

[C.S.L.D.C.]

Provisional True-up for FY 16

Submitted to
Chhattisgarh State Electricity Regulatory Commission

December 2016

Filed by



CIN - U40108CT2003SGC015820

CHHATTISGARH STATE LOAD DESPATCH CENTRE: RAIPUR

छत्तीसगढ़ राज्य भार प्रेषण केन्द्र, रायपुर

Established under section 31 of EA-2003

विद्युत अधिनियम 2003 की धारा 31 के अंतर्गत स्थापित.

CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED

छत्तीसगढ़ राज्य विद्युत पारेषण कम्पनी मर्यादित

(C.G. Govt. Undertaking) (छत्तीसगढ़ शासन का एक उपक्रम)

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Dated: 06th December 2016

To,

The Secretary,

Chhattisgarh State Electricity Regulatory Commission,

Irrigation Colony, Shanti Nagar,

Raipur, Chhattisgarh - 492 001

Dear Sir,

Sub: **Submission of Provisional True-up Petition for FY 16.**

In exercise of its powers conferred under section 61 of the Electricity Act, 2003, the Hon'ble Commission has issued the CSERC (SLDC Fees and Charges) Regulations, 2012 and CSERC (Terms and Conditions for determination of tariff according to Multi-Year Tariff principles and Methodology and Procedure for determination of Expected Revenue from Tariff and Charges) Regulations, 2015.

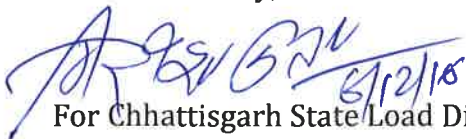
In compliance, CSLDC is herewith submitting the Petition for approval of Provisional True up of FY 16 as per CSERC (SLDC Fees and Charges) Regulations, 2012. The following documents are enclosed here for the kind perusal and approval by the Hon'ble Commission:

- Formal Petition, Formats and Affidavit verifying the petition along with authorization.
- Presently, the SLDC, CSPTCL is established under the proviso of sub section (2) of section 31 of the Act and its expenditures are internalised with CSPTCL. In view of "Chhattisgarh State Regulatory Commission (Fees and charges of State Load Despatch Centre and other related matters) Regulations, 2010 the accounts of SLDC are worked out separately.

- Allow SLDC to recovery its expense through ARR."

We request the Hon'ble Commission to kindly admit the aforesaid petition and proceed further in the matter at the earliest. We would also request the Hon'ble Commission to kindly provide us an opportunity of personal hearing to further clarify/explain our submissions in the enclosed petition.

Thanking You,
Yours Faithfully,



For Chhattisgarh State Load Dispatch Centre, Raipur
(Authorized Signatory)

Executive Engineer - CSLDC

Enclosed: As above

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**BEFORE THE CHHATTISGARH STATE ELECTRICITY REGULATORY
COMMISSION, RAIPUR**

Filing No _____

Case No _____

IN THE MATTER OF: Filing of the Petition for the approval of CSLDC's
Provisional True-up of FY 16 under Section 62 and 64
of the Electricity Act, 2003

AND

IN THE MATTER OF: Chhattisgarh State Load Dispatch Centre (hereinafter
referred as "**CSLDC**" or "**the Petitioner**" or Applicant)

The Applicant respectfully submits as under: -

1. The Electricity Act, 2003 requires the state government to establish a State Load Dispatch Center (SLDC). In the state of Chhattisgarh, the Load Dispatch Centre (LDC) situated at Daganiya, Raipur has been designated as the State Load Dispatch Centre and presently "Chhattisgarh State Load Dispatch Centre" or "CSLDC" means the center established the proviso of sub section (2) of section 31 of the Act i.e. working under administrative control of CSPTCL. CSLDC started functioning since 1st Dec 2000 from 400 KV substations, Khedamara, Bhilai-24. The CSLDC setup is now fully functional from Raipur w.e.f. 03rd Jan 2012.
2. The Petitioner submits that the Hon'ble Commission has issued the following regulations namely, CSERC (SLDC Fees and Charges) Regulations, 2012 (hereinafter referred as "**SLDC Fees and Charges Regulations, 2012**")
3. Regulation 5 of the SLDC Regulations, 2012 specifies as under:

"5. Truing up of annual fees and operating charges:

5.1 The CSLDC shall make a petition, in the formats approved by the Commission for carrying out truing up exercise by 30th November of the each year for the previous year.

....

5.3 The Commission shall carry out the annual truing up exercise. The fees and charges recovered for a year shall be trued up and considered for determination of fees and charges for the next year, by the Commission after prudence check.

5.4 Where after the truing up, the fee & charges recovered if exceeds/falls short of the amount approved by the Commission under these regulations, the excess amount so recovered or shortfall to be recovered, as the case may be shall be adjusted while determining the fee and charges for the next year or as decided by the Commission."

4. In accordance with Regulation 5.8 (a) (i)(1) of MYT Regulations 2015, CSLDC is required to file the Petition for true up for FY 16. Therefore, CSLDC has filed the present Petition for final true-up of FY 16.
5. The true-up for CSLDC for FY 16 has been carried out in accordance with the SLDC Regulations, 2012.
6. CSLDC, hereby submits this petition for approval of its Provisional True-up of FY 16.
7. The ARR of the Provisional True-up of FY 16 (Rs. Crores) are as under:

Sr. No	Particulars	FY 16 (in Rs Crores)
1	Annual SLDC Charges excluding Revenue Surplus/ (Deficit)	12.17

8. As per the MYT Regulations 2012, November 30th is the last date for filing of the Provisional True up before the Hon'ble Commission.

Petitioner

For Chhattisgarh State Load Dispatch Centre, Raipur
(Authorized Signatory)
Executive Engineer - CSLDC

NOTES AND ABBREVIATIONS**In this Petition:**

- ✓ *Second Control Period is defined as FY 14, FY 15 & FY 16*
- ✓ *Third Control Period is defined as FY 17, FY 18, FY 19, FY 20 & FY 21*
- ✓ *Ensuing Year is defined as FY 18*
- ✓ *Current Year is defined as FY 17*
- ✓ *Previous Year is defined as FY 16*
- ✓ *All currency figures used in this Petition, unless specifically stated otherwise, are in Rs. Crores.*

Abbreviation	Full Description
ADMS	Automatic Demand Management System
A&G Expenses	Administrative & General Expenses
APFC	Automatic Power Factor Correcting System
APR	Annual Performance Review
ARR	Aggregate Revenue Requirement
ATE	Appellate Tribunal for Electricity
CEA	Central Electricity Authority
CERC	Central Electricity Regulatory Commission
CGS	Central Generating Stations
CkT - KMs	Circuit Kilometres
Co-gen	Cogeneration Power Plant
CPI	Consumer Price Index
CPP	Captive Power Plant
CSEB	Chhattisgarh State Electricity Board
CSERC	Chhattisgarh State Electricity Regulatory Commission
CSLDC	Chhattisgarh State Load Dispatch Centre
CSPDCL	Chhattisgarh State Power Distribution Company Limited
CSPGCL	Chhattisgarh State Power Generation Company Limited
CSPTCL	Chhattisgarh State Power Transmission Company Limited

Abbreviation	Full Description
CSPTdCL	Chhattisgarh State Power Trading Company Limited
EA - 2003	The Electricity Act 2003
EIR	Energy Injection Report
FY	Financial Year
GFA	Gross Fixed Assets
GoCG	Government of Chhattisgarh
GoI	Government of India
HR	Human Resource
HT	High Tension
HV	High Voltage
IDC	Interest During Construction
IPP	Independent Power Project
kV	Kilo Volt
LT	Low Tension
LV	Low Voltage
MoP	Ministry of Power, Government of India
MYT	Multi Year Tariff
MU	Million Units
NCE / NCES	Non-Conventional Energy Sources
O&M expenses	Operation and Maintenance Expenses
PGCIL	Power Grid Corporation India Limited
PLR	Prime lending rate
PMUs	Phasor Measurement Units
REC	Renewable Energy Certificates
R&M Expenses	Repair & Maintenance Expenses
ROE	Return on Equity
SEA	State Energy Accounts
SEB	State Electricity Board
SGS	State Generating Stations
S/s	Sub-Station
SLDC	State Load Despatch Centre
SLDC DF	SLDC Development Fund

Abbreviation	Full Description
SOC, MOC	System Operation Charges, Market Operation Charges
STOA	Short Term Open Access
STU	State Transmission Utility
TO	Tariff Order
WPI	Wholesale Price Index
WRPC	Western Region Power Committee
URTDMS	Unified Real Time Dynamic State Management

1: BACKGROUND

1.1 Chhattisgarh State Electricity Board (CSEB) was a part of the erstwhile Madhya Pradesh Electricity Board (MPEB) till 2000. It became a separate entity with the formation of the State of Chhattisgarh. The board functioned as unified entity till December 2008 when the State Government notified a transfer scheme for unbundling it. The transfer scheme resulted in the formation of five successor entities for undertaking the functions of the erstwhile board.

1.2 The Electricity Act, 2003 requires the state government to establish a State Load Dispatch Center (SLDC). In the state of Chhattisgarh, the Load Dispatch Centre (LDC) situated at Daganiya, Raipur has been designated as the State Load Dispatch Centre and presently "Chhattisgarh State Load Dispatch Centre" or "CSLDC" means the center established under the proviso of sub section (2) of section 31 of the Act i.e. working under administrative control of CSPTCL. CSLDC started functioning since 1st Dec 2000 from 400 KV substations, Khedamara, Bhilai-24. The CSLDC setup is now fully functional from Raipur w.e.f. 03rd Jan 2012.

- *The State Load Dispatch Centre is the apex body to ensure integrated operation of the power system in a State. The State Load Dispatch Centre performs the following functions:*
- *Ensure optimum scheduling and dispatch of electricity within a State, in accordance with the contracts entered into with the licensees or the generating companies operating in that State;*
- *Monitor grid operations;*
- *Keep accounts of the quantity of electricity transmitted through the state grid;*
- *Exercise supervision and control over the intra-state transmission system; and*
- *Responsible for carrying out real time operations for grid control and dispatch of electricity within the State through secure and economic operation of the State grid in accordance with the Grid Standards and the State Grid Code.*

- 1.3 The Hon'ble Commission by exercising its powers conferred under Section 45, 46 and 62 read with Section 181(zf) of the Electricity Act 2003 (36 of 2003) issued CSERC (SLDC Fees and Charges) Regulations, 2012 for the MYT Control period from FY 14 to FY 16. Further, the Hon'ble Commission issued CSERC (Terms and Conditions for determination of tariff according to Multi-Year Tariff principles and Methodology and Procedure for determination of Expected revenue from Tariff and Charges) Regulations, 2015 for the MYT Control Period from FY 17 to FY 21.
- 1.4 It is submitted that the provisional accounts for FY 16 has been prepared and the present true up of FY 16 are in accordance with the SLDC Fees and Charges Regulations, 2012 and the provisional accounts.
- 1.5 Regulation 5 of the SLDC Regulations, 2012 specifies as under:

"5. Truing up of annual fees and operating charges:"

5.1 The CSLDC shall make a petition, in the formats approved by the Commission for carrying out truing up exercise by 30th November of the each year for the previous year.

....

5.3 The Commission shall carry out the annual truing up exercise. The fees and charges recovered for a year shall be trued up and considered for determination of fees and charges for the next year, by the Commission after prudence check.

5.5 Where after the truing up, the fee & charges recovered if exceeds/falls short of the amount approved by the Commission under these regulations, the excess amount so recovered or shortfall to be recovered, as the case may be shall be adjusted while determining the fee and charges for the next year or as decided by the Commission."

- 1.6 The true-up for CSLDC for FY 16 has been carried out in accordance with the SLDC Regulations, 2012.

2: CONTENTS OF THIS PETITION

- 2.1 This petition has in detail, the Provisional True-up for FY 2015-16. The following sections explain in detail the following elements for FY 2015-16:
- 2.2 Determination of Aggregate Revenue Requirement by validating the actual figures taken from provisional accounts of the following Costs, other Income & Returns:
- i. Employee Cost
 - ii. Repairs & Maintenance Cost
 - iii. Administrative & General Expenses
 - iv. Interest Cost
 - v. Interest on Working Capital
 - vi. Depreciation
 - vii. Return on Equity
 - viii. Net Prior Period Expenses/(Credit)/Other Debits
 - ix. Non-Tariff Income

3: REGULATORY REQUIREMENT OF FILING OF THIS TARIFF PETITION

Regulations

3.1 This petition has been based on the following regulations notified by the Chhattisgarh State Electricity Regulatory Commission:

I. CSERC (SLDC Fees and Charges) Regulations, 2012 – Applicable for Control Period from FY 14 to FY 16;

3.2 The SLDC Fees and Charges Regulations, 2012 have been referred to for provisional true-up of FY 16;

**4: METHODOLOGY ADOPTED IN FILING OF THIS PETITION
(INCLUDING CONSTRAINTS)**

Methodology

- 4.1 CSLDC is now submitting the provisional true up for FY 2016 based on provisional accounts. It consists of details of actual expenditures made by CSLDC and details of revenue received leading to actual revenue gap incurred from April 2015 to March 2016. The provisional true-up of CSLDC for FY 16 is a measure of accounting gains / losses and expenditures incurred to carry forward the business. The petitioner has proposed the provisional True-up of FY 16 as per the provisions of applicable rules and regulations. It humbly requests the Hon'ble Commission to approve the provisional true up of FY 16.
- 4.2 In accordance with the applicable Regulations, expenses and income have been considered while provisional true-up FY 16.

5: PROVISIONAL TRUE-UP FOR FY 16**Background**

- 5.1 The Hon'ble Commission vide its order dated 09th July 2013, approved the Annual Revenue Requirement for SLDC for FY 14 to FY 16 in accordance with CSERC SLDC Fees and charges Regulations, 2012. Further, the Hon'ble Commission vide its order dated 30th April 2016, approved the true up of FY 15 in accordance with CSERC SLDC Fees and charges Regulations, 2012.
- 5.2 Regulation 5 of the CSERC SLDC Fees and charges Regulations, 2012 specifies as under:

"5. Truing up of annual fees and operating charges:

5.1 The SLDC shall make a petition, in the formats approved by the Commission for carrying out truing up exercise by 30th November of the each year for the previous year.

.....

5.3 The Commission shall carry out the annual truing up exercise. The fees and charges recovered for a year shall be trued up and considered for determination of fees and charges for the next year, by the Commission after prudence check.

5.4 Where after the truing up, the fee & charges recovered if exceeds/falls short of the amount approved by the Commission under these regulations, the excess amount so recovered or shortfall to be recovered, as the case may be shall be adjusted while determining the fee and charges for the next year or as decided by the Commission."

CSLDC hereby submits the provisional true up for FY 16 in accordance with CSERC SLDC Fees and charges Regulations, 2012.

Gross Fixed Assets

- 5.3 CSLDC has considered the closing GFA as approved for SLDC for FY 15 in the TO dated 30th April 2016 as the opening GFA for FY 16. It has considered GFA addition of Rs.30 Lacs in FY 16 as the actual capitalisation. The GFA for FY 16 as against approved in MYT Order dated 09th July 2013 is as follows:

Table 1: GFA for FY 16 (Rs. Crores)

Sr. No	Particulars	Order dated 09 th July 2013	Actual
A	GROSS FIXED ASSETS (GFA)		
1	Opening GFA	26.49	16.58
2	Opening CWIP	-	0.84
3	Opening Capex	16.58	19.03
4	Capitalisation during the Year	0.05	0.30
5	Closing GFA	26.54	16.88
6	Average GFA	26.52	16.73
7	Closing CWIP	0.84	1.91
8	Closing Capex	17.42	18.79

- 5.4 The Hon'ble Commission is requested to approve GFA addition along with closing capex and CWIP for FY 16 as per calculation provided in above tables.

Depreciation

- 5.5 CSLDC would like to submit that its asset base comprises of SCADA system, computer terminals, equipment, building, etc. The asset base has been identified from the accounts of CSPTCL by the asset segregation committee and the same has been considered in its computations. As the asset class wise segregation of the SLDC's asset base is not available, the weighted average depreciation rate has been considered for computing the depreciation for FY 16 as considered for CSPTCL. The closing asset base of Rs. 16.58 Crores as approved by the Hon'ble Commission in TO date 23rd May 2015 has been considered in the computation of depreciation as there is no addition is considered in FY 2014-15. The Regulation 14 of CSERC SLDC Fees and charges Regulations, 2012 which deals with the depreciation provides that till SLDC is part of CSPTCL, the depreciation shall be calculated as applicable for CSPTCL under relevant regulations. It is pertinent to note that the SLDC is not operating as a separate Company and therefore we have considered the depreciation as applicable to CSPTCL.

Table 2: Depreciation (Rs. Crores)

Sr. No	Particulars	FY 16	
		Order dated 09 th July 2013	Actual
1	Opening GFA	26.49	16.58
2	Opening CWIP	-	0.84
3	Opening Capex	16.58	19.03
4	Add: Additional capitalization during the year	0.05	0.30
5	GFA at the end of the year	26.54	16.88
6	Average GFA for the year	26.52	16.73
7	Closing CWIP	0.84	1.91
8	Closing Capex	17.42	18.79
9	Depreciation Rate	4.73%	5.25%
10	Net Depreciation	1.26	0.88

5.6 CSLDC hereby request the Hon'ble Commission to approve provisional depreciation of Rs.0.88 Crores as detailed above.

Interest on Loan

5.7 It is pertinent to note that the CSLDC is not operating as a separate Company and therefore we have considered the actual loan as applicable to STU i.e. CSPTCL. The actual loan details as per the actual accounts are as follows:

Table 3: Loan Details for FY 16 (Rs. Crores)

Sr. No.	Particulars	Opening Loan	Addition	Repayment	Closing	RoI applicable
1	PFC	1239.33	54.53	122.19	1171.67	11.86%
2	NABARD	81.66	47.52	-	129.18	12.39%
3	State Govt. Loan	15.69	-	-	15.69	8.90%
4	REC	-	73.14	-	73.14	9.81%
5	Total	1336.68	175.19	122.19	1389.67	11.82%

- 5.8 CSLDC would like to submit that it has considered the closing loan balance for FY 15 as approved in the TO dated 30th April 2016, as the opening loan balance for FY 16. The allowable depreciation for the year has been considered as the normative repayment for the year. The interest on loan has been computed on the average loan for the year at the interest rate of 11.82%, which is the weighted average rate of interest calculated on the basis of the actual loan portfolio at the beginning of the year for CSPTCL. The normative debt component of GFA addition in FY 16 has been considered as the loan addition during the FY which is nil.

Table 4: Interest on Loan (Rs. Crores)

Sr. No	Particulars	FY 16	
		Order dated 09 th July 2013	Actual
1	Total Opening Net Loan	12.53	6.59
2	Repayment during the period	1.26	0.88
3	Additional Capitalization of Borrowed Loan during the year	0.04	0.21
4	Total Closing Net Loan	11.31	5.92
5	Average Loan during the year	11.92	6.26
6	Weighted Average Interest Rate	11.70%	11.82%
7	Interest Expense for the Period	1.39	0.74

- 5.9 CSLDC hereby request the Hon'ble Commission to approve Interest on Loan of Rs.0.74 Crores as compared to Rs.1.39 Crores as approved earlier.

Return on Equity

- 5.10 Regulation 12 of CSERC (SLDC Fees and charges) Regulations, 2012 provides for Return on Equity (RoE) on base rate of 15.50% (maximum) to be grossed up with the applicable tax rate.
- 5.11 RoE is calculated @ 15.50% as actual tax paid has been claimed separately in ARR by CSPTCL. The same is tabulated as under:

Table 5: Return on Equity (Rs. Crores)

Sr. No	Particulars	FY 16	
		Order dated 09 th July 2013	Provisional
1	Permissible Equity in Opening GFA	8.18	5.37
2	Additional Capitalization during the FY	0.07	0.09
3	Permissible Equity in Closing GFA	8.19	5.46
4	Average Gross Permissible Equity during the year	8.19	5.42
5	Rate of Return on Equity	19.38%	15.50%
6	Return on Equity	1.59	0.84

5.12 CSLDC hereby request the Hon'ble Commission to approve Return of Equity of Rs.0.84 Crores as detailed above.

Operation and Maintenance (O&M) Expenses

5.13 O&M expenses include Employee expenses, Administrative & General (A&G) expenses and Repairs & Maintenance (R&M) expenses. CSLDC hereby submits that separate accounts are not being prepared between CSPTCL and itself & the asset transfer scheme between SLDC and CSPTCL has not been notified. The petitioner has considered the actual O&M expenses for FY 16 taken from provisional audited accounts. The Hon'ble Commission in its MYT Order dated 30th April 2016 for true up of FY 15 has approved a normative O&M expense of Rs 7.50 Crores. CSLDC has considered the inflation rate of 2.39% as per applicable Regulations over Rs 7.50 Crores to arrive at normative O&M expense for FY 16. The actual O&M expenses in true up for FY 16 is shown in the Table below:

Table 6: Normative O&M Expenses (Rs. Crores)

Sr. No	Particulars	FY 16 Provisional
1	Gross O&M Expenses	7.68

5.14 CSLDC hereby request the Hon'ble Commission to approve actual O&M expenses in FY 16 based on segmental accounting as shown in CSPTCL accounts is as below:

Table 7: O&M Expenses (Rs. Crores)

Sr. No	Particulars	FY 16 Provisional
1	Gross Employee Expenses	5.82
2	Gross R&M	3.35
3	Gross A&G Expenses	1.35
4	Total O&M Expenses	10.52

- 5.15 As can be seen from the above table major increase has been in R&M expenses which has been mainly due to payment of AMC of GE SCADA & LTSA SCADA which was awarded in FY 13 & FY 14 to the tune of Rs.1.38 Crores and Rs.1.67 Crores respectively. The balance has been on account of communication equipment and other repair and maintenance activities. Further, CSLDC has reduced its A&G expenses to the tune of 50% as approved in last True up order for FY 15.
- 5.16 Further, employee expenses also excludes wage revision impact to the tune of Rs.0.47 Crores. There was an interim wage relief impact as per Wage Advisory Committee Report dated 29th January 2015 to the tune of 15%. Total arrear on account of wage revision was to be passed on to employees in 15 equal instalments effective from 01st January 2014. Out of this, 7.5% of the interim relief has already been passed in FY 15, the balance 7.5% is accounted in FY 16 along with actual Interim relief for FY 2015-16 of the petitioner i.e. Rs.0.47 Crores (Total Rs.15.70 Crores minus Net of CSPTCL wage revision i.e. Rs.15.23 Crores). The same has been apportioned based on working employee strength of CSPTCL and CSLDC.
- 5.17 Further, as O&M expenses is a controllable item, and the actual O&M expenses is higher than the normative O&M expenses, CSLDC has carried out the sharing of loss in O&M expenses as shown in the Table below:

Table 8: Sharing of Gain and Loss O&M (Rs. Crores)

Sr. No	Particulars	FY 16 Provisional
1	O&M Expenses Normative	7.68
2	O&M Expenses Actual from provisional accounts	10.52
3	Total Gain/ (Loss)	(2.84)
4	SLDC Share- Half of Gain/ (Loss)	(1.42)

- 5.18 CSLDC hereby request the Hon'ble Commission to approve O&M expenses along with loss as above for FY 16 i.e. Rs.9.10 Crores (Rs.10.52 Crores – Rs.1.42 Crores) respectively.

Contribution to Pension and Gratuity

- 5.19 Regulation 17 of the CSERC SLDC Fees and charges Regulations, 2012 specifies as under:

“17. Pension fund:

For meeting up the past unfunded liabilities of erstwhile CSEB/State Power Companies employees appointed before 1.1.2004, a pension and gratuity trust has been created and funding to the same has been allowed in the past Tariff Orders of the Commission. The contribution to the fund shall be decided by the Commission on the same manner as specified for the State Power Companies. Till the time SLDC is part of STU, SLDC's share out of the STU contribution shall be decided on pro-rata basis. For the purpose of ratio determination, the employee strength as on 1st April of the preceding year shall be considered.”

- 5.20 The Hon'ble Commission in its MYT TO dated July 09th, 2013 has approved P&G for CSLDC as follows:

Table 9: Terminal Benefits (Pension & Gratuity) (Rs. Crores)

Sr. No	Particulars	FY 16	
		Order dated 09 th July 2013	Provisional
1	Total Pension & Gratuity	36.73	36.73
2	CSPTCL Share	35.85	35.85
3	CSLDC Share	0.88	0.88

- 5.21 CSLDC hereby request the Hon'ble Commission to approve Rs.0.88 Crores as actual P&G contribution for FY 16.

Interest on Working Capital

- 5.22 CSLDC hereby submits that it has considered one month of the actual O&M Expenses, maintenance spares at 15% of the actual O&M expenses and receivables equivalent to one month of fixed cost for computing the working capital requirement. Further, the Regulations states that:

"Interest on working capital shall be allowed at a rate equal to the Base rate of State Bank of India as on 30th September of the financial year in which the Petition is filed plus 350 basis points. At the time of true up, the interest rate shall be adjusted as per the actual rate prevailing on 1st April of the financial year for which truing up exercise has been undertaken."

- 5.23 It has considered the interest rate of 13.50% (10.00% - SBI-PLR Base Rate on 01st April 2015 plus 350 basis points) for computing the Interest on Working Capital

Table 10: Interest on Working Capital (Rs. Crores)

Sr. No	Particulars	FY 16	
		Order dated 09 th July 2013	Provisional
1	O&M for One Month	0.79	0.88
2	Maintenance Spares – 15% of O&M Expenses	1.41	1.58
3	Receivables – 1 Month of (SOC+MOC)	1.10	1.01
4	Total WC requirement	3.30	3.47
5	Rate of Interest on WC	13.20%	13.50%
6	Net Interest on Working Capital	0.44	0.47

- 5.24 CSLDC hereby request the Hon'ble Commission to approve IWC of Rs.0.47 Crores as compared to Rs.0.44 Crores as approved earlier.

Non-Tariff Income

5.25 The details of Non-Tariff Income as per provisional accounts are as follows:

Table 11: Non-Tariff Income (Rs. Crores)

Sr. No.	Month	Registration Fee	REC Fee	Service Tax	Bank Charges	Application	SLDC Operating Charges	Total NTI
1	Apr.15	0.02	0.01	0.00	0.09	0.04	0.02	0.18
2	May.15	-	0.01	0.00	0.00	0.03	0.02	0.07
3	Jun.15	-	0.01	0.00	-	0.02	0.02	0.05
4	July.15	0.00	0.01	0.00	-	0.02	0.02	0.06
5	Aug.15	0.10	0.01	0.00	-	0.02	0.03	0.16
6	Sep.15	0.15	0.01	0.00	-	0.01	0.03	0.21
7	Oct.15	0.07	0.01	0.00	-	0.01	0.03	0.12
8	Nov.15	0.02	0.01	0.00	-	0.02	0.03	0.08
9	Dec.15	0.02	0.01	0.00	-	0.02	0.03	0.08
10	Jan.16	-	0.02	0.00	-	0.02	0.03	0.08
11	Feb.16	-	0.03	0.00	-	0.01	0.03	0.06
12	Mar.16	-	0.01	0.00	-	0.02	0.03	0.06
13	Total	0.38	0.16	0.02	0.09	0.24	0.31	1.20

5.26 CSLDC hereby request the Hon'ble Commission to approve NTI of Rs.1.20 Crores for FY 16.

5.27 CSLDC further submits before the Hon'ble Commission that this NTI was set-off while recovering of the SLDC Charges in form of SOC/MOC from the monthly bills issued to the LTOA/ MTOA customers.

Aggregate Revenue Requirement (Net CSLDC Annual Charges)

5.28 The total Aggregate Revenue Requirement for the petitioner for provisional true up of FY 16 as shown below:

Table 12: Total Aggregate Revenue Requirement (Rs. Crores)

Sr. No	Particulars	FY 16	
		Order dated 09 th July 2013	Provisional
1	Employee Expense	9.417	5.82
2	A&G expenses		3.35
3	R&M Expenses		1.35
4	Sharing of (Gain)/Loss for O&M Incentive		(1.42)
5	Net O&M Expenses	9.417	9.10
6	Contribution to Pension & Gratuity Fund	0.878	0.88
7	Interim Wage Relief Impact		0.47
8	Depreciation	1.255	0.88
9	Interest Charges	1.394	0.74
10	Interest on Working capital	0.436	0.47
11	Return on Equity	1.586	0.84
12	Total	14.966	13.38
13	Less: Non-Tariff Income	-	1.20
14	Aggregate Revenue Requirement	14.966	12.17

5.29 CSLDC hereby request the Hon'ble Commission to approve Aggregate Revenue Requirement (Annual SLDC Charges) of Rs.12.17 Crores as compared to Rs.14.97 Crores as approved earlier for FY 16.

Revenue from SLDC Charges

5.30 The detail calculation of the revenue from SLDC charges for FY 16 as per the provisional accounts is shown below:

Table 13: Revenue from SLDC Charges (Rs. Crores)

Sr. No	Particulars	FY 16
		Provisional
1	Revenue from SLDC Charges	12.26

- 5.31 CSLDC hereby request the Hon'ble Commission to approve Revenue from SLDC Charges of Rs.12.26 Crores as shown above.
- 5.32 These charges are the SOC/MOC charges actual realised against the bill to the LTOA/ MTOA Customers during the FY16 after set-of the NTI receipts and adjustment of the refund of the excess receipts to comply with the clause 6.6 of the TO FY15 that reads as under:

"....Accordingly the surplus of Rs. 1.92 Crore for the year 2013-14 will be adjusted in the ARR of the year 2015-16. SLDC is directed to calculate the all relevant charges accordingly".

Standalone Revenue Surplus / (Deficit)

- 5.33 The standalone revenue surplus / (deficit) for FY 16 is as follows:

Table 14: Standalone Revenue Surplus / (Deficit) (Rs. Crores)

Sr. No	Particulars	FY 16 Provisional
1	Annual Revenue Requirement	12.17
2	Less: Revenue from SLDC Charges	12.26
3	Standalone Revenue Surplus / (Deficit)	0.08

- 5.34 CSLDC hereby submit the Hon'ble Commission to approve standalone revenue surplus of Rs. 0.08 Crores as shown above and the same should be passed through with holding cost i.e. total Rs 0.11 Crores in FY 18. Accordingly the surplus of Rs. 0.11 Crores for the FY 16 would be adjusted in the ARR of the FY 18.

6: COMPLIANCE OF DIRECTIVES

6.1 The Hon'ble Commission after taking into consideration the compliance of directives submitted by CSLDC, issued fresh directives in the tariff order for FY 16. These directives takes to cognizance earlier issued directives which have not been fully complied by CSLDC. There were 3 (three) specific directives for the compliance issued by Hon'ble Commission in its Tariff Order dated 30th April 2016.

6.2 The Compliance of Directives status are as below:

Sr. No	Subject matter	Action taken
1.	State Energy Account: CSLDC should continue to submit State Energy Account to the Commission on quarterly basis endorsing a copy of the same to CSPDCL	(i) SEA for the Q-1 i.e Apr'16-Jun'16 submitted vide letter no. 03-02/SLDC/SEA_2016_17/1220 on 06 th September 2016; (ii) For Q-2 i.e. Jul'16-Sep'16 will be submitted at earliest possible.
2.	Implementation of approved CIP: CSLDC should submit quarterly report on the progress of implementation of approved CIP	CSLDC is complying with this directive and submitted the report on the progress of implementation of approved CIP vide letter No.03-02/CE(LD)/1651 dated 11 th Nov 2016
3.	Timely payment of twelve equal monthly instalments as contribution to P&G trust should be ensured.	Please refer CSPTCL letter No.06-01/G&PF/542 dated 22nd March 2016 to CSEB Gratuity and Pension Fund Trust for March 2016 contribution (including CSLDC) of Rs.3,06,08,337. Similar contribution has been made each month, totaling Rs.36,73,00,044/- for FY 2015-16.

7: PRAYER

7.1 CSLDC requests the Hon'ble Commission to:

- a) To invoke the power conferred to it under Section 62 of the Electricity Act, 2003, and to admit the petition seeking approval of CSLDC provisional True up of FY 16
- b) The petitioner humbly requests the Commission to approve the provisional True-Up of the FY 16 (Rs. Crores) as under:

Sr. No	Particulars	FY 16 (Rs. Crores)
1	Annual SLDC Charges	12.17

- c) The filing is being done based on the best available information and in case of any change, Hon'ble Commission may permit the Petitioner to make further submissions, addition and alteration to this Petition as may be necessary.
- d) To allow taxes, FBT, Cess, etc. as pass through on actual basis.
- e) To condone any inadvertent omissions/ errors/ shortcomings and permit the petitioner to add/ change/ modify/ alter this filing and make further submissions as may be required at a future date
- f) To allow further submissions, addition and alteration to this Petition as may be necessitating from time to time.
- g) Treat the filing as complete in view of substantial compliance as also the specific requests for waivers with justification placed on record;
- h) And pass such other and further orders as are deemed fit and proper in the facts and circumstances of the case in the interest of justice.

BY THE APPLICANT THROUGH

CSLDC

8: AFFIDAVIT

BEFORE THE
CHHATTISGARH STATE ELECTRICITY REGULATORY COMMISSION, RAIPUR

In the matter of

Petition No.....

And In the matter of

"Petition for the approval of CSLDC provisional True-up of FY 16 under Section 62 and 64 of the Electricity Act, 2003".

And In the matter of

Chhattisgarh State Load Dispatch Centre, CSPTCL
 SLDC, Building, Danganiya, Raipur, 492013.

AFFIDAVIT

I, Girish Gupta son of late Shri D.L. Gupta, aged- 51 years working as Executive Engineer, in the O/o CE (SLDC), CSPTCL, Raipur-13, do hereby solemnly affirm and state as under:

1. That I am an Executive Engineer, in the O/o CE (SLDC), CSPTCL, Raipur-13, fully conversant with the facts of the case and competent to swear this affidavit.

2. That the statement made in all the paragraphs are based on the information available in the Records and office record and I believe them to be true.

E 6 DEC 2016

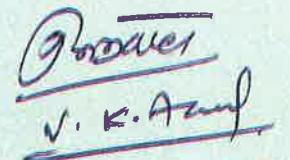

 DEPONENT

VERIFICATION

I, the above named deponent to hereby verify that the contents of above affidavit are true and correct to the information derived from the record maintained in the office of the ED Chhattisgarh State Load Despatch Centre, Raipur.


Verified aton


DEPONENT


V. K. Anil
Modifying Witness

1st 6 DEC 2016

SOLEMENLY AFFIRMED OR
SWORN BEFORE ME BY,
THE WITHIN NAMED.


B. S. CHAWLA
NOTARY / ADVOCATE,
RAIPUR. (C.G.)

1st 6 DEC 2016



9: AUTHORIZATION LETTER

CIN - U40108CT2003SGC015820

CHHATTISGARH STATE LOAD DESPATCH CENTRE: RAIPUR

छत्तीसगढ़ राज्य भार प्रेषण केन्द्र, रायपुर

Established under section 31 of EA-2003

विद्युत अधिनियम 2003 की धारा 31 के अंतर्गत स्थापित.

CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED

छत्तीसगढ़ राज्य विद्युत पारेषण कम्पनी मर्यादित

(C.G. Govt. Undertaking) (छत्तीसगढ़ शासन का एक उपक्रम)

दूरभाष PHONE: 0771- 2574172,

फैक्स FAX NO. 0771-2574174.

Web Site: sldccg.com

email-csebsldc@gmail.com

Ref: 1787

Dated: 06th December 2016

To,
The Secretary, CSERC,
Irrigation Colony, Shanti Nagar,
Raipur-492 001 (CG).
Fax No. 0771-4073553.

Sub: In the matter of "Petition for the approval of provisional True-up of FY 16 under Section 62 and 64 of the Electricity Act, 2003 & "

In compliance to the CSERC's MYT Regulation, 2015 dated 09.09.2015 and CSERC letter No. 03/ CSERC/ Tariff/ 22/ 2015/ 2683 dated 28.11.2015 the Petition for the approval of CSLDC provisional True-up of FY 16 and for application for determination of tariff and fees and charges for FY 2017-18, the petitioner hereby submit its petition in requisite 06 copies.

The petitioner most respectfully prays before the Hon'ble Commission that the SLDC, CSPTCL established under EA-2003 is presently working under CSPTCL, as per the proviso of sub section (2) of section 31 of the Act, all the accounts and expenses are presently maintained by CSPTCL; hence no exclusive separate accounts are available. Further, being a non-profit functioning apex body it is also requested to exempt the petitioner from any petition fees. Also in the CSERC (Fees & Charges) Regulations-2009 and the Schedule therein, no specific category has been defined for the petition filing fees in respect of the Petitioner.

Further, the competent authority has authorized Er. Girish Gupta, EE O/o CE (SLDC), CSPTCL, attached to this office to be the OIC to the petition.


Chief Engineer

SLDC, CSPTCL, Raipur

Copy to:

1. The Executive Director (C&P), CSPTCL, 3rd Floor, SLDC, CSPTCL Building Raipur.
2. The Executive Engineer O/o MD (CSPTCL), Daganiya, Raipur.
3. Er. Girish Gupta, EE, SLDC, CSPTCL, Raipur.

10: ANNEXURE**Annexure - 1: WPI & CPI Index**

Sr. No	Month	Wholesale Price Index (WPI)		Consumer Price Index (CPI)	
		FY 2014-15	FY 2015-16	FY 2014-15	FY 2015-16
1	April	180.80	176.40	242.00	256.00
2	May	182.00	178.00	244.00	258.00
3	June	183.00	179.10	246.00	261.00
4	July	185.00	177.60	252.00	263.00
5	Aug	185.90	176.50	253.00	264.00
6	Sep	185.00	176.50	253.00	266.00
7	Oct	183.70	176.90	253.00	269.00
8	Nov	181.20	177.50	253.00	270.00
9	Dec	178.70	176.80	253.00	269.00
10	Jan	177.30	175.40	254.00	269.00
11	Feb	175.60	174.10	253.00	267.00
12	Mar	176.10	175.30	254.00	268.00
13	Avg	181.19	176.68	250.83	265.00
14	Individual Inflation for FY 2015-16	-2.49%		5.65%	
15	Composite For FY 2015-16: CPI-60% & WPI-40%	2.39%			

11: LIST OF ENCLOSURES:

CAPEX 2015-2016	:	Page 36;
Employee Expenses-2015-2016	:	Page 37, 38;
A&G Expenses-2015-2016	:	Page 39-43;
R&M Expenses-2015-2016	:	Page 44;
Receipts 2015-2016	:	Page 45-46;;
Compliance of CSERC's Directives:		Page 47, 48 ;
Audited Accounts (Provisional)	:	Page 49-65.

Capex expenses from 01.04.2015 to 31.03.2016

Scheme Code	Scheme Code NAME	Post Id	Name of Post Id	Estimate No	Order Text	Budget	Booked Amount	Available Budget	Estimated Cost
440	L / D Capital works (upgradation of L/D)	1.1.1.1.1	E.E (L/D) Bhilai -I T87440150008	fax-cum-scan-print machine		20,000.00	0.00	20,000.00	20,000.00
440	L / D Capital works (upgradation of L/D)	1.1.1.1.1	E.E (L/D) Bhilai -I T87440150008	ELECTRICAL PANEL WORK AT BACKUP SLDC		25,88,606.60	24,82,706.45	1,05,900.15	25,88,606.60
440	L / D Capital works (upgradation of L/D)	1.1.1.1.1	E.E (L/D) Bhilai -I T87440150005	Procurement of Furniture for Backup SLDC		5,25,398.00	3,46,834.74	1,78,563.26	5,25,397.50
440	L / D Capital works (upgradation of L/D)	1.1.1.1.1	E.E (L/D) Bhilai -I T87440150008	Purchase of 03 Nos. 02 Ton Split AC		1,84,050.00	0.00	1,84,050.00	1,84,050.00
440	L / D Capital works (upgradation of L/D)	1.1.1.1.1	E.E (L/D) Bhilai -I T87440150007	PROC. OF 33/0.4KV XMER for Backup SLDC		10,22,792.66	4,53,769.24	5,69,023.42	10,22,792.66
440	L / D Capital works (upgradation of L/D)	1.1.1.1.1	E.E (L/D) Bhilai -I T87440150006	Lightening Arrestor & its earthing backup		6,14,981.54	0.00	6,14,981.54	9,96,187.00
440	L / D Capital works (upgradation of L/D)	1.1.1.1.1	E.E (L/D) Bhilai -I T87440150001	Boundary Wall Yard Lighting of Backup		8,51,000.00	0.00	8,51,000.00	8,50,804.80
440	L / D Capital works (upgradation of L/D)	1.1.1.1.1	E.E (L/D) Bhilai -I T87440150001	HT CONNECTION ON 33KV FROM CSPDCL		28,91,410.00	0.00	28,91,410.00	28,91,410.00
440	L / D Capital works (upgradation of L/D)	1.1.3.1.1	E.E (Civil) Bhilai Y39440140113	Constn. of backup SLDC building Khedamara		88,98,238.80	32,83,310.43	54,14,928.37	
	Annual Balance Budge 0					1,05,00,000.00	1,04,42,582.66	57,417.34	1,91,55,596.26
						1,05,00,000.00	1,04,42,582.66	57,417.34	
						1,91,98,238.80	1,37,25,883.09	54,72,345.71	

Handwritten signature
T.E. (O)

Annexure- D
Employee Expenses
कर्मचारी व्यय

SL. NO.	PARTICULARS		Actuals for the year 2015-16
क.	विवरण	लेखा संहिता क्रमांक	2015-16 के वास्तविक आंकड़े
1	2	3	4
	Employee Expenses		
	कर्मचारी व्यय :-		
	Sanctioned Post		60
	Working position		48
1	Basic Pay (Incl. Dearness Pay) वेतन (महंगाई वेतन सहित)	75.100	307.10
2	Incentives (I.R.Arrears) प्रोत्साहन राशि	75.000	21.01
3	Dearness Allowance महंगाई भत्ता	75.300	230.40
4	Other Allowances अन्य भत्ते	75.405	0.00
	(A) City Compensatory Allowance (क) नगर संपूरक भत्ता	75.401	0.00
	(B) Compensatory Allowance (ख) संपूरक भत्ता	75.402	11.95
	(C) House Rent Allowance (ग) गृह भाड़ा भत्ता	75.403	42.44
	(D) Risk /Heavy duty(Field Allowance) (घ) जोखिम भत्ता	75.407	0.00
	(E) Conveyance Allowance (च) सवारी भत्ता	75.409	5.21
	(F) Overtime (छ) अधिसमय भत्ता	75.200	0.00
	(G) Others (Additional wages, N.Shift) (ज) अन्य (स्पष्ट करे)		2.21
5	Bonus बोनस	75.505	0.00
6	Ex- gratia अनुग्रह राशि	75.515	3.1
7	Medical Expense Reimbursement चिकित्सा व्यय की प्रतिपूर्ति	75.611	1.15
	TA Bill Reimbursement यात्रा व्यय की प्रतिपूर्ति		9.65

SL. NO.	PARTICULARS		Actuals for the year 2015-16
क.	विवरण	लेखा संहिता क्रमांक	2015-16 के वास्तविक आंकड़े
1	2	3	4
8	Leave Travel Assistance	75.612	0.66
	अवकाश यात्रा रियायत के लिए प्रावधान		
9	Tution Fee Reimbursement	75.613	0.09
	शिक्षण शुल्क की प्रतिपूर्ति		
10	Earned Leave Encashment	75.617	0.00
	अर्जित अवकाश नगदीकरण		
11	C-off encashment to officers & officials	75.618	13.2
	अधिकारियों एवं कर्मचारियों को क्षतिपूर्ति नगदीकरण		
12	Payment under Workmen's Compensation Act.	75.629	0.00
	कर्मचारी क्षतिपूर्ति अधिनियम के तहत अदायगी		
13	Expenses for ESLIS	75.650	0.00
	कर्मचारी राज्य जीवन बीमा निगम के लिए व्यय		
14	Free Clectricity to Employees	75.660	0.00
	कर्मचारियों को निःशुल्क विद्युत प्रदाय		
15	Staff Welfare Expenses	75.7	0.00
	कर्मचारीगण के कल्याणकार्यों पर व्यय		
16	Provision for wage revision		0.00
	वेतन पुनरीक्षण हेतु प्रावधान		
17	Provision for balance payment/arrears		0.00
	एरियर्स/ बकाया भुगतान हेतु प्रावधान		
18	House Building Advances (Net) to the Employees		0.00
	कर्मचारियों को अग्रिम (शुद्ध) गृह निर्माण हेतु		
19	Hospital Expenses		0.00
	अस्पताल व्यय		
20	Terminal Benefits (Retirement)		0.00
	सेवान्त लाभ		
	Total Employee Expenses		648.17
	योग - कर्मचारी व्यय		

E.E. (0)

Annexure-C**परिशिष्ट -स****Administration & General Expenses****प्रशासनिक तथा सामान्य व्यय**

			Rs.(in lakhs)
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SL. NO.	PARTICULARS		Actual for the year 2015-16
क.	विवरण	लेखा संहिता क्रमांक	2015-16 के वास्तविक आंकड़े
1	2	3	4
Administration & General			
प्रशासनिक तथा सामान्य व्यय			
1	Rent, Rates & Taxes		
	किराया तथा कर		
	(a) Rent	76.101	0.00
	(क) किराया		
	(b) Rates & Taxes	76.102	0.00
	(ख) निर्धारित कर		
2	Insurance	76.104 से 76.106	0.00
	बीमा		
3	Revenue Stamp Expenses	76.109	0.00
	राजस्व स्टाम्प व्यय		
4	Telephone, Postage, Fax & Telex Charges	76.111 से 76.113	1.07
	टेलीफोन व्यय डाक -तार तथा टेलिक्स व्यय.		
	Rent of lease lines	76.111 से 76.113	4.49
	लीज लाइन का किराया		
5	Legal Charges	76.123	7.54
	कानूनी व्यय		
6	Audit Fees	76.122	0.00
	लेखा परीक्षण शुल्क		
7	Consultancy Charges	76.123	5.92
	परामर्श व्यय		
8	Technical exp.	76.124	3.01
	तकनीकी शुल्क		
9	Other Professional Charges	76.125 एवं 76.126	0.00
	अन्य व्यावसायिक व्यय		
10	Conveyance & Travelling Expenses	76.131 से 76.139	5.21
	यात्रा व्यय		
11	Vehicle Hiring Exp. (Jeep, Cars & other vehicles)	76.140	10.16
	जीप/कार तथा अन्य वाहन पर किराया व्यय		
12	Other Expenses		0.00
	अन्य व्यय		

SL. NO.	PARTICULARS		Actual for the year 2015-16
क.	विवरण	लेखा संहिता क्रमांक	2015-16 के वास्तविक आंकड़े
1	2	3	4
a	Fees and subscription	76.151	0.00
क	फीस तथा अंशदान		
b	Books and periodicals	76.152	0.026
ख	पुस्तकें, पत्रिकाएँ तथा समाचार पत्र		
c	Printing and stationery	76.153 एवं 76.154	0.87
ग	मुद्रण तथा लेखन सामग्री		
d	Advertisements	76.155	0.86
घ	विज्ञापन		
e	Contributions	76.157 एवं 76.192	9.72
ड	अंशदान		
f	Electricity Charges	76.158	0.00
च	विद्युत व्यय		
g	Water Taxes	76.160	0.00
छ	जल कर		
h	Entertainment Expenses	76.162	0.47
ज	मनोरंजन व्यय		
i	Miscellaneous Expenses	76.166, 76.165,	0.94
झ	विविध व्यय	76.190 एवं 76.193	
j	(outsourcing)(SLDC)		4.96
त	Backup SLDC		
k	Confrence & Exhibition		0.00
थ	अधिवेशन तथा प्रदर्शनी		
13	Buildings	76.210 से 76.220	0.00
	भवन		
14	Other Purchase related expenses	76.230	0.00
	अन्य खरीदी व्यय		
15	Electricity Charges of offices		79.9
	कार्यालय विद्युत शुल्क	Backup SLDC	
16	Procurement of Antivirus & firewall & renewals		0.00
	फायरवाल एवं एन्टीवायरस की खरीदी तथा नवीनीकरण		
	Total Administration & General Expenses		135.15
	योग - प्रशासनिक तथा सामान्य व्यय		


E.E. (0)

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A&G Exp. for the year 2015-16 (w.e.f 01.04.2015 to 31.03.2016)

Estimate No.	Cost Element	Posting Date	PO No.	Order Text	Cost Element Name	Value
787551150003	E220605	04.02.2016	5500032324	Hiring of Shift Vehicle	Vehicle Hiring (OD)	0.01
787551150003	E223001	21.01.2016	5500032404	Publication of FY 2015-16 ARR implementa	Adv expenses	110.59
787551150003						110.6
787551150003	E200105	11.12.2015	5500031371	Samsung ML2850A/XIP printer cartridge	R&M-O/Misc Plant&Epp	83,336.40
787551150003	E200105	11.12.2015	5500031371	Samsung MLT-D-10335	R&M-O/Misc Plant&Epp	39,022.20
787551150003	E220105	15.04.2015	5500025243	A-4 Photocopy Paper (75 GSM)	Registration and lic	28,480.00
787551150003	E220605	06.05.2015	5500020786	Hiring of Shift Vehicle	Vehicle Hiring (OD)	27,597.54
787551150003	E220605	12.05.2015	5500020777	Hiring of vehicle for Addl. CE (LD)	Vehicle Hiring (OD)	23,009.17
787551150003	E220605	14.05.2015	5500019490	Hiring of Vehicle for ED SLDC	Vehicle Hiring (OD)	27,075.90
787551150003	E220605	14.05.2015	5500019490	Hiring of Vehicle for ED SLDC	Vehicle Hiring (OD)	80.27
787551150003	E220605	25.05.2015	5500020786	Hiring of Shift Vehicle	Vehicle Hiring (OD)	28,971.25
787551150003	E220605	08.06.2015	5500019490	Hiring of Vehicle for ED SLDC	Vehicle Hiring (OD)	27,075.90
787551150003	E220605	08.06.2015	5500019490	Hiring of Vehicle for ED SLDC	Vehicle Hiring (OD)	1,944.37
787551150003	E220605	25.06.2015	5500020777	Hiring of vehicle for Addl. CE (LD)	Vehicle Hiring (OD)	23,989.93
787551150003	E220605	04.07.2015	5500020786	Hiring of Shift Vehicle	Vehicle Hiring (OD)	30,388.43
787551150003	E220605	04.07.2015	5500020786	Hiring of Shift Vehicle	Vehicle Hiring (OD)	7,332.66
787551150003	E220605	06.07.2015	5500020777	Hiring of vehicle for Addl. CE (LD)	Vehicle Hiring (OD)	3,482.64
787551150003	E220605	20.07.2015	5500020777	Hiring of vehicle for Addl. CE (LD)	Vehicle Hiring (OD)	23,186.90
787551150003	E220605	21.07.2015	5500019490	Hiring of Vehicle for ED SLDC	Vehicle Hiring (OD)	27,392.86
787551150003	E220605	04.08.2015	5500020786	Hiring of Shift Vehicle	Vehicle Hiring (OD)	29,194.95
787551150003	E220605	17.08.2015	5500020777	Hiring of vehicle for Addl. CE (LD)	Vehicle Hiring (OD)	23,186.90
787551150003	E220605	01.08.2015	5500019490	Hiring of Vehicle for ED SLDC	Vehicle Hiring (OD)	27,689.46
787551150003	E220605	03.09.2015	5500019490	Hiring of Vehicle for ED SLDC	Vehicle Hiring (OD)	29,194.95
787551150003	E220605	29.09.2015	5500020786	Hiring of Shift Vehicle	Vehicle Hiring (OD)	23,186.90
787551150003	E220605	29.09.2015	5500020786	Hiring of Shift Vehicle	Vehicle Hiring (OD)	31,086.92
787551150003	E220605	30.09.2015	5500020777	Hiring of vehicle for Addl. CE (LD)	Vehicle Hiring (OD)	0.04
787551150003	E220605	30.09.2015	5500020777	Hiring of vehicle for Addl. CE (LD)	Vehicle Hiring (OD)	23,066.69
787551150003	E220605	06.10.2015	5500019490	Hiring of Vehicle for ED SLDC	Vehicle Hiring (OD)	29,194.95
787551150003	E220605	02.11.2015	5500020777	Hiring of vehicle for Addl. CE (LD)	Vehicle Hiring (OD)	23,245.75
787551150003	E220605	02.11.2015	5500020786	Hiring of Shift Vehicle	Vehicle Hiring (OD)	27,143.36
787551150003	E220605	03.11.2015	5500029520	Hiring of vehicle for CE (LD)	Vehicle Hiring (OD)	23,382.46
787551150003	E220605	05.11.2015	5500018614	Hiring of Shift Vehicle	Vehicle Hiring (OD)	25,163.73
787551150003	E220605	05.11.2015	5500018614	Hiring of Shift Vehicle	Vehicle Hiring (OD)	23,186.90
787551150003	E220605	30.11.2015	5500029520	Hiring of vehicle for CE (LD)	Vehicle Hiring (OD)	29,194.95
787551150003	E220605	01.12.2015	5500020777	Hiring of vehicle for Addl. CE (LD)	Vehicle Hiring (OD)	2,938.49
787551150003	E220605	11.12.2015	5500020786	Hiring of Shift Vehicle	Vehicle Hiring (OD)	25,163.73-
787551150003	E220605	11.12.2015	5500020786	Hiring of Shift Vehicle	Vehicle Hiring (OD)	0.01-
787551150003	E220605	01.01.2016	5500029520	Hiring of vehicle for CE (LD)	Vehicle Hiring (OD)	0.01-
787551150003	E220605	12.01.2016	5500032304	Hiring of vehicle for CE (LD)	Vehicle Hiring (OD)	25,222.53
787551150003	E220605	12.01.2016	5500032356	Hiring of vehicle for addl. CE(LD)	Vehicle Hiring (OD)	22,907.80
787551150003	E220605	07.01.2016	5500032356	Hiring of vehicle for addl. CE(LD)	Vehicle Hiring (OD)	22,919.28
787551150003	E220605	07.01.2016	5500032356	Hiring of vehicle for addl. CE(LD)	Vehicle Hiring (OD)	24,635.33
787551150003	E220605	08.01.2016	5500032356	Hiring of vehicle for addl. CE(LD)	Vehicle Hiring (OD)	42,239.71
787551150003	E220605	08.01.2016	5500032304	Hiring of vehicle for CE (LD)	Vehicle Hiring (OD)	38,578.41
787551150003	E220605	30.01.2016	5500032324	Hiring of Shift Vehicle	Vehicle Hiring (OD)	0.01-
787551150003	E220605	30.01.2016	5500032324	Hiring of Shift Vehicle	Vehicle Hiring (OD)	0.01-
787551150003	E220605	06.02.2016	5500032304	Hiring of vehicle for addl. CE(LD)	Vehicle Hiring (OD)	28,633.08
787551150003	E220605	18.02.2016	5500032356	Hiring of vehicle for addl. CE(LD)	Vehicle Hiring (OD)	11,654.49
787551150003	E220605	04.02.2016	5500032304	Hiring of vehicle for CE (LD)	Vehicle Hiring (OD)	23,192.29
787551150003	E220605	17.02.2016	5500020786	Hiring of Shift Vehicle	Vehicle Hiring (OD)	24,957.08
787551150003	E220605	17.02.2016	5500032356	Hiring of vehicle for addl. CE(LD)	Vehicle Hiring (OD)	35,315.87
787551150003	E220605	08.03.2016	5500032304	Hiring of vehicle for CE (LD)	Vehicle Hiring (OD)	36,702.45
787551150003	E220605	21.03.2016	5500032324	Hiring of Shift Vehicle	Vehicle Hiring (OD)	23,405.44
787551150003	E220605	21.03.2016	5500032324	Hiring of Shift Vehicle	Vehicle Hiring (OD)	53,933.00
787551150003	E220605	23.03.2016	5500032356	Hiring of vehicle for addl. CE(LD)	Vehicle Hiring (OD)	
787551150003	E220801	23.07.2015	5500027570	Legal charges 89/2014-4737	Legal charges	

Legal charges

754096.25

Estimate No.	Cost Element	Posting Date	PO No.	Order Text	Cost Element Name	Value
T87551150003	E220801	23.07.2015	5500027570	Legal charges 89/2014-4751	Legal charges	27,809.00
T87551150003	E220801	23.07.2015	5500027570	Legal charges 89/2014-4818	Legal charges	27,809.00
T87551150003	E220801	23.07.2015	5500027570	Legal charges 89/2014-4859	Legal charges	27,809.00
T87551150003	E220801	11.08.2015	5500028308	Legal charges RD/CSP/CL/Bill/01	Legal charges	8,151.00
T87551150003	E220801	11.08.2015	5500028306	Legal charges 15(VII)01	Legal charges	1,27,908.00
T87551150003	E220801	04.09.2015	5500029010	Legal charges 15(VII)01	Legal charges	3,869.00
T87551150003	E220801	04.09.2015	5500029017	Legal charges for petition no. 462/M/P	Legal charges	1,25,400.00
T87551150003	E220801	04.09.2015	5500029010	Legal charges 15(VII)01	Legal charges	3,869.00
T87551150003	E220801	04.09.2015	5500029010	Legal charges 15(VII)01	Legal charges	3,869.00
T87551150003	E220801	04.01.2016	5500032068	Legal charges DFR 1363/2015 30.09.15	Legal charges	31,350.00
T87551150003	E220801	04.01.2016	5500032068	Legal charges DFR 1363/2015 26.08.15	Legal charges	31,350.00
T87551150003	E220801	04.01.2016	5500032068	Legal charges DFR 1363/2015 14.10.15	Legal charges	31,350.00
T87551150003	E220801	01.02.2016	5500033016	C-150/1/15-16/55 dtd09.11.15	Legal charges	30,324.00
T87551150003	E220801	01.02.2016	5500033016	C-150/1/15-16/55 dtd09.11.15	Legal charges	30,324.00
T87551150003	E220801	01.02.2016	5500033016	C-150/1/15-16/55 dtd09.11.15	Legal charges	30,324.00
T87551150003	E220801	02.02.2016	5500033021	Bill no. C-163/1/15-16/53 dtd. 09.11.15	Legal charges	34,235.50
T87551150003	E220801	03.02.2016	5500033022	Bill no. C-163/1/15-16/71 dtd. 30.11.15	Legal charges	14,312.50
T87551150003	E220801	04.02.2016	5500033016	C-150/2/15-16/73dtd02.12.15	Legal charges	16,087.25
T87551150003	E220801	04.02.2016	5500033016	C-150/2/15-16/112dtd07.01.16	Legal charges	10,076.00
T87551150003	E220801	10.03.2016	5500034333	Legal charges for Bill no. 55/4948	Legal charges	28,215.00
T87551150003	E220801	10.03.2016	5500034333	Legal charges for Bill no. 55/4955	Legal charges	28,215.00
T87551150003	E220801	10.03.2016	5500034351	Legal charges for Bill no. 55/4929	Legal charges	28,215.00
T87551150003	E220801	10.03.2016	5500034351	Legal charges for Bill no. 55/4906	Legal charges	67,545.00
T87551150003	E220802	03.12.2015	5500031306	A-4 Photocopy Paper	Technical fees	28,480.00
T87551150003	E220802	01.01.2016	5500031362	HP Q-7581A CYAN cartridge	Technical fees	25,153.80
T87551150003	E220802	01.01.2016	5500031362	HP Q-7582A Yellow cartridge	Technical fees	25,153.80
T87551150003	E220802	01.01.2016	5500031362	HP Q-7583A Magenta cartridge	Technical fees	25,153.80
T87551150003	E220802	01.01.2016	5500031362	HP Q-6470A Black cartridge	Technical fees	29,046.15
T87551150003	E220802	01.01.2016	5500031362	HP 2612AF Black cartridge	Technical fees	20,616.75
T87551150003	E220802	01.01.2016	5500031362	HP-CE311A	Technical fees	6,684.30
T87551150003	E220802	01.01.2016	5500031362	HP-CE312A	Technical fees	6,684.30
T87551150003	E220802	01.01.2016	5500031362	HP-CE313A	Technical fees	6,684.30
T87551150003	E220802	01.01.2016	5500031362	HP-CE310A	Technical fees	6,012.30
T87551150003	E220803	12.05.2015	5500019156	out sorting of cash book maintenance	Consultancy charges	32,921.50
T87551150003	E220803	12.05.2015	5500019156	out sorting of cash book maintenance	Consultancy charges	32,921.50
T87551150003	E220803	23.05.2015	5500020478	Outsource of Computer/fax operators,peon	Consultancy charges	59,326.00
T87551150003	E220803	23.05.2015	5500018896	Outsourcing of 01no.peon	Consultancy charges	9,376.43
T87551150003	E220803	26.05.2015	5500020954	out sorting of Chartered Accountant	Consultancy charges	30,326.00
T87551150003	E220803	19.06.2015	5500020478	Outsource of Computer/fax operators,peon	Consultancy charges	59,326.00
T87551150003	E220803	19.06.2015	5500018896	Outsourcing of 01no.peon	Consultancy charges	9,376.43
T87551150003	E220803	24.06.2015	5500019156	out sorting of cash book maintenance	Consultancy charges	32,921.50
T87551150003	E220803	23.07.2015	5500020954	out sorting of Chartered Accountant	Consultancy charges	30,768.60
T87551150003	E220803	05.08.2015	5500020954	Outsource of Computer/fax operators,peon	Consultancy charges	30,768.60
T87551150003	E220803	05.08.2015	5500020478	Outsource of Computer/fax operators,peon	Consultancy charges	62,380.80
T87551150003	E220803	06.08.2015	5500020478	Outsource of Computer/fax operators,peon	Consultancy charges	62,380.80
T87551150003	E220803	11.08.2015	5500018896	Outsourcing of 01no.peon	Consultancy charges	9,513.30
T87551150003	E220803	12.08.2015	5500020954	out sorting of Chartered Accountant	Consultancy charges	30,768.60
T87551150003	E220803	12.08.2015	5500020478	Outsource of Computer/fax operators,peon	Consultancy charges	62,380.80
T87551150003	E220803	12.08.2015	5500018896	Outsourcing of 01no.peon	Consultancy charges	9,878.10
T87551150003	E220803	19.08.2015	5500019156	out sorting of cash book maintenance	Consultancy charges	33,402.00
T87551150003	E220803	19.08.2015	5500019156	out sorting of cash book maintenance	Consultancy charges	33,402.00
T87551150003	E220803	07.09.2015	5500020478	Outsource of Computer/fax operators,peon	Consultancy charges	62,380.80
T87551150003	E220803	08.09.2015	5500018896	Outsourcing of 01no.peon	Consultancy charges	9,878.10
T87551150003	E220803	11.09.2015	5500020954	out sorting of Chartered Accountant	Consultancy charges	30,768.60
T87551150003	E220803	04.11.2015	5500019156	out sorting of cash book maintenance	Consultancy charges	33,402.00
T87551150003	E220803	03.11.2015	5500020954	out sorting of Chartered Accountant	Consultancy charges	30,768.60
T87551150003	E220803	04.11.2015	5500019156	out sorting of cash book maintenance	Consultancy charges	33,402.00

Technical fees 179669.5

Consultancy charges 592578.7

Computer Operator/faxand peon 496182.24

Estimate No.	Cost Element	Posting Date	PO No.	Order Text	Cost Element Name	Value
187551150003	E220803	04.11.2015	5500019156	out sorting of cash book maintenance	Consultancy charges	33,402.00
187551150003	E220803	04.11.2015	5500019156	out sorting of cash book maintenance	Consultancy charges	33,402.00
187551150003	E220803	02.12.2015	5500020954	out sorting of Chartered Accountant	Consultancy charges	30,768.60
187551150003	E220803	22.12.2015	5500020954	out sorting of Chartered Accountant	Consultancy charges	30,768.60
187551150003	E220803	22.01.2016	5500029995	Outsourcing of cash book maintenance	Consultancy charges	22,900.00
187551150003	E220803	22.01.2016	5500029995	Outsourcing of cash book maintenance	Consultancy charges	22,900.00
187551150003	E220803	16.02.2016	5500029995	Outsourcing of cash book maintenance	Consultancy charges	22,900.00
187551150003	E220803	31.03.2016	5500027930	Outsourcing of 01no.peon	Consultancy charges	22,900.00
187551150003	E220803	31.03.2016	5500027930	Outsourcing of 01no.peon	Consultancy charges	19,792.68
187551150003	E220803	31.03.2016	5500027930	Outsourcing of 01no.peon	Consultancy charges	9,896.34
187551150003	E220803	31.03.2016	5500027930	Outsourcing of 01no.peon	Consultancy charges	9,896.34
187551150003	E220803	31.03.2016	5500027930	Outsourcing of 01no.peon	Consultancy charges	9,896.34
187551150003	E220803	31.03.2016	5500027930	Outsourcing of 01no.peon	Consultancy charges	9,896.34
187551150003	E220803	31.03.2016	5500027930	Outsourcing of 01no.peon	Consultancy charges	9,896.34
187551150003	E220803	27.05.2015	5500026063	Publication of FY 2014-15 ARR implementa	Adv expenses	37,815.92
187551150003	E223001	19.01.2016	5500032404	Publication of FY 2015-16 ARR implementa	Adv expenses	48,392.77
187551150003	E225002	16.02.2016	5500033480	Reimbursement of expenditure to WRPC	Meeting expenses	9,72,000.00
187551150003	E225004	16.02.2016	5500033480	Reimbursement of expenditure to WRPC	Donation-Contribution	972,000.00
187551150003	E225004	16.02.2016	5500033480	Reimbursement of expenditure to WRPC	Donation-Contribution	9,72,000.00
187551150003	E225010	06.10.2015	5500028005	Tally ERP 9.0- ver-2.1 licenced software	Misc exp	18,495.00
187551150003	E225010	06.10.2015	5500028005	Optical USB mouse -Logitech	Misc exp	1,725.00
187551150003	E225010	06.10.2015	5500028005	USB Keyboard -Logitech	Misc exp	2,475.00
187551150003	E225010	06.10.2015	5500028005	Wireless Mouse & keyboard combo logitech	Misc exp	1,245.00
187551150003	E225010	06.10.2015	5500028005	Pendrive 16 GB -Sandisk	Misc exp	2,475.00
187551150003						42,74,118.39
187551150003						42,74,118.39

Adv expenses 86319.28

Reimbursement of expenditure to WRPC 9,72,000.00

Misc exp 26415

42,74,118.42


B.E.(O)

R&M Exp.From 01.04.2015 to 31.03.2016

Estimate No.	PO text	Ref Doc.No.	PO No.	Posting Date	Value	Year	cost Element	User Name
T87540150004	AMC OF 75 KVA DGSET AMF PANEL YR-14-15	5000662011	5500006949	29.06.2015	12,359.58-	2015	E200105	9287CE01
T87540150004	AMC OF 75 KVA DGSET AMF PANEL YR-14-15	5000661975	5500006949	29.06.2015	12,359.58	2015	E200105	9287CE01
T87540150004	AMC OF 75 KVA DGSET AMF PANEL YR-14-15	5000662022	5500006949	29.06.2015	12,359.58	2015	E200105	9287CE01
T87540150004	AMCOF GE SCADA TWELVTH QUARTER YR-11-12	5000665581	5500002071	03.08.2015	1,825,642.02-	2015	E200105	9287CE01
T87540150004	AMC OF GE SCADA SIXTH QUARTER YR-10-11	5000665546	5500002071	03.08.2015	16,75,295.96	2015	E200105	9287CE01
T87540150004	AMC OF GE SCADA SEVENTH QUARTER YR-10-11	5000665547	5500002071	03.08.2015	16,72,102.78	2015	E200105	9287CE01
T87540150004	AMCOF GE SCADA EIGHTH QUARTER YR-10-11	5000665548	5500002071	03.08.2015	16,59,392.91	2015	E200105	9287CE01
T87540150004	AMCOF GE SCADA NINTH QUARTER YR-11-12	5000665549	5500002071	03.08.2015	17,40,935.49	2015	E200105	9287CE01
T87540150004	AMCOF GE SCADA TENTH QUARTER YR-11-12	5000665550	5500002071	03.08.2015	17,16,815.09	2015	E200105	9287CE01
T87540150004	AMCOF GE SCADA ELEVENTH QUARTER YR-11-12	5000665551	5500002071	03.08.2015	18,23,536.06	2015	E200105	9287CE01
T87540150004	AMCOF GE SCADA TWELVTH QUARTER YR-11-12	5000665572	5500002071	03.08.2015	18,25,642.02	2015	E200105	9287CE01
T87540150004	LTSA SCADA YR 12-13 THIRTEENTH QTR	5000665573	5500002071	03.08.2015	17,89,498.11	2015	E200105	9287CE01
T87540150004	LTSA SCADA YR 12-13 FOURTEENTH QTR	5000665574	5500002071	03.08.2015	17,84,808.29	2015	E200105	9287CE01
T87540150004	LTSA SCADA YR 12-13 FIFTEENTH QTR	5000665575	5500002071	03.08.2015	18,57,170.71	2015	E200105	9287CE01
T87540150004	LTSA SCADA YR 12-13 SIXTEENTH QTR	5000665576	5500002071	03.08.2015	18,69,168.12	2015	E200105	9287CE01
T87540150004	LTSA SCADA YR 13-14 SEVENTEENTH QTR	5000665577	5500002071	03.08.2015	18,74,376.00	2015	E200105	9287CE01
T87540150004	LTSA SCADA YR 13-14 EIGHTEENTH QTR	5000665578	5500002071	03.08.2015	18,67,243.08	2015	E200105	9287CE01
T87540150004	LTSA SCADA YR 13-14 NINETEENTH QTR	5000665579	5500002071	03.08.2015	18,59,537.12	2015	E200105	9287CE01
T87540150004	LTSA SCADA YR 13-14 TWENTYTH QTR	5000665580	5500002071	03.08.2015	19,29,479.89	2015	E200105	9287CE01
T87540150004	AMCOF GE SCADA TWELVTH QUARTER YR-11-12	5000665592	5500002071	03.08.2015	18,25,642.02	2015	E200105	9287CE01
T87540150004	Comprehensive O&M work of central AC	5000667006	5500026519	19.08.2015	3,28,215.00	2015	E200105	9287EE01
T87540150004	AMC OF GE SCADA FIFTH QUARTER YR-10-11	5000665545	5500002071	03.08.2015	16,71,511.57	2015	E200105	9287CE01
T87540150004	Supply of Canon photocopy machine	5000673495	5500029046	13.08.2015	2,04,750.00	2015	E200105	9287EE01
T87540150004	AMC of DSM System with O&M Support	5000674253	5500027867	29.10.2015	1,89,844.20	2015	E200105	9287EE02
T87540150004	AMC of DSM System with O&M Support	5000674236	5500027867	29.10.2015	1,89,844.20	2015	E200105	9287EE02
T87540150004	AMC of DSM System with O&M Support	5000674181	5500027867	29.10.2015	1,89,844.20	2015	E200105	9287EE02
T87540150004	Comprehensive O&M work of central AC	5000677137	5500026519	28.11.2015	3,28,215.00	2015	E200105	9287EE01
T87540150004	ISI Insulating Mat	5000677170	5500029908	30.11.2015	4,59,571.20	2015	E200105	9287EE01
T87540150004	Fax-cum-scan-print machine	5000677171	5500029954	02.11.2015	19,900.00	2015	E200105	9287EE01
T87540150004	AMC of DSM System with O&M Support	5000683581	5500027867	30.01.2016	1,89,844.20	2015	E200105	9287EE02
T87540150004	AMC of DSM System with O&M Support	5000683844	5500033321	02.02.2016	1,90,676.85	2015	E200105	9287EE02
T87540150004	AMC of DSM System with O&M Support	5000683831	5500033321	02.02.2016	1,90,676.85	2015	E200105	9287EE02
T87540150004	Comprehensive O&M work of central AC	5000690883	5500026519	28.03.2016	330,471.20-	2015	E200105	9287EE01
T87540150004	AMC OF 75 KVA DGSET AMF PANEL YR-15-16	5000691326	5500026231	29.03.2016	7,084.69	2015	E200105	9287EE01
T87540150004	LTSA SCADA YR 14-15 TWENTYFOURTH QTR	5000692374	5500022406	31.03.2016	18,73,103.98	2015	E200105	9287CE01
T87540150004	Annual electrical maintenance service	5000689588	5500030026	18.03.2016	1,63,483.10	2015	E200105	9287EE01
T87540150004	Comprehensive O&M work of central AC	5000690781	5500026519	28.03.2016	3,30,471.20	2015	E200105	9287EE01
T87540150004	Comprehensive O&M work of central AC	5000690969	5500026519	28.03.2016	3,29,222.75	2015	E200105	9287EE01
T87540150004					3,34,83,149.00			
T87540150004					3,34,83,149.00			
T87540150004					3,34,83,149.00			

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E.E.YO.

DETAILS OF SOC/MOC CALCULATION SHEET FY 2015-16							
Month	Monthly portion of the ARR	ARR 141500000*2/12 from Apr.15 to March16	ARR 149660000*10/12 from Apr.15 to March16	Total ARR FY-15.16	Amount Received in SDF	CSERC at Refund FY Year 15-16	Net Clame
APR.15	14,15,00,000.00	1,17,91,666.66	-	1,17,91,666.66	-	-	1,17,91,660.00
May.15	14,15,00,000.00	1,17,91,666.66	-	1,17,91,666.66	-	-	1,17,91,660.00
June.15	14,96,60,000.00	-	1,24,71,666.66	1,24,71,666.66	6,62,990.00	-	1,18,08,680.00
July.15	14,96,60,000.00	-	1,24,71,666.66	1,24,71,666.66	5,15,769.00	-	1,19,55,900.00
Aug.15	14,96,60,000.00	-	1,24,71,666.66	1,24,71,666.66	5,49,510.00	-	1,19,22,170.00
Sep.15	14,96,60,000.00	-	1,24,71,666.66	1,24,71,666.66	15,77,280.00	-	1,08,94,390.00
Oct.15	14,96,60,000.00	-	1,24,71,666.66	1,24,71,666.66	20,76,581.00	32,00,000.00	71,95,090.00
Nov.15	14,96,60,000.00	-	1,24,71,666.66	1,24,71,666.66	12,37,549.00	32,00,000.00	80,34,120.00
Dec.15	14,96,60,000.00	-	1,24,71,666.66	1,24,71,666.66	7,81,136.00	32,00,000.00	84,90,530.00
Jan.16	14,96,60,000.00	-	1,24,71,666.66	1,24,71,666.66	8,44,052.00	32,00,000.00	84,27,620.00
Feb.16	14,96,60,000.00	-	1,24,71,666.66	1,24,71,666.66	7,88,377.00	32,00,000.00	84,83,290.00
Mar.16	14,96,60,000.00	-	1,24,71,666.66	1,24,71,666.66	6,39,981.00	32,00,000.00	86,31,690.00
Total	1,77,96,00,000.00	2,35,83,333.32	12,47,16,666.60	14,82,99,999.92	96,73,225.00	1,92,00,000.00	11,94,26,800.00

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[Signature]
Asst. Manager (F&A)
O/o C.E.(LD)
CSPTCL., Raipur

DETAILS OF SOC/MOC BILLS ISSUE AND AMOUNT RECD. FY 2015-16											
MONTH	CSPGCL		BALANCE	CSPDCL		NVN		TDS	CSPDCL (PTC)		
	Bill AMT	AMT REC.		Bill AMT	AMT REC.	Bill AMT	AMT REC.		Bill AMT	AMT REC.	
APR.15	60,82,350.00	56,84,310.00	3,98,040.00	50,53,570.00	50,53,570.00	6,55,740.00	590166	65,574.00			
MAY.15	66,81,930.00	62,44,670.00	4,37,260.00	51,09,730.00	51,09,730.00	-	-				
JUN.15	66,91,590.00	56,03,580.00	10,88,010.00	51,17,090.00	51,17,090.00	-	-				
JUL.15	67,75,010.00	56,87,010.00	10,88,000.00	51,80,890.00	51,80,890.00	-	-				
AUG.15	67,55,890.00	56,67,890.00	10,88,000.00	51,66,280.00	51,66,280.00	-	-				
SEP.15	61,73,480.00	50,85,490.00	10,87,990.00	47,20,910.00	47,20,910.00	-	-				
OCT.15	39,81,620.00	46,89,960.00	(7,08,340.00)	31,06,820.00	31,06,820.00	1,06,650.00	95,985.00	10,665.00			
NOV.15	41,10,680.00	47,65,630.00	(6,54,950.00)	33,76,860.00	33,76,860.00	3,46,960.00	3,12,264.00	34,696.00	1,99,620.00		1,99,620.00
DEC.15	41,16,250.00	47,36,790.00	(6,20,540.00)	35,48,250.00	35,48,250.00	5,53,550.00	4,98,195.00	55,355.00	2,72,480.00		2,72,480.00
JAN.16	40,53,270.00	46,68,890.00	(6,15,620.00)	35,21,970.00	35,21,970.00	5,81,920.00	5,23,728.00	58,192.00	2,70,460.00		2,70,460.00
FEB.16	40,80,050.00	46,95,660.00	(6,15,610.00)	35,45,230.00	35,45,230.00	5,85,760.00	5,27,184.00	58,576.00	2,72,250.00		2,72,250.00
MAR.16	41,51,420.00	47,67,040.00	(6,15,620.00)	36,07,250.00	36,07,250.00	5,96,010.00	5,36,409.00	59,601.00	2,77,010.00		2,77,010.00
Total	6,36,53,540.00	6,22,96,920.00	13,56,620.00	5,10,54,850.00	5,10,54,850.00	34,26,590.00	30,83,931.00	3,42,659.00	12,91,820.00		12,91,820.00

ARR of 2 months = $141500000 \times 2/12 = 2,35,83,333.33$

ARR of 10 months = $149660000 \times 10/12 = 12,47,16,666.67$

Total ARR for the FY 15-16 = **14,83,00,025.00**

ARR for the FY 15-16 **14,83,00,025.00**

Less : Adjustment **1,92,00,000.00**

12,91,00,025.00

Less : Received from Development Fund **96,73,225.00**

Total **11,94,26,800.00**

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Asstt. Manager (F&A)
O/o C.E.(LD)
CSPTCL., Raipur

Total Bill Amount	11,94,26,800.00
Total Recived Amount	11,77,27,521.00
Recievable Amount from CSPGCL	13,56,620.00
T.D.S	3,42,659.00



CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED

छत्तीसगढ़ राज्य विद्युत पारेषण कम्पनी मर्यादित

(C.G. Govt. Undertaking) (छत्तीसगढ़ शासन का एक उपक्रम)

STATE LOAD DESPATCH CENTRE: RAIPUR

छत्तीसगढ़ राज्य भार प्रेषण केन्द्र, रायपुर

दूरभाष PHONE: 0771-2574172, फैक्स FAX NO. 0771-2574174.

Web Site: sldc.cg.gov.in

email-csebsldc@gmail.com

No.03-02/SLDC/SEA_2016_18/ 1220

Raipur, dated. 08 SEP 2016

To,

**The Secretary,
CSERC, Raipur.**

Sub: Submission of SEA for the Quarter- 1 from APRIL-2016 to JUNE-2016.

In compliance to Directives of Honorable Commission to CSPTCL in CSERC MYT Order FY 2016-17, kindly find enclosed here with the State Energy Account for the First Quarter of FY 2016-17. The SEA and transmission loss has been verified & approved by the O/a ED (C&P) vide U.O. Note 340 dated 31-08-2016.

Enclosed: As above.

Chief Engineer (LD)

CSPTCL: Raipur

Copy to:

- 1) ED (Commercial), CSPDCL, Raipur
-In compliance to CSERC'S directives.
- 2) CE (S/s:O&M), CSPTCL, Raipur

**As
6/9**

**8/9
N-14
08.09.16**

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CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED

छत्तीसगढ़ राज्य विद्युत पारेषण कम्पनी मर्यादित

(C.G. Govt. Undertaking) (छत्तीसगढ़ शासन का एक उपक्रम)

STATE LOAD DESPATCH CENTRE: RAIPUR

छत्तीसगढ़ राज्य भार प्रेषण केन्द्र, रायपुर

दूरभाष **PHONE: 0771- 2574172**, फैक्स **FAX NO. 0771-2574174.**

Web Site: sldccg.gov.in

email-csebsldc@gmail.com

No.03-02/CE(LD)/ 16 SL

Raipur, Dtd. 11 NOV 2016


To,

✓ The Secretary
CSERC, Irrigation Colony,
Shanti Nagar, Raipur

Sub:- Submission of information regarding Capital Expenses of O/o
CE(SLDC) for the year 2016-17.

With reference to above cited subject, the desired information for
the period from April-16 to till date pertaining to the office of SLDC is
enclosed herewith.

Encl: As above


Chief Engineer (LD)
CSPTransCoLtd.Raipur



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CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED
Notes to financial statements for the year ended 31st March, 2016

1. Corporate Information

Chhattisgarh State Power Transmission Company limited (the Company) is a state government company incorporated under the Companies Act, 1956 with the main object of bulk transmission of electricity. The Company is wholly owned subsidiary of Chhattisgarh State Power Holding Company Limited engaged in transmission of power within the state of Chhattisgarh.

2. Significant Accounting Policies

a. Basis of Preparation of Financial Statements

The Company is a Limited Company registered under the Provisions of Companies Act, 1956 and is governed by the Electricity Act, 2003. The provisions of the Electricity Act, 2003 read with the rules made there under prevails wherever the same are inconsistent with the provisions of the Companies Act, 2013 in terms of Section 174 of the Electricity Act, 2003.

The financial statements are prepared under the historical cost convention and on accrual basis and in accordance with the Accounting Standards notified under the relevant provisions of the Companies Act, 2013.

Change in accounting policy

The company has changed its accounting policy regarding accounting of earned leave encashment to retiring employees from cash basis to mercantile system of accounting and accordingly recognized Rs.83.24 Cr upto 31st March'2016 as expense in the statement of profit and loss.

The company has changed its accounting policy regarding accounting of "Rental receipt from contractors and employees, liquidated damages and warranty claims and price escalation payments on works and supply contracts from cash to accrual basis during the current financial year resulting in reduction of current year income to the extent of Rs.76.81 Lacs.

b. Going Concern Concept

Financial statements of the Company are drawn up on the premise that its business will continue indefinitely.

c. Use of Estimates

The preparation of financial statements is in conformity with generally accepted accounting principles requires estimates and assumptions to be made that affect the reported amounts of assets and liabilities on the date of financial statements and the reported amounts of revenues and expenses during the reported period. Differences between actual results and estimates are recognized in the period in which results are known / materialized. Examples of such estimates are estimated useful life of assets, provision for doubtful debts, classification of assets/liabilities as current or non-current etc.

d. Consistency Concept

Uniform accounting policies are applied on the similar basis from year to year. Even the accounting policies followed in respect of areas not specifically covered here in, cases where departure from the prescribed accounting policy is permitted, is followed consistently from year to year.

e. True and fair Presentation

CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED
Notes to financial statements for the year ended 31st March, 2016

Accounts of the Company present a true and fair view of the financial position and results of operations of the Company. True and fair view implies the disclosure of all information necessary for a readers' understanding of the financial position and results of operations of the Company. Additional information in the accounts or by way of notes is given where it is necessary to ensure true and fair presentation.

f. Offsetting of Assets and Liabilities

In the balance sheet of the Company, assets and liabilities are set off against each other only when a legal right of offset exists. Payables to one party are therefore not set off against receivables from the same-party unless the Company has a legal right to offset the two.

g. Events Occurring after the Balance Sheet Date:

All events or transactions occurring after the date of balance sheet and before the date of the auditors report are treated in the following manner:

Two types of subsequent events and transactions require consideration by the Company:

- a. The first type consists of those events that provide additional evidence with respect to the conditions that existed at the date of the balance sheet and affect the estimates necessary for accrual etc in the process of preparing annual accounts. All information that becomes available prior to the finalization of the annual accounts should be used in evaluating the conditions on which the estimates were based. The annual accounts are adjusted for any changes in estimates resulting from the use of such evidence.
- b. The second type consists of events that provide evidence with respect to conditions that did not exist at the balance sheet date but arose subsequent to that date. These events are not adjusted in the accounts however necessary disclosures are provided in the notes annexed.

h. Revenue Recognition:

Mercantile method of accounting is employed unless otherwise specifically stated. However, where the amount is immaterial /negligible and/or establishment of accrual/ determination of amount are not possible, no entries are made for the accrual. Supervision charges received from consumers against deposit work is recognized in profit and loss account only on final capitalization of work and not capitalized.

i. Fixed Assets:

Fixed Assets of the company are recorded in the books of account and disclosed in annual accounts at historical cost. This policy implies that no revaluation of fixed assets is done for adjusting them to replacement cost, current cost etc. All material related cost, labour or contractor charges payable to outsider for work done by them in respect of capital jobs are included in the cost of concerned capital assets.

Land cost comprises of its purchase price, compensation, if any, paid on acquisition of land, legal charges and stamp duties, site preparation cost such as cost of leveling and filling and all incidental expenses incurred on the transfer, development and improvement of such land.

Any expenditure on repairs or rehabilitation of an asset purchased by the company (whether second hand or new) incurred before commissioning of asset or putting the asset in usable condition are treated as a cost of the capital assets.

CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED

Notes to financial statements for the year ended 31st March, 2016

An expenditure having the effect of extending the useful life of an asset or increasing output or capacity or efficiency of an asset or decreasing operating costs of an asset is 'improvement'. Expenditure on improvement may involve replacement of an existing asset or may not involve replacement of an existing asset. All expenditures on improvements are capitalized.

All capital expenditure is accounted for through capital work-in-progress accounts. On commissioning of the assets, the expenditure is transferred to appropriate fixed assets accounts. Commissioning of an asset is a technical matter, which involves consideration of various factors such as trial, testing to ensure whether the asset is in usable condition etc. Capitalization of assets is therefore done on issue of Asset Commissioning Certificate from the relevant Technical Authority/ management certificate of the Company.

j. Impairment of Assets

Impairment loss is provided to the extent the carrying amount exceeds their recoverable amount. An impairment loss is charged to the profit & loss Account in the year in which an asset is identified as impaired. The impairment loss recognized in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

k. Investment:

Investments in mutual funds are valued at year end NAV. Other Current investments are carried at the lower of cost or quoted/ fair value computed category wise. Long term investments are stated at cost. Provision for diminution in the value of long term investments is made only if such decline is other than temporary.

l. Contributions, Grants & Capital Subsidies towards Cost of Capital Assets

Amount receivable as consumer's contribution, subsidy or grant towards capital assets are credited to appropriate account set out in chart of Accounts only if the following conditions are satisfied:

- a. The amount is not subject to any conditions to be fulfilled by the Company; or
- b. The conditions attached to the amount have been fulfilled by the Company.

Consumer's contribution, capital subsidies and grants related to non-depreciable assets are credited in capital reserve. However, if a grant related to a non-depreciable asset requires the fulfillment of certain obligations, the grant are credited to income over the same period over which the cost of meeting such obligations is charged to income. Consumers' contributions, capital subsidies and grants related to specific fixed assets are presented in the balance sheet by showing the contribution as a deduction from the gross value of the relevant asset.

m. Expenditure on Project identification Survey and Feasibility Studies:

Expenditure incurred on identification, survey and feasibility studies of a project before the project is considered for sanction or rejection are accumulated in an account provided for the purpose. Later, if the project is rejected, the full amount of expenditure is charged to revenue as infructuous capital expenditure in the year in which the project is rejected. If the project is sanctioned, the expenditure is charged to capital work-in-progress account for that project. Any expenditure incurred on detailed feasibility studies etc. after a project is sanctioned shall also be charged to the capital work-in-progress account for that project. The aggregate of expenditure incurred before and after sanction of a project are allocated over the "tangible" assets acquired /constructed under the project, in the same manner as the revenue expenditure chargeable to capital works are to be allocated.

CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED
Notes to financial statements for the year ended 31st March, 2016

n. Depreciation:

The Company has provided depreciation on straight line method to the extent of 90% of the cost of asset following the rates notified by the Chhattisgarh State Electricity Regulatory Commission (CSERC) pursuant to Tariff Regulation'2012.

Depreciation on additions/deletions of assets is provided on pro-rata basis from/up to the period for which the asset is available for use/disposal.

o. Inventories:

Items of inventories are measured at lower of cost or net realizable value after providing for obsolescence, if any. Cost comprises of all cost of purchase, cost of conversion and other costs incurred in bringing the inventories to their present location and condition. Weighted average method for valuation of inventories has been followed by the company consistently since inception.

Accounting for all materials transactions are in the same period in which the physical event of receipts and issues etc has taken place. Similarly, liability for all materials received and accepted by the company is created in the month in which the materials are accepted. Shortages/ Excesses found during the course of physical verification or otherwise are transferred under account head namely "Stock excess/ shortage pending investigation" classified under inventories. The cases of such excesses/ shortages are referred to a committee formed for the very purpose, balance under these account heads are transferred to profit and loss account only after final disposal of the case from the said committee, however pending disposal of cases, provision is created against the net shortages.

p. Intangible Assets:

Intangible assets are stated at cost including the expenses related to the development of asset less accumulated amortization.

q. Retirement Benefits:

(i) Short Term Employee Benefits

The Company recognizes the undiscounted amount of short term employee benefits expected to be paid in exchange for services rendered as liability (accrued expense) after deducting any amount already paid.

(ii) Post-employment benefits: Defined contribution/ benefit plans

A separate trust in the name of CSEB Gratuity and Pension Fund Trust has been formed by erstwhile CSEB to mitigate the liability of pension and gratuity of its retiring employees. The trust is recognized under part B of Schedule IV of the Income Tax Act' 1961. After the restructuring of erstwhile board, the successor companies have been contributing their respective share of pension and gratuity liability to the aforesaid trust. Company provides for the share of its deficit in the actual contribution vis-à-vis the stipulated contribution determined on the basis of actuarial valuation in its profit and loss account. However, the detailed actuarial valuation of the present value of defined benefit obligations is made every three years and reviewed and updated to reflect any material transactions and other material changes so that the amounts recognized in financial statements do not differ materially from the amounts that would be determined at the balance sheet date.

(iii) Post-employment benefits: Earned Leave Encashment

The employees of the Company are entitled to compensated absences based on the unavailed leave balance as well as other long term benefits. The Company records liability based on actuarial valuation computed under projected unit credit method. The

CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED

Notes to financial statements for the year ended 31st March, 2016

Company bifurcates the liability for compensated absences into current and non-current liability in the balance sheet based on the expected payment pattern.

r. Borrowing Cost:

Interest and other costs in connection with the borrowing of the funds to the extent related/attributed to the acquisition/construction of qualifying fixed assets are capitalized upto the date when such assets are ready for its intended use and other borrowing costs are charged to Profit & Loss Account.

s. Provisions, Contingent Liabilities and Contingent Assets:

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. However, as per the adopted accounting policy and considering large number of offices located at various parts of the State, the management has only provided for expenses (Service bills related to repair and maintenance and A&G expenses) for bills/invoices received up to 30th April of the succeeding year but related to period under audit. The methodology will be followed consistently in subsequent years.

Contingent liabilities are not recognized but are disclosed in the notes. Contingent Assets are neither recognized nor disclosed in the financial statements. This accounting practice is in accordance with AS-29 "Provision, Contingent Liabilities and Contingent assets" issued by the Institute of Chartered accountants of India.

t. Foreign Currency Transaction:

All foreign currency transactions are accounted for at the rates prevailing on the dates of the transaction. Foreign currency assets/ liabilities are translated at the year end rates as applicable. Any income or expense on account of exchange rate difference either on settlement or on translation is recognized in the profit or loss account.

u. Prior Period Items and Extra-Ordinary Items

Adjustments arising due to errors or omissions in the financial statements of earlier years are accounted under "Prior Period".

v. Earning per Share

In determining earning per share, the company considers the net profit/ loss after tax. The number of shares used in computing basic and diluted earnings per share is the weighted average number of shares outstanding during the period and equivalent number of shares held under "Share Application Money Pending Allotment" account.

w. Segment Reporting

Identification of segments:

The Company's operating businesses are organized and managed separately according to the nature of services provided, with each segment representing a strategic business unit that offers different services and serves different markets. The analysis of geographical segments is based on the areas in which major operating divisions of the Company operate.

CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED
Notes to financial statements for the year ended 31st March, 2016

Inter segment Transfers:

The Company generally accounts for intersegment sales and transfers as if the sales or transfers were to third parties at current market prices.

Allocation of common costs:

Common allocable costs are allocated to each segment according to the relative contribution of each segment to the total common costs.

Unallocated items:

The Corporate and Other segment includes general corporate income and expense items which are not allocated to any business segment.

x. Provision for Current and Deferred Tax:

Tax expense comprises of current and deferred tax. Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961. Deferred income taxes reflect the impact of current year timing differences between taxable income and accounting income for the year and reversal of timing differences of earlier years.

Deferred tax is measured based on the tax rates and the tax laws enacted or substantively enacted at the balance sheet date. Deferred tax assets and deferred tax liabilities are offset, if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred tax assets and deferred tax liabilities relate to the taxes on income levied by same governing taxation laws. Deferred tax assets are recognized only to the extent that there is virtual certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situations where the company has unabsorbed depreciation or carry forward tax losses or disallowances of expenses under Income Tax Act, all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidence that they can be realized against future taxable profits. Further, the company recognizes deferred tax assets only to the extent that it has timing differences the reversal of which will result in sufficient income to absorb the recognized deferred tax liability.

At each balance sheet date the Company re-assesses the unrecognized deferred tax assets and reviews the carrying amounts of deferred tax assets for the purposes of recognizing the same as per recognition principles.

CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED
Notes to financial statements for the year ended 31st March, 2016

7	Case no. 359/2011 CSEB Vs. Jindal Electricity Generation Ltd. Dishonor of cheque (Cheque no 977592 dated 30.06.2010)	40,00,000/-
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19. Restructuring of Chhattisgarh State Electricity Board:

In exercise of the powers conferred by Section 131 read with sub-section (1) and (2) of Section 133 of the Electricity Act, 2003 (Central Act 36 of 2003), State Government (means the Government of Chhattisgarh) vide notification no. F-21/13/2009/13/2 dt.31.03.2010 notified the *Chhattisgarh State Electricity Board Transfer Scheme Rules, 2010* (hereinafter referred to as 'transfer scheme rules') in regard to the transfer of properties, undertakings, interests, rights, obligations, liabilities, personnel and proceedings from Chhattisgarh State Electricity Board (hereinafter referred to as Board) to its Successor Companies viz., Chhattisgarh State Power Generation Company Ltd. (CSPGCL), Chhattisgarh State Power Distribution Company Ltd (CSPDCL), Chhattisgarh State Power Transmission Company Limited (CSPTCL), Chhattisgarh State Power Trading Company Limited (CSPTCL) and Chhattisgarh State Power Holding Company Limited (CSPHCL).

Under rule (3) (ae) of the transfer scheme rules "Transmission Company" or "CSPTCL" means the Chhattisgarh State Power Transmission Company Limited, a company incorporated under the Companies Act, 1956 with the main object of undertaking the transmission of electricity in the State of Chhattisgarh and to function as State Transmission Utility and perform SLDC functions as per the provisions of the Act.

20. Opening Balances transferred pursuant to transfer scheme:

The Government of Chhattisgarh vide notification no.2020/F-21/13/09/13/2/ED dt.29th October'2010 has notified the opening balance sheet as on 01st January'2009 of CSPTCL of which detail is an under:

Sl. No.	Particulars	Rs.In crores.
ASSETS		
1	Fixed Assets	892.82
2	Less: Depreciation	236.41
3	Net Assets	656.41
4	CWIP	373.03
5	Investment	14.31
6	Stock	8.54
7	Cash & Bank	0.19
8	Inter company Receivable/Payable	(10.56)
9	Loans & Advance	128.54
10	Sundry Receivable	1.28
11	Other Current Liabilities	(173.59)
12	Subsidy Receivable from Government	41.54
	Total Assets	1,039.69
LIABILITIES		
1	Surplus + Equity Adjustment	625.51
2	Reserve and Reserve Funds	29.60
3	Sub Total: Shareholder Equity	655.11
4	Total Funds from State Gov.	92.44
5	Payment Due on Capital Liabilities	56.34

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CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED
Notes to financial statements for the year ended 31st March, 2016

6	Capital Liabilities	235.80
	Total Liabilities (C to F)	1,039.69

- i. As per the said notification, figures derived for opening balance sheet are from the unaudited balance sheet of erstwhile CSEB as on 31st December'2008 and are subject to audit by the Comptroller and Auditor General of India. As informed by CSPHCL, audit of erstwhile CSEB upto 31st Dec'08 has been completed by CAG during the month of May'2012, however revised opening balance are yet to be notified by the state government.

21. Provisional allocation of Personnel pursuant to Transfer Scheme:

- i. Under rule 8 (b) of the transfer scheme rule, the Personnel of the erstwhile Board shall stand assigned to the services of the Generation Company, Distribution Company, Transmission Company, Holding Company and Trading Company as the case may be on the appointed date, on as is where is basis, namely, that they will continue to serve in the place where they are working on the Appointed date, till further orders of the State Government.
- ii. The Personnel transferred to the Transferees, shall be deemed to have entered into an agreement with the Transferee concerned to repay loans, advances and other sums due or otherwise perform obligations undertaken by them to the erstwhile Board which remain outstanding as on the Appointed Date, on the same terms and conditions as contained in the arrangement with the erstwhile Board.

22. Final Absorption of Personnel in Transferee Company

- i. As per provision of Transfer Scheme Rule 2010, the State Government shall, in consultation with the Successor Companies, finalize the transfer to and permanent absorption of the Personnel in a Transferee taking into account the suitability, ability and experience of the personnel, number and nature of the vacancies and other relevant factors and issue appropriate orders, as it may think fit, for such permanent absorption.
- ii. Accordingly the State Government has constituted a Grievance Committee to receive representations and submit recommendations on transfer and absorption of Personnel to the Successor Companies. The final report of the Grievance Committee is still awaited.

23. Employees Retirement Benefit

In accordance with the policy mentioned in point no. q (ii) of the significant accounting policy above, the company has contributed their share of pension and gratuity liability to the extent allowed by CSERC in its tariff order which amounts to ` 36.73 crores. The company has made a provision for earned leave encashment on the basis of actuarial valuation based on the data for 31st March'2015 in its profit and loss account.

In accordance with the policy mentioned in point no. q (iii) of the significant accounting policy above, the company has provided for earned leave amounting to Rs. 81.70 Cr. in its statement of profit and loss as per the actuarial valuation made upto 31st March,2015. Further, the company has made a provision of Rs.1.54 Cr for the financial year 2015-16 on the basis of earned leave accrued during the year for each employee.

CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED

Notes to financial statements for the year ended 31st March, 2016

24. The Company is in the process of ascertaining the estimated amounts due and remaining to be executed on capital contracts for the financial year 2015-16.
25. Carrying amount at which the fixed asset is recognized in the balance sheet after deducting accumulated depreciation (amortization) is generally less than the recoverable amount of the asset hence no provision for impairment of assets has been made.
26. Expenditures/Earnings in foreign currency:

Particulars	2015-16	2014-15
Equivalent INR of Capital Expenditure in USD (\$)	Nil	Nil

27. Details of Electricity transmitted in MUs and Rs in crores:

Energy Transmitted	FY 2015-16		FY 2014-15	
	In MU	Rs in cr	In MU	Rs in cr
For CSPDCL & Other Power Utilities (i.e. energy output from CSPTCL's system)	22,946.43	739.55	20,666.46	724.23
SLDC's revenue	-	12.26	-	13.96
Total		751.81	20,666.46	738.19

28. Managerial Remuneration:

Details	2015-16 (₹)	2014-15 (₹)
Salary & Allowances	35,91,887	24,46,526
Other Benefits	38,250	44,366
Retirement Benefits	30,56,325	-
Total	66,86,462	24,90,892

29. Balance Sheet, Statement of Profit & Loss Account and Cash Flow statement read together with the notes to the financial statement thereon, are drawn up so as to disclose the information required under section 133 of the Companies Act, 2013, as well as give a true and fair view of the statement of affairs of the Company as at the end of the year and results of the Company for the year under review.
30. Being a State Government Company, the company has not entered into any transaction with any company that are covered under section 186 of the Companies Act'2013.
31. Balances of State Government Loan, Debentures and Liability against Deposit Works are subject to confirmation and reconciliation.
32. In the absence of necessary schedules of suppliers and contractors during the period, relevant disclosures of Micro, Small & Medium Enterprises covered under Micro, Small & Medium Enterprises Act, 2006 could not be compiled and disclosed.

CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED**Notes to financial statements for the year ended 31st March, 2016**

33. Inventories (refer Note 7.2) Includes shortage of 9.40 Lakhs, identified during the course of internal audit; the shortage has been adequately provided in the current year profit and loss.
34. CSERC carries out true up exercise of accounts of all successor companies including SLDC post their statutory audit. CSERC vide its Tariff order dated 30th April, 2016 has determined net surplus in the hands of CSPTCL and SLDC (including carrying cost) at Rs. 31.35 crs and 0.13 crs post true up for financial year 2014-15.

CSPTCL had filed a review petition against tariff order dated 23rd May, 2015 wherein the regulatory authority i.e CSERC had accepted an inadvertent arithmetic error in the computation of O&M expenses and incentive thereof. Further, CSERC had also observed an inadvertent omission regarding request made by CSPTCL on the revised calculation of approved capital structuring vide tariff order dated 12th July, 2013. Accordingly, CSERC had re-determined net surplus at Rs. 56.59 cr instead of Rs. 83.82 cr as calculated vide tariff order dated 23rd May, 2015. CSERC had also allowed carrying cost to the extent of Rs. 3.76 cr against the said variation resulting into an aggregate adjustment of Rs. 30.99 crs vide its tariff order dated 30th April, 2016.

The net adjustment of Rs. 0.36 cr (Rs. 31.35 crs i.e. surplus against true up for F.Y. 2014-15 and Rs. 30.99 crs i.e. net adjustment against review petition) has been allowed to be adjusted against billing to be undertaken by CSPTCL during F.Y. 2016-17. Accordingly, no adjustment has been made in the current year accounts.

35. The current assets, loans and advances are good and recoverable and are approximately of the values, if realized in the ordinary courses of business unless and to the extent stated otherwise in the Accounts. Subject to the notes regarding depreciation, other notes and the method of accounting followed by the Company, provision for all known liabilities is adequate and not in excess of amount reasonably necessary. There are no contingent liabilities except those stated in the notes. Further the company has made provisions, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts in its financial statements.
36. In view of paragraph 9 of AS-18, no disclosure is required as regards related party relationships with other state controlled enterprises and transaction with such enterprises. Other disclosures as required by AS-18 are as under:

Remuneration (Including retirement benefits) paid to directors including Managing Director:

Name of Related Party	Nature of relationship	2015-16 (In Rs)	2014-15 (In Rs)
Shri Vijay Singh	Managing Director/ Key Management Person	66,86,462/-	24,90,892

37. In compliance of accounting standard relating to "Accounting for Taxes on Income" (AS-22) issued by the Institute of Chartered Accountants of India and pursuant to accounting policy mentioned in note no. 2 (x), in the absence of virtual certainty, the company has recognized deferred tax asset arising out of timing differences on account of unabsorbed depreciation, carry forward losses, and disallowances under the Income Tax Act only to the extent of deferred tax liability arising during the year. Component wise details is being provided under Note no. 6.3.
38. The company has fully disclosed the impact of pending litigations on its financial position in its financial statements. Further, the company is not required to transfer any amount to the Investor Education and Protection Fund as required under Companies Act'2013.

CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED
Notes to financial statements for the year ended 31st March, 2016

39. The company has not formed CSR committee which otherwise is mandatory under section 135 of The Companies Act'2013, since, there is no independent director appointed in Board upto 31st March'2016, however, management is in process of taking necessary measures to resolve the above deficiency. Further there is no woman director in the company's board which otherwise is mandatory pursuant to section 149(1) read with Rule-3 of Companies (Appointment and qualification of Directors) Rules, 2014.
40. The company recognizes revenue based on the ARR as approved by CSERC vide its tariff orders. The company, as per its prevailing practice followed presently and in earlier years, has accounted revised tariff from the month, succeeding the month, in which new tariff is passed by CSERC i.e. with effect from 01st June'2015 in the instant case.

CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED

BALANCE SHEET AS AT 31 ST MARCH'2016

Particulars	Note	Current Year 31.03.2016	In Lacs Previous Year 31.03.2015
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share capital	3.1	75,566.00	75,566.00
(b) Reserves and surplus	3.2	7,619.53	4,808.18
(c) Money Received against Share Warrants		-	-
(2) Share Application Money Pending Allotment	3.3	5,510.35	5,510.35
(3) Non-current liabilities			
(a) Long-term borrowings	4.1	124,394.02	120,338.51
(b) Deferred tax liabilities (Net)		-	-
(c) Other Long term liabilities	4.2	70,484.38	68,881.01
(d) Long-term provisions	4.3	74,392.76	59,205.28
(4) Current liabilities			
(a) Short-term borrowings	5.1	-	5,356.63
(b) Trade payables	5.2	2,882.87	3,786.42
(c) Other current liabilities	5.3	32,598.70	31,086.40
(d) Short-term provisions	5.4	7,361.24	4,375.09
TOTAL		400,809.84	378,913.85
II. ASSETS			
(1) Non-current assets			
(a) Fixed Assets			
(i) Tangible assets	6.1	260,785.10	247,583.21
(ii) Intangible assets		-	-
(iii) Capital Work-in-Progress	6.2	56,584.60	56,547.26
(iv) Intangible assets under development		-	-
(b) Non-current investments		-	-
(c) Deferred tax assets (Net)	6.3	-	-
(d) Long-term loans and advances	6.4	243.39	261.41
(e) Other non-current assets	6.5	33,978.72	32,527.07
(2) Current assets			
(a) Current investment	7.1	6,978.88	-
(b) Inventories	7.2	4,426.23	4,809.20
(c) Trade receivables	7.3	32,289.25	30,008.09
(d) Cash and Bank Balances	7.4	5,328.58	6,698.76
(e) Short-term loans and advances	7.5	121.91	129.59
(f) Other current assets	7.6	73.19	349.26
TOTAL		400,809.84	378,913.85
Significant Accounting Policies & Notes to Financial Statements	1 to 41		

The accompanying notes are integral part of the Financial Statements
As per our report of even date

For, APAS & Company
FRN No. 000340C

For and on behalf of the Board of Directors of
Chhattisgarh State Power Transmission Company Limited

CA Ankush Golechha
Partner
Membership No. 111980
Place: Raipur (CG)
Date :

(VIJAY SINGH)
Managing Director
DIN-06528592

(N. BAIJENDRA KUMAR)
Director
DIN-03289526

(Y.B. JAIN)
CFO
PAN-AEXPJ0405K

(NEHA GYANCHANDANI)
Company Secretary
PAN-AZUPG4196N

CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED
Notes to financial statements for the year ended 31st March, 2016

Note 3.2: RESERVES & SURPLUS

		In Lacs
Particulars	Current Year 31.03.2016	Previous Year 31.03.2015
1. CAPITAL RESERVE		
a. SLDC Development Fund		
Balance as per last financial statements	2,507.87	1,920.31
Add: Direct Receipts in Fund	-	105.06
Add: Transfer related to Previous years	-	199.50
Add: Transferred during the year	-	283.00
Less: Transferred to Income pursuant to Audit Memo by C&AG	(763.54)	-
	1,744.32	2,507.87
b. Capital Reserves		
Balance as per last financial statements	1,149.37	-
Add: Transferred during the year	-	1,149.37
	1,149.37	1,149.37
2. SURPLUS		
Balance as per last financial statements	1,150.94	5,182.80
Add: Profit (Loss) for the year	3,574.90	(4,031.86)
Closing Balance	4,725.84	1,150.94
Total	7,619.53	4,808.18

Note 3.3: SHARE APPLICATION MONEY PENDING ALLOTMENT

		In Lacs
Particulars	Current Year 31.03.2016	Previous Year 31.03.2015
Share Application Money Pending Allotment	5,510.35	5,510.35
Total	5,510.35	5,510.35

- a. The Government of Chhattisgarh vide notification no.2020/F-21/13/09/13/2/ED dt.29th October'2010 has notified the opening balance sheet as on 01st January'2009 of CSPTCL (also refer note no.18), wherein, Government has proposed an equity share capital of `655.10 cr. Further, It has been stipulated that said equity shall be issued in favour of Chhattisgarh State Power Holding Co. Ltd
- b. As per the said notification, figures derived for opening balance sheet are from the unaudited balance sheet of erstwhile CSEB as on 31st December'2008 and are subject to audit by the Comptroller and Auditor General of India. Accordingly, opening balances notified by the government are subject to modifications, if any, arising during the course of statutory audit. Audit of erstwhile CSEB has been finalized by CAG during the month of 17th May'2012, however revision in opening balance sheet is yet to be notified by Government.
- c. Accordingly, Company has issued equity to the extent of 600.00 cr at face value of Rs.10 per share to CSPHCL and withheld balance of 55.10 cr. as share application till final notification of opening balance. Since the share application money pertains to 01st January'2009, relevant provision regarding "Issue of share capital" etc under Companies Act'2013 or rules framed therein are not applicable.

CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED
Notes to financial statements for the year ended 31st March, 2016

NOTE 8: INCOME

Note 8.1: REVENUE FROM OPERATIONS

Particulars	In Lacs	
	Current Year 31.03.2016	Previous Year 31.03.2015
Sales of Services		
Transmission Charges	73,954.67	72,423.00
Income from State Load Dispatch Centre	1,225.74	1,396.36
Total Sales	75,180.40	73,819.36
Less: Transfer to SLDC Fund pursuant to CSERC Regulations	-	283.00
Net Sales	75,180.40	73,536.36
Other Operating Revenues		
Other Income Related to SLDC	107.96	-
Delay Payment Surcharge	3,463.87	2,713.00
Refer Note No.2 (a)	3,571.83	2,713.00
Total	78,752.24	76,249.36

Note 8.2: OTHER INCOME

Particulars	In Lacs	
	Current Year 31.03.2016	Previous Year 31.03.2015
Interest Income		
Interest on FDR	309.54	806.59
Interest on Advance to Contractors & Suppliers	10.47	83.29
Interest on Staff Loans & Advances	8.80	13.37
	328.80	903.25
Rental Income	28.73	179.43
Net Income from Sale of Scrap	124.92	83.60
Other Miscellaneous Income	780.34	1,095.05
Other Recoveries from Contractors/ Suppliers	4.83	78.95
Surplus on redemption of Mutual fund	69.17	-
Total	1,336.80	2,340.27

CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED
Notes to financial statements for the year ended 31st March, 2016

Note 9.3: OTHER EXPENSES

	in Lacs	
Particulars	Current Year 31.03.2016	Previous Year 31.03.2015
Rent	1.20	1.20
Rates & Taxes	520.55	416.83
Insurance	0.31	0.99
<u>Repairing & Maintenance:</u>		
Plant & Machinery	2,562.74	1,662.54
Building & Civil Works	453.11	383.67
Others	52.37	52.77
Electricity Charges (Office & Other Consumption)	1,172.21	653.38
Service Contract including Legal & Professional Charges	278.16	279.15
Vehicle Running, Hiring and Maintenance	455.89	414.87
A & G Expenses of CSPHCL	401.25	392.05
Provision for Shortages in Inventory	9.40	72.25
Other Miscellaneous Expenses	871.00	667.53
Auditor's Remuneration		
Statutory Audit Fees	4.64	3.88
Tax Audit Fees	0.70	0.58
	6,783.53	5,001.70
Less: Administration & Other Expenses Capitalized	259.45	167.85
Total	6,524.09	4,833.85

Note 10 : Exceptional Item

	in Lacs	
Particulars	Current Year 31.03.2016	Previous Year
Expense:		
Provision against deficit in Gratuity & Pension liability upto 31st March'2015	-	27,472.00
Earned Leave Encashment (Based on actuarial valuation as on 31st March'15)	8,170.20	-
Total	(8,170.20)	(27,472.00)

Note 11 : Prior Period Income /(Expenses)

	in Lacs	
Particulars	Current Year 31.03.2016	Previous Year 31.03.2015
Income:		
Other Income related to Previous Year	1,281.52	98.34
Excess transfer to SLDC development fund during FY 12-13	-	50.50
	1,281.52	148.84
Expenses:		
Depreciation	-	33.27
Employee Costs	11.73	41.55
Electricity Charges (Office & Other Consumption)	-	1,843.16
Other Charges including shortfall in transfer to SLDC development fund for FY 13-14	-	560.22
	11.73	2,478.19
Net Prior Period Income/(Expense)	1,269.79	(2,329.35)

CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED
Notes to financial statements for the year ended 31st March, 2011

41. The Company is a state government undertaking having two separate line of activity i.e. transmission charge and income from State Load Dispatch Centre (SLDC). As per Para 27 (a) of AS 17 i.e. "Segmental Reporting", a business segment should be identified as a reportable segment if its revenue from sales to external customers and from transactions with other segments is 10 percent or more of the total revenue, external and internal, of all segments. However, pursuant CSERC requirement company has voluntarily disclosed segmental results of its two segments namely transmission charges and SLDC:

Particulars	Transmission	SLDC	Total
Segment Revenue:			
I. Sale of Services	73,954.67	1,225.74	75,180.40
II. Delay Payment Surcharge	3,403.73	60.14	3,463.87
III. Other Income	1,332.82	111.94	1,444.76
III. Total Segment Income	78,691.22	1,397.82	80,089.04
Segment Expenses:			
Employee Benefit Expenses (Excl Gratuity and Pension)	14,824.40	629.48	15,453.87
Depreciation	17,405.38	37.08	17,442.46
Other Expenses (allocable to the segments)	1,981.43	202.46	2,183.89
Finance Costs	16,052.28	0.02	16,052.30
IV (a). Total Segment Expenses	60,263.49	869.04	61,132.53
Segmental Operating Income	28,427.73	528.78	28,956.51
Unallocable Expenses			
Other Expenses			4,340.19
Gratuity and Pension			14,141.00
IV (b). Total Unallocable Expenses			18,481.19
V. Profit before exceptional and extraordinary items and tax (III - IV(a)+(b))			10,475
VI. Exceptional items			8,170.20
VII. Profit before extraordinary items and tax (V + VI)			2,305.11
VIII. Extraordinary Items			-
IX. Profit before prior period item and tax (VII + VIII)			2,305.11
X. Prior Period Income/(Expense)			1,269.79
XI. Profit before tax (IX + X)			3,574.90
XII. Tax expense			-
(1) Current tax			764.96
(2) Deferred tax			-
(3) MAT credit entitlement			764.96
XIII. Profit/(Loss) for the period from continuing operations (XI - XII)			3,574.90
XIV. Profit/(loss) from discontinuing operations			-
XV. Tax Expense of discontinuing operations			-
XVI. Profit/(loss) from discontinuing operations (after tax) (XIV-XV)			-
XVII. Profit (Loss) for the period (XIII + XVI)			3,574.90
Segment Assets:			
Allocable Assets:			
Tangible Assets	260,339.82	445.28	260,785.10
Capital Work in Progress	56,313.82	270.78	56,584.60
Trade receivables	31,856.71	432.55	32,289.25
Cash and Bank Balance	5,328.58	-	5,328.58
	353,838.92	1,148.60	354,987.53
Unallocable Assets:			
Long-term loans and advances			243.39
Other non-current assets			33,978.72
Current investment			6,978.88
Inventories			4,426.23
Other current assets			121.91
Short-term loans and advances			73.19
			45,822.32
Total Assets			400,809.84

CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED
Notes to financial statements for the year ended 31st March, 2016

Particulars	In Lacs		
	Transmission	SLDC	Total
Segment Liabilities:			
Allocable Liabilities:			
SLDC Development Fund	-	1,744.32	1,744.32
	-	1,744.32	1,744.32
Unallocable Liabilities:			
Share Capital			75,566.00
Reserves & Surplus (Excluding SLDC Dev. Fund)			5,875.21
Share Application Money Pending Allotment			5,510.35
Long-term borrowings			124,394.02
Other Long term liabilities			70,484.38
Long-term provisions			74,392.76
Short-term borrowings			-
Trade payables			2,882.87
Other current liabilities			32,598.70
Short-term provisions			7,361.24
			399,066.52
Total Liabilities			400,809.84

The accompanying notes are integral part of the Financial Statements

As per our report of even date

For, APAS & Company
FRN No. 000340C

For and on behalf of the Board of Directors of
Chhattisgarh State Power Transmission Company Limited

CA Ankush Golechha
Partner
Membership No. 111980
Place: Raipur (CG)
Date :

(VIJAY SINGH)
Managing Director
DIN-06528592

(N. BAJENDRA KUMAR)
Director
DIN-03289626

(Y.B. JAIN)
CFO
PAN-AEXPJ0405K

(NEHA GYANCHANDANI)
Company Secretary
PAN-AZUPG4196N