

Truing up for FY 2019-20,

Review for FY 2020-21

AND

ARR and Tariff Proposal for FY 2021-22

Main Text & Formats (Volume I)

Submitted to:

Joint Electricity Regulatory Commission  
Gurgaon

By

Electricity Department, Transmission Division,  
UT of Dadra and Nagar Haveli

December 2020

**BEFORE THE JOINT ELECTRICITY REGULATORY COMMISSION  
FOR THE STATE OF GOA & UNIION TERRITORIES**

Filing No.....

Case No.....

IN THE MATTER OF: Filing of Aggregate Revenue Requirement (ARR) for FY 2021-22 for Electricity Department, Transmission Division, Union Territory of Dadra and Nagar Haveli under Section 61, 62 and 64 of the Electricity Act, 2003

AND

IN THE MATTER OF Electricity Department, Transmission Division, UT of Dadra and Nagar Haveli (hereinafter referred to as "ED-DNH" or "The Petitioner" or "The Department")  
..... Petitioner

The Applicant respectfully submits as under: -

1. Electricity Department, Transmission Division is a statutory body engaged in the transmission of electricity in the Union Territory of Dadra & Nagar Haveli. Consequent to the enactment of the Electricity Act, 2003 (hereinafter referred to as the "Act"), the process of approval of proposed tariffs is vested with the State Commission. Based on the provisions of Section 61, 62 and 64 of the Act, Electricity Department, Transmission Division is filing the current Petition, in order to meet its financial requirements.
2. This is a Petition indicating the True up for the FY 2019-20, Review for FY 2020-21, Aggregate Revenue Requirement (ARR) and Tariff Proposal of Electricity Department, Transmission Division for the FY 21-22 (Financial Year 2021-22).

**AFFIDAVIT**

**BEFORE HON'BLE JOINT ELECTRICITY REGULATORY COMMISSION FOR THE  
STATE OF GOA & UNION TERRITORIES**

File No. \_\_\_\_\_

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for Electricity Department, Transmission Division under Section  
61, 62 and 64 of the Electricity Act, 2003

AND

IN THE MATTER OF            Electricity Department, Transmission Division (hereinafter  
referred to as "ED-DNH" or "The Petitioner" or "The  
Department")

..... Petitioner

I, Shri Harshad Mohanbhai Patel, son of Shri Mohanbhai Premabhai Patel (aged 56 years),  
(occupation) Government Service residing at Samarvarni, Silvassa the deponent named above  
do hereby solemnly affirm and state on oath as under:

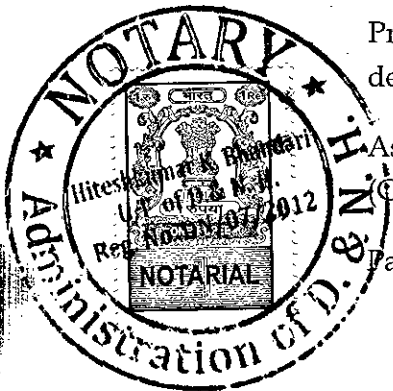
1. That the deponent is the Executive Engineer, Electricity Department, Transmission  
Division, who is authorized by the Administration of Dadra & Nagar Haveli and is  
acquainted with the facts, deposed as below.
2. I, the deponent name above do hereby verify that the contents of the accompanying  
petition are based on the records of the Electricity Department, Transmission Division  
maintained in the ordinary course of business and believed them to be true and I believe  
that no part of it is false and no material facts have been concealed there from.

Details of enclosures:

Proposal for Aggregate Revenue Requirement (ARR) for FY- 2021-22 for  
determination of tariff.

As per Joint Electricity Regulatory Commission for Goa & Union Territories  
(Conduct of Business) (Fifth Amendment) Regulations, 2019.

Partition fee -Rs. 20, 00,000/- would paid through RTGS to JERC.



For the Electricity Department, Transmission Division, Union Territory of Dadra & Nagar Haveli.

*R. P. J.*  
कार्यपालक अभियंता (प्रसारण) Petitioner  
Executive Engineer (Trans.)  
विद्युत विभाग  
Electricity Department  
दादरा ए. ए. न. हवेली  
Dadra & Nagar Haveli  
सिलवासा/Silvassa  
Place: Dadra & Nagar Haveli, Silvassa

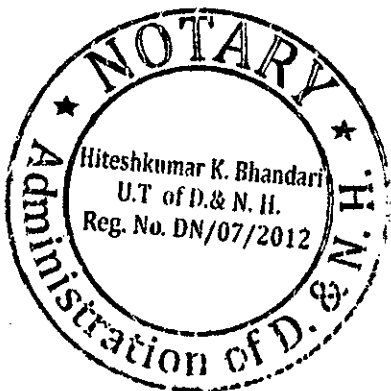
I, Hitesh K. Bhandari, Advocate, Silvassa, (U.T. of Dadra & Nagar Haveli), do hereby declare that the person making this affidavit is known to me through the perusal of records and I am satisfied that he is the same person alleging to be deponent himself.

*H. Bhandari*  
Advocate

Solemnly affirmed before me on this 04<sup>th</sup> day of December 2020 at Silvassa p.m/a.m by the deponent who has been identified by the aforesaid Advocate. I have satisfied myself by examining the deponent that he understood the contents of the affidavit which has been read over and explained to him. He has also been explained about section 193 of Indian Penal Code that whoever intentionally gives false evidence in any of the proceedings of the Commission or fabricates evidence for purpose of being used in any of the proceedings shall be liable for punishment as per law.

Solemnly Affirmed before me by  
Shri. Hitesh K. Bhandari of Silvassa who is identified  
by Shri. Patel of Silvassa whom I Personally Known

*H. Bhandari*  
**HITESHKUMAR K. BHANDARI**  
B.A., LL.B.  
**ADVOCATE & NOTARY**  
Office at:-239, 2nd Floor, Land Mark,  
Tokarkhada, Silvassa-396 230.  
(U.T of Dadra & Nagar Haveli)



Serial No. 3721

Date 04/12/2020

**TABLE OF CONTENTS**

CHAPTER 1: INTRODUCTION.....	8
1.1 ELECTRICITY DEPARTMENT, TRANSMISSION DIVISION PROFILE.....	8
1.2 TARIFF REGULATIONS.....	8
1.2.1 UNCONTROLLABLE PARAMETERS INCLUDE .....	9
1.2.2 CONTROLLABLE PARAMETERS INCLUDE .....	9
1.3 CONTENTS OF THIS PETITION.....	10
CHAPTER 2: ABOUT THE ELECTRICITY DEPARTMENT, TRANSMISSION DIVISION.....	11
2.1 EXISTING TRANSMISSION SYSTEM OF ELECTRICITY DEPARTMENT, TRANSMISSION DIVISION.....	11
2.2 LOADING PROJECTIONS ELECTRICITY DEPARTMENT, TRANSMISSION DIVISION DURING THE FY 2021-22.....	12
CHAPTER 3: TRUE UP FOR FY 2019-20 .....	14
3.1 PRINCIPLES FOR TRUE UP FOR FY 2019-20 .....	14
3.2 OPERATIONS AND MAINTENANCE EXPENSES .....	14
3.3 DEPRECIATION .....	17
3.4 INTEREST AND FINANCE CHARGES.....	17
3.5 INTEREST ON WORKING CAPITAL.....	18
3.6 RETURN ON EQUITY.....	19
3.7 AGGREGATE REVENUE REQUIREMENT FOR FY 2019-20 .....	20
3.8 REVENUE FOR FY 2019-20.....	21
3.9 REVENUE (GAP)/SURPLUS FOR FY 2019-20 .....	21
CHAPTER 4: REVIEW FOR FY 2020-21 .....	23
4.1 OPERATIONS AND MAINTENANCE EXPENSES .....	23
4.2 DEPRECIATION .....	24
4.3 INTEREST AND FINANCE CHARGES.....	24
4.4 INTEREST ON WORKING CAPITAL.....	25
4.5 RETURN ON EQUITY.....	26
4.6 AGGREGATE REVENUE REQUIREMENT FOR FY 2020-21 .....	27
4.7 REVENUE FOR FY 2020-21.....	28
4.8 REVENUE (GAP)/SURPLUS FOR FY 2020-21 .....	28
4.9 (GAP)/SURPLUS TO BE CARRIED FORWARD TO FY 2021-22.....	29
CHAPTER 5: ARR FOR THE FY 2021-22.....	30
5.1 OPERATION & MAINTENANCE COSTS.....	30
5.1.1 EMPLOYEE EXPENSE .....	31
5.1.2 REPAIRS & MAINTENANCE EXPENSE .....	32

5.1.3	ADMINISTRATION & GENERAL EXPENSE.....	34
5.1.4	TOTAL OPERATION AND MAINTENANCE EXPENSE.....	34
5.2	CAPITAL EXPENDITURE PLAN .....	35
5.3	GROSS FIXED ASSETS .....	36
5.4	DEPRECIATION .....	37
5.5	INTEREST & FINANCIAL COSTS .....	38
5.5.1	INTEREST ON LONG-TERM / CAPITAL LOANS.....	38
5.5.2	INTEREST ON WORKING CAPITAL BORROWINGS .....	38
5.6	RETURN ON EQUITY.....	39
5.7	NON-TARIFF & OTHER INCOME.....	40
5.8	AGGREGATE REVENUE REQUIREMENT .....	41
5.9	COVERAGE OF REVENUE GAP.....	41
	CHAPTER 6: TARIFF DETERMINATION .....	43
6.1	DETERMINATION OF THE TRANSMISSION CAPACITY OF THE SYSTEM .....	43
6.2	TARIFF DETERMINATION .....	43
	CHAPTER 7: DIRECTIVES .....	45
	PRAYER.....	47

## LIST OF TABLES

TABLE 1: STATUS OF TRANSMISSION ASSETS – DC KMS.....	11
TABLE 2: DETAILS OF EXISTING SUBSTATIONS .....	11
TABLE 3: CGS – CENTRAL GENERATION CAPACITY DURING FY 2021-22.....	13
TABLE 4: CGS – PROJECTED CAPACITY AND ENERGY AVAILABILITY .....	13
TABLE 5: OPERATION & MAINTENANCE EXPENSES FOR FY 2019-20 .....	15
TABLE 6: DEPRECIATION .....	17
TABLE 7: INTEREST AND FINANCE CHARGES .....	18
TABLE 8: INTEREST ON WORKING CAPITAL.....	19
TABLE 9: RETURN ON EQUITY.....	20
TABLE 10: AGGREGATE REVENUE REQUIREMENT FOR FY 2019-20 .....	20
TABLE 11: REVENUE FOR FY 2019-20 .....	21
TABLE 12: REVENUE (GAP)/SURPLUS FOR FY 2019-20.....	22
TABLE 13: OPERATION & MAINTENANCE EXPENSES FOR FY 2020-21 .....	23
TABLE 14: DEPRECIATION .....	24
TABLE 15: INTEREST AND FINANCE CHARGES .....	25
TABLE 16: INTEREST ON WORKING CAPITAL FOR FY 2020-21 .....	26
TABLE 17: RETURN ON EQUITY.....	27
TABLE 18: AGGREGATE REVENUE REQUIREMENT FOR FY 2020-21 .....	27
TABLE 19: REVENUE FOR FY 2020-21 .....	28
TABLE 20: REVENUE (GAP)/SURPLUS FOR FY 2020-21.....	28
TABLE 21: REVENUE GAP DISTRIBUTED OVER TWO YEARS .....	29
TABLE 22: PROJECTED EMPLOYEE EXPENSE FOR THE FY 2021-22.....	32
TABLE 23: PROJECTED REPAIRS & MAINTENANCE EXPENSE FOR THE FY 2021-22 .....	33
TABLE 24: PROJECTED A&G EXPENSES FOR THE FY 2021-22 .....	34
TABLE 25: TOTAL O&M EXPENSE FOR THE FY 2021-22.....	35
TABLE 26: CAPITAL EXPENDITURE FOR THE FY 2020-21 AND FY 2021-22.....	36
TABLE 27: CAPITAL EXPENDITURE & CAPITALIZATION FOR THE FY 2020-21 AND FY 2021- 22 .....	36
TABLE 28: OPENING AND CLOSING GFA IN THE FY 2021-22 .....	37
TABLE 29: DEPRECIATION .....	37
TABLE 30: TOTAL INTEREST ON LONG-TERM LOANS.....	38
TABLE 31: INTEREST ON WORKING CAPITAL FOR THE FY 2021-22.....	39
TABLE 32: RETURN ON EQUITY FOR THE FY 2021-22 .....	40
TABLE 33: NON-TARIFF INCOME FOR THE FY 2021-22.....	41
TABLE 34: AGGREGATE REVENUE REQUIREMENT FOR THE FY 2021-22 .....	41
TABLE 35: TRANSMISSION CAPACITY OF THE TRANSMISSION SYSTEM .....	43
TABLE 36: DETERMINATION OF TRANSMISSION TARIFF .....	43
TABLE 37: DETERMINATION OF TRANSMISSION TARIFF (RS. / UNIT).....	44

ACRONYM	DEFINITION
A&G Expenses	Administrative & General Expenses
CEA	Central Electricity Authority
CERC	Central Electricity Regulatory Commission
CPP	Captive Power Plant
Ckt. Km / ckm	Circuit Kilometres
Discom	Distribution Company
EA 2003	Electricity Act 2003
G,T and D	Generation, Transmission and Distribution
IPPs	Independent Power Producers
IDC	Interest During Construction
MU	Million Units
MYT	Multi-Year Tariff
ND	Normal Development
PE	Power Evacuation
O&M	Operations and Maintenance
R&M Expenses	Repair & Maintenance Expenses
RoE	Return on equity
T&D	Transmission and Distribution
GFA	Gross Fixed Assets
R&M	Renovation & Modernisation
S/S	Sub Station
O&M	Operation & Maintenance
PGCIL	Power Grid Corporation of India Limited



**Notes:**

**In this Petition:**

All currency figures used in this Petition, unless specifically stated otherwise, are in Rs Crore and Million Units.

This petition contains the Main Text of the Petition, Formats and Annexure (Volume II)

## Chapter 1: Introduction

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### 1.1 Electricity Department, Transmission Division Profile

The power sector has grown significantly since 1950s, in terms of capacity of its generation and transmission & distribution (T&D) assets. Presently the sector and its business arrangements are in transition from a monopolistic government control system to market driven competition. Electricity Act 2003 (EA 2003) provides for consolidation of laws relating to generation, transmission, distribution, trading & use of electricity and for taking measures to restructuring the power sector, promoting competition, protecting customer interests and ensuring viability of the sector. Amongst other steps like open access etc, EA 2003 mandated unbundling of State Electricity Boards (SEB) into generation, transmission and distribution businesses.

The share of power generated by Central Sector Stations is transmitted to load centers in the UT of Dadra and Nagar Haveli through an extensive network of 400KV and 220KV transmission lines and substations. The major functions of ED-DNH are:

1. Ensure reliable supply energy to DNHPDCL which in turn supplies power to the end consumers across the state.
2. Development of transmission network to meet the growing needs of the DNHPDCL.
3. Provide short term open access depending upon the margins in the existing facilities.
4. Functioning of SLDC

### 1.2 Tariff Regulations

Electricity Department, Transmission Division's tariff determination is now governed by "Joint Electricity Regulatory Commission for the State of Goa and Union Territories (Generation, Transmission and Distribution Multi Year Tariff) Regulations, 2018, hereinafter referred to as "MYT Regulations". The MYT Regulations, 2018 provide a framework for calculating tariffs on a cost-plus basis initially for a period of three years and allow the licensee to recover operational expenses including depreciation, interest on working capital and



debt, and return on equity amongst others. The MYT Regulations, 2018 segregate the items impacting tariffs into controllable and uncontrollable factors. Items that are uncontrollable are passed through to the consumers. Further, the MYT Regulations, 2018 identifies the uncontrollable and controllable parameters as follows:

#### 1.2.1 Uncontrollable Parameters include

- 1 Force Majeure events;
- 2 Change in Law, judicial pronouncements and Orders of the Central Government, State Government or Commission;
- 3 Variation in the number or mix of Consumers or quantities of electricity supplied to Consumers;
- 4 Transmission loss;
- 5 Variation in the cost of power purchase due to variation in the rate of power purchase from approved sources, subject to clauses in the power purchase agreement or arrangement approved by the Commission;
- 6 Variation in fuel cost;
- 7 Change in power purchase mix;
- 8 Inflation;
- 9 Transmission Charges for a Distribution Licensee;
- 10 Variation in market interest rates for long-term loans;
- 11 Employee expenses limited to one time payment owing requirements of a pay commission and terminal liability of employees;
- 12 Taxes and Statutory levies;
- 13 Taxes on income;
- 14 Income from the realisation of bad debts written off:

#### 1.2.2 Controllable Parameters include

- 1 Variations in capitalisation on account of time and/or cost overruns/ efficiencies in the implementation of a capital expenditure project not attributable to an approved change in scope of such project, change in statutory levies or force majeure events;



- 2 Variation in Interest and Finance Charges, Return on Equity, and Depreciation on account of variation in capitalisation, as specified in clause (a) above;
- 3 Variations in technical and commercial losses of Distribution Licensee;
- 4 Availability of transmission system;
- 5 Variations in performance parameters;
- 6 Failure to meet the standards specified in the Joint Electricity Regulatory Commission for the State of Goa & UTs (Standard of Performance for Distribution Licensees) Regulation, 2015, as amended from time to time;
- 7 Variations in labour productivity;
- 8 Variation in O&M Expenses, except to the extent of inflation;
- 9 Bad debts written off;

### 1.3 Contents of this Petition

The present Tariff Petition is being submitted in compliance with the provisions of Joint Electricity Regulatory Commission for the State of Goa and Union Territories (Generation, Transmission and Distribution Multi Year Tariff) Regulations, 2018. This Petition covers the True up of FY 2019-20, Review for FY 2020-21 and basis, assumptions and projections of individual elements constituting the determination of Aggregate Revenue Requirement for the FY 2021-22.

## Chapter 2: About the Electricity Department, Transmission Division

### 2.1 Existing Transmission System of Electricity Department, Transmission Division

Key assets of Electricity Department, Transmission Division include the transmission lines and sub-stations. The total length of the transmission assets as on March 31, 2019 was 36.88 DC Kilo meters (DC Kms). The EHV lines in DC km existing at end of FY 2019-20 and their growth are shown in the table below:

Table 1: Status of Transmission Assets - DC kms

ASSETS	UNITS	FY 2019-20
EHT		
220 KV lines	DC kms	38.18

The details of existing substations of the Electricity Department, Transmission Division are as given below:

Table 2: Details of existing Substations

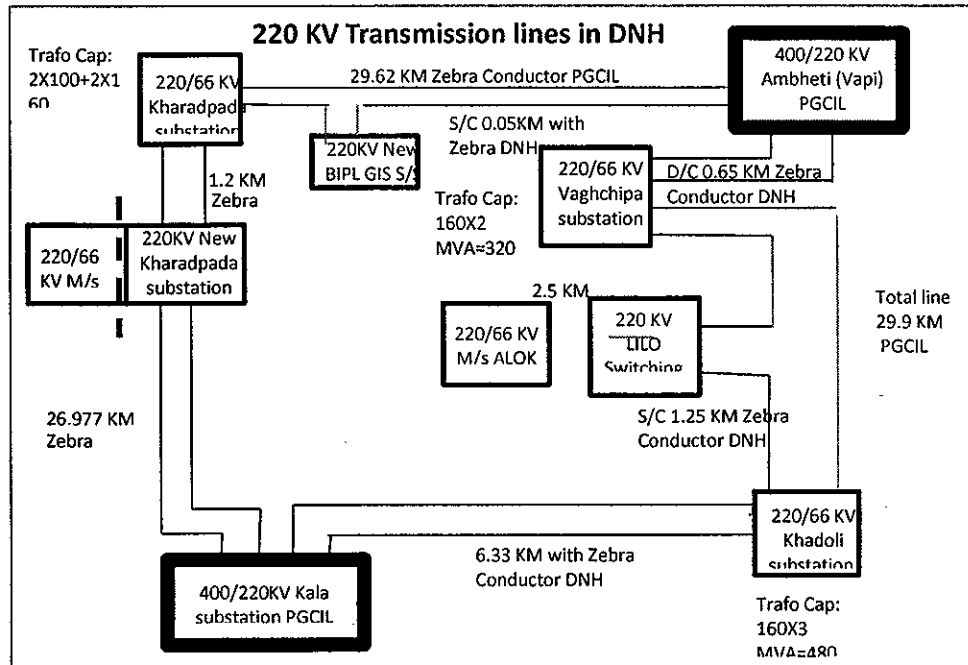
SR. NO.	SUB-STATION	CAPACITY	TOTAL
1	400 KV Ambheti-Vapi Sub-Station (CTU-Power Grid)	3 x 315 MVA	945 MVA
2	400 KV Kala Sub-Station (CTU-Power Grid)	2 x 315 + 1X500 MVA	1130 MVA
3	220 KV Kharadpada Sub-Station	2 x 100 + 2 x 160 MVA	520 MVA
4	220 KV Khadoli Sub-Station	3 x 160 MVA	480 MVA
5	220 /66 KV Vaghchipa Sub-Station	2X160 MVA	320 MVA
6	220KV Switching Stations at Sayli, New Kharadpada and Bhilosa.	03 Nos	
	<b>TOTAL Capacity (220KV Level)</b>		<b>1320 MVA</b>

Further, the capacity of 220/66 KV Vaghchipa Substation was added to the network during the FY 2019-20 i.e. 2X160 MVA.

The present the transmission system of Electricity Department, Transmission Division consists of 38.18 DC km of 220 kV double circuit (D/C) lines.

At present, the UT of Dadra & Nagar Haveli gets power from 400/220 kV PGCIL Vapi and 400/220 kV Kala substation of PGCIL.

Figure 1: 220kV Transmission Lines in DNH



**2.2 Loading Projections Electricity Department, Transmission Division during the FY 2021-22**

The objective of this section is to project the availability of power to transmit through Electricity Department, Transmission Division transmission system. Based on the energy availability and transmission through the Electricity Department, Transmission Division system to DNHPDCL, transmission charges are to be arrived at.

**2.3 Power & Energy availability from Central Sector Generation**

Present and future power availability from Central sector against allocated quota during the FY 2021-22 is given below-

*Handwritten signature*

**Table 3: CGS - Central Generation Capacity during FY 2021-22**

Name of the plant	Weighted average Infirm allocation	Weighted Average Firm allocation	Weighted average total allocation
KSTPP	51.20	0.00	51.20
KSTPS -3	19.68	2.20	21.88
VSTPP-I	37.03	5.00	42.03
VSTPP-II	27.97	4.00	31.97
VSTPP- III	27.97	6.00	33.97
VSTPP- IV	39.36	5.55	44.91
KAWAS	56.18	25.00	81.18
GGPP	56.74	2.00	58.74
Sipat - I	77.93	9.00	86.93
Sipat - II	26.56	4.00	30.56
KHSTPP - II	3.50	0.00	3.50
Mauda I (MSTPS)	39.36	5.55	44.91
VSTPP-V	19.68	5.55	25.23
Mauda II	51.95	8.60	60.55
Solapur	51.95	21.57	73.52
Gadarwara	31.49	10.42	41.91
LARA	31.20	5.23	36.43
Kharagaon	51.95	16.83	68.78
NPCIL - KAPS	10.36	2.00	12.36
NPCIL - TAPP 3&4	35.03	7.00	42.03
<b>Total</b>	<b>747.07</b>	<b>145.50</b>	<b>892.57</b>
NSPCL Bhilai		100	100.00

On the basis of above power availability, projection of energy availability from central sector plants during the MYT Control Period has been worked out and given below:-

**Table 4: CGS - Projected Capacity and Energy Availability**

S. No.	Particulars	FY 2021-22
1	Total Capacity in MW	1294.00
2	Energy Availability in MU	7038.07

*Kulip.*

## Chapter 3: True up for FY 2019-20

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### 3.1 Principles for True up for FY 2019-20

As per JERC MYT Regulations, 2018, the Hon'ble Commission shall undertake the True Up of licensee for FY 2019-20 based on the comparison of the actual performance of the past year with the approved estimates for such year.

In line with the provisions of JERC Regulations, Electricity Department, Transmission Division is filing for True Up for the year FY 2019-20. Information provided in the True Up for FY 2019-20 is based on the Annual Accounts and principles adopted by the Hon'ble Commission in its previous orders on Interest on Term Loan, Return on Equity, Interest on Working Capital and Depreciation. This actual performance has been compared with the approved parameters as per the order dated 20<sup>th</sup> May, 2019 and the revised parameters in the Tariff Order dated 18<sup>th</sup> May, 2020 for the FY 19-20.

Accordingly, revised Aggregate Revenue Requirement, revenue and gap for FY 2019-20 are given in the following sections of this chapter.

### 3.2 Operations and Maintenance Expenses

Operations and Maintenance (O&M) Expenses of the company consists of the following elements:

- Employee Expenses
- Repairs and Maintenance Costs
- Administrative and General Expenses

Employee expenses comprise of salaries, dearness allowance, bonus, terminal benefits in the form of pension & gratuity, leave encashment and staff welfare expenses.

Repairs and Maintenance Expenses go towards the day to day maintenance of the distribution network of the Electricity Department, Transmission Division



and form an integral part of the company's efforts towards reliable and quality power supply as also in the reduction of losses in the system.

Administration expenses mainly comprise of rents, telephone and other communication expenses, professional charges, conveyance and travelling allowances, other debits.

The Hon'ble Commission had approved the O&M cost at Rs. 6.57 Crore and Rs. 8.19 Crore respectively vide Tariff Order dated 20<sup>th</sup> May, 2019 and 18<sup>th</sup> May, 2020 respectively.

During FY 2019-20, Electricity Department, Transmission Division incurred actual O&M expense of Rs. 9.35 Crore which included Employee cost of Rs. 3.86 Crore, Repair & Maintenance charges of Rs. 1.93 Crore and Administration & General Expenses of Rs. 3.55 Crore as given in the Table below:

**Table 5: Operation & Maintenance Expenses for FY 2019-20**

Particulars	(Rs. Crore)		
	FY 19-20 Approved (20th May, 2019)	FY 19-20 Approved (18th May, 2020)	FY 19-20 Actual
Employee Cost	3.62	4.72	3.86
R&M	2.5	2.26	1.93
A&G	0.45	1.21	3.55
O&M Expenses	6.57	8.19	9.35

It can be seen in the table given above that the Department has incurred a less amount on Employee Cost and R&M Expenses than the amount approved by the Hon'ble Commission vide its Tariff Order dated 18<sup>th</sup> May, 2020. However, the Department has incurred a higher amount under the A&G Expenses than the amount approved by the Hon'ble Commission. The A&G Expenses have increased due to the ULDC charges being levied by the PGCIL on the ED-DNH. Details of the same are provided below:

Power Grid Corporation of India Ltd had taken up the work of setting up of a new SLDC system for Electricity Department, Dadra & Nagar Haveli. WRPC had awarded the work to Power Grid Corporation of India Ltd for the constituents of WRLDC region.

The work of setting up of new SLDC system in ED-DNH was completed by PGCIL in the year 2016.

Power Grid Corporation of India Ltd has appealed in Central Electricity Regulatory Commission vide petition No. 11/TT/2018 for determination of Transmission Tariff from DOCO to 31.03.2019 under Expansion / Upgradation of SCADA /EMS system at SLDC of Western Region for the period 2014-2019 block.

Accordingly, CERC (Central Electricity Regulatory Commission) has approved the transmission tariff vide order dated 3<sup>rd</sup> July 2018 (Petition No. 11/TT/2018) for setting up of new SCADA for Electricity Department, D & NH and year wise break up are as below.

Transmission Tariff for ED - DNH (Asset - 6)	
Year 2016-17	Rs. 41.26 Lakh
Year 2017-18	Rs. 80.63 Lakh
Year 2018-19	Rs. 78.13 Lakh
<b>Total</b>	<b>Rs. 200.02 Lakh</b>

The above transmission tariff charges are to be paid to Power Grid Corporation of India Ltd as supply of ULDC (Unified Load Dispatch Centre) charges/ transmission charges as per above mentioned CERC order till March 2019.

As per the CERC Notification No L-1/236/2018/CERC, Dtd. 07.03.2019 vide chapter - 3, clause no 10.4 *"In case of the existing projects, the generating company or the transmission licensee, as the case may be, shall continue to bill the beneficiaries or the long term customers and the capacity charges or the transmission charges respectively as approved by the commission and applicable as on 31.03.2019 for the period starting from 01.04.2019 till approval of final capacity charges or transmission charges by the commission in accordance these regulations"*.

As per above CERC Notification, PGCIL has started issuing monthly bills for transmission charges from March 2019 onwards.

Therefore, the Electricity Department, Transmission Division requests the Hon'ble Commission to approve the O&M expenses as per above submission.

### 3.3 Depreciation

The depreciation has been worked out after applying the Depreciation rates as per the CERC (Terms and Conditions for Tariff), 2014.

For computation of depreciation, Electricity Department, Transmission Division has considered the opening balance of the GFA for FY 19-20 and subsequently added the assets capitalized in FY 19-20.

Accordingly, the depreciation so arrived and approved depreciation for FY 19-20 are as shown below:

**Table 6: Depreciation**

Particulars	(Rs. Crore)		
	FY 19-20 Approved (20th May, 2019)	FY 19-20 Approved (18th May, 2020)	FY 19-20 Actual
Opening GFA	229.72	229.80	229.80
Addition during the year	66.88	0.00	66.38
Closing GFA	296.6	229.80	296.18
Average GFA	263.16	229.80	262.99
Depreciation during the year	13.53	11.81	15.32

The Electricity Department, Transmission Division, requests the Hon'ble Commission to approve the actual depreciation for FY 19-20 without any deduction.

### 3.4 Interest and Finance Charges

For assessing interest on Loans in FY 19-20, Electricity Department, Transmission Division has considered the Opening Balance of Loans for FY 19-20 equal to the closing balance of loan for the 2018-19. The normative loan addition in FY 19-20 has been computed as 70% of the capitalization for FY 19-20 which works out to Rs. 46.46 Crore. The capitalization during the FY 2019-20 was Rs. 66.38 Crores.

*Relip.*

The repayment of loans has been considered equal to the depreciation during the FY 2019-20. Further the rate of interest has been considered as equal to the SBI PLR of 9.55%.

The total Interest & Financial charges for FY 2019-20 computed by Electricity Department, Transmission Division is as shown below:

**Table 7: Interest and Finance Charges**

Particulars	(Rs. Crore)		
	FY 19-20 Approved (20th May, 2019)	FY 19-20 Approved (18th May, 2020)	FY 19-20 Actual
Opening Loan	24.23	24.28	24.28
Loan for additional Capex (70:30 debt-equity)	46.82	0.00	46.46
Loan Repayment	13.53	11.81	15.32
Closing Loan	57.52	12.47	55.42
Interest Cost on Avg. Loans	3.90	1.76	3.81

The Electricity Department, Transmission Division, requests the Hon'ble Commission to approve the interest on loan computed for FY 19-20.

### 3.5 Interest on Working Capital

The interest on working capital has been calculated based on the normative principles outlined by the Hon'ble Commission in the JERC MYT regulations, 2018.

The working capital requirement for the FY 2019-20 has been computed considering the following parameters:

- a. Receivables equivalent to two months of fixed cost
- b. Maintenance spares @15% of operation and maintenance expenses
- c. Operation and maintenance expenses for one month

Electricity Department, Transmission Division has computed interest on working capital at 10.55% (SBI base rate plus 200 basis points). The interest on

working capital for FY 19-20 incurred by Electricity Department, Transmission Division is as shown below:

**Table 8: Interest on Working Capital**

(Rs. Crore)

Particulars	FY 19-20	FY 19-20	FY 19-20
	Approved (20th May, 2019)	Approved (18th May, 2020)	Actual
Receivables equivalent to two months of fixed cost	5.22	3.36	5.99
Maintenance spares @15% of operation and maintenance expenses	0.99	1.23	1.40
Operation and maintenance expenses for one month	0.55	0.68	0.78
<b>Total Working Capital requirement</b>	<b>6.76</b>	<b>5.27</b>	<b>8.17</b>
<b>Interest on Working Capital</b>	<b>0.69</b>	<b>0.56</b>	<b>0.86</b>

The Electricity Department, Transmission Division, requests the Hon'ble Commission to approve the interest on working capital computed for FY 19-20.

### 3.6 Return on Equity

As per the JERC MYT Regulations, 2018, the Petitioner is entitled for a Return on Equity (RoE). However, the Rate of return has not been specified in the Regulations issued by the JERC.

The Regulation 27.1 of the MYT Regulations, 2018 stipulates the following:  
 "27.1 Return on equity shall be computed on the paid up equity capital determined in accordance with Regulation 26 for the assets put to use for the Transmission Licensee and shall be allowed in accordance with the prevalent CERC Tariff Regulations for transmission system."

As per the Central Electricity Regulatory Commission (Terms & Conditions of Tariff) Regulations, 2014, Generation and Transmission, utilities are entitled for a pre-tax Return on Equity @ 15.50% with an additional return of 0.50% for projects completing before a specified timeline.

A normative debt-equity ratio of 70:30 is considered on the assets capitalized during the FY 2018-19 as per the JERC Tariff Regulations, 2009. As per the

Regulations, "For the purpose of determination of tariff, debt-equity ratio in case of existing, ongoing as well as new projects commencing after the date of notification of these Regulations shall be 70:30."

Hence, a normative equity on the assets created after FY 2013-14 is considered and claimed the RoE of 15.50% for FY 2018-19 in this Petition.

The Return on Equity as submitted is shown in the Table below:

**Table 9: Return on Equity**

(Rs. Crore)

Particulars	FY 19-20	FY 19-20	FY 19-20
	Approved (20th May, 2019)	Approved (18th May, 2020)	Actual
Opening Equity	33.02	33.04	33.03
Addition in Equity on account of new capitalization (70:30 debt-equity)	20.06	0.00	19.91
Closing Equity	53.08	33.04	52.94
Average Equity	43.05	33.04	42.99
Return on Equity	6.67	5.12	6.66

The Electricity Department, Transmission Division, requests the Hon'ble Commission to approve the return on Equity computed for FY 19-20.

### 3.7 Aggregate Revenue Requirement for FY 2019-20

Based on above expenses, the Table below summarizes Aggregate Revenue Requirement for FY 19-20 for Electricity Department, Transmission Division:

**Table 10: Aggregate Revenue Requirement for FY 2019-20**

(Rs. Crore)

Particulars	FY 19-20	FY 19-20	FY 19-20
	Approved (20th May, 2019)	Approved (18th May, 2020)	Actual
O&M Expense	6.57	8.19	9.35
Depreciation	13.53	11.81	15.32
Interest Cost on Long-term Capital Loans	3.9	1.76	3.81
Interest on Working Capital Loans	0.69	0.56	0.86

Particulars	FY 19-20	FY 19-20	FY 19-20
	Approved (20th May, 2019)	Approved (18th May, 2020)	Actual
Return on Equity	6.67	5.12	6.66
<b>Total</b>	<b>31.36</b>	<b>27.44</b>	<b>36.00</b>
<b>Less:</b>			
Non-Tariff Income	0.060	0.10	0.07
<b>Annual Revenue Requirement</b>	<b>31.30</b>	<b>27.34</b>	<b>35.93</b>
Add true up of previous years	11.22	0.00	0.00
<b>Annual Revenue Requirement</b>	<b>42.52</b>	<b>27.34</b>	<b>35.93</b>

Electricity Department, Transmission Division requests the Hon'ble Commission to kindly approve the ARR submitted hereinabove.

### 3.8 Revenue for FY 2019-20

During the FY 19-20, Electricity Department, Transmission Division's actual revenue from approved tariff amounted to Rs. 42.52 Crore.

Table 11: Revenue for FY 2019-20

Particulars	(Rs. Crore)		
	FY 19-20 Approved (20th May, 2019)	FY 19-20 Approved (18th May, 2020)	FY 19-20 Actual
Revenue @ Existing Tariff	42.52	42.52	42.52
<b>Total revenue</b>	<b>42.52</b>	<b>42.52</b>	<b>42.52</b>

### 3.9 Revenue (Gap)/Surplus for FY 2019-20

Electricity Department, Transmission Division has arrived at the trued-up Aggregate Revenue Requirement for FY 19-20 of Rs. 35.93 Crore.

This revised Aggregate Revenue Requirement is compared against the revised income with existing tariff. Accordingly, total revenue surplus of Electricity Department, Transmission Division for FY 19-20 is computed at Rs. 6.59 Crore as depicted in the Table below:

Table 12: Revenue (Gap)/Surplus for FY 2019-20

(Rs. Crore)

Particulars	FY 19-20
	Actual
Annual Revenue Requirement	35.93
Total Revenue	42.52
Revenue (Gap)/Surplus	6.59
Previous Years' Gap/Surplus Carried Over	(25.67)
Total Revenue (Gap)/Surplus	(19.08)

Electricity Department, Transmission Division requests the Hon'ble Commission to consider the revenue surplus of Rs. 6.59 Crore for FY 19-20 arrived as part of truing up process.





## Chapter 4: Review for FY 2020-21

The review of aggregate revenue requirement for FY 20-21 is based on various cost elements like O&M expenses, interest cost and depreciation etc. This has been done based on actual data for six months and revised estimates for the remaining six months of FY 20-21. Electricity Department, Transmission Division analysis in respect of items given below is discussed in the following paras:

- a. Determination of Aggregate Revenue Requirement (ARR) by forecasting the following costs, other income & returns:
  - i. Employee Cost
  - ii. Repairs & Maintenance Cost
  - iii. Admin & General Cost
  - iv. Capital Investment Plan
  - v. Interest Cost
  - vi. Interest on Working Capital
  - vii. Depreciation
  - viii. Return on Equity
  - ix. Non-Tariff Income

### 4.1 Operations and Maintenance Expenses

The approved and revised estimated O&M cost for FY 20-21 is shown in the following Table:

**Table 13: Operation & Maintenance Expenses for FY 2020-21**

Particulars	(Rs. Crore)		
	FY 2020-21 Approved (20th May, 2019)	FY 2020-21 Approved (18th May, 2020)	FY 2020-21 RE
Employee Cost	3.77	4.92	4.07
R&M	3.23	2.26	2.59
A&G	0.47	1.26	2.18
O&M Expenses	7.47	8.44	8.83

Therefore, the Electricity Department, Transmission Division requests the Hon'ble Commission to approve the O&M expenses as per above submission.

#### 4.2 Depreciation

The depreciation has been worked out after applying the Depreciation rates as per the CERC (Terms and Conditions of Tariff), 2014.

For computation of depreciation, Electricity Department, Transmission Division has considered the opening balance of the GFA for FY 20-21 and subsequently added the assets capitalized in FY 20-21.

Accordingly, the depreciation so arrived and approved depreciation for FY 20-21 are as shown below:

**Table 14: Depreciation**

Particulars	(Rs. Crore)		
	FY 2020-21 Approved (20th May, 2019)	FY 2020-21 Approved (18th May, 2020)	FY 2020-21 RE
Opening GFA	296.60	229.80	296.18
Addition during the year	0.00	67.70	4.37
Closing GFA	296.60	297.50	300.55
Average GFA	296.60	163.65	298.36
Depreciation during the year	15.25	13.60	15.43

The Electricity Department, Transmission Division, requests the Hon'ble Commission to approve the depreciation for FY 20-21 without any deduction.

#### 4.3 Interest and Finance Charges

For assessing interest on Loans in FY 20-21, Electricity Department, Transmission Division has considered the Opening Balance of Loans for FY 20-21 equal to the closing balance of loan for the FY 2019-20. The normative loan addition in FY 20-21 has been computed as 70% of the capitalization for FY 20-21 which works out to Rs. 3.06 Crore. The capitalization estimated for the FY 2020-21 is Rs. 4.37 Crores.

The repayment of loans has been considered equal to the depreciation during the FY 2020-21. Further the rate of interest has been considered as equal to the SBI PLR plus 100 basis points of 8.75%.

The total Interest & Financial charges for FY 2020-21 computed by Electricity Department, Transmission Division is as shown below:

**Table 15: Interest and Finance Charges**

Particulars	(Rs. Crore)		
	FY 2020-21 Approved (20th May, 2019)	FY 2020-21 Approved (18th May, 2020)	FY 2020-21 RE
Opening Loan	57.52	12.47	55.42
Loan for additional Capex (70:30 debt-equity)	0.00	47.39	3.06
Loan Repayment	15.25	13.60	15.43
Closing Loan	42.27	46.26	43.05
Interest Cost on Avg. Loans	4.77	2.60	4.31

The Electricity Department, Transmission Division, requests the Hon'ble Commission to approve the interest on loan computed for FY 20-21.

#### 4.4 Interest on Working Capital

The interest on working capital has been calculated based on the normative principles outlined by the Hon'ble Commission in the JERC MYT Regulations, 2018, by considering the below parameters (as in CERC Tariff Regulations, 2014):

- a. Receivables equivalent to two months of fixed cost
- b. Maintenance spares @15% of operation and maintenance expenses
- c. Operation and maintenance expenses for one month

Electricity Department, Transmission Division has computed interest on working capital at 9.75% (1 year State Bank of India (SBI) MCLR plus 200 basis points). The interest on working capital for FY 20-21 incurred by Electricity Department, Transmission Division against that approved by the Hon'ble Commission is as shown below:

Table 16: Interest on Working Capital for FY 2020-21

(Rs. Crore)

Particulars	FY 2020-21	FY 2020-21	FY 2020-21
	Approved (20th May, 2019)	Approved (18th May, 2020)	RE
Receivables equivalent to two months of fixed cost	6.07	3.93	6.27
Maintenance spares @15% of operation and maintenance expenses	1.12	1.27	1.33
Operation and maintenance expenses for one month	0.62	0.70	0.74
<b>Total Working Capital requirement</b>	<b>7.81</b>	<b>5.90</b>	<b>8.33</b>
<b>Interest on Working Capital</b>	<b>0.79</b>	<b>0.62</b>	<b>0.81</b>

The Electricity Department, Transmission Division, requests the Hon'ble Commission to approve the interest on working capital computed for FY 20-21.

#### 4.5 Return on Equity

The Regulation 27.1 of the MYT Regulations, 2018 stipulates the following:

"27.1 Return on equity shall be computed on the paid up equity capital determined in accordance with Regulation 26 for the assets put to use for the Transmission Licensee and shall be allowed in accordance with the prevalent CERC Tariff Regulations for transmission system."

As per the Central Electricity Regulatory Commission (Terms & Conditions of Tariff) Regulations, 2014, Generation and Transmission, utilities are entitled for a pre-tax Return on Equity @ 15.50% with an additional return of 0.50% for projects completing before a specified timeline.

A normative debt-equity ratio of 70:30 is considered on the assets capitalized during the FY 2020-21 as per the MYT regulations, 2018. As per the Regulations, "For New Projects, the debt-equity ratio as on the Date of Commercial Operation shall be 70:30 of the amount of capital cost approved by the Commission under Regulation 23, after prudence check for determination of tariff:"

Hence, a normative equity on the assets created after FY 2013-14 is considered and claimed the RoE of 15.50% for FY 2020-21 in this Petition.

The Return on Equity as submitted is shown in the Table below:

**Table 17: Return on Equity**

(Rs. Crore)

Particulars	FY 2020-21	FY 2020-21	FY 2020-21
	Approved (20th May, 2019)	Approved (18th May, 2020)	RE
Opening Equity	53.08	33.04	52.94
Addition in Equity on account of new capitalization (70:30 debt-equity)	0.00	20.31	1.31
Closing equity	53.08	53.35	54.25
Average Equity	53.08	43.20	53.60
Return on Equity	8.23	6.70	8.31

The Electricity Department, Transmission Division, requests the Hon'ble Commission to approve the return on Equity computed for FY 20-21.

#### 4.6 Aggregate Revenue Requirement for FY 2020-21

Based on above expenses, the Table below summarizes Aggregate Revenue Requirement for FY 20-21 for Electricity Department, Transmission Division in comparison with values approved by the Hon'ble Commission in the Tariff Order dated 20<sup>th</sup> May, 2019 and 18<sup>th</sup> May, 2020:

**Table 18: Aggregate Revenue Requirement for FY 2020-21**

(Rs. Crore)

Particulars	FY 2020-21	FY 2020-21	FY 2020-21
	Approved (20th May, 2019)	Approved (18th May, 2020)	RE
O&M Expense	7.47	8.44	8.83
Depreciation	15.25	13.60	15.43
Interest Cost on Long-term Capital Loans	4.77	2.60	4.31
Interest on Working Capital Loans	0.79	0.62	0.81
Return on Equity	8.23	6.70	8.31
<b>Total</b>	<b>36.51</b>	<b>31.96</b>	<b>37.70</b>
<b>Less:</b>			
Non-Tariff Income	0.06	0.11	0.07
<b>Annual Revenue Requirement</b>	<b>36.45</b>	<b>31.85</b>	<b>37.63</b>
Add: True up of previous years	10.35	9.60	0.00

*Relip.*

Particulars	FY 2020-21 Approved (20th May, 2019)	FY 2020-21 Approved (18th May, 2020)	FY 2020-21 RE
including carrying cost			
<b>Net Revenue Requirement</b>	<b>46.80</b>	<b>41.45</b>	<b>37.63</b>

Electricity Department, Transmission Division requests the Hon'ble Commission to kindly approve the ARR submitted hereinabove.

#### 4.7 Revenue for FY 2020-21

During the FY 20-21, it is estimated that Electricity Department, Transmission Division's revenue from approved tariff will be Rs. 41.45 Crore.

Table 19: Revenue for FY 2020-21

Tariff Determination	(Rs. Crore)		
	FY 2020-21 Approved (20th May, 2019)	FY 2020-21 Approved (18th May, 2020)	FY 2020-21 RE
Revenue @ Existing Tariff	-	41.45	41.45
<b>Total revenue</b>	<b>-</b>	<b>41.45</b>	<b>41.45</b>

#### 4.8 Revenue (Gap)/Surplus for FY 2020-21

As part of the review of FY 2020-21 Electricity Department, Transmission Division has arrived at the Aggregate Revenue Requirement of Rs. 37.63 Crore.

This revised Aggregate Revenue Requirement is compared against the income with existing tariff. Accordingly, total revenue surplus of Electricity Department, Transmission Division for FY 20-21 is computed at Rs. 3.82 Crore as depicted in the Table below:

Table 20: Revenue (Gap)/Surplus for FY 2020-21

Tariff Determination	(Rs. Crore)		
	FY 2020-21 Approved (20th May, 2019)	FY 2020-21 Approved (18th May, 2020)	FY 2020-21 RE
Aggregate revenue requirement (Rs. Crore.)	46.80	41.45	37.63
Total Revenue	0.00	41.45	41.45
Revenue (Gap)/Surplus			

Tariff Determination	FY 2020-21 Approved (20th May, 2019)	FY 2020-21 Approved (18th May, 2020)	FY 2020-21 RE
	(46.80)	-	3.82
Previous Years' (Gap)/Surplus Carried Over	-	-	(19.08)
Total Revenue (Gap)/Surplus	-	-	(15.25)

Electricity Department, Transmission Division requests the Hon'ble Commission to consider the revenue surplus of Rs. 3.82 Crore for FY 20-21 arrived as part of the review process.

#### 4.9 (Gap)/Surplus to be carried forward to FY 2021-22

The cumulative revenue gap at the end of FY 2020-21 is of Rs. 15.25 Crore which is to be recovered in the future years. The cumulative revenue gap of Rs. 15.25 Crore shall be amortised over two years, and the latest SBI MCLR has been considered for calculating the carrying cost. The previous years' revenue gap to be recovered in the ARR of FY 2021-22 is shown as follows:

Table 21: Revenue Gap distributed over two years

Sr. No.	Particulars	2021-22	2022-23
1	Opening gap	15.25	7.63
2	Addition (50% of 15.25 Cr)	7.63	7.63
3	Closing gap	7.63	0.00
4	Interest rate*	8.75%	8.75%
5	Average gap	11.44	3.81
6	Carrying Cost	1.00	0.33
7	Total gap including carrying cost to be considered in ARR (-2+6)	8.63	7.96

## Chapter 5: ARR for the FY 2021-22

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Electricity Department, Transmission Division is submitting its ARR for the FY 2021-22 broadly on the basis of the principles outlined in MYT Tariff Regulations notified by JERC. Electricity Department, Transmission Division has considered the past trends and taken cognizance of other internal and external developments to estimate the likely performance for FY 2021-22.

The following sections explain in detail the basis and forecasts of the following elements for FY 2021-22:

- a. Determination of Aggregate Revenue Requirement (ARR) by forecasting the following costs, other income & returns:
  - i. Employee Cost
  - ii. Repairs & Maintenance Cost
  - iii. Admin & General Cost
  - iv. Capital Investment Plan
  - v. Interest Cost
  - vi. Interest on Working Capital
  - vii. Depreciation
  - viii. Return on Equity
  - ix. Non-Tariff Income
- b. Tariff proposal for FY 21-22 to meet the Aggregate Revenue Requirement.

### 5.1 Operation & Maintenance Costs

Operation and Maintenance expenses comprise of the following heads:

- **Employees Expenses** which includes the salaries, dearness allowances, dearness pay, other allowances and retirement benefits paid to the staff;
- **Repair and Maintenance (R&M) Expenses**, which include all expenditure incurred on the maintenance and upkeep of transmission and distribution assets; and



- **Administrative and General Expenses**, which include all expenditure incurred in operating a business such as telephone charges, regulatory and consultancy fees such as energy auditing and chartered accountant fees, conveyance and travel expenses, water charges etc.

The total O&M expense for FY 19-20 was Rs. 9.35 Crores. The methodology adopted by Electricity Department, Transmission Division for projecting the values of each component of the O&M expense for FY 2021-22 has been explained in following section.

#### 5.1.1 Employee Expense

The Employee expense estimated by the Petitioner comprise of all costs related to employees like basic salary, dearness allowances, medical cost, leave travel allowances, honorarium, etc. But the Petitioner does not maintain cost related to leave salary contribution and pension of the employee in the employee cost. Therefore, the Petitioner will claim these expenses relating to the employee cost at an appropriate time when the respective cost items become payable.

Electricity Department, Transmission Division has considered the actual six monthly employee expenses for FY 20-21 for forecasting the employee expenses for FY 20-21.

Based on the various expense head related to employee booked during six months of FY 20-21, Electricity Department, Transmission Division has estimated the total employee cost for full year of FY 20-21 as Rs. 4.07 Crores. Salary expenses for the FY 2021-22 is estimated based on the average increase in the Consumer Price Index (CPI) for immediately preceding three years. The average CPI for the last three years is 5.35%.

As per the MYT Regulations, 2018, the employees' expenses have been calculated as per the following formulae:

$$EMP_n = (EMP_{n-1}) \times (1+G_n) \times (CPI_{inflation})$$

where:

EMP<sub>n</sub> - Employee expenses of the Distribution Licensee for the nth Year;

*ulip.*

G<sub>n</sub> is a growth factor for the nth Year. Value of G<sub>n</sub> shall be determined by the Commission for each Year in the Multi Year Tariff Order for meeting the additional manpower requirement based on Licensee's filings, benchmarking, approved cost by the Commission in past and any other factor that the Commission feels appropriate:

CPI inflation: is the average increase in Consumer Price Index (CPI) for immediately preceding three (3) Years before the base Year;

The average growth in the CPI for the last three years is 5.35%. Total employee cost of Electricity Department, Transmission Division for the FY 2021-22 is as given in the table below:

**Table 22: Projected Employee Expense for the FY 2021-22**

Particular	(Rs. Crore)	
	FY 2021-22 Approved (20th May, 2019)	FY 2021-22 Projected
Employee Expenses	3.93	4.28

Electricity Department, Transmission Division would like to pray to the Hon'ble Commission that salaries/employee cost increase should be considered as uncontrollable factor specially factors like DA/Basic hike through Government. Therefore, Electricity Department, Transmission Division requests the Hon'ble Commission to approve the employee costs as projected in the foregoing table by the Petitioner.

#### 5.1.2 Repairs & Maintenance Expense

Repairs and maintenance expense comprise of expenses incurred by the Petitioner with regard to maintenance and upkeep of the transmission and distribution system. Adequate R&M activities help in reduction of transmission and distribution losses and breakdowns in the system.

The actual R&M expense for FY 19-20 for Electricity Department, Transmission Division was Rs. 1.93 Crore. The revised estimate of R&M expense for FY 20-21 has been estimated at Rs. 2.59 Crore.

As per the JERC Tariff Regulations the R&M expenses shall be calculated as percentage (as per the norm defined) of Opening Gross Fixed Assets for the year governed by following formula:

$$R\&M_n = K \times GFAn-1 \times (WPI_{inflation})$$

where:

R&M<sub>n</sub> - Repair and Maintenance expenses of the Distribution Licensee for the nth Year;

GFAn-1 - Gross Fixed Asset of the transmission Licensee for the n-1th Year;

'K' is a constant (expressed in %). Value of K for each Year of the Control Period shall be determined by the Commission in the Multi Year Tariff Order based on Licensee's filing, benchmarking of repair and maintenance expenses, approved repair and maintenance expenses vis-à-vis GFA approved by the Commission in past and any other factor considered appropriate by the Commission;

GFA : Gross Fixed Assets at the beginning of the Financial Year

Inflation Index is CPI : WPI :: 60 : 40

WPI<sub>inflation</sub> - is the average increase in the Wholesale Price Index (CPI) for immediately preceding three (3) Years before the base Year;

For projecting the R&M expense for the FY 2021-22, the Electricity Department, Transmission Division has considered the WPI inflation as 2.96%. Total repair & maintenance cost of Electricity Department, Transmission Division for the FY 2021-22 is summarized in the table below:

Table 23: Projected Repairs & Maintenance Expense for the FY 2021-22

Particular	(Rs. Crore)	
	FY 2021-22 Approved (20th May, 2019)	FY 2021-22 Projected
R&M Expenses	3.23	2.62

Electricity Department, Transmission Division requests the Commission to approve the R&M expense without any disallowances as the same is necessary for proper maintenance and strengthening of the system and quality of supply in the region in order to ensure consumer satisfaction.

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### 5.1.3 Administration & General Expense

Administrative and General (A&G) expense comprise of various sub-heads including the following:

- Telephone, postage & telegrams charges;
- Travel and conveyance expenses;
- Consultancy and regulatory fees; and
- Consumer indexing fee

The actual A&G expense for FY 19-20 was Rs. 3.55 Crore. Further, Electricity Department, Transmission Division has estimated the A&G expense of Rs. 2.59 Crore for FY 20-21.

For projecting the A&G expenses for the FY 2021-22 the following formula has been used as given in the MYT Regulations:

$$A\&G_n = (A\&G_{n-1}) \times (CPI_{inflation})$$

where:

A&G<sub>n</sub> - Administrative and General expenses of the Distribution Licensee for the nth Year;

CPI<sub>inflation</sub> - is the average increase in Consumer Price Index (CPI) for immediately preceding three (3) Years before the base Year;

The A&G cost for the FY 2021-22 is summarized in the Table below:

**Table 24: Projected A&G Expenses for the FY 2021-22**

(Rs. Crore)

Particular	FY 2021-22	FY 2021-22
	Approved (20th May, 2019)	Projected
A&G Expenses	0.49	2.30

Electricity Department, Transmission Division, therefore, requests the Hon'ble Commission to approve the A&G expenses projected for the FY 2021-22.

### 5.1.4 Total Operation and Maintenance Expense

Based on the employee, R&M and A&G expenses projected above, the total O&M expenditure for the MYT Control Period is summarized in table below.

The Hon'ble Commission is requested to approve the total O&M expense as projected by Electricity Department, Transmission Division.

**Table 25: Total O&M Expense for the FY 2021-22**

Particulars	(Rs. Crore)	
	FY 2021-22 Approved (20th May, 2019)	FY 2021-22 Projected
Employee Cost	3.93	4.28
R&M	3.23	2.62
A&G	0.49	2.30
O&M Expenses	7.65	9.21

## 5.2 Capital Expenditure Plan

ED-DNH has undertaken the capital expenditure for the following purpose:

- I. Laying of new transmission lines
- II. Strengthening of the existing transmission network to cope up with the growing demand and connectivity to the new areas under development.

Further, considering the increasing demand from EHV, HT & LT consumers, Electricity Department, Transmission Division would be required to undertake significant capital expenditure for system augmentation and strengthening. System augmentation would not only help Electricity Department, Transmission Division in handling increased load but would also ensure better quality of supply and network reliability to the consumers.

Electricity Department, Transmission Division each year drafts an Annual Plan for the capital investment for new schemes and continuing schemes which it plans to incur in the ensuing year. The scheme wise capital expenditure plan for the FY 2020-21 and FY 2021-22 is given in the table below:

Table 26: Capital Expenditure for the FY 2020-21 and FY 2021-22

(Rs. Crore)

Sr.No.	Name of Scheme	Total Estimated Amount	Proposed Expenditure	
			FY 2020-21	FY 2021-22
1	Establishment of 2x160 MVA, 220/66 kV Vaghchhipa Sub-Station with associated 220 kV Lines	70.74	4.37	0.00
2	Upgradation and Modernization of existing 220 kV Switching Sub-Station New Kharadpada and 220/66 KV Kharadpada Sub-station by providing SCADA system	3.00	0.00	3.00
	<b>Total</b>	<b>73.74</b>	<b>4.37</b>	<b>3.00</b>

The Electricity Department, Transmission Division requests the Hon'ble Commission to approve the capital expenditure against the scheme as submitted herewith.

A summary of the capital expenditure and capitalization for the FY 2021-21 and FY 2021-22 is summarized in Table below:

Table 27: Capital Expenditure &amp; Capitalization for the FY 2020-21 and FY 2021-22

(Rs. Crore)

Sr.No.	Particulars	2020-21	2021-22
		(RE)	(Projected)
1	Capital Expenditure	4.37	3.00
2	Capitalization	4.37	3.00

The Electricity Department, Transmission Division requests the Hon'ble Commission to approve the capital expenditure and capitalization as projected above.

### 5.3 Gross Fixed Assets

The Opening Gross Fixed Assets (GFA) for FY 19-20 was Rs. 229.80 Crore and the asset addition during the FY 2019-20 was Rs. 66.38 Crore. Thus, the closing GFA of FY 2019-20 was Rs. 296.18 Crore.

Assets amounting to Rs. 4.37 Crore have been estimated to be added in the GFA during FY 20-21.

Similarly, based on the capital expenditure plan as detailed above, Rs. 3.00 Crore is proposed to be capitalized during the FY 2021-22.

A summary of the Opening and Closing GFA and capitalization has been summarized in table below:

Table 28: Opening and Closing GFA in the FY 2021-22

Particulars	(Rs. Crore)		
	Opening GFA	Additions during the Year	Closing GFA
FY 2021-22 (Approved)	296.60	15.75	312.25
FY 2021-22 (Projected)	300.55	3.00	303.55

#### 5.4 Depreciation

Depreciation is charged on the basis of straight-line method, on the Gross Fixed Assets in use at the beginning of the year and addition in assets during the financial year. The depreciation is based on the original cost of the Gross Fixed Assets.

Depreciation for the for FY 2021-22 is determined by applying category-wise assets depreciation rates notified in the Central Electricity Regulatory Commission (Terms & Conditions of Tariff) Regulations, 2014 on the opening balance of Gross Fixed assets and average of the addition during the FY 2021-22. The Table below summarizes the asset-wise depreciation considered computed by Electricity Department, Transmission Division:

Table 29: Depreciation

Particulars	(Rs. Crore)	
	FY 2021-22 Approved (20th May, 2019)	FY 2021-22 Projected
Opening GFA	296.60	300.55
Addition during the year	15.75	3.00
Closing GFA	312.35	303.55
Average GFA	304.48	302.05
Depreciation during the year	15.65	15.63

*July*

Therefore, Electricity Department, Transmission Division requests the Hon'ble Commission to approve the depreciation as projected above.

## 5.5 Interest & Financial Costs

### 5.5.1 Interest on Long-term / Capital Loans

Assets capitalized during FY 21-22 have been considered based on normative debt-equity ratio of 70:30 as per the MYT regulations, 2018.

Interest rate of 8.75% has been considered for computation of interest cost for long-term loans which is similar to the prevailing 1 year SBI MCLR plus 100 basis points. Details of the loan amounts and interest cost computed for the FY 2021-22 is summarized in Table below:

**Table 30: Total Interest on Long-term Loans**

Particulars	(Rs. Crore)	
	FY 2021-22 Approved (20th May, 2019)	FY 2021-22 Projected
Opening Loan	42.28	43.05
Loan for additional Capex (70:30 debt-equity)	11.03	2.10
Loan Repayment	15.65	15.63
Closing Loan	37.66	29.52
Interest Cost on Avg. Loans	3.82	3.17

Therefore, Electricity Department, Transmission Division requests the Hon'ble Commission to approve the interest cost on long-term loans as projected above.

### 5.5.2 Interest on Working Capital Borrowings

Electricity Department, Transmission Division has computed the Interest on Working Capital for the FY 2021-22 based on normative basis as per the MYT Regulations, 2018 by considering the below parameters (as in CERC Tariff Regulations, 2014):

- a. Receivables equivalent to two months of fixed cost;
- b. Maintenance spares @ 15% of operation and maintenance expenses; and



## c. Operation and maintenance expenses for one month.

A rate of interest of 9.75% has been considered for the FY 2021-22 on the working capital requirement, being the 1 year State Bank of India (SBI) MCLR plus 200 basis points.

The normative interest on working capital for the FY 2021-22 considering the above methodology is summarized in the Table below:

Table 31: Interest on Working Capital for the FY 2021-22

Particulars	(Rs. Crore)	
	FY 2021-22 Approved (20th May, 2019)	FY 2021-22 Projected
Receivables equivalent to two months of fixed cost	6.07	6.21
Maintenance spares @15% of operation and maintenance expenses	1.15	1.38
Operation and maintenance expenses for one month	0.64	0.77
Total Working Capital requirement	7.86	8.35
Interest on Working Capital	0.80	0.81

Therefore, Electricity Department, Transmission Division requests the Hon'ble Commission to approve the interest cost on working capital as projected above.

## 5.6 Return on Equity

The Regulation 27.1 of the MYT Regulations, 2018 stipulates the following:

"27.1 Return on equity shall be computed on the paid up equity capital determined in accordance with Regulation 26 for the assets put to use for the Transmission Licensee and shall be allowed in accordance with the prevalent CERC Tariff Regulations for transmission system."

As per the Central Electricity Regulatory Commission (Terms & Conditions of Tariff) Regulations, 2014, Generation and Transmission utilities are entitled for a pre-tax Return on Equity of 15.50% with an additional return of 0.50% for projects completing before a specified timeline.

Assets capitalized during the FY 2021-22 have been considered based on normative debt-equity ratio of 70:30 as per the MYT Regulations, 2018.

Hence, the Electricity Department, Transmission Division has considered normative equity on the assets created after FY 2013-14. Electricity Department, Transmission Division has claimed RoE of 15.50% for the FY 2021-22 in this Petition.

The details of the same have been given in the Table below:

**Table 32: Return on Equity for the FY 2021-22**

Particulars	(Rs. Crore)	
	FY 2021-22 Approved (20th May, 2019)	FY 2021-22 Projected
Opening Equity	53.08	54.25
Addition in Equity on account of new capitalization (70:30 debt-equity)	4.73	0.90
Closing equity	57.81	55.15
Average Equity	55.45	54.70
Return on Equity	8.59	8.48

Therefore, Electricity Department, Transmission Division requests the Hon'ble Commission to approve the Return on Equity as projected above.

#### 5.7 Non-Tariff & Other Income

The Electricity Department, Transmission Division is doing the O&M work of the 220 kV bays of PGCIL. The revenue earned by the Electricity Department, Transmission Division for doing the O&M work has been included in the non-tariff income.

For estimating the non-tariff income for FY 20-21, the actual non-tariff income during the first six months has been considered and the non-tariff income for the remaining six months has been estimated based on the actual non-tariff income for the first six months. An increase of 5% p.a. has been considered over the estimated non-tariff income of FY 20-21 (revised estimate) to project the non-tariff income for the FY 2021-22.

Details of the year wise non-tariff income is provided in the Table below:

Table 33: Non-tariff Income for the FY 2021-22

Particulars	(Rs. Crore)	
	FY 2021-22 Approved (20th May, 2019)	FY 2021-22 Projected
Non tariff Income	0.06	0.07

Therefore, Electricity Department, Transmission Division requests the Hon'ble Commission to approve the Non Tariff Income as projected above.

### 5.8 Aggregate Revenue Requirement

The following Table summarizes Electricity Department, Transmission Division's Aggregate Revenue Requirement for the FY 2021-22.

Table 34: Aggregate Revenue Requirement for the FY 2021-22

Particulars	(Rs. Crore)	
	FY 2021-22 Approved (20th May, 2019)	FY 2021-22 Projected
O&M Expense	7.65	9.21
Depreciation	15.65	15.63
Interest Cost on Long-term Capital Loans	3.82	3.17
Interest on Working Capital Loans	0.80	0.81
Return on Equity	8.59	8.48
<b>Total</b>	<b>36.51</b>	<b>37.30</b>
Less:		
Non-Tariff Income	0.06	0.07
<b>Annual Revenue Requirement</b>	<b>36.45</b>	<b>37.23</b>
Add: True up of previous years including carrying cost	9.49	8.63
<b>Net Revenue Requirement</b>	<b>45.94</b>	<b>45.86</b>

The Electricity Department, Transmission Division has considered the revenue gap on account of True up for the period FY 2014-15 to FY 2016-17 for the FY 2021-22. Accordingly, an amount of Rs. 8.63 Crore has been added to the ARR of the FY 2021-22 as computed under table no. 21.

### 5.9 Coverage of Revenue Gap

Table 34 summarizes the ARR for Transmission Division, Electricity Department for FY 2021-22 along with the revenue and the resulting revenue

(gap)/surplus. The ARR for the FY 2021-22 has been computed as Rs. 45.86 Crores.

Aggregate Revenue Requirement (ARR) is the amount required by Electricity Department, Transmission Division to discharge its functions efficiently. It also allows the utility to earn a reasonable amount of return. It consists of a number of cost elements as elaborated in the table below. The justification for each of these expenses has duly been elaborated in the relevant chapters of this report.

Electricity Department, Transmission Division proposes to meet with the revenue requirements through the following modes of recoveries;

- Appropriate transmission cost to be recovered through Transmission Charges from Long Term Open Access consumers in terms of charges per unit or monthly fixed charges.
- Usage based charges for short term open access consumers.

## Chapter 6: Tariff Determination

Electricity Department, Transmission Division considers power tariff as a sensitive subject having substantial impact on social, economic and financial well-being of the State as well as the viability and growth of power sector. The transmission tariff has been determined based upon the energy transmitted through the system, aggregate revenue requirement.

### 6.1 Determination of the transmission capacity of the system

The transmission system capacity is the contracted capacity made available to the beneficiary during the given period. The present capacity of Kharadpada substation is 509.60 MW and the present capacity of Khadoli substation is 470.40 MW. Further, the capacity of 220/66 KV Vagchhipa Substation has been added to the network during the FY 2019-20 i.e. 2X160 MVA. The contracted transmission capacity of the system is as under:

Table 35: Transmission Capacity of the Transmission system

Tariff Determination	FY 20-21	FY 21-22
Transmission Capacity (MW)	1294	1294

### 6.2 Tariff Determination

Based upon the projected capacity of the transmission capacity, the tariff is determined as follows:

Table 36: Determination of Transmission Tariff

Tariff Determination	FY 21-22
Aggregate revenue requirement (Rs. Crore)	45.86
Transmission Capacity (MW)	1294
Energy Required at periphery	6820.41
Long/Medium Term Transmission charges (Rs./MW/Month)	29543.45

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Tariff Determination	FY 21-22
Short Term Open Access Transmission charges (Rs./MW/Day)	984.78

The tariff in terms of Rs. per unit has been computed by considering the energy estimated to be received by the DNHPDCL during the FY 2021-22 from various generating stations. The computation of the same has been given in the table below:

Table 37: Determination of Transmission Tariff (Rs. /unit)

Tariff Determination	FY 21-22
Aggregate revenue requirement (Rs. Crore.)	45.86
Energy required at periphery (MUs)	6820.41
Transmission charges (Rs./unit)	0.07

## Chapter 7: Directives

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The Hon'ble Commission vide Tariff Order dated 18<sup>th</sup> May, 2020 had issued a set of directives to be followed by Electricity Department, Transmission Division to comply with the Joint Electricity Regulatory Commission for the State of Goa and Union Territories (Generation, Transmission and Distribution Multi Year Tariff) Regulations, 2018.

In line with the directives, Electricity Department, Transmission Division has been taken several steps to comply with the directives. The purpose of this section is to appraise the Hon'ble Commission on progress made by Electricity Department, Transmission Division on this matter since the issuance of the aforesaid Tariff Order.

### Directive 1: Functioning of SLDC.

The Commission has noted that Petitioner has transferred functioning of SLDC to Electricity Department, Transmission Division vide order no. DNHPDCL/11/2012/565. dated 05.03.2019. However, the Petitioner has not yet complied to two specific directives which are as follows:

- To segregate the accounts of SLDC business and transmission business.
- To file separate ARR Petitions for SLDC and transmission business compulsorily from FY 2019-20 onwards.

Hence, the Commission reiterates its directions with the following points:

- To segregate the accounts of SLDC business and transmission business.
- To file separate ARR Petitions for SLDC and transmission business compulsorily from FY 2021-22 onwards.

### Petitioner's Submission:

The ED-DNH would like to submit that the Department is in the process of segregating the accounts of SLDC.

### Directive 2: Intra State Transmission Loss & Transmission Availability

The Petitioner is directed to start calculating the Intra State Transmission Losses and Annual Transmission Availability of its Transmission Network and

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submit the same along with the ARR and Tariff Petition for FY 2021-22 onwards.

**Petitioner's Submission:**

The ED-DNH would like to submit that the Transmission System Availability for the FY 2019-20 is being submitted along with this Petition.

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**Prayer**

1. ED-DNH requests the Honorable Commission to:

- Admit and approve the Aggregate Revenue Requirement for the FY 2021-22 and revised estimates for the FY 2020-21 as submitted herewith.
- Admit and approve the True up for the FY 2021-20 as submitted herewith.
- Approve the tariff proposal for the FY 2021-22 and make the proposed Transmission Tariffs applicable from April 1, 2021.
- 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.
- Submit necessary additional information required by the Commission during the processing of this petition.
- And pass such other and further orders as are deemed fit and proper in the facts and circumstances of the case.

BY THE APPLICANT THROUGH

  
PETITIONER 7-12-2020.  
Electricity Department, Transmission Division  
UT of Dadra and Nagar Haveli

Silvassa  
Dated: 7-12-2020.

# FORMATS

Electricity Department of Dadra & Nagar Haveli  
 ANNUAL REVENUE REQUIREMENT FOR THE FY 2021-22  
 Investment Plan (year-wise)

Name of scheme	Project Details				SOURCE OF FINANCING FOR SCHEME						
	Year of Start	Nature of Project (Select appropriate code from below)	Approved by the Commission* (YES/NO)	Project Start Date (DD-MM-YY)	Project Completion date (DD-MM-YY)	Total capital expenditure approved by JERC (Rs. Cr.)	Equity component	Subsidies / grants component	Consumer Contribution	Actual Expenditure	
1	2	3	4	5	6	7	8	9	10	11	12

NOT APPLICABLE

- Notes:
- \* Support with appropriate paper work i.e. Detailed Project Reports and other documents, as necessary
  - \*\* Provide break up of Government and Licensee/Private share
- Codes for selecting Nature of work
- a. EHV Schemes
  - b. Distribution schemes
  - i. System augmentation
  - ii. System improvement
  - iii. Schemes for loss reduction
  - c. Metering schemes
  - d. Capacitor
  - e. SCADA / DMS etc
  - f. Miscellaneous

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Electricity Department of Dadra & Nagar Haveli  
ANNUAL REVENUE REQUIREMENT FOR THE FY 2021-22  
Capital Base and Return

(all figures in Crore)

Sr.No.	Category of Consumer	Previous Year FY 2019-20 (Actual)	Current Year FY 2020-21 (RE)	Ensuing Year FY 2021-22 (Projections)
1	2	3	4	5
1	Gross block at beginning of the year	229.80	296.18	300.55
2	Less accumulated depreciation	111.34	126.78	142.40
3	Net block at beginning of the year	118.45	169.40	158.14
4	Less accumulated consumer contribution	0.00	0.00	0.00
5	Net fixed assets at beginning of the year	118.45	169.40	158.14
6	Reasonable return @3% of NFA	3.55	5.08	4.74

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Electricity Department of Dadra & Nagar Haveli  
ANNUAL REVENUE REQUIREMENT FOR THE FY 2021-22  
Original Cost of Fixed Assets

(Rs. Crores)

Sr.No.	Particulars Name of the Assets	3	4	5	6	7	8	9
		Value of assets at the beginning of previous year	Addition during the FY2019-20	Closing balance at the end of FY 2019-20	Addition during the FY2020-21	Closing balance at the end of FY 2020-21	Addition during FY 2021-22	Closing balance at the end of FY 2021-22
1	Plant & Machinery	222.02	66.37	288.39	4.37	292.76	3.00	295.76
2	Buildings	2.42	0.00	2.42	0.00	2.42	0.00	2.42
3	Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Furniture & Fixtures	0.16	0.00	0.16	0.00	0.16	0.00	0.16
5	Computers & Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Land	5.21	0.00	5.21	0.00	5.21	0.00	5.21
7	Total	229.80	66.38	296.18	4.37	300.55	3.00	303.55

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Electricity Department of Dadra & Nagar Haveli  
ANNUAL REVENUE REQUIREMENT FOR THE FY 2021-22  
Works-in-Progress

Format -8

(Rs. in crores)

Sr.No.	Particulars	Previous Year FY 2019-20 (Actual)	Current Year FY 2020-21 (RE)	Ensuing Year FY 2021-22 (Projections)
1	2	3	4	5
1	Opening balance			
2	Add: New investments			
3	Total		NA	
4	Less investment capitalized			
5	Closing balance			

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Electricity Department of Dadra & Nagar Haveli  
ANNUAL REVENUE REQUIREMENT FOR THE FY 2021-22  
Interest Capitalized

(Rs. in crores)

Sr.No.	Particulars	Previous Year FY 2019-20 (Actual)	Current Year FY 2020-21 (RE)	Ensuing Year FY 2021-22 (Projections)
1	2	3	4	5
1	WIP*			
2	GFA* at the end of the year			
3	WIP+GFA at the end of the year			
4	Interest(excluding interest on WCL*)			
5	Interest Capitalized			

NA

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Format -10

**Electricity Department of Dadra & Nagar Haveli  
ANNUAL REVENUE REQUIREMENT FOR THE FY 2021-22  
Details of loans for the year**

Sr.No.	Particulars (Source)	Opening Balance	Rate of Interest	Addition during the year	Repayment during the year	Amount of interest paid		
						Closing Balance	Current year	Ensuing year
1	SLR Bonds							
2	Non SLR Bonds							
3	LIC							
4	REC							
5	Commercial Banks							
6	Bills discounting							
7	Lease rental							
8	PFC							
9	GPF							
10	CSS							
11	Working capital loan							
12	Others							
13	Total							
14	Add Govt. loan							
15	-State Govt.							
16	-Central Govt.							
17	Total (13+14)							
18	Less capitalization							
19	Net interest							
20	Add prior period Total interest Finance charges							
21	Total interest and finance charges							

N/A



Format -11

Electricity Department of Dadra & Nagar Haveli  
ANNUAL REVENUE REQUIREMENT FOR THE FY 2021-22

Information regarding restructuring of outstanding loans during the year

(Rs. Crores)

Sr.No.	Source of Loan	2	Amount of original loan (Rs. in crores)	3	Old rate of interest	6	Amount already restructured (Rs. in crores)	7	Revised rate of interest	8	Amount now being restructured (Rs. in crores)	9	New rate of interest	10
1														

N/A

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Electricity Department of Dadra & Nagar Haveli  
ANNUAL REVENUE REQUIREMENT FOR THE FY 2021-22  
Value of Assets and Depreciation Charges

Sr.No.	Particulars Name of the Assets	Rate of depreciation <sup>on*</sup>	Previous Year		Current Year		Ensuing Year	
			Assets value at the beginning of FY2019-20	Depreciation charges	Assets value at the beginning of FY2020-21	Depreciation charges	Assets value at the beginning of FY2021-22	Depreciation charges
1	Plant & Machinery	5.28%	222.02	15.23	288.39	15.34	292.76	15.54
2	Buildings	3.34%	2.42	0.08	2.42	0.08	2.42	0.08
3	Vehicles	9.50%	0.00	0.00	0.00	0.00	0.00	0.00
4	Furniture & Fixtures	6.33%	0.16	0.01	0.16	0.01	0.16	0.01
5	Computers & Others	6.33%	0.00	0.00	0.00	0.00	0.00	0.00
6	Land	0.00%	5.21	0.00	5.21	0.00	5.21	0.00
7	Total		229.80	15.32	296.18	15.43	300.55	15.63

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Electricity Department of Dadra & Nagar Haveli  
ANNUAL REVENUE REQUIREMENT FOR THE FY 2021-22  
Calculation of Advance Against Depreciation

(Rs. in crores)

Sr.No.	Particulars	Previous Year FY 2019-20 (Actual)	Current Year FY 2020-21 (RE)	Ensuing Year FY 2021-22 (Projections)
1	2	3	4	5
1	1/10th of the Loan(s)			
2	Repayment of the Loan(s) as considered for working out Interest on Loan			NA
3	Minimum of the Above			
4	Less: Depreciation during the year			
	A			
5	Cumulative Repayment of the Loan(s) as considered for working out Interest on Loan			
6	Less: Cumulative Depreciation			
	B			
7	Advance Against Depreciation (minimum of A or B)			

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Electricity Department of Dadra & Nagar Haveli  
ANNUAL REVENUE REQUIREMENT FOR THE FY 2021-22  
Repair and Maintenance Expenses

(Rs. in crores)

Sr.No.	Particulars	Previous Year FY 2019-20 (Actual)	Current Year FY 2020-21 (RE)	Ensuing Year FY 2021-22 (Projections)
1	2	3	4	5
1	Plant & machinery			
	-Plant & Apparatus			
	-EHV substations			
	- 33kV substation			
	- 11kV substation			
	- Switchgear and cable connections			
	- Others			
	<b>Total</b>			
2	Building			
3	Hydraulic works & civil works			
4	Line cable & network			
	-EHV Lines			
	- 33kV lines			
	- 11kV lines			
	- LT Lines			
	- Meters and metering equipment			
	- Others			
	<b>Total</b>			
5	Vehicles			
6	Furniture & fixtures			
7	Office equipments			
8	Operating expenses			
9	<b>Total</b>			
10	Add/Deduct share of others (To be specified)			
11	<b>Total expenses</b>			
12	Less capitalized			
13	<b>Net expenses</b>			
14	Add prior period *			
15	<b>Total expenses charged to revenue as R&amp;M expenses</b>	<b>1.93</b>	<b>2.59</b>	<b>2.62</b>

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Electricity Department of Dadra & Nagar Haveli  
ANNUAL REVENUE REQUIREMENT FOR THE FY 2021-22  
Total Number of Employees

Format-15

(Rs. in crores)

Sr.No.	Particulars	Previous Year FY 2019-20 (Actual)	Current Year FY 2020-21 (RE)	Ensuing Year FY 2021-22 (Projections)
1	2	3	4	5
1	Number of employees as on 1st April	29	29	29
2	Employees on deputation/ foreign service as on 1st April	0	0	0
3	Total number of employees (1+2)	29	29	29
4	Number of employees retired/retiring during the year	0	0	0
5	Number of employees added	0	0	0
6	Number of employees at the end of the year (4-5)	29	29	29

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Electricity Department of Dadra & Nagar Haveli  
ANNUAL REVENUE REQUIREMENT FOR THE FY 2021-22  
Employee Cost

(Rs. in crores)

Sr.No.	Particulars	Previous Year FY 2019-20 (Actual)	Current Year FY 2020-21 (RE)	Ensuing Year FY 2021-22 (Projections)
1	2	3	4	5
1	Basic Pay			
2	Bonus			
3	Children Education Allowances			
4	Dearness Allowances			
5	Grade Pay			
6	HELPER ALLOWANCE			
7	House Rent Allowances			
8	Leave Encashment		NA	
9	Medical Expenses			
10	Retirement Benefits			
11	Transport Allowance			
12	Travelling Exp (Employees)			
13	Tution Fees			
14	Washing Allowances			
15	Total	3.86	4.07	4.28

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Electricity Department of Dadra & Nagar Haveli  
ANNUAL REVENUE REQUIREMENT FOR THE FY 2021-22  
Administration and General Expenses

(Rs. in crores)

Sr.No.	Particulars	Previous Year FY 2019-20 (Actual)	Current Year FY 2020-21 (RE)	Ensuing Year FY 2021-22 (Projections)
1	2	3	4	5
1	Digital Signature Expenses	0.00	0.00	0.00
2	Electricity Charges	0.00	0.00	0.00
3	License Fees	0.13	0.08	0.08
4	General Exp	0.00	0.00	0.00
5	Advertisement Exp	0.02	0.01	0.02
6	Office Exp	0.07	0.05	0.05
7	Stationery & Printing Exp	0.01	0.00	0.00
8	Lawyer Charges	0.01	0.01	0.01
9	Consultancy Fees	0.07	0.04	0.05
10	Hire Charges	0.04	0.02	0.03
11	ARR Petition Charges	0.20	0.12	0.13
12	AMC SLDC	0.67	0.41	0.43
13	Internet charges	0.00	0.00	0.00
14	Business Plan Filing Exp	0.00	0.00	0.00
15	SLDC charges	2.33	1.43	1.50
16	<b>Grand Total</b>	<b>3.55</b>	<b>2.18</b>	<b>2.30</b>

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Electricity Department of Dadra & Nagar Haveli  
ANNUAL REVENUE REQUIREMENT FOR THE FY 2021-22  
Information regarding Bad and Doubtful Debts

Sr.No.	Particulars	Previous Year FY 2019-20 (Actual)	Current Year FY 2020-21 (RE)	Ensuing Year FY 2021-22 (Projections)
1	2	3	4	5
1	Provision made for debts in ARR	0.00	0.00	0.00

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Electricity Department of Dadra & Nagar Haveli  
**ANNUAL REVENUE REQUIREMENT FOR THE FY 2021-22**  
 Information regarding Working Capital for the current and ensuing year

Sr.No.	Particulars	Amount (in Crores Rs.)		
		Previous Year FY 2019-20 (Actual)	Current Year FY 2020-21 (RE)	Ensuing Year FY 2021-22 (Projections)
1	2	3	4	5
1	Receivables equivalent to two months of fixed cost	5.99	6.27	6.21
2	Maintenance spares @15% of operation and maintenance expenses	1.40	1.33	1.38
3	Operation and maintenance expenses for one month	0.78	0.74	0.77
4	<b>Total working Capital requirement</b>	<b>8.17</b>	<b>8.33</b>	<b>8.35</b>

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Electricity Department of Dadra & Nagar Haveli  
ANNUAL REVENUE REQUIREMENT FOR THE FY 2021-22  
Information regarding Foreign Exchange Rate Variation (FERV)

Format -20

(Rs. in crores)

Sr.No.	Particulars	Previous Year FY 2019-20 (Actual)	Current Year FY 2020-21 (RE)	Ensuing Year FY 2021-22 (Projections)
1	2	3	4	5
1	Amount of liability provided			
2	Amount recovered		N/A	
3	Amount adjusted			

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Electricity Department of Dadra & Nagar Haveli  
ANNUAL REVENUE REQUIREMENT FOR THE FY 2021-22  
Non Tariff Income

(Rs. in crores)

Sr.No.	Particulars	Previous Year FY 2019-20 (Actual)	Current Year FY 2020-21 (RE)	Ensuing Year FY 2021-22 (Projections)
1	2	3	4	5
1	House Rent Recovery	0.00	0.00	0.00
2	Interest Income	0.00	0.00	0.00
3	Discount received	0.00	0.00	0.00
4	Tender Fees	0.00	0.00	0.00
5	O&M of PGCIL assets	0.07	0.07	0.07
6	Total non tariff income	0.07	0.07	0.07

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Electricity Department of Dadra & Nagar Haveli  
ANNUAL REVENUE REQUIREMENT FOR THE FY 2021-22  
Information regarding Revenue from Other Business

Format -22

(Rs. in crores)

Sr.No.	Particulars	Previous Year FY 2019-20 (Actual)	Current Year FY 2020-21 (RE)	Ensuing Year FY 2021-22 (Projections)
1	2	3	4	5
1	Total revenue from other business			
2	Income from other business to be considered for licensed business as per regulations		Not Applicable	

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Electricity Department of Dadra & Nagar Haveli  
ANNUAL REVENUE REQUIREMENT FOR THE FY 2021-22  
Lease Details


Sr.No.	Name of Lesser	Gross Assets (Rs.in crores)	Lease entered on	Lease Rentals	Primary period ended/ ending by	Secondary period ending by
1	2	3	4	5	6	7
Not Applicable						

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Electricity Department of Dadra & Nagar Haveli  
ANNUAL REVENUE REQUIREMENT FOR THE FY 2021-22  
Information regarding amount of equity and loan

(Rs. in crores)

Sr.No.	Period	Amount of equity (Rs. In crore)	Amount of loan (Rs. in crore)	Ratio of equity & loan
1	2	3	4	5
1	As on March 31 of FY 2020 (Actual)	52.94	55.42	0.96
2	As on March 31 of FY 2021 (RE)	54.25	43.05	1.26
3	As on March 31 of FY 2022 (Projected)	55.15	29.52	1.87



Electricity Department of Dadra & Nagar Haveli  
**ANNUAL REVENUE REQUIREMENT FOR THE FY 2021-22**  
 Cash flow statement for the ensuing year (projections)

Format -26

(Rs. in crores)

Sr.No.	Month	Sources of receipt	Amount	Particulars of payment	Amount
1	2	3	4	5	6
1	Apr				
2	May				
3	Jun				
4	Jul				
5	Aug				
6	Sep				
7	Oct				
8	Nov				
9	Dec				
10	Jan				
11	Feb				
12	Mar				
13	Total				

NA

*Relip*

**Electricity Department of Dadra & Nagar Haveli  
ANNUAL REVENUE REQUIREMENT FOR THE FY 2021-22**

(Rs. in crores)

Sr.No.	Particular	Previous Year FY 2019-20 (Actual)	Current Year FY 2020-21 (RE)	Ensuing Year FY 2021-22 (Projections)
1	2	3	4	5
1	Cost of fuel	0.00	0.00	0.00
2	Cost of power purchase	0.00	0.00	0.00
3	Employee costs	3.86	4.07	4.28
4	R&M expenses	1.93	2.59	2.62
5	Administration and General expenses	3.55	2.18	2.30
6	Depreciation	15.32	15.43	15.63
7	Interest charges	3.81	4.31	3.17
8	Interest on Working Capital Loans	0.86	0.81	0.81
9	Return on NFA / Equity	6.66	8.31	8.48
10	<b>Total revenue requirement</b>	<b>36.00</b>	<b>37.70</b>	<b>37.30</b>
11	Less: non tariff income	0.07	0.07	0.07
12	<b>Net revenue requirement (10-11)</b>	<b>35.93</b>	<b>37.63</b>	<b>37.23</b>

*July-*



**P. Ghorela & Co**  
*Chartered Accountants*



**BALANCE SHEET**  
**OF**  
**DNH ELECTRICITY – TRANSMISSION DEPT.**  
**DADRA NAGAR & HAVELI**  
  
**FOR THE PERIOD**  
  
**2019-2020**

**CA POONAM P. GHORELA**

M.Com, ACA

+91 9638943223

cavarma.poonam@gmail.com

Office No 21, Anand Apartment, Near Hotel Papillon, Vapi – 396195.

**Electricity Department (Transmission Division)**

4th Floor, VIDYUT BHAWAN,

Near SECRETERIAT,

SILVASSA - Dadra & Nagar Haveli

**Balance Sheet as at 31-Mar-2020**

Particulars	Note No.	As at 31-Mar-2020	As at 31-Mar-2019
		<b>Amount in Rs.</b>	<b>Amount in Rs.</b>
<b>I. EQUITY AND LIABILITIES</b>			
<b>1 Shareholders' Funds</b>			
(a) Share Capital		-	-
(b) Reserves and Surplus	1	4,344,435,283	4,308,899,372
(c) Money Received Against Share Warrants		-	-
<b>Total</b>		<b>4,344,435,283</b>	<b>4,308,899,372</b>
<b>2 Share Application money pending allotment</b>			
<b>3 Non-Current Liabilities</b>			
(a) Long-Term Borrowings		-	-
(b) Deferred Tax Liabilities (Net)		-	-
(c) Other Long-Term Liabilities		-	-
(d) Long-Term Provisions		-	-
<b>Total</b>		<b>-</b>	<b>-</b>
<b>4 Current Liabilities</b>			
(a) Short-Term Borrowings			883,478
(b) Trade Payables	2	796,900	1,075,219
(c) Other Current Liabilities	3	1,036,950	24,405
(d) Short-Term Provisions	4	18,763	-
<b>Total</b>		<b>1,852,613</b>	<b>1,983,102</b>
<b>Grand Total</b>		<b>4,346,287,896</b>	<b>4,310,882,474</b>
<b>II. ASSETS</b>			
<b>1 Non-Current Assets</b>			
(a) Fixed Assets	5	1,848,396,896	1,337,847,439
(b) Non-Current Investments		-	-
(c) Deferred Tax Assets (Net)		-	-
(d) Long-Term Loans and Advances		-	-
(e) Other Non-Current Assets		-	-
<b>Total</b>		<b>1,848,396,896</b>	<b>1,337,847,439</b>
<b>2 Current Assets</b>			
(a) Current Investments		-	-
(b) Inventories		-	-
(c) Trade receivables	6	35,493,014	69,382,312
(d) Cash and Cash Equivalents		-	-
(e) Short-Term Loans and Advances	7	127,379,527	127,368,317
(f) Other Current Assets	8	16,854,415	16,854,415
<b>Total</b>		<b>179,726,956</b>	<b>213,605,044</b>
<b>3 Misc Expense (Assets)</b>	9	2,318,164,044	2,759,429,991
<b>Grand Total</b>		<b>4,346,287,896</b>	<b>4,310,882,474</b>
<b>Significant Accounting policies &amp; Notes to Financial statements</b>	1-12		

(0)

(0)

As per our report of even date

**For, P Ghorela & Company**

Chartered Accountants

**Poornam Ghorela**

(Proprietor)

Firm Registration Number

M.N. 153544

Place: Vapi

Date: 01.12.2020



**For, Electricity Department, D&NH.**

**कार्यपालक अभियंता (प्रसारण)  
Executive Engineer (Trans.)**

विद्युत विभाग

Electricity Department

दादरा एव नगर हवेली

Dadra & Nagar Haveli

सिलवासा/Silvassa

**Electricity Department (Transmission Division)**

4th Floor, VIDYUT BHAWAN,  
Near SECRETERIAT,  
SILVASSA - Dadra & Nagar Haveli

Statement of Profit and Loss for the year ending on 31-Mar-2020 In (Rupees) In (Rupees)

Particulars	Note No.	For year ending on 31-Mar-2020	For year ending on 31-Mar-2019
<b>I</b> Revenue from Operations	10	427,351,148	430,695,901
<b>II</b> Other Income		-	-
<b>III</b> <b>TOTAL REVENUE (I + II)</b>		<b>427,351,148</b>	<b>430,695,901</b>
<b>IV</b> <b>EXPENSES</b>			
Rebate		-	-
Changes in Inventories		-	-
Employee Benefit Expenses	11	38,594,363	45,302,592
Finance Costs		-	-
Depreciation and Amortization Expenses		153,221,447	118,174,023
Other Expenses	12	54,857,468	35,829,536
<b>TOTAL EXPENSES</b>		<b>246,673,278</b>	<b>199,306,151</b>
<b>V</b> <b>Profit before Exceptional and Extraordinary</b>		<b>180,677,870</b>	<b>231,389,750</b>
<b>VI</b> Exceptional Items		-	-
<b>VII</b> <b>Profit before Extraordinary Items and Tax</b>		<b>180,677,870</b>	<b>231,389,750</b>
<b>VIII</b> Extraordinary Items		-	-
Government Grant		-	-
<b>IX</b> <b>Profit Before Tax</b>		<b>180,677,870</b>	<b>231,389,750</b>
<b>X</b> <b>Tax Expense</b>		-	-
Current Tax		-	-
Deferred Tax		-	-
Income Tax of last years(short provison)		-	-
<b>XI</b> <b>Profit/(Loss) for the period from Continuing C</b>		<b>180,677,870</b>	<b>231,389,750</b>
<b>XII</b> Profit/(Loss) from Discontinuing Operations		-	-
<b>XIII</b> Tax Expense of Discontinuing Operations		-	-
<b>XIV</b> <b>Profit/(Loss) from Discontinuing Operations (</b>		<b>-</b>	<b>-</b>
<b>XV</b> <b>Profit(Loss) for the Period(XI+XIV)</b>		<b>180,677,870</b>	<b>231,389,750</b>
<b>XVI</b> <b>Earnings per Equity Share</b>			
-Basic		-	-
-Diluted		-	-
<b>Significant Accounting policies &amp; Notes to Fianacial stateemnts</b>	1--12	-	-

As per our report of even date  
For, P Ghorela & Company  
Chartered Accountants

**Poonam Ghorela**  
(Proprietor)

Firm Registration Number - 141943W

M.N. 153544

Place: Vapi

Date:01.12.2020



For, Electricity Department, D&NH.

*R. K. Singh*  
कार्यपालक अभियंता (प्रसारण)  
Executive Engineer (Trans.)  
विद्युत विभाग  
Electricity Department  
दादरा एच नगर हवेली  
Dadra & Nagar Haveli  
सिलवासा/Silvassa

**Electricity Department (Transmission Division)**

**1 . Reserves and Surplus**

In (Rupees)

Particulars	as at 31-Mar-2020	as at 31-Mar-2019
<b>Corpus Fund (Contribution from Government)</b>		
Opening balance	4,308,899,372	4,214,588,765
(+) Addition during the year	-	-
(-) Transfer during the year	345,863,565	106,410,999
Closing balance	3,963,035,807	4,108,177,766
<b>Reserve for Doubtful Debts</b>		
Opening balance	-	-
(+) Addition during the year	-	-
(-) Transfer during the year	-	-
Closing balance	-	-
<b>Grants &amp; Subsidies</b>		
Opening balance	-	-
(+) Addition during the year	-	-
(-) Transfer during the year	-	-
Closing balance	-	-
<b>Surplus</b>		
Opening balance	200,721,606	(30,668,144)
(+) Net profit/(Net loss) for the Current Year	180,677,870	231,389,750
Closing balance	381,399,476	200,721,606
<b>Total</b>	<b>4,344,435,283</b>	<b>4,308,899,372</b>

**2 . Trade Payables**

In (Rupees)

Particulars	as at 31-Mar-2020	as at 31-Mar-2019
GET&D INDIA LTD	796,900	850,128
Pravin D Ahir	-	5,000
Vinay S Masurdin	-	28,350
<b>Total</b>	<b>796,900</b>	<b>883,478</b>

**3. Other Current Liabilities**

In (Rupees)

Particulars	as at 31-Mar-2020	as at 31-Mar-2019
Salary Expense Payable	1,036,950	1,075,219
<b>Total</b>	<b>1,036,950</b>	<b>1,075,219</b>


**4. Short Term Provisions**

In (Rupees)

Particulars	as at 31-Mar-2020	as at 31-Mar-2019
TDS Payable	18,763	24,405
<b>Total</b>	<b>18,763</b>	<b>24,405</b>

कार्यपालक अभियंता (प्रसारण)  
Executive Engineer (Trans.)  
विद्युत विभाग  
Electricity Department  
दादरा एवं नगर हवेली

PARTICULARS	GROSS BLOCK				DEPRECIATION			NET BLOCK				
	DEP RATE	OPENING BALANCE	ADDITIONAL DURING THE YEAR	DEDUCTION	TOTAL	OPENING BALANCE	CURRENT YEAR DEPRECIATION	ADJUSTMENTS	TOTAL	WDV AS ON 31.03.2020	PREVIOUS YEAR WDV	RESIDUAL VALUE
<b>KHADOLI</b>												
LAND		20100000			20100000	0	0	0	0	20100000	20100000	0
BUILDINGS		12551786.00			12551786	3773067.23	419229.65		0	4192296.89	878718.77	3255178.60
OTHER EQUIPMENTS		85907974.79	0.00		85907974.79	317305097.17	45359410.00		0	362664507.17	496415227.62	85907974.48
TOTAL		891731520.8	0		891731520.8	321078164.4	45778619.65		0	368858804.1	524874716.7	87161152.08
<b>KHARADPADA</b>												
LAND		32000000			32000000	0	0.00		0.00	32000000.00	32000000	0
BUILDINGS		11600000.00			11600000.00	3802219.40	387440.00		0	4189659.40	7410340.60	1160000.00
LINKS & NETWORKS		1178041106.00	0.00		1178041106.00	52892206.46	61916560.96		0	590858787.42	582182518.58	117804110.60
OTHER EQUIPMENTS		56242000			56242000	41853372.88	2969577.6		0	44823950.48	11419049.52	14388627.12
TRANSFORMERS CENTERS		131800000.00			131800000.00	64091243.84	6959040.00		0	71950283.84	60749716.18	5614100
OFFICE EQUIPMENT		1571466.00	30500		1601966.00	391646.00	144675.55		0	518321.55	1065644.45	13180000.00
TOTAL		1406254772	30500		1406285272	639660688.58	72387314.11		0	711458002.69	694827619.31	160196.60
<b>VAGHIPPA</b>												
LINKS & NETWORKS		0.00	66376004.00		66376004.00	0.00	35045493.33		0	35045493.33	62864910.67	0.00
TOTAL		0.00	66376004.00		66376004.00	0.00	35045493.33		0	35045493.33	62864910.67	0.00
<b>GRAND TOTAL</b>		2297985292.75	66377004.00		296175156.79	96018852.95	153221447.69		0	1111340300.07	1848396396.72	1337842439.60
												290969719.28

  
**कार्यपालके अभियंता (प्रसारण)**  
**Executive Engineer (Trans.)**  
 विद्युत विभाग  
 Electricity Department  
 दादरा एंव नगर हवेली  
 Dadra & Nagar Haveli  
 सिलवासा/Silvassa

**Electricity Department (Transmission Division)****6 . Trade Receivables**

In (Rupees)

Particulars	as at 31-Mar-2020	as at 31-Mar-2019
DNHPDCL Silvassa Power Grid Corporation of India Ltd	35,493,014	69,382,312
<b>Total</b>	<b>35,493,014</b>	<b>69,382,312</b>

**7 . Short Term Loan and Advances**

In (Rupees)

Particulars	as at 31-Mar-2020	as at 31-Mar-2019
Government Fund	127,367,317	127,367,317
PDCL Security Deposit	12,210	1,000
<b>Total</b>	<b>127,379,527</b>	<b>127,368,317</b>

**8 . Other Current Assets**

In (Rupees)

Particulars	as at 31-Mar-2020	as at 31-Mar-2019
TDS Receivable	16,854,415	16,854,415
<b>Total</b>	<b>16,854,415</b>	<b>16,854,415</b>

**9 . Misc Expenses (Assets)**

In (Rupees)

Particulars	as at 31-Mar-2020	as at 31-Mar-2019
Capital Work in progress	-	441,265,947
Grant In Aid (District Panchayat)	508,370,000	508,370,000
Grant In Aid (DNH Power Distribution)	1,665,794,044	1,665,794,044
Grant In Aid (Municipal Corporation)	144,000,000	144,000,000
<b>Total</b>	<b>2,318,164,044</b>	<b>2,759,429,991</b>

*R. L. J.*  
कार्यपालक अभियंता (प्रसारण)  
Executive Engineer (Trans.)  
विद्युत विभाग  
Electricity Department  
दादरा एवं नगर हवेली  
Dadra & Nagar Haveli  
सिलवासा/Silvassa

Electricity Department (Transmission Division)

Notes to and forming part of Statement of Profit and Loss

10. Revenue from Operations

Particulars	In (Rupees)	
	For y. e. on 31.03.2020	For y. e. on 31.03.2019
TRANSMISSION CHARGES (OLD)	-	-
O&M OF PGCIL	680,303	264,372
PP POC INCOME	425,922,395	429,673,529
STOA INCOME	732,000	750,000
TENDER FEES	16,450	6,000
<b>Total</b>	<b>427,351,148</b>	<b>430,693,901</b>

  
कार्यपालक अभियंता (प्रसारण)  
Executive Engineer (Trans.)  
विद्युत विभाग  
Electricity Department  
दादरा एवं नगर हवेली  
Dadra & Nagar Haveli  
सिलवासा/Silvassa

**Electricity Department (Transmission Division)**

**Notes to and forming part of Statement of Profit and Loss**

**11 . Employee benefit expense**

Particulars	In (Rupees)	
	For y. e. on 31.03.2020	For y. e. on 31.03.2019
Salaries & Wages	37,054,766	42,574,652
Leave Salary	1,350,779	2,562,148
Bonus	188,818	165,792
<b>Total</b>	<b>38,594,363</b>	<b>45,302,592</b>

**Notes to and forming part of Statement of Profit and Loss**

**12 . Other Operating Expenses**

Particulars	In (Rupees)	
	For y. e. on 31.03.2020	For y. e. on 31.03.2019
Digital Signature Expenses	10,550	8,298
Electricity Charges	-	-
License Fees	1,294,000	2,364,000
General Exp	-	-
Repairs & Maintenance	19,339,376	17,941,498
Advertisement Exp	238,475	532,777
Office Exp	748,270	4,180
Stationery & Printing Exp	68,583	22,775
Lawyer Charges	142,470	31,500
Consultancy Fees	702,180	503,700
Hire Charges	389,081	163,806
ARR Petition Charges	2,000,000	2,000,000
AMC SLDC	6,668,227	6,291,866
Internet charges	5,310	12,095
Buisness Plan Filing Exp	-	100,000
SLDC charges	23,250,946	5,853,041
<b>Total</b>	<b>54,857,468</b>	<b>35,829,536</b>

  
कार्यपालक अभियंता (प्रसारण)  
Executive Engineer (Trans.)  
विद्युत विभाग  
Electricity Department  
दादरा एवं नगर हवेली  
Dadra & Nagar Haveli  
सिलवासा/Silvassa



FROM,

DNH ELECTRICITY - TRANSMISSION DEPT

VIDYUT BHAVAN,

NEAR SECTRETARIAT, AMILI,

SILVASSA,,

DADRA & NAGAR HAVELI - 396230

DATE:- 24/11/2020

To,  
P. GHORELA & CO.,  
CHARTERED ACCOUNTANTS,  
SHOP NO 21, ANAND APARTMENT,  
NEAR HOTEL PAPILLON,  
VAPI - 396 195

Dear Sir/Madam,

Sub. : Representation letter for accounting for F.Y 2019-2020 & 01.04.2020 to 30.09.2020

This representation letter is provided in connection with your accounting for the financial year 2019-2020 & 01.04.2020 to 30.09.2020

1. We confirm, to the best of my knowledge and belief, the following representation :
  - i) As the transmission and distribution department have separated from financial year 2013 -14, the opening balances of fixed assets of transmission department were only taken into account. There were no other opening balances.
  - ii) In case of expenses, we receive the funds from the government for the expenses to be incurred. Other than that we have the revenue of transmission charges only.

iii) All the expenses were taken into the account from the cash book maintained by us and has been accounted on cash basis.

We confirm that all the information that has been provided to you in connection with you are true and correct.

For, M/S. DNH ELECTRICITY DEPARTMENT-TRANSMISSION DEPT

  
MR. H. M. PATEL  
कार्यपालक अभियंता (प्रसारण)  
Executive Engineer (Trans.)  
विद्युत विभाग  
Electricity Department  
दादरा एवं नगर हवेली  
Dadra & Nagar Haveli  
सिलवासा/Silvassa