

**CENTRAL ELECTRICITY REGULATORY COMMISSION  
NEW DELHI**

**Petition No.298/GT/2019**

Subject : Petition for revision of tariff of Assam Gas Based Power Plant (291 MW) for the 2014-19 Tariff Period after truing up exercise.

**Petition No. 280/GT/2020**

Subject : Petition for revision of tariff of Assam Gas Based Power Plant (291 MW) for the 2014-19 Tariff Period after truing up exercise.

Petitioner : NEEPCO

Respondents : Assam Power Distribution Company Limited & ors

Date of hearing : **13.4.2021**

Coram : Shri P. K. Pujari, Chairperson  
Shri I. S. Jha, Member  
Shri Arun Goyal, Member  
Shri Pravas Kumar Singh, Member

Parties present : Shri Devapriya Choudhury, NEEPCO  
Shri Prabal Mukhopadhaya, NEEPCO  
Shri Elizabeth Pyrbot, NEEPCO  
Shri Indrajit Tahbildar, APDCL

**Record of Proceedings**

These Petitions were called out for virtual hearing

**Petition No. 298/GT/2019**

2. During the hearing, the representative of Petitioner submitted that Petition No.298/GT/2019 has been filed for truing of tariff of Assam Gas Based Power Plant (291 MW) (in short 'the generating station') for the 2014-19 tariff period, in terms of Regulation 8 of the 2014 Tariff Regulations. He also submitted that the Petitioner, in compliance with the directions of the Commission vide ROP of the hearing dated 27.7.2020, has filed the additional information and had served copies of the same on the Respondents. The representative further submitted the Petitioner has filed its rejoinder to the reply filed by the Respondent APDCL. Accordingly, the representative of Petitioner submitted that the tariff of the generating station may be trued-up for the 2014-19 tariff period, as prayed for in the petition.

3. The representative of the Respondent, APDCL mainly submitted that the additional capital expenditure claimed in the present petition was much higher than the additional capital expenditure allowed by the Commission in its earlier order determining tariff of the generating station for the 2014-19 tariff period. He also pointed out that such



variation in the additional capital expenditure claimed was mainly on account of delay in the execution of works by the Petitioner. The representative however submitted that the reply filed by the Respondent, APDCL may be considered while truing-up the tariff and the claims of the Petitioner may be allowed only after prudence check.

4. The Commission, after hearing the parties, directed the Petitioner to file additional information on the following, with advance copy to the Respondents, on or before 17.5.2021:

- (a) *The total additional capital expenditure of ₹15935.10 lakh claimed for the 2014-19 tariff period under Regulation 14(3)(ii) of 2014 Tariff Regulations, includes capital spares amounting to ₹5466.61 lakh. Justification for the claim of capital spares;*
- (b) *The year-wise audited computation of the actual water charges claimed for the 2014-19 tariff period shall including the following:*
  - (i) *Documentary evidence for the water allocation / contracted;*
  - (ii) *Detailed basis/calculation for the actual quantity of water consumed for the period 2014-19 along with the rate (₹/M<sup>3</sup>) charged by the State authorities;*
  - (iii) *Any other charges (such as watch and ward charges) included in the Water charges claimed, in addition to the charges calculated based on (i) & (ii) above;*
  - (v) *Auditor certificate to the effect that such other charges as in (iii) above were booked under the head 'Water charges' during the periods from 2008-09 to 2012-13 and from 2014-15 to 2018-19;*
  - (vi) *Reconciliation statement of the Water charges claimed with the audited financial statement;*
- (c) *Breakup of the actual O&M expenses of the generating station for the 2014-19 tariff period, under various subheads (as per **Annexure-A** enclosed) after including the pay revision impact (employees, and Meghalaya Home Guards) (in both MS Excel and PDF format);*
- (d) *Break-up of the actual O&M expenses of Corporate Centre/other offices including pay revision impact (as per **Annexure-B** enclosed) of the generating station for the 2014-19 tariff period along with the allocation of total O&M expenses to the various generating stations which are under construction, operational stations and any other offices/business activity along with basis of allocating such expenditure (in both MS Excel and PDF format);*
- (e) *Break-up of the pay revision impact claimed in respect of employees of the Petitioner & Meghalaya Home Guards stationed at the generating station and Corporate Centre/other offices employee cost allocated to the generating station (as per **Annexure-C** enclosed)*
- (f) *Any other information/ documents, as considered relevant in support of the claims made in the petition;*

5. The Respondents are directed to file their replies by 1.6.2021, with advance copy to the Petitioner, who may file its rejoinder, if any, by 8.6.2021. Pleadings shall be completed by the parties within the due dates mentioned above and no extension of time shall be granted. Subject to this, order in this petition was reserved.



**Petition No. 280/GT/2020**

At the outset, the representative of the Respondent, APDCL submitted that it may be granted time to file its reply in the matter. This was not objected to by the representative of the Petitioner. Accordingly, the hearing of the matter was adjourned.

2. The Petitioner is directed to file additional formation on the following, with advance copy to the Respondents, on or before 17.5.2021:

- (g) Computation of the Energy Charge Rate claimed in Form-1 along with supporting documents;*
- (h) Copy of bills with respect to the quantity, price and GCV of gas received during the months (January, 2019, February, 2019 and March, 2019) (domestic and imported) as claimed in Form-15;*
- (i) There is variation in the annual fixed charges claimed for the 2019-24 tariff period in the petition w.r.t tariff filing formats. Further, the capital cost of ₹169548.74 lakh claimed as on 1.4.2019, does not match with the closing capital cost as on 31.3.2019, in the submissions made in Petition No. 298/GT/2019. This shall be reconciled;*
- (j) The basis for the claim towards Security expenses and Water charges for the 2019-24 tariff period along with computation;*
- (k) Any other information/ documents, as considered relevant in support of the claims made in the petition.*

3. The Respondents are directed to file their replies by 1.6.2021, with advance copy to the Petitioner, who may file its rejoinder, if any, by 8.6.2021. Pleadings shall be completed by the parties within the due dates mentioned above and no extension of time shall be granted.

4. Petition No. 280/GT/2020 shall be listed for hearing in due course for which separate notice will be issued to the parties.

By order of the Commission

Sd/-  
B. Sreekumar  
Joint Chief (Law)



## Annexure A

<b>Details of actual O&amp;M expenses (Common for Hydro /Thermal Generating Station)</b>						
<i>Amount (₹ in lakh)</i>						
<b>Sl. No.</b>	<b>Items</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
1	Consumption of stores & spares					
2	Repair & Maintenance					
3	Insurance					
4	Security					
5	Water Charges					
6	Administrative Expenses					
6.1	Rent					
6.2	Electricity charges					
6.3	Travelling & Conveyance					
6.4	Communication Expenses					
6.5	Advertising					
6.6	Foundation Laying & Inauguration					
6.7	Donation					
6.8	Entertainment					
6.9	Filing fee					
	<b>Subtotal (Administrative Expenses)</b>					
7.0	Employee Cost					
7.1.1	Salaries, Wages & Allowances					
7.1.2	Pension					
7.1.3	Gratuity					
7.1.4	Provident Fund					
7.1.5	Leave Encashment					
7.2	Staff welfare expenses					
7.2.1	-Medical expenses on superannuated employees					
7.2.2	-Medical expenses on regular employees & others					
7.2.3	-Uniform/Liveries & safety equipment					
7.2.4	-Canteen expenses					
7.2.5	-Other staff welfare expenses					
	Subtotal (Staff welfare Expenses)					
7.3	Productivity linked Incentive					
7.4	Expenditure on VRS					
7.5	Ex-gratia					
7.6	Performance Related Pay (PRP)					
	Sub Total (Employee Cost)					
8	Loss of Store					
9	Provisions					
10	Prior Period Expenses					
11	Corporate Office expenses allocation					
12	Others					
12.1	Rates & Taxes					
12.2	Water cess					
12.3	Training & recruitment expenses					
12.4	Tender Expenses					
12.5	Guest house expenses					
12.6	Education expenses					
12.7	Community Development Expenses					
12.8	Ash utilisation expenses					
12.9	Books & Periodicals					
12.10	Professional Charges					
12.11	Legal expenses					
12.12	EDP Hire & other charges					
12.13	Printing & Stationery					
12.14	RLDC Fee & Charges					
12.15	Brokerage & Commission					
12.16	Bank charges					



<b>Details of actual O&amp;M expenses (Common for Hydro /Thermal Generating Station)</b>						
<i>Amount (₹ in lakh)</i>						
<b>Sl. No.</b>	<b>Items</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
12.17	Claims/advances written off					
12.18	Hiring of vehicle					
12.19	Payment to auditors					
12.20	Misc. Expenses					
	(Break-up Of Misc.)					



## Annexure B

DETAILS OF CORPORATE CENTRE EXPENSES ALLOCATED TO VARIOUS OPERATING STATIONS						
						Amount (₹ in lakh)
	PARTICULARS/YEAR	2014-15	2015-16	2016-17	2017-18	2018-19
	Total Expenses of CC & RHQs-(A)					
	Transferred to Construction Projects -(B)					
	Transferred to any other business activity - (C)					
	Expenses related to stations under operation (D)=(A)-(B)- (C)					
	<b>Head Wise Details of D</b>					
1	<b>Employee Expenses</b>					
A	Salaries, Wages and Allowance					
B	Staff Welfare Expenses					
C	Productivity Linked Incentive					
D	Expenditure on VRS					
E	Ex-Gratia					
2	<b>Administrative Expenses</b>					
A	Repair and maintenance					
B	Training and Recruitment					
C	Communication					
D	Travelling and Conveyance					
E	Rent					
F	Others -Break Up as per details given below:					
f-1	Advertisement and publicity					
f-2	Books & Periodicals					
f-3	EDP Hire and other charges					
f-4	Education expenses					
f-5	Ent. and hospitality					
f-6	Fin Expenses-Ind AS					
f-7	Guest house expenses					
f-8	Hiring of Vehicles					
f-9	Insurance					
f-10	Legal Expenses					
f-11	Miscellaneous Expenses					
f-12	Community development. Exp.					
f-13	Others.					
f-14	Payment to auditors					
f-15	Power Charges					
f-16	Printing and Stationery					
f-17	Prof chg & cons fees					
f-18	R&D EXPS					
f-19	Rates and taxes					
f-20	Tender expenses					
f-21	Trpt Veh running Exp.					
f-22	Water charges					
f-23	Workshop & Conf. Exp.					
	<b>Sub Total (Administrative Expenses)</b>					
3	Security					
4	Donations					
5	Provisions					
6	Depreciation					
7	Prior period expenses					
8	Total Expenses from 1-7					
	Less Recoveries (if any)					
9	Expenses related to Operation – D					
	<b>ALLOCATION TO OPERATIONAL STATIONS</b>					
S. No	Name of The Unit/Station					
	<b>Operational Station (1)</b>					
	<b>Operational Station (2)</b>					



**Annexure C****Format for Claiming Wage Revision Impact in Respect Of Employees of the Station, Employees of Corporate Centre and Employees of Meghalaya Home Guards****1. Wage revision impact in respect of employees of generating station***Amount (₹ in lakh)*

Component	2016-17			2017-18			2018-19		
	Pre Revised	Post Revision	Wage revision Impact	Pre Revised	Post Revision	Wage revision Impact	Pre Revised	Post Revision	Wage revision Impact
1.1 Basic Pay									
1.2 Dearness Allowance									
1.3 HRA									
1.4 Allowances & Perquisites									
1.5 PRP/Ex Gratia									
2.1 Super Annuation Benefits (PF, Pension & PRMS)									
2.2 Gratuity									
2.3 Leave encashment (HPL/EL)									
Total									
Less: EDC									
Net employee cost									

**Wage revision impact in respect of Corporate Centre/Other offices employee cost allocated to generating station***Amount (₹ in lakh)*

Component	2016-17			2017-18			2018-19		
	Pre Revised	Post Revision	Wage revision Impact	Pre Revised	Post Revision	Wage revision Impact	Pre Revised	Post Revision	Wage revision Impact
CC Expenses									
1.1 Basic Pay									
1.2 Dearness Allowance									
1.3 HRA									
1.4 Allowances & Perquisites									
1.5 PRP/Ex Gratia									
Total									



## 2. Wage revision Impact in respect of Meghalaya Home Guards

Amount (₹ in lakh)

Component	2015-16			2016-17			2017-18			2018-19		
	Pre Revised	Post Revision	Wage revision Impact	Pre Revised	Post Revision	Wage revision Impact	Pre Revised	Post Revision	Wage revision Impact	Pre Revised	Post Revision	Wage revision Impact
1.CISF												
2. KV												
Total												

Total Wage revision Impact												
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