrial (33 KV)	122.95	123.88	106.32	353.16	82.34	82.44	72.23	237.02
Commercial (below 33 KV)	211.17	213.71	150.95	575.83	177.87	177.78	130.36	486.01
Commercial (33 KV)	43.62	48.30	30.33	122.25	32.78	35.33	22.73	90.83
Domestic	108.65	109.11	66.42	284.18	78.37	78.15	48.32	204.84
Public Water Works and Sewerage, Pumping Station under local Authority	163.87	171.91	162.53	498.31	132.05	136.86	130.51	399.42
Cold Storage or Dairy with chilling plant	0.84	0.59	0.23	1.66	0.71	0.52	0.19	1.42
Traction / Metro Rail / Calcutta Tramways	49.23	53.95	38.97	142.14	35.29	38.15	27.49	100.93
Public Utility	26.25	30.01	19.54	75.81	21.33	24.20	16.28	61.82
Co-operative Group Housing Society for providing power to its members or person for providing power to its employees in a single premises	1.14	1.10	0.67	2.91	0.77	0.74	0.45	1.96
Construction Power Supply	1.82	2.05	1.65	5.51	1.76	1.98	1.58	5.33
Private Educational Institutions	5.60	6.64	3.57	15.81	5.31	5.91	3.61	14.83
Sports Complex and Auditorium run by Govt. / local bodies for cultural affairs	3.31	3.34	2.17	8.83	2.62	2.61	1.70	6.93
Military Engineering Service (MES)	16.44	17.49	10.95	44.88	11.56	12.17	7.68	31.41
Short-term Supply	0.00	0.00	0.22	0.22	0.00	0.00	0.20	0.20
Electric Vehicle Charging Station	0.09	0.03	0.24	0.36	0.05	0.01	0.14	0.20
HT Total	1088.86	1122.91	904.46	3116.23	836.94	855.18	700.07	2392.20
Overall	4127.86	4089.15	2704.95	10921.96	3135.26	3071.21	2026.18	8232.65
Add : Sales to other licensees (WBSEDCL)	2.83	3.35	3.78	9.95	1.85	2.19	2.47	6.51

Notes :

1. The above does not include impact of reversal of additional revenue of Rs. 10.85 crore for 2022-23 and the impact of excess revenue of Rs. 4.44 crore not considered in the audited Annual Financial Statements of 2023-24.

2. Above revenue is considered including puja sales revenue of Rs. 1.57 crore under Short-term Supply (Low and Medium voltage) billed at the Short-term rate as per Tariff Order dated 1 August 2022 read with Tariff Order dated 11 December 2023, netting off festival [illegible] the Company for Rs 3.05 crore.

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Form 2.7.3 : Details of Annual TOD benefit at Existing tariff for 2023-24

HT Industrial (Rate A1)

Time Period		Normal (6 AM to 5 PM)	Peak (5 PM to 11 PM)	Off-peak (11 PM to 6 AM)	Overall
Actual Sales (A)	MU	121	67	78	**266**
Time Periodwise share of sales (B)	%	46%	25%	29%	100%
Time of the Day Tariff (C)	Paise/Unit	646	947	456	**666**
Non-TOD tariff (D)	Paise/Unit	654	654	654	**654**
Difference in Rates (E=C-D)	Paise/Unit	-8	293	-198	12
Difference in Amounts (F=E*A)	Rs. Lakhs	-99	1953	-1543	**311**

HT Industrial (Rate A)

Time Period		Normal (6 AM to 5 PM)	Peak (5 PM to 11 PM)	Off-peak (11 PM to 6 AM)	Overall
Actual Sales (A)	MU	82	40	42	**164**
Time Periodwise share of sales (B)	%	50%	24%	26%	100%
Time of the Day Tariff (C)	Paise/Unit	665	997	470	**695**
Non-TOD tariff (D)	Paise/Unit	680	680	680	**680**
Difference in Rates (E=C-D)	Paise/Unit	-15	317	-211	15
Difference in Amounts (F=E*A)	Rs. Lakhs	-123	1251	-883	**246**

LT Industrial (Rate K)

Time Period		Normal (6 AM to 5 PM)	Peak (5 PM to 11 PM)	Off-peak (11 PM to 6 AM)	Overall
Actual Sales (A)	MU	3.1	1.1	1.1	**5.3**
Time Periodwise share of sales (B)	%	59%	20%	20%	100%
Time of the Day Tariff (C)	Paise/Unit	789	1169	553	**818**
Non-TOD tariff (D)	Paise/Unit	788	788	788	**788**
Difference in Rates (E=C-D)	Paise/Unit	1.29	381.29	-234.71	30.52
Difference in Amounts (F=E*A)	Rs. Lakhs	0	41	-25	**16**

Cont'd

COMPANY SECRETARY
CESC LIMITED

Annex 2

Form 2.7.3 : Details of Annual TOD benefit at Existing tariff for 2023-24

HT Commercial (Rate B)

Time Period		Normal (6 AM to 5 PM)	Peak (5 PM to 11 PM)	Off-peak (11 PM to 6 AM)	Overall
Actual Sales (A)	MU	2	1	1	**4**
Time Periodwise share of sales (B)	%	40%	29%	31%	100%
Time of the Day Tariff (C)	Paise/Unit	717	1065	501	**752**
Non-TOD tariff (D)	Paise/Unit	769	769	769	**769**
Difference in Rates (E=C-D)	Paise/Unit	-52	296	-268	-17
Difference in Amounts (F=E*A)	Rs. Lakhs	-8	33	-31	**-6**

LT Commercial (Rate M (i))

Time Period		Normal (6 AM to 5 PM)	Peak (5 PM to 11 PM)	Off-peak (11 PM to 6 AM)	Overall
Actual Sales (A)	MU	37	20	18	**75**
Time Periodwise share of sales (B)	%	49%	27%	24%	100%
Time of the Day Tariff (C)	Paise/Unit	789	865	736	**797**
Non-TOD tariff (D)	Paise/Unit	918	918	918	**918**
Difference in Rates (E=C-D)	Paise/Unit	-129	-53	-182	-121
Difference in Amounts (F=E*A)	Rs. Lakhs	-470	-107	-331	**-909**

HT Public Utility (Rate I)

Time Period		Normal (6 AM to 5 PM & 8 PM to 11 PM)	Peak (5 PM to 8 PM)	Off-peak (11 PM to 6 AM)	Overall
Actual Sales (A)	MU	7	2	3	**12**
Time Periodwise share of sales (B)	%	63%	14%	23%	100%
Time of the Day Tariff (C)	Paise/Unit	673	994	473	**672**
Non-TOD tariff (D)	Paise/Unit	697	697	697	**697**
Difference in Rates (E=C-D)	Paise/Unit	-24	297	-224	-25
Difference in Amounts (F=E*A)	Rs. Lakhs	-18	50	-61	**-29**

Cont'd

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Form 2.7.3 : Details of Annual TOD benefit at Existing tariff for 2023-24

HT Cold Storage or dairy with chilling plant (Rate CP)

Time Period		Normal (6 AM to 5 PM)	Peak (5 PM to 11 PM)	Off-peak (11 PM to 6 AM)	Overall
Actual Sales (A)	MU	0.01	0.01	0.01	**0.02**
Time Periodwise share of sales (B)	%	38%	28%	34%	100%
Time of the Day Tariff (C)	Paise/Unit	694	892	546	**698.02**
Non-TOD tariff (D)	Paise/Unit	718	718	718	**718**
Difference in Rates (E=C-D)	Paise/Unit	-24	174	-172	-20
Difference in Amounts (F=E*A)	Rs. Lakhs	-0.02	0.10	-0.1	**-0.04**

HT Co-operative Group Housing Society for specified purposes (Rate HTCOP)

Time Period		Normal (6 AM to 5 PM)	Peak (5 PM to 11 PM)	Off-peak (11 PM to 6 AM)	Overall
Actual Sales (A)	MU	0.05	0.03	0.03	**0.10**
Time Periodwise share of sales (B)	%	46%	27%	28%	100%
Time of the Day Tariff (C)	Paise/Unit	737	831	567	**715**
Non-TOD tariff (D)	Paise/Unit	698	698	698	**698**
Difference in Rates (E=C-D)	Paise/Unit	39	134	-130	17
Difference in Amounts (F=E*A)	Rs. Lakhs	0.2	0.4	-0.4	**0.2**

LT Private Educational Institutions and Hospitals (Rate L)

Time Period		Normal (6 AM to 5 PM & 8 PM to 11 PM)	Peak (5 PM to 8 PM)	Off-peak (11 PM to 6 AM)	Overall
Actual Sales (A)	MU	0.55	0.10	0.11	**0.76**
Time Periodwise share of sales (B)	%	72%	14%	14%	100%
Time of the Day Tariff (C)	Paise/Unit	717	786	669	**720**
Non-TOD tariff (D)	Paise/Unit	732	732	732	**732**
Difference in Rates (E=C-D)	Paise/Unit	-15	54	-63	-12
Difference in Amounts (F=E*A)	Rs. Lakhs	-1	1	-1	**-1**

Note :

Information for all consumers who have opted for Time of the Day Tariff Scheme under their respective categories are provided above.

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Details of different tariff schemes of different classes of consumers and various associated terms and conditions are specified in various regulations and in Annexure – C1 and Annexure – C2 of the West Bengal Electricity Regulatory Commission (Terms and Conditions of Tariff) Regulations, 2011 as amended (hereinafter referred to as the "Tariff Regulations"). Hon'ble West Bengal Electricity Regulatory Commission (in short, 'the Hon'ble Commission') proposed no change in the other associated conditions of the tariff of CESC Limited for the year 2023-24 from that of 2022-23. Such other associated conditions of tariff for the year 2023-24 are as follows:

1. Load Factor Rebate / Surcharge:

   a) In order to reduce the overall system T&D loss and to flatten the load curve by improving the existing system load factor of CESC Limited, the HT industrial, HT commercial and HT domestic consumers shall receive voltage wise graded load factor rebate as per the following table:

LOAD FACTOR REBATE (Paise / kWh)

Range of Load Factor (LF)		Supply Voltage		
		Below 33 kV	33 kV	Above 33 kV
Above 50%	Up to 55%	1	2	3
Above 55%	Up to 60%	4	5	6
Above 60%	Up to 65%	8	10	12
Above 65%	Up to 70%	10	14	18
Above 70%	Up to 75%	20	22	24
Above 75%	Up to 80%	25	30	35
Above 80%	Up to 85%	30	35	45
Above 85%	Up to 90%	35	45	55
Above 90%	Up to 92%	37	50	60
Above 92%	Up to 95%	40	55	65
Above 95%		45	60	70

   b) The above load factor rebate shall be applicable on total quantum of energy consumed in the billing period. (For example a 6 kV industrial or commercial or domestic consumer at 85% load factor shall be eligible for a rebate @ 30 paise / kWh on the total quantum of energy consumed in the billing period).

   c) Load factor surcharge shall continue at the prevailing rate.

   d) The load factor rebate and load factor surcharge shall be computed in accordance with the formula and associated principles given in regulations 3.9.2, 3.9.3 and 3.9.4 of the Tariff Regulations and at the rates as mentioned in paragraphs 1.a) and 1.c) above.

2. Fixed / Demand Charge:

   a) The fixed charge shall be applicable to different categories of consumers as per rate as shown herein.

   b) The demand charge shall be applicable to different categories of consumers as per rate as shown herein on the basis of recorded demand as specified in regulation 4.3.3 of the Tariff Regulations.

   c) When a new consumer gets connected to the system, the computation of fixed charge or demand charge in respect of that consumer for that month shall be made pro-rata for the number of days of supply in that particular month.

3. Subject to conditions as specified in regulation 4.13 of the Tariff Regulations, for all consumers, minimum charge shall continue at the existing level.

4. In case of short term supply to Pandals for community religious ceremonies, a rebate of 30 paise / kWh on energy charge of each unit will be given if the entire illumination is done with LED.

5. For all consumers, excluding consumers having pre-paid meters, rebate shall be given @ 1% of the amount of the bill excluding meter rent, taxes, duties, levies and arrears (not being the arrears due to revision of tariff) if the payment is made within the due date.

6. In addition to the rebate under paragraphs 4 and 5 above, if the payment is made within due date, then an additional rebate of 1% of the amount of the bill excluding meter rent, taxes, duties, levies and arrears (not being arrears due to revision of tariff) would be allowed to the consumers who would pay their energy bills through e-payment facility (through web by using net banking, debit card, credit card, electronic clearing scheme) as introduced by CESC Limited. The prepaid consumers purchasing prepaid voucher through e-payment facility will get 1% rebate in voucher amount. A rebate of Rs. 5.00 will be admissible prospectively if any consumer opts for e-bill following regulation 3.1.10 of West Bengal Electricity Regulatory Commission (Electricity Supply Code) Regulations, 2013. These rebates are applicable after giving effect under paragraphs 4 & 5 above.

7. Power Factor Rebate/ Surcharge:

   The power factor rebate and surcharge shall continue for all HV and EHV categories of consumers to whom these are applicable at present. The rate of rebate and surcharge and the methods of calculation of such rebate and surcharge are given below:

Power Factor (PF) Range	Power Factor Rebate & Surcharge on Energy Charge in Percentage							
	For Consumers under TOD Tariff						For Consumers under non-TOD Tariff	
	Normal Period (6.00 AM to 5.00 PM)		Peak Period (5.00 PM to 11.00 PM)		Off-peak Period (11.00 PM to 6.00 AM)			
	Rebate in %	Surcharge in %	Rebate in %	Surcharge in %	Rebate in %	Surcharge in %	Rebate in %	Surcharge in %
PF > 0.99	8.00	0.00	9.00	0.00	7.00	0.00	5.00	0.00
PF > 0.98 & PF ≤ 0.99	7.00	0.00	8.00	0.00	6.00	0.00	4.00	0.00
PF > 0.97 & PF ≤ 0.98	5.00	0.00	6.00	0.00	4.00	0.00	3.00	0.00
PF > 0.96 & PF ≤ 0.97	4.00	0.00	5.00	0.00	3.00	0.00	2.50	0.00
PF > 0.95 & PF ≤ 0.96	3.00	0.00	4.00	0.00	2.00	0.00	2.00	0.00
PF > 0.94 & PF ≤ 0.95	2.25	0.00	3.00	0.00	1.50	0.00	1.50	0.00
PF > 0.93 & PF ≤ 0.94	1.50	0.00	2.00	0.00	1.00	0.00	1.00	0.00
PF > 0.92 & PF ≤ 0.93	0.75	0.00	1.00	0.00	0.50	0.00	0.50	0.00
PF ≥ 0.86 & PF ≤ 0.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PF ≥ 0.85 & PF < 0.86	0.00	0.75	0.00	1.00	0.00	0.50	0.00	0.50
PF ≥ 0.84 & PF < 0.85	0.00	1.50	0.00	2.00	0.00	1.00	0.00	1.00
PF ≥ 0.83 & PF < 0.84	0.00	2.25	0.00	3.00	0.00	1.50	0.00	1.50
PF ≥ 0.82 & PF < 0.83	0.00	3.00	0.00	4.00	0.00	2.00	0.00	2.00
PF ≥ 0.81 & PF < 0.82	0.00	4.00	0.00	5.00	0.00	3.00	0.00	2.50
PF ≥ 0.80 & PF < 0.81	0.00	5.00	0.00	6.00	0.00	4.00	0.00	3.00
PF < 0.80	0.00	6.00	0.00	7.00	0.00	5.00	0.00	3.50

   b) The rebate and surcharge against different time periods shall be reflected in the bill separately and shall be treated separately.

8. For short term supply, emergency supply and for supply of construction power, there shall be no rebate or surcharge for load factor and power factor.

9. Delayed payment surcharge shall be applicable as applicable Tariff Regulations.

10. All existing charges relating to meter rent for HT consumers, meter testing, meter replacement, disconnection and reconnection etc. shall continue.

11. A consumer opting for pre-paid meter shall not be required to make any security deposit for the energy charge.

12. All statutory levies like electricity duty or any other taxes, duties etc. imposed by the State Government / Central Government or any other competent authority shall be extra and shall not be a part of the tariff determined under the order dated 3 September 2024.

13. All the rates and conditions of tariff are effective from 1 April 2023.

14. Any variation between the revenue realised (including MVCA) during the period vis-a-vis the amount realizable as per the tariff schedule is subject to truing up during FPPCA and APR for the year as per provision of Tariff Regulation.

15. For any pre-paid and TOD tariff scheme, other charges shall be the charges applicable to consumers under respective category of non-TOD tariff.

16. An applicant for short term supplies through pre-paid meter shall have to comply with all necessary formalities for obtaining supply including payment in accordance with the Regulations made by the Hon'ble Commission. The same will be subject to the following conditions:

    a) Provision of requisite meter security deposit to be kept with the licensee;

    b) Provision of space for installing weather-proof, safe and secure terminal services apparatus to protect sophisticated meter; and

    c) Availability of prepaid-meter of appropriate capacity.

17. To avail Rate C-2 for street lighting the supply should be metered and all the street lights under the same meter shall be illuminated with LED. For mixed type of street lights under one meter Rate - C shall be applicable.

18. For a pre-paid consumer who has purchased voucher prior to issue of this order the existing tariff will continue till such voucher is exhausted.

19. Rebate for demand side management shall continue at the prevailing rate and conditions for those categories of consumers to whom these were applicable during the period.

20. In terms of the Order dated 11 December 2023 for 2022-23, Green Tariff at rate of 50 paise/kWh was applicable to the consumer who intends to consume a minimum of 25 percent of its consumption using green power for an uninterrupted period for at least six months. Requisitions for green power shall be made in multiple of 25 percent of its consumption. The Hon'ble Commission decided to continue with the same tariff during 2023-24 as well.

21. Hon'ble Commission introduced promotional time of day single part tariff for EV charging stations of Rs. 6.00 / kWh during peak hours (17:00 hrs to 23:00 hrs) and Rs. 5.50 / kWh during the period other than peak hours in the tariff order for 2021-22 dated 1 August 2022. The Hon'ble Commission decided to continue with the same tariff during the year 2023-24 as well.

22. Any EV Charging Station has the liberty to go for complete green resource by applying for green energy with payment of 'Green Tariff' as specified in para 20 above.

23. CESC Limited shall clearly indicate in the consumer's bill (a) the amount payable in terms of the tariff determined by the Hon'ble Commission (b) amount payable for green tariff, if any (c) the amount of the State Government subsidy, if any and (d) the net amount payable as per provisions of the Tariff Regulations.

24. Consumers having in-situ captive generating plant willing to synchronize its captive plant with CESC system for enhancement of its reliability and security of operation shall pay a parallel operation/grid support charge at the rate of Rs. 20/KVA/month for the entire capacity of the captive generating plant in addition to other applicable charges payable by the consumer. The Hon'ble Commission decided to continue with the same rate during the year 2023-24 as well.

25. In terms of the Order dated 11 December 2023 for 2022-23, a special rebate of 50 paisa/kWh on energy charge was applicable to the juvenile home, destitute home, orphanage, dispensaries, libraries and educational institutions run by non- profitable Charitable Organizations connected to L&MV level. The Hon'ble Commission decided to continue with the same rate during the year 2023-24 as well.

26. Tariff for Military Engineering Services (MES) under L&MV category shall be same as that of MES tariff in HV&EHV category.

27. Any matter, which has not been explicitly mentioned in the order dated 3 September 2024 of the Hon'ble Commission, shall be guided by regulations 2.9.8 and 2.9.9 of the Tariff Regulations.

28. It is open to the State Government to grant any subsidy to any consumer or any class of consumers in the tariff determined by the Hon'ble Commission for CESC Limited. If at all any such subsidy under the provisions of the Act is intimated to CESC Limited and to the Hon'ble Commission by the Government of West Bengal with clear indication of the consumer or class of consumers to be subsidized and the amount of the subsidy proposed to be given is paid in advance, the tariff of such consumer and / or the class of consumers shall be deemed to have been reduced accordingly as has been indicated by the State Government. However, such direction of the State Government shall not be operative till the payment is made by the State Government in accordance with the provisions of the Act and the Regulations made thereunder, and the tariff as fixed by the Hon'ble Commission shall remain applicable. In accordance with the Tariff Regulations, the State Government is required to communicate the decision to CESC Limited and the Hon'ble Commission within 15 days from the date of receipt of the tariff order, whether it shall give any subsidy to any group of consumers etc.

For any further interpretation / clarification, the order of the Hon'ble Commission dated 3 September 2024 may be referred to.

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Form 4 (i) : Input to the EHT System (400 kV, 220 kV, 132 kV and 66 kV) - 2023-24

(a) Own Generating Stations

Sl.No.	Source of Supply	Energy Delivered into the Grid System	MU
1.	Thermal *		5296.279
2.	Hydel		
3.	Mini-Hydro		
4.	Diesel		
5.	Gas		
6.	Wind		
7.	Renewable		
8.	Co-generation		
Etc.			

(b) Energy Purchase - sources within the State

1.	Haldia **		4174.691
2.	Supplemental power purchase ***		2073.150
Etc.			

(c) Energy Purchase - sources outside the State

1.			
2.			
3.			
Etc.			

(d) Others

1.	Input to 132kV System from 33kV		
2.	Less : Energy for persons other than consumers		-231.363
3.	Unscheduled Interchange		-129.819
Etc.			

TOTAL	11182.937

NOTE

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

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

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

COMPANY SECRETARY
CESC LIMITED

Annex 4

Form 4 (ii) : Delivery to 33 & 11 kV Distribution System from EHT System (400kV, 220kV, 132kV and 66kV) - 2023-24

MU

Sl.No.	Unit Area *	Energy Received at all EHT S/Ss(220/132/33kV) existing in the Unit Area		Total Energy delivered into 33 & 11 kV Distribution System
		Energy delivered into 33 kV Distribution System	Energy delivered into 11 kV Distribution System	
		(a)	(b)	(a) + (b)
1.	TITAGARH	981.855		981.855
2.	NEW COSSIPORE	900.599		900.599
3.	BELUR	599.156		599.156
4.	PRINCEP ST.	550.696		550.696
5.	KASBA/EASTERN METROPOLITAN	1241.350		1241.350
6.	SOUTHERN	314.012		314.012
7.	EAST CALCUTTA	699.600		699.600
8.	JADAVPORE	742.540		742.540
9.	MAJERHAT	791.973		791.973
10.	PARK LANE	277.880		277.880
11.	BBD BAG	199.686		199.686
12.	BGARDEN	919.913		919.913
13.	CHAKMIR	462.610		462.610
14.	RISHRA	536.012		536.012
15.	B T ROAD	571.071		571.071
16.	DUM DUM	467.056		467.056
17.	PATULI	416.786		416.786
18.	PARK CIRCUS	267.836		267.836
19.	BUDGE BUDGE	51.581		51.581
	TOTAL	10992.212		10992.212

NOTE

* Please refer to point C. of Explanatory Notes

COMPANY SECRETARY
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Annex 4

Form 4 (iii) : EHT Sales at 220 kV, 132 kV, 66 kV Voltages - 2023-24

MU

Sl.No.	Supply Voltage	No. of Consumers	Total Units Recorded by HT Meters *
1.	220 kV		
2.	132 kV	1	23.585
3.	66 kV		
	Total		23.585

NOTE

* Please refer to point D. of Explanatory Notes

COMPANY SECRETARY
CESC LIMITED

Annex 4

Form 4 (iv) : Losses (400 kV, 220 kV, 132 kV & 66 kV) - 2023-24

Loss Calculation

MU

(a)	**Total Energy Delivered to System - 4(i)**	
	Own Generating Stations - 4(i)	5296.279
	Energy Purchase - sources within the State - 4(i)	6247.841
	Energy Purchase - sources outside the State - 4(i)	
	Others - 4(i)	-361.182
	Total Energy Delivered to System - 4(i)	11182.937
(b)	**Delivered to Distribution System - 4(ii) & 4(iii)**	
	Energy received at all EHT S/Ss at 33 kV - 4(ii)	10992.212
	Energy received at all EHT S/Ss at 11 kV - 4(ii)	
	HT Consumption at 220kV, 132kV, 66 kV - 4(iii)	23.585
	Delivered to Distribution System - 4(ii) & 4(iii)	11015.797
	Losses :	
(c)	220 kV, 132 kV, 66 kV System Losses % (a-b) / a x 100	1.495

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Form 4 (v) : Energy Delivered into 33 kV Distribution System at the Inter-connection Points of the EHT System & other sources of Generation - 2023-24

MU

Sl.No.	Name of the Unit Area *	Energy Delivered into 33 kV Distribution System						Total Energy Delivered into the Unit Area (a + b)
		From all EHT S/Ss Existing in the Unit Area (a)			Other Sources of Input in the Unit Area (b)			
		Gross	Substation consumption / Export, if any	Net	Own Generation**	Supplemental Power Purchase**	Sub-total	
1.	TITAGARH	981.855		981.855		0.189	0.189	982.044
2.	NEW COSSIPORE	900.599		900.599				900.599
3.	BELUR	599.156		599.156				599.156
4.	PRINCEP ST.	550.696		550.696				550.696
5.	KASBA/EASTERN METROPOLITAN	1241.350		1241.350				1241.350
6.	SOUTHERN	314.012		314.012	582.264		582.264	896.277
7.	EAST CALCUTTA	699.600		699.600				699.600
8.	JADAVPORE	742.540		742.540				742.540
9.	MAJERHAT	791.973		791.973				791.973
10.	PARK LANE	277.880		277.880				277.880
11.	BBD BAG	199.686		199.686				199.686
12.	BGARDEN	919.913		919.913				919.913
13.	CHAKMIR	462.610		462.610				462.610
14.	RISHRA	536.012		536.012				536.012
15.	B T ROAD	571.071		571.071				571.071
16.	DUM DUM	467.056		467.056		1.295	1.295	468.351
17.	PATULI	416.786		416.786				416.786
18.	PARK CIRCUS	267.836		267.836				267.836
19.	BUDGE BUDGE	51.581		51.581				51.581
	Total	10992.212		10992.212	582.264	1.484	583.748	11575.961

NOTE

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

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

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Annex 4

Form 4 (vi) : HT Sales at 33 kV - 2023-24

MU

Sl.No.	Name of the Unit Area *	Number of Consumers	Total Units Recorded by 33 kV HT Meters
	For the entire CESC System	36	808.207
	Total HT Sales at 33 kV		808.207

NOTE

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

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Form 4 (vii) : Energy delivered from 33/20/11/6 kV Substations into 20 kV, 11 kV & 6 kV System (including LT System) - 2023-24

MU

Sl.No.	Name of the Unit Area *	Energy delivered at HT from all the 33/20/11/6kV Substations existing in the Unit area
	For the entire CESC	10584.340
	Total	10584.340

NOTE

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

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Form 4 (viii) : Energy Delivered into 11 kV Distribution System at the Inter-connection Points of the EHT System and other sources of Generation - 2023-24

MU

Sl.No.	Name of the Unit Area *	Energy Delivered into 11 kV Distribution System						Total Energy Delivered into the Unit Area (a + b)
		From all EHT S/Ss Existing in the Unit Area (a)			Other Sources of Input in the Unit Area (b)			
		Gross	Substation consumption / Export, if any	Net	Own Generation	Supplemental Power Purchase	Sub-total	
	For the entire CESC					4.1	4.1	4.1
	Total							4.1

NOTE

* Please refer to point G. of Explanatory Notes

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Annex 4

Form 4 (ix) : HT Direct Sales at 20 kV, 11 kV, 6 kV & 3.3 kV - 2023-24

MU

Sl.No.	Name of the Unit Area *	Number of Consumers	Total Units Recorded by HT Meters **
	For the entire CESC System	1784	2301.259
	Total		2301.259

NOTE

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

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

COMPANY SECRETARY
CESC LIMITED

Annex 4

Form 4 (x) : Energy Sold in the LT System - 2023-24

MU

Sl.No.	Name of the Unit Area *	Domestic	Commercial	Industrial	Public Lighting	Irrigation & Agriculture	General Purpose**	Total
	For the entire CESC System	5224.680	1386.771	873.000	173.487	0.000	168.874	7826.813
	Total							7826.813

NOTE

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

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

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Annex 4

Form 4 (xi) : Losses at 33 kV and below - 2023-24

Loss Calculation

MU

1.	*Losses in 33 kV System and Connected Equipment*		
	(i) Total Energy delivered into 33 kV Distribution System from EHT S/Ss and other Generating Stations - 4(v)	A	11575.961
	(ii) Energy sold by HT direct sales at 33 kV - 4(vi)	B	808.207
	(iii) Energy delivered into 11/ 6 kV and LT System from 33/11/6 kV S/Ss - 4(vii)	C	10584.340
	Losses	A - (B+C)	183.414
	% Losses	100 x {A-(B+C)}/A	1.584
2.	*Losses in 11/ 6 kV and LT System and Connected Equipment*		
	(i) Energy delivered into 11/6 kV and LT Distribution System from 33/11/6 kV S/Ss - 4(vii)	C	10584.340
	(ii) Energy delivered into 11 kV Distribution System and EHT S/Ss and other Gen. Stn. - 4(viii)	D	4.136
	Total Energy delivered into 11/ 6 kV and LT Distribution System	C+D	10588.476
	(iii) Energy sold by HT direct sales at 20/11/ 6 kV and 3.3 kV - 4(ix)	E	2301.562
	(iv) Energy sold in the LT System - 4(x)	F	7826.813
	Total Sales	E+F	10128.374
	Losses	{(C+D) - (E+F)}	460.101
	% Losses	{(C+D) - (E+F)}x100/ (C + D)	4.345

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Explanatory Note - 2023-24

A. General

(1) Budge Budge Generating Station (BBGS) is bussed at EHT level and Southern Generating Station (SGS) is bussed at 33 KV level.

(2) To meet the total demand of its Licensed Area, CESC proposes to purchases power on long term basis from Haldia Energy Limited (HEL). The Company also proposes to procure power from sundry sources including renewable and co-generation.

(3) While the Company have tried to follow the formats under Annexure - 4 of the West Bengal Electricity Regulatory Commission (Terms and Conditions of Tariff) Regulations, 2011,as amended and the directions of the Hon'ble Commission to the extent possible, modifications as appropriate to CESC network have been done. Projections have been made in consonance with West Bengal Electricity Regulatory Commission (Terms and Conditions of Tariff) Regulations, 2011.

(4) Reasonable estimates have been made, where necessary.

(5) All data pertain to the Financial Year 2022-23 (Estimated).

B. Form 4 (i)

(1) Under item (a) 1. , sent out figure of BBGS only has been shown, since this is the only station where the generation is bussed at EHT level.

(2) Under item (b) 1. , import from Haldia Energy Limited has been shown.

(3) Under item (b) 2. , proposed purchase of power from sundry sources including renewable and co-generation (other than rooftop solar) depending on availability power from has been shown. Point of purchase is within the State.

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Explanatory Note - 2023-24

C. Form 4 (ii)

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

D. Form 4 (iii)

EHT consumption of one 132 KV consumer.

E. Form 4 (v)

(1) As stated hereinabove under item C.

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

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

(1) For energy input data EHT Substations and Generating Stations have been taken as Unit Area. Data relating to sales are available for areas demarcated as Commercial "Districts". Because of large number of interconnections at all voltage levels (LV to EHT), for the purpose of reliability and flexibility of supply, there is no clear cut correspondence between Unit Area for technical and commercial purposes.

(2) Includes consumption at Company's premises and Units received for conveyance.

G. Form 4 (viii)

Figure correspond to injection from consumers (other than 33kV) under net metering arrangement and Units received for conveyance.

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Annex - 5

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List of Forms

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Form 5(i) : Voltage Fluctuation

Period	April 2023 to September 2023		October 2023 to March 2024		Corrective Measures proposed
	Percentage of time when Voltage was		Percentage of time when Voltage was		
At 33kV side of Transformer (take off point of 33kV bus)	Below (9%)	Above (6%)	Below (9%)	Above (6%)	
	-	-	-	-	
At EHT bus	Below 12.5%	Above 10%	Below 12.5%	Above 10%	
	-	-	-	-	

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Form 5(ii) : Frequency Excursion

Period	April 2023 to September 2023		October 2023 to March 2024		Corrective Measures proposed to maintain system frequency within limits
	Percentage of time when System Frequency was		Percentage of time when System Frequency was		
	Below 48.5 C/S	Above 51.5 C/S	Below 48.5 C/S	Above 51.5 C/S	
	-	-	0.01	-	

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

System	April 2023- September 2023			October 2023 - March 2024			
CESC System	No. of outages	Duration of outages (Hours)	Average Interruption per Feeder (Hours)	No. of outages	Duration of outages (Hours)	Average Interruption per Feeder (Hours)	Remedial Measures
a. All 33KV outgoing feeders (*)	81	22.33	0.28	431	453.70	1.05	Please see enclosed Annex
b. All 6KV/11KV outgoing feeders (*)	43	3.34	0.08	333	293.49	0.88	
c. Power Transformer							
i) High voltage side							
ii) Low voltage side							

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

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

Steps proposed to reduce Feeder Trippings

1. Use of XLPE cables with higher thermal rating for all new installations will reduce the failure rate and increase the Ampacity of the network.

2. The OH distribution network is vulnerable to transient faults caused by falling of tree branches, birds' nests etc. In order to reduce the transient faults, pruning of branches and removal of birds' nests are regular features of our routine maintenance. Also, for similar reasons outdoor EHT yards are being gradually replaced by GISs thereby preventing large power-dislocations due to transient faults.

3. To reduce feeder tripping due to flashovers in HT equipment due to ingress of small reptiles and rodents, insulated skirts have been incorporated. Space heaters are installed in places to avoid failures caused by condensation of moisture.

4. Damage to Underground network caused by the activities of external agencies is a major cause of EHT & HT faults in our Distribution system. As a remedial measure we are constantly interacting with the concerned authority and deputing our personnel for coordination at site.

5. To reduce transient faults in overhead lines, insulated cables are gradually replacing the bare conductors.

6. To reduce tripping due to failure of joints and terminations, the conventional bitumen filled jointing technology is progressively phased out by crimping technology (to prevent solder run out), moisture impervious jointing accessories etc.

7. Switching devices like feeder switches, isolators and ring main isolators are added to the system on a routine basis to sectionalise feeders thereby reducing restoration time. Around 5325 nos. state of the art technology SF6 Gas insulated RMUs (Ring Main Unit) have been installed for protection and operation; out of these around 549 RMUs at important installations have been automated for further reduction of restoration time. Also, for quicker restoration of affected areas, subsequent to a major fault, remote operations from centralised Control Room through SCADA are being carried out.

8. Flashover prone HT equipment are gradually replaced to increase the reliability of power supply. Also, the age-old switchgears are being replaced by modern switchgears to improve reliability.

9. Outages due to programme jobs are generally meant for maintenance purpose. The Company being a century old licensee, has distribution plant and network of varying age, which need to be kept in good condition by strictly following a comprehensive preventive maintenance regime. The stress is on reducing unplanned outages due to faults to improve reliability of supply.

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Annex 5

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

Sl. No.	Period / Items	April 2023 - September 2023			October 2023 - March 2024		
		No. of Failures	Total No. Installed	% Failure	No. of Failures	Total No. Installed	% Failure
1.	EHT Transformers						
	I) Auto (*)	-	12	-	-	12	-
	ii) Power	-	43	-	-	43	-
2.	Power Transformers (HT)	-	239	-	-	239	-
3.	Distribution Transformers	32	8900	0.36%	11	9085	0.12%

(*) Auto Transformers - 220/132/33 kV transformers
EHT Transformers - 132/33 kV Transformers
HT Transformers - 36/33kV; 33/20kV; 33/11kV; 33/11/6kV; 33/6kV; 20/6kV; 6/20kV; 6/3.3 kV Transformers
Distribution Transformers - 11/6/0.4 kV; 11/0.4kV; 6/0.4kV Transformers

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Annex 5

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

Sl. No.	Period	April 2023 to September 2023	October 2023 to March 2024
1.	No. of occurrences	4	5
2.	Total duration of Interruption (Hrs.)	2.47	2.37
3.	Estimated unserved energy due to such interruptions (MU) Example Load Prior to the disturbance x No. of Hours of Interruption	0.03	0.06
4.	No. of occasions when CESC system was isolated from the Region Grid due to system disturbance affecting power supply in the System	-	1
5.	No. of occasions when system remained stable after being isolated from Grid due to system disturbance	1	1
6.	Remedial Measures to prevent Grid system disturbance		

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

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

1 On 01-04-2023 at morning Bus Zone Protection operated at both 132 KV Main-1 and Main-2 bus of JAD S/S following fire hazard at 132 KV BS. 41 MW load was interrupted for 36 min. Same removed and 132kV M2 bus recommissioned at 07:27hrs.

2 On 26-05-2023 at morning B/Z occurred at 33 KV Main & Reserve Bus of ESIC Joka GIS.2 MW load was interrupted for 83 min. Both Bus recommissioned at 12:37 hrs.

3 On 01-08-2023 at afternoon, Lilooah import failed due to Y-ph CT of 132 kV Lilooah-Howrah Ckt-1 got burst out at Lilooah S/Stn. 93 MW load was interrupted for 27 min. Lilooah import commenced at 17:15hrs.

4 On 18-08-2023 at morning, Titagarh import failure occurred due to tripping of 132kV WBSETCL Titagarh-Dharampur ckt 1, WBSETCL Titagarh-Dharampur ckt 2 was already under program outage. 26 MW load was interrupted for 2 min. Titagarh import was again commenced at 05:39 hrs

5 On 15-01-2024 at morning, Bus Zone Protection operated at both 132 KV Main-2 and 33kV M3 bus of JAD S/S due to a stray wire had fallen on 132kV M2 bus. 28 MW load was interrupted for 8 min. Same removed and 132kV M2 bus charged at 13:29 hrs & 33kV M3 bus charged at 14:10 hrs.

6 On 27-01-2024 at afternoon, Bus Zone Protection operated at 33 KV Andul S/H due to transient fault causing tripping of 33 kV F.BGSS-Bauria 4 and 33 kV F.BGSS-Bauria 2. 25 MW load was interrupted for 117 min. 33 kV Bus of Andul S/H charged at 16:07 hrs and 16:28 hrs in two phases respectively.

7 On 05-03-2024 at night, Rishra import failed due to bursting of Y-ph CT of 132 kV Kona ckt at WBSETCL Rishra S/Stn, resulting in 132 kV bus fault at WBSETCL Rishra S/S. 80 MW load was interrupted for 1 min. Rishra import commenced at 02:54hrs.

8 On 14-03-2024 at afternoon, Rishra import failed. No fault was found. 100 MW load was interrupted for 3 min. Rishra import commenced at 17:22hrs.

9 On 15-03-2024 at evening, CESC system got islanded at Kasba point of supply. 40 MW load was interrupted for 13 min. CESC system synchronised at Howrah point at 20:26 hrs.

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

Remedial Measures to prevent Grid system disturbance

1 Protection System has been upgraded for EHT network with redundancy in primary network. Also, the protection system associated with major EHT network is being monitored online round the clock. SCADA is used to monitor loading of each feeder on real time basis.

2 Condition monitoring of all EHV / HV stations are being done as per schedule. This includes all electrical assets like transformers / switchgears / Current Transformers / Voltage Transformers etc. Condition monitoring is being done with ultra sound scanning and Potential Discharge detector is used to identify potential failure points.

3 Thermographic scanning of all EHV network is being done at regular intervals and corrective measures are taken as and when required.

4 Activities like pruning of trees close to the live wires of overhead lines, using anti-corrosive paints on tower body, repair work at tower base are periodically carried out. Regular and intensive patrolling of EHT Overhead lines carried out.

5 Comprehensive preventive maintenance program is carried out (both Schedule Based and Condition Based) for power transformers, EHT Switchyards and associated equipment to minimise forced outages and improve reliability of supply.

6 Whenever a disturbance occurs in upstream network of WBSETCL / Eastern Region System, there is an impact on CESC System. Our Load Despatch personnel are constantly interacting with SLDC / ERLDC for coordination and bailing out the system from major outages.

7 Various islanding schemes and Special Protection Schemes (SPS) are put in place at strategic points of the EHV Network which helps in preventing disturbances.

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Form 5(vi) : Electrical Accidents

Period	April 2023 - September 2023				October 2023 - March 2024				Corrective Measures Proposed to Avoid Accident
	No. of Accidents		No. of Accidents		No. of Accidents		No. of Accidents		
	Fatal		Non-Fatal		Fatal		Non-Fatal		
Items	Human	Animal	Human	Animal	Human	Animal	Human	Animal	
(a) EHT	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Please see enclosed Annex
(b) HV/LV	Nil	Nil	8	Nil	Nil	Nil	5	Nil	

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

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Annex to Form 5(vi) : Electrical Accidents

Corrective measures proposed to avoid accidents

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

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Annex to Form 5(vi) : Electrical Accidents

Corrective measures proposed to avoid accidents

8. Various workshops on specialised activities are regularly organised in collaboration with external faculties and experts to enhance safety awareness and operational skill of the workmen.

9. Line Function Managers in association with Safety Department have developed more than 1079 Safe Work Procedures (SWPs) so far on most of the critical activities involving considerable hazards. Necessary training to employees is being imparted on regular basis for thorough understanding of these SWPs for implementation.

10. Safety Surveillance and Audits at job sites are carried out regularly across the organisation. Based on the audit scores, the three best performers in every department are annually felicitated with prizes, mementos and photographs of winning teams are published in the Hindi-Bengali (dual cersion) Safety Magazine- "SURAKSHABARTA".

11. Safety Days are celebrated in each unit where the divisional heads address the employees and safety related drama, recitations, quiz etc. are performed to strengthen safety adherence amongst the Workmen, Supervisors and Officers.

12. HRD Department also conducts various training programs on a regular basis directed towards enhancement of technical & behavioral skills and organizes safety slogans/elocution contests and skill competitions for increasing safety awareness.

13. As directed by the Hon'ble Commission, the Company engaged a reputed organisation for detailed safety audit in generating stations and its distribution system. Recommendations of safety auditors are implemented to the extent feasible. Reports on safety audit for Budge Budge and Southern Generating Stations and electricity distribution systems conducted by reputed organisations have been submitted to the Hon'ble Commission.

14. Customer Relations & Safety Department conduct regular communication meetings with customers to enhance awareness.

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Annex to Form 5(vi) : Electrical Accidents

Corrective measures proposed to avoid accidents

15 Safety related awareness campaign is regularly done through hoardings, print & electronic media including Company's website. Special campaign activities are also carried out during monsoon and festival seasons.

16 A month-long special awareness program on safety through Tableau was also arranged in some of the identified loss prone areas.

17 Employees are provided with adequate Personal Protective Equipment (PPE) required for the purpose of safety, e.g. Safety helmets, safety belts, rubber mats, safety shoes, gumboots, safety glasses, non-inflammable aprons, insulated tools etc.

18 To prevent accidents associated with overhead lines due to uprooting of electric poles, snapping of overhead wires, electrified poles etc., systematic maintenance of overhead lines is carried out in a planned manner. All Aluminium Conductors (AAC) which are prone to snapping are being gradually replaced by ACSR and ABC Cables. Bare wire service lines are being gradually replaced by Catenary Insulated Cables.

19 There is routine checking of earthing resistance of individual poles to avoid hazards due to ineffective earthing.

20 The Materials Testing Laboratory under the Distribution business also evaluates safety related hardware before their adoption.

21 Live Line Detectors (developed in-house) and cable identification equipment are used extensively for working in HT network to ensure safety of operating personnel.

22 Safety posters, hoardings are displayed at strategic locations in the city, important work places, etc. Safety posters are also displayed at various other suitable places to increase mass awareness.

23 Conventional type Distribution Pillar Boxes, are being replaced in phased manner by state of the art modified Pillar Boxes, specially developed for CESC system to enhance reliability and safety.

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Annex to Form 5(vi) : Electrical Accidents

Corrective measures proposed to avoid accidents

24 All Generating Stations of the Company are covered under ISO: 45001:2018 (Occupational Health and Safety Management System) certification. Safety related initiatives of the Company have been recognized by various fora.

25 The Company has a dedicated Safety Department having experienced Officers from different functional areas to initiate and monitor safety initiatives and also to ensure implementation of uniform safe work practices across the organization.

26 Benchmarking visits have been conducted at various reputed organizations within the country for learning of their safety procedures & best practices adopted by them in view of implementing the same at our end for further improvement. On the basis of our observations many such new initiatives have been envisaged and implemented for improvement of job & process safety. Bench marking at international level is the next target in order to raise our safety standard to global level.

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Annex 5

Form 5(vii) : Release of Customer Bills

Period	April 2023 - September 2023		October 2023 - March 2024		
	No. of customer bills served within 30 days of billing period	No. of customer bills served after 30 days of billing period	No. of customer bills served within 30 days of billing period	No. of customer bills served after 30 days of billing period	Actions proposed to be taken for prompt release of customer bills
	Average 35.69 lakhs per month	None	Average 36.12 lakhs per month	None	

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Form 5(viii) : Release of Service Connection

Period		April 2023 - September 2023		October 2023 - March 2024		
Sl. No.	**Category**	**No. of service connections provided within 30 days of valid requisitions for power supply**	**No. of service connections provided after 30 days of valid requisitions for power supply**	**No. of service connections provided within 30 days of valid requisitions for power supply**	**No. of service connections provided after 30 days of valid requisitions for power supply**	**Action proposed to be taken for providing service connection in time**
1.	Mixed (Note 1)	15,964	2,103 (Note 2)	11,514	1,673 (Note 2)	

Notes

1. New Service Connections are provided to cater to the load of the Consumers in a premises. Various categories of Consumers viz. Domestic, Commercial etc. may co-exist in a premises and a single Service Connection may be sufficient to supply the entire load in that premises.

   Under the circumstances, ascertaining number of categorywise service connection is generally not feasible.

2. Nos. include cases where delay was due to non-compliance by applicants.

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Form 5(ix) : Status of Metering

Annex 5

Sl. No.	Category	Domestic	Commercial	Industrial	Public Lighting - Metered	Public Lighting - Unmetered	Public Waterworks (small/ medium)	Public Bodies, Hospitals, Educational & other Institutions	Electric Vehicle Charging Station	Public Waterworks/ Utilities	Commercial & Private Educational Institutions	Domestic	Traction (CTC & Metro)	Industrial	Sports Complex	Electric Vehicle Charging Station	Total
		LT	LT	LT	LT	LT	LT	LT	LT	HT	HT	HT	HT	HT	HT	HT	
1.	No. of consumers as on 31st March 2022	2935092	418810	64892	23727	1	1120	4844	0	242	642	377	15	528	25		3450315
2.	No. of consumers with defective meters/ unmetered consumers - for 2021/22	30129	4984	1070	267	-	25	98		4	12	3	0	7	1		
3.	Percentage of defective meters/ unmetered consumers [2021-22]	1.03%	1.19%	1.65%	1.13%		2.23%	2.02%				1.48%					
4.	No. of consumers as on 31st March 2023	3014310	429422	64991	23716	1	1204	5094	11	247	638	377	19	523	27		3540580
5.	No. of consumers with defective meters/ unmetered consumers - for 2022/23	35642	5253	1119	285		21	149		2	9	7	0	9	1		
6.	Percentage of defective meters/ unmetered consumers [2022-23]	1.18%	1.22%	1.72%	1.20%		1.74%	2.93%				1.53%					
7.	Percentage change from 2021-22 to 2022-23 (+/-)	0.16%	0.03%	0.07%	0.08%		-0.49%	0.90%	0.00%			0.05%					
8.	No. of consumers as on 31st March 2024	3093351	438730	64696	23671	1	1264	5248	49	260	633	369	19	512	27	1	3628831
9.	No. of consumers with defective meters/ unmetered consumers - for 2023/24	47966	8043	1231	255		36	146		0	12	5	1	7	0		
10.	Percentage of defective meters/ unmetered consumers [2023-24]	1.55%	1.83%	1.90%	1.08%		2.85%	2.78%	0.00%			1.37%					
11.	Percentage change from 2022-23 to 2023-24 (+/-)	0.37%	0.61%	0.18%	-0.12%		1.10%	-0.14%	0.00%			-0.16%					

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Annex 5

Form 5(x) : Status of Demand

Sl. No.	Month - Year	Average of Daily Peak Demand (inclusive of Load Shedding)	Average of Daily Peak Demand Met	Shortfall	Reasons
		MW (1)	MW (2)	MW (3)	
1	Apr'23	1739	1739	0	
2	May'23	1775	1775	0	
3	Jun'23	1856	1856	0	
4	Jul'23	1756	1756	0	
5	Aug'23	1730	1730	0	
6	Sep'23	1788	1788	0	
7	Oct'23	1697	1697	0	
8	Nov'23	1508	1508	0	
9	Dec'23	1273	1273	0	
10	Jan'24	1236	1236	0	
11	Feb'24	1226	1226	0	
12	Mar'24	1499	1499	0	

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Annex to Form 5(x) : Status of Demand

Potential Peak Demand vis-à-vis Peak Demand met in a month (from Apr'23 to Mar'24) is given in the following table. Shortfall in MW to meet the peak demand and the reasons thereof are also indicated in the table.

Sl. No.	Month - Year	Potential Monthly Peak Demand in MW (1)	System Peak Demand in MW (2)	Short Fall in MW (1) - (2)	Reasons
1	Apr'23	2503	2503	0	
2	May'23	2407	2407	0	
3	Jun'23	2606	2606	0	
4	Jul'23	2182	2182	0	
5	Aug'23	2005	2005	0	
6	Sep'23	2054	2054	0	
7	Oct'23	2065	2065	0	
8	Nov'23	1804	1804	0	
9	Dec'23	1464	1464	0	
10	Jan'24	1327	1327	0	
11	Feb'24	1521	1521	0	
12	Mar'24	1918	1918	0	

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Annex 6

CASH FLOW STATEMENT

(Figures in Rs. Lakhs)

		2023-24
	REVENUE ACCOUNT	
1	***OPERATING INCOMES***	
	(a) Sale of Energy	839116
	(b) Transmission Charges	-
	(c) Income other than sale of Energy	18080
	Total (A)	**857196**
2	***OPERATING EXPENSES*** ***(All revenue nature of expenses other than non-cash charges like Depreciation, DRE etc.)***	
	(a) Cost of Electrical Energy Purchased	352745
	(b) Operating expenses (excluding Depreciation, FERV, Bad Debts & Intangible Asset written off etc.)	457837
	Total (B)	**810582**
	(A)-(B)	**46614**
3	***INCREASE/DECREASE IN CURRENT ASSETS, CURRENT LIABILITIES & PROVISIONS IN REVENUE ACCOUNT***	
	(a) Sundry Debtors	(18557)
	(b) Net Increase/Decrease in Other Current Assets/Liabilities	49228
	(c) Provisions	3060
	(d) Others - Inventories	(1150)
	Total (C)	**32581**
4	***OPERATING CASH SURPLUS (A)-(B)+(C)***	**79195**
5	***UTILISATION OF OPERATING CASH SURPLUS***	
	(a) Interest	75198
	(b) Utilised on Capital account	(26554)
	(c) Surplus / (Deficit)	30552
	ADDITION IN CAPITAL FUND	
a	Additional own fund brought in	-
b	Additional borrowings	23140
c	Additional Security deposits	14993
d	Use of operating surplus	(26554)
e	Increase in liabilities for capital works	991
f	Others	133745
	Total (a to e)	**146315**
	UTILISATION OF CAPITAL FUND	
g	Increase in fixed capital expenses	33057
h	Loan repayment	38423
i	Decrease in liabilities for capital works	
j	Additional investment	15184
k	Others	
l	Dividend Payment	59651
	Total (f to j)	**146315**

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Annex 7

CESC LIMITED

CESC House, Chowringhee Square, Kolkata 700 001

Gist of Application for Annual Performance Review for the year 2023 - 24

1. CESC Limited (CESC) has submitted application before the Hon'ble West Bengal Electricity Regulatory Commission (Hon'ble Commission) for Annual Performance Review ("APR Petition") for the year 2023-24 and the petition has been admitted by the Hon'ble Commission on ………. (date).

2. The APR Petition is for approval of Rs. 487554 lakhs towards Net Fixed Cost for the financial year 2023-24, after due reduction of claim on account of income other than sale of energy and benefits passed on to consumers in terms of regulation 5.15 of the Tariff Regulations and due adjustment of controllable factors in terms of applicable regulations and for approval of net Fuel and Power Purchase Cost of Rs. 565033 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 applications may be inspected at the office of the Hon'ble Commission at Plot No – AH/5 (2nd & 4th 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) up to one day prior to the last day of submission of suggestions, objections and comments. Copies of the applications may be downloaded free of cost from the website of CESC Limited.

4. APR Petition submitted by CESC Limited has been posted on the website of the applicant at 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.

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CESC LIMITED