

**CENTRAL ELECTRICITY REGULATORY COMMISSION
NEW DELHI**

Petition No. 370/GT/2019

Subject : Petition for revision of tariff of Kopili Hydro Electric Plant (200 MW) after the truing up exercise for the period from 1.4.2014 to 31.3.2019.

Petition No. 398/GT/2020

Subject : Petition for approval of Kopili Hydro Electric Plant (200 MW) for the period from 1.4.2019 to 31.3.2024.

Petitioner : NEEPCO Limited

Respondents : Assam Power Distribution Company Ltd. & 8 ors

Date of Hearing : **25.1.2022**

Coram : Shri I.S. Jha, Member
Shri Arun Goyal, Member
Shri Pravas Kumar Singh, Member

Parties Present : Shri Devapriya Choudhury, NEEPCO
Shri Sushanta Deka, NEEPCO
Shri Munin Choudhary, NEEPCO
Shri Ripunjoy Bhuyan, NEEPCO
Ms. Bornali Deori, NEEPCO
Ms. Elizabeth Pyrbot, NEEPCO

Record of Proceedings

These petitions were called out for virtual hearing.

2. During the hearing, the learned counsel for the Petitioner made detailed oral submissions in these matters.

3. On a specific query by the Commission, the representative of the Petitioner submitted that no additional capital expenditure has been claimed during the 2019-24 tariff period as the Petitioner is to undertake Renovation and Modernization, since the entire plant had submerged. He also submitted that the Petitioner will file a fresh petition for approval of R&M as and when the final approval of CEA on the DPR is received.



4. The Petitioner is directed to submit the following additional information, after serving copy to the Respondents, on or before 28.2.2022:

(i) Year wise details of additional capital expenditure in the prescribed format Form 9 A, Form 9Bi along with regulation under which additional capital expenditure has been claimed and detailed justification of the additional capital expenditure claimed.

(ii) Wherever the additional capital expenditure has been claimed on replacement basis the Petitioner should submit the OEM certificates or Report of a Technical Committee.

(iii) The Petitioner has submitted that few of the additional capital expenditure has been claimed on the basis of CEA recommendation. The Petitioner should submit the communication from CEA in this regard.

(iv) The Petitioner should submit the Minutes of Meeting of the Board or the Competent Authority approving the Additional Capital Expenditure,

(v) As regards the impact of wage revision and GST claimed, the Petitioner shall furnish the following:

a) Breakup of the actual O&M expenses of the generating station for the period from 1.4.2014 to 31.3.2019 tariff period, under various subheads (as per Annexure-A enclosed) after including the pay revision impact (employees, and Security personnel, as applicable/claimed) (in both MS Excel and PDF format);

b) 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);

c) Break-up of the pay revision impact claimed in respect of employees of the Petitioner & Security Personnel stationed at the generating station and Corporate Centre/other offices employee cost allocated to the generating station (as per Annexure-C enclosed);

d) A Comparative table indicating the actual O&M expenditure incurred versus the normative O&M allowable/allowed to the generating station from 1.4.2014 to 31.3.2019.

5. Reply shall be filed by the Respondents by 7.3.2022 after serving copy to the Petitioner, who may, file its reply, if any, by 14.3.2022.

6. Subject to the above, order in the petition was reserved.

By order of the Commission

Sd/-

**(B. Sreekumar)
Joint Chief (Law)**



Annexure A

Details of actual O&M Expenses (Common for Hydro/Thermal Generating Stations)

		<i>Amount (₹ in lakh)</i>				
Sl.	Items	2014-	2015-	2016-	2017-	2018-
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					
	Subtotal Administrative Expenses					
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/Livries & 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					



Amount (₹ in lakh)						
Sl.	Items	2014-	2015-	2016-	2017-	2018-
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					
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)					
	Head Wise Details of D					
1	Employee Expenses					
A	Salaries, Wages and Allowance					
B	Staff Welfare Expenses					
C	Productivity Linked Incentive					
D	Expenditure on VRS					
E	Ex-Gratia					
2	Administrative Expenses					
A	Repair and maintenance					
B	Training and Recruitment					
C	Communication					
D	Travelling and Conveyance					
E	Rent					



DETAILS OF CORPORATE CENTRE EXPENSES ALLOCATED TO VARIOUS OPERATING STATIONS						
		<i>Amount (₹ in lakh)</i>				
	PARTICULARS/YEAR	2014-15	2015-16	2016-17	2017-18	2018-19
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-IndAS					
f-7	Guest house expenses					
f-8	Hiring of Vehicles					
f-9	Insurance					
f-10	Legal Expenses					
f-11	Miscellaneous Expenses					
f-12	Community develop. 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.					
	Sub Total (Administrative Expenses)					
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					
	ALLOCATION TO OPERATIONAL STATIONS					
S.No	Name of The Unit/Station					
	Operational Station (1)					
	Operational Station (2)					



FORMAT FOR CLAIMING WAGE REVISION IMPACT
YEARWISE IMPACT OF REVISION IN SALARIES

1. Wage revision impact on employee cost of generating station

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 &									
2.2 Gratuity									
2.3 Leave encashment (HPL/EL)									
Total									
Less: EDC									
Net employee cost									

Wage revision impact on Corporate Centre cost of generating station

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									



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
1.3 HRA									
1.4 Allowances & Perquisites									
1.5 PRP/Ex Gratia									
Total									

