

केन्द्रीय विद्युत विनियामक आयोग

CENTRAL ELECTRICITY REGULATORY COMMISSION

6th, 7th & 8th Floor, Tower-B, World Trade Centre, Nauroji Nagar, New Delhi-110029

Phone: 011-23353503; Fax-23753923

Petition No. 50/GT/2025

Date: 2nd May 2025

To

General Manager (Commercial & System Operation Deptt.)
SJVN Limited,
Shakti Sadan, Shanan
Shimla - 171006

Subject: Petition for truing up of tariff for 2019-24 of Rampur Hydro Power Station (6 x 68.67MW)

Sir,

With reference to above subject, and under Regulation 28(10) of the CERC Conduct of Business Regulations, 2023, following additional information is required to be submitted on an affidavit, with an advance copy to the Respondents, on or before **9.5.2025**:

- a) *Provide details of proportionate cost of land of the existing project which is being used for generating power from generating station based on renewable energy as per applicable tariff regulations.*
- b) *Auditor certified statement showing reconciliation of additional capital expenditure claimed with the audited books of accounts.*
- c) *The Petitioner shall certify that the additional capital expenditure being claimed for the tariff period does not include any depreciation, corresponding to assets earning tariff at any of the generating station, by way of IEDC.*
- d) *Copies of relevant documentations/ evidences in form of Work Order/ LoA/ Work completion certificates depicting completion cost along with year of completion etc. and their references to be furnished for the claims made under Additional Capitalization.*
- e) *Furnish/ provide reasons / rationale for including minor items such as printers under additional capitalization.*
- f) *With respect to Additional capitalization claimed on account of energy consumption under Land PAF (100 units of free electricity to PAF), following needs to be provided:*
 - i. *Rationale for claiming the same under Additional capitalization*
 - ii. *Working of the same for each year*
- g) *Provide/ furnish justification for claiming Additional capitalization for significant number of items under Regulation 26 (1) Others, considering the fact that plant is relatively new. Also, provide clarification regarding how the plant was operating in absence of such additional capitalization items/works.*
- h) *Provide/ furnish adequate justification/ documentary proof for the claim of additional capitalization amounting to INR 146.52 Lakhs for procurement of various office equipment during 2019 to 2024, when the plant has commissioned recently.*

i) Provide justification for the following Work/ Equipment related to the Additional Capitalization claimed:

Sl.	Head of Work/ Equipment	Amt. (in lakh)	Claimed Year	Query
1	De-capitalisation of Power House Building - Normal ROE	-54.00	2019-20	Justification for the decapitalization of the asset claimed considering to the age of the plant
2	Crop compensation to Duttnagar Panchayat for the Financial Year 2011-12 to 2014-15)	528.37	2020-21	Claims pertain to prior to COD period. Petitioner to provide the details and justification for the claim. Also, copy of document (i.e. DC Order) detailing the land details, compensation amount, etc. to be provided.
	Crop compensation for the year 2010-11	449.74	2022-23	
3	Houseless Grant to Sh. Daya Ram under R&R	0.00	2022-23	The Additional capitalization of Rs. 59,000 is claimed under R&R policy as final payment and further discharged in FY24. Petitioner to provide details and justification relating to the same.
4	Dismantling of AC Sheet roofing and providing fixing of pre-painted sheet no.-1 & 2 of O&M Store of Rampur HPS (PCD-O&M-RHPS-406)	51.18	2020-21	Copy and reference clause of environmental safety standards to be submitted.
5	Supply erection, testing and commissioning of miscellaneous balance works of Hydro-Mechanical Equipment of Rampur HPS, Bayal (PCD-RHPS-683)	135.93	2020-21	Works order and other relevant documents, including the initial amount paid to the first contractor as well as justification if the same was included as part of the original capital cost. Petitioner to clarify why these Additional capitalizations was not included during filing of previous petition. Items claimed under 25(1) (others). No such regulations exist under the 2019 Tariff Regulations. Petitioner to provide justification.
	Supply erection, testing and commissioning of miscellaneous balance works of Hydro-Mechanical Equipment of Rampur HPS, Bayal (PCD-RHPS-683)	358.78	2021-22	
6	Construction of slope stabilization in Power House area between BVH and S/Shaft at Rampur HPS Bayal (PCD-RHPS-682)	1042.58	2021-22	Items claimed under 25(1) (others). No such regulations exist under the 2019 Tariff Regulations. Petitioner to provide justification. Document to establish that the work was part of the original scope.
7	Procurement of Cyclone Separator for the Cooling System of Rampur HPS (PPR-O&M-473)	19.82	2020-21	Claim is not supported by adequate justification or supporting documents. Petitioner to provide the necessary details and supporting documentation.
	Procurement of Cyclone Separator for Rampur HPS (PPR-GEMC-511687794428917)	20.18	2021-22	
8	Procurement of Transformer Oil Filtration Plant (1000 LPH) for Generator Transformer of Rampur HPS, SJVN Ltd Bayal (PPR-O&M-416)	23.36 [under 25(2)c]	2020-21	Provide justification and supporting documents. In case of replacement under 25(2)c, respective certificate regarding obsolescence from the OEM to be provided.
	Procurement and installation of Transformer oil Filtration with Evacuation system 1000LPH for	34.48 [under 26(1) Other]	2021-22	

Sl.	Head of Work/ Equipment	Amt. (in lakh)	Claimed Year	Query
	Rampur HPS (PPR-GEMC-511687701273197)			Clarify on the multiple items claimed along with reason for claiming similar item under 26(1) Others.
9	Additional Capitalization of Arbitral Tribunal award for claim no. 1 to 17 (PKG-1)	0.00	2022-23	Copy of the AT judgment along with the computation (with reference to specific para of the AT Order) and justification for the claim.
	De-capitalization of Arbitral Tribunal award for claim no. 1 to 17 (PKG-1)	-41.59	2023-24	
	Additional Capitalization of Arbitral Tribunal award for claim no. 27 to 36 (PKG-2)	0.00	2023-24	
	Interest on AT Award as per actual for claim no. 1 to 17 (PKG-1)	2423.75	2023-24	
10	Environment Monitoring Plan	7.39	2021-22	Claim does not reconcile with the supporting document for the corresponding years. Petitioner to provide the breakup along with the details of the amount claimed
		27.03	2022-23	
11	Procurement of Following Spares for GIS (GEMC-511687796382309)	384.60	2023-24	Multiple spares claimed corresponding to GIS and Rotor pole coil. Reason for inclusion in Additional capitalization when spares are allowed as part of O&M on consumption basis.
	Procurement of Spares for Rotor Pole Coil Universal Type (GEMC-511687711412407)	127.60	2023-24	
12	Procurement of Guide Vane Straps for Generating Units of Rampur HPS (GEMC-511687779366865)	60.78	2023-24	Items have been claimed in 26(1) Others. Clarify if the items are currently being used as spares, or have been replaced against damaged ones. In case of replacement, details of decapitalization to be provided.
	Procurement of Guide Vane Lever for Generating Units of Rampur HPS (GEMC-511687779366865)	41.66	2023-24	
13	Procurement of IT hardware and software -Desktop, Laptops and Other peripherals, PRINTERS etc.	5.00	2019-20	Items have been claimed in 26(1)(b) which pertains to change in law. Detailed justification for such change in law along with supporting documents. Also, reasoning for replacement of all laptops and software need to be justified. Also, details such as number of laptops, etc. against which the mentioned amounts have been claimed to be provided.
		53.40	2020-21	
		4.99	2021-22	
		16.00	2022-23	
		62.29	2023-24	
14	Sound proof porta cabin, 10*10 and 10*7 (GEMC-511687767474336)	10.69	2022-23	Claimed under Reg 26(1)(b) with reference of Factories Act, 1948. Provide necessary documents to establish the change in law.

- j) Provide/ furnish the **Form 9Bi** duly filled (all columns) establishing the reasons for the exclusions in Decapitalization.
- k) Justify the reason for non-consideration of Decapitalization corresponding to Capital spares and clarify if the capital spares were not approved as part of Capital cost.

- l) *Petitioner is required to submit supporting documents for interest rates applied for computation of Weighted Average Rate of Interest (WAROI) in Form-13 along with details and justification of refinancing, if any.*
- m) *Copy of Assessment Orders (ITR in case Assessment Order is not issued) for the FY 2019-20 to FY 2023-24.*
- n) *Copy of loan agreement for HDFC Bank loan.*
- o) *Reason for difference in opening land value claimed [INR 3555.90 Lakhs (as per FORM 11)] and the closing land value as per previous Order dated 25.5.2022 22/RP/2021 in Petition No. 29/GT/2020 (INR 3,549.40 Lakh)*
- p) *Break-up of actual O&M expenditure for the tariff period 2019-24 under various sub-heads (as per Annexure-A enclosed) after including the pay revision impact (employees, and CISF and KV staff) (To be provided in both MS Excel and PDF format)*
- q) *Similar break-up of actual O&M expenses including pay revision impact for Corporate Centre/other offices & breakup of claimed wage revision impact on employee cost, expenses on corporate centre and on salaries of CISF and KV staff and employee of the generating station (as per enclosed Annexure-B and Annexure- C, respectively) for the period 2019-24. (To be provided in both MS Excel and PDF format).*
- r) *Demonstrate the rationale for allocation of corporate level O&M expense for all projects of the Company including under construction projects and constructed projects along with reasonable justification and working of allocation of these expenses towards the various Stations.*
- s) *The petitioner has claimed the Corporate level expenses by way of depreciation under the O&M expenses amounting to Rs. 4573.20 Lakh. In this regard, the Petitioner to provide the following:*
 - i. *Submit details of the claimed expenditure along with supporting documents for these expenses,*
 - ii. *Rationale and details of the two expense items amounting Rs 1827.92 lakhs and Rs. 1144.96 Lakhs claimed in FY 2019-20 under corporate office expenses*
 - iii. *Completion certificate clearly depicting completion cost incurred along with year of completion along with justification for the expenses*
 - iv. *Detailed working of the corporate expenses across the various plants of SJVN*
 - v. *Certificate mentioning that cost towards other business/ plants of SJVN have not been apportioned towards the Rampur plant.*
- t) *The security assessment report, man-power deployed, auditor-certified actual expenditure incurred etc, along with supporting documents, for further consideration in terms of Regulation 35(6) of 2019 Tariff Regulations. Further, submit the documentary evidence for Security expense, break-up of same in CISF and non-CISF, along with justification and documentary evidence for additional capital expenditure claimed under power to relax/additional works.*
- u) *Provide security expenses pertaining to corporate office along with the allocation of expenses for under construction projects and commissioned projects along with reasonable justification duly certified by the auditor*
- v) *Provide/ furnish justification for the claim of expenditures sought as part of O&M expenses i.e. expenditure corresponding to Solar Plant, which have been previously disallowed by the Commission in its past orders with respect to the Generating Station.*
- w) *Considering that capital spares are approved as part of O&M expense based on the put to use status, justification for claiming capital spares such as LV Spares, Energy meters, 415KV Transformers, GIS Spares, Rotor pole spare as part of Additional capitalization. Also, provide the details of put to use of the corresponding Additional capitalization items along with details of decapitalization of original assets.*

2. The Respondents shall file their replies by **16.5.2025** after serving copy to the Petitioner, who may file its rejoinder, if any, on or before **22.5.2025**. The due date for filing the additional information and reply/rejoinder shall be strictly complied.

3. The Petition shall be listed for hearing on **27.5.2025**.

Yours sincerely,

Sd/
(Deepak Pandey)
Assistant Chief (Law)

Copy to:
All Parties

Annexure A

Details of actual O&M expenses (Common for Hydro /Thermal Generating Station)

Amount (₹ in lakh)

Sl. No.	Items	2019-20	2020-21	2021-22	2022-23	2023-24
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 & Inaugration					
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					
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					

Amount (₹ in lakh)						
Sl. No.	Items	2019-20	2020-21	2021-22	2022-23	2023-24
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	2019-20	2020-21	2021-22	2022-23	2023-24
	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					
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 & WAGES PAID TO THE
EMPLOYEES AND SECURITY PERSONNEL

Wage revision impact on employee cost of generating station

Amount (₹ in lakh)

Component	2019-20					2023-24		
	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 on Corporate Centre cost of generating station

Amount (₹ in lakh)

Component	2019-20					2023-24		
	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									

Wage revision Impact on Salaries of CISF & Other Security Personnel (if applicable)

Amount (₹ in lakh)

Component	2019-20					2023-24		
	Pre Revised	Post Revision	Wage revision Impact	Pre Revised	Post Revision	Wage revision Impact	Pre Revised	Post Revision	Wage revision Impact
1.CISF									
2. Others									
Total									
Total Wage revision Impact									