WEST BENGAL STATE ELECTRICITY TRANSMISSION COMPANY LIMITED

WBSETCL

VOLUME- II

DATA FORMAT

ANNUAL PERFORMANCE REVIEW
FINANCIAL YEAR 2022-23

Submitted to the
HON'BLE WEST BENGAL ELECTRICITY REGULATORY COMMISSION

Submissions on APR Claim for FY 2022-23

1.1 The Annual Performance Review (APR) petition of FY 2022-23 has been prepared based on the West Bengal Electricity Regulatory Commission (Terms and Conditions of Tariff) Regulations, 2011 and subsequent amendments. The APR petition provides the actual audited data of FY 2022-23 and its comparison with the approved figures of FY 2022-23 as per WBERC Tariff Order Case No: TP-90/20-21 dated 25.06.2021 and 30.07.2022 in the desired formats along with justification for deviation, as required. A summary of the APR petition is provided in the annexed sheet, marked Annual Performance Review (APR) Submissions Annexure I.

1.2 The actual financial data for FY 2022-23 proposed in this petition, is supported with the audited accounts statement for FY 2022-23, as required. The audited accounts statements are also annexed along with this petition.

1.3 Further, it is submitted that the actual expenses and income of WBSETCL as provided in this petition, are inclusive of the expenses and income of SLDC. This is in accordance with the WBERC tariff order dated 01.12.2012 in which the Hon'ble Commission had proposed that from 2011-12 onwards, expenses for SLDC should be included in the Capital and Revenue expenditure of WBSETCL and SLDC charges realised there against offset as income of WBSETCL. This also enables truing up of ARR of WBSETCL as a whole inclusive of SLDC and transmission functions.

1.4 The Hon'ble Commission had further directed WBSETCL under paragraph 6.10 of WBERC Tariff Order dated 25.06.2021 for FY 2022-23 to submit audited annual accounts of SLDC clubbed with a statement showing item wise and head wise actual expenses along with their application of APR for the concerned year, which is enclosed as Annexure - II.

1.5 It will be noted from the APR submissions Annexure I that the actual allowable ARR as per actual for 2022-23 works out to be INR 188094.47 lakhs as against the approved amount of INR 158517.69 lakhs.

2.0 The following justifications are provided for the difference in actual and approved expenditure as reflected in the APR Annexure:

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I. **Employee Costs:** Details of the costs incurred under this head is provided in Form 1.13 and Form 1.17 of Annexure I. The actual expenses are lower than approved expenses and the details of approved vis-a-vis actual is given below:

Table-1: Employee Cost for FY 2022-23 (INR in Lakh)

Sl No.	Particulars	Approved	Actuals
1	Salaries	29987.67	19926.78
2	Net Terminal Benefits		2079.91
Total		**29987.67**	**22006.69**

Further, as directed by the Hon'ble Commission under paragraph 4.3.7 of its Tariff Order for ARR of FY 2021-22 dated 25.06.2021, the details of the segregated employee cost in terms of own employee and employees on contract basis is provided in Form 1.17 (h) of Annexure-II.

II. **Repairs and Maintenance Costs:** The Hon'ble Commission had approved a sum of INR 8124.86 lakhs on this head in the tariff order for FY 2022-23, as against which, the actual expenditure incurred has been INR 12379.08 lakhs in FY 2022-23, which is higher than the approved cost.

It is further submitted that repair and maintenance works are necessary to maintain proper health of the assets, ensure higher life of assets and reduce additional capital expenditure for replacement of assets. It is also important to ensure reliability of power supply by keeping the system availability within the norms specified by the Commission. If the required repair and maintenance is not taken as per the actual requirements in the transmission network, the system availability would reduce which would then affect the reliability of power supply for the distribution companies/ end consumers. It is also important to note that with technological advancement, the transmission licensee now is required to undertake more of preventive maintenance besides the regular reactive repair and maintenance work specially after the Covid-19 period, which also contributes to the increase in R&M expenses.

Over and above the regular R&M activities, WBSETCL undertakes R&M works for new expansion works for strengthening the capacity of the system

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and extending the life of the assets to ensure uninterrupted supply of power and to provide maximum availability of its network to the customers. Also, sometimes WBSETCL has to perform various unforeseen R&M activities to maintain its reliability and security of the system network incurring additional R&M expenditure which are beyond the control of WBSETCL.

However, the inflation during the concerned year has been overwhelmingly higher than the projected, during the MYT Order. The change of WPI was considerably higher than the projected inflation rate and hence the Hybrid Inflation index has been increased from 4.02% from the time of Tariff Order and has hovered around 9% in the FY 2022-23. The Inflation Index as per the philosophy adopted by the Hon'ble WBERC is as follows:

	Tariff Order for 22-23	Actual for 22-23
WPI in %	1.67%	12%
CPI in %	7.54%	4.39%
Inflation in Hybrid Index (60:40)	4.02%	9%

Also, the petitioner would humbly like to present an important issue regarding the computation of R&M cost by Hon'ble WBERC. The Hon'ble commission takes into account only the increase/ decrease of CKM capacities of the petitioners while calculating the R&M expenses. However, with more economic growth, demands and other factors beyond the control of the petitioner, the MVA capacities are also increasing in the recent years, and necessarily not in the same rate of CKM. Hence, the same should also be considered while calculating the R&M expense.

Since, the inflation is beyond the control of the petitioner, the petitioner humbly prays to the Hon'ble WBERC to consider the same while admitting the R&M cost in terms of the Tariff Regulation 8.2 and 8.3.

".....

8.2 Under these regulations Commission can do the following:

a) The Commission may at its sole discretion fix suitable norms / limits for any or all the items of expenses.

b) The Commission may, at any time, at its sole discretion, vary, alter, modify, add or amend any of these regulations.

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8.3 If any difficulty arises in giving effect to any of the provisions of these regulations, the Commission may, on reasons to be recorded in writing, direct any person including a licensee either by a general or a special order, to take suitable action(s) not inconsistent with the provisions of the Act, as may appear to be necessary for removing the difficulty.

....."

Accordingly, it is prayed before the Commission for allowing the actual amount of Repairs & Maintenance expenditure of Rs. 12379.08 lakhs incurred in the F.Y. 2022-23.

III. **Administration and General Charges:** The expenditure incurred on this head during FY 2022-23 amounts to INR **4316.31** lakhs, against the approved amount of INR **2761.68** lakhs. The breakup provided in APR Submissions Annexure I is given below for ready reference

Table-3: A&G Expenses (INR in Lakh)

Particulars	Approved	Actuals
Licensee / Filing Fees of WBERC	486.62	521.16
Entry Tax	2275.06	0
Consultancy Fees, charges and expenses		68.75
Miscellaneous/Others Total-		3638.01
a. Advertisement, CSR etc.		
b. Other Expenses		
Audit Expense/ Auditor Fees		88.39
Total	**2761.68**	**4316.31**

It is submitted that expenses on account of licence/ tariff filing fees, service tax and entry tax are statutory in nature and are uncontrollable on part of WBSETCL. It is important to note that the Commission had observed the reducing trend of such expenses and accordingly approved the amounts as per projections without considering the growth in business volume. As such, the same has now been proposed to be recovered under APR based on actual.

Expenses under the head 'Miscellaneous/Others' amounting to INR 3638.01 lakhs includes Cleaning Charges (i.e., wages for Part Time Workers), Compensation for death/ injuries, Advertisement Expenses (relating to Tender Notification, Publishing of Half Yearly financial Results, Gist of Tariff Orders, Petitions, notification of shutdowns for maintenance works,

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recruitment of manpower, etc), travelling expenses, telephone expenses, Director's fees, amount pertaining to advertisement as per statutory requirements under Companies Act, 2013 etc.. As per WBERC Tariff Regulations, 2011, tax is an uncontrollable expense and shall be passed on to the customers thereon. This total is subtracted by the capitalized portion of the Other Expenses to achieve the number.

The accounts of the Company are prepared and presented in accordance with the requirements of the Companies Act, 2013 and the forms prescribed there under. As such, the annual accounts do not reveal separately expenditures which are not significantly material. WBSETCL accordingly submits as Annexure V, Chartered Accountant's Certificate giving the breakup of the expenses of INR 2255.17 lakhs incurred under and appearing as "Other Expenses" under Note 23 of the Account Statements, which has been included under respective heads in Forms 1.13 and 1.17 9after adjusting the other expenses capitalized) and shown separately in the reconciliation statement of Form E(T) with Statement of Profit and Loss in Annexure III annexed to these submissions.

IV. **Rent:** The expenditure of INR 132.32 lakhs was incurred under the head Rent during FY 2022-23. The Hon'ble Commission had admitted INR 134.99 lakhs as the Rent expenses in FY 2022-23. The expenditure being uncontrollable in nature, has been claimed in full.

V. **Legal Charges:** An amount of INR 157.06 lakhs have been incurred as Legal Charges for FY 2022-23. The legal expenses largely depend on the number of ongoing litigations during the year and progress of the same during the year, which is not foreseeable in nature and may vary with the projections. A statement detailing the Legal Expenses for the year 2022-23 duly certified by the Statutory Auditor is given as Annexure III.

VI. **Cost of Outsourcing:** The cost of outsourcing is on account of vehicle hiring expenses and security services. The details of outsourcing cost of Company for FY 2022-23 against the cost admitted by Hon'ble Commission are provided in the table below:

Table-4: Cost of Outsourcing (INR in Lakh)

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Particulars	Approved Expense	Actual Amount
Security Services	2573.62	2591.20
Hiring of Vehicle	1115.62	1463.80
Total	**3725.24**	**4055**

Since WBSETCL in the ensuing years have been focussing more on the security of its assets and ensuring the minimal loss or theft at site, Hence, the security personnel have been increased at site and the number is increased from 1312 in FY 2021-22 to 1325 in FY 2022-23. The details of the manpower certified by the independent auditor is provided in Annexure III.

1. The vehicle running expense is also increased from the projection and approved amount. This is due to exorbitant price hike of fuel over last one year and corresponding increase of vehicle expense of WBSETCL. In spite of WBSETCL's endeavour to reduce emission and utilize optimized mobility, the prices have increased from the projected and approved expenses. Since fuel price is the major factor in this price hike and this is uncontrollable to every utility, the same has been claimed in full.

VII. **ULDC Charges:** The Company spent an amount of INR 268.10 lakhs on account of ULDC Charges for FY 2022-23. These charges are uncontrollable as they are payable based on the tariff notified by Hon'ble CERC, which has reduced during the current year from the approved figure.

VIII. **Rates and Taxes:** Rates & Taxes relates to Municipal Taxes paid for different establishments across the State of West Bengal. These being statutory in nature and uncontrollable are claimed in full.

IX. **Interest on Capital Borrowings:** As may be noted from the details provided in Form C, total interest paid on Capital borrowings during FY 2022-23 net of interest capitalized amounted to INR 29881.59 lakhs (Based on Loan Figures) which has been claimed. The increase in the interest on capital borrowings in comparison to the approved figures is mainly due to the increase in actual capital expenditure incurred by WBSETCL against the approved capital expenditure resulting in higher amount of loans drawn as compared to the amount approved by the Commission. Also, the impact of RBI's repo rate

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correction and corresponding change in the MCLR rates has impacted the increase.

X. **Repayment of Bonds for Terminal Benefits:** As part of the reforms and restructuring exercise, WBSETCL had created a pension bond in 2007 to take care of the unfunded terminal liabilities of pension based on actuarial determination. This pension bond was created as per the transfer scheme notification issued by Government of West Bengal vide memo no. 313-PO/O/III/3R-29/2006 dated 19.09.2008. In schedule E of the notification, it was categorically stated that for payment of the terminal benefits, pension bond of total INR 1800 crores is to be issued by the restructured entities, out of which INR 270 crores is to be issued by WBSETCL. Accordingly, WBSETCL issued the pension bond for INR 270 crores at 8.5% interest rate with interest to be paid annually. The pension bond had a moratorium of 10 years with repayment to be made on five installments.

Now, the repayment for the pension bond has started from FY 2016-17 onwards in five equal installments of INR 5400 Lakhs. The repayment of the pension bond is not covered in any other heads of ARR and is pending recovery from Customers. The repayment of pension bond amounting to INR 5400 lakhs paid in 2020-21 has been claimed as part of Other Expenses under the head of Miscellaneous Expenses – Repayment of Pension Bond which is shown in Form 1.17 as separate head along with the APR claim of FY 2020-21. However, in the Tariff Order dated 25.06.2021, the honorable WBERC has approved 50% of the claimed amount, and vide clause 4.21.3 of the tariff order, mentioned that the honorable commission will consider the balance amount based on actuals during the APR claims. Now, in line, since the cost has already been incurred by WBSETCL before the Tariff order WBSETCL, the same has been considered in full in the APR claim of FY2020-21. Therefore, the balance of 8.50% Pension Trust Bonds which were repayable in 2 equal yearly instalments of Rs 5400 lakhs ending in 2020-21, the same was claimed in FY 2020-21. Considering that Hon'ble WBERC will approve the same in the pending APR order of FY 2020-21, the same has not been claimed in FY 2022-23.

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XI. **Interest on Working Capital:** Claim for interest on working capital is made in accordance with Regulations 5.6.5.1 and 5.6.5.2 of the Tariff Regulations, 2011 as per details provided in Form 1.17 (b) of Annexure I. It is submitted that the actual interest paid on Working Capital during the year amounted to INR 189.72 lakhs, while the Normative Interest on Working Capital was coming to INR 1567.85 lakhs. Hence the lower of the two, that is the actual interest paid is considered here and the same has been claimed in the APR. Further, WBSETCL submits to the Hon'ble WBERC, that while calculating the Normative IoWC, the interest rate on working capital loans has been considered as 8.89% based on the actual interest rates for working capital loans/ Cash Credit loans taken by WBSETCL during FY 2022-23.

XII. **Interest on Normative Loan:**

1. The Hon'ble Commission had observed under paragraph 4.10.4 of the Order dated 25.06.2021 that no interest on normative debt was admissible to WBSETCL stating that the Commission will consider the same, if any, during APR of the concerned years based on actual addition of fixed assets during the year. Commission also observed that in FY2021-22, the addition of fixed asset is higher than the borrowed capital. Further, the Hon'ble Commission did not allow any interest on normative capital borrowings stating that the cumulative actual addition to debt was higher than of the actual addition to the fixed assets during the period. The commission also opined that the same can be assessed after assessing the cumulative debt drawn and asset addition during 2007-2008 to 2022-23. Hence the honourable commission has asked WBSETCL to submit the cumulative asset addition and cumulative debt addition for the ensuing years. The same has been submitted below:

	Actual Addition to Debt	**Actual Addition to Fixed Asset**
2007-2008	29249.0	79477.8
2008-2009	23427.0	32637.1
2009-2010	54041.0	70342.7
2010-2011	11443.0	24742.6
2011-2012	38652.0	23698.7
2012-2013	6309.4	45400.1

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2013-2014	18113.7	42158.6
2014-2015	38655.0	49709.0
2015-2016	45822.7	61061.1
2016-2017	45547.5	59332.7
2017-2018	45101.7	91873.8
2018-2019	22457.8	103014.6
2019-2020	30707.5	72145.6
2020-2021	101828.8	75020.4
2021-2022	109855.6	71031.2
2022-2023	131203.47	113622.467
Total	752415.07	1015268.46

2. During FY 2022-23, WBSETCL has made capital additions of INR 84887.80 lakhs, net of Deposits received from consumers, government grants and assets scrapped during the year, as will be evident from Note 1 of the Annual Report for the year. The normative additional debt against this capital expenditure works out to be INR 87246.33 lakhs, whereas the actual addition of debt during the year was INR 55267.66 lakhs.
3. It is therefore submitted that based on the opening normative loan amount of INR 173331.78 as on 01.04.2022 as per Annexure VI, and considering repayment of 1/15th of gross normative debt availed during 2007-08 and 1/10th of that availed from 2010-11 onwards to 2015-17 (since WBSETCL has been availing capital loans with a repayment period of ten years from 2010-11 onwards), WBSETCL would be entitled to an interest of INR 10379.16 lakhs on normative loan as per computations provided in the Form 1.20 (b).

XIII. **Scrapped Assets written off:** There was no amount or expenditure for the scrapping of book value of Assets and expenditure incurred by WBSETCL. Hence no amount is claimed under this head.

XIV. **Other Finance Charges:** Details of expenditure on this head has been provided in Form 1.17 (c) of Annexure II.

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XV. **Depreciation and Advance against Depreciation:** Depreciation charge for the year amounted to INR 35017.27 lakhs. Total loan repayments on capital account during the year 2022-23, details of which are provided in Form C, amounted to INR 50257.43 lakhs and the total repayments on normative loan capital comes to INR 10630.83 lakhs, resulting in an aggregate loan repayment obligation of INR 60888.26 lakhs. While the 1/10th of the Original Loan amount Net of Disallowed Loans amounts to INR 51930.12, and maximum permissible loan repayment being 1/10th of the Original Loan, the same has been considered in the petition. As such, the balance amount of total loan repayment obligation left uncovered through depreciation has been proposed to be recoverable as Advance against Depreciation as per Regulations, which states as follows:

*"Where, the actual amount of depreciation falls short of actual amount of loan repayment in **any financial year** allowable under these regulations, such shortfall shall be allowed as an advance against depreciation (AAD) for the difference between the actual amount of such repayment and the allowable depreciation for **such financial year."***

The sum of the shortage amounts to INR 16912.85 lakhs for the financial year. Since the actual repayment is more than the claimed depreciation for the year, there is a claim of INR 16912.85 lakhs under Advance Against Depreciation (AAD).

Also, WBSETCL submitted Review Petition for APR order of FY 2014-15, 2015-16, 2016-17, 2017-18, 2018-19 and 2019-20. In that, the Hon;ble Commission has not considered the repayment of principle amount of the 9.75% Bond of Rs 1830.00 lakh. It will also be noticed that it is required to be considered for the purpose of arriving at the shortfall of depreciation allowance for the respective year in meeting debt repayment obligations. Hence, the matter may please be looked at and by the Hon'ble Commission for allowing the repayment of the said loan.

XVI. **Cost of capital to other agencies:** Expenditure on this head comprises of cost of transmission charges paid to West Bengal Power Development Corporation Ltd. as per the Hon'ble Commission's Tariff Order, which amounts to INR 1903.03 lakhs for the year FY 2022-23.

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XVII. **Taxes under Income Tax Act:** An amount of INR 14199.55 lakhs has been claimed in the APR Petition as mentioned in the cash flow statement of the audited accounts for FY 2022-23. Further, details of reconciliation of 26 AS statement with the accounts of WBSETCL for FY 2022-23 is provided in Annexure III.

XVIII. **Reserve for Unforeseen Exigencies:**

The Hon'ble Commission, vide paragraph 3.16.1 of the Order dated 1.12.2012, decided not to allow any appropriation to Reserve for Unforeseen Exigencies in the years 2011-12 onwards. Accordingly, WBSETCL had not appropriated any amount towards the said fund during the year 2014-15. Further, in terms of Paragraph 7D of the order dated 10.06.2014 in case no. APR-32/12-13, the Hon'ble Commission had directed to maintain the investment of INR 5362.06 lakh as on 31.03.2013 made against the appropriation (inclusive of interests received re-invested) towards the reserve up to 2010-11 and continue with reinvestment of such amount along with interests received on such investments. However, the transfer to the general reserve as per WBSETCL's annual accounts, of an amount of INR 576.38 lakhs has been added to the reserve for unforeseen exigencies as per C&AG's advise during the audit of WBSETCL, during the year FY 2022-23.

The details of Opening balance of the fund, additions thereto, and closing balance are duly reflected in the Statement of Changes in Equity of the Annual Accounts audited by the Statutory Auditors and C & AG for FY 2022-23. The details of Investments and instruments are also provided separately in Form 1.18 (c) (i). It may please be noted that although the balance in the Reserve includes accrued interest on the fixed deposit of INR 9996.55 lakhs, since such interest will be received only on maturity of the fixed deposits, the same is not reflected in the corresponding fixed deposit amount.

XIX. **Other Items:** A sum of INR 57.00 lakhs on account of ERPC charges has been claimed in the APR.

XX. **Permitted Incentive:** In terms of paragraph 8 of Schedule-10 of the Tariff Regulations, 2011, WBSETCL is eligible to receive an incentive in case the Annual Availability Factor exceeds 99.75 %. During the year 2022-23,

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WBSETCL achieved an Annual Availability Factor of 99.93% or 0.18% above norms as may be seen from the authentication given by SLDC provided in Annexure IV. Based on the formula prescribed under the aforesaid paragraph 8 of Schedule-10, the amount of incentive entitlement is worked out as under:

Annual Transmission Charge as per APR Submissions Annexure I
= INR 188474.88 lakhs

$$\text{Permitted incentive} = 188474.88 \times \frac{(99.93 - 99.75)}{99.75} = \text{INR } 340.11 \text{ lakhs}$$

A sum of INR 340.11 lakhs has therefore been included in the ARR as permitted incentive.

WBSETCL would like to bring to the kind notice of the Hon'ble Commission that the formula given in Form 1.23 of Annexure I of the Tariff Regulations, 2011 is not in consonance with that specified in paragraph 8 of Schedule-10. WBSETCL has therefore claimed Incentive as per the provisions of paragraph 8 of Schedule-10, as allowed in past years.

XXI. **Return on Equity:**
Computation of the average equity base during FY 2022-23 is provided in Form 1.20 (a) from which it will be seen that the same was INR 357929.98 lakhs. Return on the average equity base @ 15.50% amounts to INR 55479.15 lakhs, which has been claimed under Form 1.22 of the APR.

XXII. **Gross Revenue Requirement:** The Gross Revenue Requirement (GRR) for FY 2022-23 after consideration of the above expense heads, return on equity and Permitted incentives amounted to INR 235551.28 lakhs.

XXIII. **Income from non-tariff sources:** Receipts on this head, details of which are provided in Form 1.26 of Annexure I, amounted to INR 16755.03 lakhs. Such receipts exclude interest earned on Exigencies Reserve Fund investments since the same is required to be reinvested in the reserve and interest earned on investments pertaining to SLDC which are also required for future investment requirements of SLDC. The claimed amount includes interest earnings on temporary investment of surplus reserves and cash flows.

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In addition to the above income, a sum of INR 2730.29 lakhs was received by the Company as Scheduling and SLDC charges and INR 27591.08 lakhs as Short term open access charges (STOA), as disclosed in Form 1.26.

XXIV. **Income from Inter-State transmission charges**

Central Electricity Regulatory Commission (CERC) vide its order dated 29th June, 2015 had determined the amount of Inter-state Transmission Charges up to the year 2013-14. No further order/orders have been issued for subsequent periods. However, Hon'ble WBERC has issued APR Order(s) for the FY 2015-16, FY 2016-17 and FY 2017-18 on 28.04.2022 and an amount of Rs 31041.89 lakhs loss is recognised on the basis of said order(s) in the account for the Financial Year 2021-22. In the said APR order(s) hon'ble WBERC has adjusted the amount of Inter State Transmission Charges received from PGC up to 31.03.2018, accordingly an amount of Rs 12253.43 lakhs has been recognised as part of the revenue during the current financial year. Adjustments (if any) relating to Inter State Transmission Charges received up to 31.03.2018 will be made during the year of receipt of relevant order from CERC. Hence, no amount is adjusted as a component of Other Income for the years.

XXV. **Total Revenue Realisable through Tariff:** After netting of Income from non-Tariff Sources of an aggregate amount of INR 47076.40 lakhs from the Gross Revenue Requirement for the year, the Total realisable revenue through tariff amounts to INR 188474.88 lakhs as per Form E(T) and as per APR Submissions Annexure I.

XXVI. **Amount recoverable as per APR Petition:** Gross Transmission Charges billed/ billable during FY 2022-23 amounted to INR 176623.29 lakhs as detailed in the APR Submissions Annexure I. Considering the Revenue realisable through tariff as per this APR Petition of INR 188474.88 lakhs the revenue gap for FY 2022-23 amounts to INR 11851.59 lakhs.

However, kindly note that WBSETCL has submitted Review Petition against the APR orders for the years FY 2015-16, FY 2016-17, FY 2017-18, FY 2018-19 and FY 2019-20. Hence, as the review petition orders are awaited, no prior Period APR Adjustments are claimed for the time being.

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The APR Order for FY 2021-22 is yet to be issued by the Hon'ble Commission, effect of which the Hon'ble Commission may consider giving through the ARR for ensuing years. The Net claim of the APR of FY 2021-22 has been claimed in this petition, amounting to INR 30761.93 lakhs.
Also, an adjustment claim for repayment of bonds amounting to INR 189 Cr is awaited for the time being. The Hon'ble Commission is humble requested to consider the same.

XXVII. **Reconciliation between audited accounts figures and balances appearing in Form E(T):** The reconciliation of transmission charges admitted in Annual Accounts for FY 2022-23 has also been attached in Annexure V. The reconciliation is provided in the sheet numbered Annexure V annexed to these submissions. It may please be noted that all expenses and income considered in the Forms in Annexure I and the submissions hereunder include income and expenditure of the State Load Despatch Centre.

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ANNEXURE I

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APR ANNEXURE-I				2022-23 In Rs. Lakhs				
Ref (1)	Particulars (2)			Approved by WBERC (3)	Actual (4)	Controllable/ Uncontrollable	Allowable (5)	Additional fixed cost allowable/ disallowable (5) - (3)
1	Employees' Cost							
	a)	Salaries		29987.67	19926.78	Uncontrollable	19926.78	(10060.89)
	b)	Others (specify)			0.00			
		Terminal Benefits		0.00	2079.91	Uncontrollable	2079.91	2079.91
	Total Employees' Cost			**29987.67**	**22006.69**	Uncontrollable	**22006.69**	**(7980.98)**
2	Operation & Maintenance (O&M) Charges:							
	(a)	Repairs & Maintenance incl. Consumables		8124.86	12379.08	Uncontrollable	12379.08	4254.22
	(b)	Rent		134.99	132.32	Uncontrollable	132.32	(2.67)
	(c)	Legal Charges		40.56	157.06	Uncontrollable	157.06	116.50
	(d)	Auditors Fees/Expenses		88.17	88.39	Uncontrollable	88.39	0.22
	(f)	Cost of Outsourcing						
		i)	Security Charges	2573.62	2591.20	Uncontrollable	2591.20	17.58
		ii)	Vehicle Charges	1151.62	1463.80	Uncontrollable	1463.80	312.18
	(g)	Other Administrative & General Charges						0.00
		i)	Others	2275.06	3638.01	Uncontrollable	3638.01	1362.95
		ii)	Service Tax and Entry Tax	0.00	0.00	Uncontrollable	0.00	0.00
		iii)	Licence/Filing Fees of WBERC	486.62	521.16	Uncontrollable	521.16	34.54
		iv)	Consultancy Charges	0.00	68.75	Uncontrollable	68.75	68.75
			Sub-Total	**2761.68**	**4227.93**		**4227.93**	1466.25
		iv)	ULDC Charges	1053.51	268.10	Uncontrollable	268.10	(785.41)
	Total O&M Charges			**15929.01**	**21307.87**		**21307.87**	**5378.86**
3	Insurance Premium			0.00	0.00	Uncontrollable	0.00	0.00
4	Rates & Taxes			94.67	228.30	Uncontrollable	228.30	133.63
6	Interest and Finance Charges							
	a)	On Capital Borrowings						
			Actuals	21536.42	25917.61	Uncontrollable	25917.61	14967.81
			Normative	0.00	10586.62	Uncontrollable	10586.62	
	b)	On Bonds for Terminal benefits to employees		0.00	0.00	Uncontrollable	0.00	0.00
	c)	Interest on Working Capital		1101.78	189.72	Uncontrollable	189.72	(912.06)
	d)	On Temporary Accomodation		0.00	0.00			0.00
	e)	Other Finance Charges		29.27	643.58	Uncontrollable	643.58	614.31
7	Depreciation			36871.79	35017.27	Uncontrollable	35017.27	(1854.52)
8	Advance against depreciation			0.00	16912.85	Uncontrollable	16912.85	16912.85
9	Cost of capital payable to other agencies*			3663.74	1903.03	Uncontrollable	1903.03	(1760.71)
10	Taxes under Income Tax Act			10159.72	14199.55	Uncontrollable	14199.55	4039.83
12	Reserve for Unforeseen Exigencies			0.00	0.00		0.00	0.00
	Prior Period (Income)/Expenditure			0.00	0.00		0.00	0.00
13	Others if any to be specified							
	a)	Various charges of ERPC		16.00	57.00	Uncontrollable	57.00	41.00
	b)	Scrapped Asset Written Off		0.00	0.00	Uncontrollable	0.00	0.00
	c)	Permitted Incentives		0.00	340.11	Uncontrollable	340.11	340.11
	d)	Rebate to CESC		0.00	0.00	Uncontrollable	0.00	0.00
	e)	Miscellaneous Claims (Repayment of Pension Bond)			0.00		0.00	0.00
14	Return on Equity			58148.61	55479.15	Uncontrollable	55479.15	(2669.46)
15	**Gross Revenue Requirement**			**177538.68**	**204789.36**		**204789.36**	**27250.68**
16	Income from other non-tariff sources			5331.28	16755.03	Uncontrollable	16755.03	11423.75
17	Interest Credit			96.94	0.00	Uncontrollable	0.00	(96.94)
18	Scheduling and SLDC Charges			2161.33	2730.29	Uncontrollable	2730.29	568.96
19	STOA Charges			11431.44	27591.08	Uncontrollable	27591.08	16159.64
20	Income tax refund for Assessment Year				0.00		0.00	0.00
21	Aggregate Revenue Required			**158517.69**	**157712.95**		**157712.95**	**(804.74)**
22	Special Allocations (APR Adjustment for earlier years)			**0.00**	**30761.93**		30761.93	30761.93
23	**Total Revenue realisable through Tariffs**			**158517.69**	**188474.88**		**188474.88**	**29957.19**

		INR in Lakhs
	Transmission charges recognized as revenue in the annual accounts of FY 2022-23 – A	176623.29
Add	APR adjustments for Past Periods admitted vide Respective Tariff Orders and accordingly recognised as revenue in the F.Y. 2022-23 ---------- B	0.00
	Rebate allowed to CESC ---------- C	0.00
	Amount recoverable through Tariff Order for the year 2022-23 --- D = (A + B + C)	**176623.29**
	Allowable ARR as per APR petition ---------- E	**188474.88**
	Balance revenue recoverable for 2022-23 as per APR ----------(E - D)	**11851.59**

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ANNEXURE II

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Form E(T): Summarised Revenue Requirement (Transmission)				2022-23		
Ref.	Particulars			Rs. Lakhs		
				Projected	Approved by WBERC	Actual (for WBSETCL)
A.						
1	Energy Transmitted. (MU)			60395.00		54121.41
2	Allocated Transmission capacity (MW)			6909	6635	6693
3	Actual transmission Loss% [normative]			3.10%		3.10%
B.				Rs. in Lakhs		
1	Employee Cost			**29987.66**	**29987.67**	**22006.69**
	a)	Salaries [Form 1.13 & 1.17]		24608.86	29987.67	19926.78
	b)	Others (specify)				
		Net Terminal Benefits [Form 1.13 & 1.17]		5378.81		2079.91
2	Other Administrative & General Charges [Form 1.13 & 1.17]					
	a)	Others		**2761.68**	**2761.68**	**4227.93**
		i)	Licensee / Filing Fees of WBERC	486.62	486.62	521.16
		ii)	Entry Tax	50.58	0.00	0.00
		iii)	Consultancy Fees, charges and expenses [Form 1.17]	21.51	0.00	68.75
		iv)	Others	2202.97	2275.06	3638.01
3	Rent, Rates & Taxes [Form 1.17]					
	a)	Rent		134.99	134.99	132.32
	b)	Rates & Taxes		94.67	94.67	228.30
4	Legal Charges [Form 1.17]			64.07	40.56	157.06
5	Auditors Fees [Form 1.17]			88.80	88.17	88.39
6	Cost of Outsourcing [Form 1.17]					
	a)	Security Charges		2573.62	2573.62	2591.20
	b)	Vehicle Charges		1151.62	1151.62	1463.80
7	Repair & Maintenance incl. Consumables [Form 1.13 & 1.17]			8124.86	8124.86	12379.08
8	a)	Interest on Capital Borowings [Form 1.17]		24435.93	21536.42	36504.23
				0.00	0.00	0.00
	b)	Foreign Exchange rate Variation		0.00		0.00
	c)	Other Financing Charges [Form 1.13 & 1.17]		26.96	29.27	643.58
	d)	Interest on Transmission Users' Security Deposits				
	e)	Lease rental [Form 1.17]				
9	a)	Depreciation [Form 1.13]		38530.70	36871.79	35017.27
	b)	Advance against depreciation [Form 1.17(e)]		0.00	0.00	16912.85
10	Bad Debt [see regulation 5.10.1]			0.00	0.00	0.00
11	Scrapped Assets Write Off			0.00	0.00	0.00
12	Tax					
	a)	Income tax [Form 1.17]		13521.86	10159.72	14199.55
13	Others if any to be specified					
	a)	Interest on working capital [Form 1.17(b)]		1080.74	1101.78	189.72
	b)	Consultancy Fees, charges and expenses [Form 1.17]				
	c)	Insurance Premium Payable [Form 1.17(f)]		0.00	0.00	0.00
	d)	SLDC (Handling charges)				
	e)	Other cost (WBPDCL)		3663.74	3663.74	1903.03
	f)	Various charges to ERPC		16.00	16.00	57.00

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	g)	Provision for abandoned Project	0.00	0.00	0.00
	h)	ULDC charges	1053.51	1053.51	268.10
	i)	Rebate to CESC	0.00	0.00	0.00
	j)		0.00	0.00	0.00
14	**Total Expenditure (sum of 1 : 13)**		**127311.43**	**119390.07**	**148970.10**
15	Normative Return /Return on Equity[Form 1.22]		57769.97	58148.61	55479.15
16	Permitted Incentives		273.36	0.00	340.11
17	Permitted Return (15 + 16)		58043.33	58148.61	55819.25
18	Special Allocation [Form 1.21]		4504.10	0.00	30761.93
19	Prior Period (Income) / Expenses		0.00	0.00	0.00
20	**Gross Revenue Required (14 + 17 + 18 + 19)**		**189858.86**	**177538.68**	**235551.28**
21	a)	Less: Income other than revenue from transmission of energy [From 1.26]	5331.28	5331.28	16755.03
	b)	Less: Benefits passed on to Transmission Users [Form 1.24]			
	c)	Less: Interest credit on Depreciation and any others	373.98	96.94	0.00
	d)	Less: Others if any to be specified			
		Scheduling and SLDC Charges (Incl. ULDC Charges)	2299.13	2161.33	2730.29
		STOA Charges	11431.44	11431.44	27591.08
		Write back of old unreconciled balances [Form 1.17]			
23	**Revenue Required (20 - 21)**		**170423.03**	**158517.69**	**188474.88**
24	**Transmission charge (Rs. /MW/ Month)**		**205543.33**	**199092.80**	**234666.67**

Note: Other comprehensive income has been adjusted with Terminal Benefit

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Form 1.13 : Expenditure - Transmission of Energy

FY 2022-23

Ref.	Particulars	INR Lakhs		
		PROJECTED	APPROVED BY WBERC	ACTUAL
	Expenses on Transmission of Energy Excludes Expenses shown under any other head			
(i)	Consumption of stores & spares	2,598.25		3442.39
(ii)	Repairs & Maintenance (excluding stores) *	5,146.99		8433.75
	Buildings	1,620.88		3416.84
	Transmission & Distribution Assets	3,015.33		3994.96
	Others	510.79		1021.95
(iii)	Employee Costs*	24,608.86		19926.78
	Salaries & Wages			
	Bonus / Ex-Gratia			
	Contribution to Funds			
	Welfare Expenses			
(iv)	Depreciation			
(v)	Travelling Expenses	160.73		69.25
(vi)	Vehicle Maintenance (Running & Hire Charges for Tr Line Maintenance)*	-		-
(vii)	Telephone Expenses**	106.54		-
(viii)	Other Management & Administrative Expenses **	799.60		1559.04
(ix)	Security Charges* (shown in 1.17)			
(x)	Expenses due to Penalty, Fines etc.			
(xi)	Others Specify			
	Service Tax and Entry Tax **	50.58		0.00
	Overall (1.13) Transmission)	**33,471.55**	**-**	**33,431.21**

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Form 1.14 : Average System Demand for Transmission System

MW

Season/ Time of the day	Projected	Approved by WBERC	Actual
Summer	7473		7131
Monsoon	7828		7347
Winter	5427		5601
Average	6909	6635	6693

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Form 1.17(a) : Interest on Temporary Accommodation	FY 2022-23		
Particulars	INR Lakhs		
	Projected	Approved by WBERC	Actual
Opening Balance			
Add Drawal for the year			
Less : Repayment for the year			
Closing Balance			
Interest on Temporary Accommodation			
Total :	**0.00**	**0.00**	**0.00**

Form 1.17(b) : Interest on Working Capital	FY 2022-23		
Particulars	INR Lakhs		
	Projected	Approved by WBERC	Actual
Working Capital:			
A. Gross Sales	170425.35		188474.88
B1. Less: Depreciation	38530.70		35017.27
B2. Less: Deferred Revenue Expenditure			
B3. Less: Return on Equity	57769.97		55479.15
B4. Less: Reserve for Unforeseen Exigencies			
B. Total deductions: (sum B1:B4)	96300.67	0.00	90496.42
C. Allowable Gross Sales for Working Capital	74124.68	0.00	97978.46
D. Allowable Working Capital @18% on C	13342.44		17636.12
E. Interest at State Bank Short Term PLR rate or at actual rate of borrowing, whichever is less (PLR as on 01.04.2022 was 12.30%)	8.10%		8.89%
F. Interest on Working Capital	1080.74	0.00	1567.85
N.B. Actual Interest paid as per FORM C	**1562.57**		**189.72**

Form 1.17(c) : Other Finance Charges	FY 2022-23		
Particulars	INR Lakhs		
	Projected	Approved by WBERC	Actual
Guarantee Commission	2.32		
Front-End Fees			
Bank Charges *	1.59		
Public Deposit and Advance against Electricity Bill			
L/C Opening charges			
Fees and Expenses for Restructuring			
Cost of Hedging			
Others (Specify):			
i) Stamp Duty Registration Fees			
ii) Service Fee/ Commitment Charges	25.37		643.58
iii) Arranger's Fee on Market Bonds			
Overall	**26.96**		**643.58**

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Form 1.17(d): Foreign Exchange Rate Variation (FERV) - Yearwise	FY 2022-23		
Particulars	INR Lakhs		
	Projected	Approved by WBERC	Actual
Loan 1			
Loan 2 and so on			
Overall	-	-	**0**

Form 1.17(e) : Advance against Depreciation (AAD)	FY 2022-23		
Particulars	INR Lakhs		
	Projected	Approved by WBERC	Actual
1. Total allowable repayment of loan during the year	32246.72		60888.26
2. 1/10th of original loan amount net of disallowed loans if any	87011.72		51930.12
3. Maximum permissible amount of loan repayment restricted to 1/10th of original admitted loan	32246.72		51930.12
4. Depreciation as per Form B	38530.70		35017.27
5. Allowable Advance Against Depreciation (3 - 4)	**0.00**	**0.00**	**16912.85**

Form 1.17(f) : Insurance Premium Payable	FY 2022-23		
Particulars	INR Lakhs		
	Projected	Approved by WBERC	Actual
Insurance Premium			
Overall	**0.00**	**0.00**	**0.00**

Form 1.17(g) : Interest Credit	FY 2022-23		
Particulars	INR Lakhs		
	Projected	Approved by WBERC	Actual
1. Depreciation as per Form B	38530.70		35017.27
2. Repayment as per Form C	32246.72		60888.26
3. Excess Fund created (1-2, if 1>2)	6283.98		0.00
4. Weighted average rate of interest of existing loan	5.95%		8.78%
5. Interest credit	373.98	0.00	0.00
Overall	**373.98**	**0.00**	**0.00**

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FY 2022-23

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

Catetory	Sl.No.		Particulars	Own Employees	Employees on Contract in Regular Establishment (Employees of DPL on Deputation)
A	Expenditure in Rupees in Lakh				
	1		Salary and Wage		
		a	Basic Pay	11071.38	697.05
		b	Dearness Allowance	7031.96	87.39
		c	Other Allowances	3179.94	100.60
	2		Statutory Retirement Benefit		
		a	Gratuity	726.50	77.43
		b	Company's contribution to PF	1507.03	91.23
		c	Company's contribution to Pension scheme	6455.91	
	3		Statutory Bonus and Ex-Gratia	187.01	
	4		LTC	302.71	
	5		Leave Encashment	2097.17	0.03
	6		Workmen and staff welfare expenditure	10.28	
	7		Medical Expenses, Uniform & Liveries Expn etc.	391.10	
	Less		Emp Cost Capitalised	-5229.84	
			Total Employee Cost	**28784.88**	**1053.73**
			Other Comprehensive Income	**6778.19**	
			Net Employee Cost	**22006.69**	**1053.73**
B	**Contribution for shortfall in interest of PF fund, if any**				
C	**Production / Performance incentive to employees**				
D	**Number of Personnel**				**2686**
	Note :		**(i) In serial no.7 of Catetory A under head "Others", specific head to be mentioned. Incentive to**		
			(ii) This form is to be filled for each ensuing year separately		
			(iii) This form shall be filled up separately for each area of electricity business as specified in regulation 5.9.3 of these regulations		

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Form 1.17(i) - Details of arrear against wage revision

Catetory	Sl.No.		Particulars	Arrear Annual Expenditure for the year concerned
A	Expenditure in Rupees in Lakh			
	1	Salary and Wage		NIL
		a	Basic Pay	
		b	Dearness Allowance	
		c	Other Allowances	
	2	Statutory Retirement Benefit		
		a	Gratuity	
		b	Company's contribution to PF	
		c	Company's contribution to Pension scheme	
	3	Statutory Bonus and Ex-Gratia		
	4	LTC		
	5	Leave Encashment		
	6	Workmen and staff welfare expenditure		
	7	Others if any		
B	Contribution for shortfall in interest of PF fund, if any			
C	Production / Performance incentive to employees			
D	Number of Personnel			

Note :
(i) In the above submitted format production incentive shall not be included under any head as mentioned above. Specific head to be mentioned. Incentive to employees related to performance/production shall not be included under any head, except C.
(ii) This form is to be filled for each ensuing year separately
(iii) This form shall be filled up separately for each area of electricity business as specified in regulation 5.9.4 of these regulations

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Form 1.17(k) - Cost of outsourcing		FY 2022-23 (INR Lakhs)				
		Projected	Approved by WBERC	Actual		
Particulars				Manpower Related	Hiring of Vehicles	Others
a)	**Administration & General Expenses**					
	i) Call Centre					
	ii) Security Services	2573.62		2591.20		
	iii) Office Transportation	1151.62			1463.80	
	iv) Courier Service					
	v) Retail Outlet Services					
	vi) Pre-paid Vending Machine Services					
	vii) Revenue Collection/ Billing Services					
b)	**Repair & Maintenance Expenses**					
	Vehicle Expenses					
	i) Services*					
	ii) Spares					
	iii) Consumables					
	iv) Manpower					
c)	**Operational Services**					
d)	**Management Services**					
e)	**Others**					

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Form 1.17 : Other expenses centrally maintained

	Particulars	FY 2022-23 INR Lakhs Projected	Approved by WBERC As per ARR	Actual
(a)	**Rent ***	134.99		132.32
	Rates & Taxes (Other than taxes on income & profits)	94.67		228.30
(b)	**Interest**			
	Interest on Capital Expenditure, Loans & Public Deposits [Form C]	24435.93		36504.23
	Interest on Temporary Accommodation [Form 1.17(a)]			0.00
	Interest on Working Capital [Form 1.17(b)]	1080.70		189.72
	Interest on Security Deposits at rates specified by the Commission calculated on average basis.			
	Interest on advance from consumers			
	Other Finance Charges [Form 1.17(c)]	26.96		643.58
	Lease Rental			
	Delayed Payment Surcharge			
	Interest on Bond for Pension Fund			0.00
(c)	**Bad Debts (see regulation 5.10.1)**			
(d)	**Legal Charges**	64.07		157.06
(e)	**Consultancy Fees, charges and expenses**	21.51		68.75
(f)	**Auditors' Fees**	88.80		88.39
(g)	**Depreciation**	38530.70		35017.27
(h)	**Advance against Depreciation [Form 1.17(e)]**	0.00		16912.85
	Foreign Exchange Rate Variation on Loan repayments [Form 1.17(d)]			0
	Other Expenses			
	Cost of Outsourcing [Form 1.17(K)]			
	(i) Manpower Related	2573.62		2591.20
	(ii) Hiring of Vehicles	1151.62		1463.80
	Insurance Premium Payable [Form 1.17(f)]	0.00		0.00
	Employee costs			
	Salaries & Wages			
	Bonus			
	Contribution to Funds			
	Welfare Expenses			
	Directors' fees & expenses	8.57		10.49
	Others (specify) if any	0		
	Repairs & Maintenance (excluding salaries etc. & stores)	379.61		502.94
	Impact of Service Tax on Repairs & Maintenance			
	Travelling Expenses	54.39		
	Postage			
	Security			
	Scrapped Assets Written Off	0.00		

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Telephone, Telex, etc.	106.54		54.84
Vehicle Running & Maintenance (Running & Hire Charges)			
General Establishment Charges *	966.60		1944.39
Terminal Benefits	5378.81		8858.10
Taxes on Income / Profit (Net Cash Outflow)	13521.86		14199.55
Others to be specified (if any)			
License/Filing Fees of WBERC	486.62		521.16
Rebate to CESC	0.00		0.00
Special Allocation Form 1.21			
Cost of Capital to WBPDCL	3663.74		1903.03
Various charges of ERPC	16.00		57.00
Other Debits			
ULDC Charges (Though approved in Para 4.4.3 of the MYT Order, not added in Gross ARR- hence to be covered by note)	1053.51		268.10
Write off of old unreconcilable balances			
SLDC Handling Charges			
Overall (1.17)	**93839.84**	**0.00**	**122317.08**

Audit Fees & Expenses	Amount
Statutory Audit Fees and expenses	16.39
Internal Audit Fees and expenses	32.62
Out of Pocket Expenses of Auditors	0.94
Cost Audit Fee	1.50
Tax Audit fee	1.74
Other Audit fees	35.20

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Form 1.17 (j) - Statement of Penalty / Fine / Cess etc.	FY 2022-23 (INR Lakhs)			
Name of Statute	**Type of Payment**	**Amount**	**Reasons**	**Remedial meansures**
Environmental (Prevention) Act, 1986	**NIL**			
Income Tax Act, 1961				
Electricity Act, 2003				
Others				

Note : (i) This form is to be filled for each ensuing year separately.
(ii) This form shall be filled up separately for each area of electricity business as specified in regulation 5.14.2 of these regulations

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Form 1.18 : Original Cost of Fixed Assets				2022-23
Ref.	Particulars	INR Lakhs		
		Projected	Aproved by WBERC	Actual
(1)	Generation Assets			
	Station Wise	0.00		0.00
	Station 1	0.00		0.00
	Station 2	0.00		0.00
	Total	0.00		0.00
(2)	Transmission Assets			
(a)	At the beginning of the year	1178652.04		1147351.05
(b)	Additions during the year	116045.43		124637.62
(c)	Retirements during the year	0.00		11015.16
	Total (2) = a+b-c	1294697.47		1260973.50
(3)	Distribution Assets			0.00
(4)	Metering Assets			0.00
(5)	Other Assets			
(6)	Less: Contribution from consumers including advance from them	35360.43		50049.88
(7)	**Total (1+2+3+4+5-6)**	**1259337.04**		**1210923.62**

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Form 1.18 (a): Original Cost of Works in Progress				FY 2022-23
		INR Lakhs		
Ref.	Particulars	Projected	Aproved by WBERC	Actual
1	Opening Balance	362970.80		248607.46
2	Additional Capital Expenditure for the year(including IDC)	135513.96		93249.02
	(a) Plan Out lay			
	(b) Outside Plan Out lay	135513.96		93249.02
	(c) Interest & other exp. During Construction			
3	Amount transferred to Fixed Assets	116045.434		113622.46
4	Add: Adjustments for previous years			
5	**Closing Balance**	**382439.33**		**228234.03**

Form 1.18 (b) : Intangible Assets				FY 2022-23
		INR Lakhs		
Ref.	Particulars	Projected	Aproved by WBERC	Actual
1	Cumulative Opening Balance (Gross)	NIL		NIL
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			
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)			

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Form 1.18 c(i) : Investments				FY 2022-23
		INR Lakhs		
Ref.	Particulars	Projected	Aproved by WBERC	Actual
1	In Govt. Secuirity			
2	Share in Public Ltd Company NTESC			
3	Fixed Deposit with Bank			
a)	at SLDC end	18595.00		1532.97
b)	Against Reserve for Unforeseen Exigencies **	8545.94		9996.55
c)	Others	14226.54		17565.51
	Sub-Total	41367.47		29095.03
4	Others			
	Total	**41367.47**		**29095.03**

Form 1.18 c(ii) : Income from Investments				FY 2022-23
		INR Lakhs		
Ref.	Particulars	Projected	Aproved by WBERC	Actual
1	In Govt. Security Investments			
2	On Fixed Deposits with Banks:			
a)	On SLDC Deposits	1162.19		1160.59
b)	On Reserve for Unforeseen Exigencies Deposits	534.12		576.38
3	Others	889.16		862.79
	Total	2585.47		**2599.76**
	Less : Interest on Reserve Unforeseen Exigencies reinvested	534.12		576.38
	Less: Interest on SLDC Account Fixed Deposits with Banks	1162.19		1160.59
	Total(excluding SLDC & int on Res for U/F Exigencies)	**889.16**		**862.79**

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Form 1.19(a) : Capital Expenditure for the year				FY 2022-23
		INR Lakhs		
Ref.	**Particulars**	**Projected**	**Aproved by WBERC**	**Actual**
A	General Capital Expenditure			
1	Generation Capital Expenditure			
	Station wise			
2	Transmission Capital Expenditure			
	Plan			
	Outside Plan	135513.96		93249.02
	Total	**135513.96**		**93249.02**
3	Distribution Capital Expenditure			
A	**Overall General Capital Expenditure(1+2+3)**	**135513.96**	**0.00**	**93249.02**
B	Special Projects as per Note 2 of Form 1.18			
	Generation			
	Transmission			
	Distribution			
	Overall Special Projects	0.00	0.00	0.00
	Capital Expenditure (A+B)	**135513.96**	**0.00**	**93249.02**

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Form 1.19(b) : Overall Capital Expenditure Programme							INR Lakh	
Ref.	Particulars	Original Project Cost (as latest approved)	Cumulative Expenditure	Cumulative Expenditure	Projected	Approved	Actual	Expenditure to be spilled beyond Control period
			Actuals	As approved by the Commission	FY 2022-23			Projected
A	**Capital Expendirure Plan for the existing on going Projects**							
	Stationwise							
	Under Plan Scheme							
(a)	Transmission Capital Expenditure							
	I) JBIC				0.00	0.00		
	ii) RIDF				0.00	0.00		
	Sub-Total (a)				0.00	0.00		
	Under Outside Plan Scheme							
(b)	i) Tran.Normal (O&M)				24000.00		18794.72	
	ii) Tran.Normal (O&M Construction)							
	iii) Tran. Project (Incl. IT)							
	PFC Funded Scheme				110308.32	0.00	63368.73	
	REC Funded Scheme					0.00		
	iv) Communication				200.00		228.96	
	v) Testing				905.64			
	vi) I.T.				50.00		0.00	
	vii) SLDC				50.00		1553.91	
	viii) Others					0.00	9302.70	
	Sub-Total (b)				**135513.96**	**0.00**	**93249.02**	
	Overall Capital Expenditure Plan for Existing On going Projects				**135513.96**	**0.00**	**93249.02**	

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B	Capital Expendirure Projects completed in the last previous year(s) or to be completed in the Base year							
	Projectwise							
(a)	Transmission Capital Expenditure							
	Overall Capital Expenditure Projects completed in the last previous year(s) or to be completed in the Base year							
C	Capital Expendirure Programme for new projects for which Investment Plan submitted for approval of the Commission							
	Projectwise							
	Under Plan Scheme							
(a)	Transmission Capital Expenditure							
	(i) Proposed to JBIC				0.00	0.00	0.00	
	Sub-Total (a)				0.00	0.00	0.00	
	Under Outside Plan Scheme							
(b)	(i) Transmission Normal (O&M)							
	(ii)O&M Construction							
	(ii)Transmission Project (incl. of new survey work)							
	iii) Communication & CTD							
	(iv) I.T.							
	(v) Others							
	Sub-Total (b)				**0.00**	**0.00**	**0.00**	
	Overall Capital Expenditure Programme for New Projects for which investment Plan submitted for Approval of the Commission				**0.00**	**0.00**	**0.00**	
	Overall Capital Expenditure (incuding IDC for ensuing years) (A+B+C)				**135513.96**	**0.00**	**93249.02**	
	Total Capital Expenditure				**135513.96**	**0.00**	**93249.02**	

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Form 1.19(C) : Project Specifications											FY 2022-23			INR Lakh	
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		Cumulative Expenditure upto last previous year	Reasons for variation	Estimated Target date of completion	Estimated Project Cost	Actual during the year
		Target date of completion	Original Project Cost	Target date of completion	Original Project Cost			Actuals		As approved by the Commission				
	Projectwise													
(a)	Generation Capital Expenditure													
(b)	Transmission Capital Expenditure												135513.96	93249.02
(c)	Distribution Capital Expenditure													
Overall Capital													135513.96	93249.02

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Form 1.20(a) : Equity Base				FY 2022-23
		INR Lakhs		
Ref.	Particulars	Projected	Aproved by WBERC	Actual
1	Actual Equity Base at the beginning of the year	554826.13	0.00	596237.08
2	Admissible Equity base at the beginning of the year	355302.65	0	345196.81
3	Actual addition/deletion to Equity Base during the year	61578.14	0	103227.29
4	Actual Equity Base at the end of the year (1+3)	616404.27	0	699464.38
5	Net Addition to the Original Cost of Fixed Assets during the year (vide submission in Form 1.18)	116045.43	0.00	84887.80
6	Less Asset Created in terms of Regulation 5.15.1(iv) if any	0.00	0.00	0.00
7	Net Addition to the Original Cost of Fixed Assets during the year other than assets created in terms of Regulation 5.15.1(iv)	116045.43	0.00	84887.80
8	Normative Addition to Equity base (30 % of 7)	34813.63	0.00	25466.34
9	Addition to Equity base considered for the year (Lower of 3 & 8)	34813.63	0.00	25466.34
10	Add : Asset Created in Terms of Regulation 5.15.1(iv)	0.00	0.00	0.00
11	Addition in Equity base during the year for the purpose of computation of Return (9+10)	34813.63	0.00	25466.34
12	Admissible Equity base at the closing of the year (2 + 11)	390116.28	0.00	370663.15
13	Average admissible equity base for Allowing Returns (2+12)/2	372709.47	0.00	357929.98
	For the purpose of this form,Equity Base shall be taken as per Regulation.			

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Form 1.20(b) : Normative Debt (Equity Part converted to Debt)					FY 2022-23
			INR Lakhs		
Ref.	Particulars	Derivative	Projected	Aproved by WBERC	Actual
1	Opening Gross Normative Debt	A1	149459.50		173331.78
2	Less : Cumulative Repayment of Normative Debt up to Previous Year	A2	69715.78		63476.16
3	Opening Net Normative Debt	a= A1 - A2	79743.72		109855.62
4	Actual Addition to Debt for the Year	b	80932.12		55267.66
5	Addition to the Fixed Assets during the year	c	116045.43		124637.62
6	Normative Debt	d=70%	70%		70%
7	Normative addition to debt for the year	e=c*d	81231.80		87246.33
8	Addition to debt for the year to be considered to ARR	f= higher of b and e	81231.80		87246.33
9	Additional Gross Normative Debt during the year	G1= f - b	299.68		31978.67
10	Repayment of Normative Debt during the year	G2	16705.03		10630.83
11	Net additional Gross Normative Debt during the year	g=G1 - G2	-16405.35		21347.84
12	Closing balance of Net Normative Debt(i.e.closing Gross Normative Debt(B1) over cumulative repayment of Normative Debt upto the end of the year(B2)	h=a + g	63338.37		131203.47
13	Average balance of net Normative Debt	i= (a + h)/2	71541.04		120529.55
14	Weighted average rate of interest	j in %	8.00%		8.78%
15	Allowable interest on Normative Debt	k=i x j	5723.28	0	10586.62
16	Closing Gross Normative Debt	B1=A1+G1	149759.19		205310.46
17	Cumulative Repayment of Normative Debt upto the end of the year	B2=A2+G2	86420.82		74106.99

For the purpose of this form, Debt shall have to be considered as per Regulation 4.4.2 &
(1) Regulation 4.4.3
(2) Normative Debt will relate to the tenure of actual debt payment

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Form 1.21 : Special Allocations				FY 2022-23
		INR Lakhs		
Ref.	Particulars	Projected	Aproved by WBERC	Actual
	Special Allocations			
(A)	Appropriation to Reserve for Unforeseen Exigencies		0.00	0.00
(B)	Other, if any, to be specified		0.00	0.00
	Recovery of APR adjustment for 2009-2010		0.00	0.00
	Recovery of APR adjustment for 2010-2011		0.00	0.00
	Recovery of APR adjustment for 2011-2012		0.00	0.00
	Recovery of Arrear Tariff for 2012-2013		0.00	0.00
	Recovery of APR adjustment for 2008-2009(Review Order)		0.00	0.00
	Recovery of APR claim for 2013-2014		0.00	0.00
	Recovery of APR claim for 2014-2015	4504.1	0.00	0.00
	Recovery of APR claim for 2015-2016			
	Recovery of APR claim for 2016-2017	**4504.10**		
	Recovery of APR claim for 2017-2018			
	Recovery of APR claim for 2018-2019			
	Recovery of APR claim for 2019-2020			
	Recovery of APR claim for 2020-2021			
	Recovery of APR claim for 2021-2022			30761.93
	Total	**9008.20**	**0.00**	**30761.93**

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Form 1.22 : Return on Equity					FY 2022-23
			INR Lakhs		
Ref.	Particulars	Basis	Projected	Aproved by WBERC	Actual
1	Average Equity Base (a)	Form 1.20 (a)	372709.47	0.00	357929.98
2	Rate of Return (b)	%	15.50%	15.50%	15.50%
3	Return on equity (c)	c=a*b*0.01	57769.97	0.00	55479.15

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Form 1.23 : Permitted Incentive					FY 2022-23
			INR Lakhs		
Ref.	Particulars	Basis	Projected	Aproved by WBERC	Actual
(3)	Incentive for Transmission				
(i)	Annual Availability		99.91%		99.93%
(ii)	Target Availability		99.75%	99.75%	99.75%
(iii)	Excess availability over Target, if >0	iii = (i - ii)	0.16%		0.18%
(iv)	Annual Transmission Charges		170423.00		188474.88
(v)	Incentive for additional availability	(v)=(iv x iii)	273.36	0	340.11

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Form 1.24 : Benefits passed on to consumers				FY 2022-23
		INR Lakh		
Ref.	Particulars	Projected	Aproved by WBERC	Actual
1	Share of savings arising out of swapping of Foreign Debt and Equity	NOT APPLICABLE		
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 those other than licensee or any consumer			
5	Sharing of benefit from Carbon Trading			
6	Sharing of benefit from income arising to a generating company from supplying power to any peerson other than licensee			
7	Any other (Specify)			

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Form 1.26 : Income other than sale of Energy				FY 2022-23
		INR Lakhs		
Ref.	**Particulars**	**Projected**	**Aproved by WBERC**	**Actual**
A.	Income derived from			
(i)	Rental of meters and other apparatus hired out			
(ii)	Sale and repair of lamp and other apparatus			
(iii)	Transfer Fees (Service connection fees)			
(iv)	Income from Investments and Bank Balances related to Transmission Business	2051.35	0.00	2023.38
(iv)(a)	Income from Investments and Bank Balances related to SLDC Business			0.00
(v)	Income from Investments and Bank Balances on Reserve for Unforeseen Exigencies	534.12	0.00	576.38
(vi)	Surcharge for Late Payments			
(vii)	Income from jobs at consumer's premises			
(viii)	Transmission/Wheeling charges			0.00
(ix)	Reactive energy charge			
(x)	Surcharge under Section 42			
(xi)	Additional Surcharge under Section 42			
(xii)	Other Business Income to the extent to be passed on consumer			0.00
(xiii)	Income from auxiliary services			
(xiv)	Other General receipts arising from and ancilliary or incidental to the business of electricity	4442.12		15892.24
	Total Income (A (i) to (xix)	**7027.59**		**18492.01**
	Less: Income on Reserve for Unforeseen Exigencies reinvested	534.12		576.38
	Less: Income from Investment and bank balances pertaining to SLDC	1162.19	0.00	1160.59
	Net Income other than sale of energy and STOA & Scheduling Charges	**5331.28**		**16755.03**
(a)	Scheduling and SLDC Charges	2299.13		2730.29
(b)	Short Term Open Access Charges	11431.44		27591.08

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

Year: 2022-23

INR Lakhs

Particulars	Opening Balance of Original Cost of	Additions of Original Cost of Assets	Assets fully depreciated	Assets to be depreciated during the	Value of Assets classified into different rates							Other rates, if any	Land-FH	Gross Total	Retirements of Original Cost of Assets during	Closing Balance of Original Cost of Assets
					1.80%	2.57%	3.60%	6.00%	12.85%	18.00%	100.00%					
A. Transmission Assets Cost	1147351.05	124637.62	91134.31	1180854.36	93012.13	534747.96	507760.16	28105.04	1726.02	2196.88	0.00	0.00	13316.81	1180865.00	11015.16	1260973.50
Depreciation for the year					1620.38	13137.47	18042.24	1599.22	341.64	276.32	0.00	0	0.00	35017.27	0.00	
Overall (Cost)	1147351.05	124637.62	91134.31	1180854.36	93012.13	534747.96	507760.16	28105.04	1726.02	2196.88		0.00	13316.81	1180865.00	11015.16	1260973.50
Overall (Depreciation for the year)					1620.38	13137.47	18042.24	1599.22	341.64	276.32		0.00	0.00	35017.27	0.00	

Note: Depreciation has been calculated as per prescribed rate of WBERC

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Form -C : Statement of Loans and Calculation of Interest thereon for the Year (Yearwise)

WEST BENGAL STATE ELELCTRICITY TRANSMISSION COMPANY LIMITED

STATEMENT OF LOANS AND CALCULATION OF INTEREST THEREON FOR THE YEAR 2022-23

(INR Lakh)

Sl No.	Source of Loans	Original Amount of Loan	Outstanding Balance at the beginning of the year	Normal rate of interest (% p.a.)	Penal rate of interest, if any (% p.a.)	Rebate (if any) for prompt payment(% p.a.)	Repayment due		Fresh Drawal, if any Amount/Date	Interest paid/ payable				Balance at the close of the year	Specific Purpose of Loan	Remarks
							Date	Amount		Normal	Penal	Rebate	Total			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
A)	PFC Ltd.	10680.50	6942.33	8.25%				1068.05		524.21	0.00	0.00	524.21	5874.28	Capex	
	Total (A)	**10680.50**	**6942.33**					**1068.05**	**0.00**	**524.21**	**0.00**	**0.00**	**524.21**	**5874.28**		
B)	REC Ltd.	167232.94	147203.51	9.40%				36625.04	0.00	13444.98	0.00	0.00	13444.98	110578.47	Capex	
	Total (B)	**167232.94**	**147203.51**					**36625.04**	**0.00**	**13444.98**	**0.00**	**0.00**	**13444.98**	**110578.47**		
C)	LICI	14663.42	3693.66	10.10%				1231.22	0.00	402.17	0.00	0.00	402.17	2462.44	Capex	
	Total (C)	**14663.42**	**3693.66**					**1231.22**	**0.00**	**402.17**	**0.00**	**0.00**	**402.17**	**2462.44**		
D)	NABARD	96851.33	66204.58	8.57%				4694.80	10139.52	5914.47	0.00	0.00	5914.47	71649.30	Capex	
	Proposed Loans(against upcoming projects)															
	Total (D)	**96851.33**	**66204.58**					**4694.80**	**10139.52**	**5914.47**	**0.00**	**0.00**	**5914.47**	**71649.30**		**0.00**
E)	**TERM LOANS FROM BANKS**															
i)	HUDCO	8923.00	2868.10	9.25%				1274.72	0.00	220.72	0.00	0.00	220.72	1593.38	Capex	
ii)	SBI	73665.43	53416.02	8.31%				511.95	20128.14	4482.99	0.00	0.00	4482.99	73032.21	Capex	
iii)	PNB	30000.00	4999.99	7.32%				1.15	25000.00	456.61	0.00	0.00	456.61	29998.84	Capex	
iv)	Working Capital Loan (Canara Bank & HDFC)	32500.00	0.00							189.72	0.00	0.00	189.72	2576.65		
	Total (E)	**145088.43**	**61284.11**					**1787.82**	**45128.14**	**5350.04**	**0.00**	**0.00**	**5350.04**	**107201.08**		
	Total Financial Institution-2022-23 (A to E)	**434516.62**	**285328.19**					**45406.93**	**55267.66**	**25635.87**	**0.00**	**0.00**	**25635.87**	**297765.57**		

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Form -C : Statement of Loans and Calculation of Interest thereon for the Year (Yearwise)

WEST BENGAL STATE ELELCTRICITY TRANSMISSION COMPANY LIMITED

p

(INR Lakh)

Sl No.	Source of Loans	Original Amount of Loan	Outstanding Balance at the beginning of the year	Normal rate of interest (% p.a.)	Penal rate of interest, if any (% p.a.)	Rebate (If any) for prompt payment(% p.a.)	Repayment due		Fresh Drawal, if any Amount/Date	Interest paid/ payable				Balance at the close of the year	Specific Purpose of Loan	Remarks
							Date	Amount		Normal	Penal	Rebate	Total			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
F)	Central Govt. Loan for Modernisation Scheme-CEA	0.00	0.00						0.00	0.00	0.00	0	0.00	0.00		
	Total (F)	**0.00**	**0.00**						**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**		
G)	Loan from State Govt.															
	i) For Different Schemes under Plan and Non-Plan other than Securitisation of CPSU Outstanding	117284.62	50210.98	8.50%				4850.50	0.00	4245.71	0.00	0.00	4245.71	45360.48	Capex	
	ii) For Securitisation of CPSU Outstanding	0.00	0.00						0.00	0.00			0.00	0.00		
	Total (G)	**117284.62**	**50210.98**					**4850.50**	**0.00**	**4245.71**	**0.00**	**0.00**	**4245.71**	**45360.48**		
	Actual Loans															
	A. On Capital Account	519301.24	335539.17					50257.43	55267.66	29691.86	0.00	0.00	29691.86	340549.40		
	B. On Revenue Account	32500.00	0.00					0.00	0.00	189.72	0.00	0.00	189.72	2576.65		
1	Overall Actual		335539.17					50257.43	55267.66	29881.58	0.00	0.00	29881.58	343126.05		
2	Normative Loan	173331.78	109855.62	8.78%				10630.83	31978.67	10586.62	0.00	0.00	10586.62	131203.47		
	Gross Total WBSETCL as a whole (2022-23)	**725133.03**	**445394.79**					**60888.26**	**87246.34**	**40468.21**	**0.00**	**0.00**	**40468.21**	**474329.51**		
	Less:Int on Pension Bond									**0.00**			**0.00**			
	Less:Int Capitalised									**3774.25**			**3774.25**			
	Total WBSETCL as a whole (2022-23)	**725133.03**	**445394.79**					**60888.26**	**87246.34**	**36693.96**	**0.00**	**0.00**	**36693.96**	**474329.51**		
2	Drawal and Repayment is estimated considering the matching resource/ pattern of funding and actual payment due as well as estimated repayment due on fresh drawal															

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REGULATORY AFFAIRS CELL

ANNEXURE III

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REGULATORY AFFAIRS CELL

M.R. PAUL & CO.

CHARTERED ACCOUNTANTS.

Certificate No: CERT/WBSETCL-ACCTS/2023-24/03 Dated: 23/11/2023

We have verified the books of account and records of West Bengal State Electricity Transmission Company Limited having its Registered Office at 9th Floor, Bidyut Bhavan, Sector-II, Bidhannagar, Kolkata-700091 and certify that the amount of **Rs. 8858.10 Lakhs** included in Note 20 (Sl No.2) of the Financial Statements for the year ended 31st March, 2023 as ' *Contribution to Provident and Other Funds'* comprises of Provident Fund and the Terminal benefits liability related to Pension and Gratuity for the financial year 2022-23 and an amount of **Rs. 6778.19 lakhs** has been recognised as **'Other Comprehensive Income'** as per Actuarial Valuation as at 31st March, 2023 and duly provided for in the Accounts of the Company.

Detailed category wise breakup of the same is as follows:-

Rs. in Lakh

	Categories of Expenses booked	**2022-23**	
1	Pension Fund		
	a) For Employees of DPL on Deputation at TCL	-	
	b) For Employees of TCL	6455.91	6455.91
2	Gratuity Fund		
	a) For Employees of DPL on Deputation at TCL	77.43	
	b) For Employees of TCL	726.50	803.93
3	Provident Fund		
	a) For Employees of DPL on Deputation at TCL	91.23	
	b) For Employees of TCL	1507.03	1598.26
TOTAL			**8858.10**
Less: Other Comprehensive Income			
Gratuity-DPL		57.66	
Gratuity-TCL		27.73	
Pension-TCL		6692.80	**6778.19**
Net Amount of Terminal Benefit			**2079.91**

M. R. PAUL & CO. Chartered Accountants 53, N.S. Road, Kolkata - 700001

OFFICE: 53,NETAJI SUBHAS ROAD,ROOM NO.:9&9A,KOLKATA-700001.
PHONE: 2230-6398 (O), 9903101732 (M), 9831331070 (M)
E-mail:: partha_pratim_paul_2@hotmail.com / capppaul@gmail.com

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

M.R. PAUL & CO.
CHARTERED ACCOUNTANTS.

The details of amount deposited by the Company during the financial year 2022-23 and after the completion of Statutory audit of the accounts along with a statement showing monthly deposition in different terminal funds for the year 2022-23 is annexed to this certificate. We further certify that there is no shortfall in payment of the actuarial valuations of the liabilities on account of Pension Fund, Gratuity Fund and Provident Fund to the respective Trust Funds after taking into account the payments made subsequent to the end of the year.

For M. R. Paul & Co.
Chartered Accountants

Proprietor
(PARTHA PRATIM PAUL)
Mem. No. 064911
FRN : 305108E

M. R. PAUL & CO. Chartered Accountants 53, N.S. Road, Kolkata - 700001

UDIN: 23064911BGWKCJ4280

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GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

M.R. PAUL & CO.

CHARTERED ACCOUNTANTS.

Certificate No: CERT/WBSETCL-ACCTS/2023-24/02 Dated:23/11/2023

This is to certify that the Annual Report for the FY 2022-23 of M/s West Bengal State Electricity Transmission Company Limited of of 9th Floor, Bidyut Bhavan, Sector-II, Biddhannagar, Kolkata-700091 includes "Other Expenses" (shown under note no.23) of **Rs.2255.17 Lakh** have the following detailed breakup under the corresponding heads:-

Rs. in Lakh

		Details of Other Expenses:	Amount	Amount
1		Telephone, Postage, Telegram & Telex Charges		54.84
2		Legal Charges		157.06
3		Directors' Fees & Expenses		10.49
4		Technical Fees		-
5		Training Expenses		84.32
6		Fees & Subscriptions		1.95
7		Books & Periodicals		1.67
8		Printing & Stationary		113.28
9		Electricity Charges		43.04
10		Water Charges		19.33
11		Hospitality - Food and Beverage		62.09
12		Entertainment		14.06
13		Fees for New recruitment of Manpower		82.29
14		Cleaning Charges		307.12
15		Miscellaneous Expenses		834.87
16		Material Related Expenses		8.37
17		Compensation for Injuries/Death		6.02
18		Other Bank Charges		2.06
19		Lease Rental		167.17
20		Provision for Stalled project		196.75
		Audit Fees & Expenses		
21		Statutory Audit Fees and expenses	16.39	
22		Internal Audit Fees and expenses	32.62	
23		Out of Pocket Expenses of Auditors	0.94	
24		Cost Audit Fee	1.50	
25		Tax Audit fee	1.74	
26		Other Audit fees	35.20	88.39
		TOTAL		**2255.17**

This Certificate is based on the records and documents produced before us for the purpose.

For M. R. Paul & Co.
Chartered Accountants

Proprietor
(PARTHA PRATIM PAUL)
Mem. No. 064911
FRN : 305108E

M.R. PAUL & CO. Chartered Accountants 53, N.S. Road, Kolkata - 700001

UDIN: 23064911BGWKCI2506

OFFICE: 53,NETAJI SUBHAS ROAD,ROOM NO.:9&19A,KOLKATA-700001.
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GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

M.R. PAUL & CO.
CHARTERED ACCOUNTANTS.

Certificate no.: CERT/WBSETCL-ACCTS/2023-24/01 Dated : 23/11/2023

Certificate of SLDC Expenses for FY 2022-23

THIS IS TO CERTIFY THAT THE FOLLOWINGS ARE THE HEAD-WISE DETAILS OF EXPENDITURES INCURRED BY SLDC UNIT OF WBSETCL DURING THE FINANCIAL YEAR 2022-23 AS SHOWN IN THEIR AUDITED FINANCIAL STATEMENTS

Rs. in Lakhs

PARTICULARS	ACTUAL EXPENDITURE AS PER AUDITED STATEMENT OF ACCOUNTS (2022-23)		Note No.
1. CAPITAL EXPENDITURE (PURCHASE)		11.75	(i)
TOTAL CAPITAL EXPENDITURE (A)		**11.75**	
1. ULDC TARIFF CHARGES		268.10	
2.REPAIR & MAINTENANCE		67.58	
3. ADM. AND GENERAL EXPENDITURE		60.71	
4. FINANCING COST		0.11	(ii)
5. EMPLOYEE COST		644.47	
6. DEPRECIATION		5.30	
TOTAL REVENUE EXPENDITURE (B)		**1046.27**	
TOTAL EXPENDITURE (A+B)		**1058.02**	
OTHERS INCOME (INCOME OTHER THAN SLDC HANDLING CHARGES)			
OTHERS INCOME		1272.89	(iii)
TOTAL OTHERS INCOME (C)		**(1272.89)**	
NET EXPENDITURE		**(214.87)**	

M. R. PAUL & CO. Chartered Accountants 53, N.S. Road, Kolkata - 700001

i) Capital Expenditure includes Purchase of Furniture & Fixture of 866104/-, Other Equipment of Rs.17998/- and Computer of Rs.290630/-

ii) Financing Cost includes Bank charges of Rs.11763 /-

Continued to Pg2

OFFICE: 53,NETAJI SUBHAS ROAD,ROOM NO.:9&9A,KOLKATA-700001.
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GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

M.R. PAUL & CO.
CHARTERED ACCOUNTANTS.

Continued from Pg1

Rs. in Lakhs

iii)	Detailed Breakup of Revenue Income of SLDC	
	Particulars	Amount
	Non-Refundable Application Fees for Open Access	43.50
	Rental from Staff Quarter	4.24
	Recovery of Transport Facilities	0.16
	Rental from Contractors	0.76
	Rebate on ULDC Charges	4.22
	Interest on Fixed Deposit	953.16
	Interest on Savings & Autosweep Deposit	207.44
	Other Receipts (Power Exchange & Misc. & Others)	0.10
	Operating & Scheduling Charges (DCL)	7.04
	Operating & Scheduling Charges (CESC)	6.96
	Operating & Scheduling Charges (Tata Power)	5.58
	Operating & Scheduling Charges (PCBL)	2.87
	Operating & Scheduling Charges (RPG)	6.24
	Operating & Scheduling Charges (IPSC)	5.35
	Operating & Scheduling Charges (IEX	1.06
	Operating & Scheduling Charges (PXIL)	0.20
	Operating & Scheduling Charges (ITC-KDHPR)	0.01
	Operating & Scheduling Charges (OTHERS)	24.00
	TOTAL	**1272.89**

This Certificate is based on the records and documents produced for the purpose.

For M. R. Paul & Co.
Chartered Accountants
Proprietor
(PARTHA PRATIM PAUL)
Mem. No. 064911
FRN : 305108E

M. R. PAUL & CO. Chartered Accountants 53, N.S. Road, Kolkata - 700001

UDIN: 23064911BGWKCH8142

OFFICE: *53,NETAJI SUBHAS ROAD,ROOM NO.:9&19A,KOLKATA-700001.*
PHONE: *2230-6398 (O), 9903101732 (M), 9831331070 (M)*
EMAIL: *partha_pratim_paul_2@hotmail.com / capppaul@gmail.com*

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

DE & BOSE

8/2, Kiran Sankar Roy Road, 2nd Floor
Room No. 1 & 18, Kolkata - 700 001
Ph. : 2248 5039/2243 4864
E-mail : deandbose1956@gmail.com

1, Garstin Place, Unit 1E, ORBIT
Kolkata - 700 001 ● Phone : 4005 6306
E-mail : desubrata@rediffmail.com

Auditor's Certificate

We have verified the books of account and records of M/s West Bengal State Electricity Transmission Company Limited having its Registered Office at 9th Floor, Bidyut Bhavan, Sector-II, Biddhan Nagar, Kolkata-700091 and certify that Legal Expenses of Rs.157.05 lakh is included under the head "Other Expenses" of Rs. 2255.17 lakhs shown in Note 23 of the Financial Statements for the year ended 31st March, 2023.

Detailed category wise breakup of the same is as follows:-

	Categories of Legal Expenses	2022-23 Rs. in Lakh
1	Relating to own employees and establishment	83.28
2	Relating to Land & Property	13.84
3	Relating to non-compliance of Standard of Performance for new connection, line maintenance etc.	-
4	Regarding Commercial activities e.g. metering, billing, realisation of revenue from consumers, etc.	-
5	Relating to Consumers' accident, death, injury, etc.	-
6	Relating to action against unfavourable orders/judgements of various statutory / judicial authorities (Fees for preferring appeal to Appellete Tribunal for Electricity)	-
7	Others	
	a) Right of Way	18.76
	b) Contract & Agreement	11.88
	c) Money Suit	
	d) Service Matter other than Employees	2.59
	e) Opinion regarding service Tax	-
	f) Miscellaneous	26.70
TOTAL		**157.05**

For DE & BOSE
Chartered Accountants

FRN: 302175E

Dasgupta

(CA Tarit Dasgupta)
Partner
Membership No. 053380

UDIN:23053380BGYDIK3380

Kolkata
Date: 24-11-2023

DE & BOSE KOLKATA Chartered Accountants

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

DE & BOSE

8/2, Kiran Sankar Roy Road, 2nd Floor
Room No. 1 & 18, Kolkata - 700 001
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1, Garstin Place, Unit 1E, ORBIT
Kolkata - 700 001 ● Phone : 4005 6306
E-mail : desubrata@rediffmail.com

Auditor's Certificate

We have checked the attached statement of (a) voltage wise numbers of bays in each sub-station as on 31st March,2023 and (b) area office wise repair and maintenance cost for the year ended 31st March,2023 of the West Bengal State Electricity Transmission Company Limited with the books and records of the company produced to us and based on the information and explanations given to us, we certify that the attached statement is in accordance with the records of the company.

For DE & BOSE
Chartered Accountants

FRN: 302175E

Dasgupta

(CA Tarit Dasgupta)
Partner
Membership No. 053380
UDIN:23053380BGYDIM1510

Kolkata
Date: 24-11-2023

DE & BOSE Chartered Accountants KOLKATA

Gupta
GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

Number of Bays in each Sub Stations of WBSETCL on 31.03.2023

O&M I/II	ZONE	Area Office	Name of the S/Station		Voltage Level	Number of Bays
CEOM-II	Chinsura Tr Zone	Howrah Area Office	Howrah	220 KV Sub-Station	220KV	11
					220 KV PASS Bay	01
					132KV	16
					33KV	07
					25KV	04
CEOM-II			Bagnan	132 KV GIS	132KV	07
					33KV	17
CEOM-II			Food Park	132 KV Sub-Station	132KV	09
CEOM-II					33KV	11
CEOM-II			Foundry Park	220 KV Sub-Station	220KV	08
					132KV	09
					33KV	15
CEOM-II			Liluah	132 KV Sub-Station	132KV	17
					33KV	18
					25KV	04
CEOM-II			Uluberia	132 KV Sub-Station	132KV	08
					33KV	21
					11KV	12
CEOM-I	Berhampore Tr Zone	Krishnanagar Area Office	Debagram	132 KV Sub-Station	132KV	10
					33KV	17
					11KV	17
CEOM-I			Nazirpur	132 KV GIS	132KV	09
					33KV	12
CEOM-I			Bagula	66 KV Sub-Station	66KV	01
					33KV	01
					11KV	10
CEOM-I			Krishnanagar	220 KV Sub-Station	220KV	09
					132KV	13
					33KV	21
					11KV	11
			Rejinagar	220 KV Sub-Station	220KV	09
					132KV	14
					33KV	19
CEOM-I			Ranaghat	132 KV Sub-Station	132KV	11
					66KV	04
					33KV	16
					25KV	02
					11KV	15
CEOM-I	Kolkata Tr Zone	Barasat Area Office	Asokenagar	132 KV Sub-Station	132KV	10
					33KV	21
					25KV	04
CEOM-I			Barasat	220 KV GIS	220KV	11
					132KV	13
					33KV	32
					11KV	11
CEOM-I			Basirhat	132 KV Sub-Station	132KV	08
					33KV	22
					11KV	14
CEOM-I			Bongaon	132 KV Sub-Station	132KV	08
					33KV	22
					11KV	14
CEOM-I			Mahispota	132 KV Sub-Station	132KV	06
					33KV	27
					11KV	06
CEOM-I	Kolkata Tr Zone	Behala Area Office	Behala	132 KV Sub-Station	132KV	09
					33KV	23
					11KV	13
CEOM-I			Kakdwip	132 KV Sub-Station	132KV	08
					33KV	20
CEOM-I			Serakol	132 KV Sub-Station	132KV	11
					33KV	14
CEOM-I			Falta	132 KV Sub-Station	132KV	08
					33KV	21
					11KV	09
CEOM-I			Laxmikantapur	220 KV Sub-Station	220KV	06
					132KV	16
					33KV	22
					25KV	00
					11KV	14
			Baruipur	220 KV GIS	220KV	07
					132KV	11
					33KV	25

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

8/6/23
ADDITIONAL CHIEF ENGINEER
CE (O&M)-I

8/6/2023
SOUMAYA SARKAR
Addl Chief Engineer
Transmission (O&M)-II
WBSETCL

O&M I/II	ZONE	Area Office	Name of the S/Station		Voltage Level	Number of Bays
CEOM-I	Kolkata Tr Zone	Jeerat Area Office	Jeerat	400 KV Sub-Station	400KV	15
					220KV	18
					132KV	15
CEOM-I			Dharampur	220 KV GIS	220KV	07
					132KV	22
CEOM-I					33KV	24
CEOM-I			Kalyani	132 KV Sub-Station	132KV	06
					33KV	20
					11KV	14
CEOM-I	Kolkata Tr Zone	Kasba Area Office	K. L. Complex	220 KV Sub-Station	220KV	05
					132KV	08
					33KV	25
					11KV	09
CEOM-I			Kasba	220 KV Sub-Station	220KV	11
					132KV	15
					33KV	01
CEOM-I			Sonarpur	132 KV Sub-Station	132KV	10
					33KV	09
					25KV	05
CEOM-I			Subhasgram	220 KV Sub-Station	220KV	10
					132KV	15
					33KV	20
					11KV	09
			Renia	132 KV GIS	132KV	09
					33KV	21
			Minakhan	132 KV GIS	132KV	05
					33KV	21
CEOM-I			Sonakhali	132 KV GIS	132KV	05
					33KV	16
CEOM-I	Kolkata Tr Zone	SaltLake Area Office	New Town AA-I	132 KV Sub-Station	132KV	08
					33KV	23
					11KV	09
CEOM-I			New Town AA-III	220 KV Sub-Station	220KV	12
					132KV	08
					33KV	29
					11KV	09
CEOM-I			Salt Lake	132 KV Sub-Station	132KV	07
					33KV	31
CEOM-I			Salt Lake	132 KV GIS	132KV	06
					33KV	13
CEOM-I			Salt Lake	Stadium 132 KV GIS	132KV	08
					33KV	16
					11KV	17
CEOM-I			Titagarh	132 KV Sub-Station	132KV	10
					33KV	16
					25KV	06

18/6/23

ADDITIONAL CHIEF ENGINEER
CE (O&M)-I

8/6/2023

SOUMAVA SARKAR
Addl Chief Engineer
Transmission (O&M)-II
W B S E T C L

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

O&M I/II	ZONE	Area Office	Name of the S/Station		Voltage Level	Number of Bays
CEOM-I	Berhampore Tr Zone	Berhampore Area Office	Amtala	132 KV Sub-Station	132KV	09
					33KV	13
					11KV	09
CEOM-I			Berhampur	132 KV Sub-Station	132KV	09
					33KV	19
CEOM-I			Dhulian	132 KV Sub-Station	132KV	05
					33KV	11
CEOM-I			Lalgola	132 KV Sub-Station	132KV	08
					33KV	11
CEOM-I			Domkal	132 KV GIS	132KV	05
					33KV	15
CEOM-I			Raghunathgonj	132 KV Sub-Station	132KV	09
					33KV	15
CEOM-I			Sagardighi	220 KV GIS	220KV	09
					132KV	07
					33KV	19
CEOM-I	Siliguri Tr Zone	Alipurduar Area Office	Alipurduar	220 KV GIS	220KV	07
					132KV	11
					66KV	05
					33KV	11
			Dinhata	132 KV GIS	132KV	05
					33KV	17
CEOM-I			Hamiltongunj	66 KV Sub-Station	66KV	05
					11KV	13
CEOM-I			Kamakhyaguri	66 KV Sub-Station	132 KV	04
					66KV	02
					33KV	08
					11KV	11
CEOM-I			Hasimara	66 KV Sub-Station	66KV	07
					33KV	06
					11KV	09
CEOM-I			Coochbehar	132 KV Sub-Station	132KV	09
					33KV	21
CEOM-I			Mathabhanga	132 KV GIS	132KV	08
					33KV	16
CEOM-I	Siliguri Tr Zone	Jalpaiguri Area Office	Chalsa	132 KV Sub-Station	132KV	07
					66KV	08
					33KV	09
					11KV	13
CEOM-I			Nagrakata	66 KV Sub-Station	66KV	05
					11KV	07
CEOM-I			Odlabari	66 KV Sub-Station	66KV	07
					33KV	08
					11KV	13
CEOM-I			Birpara	132 KV Sub-Station	132KV	11
					66KV	06
					33KV	10
					11KV	19
CEOM-I			Banarhat	66 KV Sub-Station	66KV	07
					11KV	20
CEOM-I			Maynaguri	132 KV Sub-Station	132KV	11
					33KV	13
					11KV	12
CEOM-I			Mohitnagar	132 KV GIS	132KV	09
					33KV	17
CEOM-I	Berhampore Tr Zone	Malda Area Office	M a l d a	132 KV Sub-Station	132KV	10
					33KV	21
					11KV	07
CEOM-I			Khejuriaghat	132 KV GIS	132KV	08
					33KV	19
CEOM-I			Harischandrapur	132 KV GIS	132KV	07
					33KV	19
CEOM-I			Samsi	132 KV Sub-Station	132KV	07
					33KV	19
					11KV	20
CEOM-I			Gazole	220 KV Sub-Station	220KV	09
					132KV	15
					33KV	21
					11KV	11

8/6/2023

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

8/6/23

ADDITIONAL CHIEF ENGINEER
CE (O&M)-I

8/6/2023

SOUMAYA SARKAR
Addl Chief Engineer
Transmission (O&M)-II
WBSETCL

O&M I/II	ZONE	Area Office	Name of the S/Station		Voltage Level	Number of Bays
CEOM-I	Siliguri Tr Zone	Raiganj Area Office	Balurghat	132 KV Sub-Station	132KV	08
					33KV	18
					11KV	09
CEOM-I			Dalkhola	220 KV Sub-Station	220KV	05
					132KV	13
					33KV	12
					11KV	10
CEOM-I			Gangarampur	132 KV Sub-Station	132KV	07
					33KV	20
					11KV	14
CEOM-I			Islampur	132 KV Sub-Station	132KV	07
					33KV	18
CEOM-I			Raigunj	132 KV Sub-Station	132KV	09
					33KV	19
					11KV	13
CEOM-I	Siliguri Tr Zone	Siliguri Area Office	Darjeeling	132 KV Sub-Station	132KV	05
					33KV	09
CEOM-I			Karseong	132 KV Sub-Station	132KV	05
					33KV	10
CEOM-I			Kalimpong	66 KV Sub-Station	66KV	09
					33KV	06
					11KV	12
CEOM-I			Ujanu	132 KV Sub-Station	132KV	05
					33KV	15
CEOM-I			N. J. P.	220 KV Sub-Station	220KV	08
					132KV	14
					33KV	17
					11KV	08
CEOM-I			N. B. U.	132 KV Sub-Station	132KV	11
					33KV	23
					11KV	18
CEOM-I			Siliguri	132 KV Sub-Station	132KV	06
					33KV	15
CEOM-II	Chinsura Tr Zone	New Chanditala 400 KV Area Office	Chanditala	400 KV Sub-Station	400KV	14
					220KV	15
					33KV	02
CEOM-II			Domjur	220 KV Sub-Station	220KV	11
					132KV	13
					33KV	20
					11KV	13
CEOM-II			Jangipara	132 KV Sub-Station	132KV	07
					33KV	10
					11KV	11
CEOM-II	Berhampore Tr Zone	Gokarna 400 KV Area Office	Gokarna	400 KV Sub-Station	400KV	11
					220KV	04
CEOM-II			Gokarna	220 KV Sub-Station	220KV	10
					132KV	19
					33KV	21
CEOM-II			Salar	132 KV GIS	132KV	08
					33KV	21
CEOM-II			Kuli	132 KV GIS	132KV	06
					33KV	19
CEOM-II	Chinsura Tr Zone	Arambag Area Office	Arambagh	400 KV Sub-Station	400KV	13
					220KV	17
					132KV	15
					33KV	21
CEOM-II			Tarakeswar	132 KV Sub-Station	132KV	11
					33KV	17
					11KV	11

8/6/23
ADDITIONAL CHIEF ENGINEER
CE (O&M)-I

8/6/2023
SOUMAVA SARKAR
Addl Chief Engineer
Transmission (O&M)-II
WBSETCL

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

O&M I/II	ZONE	Area Office	Name of the S/Station		Voltage Level	Number of Bays
CEOM-II	Chinsura Tr Zone	Burdwan Area Office	Kalna	132 KV Sub-Station	132KV	06
					33KV	08
CEOM-II			Katwa	132 KV Sub-Station	132KV	11
					33KV	24
					11KV	11
CEOM-II			Mahachanda	132 KV Sub-Station	132KV	08
					33KV	23
					11KV	13
CEOM-II			Mankar	132 KV Sub-Station	132KV	10
					33KV	18
					11KV	11
CEOM-II			R a i n a	132 KV Sub-Station	132KV	08
					33KV	20
					11KV	12
CEOM-II			Burdwan	132 KV GIS	132KV	10
					33KV	22
CEOM-II			Satgachia	220 KV Sub-Station	220KV	11
					132KV	16
					33KV	23
					11KV	11
CEOM-II	Durgapur Tr Zone	Birbhum Area Office	Bolpur	132 KV Sub-Station	132KV	11
					33KV	23
					11KV	09
CEOM-II			Sadaipur	220 KV Sub-Station	220KV	08
					132KV	12
					33KV	22
CEOM-II			Rampurhat	132 KV Sub-Station	132KV	09
					33KV	19
					11KV	13
CEOM-II			Sainthia	132 KV Sub-Station	132KV	08
					33KV	20
					11KV	14
CEOM-II			Bhadrapur	132 KV GIS	132KV	08
					33KV	17
CEOM-II	Chinsura Tr Zone	Chandannagar Area Office	Adisaptagram	132 KV Sub-Station	132KV	10
					33KV	23
					25KV	02
					11KV	12
			Belmuri	220 KV Sub-Station	220 KV	07
CEOM-II					132KV	10
					33KV	12
					25KV	01
					11KV	10
CEOM-II			Bighati	132 KV Sub-Station	132KV	07
					33KV	15
CEOM-II			Chanditala	132 KV Sub-Station	132KV	08
					33KV	15
					11KV	12
CEOM-II			Dankuni	132 KV TSS	132KV	04
CEOM-II			Khanyan	132 KV Sub-Station	132KV	07
					33KV	13
					11KV	06
CEOM-II			Rishra	220 KV Sub-Station	220KV	08
					132KV	19
					33KV	33
					11KV	15
CEOM-II			Hind Motor	132 KV SW S/Stn.	132KV	03

8/06/23
DIBYENDU ADHIKARY
DE (E) (O&M)-I
WBSETCL

8/06/23
TAPAS MAZUMDER
ADDITIONAL CHIEF
ENGINEER (O&M)I

8/6/2023
SOUMAYA SARKAR
Addl Chief Engineer
Transmission (O&M)-II
WBSETCL

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

O&M I/II	ZONE	Area Office	Name of the S/Station		Voltage Level	Number of Bays
CEOM-II	Durgapur Tr Zone	Durgapur 400 KV Area Office	Asansol	220 KV Sub-Station	220KV	06
					132KV	09
					33KV	26
CEOM-II			Durgapur	220 KV Sub-Station	220KV	14
					132KV	17
					33KV	01
CEOM-II			Durgapur	400 KV Sub-Station	400KV	10
					33KV	02
CEOM-II			Ukhra	132 KV Sub-Station	132KV	06
					33KV	18
					11KV	10
CEOM-II			Panagarh	132 KV GIS	132KV	09
					33KV	17
CEOM-II	Durgapur Tr Zone	Durgapur Area Office	DPL B - Zone	132 KV Sub-Station	132KV	13
					33KV	07
					11KV	19
CEOM-II			DPL BAMUNARA	132 KV Sub-Station	132KV	05
					33KV	13
					11KV	08
CEOM-II			DPL A - Zone	132 KV Sub-Station	132KV	10
					33KV	07
					11KV	11
CEOM-II			DPL C - Zone	132 KV Sub-Station	132KV	08
					33KV	08
					11KV	09
CEOM-II			DPL C1 - Zone	132 KV Sub-Station	132KV	09
					33KV	09
					11KV	11
CEOM-II			DPL AB - Zone	132 KV Sub-Station	132KV	07
					33KV	13
					11KV	07
CEOM-II	Durgapur Tr Zone	Bankura Area Office	Bankura	132 KV Sub-Station	132KV	09
					33KV	21
					11KV	11
CEOM-II			Barjora	132 KV Sub-Station	132KV	07
					33KV	11
					11KV	08
CEOM-II			Bishnupur	132 KV Sub-Station	132KV	12
					33KV	24
					11KV	11
CEOM-II			Khatra	132 KV Sub-Station	132KV	05
					33KV	12
CEOM-II			Indus	132 KV GIS	132KV	06
					33KV	19
CEOM-II			New Bishnupur	220 KV Sub-Station	220KV	11
					132KV	17
					33KV	14
					11KV	11
CEOM-II	Midnapore Tr Zone	Haldia Area Office	Haldia	132 KV Sub-Station	132KV	15
					33KV	21
					25KV	04
					11KV	12
CEOM-II			Haldia NIZ	132 KV Sub-Station	132KV	12
					33KV	12
					11KV	08
CEOM-II			New Haldia	220 KV Sub-Station	220KV	07
					132KV	12
					33KV	18

8/6/23
ADDITIONAL CHIEF ENGINEER
CE (O&M)-I

8/6/2023
SOUMAVA SARKAR
Addl Chief Engineer
Transmission (O&M)-II
WBSETCL

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

O&M I/II	ZONE	Area Office	Name of the S/Station		Voltage Level	Number of Bays
CEOM-II	Midnapore Tr Zone	Tamluk Area Office	Contai	132 KV Sub-Station	132KV	09
					33KV	16
					11KV	16
CEOM-II			Kolaghat	132 KV Sub-Station	132KV	09
					33KV	17
					11KV	12
			Ramnagar	132 KV GIS	132KV	07
					33KV	15
CEOM-II			Bajkul	132 KV GIS	132KV	07
					33KV	17
CEOM-II			Tamluk	132 KV Sub-Station	132KV	09
					33KV	18
					11KV	12
CEOM-II	Midnapore Tr Zone	Kharagpur Area Office	Egra	220 KV GIS	220KV	05
					132KV	09
					33KV	21
					11KV	11
CEOM-II			H I z l i	132 KV Sub-Station	132KV	07
					33KV	19
					11KV	13
CEOM-II			Kharagpur	132 KV Sub-Station	132KV	07
					33KV	19
					11KV	09
CEOM-II			Pingla	132 KV Sub-Station	132KV	08
					33KV	17
					11KV	14
			Baliachak	132KV TSS	132KV	02
CEOM-II			Vidyasagar Park	220 KV GIS	220KV	05
					132KV	11
					33KV	16
CEOM-II	Midnapore Tr Zone	Kharagpur 400 KV Area Office	Kharagpur	400 KV Sub-Station	400KV	13
					220KV	13
					132KV	08
					33KV	02
CEOM-II			Keshiary	132 KV Sub-Station	132KV	07
					33KV	20
CEOM-II	Midnapore Tr Zone	Midnapur Area Office	Birshingha	132 KV Sub-Station	132KV	08
					33KV	21
					11KV	13
CEOM-II			C.K.Road	132 KV Sub-Station	132KV	11
					33KV	18
CEOM-II			Jhargram	132 KV Sub-Station	132KV	10
					33KV	20
					11KV	07
CEOM-II			Debra	132 KV GIS	132KV	07
					33KV	23
CEOM-II			Midnapur	220 KV Sub-Station	220KV	09
					132KV	17
					33KV	23
CEOM-II	Durgapur Tr Zone	Purulia Area Office	Bagmundi	132 KV Sub-Station	132KV	05
					33KV	06
CEOM-II			Purulia	400 KV GI SW S/Stn	400KV	08
					33KV	02
CEOM-II			Purulia	132 KV Sub-Station	132KV	12
					33KV	24
					11KV	12
CEOM-II			Hura	220 KV Sub-Station	220KV	06
					132KV	11
					33KV	07
CEOM-II			Jhalda	132 KV GIS	132KV	07
					33KV	18
CEOM-II			Raghunathpur	132 KV Sub-Station	132KV	07
					33KV	15
					11KV	07
			Manbazar	132 KV GIS	132KV	07
					33KV	17

TOTAL BAYS IN WBSETCL	400 KV	84
	220 KV	322
	132 KV	1302
	66 KV	66
	33 KV	2374
	25 KV	32
	11 KV SG	907

8/6/23

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

ADDITIONAL CHIEF ENGINEER
CE (O&M)-I

8/6/2023

SOUMAVA SARKAR
Addl Chief Engineer
Transmission (O&M)-II
WBSETCL

Breakup of Repair & Maintenance Expenses_2022-23.

UNITS	TOTAL (RS in lakhs)	Stores & spares	Buildings	Lines	Substation	Others	TOTAL
Alipurduar AO	507.23	220.38	16.48	34.53	221.11	14.73	507.23
Arambag 400 KV AO	415.20	93.82	202.06	22.00	89.91	7.41	415.20
BANKURA AO	225.84	43.55	2.14	54.37	81.20	44.58	225.84
Barasat AO	665.58	86.29	277.46	74.66	226.79	0.38	665.58
Behala AO	494.09	36.36	280.68	42.48	105.77	28.80	494.09
Berhampore AO	311.39	28.42	96.54	54.53	116.04	15.86	311.39
BERHAMPUR Trans Zone	0.13					0.13	0.13
BIRBHUM AO	194.61	57.31	26.03	34.41	75.42	1.44	194.61
Burdwan AO	321.96	145.22	45.52	32.48	96.92	1.82	321.96
CE(Communication)	53.70	22.38	0.23	0.01	22.24	8.84	53.70
Central Testing Dept	79.36	1.13	18.89	0.00	51.43	7.91	79.36
Chandannagar AO	1005.44	203.06	240.81	131.81	423.32	6.44	1005.44
Chinsurah Trans Zone	0.23					0.23	0.23
DURGAPUR 400 KV AO	362.09	63.87	81.76	71.85	143.93	0.68	362.09
DURGAPUR AREA OFFICE	399.18	86.98	59.82	27.06	223.97	1.35	399.18
Durgapur Trans Zone	0.19					0.19	0.19
FFZOffice Chinsurah	1.01					1.01	1.01
FZ OFF KRISHNANAGAR	0.70		0.07			0.63	0.70
FZ OFFICE BARASAT	1.14					1.14	1.14
FZOffice Durgapur	0.82	0.32				0.50	0.82
FZOffice I Siliguri	0.48					0.48	0.48
FZOffice Kharagpur	0.75					0.75	0.75
FZOffice Kolkata	21.05		6.45			14.60	21.05
FZOffice Malda	1.88				1.61	0.27	1.88
Gokarna 400 KV AO	292.16	14.26	36.76	72.28	112.11	56.75	292.16
Haldia AO	161.74	51.73	22.52	3.77	82.85	0.87	161.74
HOWRAH AO	526.58	92.66	96.92	26.40	294.01	16.59	526.58
Jalpaiguri AO	648.71	98.59	137.45	193.47	213.65	5.55	648.71
Jeerat 400 KV AO	549.43	112.66	182.28	0.63	123.33	130.53	549.43
Kasba AO	450.59	80.11	82.06	38.48	226.88	23.06	450.59
Kharagpur 400KV AO	211.35	104.30	10.80	4.03	71.27	20.95	211.35
Kharagpur AO	166.09	22.92	63.77	8.55	57.19	13.66	166.09
Kolkata Trans Zone	0.59					0.59	0.59
Krishnanagar AO	269.36	51.86	54.33	32.64	128.45	2.08	269.36
MALDA AO	169.05	19.81	55.67	37.10	55.35	1.12	169.05
Midnapore Trans Zone	0.26					0.26	0.26
Midnapur AO	201.78	57.26	24.73	26.09	62.06	31.64	201.78
NChanditala 400KV AO	642.19	185.18	246.86	23.11	185.01	2.03	642.19
PURULIA AO	277.13	60.91	35.20	16.53	150.75	13.74	277.13
Raiganj AO	619.97	37.38	274.21	33.85	262.77	11.76	619.97
S.Load Desp. Centre	70.83		3.68			67.15	70.83
Salt Lake AO	413.02	96.05	106.91	44.25	149.11	16.70	413.02
Siliguri AO	647.08	71.08	272.96	171.13	115.87	16.04	647.08
Siliguri Trans Zone	8.61		6.80		0.24	1.57	8.61
Tamluk AO	254.41	72.12	62.05	15.67	86.04	18.53	254.41
Corporate HQ	734.10					734.10	734.10
TOTAL	**12379.08**	**2260.71**	**3130.90**	**1333.98**	**4306.58**	**1346.91**	**12379.08**

Manager (F & A)-Compilation & Tax
W.B. STATE ELECTRICITY TRANSMISSION CO. LTD.
Vidyut Bhavan, Salt Lake Sector-II, Block-DJ,
Kolkata-700 091

24/11/2023

24/11

Gen. Manager (F & A)
WBSETCL

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

DE & BOSE

8/2, Kiran Sankar Roy Road, 2nd Floor
Room No. 1 & 18, Kolkata - 700 001
Ph. : 2248 5039/2243 4864
E-mail : deandbose1956@gmail.com

1, Garstin Place, Unit 1E, ORBIT
Kolkata - 700 001 ● Phone : 4005 6306
E-mail : desubrata@rediffmail.com

Auditor's Certificate

We have checked the attached statement of (a) total circuit kilometer (CKM) of transmission lines(owned by the company as well as not owned but maintained by the company) and (b) total number of transformers and corresponding installed capacity of West Bengal State Electricity Transmission Company Limited as on 31st March 2023 with books, records and fixed assets register of the company produced to us and based on the information and explanations given to us, we certify that the attached statement is in accordance with the records of the company.

For DE & BOSE
Chartered Accountants

FRN: 302175E

Tasgupta

(CA Tarit Dasgupta)
Partner
Membership No. 053380
UDIN: 23053380BGYDIL4894

Kolkata
Date: 24-11-2023

DE & BOSE * KOLKATA * Chartered Accountants

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

CKM of WBSETCL Transmission Lines as on 31.03.2023			
Details	CKM of Transmission Lines		
	Assets owned by WBSETCL	Assets not owned but maintained by WBSETCL	Total
400 KV	2492.512	0.000	**2492.512**
220 KV	3901.532	0.000	**3901.532**
132 KV	9458.560	123.995	**9582.555**
66 KV	333.000	0.000	**333.000**
Total	**16185.604**	**123.995**	**16309.599**
TOTAL TRANSFORMATION CAPACITY : AS ON 31.03.2023		**38293.06 MVA**	

9/10/23
ADDITIONAL CHIEF ENGINEER
CE (O&M)-I

9/10/2023
SOUMAYA SARKAR
Addl Chief Engineer
Transmission (O&M)-II
W B S E T C L

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

DETAILS OF TRANSMISSION AND DISTRIBUTION LINES AS ON 31/03/2023

Name of the Utility- West Bengal State Electricity Transmission Co. Ltd

SL No	Nominal Voltage	Length of Line in Km at the beginning of the year			Length of Line in Km added during the year			Total Length of Line in Km at the end of the year				Remarks
		Single Ckt	Double Ckt	Multi Ckt	Single Ckt	Double Ckt	Multi Ckt	Single Ckt	Double Ckt	Multi Ckt	Total	
1	Above 500 KV											
2	500 KV DC											
3	400 KV	963.00	587.45			177.311		963.00	764.76		1727.76	
4	230 KV											
5	220 KV	874.50	1505.64			7.876		874.50	1513.52		2388.02	
6	132 KV	2829.31	3191.06	45.48	15.477	85.608	0.628	2844.79	3276.67	46.108	6167.56	
7	110 KV											
8	78 KV											
9	66 KV	258.00	37.50					258.00	37.50		295.50	
10	33 KV											
11	22 KV											
12	11 KV											
13	6.6 KV											
14	4.4 KV											
15	3.3 KV											
16	2.2 KV											
17	440/230 V 3 PH/ 1 PH											
18	DC Lines											
19	Any Other											
	Total	**15750.02**		**CKM**	**559.579**		**CKM**	**16309.60**			**CKM**	

8/6/23

ADDITIONAL CHIEF ENGINEER
CE (O&M)-I

8/6/2023

SOUMAVA SARKAR
Addl Chief Engineer
Transmission (O&M)-II
W B S E T C L

(63)

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

Transformers under WBSETCL as on 31.03.2023

Voltage Class Capacity (MVA)	Total No. of Sub-Stations	Different Voltage ratio in use	Capacity in MVA	Number of Transformers	Total capacity in each Voltage Class
400	7	400/220	315	18	5670.00
		220/132	160	9	1440.00
		132/33	50	3	150.00
220	31	220/132	200	4	800.00
		220/132	160	72	11520.00
		220/132	150	3	450.00
		220/33	50	4	200.00
		132/66	20	1	20.00
		132/66	16	2	32.00
		132/33	50	62	3100.00
		132/33	31.5	12	378.00
		132/33	20	1	20.00
		132/25	20	2	40.00
		132/25	12.5	1	12.50
		33/11	10	22	220.00
		33/11	6.3	19	119.70
		33/11	5	1	5.00
132	105	132/66	31.5	4	126.00
		132/66	20	3	60.00
		132/33	80	2	160.00
		132/33	50	199	9950.00
		132/33	31.5	54	1701.00
		132/33	30	2	60.00
		132/33	20	6	120.00
		132/33	10	0	0.00
		132/25	30.24	4	120.96
		132/25	20	6	120.00
		132/25	12.5	2	25.00
		132/25	10	0	0.00
		132/25	7.5	2	15.00
		132/11	31.5	7	220.50
		132/11	20	0	0.00
		66/11	6.3	0	0.00
		66/11	5	0	0.00
		33/11	10	74	740.00
		33/11	6.3	63	396.90
		33/11	5	7	35.00
66	8	66/33	7.5	1	7.50
		66/33	10	8	80.00
		66/33/11	5	0	0.00
		66/33	5	3	15.00
		66/11	10	4	40.00
		66/11	6.3	10	63.00
		66/11	5	12	60.00
		66/11	4	0	0.00
		33/11	6.3	0	0.00
		33/11	5	0	0.00
151 Nos Sub-Stations				709	38293.06

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

8/8/23
ADDITIONAL CHIEF ENGINEER
CE (O&M)-I

8/8/2023
SOUMAVA SARKAR
Addl Chief Engineer
Transmission (O&M)-II
W B S E T C L

Certificate No.

Statement of Manpower engaged in different field of activity which is outsourced as on 31.03.2023

SL no.	Particulars	Outsourced	Own Employee	Total
1	Sweeper	201	0	201
2	Mali	58	0	58
3	Pump Operator	8	0	8
4	Security Services	1325	0	1325
5	Unskilled Manpower	13	0	13

Place:-Kolkata

Date:- 23/11/23

(Sujoy Goswami)
General Manager (HR&A)
Training, Planning & Allied Service

Auditor Certificate

We have checked the above statement with the books and records of the Company produced to us based on the information and explanation given to us we certify that the above statement is in accordance with the records of the Company.

For DE & BOSE
Chartered Accountants
(FRN-302175E)

Place:-Kolkata

Date:- 23/11/2023

(CA Tarit Dasgupta)
Partner
M.No-053380

UDIN : 23053380BGYD117183

DE & BOSE Chartered Accountants KOLKATA

GOUTAM GUPTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

West Bengal State Electricity Transmission Company Limited

(A Government of West Bengal Enterprise)

WBSETCL

Certificate No:

Details of expenditure incurred on account of the following during the Financial Year 2022-23

Sl. No.	Particulars	Amount
1	Penalty, fine and compensation paid under Electricity Act 2003	**NIL**
2	Any fine, penalty or compensation in any other statute other than Electricity Act 2003	**NIL**
3	List of expenditure arisen on account of penalty, fine and compensation due to non-compliance of any statute or statutory order	**NIL**

Kolkata
November 23, 2023

(S.Sengupta)
General Manager (F & A)
WBSETCL

Auditors' Certificate

We have checked the above statement with the books and records of the Company produced to us and based on the information and explanations given to us we certify that the above sta.ement is in accordance with the records of the Company.

DE& BOSE
Chartered Accountants
FRN: 302175E

Dasgupta

Kolkata
November 23, 2023

(CA Tarit Dasgupta)
Partner
Membership No. 053380
UDIN: 23053380BGYDIJ7486

DE & BOSE * KOLKATA * Chartered Accountants

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

West Bengal State Electricity Transmission Company Limited
(A Govt. of W.B. Enterprise)

Office of the Chief Engineer
State Load Despatch Centre (W.B.),
PO: Danesh Sk. Lane, Howrah – 711 109.

Memo No : SLDC/HOW/B-15/2023-24/ 42 Dated : 17.04.23

Certificate

This is to certify that **54121.412 MU** energy has been transmitted by WBSETCL in the year 2022-23.

17/04/2023
C.E., SLDC, WBSETCL

WBSETCL
Telephone No : 26416570 (CE), 26416571(Dy.CE),26416573,26887693 (Energy Accounting), 26416574,26887698 (Control Room)
Fax No 26886232, 26885417 E-mail Id : wbsldc_power@yahoo.co.in, sldc.enac@rediffmail.com

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

STATE LOAD DESPATCH CENTRE, WBSETCL

Average System Demand for Transmission system(in MW) during 2022-23

Season/Time of the day		2022-23 (MW)
1	Summer	7131
2	Monsoon	7347
3	Winter	5601
	Yearly Average	6693

Note :

1. Average System Demand has been derived on the basis of average of the daily peak for the concerned period.
2. Summer Demand means average demand for the month of April, May, June of the year 2022 and March of the year 2023.
3. Monsoon demand means average demand for the month of July, August, September and October of the year 2022.
4. Winter demand means average demand for the month of November and December of the year 2022 and January and February of the year 2023.

70

22.05.23

A.C.E , SLDC, WBSETCL

M.S Gorhawe 19/05/23

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

SYSTEM AVILABILITY CALCULATION FOR THE YEAR 2022-2023

400 Kv Lines = **26 Nos.**
220 Kv Lines = **101 Nos.**
132 Kv Lines = **328 Nos.**
66 Kv Lines = **17 Nos.**
Total no. of EHT Lines = 472 Nos.
Total No. of EHV transformers = 508 Nos.
Total No of Bus reactors = 9 Nos.

A) Availability

1. 400 Kv Lines: Outage Period = 214.19 Hrs.
   Availability = [(8760*26) -214.19] / (8760*26)
   = 0.9991

2. 220 Kv Lines: Outage Period = 790.06 Hrs.
   Availability = [(8760*101)- 790.06] / (8760*101)
   = 0.9991

3. 132 Kv Lines: Outage Period = 3007.41 Hrs.
   Availability = [(8760*328)- 3007.41] / (8760*328)
   = 0.9990

4. 66 Kv Lines: Outage Period = 262.24 Hrs.
   Availability = [(8760*17)- 262.24] / (8760*17)
   = 0.9982

Average Availability of total 472 nos.of EHT lines: =
[(0.9991 *26) + (0.9991 *101) + (0. 9990 *328) + (0. 9982 *17] /
[26+101+328+17]
= [25.9766 +100.9091 + 327.672 + 16.9694] / 472=450.6049/452=**0.9990**

B) Availability

EHT transformers: Outage Period = 1844.15 hrs
Availability = [(8760*508) – 1844.15] / (8760*508)
= **0. 9996**

C) Availability

Bus Reactors: Outage Period = NIL Hrs
Availability = [(8760*9)-0) / (8760*9)
= **1**

WBSETCL System Availability: {(472 * 0.9990)+ (508 * 0.9996) + (9*1)} /
(472 +508 + 9)
= (471.528 +507.7968 + 9) / 989
= **99.93%**

02-05-23

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

SUB: MANPOWER STRENGTH OF WBSETCL AS ON 31.03.2023

Sl. No.	Name of the Department	I		II		III		IV		Total	
		Sanctioned	Existing	Sanctioned	Existing	Sanctioned	Existing	Sanctioned	Existing	Sanctioned	Existing
1	Corporate	105	90	12	7	71	55	29	2	217	154
2	O&M Department	670	284	656	679	2270	1237	608	15	4204	2215
3	Projects Department	164	74	22	43	121	30	17	1	324	148
4	SLDC	38	25	9	5	3	13	3	0	53	43
5	Testing Department	74	38	5	13	56	29	20	0	155	80
6	Communication Department	24	13	17	0	16	30	4	0	61	43
7	On Deputation to Dept. of Power & NES and WB Electricity Regulatory Commission	0	2	0	1	0	0	0	0	0	3
Total		**1075**	**526**	**721**	**748**	**2537**	**1394**	**681**	**18**	**5014**	**2686**

	Apr, 2022	May, 2022	Jun, 2022	Jul, 2022	Aug, 2022	Sep, 2022	Oct, 2022	Nov, 2022	Dec, 2022	Jan, 2023	Feb, 2023	Mar, 2023
Employee Strength during 2022-23	2354	2353	2348	2339	2332	2328	2459	2702	2693	2682	2671	2686

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

ANNEXURE IV

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

Annex-5

Form 5 (i) : VOLTAGE FLUCTUATION

	Period	First six months of previous year Percentage of time when Voltage was		Last six months of previous year Percentage of time when Voltage was		Corrrective Measures Proposed
		Below	Above	Below	Above	
	At 33 kV side of Transformer (take off point of 33 KV bus)	9%	6%	9%	6%	
		0.03%	2.13%	0.03%	2.69%	
	At EHT bus-66kV Bus	Below	Above	Below	Above	
		12.5%	10%	12.5%	10%	
		0.09%	0.00%	0.98%	0.00%	
	At EHT bus-132kV Bus	0.00%	0.01%	0.00%	0.00%	
	At EHT bus-220kV Bus	0.00%	0.00%	0.00%	0.00%	
	At EHT bus-400kV Bus	0.00%	0.10%	0.00%	0.11%	

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Annex-5

Form 5 (ii) : FREQUENCY EXCURSION

Period	First six months * of previous year Percentage of time when System Frequency was		Last six months ** of previous year Percentage of time when System Frequency was		First six month *** of current year Percentage of time when System Frequency was		Corrective measures proposed to maintain system frequency within limits
	Below	Above	Below	Above	Below	Above	
	48.5 C/S	51.5 C/S	48.5 C/S	51.5 C/S	48.5 C/S	51.5 C/S	
2022-23	NIL	NIL	NIL	NIL	NIL	NIL	
							The system frequency is now the frequency of pan-India grid. Corrective measures are taken in line with provisions in appropriate regulations and as advised by ERLDC/NLDC

* Apr 2022 to Sep 2022

** Oct 2022 to Mar 2023

*** Apr 2023 to Sep 2023

11.10.23

Additional Chief Engineer
STATE LOAD DESPATCH CENTRE
WBSETCL, HOWRAH

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

Annex-5

Form 5 (iv) : FAILURE OF TRANSFORMERS (NOS)

SL. NO.	PERIOD	First six months of previous year			Last six months of previous year					
	ITEMS	No of Failures	Total No. Installed	% Failure	No of Failures	Total No. Installed	% Failure			
1	EHT Transformers	2	523	1.15%	1	523	0.91%			
	i) AUTO	1	110	0.91%	1	110	0.91%			
	ii) POWER	1	413	0.24%	0	413	0.00%			
2	Power Transformers (HT)	0	186	0.00%	0	186	0.00%			

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GOUTAM BUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

Annex-5

Form 5 (v) : MAJOR SYSTEM DISTURBANCE (GRID DISTURBANCE)

Sl. No.	Period	First six months of previous year	Last six months of previous year	First six months of current year
1.	No. of occurrences	NIL	NIL	NIL
2.	Total duration of Interruption			
3.	Estimated unserved energy due to such interruptions			
	(Load Prior to the disturbance x No. of Hours of Interruption)			
4.	No. of occasions when system was isolated from the Region Grid due to system disturbance affecting power supply in the system			
5.	No. of occasions when system remained stable after being isolated from Grid due to system disturbance			
6.	Remedial Measures to prevent Grid system disturbance			

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REGULATORY AFFAIRS CELL

Annex-5

Form 5 (vi) : ELECTRICAL ACCIDENTS

PERIOD	First six months of 2022-23				Last six months of 2022-23				Corrective Measures Proposed to Avoid Accidents
	No. of Accidents FATAL		No. of Accidents NON - FATAL		No. of Accidents FATAL		No. of Accidents NON - FATAL		
Items	Human	Animal	Human	Animal	Human	Animal	Human	Animal	
Company Employee	1	NIL	3	NIL	1	NIL	4	NIL	Enquiry Report Submitted
Contractor Labour									

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

Form 5(x) : Status of Demand

Average of daily State peak demand includes WBSEDCL, IPCL and supply to CESC

Sl. No	Month - Year	Average of Daily Peak Demand (inclusive of load shedding)	Average of Daily Peak Demand met	Shortfall	Reasons
		MW	MW	MW	
		(1)	(2)	(1) - (2)	
A	**ACTUAL**				
	FY 2022-23				
1	April	7654	7650	4	
2	May	7016	7011	5	
3	June	7457	7452	6	
4	July	7812	7812	0	
5	August	7590	7589	1	
6	September	7392	7391	1	
7	October	6593	6591	1	
8	November	5592	5591	0	
9	December	5361	5361	0	
10	January	5582	5580	2	
11	Feberuary	5849	5849	0	
12	March	6397	6390	7	

11.07.23

Additional Chief Engineer
STATE LOAD DESPATCH CENTRE
WBSETCL, HOWRAH

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ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

ANNEXURE V

GOUTAM DUTTA
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REGULATORY AFFAIRS CELL

Reconciliation of Revenue allowed and revenue recognised w.r.t LTOA for FY 2022-23		
Sl No	**Particulars**	**Amount (Rs. In Lakh)**
1	Net Aggregate Revenue Requirement of 2022-23 as per Tariff order	158517.69
2	Adjustment of APR order dated 19.07.2022 for 2018-19 recognised in books of accounts as per accounting policy of the company	-432.07
3	Adjustment of APR order dated 19.07.2022 for2019-20 recognised in books of accounts as per accounting policy of the company	14628.18
4	Inter state Transmission charge treated earlier as liabilities in absence of order from Hon'ble CERC, now recognised as revenue in line with APR order of 2018-19 and 2019-20 of Hon'ble WBERC (refer note 16.1 of Annual Accounts 2022-23)	4953.69
5	Reversal of IPCL's revenue due to reduction in LTOA Charge	-1044.2
6	Amount not be considered in APR (2 +3+4+5)	18105.6
7	**Transmission Chrges as per Books of Accounts (1+6)**	**176623.29**
Hence revenue to be considered as 158517.69 lakhs while determining the ARR of 2022-23		

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REGULATORY AFFAIRS CELL

As per Audited Annual Accounts			Form E(T)	
Particulars	**Heading**	**As depicted in I**	**Heading**	**Amount**
	Manpower			
Employee Cost	Salaries	28784.88	Salaries	19926.78
	Terminal Benefits		Other Comprehensive Income	
			Terminal Benefits	2079.91
	Sub-Total	*28784.88*	*Sub-Total*	*22006.69*
	Outsourced			
Admimistrative & General Expense	Security Charges	2591.20	Security Charges	2591.20
	Vehicle Charges	1463.80	Vehicle Charges	1463.80
	Total Outsourcing Expense	*4055.00*	*Total Outsourcing Expense*	*4055.00*
	Other Expenses			
	License Fees	424.85	License/ Filing Fees to WBERC	521.16
	Fees for Filing Petitions	96.31		
	Consultancy Charges	68.75	Consultancy Charges	68.75
	Rent	132.32	Rent	132.32
	Rates and Taxes	228.30	Rates and Taxes	228.30
	Scrapped Assets Written Off	0.00	Scrapped Assets Written Off	
	Legal Charges	157.06	Legal Charges	157.06
	Auditors Fees	88.39	Auditors Fees	88.39
	Insurance Premium		Insurance Premium	
	Service Tax and Entry Tax		Service Tax and Entry Tax	0.00
	Others	3638.01	Others	3638.01
	Sub-Total- A	4833.98	Sub-Total- A	4833.99
	Less: Administrative and General Expenses Capitalised	-298.61	Less: Administrative and General Expenses Capitalised	-298.61
			Prior Period Administrative Charge-D	0.00
	Sub-total.... (A+B)=C	4535.37		4535.38
	Other Charges Payable			
Other Heads of Expenses				
	ULDC Charges	268.10	ULDC Charges	268.10
	ERPC Charges	57.00	Various Charges ERPC	57.00
	Transmission Charges (WBPDCL)	1903.03	Other Cost (WBPDCL)	1903.03
	Sub-total... D		Sub-total... D	
	Sub-Total---- (C+D)=E	2228.13	Sub-Total---- (C+D)=E	2228.13

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REGULATORY AFFAIRS CELL

	R&M Expense			
Repair and Maintenance Charge	Plant and Machinery	7940.29		
	Buildings	3416.84	Repair and Maintenance Charge	12379.08
	Others	1021.95		
	Total	12379.08	Total	12379.08
	Income Tax			
Income Tax	Income Tax as per Cash Flow Statement	14,199.55	Income Tax	14199.55
	Depreciation			
Depreciation	Depreciation and Related Debits	35017.27	Depreciation	35017.27
	Financing Cost			
Interest and Finance Charges	Net Interest Expense		Net Interest Expense	
	a)Interest on Capital Loan	29881.59	Interest Claimed (Considering Interest Capitalized)	36504.23
	b)Interest on Working Capital Loan		Interest on Working Capital Loan	189.72
	C)Interest on Bondfor Creation of Pension Fund		Interest on Bondfor Creation of Pension Fund	0.00
	Sub-Total Interest	29881.59	Sub-Total --- A	36693.96
	Other Financing Chages	643.58	Other Borrowing Costs (incl Bank Charges)	643.58
	Less: Interest Capitalized during the Year	3,774.25	Less: Int on Normative Loan Outside Accounts---C	-10586.62
			Excess of Actual WC over Interest on WC	
	Sub-total-------C	26750.92	Sub-total-------D	26750.91
Other Income	***Other Incomes***			
	Interest on FD	2023.38	Interest on FDs against SLDC	1160.59
			Interest on Other FDs	862.79
	Transfer to Unforeseen Exigencies Fund	576.38	Others	576.38
	Sub-total	2599.76	Sub-Total	2599.76
Revenue from Operations	STOA Charges	27591.08	STOA Charges	27591.08
SLDC Handling Charges	SLDC Handling Charges	2730.29	Scheduling and SLDC Charges	2730.29
	Operating and Scheduling Charges			
	Sub-Total	32921.13	Sub-Total	32921.13

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GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

ANNEXURE VI

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

WEST BENGAL STATE ELECTRICITY TRANSMISSION COMPANY LIMITED
(A Govt. of West Bengal Enterprise)

WBSETCL

Vidyut Bhavan, Block – DJ, Sector – II, Bidhannagar, Pin – 700 091

Gist of Annual Performance Review (APR) Application for FY 2022-23

1. West Bengal State Electricity Transmission Company Limited (WBSETCL) has made an application before the West Bengal Electricity Regulatory Commission (Commission) for Annual Performance Review (APR) for FY 2022-23 and the APR application has been admitted by the Commission on _____

2. Gist of APR application is as follows:

   Gross fixed cost as claimed by WBSETCL for FY 2022-23 is INR 188474.88 lakhs. WBSETCL has proposed an adjustment of INR 11851.59 lakhs which may be passed in the ARR of FY 2023-24 to FY 2025-26 along with the APR adjustment for the period FY 2021-22, as deemed fit by the Hon'ble Commission.

3. Application submitted by West Bengal State Electricity Transmission Company Limited (WBSETCL) may be inspected at the office of the Commission at Plot No: AH/5 (2nd Floor & 4th Floor) Premises No: MAR 16-1111, Action Area – 1A, Newtown, Rajarhat, Kolkata – 700163 [Telephone No. (033) 2962 3756 and FAX (033) 2962 3757, e-mail: cp-wberc@gov.in] and certified copies of the application or part thereof may be obtained from the office of the Commission during office hours on all working days upto _____

4. The APR application has been posted on the website of WBSETCL at www.wbsetcl.in.

5. The suggestions and objections, if any, on the proposals contained in the application may be submitted at the office of the Commission mentioned above by _____.

6. This gist has been published with the approval of the Commission.

Place: Kolkata
Date:

Addl. Chief Engineer
Regulatory Affairs Cell

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GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL