

Before
Assam Electricity Regulatory Commission

**Petition for
Truing Up for FY 2018-19, Annual
Performance Review for FY 2019-20 and
Revised Annual Revenue Requirement for
FY 2020-21 of AEGCL
&
Petition for
Annual Performance Review for FY 2019-20
and
Revised Annual Revenue Requirement for
FY 2020-21 of SLDC**



Assam Electricity Grid Corporation Limited
Bijulee Bhawan, Paltanbazar Guwahati – 781 001



ASSAM ELECTRICITY GRID CORPORATION LIMITED

OFFICE OF THE MANAGING DIRECTOR
Regd. Office: (FIRST FLOOR), BIJULEE BHAWAN, PALTANBAZAR, GUWAHATI - 781001
CIN: U40101AS2003SGC007238GSTIN: 18AAFCA4973J9Z3
PHONE: 0361-2739520 Web: www.aegcl.co.in



No. AEGCL/HQ/ACCTTS/2007/9(Part II)/ 26

Date: 30-Nov-2019

To,

✓ The Secretary,
Assam Electricity Regulatory Commission,
ASEB Campus, Dwarandhar,
G.S.Road, Sixth Mile,
Guwahati- 781022.

Sub.:- Submission of Tariff Petition for True- up for FY 2018-19, Annual Performance Review for FY 2019-20 & Revised ARR for FY 2020-21 of AEGCL along with separate APR for FY 2019-20 and Revised ARR for FY 2020-21 of SLDC.

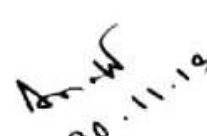
Sir,

Reference to the subject cited above, I am furnishing herewith the Tariff Petition for True- up for FY 2018-19, Annual Performance Review for FY 2019-20 & Revised ARR for FY 2020-21 of Assam Electricity Grid Corporation Limited (AEGCL) along with separate APR for FY 2019-20 and Revised ARR for FY 2020-21 of SLDC.

Enclo.:-

- 1) Six copies of the above mentioned Tariff Petition
- 2) CD with soft copy of the Tariff Petition

Yours faithfully,


30.11.19
General Manager (HQ),
AEGCL, Bijulee Bhawan,
Paltanbazar, Guwahati-781001.

BEFORE THE HON'BLE ASSAM ELECTRICITY REGULATORY COMMISSION

Petition No. _____

Case No. _____

(to be filed by the Office)

IN THE MATTER OF

Truing up for the FY 2018-19, Annual Performance Review for FY 2019-20 & Revised Aggregate Revenue Requirement for the Period FY 2020-21 along with separate APR for FY 2019-20 & Revised Aggregate Revenue Requirement for FY 2020-21 of State Load Despatch Centre.

IN THE MATTER OF

Assam Electricity Grid Corporation Limited
Bijulee Bhawan, Paltanbazar,
Guwahati – 781 001.

Petitioner

I, Sri Ajoy Kumar Nath, son of Late Shyama Charan Nath, aged 58 years residing at Guwahati do solemnly affirm and say as follows:

I am the General Manager (HQ) of Assam Electricity Grid Corporation Limited, the petitioner in the above matter and am duly authorized by the said Petitioner to make this affidavit for and on behalf of the Assam Electricity Grid Corporation Limited.

The Statement made in the Petition based on information received from official records and I believe them to reflect truly and no material has been concealed from the statements so made or documents or supporting data etc. attached.

Solemnly affirm at Guwahati on 30th day of November, 2019 that the contents of this affidavit are true to my knowledge, no part of it is false or no material has been concealed therefore and misleading material included therein.

Place: Guwahati

Date 30-11-2019


30.11.19
Deponent

By order of the Commission
Secretary of the Commission

BEFORE THE HON'BLE ASSAM ELECTRICITY REGULATORY COMMISSION

FILING NO.

CASE NO.

IN THE MATTER OF: Truing up for the FY 2018-19, Annual Performance Review for FY 2019-20 & Revised Aggregate Revenue Requirement for the Period FY 2020-21 along with separate APR for FY 2019-20 & Revised Aggregate Revenue Requirement for FY 2020-21 of State Load Despatch Centre.

AND

IN THE MATTER OF: Assam Electricity Grid Corporation Limited incorporated under the provisions of the Companies Act, 1956 and having its registered office in the State of Assam.

THE HUMBLE APPLICANT ABOVE NAMED MOST RESPECTFULLY SUBMITS:

1. That the Assam Electricity Grid Corporation Limited, hereinafter named as AEGCL, is a successor corporate entity, formed in pursuant to the notification of the Government of Assam, notified under sub-sections (1), (2), (5), (6) and (7) of Section 131 and Section 133 of the Electricity Act 2003 (Central Act 36 of 2003), for the purpose of transfer and vesting of functions, properties, interests, rights, obligations and liabilities, along with the transfer of Personnel of the Board to the successor corporate entities.
2. That the Assam Electricity Grid Corporation Limited is a company incorporated with the main object of undertaking electricity transmission in the state of Assam as State Transmission Utility (STU).
3. That the Assam Electricity Grid Corporation Limited is a deemed licensee under the provisions laid down in Section 14 Proviso 5, read with Section 131 (2) of the Electricity Act 2003.
4. That the licensee is now filing the petition for the approval of its Truing up for the FY 2018-19, Annual Performance Review for FY 2019-20 & Revised Aggregate Revenue Requirement for the Period FY 2020-21 along with separate APR for FY 2019-20 & Revised Aggregate Revenue Requirement for FY 2020-21 of State Load Despatch Centre.


30.11.19
(PETITIONER)

PARESH KR BARMAN

You are here: / Reports / Query By Account

e-PayOrder Details

e-PayOrder Details

e-PayOrder Number	CTH7896763		
Debit Status	Success		
		28-Nov-2019	
AERC			
	Thirty Eight Lakhs Elght Thousand Six Hundred and Forty One only	38,08,641.00	
00000030019619154			
AT ROAD, GUWAHATI	PARESH KR BARMAN "CTH7896763"	PARESH KR BARMAN Authorizer 1	KASHI NATH BAISHYA Authorizer 2

Counterfoil Description	Tariff Petition fees
Transaction Type	Third Party Transfer

Debit Account Details

Account No.	Branch	Amount
00000030019619154	A T ROAD, GUWAHATI	38.08.641.00

Credit Account Details

Account No. / Nickname	Amount	Credit Status
00000010821417121 / AERC	38,08,641.00	Success

ASSAM ELECTRICITY GRID CORPORATION LIMITED

FEE CALCULATION AS PER AERC (PAYMENT OF FEES) REGULATIONS, 2015

STATEMENT OF CALCULATION OF FEES
FOR THE TARIFF PETITION FOR THE TRUE UP FOR FY 2018-19,
APR FOR FY 2019-20 & REVISED ARR FOR THE FY 2020-21
OF AEGCL

Application Fee

PARTICULARS	APR for FY 2019-20	Revised ARR for FY 2020-21
Total energy to be sent out/wheeled/transmitted (MU)	9,525.64	10,195.47
Total energy to be sent out/wheeled/transmitted (in units or kWh)	9525640000	10195470000
Rate of fees	₹ 0.03 per 400 kWh	₹ 0.03 per 100 kWh
Total amount to be paid	₹ 7,14,423	₹ 30,58,641
Minimum Limit	₹ 7,50,000	₹ 15,00,000

Final fees payment

For True Up FY 2018-19	0
For APR FY 2019-20	₹ 7,50,000
For Revised ARR for the FY 2020-21	₹ 30,58,641
TOTAL FEES PAYABLE	₹ 38,08,641

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Before
Assam Electricity Regulatory Commission

**Petition for
Truing Up for FY 2018-19,
APR for FY 2019-20,
Revised ARR for FY 2020-21 and
Transmission Tariff for FY 2020-21**



Assam Electricity Grid Corporation Limited
Bijulee Bhawan, Paltanbazar Guwahati – 781 001



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1 EXECUTIVE SUMMARY

1.1 Preamble

This section summarizes the petition for True-up of FY 2018-19, Annual Performance Review of FY 2019-20 and Revised Annual Revenue Requirement of FY 2020-21 of Assam Electricity Grid Corporation Ltd. (AEGCL).

1.2 True Up for FY 2018-19

AEGCL has calculated its ARR for FY 2018-19 as part of True Up for FY 2018-19. AEGCL has presented the actual cost based on audited annual accounts for FY 2018-19 and applied norms wherever applicable as per Assam Electricity Regulatory Commission (Terms and Conditions for determination of Multi Year Tariff) Regulations, 2015. The detailed comparison of various cost components has been presented in Chapter for True Up for FY 2018-19. A summary of the proposed True Up of FY 2018-19 with the approved ARR for FY 2018-19 is presented below:

Table 1: True Up for FY 2018-19

(Rs. Crores)			
S. No.	Particulars	Approved in Order dtd 19.03.18	AEGCL Submission
1	PGCIL Charges	526.33	584.11
2	O&M Expenses	183.79	181.78
a	Employee Cost	158.89	155.31
b	R&M Expenses	18.00	17.07
c	A&G Expenses	6.90	9.40
3	SLDC Charges	3.61	2.76
4	Impact of Revision of Pay	25.30	19.31
5	Depreciation	26.29	27.79
6	Interest & Finance Charges (Approved in Revised T.O. dated 25.06.19)	5.03	7.04
7	Interest & Finance Charges (Approved in T.O. dated 19.03.18)	7.01	
8	Interest on Working Capital	30.63	29.13
9	BST for Pension Trust Fund	187.22	173.38
10	Return on Equity	16.86	15.49
11	Income Tax	-	5.02
12	Other debits (Excl. related to Int, Dep and O&M)	-	-



13	Net Prior period Charges/(Credits) (Excl. related to Int, Dep and O&M)	-	1.03
14	Less: Non-Tariff Income/ Other Income	100.17	122.57
15	Aggregate Revenue Requirement	904.89	924.26
16	Add: Revenue Gap/(Surplus) for FY 2016-17	188	188
17	Carrying Cost for FY 2016-17	65.77	65.77
18	Net Aggregate Revenue Requirement	1,158.66	1,178.03
19	Incentive on Transmission Availability	-	4.78
20	Add: Sharing of (Gains)/Loss	-	-3.36
21	ARR after Sharing (Gains)/Losses and Incentive	1,158.66	1,179.45
22	Revenue with Approved Tariff for FY 2018-19		1,158.66
23	Revenue Gap /(Surplus) for FY 2018-19		20.79

1.3 Annual Performance Review of FY 2019-20

As per AERC (Terms and Conditions for determination of Multi Year Tariff) Regulations, 2018, APR of FY 2019-20 is based on the approved forecast in the MYT order and half yearly results. Summary as follows:

Table 2: Annual Performance Review for FY 2019-20

(Rs.Crores)

S. No.	Particulars	Approved in T.O. dtd 01.03.19	FY 19-20 H1	FY 19-20 H2	AEGCL Estimation
1	PGCIL Charges	-	35.42	-	35.42
2	O&M Expenses	189.90	106.00	106.23	212.23
a	Employee Cost	162.96	91.72	91.72	183.44
b	R&M Expenses	17.29	9.51	9.51	19.01
c	A&G Expenses	9.35	4.62	4.62	9.24
3	Training Expenses	0.30	0.16	0.38	0.54
3	SLDC Charges	-	-	-	-
4	Impact of Revision of Pay	-	-	-	-
5	Depreciation	23.92	22.74	22.74	45.48
6	Interest & Finance Charges	5.95	4.65	5.58	10.24
7	Interest on Working Capital	11.98	7.02	6.53	13.54
8	BST for Pension Trust Fund	141.60	69.85	69.85	139.70
9	Return on Equity	15.49	7.74	7.74	15.49
10	Income Tax	-	-	-	-
11	Other debits (Excl. related to Int, Dep and O&M)	-	-	-	-



12	Net Prior period Charges/(Credits) (Excl. related to Int, Dep and O&M)	-	(5.48)	-	(5.48)
13	Less: Non-Tariff Income/ Other Income	28.01	21.02	18.22	39.24
14	Aggregate Revenue Requirement	360.83	226.92	200.46	427.37
15	Add: Additional ARR approved after Truing up for FY 2017-18 vide Review petition order dated 25.06.2019	5.19			
17	Net Aggregate Revenue Requirement	366.02	226.92	200.46	427.37
18	Incentive on Transmission Availability	-	0.42	0.94	1.35
19	Add: Sharing of (Gains)/Loss	-	-	-	-
20	ARR after Sharing (Gains)/Losses and Incentive	366.02	227.34	201.39	428.72
21	Revenue with Approved Tariff for FY 19-20				366.02
22	Revenue Gap /(Surplus) for FY 19- 20	-			62.70

1.4 Revised ARR for FY 2020-21

As per AERC (Terms and Conditions for Determination of Multi Year Tariff) Regulations, 2018, AEGCL has presented Revised ARR for FY 2020-21. The summary of revised ARR for FY 2020-21 is shown in the table below:

Table 3: Summary of Projected Revised ARR for FY 2020-21

(Rs. Crores)

S. No.	Particulars	Revised ARR
		FY 20-21
1	PGCIL Charges	0.00
2	O&M Expenses	226.20
a	Employee Cost	193.08
b	R&M Expenses	22.60
c	A&G Expenses	9.52
d	Training Expenses	1.00
3	SLDC Charges	0.00
4	Depreciation	58.11
5	Interest & Finance Charges	14.90
6	Interest on Working Capital	14.18
7	BST for Pension Trust Fund	149.59



Executive Summary

8	Return on Equity	19.47
9	Income Tax	0.00
10	Other debits (Excl. related to Int, Dep and O&M)	0.00
11	Net Prior period Charges/(Credits) (Excl. related to Int, Dep and O&M)	0.00
12	Less: Non-Tariff Income/ Other Income	40.76
13	Aggregate Revenue Requirement	441.68



2 INTRODUCTION

2.1 AEGCL

Assam Electricity Grid Corporation Limited (*hereinafter to be referred as "AEGCL" or the "Petitioner"*) owns and operates the transmission system previously owned by Assam State Electricity Board (ASEB). AEGCL has started functioning as a separate entity from December 10, 2004. The Government of Assam vide Notification No. PEL.151/2003/Pt/3/349 dated August 16, 2005 issued order to give effect to the reorganization of the ASEB and finalization of the provisional Transfer effected as per the provisions of the Act and the First Transfer Scheme. The Government of Assam notified the opening Balance Sheet updated and finalized based on the Audited Accounts of ASEB as on March 31, 2005 under Notification No. PEL/114/2006/120 dated August 29, 2007.

At present, AEGCL has been developing, operating and maintaining transmission system consisting of total line length of 5701.22 Ckt. km and 66 grid substations at different voltage levels along with associated equipment and terminal bays, etc.

Table 4: Transmission Line Length of AEGCL

Sr. No.	Voltage Level	Length in Ckt. Km			
		2019-20*	2018-19	2017-18	2016-17
1.	400 kV	7.20	7.20	7.20	7.20
2.	220 kV	2048.05	1723.96	1723.96	1697.34
3.	132 kV	3032.97	3022.77	3022.77	2989.01
4.	32 kV	613.00	613.00	613.00	613.00
	Total	5701.22	5366.93	5366.93	5306.55

*As on 30.10.2018

Table 5: No of Grid Substation of AEGCL

Sr. No	Voltage Level	Nos of GSS			
		2019-20*	2018-19	2017-18	2016-17
1	400/220/132/33 kV	1	1	1	1
2	220/132 kV	2	1	1	1
3	220/132/66/33 kV	3	3	3	3
4	220/132/33 kV	6	6	5	5
5	220/33 kV	1	1	1	1
6	132/66/33 kV	2	2	2	2
7	132/33 kV	50	50	50	48
8	132/11 kV	1	1	1	1
	Total	66	65	64	62



2.2 Approach for filing the petition

- a) The Hon'ble Commission notified the AERC (Terms and Conditions for determination of MYT) Regulations, 2015 (hereinafter to be referred as MYT Regulations 2015) which were applicable for tariff period upto 31st March 2019. As per the provisions of these MYT Regulations, 2015, AEGCL is filing the true up petition for FY 2018-19 based on Audited Accounts for consideration of the Hon'ble Commission along with the specified formats providing information on various operational and performance parameters.
- b) The Hon'ble Commission vide order dated 31st March 2017 in Case No. 35 of 2016 had approved the ARR for FY 2018-19. Thereafter the Hon'ble Commission approved the revised ARR for FY 2018-19 vide order dated 19th March 2018 in Case No. 28 of 2017.
- c) Thereafter, the Hon'ble Commission vide Order dated 01st March 2019 approved the ARR for FY 2019-20 in Case No 15 of 2018 and revised Tariff Order dated 25th June 2019.
- d) Since FY 2018-19 is completed and annual audited accounts for said year are now available, AEGCL is filing the true up petition for FY 2018-19 along with audited accounts as per the provisions of MYT Regulations, 2015.
- e) Further, the Hon'ble Commission notified the AERC (Terms and Conditions for determination of MYT) Regulations, 2018, (hereinafter to be referred as MYT Regulations 2018) which are applicable for determination of tariff from 1st April 2019 onwards and have defined control period from FY2019-20 to FY 2021-22. As per the provisions of the MYT Regulations 2018, AEGCL is filing the Annual Performance Review petition for FY 2019-20 and Revised ARR and Transmission Tariff for FY 2020-21.

2.3 Provision of Law

- a) The Hon'ble Commission has notified the MYT Regulations, 2015. The scope of this regulation included tariff determination for transmission licensee under Multi Year Tariff principle. From FY 2016-17 to 31st March 2019, MYT Regulations, 2015 are applicable, hence True Up Petition for FY 2018-19 is prepared as per the provisions of MYT Regulations, 2015. The relevant extract of the MYT Regulations 2015 is reproduced below for ready reference.

3. Object, Scope of Regulations and Extent of Application



3.1. *The object of these Regulations is to specify the terms and conditions for the determination of tariffs by the Assam Electricity Regulatory Commission for the supply of electricity by a generating company to a distribution licensee, for transmission of electricity, for wheeling of electricity and for retail sale of electricity, and SLDC.*

3.2 *The Commission in specifying these Regulations is guided by the principles contained in Sections 61 and 62 of the Act, the National Electricity Policy, 2005 and the Tariff Policy, 2006 notified by the Central Government under Section 3 of the Act.*

3.3 *The Commission shall determine tariff, including terms and conditions thereof, for all matters for which the Commission has jurisdiction under the Act, including in the following cases:-*

(i) Supply of electricity by a Generating Company to a Distribution Licensee:

(ii) Intra-State transmission of electricity;

(iii) Wheeling Business for Distribution of electricity;

(iv) Retail Supply Business of electricity;

(v) State Load Dispatch Centre;

Provided that the Commission shall determine such tariff, having regard to the terms and conditions contained in Chapter 6,7, 8, 9 & 10 of these Regulations for applications under this Regulation for determination of tariff, for generation, transmission, distribution Wheeling Business and retail supply business and SLDC:

Provided further that the Commission, while determining tariff upon an application made to it under this Regulation, shall also have regard to the terms and conditions of tariff as may be specified by the State Commission of such other State and/or the terms and conditions of tariff as may be specified by the Central Commission where any of the Parties to such transaction come under the jurisdiction of such State Commission or of the Central Commission.

3.4 *Notwithstanding anything contained in these Regulations, the Commission shall adopt the tariff if such tariff has been determined through a transparent process of bidding in accordance with the guidelines issued by the Central Government.*



- b) The Hon'ble Commission has notified the MYT Regulations, 2018. The scope of this regulation included tariff determination for transmission licensee from 1st April 2019 onwards, hence Annual Performance Review Petition for FY 2019-20 and Revised Annual Revenue Requirement for FY 2020-21 has been prepared as per the provisions of MYT Regulations, 2018. The relevant extract of the MYT Regulations 2018 is reproduced below for ready reference:

3 Object, Scope of Regulations and Extent of Application

3.1 The objective of these Regulations is to specify the terms and conditions for the determination of tariffs by the Assam Electricity Regulatory Commission for the supply of electricity by a generating company to a distribution licensee, for transmission of electricity, for wheeling of electricity and for retail sale of electricity, and SLDC.

3.2 The Commission in specifying these Regulations is guided by the principles contained in Sections 61 and 62 of the Act, the National Electricity Policy, 2005 and the Tariff Policy, 2016 notified by the Central Government under Section 3 of the Act.

3.3 The Commission shall determine tariff, including terms and conditions thereof, for all matters for which the Commission has jurisdiction under the Act, including in the following cases:-

- (i) Supply of electricity by a Generating Company to a Distribution Licensee;*
- (ii) Intra-State transmission of electricity;*
- (iii) Wheeling Business for Distribution of electricity;*
- (iv) Retail Supply Business of electricity;*
- (v) State Load Dispatch Centre;*

Provided that the Commission shall determine such tariff, having regard to the terms and conditions contained in Chapter 6,7, 8, 9 & 10 of these Regulations for applications under this Regulation for determination of tariff, for generation, transmission, distribution Wheeling Business and retail supply business and SLDC:



Provided further that the Commission, while determining tariff upon an application made to it under this Regulation, shall also have regard to the terms and conditions of tariff as may be specified by the State Commission of such other State and/or the terms and conditions of tariff as may be specified by the Central Commission where any of the Parties to such transaction come under the jurisdiction of such State Commission or of the Central Commission.

3.4 *Notwithstanding anything contained in these Regulations, the Commission shall adopt the tariff if such tariff has been determined through a transparent process of bidding in accordance with the guidelines issued by the Central Government.*

- c) Accordingly, as per the provisions of AERC (MYT) Regulations, 2015, AEGCL has prepared the True-up petition for FY 2018-19 based on the audited accounts. Further, as per the provisions of AERC (MYT) Regulations, 2018, AEGCL has prepared the Annual Performance Review for FY 2019-20 and Revised ARR for FY 2020-21. AEGCL is submitting the above petition for approval of the Hon'ble Commission.

2.4 Petition Structure

The True Up, APR and Revised ARR included the following Chapters:

Sr. No.	Section	Contents
1	Section 1	Executive summary of Petition
2	Section 2	Introduction and overall approach to filling the Petition
3	Section 4	True Up for FY 2018-19
4	Section 5	Annual Performance Review for FY 2019-20
5	Section 6	Revised Annual Revenue Requirement and Tariff for FY 2020-21
6	Section 7	Prayers to the Hon'ble Commission
7	Section 8	Directives of Compliances



3 TRUE UP OF ARR FOR FY 2018-19

3.1 Preamble

This section outlines performance of AEGCL for FY 2018-19 based on the Annual Accounts. In line with the provisions of MYT Regulations, 2015, AEGCL hereby submits the True Up Petition comparing the actual performance during FY 2018-19 with the approved by the Hon'ble Commission for FY 2018-19 vide tariff order dated 19th March 2018.

3.2 Principles of Truing Up for FY 2018-19

AEGCL submits the actual performance based on the audited accounts for true up for FY 2018-19. This chapter summarizes each of the components of Annual Transmission Charges for FY 2018-19 and requests the Hon'ble Commission to approve the true up for FY 2018-19.

Following sections outline the deviations in actual expenses and revenue for FY 2018-19 based on the Audited Accounts of AEGCL in comparison with that approved by the Hon'ble Commission vide Order dated 19th March 2018.

3.3 Transmission Loss for FY 2018-19

AEGCL has achieved a significant reduction in transmission losses in recent years. In FY 2018-19, the actual transmission loss is 3.54%, which is lesser than loss level of preceding year. The table below highlights the actual transmission loss achieved by AEGCL.

Table 6: Transmission Loss for FY 2018-19 as submitted by AEGCL

S.N	Particulars	Approved in T.O. dtd 19.03.2018	AEGCL Submission
1	Energy Injected (MU)	9694.37	9257.40
2	Energy Sent Out to APDCL (MU)	9360.88	8668.85
3	Energy Sent Out to OA Consumers (MU)		260.84
4	Total Energy Sent Out	9360.88	8929.69
4	Transmission Loss (MU)	333.49	327.71
5	Transmission Loss (%)	3.44%	3.54%

As per Table above, AEGCL requests the Hon'ble Commission to approve the Transmission loss of 3.54 % for FY 2018-19.



3.4 Fixed Cost for FY 2018-19

3.4.1 Based on the Capital Cost and the consequent Capitalized Expenditure, Equity Component and Normative Debt; the fixed cost of AEGCL for FY 2018-19 have been determined in accordance with the MYT Regulations, 2015 outlined thereof. The fixed cost for AEGCL has been determined under the following major heads:

- PGCIL Charges
- Operation and Maintenance Expenses
- Depreciation
- Interest and Finance Charges
- Interest on Working Capital
- Return on Equity
- Bulk Supply Tariff (BST)

Less:

- Non-Tariff Income
- Income from other business

3.4.2 For the purpose of truing up, all the heads mentioned above have been categorized into Controllable or Uncontrollable factors. A head wise comparison has been made between the values approved by the Hon'ble Commission vide Tariff Order dated 19.03.2018 and the actual expenditure incurred by the AEGCL in FY 2018-19 based on the audited accounts and as submitted herein.

3.5 Categorization of Heads of Expenses

3.5.1 As per provisions of MYT Regulations, 2015, all the expenditure heads need to be categorized into Controllable (under control of the Petitioner) and Uncontrollable (not under control of the Petitioner).

Regulations 11 of MYT Regulations, 2015, provide for categorization of expense heads. Based on the said regulation, AEGCL has computed the Gains/ Losses attributed to such controllable & uncontrollable factors for FY 2018-19.

3.6 PGCIL Charges for FY 2018-19

PGCIL charges are paid by AEGCL as per the actual bills submitted by PGCIL. Month wise details of transmission charge to PGCIL (Incl. charges paid to POSOCO NERLDC) are tabulated in the table below. Following table provides the details of the monthly PGCIL Charges for FY 2018-19.



Table 7: PGCIL Charges for FY 2018-19

(Rs. Crores)			
S.N	Particulars	Approved in T.O. dtd 19.03.18	AEGCL submission
1	April	526.33	37.99
2	May		39.96
3	June		41.98
4	July		40.74
5	August		46.70
6	September		48.48
7	October		67.08
8	November		56.45
9	December		86.98
10	January		41.19
11	February		37.70
12	March		38.87
	Total	526.33	584.11

AEGCL requests the Hon'ble Commission to approve the actual PGCIL Charges amounting to Rs. 584.11 Crores as shown in above table for FY 2018-19.

3.7 SLDC Charges for FY 2018-19

In FY 2018-19, the SLDC charges are Rs. 2.76 crores as compared to Rs. 3.61 crores approved by the Hon'ble AERC. The SLDC Charges comprises of Employee, R&M and A&G expenses. The table below highlights the SLDC charges for FY 2018-19.

Table 8: SLDC Charges for FY 2018-19

(Rs. Crores)			
S.N	Particulars	Approved in T.O. dtd 19.03.18	AEGCL submission
1	Employee Cost	2.75	2.41
2	Repair & Maintenance	0.12	0.04
3	Administrative & General Expenses	0.74	0.31
4	Total	3.61	2.76

AEGCL requests the Hon'ble Commission to approve the actual SLDC Charges of Rs. 2.76 Crores as shown in above table for FY 2018-19.



3.8 Operation and Maintenance Expenses for FY 2018-19

- 3.8.1 The Regulation 68.9 and 68.10 of the AERC (MYT) Regulations, 2015 specifies the normative Operation and Maintenance (O&M) expenses allowed for existing Transmission Licensee for the said control period. The relevant provision is as follows:

“Regulation 68.9 (Operation and Maintenance Expenses): The O&M expenses for the nth year and also for the year immediately preceding the Control Period shall be approved based on the formula given below:-

$$O\&M_n = R\&M_n + EMP_n + A\&G_n$$

Where –

O&M_n – Operation and Maintenance expense for the nth year;

EMP_n – Employee Costs for the nth year;

R&M_n – Repair and Maintenance Costs for the nth year;

A&G_n – Administrative and General Costs for the nth year;

Regulation 68.10 (Operation and Maintenance Expenses): The above components shall be computed in the manner specified below:

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

$$R\&M_n = K \times (GFA_{n-1}) \times (WPI \text{ inflation}) \text{ and}$$

$$A\&G_n = (A\&G_{n-1}) \times (WPI \text{ inflation}) + Provision$$

Where -

EMP_{n-1} – Employee Costs for the (n-1) th year;

A&G_{n-1} – Administrative and General Costs for the (n-1) th year;

Provision: Cost for initiatives or other one-time expenses as proposed by the Licensee and validated by the Commission.

‘K’ is a constant specified by the Commission in %. Value of K for each year of the control period shall be determined by the Commission in the MYT Tariff order based on licensee’s filing, benchmarking of repair and maintenance expenses, approved repair and maintenance expenses vis-a-vis GFA approved by the Commission in past and any other factor considered appropriate by the Commission;

CPI inflation – is the average increase in the Consumer Price Index (CPI) for immediately preceding three years;

WPI inflation – is the average increase in the Wholesale Price Index (CPI) for immediately preceding three years;



*GFA_{n-1} --- Gross Fixed Asset of the transmission licensee for the n-1th year;
G_n is a growth factor for the nth year. Value of G_n shall be determined by the Commission in the MYT tariff order for meeting the additional manpower requirement based on licensee's filings, benchmarking, and any other factor that the Commission feels appropriate"*

- 3.8.2 During FY 2018-19, based on methodology specified by the MYT Regulations, 2015, the Normative O&M expenses of AEGCL works out to be Rs. 181.78 crores which is inclusive of Employee cost, Repair & Maintenance charges and Administration & General expenses. Following table provides the summary of Normative O&M Expenses for FY 2018-19 excluding the O&M expenses of SLDC and Revision of Pay.

Table 9: Operation and Maintenance Expenses for FY 2018-19

(Rs. Crores)

S.No	Particulars	Approved in T.O. dtd 19.03.18	AEGCL Submission
	O&M Expenses	183.79	181.78
a	Employee Cost	158.89	155.31
b	R&M Expenses	18.00	17.07
c	A&G Expenses	6.90	9.40

- 3.8.3 The detailed computation of each element is explained in subsequent sections.

3.8.4 WPI & CPI Inflation Index

WPI Inflation computation for FY 2018-19

The average increase in the Wholesale Price Index (WPI) for immediately preceding three years gives the WPI Inflation for FY 2018-19. Hence the WPI Index from FY 2015-16 to FY 2017-18 is considered for computation purpose. Tabulations as follows:

Fiscal	WPI Index	YOY Change %
FY 2017-18	114.90	2.90%
FY 2016-17	111.60	1.73%
FY 2015-16	109.70	-3.69%
Average WPI Inflation (Last 3 Yrs)		2.34%



WPI inflation has been computed as average increase of WPI index for period from FY 2015-16 to FY 2017-18, after excluding the negative WPI of FY 2015-16, which works out to 2.34%.

CPI Inflation computation for FY 2018-19

The average increase in the Consumer Price Index (CPI) for immediately preceding three years gives the CPI Inflation for FY 2018-19. Hence the CPI Index from FY 2015-16 to FY 2017-18 is considered for computation purpose. Tabulations as follows:

Fiscal	CPI Index	YOY Change %
FY 2017-18	284.42	3.08%
FY 2016-17	275.92	4.12%
FY 2015-16	265.00	5.65%
Average CPI Inflation (Last 3 Yrs)		4.28%

3.8.5 Normative Calculation of R&M expense for FY 2018-19

Regulation 68.10 provides the manner in which components of O&M expenses shall be computed. The methodology for R&M expense is as follows:

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

Normative R&M Expense for FY 2018-19		(Rs. Crs.)
1	Opening GFA for previous year	1,628.68
2	Closing GFA for previous year	1,681.82
3	Average GFA for previous year	1,655.25
4	K Factor	1.01%
5	WPI Inflation	2.34%
4	Normative R&M Expense	17.11

3.8.6 The “K” factor of AEGCL has been considered as 1.01% as approved by the Commission vide Tariff Order dated 01.03.19. The above normative R&M expenses is inclusive of SLDC expenses.

3.8.7 AEGCL requests the Hon’ble Commission to approve the normative R&M expenses as shown in above table amounting to Rs. 17.11 Crores for FY 2018-19.



3.8.8 **Normative Calculation of Employee expense for FY 2018-19**

Regulation 68.10 provides the manner in which components of O&M expenses shall be computed. The methodology for Employee expense is as follows:

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

Normative Employee Expense for FY 2018-19		(Rs. Crs.)
1	Base Employee Cost (n-1)	149.74
2	CPI Inflation	4.28%
3	Gn (Growth Factor for nth Year)	1.00%
4	Normative Employee Cost for FY 18-19 (Excl. ROP)	157.72

The Gn (Growth Factor) of AEGCL has been considered as 1.00% as approved by the Commission in the Tariff Order dated 01.03.19. The above normative Employee expenses is inclusive of SLDC expenses.

3.8.9 AEGCL requests the Hon'ble Commission to approve the normative Employee expenses as shown in above table amounting to Rs. 157.72 Crores for FY 2018-19.

3.8.10 **Normative Calculation of Administrative & General Expenses for FY 2018-19**

Regulation 68.10 provides the manner in which components of O&M expenses shall be computed. The methodology for Administrative and General Expenses is as follows:

$$(A \& G_{n-1}) \times (WPI \text{ inflation}) + \text{Provision}$$

Normative A&G Expense for FY 2018-19		(Rs. Crs.)
1	A&G Expense for Previous year	9.49
2	WPI Inflation	2.34%
3	Normative A&G Expense for the year	9.71

3.8.11 The above normative Employee expenses is inclusive of SLDC expenses. AEGCL requests the Hon'ble Commission to approve the normative A&G expenses as shown in above table amounting to Rs. 9.71 Crores for FY 2018-19.

3.8.12 In view of the above, AEGCL requests the Hon'ble Commission to approve the normative O&M expenses as shown in above table amounting to Rs. 181.78 Crore for FY 2018-19. The O&M expenses of SLDC for FY 2018-19 is separately shown in



the above table which is not included in the total normative O&M expenses for FY 2018-19.

3.8.13 Impact of Revision of Pay

3.8.14 The Hon'ble Commission approved the impact of revision of pay amounting to Rs. 25.30 Crores vide Tariff Order dated 19.03.2018, however, the actual impact of revision of pay was Rs. 19.31 Crores for FY 2018-19.

3.8.15 AEGCL request the Hon'ble Commission to approve the actual impact of revision of pay as Rs. 19.31 crores for FY 2018-19.

3.8.16 Following Sections provide the details of O&M expenses as provided in the Audited Accounts for FY 2018-19.

3.8.17 Repair and Maintenance Expenses for FY 2018-19

Repairs and Maintenance expenses go towards the day to day upkeep of the transmission network of the company and form an integral part of the company's efforts towards reliable and quality power transmission as also in reduction of losses in the system.

To maintain the assets in a more efficient way, AEGCL has been carrying out the repair and maintenance activities. The actual R&M expense for FY 2018-19 is indicated below:

Table 10: Repair and Maintenance Expenses for FY 2018-19

(Rs. Crores)		
S.No.	Particulars	AEGCL Submission
1	Plant & Machinery	8.47
2	Buildings	0.89
3	Civil works	0.56
4	Hydraulic Works	-
5	Lines, Cable Networks etc.	0.61
6	Vehicles	0.16
7	Furniture & Fixtures	0.05
8	Office Equipment	0.27
9	Total R&M Expenses	11.01
	AEGCL R&M Expenses	10.97
	SLDC R&M Expenses	0.04



3.8.18 Employee Expenses for FY 2018-19

Employee expenses comprise of salaries, dearness allowance, bonus, terminal benefits in the form of pension & gratuity funding, leave encashment and staff welfare expenses. The actual employee expenses for the year FY 2018-19 is as follows:

Table 11: Employee Expenses for FY 2018-19

(Rs. Crores)		
S.No.	Particulars	AEGCL Submission
1	Salaries	163.40
2	Dearness Allowance (DA)	-32.20
3	Other Allowances & Relief	12.50
4	Honorarium/Overtime	0.65
5	Bonus/ Exgratia To Employees	0.32
6	Medical Expenses Reimbursement	0.23
7	Leave Travel Assistance	0.07
8	Earned Leave Encashment	2.13
9	Payment Under Workman's Compensation and Gratuity	2.97
10	Staff Welfare Expenses	0.55
11	Apprentice and Other Training Expenses	21.30
12	Total Employee Costs	171.92
	AEGCL Employee Expenses	169.51
	SLDC Employee Expenses	2.41

3.8.19 Administrative and General Expenses for FY 2018-19

Administrative expenses mainly comprise of rents, telephone and other communication expenses, professional charges, conveyance and traveling allowances, other charges. The actual Administrative and General expenses for the year FY 2018-19 is as follows:

Table 12: Administrative and General Expenses for FY 2018-19

(Rs. Crores)		
S.No.	Particulars	AEGCL Submission
1	Lease/ Rent/Rates and taxes	0.31
2	Insurance	0.07
3	Telephone, Postage, Telegram & Telex Charges	0.25



4	Consultancy Charges	0.15
5	Other Professional Charges	0.15
6	Conveyance and Travelling	1.40
7	Fee and Subscriptions Books and Periodicals	2.63
8	Printing and Stationery	0.41
9	Advertisement Expenses	0.43
10	Electricity Charges to Offices	1.44
11	Water Charges	-
12	Entertainment Charges	0.13
13	Miscellaneous Expenses	0.28
14	Legal Charges	0.11
15	Auditor's Fee	0.07
16	Purchase Related Advertisement Expenses	0.06
17	Vehicle Running Expenses Truck / Delivery Van	-
18	Vehicle Hiring Expenses Truck / Delivery Van	1.62
19	Total A&G Expenses	9.51
	AEGCL A&G Expenses	9.20
	SLDC A&G Expenses	0.31

3.9 Sharing of Gains & Losses for FY 2018-19

Based on the methodology prescribed in the MYT Regulations 2015, AEGCL has classified various heads of expenses under Controllable & Uncontrollable factors. Regulation 11.2 of MYT Regulations, 2015 specifies O&M expenses (excluding terminal liabilities with regard to employees on account of changes in pay scales or dearness allowance due to inflation) as controllable factors. Also, the one-third of the amount of such gain shall be passed on as a rebate in tariff. The relevant extract from regulation 13 of MYT Regulations, 2015 is provided below for ready reference.

“13 Mechanism for pass through of gains or losses on account of Controllable items

13.1 The approved aggregate gain to the Generating Company or Transmission Licensee or Distribution Licensee or SLDC on account of controllable items shall be dealt with in the following manner:

- a) One-third of the amount of such gain shall be passed on as a rebate in tariff over such period as may be stipulated in the Order of the Commission under Regulation 10.5;*



b) The balance amount, which will amount to two-third of such gain, may be utilised at the discretion of the Generating Company or Transmission Licensee or Distribution Licensee or SLDC.

13.2 The approved aggregate loss to the Generating Company or Transmission Licensee or Distribution Licensee or SLDC on account of controllable items shall be dealt with in the following manner:

- a) One-third of the amount of such loss may be passed on as an additional charge in tariff over such period as may be stipulated in the Order of the Commission; and
b) The balance amount of loss shall be absorbed by the Generating Company or Transmission Licensee or Distribution Licensee or SLDC."*

Based on above regulations, the sharing of (gains) or losses on account of O&M expenses is shown in the following Table.

Table 13: Sharing of (Gains) / Losses -O&M expenses

(Rs. Crores)					
S. No	Particulars	Actual	Normative	Gain/(Losses)	(Gains)/Losses to be shared with APDCL
		a	b	c=b-a	d=c x 1/3
1	Employee Cost	171.92	177.02	5.10	-
2	Less: Terminal Liabilities	24.27	25.58	1.31	(1.31)
3	Less: ROP Arrears	19.31	19.31	-	-
4	Employee Cost excl. Terminal Liabilities	128.35	132.13	3.79	(1.26)
5	Repair & Maintenance	11.01	17.11	6.10	(2.03)
6	Administrative & General Expenses	9.51	9.71	0.20	(0.07)
	Total (A)	148.87	158.95	10.09	(3.36)

AEGCL submits that since normative O&M Expenses is higher than actual with respect to controllable factors, the gain of Rs. 3.36 crores shall be shared and passed on through ARR. AEGCL requests the Hon'ble Commission to approve the sharing of gain as shown in the above table.

3.10 Capital Expenditure and Capitalization for FY 2018-19

The funding of Capital Expenditure is done through various sources namely Loans, Grants, and Equity. Although capital expenditure should be funded by normative debt and equity, no infusion of equity has been made other than equity capital



allocated to the companies in the Opening Balance Sheets (OBS) of the Companies in the Reorganization. The funding of capitalization as submitted by AEGCL is shown in the following Table:

Table 14: Funding for Capitalisation for FY 2018-19

(Rs. Crores)

S.No.	Particulars	Approved in T.O. dtd 19.03.18	AEGCL Submission
1	Grant	201.44	233.81
2	Equity	6.74	-
3	Debt	95.61	57.29
4	Total Capitalisation	303.79	291.10

3.11 Gross Fixed Assets and Addition of Gross Fixed Assets for FY 2018-19

The opening GFA and addition of GFA for FY 2018-19 as submitted by AEGCL is shown in the below table

Table 15: Gross Fixed Assets for FY 2018-19

(Rs Crores)

SN	Particulars	Balance at the beginning of the year	Additions during the year	Retirement of assets during the year	Balance at the end of the year
1	Land owned under full ownership	37.67	-	-	37.67
2	Land under lease	0.30	-	-	0.30
3	Building	34.20	9.00	-	43.20
4	Hydraulic	2.64	-	-	2.64
5	Other Civil Works	70.95	13.64	-	84.59
6	Plant & Machinery	789.14	191.75	-	980.89
7	Lines & Cable Network	734.87	76.06	-	810.93
8	Vehicles	4.90	0.06	-	4.96
9	Furniture & Fixtures	4.08	0.37	-	4.45
10	Office Equipment	3.07	0.22	-	3.29
11	Any other assets	-	-	-	-
	Total	1,681.82	291.10	-	1,972.92

3.11.1 AEGCL requests the Hon'ble Commission to approve the capitalization amounting to Rs. 291.10 crores as shown in the above table for FY 2018-19.



3.12 Depreciation for FY 2018-19

As per the Audited Accounts for FY 2018-19, the Opening Gross Block of Fixed Assets excluding land and the opening depreciation for FY 2018-19 is Rs. 1644.15 crores and Rs. 1075.41 crores respectively. The amount of depreciation for FY 2018-19 is Rs. 72.99 crores. Depreciation has been calculated taking into consideration the opening balance of assets in the beginning of the year and the capitalization as shown in below Table.

Table 16: Depreciation for FY 2018-19

(Rs. Crores)				
S.N	Particulars	Depreciation Rate	Accumulated depreciation - beginning of the year	Additions during the year
1	Land owned under full ownership	0.00%	-	-
2	Land under lease	3.34%	0.02	0.01
3	Building	3.34%	18.71	1.51
4	Hydraulic	5.28%	2.51	-
5	Other Civil Works	3.34%	8.22	2.84
6	Plant & Machinery	5.28%	381.48	55.54
7	Lines & Cable Network	5.28%	654.89	12.24
8	Vehicles	9.50%	4.22	0.19
9	Furniture & Fixtures	6.33%	3.10	0.28
10	Office Equipment	6.33%	2.26	0.38
	Total		1,075.41	72.99
(a)	Total Depreciation			72.99
(b)	Gross Fixed Assets excluding Land			1,644.15
(c)	Grant towards GFA			1,018.27
(d)	Less : Dep twds assets through Grant/Consumer cont (d= c/b x a)			45.20
(e)	Depreciation for the year (excl assets funded through Grant) (a-d)			27.79

3.12.1 AEGCL requests the Hon'ble Commission to approve the depreciation amounting to Rs. 27.79 crores after excluding assets funded through grant as shown in above table for FY2018-19.



3.13 Interest and Finance Charges for FY 2018-19

In revised Tariff Order dated 25.06.2019, the Hon'ble Commission has computed the net normative opening loan of Rs. 59.49 Crores as on 1st April 2017. The approved addition of normative loan during 2017-18 and normative repayment during the FY 2017-18 was Rs. 11.95 Crores and Rs. 19.84 crores respectively. After computation, the net normative closing loan arrived at Rs. 51.6 Crores for FY 2017-18. Hence, considering the approved net normative closing loan of FY 2017-18 as opening net normative loan for FY 2018-19, the normative Interest & Finance charge for FY 2018-19 is as follows.

Table 17: Normative Interest and Finance Charges for FY 2018-19

(Rs. Crores)

S.N	Particulars	Approved in T.O. dtd 19.03.18 & Revised T.O. dt 25.06.19	AEGCL Submission
1	Net Normative Opening Loan	51.60	51.60
2	Addition of normative loan during the year	21.85	57.29
3	Normative Repayment during the year	26.29	27.79
4	Net Normative Closing Loan	47.16	81.11
5	Interest Rate	10.19%	10.19%
6	Interest Expenses on Loan	5.03	6.76
7	Finance Charges		0.28
8	Total Interest and Finance Charges	5.03	7.04

3.13.1 AEGCL requests the Hon'ble Commission to approve the normative Interest and finance charges amounting to Rs. 7.04 crores in FY 2018-19 as shown in above table.

3.14 Interest on Working Capital for FY 2018-19

AEGCL computed the working capital based on the normative formula prescribed in the MYT Regulations, 2015. AEGCL submits that the working capital requirements of the company to finance the business cycle is generally financed through internal mobilization of funds that remains in the hand of the company such as GPF contributions, pension fund, etc. The funds are liable to receive adequate return for the application of fund.

The interest on working capital for FY 2018-19 computed by AEGCL against that approved by the Hon'ble Commission is as shown in Table below:



Table 18: Interest on Working Capital for FY 2018-19

S.N	Particulars	Unit	Approved in T.O. dtd 19.03.18	AEGCL Submission
1	O&M expenses for 1 month	Rs. Crore	17.72	15.15
2	Maintenance spares @ 15% of O&M	Rs. Crore	31.90	27.27
3	Receivables for two months	Rs. Crore	193.44	196.34
4	Total Working Capital	Rs. Crore	243.06	238.75
5	Rate of Interest	%	12.60%	12.20%
6	Interest on Working Capital	Rs. Crore	30.63	29.13

Rate of interest is calculated based on regulation 37 of MYT regulation 2015. The relevant extract from regulation 37 of MYT Regulations, 2015 is provided below for ready reference.

“Rate of interest on working capital shall be on normative basis and shall be equal to the interest rate equivalent to State Bank of India base rate as on 1st April of the respective year plus 350 basis points”

AEGCL requests the Hon’ble Commission to approve the Interest on Working Capital amounting to Rs. 29.13 crores for FY 2018-19 as shown in above table.

3.15 Return on Equity for FY 2018-19

As per the MYT Regulations 2015 issued by the Hon’ble Commission, a return at 15.5% on the equity base is considered as reasonable and hence liable to be recovered through retail Tariff. The AEGCL has shown signs of recovery in the recent years by improving its operational performance and speedy implementation of different schemes, however, no additional funding through equity has been considered during FY 2018-19. Accordingly, AEGCL has computed the return on equity considering a rate of return at 15.50 % for FY 2018-19 as shown below.

Table 19: Return on Equity for FY 2018-19

S.No	Particulars	Units	Approved in T.O. dtd 19.03.18	AEGCL Submission
1	Equity (Opening Balance)	Rs. Crore	106.67	99.93
2	Net additions during the year	Rs. Crore	4.21	-
3	Less: Reduction during the year	Rs. Crore	0	0.00



4	Equity (Closing Balance)	Rs. Crore	110.88	99.93
5	Average Equity	Rs. Crore	108.78	99.93
6	Rate of Return on Equity	%	15.50%	15.50%
7	Return on Equity	Rs. Crore	16.86	15.49

3.15.1 AEGCL requests the Hon'ble Commission to approve the return on equity amounting to Rs. 15.49 crores for FY 2018-19 as shown in above table.

3.16 Other Debit and Net Prior Period Expenses for FY 2018-19

AEGCL submits that Other Debit and Net Prior Period Expenses/Income figures have been claimed as per the annual accounts of FY 2018-19. The other debits are primarily on account of expenses towards loss on obsolescence of stores.

Table 20: Other Debit and Net Prior Period Expenses for FY 2018-19

(Rs. Crores)

S.No.	Particulars	Approved in T.O. dtd 19.03.18	AEGCL Submission
1	Other debits		-
2	Net Prior period Charges/(Credits)	0.00	1.03
3	Total	0.00	1.03

3.17 Deduction of Prior Period Income/Expenses of FY 2018-19

3.17.1 Prior Period income considered under audited annual accounts for FY 2018-19 such as Amount wrongly booked as O&M expenses instead of capital good in FY 2017-18 amounting Rs. 1.13 Crores, Rectification of entry made wrongly against R&M expenditure in FY 2017-18 amounting Rs. 0.04 Crores, Rectification of entry against hiring of vehicles wrongly reported in previous year amounting 0.06 Crores and Adjustment against non-booking of dividend from NETCL for FY 2017-18 amounting to Rs. 2.14 Crores has been deducted for the computation of Net Prior Period Charges for True up of FY 2018-19 as these incomes were already considered under True Up petition for FY 2017-18.

3.17.2 Prior Period Expenses considered under audited annual accounts FY 2018-19 such as Adjustment of excess transmission incentive bill relating to FY 2017-18 amounting to Rs. 6.39 Crores, Adjustment of excess BST approved to FY 2017-18 amounting to Rs. 9.42 Crores and Adjustment of excess transmission surcharge bill raised to APDCL in FY 2017-18 amounting to Rs. 37.31 Crores has been



deducted for the computation from Net Prior Period Charges for True up of FY 2018-19 as these expenses were already considered under True Up petition for FY 2017-18.

3.17.3 Prior Period Expenses considered under audited annual accounts FY 2018-19 for Depreciation of previous year amounting to Rs. 8.24 Crores has been deducted for the computation of Net Prior Period Charges for True up of FY 2018-19 as same has been considered for computation of Depreciation for True up of FY 2018-19.

3.17.4 In view of the above, AEGCL requests the Hon'ble Commission to approve the Other Debit and Net Prior Period Expenses/Income amounting to Rs. 1.03 Crores for FY 2018-19 as shown in above table.

3.18 Taxes for FY 2018-19

AEGCL submits that the Income Tax has been claimed based on the actual payment made to the income tax authority during FY 2018-19. Copy of the payment challan is attached herewith.

Table 21: Income Tax for FY 2018-19

(Rs. Crores)			
S.N	Particulars	Approved in T.O. dtd 19.03.18	AEGCL Submission
1	Income Tax Paid	0	5.02

3.18.1 AEGCL requests the Hon'ble Commission to approve the Income Tax amounting to Rs. 5.02 crores for FY 2018-19 as shown in above table.

3.19 Bulk Supply Tariff (BST) for FY 2018-19

AEGCL submits that the BST as per Audited accounts is Rs. 173.38 crores. The same is claimed for Pension Fund (special charges for Terminal Benefits.)

Table 22: Bulk Supply Tariff (BST) for FY 2018-19

(Rs. Crores)			
S.N	Particulars	Approved in T.O. dtd 19.03.18	AEGCL Submission
1	Special Charges on Bulk Supply Tariff	187.22	173.38
2	Total	187.22	173.38



3.19.1 AEGCL requests the Hon'ble Commission to approve the special charges on BST amounting to Rs. 173.38 crores as shown in above table.

3.20 Non-Tariff Income for FY 2018-19

The amount of Non-Tariff Income mostly comprising of income from investments and misc. receipts, receivable from CTU for utilization of its network for wheeling CSGS energy to some states of the region. The actual amount received during FY 2018-19 is considered in the truing up claim.

Table 23: Non-Tariff Income for FY 2018-19

(Rs. Crores)			
S.N	Particulars	Approved in T.O. dtd 19.03.18	AEGCL Submission
A	Income from Investment, Fixed & Call Deposits		
	Income from Investments		-
	Interest on fixed deposits		32.77
	Income on other investments (Dividend)		2.67
	Interest from Banks		2.85
	Interest on GPF		-4.28
	Sub Total	-	34.01
B	Other Non-Tariff Income		
	Miscellaneous Receipts		79.99
	Penalty for contractor/supplier for delay, etc.		0.19
	Rebate received from PGCIL		8.22
	Rentals from staff quarters		0.16
	Sub-Total		88.56
C	Total	100.17	122.57

The Miscellaneous receipts includes income received from PGCIL on STOA, MTOA, etc. of Rs 60.24 Crs and application fees from STOA customers, STOA from IEX, PGCIL, etc. of Rs. 11.48 Crs.

3.20.1 Deduction of Interest on GPF from Non-Tariff Income

AEGCL has been utilizing GPF subscription from its employee as internal resources and the fund has been parked at different banks from which AEGCL has been earning interest. It has been shown as the other income in the profit and loss



account of AEGCL which has been adjusted with the ARR at the time of filing Tariff Petition.

The interest on GPF which is payable by AEGCL to its retired employees is the expenses of AEGCL which has never been allowed by the Hon'ble Commission to recover through tariff. As AEGCL is facing losses due to normative calculation of interest and finance charge, wherein interest on GPF has never been considered. Therefore, AEGCL prays to the Hon'ble Commission to allow the interest on GPF amounting to Rs. 4.28 Crores for FY 2018-19 by deducting the same from Non-Tariff Income.

3.20.2 Deduction of Open Access Consumer's wheeling charges from Non-Tariff Income

"Miscellaneous Receipt" of FY 2018-19 amounting to Rs. 98.05 Crores under "Other Income" as per the audited annual accounts of AEGCL for FY 2018-19 includes Rs. 18.07 Crores as Income from wheeling charges to Open Access (Copy of same attached herewith). It is pertinent to mention that the Hon'ble Commission vide Tariff Order dated 01.03.2019 for computation of tariff of ensuing year, total energy sent out which includes energy sent out to APDCL as well as Open Access consumers has been considered. However, income from open access consumer was considered under Non-Tariff Income as other income of AEGCL.

As AEGCL has been wheeling electric energy to Open Access consumers like it has been wheeling electric energy to APDCL, hence, income from Open Access consumers is in the nature of "Revenue from Operations" and not "Other Income". Thus, considering the above-mentioned points as related to Tariff Order dated 01.03.2019, income from wheeling charges to open access consumers amounting to Rs. 18.07 Crores has been excluded from the Non-Tariff Income while arriving at the computation of net ARR for True-up of AEGCL for the FY 2018-19. However, same has not been separately added as the revenue of AEGCL for the computation of net ARR for True-up of AEGCL for the FY 2018-19.

Similar approach has been considered for computation of APR for FY 2019-20 and ARR for FY 2020-21.



3.20.3 In view of the above, AEGCL requests the Hon'ble Commission to approve the Non-Tariff income amounting to Rs. 122.57 crores for FY 2018-19 as shown in above table.

3.21 Transmission Incentive for FY 2018-19:

AEGCL submits that the regulations 67 of MYT Regulations 2015 provide the incentive for transmission utility. Based on the said regulation, AEGCL has billed an amount of Rs. 4.78 Crore to APDCL during the FY 2018-19 as Incentive for higher Transmission Availability. This had been calculated based on the actual monthly transmission availability data. The month in which the transmission availability was higher than 98.5% (Normal availability), transmission incentive bill was raised and the month in which transmission availability was less than 98.5%, disincentive bill was raised to APDCL. Month wise computation of Transmission Incentive for the FY 2018-19 is shown in the following table.

Table 24: Transmission Incentive for FY 2018-19

Sl.No.	Month	Actual transmission availability (in %)	Incentive/(Disincentive) (in Rs. Crore)
1	April'18	99.42	0.88
2	May'18	98.88	0.38
3	June'18	97.9	-0.09
4	July,18	98.83	0.33
5	August'18	99.22	0.71
6	September'18	99.16	0.63
7	October'18	99.17	0.66
8	November'18	98.9	0.38
9	December,18	97.67	-0.33
10	January'19	98.68	0.18
11	February' 19	98.93	0.38
12	March'19	99.18	0.67
	Total		4.78

AEGCL requests the Hon'ble Commission to approve the transmission incentive amounting to Rs. 4.78 crores for FY 2018-19 as shown in above table



3.22 Truing Up for FY 2018-19 after Sharing of Gains & Losses for FY 2018-19

Table 25: Truing Up for FY 2018-19

(Rs. Crores)

S. N	Particulars	Approved in Order dtd 19.03.18	AEGCL Submission
1	PGCIL Charges	526.33	584.11
2	O&M Expenses	183.79	181.78
a	Employee Cost	158.89	155.31
b	R&M Expenses	18.00	17.07
c	A&G Expenses	6.90	9.40
3	SLDC Charges	3.61	2.76
4	Impact of Revision of Pay	25.30	19.31
5	Depreciation	26.29	27.79
6	Interest & Finance Charges (Approved in Revised T.O. dated 25.06.19)	5.03	7.04
7	Interest & Finance Charges (Approved in T.O. dated 19.03.18)	7.01	
8	Interest on Working Capital	30.63	29.13
9	BST for Pension Trust Fund	187.22	173.38
10	Return on Equity	16.86	15.49
11	Income Tax	-	5.02
12	Other debits (Excl. related to Int, Dep and O&M)	-	-
13	Net Prior period Charges/(Credits) (Excl. related to Int, Dep and O&M)	-	1.03
14	Less: Non-Tariff Income/ Other Income	100.17	122.57
15	Aggregate Revenue Requirement	904.89	924.26
16	Add: Revenue Gap/(Surplus) for FY 2016-17	188	188
17	Carrying Cost for FY 2016-17	65.77	65.77
18	Net Aggregate Revenue Requirement	1,158.66	1,178.03
19	Incentive on Transmission Availability	-	4.78
20	Add: Sharing of (Gains)/Loss	-	-3.36
21	ARR after Sharing (Gains)/Losses and Incentive	1,158.66	1,179.45
22	Revenue with Approved Tariff for FY 2018-19		1,158.66
23	Revenue Gap /(Surplus) for FY 2018-19		20.79



The Hon'ble Commission is requested to approve the above True Up of Rs. 1179.45 Crores and allow AEGCL to pass on the revenue Gap computed after sharing the gains for FY 2018-19.



4 ANNUAL PERFORMANCE REVIEW FOR FY 2019-20

4.1 Preamble

This section outlines the Annual Performance Review for FY 2019-20 whereby it highlights the performance of AEGCL for FY 2019-20 based on half yearly results and balance half based on revised projections.

As per the provisions of MYT Regulations, 2018, AEGCL hereby submits the Annual Performance Review for FY 2019-20 comparing actual performance during April to September (H1) and revised estimates for October to March (H2) of FY 2019-20 with approved figures for FY 2019-20 by Hon'ble Commission vide Tariff Order dated 01.03.2019. In addition, AEGCL wants to highlight that the GFA of SLDC has been segregated from AEGCL's GFA and is being filed separately under SLDC's Tariff Petition for FY 2020-21.

4.2 Transmission Loss for FY 2019-20

As stated in regulation 71 of AERC (Terms and Conditions for determination of Multi Year Tariff) Regulations, 2018, *"The energy losses in the transmission system of the Transmission Licensee, as determined by the State Load Despatch Centre and approved by the Commission, shall be borne by the Transmission System Users pro-rata to their usage of the intra-State transmission system."*

Provided that the Commission may stipulate a trajectory for reduction of transmission losses as a part of Multi Year Tariff framework applicable to the Transmission Licensee."

In Tariff Order dated 01.03.19, the Hon'ble Commission has approved transmission loss as 3.39%. AEGCL has achieved a significant reduction in Transmission losses, during recent years. These efforts shall continue and will be enhanced. However, loss reduction is a slow process and becomes increasingly difficult. The estimated transmission loss for FY 2019-20 based on actual half yearly results is shown below.

Table 26: Transmission Loss for FY 2019-20

S.N	Particulars	Approved in T.O. dtd 01.03.19	AEGCL Estimation
1	Energy Injected (MU)		9866.38



2	Energy Sent Out to APDCL (MU)		9313.44
3	Energy Sent Out to OA Consumers (MU)		212.20
4	Total Energy Sent Out		9525.64
4	Transmission Loss (MU)		340.74
5	Transmission Loss (%)	3.39%	3.45%

As per table above, AEGCL requests the Hon'ble Commission to approve the Transmission loss of 3.45 % for FY 2019-20.

4.3 Estimation of Expenses for the FY 2019-20

4.3.1 The components for the calculation of total expenses for FY 2019-20 are as follow:

- PGCIL Charges
- Operation and Maintenance Expenses
- Depreciation
- Interest and Finance Charges
- Interest on Working Capital
- Return on Equity
- Bulk Supply Tariff (BST)
- Provision for tax
- Other Debits

4.4 PGCIL Charges for FY 2019-20

AEGCL submits that, in compliance with the directives of AERC in Tariff Order dated 19th March 2018, the transmission charges to PGCIL shall henceforth be paid by APDCL. The above said directive of Tariff Order dated 19th March 2018 reproduced below for ready reference.

"The Commission directs AEGCL and APDCL to work out the modalities to make APDCL rather than AEGCL the beneficiary of PGCIL, before the commencement of the next MYT Control Period (from FY 2019-20 onwards), so that the PGCIL bills are raised to APDCL directly. AEGCL should exclude the PGCIL Charges in their Tariff Petition with effect from FY 2019-20".

In view of the above, AEGCL has excluded the PGCIL charges with effect from FY 2019-20. However, PGCIL bills amounting to Rs. 35.42 Crores has been received



by AEGCL during FY 2019-20 (dated 26.04.2019, 13.06.2019 and 25.06.2019). Copies of the bills are attached along with this Tariff Petition.

Annual Accounts of AEGCL for the FY 2018-19 was approved in the Board Meeting held on 30.04.2019. Thus, AEGCL was unable to account the said bills in the annual accounts for FY 2018-19. However, AEGCL is accounting these bills in FY 2019-20 and shall be shown in the Annual Accounts for the FY 2019-20. Hence, AEGCL has claimed the said PGCIL charges in FY 2019-20 as shown below:

Table 27: PGCIL Charges for the FY 2018-19

(Rs.Crores)				
S.N	Particulars	Approved in Order dtd 01.03.19	FY 2019-20	AEGCL Estimation
1	April	0	24.93	24.93
2	May		0.00	0.00
3	June		10.49	10.49
4	July		0.00	0.00
5	August		0.00	0.00
6	September		0.00	0.00
7	October		0.00	0.00
8	November		0.00	0.00
9	December		0.00	0.00
10	January		0.00	0.00
11	February		0.00	0.00
12	March		0.00	0.00
13	Total	0	35.42	35.42

As per table above, AEGCL requests the Hon'ble Commission to approve the PGCIL charges of Rs. 35.42 Crores for FY 2019-20.

4.5 SLDC Charges for FY 2019-20

AEGCL submits that AERC directives of Tariff Order dated 19th March 2018 states that separate Aggregate Revenue Requirement petition for SLDC shall be filed from FY 2019-20 onwards. Hence in accordance to the aforesaid directive, a separate ARR petition is being filed for SLDC. Excerpts of AERC directives are reproduced below for ready reference



“The Commission directs AEGCL to complete the process of segregation of accounts of SLDC from AEGCL, in order to file separate Aggregate Revenue Requirement Petition for the next Control Period.”

4.6 **Operation and Maintenance Expenses for FY 2019-20**

- 4.6.1 The Regulation 66.9 and 66.10 of the AERC (MYT) Regulations, 2018 specifies the normative Operation and Maintenance (O&M) expenses allowed for existing Transmission Licensee for the said control period. The relevant provision is as follows:

“Regulation 66.9 (Operation and Maintenance Expenses): The O&M expenses for the nth year and also for the year immediately preceding the Control Period shall be approved based on the formula given below:-

$$O\&M_n = R\&M_n + EMP_n + A\&G_n$$

Where –

O&M_n – Operation and Maintenance expense for the nth year;

EMP_n – Employee Costs for the nth year;

R&M_n – Repair and Maintenance Costs for the nth year;

A&G_n – Administrative and General Costs for the nth year;

Regulation 66.10 (Operation and Maintenance Expenses): The above components shall be computed in the manner specified below:

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

$$R\&M_n = K \times (GFA_{n-1}) \times (WPI \text{ inflation}) \text{ and}$$

$$A\&G_n = (A\&G_{n-1}) \times (WPI \text{ inflation}) + \text{Provision}$$

Where -

EMP_{n-1} – Employee Costs for the (n-1) th year;

A&G_{n-1} – Administrative and General Costs for the (n-1) th year;

Provision: Cost for initiatives or other one-time expenses as proposed by the Licensee and validated by the Commission.

‘K’ is a constant specified by the Commission in %. Value of K for each year of the control period shall be determined by the Commission in the MYT Tariff order based on licensee’s filing, benchmarking of repair and maintenance expenses, approved repair and maintenance expenses vis-a-vis GFA approved by the Commission in past and any other factor considered appropriate by the Commission;



CPI inflation – is the average increase in the Consumer Price Index (CPI) for immediately preceding three years;

WPI inflation – is the average increase in the Wholesale Price Index (CPI) for immediately preceding three years;

GFA_{n-1} --- Gross Fixed Asset of the transmission licensee for the n-1th year;

G_n is a growth factor for the nth year. Value of G_n shall be determined by the Commission in the MYT tariff order for meeting the additional manpower requirement based on licensee's filings, benchmarking, and any other factor that the Commission feels appropriate"

- 4.6.2 During FY 2019-20, based on methodology specified by the MYT Regulations, 2018, the Normative O&M expenses of AEGCL works out to be Rs. 212.22 crores which is inclusive of Employee cost, Repair & Maintenance charges, Administration & General expenses and Training Expenses. Following table provides the summary of Normative O&M Expenses for FY 2019-20 excluding the O&M expenses of SLDC.

Table 28: Operation and Maintenance Expenses for FY 2019-20

(Rs. Crores)					
S.N	Particulars	Approved in T.O. dtd 01.03.19	FY 19-20 H1	FY 19-20 H2	Total AEGCL Submission
1	O&M Expenses	189.90	106.00	106.23	212.22
a	Employee Cost	162.96	91.72	91.72	183.44
b	R&M Expenses	17.29	9.51	9.51	19.01
c	A&G Expenses	9.35	4.62	4.62	9.24
2	Training Expenses	0.30	0.16	0.38	0.54

4.6.3 WPI & CPI Inflation Index

WPI Inflation computation for FY 2019-20

The average increase in the Wholesale Price Index (WPI) for immediately preceding three years gives the WPI Inflation for FY 2019-20. Hence the WPI Index from FY 2016-17 to FY 2018-19 is considered for computation purpose.

Fiscal	WPI Index	YOY Change %
FY 2018-19	119.80	4.26%
FY 2017-18	114.90	2.96%



Fiscal	WPI Index	YOY Change %
FY 2016-17	111.60	1.73%
Average WPI Inflation (Last 3 Years)		2.98%

CPI Inflation computation for FY 2019-20

The average increase in the Consumer Price Index (CPI) for immediately preceding three years gives the CPI Inflation for FY 2019-20. Hence the CPI Index from FY 2016-17 to FY 2018-19 is considered for computation purpose.

Fiscal	CPI Index	YOY Change %
FY 2018-19	299.92	5.45%
FY 2017-18	284.42	3.08%
FY 2016-17	275.92	4.12%
Average CPI Inflation (Last 3 Years)		4.22%

4.6.4 Normative Calculation of R&M expense for FY 2019-20

Regulation 66.10 provides the manner in which components of O&M expenses shall be computed. The methodology for R&M expense is as follows:

$$R\&Mn = K \times (GFA\ n-1) \times (WPI\ inflation)$$

Normative R&M Expense for FY 2019-20		(Rs. Crs.)
1	Opening GFA for previous year	1,681.82
2	Closing GFA for previous year	1,972.92
3	Average GFA for previous year	1,827.37
4	K Factor	1.01%
5	WPI Inflation	2.98%
4	Normative R&M Expense	19.01

4.6.5 The “K” factor of AEGCL has been considered as 1.01% as approved by the Commission in the Tariff Order dated 01.03.19.

4.6.6 AEGCL requests the Hon’ble Commission to approve the normative R&M expenses amounting to Rs. 19.01 Crores for FY 2019-20 as shown in above table.



4.6.7 Normative Calculation of Employee expense for FY 2019-20

Regulation 66.10 provides the manner in which components of O&M expenses shall be computed. The methodology for Employee expense is as follows:

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

Normative Employee Expense for FY 2019-20		(Rs. Crs.)
1	Base Employee Cost (n-1)	174.27
2	CPI Inflation	4.22%
3	G _n (Growth Factor for nth Year)	1.00%
4	Normative Employee Cost for FY 19-20	183.44

The base employee cost of AEGCL has been considered after deducting the approved base employee cost of SLDC for previous year. The G_n (Growth Factor) of AEGCL has been considered as 1.00% as approved by the Commission in the Tariff Order dated 01.03.19.

It is pertinent to mention here that AEGCL is going to recruit additional Assistant Manager and Junior Manager as per need-based requirement in the existing substations of AEGCL by the end of FY 2019-20. Total recruitment shall be more than 280 nos which will have monthly financial implication of more than Rs. 1.60 Crores and yearly of more than Rs. 19.2 Crores. Same has been approved in the 75th Board Meeting of AEGCL held on 28th Aug 2019 (Copy of the said Board Meeting Minutes attached herewith).

- 4.6.8 In view of the, AEGCL requests the Hon'ble Commission to approve the normative Employee expenses amounting to Rs. 183.44 Crores for FY 2019-20 as shown in above table.

4.6.9 Normative Calculation of Administrative & General Expenses for FY 2019-20

Regulation 66.10 provides the manner in which components of O&M expenses shall be computed. The methodology for Administrative and General Expenses is as follows:

$$(A \& G_{n-1}) \times (WPI \text{ inflation}) + \text{Provision}$$



Normative A&G Expense for FY 2019-20		(Rs. Crs.)
1	A&G Expense for Previous year	8.97
2	WPI Inflation	2.98%
3	Normative A&G Expense for the year	9.24

4.6.10 The A&G Expense for previous year has been considered after deducting the approved SLDC's A&G Expense of previous year.

4.6.11 AEGCL requests the Hon'ble Commission to approve the normative A&G expenses amounting to Rs. 9.24 crores for FY 2019-20 as shown in above table.

4.6.12 In view of the above, AEGCL requests the Hon'ble Commission to approve the normative O&M expenses amounting to Rs. 212.22 crores as shown in above table.

4.6.13 Following Sections provide the details of O&M expenses as provided in the provisional half yearly statements and revised estimated for FY 2019-20.

4.6.14 Repair and Maintenance Expenses for FY 2019-20

R&M Expenses are generally incurred on maintaining the transmission assets in order to ensure uninterrupted operations. AEGCL would like to submit that the current infrastructure of transmission system is old and the majority of the assets has already lapsed their life. To maintain the assets in a more efficient way, AEGCL has been carrying out the repair and maintenance activities.

While arriving R&M expenses for the FY 2019-20, actual R&M expenses incurred during first 6 months plus estimate for the next 6 months has been considered. The amount of R&M expenses for FY 2019-20 is shown below. It is pertinent to note that the R&M works of assets during the H1 is minimal on account of monsoon. Assam receives abundant rainfall in the monsoon. The rain season starts off with the month of June and lasts till October. Hence the R&M works are carried out post monsoon and hence H2 expenses are nearly twice as the H1 expenses.

Table 29: Repair and Maintenance Expenses for FY 2019-20

(Rs.Crores)				
S.N	Particulars	FY 19-20 H1	FY 19-20 H2	AEGCL Estimation
1	Plant & Machinery	3.82	6.66	10.48



2	Buildings	0.61	0.94	1.56
3	Civil works	0.18	0.32	0.50
4	Hydraulic Works	-	-	-
5	Lines, Cable Networks etc.	0.35	0.34	0.69
6	Vehicles	0.10	0.20	0.30
7	Furniture & Fixtures	0.03	0.05	0.08
8	Office Equipment	0.15	0.25	0.40
9	Total	5.24	8.78	14.02

4.6.15 Employee Expenses for FY 2019-20

Employee expenses include salaries, bonus, other benefits like medical expense reimbursement, LTA, revision of pay and terminal benefits in the form of pension, gratuity, leave encashment, staff welfare etc. AEGCL submits that the employee cost has been estimated considering trend of past year's employee cost, increase in dearness allowance, and its impact on other allowances such as HRA, field allowances, PF, etc. While arriving Employee Cost for the FY 2019-20, actual salaries paid during first 6 months plus estimate for the next 6 months has been considered.

AEGCL submits that the employee costs for the FY 2019-20 has been estimated based on 6 months actual data and projections for the next 6 months. Projections for the next 6 months has been made considering the following. Actual salary paid for the month of Oct, 2019 has been considered as the salaries for the month of Nov, 2019 to March, 2020, 2% increase has been considered on account of increase in DA from the month of Jan, 2020 onwards.

Table 30: Employee Expenses for FY 2019-20

(Rs.Crores)

S.N	Particulars	FY 19-20 H1	FY 19-20 H2	AEGCL Estimation
1	Salaries	57.34	51.78	109.12
2	Additional Pay	-	-	-
3	Dearness Allowance (DA)	0.90	9.42	10.31
4	Other Allowances & Relief	6.87	6.24	13.11
5	Addl. Pay & C.Off Encashment	-	-	-
6	Interim Relief / Wage Revision	-	-	-
7	Honorarium/Overtime	0.35	0.40	0.75
8	Bonus/ Exgratia To Employees	0.21	0.11	0.32



9	Medical Expenses Reimbursement	0.35	0.74	1.08
10	Travelling Allowance (Conveyance Allowance)	-	-	-
11	Leave Travel Assistance	0.02	-	0.02
12	Earned Leave Encashment	8.43	3.91	12.34
13	Payment Under Workman's Compensation and Gratuity	1.20	1.20	2.40
14	Subsidised Electricity to Employees	-	-	-
15	Any Other Item	-	-	-
16	Staff Welfare Expenses	0.08	0.42	0.50
17	Apprentice and Other Training Expenses	-	-	-
18	Contribution to Terminal Benefits	12.11	12.59	24.70
19	Provident Fund Contribution	-	-	-
20	Provision for PF Fund	-	-	-
21	Any Other Items	-	-	-
22	Total Employee Costs	87.84	86.81	174.65

4.6.16 Administrative and General Expenses for FY 2019-20

Administrative expenses include rents, telephone and other communication expenses, professional charges, conveyance and traveling allowances, etc. While arriving A&G expenses for the FY 2019-20, actual A&G expenses incurred during first 6 months plus estimate for the next 6 months has been considered. Expenses for H2 are usually in line to the expenses of H1 and hence the same is considered for H2. Estimated A&G Expense for the FY 2019-20 is as shown below.

Table 31: Administrative and General Expenses for FY 2019-20

(Rs.Crores)

S.N	Particulars	FY 19-20 H1	FY 19-20 H2	AEGCL Estimation
1	Lease/ Rent/Rates and taxes	0.22	0.18	0.40
2	Insurance	0.04	0.04	0.07
3	Revenue Stamp Expenses Account	-	-	-
4	Telephone, Postage, Telegram & Telex Charges	0.10	0.10	0.20
5	Consultancy Charges	0.21	0.45	0.65
6	Technical Fees	-	-	-
7	Other Professional Charges	0.41	0.36	0.77



8	Conveyance and Travelling	0.65	0.63	1.29
9	Vehicle Expenses	0.21	-	0.21
10	Fee and Subscriptions Books and Periodicals	1.34	1.11	2.45
11	Printing and Stationery	0.14	0.13	0.28
12	Advertisement Expenses	0.20	0.17	0.37
13	Electricity Charges to Offices	1.13	1.12	2.25
14	Water Charges	0.00	0.00	0.00
15	Entertainment Charges	0.06	0.06	0.13
16	Miscellaneous Expenses	0.19	0.06	0.25
17	Legal Charges	0.04	0.04	0.08
18	Auditor's Fee	0.04	0.04	0.08
19	Vehicle Running Expenses Truck / Delivery Van	0.03	0.24	0.27
20	Vehicle Hiring Expenses Truck / Delivery Van	0.80	0.80	1.60
21	Other Freight	0.04	0.08	0.12
22	Total A&G Expenses	5.87	5.59	11.46

4.6.17 Training and Capacity Building of AEGCL Employees for FY 2019-20

AEGCL submits that on account of technological changes, training of manpower is required in order to achieve operational effectiveness along with the accident free workplace. It is pertinent to mention that for awareness of new technology and adapting better working condition to reduce accident and mis happening, AEGCL proposes to conduct technology and safety training workshops at regular intervals.

AEGCL is expected to incur Rs. 0.54 Crs in the FY 2019-20 against the approved amount of Rs. 0.30 Crs. AEGCL requests the Hon'ble Commission to approve the proposed expenses under training for the FY 2019-20.

4.7 Capital Expenditure and Capitalization for FY 2019-20

AEGCL submits that the capitalization for FY 2019-20 has been estimated based on 6 months actual addition of assets and estimation of asset addition for the next 6 months.

The funding of Capital Expenditure is envisaged through various sources namely Loans, Grants, and Equity. Although capital expenditure should be funded by



normative debt and equity, no infusion of equity has been made other than equity capital allocated to the companies in the Opening Balance Sheets (OBS) of the Companies in the Reorganization.

It is pertinent to mention that during FY 2019-20, AEGCL has commissioned 220/132 kV Rangia substation (2x100 MVA) and Rangia-Salakati line of 162.04 km on 17th Aug 2019. The detailed breakup of funding of capitalization during FY 2019-20 are mentioned below.

Table 32: Capitalization for FY 2019-20 and its Funding

(Rs.Crores)

S.N	Particulars	Approved in T.O. dtd 01.03.19	FY 19-20 H1	FY 19-20 H2	AEGCL Estimation
1	Grant	110.15	205.99	115.16	321.15
2	Equity	-	-	-	-
3	Debt	29.85	48.21	34.73	82.94
4	Total Capitalisation	140.00	254.19	149.89	404.08

AEGCL requests the Hon'ble Commission to approve the proposed capitalization of Rs. 404.08 Crores for FY 2019-20 as proposed by AEGCL.

4.8 Gross Fixed Assets and Addition of Gross Fixed Assets for FY 2019-20

The opening GFA and addition of GFA for FY 2019-20 as submitted by AEGCL is shown in the below table.

Table 33: Gross Fixed Assets for FY 2019-20

S. N	Particulars	Balance at the beginning of the year	Additions during the year	Retirement of assets during the year	Balance at the end of the year
1	Land owned under full ownership	37.67	-	-	37.67
2	Land under lease	0.30	0.13	0.43	0.30
3	Building	43.20	6.90	-	50.10
4	Hydraulic	2.64	-	-	2.64
5	Other Civil Works	84.59	10.15	-	94.74
6	Plant & Machinery	980.89	119.17	-	1,100.06
7	Lines & Cable Network	810.93	267.47	-	1,078.40
8	Vehicles	4.96	-	-	4.96
9	Furniture & Fixtures	4.45	0.08	-	4.53
10	Office Equipment	3.29	0.18	-	3.47
	Total	1,972.92	404.09	-	2,377.01



4.9 Depreciation for FY 2019-20

Depreciation has been calculated considering the opening balance of assets in the beginning of the year and the capitalization as shown in the below table. AEGCL submits that the Depreciation is computed for assets excluding those funded through grant mechanism.

Table 34: Depreciation for FY 2019-20

(Rs. Crores)				
S.N	Particulars	Depreciation Rate	Accumulated depreciation - beginning of the year	Additions during the year
1	Land owned under full ownership	0.00%	-	-
2	Land under lease	3.34%	0.03	0.01
3	Building	3.34%	20.22	1.82
4	Hydraulic	5.28%	2.51	-
5	Other Civil Works	3.34%	11.06	3.59
6	Plant & Machinery	5.28%	437.02	60.32
7	Lines & Cable Network	5.28%	667.13	50.72
8	Vehicles	9.50%	4.41	0.05
9	Furniture & Fixtures	6.33%	3.38	0.29
10	Office Equipment	6.33%	2.64	0.36
	Total		1,148.40	117.17
(a)	Total Depreciation			117.17
(b)	Gross Fixed Assets excluding Land			1,935.25
(c)	Grant towards GFA			1,184.06
(d)	Less: Dep towards assets through Grant/Consumer cont (d=c/b x a)			71.69
(e)	Depreciation for the year (excl assets funded through Grant) (a-d)			45.48

AEGCL requests the Hon'ble Commission to approve the proposed depreciation amounting to Rs. 45.48 crores for the FY 2019-20 excluding the depreciation towards assets through grant.

4.10 Interest and Finance Charges for FY 2019-20

As mentioned in section 3.12, the Interest & Finance charges for FY 2019-20 has been calculated based on the approved net normative opening loan as approved



by the Hon'ble Commission vide Review Order dated 25.06.2019 as shown in table below.

Table 35: Normative Interest and Finance Charges for FY 2019-20

(Rs. Crores)

S.N	Particulars	Approved in T.O. dtd 01.03.19	AEGCL Submission
1	Net Normative Opening Loan	47.16	81.11
2	Addition of normative loan during the year	29.95	82.94
3	Normative Repayment during the year	23.92	45.48
4	Net Normative Closing Loan	53.19	118.56
5	Interest Rate	9.87%	9.92%
6	Interest Expenses on Loan	4.95	10.24
7	Finance Charges		-
8	Total Interest and Finance Charges	4.95	10.24

The Interest Rate has been arrived as per the methodology prescribed in Regulations 34.5 of AERC (MYT Regulations) 2018. The actual loan portfolio and the Interest due are tabulated in the below table. The resultant Interest Rate for FY 2019-20 is 9.92 %.

"Regulations 34.5: The rate of interest shall be the weighted average rate of interest calculated on the basis of the actual loan portfolio at the beginning of each year applicable to the Generating company or the Transmission Licensee or the Distribution Licensee or SLDC"

Table 36: Actual Interest and Finance Charges for FY 2019-20

(Rs.Crs)

S. N	Particulars	AEGCL Estimation FY 2019-20						
		Loan Tenure	Rate of Interest	Open ing Balanc e	Amoun t Receiv ed	Princip al Repay ment	Intere st Due	Closing Balance
	<u>Loan Details</u>							
A	Interest charges on State Govt. Loans, Bonds and Advances							
1	State Government Loans			504.33	111.32	-	25.86	615.65
2	ADB Loan			95.68	0.92	-	5.59	96.60



3	Central Government Loans			-	-	-	-	0.00
4	General Provident Fund			52.99	3.63	7.94	4.04	52.72
	Sub-total			653.00	115.86	7.94	35.49	764.97
	Interest on Long Term Loans/Credits from the FIs/banks/organisations approved by the State Govt.			-	-	-	-	0.00
A	Secured Loans			0	0	-	-	0.00
B	Unsecured Loans			0	0	-	-	0.00
C	Other Interest & Finance Charges			0	0	-	-	0.00
	<i>Cost of raising Finance/Bank Charges</i>			-	-	-	-	0.00
	<i>Penal Interest Charges</i>			-	-	-	-	0.00
	Sub-total			653.00	115.86	7.94	35.49	764.97
D	Grand Total of Interest & Finance Charges (A+B+C)			-	-	-	-	0.00
E	Less: Interest & Finance Charges Capitalised			-	-	-	12.29	0.00
	Net Total of Interest Finance Charges (D-E)			653.00	115.86	7.94	23.21	764.97

AEGCL requests the Hon'ble Commission to approve the proposed normative interest and finance charge amounting to Rs. 10.24 crores for the FY 2019-20 as shown in table 35.

4.11 Interest on Working Capital for FY 2019-20

The interest on working capital has been calculated based on the normative formula by the Hon'ble Commission in its Terms and Conditions of Tariff Regulations.

Rate of interest on working capital has been considered equal to the normative interest rate of three hundred (300) basis points above the average State Bank of



India MCLR (One Year Tenor) prevalent during the last available six months for the determination of tariff as per AERC (MYT Regulations), 2018. Interest on working capital for FY 2019-20 has been computed as shown below.

Table 37: Interest on Working Capital for FY 2019-20
(Rs. Crores)

S.N	Particulars	Approved in T.O. dtd 01.03.19	FY 19-20 H1	FY 19-20 H2	AEGCL Estimation
1	O&M expenses for 1 month	15.83	8.83	8.85	17.69
2	Maintenance spares @ 15% of O&M	28.49	15.90	15.93	31.83
3	Receivables for two months	61.01	37.82	33.41	71.23
4	Total Working Capital	105.33	62.55	58.19	120.74
5	Rate of Interest	11.47%	11.22%	11.22%	11.22%
6	Interest on Working Capital	12.08	7.02	6.53	13.54

4.12 Computation of Interest

Effective Date	Interest Rate (%) (1Yr)
10.11.2019	8.00%
10.10.2019	8.05%
10.09.2019	8.15%
10.08.2019	8.25%
10.07.2019	8.40%
10.06.2019	8.45%
Average	8.22%

The interest rate of three hundred (300) basis points above the average State Bank of India MCLR (One Year Tenor) prevalent during the last available six months arrived at 11.22%.

AEGCL requests the Hon'ble Commission to approve the proposed interest on working capital amounting to Rs. 13.54 crores for the FY 2019-20.

4.13 Return on Equity for FY 2019-20

Return on Equity has been computed at the rate of 15.50% as specified in Regulation 33.2 of the MYT Regulations, 2018. Return on Equity has been computed @ 15.50% on closing balance of equity based upon the opening balance of equity and normative additions during the FY 2019-20 as shown in table below.



Table 38: Return on Equity for FY 2019-20

(Rs. Crores)

S.N	Particulars	Approved in T.O. dtd 01.03.19	FY 19-20 H1	FY 19-20 H2	AEGCL Estimation
1	Equity (Opening Balance)	99.93	49.97	49.97	99.93
2	Net additions during the year	0.00	0.00	0.00	0.00
3	Less: Reduction during the year	0.00	0.00	0.00	0.00
4	Equity (Closing Balance)	99.93	49.97	49.97	99.93
5	Average Equity	99.93	49.97	49.97	99.93
6	Rate of Return on Equity	15.50%	15.50%	15.50%	15.50%
7	Return on Equity	15.49	7.74	7.74	15.49

AEGCL requests the Hon'ble Commission to approve the proposed return on equity amounting to Rs. 15.49 crores for the FY 2019-20.

4.14 Other Debit and Net Prior Period Expenses for FY 2019-20

Other Debit and Net Prior Period Expenses for FY 2019-20 has been tabulated in the Table below.

Table 39: Other Debit and Net Prior Period Expenses for FY 2019-20

(Rs.Crores)

S. N	Particulars	Approved in T.O. dtd 01.03.19	FY 19-20 H1	FY 19-20 H2	AEGCL Estimation
1	Other debits	0	-	-	-
2	Net Prior period charges / (Credits)	0	- 5.480	-	-5.480
3	Total	0	-5.480	-	-5.480

AEGCL requests the Hon'ble Commission to approve the proposed Other Debit and Net Prior Period Expenses for the FY 2019-20 as proposed by AEGCL.

4.15 Bulk Supply Tariff (BST) for FY 2019-20

AEGCL submits that the BST is calculated as per the approved BST by the Hon'ble Commission vide tariff order dated 01.03.2019 for Pension Fund at 15 Paisa per



unit on the energy transmitted to APDCL for FY 2019-20, as shown in the below Table:

Table 40: Special Charges - Bulk Supply Tariff (BST)

(Rs.Crores)			
S.N	Particulars	Approved in T.O. dtd 01.03.19	AEGCL Estimation
1	Special Charges on Bulk Supply Tariff	141.60	139.70
	Total	141.60	139.70

AEGCL requests the Hon'ble Commission to approve the proposed special charges on BST amounting to Rs. 139.70 crores for the FY 2019-20 as proposed by AEGCL.

4.16 Non-Tariff Income for FY 2019-20

The amount of Non-Tariff Income mostly comprising of income from investments and misc. receipts and receivables from CTU. The estimation of NTI for FY 2019-20 is tabulated in the table below.

Table 41: Non-Tariff Income for FY 2019-20

(Rs.Crores)					
S.N	Particulars	Approved in T.O. dtd 01.03.19	FY 19-20 H1	FY 19-20 H2	AEGCL Estimation
A	Income from Investment, Fixed & Call Deposits	28.01			
	Income from Investments		0.77	0.77	1.54
	Interest on fixed deposits		12.48	12.48	24.97
	Income on other investments (Dividend)		-	2.67	2.67
	Interest from Banks		0.86	0.86	1.72
	Interest on GPF			-4.04	-4.04
	Sub Total		14.12	12.75	26.87
B	Other Non-Tariff Income	28.01		-	
	Miscellaneous Receipts		6.83	5.40	12.23
	Hire Charges from Contractors/Suppliers/Others		0.01	-	0.01
	Penalty for contractor/supplier for delay, etc.		-	-	-
	Rebate received from PGCIL		-	-	-
	Rentals from staff quarters		0.07	0.06	0.13



	Sub-Total		6.91	5.47	12.37
C	Total	28.01	21.02	18.22	39.24

As mentioned in section 3.19, interest on GPF and income from open access consumer for actual 6 months has been deducted from Non-Tariff Income. Hence, AEGCL requests the Hon'ble Commission to approve the Non-Tariff Income amounting to Rs. 39.24 crores for FY 2019-20.

4.17 Transmission Incentive for FY 2019-20:

AEGCL submits that the regulations 65 of MYT Regulations 2018 provide the incentive for transmission utility. Based on the said regulation, AEGCL has computed transmission incentive for 6 months actual and 6 months projection for FY 2019-20 as Incentive for higher Transmission Availability. This had been calculated based on the actual monthly transmission availability data. Month wise computation of Transmission Incentive for the FY 2019-20 is shown in the following table.

Table 42: Transmission Incentive for FY 2019-20

S.N	Month	Actual transmission availability (in %)	Incentive/(Disincentive) (in Rs. Crore)
1	April'19	98.68	0.06
2	May'19	98.20	-
3	June'19	98.17	-
4	July,19	98.70	0.06
5	August'19	98.95	0.14
6	September'19	99.00	0.15
7	October,19	99.00	0.16
8	November,19	99.00	0.15
9	December,19	99.00	0.16
10	January,20	99.00	0.16
11	February,20	99.00	0.14
12	March, 20	99.00	0.16
	Total		1.35

AEGCL requests the Hon'ble Commission to approve the transmission incentive amounting to Rs. 1.35 crores for FY 2019-20 as shown in above table.



4.18 Annual Performance Review for FY 2019-20

Based on the Annual Performance Review, AEGCL prays before the Hon'ble Commission to allow ARR of Rs. 428.72 crores for FY 2018-19 as proposed by AEGCL.

Table 43: Annual Performance Review for FY 2019-20

(Rs.Crores)

S. N	Particulars	Approved in T.O. dtd 01.03.19	FY 19-20 H1	FY 19-20 H2	AEGCL Estimation
1	PGCIL Charges	-	35.42	-	35.42
2	O&M Expenses	189.90	106.00	106.23	212.23
A	Employee Cost	162.96	91.72	91.72	183.44
B	R&M Expenses	17.29	9.51	9.51	19.01
C	A&G Expenses	9.35	4.62	4.62	9.24
3	Training Expenses	0.30	0.16	0.38	0.54
3	SLDC Charges	-	-	-	-
4	Impact of Revision of Pay	-	-	-	-
5	Depreciation	23.92	22.74	22.74	45.48
6	Interest & Finance Charges	5.95	4.65	5.58	10.24
7	Interest on Working Capital	11.98	7.02	6.53	13.54
8	BST for Pension Trust Fund	141.60	69.85	69.85	139.70
9	Return on Equity	15.49	7.74	7.74	15.49
10	Income Tax	-	-	-	-
11	Other debits (Excl. related to Int, Dep and O&M)	-	-	-	-
12	Net Prior period Charges/(Credits) (Excl. related to Int, Dep and O&M)	-	(5.48)	-	(5.48)
13	Less: Non-Tariff Income/ Other Income	28.01	21.02	18.22	39.24
14	Aggregate Revenue Requirement	360.83	226.92	200.46	427.37
15	Add: Additional ARR approved after Truing up for FY 2017-18 vide Review petition order dated 25.06.2019	5.19			
17	Net Aggregate Revenue Requirement	366.02	226.92	200.46	427.37
18	Incentive on Transmission Availability	-	0.42	0.94	1.35
19	Add: Sharing of (Gains)/Loss	-	-	-	-
20	ARR after Sharing (Gains)/Losses and Incentive	366.02	227.34	201.39	428.72



21	Revenue with Approved Tariff for FY 19-20				366.02
22	Revenue Gap /(Surplus) for FY 19-20	-			62.70



5 REVISED AGGREGATE REVENUE REQUIREMENT FOR FY 2020-21

5.1 Preamble

This section deals with the determination of Revised Aggregate Revenue Requirement of AEGCL for FY 2020-21 based on the projections made for the current year over the previous year i.e. FY 2019-20.

The Commission vide its Tariff Order dated March 01, 2019 had approved the ARR for FY 2020-21. This Chapter deals with the determination of revised ARR and transmission tariff for FY 2020-21 in accordance with the provisions of MYT Regulations, 2018.

5.2 Revised Aggregate Revenue Requirement for FY 2020-21

Aggregate Revenue Requirement shall comprise of following components:

- a) Return on Equity Capital;
 - b) Interest on Loan Capital;
 - c) Depreciation;
 - d) Operation and Maintenance expenses;
 - e) Interest on working capital.
- Less:
- g) Non-tariff income;

5.3 Principles of Revised ARR for FY 2020-21

It is to mention that during submission of MYT Petition FY 2019-20 to FY 2021-22 along with the Capital Investment Plan as Annexure II, AEGCL considered the proposed work to be executed under **Assam Power Development Program, Phase -III** with financial assistance from ADB.

The Project was initially posed by MoF, DEA, GOI to ADB vide letter No. 2/8/2018-ADB.II dated 20.12.2018, However, later it was transferred by DEA from ADB to AIIB vide letter No. 2/8/2018-ADB.II dated 05.04.2019, which also lead to deviation in the capital investment plan. Brief details of the same is mentioned below:

- *AEGCL has proposed a project "Enhancement of Intra-state Transmission System of Assam" amounting to Rs. 4560.52 Cr. Equivalent to 499.12 MUSD in the year 2016.*



- *It is to be noted that the proposal had to undergo different procedures for approval from various agencies/departments, it may be observed that the approval process from different agencies/ departments has taken significant amount of time which delays the commencement of the project.*
- *The proposal of Transmission Sector of AEGCL as mentioned above took almost one year to reach the DEA, GOI from power department of Assam since its submission by AEGCL mainly because of the following reasons:*
 - *Change in the procedures/format of the DEA for submission of PPR (Project Preliminary Report),*
 - *The proposal in the State Govt. was routed through various steps where repetition of the process occurred.*
- *It may be mentioned herein that after receiving all the approvals, DEA has posed the proposal to funding agency ADB on 12th of Nov'18. However, ADB has sent their fact-finding mission only on 25th of March'2019.*
- *On 5th of April'19, DEA transferred the proposal from ADB to AIIB. This necessitated repetitions of the process for obtaining approval for which the execution of the project will be further delayed.*

In the circumstances and conditions mentioned above, the revised Aggregate Revenue Requirement as proposed by AEGCL in this petition shall be allowed.

5.4 Transmission Loss for FY 2020-21

The company has achieved a significant reduction in Transmission losses, during recent years. These efforts shall continue and will be enhanced. Projected transmission losses for FY 2020-21 is as shown below:

Table 44: Transmission Losses for FY 2020-21

S.N.	Particulars	Revised ARR
		FY 20-21
1	Energy Injected (MU)	10554.47
2	Energy Sent Out to APDCL (MU)	9972.47
3	Energy Sent Out to OA Consumers (MU)	223.00
4	Total Energy Sent Out	10195.47
4	Transmission Loss (MU)	359.00
5	Transmission Loss (%)	3.40%



5.5 Transmission Availability for FY 2020-21

The Transmission availability factor is considered at 99.50 % for FY 2020-21.

Table 45: Transmission Availability Factor for the FY 2020-21

S.N.	Particulars	Unit	Revised ARR
			FY 20-21
1	Transmission Availability Factor	%	99.50%

5.6 Capital Expenditure and Capitalization for FY 2020-21

As per Regulation 6 of AERC (Terms and Conditions for determination of Multi Year Tariff) Regulations, 2018, AEGCL has submitted a Capital Investment Plan for the entire Control Period, as part of the MYT Petition FY 2019-20 to FY 2021-22. However, AEGCL is submitting the revised Capital Investment Plan as Annexure I for FY 2020-21 along with this petition.

The scheme-wise capital expenditure along with funding pattern of AEGCL for the FY 2020-21 and the expected Capitalization for FY 2020-21 are shown in Annexure I.

5.7 Funding of Capitalization for FY 2020-21

- 5.7.1 The funding of above-mentioned capitalization is envisaged through various sources categorized under headings Equity, Grant, and Loan. The expenditure projected for FY 2020-21 is proposed to be funded through equity, loan and grant as per funding patterns of the schemes. The detailed breakup of funding of capitalization during FY 2020-21 is shown in below Table.

Table 46: Funding of Capitalisation for FY 2020-21

S.N.	Particulars	(Rs. Crores)
		Revised ARR FY 20-21
1	Grant	892.8
2	Equity	51.4
3	Debt	119.9
4	Total Capitalisation	1,064.1

- 5.7.2 It is to be mentioned herewith that the total capitalization of Rs. 1064.13 crores are inclusive of the NERPSIP projects amounting to Rs. 682.73 crores, which is



expected to be commission by FY 2020-21 as per the Oct 2019 progress report provided by POWERGRID.

NERPSIP project is funded 50% through World bank fund and 50% by GoI through MoP Budget. The Government of India (Ministry of Power) shall be the borrower of the Bank loan and the total loan (the Bank loan and GoI/MoP budgetary support) shall be made directly available by GoI to Implementing Agency, POWERGRID for phase wise implementation on behalf of AEGCL. The ownership of the assets lies with AEGCL and upon progressive commissioning, the project elements shall be taken over by AEGCL for operation and maintenance on their own at their own cost (PGCIL status report for Oct, 2019 attached herewith).

5.7.3 AEGCL requests the Hon'ble Commission to approve the total capitalization amounting to Rs. 1064.13 crores for the FY 2020-21 as proposed by AEGCL.

5.8 Fixed Cost for FY 2020-21

5.8.1 Based on the Capital Cost and the consequent Capitalized Expenditure, Equity Component and Normative Debt, the fixed cost of AEGCL for FY 2020-21 have been determined in accordance with the MYT Regulations, 2018 outlined thereof. The fixed cost for AEGCL has been determined under the following major heads:

- PGCIL Charges
- Operation and Maintenance Expenses
- Depreciation
- Interest and Finance Charges
- Interest on Working Capital
- Return on Equity
- Bulk Supply Tariff (BST)

5.9 PGCIL Charges for FY 2020-21

AEGCL submits that, in compliance with the directives of AERC in Tariff Order dated 19th March 2018, the transmission charges to PGCIL shall henceforth be paid by APDCL. The above said directive of Tariff Order dated 19th March 2018 reproduced below for ready reference.

"The Commission directs AEGCL and APDCL to work out the modalities to make APDCL rather than AEGCL the beneficiary of PGCIL, before the commencement of the next MYT Control Period (from FY 2019-20 onwards), so that the PGCIL bills are



raised to APDCL directly. AEGCL should exclude the PGCIL Charges in their Tariff Petition with effect from FY 2019-20”.

5.10 SLDC Charges for FY 2020-21

AEGCL submits that AERC directives of Tariff Order dated 19th March 2018 states that separate Aggregate Revenue Requirement petition for SLDC shall be filed from FY 2019-20 onwards. Hence in accordance to the aforesaid directive, a separate ARR petition is being filed for SLDC. Excerpts of AERC directives are reproduced below for ready reference

“The Commission directs AEGCL to complete the process of segregation of accounts of SLDC from AEGCL, in order to file separate Aggregate Revenue Requirement Petition for the next Control Period.”

5.11 Operation and Maintenance Expenses for FY 2020-21

The Operation & Maintenance (O&M) expenses consists of Repair and Maintenance expenses, Employee expenses and Administration & General expenses. AEGCL highlights that the revised O&M charges of SLDC has been segregated and is filed separately under SLDC Tariff Petition for FY 2020-21. Regulation 66.9 & 66.10 of AERC (Terms and Conditions for determination of Multi Year Tariff) Regulations, 2018 provides for computation of O&M norms. The relevant provisions are reproduced above in clause 4.6.1.

5.11.1 WPI & CPI Inflation for FY 2020-21

WPI Inflation computation for FY 2020-21

The average increase in the Wholesale Price Index (WPI) for immediately preceding three years gives the WPI Inflation for the Base year. Since the WPI data is currently available till FY 2018-19, the Inflation factor could be computed till FY 2019-20. Hence the resulting WPI Inflation is considered for computational purpose for FY 2020-21. Tabulations as follows:

Table 47 : WPI Inflation for FY 2020-21

Fiscal	WPI Index	YOY Change %
FY 2018-19	119.80	4.26%
FY 2017-18	114.90	2.96%
FY 2016-17	111.60	1.73%
Average WPI Inflation (Last 3 Years)		2.98%



CPI Inflation computation for FY 2020-21

The average increase in the Consumer Price Index (CPI) for immediately preceding three years gives the CPI Inflation for base year. Since the CPI data is currently available till FY 2018-19, the Inflation factor could be computed till FY 2019-20. Hence the resulting CPI Inflation is considered for computational purpose for FY 2020-21. Tabulations as follows:

Table 48: CPI Inflation for FY 2020-21

Fiscal	CPI Index	YOY Change %
FY 2018-19	299.92	5.45%
FY 2017-18	284.42	3.08%
FY 2016-17	275.92	4.12%
Average CPI Inflation (Last 3 Years)		4.22%

5.11.2 Normative Calculation of R&M expense for FY 2020-21

Repairs & maintenance expenses are directly related to number of the substation and lines, age of the assets, its wear and tear during the period. R&M expenses are generally incurred in order to ensure the maintenance of the transmission lines/systems.

Regulation 66.10 of AERC (MYT Regulations), 2018 provides the manner in which components of O&M expenses shall be computed. The methodology for R&M expense is as follows:

$$R\&M_n = K \times (GFA_{n-1}) \times (WPI \text{ inflation})$$

Normative R&M Expense (Rs. Cr.)		FY 2020-21
1	Opening GFA for previous year	1,972.92
2	Closing GFA for previous year	2,372.01
3	Average GFA for previous year	2,172.46
4	K Factor	1.01%
5	WPI Inflation	2.98%
6	Normative R&M Expense	22.60

The “K” factor of AEGCL has been considered as 1.01% as approved by the Commission in the Tariff Order dated 01.03.19.



AEGCL requests the Hon'ble Commission to approve the normative R&M expenses as shown in above table.

Table 49 : Repair and Maintenance Expenses for FY 2020-21

(Rs. Crores)		
S.N.	Particulars	Revised ARR
		FY 20-21
1	Plant & Machinery	16.90
2	Buildings	2.51
3	Civil works	0.81
4	Hydraulic Works	-
5	Lines, Cable Networks etc.	1.12
6	Vehicles	0.49
7	Furniture & Fixtures	0.13
8	Office Equipment	0.65
9	Total	-
10	Any other items (Capitalisation)	-
11	Total	22.60

AEGCL requests the Hon'ble Commission to approve the proposed Repair and Maintenance expenses amounting to Rs. 22.60 crores for FY 2020-21.

5.11.3 Normative Calculation of Employee expense for FY 2020-21

Regulation 66.10 of AERC (MYT Regulations), 2018 provides the manner in which components of O&M expenses shall be computed. The methodology for Employee expense is as follows:

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

Normative Employee Expense (Rs. Cr.)		FY 20-21
1	Base Employee Cost (n-1)	183.44
2	CPI Inflation	4.22%
3	Gn (Growth Factor for nth Year)	1.00%
4	Normative Employee Cost for the year	193.08

The Base employee cost of FY 2019-20 has been computed considering the employee cost on account of Revision of Pay. The same is highlighted in the above projection table.



The Gn (Growth Factor) of AEGCL has been considered as 1.00% as approved by the Commission in the Tariff Order dated 01.03.19.

Table 50: Employee Expenses for FY 2020-21

S.N.	Particulars	(Rs. Crores)
		Revised ARR FY 20-21
1	Salaries	120.63
2	Additional Pay	-
3	Dearness Allowance (DA)	11.40
4	Other Allowances & Relief	14.49
5	Addl. Pay & C.Off Encashment	-
6	Interim Relief / Wage Revision	-
7	Honorarium/Overtime	0.83
8	Bonus/ Exgratia To Employees	0.35
9	Medical Expenses Reimbursement	1.20
10	Travelling Allowance (Conveyance Allowance)	-
11	Leave Travel Assistance	0.02
12	Earned Leave Encashment	13.64
13	Payment Under Workman's Compensation and Gratuity	2.66
14	Subsidised Electricity to Employees	-
15	Any Other Item	-
16	Staff Welfare Expenses	0.56
17	Apprentice and Other Training Expenses	-
18	Contribution to Terminal Benefits	27.30
19	Provident Fund Contribution	-
20	Provision for PF Fund	-
21	Any Other Items	-
22	Total Employee Costs	193.08
23	Less: Employee expenses capitalised	
24	Net Employee expenses	193.08

Employee expenses include salaries, bonus, other benefits like medical expense reimbursement, LTA, revision of pay, etc. and terminal benefits in the form of pension, gratuity, leave encashment, staff welfare etc. The Petitioner humbly requests the Hon'ble Commission to approve the proposed employee expenses amounting to Rs. 193.08 crores for FY 2020-21 without any disallowance.



5.11.4 Normative Calculation of Administrative & General Expenses for FY 2020-21

Regulation 66.10 of AERC (MYT Regulations), 2018 provides the manner in which components of O&M expenses shall be computed. The methodology for Administrative and General Expenses is as follows:

$$(A\&G_{n-1}) \times (WPI \text{ inflation}) + \text{Provision}$$

Normative A&G Expense (Rs. Crs.)		FY 20-21
1	A&G Expense for Previous year	9.24
2	WPI Inflation	2.98%
3	Provision	0
4	Normative A&G Expense for the year	9.52

Table 51: Administration & General Expenses for FY 2020-21

S.N.	Particulars	(Rs. Crores) Revised ARR FY 20-21
1	Lease/ Rent/Rates and taxes	0.33
2	Insurance	0.06
3	Revenue Stamp Expenses Account	-
4	Telephone, Postage, Telegram & Telex Charges	0.16
5	Incentive & Award to Employees/Outsiders	-
6	Consultancy Charges	0.54
7	Technical Fees	-
8	Other Professional Charges	0.64
9	Conveyance and Travelling	1.07
10	License and Registration Fees	0.00
11	Vehicle Expenses	-
12	Security / Service Charges Paid to Outside Agencies	-
13	Fee and Subscriptions Books and Periodicals	2.03
14	Printing and Stationery	0.23
15	Advertisement Expenses	0.31
16	Contributions/Donations to Outside Institutes / Associations	-
17	Electricity Charges to Offices	1.86
18	Water Charges	0.00
19	Entertainment Charges	0.11
20	Miscellaneous Expenses	0.21



21	Legal Charges	0.06
22	Auditor's Fee	0.06
23	Freight on Capital Equipment	-
24	Purchase Related Advertisement Expenses	-
25	Vehicle Running Expenses Truck / Delivery Van	0.22
26	Vehicle Hiring Expenses Truck / Delivery Van	1.33
27	Other Freight	-
28	Total A&G Expenses	9.52
29	Less: A&G Expenses Capitalised	
30	Net A&G Expenses	9.52

As the AEGCL is presently on expansionary mode - Asset base of AEGCL is expected to increase by FY 2020-21 with the increase in transmission lines and establishment of many substations as compared to current situation.

With various future expansion of network, servicing new areas and offices to cater to the new areas, Investment in upgradation of technology various components of A&G expenses such as insurance, technical fees, license & Registration fees, vehicle expenses, electricity & water charges to office and various other incidental and miscellaneous expenses shall increase accordingly.

Thus, AEGCL requests the Hon'ble Commission to approve the proposed A&G expenses amount to Rs. 9.52 crores for the FY 2020-21 without any disallowance.

5.11.5 Training and Capacity Building of AEGCL Employees

It can be seen that rigorous training at different transmission company carried out in regular interval, which is effective and necessary for the employees. Technical training on "Operation, Maintenance and Testing for Transformer", "Energy Efficiency in Electrical Utilities", "Power System Protection", etc. are being carried out by TICI (Mumbai), PSTI (Bangalore), AIPM (CESC-Kolkata) and others. The training on different aspects of regulatory affairs and current regulation of CERC/SERC are being provided by NTPC.

AEGCL firmly believes that training is a major tool in reducing the number of workplace related issues, therefore, training such as "Asset Management in Power Sector", "Leadership Programme in Power Business" by AIPM (CESC-Kolkata) and "Managerial Leadership and Conflict Resolution" by IIM Calcutta are essential for Human Resource and Senior Management people in order to maintain the



effectiveness of the work place. Also, training on “Financial Accounting & SAP FICO Implementation” by ESCI (Hyderabad) is required for enhancement of financial skills related to new technologies for finance and account employees.

AEGCL states that the power sector is undergoing a paradigm shift and new technologies with updates are being adopted on continuous basis to improve operational efficiency. These technologies are posing different challenges for power sector, which need to overcome well within time so as to have effective operational benefits.

In view of the above, AEGCL prays to approve the projected cost of Rs. 1 crore to be incur on account the training / awareness and capacity building in FY 2020-21 (Details pertaining to Training Expenses for FY 2020-21 attached herewith).

The Summary of projected O&M Expense for revised ARR is as follows

Table 52: Operation and Maintenance Expenses - FY 2020-21

S. N	Particulars	(Rs. Crores)
		Revised ARR
		FY 20-21
1	Employee Cost	193.1
2	Repair & Maintenance	22.6
3	Administrative & General Expenses	9.5
4	Training Expenses	1.0
5	Total	226.2

5.11.6 AEGCL requests the Hon’ble Commission to approve the normative O&M Expenses amounting to Rs. 226.20 Crores for FY 2020-21 as shown in the above table.

5.12 Depreciation for FY 2020-21

Depreciation has been computed as per AERC (terms & conditions for determination of Multi Year Tariff) Regulations, 2018 for FY 2020-21. Depreciation has been calculated taking into consideration the opening balance of assets in the beginning of the year and the provisional capitalization. The addition of assets during FY 2020-21 has been projected considering capital expenditure plan for FY 2020-21. The Closing Gross Block of Fixed Assets for the FY 2019-20 has been considered as the opening balance of assets in the beginning of the FY 2020-21. As specified in Regulation 32 [(32.2) & (32.4)] of AERC (terms & conditions for determination of Multi Year Tariff) Regulations, 2018, depreciation



is calculated as per SLM considering depreciation on opening Fixed Asset to the extent of 90% of the Asset Value. Depreciation has been provided at the rates specified in the AERC's Depreciation Rate Schedule. The Depreciation of assets created through Grant has been reduced before arriving at Net depreciation.

In addition, AEGCL highlights that the GFA of SLDC has been segregated from AEGCL GFA and is filed separately under SLDC's Tariff Petition for ARR of FY 2020-21. The GFA and depreciation shown/computed for FY 2020-21 in the following tables corresponds to AEGCL (exclusive of SLDC)

Table 53: Depreciation for FY 2020-21

(Rs. Crores)

S.N	Particulars	Depreciation Rate	Accumulated depreciation - beginning of the year	Additions during the year
1	Land owned under full ownership	0.00%	-	-
2	Land under lease	3.34%	0.0	0.0
3	Building	3.34%	22.0	1.8
4	Hydraulic	5.28%	2.5	-
5	Other Civil Works	3.34%	14.7	3.9
6	Plant & Machinery	5.28%	497.3	78.0
7	Lines & Cable Network	5.28%	717.9	63.4
8	Vehicles	9.50%	4.5	0.0
9	Furniture & Fixtures	6.33%	3.7	0.3
10	Office Equipment	6.33%	3.0	0.1
11	Any other assets	5.28%	-	-
(a)	Total Depreciation		1265.57	147.51
(b)	Gross Fixed Assets excluding Land			2,334.34
(c)	Grant towards GFA			1,414.69
(d)	Less: Dep twds assets through Grant/Consumer cont (d= c/b x a)			89.39
(e)	Depreciation for the year (excl assets funded through Grant) (a-d)			58.11

AEGCL requests the Hon'ble Commission to approve the Depreciation amounting to Rs. 58.11 Crores for FY 2020-21 excluding the depreciation of assets funded through grant as shown in the above table



5.13 Normative Interest and Finance Charges for FY 2020-21

As mentioned in section 3.14, the Interest & Finance charges for FY 2020-21 has been calculated based on the approved net normative opening loan as approved by the Hon'ble Commission vide Review Order dated 25.06.2019 as shown in table below.

Table 54 : Normative Interest and Finance Charges for FY 2020-21

(Rs. Crores)		
S.N.	Particulars	FY 20-21
1	Net Normative Opening Loan	118.56
2	Addition of normative loan during the year	119.94
3	Normative Repayment during the year	58.11
4	Net Normative Closing Loan	180.39
5	Interest Rate	9.96%
6	Interest Expenses on Loan	14.89
7	Finance Charges	0.00
8	Total Interest and Finance Charges	14.90

AEGCL requests the Hon'ble Commission to approve the normative interest and finance charges amounting to Rs. 14.90 Crores for FY 2020-21.

5.14 Interest Rate Computation FY 2020-21

5.14.1 Interest on Loan

The interest expenditure on account of long-term loans depends on the outstanding loan, repayments, and prevailing interest rates on the outstanding loans. Further, the projected capital expenditure and the funding of the same also have a major bearing on the long-term interest expenditure.

The Opening balance of GoA Loan for FY 2020-21 amounts to 615.65 Crore (after segregation of loan component for SLDC). The loan addition during the FYs 2020-21 is computed as per the Capex funding plan. The Interest and Finance Charges for FY 2020-21 is tabulated below.

Table 55: Interest and Finance Charges for FY 2020-21

(Rs. Crs)								
S. N	Loan Details	FY 20-21						
		Loan Tenure	Rate of Interest	Opening Balance	Amount Received	Principal Repayment	Interest Due	Closing Balance



A	Interest charges on State Govt. Loans, Bonds And Advances							
1	State Government Loans	-	10.00 %	615.65	83.66	-	65.75	699.30
2	ADB Loan	-	10.50 %	96.60	8.01	-	10.56	104.61
3	Central Government Loans	-	0.00%	-	-	-	-	-
4	General Provident Fund	-	8.00%	52.72	5.23	10.00	4.03	47.95
	Sub-total			764.97	96.89	10.00	80.34	851.86
B	Interest on Long Term Loans / Credits from the Fis / banks / organisations approved by the State Govt.							
	Secured Loans						0.00	0
	Unsecured Loans						0.00	0
C	Other Interest & Finance Charges						0.00	0
	<i>Cost of raising Finance/Bank Charges</i>						0.00	0
	<i>Penal Interest Charges</i>						0.00	0
	Sub-total			764.97	96.89	10.00	80.34	851.86
D	Total Of Interest & Finance Charges (A+B+C)							
E	Less : Interest & Finance Charges Capitalised							0
	Net Total Of Interest Finance Charges (D-E)			764.97	96.89	10.00	80.34	851.86

As per Regulation 34.5 of AERC (MYT Regulations), 2018 *“The rate of interest shall be the weighted average rate of interest calculated on the basis of the actual loan portfolio at the beginning of each year applicable to the Generating Company or the Transmission Licensee or the Distribution Licensee or SLDC”*



Accordingly, the Rate of Interest computed based on the actual loan portfolio as shown in the above tabulations of FY 2020-21 which arrived at 9.96%.

5.15 Interest on Working Capital for FY 2020-21

The interest on working capital has been calculated based on the normative working formula by the Hon'ble Commission in its Terms & Conditions for determination of Multi Year Tariff Regulations, 2018.

The rate of interest provided on the working capital is the normative interest rate of three hundred (300) basis points above the average State Bank of India MCLR (one-year tenor) prevalent during last available six months for the determination of tariff. Since the interest rate is currently available till Nov 2019, the interest rate could be computed till Nov 2019 as shown in above section 4.11. In line with norms, interest on working capital is calculated as shown below:

Table 56 : Interest on working capital for FY 2020-21

S. N	Particulars	Units	(Rs. Crores)
			Revised ARR FY 20-21
1	O&M expenses for 1 month	Rs. Crore	18.85
2	Maintenance spares @ 15% of O&M	Rs. Crore	33.93
3	Receivables for two months	Rs. Crore	73.61
4	Total Working Capital	Rs. Crore	126.39
5	Rate of Interest	%	11.22%
6	Interest on Working Capital	Rs. Crore	14.18

AEGCL requests the Hon'ble Commission to approve the interest on working capital amounting to Rs. 14.18 Crores for FY 2020-21.

5.16 Return on Equity for FY 2020-21

As specified in Regulation 33 of AERC (terms & conditions for determination of Multi Year Tariff) Regulations, 2018, Return on Equity is calculated @ 15.50 %.

The Return on Equity has been computed @15.5% on closing balance of equity based upon the opening balance of equity and normative additions during the year. Return on Equity is computed as shown in the table below:



Table 57: Return on Equity for FY 2020-21

		(Rs. Crores)
S.N.	Particulars	Revised ARR
		FY 20-21
1	Equity (Opening Balance)	99.93
2	Net additions during the year	51.40
3	Less: Reduction during the year	-
4	Equity (Closing Balance)	151.33
5	Average Equity	125.63
6	Rate of Return on Equity	15.50%
7	Return on Equity	19.47

It is pertinent to mention here that the utility in its Letter dated 13th August 2018 to Additional Chief Secretary, GoA has requested to raise the Authorized Share Capital of the Company, following the approval of Board of Directors of AEGCL vide 67th Board Meeting held on 27th July 2018. Hence on approval by GoA, the grants and subsidies towards creation of capital assets funded by GoA to the company shall be treated as Promoter's Contribution.

In view of the above, AEGCL is expected to add equity in FY 2020-21 based on the funding pattern and requests the Hon'ble Commission to approve the return on Equity amounting to Rs. 19.47 crores for FY 2020-21.

5.17 Other Costs and Bad Debts for FY 2020-21

AEGCL submits that other costs and bad debts has not been considered in estimated ARR and reserves the right to claim the same at the time of true-up of the respective financial year in the next petition.

5.18 Taxes for FY 2020-21

As per AERC (terms & conditions for determination of Multi Year Tariff) Regulations, 2018, Income Tax shall be reimbursed to the transmission licenses as per actual income tax paid, based on the documentary evidence submitted at the time of truing up of each year.

5.19 Bulk Supply Tariff (BST) for FY 2020-21

AEGCL submits that the BST is calculated as per the approved BST by the Hon'ble Commission vide tariff order dated 01.03.2019 for Pension Fund at 15 Paise per



unit on the expected energy to be transmitted to APDCL in FY 2020-21, as shown below:

Table 58 : Special charges - BST for FY 2020-21

S.N.	Particulars	(Rs. Crores)
		Revised ARR FY 20-21
1	Special Charges on Bulk Supply Tariff	149.59
2	Total	149.59

AEGCL submits to the Honorable Commission to consider the above BST charges amounting to Rs. 149.59 crores and approve it without any disallowance.

5.20 Non-Tariff Income for FY 2020-21

As per the AERC (terms & conditions for determination of Multi Year Tariff) Regulations, 2018, the amount of non-tariff income as approved by the Commission shall be deducted from the aggregate revenue requirement in determining annual transmission charges of the Transmission Licensee.

The income in this category comprises of income from investments with Banks & miscellaneous receipts. Year wise details of Non-tariff Income are shown in the table below. Since the transmission charges to PGCIL shall henceforth be paid by APDCL, no PGCIL rebate is considered for FY 2020-21.

Table 59: Non-Tariff Income for FY 2020-21

S.N.	Particulars	(Rs. Crores)
		Revised ARR FY 20-21
A	Income from Investment, Fixed & Call Deposits	
	Income from Investments	1.62
	Interest on fixed deposits	26.22
	Income on other investments (Dividend)	2.67
	Interest from Banks	1.72
	Interest on GPF	-3.84
	Sub Total	28.39
B	Other Non-Tariff Income	
	Miscellaneous Receipts	12.23
	Penalty for contractor/supplier for delay, etc.	-
	Rebate received from PGCIL	-
	Rentals from staff quarters	0.13



	Sub-Total	12.36
C	Total	40.76

As mentioned in section 3.20.1, interest on GPF has been deducted from Non-Tariff Income. Hence, AEGCL requests the Hon'ble Commission to approve the Non-Tariff Income of Rs. 40.76 crores for the FY 2020-21.

5.21 Aggregate Revenue Requirement for FY 2020-21

Based on the category-wise expense as described above, the Aggregate Revenue Requirement during FY 2020-21 for AEGCL has been determined as Rs. 441.68 crores as shown in the table below.

Table 60: Aggregate Revenue Requirement for FY 2020-21

S. N	Particulars	(Rs. Crores)
		Revised ARR FY 20-21
1	PGCIL Charges	0.00
2	O&M Expenses	226.20
a	Employee Cost	193.08
b	R&M Expenses	22.60
c	A&G Expenses	9.52
d	Training Expenses	1.00
3	SLDC Charges	0.00
4	Depreciation	58.11
5	Interest & Finance Charges	14.90
6	Interest on Working Capital	14.18
7	BST for Pension Trust Fund	149.59
8	Return on Equity	19.47
9	Income Tax	0.00
10	Other debits (Excl. related to Int, Dep and O&M)	0.00
11	Net Prior period Charges/(Credits) (Excl. related to Int, Dep and O&M)	0.00
12	Less: Non-Tariff Income/ Other Income	40.76
13	Aggregate Revenue Requirement	441.68

AEGCL requests the Hon'ble Commission to approve the Aggregate Revenue Requirement of Rs. 441.68 Crores for FY 2020-21 without any disallowances.



5.22 Tariff Computation for FY 2020-21

AEGCL summarizes the Truing up exercise of FY 2018-19, APR of FY 2019-20 and the ARR of FY 2020-21 and submits the following Tariff computation.

Revenue (surplus)/gap with carrying/(holding) cost of True up FY 2018-19

Particulars (A)	True-up FY 2018-19	APR FY 2019-20	ARR FY 2020-21
Opening Balance	0	20.79	20.79
Recovery/(Addition) during the year	20.79	-	20.79
Closing Balance	20.79	20.79	0
Rate of Interest (%)	12.20%	11.22%	11.22%
Carrying / (Holding Cost)	1.27	2.33	1.17
Total Carrying / (Holding Cost)			4.77

Revenue (surplus)/gap with carrying/(holding) cost of APR FY 2019-20

Particulars (B)	APR FY 19-20	ARR FY 20-21
Opening Balance	0	62.70
Recovery/(Addition) during the year	62.70	-
Closing Balance	62.70	62.70
Rate of Interest (%)	11.22%	11.22%
Carrying / (Holding Cost)	3.52	3.52
Total Carrying / (Holding Cost)		7.03

The rate of interest has been considered equal to normative interest rate of three hundred (300) basis points above the average State Bank of India MCLR (one-year tenor) prevalent during last available six months as per AERC (MYT Regulations) 2018. The Surplus on account of True-up of FY 2018-19 and APR of FY 2019-20 along with the holding Cost is shown below.

Table 61 : Tariff Computation for FY 2020-21

Particulars	Rs. Crore
Revenue Gap for FY 18-19	20.79
Provisional Revenue Gap for FY 19-20	62.70
Carrying cost on Revenue Gap for FY 18-19	4.77



Carrying cost on Revenue Gap for FY 19-20	7.03
Total Gap	95.29

Particulars	FY 20-21
Stand-alone Annual Revenue Requirement	441.68
Previous Revenue Gap / (Surplus) with carrying / (holding) cost	95.29
Net Annual Revenue Requirement	536.98
Transmission Charge (Rs./ kWh)	0.527

AEGCL requests the Hon'ble Commission to approve the Net Annual Revenue Requirement of Rs. 441.68 crores and the Transmission Charge as Rs. 0.527/kWh for FY 2020-21.



6 PRAYERS TO THE HON'BLE COMMISSION

1. The present petition provides, AEGCL's approach for formulating the proposed tariff for ensuing year, the broad basis for projections used, summary of the proposals being made to the Hon'ble Commission.
2. In order to align the thoughts and principles behind the Tariff Proposal and the ARR, AEGCL respectfully seeks an opportunity to present their case prior to the finalization of the Tariff Order. AEGCL believes that such an approach would go a long way towards providing a fair opportunity to all the stakeholders including AEGCL and may eliminate the need for a review or clarification.
3. AEGCL may also be permitted to propose suitable changes to the ARR and the mechanism of meeting the revenue on further analysis, prior to the final approval by the Hon'ble Commission.
4. In view of the above, the Petitioner respectfully prays that Hon'ble Commission may:
 - Accept the Annual Revenue Requirement and Tariff proposal for Transmission Business respectively in accordance with:
 - The guidelines outlined in previous AERC Orders passed in various matters relating to AEGCL; and
 - The principles contained in AERC (Terms and Conditions for determination of Multi Year Tariff) Regulations 2018;
 - To admit the Tariff Petition as per the provisions of the AERC (MYT) Regulations 2018 and consider present Petition for further proceedings before Hon'ble Commission;
 - To approve the total recovery of Aggregate Revenue Requirement and revenue gap for FY 2018-19 to FY 2020-21 along with other claims as proposed by AEGCL;
 - To grant any other relief as the Hon'ble Commission may consider appropriate;
 - To pass any other order as the Hon'ble Commission may deem fit and appropriate under the circumstances of the case and in the interest of justice;
 - To condone any error/omission and to give opportunity to rectify the same;
 - To permit AEGCL to make further submissions, addition and alteration to this Petition as may be necessary from time to time;



7 COMPLIANCE OF DIRECTIVES

In reference to the directives issued by the Hon'ble Commission vide Tariff Order dated 01st March 2019, AEGCL submitted the replies to directives on quarterly basis to AERC. AEGCL, hereby submit the replies to the Compliance of Directives to the Commission as under:

S. N	Directives	Reply of AEGCL
1	<u>Directive 1:</u> Funding from the Government of Assam for employer's contribution to Terminal Liabilities based on Actuarial valuation.	<ul style="list-style-type: none"> The past unfunded liabilities have been estimated at Rs.2169 Crs as on Dec 2004 and accordingly it was placed to Govt of Assam for funding the unfunded liabilities. The actuarial valuation was estimated at Rs. 7086.24 Crs as on 31.01.2019. Requested Govt of Assam vide letter dated 26.06.2019 to either provide one-time grant to ASEB Pension Trust or to provide the yearly budgetary support after adjustment of BST, ED and Income from existing corpus.
2	<u>Directive 2:</u> Energy Audit and Implementation of SAMAST.	<ul style="list-style-type: none"> The provisional Energy Accounting for the months from April to September, 2019 is subjected to be changed with revision of Bilateral Exchange, DSM Accounts & Regional Energy Accounting by NERPC. Techno Economic Sub Group (TESG) has approved Rs. 10.25 Cr. against our minimum requirement of Rs. 16.264 Cr. against the SAMAST DPR submitted on 23.01.2019 to Member Secretary, Appraisal Committee (PSDF), NLDC and POSOCO. Request letter for granting the additional amount has already been sent. NERPC has informed that the NIT for SAMAST will be floated in the 1st week of December, 2019.
3	<u>Directive3:</u> Employee's Provident Fund	Request for formation of GPF Trust has been made to Govt of Assam vide letter dated 25.09.2017. Yet to receive the confirmation from GoA. The status quo is maintained since then.
4	<u>Directive 4:</u> Submission of Updated Fixed Assets Register	Fixed Assets Register is updated as on 31.03.2019. Approved in the Board of Director's Meeting of AEGCL in the 75 th Meeting dated 28 th August, 2019.
5	<u>Directive5:</u> Capitalisation of Completed Projects	Necessary steps are initiated in order to ensure timely capitalization of completed projects. In FY 2018-19 capitalizations has been done for Rs. 291.10 crore and in the first half of FY 2019-20 Rs. 254.19 crore capitalization has been done.



6	<u>Directive 6:</u> Ongoing Projects	All the ongoing projects are in line for completion within the respective current target dates. The details of Ongoing projects are attached along with this Tariff Petition.
7	<u>Directive 7:</u> Segregation and Strengthening of SLDC	Necessary initiatives have been taken to restructure and strengthen SLDC.
8	<u>Directive 8:</u> Capacity Building	Training Plan for the next 3 years (FY 2019-20 to FY 2021-22) in AEGCL has already been submitted.
9	<u>Directive 9:</u> Maintenance of Project- wise Database	Maintenance of Project- wise database as per the detail under the said directive is attached along with this Tariff Petition.

Annexure I – Revised CAPITAL INVESTMENT PLAN OF AEGCL FOR FY 2020-21

The Scheme Wise projects are detailed with capital expenditure, capitalisation, mode of funding and write-up elaborating the requirement of project. The summary of scheme wise investments and its capitalisation is summarised below:

Scheme Wise Capital Expenditure for FY 2020-21

Scheme Name	FY 2020-21
AIIB	333.85
NERPSIP	0.00
Annual Plan	36.77
PSDF	0.00
TDF	8.08
NEC	0.00
NLCPR	0.00
PROJECTS	378.69
Other Works	15.97
TOTAL AEGCL	394.66

Scheme Wise Capitalisation for FY 2020-21

Scheme Name	FY 2020-21
AIIB	0.00
NERPSIP	682.73
Annual Plan	155.12
PSDF	139.60
TDF	68.23
NEC	2.48
NLCPR	0.00
PROJECTS	1048.16
Other Works	15.97
TOTAL AEGCL	1064.13

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1. Asian Infrastructure Investment Bank (AIIB) Scheme

The Government of India has already planned to make power available for all for 24x7 by 2020-21. To meet such demands, the following works are proposed by AEGCL to be executed under **Assam Power Development Program, Phase -III** with financial assistance from AIIB.

The Project was initially posed by MoF, DEA, GOI to ADB vide letter No. 2/8/2018-ADB.II dated 20.12.2018. Later it was transferred by DEA from ADB to AIIB vide letter No. 2/8/2018-ADB.II dated 05.04.2019.

Delay of Project Approval process:

AEGCL has proposed a project "Enhancement of Intra-state Transmission System of Assam" amounting to Rs. 4560.52 Cr. Equivalent to 499.12 MUSD in the year 2016.

It is to be noted that the proposal had to undergo different procedures for approval from various agencies/departments, it may be observed that the approval process from different agencies/ departments has taken significant amount of time which delays the commencement of the project.

The proposal of Transmission Sector of AEGCL as mentioned above took almost one year to reach the DEA, GOI from power department of Assam since its submission by AEGCL mainly because of the following reasons:

- Change in the procedures/format of the DEA for submission of PPR (Project Preliminary Report)
- The proposal in the State Govt. was routed through various steps where repetition of the process occurred.

It may be mentioned herein that after receiving all the approvals as depicted in the flowchart, DEA has posed the proposal to funding agency ADB on 12th of Nov'18. However, ADB has sent their fact-finding mission only on 25th of March'2019.

It is learnt only on 5th of April'19 that DEA has transferred the proposal from ADB to AIIB. This necessitated repetitions of the process for obtaining approval for which the execution of the project will be further delayed.

PRESENT STATUS:

1. A Team from AIIB had already visited AEGCL HQ twice in the month of July for necessary discussion on matters related to site readiness, submission of report on environment and social impact study, Bidding Process, statutory formalities involved for Loan Negotiation etc.
2. As per AIIB's advice, preliminary works such as Route Survey, preparation of Master Plan and Soil Investigation of 8 nos substations and associated lines out of proposed 24 nos. substations under the project has been completed and preliminary works of the balance substations is in progress.
3. Appointment process for Consultant for 'Environment and Social Management Planning Framework' for the project has already been completed and work has

already been initiated by the appointed consultant M/s Price Water Cooper house Pvt Ltd, India.

4. The Terms of Reference (TOR) for selection of Project Management Consultant (PMC) has been prepared and being reviewed by AIIB. Expression of Interest (EOI) will be floated on approval from AIIB.
5. The First Phase of the Project has been finalized with the scope of work based on the present availability of land for execution of the Project as per discussion with AIIB. Tender document of one package has been completed and submitted to AIIB for approval of floating.
6. As per the current status, total project capitalisation is expected by FY 2024-25.

Summary of Capital Expenditure and Capitalisation for FY 2020-21 is tabulated below:

• **Funding of AIIB Projects**

Sr	Capital Expenditure	Funding Pattern	FY 2020-21
			(Rs. in Crs.)
A	Counterpart Funding	20%	66.8
	<i>Remaining Part</i>		
B	Grant (AIIB)	90%	240.4
C	Debt (AIIB)	10%	26.7
	Total		333.8

Sr	Capitalisation	Funding Pattern	FY 2020-21
			(Rs. in Crs.)
		%	
A	Counterpart Funding	20%	0.00
	<i>Remaining Part</i>		
B	Grant (AIIB)	90%	0.00
C	Debt (AIIB)	10%	0.00
	Total		0.00

2. Power System Development Fund (PSDF)

The proposal for State support to execute the project “Power System Development Fund” of the Govt. of India has been incorporated in the priority list of transmission & transformation projects of 2019-20. The grid disturbance on 30th & 31st July 2012 in most areas of India forced the M/o Power Govt of India to address the main causes for the incident. During the grid disturbance on 31st July 2012, Assam has suffered a loss of 706 MW of power.

After analysis, the M/o Power Govt of India comes out with a proposal for “Renovation & Up-gradation of the Protection Systems” of the national grid. All the State utilities and the central utilities were asked to submit project proposal for Renovation & Up-gradation of the Protection systems of their grid. Accordingly, the Assam State Electricity Grid Corporation Ltd (AEGCL) proposed and submitted a DPR to the Govt of India (GoI). The GoI has accorded sanctioned as grant under PSDF.

- **Ongoing Projects under PSDF**

The capital expenditure of PSDF projects is expected to be completed by FY 2019-20, however, the capitalisation of major portion is expected to be accomplished by FY 2020-21. Currently, following projects of AEGCL are ongoing under PSDF:

Summary of PSDF Projects and Capitalisation is tabulated below:

Sr	Particulars	Projected Capital Expenditure	Projected Capitalisation
		FY 2020-21	FY 2020-21
		(Rs. in Crs.)	(Rs. in Crs.)
A	R&U	0.00	126.11
B	R&U-BCU	0.00	13.49
	Total	0.00	139.60

- **Funding of PSDF Projects**

Sr	Capitalisation	Funding Pattern	FY 2020-21
			(Rs. in Crs.)
		%	
A	GoI - PSDF	100%	139.60
	Total		139.60

Kindly note that the ongoing projects were commenced in the previous/current years and thus the capital expenditure has been incurred since the day of inception. Hence, it is likely that the capital expenditure is to be incurred in the FY 2019-20. Hence the projects once capitalised, shall reflect higher capitalisation than the incurred capital expenditure under projection.

- **Upcoming Projects under PSDF**

Currently, there is no upcoming project envisaged under PSDF for FY 2020-21.

3. NLCPR

The entire lower South Bank of River Brahmaputra of Assam beyond Guwahati is fed from Guwahati and Agia by 33 kV network. With increasing load demand in the area covered by 33 kV substations, the existing system was considered inadequate. Therefore, to strengthen the entire transmission system in the south bank, AEGCL had proposed a 220/132 kV substation at Azara (Kukurmara) and a 132/33 kV substation at Azara with a single circuit LILLO of the 220 kV Agia-Sarusajai line and 132 kV S/C line to 132/33 kV Boko and Azara S/S. The project is expected to be commissioned in FY 2019-20.

With the construction of substations, the entire area will receive reliable and quality power with the improvement in voltage regulation. The proposal will strengthen the transmission network and will reduced the losses in the overloaded 33 kV lines as power could be fed from Boko and Azara substations instead of being fed from Kahilipara via Jalukbari, etc.

- **Ongoing projects under NLCPR:**
Currently, only the above-mentioned project is ongoing under NLCPR which is expected to commission in FY 2019-20.
- **Upcoming Projects under NLCPR:**
Currently, there is no upcoming project envisaged under NLCPR for FY 2020-21.

4. Trade Development Fund (TDF)

1. Construction of 132/33 kV Barpeta substation with 132 kV S/C Barnagar – Barpeta line on D/C Tower

The voltage profile of power in and around Barpeta is poor because of feeding of power to the distribution network through long distance 33 kV lines. Barpeta and surrounding areas are suffering from severe load shedding for past several years and the situation is aggravating day by day. Since.

To boost the quality of power, AEGCL proposed the construction of 132/33 kV Barpeta substation with 132 kV S/C line on D/C tower from Barnagar. This project will help to meet the sharp increasing load demand of Barpeta and surrounding areas which will also improve the voltage profile, system stability, reliability & will reduce transmission loss. The project is expected to be commission in FY 2019-20.

2. Construction of 132/33 kV Hatsingimari substation with 132 kV S/C Agia-Hatsingimari line on D/C Tower

The power feeding to the distribution network of South Salmara, Hatsingimari, Mankachar, etc areas has not been done from AEGCL grid network. As a result, power feeding is going on from 33/11 kV Garobadha substation of Meghalaya. The concerned areas remain under prolong load shedding everyday especially in pick hours because Meghalaya feed power to those distribution network after fulfilment of their own requirement. Further, there is no security of power feeding to the said areas from Meghalaya in near future.

Therefore, to meet the regular demand of power in the respective areas, AEGCL proposed the construction of the 132/33 kV Hatsingimari substation with 116 km of 132 kV S/C line on D/C tower from Agia.

This project will help to address the uncertainty of power supply and to remove load restriction in the concerned areas. It will also help to meet the increasing load demand of Hatsingimari and surrounding areas which will further help to improve voltage profile, the system stability and will reduce load shading substantially. The project is expected to be commission in FY 2020-21.

Transmission lines: The Transmission lines executed under TDF are to strengthen power supply to Barpeta, Hatsingimari and Karimganj.

Construction of 132 KV S/C line on D/C tower from Agia to Hatsingimari (Package_A and Package B) is expected to be commission by FY 2019-20.

Summary of TDF Projects and Capitalisation for FY 2020-21 is tabulated below:

Sr	Particulars	Projected Capital Expenditure	Projected Capitalisation
		FY 2020-21	FY 2020-21
		(Rs. in Crs.)	(Rs. in Crs.)
1	Hatsingimari SS	0.00	17.43

	SS Total	0.00	17.43
1	Construction of 132 KV S/C line on D/C tower from Salakati to APM	0.00	21.00
2	Construction of 132 KV LILO from Dhaligaon Barnagar line	1.69	14.38
3	Construction of 132 KV S/C line on D/C tower from Hailakandi to Karimganj	6.39	15.42
	Trans. Lines Total	8.08	50.80

- **Funding of TDF Projects**

Sr	Capital Expenditure	Funding Pattern	FY 2020-21
			(Rs. in Crs.)
		%	
A	GoA- Grant	100%	8.08
	Total		8.08

Sr	Capitalisation	Funding Pattern	FY 2020-21
			(Rs. in Crs.)
		%	
A	GoA- Grant	100%	68.23
	Total		68.23

Kindly note that the ongoing projects were commenced in the previous/current years and thus the capital expenditure has been incurred since the day of inception. Hence, it is likely that the capital expenditure to be incurred in the FY 2020-21 is minimal. Hence the projects once capitalised, shall reflect higher capitalisation than the incurred capital expenditure in FY 2020-21.

- **Upcoming Projects under TDF**

Currently, AEGCL has not undertaken new projects for FY 2020-21 under TDF mode of funding.

5. Annual Plan

1. Augmentation of transformer capacity of 132/33 kV Dhemaji sub-station from 1x16 MVA + 1x10 MVA to 2x50 MVA.

132/33 kV Dhemaji sub-station with transformer capacity of 26 MVA is presently catering entire load of major part of the Dhemaji district. On summer 2017, peak load demand of the sub-station was increased to 35 MW. Maximum safe load transformation capacity of existing 132/33 kV, 1x16 MVA + 1x10 MVA transformers at Dhemaji sub-station is around 22 MW (considering load factor 0.85). Due to power transformation constraint at 132/33 kV Dhemaji sub-station, force load shedding of around 13 MW was imposed on some days during peak load hours of 2017 summer season.

AEGCL propose the augmentation of 132/33 kV transformer capacity of the sub-station, transformation constraint can be addressed and present load shedding scenario can be improved. Implementation of the project will help to feed more power with proper voltage profile to the distribution network of concerned areas, which in turn will help to feed more power to the consumers of the respective areas of the State.

2. Augmentation of transformer capacity of 132/33 kV Rowta sub-station from 2x25 MVA to 2x50 MVA

132/33 kV Rowta sub-station with transformer capacity of 50 MVA is presently catering entire load of major part of the Udalguri and some part of Darrang districts. On summer 2017, peak load demand of the sub-station was around 56 MW. Maximum safe load transformation capacity of existing 132/33 kV, 2x25 MVA transformers at Rowta sub-station is around 42 MW (considering load factor 0.85). Due to power transformation constraint at 132/33 kV Udalguri sub-station, force load shedding of around 14 MW was imposed on some days during peak load hours of 2017 summer season.

AEGCL propose the augmentation of 132/33 kV transformer capacity of the sub-station, transformation constraint can be addressed and present load shedding scenario can be improved. This project will help to increase per capita power consumption of the people of vast areas of Udalguri and some part of the Darrang districts, which in turn will improve socio-economical condition of the people by providing a chance to increase commercial and industrial activities in the concerned areas

3. Augmentation of transformer capacity of 132/33 kV Sipajhar sub-station from 2x16 MVA to 2x50 MVA.

132/33 kV Sipajhar sub-station with transformer capacity of 32 MVA is presently catering entire load of Mangaldoi, Sipajhar, Tangla, Bezara and their surrounding areas. On July' 2016, peak load demand of the sub-station was around 39.80 MW. Maximum safe load transformation capacity of existing 132/33 kV, 2x16 MVA transformer at Sipajhar sub-station is 27.20 MW (considering load factor 0.85). Due to power transformation constraint at 132/33 kV Sipajhar sub-station, force load shedding of around 12.60 MW was imposed during peak load hours.

AEGCL propose the augmentation of 132/33 kV transformer capacity of the sub-station, transformation constraint can be addressed and present load shedding scenario can be improved.

4. 2nd Circuit stringing of 132kV, 10.268 KM long BTPS – Kokrajhar line on D/C tower with HTLS conductor.

The 132 kV BTPS – Dhaligaon double circuit line is almost 28 years old and due to this old age nature of the line, there is frequent line trip, snapping of the line etc, resulting

difficulty in power evacuation from BTPS (Bongaigaon Thermal Power Station) since the other line i.e. BTPS – Kokrajhar is a single circuit one and as a result there is insufficient power feeding to the sub-station in and around the BTPS (Bongaigaon Thermal Power Station) sub-station.

AEGCL propose to solve the problem by 2nd circuit stringing of the BTPS – Kokrajhar – Bilasipara – Gauripur – Gossaigaon – Dhaligaon line such that a considerable amount of power from BTPS can be transmitted to Dhaligaon through this line. This 2nd circuit stringing will also reduce pressure on the existing BTPS – Dhaligaon D/C line thus reducing line tripping, snapping of the line etc, creating an uninterrupted power flow network for the Lower Assam AEGCL grid network. It is expected to commission in FY 2019-20.

5. 2nd Circuit stringing of 132kV, 24.201 KM long Kokrajhar - Bilasipara line on D/C tower.

The 132 kV BTPS – Dhaligaon double circuit line is almost 28 years old and due to this old age nature of the line, there is frequent line trip, snapping of the line etc, resulting difficulty in power evacuation from BTPS (Bongaigaon Thermal Power Station).

AEGCL propose to solve the issue 2nd circuit stringing of the BTPS – Kokrajhar – Bilasipara – Gauripur – Gossaigaon – Dhaligaon line such that a considerable amount of power from BTPS can be transmitted to Dhaligaon through this line. This 2nd circuit stringing will also reduce pressure on the existing BTPS – Dhaligaon D/C line thus reducing line tripping, snapping of the line etc, creating an uninterrupted power flow network for the Lower Assam AEGCL grid network.

6. 2nd Circuit Stringing of 132kV, 41.923 km long Samaguri – Khalaigaon (Nagaon) line on D/C tower

132/33 kV Khalaigaon (Nagaon) sub-station with transformer capacity of 50 MVA is presently catering entire load of major part of the Nagaon District and its surrounding areas. During summer of 2017, unrestricted peak load demand of 132/33 kV Khalaigaon (Nagaon) sub-station was around 26 MW. The 132/33 kV Khalaigaon (Nagaon) sub-station is radially connected to 220/132 kV Samaguri sub-station through 132 kV S/C Samaguri – Khalaigaon (Nagaon) line on D/C tower. This line is the only route for feeding power to the Khalaigaon (Nagaon) sub-station. In the event of failure of this line or during maintenance of the line, almost entire Nagaon town and its surrounding areas will be under complete darkness.

To avoid this situation, AEGCL submits that the power feeding to 132 kV Khalaigaon (Nagaon) sub-station can be made redundant by stringing the 2nd circuit on the 132 kV S/C Samaguri – Khalaigaon (Nagaon) line on D/C tower. It is expected to be commission in FY 2019-20.

7. 132/33 kV, 1x50 MVA transformer with switchyard equipment, etc for Ghoramari sub-station.

132/33 kV Ghoramari sub-station with transformer capacity of 16 MVA is presently catering entire load of AIDC Industrial Estate and surrounding areas of Ghoramari. In last summer season the peak load demand of the sub-station was around 13 MW. Maximum safe load transformation capacity of existing 132/33 kV, 1x16 MVA transformer at Ghoramari sub-station is around 13 MW (considering load factor 0.85).

AEGCL submits that the augmentation of existing transformer capacity of the 132/33 kV Ghoramari sub-station became urgently essential. Since, processing for arrangement of fund for new transformer with switchyard equipment, etc and procurement of the same need some reasonable time and as the required time for the same is not available so, one

132/33 kV, 40 MVA transformer procured for 132/33 kV Azara sub-station (under State Annual Plan) has been diverted to Ghoramari to meet-up emergency load growth. To replace the transformer of Azara sub-station under execution with NLCPR and State funding, AEGCL propose to procure one 132/33 kV, 50 MVA transformer with switchyard equipment, etc are therefore urgently required.

8. State support to execute the project under “Power System Development Fund” (PSDF) of the Govt. of India.

State Govt support to execute the project under “Power System Development Fund” (PSDF) of the Govt. of India amounting to Rs. 42.93 Crores.

9. Projects executed through Annual Plan Budgetary allocation for Enterprise Resource Planning (ERP)

AEGCL has initiated steps towards implementing Integrated Information System in the form of **Enterprise Resource Planning (ERP)** system across the organization to ensure smooth operation through deployment of various resources (Man, Material, Machine etc.) in effective manner under the funding mode of Annual Plan.

The primary objective of setting up an integrated ERP system is to deploy state-of-the-art Information System across all aspects of AEGCL’s operation for the purpose of positioning the organization as an efficient and dynamic organization and ensure computerization of its internal functioning to deliver services to all its stakeholders in an efficient manner.

Project Benefits:

1. ERP enable integration of different functional and geographical dispersed regions/sub-stations through cross-functional, process-oriented and virtually integrated enterprise. This results in improved decision making in day-to-day business transactions and reduction in transaction & coordination costs.
2. AEGCL is an organization with pan Assam presence, where different operations pertaining to the organization are carried out. Number of employees working in each office along with the anticipated volume of ERP transactions from each of these employees varies significantly. Extending reliable and secure LAN/WAN connectivity with high availability of all of these locations to the ERP system will reduce the time delay in decision making.
3. With the successful implementation of ERP, AEGCL will become a system driven organization and will no longer dependent on individual’s knowledge or earlier paper-based processes, which were causing delays and sub optimal outcomes.
4. A complete integrated system allows the senior management of the Corporation to monitor the activities of the Corporation.
5. The overall quality of data will be enhanced, thereby improving the flow of information across the corporation for better decision support
6. Improve the efficiency of the operations and increased transparency across the organization
7. All the financial data will be recorded in real time and to be available in the system which can be drilled down up to the initiating transaction level like Plant/substation maintenance, Procurement etc. as and when required.
8. Centralized Master Data related to materials, vendors, equipment and employees will be maintained.

9. Centralized Inventory management – Procurement cycle shall be completely mapped on to the ERP system from indent to PO with controlled workflow as per delegation of powers. This will give more transparency and reduces the lead time in processing. Inventory visibility across the corporation shall be available with detailed stocks.
10. Asset management– Enable Standardization of Maintenance Processes across Plants, Monitoring of Preventive maintenance schedules, History of repeated breakdowns to improve the asset availability. As this centralized integrated system can keep track of spares interchangeability across Plants & Equipment will help AEGCL to minimize the downtime of the equipment.
11. Improved Customer service: Energy billing solution envisaged under ERP will reduce the time to reconcile of energy sent out and for energy audit.
12. HR Management: Central employee data will be created and history will be maintained in ERP for the existing employees and pensioners. This will lead to greater transparency in employee data and higher employee satisfaction.
13. Payroll: The payroll will run centrally with all the retrospective calculation which significantly will reduce the manual efforts, and avoid running the payroll in decentralized mode at all the offices of AEGCL.
14. Employee Productivity:
 - Centralized system and hence there will be no duplication of data entry.
 - Time taken to prepare reports will be drastically reduced since these reports will be readily available in the system with analytics.
 - As the processes will be automated with workflows and data will be available in real time, the administrative lead time will be considerably reduced.
 - There will be no need to collect information from various plants, consolidate and to present it to the management. The system will provide the required MIS in real time for decision support.

10. Augmentation of transformer capacity of 132/33 kV Silchar (Srikona) sub-station from 2x25 MVA to 2x40 MVA

132/33 kV Silchar (Srikona) sub-station with transformer capacity of 50 MVA is presently catering entire load of Silchar City along with its surrounding areas. On July' 2016, peak load demand of Silchar sub-station was around 51 MW. Maximum safe load transformation capacity of existing 132/33 kV, 2x25 MVA transformer at Silchar sub-station is 42.50 MW (considering load factor 0.85). Due to power transformation constraint at 132/33 kV Silchar sub-station, force load shedding of around 8 MW was imposed during peak load hours.

AEGCL proposed the augmentation of 132/33 kV transformer capacity of the sub-station, transformation constraint can be addressed and present load shedding scenario can be improved. Implementation of the project will help to feed more power with proper voltage profile to the distribution network of concerned areas, which in turn will help to feed more power to the consumers of the respective areas of the State. This project is expected to get completed by FY 2020-21.

11. Augmentation of transformer capacity of 220/132 kV Sarusajai sub-station from 3x100 MVA to 2x200 MVA + 1x100 MVA.

On July, 2016 load demand at 132 kV Bus of 220/132 kV Sarusajai sub-station was 292 MW excluding demand of Meghalaya. Maximum safe load transformation capacity of existing 220/132 kV, 3x100 MVA Sarusajai sub-station at 132 kV level is 255 MW (considering load factor 0.85). Due to power transformation constraint at 220/132 kV

Sarusajai sub-station, force load shedding of reasonable quantum was imposed on the areas situated in and around Guwahati covered by the downstream 132/33 kV sub-stations.

AEGCL proposed the augmentation of 220/132 kV transformer capacity of the sub-station, transformation constraint on the downstream can be addressed. To cope up with the increasing load demand of the areas covered by the 220/132 kV Sarusajai sub-station, implementation of the project i.e. augmentation of transformer capacity of 220/132 kV Sarusajai sub-station was urgently required. This project is expected to get completed by FY 2020-21.

12. 132 kV line termination bays at BTPS and APM sub-stations for termination of 132 kV S/C BTPS – APM line on D/C tower.

132 kV S/C BTPS – APM line on D/C tower is one of the most important line of AEGCL grid network in the Lower Assam region. The 132 kV D/C BTPS – Dhaligaon line was constructed around 1981. For feeding power to 132 kV Dhaligaon, Gossaigaon, Guripur, APM, Barnagar, Nalbari and Rangia sub-stations, 132 kV BTPS – Dhaligaon link is most important. But at present, 132 kV D/C Dhaligaon – BTPS line is often giving troubles because of aging of the conductor due to use for long period resulting serious problem in power feeding to the aforesaid sub-stations.

However, due to non-availability of alternative route of power feeding from BTPS to the said sub-stations, AEGCL is not in a position to take-up schedule maintenance work of the line as prolong shutdown of the line will be required & which is not possible at the present stage.

To address this bottleneck, AEGCL propose to develop an alternative 132 kV link from BTPS grid sub-station to Dhaligaon substation via APM grid sub-station, which is expected to get completed by 2020-21.

13. Construction of 220 kV D/C Sonabil - Biswanath Charali line with 2 nos. 220 KV line bay. (42.768 km long as per tower schedule)

This project is expected to be commissioned in FY 2020-21

• Upcoming Projects under Annual Plan

- 132 KV line bays at Samaguri and khaloigaon (Nagaon) sub-stations for 132 kV 2nd circuit Samaguri - Khalaigaon line
- 132 KV line bays at BTPS and Kokrajhar sub-stations for 132 kV 2nd circuit BTPS - Kokrajhar line
- 132 KV line bays at Kokrajhar and Bilasipara sub-stations for 132 kV 2nd circuit Kokrajhar - Bilasipara line

Summary of Annual Plan Projects and Capitalisation is tabulated below:

Sr	Particulars	Projected Capital Expenditure	Projected Capitalisation
		FY 2020-21	FY 2020-21
		(Rs. in Crs.)	(Rs. in Crs.)
1	State support to execute the project under "Power System Development Fund" (PSDF) of the Govt. of India (100% GOA fund)	0.00	42.93
2	Augmentation of transformer capacity of 132/33 kV Sipajhar sub-station from 2x16 MVA to 2x50 MVA (100% GOA fund)	0.00	9.10

3	Augmentation of transformer capacity of 132/33 KV Dhemaji sub-station from 1x16 MVA + 1x10 MVA to 2x50 MVA (100% GOA fund)	0.00	9.50
4	Augmentation of transformer capacity of 132/33 KV Rowta sub-station from 2x25 MVA to 2x50 MVA (100% GOA fund)	0.00	9.50
5	132/33 kV, 1x50 MVA transformer with switchyard equipment, etc for Ghoramari sub-station (100% GOA fund)	0.00	4.18
6	2nd circuit stringing of 132 kV Kokrajhar - Bilasipara line (24.201 Km. long) (100% GOA fund)	0.00	3.94
7	Augmentation of transformer capacity of 220/132 kV Sarusajai sub-station from 3x100 MVA transformer to 2x200 MVA + 1x100 MVA	7.5	17.84
8	Augmentation of transformer capacity of 132/33 kV Silchar (Srikona) sub-station from 2x25 MVA to 2x40 MVA	0.00	6.55
9	Construction of 220 kV D/C Sonabil - Biswanath Charali line with 2 nos. 220 KV line bay. (42.768 km long as per tower schedule)	0.00	31.95
10	132 kV line terminal bays at BTPS and APM sub-stations for S/C BTPS - APM line	0.00	4.37
11	132 KV line bays at Samaguri and khaloigaon (Nagaon) sub-stations for 132 kV 2nd circuit Samaguri - Khalaigaon line	15.27	15.27
12	132 KV line bays at BTPS and Kokrajhar sub-stations for 132 kV 2nd circuit BTPS - Kokrajhar line		
13	132 KV line bays at Kokrajhar and Bilasipara sub-stations for 132 kV 2nd circuit Kokrajhar - Bilasipara line		
14	ERP (Enterprise Resource Planning) at AEGCL	14	0.00
	Total	36.77	155.13

Kindly note that the ongoing projects were commenced in the previous/current years and thus the capital expenditure has been incurred since the day of inception. Hence, it is likely that the capital expenditure to be incurred in FY 2020-21 is minimal. Hence the projects once capitalised, shall reflect higher capitalisation than the incurred capital expenditure in the FY 2020-21.

• **Funding of Annual Plan Projects**

Sr	Capital Expenditure	Funding Pattern (%)	FY 2020-21
			(Rs. in Crs.)
A	GoA- Debt	70%	25.74
B	AEGCL-Equity	30%	11.03
	Total		36.77

Sr	Capitalisation	Funding Pattern (%)	FY 2020-21
			(Rs. in Crs.)
A	GoA- Debt	70%	108.59
B	AEGCL-Equity	30%	46.54
	Total		155.13

6. NERPSIP

GOI sanctioned “North Eastern Region Power System Improvement Project” (NERPSIP) on 01.12.2014 for six NER states (Assam, Meghalaya, Manipur, Tripura, Nagaland & Mizoram) for strengthening of Intra State Transmission and Distribution System. The Scheme is implemented as Central Sector Scheme through POWERGRID as per sanction of the President of India conveyed to the NERPSIP for six (6) states with completion schedule of 48 months from the date of release of 1st instalment of funds to PGCIL. The Implementation/Participation Agreement between Assam (AEGCL/APDCL) and PGCIL was signed on 29th May, 2015.

The project is funded 50% through World bank fund and 50% by GoI through MoP Budget. State Government shall reimburse all form of State level taxes, duties and levies. The Government of India (Ministry of Power) shall be the borrower of the Bank loan and the total loan (the Bank loan and GoI/MoP budgetary support) shall be made directly available by GoI to Implementing Agency, POWERGRID for phase wise implementation on behalf of AEGCL. The ownership of the assets lies with AEGCL and upon progressive commissioning, the project elements shall be taken over by AEGCL for operation and maintenance on their own at their own cost.

In the scope of NERPSIP-Assam, the following are being done by POWERGRID:

- (i) Eleven (11) nos. of new EHV Sub stations of which three (3) will be GIS and rest will be AIS.
- (ii) Bay extension of Six (6) nos. of Substations at Dhemaji, Sonabil, Tinsukia, Rupai, Kahilipara and Kamakhya.
- (iii) Augmentation of two (2) existing sub stations at Samaguri and Dhaligaon.
- (iv) The scheme also involves Turnkey Tower Package at various location.
- (v) Approximately 740 kms of OPGW including existing and new Transmission lines (216km).
- (vi) Capacity Building and Institutional Strengthening of Assam electricity transmission and distribution scenario has been taken up.

• Ongoing Projects under NERSIP

Currently, following projects of AEGCL are ongoing under NERSIP:

Summary of NERSIP Projects and Capitalisation is tabulated below:

Sr	Particulars	Projected Capital Expenditure	Projected Capitalisation
		FY 2020-21	FY 2020-21
	Package Name	(Rs. in Crs.)	(Rs. in Crs.)
1	ASM-SS-01	0.00	70.89
2	ASM-SS-02	0.00	87.05
3	ASM-SS-03	0.00	48.96
4	ASM-SS-04	0.00	197.03
5	Tr-01	0.00	102.83
6	ASM P01	0.00	38.97
7	TW02	0.00	34.78

8	TW04	0.00	20.16
9	TW05	0.00	21.14
10	TW-07	0.00	52.68
11	ASM OPGW01	0.00	8.24
	Total	0.00	682.73

• **Funding of NERSIP Projects**

Sr	Capital Expenditure	Funding Pattern (%)	FY 2020-21
			(Rs. in Crs.)
A	GoI- Grant	50%	0.00
B	World Bank- Grant	50%	0.00
	Total		0.00

Sr	Capitalisation	Funding Pattern (%)	FY 2020-21
			(Rs. in Crs.)
A	GoI- Grant	50%	341.37
B	World Bank- Grant	50%	341.37
	Total		682.73

Kindly note that the ongoing projects were commenced in the previous/current years and thus the capital expenditure has been incurred directly by GOI. Hence, capital expenditure is not reflected in the account of AEGCL. However, the projects once capitalised, shall reflect capitalisation in account of AEGCL as the ownership of the assets lies with AEGCL and the project elements shall be taken over by AEGCL for operation and maintenance on their own at their own cost.

7. NEC

1. Augmentation of transformer capacity of 132/33 kV Biswanath Chariali (Pavoi) substation from 2x16 MVA to 2x40 MVA

Summary of NEC Projects and Capitalisation is tabulated below:

Sr	Particulars	Projected Capital Expenditure	Projected Capitalisation
		FY 2020-21	FY 2020-21
		(Rs. in Crs.)	(Rs. in Crs.)
1	Augmentation of transformer capacity of 132/33 kV Biswanath Chariali (Pavoi) substation from 2x16 MVA to 2x40 MVA	0.00	2.48

• Funding of NEC Projects

Sr	Capitalisation	Funding Pattern (%)	FY 2020-21
			(Rs. in Crs.)
A	GoI- Grant	90%	2.23
B	GoA- Debt	(70% of remaining 10%)	0.17
	AEGCL- Equity	(30% of remaining 10%)	0.07
	Total		2.48

8. Other Capital Projects

1. Provision for Renovation of AEGCL Quarters

AEGCL submits that the current condition of AEGCL's official quarter for employees requires renovation and maintenance as condition of such quarters are deteriorating on regular and continuous basis in the last few years, due to lack of maintenance. Due to lack of proper periodical maintenance of staff quarters such as exterior painting, application of roof sealants, regular painting of doors and windows, resulted to a dilapidated condition which requires urgent attention and immediate renovation.

AEGCL propose an estimated cost of Rs 5.67 Crores for FY 2020-21.

Table for Capital Expenditure for FY 2020-21 (Debt: Equity 70:30)

Sr	Capital Expenditure	FY 2020-21
		(Rs. in Crs.)
A	Capital Expenditure	5.67

Table for Capitalisation for FY 2020-21

Sr	Mode of Funding	Funding Pattern	FY 2020-21
		%	(Rs. in Crs.)
A	Debt	70%	3.99
B	Equity	30%	1.71
	Total (A+B)		5.67

2. Provision for Compound Wall

AEGCL submits that due to lack of compound wall at Sub-Station has given rise to high degree of S/s land encroachments. Even incidents pertaining to theft of inventory equipment from S/s have been recorded frequently.

AEGCL further highlights that the entire Campus comprising 945 houses is neither walled nor segregated as an exclusive gated community for AEGCL STAFF. It is posing many difficulties with a constant threat for privacy among the staff and unauthorised intruders.

Taking all this into account, particularly the safety and security of all staff and their family members, their belongings, AEGCL propose for the construction of a pucca compound wall with foundation drench and five or six foot brick wall surrounding the entire campus with an estimated cost of Rs 5.10 Crores for FY 2020-21.

Table for Capital Expenditure for FY 2020-21 (Debt: Equity 70:30)

Sr	Mode of Funding	FY 2020-21
		(Rs. in Crs.)
A	Capital Expenditure	5.1

Table for Capitalisation for FY 2020-21

Sr	Mode of Funding	Funding Pattern	FY 2020-21
		%	(Rs. in Crs.)
A	Debt	70%	3.57
B	Equity	30%	1.53
	Total (A+B)		5.1

3. Provision for New Guest Houses at Substation locations

AEGCL submits that many substations are in remote locations where lodging and boarding are difficult for employees, which reduces the no of technical employees from visiting the various sites. The places are devoid of any basic facilities like decent hotels for accommodation or staying. This particular factor is certainly acting as a deterrent for Technical Employees to venture and opt for going to those remotest places. This is directly affecting the efficiency of the substations.

To avoid such issues, AEGCL propose to invest in construction of at least 5 new guest-houses in (i) Hatsingimari, (ii) Gohpur, (iii) Gormur, (iv) Umranshu and (v) Dullavcheerra, which is estimated to cost Rs 2.4 Crores for FY 2020-21.

This particular cost is a capital expenditure which will go a long way in directly impacting the willingness of employees to attend the urgent calls from those Sub stations, and it will directly be resulting in improvement of overall efficiency of AEGCL's department. In view of the fact that few of the sub stations are being housed in an inhospitable/remotest location which requires basic amenities for staff on inspection for accommodation of overnight stay or work for longer days.

Table for Capital Expenditure for FY 2020-21 (Debt: Equity 70:30)

Sr	Mode of Funding	FY 2020-21
		(Rs. in Crs.)
A	Capital Expenditure	2.4

Table for Capitalisation for FY 2020-21

Sr	Mode of Funding	Funding Pattern	FY 2020-21
		%	(Rs. in Crs.)
A	Debt	70%	1.68
B	Equity	30%	0.72
	Total (A+B)		2.4

4. Provision for Colony Roads

AEGCL submits that present scenario of colony roads of most of the sub stations are in deplorable condition due to lack of proper supervision wherein rain plays a havoc and

spoilsport role. The vehicles have to endure back rattling drives which causes damages to the vehicles. Around 50 substations are facing such problem. The average length of the roads of those colonies are 500 m in width 4 m in breadth. Total area shall be equal to 10,000 m² {(500 m x 4 m) x 50}.

In order to repair such roads, AEGCL propose to invest Rs. 2.8 Crores in FY 2020-21 for repair and maintenance of such colony roads.

Table for Capital Expenditure for FY 2020-21 (Debt: Equity 70:30)

Sr	Mode of Funding	FY 2020-21
		(Rs. in Crs.)
A	Capital Expenditure	2.8

Table Capitalisation for FY 2020-21

Sr	Mode of Funding	Funding Pattern	FY 2020-21
		%	(Rs. in Crs.)
A	Debt	70%	1.96
B	Equity	30%	0.84
	Total (A+B)		2.8

Thus, the overall investments as detailed above in various fields connected directly as CAPEX or indirectly for both infrastructure and social infrastructure shall be a real push for an overall growth of AEGCL.



ASSAM ELECTRICITY GRID CORPORATION LIMITED

OFFICE OF THE MANAGING DIRECTOR

Regd. Office: (FIRST FLOOR), BIJULEE BHAWAN, PALTANBAZAR, GUWAHATI - 781001

CIN: U40101AS2003SGC007238 GSTIN: 18AAFCA4973J9Z3

PHONE: 0361-2739520 Web: www.aegcl.co.in



No. AEGCL/MD/Tech-695/AERC.CORR(Part-II)/2019/47

Date: 22.11.2019

To

The Secretary,
Assam Electricity Regulatory Commission(AERC)
ASEB Campus, Dwarandhar
GS Road, Sixth Mile
Guwahati-781002

Sub: Compliance of "Directive -9" of Tariff Order dated 01/03/2019.

Sir,

In reference to the above, we are enclosing herewith the details of Projects as requested by the Honorable Commission.

This is for favor of kind information and necessary approval of the Honorable Commission.

Enclo: as above

Your faithfully

Chief General Manager (O&M)
AEGCL, Bijulee Bhawan

Memo No. AEGCL/MD/Tech-695/AERC.CORR(Part-II)/2019/47(a)

Date: 22.11.2019

Copy To

- 1) PS to Chairman, APDCL/AEGCL/PGCL, Bijulee Bhawan, Paltan Bazar, Guwahati-01 for favour of kind information to the Chairman.
- 2) PS to Managing Director, AEGCL, Bijulee Bhawan, Paltan Bazar, Guwahati-01 for favour of kind information to the Managing Director.
- 3) The Chief General Manager(F&A), AEGCL, Bijulee Bhawan, Paltan Bazar, Guwahati-01 for his kind information.

Chief General Manager (O&M)
AEGCL, Bijulee Bhawan

Scheme Name	Sl. No	Project Name	Start Date of Project	Schedule Completion Date	Board Approved Cost (In INR)
AIIIB	A	New Substations			
	1	Rangia 2x500 MVA, 400/220kV	April, 2019	2024-25	388.97
	2	Sonapur 2x315MVA, 400/220kV GIS substation	April, 2019	2024-25	316.37
	3	Agamoni, 2x160 MVA GIS, 220/132kV GIS; 2x50 MVA 132/33kV	April, 2019	2024-25	180.61
	4	Khumtai 2x160 MVA GIS, 220/132 kV GIS, 2x50 MVA, 132/33kV GIS	April, 2019	2024-25	200.05
	5	Sankardevnagar 2x160 MVA, 220/132kV GIS	April, 2019	2024-25	120.79
	6	Rowta, 2x160MVA, 220/132KV GIS	April, 2019	2024-25	
	7	Panjabari 2x100 MVA, 220/33 Kv GIS	April, 2019	2024-25	113.60
	8	Boragaon 2x100 MVA, 220/33 kV	April, 2019	2024-25	113.60
	9	Jhakhalabandha, 2x100 MVA, 220/33 Kv GIS	April, 2019	2024-25	113.60
	10	Bihpuria, 2x100 MVA, 220/33kV GIS	April, 2019	2024-25	113.60
	11	Chhaygaon, 2x50MVA GIS, 132/33kV	April, 2019	2024-25	80.45
	12	Buhrigaon, 2x50 MVA, 132/33kV GIS	April, 2019	2024-25	80.78
	13	Lumding, 2x50 MVA, 132/33kV GIS	April, 2019	2024-25	80.78
	14	Tilabor, 2x50 MVA, 132/33kV GIS	April, 2019	2024-25	80.78
	15	Nagaon-2, 2x50MVA, 132/33 Kv GIS	April, 2019	2024-25	78.26
	16	Chabua, 2x100 MVA, 132/33kV AIS	April, 2019	2024-25	57.52
	17	Dhing 2x 50 MVA, 132/33 Kv AIS	April, 2019	2024-25	57.18
	18	Amayapur, 2x50 MVA, 132/33kV AIS	April, 2019	2024-25	57.18
	19	Kumarikata, 2x50, 132/33kV AIS	April, 2019	2024-25	57.18
	20	Morigaon, 2x50 MVA, 132/33kV GIS	April, 2019	2024-25	80.78
	21	Dhupdhara, 2x50 MVA, 132/33kV AIS	April, 2019	2024-25	57.19
	22	Serlanguri, 2x50 MVA, 132/33kV GIS	April, 2019	2024-25	57.19
	23	Zooroad, 2x31.5 MVA, 132/11kV GIS	April, 2019	2024-25	70.34
	24	Silchar-2 (Ghungur), 2x31.5 MVA, 132/11kV GIS	April, 2019	2024-25	70.34
		Total	April, 2019	2024-25	2627.12
	B	Transmission Lines	April, 2019	2024-25	
	1	LILO of both circuit of Balipara (PG) - Bongaigaon (PG) 400kV DC line with twin Moose ACSR at 400kV Rangia GIS	April, 2019	2024-25	185.66
	2	LILO of one circuit of Silchar (PG) - Byrnihat (PG) 400kV DC line with twin Moose ACSR at 400kV Sonapur GIS	April, 2019	2024-25	110.51
	3	DC LILO of 220kV Amingaon- Rangia at 400/220kV (new) Rangia SS	April, 2019	2024-25	54.92
	4	220KV LILO of Mariani-Samaguri (AEGCL-Existing) S/C Line 1 at Khumtai (AEGCL-New) - Samaguri (AEGCL-Existing) - S/C Line	April, 2019	2024-25	8.24
	5	220KV LILO of Mariani-Samaguri (AEGCL-Existing) S/C Line 2 at Khumtai (AEGCL-New) - Samaguri (AEGCL-Existing) - S/C Line	April, 2019	2024-25	6.87
	6	220KV Boragaon (Jalukbari) (AEGCL-New) - Kukurmara (AEGCL-Existing) D/C Line	April, 2019	2024-25	24.72
	6 (a)	18 km OH & 3 km UG Cable	April, 2019	2024-25	110.55
	7	LILO of 220kV Sonapur-Sarusajai (AEGCL-Existing) -S/C Line at Panjabari (AEGCL- New)	April, 2019	2024-25	4.12
	8	LILO of 220KV Samaguri-Mariani Line 1 at Jakhalabandha (AEGCL-New) S/C Line	April, 2019	2024-25	13.73
	9	220KV LILO of one ckt of Alipurduar (PGCIL) - Bongaigaon(PGCIL) D/C Line at Agamoni (AEGCL- New)	April, 2019	2024-25	34.33
	10	220KV Bihpuria (AEGCL-New) - Sonabil (AEGCL-Existing) D/C Line ** actual route length is 123 km. 55km line is completed by AEGCL from Sonabil end . Remaining 78 km is to be completed under this project	April, 2019	2024-25	107.10
	11	220KV Sankardevnagar-Samaguri D/C Line	April, 2019	2024-25	
	11 (a)	220KV Shankardevnagar (AEGCL -New) - Misa (PGCIL-Existing) D/C Line	April, 2019	2024-25	34.33
	11 (b)	220kv Rowta-Rangia D/C Line	April, 2019	2024-25	
	12	132KV LILO of Jorhat (W)-Bokakhat (AEGCL-Existing) at Khumtai (AEGCL-New) S/C Line	April, 2019	2024-25	4.83
	13	Khumtai (AEGCL-New) - Sarupathar (AEGCL-Existing) S/C Line	April, 2019	2024-25	57.94
	14	132KV LILO of Gossaipur-Gaunpur line (AEGCL-Existing) at Agamoni (Conduclonng by HTLS)	April, 2019	2024-25	17.72
	15	Boko - Chaygaon 132kV DC line for new 132kV Chaygaon SS	April, 2019	2024-25	24.14
	16	SC LILO of 132kV Sipajhar - Rowta at 132 kV New Burhigaon SS	April, 2019	2024-25	24.14
	17	SC LILO of 132kV Sankardevnagar - Diphu at 132 kV New Lumding SS	April, 2019	2024-25	14.48

18	Mariani - Titabor 132kV DC Line for new Titabor 132kV substation	April, 2019	2024-25	24.14
19	LILO of One Ckt of Samaguri-Nagaon 132KV D/C line at New Nagaon SS	April, 2019	2024-25	
19 (a)	132KV S/C Samaguri- Nagaon Line on D/C Tower for new 132/33KV Nagaon 2 S/S	April, 2019	2024-25	39.59
20	SC LILO of 132kV Tinsukia - Dibrugarh at 132 kV New Chabua SS	April, 2019	2024-25	9.66
21	132KV Dhing (AEGCL- New) - Nagaon (AEGCL- Existing) - S/C Line	April, 2019	2024-25	29.37
22	Hajo - Amayapur 132kV DC line for new 132kV Amayapur SS	April, 2019	2024-25	24.14
23	Nalbari - Kumarikata SC on DC tower for new Kumarikata 132kV substation	April, 2019	2024-25	33.57
24	LILO of One Ckt of Baghijap-Nagaon 132KV D/C line at Morigaon 132/33KV SS	April, 2019	2024-25	
24 (a)	Baghijap(AEGCL-Existing)-Morigaon (New) 132KV D/C Line	April, 2019	2024-25	19.31
25	Boko - Dhupdhara 132kV DC line for new 132kV Dhupdhara SS	April, 2019	2024-25	24.14
26	Kokrajhar - Serfanguri 132kV DC line for new 132kV Serfanguri SS	April, 2019	2024-25	19.31
27	GMC - Zoo Road 132kV SC UG Cable for 132kV Zoo Road SS	April, 2019	2024-25	75.26
28	Srikona - Ghungur 132kV SC UG Cable for 132kV Ghungur SS	April, 2019	2024-25	94.08
	Total	April, 2019	2024-25	1230.89
C	Augumentation	April, 2019	2024-25	
	<i>Conversion of Switching Scheme, from AIS to GIS</i>	April, 2019	2024-25	
1	Augmentation of Gohpur 132/33kV AIS to GIS	April, 2019	2024-25	85.79
	<i>Transformer Capacity Augmentation Existing Substations</i>	April, 2019	2024-25	
2	Narengi: 2 x 50 MVA, 132/33kV Transformer	April, 2019	2024-25	16.54
3	Bornagar: 2x50 MVA, 132/33kV	April, 2019	2024-25	16.54
4	Moran: 2 x 50 MVA, 132/33 kV Transformer	April, 2019	2024-25	16.58
5	Gauripur: 2 x 50 MVA, 132/33 kV, Transformer	April, 2019	2024-25	16.54
6	Dibrugarh: 2 x 50 MVA, 132/33 kV Transformer	April, 2019	2024-25	16.54
7	Depola: 2 x 50 MVA, 132/33 kV, Transformer	April, 2019	2024-25	16.54
8	Sarusajai: 3x50 MVA, in place of 3x31.5 MVA, 132/33kV	April, 2019	2024-25	
9	Kahlipara: 3 x50 MVA, 132/33 kV, Transformers	April, 2019	2024-25	23.80
10	Rangia: 2 x 50 MVA, 132/33 kV, Transformers	April, 2019	2024-25	16.54
11	Sibsagar: 2x50 MVA, in place of 2x16 MVA, 132/33kV	April, 2019	2024-25	
12	Golaghat: 2x50 MVA, 132/33kV	April, 2019	2024-25	16.54
13	Sishugram: 2x50 MVA, 132/33kV	April, 2019	2024-25	22.47
14	Shankardeb Nagar, 2x50MVA, 132/33kV	April, 2019	2024-25	16.54
15	Samaguri, 2x50 MVA, 132/33kV	April, 2019	2024-25	16.54
16	Kukumara, 2x50 MVA, 132/33kV	April, 2019	2024-25	16.54
17	Panchgram: 2x50 MVA, in place of 2x25MVA, 132/33kV	April, 2019	2024-25	
18	Kukumara: 2x160 MVA, in place of 2x50MVA, 220/132kV	April, 2019	2024-25	
19	Agia: 2x50 MVA in place of 1x40 + 1x16 MVA, 132/33kV	April, 2019	2024-25	
20	Nagaon: 2x50 MVA, in place of 2x25MVA, 132/33kV	April, 2019	2024-25	
21	Boko: 1x50+1x100 MVA to 1x100+1x160 MVA 220/132 kV Transformer	April, 2019	2024-25	17.93
22	Agia, 1x50+1x100 MVA to 1x160+1x100 MVA	April, 2019	2024-25	17.93
23	<i>Bay Extension in Existing Substations</i>	April, 2019	2024-25	
24	Azara: Two 220 kV line bays for Azara-Boragaon 220 kV Line	April, 2019	2024-25	6.59
25	Mariani: Two 132 kV Line bays for Mariani - Titabor D/C line.	April, 2019	2024-25	4.25
26	Srikona: One 132 kV Line bay for Srikona - Ghungur S/C Cable line.	April, 2019	2024-25	3.11
27	Baghijap (Jagiroad): Two 132 kV Line Bays for Nagaon - Baghijap D/C line	April, 2019	2024-25	4.39
28	Nagaon: Three 132 kV Line Bays for Nagaon - Baghijap D/C line.	April, 2019	2024-25	6.12
29	Moran: Two 132 kV Line Bays for Moran-Belbari S/C Line	April, 2019	2024-25	3.96
30	Sibasagar: Two 132 kV Line Bays for Moran-Belbari S/C Line	April, 2019	2024-25	3.96
31	Sarupathar: One 132 kV Line Bay for Khumtai - Sarupathar 132 kV S/C Line	April, 2019	2024-25	4.31
32	GMC GIS: One 132kV GIS Line Bay for GMC - Zorad UG Cable line	April, 2019	2024-25	7.19
33	Nalbari: One 132kV line bay for Nalbari - Kumarikata 132kV line	April, 2019	2024-25	2.72
34	BOKO: Four line bays for Boko - Chhaygaon 132kV D/C line& Boko - Dhupdhara 132kV D/C line	April, 2019	2024-25	4.43
35	BOKAJAN: One 132kV line bay for Bokajan-Diphu 132kV S/C line	April, 2019	2024-25	2.72
36	DIPHU: One 132kV line bay for Bokajan-Diphu 132kV S/C line	April, 2019	2024-25	2.72

37	HAJO: Two line bays for Hajo - Bogaribari 132kV D/C line	April, 2019	2024-25	4.44
38	Boko: Two 132 kV line bays for Boko-Dhupdhara 132 kV D/C Line	April, 2019	2024-25	4.43
39	Kokrajhar: Two 132 kV line bays for Kokrajhar-Serfinguri 132 kV D/C Line	April, 2019	2024-25	4.43
D	RECONDUCTORING	April, 2019	2024-25	
1	BTPS (Salekati) – Dhaligaon 132kV D/C line	April, 2019	2024-25	50.62
2	Kukumara – Sarusajai 220kV D/C line	April, 2019	2024-25	35.10
3	Gossaigaon – Gauripur 132kV S/C line	April, 2019	2024-25	43.91
E	Fibre Optics	April, 2019	2024-25	0.00
1	Fiber Optics on balance transmission lines of AEGCL, 615 kMs @ Rs 4.5 Lakh per km	April, 2019	2024-25	47.69
2	Fiber Optics on Station Equipments at 18 numbers of Substation (LS).	April, 2019	2024-25	12.08

COST BENEFIT OF THE PROJECT

a) Total project cost	= Rs 3977.07 Crore
(Excluding Physical & Price Contingency)	
b) Total benefit due to additional sale of energy	= Rs 316.36 Crore
per year	
c) Total benefit due to reduction of technical losses	= Rs 369.20 Crore
per year	
d) Discount Rate	= 12%
e) Net Present Value (NPV)	= +752.40
f) Financial Internal Rate of Return (FIRR)	= 15.48%

PRESENT STATUS:

1. A Team from AIIB had already visited AEGCL HQ twice in the month of July for necessary discussion on matters related to site readiness, submission of report on environment and social impact study, Bidding Process, statutory formalities involved for Loan Negotiation etc.
2. As per AIIB's advice, preliminary works such as Route Survey, preparation of Master Plan and Soil Investigation of 8 nos substations and associated lines out of proposed 24 nos. substations under the project has been completed and preliminary works of the balance substations is in progress.
3. Appointment process for Consultant for 'Environment and Social Management Planning Framework' for the project has already been completed and work has already been initiated by the appointed consultant M/s Price Water Cooper house Pvt Ltd, India.
4. The Terms of Reference (TOR) for selection of Project Management Consultant (PMC) has been prepared and being reviewed by AIIB. Expression of Interest (EOI) will be floated on approval from AIIB.
5. The First Phase of the Project has been finalized with the scope of work based on the present availability of land for execution of the Project as per discussion with AIIB. Tender document of one package has been completed and submitted to AIIB for approval of floating.

Funding Plan:

- AIIB funding: 70% and Counterpart funding: 30%

REASON OF DELAY:

- i) The Project was initially posed by MoF, DEA, GOI to ADB vide letter No. 2/8/2018-ADB.II dated 20.12.2018
- ii) Later it was transferred by DEA from ADB to AIIB vide letter No. 2/8/2018-ADB.II dated 05.04.2019

Delay of Project Approval process:

AEGCL has proposed a project "Enhancement of Intra-state Transmission System of Assam" amounting to Rs. 4560.52 Cr. Equivalent to 499.12 MUSD in the year 2016.

It is to be noted that the proposal had to undergo different procedures for approval from various agencies/departments, it may be observed that the approval process from different agencies/ departments has taken significant amount of time which delays the commencement of the project.

The proposal of Transmission Sector of AEGCL as mentioned above took almost one year to reach the DEA, GOI from power department of Assam since its submission by AEGCL mainly because of the following reasons:

- (i) Change in the procedures/format of the DEA for submission of PPR (Project Preliminary Report),
- (ii) The proposal in the State Govt. was routed through various steps where repetition of the process occurred.

It may be mentioned herein that after receiving all the approvals as depicted in the flowchart, DEA has posed the proposal to funding agency ADB on 12th of Nov'18. However, ADB has sent their fact-finding mission only on 25th of March'2019.

It is learnt only on 5th of April'19 that DEA has transferred the proposal from ADB to AIIB. This necessitated repetitions of the process for obtaining approval for which the execution of the project will be further delayed.

No.2/8/2018-ADB.II
Government of India/Ministry of Finance
Department of Economic Affairs
(Fund Bank & ADB Division)

Room No.241-E, North Block,
New Delhi, Dated: 20th December, 2018

To

Mr. Kenichi Yokoyama, Country Director,
Asian Development Bank,
4. San Martin Marg, Chanakyapuri,
New Delhi-110021

SUBJECT: Proposal for "Enhancement of Intra State Transmission System of Assam".

Sir,

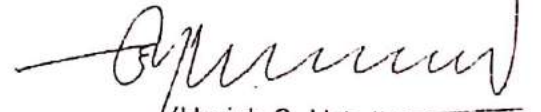
The Screening Committee of DEA, in its 87th meeting held on 18th September, 2018, considered the proposal titled "Enhancement of Intra State Transmission System of Assam". The Committee had approved the said proposal 'in principle' subject to comments/concurrence from MHA, MEA, MDONER and NITI Aayog. Relevant extracts of the minutes of 87th Screening Committee Meeting are enclosed. A copy of the Project Preliminary Report is also attached.

2. The concurrence of all the concerned Ministries/Departments (MDONER, NITI, MEA, MHA and MOP) have since been received. Department of Economic Affairs hereby poses the project under reference to ADB for a financial assistance of US \$ 490.11 million. It is also requested that comments of NITI Aayog and MHA may be addressed

3. ADB is requested to take further necessary action in the matter.

Encl: a/a

Yours Sincerely,



(Harish C. Upadhyay)

Under Secretary to the Government of India

E.mail: harish.upadhyay@nic.in

Copy for information and necessary action to:

Smt. Zabin Rahman Ahmed, ACS, Secretary to the Govt. of Assam, Power (Electrical)
Department, Dispur, Guwahati-6, Assam.

No.2/8/2018-ADB II
Government of India/Ministry of Finance
Department of Economic Affairs
(Fund Bank & ADB Division)

Room No.241-E, North Block, New Delhi dated, the 5th April, 2019.

OFFICE MEMORANDUM

Subject: Transfer of Assam Energy Sector Projects to Asian Infrastructure Investment Bank (AIIB) for external funding from the AIIB.

The undersigned is directed to say that discussions were held on the pipeline projects being financed by ADB during the Tripartite Portfolio Review Meeting (TPRM) held on 28-29 March 2019.

2. It was decided, *inter alia*, that considering the need to balance the ADB portfolio in India, the following projects of energy sector may be transferred to AIIB for providing financial assistance:

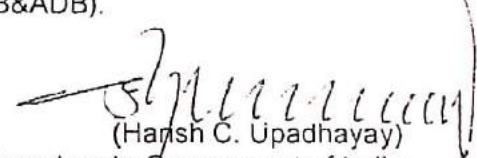
(i) "Enhancing Intra State Transmission System for Assam": Proposed funding from ADB : \$490 million, posed to ADB on 20th December 2018.

(ii) "Distribution System Enhancement and Loss reduction in Assam": Proposed loan of \$386 million, posed to ADB on 29th January 2019.

3. In view of above, UN&OMI Division is requested to take further necessary action to pose aforesaid projects to AIIB under intimation to all concerned. All relevant papers relating to aforesaid projects are enclosed.

4 This issues with the approval of Addl. Secretary (FB&ADB).

Encl : a/a


(Harish C. Upadhyay)
Under Secretary to Government of India
Telefax: 23092239
Email: - harish.upadhyay@nic.in

Department of Economic Affairs
(Mr. Prashant Goyal, Joint Secretary)
North Block, New Delhi.

Copy to:

- (i) Mr. Zabin Rahman Ahmad, ACS, Government of Assam, Department of Power (Electricity), D-Block, Ground Floor Assam Secretariat, Dispur, Guwahati
- (ii) Mr Kenichi Yokoyama, Country Director, India Resident Mission, Asian Development Bank, 4, San Martin Marg, Chanakyapuri, New Delhi-110 021
- (ii) A copy for File No.2/9/2018-ADB.II

09/11/2019-OMI(AIIB)
Government of India
Ministry of Finance
Department of Economic Affairs
(UN & OMI Division)

Dated: 16th April, 2019

To

Dr. D.J. Pandian
Vice President and Chief Investment Officer
Asian Infrastructure Investment Bank
B-9, Financial Street, Xicheng District
Beijing, China - 100033

Subject: Proposal for AIIB financing for "Enhancing intra State Transmission System for Assam".

Sir,

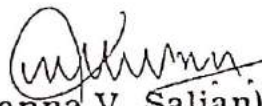
This is with reference to the proposal of Government of Assam titled "Enhancing intra State Transmission System for Assam". The Department of Economic Affairs has decided to pose the project for assistance of USD 490 million from Asian Infrastructure Investment Bank.

2. You are therefore, requested to kindly take necessary action on providing financing assistance. A copy of Preliminary Project Report of the aforementioned project is attached herewith.

With regards,

Yours faithfully,

Encl.: a/a


(Prasanna V. Salián)
Joint Director (MI)
Tele No.: 011-2309-2594
Email Id: pv.salian@nic.in

Copy to: -

Shri Zabin Rahman Ahmad, Additional Chief Secretary, Department of Power, Government of Assam

ADB

Scheme Name	Sl. No	Project Name	Status	Start Date of Project	Original Date of Completion	Target Date of Completion	Status of Capitalisation
ADB	1	Rangia-Salakati 220 kV D/C line	100% of work completed. Commisioned on Aug 2019	Dec, 2010	Mar-13	Aug-19	2019-20
ADB	2	132 kV DC Chandrapur-Sonapur and 132 Kv DC Sonapur-Jagiroad (Baghjaap) Transmission Line	1) Overall progress: 98.00% 2) All the foundation and erection works are completed except stringing of 3 km which is under forest area	Nov, 2011	Nov-13	Dec-19	2019-20
ADB	3	220 kV Sonabil S/S and Pile foundation work at Location 207 of Rowta-Depota line	Around 95% work compeleted			Dec-19	2019-20

Annual Plan, NEC and NLCPR

Scheme Name	Sl. No	Project Name	Status	Start Date of Project	Original Date of Completion	Target Date of Completion	Status of Capitalisation
Annual Plan	1	Augmentation of transformer capacity of 220/132 kV Sarusajai sub-station from 3x100 MVA transformer to 2x200 MVA + 1x100 MVA	1st transformer commissioned. 2nd transformer arrived at site.	Transformer 1: Jan, 2017 Transformer 2: Feb, 2019	Sept, 2019	Mar, 2020	2020-21
Annual Plan	2	Augmentation of transformer capacity of 132/33 kV Silchar (Srikona) sub-station from 2x25 MVA to 2x40 MVA	Commissioning work is in process	Transformer 1: Nov, 2016 Transformer 2: Dec, 2018	July, 2019	Jan, 2020	2020-21
Annual Plan	3	State support to execute the project under "Power System Development Fund" (PSDF) of the Govt. of India	Around 87% work completed	Nov, 2016	April, 2017	Dec-19	2020-21
Annual Plan	4	Augmentation of transformer capacity of 132/33 kV Sipajhar sub-station from 2x16 MVA to 2x50 MVA	Both the transformer expected to commission in Nov, 19	Dec, 2018	July, 2019	Jan, 2020	2020-21
Annual Plan	5	132/33 kV, 1x50 MVA transformer with switchyard equipment, etc for Ghoramari sub-station	Commissioning work is in process	Dec, 2018	July, 2019	Jan, 2020	2020-21
Annual Plan	6	Augmentation of transformer capacity of 132/33 kV Dhemaji sub-station from 1x16 MVA + 1x10 MVA to 2x50 MVA	Transformer 1 is likely to be delayed due to trasformer modification. Tranformer 2 comissioning work in progress	Dec, 2018	July, 2019	Jan, 2020	2020-21
Annual Plan	7	Augmentation of transformer capacity of 132/33 kV Rowta sub-station from 2x25 MVA to 2x50 MVA	Transformer 1 commissioning work is at halt due to resisistance from local groups.	Dec, 2018	July, 2019	Jan, 2020	2020-21
Annual Plan	8	a) 2nd circuit stringing of 132 kV Samaguri - Khalaigaon line (41.923 Km. long)	Supply completed. Expected to commission in FY 2019-20.	Feb, 2019	August, 2019	Feb, 2020	2019-20
Annual Plan		b) 2nd circuit stringing of 132 kV BTPS - Kokrajhar line (10.268 Km. long)	Commissioned	Feb, 2019	August, 2019	Nov, 2019	2019-20
Annual Plan		c) 2nd circuit stringing of 132 kV Kokrajhar - Bilasipara line (24.201 Km. long)	Supply completed. Stringing works started	Mar, 2019	August, 2019	Feb, 2020	2020-21
Annual Plan	9	Construction of 220 kV D/C Sonabil - Biswanath Charali line with 2 nos. 220 KV line bay. (42.768 km long as per tower schedule)	70% supply completed. 60% erection completed. Overall 65%	Dec, 2015	June, 2017	March, 2020	2020-21
Annual Plan	10	132 kV line terminal bays at BTPS and APM sub-stations for S/C BTPS - APM line	Supply almost complete. Foundation, erection works going on at both ends.	Feb, 2019	Sept, 2019	March, 2020	2020-21
Annual Plan	11	132 KV line bays at Samaguri and khalaigaon (Nagaon) sub-stations for 132 kV 2nd circuit Samaguri - Khalaigaon line	LOI issued	July, 2019			2020-21
Annual Plan		132 KV line bays at BTPS and Kokrajhar sub-stations for 132 kV 2nd circuit BTPS - Kokrajhar line	LOI issued	July, 2019			2020-21
Annual Plan		132 KV line bays at Kokrajhar and Bilasipara sub-stations for 132 kV 2nd circuit Kokrajhar - Bilasipara line	LOI issued	July, 2019			2020-21
Annual Plan	12	ERP (Enterprise Resource Planing) at AEGCL	Technical Evaluation undergoing. RFP issued on 23.05.2019	May, 2019			
NEC	3	Augmentation of transformer capacity of 132/33 kV Biswanath Charali (Pavoi) sub-station from 2x16 MVA to 2x40 MVA. LOCATION : Pavoi STATE : Assam	97% work completed	July, 2016		Aug, 2019	2020-21
NLCPR	1	Construction of 132/33 kV Azara sub-stations with 132 kV S/C lines on D/C tower from Kukurmara to Boko and Azara S/S	Commisioned in Nov 2019	Feb, 2012	Aug-14		2019-20
NLCPR	2	Other works					2019-20

PSDF, TDF Substation and TDF Lines

Scheme Name	Sl. No	Project Name	Status	Start Date of Project	Original Date of Completion	Target Date of Completion	Status of Capitalisation
PSDF	1	R&U	Around 90% of work completed	Mar, 2016	Sep, 2017	Apr-20	2020-21
	2	R&U-BCU	Around 78% of work completed	Nov, 2016	May, 2018	Apr-20	2020-21
TDF	1	Barpeta substation, 132/33kV, 2x25MVA	Substation work except transformer is completed. Work in progress for LILO at Barpeta	Feb, 2016	Feb, 2018	Jan-20	2019-20
TDF	2	Hatsingimari substation	Around 70% of work completed	Oct, 2016	Mar-19	Mar-20	2020-21
TDF	3	Construction of 132 KV S/C line on D/C tower from Salakati to APM	Total (Nos): 157 Stub Cons (Nos): 115 Erected(Nos): 84 Stringing: Nil Around 76% of work completed	Feb, 2015	Aug-16	Mar-20	2020-21
TDF	4	Construction of 132 KV LILO from Dhaligaon Barnagar line	Total (Nos): 96 Stub Cons (Nos): 63 Erected(Nos): 33 Stringing: Nil Around 51% of work completed	April, 2016	Apr-18	Apr-20	2020-21
TDF	5	Construction of 132 KV S/C line on D/C tower from Agia to Hatsingimari (Pkg_A)	Total (Nos): 387 Stub Cons (Nos): 363 Erected(Nos): 284 Stringing: Nil	Oct, 2014	Apr-16	Jan, 19	2019-20
TDF	6	Construction of 132 KV S/C line on D/C tower from Agia to Hatsingimari (Pkg_B)	Around 85% of work completed	Oct, 2014	Apr-16	Jan, 19	2019-20
TDF	7	Construction of 132 KV S/C line on D/C tower from Hailakandi to Karimganj	1. Contract agreement cancelled due to Contractual failure. Work order to be issued for supply of insulator and hardware. 2. Work order issued for supply of stub, superstructure, insulator and Hardware fittings. Conductor and Groundwire tender floated. 3. Erection tender called on 28.08.2018. Three extensions have already been given. However no bidder has participated in the tender. Fresh tender issued on 07.01.19, no reply after two extensions. AEGCL Board advised that the work to be done departmentally. Estimate approved by Board and work allotted to contractors..	July, 2014	Dec-15	May-21	2020-21

NERPSIP

Scheme Name	Sl. No	Project Name	Status	Start Date of Project	Original Date of Completion	Target Date of Completion	Status of Capitalisation
NERSIP	EHV Substation						
NERSIP	1	132/33 kV Tezpur S/S	Control Room Building, eqpt. Foundation, transformer foundation are at different stages of execution. 36% work completed	12.08.2016	12.08.2019	11.02.2020	2020-21
NERSIP	2	132/33 kV Silapathar S/S	Control Room Building, eqpt. Foundation, transformer foundation are at different stages of execution. 20% work completed	12.08.2016	12.08.2019	11.02.2020	2020-21
NERSIP	3	132/33 kV Chapakhowa S/S	Control Room Building, eqpt. Foundation, transformer foundation are at different stages of execution. 35% work completed	12.08.2016	12.08.2019	11.02.2020	2020-21
NERSIP	4	220/132 kV Behaiting S/S	Control Room Building, eqpt. Foundation, transformer foundation are at different stages of execution. 21% work completed	12.08.2016	12.08.2019	11.02.2020	2020-21
NERSIP	5	132/33 kV Sarupathar S/S	Control Room Building, eqpt. Foundation, transformer foundation are at different stages of execution. 43% work completed	12.08.2016	12.08.2019	11.02.2020	2020-21
NERSIP	6	132/33 kV Teok S/S	Control Room Building, eqpt. Foundation, transformer foundation are at different stages of execution. 35% work completed	12.08.2016	12.08.2019	11.02.2020	2020-21
NERSIP	7	132/33 kV Tangla	Control Room Building, eqpt. Foundation, transformer foundation are at different stages of execution. 45% work completed	12.08.2016	12.08.2019	11.02.2020	2020-21
NERSIP	8	132/33 kV Hazo S/S	Control Room Building, eqpt. Foundation, transformer foundation are at different stages of execution. 20% work completed	12.08.2016	12.08.2019	11.02.2020	2020-21
NERSIP	9	132/33 kV Paltanbazar GIS S/S	Control Room Building, eqpt. Foundation, transformer foundation are at different stages of execution. Route survey for Paltanbazar-Kamakhya UG Cable completed. 22% work completed	06.05.2016	06.03.2019	05.03.2020	2020-21
NERSIP	10	132/33 kV GMC GIS S/S	Control Room Building, eqpt. Foundation, transformer foundation are at different stages of execution. Route survey for GMCH-Kahilipara UG Cable completed. 36% work completed	06.05.2016	06.03.2019	05.03.2020	2020-21
NERSIP	11	220/132 kV Amingaon GIS S/S	No physical Progress. Route survey for Amingaon-Rangia UG Cable completed.	06.05.2016	06.03.2019	Mar-21	2020-21
NERSIP	EHV Transmission Lines						
NERSIP	1	220 kV D/C Tinsukia-Behaiting Line	FDN: 104/188 ERCTN: 39/188 compltd. (Approx.)compltd. Stubs-185/188 supplied. Stringing-not done. 52% work completed	10.10.2017	10.04.2020	Apr-20	2020-21
NERSIP	2	132 kV S/C (on D/C Tower) Dhemajisilapathar TL	FDN: 27/123 ERCTN: 19/123 compltd. (Approx.)compltd. Stubs-123/123 supplied. Stringing-not done. 48% work completed	08.09.2017	08.03.2020	Feb-20	2020-21
NERSIP	3	132 kV S/C on D/C Rupai- Chapakhowa TL	FDN: 82/158 ERCTN: 40/158 compltd. (Approx.)compltd. Stubs-158/159 supplied. Stringing-not done. 43% work completed	01.09.2017	29.02.2020	Apr-20	2020-21

Scheme Name	Sl. No	Project Name	Status	Start Date of Project	Original Date of Completion	Target Date of Completion	Status of Capitalisation
NERSIP	4	220 kV D/C Rangia – Amingaon	Route Alignment survey completed.. No physical progress	30.05.2018	30.11.2020	Progressive ly by Mar 2021	2020-21
NERSIP	5	132 kV D/C Amingaon- Hazo TL	FDN: 2/31 ERCTN: 0/31 compltd. (Approx.)compltd. Stubs-0/31 supplied. Stringing-not done. 19% work completed	30.05.2018	30.11.2020		2020-21
NERSIP	6	LILO of 132 kV S/C Rangia-Rowta TL at Tangla	Route Alignment survey approved. No physical progress.	30.05.2018	30.11.2020		2020-21
NERSIP	7	LILO of 132 kV S/C Kamalpur-Sishugram at Amingaon	No physical Progress	30.05.2018	30.11.2020		2020-21
NERSIP	8	LILO of 132 kV S/C Kamalpur-Kamakhyia at Amingaon	No physical Progress	30.05.2018	30.11.2020		2020-21
NERSIP	9	LILO of 132 kV S/C Golaghat- Bokajan at Sarupathar	Route Alignment survey completed.. No physical progress.	30.05.2018	30.11.2020		2020-21
NERSIP	10	132 kV D/C Sonabil-Tezpur TL	Route Alignment survey completed.. No physical progress.	30.05.2018	30.11.2020		2020-21
NERSIP	11	LILO of 132 kV S/C Jorhat- Nazira at Teok	FDN: 4/7 compltd. ERCTN: 0 . Stubs-0 Stringing-not done. 23% work completed	30.05.2018	30.11.2020		2020-21
EHV (AUGMENTATION)							
	1	220/132/33 KV Samaguri Augmentation Substation.	220 KV bay completed, 132 KV bay 31/45 Nos and 33 KV side completed.Cable laying for 132 & 33 KV Bay completed. 32 % work completed.	12.08.2016	12.08.2019	11.02.2020	2020-21
	2	132/33 KV Dhaligaon Augmentation Substation.	All 132 KV side equipment foundation completed and 33 KV side combined LA & BPI completed for bay 106. 49 % work completed.	12.08.2016	12.08.2019	11.02.2020	2020-21
NERSIP	Transformer Supply						
NERSIP	i) 2×160MVA, 220/132KV 3-Ph Auto T/F at Amingaon (New) GIS (ii) 2×160MVA, 220/132KV 3-Ph Auto T/F at Samaguri S/S (Aug) (iii) 2×100MVA, 220/132KV 3-Ph Auto T/F at Behiating (New) S/S (iv) 2×50MVA, 132/33KV 3-Ph Power T/F at Dhaligaon S/S (Aug) (v) 2×50MVA, 132/33KV 3-Ph Power T/F at GMC S/S (New GIS) (vi) 2×50MVA, 132/33KV 3-Ph Power T/F at Paltanbazar S/S (New GIS) (vii) 2×50MVA, 132/33KV 3-Ph Power T/F at Tezpur S/S (New) (viii) 1×50MVA, 132/33KV 3-Ph Power T/F at Samaguri S/S (Aug) (ix) 2×31.5MVA, 132/33KV 3-Ph Power T/F at Hazo S/S (New) (x) 2×31.5MVA, 132/33KV 3-Ph Power T/F at Tangla S/S (New) (xi) 2×31.5MVA, 132/33KV 3-Ph Power T/F at Silapathar S/S (New) (xii) 2×31.5MVA, 132/33KV 3-Ph Power T/F at Teok S/S (New) (xiii) 2×31.5 MVA, 132/33KV 3-Ph Power T/F at Sarupathar S/S (New) (xiv) 2×31.5MVA, 132/33KV 3-Ph Power T/F at Chapakhowa S/S (New)		1) One160 MVA TR commissioned at samaguri on 20.11.18 2) One 50 MVA Tr commissioned at Dhaligaon SS on 12.01.2019 3) 132/33 kV 50 MVA Transformer commissioned at Samaguri on 30.08.2019	08.09.2016	07.06.2019	31.03.2020	2020-21

Scheme Name	Sl. No	Project Name	Status	Start Date of Project	Original Date of Completion	Target Date of Completion	Status of Capitalisation
NERSIP	EHV(EXTENSION)						
NERSIP	1	Extn. of 132/33 kV Dhemaji S/S	Line bay charged on 27.03.19. 100% work completed	12.08.2016	11.08.2019		2020-21
NERSIP	2	Extn. of 132/33 kV Sonabali S/s	Both bays charged on 29.03.2019. 100% work completed	12.08.2016	11.08.2019		2020-21
NERSIP	3	Extn of 220 kV Tinsukia S/S	No physical progress	12.08.2016	12.08.2019	11.02.2020	2020-21
NERSIP	4	Extn of 132/33KV Rupai S/S.	IN Process. 10% work completed	12.08.2016	11.08.2019	11.02.2020	2020-21
NERSIP	5	Extn of 220 kV Rangia S/S	2 Nos. bays charged on 06.03.2019. 100% work completed	12.08.2016	11.08.2019	06.03.2019	2020-21
NERSIP	6	Extn. of 132/33 kV Kahilipara S/s	1 No. bay charged on 30.04.2019. 100% work completed	12.08.2016	11.08.2019	30.04.2019	2020-21
	Pile foundation Package						
	1	Pile foundation on 132 KV S/C on D/C Rupai-Chapakhwa Transmission Line.	RCC piling for 16 locations completed. 24 out of 36 pile capping & pedestal done.	18.09.2017	18.03.2020	18.03.2020	2020-21
NERSIP	Fibre Optic Cabling Package						
NERSIP	1	Rowta-Rangia Line	No physical progress	17.12.2018	17.12.2020		
NERSIP	2	Bokajan-Golaghat Line	No physical progress	17.12.2018	17.12.2020		
NERSIP	3	Golaghat-Mariani Line	No physical progress	17.12.2018	17.12.2020		
NERSIP	4	Mariani-Jorhat Line	No physical progress	17.12.2018	17.12.2020		
NERSIP	5	Jorhat-Nazira Line	No physical progress	17.12.2018	17.12.2020		
NERSIP	6	Sankardev nagar-Samaguri Line	No physical progress	17.12.2018	17.12.2020		
NERSIP	7	Rupai-Tinsukia Line	No physical progress	17.12.2018	17.12.2020		
NERSIP	8	LILO of Rangia-Kahilipara at Kamakhya Line	No physical progress	17.12.2018	17.12.2020		
NERSIP	9	LILO of Rangia-Kahilipara at Kamalpur Line	No physical progress	17.12.2018	17.12.2020		
NERSIP	10	Sonabil-Balipara Line	No physical progress	17.12.2018	17.12.2020		



MONTHLY PROGRESS REPORT

ASSAM PSIP

1.0 Award status at a Glance

a) Total Packages :15 Nos

b) Packages awarded :15 Nos

2.0 Detail award status:

Sl. No.	Package Name	Date of NOA	Name of the agency	Completion Schedule	Award Cost (Rs.in Cr.)
1	ASM SS01	12.08.16	Neccon Power & Infra Ltd.	11.08.19(PTE 11.02.20)	70.89
2	ASM SS02	12.08.16	Neccon Power & Infra Ltd.	11.08.19(PTE 11.02.20)	87.05
3	ASM SS03	12.08.16	Neccon Power & Infra Ltd.	11.08.19(PTE 11.02.20)	48.96
4	ASM SS04 (GIS)	06.05.16	JV of Techno & Seiyuan	05.03.19(PTE 05.03.20)	197.03
5	ASM TR01	08.09.16	T & R (India) Ltd.	07.06.19(PTE 31.03.20)	102.83
6	ASM P01	18.09.17	Meher Foundation & Civil Engg. Pvt. Ltd.	17.03.20	38.97
7	ASM TW02	10.10.17	Power Mech Projects Ltd.	09.04.20	34.78
8	ASM TW04	08.09.17	Teems India Towerlines Private Ltd.	07.03.20	20.16
9	ASM TW05	01.09.17	Power Mech Projects Ltd.	29.02.20	21.14
10	ASM TW07	30.05.18	Simplex Infrastructures Limited	29.11.20	52.68
11	ASM DMS01	20.10.16	Neccon Power & Infra Ltd.	19.07.19(PTE 20.01.20)	60.96
12	ASM DMS02	23.12.16	Sterling & Wilson Pvt. Ltd	22.09.19	60.08
13	ASM DMS03	23.12.16	Sterling & Wilson Pvt. Ltd	22.09.19	68.03
14	ASM DMS04	08.07.16	JV of Neccon & Jiangsu	07.03.19(PTE 07.09.19)	150.42
15	ASM OPGW01	17.12.18	Shenzhen SDG Information Co. Ltd.	16.12.20	8.24
Total Award Cost					Rs.1022.22 Cr.

#ASM DMS01, ASM DMS02, ASM DMS03 and ASM DSM04 are under APDCL, Remaining under AEGCL.

3.0 Capacity Addition details:

Type of S/s	MVA Capacity
EHV	1668
DMS	240



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4.0 Highlights of the Month:

- 1 No Line Bay is Successfully charged at 33/11kV Teok Extension SS on 27.09.2019

5.0 List of Completed Elements:

Sl. No.	Particulars of element	Agency	Name of Utility	Date of Completion	MVA addition
1	33/11kV Teok Extension, 1x Line Bay	S&W	APDCL	27/09/19	0.00
2	220/132/33kV Samaguri SS Aug., 1x50 MVA transformer	NECCON/ T&R	AEGCL	30/08/19	50.00
3	33/11kV Shankardevnagar Extension, 1x Line Bay	NECCON	APDCL	13/08/19	0.00
4	33/11kV Samaguri Extension, 1x Line Bay	NECCON	APDCL	30/07/19	0.00
5	33/11kV Sarupathar Extension, 1x Line Bay	S&W	APDCL	25/07/19	0.00
6	33/11kV Chapakhowa Extension, 1x Line Bay	S&W	APDCL	29/06/19	0.00
7	33/11kV Silapathar Extension, 1x Line Bay	NECCON	APDCL	29/06/19	0.00
8	33/11kV Barpathar Extension, 1x Line Bay	S&W	APDCL	28/06/19	0.00
9	33/11kV Dibrugarh Extension, 1x Line Bay	S&W	APDCL	22/06/19	0.00
10	33/11kV Ulubari SS Extension, 1x Line Bay	NECCON	APDCL	06/05/19	0.00
11	33/11kV Fancy Bazar, 1x Line bay Extension	S&W	APDCL	30/04/19	0.00
12	132/33kV Kahilipara SS Extension, 1x Line Bay	NECCON	AEGCL	30/04/19	0.00
13	33/11kV GMC SS Extension, 1x Line Bay	NECCON	APDCL	26/04/19	0.00
14	Live line OPGW stringing of 132kV Gohpur - North Lakhimpur T/L	Teems India	AEGCL	03/08/19	0.00
15	33/11kV Mukalmuwa SS Extn, 1x Line Bay	S&W	APDCL	09/04/19	0.00
16	33/11kV Khairabari SS Extension, 1x Line Bay	S&W	APDCL	02/04/19	0.00
17	33/11kV Paneri Extn., 1x Line Bay	S&W	APDCL	30/03/19	0.00
18	220/132kV Sonabil Extension, 1x Line Bay	NECCON	AEGCL	29/03/19	0.00
19	132/33kV Dhemaji Extension, 1x Line Bay	NECCON	AEGCL	27/03/19	0.00
20	220/132kV Rangia Extension, 2x Line Bays	NECCON	AEGCL	06/03/19	0.00
21	33/11kV Paltanbazar SS, 1x Line bay Extension	S&W	APDCL	04/03/19	0.00
22	Live line OPGW stringing of 132kV North Lakhimpur - Dhemaji T/L	Teems India	AEGCL	07/08/19	0.00
23	132/33kV Dhaligaon Aug. SS , 1x50 MVA transformer	NECCON/ T&R	AEGCL	12/01/19	50.00
24	220/132kV Samaguri SS Aug., 1x160 MVA ICT	NECCON/ T&R	AEGCL	20/11/18	160.00
Total MVA Addition					260.00



MONTHLY PROGRESS REPORT

6.0 Detail Status of work:

a. EHV (New) SS:

Sl. No.	Name of SS	Land avail. / date	Detail Status						
			Sl. No.	Description	Unit	Total Qty.	Prog. during the Month	Cum. Progress	Remarks
Agency: NECCON Power & Infra Ltd			Package: ASM-SS-01		Date of NOA: 12.08.2016		Completion Schedule:36 months (date: 11.08.2019 / PTE 11.02.20)		
1	132/33kV Silapathar (new) S/s -2x31.5 MVA Exp. Completion: 31/03/2020	21.07.2016	1	Site levelling	%	100	0	92	(13396/14443) cum complete
			2	Boundary Wall	RM	811	16	419	Boundary wall work is in progress. Security Room: After Column above PB up to 2.3 m height, work is discontinued by NECCON from dtd.11.05.2019.
			3	Control Room / GIS Bldg.	%	100	0	22	Column & Staircase upto 1 st landing (ground floor) done, the work is discontinued by NECCON from 20.01.2019.
			4	FF Pump House	%	100	0	15	Column upto PB done.
			5	Transf. / Reactor Fdn.	Nos.	2	0	0	Railwall casting completed
			6	Tower / LM Fdn.	Nos.	37	0	34	132kV tower – 19/19 nos., 33 kV tower - 15/16 Nos. LM (2 nos.): in progress.
			7	Equipment Fdn.	Nos.	196	0	12	Total RCC 17.016 cum (6 LA & 6 BPI).
			8	Transit Camp Bldg.	%	100	0	10	No work by NECCON after 17.01.2019.
			9	Road Construction	RM		0	0	
			10	Drain Construction	RM		0	0	
			11	Cable Trench	RM		0	0	
			12	DG Set Bldg.	%	100	0	0	
			13	Earthmat laying	RM	5895	0	0	
			14	Tower Erection	Nos.	37	0	29	132 kV gantry tower erection - 17/19, 33 kV gantry tower erection - 12/16 completed.
			15	Beam Erection	Nos.	23	0	12	132 kV tower beam erection - 9/13, 33 kV tower beam erection 3/10 completed.
			16	Eqpt. erection	Nos.	137	0	0	
			17	Transformer Erection	Nos.	2	0	0	
			18	Panel erection	Nos.	14	0	0	
			19	Illum. system erection	Lot	1	0	0	
			20	Cable Laying	RM		0	0	
			21	Testing and commissioning	%	100	0	0	
2	132/33kV Tezpur new SS -2x50 MVA Exp. Completion: 31/12/2019	21.11.2016	1	Site levelling	%	100	0	67	Compaction of 6th layer done (14186 CUM.)
			2	Boundary Wall	RM	690	0	340	PB-428 RM done, Brickwork-340 RM, Plastering-150RM completed
			3	Control Room / GIS Bldg.	%	100	5	75	Up to Mumty Floor slab completed. Plastering and brickwork done.
			4	FF Pump House	%	100	10	50	RCC slab Completed. Brickwork and plastering completed.
			5	Transf. Fdn.	Nos	2	0	2	Completed with Rail fitting (RCC-156/156 Cum); transformer placed on pad.
			6	Tower / LM Fdn.	Nos.	39	0	39	Completed
			7	Equipment Fdn.	Nos.	244	0	163	
			8	Transit Camp Bldg.	%	100	5	55	Brick work & Plastering of 1 st floor completed. Ceiling plaster done in ground floor.



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Sl. No.	Name of SS	Land avail. / date	Detail Status						
			Sl. No.	Description	Unit	Total Qty.	Prog. during the Month	Cum. Progress	Remarks
			9	Road Construction	RM	425	0	0	
			10	Drain Construction	RM	190	0	0	
			11	Cable Trench	RM	400	0	0	Internal cable trench 49 RM RCC completed including wall
			12	DG Set Bldg.	%	100	0	0	
			13	Earth mat laying	RM		0	0	
			14	Tower Erection	Nos.	39	0	37	LM Tower Erection 2 Nos left
			15	Beam Erection	Nos.	25	0	25	Completed
			16	Eqpt erection	Nos.	244	0	0	Structure Erection in progress(140 Nos completed)
			17	Transformer Erection	Nos.	2	0	0	2nos. 50MVA Trf. placed on its pad.
			18	Panel erection	Nos.	20	0	0	
			19	Illumination system erection	Lot	1	0	0	
			20	Cable Laying	RM		0	0	
21	Testing and commissioning	%	100	0	0				
Agency: NECCON Power & Infra Ltd			Package: ASM-SS-02		Date of NOA: 12.08.2016		Completion Schedule: 36 months (11.08.2019/ PTE 11.02.20)		
3	220/132kV Behiating (New) S/S – 2x100 MVA Exp. Completion: 31/12/2019	22.08.2016	1	Site levelling	%	100	0	40	20550 Cum earth filling done.
			2	Boundary Wall	RM			NA	Boundary wall already exists.
			3	Control Room / GIS Bldg.	%	100		25	CR Bldg. already exists. Slab completed for 2 nos. SPR.
			4	FF Pump House	%	100		40	Roof Casting Done (7.248 cum)
			5	Transf. / Reactor Fdn.	Nos.	2			1. ICT 1 : 3 JP Columns done 2. ICT 2 completed & 9.38 cum Fire Wall RCC done
			6	Tower / LM Fdn.	Nos.	38+3=41	2	40	Tower FDN completed. 2 nos. LM FDN completed.
			7	Equipment Fdn.	Nos.	273	20	179	with FDN Bolt
			8	Transit Camp Bldg.	%	100			5 Columns Done
			9	Road Construction	RM				
			10	Drain Construction	RM	300			
			11	Cable Trench	RM	400			
			12	DG Set Bldg.	%	100			
			13	Earthmat laying	RM				
			14	Tower Erection	Nos.	38		25	25 nos. completed
			15	Beam Erection	Nos.	21		9	9 nos. completed
			16	Eqpt erection	Nos.	273			
			17	Transformer Erection	Nos.	2			
			18	Panel erection	Nos.				
			19	Illumination system erection	Lot	1			
			20	Cable Laying	RM				
			21	Testing and commissioning	%	100			
4	132/33kV Chapakhowa New S/S -2x31.5 MVA Exp. Completion:	09.08.2016	1	Site levelling	%	100	0	85	Soil filling upto 2nd layer. (10955 cum)
			2	Boundary Wall	RM	775	0	300	Upto Plinth Beam=730/775 Mtr, Column=240/323 nos., 300 Mtr Brickwork & 100Mtr. Plastering done
			3	Control Room / GIS Bldg.	%	100		75	1st Stair Case, 1st Slab Casting,17 Columns of First Floor, 2nd Stair case, landing beam, landing & 2nd Slab casting done



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Sl. No.	Name of SS	Land avail. / date	Detail Status						Remarks
			Sl. No.	Description	Unit	Total Qty.	Prog. during the Month	Cum. Progress	
			4	FF Pump House	%	100		45	FFPH Slab completed & 48.369 cum FF Water Tank RCC done.
			5	Transf. / Reactor Fdn.	Nos.	2		1	1 no. Transformer Fdn completed
			6	Tower / LM Fdn.	Nos.	20		20	20 nos Tower FDN. & 1st Lift of 4 Columns of LM
			7	Equipment Fdn.	Nos.	158		62	
			8	Transit Camp Bldg.	%	100		32	Plinth Beam & 21 Columns above PB completed
			9	Road Construction	RM				
			10	Drain Construction	RM				
			11	Cable Trench	RM				
			12	DG Set Bldg.	%	100			
			13	Earthmat laying	RM				
			14	Tower Erection	Nos.	20		17	17 nos. Tower erected.
			15	Beam Erection	Nos.	10		7	7 nos. Beam erected
			16	Eqpt erection	Nos.	158			
			17	Transformer Erection	Nos.	2			
			18	Panel erection	Nos.				
			19	Illumination system erection	Lot	1			
			20	Cable Laying	RM				
			21	Testing and commissioning	%	100			
5	Sarupathar 132/33kV (new) -2x31.5MVA Exp. Completion: 15/12/2019	28.07.2016	1	Site levelling	%	100	0	52	
			2	Boundary Wall	RM	832	6.81	613.81	
			3	Control Room / GIS Bldg.	%	100	0	53.00	At 1 st floor Plastering work in progress
			4	FF Pump House	%	100	23.96	59	Flooring , Fdn. for pump set and water tank works are balance
			5	Transf. / Reactor Fdn.	Nos.	2	0	2	95 % of Work completed. Rail cum road is in progress
			6	Tower / LM Fdn.	Nos.	37	0	35	2 LM Foundation are balance
			7	Equipment Fdn.	Nos.	222	18	141	
			8	Transit Camp Bldg.	%	100	0	16	Up to bottom of the plinth beam.
			9	Road Construction	RM	280	0	0	
			10	Drain Construction	RM			0	
			11	Cable Trench	RM			0	PCC completed for CRB internal and raft is in progress.
			12	DG Set Bldg.	%	100	0	0	
			13	Earthmat laying	RM	5000	0	120	Excavation and Welding works under progress.
			14	Tower /LM Erection	Nos.	37	0	35	Completed. 2 nos. LMs are balance
			15	Beam Erection	Nos.	19	0	19	Completed.
			16	Eqpt erection	Nos.	235	0	62	62 Nos. 132kV Equipment Structure erected. 33kV strut. & 132/33Kv Equipment erection is balance
			17	Transformer Erection	Nos.	2		2	2 nos. Transformers received at site. Erection work is in progress.
			18	Panel erection	Nos.			0	
			19	Illumination system erection	Lot	1		0	
			20	Cable Laying	RM			0	
			21	Testing and commissioning	%	100	0	0	
6	132/33kV Teok SS	28.07.2016	1	Site levelling	%	100		95	10405 CUM (Compaction not completed)



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Sl. No.	Name of SS	Land avail. / date	Detail Status						
			Sl. No.	Description	Unit	Total Qty.	Prog. during the Month	Cum. Progress	Remarks
	-2x31.5 MVA Exp. Completion : 30/11/2019		2	Boundary Wall	RM	850	0	500	500 Mtrs completed. 50% completed.
			3	Control Room / GIS Bldg.	%	100	5	55	Plastering work completed. Control room cable trench work under progress.
			4	FF Pump House	%	100	5	35	Roof Slab casting completed.Brick wall work under progress.
			5	Transf. / Reactor Fdn.	Nos.	2	0	2	Completed.Transformer placed on foundation pad.
			6	Tower / LM Fdn.	Nos.	37	0	37	Completed.
			7	Equipment Fdn.	Nos.	235	12	100	Under progress.
			8	Transit Camp Bldg.	%	100	00	50	First floor slab completed. Bricks wall work completed. Plastering work under progress.
			9	Road Construction	RM	160	0	0	
			10	Drain Construction	RM	500	0	0	
			11	Cable Trench	RM	300	0	0	External cable trench. Internal Cable trench work in control room is under progress.
			12	DG Set Bldg.	%	100			
			13	Earthmat laying	RM	5000			Work Started
			14	Tower Erection	Nos.	35	0	27	
			15	Beam Erection	Nos.	23	0	17	
			16	Eqpt erection	Nos.	235	0	0	
			17	Transformer Erection	Nos.	2	0	0	02 nos of transformer placed on foundation pad.
			18	Panel erection	Nos.	10	0	0	
			19	Illumination system erection	Lot	1	0	0	
			20	Cable Laying	RM		0	0	
			21	Pre - commissioning testing	%	100	0	0	
			Agency: NECCON Power & Infra Ltd			Package: ASM-SS-03		Date of NOA: 12.08.16	
7	132/33kV TANGLA NEW S/S -2x31.5 MVA Exp. Completion : 31/03/2020	25.07.2016	1	Site levelling	%	100	0	52	
			2	Boundary Wall	RM	795	0	735	
			3	Control Room / GIS Bldg.	%	100	0	58	Bricks work in progress
			4	FF Pump House	%	100	0	7	Plinth beam completed
			5	Transf. / Reactor Fdn.	Nos.	2	0	2	
			6	Tower / LM Fdn.	Nos.	37	Nil	36	
			7	Equipment Fdn.	Nos.	223	26	195	132 KV side completed (113 nos). 33 KV side 82 nos completed.
			8	Transit Camp Bldg.	%	100	0	40	2 nd slab completed
			9	Road Construction	RM	281	0	0	
			10	Drain Construction	RM	857.53	0	0	
			11	Cable Trench	RM	710.23	0	0	
			12	DG Set Bldg.	%	100	0	0	
			13	Earth mat laying	KM	5			Started
			14	Tower Erection	Nos.	35	Nil	35	
			15	Beam Erection	Nos.	23	Nil	23	
			16	Eqpt. Structure erection	Nos.	223	25	123	80 nos. 132kV site and 43 nos. 33kV site.



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Sl. No.	Name of SS	Land avail. / date	Detail Status						
			Sl. No.	Description	Unit	Total Qty.	Prog. during the Month	Cum. Progress	Remarks
			17	Transformer Erection	Nos.	2	0	2	Both 31.5MVA transformer place on pad only.
			18	Panel erection	Nos.	15	Nil	Nil	
			19	Illumination system erection	Lot	1	Nil	Nil	
			20	Cable Laying	RM		Nil	Nil	
			21	Testing and commissioning	%	100	Nil	Nil	
8.	132/33kV Hazo (New) S/S- 2 x 31.5 MVA Exp. Completion:31/03/2020	10.04.2017	1	Site levelling	%	100	0	60	Soil filling in CRB area fully & other area partly completed.
			2	Boundary Wall	RM	959	0	0	RRM 200m completed. 100 Nos Footing Completed.
			3	Control Room / GIS Bldg.	%	100	0	50	Top roof slab completed except Mumty slab. Brick work under progress.
			4	FF Pump House	%	100	0	0	
			5	Transf. / Reactor Fdn.	Nos.	2	0	0	2/2 nos Transformer Fdn. up to bottom of rail level complete
			6	Tower Fdn.	Nos.	34	0	34	All 132 kV Tower Fdn. (18nos) & All 33kV Tower Fdn. (16 nos) completed.
			6 i.	LM	Nos.	3	1	2	
			7	Equipment Fdn.	Nos.	189	0	6	132kV equipment 16nos fully & 47nos raft completed out of 77nos. 33kV equipment 16nos raft completed out of 112nos
			8	Transit Camp Bldg.	%	100	0	0	
			9	Road Construction	RM		0	0	
			10	Drain Construction	RM		0	0	
			11	Cable Trench	RM		0	0	
			12	DG Set Bldg.	%	100	0	0	
			13	Earthmat laying	RM		0	0	
			14	Tower Erection	Nos.	34	0	26	All 132kV Tower (18nos) & 33kV 8/16 nos completed.
			15	Beam Erection	Nos.	23	0	14	132kV 10/13 & 33kV 4/10 completed.
			16	Eqpt erection	Nos.	77+112	0	0	
			17	Transformer Erection	Nos.	2	0	0	
			18	Panel erection	Nos.	5+10	0	0	
			19	Illumination system erection	Lot	1	0	0	
			20	Cable Laying	LS	1	0	0	
21	Testing and commissioning	%	100	0	0				
Agency: TECHNO			Package: ASM-SS-04(GIS)		Date of NOA: 06.05.2016		Completion Schedule: 34 months (05.03.2019/ PTE 05.03.2020)		
9.			1	Site levelling	%	100	NA		Existing boundary wall on Three sides.
			2	Boundary Wall	RM	200	0	0	
					%	100			
			3	Control Room	%	100	1	66	Mumty slab completed.
			4	GIS Bldg.	%	100	0	70	Cable trench inside GIS Building U/P.
			4	FF Pump House	%	100	0	0	
			5	Transf. / Reactor Fdn.	Nos.	02	0	1	2 ND Transformer raft and pedestal 1 st lift casting completed.
6	Tower / LM Fdn.	Nos.	NA	0	0				



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Sl. No.	Name of SS	Land avail. / date	Detail Status						
			Sl. No.	Description	Unit	Total Qty.	Prog. during the Month	Cum. Progress	Remarks
	132/33kV Paltanbazar GIS (new) S/S- 2 x 50 MVA Exp. Completion: Mar'20	15.07.2016	7	Equipment Fdn.	Nos.	25	1	18	1 No. LT Transformer completed.
			8	Transit Camp Bldg.	%	100	0	0	Land for Transit camp yet to be handed over to POWERGRID by AEGCL.
			9	Road Construction	RM	195	0	0	
			10	Drain Construction	RM	200	0	0	
			11	Cable Trench	RM	102	0	0	
			12	DG Set Foundation	%	100	0	100	completed
			13	Earthmat laying	RM	400	0	289	
			14	Tower Erection	Nos.	NA	0	0	
			15	Beam Erection	Nos.	NA	0	0	
			16	Eqpt erection	Nos.	25	0	20	33kv Iso-5 nos. erection done. 6 nos. Iso structure erected.
			17	Transformer Erection	Nos.	2	0	0	1 no. Transformer installed on foundation pad
			18	Panel erection	Nos.	05	0	0	
			19	Illumination system erection	Lot	1	0	0	
			20	Cable Laying	LS	1			
			21	Testing and commissioning	%	100			
10	132/33kV Guwahati M.C. GIS (New) S/S- 2 x 50 MVA Exp. Completion: Dec'19	03.06.2016	1	Site levelling	%	100	5	80	GIS Hall & CRB Area Soil Filling Completed upto FGL
			2	Boundary Wall	RM	240	0	230	
					%	100	0	80%	Painting & Barbed wire installation balance
			3	Control Room	%	100	0	70	CRB floor, cable trench and ACDB & DCDB floor completed. Roof treatment of both floor completed. MSB, ACDB, DCDB, MLDB, ELDB panels placed inside CRB.
			4	GIS Building	%	100	5	85	GIS hall floor works, AHU room metal hardening, work & AHU room ramp work completed. Internal wall putty work U/P.
			4	FF Pump House	%	100	10	80	Floor metal hardening done.
			5	Transf.	Nos.	2	0	2	Foundation works completed.
			6	LP Fdn.	Nos.	03	0	3	
			7	Equipment Fdn.	Nos.	38	0	38	
			8	Transit Camp Bldg.	%	100	0	90	Electrical wiring work completed.
			9	Road Construction	RM	83.45			1 st Layer WBM laying work U/P.
			10	Drain Construction	RM	145	40	40	
			11	Cable Trench	RM	61	0	61	Completed.
			12	DG Set foundation	%	100	0	100	DG Set foundation pad completed
			13	Earthmat laying	RM	1200	0	675	EarthMat laying U/P. Jointing of 10/37nos 40mm MS Rod Electrode to main EarthMat completed.
			14	Tower Erection	Nos.	NA			
			15	Beam Erection	Nos.	NA			
			16	Eqpt erection	Nos.	36	0	26	Iso- 8 nos, HLA-6 nos, LLA-6 nos., CVT-6 nos. erection completed.



MONTHLY PROGRESS REPORT

Sl. No.	Name of SS	Land avail. / date	Detail Status						
			Sl. No.	Description	Unit	Total Qty.	Prog. during the Month	Cum. Progress	Remarks
			17	Transformer Erection	Nos.	2			2 Nos. Transformer (T&R make) installed at pad.
			18	Panel erection	Nos.	08			Panels placed inside CRB.
			19	Illumination system erection	Lot	1			Electrical wiring works of CRB U/P.
			20	Cable Laying	RM				.
			21	Testing and commissioning	%	100			
11	220/132kV Amingaon (New) S/S- 2 x 160 MVA Exp. Completion:	04.01.2019	1	Site levelling	%	100			1. Contour Survey Approved. 2. Soil Investigation Report Submitted and forwarded to Engg. NERPSIP, Ghy. 3.M/s Techno has mobilized gang for site development
			2	Boundary Wall	RM				
			3	Control Room / GIS Bldg.	%	100			
			4	FF Pump House	%	100			
			5	Transf. / Reactor Fdn.	Nos.				
			6	Tower / LM Fdn.	Nos.				
			7	Equipment Fdn.	Nos.				
			8	Transit Camp Bldg.	%	100			
			9	Road Construction	RM				
			10	Drain Construction	RM				
			11	Cable Trench	RM				
			12	DG Set Bldg.	%	100			
			13	Earth mat laying	RM				
			14	Tower Erection	Nos.				
			15	Beam Erection	Nos.		0	0	
			16	Eqpt erection	Nos.		0	0	
			17	Transformer Erection	Nos.		0	0	
			18	Panel erection	Nos.		0	0	
			19	Illumination system erection	Lot		0	0	
			20	Cable Laying	RM		0	0	
			21	Testing and commissioning	%	100	0	0	
12	132kV D/C GMCH to Kahilipara S/S U/G cable Forest Proposal Status:NA Exp. Completion: Dec'20	NA	1	Route Alignment Survey	Km.	6.4	0	6.4	Route Survey completed, Submitted to PWD for approval.
			2	Detail Survey	Km.				
			3	Cable Laying	Km				
			4	Testing and commissioning	%	100			
13	132kV Paltanbazar to Kamakhya S/S U/G cable Forest Proposal Status:NA Exp. Completion: Dec'19	NA	1	Route Alignment Survey	Km.	4.5	0	4.5	
			2	Detail Survey	Km.	4.5	0	4.5	
			3	Cable Laying	Km.				
			4	Testing and commissioning	%	100			
14	220kV Amingaon to Rangia S/S U/G cable Forest Proposal Status:NA Exp. Completion: Dec'19	NA	1	Route Alignment Survey	Km.	0.440		0.440	
			2	Detail Survey	Km.	0.440		0.440	
			3	Cable Laying	Km.	3.500			
			4	Testing and commissioning	%	100			

MONTHLY PROGRESS REPORT



b. EHV (Ext. / Aug) SS:

Sl. No.	Name of SS	Land avail. / date	Detail Status						
			Sl. No.	Description	Unit	Total Qty.	Prog. during the Month	Cum. Progress	Remarks
Agency: NECCON Power & Infra Ltd			Package: ASM-SS-01		Date of NOA: 12.08.2016			Completion Schedule:36 months (date: 11.08.2019/ PTE 11.02.20)	
1	220/132/33kV Samaguri Augmentation SS -2x160 MVA -1x50 MVA Exp. Completion: 31/10/2019 <i>1 No 220/132kV 160 MVA Transformer commissioned on 20.11.2018</i> <i>1 No 220/132/33kV 50 MVA Transformer commissioned on 30.08.2019</i>	Handed over	1	Control Room Bldg. (if any)	%	100			NA
			2	Transf. / Reactor Fdn.	Nos.	3	0	2	160 MVA Trf. Fdn-1: completed (130 Cum), 220 KV Side Firewall: completed (35 Cum), 50 MVA Trf Fdn: completed with rail fitting (42 Cum), 160 MVA Trf -2: Trf Raft RCC (10.71 Cum), Jack pad raft RCC (4.995 Cum) & Jack pad column RCC upto 1.2 M Height done. Trf Pad RCC upto 400 mm height done.
			3	Tower / LM Fdn.	Nos.	NA			
			4	Equipment Fdn.	Nos.	93	0	79	220kV bay completed, 132 KV bay 31/45 Nos and 33 KV Side completed
			5	Cable Trench	RM	173.59	0	168.84	220kV Bay-2: Sump pit wall RCC completed.
			6	Earthmat laying	RM	1599.5	0	1196	
			7	Tower / Beam Erection	Nos.	NA			
			8	Eqpt erection	Nos.	93	0	51	
			9	Transformer Erection	Nos.	3	1	2	1 no. 160 MVA charged on 20.11.2018, 1 No. 50 MVA charged on 30.08.2019
			10	Panel erection	Nos.	6	0	6	
			11	Cable Laying	RM	12529	0	4556	Cable Laying for 132 & 33 KV Bay completed
			12	Testing and commissioning	%	100	0	30	
Agency: NECCON Power & Infra Ltd			Package: ASM-SS-03		Date of NOA: 12.08.16			Completion Schedule: 36 months (date.11.08.19/ PTE 11.02.20)	
2	132/33kV Dhaligaon Augmentation SS -2x50MVA Exp.Completion: 31/10/19 <i>1 No 50MVA Transformer commissioned on 12.01.2019</i>	19.04.2019	1	Control Room Bldg. (if any)	%	100			NA
			2	Transf. / Reactor Fdn.	Nos.	2	0	1	Fdn for 1 Nos Xmer completed, 2 nd Xmer main pad concreting completed upto Rail fitting level.
			3	Tower / LM Fdn.	Nos.	NA	0	0	
			4	Equipment Fdn.	Nos.	48	7	30	132kV side 1 Set ISO, CB, Normal BPI,3 Nos High BPI, 33kV Side 3 Nos Combine LA & BPI foundation completed.
			5	Cable Trench	RM	3.6	0	3.6	
			6	Earthmat laying	RM	798	0	399	
			7	Tower / Beam Erection	Nos.	NA	0	0	
			8	Eqpt erection	Nos.	52	0	21	
			9	Transformer Erection	Nos.	2	0	1	
			10	Panel erection	Nos.	4	0	4	
			11	Cable Laying	RM	2	0	1	
			12	Testing and commissioning	%	100	0	50	1 No. Xmer charged on 12.01.2019
Agency: NECCON Power & Infra Ltd			Package: ASM-SS-01		Date of NOA: 12.08.2016			Completion Schedule:36 months (date: 11.08.2019/ PTE 11.02.20)	
3	132/33 kV Dhemaji S/s bay extension		Line Bay commissioned on 27.03.2019						
4	220/132 Sonabil Bay extension		Both the bays commissioned on 29.03.2019						



MONTHLY PROGRESS REPORT

Sl. No.	Name of SS	Land avail. / date	Detail Status						
			Sl. No.	Description	Unit	Total Qty.	Prog. during the Month	Cum. Progress	Remarks
Agency: NECCON Power & Infra Ltd			Package: ASM-SS-02			Date of NOA: 12.08.2016		Completion Schedule: 36 months (11.08.2019/ PTE 11.02.20)	
5	132/33kV Rupai s/s (Extn.) Exp.Completion: 30/11/2019	10.10.2017	1	Control Room Bldg. (if any)	%	100			CR Building already exists
			2	Tower / LM Fdn.	Nos.	4		4	Completed
			3	Equipment Fdn.	Nos.	16	-		4 Rafts & 2 Columns done 2.775 cum Concreting done during the month (5.525 cum)
			4	Cable Trench	RM				
			5	Earthmat laying	RM				
			6	Tower / Beam Erection	Nos.	4			
			7	Eqpt erection	Nos.	16			
			8	Panel erection	Nos.	19			
			9	Cable Laying	RM				
			10	Testing and commissioning	%	100			
6	220kV Tinsukia Bay Extn. Exp.Completion: 31/12/2019	07.09.2016	1	Control Room Bldg. (if any)	%	100			CR Building already exists
			2	Tower / LM Fdn.	Nos.	9	-		8 Rafts & 5 Columns upto 1st lift. 1.204 cum concreting done during the month (76.694 cum)
			3	Equipment Fdn.	Nos.	61			
			4	Cable Trench	RM				
			5	Earthmat laying	RM				
			6	Tower / Beam Erection	Nos.	9			
			7	Eqpt erection	Nos.	61			
			8	Panel erection	Nos.	19			
			9	Cable Laying	RM				
			10	Testing and commissioning	%	100			
Agency: Neccon Power & Infra Ltd		Package: ASM-SS-03	Date of NOA: 12.08.16			Completion Schedule: 36 months (Date.11.08.19/ PTE 11.02.20)			
7	Extn of 220kV Rangia S/S	Commissioned on 06.03.2019							
8	Extn. of 132/33kV Kahilipara S/s	Commissioned on 30.04.2019							
Agency: TECHNO		Package: ASM-SS-04(GIS)	Date of NOA: 06.05.2016			Completion Schedule: 34 months (05.03.2019/ PTE 05.03.20)			
9	Extn. of 132/33kV Kamakhya S/s	Spare bay of AEGCL located at Kamakhya S/S will be utilised. Only Cable Termination is the Scope.							

c. EHV Transmission Lines

Sl. No.	Name of SS	Detail Status						
		Sl. No.	Description	Unit	Total Qty.	Prog. during the Month	Cum. Progress	Remarks
Agency: Power Mech		Package: ASM-TW-02		Date of NOA: 10.10.2017			Completion Schedule: 30 MONTHS (09.04.2020)	
1	220kV D/C Tinsukia-Behiating TL (55 Km) Actual line length: 49.69 Kms. Gangs deployed	1	Route Alignment Survey	Km.	49.66	0	49.663	Done& approved.
		2	Detail Survey	Km.	49.734		49.734	Done& approved.
		3	Check Survey	Km.	49.734		49.734	Done& approved.



MONTHLY PROGRESS REPORT

Sl. No.	Name of SS	Detail Status						
		Sl. No.	Description	Unit	Total Qty.	Prog. during the Month	Cum. Progress	Remarks
	a. Foundation: 2 gangs (10+10 Labors)	4	Tree enumeration	%	100		100	Completed and approved.
	b. Erection:	5	Supply of Stubs	Sets	188		185	185 sets supplied.
	c. Stringing:	6	Tower Fdn.	Nos.	188	2	104	104 foundations completed
	Forest Proposal status: NA	7	Tower Erection	Nos.	188	0	39	39 Towers erected
	Exp. Completion:	8	Stringing of Conductor	CKm.	49.734			
		9	Stringing of OPGW	Km.	49.734			
		10	Earthing	Sets	188			
		11	Testing and commissioning	%	100			
Agency: Teems India		Package: ASM-TW04		Date of NOA: 08.09.2017			Completion Schedule: 30 months (07.03.2020)	
2	132kV S/c (on D/c tower) Dhemaji-Silapathar TL(36 Km) Actual line length: 35.88 Kms. Gangs deployed d. Foundation: NIL e. Erection: NIL f. Stringing: NIL Forest Proposal status: NA Exp. Completion:	1	Route Alignment Survey	Km.	35.88	0	35.883	
		2	Detail Survey	Km.	35.88	0	35.883	
		3	Check Survey	Km.	35.88	0	26.483	
		4	Tree enumeration	%	100	0	100	
		5	Supply of Stubs	Sets	123	0	123	
		6	Tower Fdn.	Nos.	123	0	27	
		7	Tower Erection	Nos.	123	1	19	
		8	Stringing of Conductor	CKm.	35.88	0	0	
		9	Stringing of OPGW	Km.	35.88	0	0	
		10	Earthing	Sets	123	0	24	
		11	Testing and commissioning	%	100	0	0	
3	OPGW installation on 132 kV Dhemaji-N. Lakhimpur existing TL(60 Km) Actual line length: 60.802Kms.	Commissioned on 07.08.2019						
4	OPGW installation on 132 kV N. Lakhimpur-Gohpur existing TL(71 Km) Actual line length: 76.721 Kms.	Commissioned on 03.08.2019						
Agency: Power Mech		Package: ASM-TW-05		Date of NOA: 01.09.2017			Completion Schedule: 30 MONTHS (29.02.2020)	
5	132kV S/C on D/C Rupai- Chapakhowa T/L (53 Km) Actual line length: 44.015 Kms. Gangs deployed a. Foundation: 5 gangs (10+12+15+10+11 Labors) b. Erection: c. Stringing: Forest Proposal status: NA Exp. Completion: Feb'20	1	Route Alignment Survey	Km.	43.99		43.993	Approval Done
		2	Detail Survey	Km.	43.976		43.976	Approval Done
		3	Check Survey	Km.	43.976		43.976	Approval is under process
		4	Tree enumeration	%	100			
		5	Supply of Stubs	Sets	159		158	158 stubs are supplied
		6	Tower Fdn.	Nos.	159		82	82 foundations are completed
		7	Tower Erection	Nos.	159		40	40 Towers erected
		8	Stringing of Conductor	CKm	43.976			
		9	Stringing of OPGW	Km.	43.976			
		10	Earthing	Sets	159			
		11	Testing and commissioning	%	100			
Agency: M/s Simplex Infra Structures Ltd		Package: ASM-TW-07		Date of NOA:30.05.2018			Completion Schedule: 30 MONTHS (29.11.2020)	
6	LILO of 132kV S/C Rangia- Rowta (10 Km) Actual line length: 10.876 Kms.	1	Route Alignment Survey	Km.	10.876	10.876	10.876	Approved
		2	Detail Survey	Km.	10.658	10.658	10.658	Approved up to 9.785 KM. (0.873 KM to be approved by Engg. Dept.



MONTHLY PROGRESS REPORT

Sl. No.	Name of SS	Detail Status						
		Sl. No.	Description	Unit	Total Qty.	Prog. during the Month	Cum. Progress	Remarks
	Gangs deployed a. Foundation: b. Erection: c. Stringing: Forest Proposal status: NA Exp. Completion:							&is under process due to Power line crossing.)
		3	Check Survey	Km.				
		4	Tree enumeration	%	100			
		5	Supply of Stubs	Sets				
		6	Tower Fdn.	Nos.				
		7	Tower Erection	Nos.				
		8	Stringing of Conductor	CKm.				
		9	Stringing of OPGW	Km.				
		10	Earthing	Sets				
		11	Testing and commissioning	%	100			
		7	LILO of 132kV S/C Golaghat- Bokajan at Sarupathar (5 Kms.) Actual line length: 0.27 Kms. Gangs deployed a. Foundation: b. Erection: c. Stringing: Forest Proposal status: NA Exp. Completion:	1	Route Alignment Survey	Km.	0.270	
2	Detail Survey			Km.	0.270		0.270	Completed.
3	Check Survey			Km.	0.270		0.270	Completed.
4	Tree enumeration			%	100			
5	Supply of Stubs			Sets	3			
6	Tower Fdn.			Nos.	3			
7	Tower Erection			Nos.	3			
8	Stringing of Conductor			CKm.	0.270			
9	Stringing of OPGW			Km.	0.270			
10	Earthing			Sets	3			
11	Testing and commissioning			%	100			
8	132kV D/C Sonabil- Tezpur (15 Km) Actual line length: 15.992 Kms. Gangs deployed a. Foundation: b. Erection: c. Stringing: Forest Proposal status: NA Exp. Completion:	1	Route Alignment Survey	Km.	16.081	0	16.081	Completed
		2	Detail Survey	Km.	16.081	0	16.081	Detailed Survey approved, soil investigation report approved
		3	Check Survey	Km.	16.081	0	0	
		5	Tree enumeration	%	100			
		6	Supply of Stubs	Sets	66			
		7	Tower Fdn.	Nos.	66	0		
		8	Tower Erection	Nos.	66	0		
		9	Stringing of Conductor	CKm.	16.081	0		
		10	Stringing of OPGW	Km.	16.081	0		
		11	Earthing	Sets	66			
		12	Testing and commissioning	%	100			
		9	LILO of 132kV S/C Jorhat- Nazira at Teok (5 Km) Actual line length: 0.944 Kms. Gangs deployed a. Foundation: b. Erection: c. Stringing: Forest Proposal status: NA Exp. Completion:	1	Route Alignment Survey	Km.	0.944	0.944
2	Detail Survey			Km.	0.944			Completed
3	Check Survey			Km.	0.944			Approved
4	Tree enumeration			%	100			
5	Supply of Stubs			Sets				
6	Tower Foundation			No	7	0	4	AP-3/0, AP-7/0, AP -6/0 & AP-2/0 Completed.
7	Tower Erection			Nos.	07			
8	Stringing of Conductor			CKm.	2.91			
9	Stringing of OPGW			Km.	0.97			



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Sl. No.	Name of SS	Detail Status						
		Sl. No.	Description	Unit	Total Qty.	Prog. during the Month	Cum. Progress	Remarks
10	220kV D/C Rangia- Amingaon (33 Km) Actual line length: Gangs deployed g. Foundation: h. Erection: i. Stringing: Forest Proposal status: Exp. Completion:	10	Earthing	Sets	0.97			
		11	Testing and commissioning	%	100			
		1	Route Alignment Survey	Km.	28.665			RA approved on April'19
		2	Detail Survey	Km.	28.665			Detail survey submitted from Rangia gantry to AP-46/0
		3	Check Survey	Km.	28.665			
		4	Tree enumeration	%	100			
		5	Supply of Stubs	Sets				
		6	Tower Fdn.	Nos.				
		7	Tower Erection	Nos.				
		8	Stringing of Conductor	cKm.				
		9	Stringing of OPGW	Km.				
11	132kV D/C Amingaon- Hazo (16 Km) Actual line length: 8.6 Kms. Gangs deployed a. Foundation: b. Erection: c. Stringing: Forest Proposal status: NA Exp. Completion:	10	Earthing	Sets				
		11	Testing and commissioning	%	100			
		1	Route Alignment Survey	Km.	8.606	0	8.606	
		2	Detail Survey	Km.	8.606	0	8.606	Detailed survey approved for 8.606km, soil investigation completed.
		3	Check Survey	Km.	8.606			
		4	Tree enumeration	%	100			
		5	Supply of Stubs	Sets				
		6	Tower Fdn.	Nos.	31	1	2	
		7	Tower Erection	Nos.				
		8	Stringing of Conductor	cKm.				
		9	Stringing of OPGW	Km.				
12	LILO of 132kV S/C Kamalpur – Sishugram at Amingaon (1 Km) Actual line length: 9.344 Kms. Gangs deployed a. Foundation: b. Erection: c. Stringing: Forest Proposal status: NA Exp. Completion:	10	Earthing	Sets				
		11	Testing and commissioning	%	100			
		1	Route Alignment Survey	Km.	9.344			RA approved Aug'19
		2	Detail Survey	Km.	9.344			
		3	Check Survey	Km.				
		4	Tree enumeration	%	100			
		5	Supply of Stubs	Sets				
		6	Tower Fdn.	Nos.				
		7	Tower Erection	Nos.				
		8	Stringing of Conductor	cKm.				
		9	Stringing of OPGW	Km.				
13	LILO of 132kV S/C Kamalpur- Kamakhya at Amingaon (1 Km) Actual line length: 9.344 Kms. Gangs deployed a. Foundation: b. Erection:	10	Earthing	Sets				
		11	Testing and commissioning	%	100			
		1	Route Alignment Survey	Km.	9.344			
		2	Detail Survey	Km.	9.344			
		3	Check Survey	Km.				
		4	Tree enumeration	%	100			
		5	Supply of Stubs	Sets				
		6	Tower Fdn.	Nos.				



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Sl. No.	Name of SS	Detail Status						
		Sl. No.	Description	Unit	Total Qty.	Prog. during the Month	Cum. Progress	Remarks
	c. Stringing:	7	Tower Erection	Nos.				
	Forest Proposal status: NA	8	Stringing of Conductor	cKm.				
	Exp. Completion:	9	Stringing of OPGW	Km.				
		10	Earthing	Sets				
		11	Testing and commissioning	%	100			

d. Transf. Supply

Sl. No.	Name of SS	Detail Status					
		Description	Unit	Total Qty.	Prog. during the Month	Cum. Supply Progress	Remarks
Agency: M/s T&R (India) Ltd.		Package: ASM-TR-01		Date of NOA:08.09.2016		Completion Schedule: 33 MONTHS (07.06.2019/ PTE 31.03.20)	
1	220/132kV Samaguri(Aug.)	2x160 MVA +1x50 MVA	Nos.	3		1x160 MVA 1x50 MVA	1 No 220/132 KV 160 MVA Transformer charged on 20.11.2018 1 No. 50MVA transformer charged on 30.08.2019
2	220/132kV Behiating (New)	2x100 MVA	Nos.	2	-	-	
3	132/33kV Tezpur(New)	2x50 MVA	Nos.	2		2x50 MVA	
4	132/33kV Dhaligaon(Aug.)	2x50 MVA	Nos.	2		1x50 MVA	1 No 132/33kV 50MVA Transformer commissioned on 12.01.2019
5	132/33kV Sarupathar (New)	2x31.5 MVA	Nos.	2		2x31.5 MVA	
6	132/33kV Teok (New)	2x31.5 MVA	Nos.	2		2x31.5 MVA	
7	132/33kV Chapakhowa (New)	2x31.5 MVA	Nos.	2		1x31.5 MVA	
8	132/33kV Tangla (New)	2x31.5 MVA	Nos.	2		2x31.5 MVA	
9	132/33kV Silapathar (New)	2x31.5 MVA	Nos.	2	1x31.5 MVA	1x31.5 MVA	
10	220/132kV Amingaon(New)	2X160 MVA	Nos.	2		-	
11	132/33kV GMC(New)	2X50 MVA	Nos.	2		2X50 MVA	
12	132/33kV Paltanbazar(New)	2X50 MVA	Nos.	2		1X50 MVA	
13	132/33kV Hazo(New)	2X31.5 MVA	Nos.	2	-	-	

e. Pile Foundation

Sl. No.	Name of SS	Detail Status						
		Sl. No.	Description	Unit	Total Qty.	Prog. during the Month	Cum. Progress	Remarks
Agency: Meher		Package: ASM-P-01		Date of NOA: 18.09.2017			Completion Schedule: 30 MONTHS (18.03.2020)	
1	Pile Foundation on 132kV S/C on D/C Rupai-Chapakhowa Transmission Line Exp. Completion: 18.03.2020	1	Soil Investigation	Nos.	9		9	Completed
		2	1500mm dia. RCC Piling at loc 30/1	Nos.	16		16	Completed
		3	1500mm dia. RCC Piling at loc 30/2	Nos.	16		16	Completed
		4	1500mm dia. RCC Piling at loc 30/3	Nos.	16		16	completed
		5	1500mm dia. RCC Piling at loc 30/4	Nos.	16			
		6	1500mm dia. RCC Piling at loc 30/5	Nos.	16			
		7	1500mm dia. RCC Piling at loc 30/6	Nos.	16			



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Sl. No.	Name of SS	Detail Status						
		Sl. No.	Description	Unit	Total Qty.	Prog. during the Month	Cum. Progress	Remarks
		8	1500mm dia. RCC Piling at loc 30/7	Nos.	16		16	Completed
		9	1500mm dia. RCC Piling at loc 30/8	Nos.	16		16	Completed
		10	1500mm dia. RCC Piling at loc 30/9	Nos.	16		16	Completed
		11	Pile capping	Nos.	36		24	24 Pile Caps done
		11	Padestal	Nos.	36		24	24 nos. done

f. Fibre Optic Cabling Package

Sl. No.	Name of Package	Detail Status			
		Sl. No.	Description	Remarks	
Agency: Shenzhen		Package: ASM- OPGW-01		Date of NOA: 17.12.2018	Completion Schedule: 24 MONTHS (16.12.2020)
1	ASM- OPGW-01	1	Rangia- Rowta Line	Survey under progress. Report yet to submit	
		2	Bokajan- Golaghat Line		
		3	Golaghat- Mariani Line		
		4	Mariani- Jorhat Line		
		5	Jorhat- Nazira Line		
		6	Sankardev Nagar- Samaguri Line		
		7	Rupai- Tinsukia Line		
		8	LILO of Rangia- Kahilipara at Kamakhya Line		
		9	LILO of Rangia- Kahilipara at Kamalpur Line		
		10	Sonabil- Balipara Line		

g. DMS New SS

Sl. No.	Name of SS	Land avail. / date	Detail Status						
			Sl. No.	Description	Unit	Total Qty.	Prog. during the Month	Cum. Progress	Remarks
Agency: NECCON Power & Infra Ltd		Package: ASM-DMS-01		Date of NOA: 20.10.2016			Completion Schedule: 33 months (19.07.2019/ PTE 20.01.20)		
1	33/11kV Silapathar-II S/s 2x5 MVA Exp. Completion: 31/03/2020	22/11/2016	1	Site levelling	%	100	0	28.6	(1120/3912) cum filling completed.
			2	Boundary Wall	RM	187	0		Cumulative progress: RRM work 356.16 cum, Column footing (56/71) nos., RCC (21.66 cum), Column up to plinth beam (66/85) nos, (RCC 5.85 cum.). Plinth beam RCC = 11.445 Cum, column casting above PB (63/85) nos. RCC 7.825 cum.
			3	Control Room / GIS Bldg.	%	100	0	0	Soft copy of Drg received.
			4	Transf. Fdn.	Nos.	2	0	0	Drawing – pending at CC-Engg.
			5	Tower Fdn.	Nos.	8	0	0	Soft copy of Drg received.
			6	Equipment Fdn.	Nos.				Drawing – pending at CC-Engg.



MONTHLY PROGRESS REPORT

Sl. No.	Name of SS	Land avail. / date	Detail Status						Remarks
			Sl. No.	Description	Unit	Total Qty.	Prog. during the Month	Cum. Progress	
			7	Road Construction	RM		0	0	Drawing – pending at CC-Engg.
			8	Drain Construction	RM		0	0	Drawing – pending at CC-Engg.
			9	Cable Trench	RM		0	0	Drawing – pending at CC-Engg.
			10	Earthmat laying	RM		0	0	Drawing – pending at CC- Engg.
			11	Tower Erection	Nos.	8	0	0	
			12	Beam Erection	Nos.	4	0	0	
			13	Egpt erection	Nos.	57	0	0	
			14	Transformer Erection	Nos.	2	0	0	
			15	Panel erection	Nos.		0	0	
			16	Illumination system erection	Lot		0	0	
			17	Cable Laying	RM		0	0	
			18	Testing and commissioning	%	100	0	0	
2	33/11kV Hathimurah SS 2x5 MVA Exp. Completion: 30/09/2019	23/02/17	1	Site levelling	%	100	0	45	522/1229 Cum filling completed.
			2	Boundary Wall	RM	250	0	230	Brickwork: 230 RM, Plastering: 155RM completed.
			3	Control Room / GIS Bldg.	%	100	5	85	Slab RCC, Brickwork (160 Sqm.), Plastering completed, Tiles laying completed. Electrification work of CR building in progress. Painting and Plumbing works in progress.
			4	Transf. Fdn.	Nos.	2	0	2	Completed
			5	Tower Fdn.	Nos.	8	0	8	Completed
			6	Equipment Fdn.	Nos.	15	0	15	Completed
			7	Road Construction	RM	100	0	0	
			8	Drain Construction	RM	200	0	0	
			9	Cable Trench	RM	106.4	0	106.4	Completed
			10	Earthmat laying	RM	3818		70	Earthing laying 40 % completed. Earth pit RCC 9of 21 completed.
			11	Tower Erection	Nos.	8	0	8	Completed
			12	Beam Erection	Nos.	4	0	4	Completed
			13	Egpt erection	Nos.	45	0	45	Completed
			14	Transformer Erection	Nos.	2	0	0	Transformer erection done.
			15	Panel erection	Nos.	11	11	11	Completed
			16	Illumination system erection	Lot	1	0	0	
			17	Cable Laying	RM		0	0	Cable laying completed and termination of power cable yet to be done.
			18	Testing and commissioning	%	100	0	0	Completed except insulation resistance measurement.
3	33/11kV Mailo SS 2x5 MVA Exp. Completion:	12/02/17	1	Site levelling	%	100	0	75	1225.5/1661.44 Cum cutting done
			2	Boundary Wall	RM	150	0	75.243	
			3	Control Room / GIS Bldg.	%	100	0	50	Slab RCC completed
			4	Transf. Fdn.	Nos.	2	0	2	Completed
			5	Tower Fdn.	Nos.	8	0	8	Completed
			6	Equipment Fdn.	Nos.	16	0	16	Completed



MONTHLY PROGRESS REPORT

Sl. No.	Name of SS	Land avail. / date	Detail Status						
			Sl. No.	Description	Unit	Total Qty.	Prog. during the Month	Cum. Progress	Remarks
			7	Road Construction	RM	100	0	0	
			8	Drain Construction	RM	150	0	0	
			9	Cable Trench	RM	90	0	0	
			10	Earthmat laying	RM		0	0	
			11	Tower Erection	Nos.	8	0	8	Completed
			12	Beam Erection	Nos.	4	0	4	Beam 4 Nos completed
			13	Eqpt erection	Nos.	45	0	38	LA-6 nos, ISO-3 Nos, PI-5 Nos, CB-2 Nos, CT-6: in progress
			14	Transformer Erection	Nos.	2	0	0	2 Nos transformer placed on pad
			15	Panel erection	Nos.	3	0	0	
			16	Illumination system erection	Lot	1	0	0	
			17	Cable Laying	RM		0	0	
			18	Testing and commissioning	%	100	0	0	
4	33/11kV LGM Hospital SS 2x10 MVA Exp. Completion: 31/10/2019	20/11/2016	1	Site levelling	%	100	0	50	
			2	Boundary Wall	RM	224.5	0	202.00	DPC in progress(162.92 RM completed)
			3	Control Room / GIS Bldg.	%	100	5	75	Plastering in progress.
			4	Transf. Fdn.	Nos.	2	0	2	Completed
			5	Tower Fdn.	Nos.	8	0	8	Completed.
			6	Equipment Fdn.	Nos.	15	0	15	Completed.
			7	Road Construction	RM	100	0	0	
			8	Drain Construction	RM	150	0	0	
			9	Cable Trench	RM	101	0	52	Outdoor cable trench completed. Indoor cable trench Raft RCC completed, Wall RCC in progress.
			10	Earthmat laying	RM		0	0	
			11	Tower Erection	Nos.	8	0	8	Completed
			12	Beam Erection	Nos.	4	0	4	Completed
			13	Eqpt erection	Nos.	45	0	42	3 Nos PI to be done
			14	Transformer Erection	Nos.	2	0	0	Trf not yet received at site
			15	Panel erection	Nos.	3	0	0	
			16	Illumination system erection	Lot	1	0	0	
			17	Cable Laying	RM		0	0	
			18	Testing and commissioning	%	100	0	0	
Agency: Sterling & Wilson Pvt. Ltd			Package: ASM-DMS-02		Date of NOA: 23.12.16		Completion Schedule: 33 MONTHS (23.09.19)		
5	Romai (New) S/S- 2x10 MVA Exp. Completion: Nov'19	02.05.2016	1	Site levelling	%	100			
			2	Boundary Wall	RM	239.334		230.49	230.49
			3	Control Room / GIS Bldg.	%	100		80	Roof Slab completed. (RCC=94.018/107.34 Cum)
			4	Transf. Fdn.	Nos.	2		2	completed
			5	Tower Fdn.	Nos.	8		8	completed
			6	Equipment Fdn.	Nos.	16		16	completed
			7	Road Construction	RM	20			
			8	Drain Construction	RM	145			
			9	Cable Trench	RM	64		30	30M Raft



MONTHLY PROGRESS REPORT

Sl. No.	Name of SS	Land avail. / date	Detail Status						
			Sl. No.	Description	Unit	Total Qty.	Prog. during the Month	Cum. Progress	Remarks
			10	Earthmat laying	MT	3.7		3.7	completed
			11	Tower Erection	Nos.	8		8	Completed
			12	Beam Erection	Nos.	4		4	Completed
			13	Eqpt erection	Nos.	16		16	Completed
			14	Transformer Erection	Nos.	2		2	Completed
			15	Panel erection	Nos.	13			
			16	Illumination system erection	Lot	1			
			17	Cable Laying	RM				
			18	Testing and commissioning	%	100			
6	Bogibil (New) S/S- 2x5 MVA Exp. Completion: Oct' 19	02.05.2016	1	Site levelling	%	100			60 cum earth filling done
			2	Boundary Wall	RM	241.687		224	224 RM completed upto Coping. Fencing under progress
			3	Control Room / GIS Bldg.	%	100		75	Plastering, Indoor Cable Trench & Flooring completed, Internal Wiring, Tiling & Plumbing under progress.
			4	Transf. Fdn.	Nos.	2		2	completed
			5	Tower Fdn.	Nos.	8		8	completed
			6	Equipment Fdn.	Nos.	18		18	completed
			7	Road Construction	RM	40			
			8	Drain Construction	RM	150			
			9	Cable Trench	RM	75		75	completed
			10	Earthmat laying	MT	7.25		7.25	completed
			11	Tower Erection	Nos.	8		8	completed
			12	Beam Erection	Nos.	4		4	completed
			13	Eqpt erection	Nos.	18		18	completed
			14	Transformer Erection	Nos.	2		2	completed
			15	Panel erection	Nos.	12		12	completed
			16	Illumination system erection	Lot	1			Under progress
			17	Cable Laying	RM				completed
			18	Testing and commissioning	%	100			
7	Dibrugarh (New) S/S- 2x10 MVA Exp. Completion: Oct' 19	26.04.2017	1	Site levelling	%	100			
			2	Boundary Wall	RM	300.214			RRM=200/208 RM, Footings=69/70 nos., PB= 190/208 RM, RRM Wall=285/300.214 cum
			3	Control Room / GIS Bldg.	%	100		80	Roof completed (RCC=100.815 cum) Cable Trench, Brickwork & Plastering under progress
			4	Transf. Fdn.	Nos.	2		2	completed
			5	Tower Fdn.	Nos.	8		8	completed
			6	Equipment Fdn.	Nos.	16		16	completed
			7	Road Construction	RM	50			
			8	Drain Construction	RM	110			
			9	Cable Trench	RM	73	5	65	65M completed
			10	Earthmat laying	MT	8.61			Under progress
			11	Tower Erection	Nos.	8		8	completed



MONTHLY PROGRESS REPORT

Sl. No.	Name of SS	Land avail. / date	Detail Status						
			Sl. No.	Description	Unit	Total Qty.	Prog. during the Month	Cum. Progress	Remarks
			12	Beam Erection	Nos.	4		4	completed
			13	Eqpt erection	Nos.	16		16	completed
			14	Transformer Erection	Nos.	2		2	completed
			15	Panel erection	Nos.	13	12	12	12 nos. completed
			16	Illumination system erection	Lot	1			
			17	Cable Laying	RM				
			18	Testing and commissioning	%	100			
Agency: Sterling & Wilson Pvt. Ltd			Package: ASM-DMS-03			Date of NOA: 23.12.16		Completion Schedule: 33 MONTHS (22.09.19)	
8	33/11kV New Harsingha S/S 2x 5 MVA Exp. Completion: Dec' 19	20.04.2017	1	Site levelling	%	100	0	0	
			2	Boundary Wall	RM	271	0	0	RRM wall and Footing work is in progress.
			3	Control Room / GIS Bldg.	%	100	0	49	Brick works completed.
			4	Transf. Fdn.	Nos.	2	0	2	Pit wall for both the Transformer yet to be done.
			5	Tower Fdn.	Nos.	8	0	8	
			6	Equipment Fdn.	Nos.	16	0	16	
			7	Road Construction	RM	100	0	0	
			8	Drain Construction	RM	172	0	0	
			9	Cable Trench	RM	120	0	0	
			10	Earth mat laying	RM	2584			
			11	Tower Erection	Nos.	8	0	0	
			12	Beam Erection	Nos.	4	0	0	
			13	Eqpt erection	Nos.	16	0	0	
			14	Transformer Erection	Nos.	2	0	2	Both 5MVA transformer placed on pad only.
			15	Panel erection	Nos.	10	0	0	
			16	Illumination system erection	Lot	1	0	0	
			17	Cable Laying	RM	3404			
			18	Testing and commissioning	%	100			
9	Sesa (New) S/S-2x5 MVA Exp. Completion: Oct' 19	25.04.2017	1	Site levelling	%	100	0	60	Work Under Progress
			2	Boundary Wall					
				RRM Wall	RM	263	19	197	Work Under Progress
				Footing	No	88	0	78	Work Under Progress
				Brick wall	RM	263	0	150	
			3	Control Room	%	100	5	80	Tiles 80% Completed. work under progress
			4	Transf. Fdn.	Nos.	2	0	2	Foundation complete.
			5	Tower Fdn.	Nos.	8	0	8	All tower (8 nos) completed.
			6	Equipment Fdn.	Nos.	16	0	16	All Eqp. Fdn. (16 nos) completed.
			7	Road Construction	RM				
			8	Drain Construction	RM		0	0	
			9	Cable Trench	RM	79	0	79	Completed excluding cover slab. 90% Cable rack completed. WIP
			10	Earth mat laying	RM	1852	0	400	Main EarthMatdone ,auxiliaryEarthMat& riser work u/p
			11	Tower Erection	Nos.	8	0	8	



MONTHLY PROGRESS REPORT

Sl. No.	Name of SS	Land avail. / date	Detail Status						Remarks
			Sl. No.	Description	Unit	Total Qty.	Prog. during the Month	Cum. Progress	
			12	Beam Erection	Nos.	4	0	4	
			13	Eqpt erection	Nos.	43	0	42	
			14	Transformer Erection	Nos.	2	0	0	2 Nos Transformer Placed on Foundation.
			15	Panel erection	Nos.	13	7	13	13/13nos. installed above cable trench
			16	Illumination system erection	Lot	1	0	0	
			17	Cable Laying	RM	4187	0	92	92m UG Power cable laying complete.
			18	Testing and commissioning	%	100	0	0	
10	Ramdiya (New) S/S-2x5 MVA Exp. Completion: Nov'19	25.04.2017	1	Site levelling	%	100	0	50	
			2	Boundary Wall					
				RRM Wall	RM	185	0	0	145'm upto 1.70m ht. Completed.
				Footing	No	61	5	30	Work under progress
				Brick wall	RM	185	75	75	Work under progress
			3	Control Room	%	100	0	65	Internal and external plaster work U/P. Indoor cable trench-20/33 RM completed.
			4	Transf. Fdn.	Nos.	2	0	2	2/2 nos main block complete except Oil Pit.
			5	Tower Fdn.	Nos.	8	0	8	All Tower Fdn completed.
			6	Equipment Fdn.	Nos.	18	0	18	All Eqp. Fdn completed.
			7	Road Construction	RM				
			8	Drain Construction	RM				
			9	Cable Trench	RM	112			
			10	Earth mat laying	RM				
			11	Tower Erection	Nos.	8	0	8	All tower erection completed
			12	Beam Erection	Nos.	4	0	4	All beam erection completed.
			13	Eqpt erection	Nos.	43	0	0	
			14	Transformer Erection	Nos.	2			2 Nos Transformer Placed on Foundation.
			15	Panel erection	Nos.				
			16	Illum. system erection	Lot	1			
			17	Cable Laying	RM				
			18	Testing and commissioning	%	100			
11	Domdoma-Hazo (New) S/S-2x5 MVA Exp. Completion: Dec'19	25.04.2017	1	Site levelling	%	100	0	10	
			2	Boundary Wall					
				RRM Wall	RM	212	0	0	168m upto 1.20m Ht. completed.
				Footing	No	70	8	28	Work U/P.
				Brick wall	RM	212	0	0	
			3	Control Room	%	100	10	60	Roof slab completed.
			4	Transf. Fdn.	Nos.	2	0	2	2/2 nos main block complete except Oil Pit.
			5	Tower Fdn.	Nos.	8	2	2	2/8 nos Tower fully & 6/8 column 1st lift completed.
			6	Equipment Fdn.	Nos.	19	0	0	5/16 nos 1st lift & 11/16nos raft completed.
			7	Road Construction	RM			0	
			8	Drain Construction	RM			0	
			9	Cable Trench	RM	112		0	



MONTHLY PROGRESS REPORT

Sl. No.	Name of SS	Land avail. / date	Detail Status						
			Sl. No.	Description	Unit	Total Qty.	Prog. during the Month	Cum. Progress	Remarks
			10	Earth mat laying	RM			0	
			11	Tower Erection	Nos.	8		0	
			12	Beam Erection	Nos.			0	
			13	Eqpt erection	Nos.	43		0	
			14	Transformer Erection	Nos.	2		0	2 Nos Transformer Placed on Foundation.
			15	Panel erection	Nos.			0	
			16	Illumination system erection	Lot	1		0	
			17	Cable Laying	RM			0	
			18	Testing and commissioning	%	100			
12	Chabipool -(New) S/S-2x10 MVA Exp. Completion: Oct’19	29.11.2017	1	Site levelling	%	100	0	0	in progress
			2	Boundary Wall	RM	200			RRM works in progress.
			3	Control Room Building	%	100	10	30	CRB brick work U/P.
			4	Transf. Fdn.	Nos.	02	0	02	02 Nos of Transformer casting completed.
			5	Tower Fdn.	Nos.	06	0	06	6 no foundation completed up to bolt level.
			6	Equipment Fdn.	Nos.	17	0	17	All completed
			7	Road Construction	RM				Drawing under approval
			8	Drain Construction	RM				Drawing under approval
			9	Cable Trench	RM		7	7	Side wall U/P.
			10	Earth mat laying	RM				
			11	Tower Erection	Nos.	06	0	6	Completed
			12	Beam Erection	Nos.	3	0	3	completed
			13	Eqpt erection	Nos.				5 Nos. BPI support struct. Completed.
			14	Transformer Erection	Nos.	02		2	Placed on transformer foundation pad
			15	Panel erection	Nos.				
			16	Illumination system erection	Lot	1			
			17	Cable Laying	RM				
			18	Testing and commissioning	%	100			
Agency: NECCON Power & Infra Ltd			Package: ASM-DMS-04		Date of NOA: 08.07.16		Completion Schedule: 33 MONTHS (07.03.19/ PTE 07.09.19)		
13	GMC-2 (New) GIS-2x10 MVA Exp. Completion: 31/12/2019	03.06.2016	1	Site levelling	%	100	0	60	
			2	Boundary Wall	RM	50		35	20m constructed on piles by M/s Techno
			3	Control Room / GIS Bldg.	%	100	5	55	Plastering completed. Earthmat laying inside CRB completed.
			4	Transf. Fdn.	Nos.	2	0	2	completed
			5	Tower Fdn.	Nos.				NA
			6	Equipment Fdn.	Nos.				NA
			7	Road Construction	RM				Drawings to be submitted by Neccon
			8	Drain Construction	RM				Drawings to be submitted by Neccon
			9	Cable Trench	RM				
			10	Earth mat laying	RM				
			11	Tower Erection	Nos.				NA
			12	Beam Erection	Nos.				NA



MONTHLY PROGRESS REPORT

Sl. No.	Name of SS	Land avail. / date	Detail Status						
			Sl. No.	Description	Unit	Total Qty.	Prog. during the Month	Cum. Progress	Remarks
			13	Eqpt erection	Nos.				
			14	Transformer Erection	Nos.	2	0	0	
			15	Panel erection	Nos.	1			
			16	Illumination system erection	Lot	1			
			17	Cable Laying	RM				
			18	Testing and commissioning	%	100			
14	Arya College (New) GIS-2x10 MVA Exp. Completion: 31/12/2019	01.09.2016	1	Site levelling	%	100	0	60	
			2	Boundary Wall	RM				Existing Boundary wall on three sides
			3	Control Room / GIS Bldg.	%	100	5	60	Inside cable trench excavation completed.
			4	Transf. Fdn.	Nos.	2	0	2	
			5	Tower Fdn.	Nos.				NA
			6	Equipment Fdn.	Nos.				NA
			7	Road Construction	RM				Drawings approval pending
			8	Drain Construction	RM				Drawings approval pending
			9	Cable Trench	RM				
			10	Earth mat laying	RM				
			11	Tower Erection	Nos.				NA
			12	Beam Erection	Nos.				NA
			13	Eqpt erection	Nos.				
			14	Transformer Erection	Nos.	2	0	0	Supply pending
			15	Panel erection	Nos.	1			
			16	Illumination system erection	Lot	1			Conduit laying works U/P.
			17	Cable Laying	RM				NA
			18	Testing and commissioning	%	100			
15	Tarun Nagar (New) GIS-2x10 MVA Exp. Completion:		1	Site levelling	%	100			
			2	Boundary Wall	RM				
			3	Control Room / GIS Bldg.	%	100			
			4	Transf. Fdn.	Nos.				
			5	Tower Fdn.	Nos.				
			6	Equipment Fdn.	Nos.				
			7	Road Construction	RM				
			8	Drain Construction	RM				
			9	Cable Trench	RM				
			10	Earth mat laying	RM				
			11	Tower Erection	Nos.				
			12	Beam Erection	Nos.				
			13	Eqpt erection	Nos.				
			14	Transformer Erection	Nos.				
			15	Panel erection	Nos.				
			16	Illumination system erection	Lot	1			
			17	Cable Laying	RM				



MONTHLY PROGRESS REPORT

Sl. No.	Name of SS	Land avail. / date	Detail Status						
			Sl. No.	Description	Unit	Total Qty.	Prog. during the Month	Cum. Progress	Remarks
16	GS Road (New) GIS -2x10 MVA Exp. Completion: 31/12/2019	10.03.2017	18	Testing and commissioning	%	100			
			1	Site levelling	%	100	0	60	
			2	Boundary Wall	RM	80	0	0	B/w wall on RRM wall. Construction.
			3	Control Room / GIS Bldg.	%	100	0	70	Internal cable trench work U/P. Earthmat laying work inside CRB completed.
			4	Transf. Fdn.	Nos.	2	0	2	
			5	Tower Fdn.	Nos.				NA
			6	Equipment Fdn.	Nos.				NA
			7	Road Construction	RM				Drawings to be submitted by Neccon
			8	Drain Construction	RM				Drawings to be submitted by Neccon
			9	Cable Trench	RM				
			10	Earth mat laying	RM				
			11	Tower Erection	Nos.				NA
			12	Beam Erection	Nos.				NA
			13	Egpt erection	Nos.				
			14	Transformer Erection	Nos.	2	0	0	
			15	Panel erection	Nos.	1			
			16	Illumination system erection	Lot	1			Conduit laying works completed.
			17	Cable Laying	LS	1			
			18	Testing and commissioning	%	100			

h. DMS Extn. SS:

Sl. No.	Name of SS	Detail Status						
		Sl. No.	Description	Unit	Total Qty.	Prog. during the Month	Cum. Progress	Remarks
Agency: NECCON Power & Infra Ltd		Package: ASM-DMS-01			Date of NOA: 20.10.2016		Completion Schedule: 33 months (19.07.2019/ PTE 20.01.20)	
1	33kV Parowa Bay Extension Exp. Completion:	1	Control Room Bldg. (if any)	%	100			NA
		2	Equipment Fdn.	Nos.	1	0	0	
		3	Cable Trench	RM		0	0	
		4	Earthmat laying	RM		0	0	
		5	Pole Erection	Nos.	2	0	0	
		6	Beam Erection	Nos.	NA			
		7	Eqpt erection	Nos.	13	0	0	
		8	Panel erection	Nos.	1	0	0	
		9	Cable Laying	RM		0	0	
		10	Testing and commissioning	%	100	0	0	
2	33kV Dolabari Extension. Exp. Completion:	1	Control Room Bldg. (if any)	%	100			NA
		2	Tower / LM Fdn.	Nos.	NA			
		3	Equipment Fdn.	Nos.	2	0	0	
		4	Cable Trench	RM		0	0	



MONTHLY PROGRESS REPORT

Sl. No.	Name of SS	Detail Status						
		Sl. No.	Description	Unit	Total Qty.	Prog. during the Month	Cum. Progress	Remarks
		5	Earthmat laying	RM		0	0	
		6	Tower/Beam Erection	Nos.	NA			
		7	Eqpt erection	Nos.	13	0	0	
		8	Panel erection	Nos.	1	0	0	
		9	Cable Laying	RM		0	0	
		10	Testing and commissioning	%	100	0	0	
3	33 KV Samaguri Extension	Commissioned on 30.07.2019						
4	33 KV Shankardevnagar Extension	Commissioned on 13.08.2019						
5	33 kV bay extension at 33/11 kV Silapathar existing S/s	Commissioned on 29.06.2019						
Agency: Sterling & Wilson Pvt. Ltd		Package: ASM-DMS-02			Date of NOA: 23.12.16		Completion Schedule: 33 MONTHS (23.09.19)	
6	Extn. of Dibrugarh 132/33kV S/s	Commissioned on 22.06.2019						
7	Extn. of Behaiting 132/33kV S/s Exp. Completion: Oct'19	1	Control Room Bldg. (if any)	%	100			CR Building already exists
		2	Tower/ LM Fdn.	Nos.				NA
		3	Equipment Fdn.	Nos.	7		7	completed
		4	Cable Trench	RM	22		22	completed
		5	Earthmat laying	MT	.07			Under progress
		6	Tower/Beam Erection	Nos.				NA
		7	Eqpt erection	Nos.	7		4	4 Equipments erected
		8	Panel erection	Nos.	3	1	3	3 nos. Panel erected
		9	Cable Laying	RM				
		10	Testing and commissioning	%	100			
8	Extn. of Chapakhowa 33/11kVS/s	Commissioned on 29.06.2019						
9	Sarupathar 33KV Existing (ext.)	Commissioned on 25.07.2019						
10	Barpathar 33KV Existing (ext.)	Commissioned on 28.06.2019						
11	Sariahjan 33kV Existing (ext.) Exp. Completion:Nov'19	1	Control Room Bldg. (if any)	%	100	0	0	Upto plinth Beam Casting Completed.
		2	Tower / LM Fdn.	Nos.	6	0	0	Completed
		3	Equipment Fdn.	Nos.	7	0	7	Completed
		4	Cable Trench	RM	45		0	
		5	Earthmat laying	RM	180		0	
		6	Tower / Beam Erection	Nos.	3		3	Completed
		7	Eqpt erection	Nos.	13	0	2	2 No Iso Completed
		8	Panel erection	Nos.	3		0	
		9	Cable Laying	RM	826		0	
		10	Testing and commissioning	%	100	0	0	
12	33/11kV Teok Extn.	Commissioned on 27.09.2019						
13	33/11kV Janji Extn. Exp. Completion: Oct'19	1	Control Room Bldg. (if any)	%	100	5	65	Plastering completed.
		2	Tower/ LM Fdn.	Nos.	04	0	04	Completed.
		3	Equipment Fdn.	Nos.	7	0	07	Completed
		4	Cable Trench	RM	33			RCC Completed. Welding work under progress



MONTHLY PROGRESS REPORT

Sl. No.	Name of SS	Detail Status						
		Sl. No.	Description	Unit	Total Qty.	Prog. during the Month	Cum. Progress	Remarks
		5	Earthmat laying	RM	35	00	35	Work under progress.
		6	Tower/ Beam Erection	Nos.	4	2	6	completed
		7	Eqpt erection	Nos.	7	0	6	Mounted LA is not completed.
		8	Panel erection	Nos.	3	0	0	
		9	Cable Laying	RM	33	0	0	
		10	Testing and commissioning	%	100	0	0	
14	33/11kV Kakojaan Extn. Exp. Completion: Nov'19	1	Control Room Bldg. (if any)	%	100	0	40	Bricks wall work completed. Plastering work completed
		2	Tower/ LM Fdn.	Nos.	NA	-	-	
		3	Equipment Fdn.	Nos.	4	0	4	Completed.
		4	Cable Trench	RM	10	0	0	
		5	Earthmat laying	RM	12	0	0	
		6	Tower/ Beam Erection	Nos.		-	-	NA
		7	Eqpt erection	Nos.	7	0	0	
		8	Panel erection	Nos.	3	0	0	
		9	Cable Laying	RM	10	0	0	
		10	Testing and commissioning	%	100	0	0	
15	33/11kV Amguri Exp. Completion	1	Control Room Bldg. (if any)	%	100	0	0	
		2	Tower/ LM Fdn.	Nos.		-	-	NA
		3	Equipment Fdn.	Nos.	12	0	0	
		4	Cable Trench	RM		0	0	
		5	Earthmat laying	RM		0	0	
		6	Tower/ Beam Erection	Nos.		0	0	
		7	Eqpt erection	Nos.		0	0	
		8	Panel erection	Nos.		0	0	
		9	Cable Laying	RM		0	0	
		10	Testing and commissioning	%	100	0	0	
Agency: Sterling & Wilson Pvt. Ltd		Package: ASM-DMS-03			Date of NOA: 23.12.16		Completion Schedule: 33 MONTHS (22.09.19)	
16	33/11 KV Paneri Existing S/S	Commissioned on 30.03.2019						
17	33/11 KV Kalaigaon Existing S/S Exp. Completion: Nov'19	1	Control Room Bldg. (if any)	%	100	0	40	Slab casting completed
		2	Tower/ LM Fdn.	Nos.	4	0	0	
		3	Equipment Fdn.	Nos.	8	0	0	
		4	Cable Trench	RM	40			
		5	Earth mat laying	RM	134			
		6	Tower/Beam Erection	Nos.	4	0	0	
		7	Eqpt erection	Nos.	8	0	0	
		8	Panel erection	Nos.	2	0	0	
		9	Cable Laying	RM	941			
		10	Testing and commissioning	%	100	0	0	
18	33/11 KV Khairabari Existing S/S	Commissioned on 02.04.2019						
19	33/11 KV Tangla Existing S/S	1	Control Room Bldg. (if any)	%	100			NA
		2	Tower/ LM Fdn.	Nos.	2	0	2	Completed.



MONTHLY PROGRESS REPORT

Sl. No.	Name of SS	Detail Status						
		Sl. No.	Description	Unit	Total Qty.	Prog. during the Month	Cum. Progress	Remarks
	Exp. Completion: Oct'19	3	Equipment Fdn.	Nos.	4	0	4	Completed.
		4	Cable Trench	RM	35	0	21	
		5	Earth mat laying	RM	134	0	0	
		6	Tower/Beam Erection	Nos.	2	0	0	
		7	Eqpt erection	Nos.	4	0	0	
		8	Panel Erection	Nos.	2	0	0	
		9	Cable Laying	RM	1437			
		10	Testing and commissioning	%	100			
20	33/11kV Mukalmuwa existing S/S	Commissioned on 09.04.2019						
21	Existing Paltanbazaar S/S	Commissioned on 04.03.2019						
22	Existing Judges Field S/S Exp. Completion: Oct'19	1	Control Room Bldg. (if any)	%	100			Pole Erection completed, 2 no's equipment pending. Completed
		2	Tower/ LM/Pole Fdn.	Nos.	2			
		3	Equipment Fdn.	Nos.	01	0	01	
		4	Cable Trench	RM				
		5	Earthmat laying	RM	NA			
		6	Tower/Beam Erection	Nos.	NA			
		7	Eqpt erection	Nos.	01		01	
		8	Panel erection	Nos.	01			
		9	Cable Laying	RM				
		10	Testing and commissioning	%	100			
23	Existing Jail (Fancy bazar) S/S	Commissioned on 30.04.2019						
Agency: Neccon Power & Infra LtdPackage: ASM-DMS-04		Date of NOA: 08.07.16			Completion Schedule: 33 MONTHS (07.03.19/ PTE 07.09.19)			
24	Extn. of GMC S/S	Commissioned on 26.04.2019						
25	Extn. of Ulubari S/S	Commissioned on 06.05.2019						

i. 33 kV Lines

Sl. No.	Name of SS	Detail Status						
		Sl. No.	Description	Unit	Total Qty.	Prog. during the Month	Cum. Progress	Remarks
Agency: NECCON Power & Infra Ltd Package: ASM-DMS-01		Date of NOA: 20.10.2016			Completion Schedule: 33 months (19.07.2019/ PTE 20.01.20)			
1	132/33kV Silapathar S/s to 33/11kV Silapathar-II S/s (35 Kms.) Actual line length: 11.098 Kms. Gangs deployed a. Foundation / Erection: 0 b. Stringing: 0 Forest Proposal Status: N/A Exp. Completion:	1	Route Alignment Survey	Km.	11.056	0	11.056	
		2	Supply of Poles	Nos.	301	0	200	
		3	Pole erection	Nos.	301	0	101	Total poles installed at 94/230 locations.
		4	Stringing of Conductor	cKm.	11.098	0	0	
		5	Stringing of OPGW	Km.	11.098	0	0	
		6	Earthing	Sets				
		7	Testing and commissioning	%	100	0	0	
2	LILO of existing 33 kV Silapathar-Jonai line at 132/33 kV Silapathar new S/s Actual line length:	1	Route Alignment Survey	Km.				Route alignment of LILO of existing 33 kV Silapathar-Jonai line at 132/33 kV Silapathar new S/s has been completed by NECCON on 30.08.2019. Report – pending from NECCON side.
		2	Supply of Poles	Nos.				
		3	Pole erection	Nos.				



MONTHLY PROGRESS REPORT

Sl. No.	Name of SS	Detail Status						
		Sl. No.	Description	Unit	Total Qty.	Prog. during the Month	Cum. Progress	Remarks
	Gangs deployed a. Foundation / Erection: 0 b. Stringing: 0 Forest Proposal Status: N/A Exp. Completion:	4	Stringing of Conductor	cKm.				
		5	Stringing of OPGW	Km.				
		6	Earthing	Sets				
		7	Testing and commissioning	%	100			
3	33kV Tezpur-Dolabari line(5 Km) Actual line length: 4.7 Kms. Gangs deployed a. Foundation/Erection: b. Stringing: Forest Proposal Status: N/A Exp. Completion:	1	Route Alignment Survey	Km.	4.7	0	4.7	Detailed Survey as per revised pole spotting approved
		2	Supply of Pole	Nos.	156	0	156	
		3	Pole Erection	Nos.	156	0	0	
		4	Stringing of Conductor	cKm.	4.876	0	0	
		5	Stringing of OPGW	Km.	4.876	0	0	
		6	Earthing	Sets		0	0	
		7	Testing and commissioning	%	100	0	0	
4	33kV Tezpur-Parowa line(7 Km) Actual line length: 4.891 Kms. Gangs deployed a. Foundation/Erection: b. Stringing: Forest Proposal Status: N/A Exp. Completion:	1	Route Alignment Survey	Km.	5.035	0	5.035	Detailed Survey as per revised pole spotting approved
		2	Supply of Pole	Nos.	116	0	0	
		3	Pole erection.	Nos.	116	9	108	
		4	Stringing of Conductor	cKm.	4.891	0	0	
		5	Stringing of OPGW	Km.	4.891	0	0	
		6	Earthing	Sets		0	0	
		7	Testing and commissioning	%	100	0	0	
5	33kV Tezpur-LGM line(7 Km) Actual line length: 14.778 Kms. Gangs deployed a. Foundation/Erection: b. Stringing: Forest Proposal Status: N/A Exp. Completion:	1	Route Alignment Survey	Km.	14.832	0	14.832	
		2	Supply of Poles	Nos.	423	0	388	
		3	Pole erection	Nos.	423	0	24	SP-10 Nos, DP-05 Nos,FP-1 No
		4	Stringing of Conductor	cKm.	14.778	0	0	
		5	Stringing of OPGW	Km.	14.778	0	0	
		6	Earthing	Sets		0	0	
		7	Testing and commissioning	%	100	0	0	
6	33kV Samaguri-Hathimurah line (30 Km) Actual line length: 19.305 Kms. Gangs deployed a. Foundation/Erection: b. Stringing: Forest Proposal Status: N/A Exp. Completion:	1	Route Alignment Survey	Km.	19.13	0	19.13	Detailed Survey-19.19 KM Approved
		2	Supply of Poles	Nos.	515	0	489	
		3	Pole erection	Nos.	515	8	500	SP-320 Nos, DP-66 Nos, FP-12 Nos
		4	Stringing of Conductor	cKm.	19.19	0	0	Hardware fitting in progress.
		5	Stringing of OPGW	Km.	19.19	0	0	
		6	Earthing	Sets	79	0	34	
		7	Testing and commissioning	%	100	0	0	
7	33kV Shankardevnagar-Mailo TL(30 Km) Actual line length: 20.572 Kms. Gangs deployed a. Foundation / Erection: b. Stringing: Forest Proposal Status: NA Exp. Completion:	1	Route Alignment Survey	Km.	21.48	0	21.48	Detailed survey as per revised pole spotting approved
		2	Supply of Poles	Nos.	536	0	485	
		3	Pole erection	Nos.	536	0	119	8 Nos DP, 75 Nos SP & 2 nos FP completed
		4	Stringing of Conductor	cKm.	20.543	0	0	
		5	Stringing of OPGW	Km.	20.543	0	0	
		6	Earthing	Sets		0	0	
		7	Testing and commissioning	%	100	0	0	
Agency: Sterling & Wilson Pvt. Ltd		Package: ASM-DMS-02		Date of NOA: 23.12.16		Completion Schedule: 33 MONTHS (23.09.19)		



MONTHLY PROGRESS REPORT

Sl. No.	Name of SS	Detail Status						
		Sl. No.	Description	Unit	Total Qty.	Prog. during the Month	Cum. Progress	Remarks
8	220/132kV Behiating (New) s/s to 33/11kV Bogibil (New) S/S (10 Km) Actual line length: 13.476 Kms. Gangs deployed a. Foundation / Erection: 1 Stringing: Forest Proposal Status: NA Exp. Completion:	1	Route Alignment Survey	Km.	13.20		13.20	Approval Done
		2	Supply of Poles	Nos.	379		330	
		3	Pole Fdn. & Erection	Nos.	379		295	Hardware fitting is in progress
		4	Stringing of Conductor	cKm.	13.476			
		5	Stringing of OPGW	Km.	13.476			
		6	Earthing	Sets				
		7	Testing and commissioning	%	100			
9	Behiating (New) s/s to Dibrugarh (New) S/S (15 Km) Actual line length: 9.39 Kms. Gangs deployed a. Foundation / Erection: 1 gang b. Stringing: Forest Proposal Status: NA Exp. Completion:	1	Route Alignment Survey	Km.	9.314		9.314	Approval Done
		2	Supply of Poles	Nos.	286		266	
		3	Pole Fdn. & Erection	Nos.	286	12	187	
		4	Stringing of Conductor	cKm.	9.39			
		5	Stringing of OPGW	Km.	9.39			
		6	Earthing	Sets				
		7	Testing and commissioning	%	100			
10	132/33kV Existing Dibrugarh s/s to 33/11kV Romai (New) S/S (17 Km) Actual line length: 17.277 Kms. Gangs deployed a. Foundation / Erection: b. Stringing: Forest Proposal Status: NA Exp. Completion:	1	Route Alignment Survey	Km.	16.96		16.96	Approval Done
		2	Supply of Poles	Nos.	465		404	
		3	Pole Fdn. & Erection	Nos.	465		68	
		4	Stringing of Conductor	cKm.	17.277			
		5	Stringing of OPGW	Km.	17.277			
		6	Earthing	Sets				
		7	Testing and commissioning	%	100			
11	Chapakhowa (New) S/S to 33/11kV Chapakhowa existing S/S(10 Km) Actual line length: 2.60 Kms. Gangs deployed c. Foundation / Erection: d. Stringing: Forest Proposal Status: NA Exp. Completion:	1	Route Alignment Survey	Km.	2.60		2.60	Approval Done
		2	Supply of Poles	Nos.	70		60	
		3	Pole Fdn. & Erection	Nos.	70		49	
		4	Stringing of Conductor	cKm.	2.60			
		5	Stringing of OPGW	Km.	2.60			
		6	Earthing	Sets				
		7	Testing and commissioning	%	100			
12	132/33kV Sarupathar (new) to 33/11kV Sarupathar (existing)(5 Km) Actual line length: 5.763Kms. Gangs deployed c. Foundation / Erection: d. Stringing: Forest Proposal Status: NA	1	Route Alignment Survey	Km.	5.763	0	5.763	
		2	Supply of Poles	Nos.	162	0	78	Total 620 poles are supplied for entire Sarupathar, Barpathar & Sariajhan work
		3	Pole erection	Nos.	162	0	78	
		4	Stringing of Conductor	cKm.	5.763	0	0	Structure and Insulator installation work is in progress.
		5	Stringing of OPGW	Km.	5.763	0	0	
		6	Earthing	Sets	31	0	0	
		7	Testing and commissioning	%	100	0	0	
13	132/33kV Sarupathar (new) to 33/11kV Barpathar (existing)(10 Km) Actual line length: 10.835 Kms.	1	Route Alignment Survey	Km.	10.835	0	10.835	
		2	Supply of Poles	Nos.	295	0	140	Total 620 poles are supplied for entire Sarupathar, Barpathar & Sariajhan work



MONTHLY PROGRESS REPORT

Sl. No.	Name of SS	Detail Status						
		Sl. No.	Description	Unit	Total Qty.	Prog. during the Month	Cum. Progress	Remarks
	Gangs deployed a. Foundation / Erection: b. Stringing: Forest Proposal Status: NA	3	Pole erection	Nos.	295	0	147	
		4	Stringing of Conductor	cKm.	11.33	0	0	
		5	Stringing of OPGW	Km.	11.33	0	0	
		6	Earthing	Sets	67	0	0	
		7	Testing and commissioning	%	100	0	0	
14	132/33kV Sarupathar (new) to 33/11kV Sariajhan (existing)(20 Km) Actual line length: 23.449Kms. Gangs deployed a. Foundation / Erection: b. Stringing: Forest Proposal Status: NA	1	Route Alignment Survey	Km.	23.532	0	23.532	Total 620 poles are supplied for entire Sarupathar, Barpathar & Sariajhan work
		2	Supply of Poles	Nos.	568	0	53	
		3	Pole erection	Nos.	568	0	53	
		4	Stringing of Conductor	cKm.	23.449	0	0	
		5	Stringing of OPGW	Km.	23.449	0	0	
		6	Earthing	Sets	94	0	0	
		7	Testing and commissioning	%	100	0	0	
15	Teok 132kV SS to Teok 33kV SS (5 Km) Actual line length: 5.35Kms. Gangs deployed a. Foundation / Erection: b. Stringing: Forest Proposal Status: NA Exp. Completion:	1	Route Alignment Survey	Km.	5.3504			Approved.
		2	Supply of Poles	Sets	252			
		3	Pole erection	Nos.	252	0	186	Under progress
		4	Stringing of Conductor	cKm.				
		5	Stringing of OPGW	Km.				
		6	Earthing	Sets				
		7	Testing and commissioning	%	100			
16	Teok 132kV to Janji 33kV SS (15 Km) Actual line length: 6.28. Kms. Gangs deployed a. Foundation / Erection: b. Stringing: Forest Proposal Status: NA Exp. Completion:	1	Route Alignment Survey	Km.	6.281			Approved.
		2	Supply of Poles	Sets	177			
		3	Pole erection	Nos.	177	0	33	Under progress
		4	Stringing of Conductor	cKm.				
		5	Stringing of OPGW	Km.				
		6	Earthing	Sets				
		7	Testing and commissioning	%	100			
17	Teok 132kV SS -Kakojaan 33kV SS(15 Km) Actual line length: 20.53Kms. Gangs deployed a. Foundation / Erection: b. Stringing: Forest Proposal Status: NA Exp. Completion:	1	Route Alignment Survey	Km.	20.538			Approved.
		2	Supply of Poles	Sets	390			
		3	Pole erection	Nos.	390	0	250	Under progress
		4	Stringing of Conductor	cKm.				
		5	Stringing of OPGW	Km.				
		6	Earthing	Sets				
		7	Testing and commissioning	%	100			
18	Teok 132kV SS to Amguri 33kV SS	1	Route Alignment Survey	Km.				
		2	Supply of Poles	Sets				
		3	Pole erection	Nos.				
		4	Stringing of Conductor	cKm.				
		5	Stringing of OPGW	Km.				
		6	Earthing	Sets				



MONTHLY PROGRESS REPORT

Sl. No.	Name of SS	Detail Status						
		Sl. No.	Description	Unit	Total Qty.	Prog. during the Month	Cum. Progress	Remarks
		7	Testing and commissioning	%	100			
Agency: Sterling & Wilson Pvt. Ltd		Package: ASM-DMS-03			Date of NOA: 23.12.16		Completion Schedule: 33 MONTHS (22.09.19)	
19	132/33kV Tangla(New)to 33kV Tangla SS(10 Km) Actual line length: 1.341 Kms. Gangs deployed c. Foundation / Erection: Nil d. Stringing: Nil Forest Proposal Status: NA Exp. Completion:	1	Route Alignment Survey	Km.	1.341		1.341	Approved
		2	Supply of Poles	Nos.	54		54	
		3	Pole erection	Nos.	54			
		4	Stringing of Conductor	CKm.	1.405			
		5	Stringing of OPGW	Km.	1.405			
		6	Earthing	Sets	14			
		7	Testing and commissioning	%	100			
20	132/33kV Tangla(New) to Paneri Line(20 Km) Actual line length: 11.019 Kms. Gangs deployed a. Foundation / Erection: Nil b. Stringing: Nil Forest Proposal Status: NA Exp. Completion:	1	Route Alignment Survey	Km.	11.019		11.019	Approved
		2	Supply of Poles	Nos.	269	0	269	
		3	Pole erection	Nos.	269	0	49	
		4	Stringing of Conductor	CKm.	11.107			
		5	Stringing of OPGW	Km.	11.107			
		6	Earthing	Sets	68			
		7	Testing and commissioning	%	100			
21	132/33kV Tangla(New) to 33kV Khairabari Line(10 Km) Actual line length: 16.327 Kms. Gangs deployed a. Foundation / Erection: Nil b. Stringing: Nil Forest Proposal Status: NA Exp. Completion:	1	Route Alignment Survey	Km.	16.327		16.327	Approved
		2	Supply of Poles	Nos.	387	0	387	
		3	Pole erection	Nos.	387	0	173	
		4	Stringing of Conductor	CKm.	16.327			
		5	Stringing of OPGW	Km.	16.327			
		6	Earthing	Sets	97			
		7	Testing and commissioning	%	100			
22	132/33kV Tangla(New) to 33kV Harsingha Line(12 Km) Actual line length: 12.094 Kms. Gangs deployed a. Foundation / Erection: Nil b. Stringing: Nil Forest Proposal Status: NA Exp. Completion:	1	Route Alignment Survey	Km.	12.094		12.094	Approved
		2	Supply of Poles	Nos.	289	0	289	
		3	Pole erection	Nos.	289	0	88	
		4	Stringing of Conductor	cKm.	12.094			
		5	Stringing of OPGW	Km.	12.094			
		6	Earthing	Sets	73			
		7	Testing and commissioning	%	100			
23	132/33kV Tangla(New) to 33kV Kalaigaon Line(20 Km) Actual line length: 14.137 Kms. Gangs deployed a. Foundation / Erection: Nil b. Stringing: Nil Forest Proposal Status: NA Exp. Completion:	1	Route Alignment Survey	Km.	14.137		14.137	Approved
		2	Supply of Poles	Nos.	355	0	355	
		3	Pole erection	Nos.	355	0	272	
		4	Stringing of Conductor	CKm.	14.137			
		5	Stringing of OPGW	Km.	14.137			
		6	Earthing	Sets	89			
		7	Testing and commissioning	%	100			
24	132/33kV Hazo (New) S/S to 33/11kV Sesa (New) S/S (15 Km)	1	Route Alignment Survey	Km.	10	0	6.55	Route Alignment Approved
		2	Supply of Poles	Nos.	188			



MONTHLY PROGRESS REPORT

Sl. No.	Name of SS	Detail Status						
		Sl. No.	Description	Unit	Total Qty.	Prog. during the Month	Cum. Progress	Remarks
	Actual line length: 6.55Km Gangs deployed a. Foundation / Erection: b. Stringing: Forest Proposal Status: NA Exp. Completion: Dec’19	3	Pole Fdn. & Erection	Nos.	188	0	127	Hardware fitting under progress
		4	Stringing of Conductor	CKm	6.55			
		5	Stringing of OPGW	Km.	6.55			
		6	Earthing	Sets	36			
		7	Testing and commissioning	%	100			
25	132/33kV Hazo (New) S/S to 33/11kV Ramdiya (New) S/S (12 Km) Actual line length: 8.678 Km Gangs deployed a. Foundation / Erection: b. Stringing: Forest Proposal Status:NA Exp. Completion: Dec’19	1	Route Alignment Survey	Km.	12	0	8.678	Route Alignment Approved
		2	Supply of Poles	Nos.	232			
		3	Pole Fdn. & Erection	Nos.	232	0	156	
		4	Stringing of Conductor	CKm	8.678			
		5	Stringing of OPGW	Km.	8.678			
		6	Earthing	Sets	44			
		7	Testing and commissioning	%	100			
26	132/33kV Hazo (New) S/S to 33/11kV Domdoma-Hazo (New) (10 Km) Actual line length: 11.172 Km Gangs deployed a. Foundation / Erection: b. Stringing: Forest Proposal Status:NA Exp. Completion: Mar’20	1	Route Alignment Survey	Km.	10	0	11.172	Route alignment approved
		2	Supply of Poles	Nos.	310			
		3	Pole Fdn. & Erection	Nos.	310	0	207	
		4	Stringing of Conductor	CKm	7.667			
		5	Stringing of OPGW	Km.	7.667			
		6	Earthing	Sets	61			
		7	Testing and commissioning	%	100			
27	132/33kV Hazo (New) S/S to 33/11kV Mukalmuwa existing S/S (25 Km) Actual line length: 29.178Km Gangs deployed c. Foundation / Erection: d. Stringing: Forest Proposal Status: Exp. Completion: Mar’20	1	Route Alignment Survey	Km.	25	0	29.178	Route alignment approved
		2	Supply of Poles	Nos.	788			
		3	Pole Fdn. & Erection	Nos.	788	0	321	
		4	Stringing of Conductor	CKm	29.178			
		5	Stringing of OPGW	Km.	29.178			
		6	Earthing	Sets	159			
		7	Testing and commissioning	%	100			
Agency: NECCON Power & Infra LtdPackage: ASM-DMS-04		Date of NOA: 08.07.16		Completion Schedule: 33 MONTHS (07.03.19/ PTE 07.09.19)				
28	132/33kV Guwahati M.C (New) S/s to GS Road (New) GIS S/s - U/G Cable (14 Km) Actual line length: 1.1 Km Gangs deployed e. Foundation / Erection: f. Stringing: Forest Proposal Status: NA Exp. Completion: Dec’19	1	Route Alignment Survey	Km.	1.230	0	1.230	
		2	Supply of Poles	Nos.				N/A
		3	Pole Fdn. & Erection	Nos.				N/A
		4	Laying of HDPE pipe	CKm	1.230	0	1.230	
		5	Laying of cable	CKm	1.230	0	1	One JB completed
		6	Stringing of OPGW	Km.				N/A
		7	Earthing	Sets				N/A
		8	Testing and commissioning	%	100			
29	132/33kV Guwahati M.C (New) S/s to GMC-2(New) GIS S/s - U/G Cable (10 Km) Actual line length: 0.250 KM	1	Route Alignment Survey	Km.	0.200		0	
		2	Supply of Poles	Nos.				
		3	Pole Fdn. & Erection	Nos.				



MONTHLY PROGRESS REPORT

Sl. No.	Name of SS	Detail Status						
		Sl. No.	Description	Unit	Total Qty.	Prog. during the Month	Cum. Progress	Remarks
	Gangs deployed	4	Laying of HDPE pipe	CKm	0.200	0	0	
	a. Foundation / Erection:	5	Stringing of OPGW	Km.				
	b. Stringing:	6	Earthing	Sets				
	Forest Proposal Status: NA Exp. Completion: Oct'19	7	Testing and commissioning	%	100			
30	132/33kV Guwahati M.C (New) S/s to Chabipool(New) GIS - U/G Cable (10 Km)	1	Route Alignment Survey	Km.	5.8	0	5.8	Survey report submitted to PWD for reinstatement Estimate.
	Actual line length: 5.80 Km	2	Supply of Poles	Nos.				
	Gangs deployed	3	Pole Fdn. & Erection	Nos.				
	c. Foundation / Erection:	4	Stringing of Conductor	CKm				
	d. Stringing:	5	Stringing of OPGW	Km.				
	Forest Proposal Status: NA	6	Earthing	Sets				
	Exp. Completion: Dec'19	7	Testing and commissioning	%	100			
31	132/33kV Guwahati M.C (New) S/s to Arya College(New) GIS - U/G Cable(12 Km)	1	Route Alignment Survey	Km.	2.229	0	2.229	
	Actual line length: 2.229 KM	2	Supply of Poles	Nos.				N/A
	Gangs deployed	3	Pole Fdn. & Erection	Nos.				N/A
	a. Foundation / Erection:	4	Laying of HDPE pipe	CKm	2.229	0	2.229	completed
	b. Stringing:	5	Laying of cable	CKM	2.229	0	2.5	
	Forest Proposal Status: NA	6	Stringing of OPGW	Km.				N/A
	Exp. Completion: Dec'19	7	Earthing	Sets				N/A
		8	Testing and commissioning	%	100			
32	132/33kV Guwahati M.C (New) S/s to GMC Existing S/s - U/G Cable (5 Km)	1	Route Alignment Survey	Km.	0.585	0	0.585	
	Actual line length: 0.585 KM	2	Supply of Poles	Nos.				
	Gangs deployed	3	Pole Fdn. & Erection	Nos.				
	a. Foundation / Erection:	4	Laying of HDPE pipe	CKm	0.585	0	0.465	
	b. Stringing:	5	Cable laying	CKm	0.585	0	0.5	
	Forest Proposal Status:	6	Stringing of OPGW	Km.				
	Exp. Completion: Sept'19	7	Earthing	Sets				
		8	Testing and commissioning	%	100			
33	132/33kV Guwahati M.C (New) S/s to Ulubari Existing S/s - U/G Cable (10 Km)	1	Route Alignment Survey	Km.	1.5	0	1.5	
	Actual line length: 1.5 KM	2	Supply of Poles	Nos.				
	Gangs deployed	3	Pole Fdn. & Erection	Nos.				
	a. Foundation / Erection:	4	Laying of HDPE pipe	cKm	1.5	0	1.456	
	b. Stringing:	5	Laying of Cable	ckm	1.5	0	1.0	2 Nos of JB completed, 500 Mtr under progress
	Forest Proposal Status: NA	6	Stringing of OPGW	Km.				
	Exp. Completion: Dec'19	7	Earthing	Sets				
		8	Testing and commissioning	%	100			
34	132/33kV Paltanbazar (New) S/s to Tarun Nagar (New) S/s - U/G Cable (10 Km)	1	Route Alignment Survey	Km.	1.5	0	0	
	Actual line length: 1.5 KM	2	Supply of Poles	Nos.	NA			Land not yet handed over.



MONTHLY PROGRESS REPORT

Sl. No.	Name of SS	Detail Status						
		Sl. No.	Description	Unit	Total Qty.	Prog. during the Month	Cum. Progress	Remarks
	Gangs deployed	3	Pole Fdn. & Erection	Nos.	NA			
	a. Foundation / Erection:	4	Stringing of Conductor	CKm	NA			
	b. Stringing:	5	Stringing of OPGW	Km.	NA			
	Forest Proposal Status: NA	6	Earthing	Sets				
	Exp. Completion:	7	Testing and commissioning	%	100			
35	132/33kV Paltanbazar (New) S/s to Existing Paltanbazaar S/s - U/G Cable (2 Km)	1	Route Alignment Survey	Km.	0.200	0	0	
	Actual line length: 0.35 KM	2	Supply of Poles	Nos.	NA			
	Gangs deployed	3	Pole Fdn. & Erection	Nos.	NA			
	a. Foundation / Erection:	4	Stringing of Conductor	CKm	NA			
	b. Stringing:	5	Stringing of OPGW	Km.	NA			
	Forest Proposal Status: NA	6	Earthing	Sets				
	Exp. Completion:	7	Testing and commissioning	%	100			
36	132/33kV Paltanbazar (New) S/s to Judge Field Existing S/s - U/G Cable (5 Km)	1	Route Alignment Survey	Km.	1.692	0	1.692	
	Actual line length: 1.692 KM	2	Supply of Poles	Nos.	NA			
	Gangs deployed	3	Pole Fdn. & Erection	Nos.	NA			
	a. Foundation / Erection:	4	Stringing of Conductor/Laying of HDPE pipe	CKm	1.005	0	1.005	
	b. Stringing:	5	Cable laying	CKm	1.005	0	0.5	
	Forest Proposal Status: NA	6	Stringing of OPGW	Km.				
	Exp. Completion:	7	Earthing	Sets				
		8	Testing and commissioning	%	100			
37	132/33kV Paltanbazar (New) S/s to Jail (Fancy bazaar) Existing - U/G Cable(4 Km)	1	Route Alignment Survey	Km.	1.192	0	1.192	
	Actual line length: 1.192 KM	2	Supply of Poles	Nos.				
	Gangs deployed	3	Pole Fdn. & Erection	Nos.				
	a. Foundation / Erection:	4	Laying of HDPE pipe	CKm	0.862	0	0.862	
	b. Stringing:	5	Stringing of OPGW	Km.				
	Forest Proposal Status: NA	6	Earthing	Sets				
	Exp. Completion:	7	Testing and commissioning	%	100			
38	132kV Narengi S/S to 33kV Bamunimaidan S/S (5 Km)	1	Route Alignment Survey	Km.	4.42	0	0	Reinstatement Estimate to be submitted by PWD.
	Actual line length: 4.42KM	2	Supply of Poles	Nos.	NA			
	Gangs deployed	3	Pole Fdn. & Erection	Nos.	NA			
	a. Foundation / Erection:	4	Stringing of Conductor	CKm	NA			
	b. Stringing:	5	Stringing of OPGW	Km.				
	Forest Proposal Status: NA	6	Earthing	Sets				
	Exp. Completion:	7	Testing and commissioning	%	100			
39	132kV Bamunimaidan S/S to 33kV Chandmari S/S (1.5 Km)	1	Route Alignment Survey	Km.	1.5	0	0	Reinstatement Estimate to be submitted by PWD.
	Actual line length: 1.482KM	2	Supply of Poles	Nos.	NA			
		3	Pole Fdn. & Erection	Nos.	NA			



MONTHLY PROGRESS REPORT

Sl. No.	Name of SS	Detail Status						
		Sl. No.	Description	Unit	Total Qty.	Prog. during the Month	Cum. Progress	Remarks
	Gangs deployed	4	Stringing of Conductor	CKm				
	a. Foundation / Erection:	5	Stringing of OPGW	Km.				
	b. Stringing:	6	Earthing	Sets				
	Forest Proposal Status: NA Exp. Completion:	7	Testing and commissioning	%	100			
40	132kV Narengi S/S to 33kV Zoo Road S/S (9 Km) Actual line length: 8.798KM	1	Route Alignment Survey	Km.	9	0	0	Joint survey yet to be done
	Gangs deployed	2	Supply of Poles	Nos.	NA			
	a. Foundation / Erection:	3	Pole Fdn. & Erection	Nos.	NA			
	b. Stringing:	4	Stringing of Conductor	CKm				
	Forest Proposal Status: NA Exp. Completion:	5	Stringing of OPGW	Km.				
		6	Earthing	Sets				
		7	Testing and commissioning	%	100			
41	132kV Narengi S/S to 33kV Uzanbazar S/S (12 Km) Actual line length: 9.134KM	1	Route Alignment Survey	Km.	9.134	0	9.134	Joint survey yet to be done
	Gangs deployed	2	Supply of Poles	Nos.	NA			
	a. Foundation / Erection:	3	Pole Fdn. & Erection	Nos.	NA			
	b. Stringing:	4	Stringing of Conductor	CKm				
	Forest Proposal Status: NA Exp. Completion:	5	Stringing of OPGW	Km.				
		6	Earthing	Sets				
		7	Testing and commissioning	%	100			
42	132/33kV Paltanbazar to 33/11kV Stadium	1	Route Alignment Survey	Km.	3			
	Actual line length:	2	Laying of HDPE pipe	CKm				
	Gangs deployed	3	Laying of Cable	CKm.				
	a. Foundation / Erection:	4	Earthing	Sets				
	b. Stringing:	5	Testing and commissioning	%	100			
	Forest Proposal Status: NA Exp. Completion:							

Training Plan of AEGCL for FY 2020-21

Sl. No	Name of Training	Institution	No of Nomination	Total Cost
1	Transformers for Operation, Maintenance and Testing	TICI (Mumbai	84	743400
2	Regulatory Affairs/Current Regulations of CERC& SERCs	NTPC	30	100000
3	Mobile Application Development using Android	ESCI, Hyderabad	10	238950
4	Inner Engineering	Isha Foundation (Sadhguru)	10	160000
5	Regulatory Aspects in Power Business	AIPM (CESC), Kolkata	20	382320
6	Breakdown Analysis & Remedies of Electrical Equipment's	NTPC	30	100000
7	Power System Protection	AIPM (CESC), Kolkata	10	254880
8	Energy Efficiency in Electrical Utilities	PSTI, Bangalore	10	212400
9	Financial Accounting & SAP FICO implementation	ESCI, Hyderabad	10	212400
10	One Day Leadership Program" GAIN A WINNER'S EDGE " By MR. SHIV KHERA	Xavier Institute of Management	44	915680
11	Open access, power trading and tariff	GETRI, Varodara	20	165200
12	Energy Audit and loss Reduction in T&D system	GETRI, Varodara	15	247800
13	ARR Filling and Tariff setting	GETRI, Varodara	20	247800

14	Methodology of heat run test on LV & HV Equipment	CPRI Bengaluru	20	165200
15	Electromagnetic interference, audible noise and electrical fields from HV equipment, substations and transmission lines	CPRI Bengaluru	20	165200
16	Asset Management in Power Sector	AIPM CESC), Kolkata	15	382320
17	Electrical Safety and Inspection of Electrical Installations under IE Rules	PSTI, Bangalore	15	362850
18	Measuring, Monitoring, and Improving of service quality	XLRI, Jamshedpur	15	427500
19	Leadership Programme in Power Business)	AIPM (CESC), Kolkata	15	637200
20	Managerial Leadership and Conflict Resolution	IIM, Calcutta	25	885240
21	Smart Grid: From Concept to Reality	AIPM (CESC), Kolkata	10	191160
22	Training Programme in South East Asia	Tata Power Delhi Distribution Ltd	40	2802500
	Total			10000000

ASSAM ELECTRICITY GRID CORPORATION LIMITED
(BOARD NOTE)

AGENDA NO: 16.

INTRODUCTORY PORTION

SPONSORING DEPARTMENT	Human Resource Department
SUBJECT	Recruitment of AM & JM in AEGCL
REFERENCE	I. 2019-2020 Recruitment Vacancy Position Projection. II. Resolution of 71 st BOD meeting of AEGCL
FINANCIAL IMPLICATION	Rs 1,63,00,000/- (Rupees One Crore Sixty Three Lacs Only)
PURPOSE OF SUBMISSION	APPROVAL

1. PREAMBLE / BACKGROUND:

The Organisation Structure of AEGCL was approved on 71st BOD meeting of AEGCL. As per the approved Organisation structure of AEGCL, various new wings such as Project Planning and Design, Strategic Planning and Corporate Affairs, Research and Development, Quality Assurance and Inspection, etc have been created.

AEGCL with an objective of expanding its transmission system in Assam has accelerated its efforts in achieving the goal of increasing cumulative transmission capacity and plan for the future load growth in the state. The industry structure of the power sector in Assam has undergone changes, over the past few years. During erstwhile vertically integrated Assam State Electricity Board (ASEB) there were only 32 (thirty-two) nos. of grid sub stations. With the inception of AEGCL after disintegration of erstwhile Assam State Electricity Board (ASEB), 33 new grid stations have been added, amounting to 65 (sixty five) nos. of Grid Sub Station in total under AEGCL as on date.

14 Nos. newly constructed Grid Sub Stations along with new transmission lines under various schemes are scheduled to be functional within a short span of time and 2 Nos of Grid Substation have already been upgraded from 132KV to 220KV.

Also 24 Nos of Grid Substation are at planning stage which will come up in near future. 50% of the manpower needed for operation and maintenance of Grid Sub Station are to be posted on site at the start of construction. In order to ensure timely commissioning of Grid Sub Stations.

Currently the operation of 11 Nos of current Grid Sub Station out of 65 Grid Sub Station of AEGCL are outsourced. AEGCL will take back the operation of these 11 Nos of Grid Sub Station from the agencies and run it by self-manpower.

2. PROPOSAL

It is proposed to recruit AM & JM for AEGCL as shown in the TABLE A below. The vacancy position projection (calculation) is at Annexure A.

TABLE A

SL. No	Designation	No of post for recruitment	Total
1	Assistant Manager(Electrical)	66	73
2	Assistant Manager(Mechanical)	7	
3	Junior Manager (Electrical)	184	204
4	Junior Manager (Mechanical)	20	
5	Assistant Manager (Civil)	2	2
6	Junior Manager (Civil)	19	19
7	Assistant Manager (Human Resource)	4	4
TOTAL (AM+JM) =			302 nos.

It may be noted that manpower against the above mentioned posts will be recruited in a phase manner as per the requirement of the organisation.

Currently recruitment of 244 Nos of Sahayak and 34 Nos. of Office cum Field Assistant is under process. Once the existing recruitment process is over and the manning is done, the future requirement of manpower at Grade III and Grade IV position for AEGCL will be analysed.

In anticipation of approval of Board, RFP for participation in online recruitment process has already been floated, the tentative timeline of which is as below:

- Date of pre-submission query : 09-08-2019
- Date of submission of Proposal : 19-08-2019 02:00pm

3. REASON BEHIND THE PROPOSAL:

- i. As per the approved Organisation structure of AEGCL, various new wings such as Project Planning and Design, Strategic Planning and Corporate Affairs, Research and Development, Quality Assurance and Inspection, etc have been created. To operationalize the wings, manpower will be required.
- ii. 14 Nos newly constructed Grid Sub Stations, 2 Nos of upgraded Grid Sub Station and 11 Nos of outsourced Grid Sub Station in addition to the 65 Nos of Grid Sub Station are to be manned for its operation and maintenance.
- iii. 3 Nos of new division are to be created for efficiently carrying out the operation and maintenance work of existing as well as newly constructed Grid Sub Stations.
- iv. With exponential increase in the rate of retirement of employees of AEGCL, there is requirement of manpower against the vacant posts.

4. FINANCIAL IMPLICATION:

The Pay Structure as per ROP, 2017 (In Annexure B) for the post of Assistant Manager is in Table B & for the post of Junior Manager is in Table C below. The existing rate of DA has been taken into account while calculation:

TABLE B

Sl No	Pay Structure	Details of Pay Structure (Assistant Manager)	Amount (Rs)
1	Band Pay	Rs 37300-112000/-	37300
2	Grade Pay	Rs 14200/-	14200
3	Dearness Allowance	12% (Band Pay + Grade Pay)	6180
4	Medical Allowance	Rs 1000/-	1000
5	House Rent Allowance	15% (Band Pay + Grade Pay) (In Guwahati), 12% (Band Pay + Grade Pay) (outside Guwahati)	7725
6	Electricity Allowance	Rs 750/-	750
7	CCA	Rs 250/- (only In Guwahati city)	250
Gross Pay			Rs 67405/-

TABLE C

Sl No	Pay Structure	Details of Pay Structure (Junior Manager)	Amount (Rs)
1	Band Pay	Rs 25000-92000/-	25000
2	Grade Pay	Rs 12100/-	12100
3	Dearness Allowance	12% (Band Pay + Grade Pay)	4452
4	Medical Allowance	Rs 1000/-	1000
5	House Rent Allowance	15% (Band Pay + Grade Pay) (In Guwahati), 12% (Band Pay + Grade Pay) (outside Guwahati)	5565
6	Electricity Allowance	Rs 550/-	550
7	CCA	Rs 200/- (only In Guwahati city)	200
Gross Pay			Rs 48867/-

The financial implication involved in the Recruitment of AMs & JMs in AEGCL is as below:

Sl No	Designation	No of post for Recruitment	Salary Component	Total Cost (Rs)
1	Assistant Manager	79	Rs 67405/-	5324995
2	Junior Manager	223	Rs 48867/-	10897341
FINANCIAL IMPLICATION: Rs 1,62,22,336/- (Rupees One Crore Sixty Two Lacs Twenty Two Thousand Three Hundred Thirty Six Only)				

The approximate financial implication is Rs 1,63,00,000/- (Rupees One Crore Sixty Three Lacs Only)

5. APPROVAL SOUGHT :

Approval sought for the Recruitment Plan of AEGCL for the year 2019-2020 (as shown in Table A).

Proposed by



General Manager (HR),
AEGCL

Sponsored by



Managing Director,
AEGCL

DRAFT RESOLUTION:

The Board of Directors in its meeting discussed the agenda and approved the Recruitment Plan of AEGCL for the year 2019-2020.

GM (HR)
AEGCL
27/9/19

ASSAM ELECTRICITY GRID CORPORATION LIMITED

Regd. Office: 1st Floor, Bijulee Bhawan, Paltan Bazar, Guwahati - 781 001

CIN: U40101AS2003SGC007238

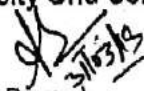
Phone: 0361-2739520 / Fax: 0361-2739513 Web: www.aegcl.co.in E-Mail: md_aegcl@yahoo.co.in

EXTRACTS OF THE MINUTES OF THE 75TH MEETING OF THE BOARD OF DIRECTORS OF THE COMPANY HELD ON WEDNESDAY, THE 28TH DAY OF AUGUST, 2019 AT THE CONFERENCE HALL, 4TH FLOOR, BIJULEE BHAWAN, GUWAHATI - 781001 AT 11.00.A.M.

Item No.16. Approval of the recruitment of AM and JM in AEGCL.

After threadbare discussion on the agenda as placed before the meeting, the Board approved the proposal for recruitment of Assistant Managers and Junior Managers as per need based requirement in the existing Sub-Stations of the Company with an exception that 15 numbers of Assistant Managers for the upcoming 24 numbers of GSS may be recruited in a phased manner as and when required. Further, the Board directed the GM (HR) to prepare a detailed manpower requirement profile of the Company for the next 10 years. The Board further opined that recruitment of manpower is to be made every year so as to prevent a whole batch retiring at the same time and infusion of fresh talent in the Company every year.

Certified True Copy
for Assam Electricity Grid Corporation Ltd.


(D. Barua)
Company Secretary



पावर ग्रिड कारपोरेशन ऑफ इंडिया लिमिटेड

भारत सरकार का उद्यम

POWER GRID CORPORATION OF INDIA LIMITED

(A Government of India Enterprise)

North Eastern Region Transmission System
Lower Nongrah, Laplang, Regional Head Quarters
Shillong-793006
Tel : 0364-2537468 Fax : 0364-2536056 Email :

Ref No: POWERGRID/NER1/Comm/Serial No: 91302370

Date: 23 APR 2019

CIN NO : L40101DL1989GOI038121

To,
Chief General Manager (F&A) AEGCL
Bijulee Bhawan, Paltan Bazar,
Guwahati, 781001
Assam

Handwritten signature and date 26/4

Customer PAN :

Subject: Bill of Supply for PoC Bill 3 for Oct'2018 to Dec'2018

Dear Sir,

Please find enclosed the bill of supply for PoC Bill 3 for Oct'2018 to Dec'2018 as per Sharing Regulation 2010.

1. Bill of Supply No : MJ1801190003

Dated : 23 APR 2019

2. Amount : Rs. 249,318,893.00

(In words: Rupees Twenty Four Crore Ninety Three Lakh Eighteen Thousand Eight Hundred Ninety Three Only)

The Bill has been raised as per CERC (Sharing of Inter-State transmission charges & losses) Regulation 2010.

Thanking You,

Yours Faithfully,

Handwritten signature and date 23/4/19

Authorized signatory
For & On Behalf of Power Grid

Corporation of India Ltd

अभिजीत देमासी/Abhijit Damhari

प्रबंधक (वाणिज्यिक)/Manager (Comm)

पावरग्रिड, शिल्लॉंग/POWERGRID, Shillong

Encl: a/a

Registered Office : B9, Qutab Institutional Area, Katwaria Sarai, New Delhi-110016
Ph 011-26560112, 26560121, 26564892 Fax: 011-26560108

स्वहित एवं राष्ट्रहित में ऊर्जा बचाएं
Save Energy for Benefit of Self and Nation



पावरग्रिड

पावर ग्रिड कारपोरेशन ऑफ इंडिया लिमिटेड

(भारत सरकार का उद्यम)

POWER GRID CORPORATION OF INDIA LIMITED

(A Government of India Enterprise)

MONAL TOWER, 6th FLOOR, G.S. ROAD, OPP. ASSAM, KAMRUP, GUWAHATI, 781006, IN
Assam
GSTIN: 18AAACP0252G3ZQ

Billing, Collection and Disbursement of Inter State Transmission System Charges

Supp. Bill of Supply for POC Bill 3 for Oct'2018 to Dec'2018 (including arrear of Jul'11 to Sep'18)

CIN No : L40101DL1989GOI038121

POWERGRID PAN No: AAACP0252G

DIC No : 2100067

Name of DIC: Chief General Manager (F&A) AEGCL

Address of Dic: Bijulee Bhawan, Paltan Bazar,,

GSTIN of DIC: 18AAFCA4973J1ZB

Bill of Supply No.: MI1801190003

Bill of Supply Date: 23.04.2019

GST_SAC: 996911

Reference No. : 2100067

Description	Amount(Rs.)
Bill 3 Amount as per Annexure-A	249,318,893.00
Grand Total	249,318,893.00
In words: Rupees Twenty Four Crore Ninety Three Lakh Eighteen Thousand Eight Hundred Ninety Three Only	

Please make RTGS payment in SBI, (CAG-II Branch, New Delhi) IFSC Code SBIN0017313, A/C 31858364382

Authorized signatory

For & On behalf of Power Grid Corporation Of India Ltd.

अभिजीत दैमारी/Abhijit Daimari
प्रबंधक (वाणिज्यिक)/Manager (Comm)
पावरग्रिड, शिलांग/POWERGRID, Shillong

स्वहित एवं राष्ट्रहित में ऊर्जा बचाएं
Save Energy for Benefit of Self and Nation



पावरग्रिड

पावर ग्रिड कारपोरेशन ऑफ इंडिया लिमिटेड

(भारत सरकार का उद्यम)

POWER GRID CORPORATION OF INDIA LIMITED

(A Government of India Enterprise)

MONAL TOWER, 6th FLOOR, G.S. ROAD, OPP. ASSAM, KAMRUP, GUWAHATI, 781006, IN
Assam
GSTIN: 18AAACP0252G3ZQ

Billing, Collection and Disbursement of Inter State Transmission System Charges

Supp. Bill of Supply for POC Bill 3 for Oct'2018 to Dec'2018 (including arrear of Jul'11 to Sep'18)

CIN No : L40101DL1989GOI038121

POWERGRID PAN No: AAACP0252G

DIC No : 2100067

Name of DIC: Chief General Manager (F&A) AEGCL

Address of Dic: Bijulee Bhawan, Paltan Bazar,,

GSTIN of DIC: 18AAFCA4973J1ZB

Bill of Supply No.: MI1801190003

Bill of Supply Date: 23.04.2019

GST_SAC: 996911

Reference No. : 2100067

Please make RTGS payment in SBI, (CAG Branch, New Delhi) IFSC Code: SBIN0017313, A/C 31858364382

Note:

1. To view/ download the bill and upload the payment advice, please login to the BCD Portal at <http://customer.powergrid.in>
2. This bill has been raised on behalf of all the ISTS licensee/Deemed ISTS licensee/RPC Certified licensee(details enclosed) in accordance with the CERC (Sharing of ISTS charges & losses) Regulations, 2010 and BCD Procedure approved by CERC.
3. The Rebate for timely payment/ Late payment surcharge shall be governed as per Clause 3.3 and 3.4 of the BCD procedure, respectively.
4. In case of any discrepancy in the bill, please refer Clause 3.5 of the BCD Procedure.
5. This bill does not cover transmission charges pertaining to bilateral assets.



अभिजीत दैमारी/Abhijit Daimari
प्रबंधक (वाणिज्यिक)/Manager (Comm)
पावरग्रिड, शिलांग/POWERGRID, Shillong

स्वहित एवं राष्ट्रहित में ऊर्जा बचाएं
Save Energy for Benefit of Self and Nation

Annexure-A

Power Grid Corporation of India Limited
Corporate Commercial Department

Summary of Bill#3 to be raised on DICs by CTU on behalf of ISTS Licensees & deemed ISTS licensees
(for October' 2018 - December' 2018 period)

Sr. No.	DIC Name	Customer No.	Region	DIC Amount for Oct.' 18 to Dec.' 18 period (Annexure-A/1)	±500 kV HVDC Hiranand Chauri-Chauri Charges as per Annex-A/2	±800 kV HVDC Chauri-Chauri Charges as per Annex-A/3	Oct-18 Differential	DIC's (OA Credit for Oct' 2018)	Arrear (Jul-11 to Sept' 2018) Annexure-B	Total to be billed (in Rs.)
1			2	3	4	5	6	7	8	9 = 3+4+5+6+7+8
1	ADHPL	2100017	NR	2645098	204294		1175792	-657916		2829650
2	Anpara C	2100018	NR	0	0				-537618	2108759
3	AVGN	2100011	NR	91159817	1121703		58002218	-17667723	2108759	2108759
4	JDVVN	2100012	NR	109447993	1346729		69632482	-15207780	61688331	199304356
5	JVVN	2100013	NR	134553200	1655398		83373812	-18645697	71281537	236501261
6	BREI	2100001	NR	55681304	2591277		-179001016	26900029	88933639	291869807
7	BPM	2100002	NR	32943622	1532189		-104706905	13772566	46897437	-52140909
8	NOMC	2100003	NR	2973081	138361		9558307		23675398	-35283141
9	TPDIL	2100004	NR	43579064	2078976		-141202257	17898688	2340630	-2894687
10	Chandigarh	2100000	NR	4341310	336139		2021558	-611712	34582419	-43113110
11	Haryana	2100006	NR	178106222	3269938		328312059	39028902	190392033	5122624
12	Himachal Pradesh	2100005	NR	27408012	2116854		12183343	-3696780	-3798172	82485006
13	Jammu and Kashmir	2100007	NR	58036249	2696883		117311672	-20366705	-3277677	34211257
14	POWERGRID HVDC Dadi	2100009	NR	46086	978		-66628	7085	39456	154400402
15	POWERGRID HVDC Rihand	2100010	NR	42039	892		-58953	6463	35693	28977
16	HIMACHAL BASPA POWER CO. LTD. (HBPCL)	2100305	NR	0	0				0	26134
17	HIMACHAL BASPA POWER CO. LTD. (H-AR)	2100306	NR	25300973	454631		-46816517	5555428	18215456	0
18	HIMACHAL BASPA POWER CO. LTD. (UP)	2100307	NR	11392563	241825		-15976800	1751496	10712451	2719956
19	HIMACHAL BASPA POWER CO. LTD. (RAJ)	2100308	NR	10220148	125749		6495320	-1418582	7731675	8121495
20	Punjab	2100008	NR	153234408	5107885		-156689485	19634551	102303056	22714260
21	Railways	2100014	NR	2848140	60457		-3994700	437874	413758	123550426
22	UP	2100016	NR	398108619	8452081		-560247516	51418508	317682511	34898029
23	Uttarhand	2100015	NR	72205501	1294987		60927275	-12213027	44420834	225414203
24	Lanco Budhil	2100021	NR	0	0					166615549
25	PTC Budhil	2100089	NR	0	0				0	0
26	LANCOGREEN	2100020	NR	131504	10157		58456	-17747	119663	0
27	MB Power (Madhya Pradesh) Ltd (UP)	2100304	NR	16852673	336546		-17740719	1296294	-36241252	302034
28	MB Power (Madhya Pradesh) Ltd (RAJ)	2100304	NR	17601530	250711		-13557075	9389897		-33765673
29	POWERGRID	2100310	NR	134877	2864		-180150	20736	9588753	23273846
									113727	83050

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22/12/18

Sr. No.	DR Name	Customer No.	Region	Diff. Amount for Oct. 18 to Dec. 18 (Annexure-VI)	2000 KV HVDC Biswanathi Chariala Agre charges as per Annex-A2	2000 KV HVDC Chariala Kurukshetra Charges as per Annex-A3	Oct-18 Differential	Diff. (Oct-18 Credit for Oct-18)	Arrear (Jul-18 to Sept-2018) Annexure-B	Total to be billed (in Rs.)
30	DVC	2100059	ER	24097708	584065		555276	-1970299	1197851	40295801
31	JHARKHAND	2100058	ER	27119940	827997		6940347	156663	17096596	47142243
32	ORISSA	2100061	ER	108804158	1625958		-41514813	7070665	6360814	139544187
33	POWERGRID PUSADU	2100065	ER	93048	1391		69920	-14261	52197	202456
34	SIMHA	2100063	ER	3074931	196205		1257274	-319473	38726	3796817
35	WEST BENGAL	2100062	ER	98195250	2376311		-67036947	89937476	68958598	192470747
36	WBSECL (Surplus power) united -NR	2100062	NR	7827586	604562		3479500		4509139	7402559
37	WBSECL (Surplus power) united -WR	2100062	WR	7579791	483651		3088000		3277396	7874076
38	BPDH	2100210	ER	6837474	282392		2084901		1049474	3189689
39	SEPDH	2100057	ER	127101047	1899386		95502273		78735812	284860206
40	TATA STEEL	2100060	ER	9980063	241825		2268600		5556446	17289066
41	NBPCL	2100056	ER	108271263	1617994		81359751		54158195	229745552
42	APL MIDHRA (Irryana)	2100220	WR	-47021388	0		0		35294685	-14996835
43	Chattargadh	2100023	WR	47468041	1960454		-59843604		15970559	10681160
44	D'D	2100024	WR	25227724	432072		21295482		8575136	51315835
45	GOH	2100025	WR	63551895	949712		11753560		2204700	93788150
46	Goa WR	2100026	WR	27842943	558699		5798967		1835233	47962465
47	Gujarat	2100027	WR	396034330	6784174		77187952		246715876	817503959
48	HVDC Bhadrawati	2100029	WR	232909	2773		250078		147008	586278
49	HVDC Vindhyachal	2100030	WR	41674	837		72080		12033	114280
50	INDIA, Power 200 MW LTA (400 -200 MTOA)	2100037	WR	20312993	241825		3476000		21690008	42244866
51	Arana Ashra	2100032	WR	559023971	7131345		643182076		370348984	1500118980
52	HWB	2100028	WR	909139	15574		17193		0	1035725
53	RAJ	2100031	WR	363892625	7301960		629414940		118627472	1011523782
54	PICILANCO Amarantaki	2100039	WR	18112819	340786		28457606		4699602	46736656
55	PICILANCO Amarantaki Har	2100039	WR	352043	352043		37353600		17069251	3032513
56	Torrent Power	2100041	WR	7920659	241825		2027000		657006	9850750
57	ACRI	2100034	WR	2645553	31727		399740		2365533	5040810
58	SPECTRUM	2100040	WR	2793037	33251		477551		1935720	4762027
59	EMCO dth	2100343	WR	16182185	241825		2992800		6473164	20271499
60	EMCO malgaashtra	2100343	WR	20312993	241825		21810400		13756963	56122181
61	EMCO Ined	2100343	WR	4401693	181369		1339050		1377247	7299350
62	JINDALSTeeb 400 MW	2100038	WR	11737846	483651		3270800		4971753	19658683
63	JINDALSTeeb 190 MW	2100038	WR	7537612	229734		1925650		3407325	12459497
64	JINDALSTeeb 142.5	2100038	WR	5653208	172300		1444248		1171825	7960953
65	Ind Krb	2100413	WR	3768804	114867		962825		781211	5307298
66	Karnalaa (South Western Railway)	2100411	WR	2427477	42320		22330		1080227	3461227
67	BARC	2100240	WR	924256	11003		992390		628397	2371556
68	DB Power limited	2100301	WR	6103680	251498		1855816		2191524	9828724
69	BALCO Rajpur	2100122	WR	5868924	241825		1785400		1949771	9292734
70	Chattargadh State Power Trading Co Ltd- united WR	2100418	WR	9251303	382084		17305108		1639670	25622179
71	DB Power limited WR 155 MW	2100414	WR	16970258	224898		3007992		8445423	25640579

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5/2/2019

Sr. No.	BIC Name	Customer No.	Region	Diff. Amount for (Oct. '18 to Dec. '18 period (Annexure-VI)	3800 KA HVDC Brawanah Charities- Agri charges as per Annex-VI	3800 KA HVDC Champa Kurukshetra Charges as per Annex-VI	Oct-18 Differential	Diff. (IOA Credit for Oct' 2018	Arrear (Oct-11 to Sept' 2018) Annexure-II	Total to be billed (in Rs.)
72	TIN Energy Limited WR 3 MW	2100270	WR	304695	3627		52140	52140	326491	434810
73	Jindal Power Sigs 2 United-SR 367.5 MW	2100416	NR	36114466	444354		56641673	28375755	12349270	77173007
74	M/S DHARWAL INFRASTRUCTURE LIMITED- TNEB 100 MW	2100289	SR	2934463	120912		892700	-276343	927551	4599283
75	ARUNACHAL PRADESH	2100085	NR	5682103	234673		1731602	-524204	2111455	9236640
76	ASSAM	2100067	NR	117308602	1554625		79726389	-16727395	67456673	249318893
77	MANIPUR	2100068	NR	11006642	266539		17604542	-2330725	3030054	25177052
78	MEGHALAYA	2100069	NR	11620878	354796		29873441	-4876033	4395358	41368440
79	Mizoram	2100070	NR	4919076	150184		-15820967	2068135	5946536	-2737036
80	NAGALAND	2100071	NR	7495275	181508		1702751	588380	5027972	13819076
81	TRIPURA	2100072	NR	6363520	406042		-17799928	1531971	1385664	-3112751
82	ANDHRA PRADESH	2100073	SR	169201213	2265982		31216120	37344292	107606397	447633994
83	Telangana	2100050	SR	216722796	4378135		46679139	17077403	123916834	374619691
84	BESCOM	2100043	SR	224770037	3815069		47440638	16040078	137867012	392842768
85	CFSC	2100047	SR	36262985	614339		6797152	-2559543	21335972	62440905
86	GSFCOM	2100044	SR	42313144	718246		7991455	-3021018	29444205	77446042
87	HEFCOM	2100045	SR	58384636	993200		11119599	4203736	42848795	109142865
88	MESCOM	2100046	SR	23716567	403281		4504816	-1704882	16528765	43453548
89	GOA	2100052	SR	1743774	111239		720145	-200956	265914	2641116
90	KSEB	2100048	SR	80516146	2452184		20534665	6834032	48598432	145267354
91	PG HVDC SR	2100053	SR	396423	7165		76922	-29504	362482	815487
92	PUDUCHERRY	2100051	SR	8311581	527315		3349573	-934711	689872	11943620
93	TNEB	2100049	SR	156654993	6448506		47300286	-14642607	61399732	257160804
94	MAHARASHTRA POWER & (M)P-new	2100165	SR	35908699	483651		255200	0	22533045	59180595
95	MAHARASHTRA POWER (M)MGECCO	2100165	SR	14672308	504562		4463500	-1381716	5263531	23622185
96	KSK MAHARASHTRA LTP LTA	2100165	NR	35004823	517715	10241329	-14218873	-2278950	-270392815	-241026772
97	COASTAL ENERGY	2100281	SR	16374295	674692		4981266	-1541995	6399903	26888167
98	LRMS Tamil Rada Power Company	2100215	SR	15846093	552928		4870580	-1492253	5424565	25251913
99	TPCIL-TELANGANA LTA 269.45 MW	2100168	SR	16254693	325799		3381598	-1237113	8951375	27676352
100	TPCIL-TELANGANA LTA 570 MW	2100168	SR	34385506	689202		7153500	2617014	25565029	65176223
101	TPCIL-LTA united SR 55 MW	2100168	SR	2749926	66502		623865	1017283	1008890	3431900
102	TPCIL-LTA united WR 115 MW	2100168	SR	5741985	139049		1304445	0	2109497	9294976
103	TPCIL - AP	2100330	SR	21050664	278764		3728455	-320412	14565858	38143886
104	BALCO-KSER	2100410	SR	3768804	114867		962825	-276343	781724	5307298
105	ADHUNIK - TNEB-LTA 100	2100187	SR	2934463	120912		892700	-276343	911898	4583630
106	HVDC Bala	2100340	NR	54480	1156		-76432	8376	42376	29986
107	HVDC-Bhiwadi	2100341	NR	54480	1156		-76432	8376	42376	29986
108	HVDC-BNC	2100342	NR	207568	2751		141056	-29598	105394	427184
109	HVDC Kurukshetra	2100355	NR	337699	5971		-601201	71469	176677	-64435
110	Sinhapuri Energy Pvt Ltd unltied SR 400 MW	2100158	SR	0	0		-91486800	3280147	0	-78206653
111	GMR Kamalanga Energy Limited 75MW	2100259	NR	2723174	90684		703056	-614357	1257506	4160057
112	GMR Kamalanga Energy Limited 312MW	2100259	NR	20994425	377246		-38847744	4618121	15948243	2090291

417

25/10/20

अभिजित



पावरग्रिड

पावर ग्रिड कारपोरेशन ऑफ इंडिया लिमिटेड
(भारत सरकार का उद्यम)

POWER GRID CORPORATION OF INDIA LIMITED
(A Government of India Enterprise)

North Eastern Region Transmission System
Lower Nongrah, Laplang, Regional Head Quarters
Shillong-793006
Tel : 0364-2537468 Fax : 0364-2536056 Email :

Ref No:POWERGRID/NER1/Comm/Serial No:91401800

Date: 14 JUN 2019
CIN NO :L40101DL1989GOI038121

To,
Chief General Manager (F&A) AEGCL
Bijulee Bhawan, Paltan Bazar,
Guwahati, 781001
Assam

Customer PAN :

Sub: Bill 4 for the period from Apr'18 to Mar'19 as per RTDA
Dear Sir,
Please find enclosed PoC Bill 4 for the period Apr'18 to Mar'19 as per RTDA

1.Bill of Supply No :MI1803190003

Dated : 14 JUN 2019

2.Amount : Rs.7,183,992.00

(In words: Rupees Seventy One Lakh Eighty Three Thousand Nine Hundred Ninety Two Only)

The Bill has been raised as per CERC (Sharing of Inter-State transmission charges & losses) Regulation 2010.

Thanking You,

Yours Faithfully,

Encl: a/a

Authorized signatory
For & On Behalf of Power Grid
Corporation of India Ltd.
अभिजीत दैमारी/Abhijit Daimari
प्रबंधक (वाणिज्यिक)/Manager (Comm.)
पावरग्रिड, शिलांग/POWERGRID, Shillong

Registered Office : B9, Qutab Institutional Area, Katwaria Sarai, New Delhi-110016
Ph 011-26560112, 26560121, 26564892 Fax: 011-26660112

स्वहित एवं राष्ट्रहित में ऊर्जा बचाएं
Save Energy for Benefit of Self and Nation



पावर ग्रिड कारपोरेशन ऑफ इंडिया लिमिटेड
(भारत सरकार का उद्यम)

POWER GRID CORPORATION OF INDIA LIMITED
(A Government of India Enterprise)

MONAL TOWER, 6th FLOOR, G.S. ROAD, OPP. ASSAM, KAMRUP, GUWAHATI, 781006, IN
Assam
GSTIN: 18AAACP0252G3ZQ

Billing, Collection and Disbursement of Inter State Transmission System Charges

PoC Bill 4 for period Apr'18 to Mar'19 as per RTDA

CIN No : L40101DL1989GOI038121
POWERGRID PAN No: AAACP0252G
DIC No : 2100067
Name of DIC: Chief General Manager (F&A) AEGCL
Address of Dic: Bijulee Bhawan, Paltan Bazar, ...
GSTIN of DIC: 18AAFCA4973J1ZB
Bill of Supply No.: MI1803190003
Bill of Supply Date: 14.06.2019
GST_SAC: 996911

S No.	Description	Amount (Rs.)
1	Deviation charge NER	
2	Sub Total A	7,183,992.00
3	Sub Total B	7,183,992.00
	Grand Total	0.00
	In words: Rupees Seventy One Lakh Eighty Three Thousand Nine Hundred Ninety Two Only	7,183,992.00

Please make RTGS payment in SBI, (CAG-II Branch, New Delhi) IFSC Code SBIN0017313, A/C 31858364382

Authorized signatory

For & On behalf of Power Grid Corporation Of India Ltd

अभिजीत दैमारी/Abhijit Daimari
प्रबंधक (वाणिज्यिक)/Manager (Comm)
पावरग्रिड, शिलांग/POWERGRID, Shillong

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MONAL TOWER, 6th FLOOR, G.S. ROAD, OPP. ASSAM, KAMRUP, GUWAHATI, 781006, IN
Assam
GSTIN: 18AAACP0252G3ZQ

Billing, Collection and Disbursement of Inter State Transmission System Charges


PoC Bill 4 for period Apr'18 to Mar'19 as per RTDA

CIN No : L40101DL1989GOI038121
POWERGRID PAN No: AAACP0252G
DIC No : 2100067
Name of DIC: Chief General Manager (F&A) AEGCL
Address of Dic: Bijulee Bhawan, Paltan Bazar,,
GSTIN of DIC: 18AAFCA4973J1ZB
Bill of Supply No.: MI1803190003
Bill of Supply Date: 14.06.2019
GST_SAC: 996911

Please make RTGS payment in SBI, (CAG Branch, New Delhi) IFSC Code: SBIN0017313, A/C 31858364382

Note:

1. To view/ download the bill and upload the payment advice, please login to the BCD Portal at <http://customer.powergrid.in>
2. This bill has been raised on behalf of all the ISTS licensee/Deemed ISTS licensee/RPC Certified licensee(details enclosed) in accordance with the CERC (Sharing of ISTS charges & losses) Regulations, 2010 and BCD Procedure approved by CERC.
3. The Rebate for timely payment/ Late payment surcharge shall be governed as per Clause 3.3 and 3.4 of the BCD procedure, respectively.
4. In case of any discrepancy in the bill, please refer Clause 3.5 of the BCD Procedure.
5. This bill does not cover transmission charges pertaining to bilateral assets.



14/06/19

अभिजीत दैमारी/Abhijit Daimari
प्रबंधक (वाणिज्यिक)/Manager (Comm)
पावरग्रिड, शिलांग/POWERGRID, Shillong

स्वहित एवं राष्ट्रहित में ऊर्जा बचाएं
Save Energy for Benefit of Self and Nation

Bill-4 details of NER DIC's as per RTDA issued by NERPC

S.No	Name of DICs	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr'18 to Dec'18 in ER RTDA	Total Bill-4 Amount
		1	2	3	4	5	6	7	8	9	10	11	12		
1	ARUNACHAL PRADESH	6,187	16,865	1,25,996	1,07,425	1,10,218	1,57,792	32,623	99,813	90,597	1,42,308	44,286	1,56,498	109	10,90,717
2	ASEB	24,201	50,414	3,04,653	2,50,400	8,46,620	4,06,230	1,87,778	8,09,286	6,88,124	14,03,828	4,71,896	17,19,583	20,979	71,83,992
3	MANIPUR	3,929	9,029	58,217	48,743	49,957	71,094	27,612	1,14,045	95,508	2,08,476	64,828	2,78,892		10,30,331
4	MeECL	5,619	12,466	80,809	68,767	72,587	1,02,767	41,231	1,77,235	1,44,885	3,48,271	1,03,053	5,01,281		16,58,970
5	MIZORAM	2,728	6,128	39,775	33,266	34,101	48,617	19,492	79,240	68,154	1,33,060	44,596	1,58,955	80	6,68,192
6	NAGALAND	2,525	5,711	37,214	31,149	31,918	45,523	17,969	74,543	63,279	1,35,485	42,434	1,80,130	241	6,68,122
7	TRIPURA	3,641	8,028	51,211	45,166	55,510	63,391	30,989	1,58,365	94,513	5,21,108	1,05,225	10,61,404		21,98,552
8	HVDC BNC	107	118	78	17	13	1	1,211	5,712	5,183	7,610	3,516	4,360		27,927
9	LOITAK	8,425	1,201	200	0	0	5	343	3,425	4,716	5,808	15,622	13,513		53,257
10	KHANDONG	21,933	4,587	180	34	149	0	3,185	15,069	14,293	17,518	18,536	15,266		1,10,749
11	KOPIII	7,767	156	388	0	0	0	0	5,839	5,546	767	5,009	12,261		37,733
12	DHEP(Doyang)	7,428	2,456	714	184	3	136	11,892	15,042	17,935	22,886	22,341	23,820		1,24,837
13	RHEP(Ranganadi)	3,15,210	1,72,200	1,14,395	66,933	66,751	18,110	1,29,981	1,75,561	2,35,143	5,99,934	6,54,257	7,37,460		32,85,934
14	AGTPP-CC	0	0	0	0	0	0	0	0	0	0	0	0		0
15	AGBPP	27,078	0	605	0	0	0	0	0	0	0	1,094	0		28,777
16	KOPIII-II	27,078	527	72	38	36	28	659	1,246	1,553	1,301	3,659	2,077		38,272
17	PALATANA	0	8,800	7,048	0	0	0	0	0	0	0	0	13,299		29,147
18	BgTPP(Bongaigaon)	26,205	0	0	0	0	0	13,755	55,486	10,558	23,574	0	1,07,187		2,36,765
19	Pare HEP			9,082	202	463	993	2,829	4,628	5,175	14,233	14,064	8,904		60,572
	GRAND TOTAL	4,90,059	2,98,689	8,30,637	6,52,323	12,68,327	9,14,687	5,21,550	17,94,532	15,45,163	35,86,165	16,14,417	49,94,889	21,409	1,85,32,847


 - 14/08/19
 अभिजीत दैमाड़ी/Abhijit Daimari
 प्रबंधक (वाणिज्यिक)/Manager (Comm)
 पावरग्रिड, शिलांग/POWERGRID, Shillong

पावरग्रिड

पावर ग्रिड कारपोरेशन ऑफ इंडिया लिमिटेड

भारत सरकार का उद्योग

POWER GRID CORPORATION OF INDIA LIMITED

(A Government of India Enterprise)

North Eastern Region Transmission System
Lower Nongrah, Laplang, Regional Head Quarters
Shillong-793006
Tel : 0364-2537468 Fax : 0364-2536056 Email :

Ref No:POWERGRID/NER1/Comm1/Serial No:91106761

Date: 06 JUN 2019

CIN NO :L40101DL1989GOI038121

To,
Chief General Manager (F&A) AEGCL
Bijulee Bhawan, Paltan Bazar,

Guwahati, 781001
Assam

Customer PAN :

Subject: Bill of Supply for PoC Bill 1 for the month of May 2019

Dear Sir,

Please find enclosed the Bill of Supply for PoC Bill 1 for the month of May 2019 as per Regional Transmission Account.

1. Bill of Supply No :MI1803190000

Dated : 06 JUN 2019

2. Amount : Rs.4,587,468.00-

(In words: NIL)

The Bill has been raised as per CERC (Sharing of Inter-State transmission charges & losses) Regulation 2010.

Thanking You

Yours Faithfully.

Encl: a/a

Authorized signatory
For & On Behalf of Power Grid
Corporation of India Ltd
अभिजीत दैमारी/Abhijit Daimari

Registered Office : B9, Qutab Institutional Area, Katwaria Sarai, New Delhi-110016.
Ph 011-26560112, 26560121, 26564892 Fax: 011-26561008
पुनर्भूत (वाणिज्यिक) / Manager (Comm)
पावरग्रिड, शिल्लोंग / POWERGRID, Shillong

स्वहित एवं राष्ट्रहित में ऊर्जा बचाएं
Save Energy for Benefit of Self and Nation



पावर ग्रिड कारपोरेशन ऑफ इंडिया लिमिटेड

(भारत सरकार का उद्यम)

POWER GRID CORPORATION OF INDIA LIMITED

(A Government of India Enterprise)

पावरग्रिड

REGIONAL TOWER, 6th FLOOR, G.S. ROAD, OPP. ASSAM, KAMRUP, GUWAHATI, 781006, IN

Assam

GSTIN: 18AAACP0252G3ZQ

Billing, Collection and Disbursement of Inter State Transmission System Charges

Bill of Supply for POC Bill 1 for the month of May 2019

CIN No : L40101DL1989GOI038121

POWERGRID PAN No: AAACP0252G

DIC No : 2100067

Name of DIC: Chief General Manager (F&A) AEGCL

Address of Dic: Bijulee Bhawan, Paltan Bazar,,

GSTIN of DIC: 18AAFCA4973J1ZB

Bill of Supply No.: MI1803190000

Bill of Supply Date: 06.06.2019

GST_SAC: 996911

S No.	Description	Amount (Rs.)
1	Rebate Adjustment	
2	Sub Total B	4,587,468.00-
	Grand Total	4,587,468.00-
In words: NIL		

Please make RTGS payment in SBI, (CAG-II Branch, New Delhi) IFSC Code SBIN0017313, A/C 31858364382

Authorized signatory

For & On behalf of Power Grid Corporation Of India Ltd.

अभिजीत दैमारी/Abhijit Daimari
प्रबंधक (वाणिज्यिक)/Manager (Comm)
पावरग्रिड, शिलांग/POWERGRID, Shillong

स्वहित एवं राष्ट्रहित में ऊर्जा बचाएं
Save Energy for Benefit of Self and Nation



पावरग्रिड

पावर ग्रिड कारपोरेशन ऑफ इंडिया लिमिटेड

(भारत सरकार का उद्यम)

POWER GRID CORPORATION OF INDIA LIMITED

(A Government of India Enterprise)

MONAL TOWER, 6th FLOOR, G.S. ROAD, OPP. ASSAM, KAMRUP, GUWAHATI, 781006, IN
Assam
GSTIN: 18AAACP0252G3ZQ

Billing, Collection and Disbursement of Inter State Transmission System Charges

Bill of Supply for POC Bill 1 for the month of May 2019

CIN No : L40101DL1989GOI038121

POWERGRID PAN No: AAACP0252G

DIC No : 2100067

Name of DIC: Chief General Manager (F&A) AEGCL

Address of Dic: Bijulee Bhawan, Paltan Bazar,,,

GSTIN of DIC: 18AAFCA4973J1ZB

Bill of Supply No.: M11803190000

Bill of Supply Date: 06.06.2019

GST_SAC: 996911

Please make RTGS payment in SBI, (CAG Branch, New Delhi) IFSC Code: SBIN0017313, A/C 31858364382

Note:

1. To view/ download the bill and upload the payment advice, please login to the BCD Portal at <http://customer.powergrid.in>
2. This bill has been raised on behalf of all the ISTS licensee/Deemed ISTS licensee/RPC Certified licensee(details enclosed) in accordance with the CERC (Sharing of ISTS charges & losses) Regulations, 2010 and BCD Procedure approved by CERC.
3. The Rebate for timely payment/ Late payment surcharge shall be governed as per Clause 3.3 and 3.4 of the BCD procedure, respectively.
4. In case of any discrepancy in the bill, please refer Clause 3.5 of the BCD Procedure.
5. This bill does not cover transmission charges pertaining to bilateral assets.

अभिजीत दैमारी/Abhijit Daimari
प्रबंधक (वाणिज्यिक)/Manager (Comm)
पावरग्रिड, शिलांग/POWERGRID, Shillong

स्वहित एवं राष्ट्रहित में ऊर्जा बचाएं
Save Energy for Benefit of Self and Nation

पावर ग्रिड कारपोरेशन
ऑफ इंडिया लिमिटेड
(पब्लिक लिमिटेड कंपनी)
POWER GRID CORPORATION
OF INDIA LIMITED



Dangla, Lower Nongra, Lapalang, Shillong - 793 006
Telephone: (0364) 2535849 (O.R.) Fax: (0364) 2535849

NORTH EASTERN REGION

REF: NESH/COML/N-47/71

DATE: 18.06.2019

To,

Deputy General Manager (I/C) (F&A)
AEGCL, "Bijulee Bhawan"
Paltan Bazar, Guwahati - 781001.

SUB: Adjustment of credit bill of AEGCL against outstanding dues payable to POWERGRID.

Sir,

As you are aware, PoC bill-I for the month of May'2019 was raised on AEGCL in the form of credit bill no.91106761 dated 06.06.2019 for an amount of ₹45,87,468.00 against rebate for timely payment towards PoC bill-I of April'2019. We have subsequently raised PoC bill-4 for the period from April'18 to March'19 (i.e. FY 2018-19) as per RTDA vide bill no.91401800 dated 14.06.2019 for an amount of ₹71,83,992.00.

It is now proposed to adjust the credit amount of ₹45,87,468.00 against the above PoC bill-4 amount of ₹71,83,992.00. Hence, the balance payable amount against bill no.91401800 dated 14.06.2019 is ₹25,96,524.00. It is therefore requested that you give a confirmation of the proposed adjustment.

This is for your kind information and needful please.

Thanking you,

Yours faithfully,


(A. DAIMARI)
Manager (Commercial)

Corporate Centre: "Saudamini", Plot No. 2, Sector 29, Gurgaon-122 001 (Haryana)



पावर ग्रिड कारपोरेशन ऑफ इंडिया लिमिटेड

(भारत सरकार का उद्यम)

POWER GRID CORPORATION OF INDIA LIMITED

(A Government of India Enterprise)

North Eastern Region Transmission System
Lower Nongrah, Laplang, Regional Head Quarters
Shillong-793006
Tel : 0364-2537468 Fax : 0364-2536056 Email :

Ref No:POWERGRID/NER1/Comm/Serial No:91302568

Date: 21 JUN 2019

CIN NO :L40101DL1989GOI038121

To,
Chief General Manager (F&A) AEGCL
Bijulee Bhawan, Paltan Bazar,
Guwahati, 781001
Assam

Customer PAN :

Subject: Suppl. Bill of Supply for PoC Bill 3 for Jan'2019 to Mar'2019

Dear Sir,

Please find enclosed the Suppl. bill of supply for PoC Bill 3 for Jan'2019 to Mar'2019 as per Sharing Regulation 2010.

1. Bill of Supply No :MI1803190008

Dated : 21 JUN 2019

2. Amount : Rs.102,236,330.00

(In words: Rupees Ten Crore Twenty Two Lakh Thirty Six Thousand Three Hundred Thirty Only)

The Bill has been raised as per CERC (Sharing of Inter-State transmission charges & losses) Regulation 2010.

Thanking You,

Yours Faithfully,

Authorized signatory
For & On Behalf of Power Grid
Corporation of India Ltd

Encl: a/a

अभिजीत दैमारी/Abhijit Daimari
प्रबंधक (व्यापारिक)/Manager (Comm)
पावरग्रिड, शिलांग/POWERGRID, Shillong
Registered Office : B9, Qutab Institutional Area, Katwaria Sarai, New
Ph 011-26560112, 26560121, 26564892 Fax: 011-26601089

स्वहित एवं राष्ट्रहित में ऊर्जा बचाएं
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(भारत सरकार का उद्यम)

POWER GRID CORPORATION OF INDIA LIMITED

(A Government of India Enterprise)

MONAL TOWER, 6th FLOOR, G.S. ROAD, OPP. ASSAM, KAMRUP, GUWAHATI, 781006, IN
Assam
GSTIN: 18AAACP0252G3ZQ

Billing, Collection and Disbursement of Inter State Transmission System Charges

Suppl. Bill of Supply for POC Bill 3 for Jan'2019 to March' 2019 (including arrear of Jul'11 to Dec'18)

CIN No : L40101DL1989GOI038121

POWERGRID PAN No: AAACP0252G

DIC No : 2100067

Name of DIC: Chief General Manager (F&A) AEGCL

Address of Dic: Bijulee Bhawan, Paltan Bazar,,

GSTIN of DIC: 18AAFCA4973J1ZB

Bill of Supply No.: MI1803190008

Bill of Supply Date: 21.06.2019

GST_SAC: 996911

Description	Amount(Rs.)
Suppl. Bill 3 Amount as per Annexure-A	102,236,330.00
Grand Total	102,236,330.00
In words: Rupees Ten Crore Twenty Two Lakh Thirty Six Thousand Three Hundred Thirty Only	

Please make RTGS payment in SBI, (CAG-II Branch, New Delhi) IFSC Code SBIN0017313, A/C 31858364382

Authorized Signatory

For & On behalf of Power Grid Corporation Of India Ltd.

अभिजीत दैगारी/Abhijit Daimari
प्रबंधक (वाणिज्यिक)/Manager (Comm)
पावरग्रिड, शिलांग/POWERGRID, Shillong

स्वहित एवं राष्ट्रहित में ऊर्जा बचाएं
Save Energy for Benefit of Self and Nation



पावर ग्रिड कारपोरेशन ऑफ इंडिया लिमिटेड
(भारत सरकार का उद्यम)

POWER GRID CORPORATION OF INDIA LIMITED
(A Government of India Enterprise)

पावरग्रिड

MONAL TOWER, 6th FLOOR, G.S. ROAD, OPP. ASSAM, KAMRUP, GUWAHATI, 781006, IN
Assam
GSTIN: 18AAACP0252G3ZQ

Billing, Collection and Disbursement of Inter State Transmission System Charges

Suppl. Bill of Supply for POC Bill 3 for Jan'2019 to March' 2019 (including arrear of Jul'11 to Dec'18)

CIN No : L40101DL1989GOI038121

POWERGRID PAN No: AAACP0252G

DIC No : 2100067

Name of DIC: Chief General Manager (F&A) AEGCL

Address of Dic: Bijulee Bhawan, Paltan Bazar, ,

GSTIN of DIC: 18AAFCA4973J1ZB

Bill of Supply No.: MI1803190008

Bill of Supply Date: 21.06.2019

GST_SAC: 996911

Please make RTGS payment in SBI, (CAG Branch, New Delhi) IFSC Code: SBIN0017313, A/C 31858364382

Note:

1. To view/ download the bill and upload the payment advice, please login to the BCD Portal at <http://customer.powergrid.in>
2. This bill has been raised on behalf of all the ISTS licensee/Deemed ISTS licensee/RPC Certified licensee(details enclosed) in accordance with the CERC (Sharing of ISTS charges & losses) Regulations, 2010 and BCD Procedure approved by CERC.
3. The Rebate for timely payment/ Late payment surcharge shall be governed as per Clause 3.3 and 3.4 of the BCD procedure, respectively.
4. In case of any discrepancy in the bill, please refer Clause 3.5 of the BCD Procedure.
5. This bill does not cover transmission charges pertaining to bilateral assets.

अभिजीत दैमारी/Abhijit Daimari
प्रबंधक (वाणिज्यिक)/Manager (Comm'l)
पावरग्रिड, शिलांग/POWERGRID, Shillong

स्वहित एवं राष्ट्रहित में ऊर्जा बचाएं
Save Energy for Benefit of Self and Nation

Power Grid Corporation of India Limited
Corporate Commercial Department

Summary of Bill#3 to be raised on DICs by CTU on behalf of ISTS Licensees & deemed ISTS licensees
(for January 2019 to February 2019 period)

Sr. No.	DIC Name	Customer No.	Region	Diff. Amount for Jan '19 to Mar '19 period (Annexure-A/1)	±800 kV HVDC Biswanath Chariali-Agra charges as per Annex-A/2	±800 kV HVDC Champa Kurukshetra Pole-1 Charges as per Annex-A/3	±800 kV HV DC Champa Kurukshetra Pole 2 Charges as per Annex-A/4	Arrear (Jul-11 to Dec' 2018) Annexure-B	Total to be Billed (in Rs.)
1	ADHPL		2	3	4	5	6	7	9 = 3+4+5+6+7
2	Anpara-C	2100017	NR	2558367	215021			2050835	4836223
3	AVVN	2100018	NR	2149682	82340			908675	3140697
4	IDVNV	2100011	NR	63810892	1195759			41976942	106983593
5	JVN	2100012	NR	76624796	1435879			49034061	127094736
6	BRPL	2100013	NR	94681819	1774251			60826652	157282722
7	BYPL	2100001	NR	60709150	2726103			41810308	105246061
8	NOMC	2100002	NR	36686711	1647392			23082853	61416356
9	TPDIL	2100003	NR	3241368	145552			2194500	5581520
10	Chandigarh	2100004	NR	46804808	2101739			31327734	80234261
11	Haryana	2100000	NR	3821169	321155			3094588	7237012
12	Himachal Pradesh	2100006	NR	141572243	3865883			108586760	254024896
13	Jammu and Kashmir	2100005	NR	26509310	2228006			20733576	49470392
14	POWERGRID HVDC Dadri	2100007	NR	51087856	2990423			3142222	85500501
15	POWERGRID HVDC Bhand	2100009	NR	33608	1030			27349	61987
16	HIMACHAL BASPA POWER CO.LTD.(HAR)	2100010	NR	30656	940			25051	56657
17	HIMACHAL BASPA POWER CO.LTD.(HAR)	2100306	NR	18100165	478503			11513245	30091913
18	HIMACHAL BASPA POWER CO.LTD.(UP)	2100307	NR	8307859	254522			6513006	15075387
19	HIMACHAL BASPA POWER CO.LTD.(RAJ)	2100308	NR	7065423	132359			4571732	11769538
20	Punjab	2100008	NR	113148529	5101973			92064035	210314587
21	Railways	2100014	NR	2076965	63631			2665847	4806443
22	Up	2100016	NR	288410421	8835864			224188371	521434656
23	Uttarakhand	2100015	NR	70152062	1455497			35408363	107015922
24	LANCOGREEN	2100020	NR	127191	10691			154148	292030
25	MB Power (Madhya Pradesh) Ltd.(LTA-Up 192 +169 MW w.e.f 26.08.15/1.4.17)	2100304	NR	14995689	459415	12489565		-19498977	8445692
26	MB Power (Madhya Pradesh) Ltd.(LTA-Undied NR 344+31)	2100304	NR	9579157	222708		19087602	7983511	36872978
27	HVDC AGRA, POWERGRID	2100310	NR	98358	3014			75359	176731
28	DVC	2100059	ER	15166137	584028			11258962	27019127
29	ORISSA	2100058	ER	18111338	871474			13220364	32203176
29	ORISSA	2100061	ER	65547225	1580128			48367981	115495334

Sr. No.	DIC Name	Customer No.	Region	Diff. Amount for Jan '19 to Mar '19 period (Annexure-A/1)	±800 KV HVDC Biswanath Chariali-Agra charges as per Annex-A/2	±800 KV HVDC Champu Kurukshetra Pole-1 charges as per Annex-A/3	±800 KV HVDC Champu Kurukshetra Pole 2 Charges as per Annex-A/4	Arrear (Jul-11 to Dec-2018) Annexure-B	Total to be billed (in Rs.)
30	POWERGRID PUSALI	2100065	ER	53184	1464			41481	96129
31	SIKIM	2100063	ER	2149970	206510			1816371	417851
32	WEST BENGAL	2100062	ER	80947951	2598334			50253381	133799666
33	WBSEDCL(surplus power)-untied-WR	2100062	NR	7570922	636307			5026440	13233669
34	WBSEDCL(surplus power)-untied-WR	2100062	NR	5299715	509046			3517583	9426344
35	BPD6	2100210	ER	3094371	297219			3240555	6632145
36	SBPCL	2100057	ER	75254126	2069974			58439120	135763220
37	TATA STEEL	2100060	ER	6609490	254522			4432243	11256255
38	NBPCL	2100056	ER	64105368	1763311			43779244	109647923
39	APL MUNDRA(Karyana)	2100220	WR	-83380892	0			1384373	-81936519
40	Chattisgarh	2100023	WR	33331556	2137427			23718262	59187245
41	D-O	2100024	WR	14185265	455387			9944164	24604816
42	DNH	2100025	WR	41574974	1001364			23631763	66203101
43	Goa-WR	2100026	WR	15283695	588607			13495722	29368024
44	Gujarat	2100027	WR	259478676	7140402			186497587	453116685
45	HVDC Bhadravati	2100029	WR	151452	2918			102579	255949
46	HVDC Vindhya	2100030	WR	27418	879			17810	45107
47	JINDAL Power 200 MW LTA (400-200 MTOA)	2100037	WR	12904679	256423			12693241	25854343
48	Maharashtra	2100032	WR	390288574	7522014			261743975	659554563
49	HWB	2100028	WR	595662	16392			183547	800601
50	MP	2100031	WR	236644814	7594115			154583566	398872495
51	PTC(LANCO Amarkantak)	2100039	WR	10823562	347424			7409150	18580136
52	PTC(LANCO Amarkantak)-Har	2100039	NR	14441624	381784			10081687	24905095
53	Tonrent Power	2100041	WR	2649857	254522			3274170	6178549
54	ACBIL	2100034	WR	1737203	39450			1357180	3133833
55	SPECTRUM	2100040	WR	1816216	34998			1265707	3116921
56	EMCO-dnh	2100343	WR	10569095	254522			5776617	16600234
57	EMCO-maharashtra	2100343	WR	13208841	254522			8857446	22121009
58	EMCO tneb	2100343	SR	4077472	190892			2075141	6343505
59	JINDALST2-tneb-400 MW	2100338	SR	10873258	509046			5098040	17080344
60	JINDALST2-kseb-190 MW	2100338	SR	5164798	241796			3673914	9080508
61	JINDALST2-kseb 142.5	2100038	SR	3873599	181347			2591403	6646355
62	jipil-kseb	2100413	SR	2582398	120899			1727605	4430903
63	Karnataka (South Western Railways)	2100411	SR	2106302	44542			1033786	3184630
64	BARC	2100240	WR	601012	11581			392943	1005536
65	DB Power Limited	2100301	SR	5654095	264703			2899224	8818022
66	BALCO Raipur	2100122	SR	5436628	254522			2774681	8465831
67	Chhattisgarh State Power Trading Co Ltd-untied WR	2100418	WR	4473190	268831			6629221	11371242
68	DB Power untied WR 186 MW	2100414	WR	12284222	236707			8147063	20667992
69	TRN Energy untied WR 3 MW	2100420	WR	198132	3817			120425	322374
70	Jindal Power Stg 2 Limited NR 367.5 MW	2100416	NR	24966760	467686		225280452	15287365	267002285

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Sr. No.	DIC Name	Customer No.	Region	Diff. Amount for Jan'19 to Mar'19 (Annexure-A/1)	±800 kV HVDC Biswanath Chariali-Agra charges as per Annex-A/2	±800 kV HVDC Champu Kurukshetra Pole-1 Charges as per Annex-A/3	±800 kV HVDC Champu Kurukshetra Pole 2 Charges as per Annex-A/4	Airrear (Jul-11 to Dec' 2018) Annexure-1	Total to be billed (in Rs.)
71	M/S DHARWAL INFRASTRUCTURE LIMITED- TNEB 100 MW	2100289	SR	2718316	127261			1383588	4229165
72	ARUNACHAL PRADESH	2100066	NER	2763295	260518			317723	6161536
73	ASSAM	2100067	NER	51854862	1667297			48714171	102236330
74	MANIPUR	2100068	NER	5830202	280536			4786912	10897550
75	MEGHALAYA	2100069	NER	5825973	373547			4829772	11042492
76	Mizoram	2100070	NER	3285076	158070			3773082	6716228
77	INAGALAND	2100071	NER	4960909	191039			3773081	8977029
78	TRIPURA	2100072	NER	4449310	427363			3763297	8642970
79	ANDHRA PRADESH	2100042	SR	119729154	2273361			71792351	193794866
80	Telangana	2100050	SR	151006330	4364238			8685768	252228336
81	BISCOM	2100043	SR	196720792	4161635			100978329	301860756
82	CESCO	2100047	SR	31921978	675424			18305221	48902623
83	GESCO	2100044	SR	37003858	782932			19769065	57555855
84	HESCO	2100045	SR	52959993	1280311			30524096	84764400
85	MESCO	2100046	SR	20610091	436114			11415395	32461600
86	GOA	2100052	SR	1260573	114796			964761	2340130
87	KSEB	2100048	SR	55272031	2587104			40892397	98252032
88	PG HVDC SR	2100053	SR	313243	7214			198351	519308
89	PUDUCHERRY	2100051	SR	6675444	606094			4457181	11738719
90	TNER	2100049	SR	145984012	6837950			76509716	229331178
91	MAHANADI POWER (AP) new	2100165	SR	26711733	509046			15821019	43041798
92	MAHANADI POWER (TANGEDCO)	2100165	SR	13591575	636307			6968192	21196774
93	KSK MAHANADI - UP LTA	2100165	SR	41593903	1272614	73902756		-151519172	-34804099
94	COASTAL ENERGEN	2100281	SR	15168195	710120			7823235	23700690
95	IL&FS Tamil Nadu Power Company	2100215	SR	14678901	687212			7503833	22869996
96	TPCIL-TELANGANA-LTA 269.45 MW	2100168	SR	12659114	342906			7325518	20534523
97	TPCIL-TELANGANA-LTA 570 MW	2100168	SR	26779349	725390			16321933	43826692
98	TPCIL-LTA untied SR 55 MW	2100168	SR	1495073	69994			1149601	2714668
99	TPCIL-LTA untied WR 115 MW	2100168	WR	3041522	146351			2403710	5591593
100	TPCIL- AP	2100330	SR	15395976	293401			9254952	24944319
101	BALCO-KSEB	2100410	SR	2582398	120899			1727606	4430903
102	ADHUNIK - TNER- LTA 100	2100387	SR	2718316	127261			1382366	4227943
103	HVDC- Ralia	2100340	NR	39729	1217			30172	71118
104	HVDC- Bhivadi	2100341	NR	39729	1217			30172	71118
105	HVDC- BMC	2100342	NR	86771	2774			80112	189657
106	HVDC Kurukshetra	2100355	NR	248528	6570			124302	379400
107	GMR Kamalanga Energy Limited- 75MW	2100359	NR	3610404	95446			1348633	5054483
108	GMR Kamalanga Energy Limited- 312MW	2100359	NR	15019287	397056			10767846	26184189
109	DBPOWER - BAI 236+75	2100366	NR	21128334	395784	5542707		-2422730	24644095
110	RKM POWERGEN- UP LTA 700 MW	2100367	NR	11805600	351683			6231538	18388821
111	RKM POWERGEN- UP- M 700, 150 MW	2100367	NR	2733157	93731			4644715	7471607
112	TRN - LP (240+150)	2100357	NR	16200330	496320	17736662		-31601062	2742248

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Sanjay

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Sr. No.	DDC Name	Customer No.	Region	Diff. Amount for Jan '19 to Mar '19 period (Annexure-A1)	4500 KV HVDC Beawar Charli-Agra charges as per Annex-A2	4800 KV HVDC Champu Kurushetra Pole-1 Charges as per Annex-A3	4800 KV HVDC Champu Kurushetra Pole-2 Charges as per Annex-A3	Arrear (Jul-11 to Dec-2018) Annexure-B	Total to be billed (in Rs.)
113	HVDC Champu	2100368	WR	71721	4614	11085413		53216	129351
114	MCCP (Raj) 150 MW (CH)	2100365	NR	10190514	190892			-2762479	-275660
115	MCCP (Raj) 45 MW	2100356	SR	3057153	57268			-4528744	-4414323
116	Jhabua-Keshavnagar 109.25 MW	2100356	SR	2969758	139034			2342542	5111334
117	Jhabua-Keshavnagar 95 MW	2100356	SR	2582398	120899			2766124	4779421
118	Semadap Gyalur (SGP)	2100356	SR	20115529	941735			16333707	37797971
119	DIADIVA INFRASTRUCTURE-UP	2100327	WR	7061582	216344	10050774		-1941816	-2211016
120	JITPL BAI	2100243	NR	4154332	77820			2757134	678286
121	JITPL 123 MW WCR MP	2100382	NR	5732720	184070			279609	5745548
122	JITPL NR Railway Haryana	2100412	NR	1829272	48359			149071	3129704
123	Railways SEC, Bikaner	2100386	ER	1851362	89053			126396	3166745
124	Railways WR, Bikaner	2100387	NR	4162156	114525			271842	706533
125	Railways WCR, MP	2100385	NR	3359373	108173			1591257	5455403
126	GRBHL Bihar	2100389	ER	12024006	330879			8011249	26816134
127	Railways, BRBL, Jharkhand	1	ER	1851362	89053			124207	321152
128	Railways, BRBL, Bihar	2	ER	2312310	63631			263915	4015554
129	Railways, BRBL, DVC	3	ER	2478760	95445			157229	411835
130	Railways, BRBL, West Bengal	5	ER	3765440	120859			227915	6091254
131	Railways, BRBL, Gujarat	6	WR	1156154	31871			770929	1597890
132	Railways, BRBL, MP	7	WR	6105600	195981			351465	983619
133	Railways, BRBL, Chhattisgarh	8	WR	1885628	120859			130785	137112
134	Railways, BRBL, UP	9	WR	5607805	171803			261011	830621
135	Railways, BRBL, Madhya Pradesh	10	WR	7925304	157717			515494	1321111
136	HVDC Aligarh	2100407	ER	93566	1007			57295	140855
137	JITPL NR Delhi	2100440	WR	266102	12031			10509	382619
138	ACBL Gujarat	2100442	WR	0	0			27114	77114
139	Himachal Pradesh (Punjab)	2100455	NR	5668113	254522			251313	8417439
140	NETASM - MTCA (100 MW)	2100459	SR	1267501	77711			867770	2211782
141	Jindal Power Co. 100 MW MTOA to TNB	2100463	SR	5436628	254522			1587438	7271439
142	JPL Maharashtra MTOA	2100506	WR	700068	13489			98246	811021
143	JITPL Bihar	2100505	ER	10544129	290156			54393	10888771
144	Bangladesh KVVN	2100257	ER	3974766	381784				4356772
145	SAS Power Chhattisgarh MTOA	2100507	NR	4486245	137442				462787
146	Dans Energy Pvt. Limited - WR	2100321	NR	1011566	36150				104711
147	Dans Energy Pvt. Limited - WR	2100321	NR	1176767	36150				1212117
148	Shiga Energy Private Limited (THIP) - NR	2100454	NR	1022121	36527				1058138
149	Shiga Energy Private Limited (THIP) - WR	2100454	WR	1188529	36527				122514
150	Gan Infrastructure Pvt. Ltd	2100189	NR	2086402	74562				2160744
Total				3,854,522,926	120,607,894	130,807,877	24,358,054	2,274,003,779	6,625,310,532

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Amount received from STOA during 2018-19

Date	Particulars	Vch Type	Vch No.	Debit
03/04/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	8	729372.51
03/04/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	9	914144.75
03/04/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	10	650071.52
04/04/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	12	199107.38
05/04/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	15	194502.14
06/04/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	18	556058.77
07/04/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	21	474964.76
09/04/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	33	1462644.65
10/04/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	38	787343.40
11/04/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	41	871684.14
12/04/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	43	747916.01
13/04/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	46	826941.38
16/04/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	48	1874180.15
17/04/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	50	688328.89
18/04/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	51	572071.51
19/04/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	53	434846.76
20/04/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	56	295841.40
21/04/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	57	249154.13
23/04/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	60	462891.00
23/04/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	61	190020.75
24/04/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	64	315290.01
25/04/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	68	368983.02
26/04/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	77	374600.63
27/04/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	79	385066.63
01/05/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	81	2389214.65
02/05/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	86	738466.01
03/05/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	88	685833.89
04/05/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	92	683526.38
05/05/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	96	573045.26
07/05/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	100	1174053.14
08/05/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	109	282793.65
09/05/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	112	353025.15
10/05/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	113	227289.14
11/05/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	117	97230.39
14/05/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	120	1144203.29
15/05/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	122	483238.03
16/05/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	126	524462.64
17/05/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	130	353892.27
18/05/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	137	186911.52
19/05/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	140	268445.90
21/05/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	143	476837.54
22/05/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	144	234086.52
23/05/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	146	170427.13
24/05/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	148	225207.51
25/05/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	150	246491.76
28/05/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	152	1537311.53
29/05/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	156	442843.75
30/05/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	159	336662.00

31/05/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	160	398221.26
01/06/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	164	96308.64
02/06/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	165	345204.00
04/06/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	166	717747.89
04/06/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	167	778958.38
05/06/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	180	621240.14
06/06/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	182	616811.01
07/06/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	184	696654.75
08/06/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	189	532764.38
11/06/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	193	2210953.27
12/06/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	195	1551240.00
12/06/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	196	754849.88
13/06/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	203	751802.38
14/06/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	205	650618.50
15/06/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	208	564825.00
18/06/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	211	1472342.15
19/06/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	213	236553.63
20/06/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	218	96495.26
21/06/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	220	141966.00
22/06/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	225	137967.51
25/06/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	227	1398869.52
26/06/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	231	561745.38
27/06/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	234	494987.76
28/06/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	236	417884.13
29/06/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	238	395921.63
30/06/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	240	556517.76
02/07/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	244	1225462.02
03/07/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	245	581045.76
04/07/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	246	726287.26
05/07/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	249	717523.00
06/07/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	251	534213.26
07/07/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	255	383556.63
09/07/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	257	834687.88
10/07/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	262	258488.51
11/07/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	264	490977.26
12/07/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	266	1501200.00
12/07/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	267	544243.75
13/07/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	276	471371.26
16/07/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	278	1595220.65
17/07/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	280	432171.40
18/07/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	284	523920.50
19/07/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	287	344907.26
20/07/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	289	292823.75
21/07/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	290	434697.63
23/07/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	294	1415333.88
24/07/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	295	537815.26
25/07/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	298	440066.63
26/07/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	300	481812.25
27/07/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	302	615568.88
30/07/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	306	1332216.76
31/07/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	309	257739.38

01/08/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	315	288448.63
02/08/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	316	301881.25
03/08/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	319	341531.88
04/08/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	321	245488.52
06/08/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	324	960513.27
07/08/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	327	485347.26
08/08/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	328	434156.88
09/08/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	330	345675.88
10/08/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	334	1551240.00
10/08/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	335	408042.76
10/08/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	337	1595209.65
13/08/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	338	411773.75
14/08/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	339	1048538.52
16/08/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	340	464318.14
17/08/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	341	538238.75
18/08/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	344	1091553.90
20/08/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	347	469440.50
21/08/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	349	807137.02
23/08/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	353	257174.89
24/08/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	357	1164040.89
27/08/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	361	381128.25
28/08/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	365	261867.26
29/08/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	368	360487.50
30/08/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	370	261931.88
31/08/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	375	406895.25
01/09/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	376	1027035.65
03/09/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	378	520240.25
04/09/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	379	330007.38
05/09/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	381	466203.13
06/09/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	383	331857.26
07/09/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	385	959226.65
10/09/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	388	201506.25
11/09/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	389	214796.13
12/09/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	391	1551240.00
13/09/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	393	398610.01
14/09/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	395	88644.50
15/09/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	397	208351.38
17/09/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	398	12563.75
18/09/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	399	113945.76
19/09/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	406	96798.63
21/09/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	410	1030749.02
24/09/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	412	244905.13
25/09/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	417	5237.00
26/09/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	433	21126.25
28/09/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	434	26636.25
29/09/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	438	579832.14
01/10/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	441	440519.13
03/10/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	445	27783.75
04/10/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	447	10655.00
05/10/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	449	12194.50
06/10/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	451	403812.51

10/10/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	455	109946.25
11/10/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	469	89910.00
11/10/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	470	1501200.00
12/10/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	473	91244.88
15/10/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	476	1216965.91
16/10/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	478	277418.13
17/10/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	480	316800.00
19/10/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	482	969574.90
20/10/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	483	269070.51
22/10/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	487	573030.01
23/10/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	488	77527.50
24/10/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	493	177896.63
25/10/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	497	108690.50
26/10/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	501	133423.00
29/10/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	505	836565.50
30/10/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	507	189164.38
01/11/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	512	311485.76
02/11/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	514	116321.51
03/11/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	515	175467.26
05/11/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	518	657133.90
06/11/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	520	624868.13
08/11/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	530	1704749.89
09/11/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	532	817167.38
12/11/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	533	2255103.27
12/11/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	534	1551240.00
13/11/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	536	675756.64
14/11/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	538	680476.26
15/11/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	540	616628.40
16/11/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	543	535223.39
17/11/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	544	503638.26
19/11/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	560	1133227.03
20/11/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	561	675004.88
22/11/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	563	1120929.02
26/11/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	565	1806253.05
27/11/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	567	453635.39
28/11/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	569	378583.13
29/11/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	572	498646.63
30/11/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	586	468793.76
01/12/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	590	472556.27
03/12/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	592	1454305.88
04/12/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	593	708290.76
05/12/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	595	572928.90
06/12/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	599	473353.77
07/12/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	608	451670.77
10/12/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	609	1853591.89
11/12/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	610	458131.13
12/12/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	615	441782.01
13/12/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	616	543050.39
14/12/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	618	518983.14
15/12/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	624	471596.51
17/12/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	626	1267804.65

18/12/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	628	553865.39
19/12/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	633	440425.76
20/12/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	637	329906.25
21/12/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	639	451813.77
24/12/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	641	1567220.65
26/12/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	644	1170307.27
27/12/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	647	461683.38
28/12/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	650	583677.02
29/12/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	654	600456.76
31/12/2018	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	664	1059334.76
01/01/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	668	612095.64
02/01/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	671	515504.02
03/01/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	674	700452.38
04/01/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	676	527570.88
05/01/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	677	563117.13
07/01/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	680	941184.15
08/01/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	683	553864.39
09/01/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	685	536771.02
10/01/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	686	497360.89
11/01/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	691	333294.76
14/01/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	693	1710164.53
15/01/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	694	384770.50
16/01/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	696	501367.50
17/01/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	697	449783.51
18/01/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	703	428679.00
19/01/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	705	369029.14
21/01/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	706	816524.64
22/01/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	708	351382.63
23/01/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	710	443677.38
24/01/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	722	376960.13
25/01/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	725	421221.88
28/01/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	727	1677817.26
29/01/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	729	546218.13
30/01/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	734	636807.01
31/01/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	735	758102.50
01/02/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	738	726814.75
02/02/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	740	747428.88
04/02/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	742	1339819.39
05/02/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	744	652266.27
06/02/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	756	673724.39
07/02/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	758	691485.64
08/02/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	760	822533.76
11/02/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	764	2508227.89
12/02/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	767	862045.63
13/02/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	769	817640.25
14/02/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	770	667248.14
15/02/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	772	620501.76
16/02/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	773	697752.63
18/02/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	774	1468882.13
19/02/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	776	513488.38
20/02/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	780	578668.75

21/02/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	783	506057.88
22/02/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	786	394064.89
25/02/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	789	1638935.64
26/02/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	793	387504.38
27/02/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	797	432744.38
28/02/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	799	573032.26
01/03/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	804	795901.63
02/03/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	805	771526.64
04/03/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	807	1745097.00
05/03/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	809	759503.63
06/03/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	812	859285.76
07/03/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	815	659681.51
08/03/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	818	736162.76
11/03/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	820	2162628.15
12/03/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	827	504958.13
13/03/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	833	581779.64
14/03/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	835	491009.76
15/03/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	844	626156.76
16/03/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	845	627055.38
18/03/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	851	1145653.38
19/03/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	855	525561.13
20/03/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	862	517080.26
22/03/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	864	1451232.38
25/03/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	866	1414007.00
26/03/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	868	400877.50
27/03/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	870	392467.50
28/03/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	873	420096.38
29/03/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	876	405219.50
30/03/2019	Bank A/c with SBI(Saving A/c)24.401(B)	Receipt	888	328555.26
	Total			18,07,42,450.49

ANNUAL ACCOUNTS &
AUDITORS REPORT ALONG
WITH MANAGEMENT REPLY
OF AEGCL
FOR THE FY 2018-19



**ASSAM ELECTRICITY GRID
CORPORATION LIMITED**

1
ASSAM ELECTRICITY GRID CORPORATION LIMITED

BALANCE SHEET AS AT 31ST MARCH, 2019

(₹ Lakh)

Particulars	Notes	As at 31st March, 2019	As at 31st March, 2018
<u>I. EQUITY & LIABILITIES</u>			
(A) Shareholder's Funds			
(a) Share Capital	1	9,993	9,993
(b) Reserves and Surplus	2	1,72,858	1,38,486
(B) Share Application Money (Pending Allotment)	3	-	-
(C) Non Current Liabilities			
(a) Long Term Borrowings	4	65,301	62,658
(b) Long Term Provisions	5	2,115	5,136
(D) Current Liabilities			
(a) Short Term Borrowings	6	-	-
(b) Trade Payables	7	22,748	22,428
(c) Other Current Liabilities	8	81,639	66,700
(d) Short Term Provisions	9	7,573	13,867
Total ::		3,62,227	3,19,268
<u>II. ASSETS</u>			
(A) Non-Current Assets			
(a) Fixed Assets			
(i) Tangible Assets	10	82,452	60,643
(ii) Capital Work-In-Progress	10	1,07,810	1,17,857
(b) Non Current Investment	11	5,348	5,348
(c) Other Non Current Assets	12	6	3
(B) Current Assets			
(a) Current Investment	13	-	-
(b) Inventories	14	2,182	2,299
(c) Trade Receivable	15	29,064	49,107
(d) Cash & Cash Equivalents	16	99,024	51,530
(e) Short Term Loans & Advances	17	2,814	2,809
(f) Other Current Assets	18	33,527	29,672
Total ::		3,62,227	3,19,268
Significant Accounting Policies	I		

The accompanying notes form an integral part of these financial statements.

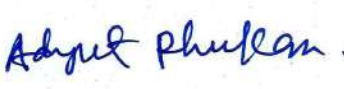
For and on behalf of the Board


(S.N. Kalita)
Managing Director


(P.K. Barman)
CGM (F&A) (i/c)

RKP ASSOCIATES
CHARTERED ACCOUNTANTS

(CA. DEVAJIT BISWAS)
PARTNER
MRN : 304922
FRN : 322473E
UDIN. 19304922AAAA BX1793


(A. Phukan)
Independent
Director


(D. Barua)
Company Secretary

STATEMENT OF PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

(₹ Lakh)

Particulars	Notes	Year ended 31st March, 2019	Year ended 31st March, 2018
<u>I. INCOME</u>			
(a) Revenue From Operations	19	1,15,158	1,19,499
(b) Other Income	20	14,491	20,572
Total Revenue ::		1,29,649	1,40,071
<u>II. EXPENDITURE</u>			
(a) Employee Benefits Expense	21	17,192	14,941
(b) Finance Costs	22	4,998	4,084
(c) Depreciation and Amortization Expenses	23	6,475	5,954
(d) Other Expenses	24	83,705	69,873
Total Expenses ::		1,12,370	94,852
Profit (Loss) Before Tax (I-II)		17,279	45,219
<u>III. TAX EXPENSES</u>			
(a) Current Tax		2,685	9,480
(b) Deferred Tax		-	-
Profit (Loss) for the period		14,594	35,739
<u>IV. Earnings per share :</u>			
(a) Basic (In ₹)	25	146	358
(b) Diluted		-	-
Significant Accounting Policies	I		

The accompanying notes form an integral part of these financial statements.



For and on behalf of the Board


(S.N. Kalita)
Managing Director


(P.K. Barman)
CGM (F&A) (i/c)

RKP ASSOCIATES
CHARTERED ACCOUNTANTS

(CA. DEVAJIT BISWAS)
PARTNER
MRN : 304922
FRN : 322473E
UDIN-19304922AAAA BX1793


(A. Phukan)
Independent
Director

(D. Barua)
Company Secretary

3
ASSAM ELECTRICITY GRID CORPORATION LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2019

(₹ Lakh)

Sl. No.	Particulars	Year ended 31 st March, 2019	Year ended 31 st March, 2018
A	Cash Flow from Operating Activities		
	Net Profit (loss) before Tax	17,279	45,219
	Excess provision for MAT/Income Tax in Prior Periods	8,568	-
	Add :-		
	Misc. Expenditure written off	(3)	-
	Depreciation including adjustment	7,299	6,091
	Other income	(14,491)	(20,572)
	Interest & Finance Charges	4,998	4,084
	Provision for Income Tax	(2,685)	(9,480)
	Operating Profit (loss) before Working Capital changes	20,965	25,342
	Adjusted for :		
	Changes in Inventories	117	95
	Changes in Sundry Debtors	20,043	(8,117)
	Changes in Other Current Assets	(3,855)	(2,390)
	Changes in Loans and Advances	(5)	(17)
	Changes in Other Current Liabilities	14,939	9,938
	Changes in Short Term Provisions	(6,294)	10,149
	Changes in Trade Payable	320	(8,389)
	Changes in Short Term Borrowings	-	-
	Changes in Long Term Provisions	(3,021)	(14,799)
	Other income from PGCIL, sale of Fixed Assets, etc.	10,661	18,972
	Operating Profit (loss) after Working Capital changes	53,870	30,784
	Net Cash Flow from Operating Activities	53,870	30,784
B	Cash Flow from Investment Activities		
	Changes in Fixed Assets	(29,109)	(5,315)
	Changes in CWIP	10,047	(16,507)
	Changes in Investments	-	-
	Other income from FD with Banks, Interest from Banks, etc.	3,830	1,600
	Net Cash Flow from Investing Activities	(15,232)	(20,222)
C	Cash Flow from Financing Activities		
	Changes in Share Capital	-	-
	Changes in Secured Loan	-	-
	Changes in Unsecured Loan	3,263	7,609
	Changes in GoA Grant	1,241	-
	Changes in ADB Grant	1,260	1,113
	Changes in Grant from Central Government	7,049	5,507
	Changes in GPF	(619)	(279)
	Changes in Other Reserves	1,660	1,430
	Interest and Other Charges	(4,998)	(4,084)
	Net Cash Flow from Financing Activities	8,856	11,296
	Net Changes in Cash and Cash Equivalents (A+B+C)	47,494	21,858
	Opening Balance of Cash and Cash Equivalents	51,530	29,672
	Closing Balance of Cash and Cash Equivalents	99,024	51,530

For and on behalf of the Board

(S.N. Kalita)

Managing Director

(P.K. Barman)

CGM (F&A) (i/c)

RKP ASSOCIATES
CHARTERED ACCOUNTANTS

(CA. DEVAJIT BISWAS)

PARTNER

MRN : 304922

FRN : 322473E

UDIN. 19304922AAAA6X1793

Adyut Phukan

(A. Phukan)

Independent

Director

(D. Barua)

Company Secretary

Notes to the Financial Statements for the Year Ended 31st March, 2019

I. Significant Accounting Policies: -

1. Basis of Preparation and accounting:

These financial statements are prepared in accordance with applicable accounting standards in India and the relevant presentational requirements of the Companies Act, 2013. The Financial Statements have also been prepared on a going concern basis under the historical cost convention on the accrual basis of accounting except otherwise stated, in conformity with the Generally Accepted Accounting Principles ("GAAP").

The operations of the Corporation are governed by the provisions of the Electricity Act, 2003 and various regulations and policies framed there under by the appropriate authorities. Accordingly, the Financial Statements have been prepared in terms thereof.

Accounting policies approved by the Board of the Corporation have been followed while preparing the Annual Accounts under AS-1 related to Disclosure of Accounting Policies.

2. Inventories:

Inventories of stores and spares as at the end of the year are valued at cost.

3. Fixed Assets:

Classifications of Fixed Assets are as per Transfer Scheme. Addition of assets has been booked under their natural head of classification. Capitalizations of assets are done on completion /commission of the asset. Block Registers showing categories of Assets, the amount of depreciation charged/ withdrawn, year wise in respect of the assets are maintained at Head Office. The Fixed Asset Register showing particulars including quantitative details and situation of fixed assets as on 31.03.2018 has already been prepared. The Fixed Assets are stated at actual cost less accumulated depreciation.



4. Classification of Assets and Liabilities:

All assets & liabilities of the corporation are segregated into current & non-current based on the principles and definitions set out in the Schedule III of the Companies Act, 2013 as amended.

5. Capital work-in-progress:

All expenses incurred for acquiring, erecting and commissioning of fixed assets and incidental expenditure incurred during construction of the projects are shown under capital work-in-progress and are allocated to the fixed assets on the completion of the projects.

6. Depreciation/Amortization:

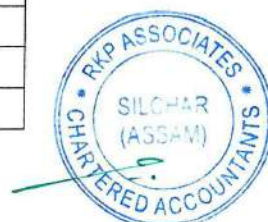
Depreciation is provided as per Schedule II of the Companies Act 2013. Part 'B' of this schedule states that "The useful life or residual value of any specific asset, as notified for accounting purposes by a Regulatory Authority constituted under an Act of parliament or by the Central Government shall be applied in calculating the depreciation to be provided for such asset irrespective of the requirements of this Schedule". As such depreciation has been provided at the rates specified in Appendix-I to Assam Electricity Regulatory Commission (Terms and Conditions for determination of Multi Year Tariff) Regulations, 2015 on Straight Line Method subject to a maximum of 90% of the original cost of the asset. Rates of depreciation are shown in the following table.

<u>Assets</u>	<u>Depreciation Rate</u>
Land Owned under full title	0.00%
Land held under lease	3.34%
APDRP Land	0.00%
Building containing transmission installations	3.34%
Office Building	3.34%
Temporary erections such as wooden structures	100.00%
APDRP building	3.34%
Other Buildings	3.34%
Cooling Water System	5.28%
Cooling Tower & Circulating Water System	5.28%
Sweet water arrangement including reservoirs, etc.	5.28%
Plant and Pipeline for water supply in residential colony	5.28%
Drainage & sweage residential colony	5.28%



ASSAM ELECTRICITY GRID CORPORATION LIMITED

Other Roads	3.34%
APDRP Other Civil Works	3.34%
Miscellaneous Civil Works	3.34%
Transformers	5.28%
Other plant & equipment	5.28%
Material handling equipment-earth movers, bulldozers	5.28%
Material handling equipment-cement mixers	5.28%
Material handling equipment-cranes	5.28%
Material handling equipment-others	5.28%
Switch-gear including cable connections	5.28%
Batteries including charging equipments	5.28%
Fabrication shop/work-shop Plant & Equipment	5.28%
Linghtning Arrestors (Pole Type)	5.28%
Linghtning Arrestors (Station Type)	5.28%
Communication Equipment-Radio & High Frequency carrier system	6.33%
Communication Equipment-Telephone Lines & Telephones	6.33%
Static machine tools & equipments	5.28%
Air Conditioning plant static	5.28%
Air Conditioning plant portable	9.50%
Meter testing laboratory tools & equipment	5.28%
Equipment in hospital/clinics	5.28%
Tools & Tackles	5.28%
Show-room equipment	5.28%
Other miscellaneous equipment	5.28%
Over-head lines(towers, poles, fixtures, overhead conductors & devices) - lines on fabricated steel supports operating at nominal voltages higher than 66KV	5.28%
Over-head lines(towers, poles, fixtures, overhead conductors & devices) - lines on fabricated steel supports operating at nominal voltages from 13.2 KV to 66 KV	5.28%
Over-head lines(towers, poles, fixtures, overhead conductors & devices) - lines on reinforced concrete supports/steel supports-11 KV and above	5.28%
Over-head lines(towers, poles, fixtures, overhead conductors & devices) - lines on treated wood supports	5.28%
Upgradation transmission & distribution network(33 to 66)	5.28%
Under ground cables including joint boxes & disconnecting boxes-11KV	5.28%
Under ground cables-cable duct systems	5.28%
Metering equipment	5.28%
Miscellaneous Equipments	5.28%
Trucks	9.50%
Jeeps. Trekkers & Motor Cars	9.50%
Other Vehicles	9.50%



ASSAM ELECTRICITY GRID CORPORATION LIMITED

Furniture & Fixtures	6.33%
Electrical wiring, Light & Fan Installations	6.33%
Others	6.33%
Calculators	6.33%
Typewriters	6.33%
Cash Registers in Cash Offices	6.33%
Refrigerators & water coolers	6.33%
Telephone & EPABX	6.33%
Computers	15.00%
Other Office Equipment	6.33%

The Depreciation on addition of assets during the year has been calculated day wise. AS-6 related to Depreciation Accounting has been followed while calculating the depreciation.

7. Revenue Recognition:

Wheeling Charges of electric energy is accounted for on the basis of rates approved by the Hon'ble AERC i.e., Annual Fixed Charge of ₹ 1160.64 Crore including SLDC Charge of ₹ 3.61 Crore for FY 2018-19 vide Tariff Order dated 19.03.2018. As per the said Tariff Order, the above Wheeling Charges include the following.

(a) Net ARR for Transmission for FY 2018-19 - ₹ 903.26 Crore.

(b) SLDC Charges for FY 2018-19 - ₹ 3.61 Crore.

(c) Revenue Gap for FY 2016-17 - ₹ 188.00 Crore.

(d) Carrying Cost for FY 2016-17 - ₹ 65.77 Crore.

Out of total wheeling charges ₹ 187.22 Crore relates to BST Charge against past liability towards Pension Trust. But the actual BST Charge computed based on the actual energy sent out to APDCL works out to Rs. 173.38 Crore, which results in surplus of Wheeling Charge by Rs.13.84 Crore. This surplus amount has been adjusted with the approved Wheeling Charge and an amount of Rs. 1146.80 Crore was billed to APDCL. AS-9 related to Revenue Recognition has been complied.

8. Employee Benefits:

Pursuant to the Transfer Scheme, the Government of Assam (GoA) vide its Notification No.PEL.190/2004/69 dated 4th February, 2005 notified a plan for meeting out the terminal benefit obligations of personnel so transferred from ASEB to successor entities. As per Clause 1.5 of the said notification, "Terminal Benefit" means the ASEB's employee related liabilities including payment of pension, gratuity, leave encashment and General Provident Fund and any other retirement benefits and other applicable benefits including right to appropriate revisions in the above benefits consistent with the practice that were prevalent in ASEB. Accounting for Retirement Benefits in the Financial Statements of Employers-Provision for Pension, Gratuity and Leave Salary Encashment have been provided as per actuarial valuation under AS-15.



(a) Funding for past-unfunded terminal liabilities shall be on the basis of actuarial valuation done as at 9th December 2004. In respect of cash outflows towards past-unfunded liabilities of existing employees, existing pensioners and existing family pensioners, funding pattern will be guided by the aforesaid Government notification.

(b) Funding for future services-Terminal Benefits:

The Corporation makes a provision for terminal benefits liability for future service of its permanent employees joining in the service before 01.01.2004 @ 23.31% of Basic plus Dearness Allowance as per AERC and in the line with the GoA's Notification mentioned above.

(c) Leave Encashment benefit (LEB) of employees:

Leave encashment benefits of the old employees are accounted for on cash basis and the claim for recovery of the appropriate share of such amount, i.e., share of past liability relating to period prior to 01.04.2005 is forwarded to the pension trust authorities as per GoA's Notification mentioned here-in-above.

(d) GPF deductions/payments of employees:

Payment on account of GPF (Final Withdrawal and Non-refundable advance) to the existing employees is being made from the GPF Account of the Corporation. Claim for recovery of appropriate share of such fund, i.e., share of past-unfunded liability is also forwarded to the Pension Trust authorities as per GoA Notification mentioned here in above.

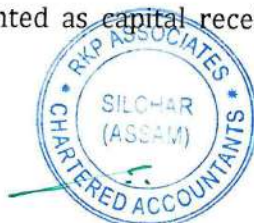
Provision for interest payable on GPF is made @ 8.00 % per annum on the opening balance and the average subscription of the employees during the year.

(e) Terminal benefit for new employees (appointed on or after 1.1.2004):

New pension Scheme is being implemented for the new employees of the Corporation as per Government of India Notification No.5/7/2003-ECB & PR dated 22.12.2003.

9. Accounting for Government Grants:

Government grants (both GoA and GoI) have been accounted as capital receipts and taken to Capital Reserves.



10. Segment Reporting:

As the Corporation deals in single product and operates under the same economic environment and is not subject to different risk and return, segment reporting as per AS-17 is not required to be disclosed.

11. Investments:

Investment consists of Fixed Deposits with Banks. Investments are valued at cost.

12. Taxes on Income:

Current tax will be provided for on the taxable profits of the year at the applicable tax rates.

	(In ₹)
<u>Particulars</u>	<u>FY 2018-19</u>
INCOME FROM BUSINESS :	
Book Profit	172,78,78,379
Less : Unabsorbed depreciation or	
Brought Forward Loss whichever is Less	<u>68,07,43,391</u>
Adjusted Book Profit	104,71,34,988
 MAT :	
Tax as per MAT @ 18.5%	19,37,19,973
Add: Surcharge @12%	<u>2,32,46,397</u>
Total	21,69,66,370
Add: Education Cess @ 2%	43,39,327
Add: Higher Education Cess @ 1%	<u>21,69,664</u>
	22,34,75,361
Less: Tax Deducted at Source	<u>51,81,184</u>
Balance Payable	21,82,94,177
 Add: Interest U/S 234B	1,30,97,651
Add: Interest U/S 234C	<u>80,76,885</u>
Total Tax Payable	23,94,68,713



13. Preliminary Expenses:

Preliminary expenses are written off over a period of five years in equal installments from the year of commencement of operations.

14. General Provident Fund:

GPF liability is payable to an employee only after completion of 25 years of qualifying services. Accumulation of GPF is utilized as internal resources by the Corporation. As such GPF has been shown as unsecured loan.

15. Prior Period Items:

Accounting of Prior period items have been done as per AS-5. Prior period items are income or expenses which arise in the current period as a result of errors or omissions in the preparation of the financial statements of one or more prior periods.

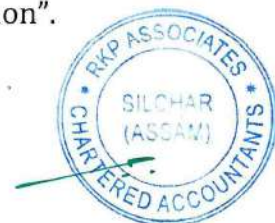
16. AS-30 related to financial instruments: recognition and measurement is not applicable to the Corporation.

17. BST Charge:

BST charge payable to Pension Trust has been calculated @20 paisa per unit on the actual energy injected to APDCL.

18. As per the Ministry of Corporate Affairs (MCA) notification no. G.S.R.111 (E) dated 16.02.2015, unlisted companies having net worth of rupees two hundred and fifty crore or more but less than rupees five hundred crore, shall comply with the Indian Accounting Standards (Ind AS) for the accounting periods beginning on or after 01.04.2017 [para4 (iii) (b)]. As per para 2(f) of the said notification, 'net worth' shall have the meaning assigned to it in clause (57) of Section 2 of the Companies Act, 2013. As per section 2(57) of the Companies Act, 2013, 'net worth' has been defined as "Aggregate value of the paid-up share capital and all reserves created out of the profits and securities premium account, after deducting the aggregate value of the accumulated losses, deferred expenditure and miscellaneous expenditure not written off, as per the audited balance sheet, but does not include reserves created out of revaluation of assets, write-back of depreciation and amalgamation".

Thus, 'net worth' may be calculated using the following formula.



ASSAM ELECTRICITY GRID CORPORATION LIMITED

Net worth= (Paid-up Share Capital) + (All Reserves created out of profits of the company)-(Accumulated loss).

In this context it may be mentioned that in the books of accounts of AEGCL, "Reserves and Surplus" includes "Capital Reserves". These "Capital Reserves" are created out of Grant funds given by GoA, ADB and GoI to AEGCL for creation of Fixed Assets of the corporation. Hence, as per the definition of 'net worth', these "Capital Reserves" should be excluded from "Reserves and Surplus" in computation of net worth, because these reserves are not created out of profits of the corporation.

Moreover, these "Capital Reserves" could not be shown under "Paid-up Share Capital", because no Gazette notification from Govt. to covert Grants into Equity is available, without which AEGCL could not raise its' "Paid-up Share Capital".

As per the definition and in view of above explanations, 'net worth' of AEGCL from the FY 2013-14 to FY 2018-19 have been calculated as shown in the following table.

(Rs. In Crore)

Particulars	As on 31.03.2019 (Provisional)	As on 31.03.2018 (Audited)	As on 31.03.2017 (Audited)	As on 31.03.2016 (Audited)	As on 31.03.2015 (Audited)	As on 31.03.2014 (Audited)
Paid-up Share Capital	99.93	99.93	99.93	99.93	99.93	99.93
Add: Reserves and Surplus (before adjustment of Accumulated Loss)	1961.00	1848.90	1768.40	1622.35	1477.66	1312.87
Less: Capital Reserves	1843.69	1748.19	1681.99	1550.39	1415.50	1262.79
Less: Accumulated Loss	232.42	464.04	821.42	442.20	242.46	161.87
Net-worth	(15.18)	(263.40)	(635.08)	(270.31)	(80.37)	(11.86)

It is seen from the above table that 'net worth' of AEGCL for the FY 2018-19 does not exceed ₹ 250 Crore. Thus as per the above mentioned notification of MCA, 'Ind AS' is not applicable to AEGCL for the FY 2018-19.



II. Notes on Accounts

The amounts in Financial Statements are presented in Indian Rupees and all figures have been rounded off to the nearest rupees lakh except when otherwise stated. The operations of the Corporation are governed by the provisions of the Electricity Act, 2003 and various regulations and policies framed there under by the appropriate authorities. The financial statements for the year ended 31st March 2019 are prepared as per Companies Act 2013. The previous year figures have also been reclassified/ regrouped/ rearranged wherever necessary.

1. SHARE CAPITAL

Particulars	(₹ Lakh)	
	As at 31-03-2019	As at 31-03-2018
Authorised Shares Capital		
10000000 equity share of 100 each	10,000	10,000
Issued, Subscribed and paid up		
(i) 9993194 equity share of ₹100/- each fully paid up	9,993	9,993
(Previous year 9993194 equity share of ₹100/- each fully paid up)		
Total	9,993	9,993

1.1 9993194 (previous year 9993194) shares out of the issued, subscribed and paid up Shares Capital were allotted as fully paid up pursuant to transfer scheme without payment being received in cash.

1.2 The details of shareholders

Name of the Shareholder	As at 31-03-2019		As at 31-03-2018	
	No	% Held	No	% Held
Government of Assam (G.O.A.)	99,93,194	100	99,93,194	100

1.3 The reconciliation of the number of shares outstanding is set out below

Particulars	As at 31-03-2019	As at 31-03-2018
Equity shares at the beginning of the year	99,93,194	99,93,194
Add : Shares Issued during the year	-	-
Equity shares at the end of the year	99,93,194	99,93,194



2. RESERVES AND SURPLUS

(₹ Lakh)		
Particulars	As at 31-03-2019	As at 31-03-2018
Capital Reserves	1,84,369	1,74,819
Other Reserve	11,731	10,071
Profit & Loss Account :		
Profit (Loss) as per Last Balance Sheet	(46,404)	(82,142)
Profit (Loss) for the Year	14,594	35,739
Add: Excess provision for MAT/Income Tax in Prior Periods	8,568	-
	(23,242)	(46,404)
Total	1,72,858	1,38,486

2.1 Capital Reserve Includes :-

	As at 31-03-2019	As at 31-03-2018
(a) Grant From GoA	69,100	67,859
(b) Grant From ADB	96,686	95,426
(c) Grant From Central Government	18,583	11,534

2.2 Other Reserve Includes :-

Claim for recovery of appropriate share (82.31 %) of GPF as past unfunded liabilities receivable from Pension Trust as per GoA notification No. PEL. 190/2004/69 dated 04-02-05.

2.3 Excess Provision for MAT/Income Tax in Prior Periods includes adjustment of excess provision for MAT made during FY 2017-18.

3. SHARE APPLICATION MONEY PENDING ALLOTMENT

(₹ Lakh)		
Particulars	As at 31-03-2019	As at 31-03-2018
Part of Share Capital of Assam State Electricity Board apportioned to the company vide transfer scheme as per notification of the Government of Assam dated 16-08-2005 which is pending allotment	-	-
Total	-	-



4. LONG TERM BORROWING

(₹ Lakh)

Particulars	As at 31-03-2019	As at 31-03-2018
SECURED :		
	-	-
Sub-Total	-	-
UNSECURED :		
Loans from ADB	9,568	9,428
State Govt. Loan	50,433	47,310
General Provident Fund	5,300	5,920
Sub-Total	65,301	62,658
Total	65,301	62,658

4.1 Loan from State Govt. includes ₹ 47, 07, 82,042 /- as Repayment Due.

5. LONG TERM PROVISION

(₹ Lakh)

Particulars	As at 31-03-2019	As at 31-03-2018
Provision For Employee Benefits :		
Liability towards Pension Trust	2,115	5,136
Others :		
Provision for doubtful loans and advances	-	-
Total	2,115	5,136

5.1 Liability towards Pension Trust includes 23.31% of Pay plus DA of the permanent employees of AEGCL (excluding those who joined services on or after 01.01.04) for the FY 2018-19 for terminal benefits liability for future service as per AERC and GoA's notification No.PEL.190/2004/69 dated 04.02.2005 and Board's approval no. 23 dated 15.03.2013.

5.2 Liability towards Pension Trust includes ₹ 173, 37, 70,000 /- being BST charge payable to Pension Trust during 2018-19.



6. SHORT TERM BORROWINGS

(₹ Lakh)

Particulars	As at 31-03-2019	As at 31-03-2018
SECURED :		
Bank Overdraft Account	-	-
UNSECURED :		
Total	-	-

7. TRADE PAYABLE

(₹ Lakh)

Particulars	As at 31-03-2019	As at 31-03-2018
Micro, Small And Medium Enterprises		-
Others		
Wheeling Charges Payable to PGCIL	5,851	5,531
Liability Towards APDCL	16,897	16,897
Total	22,748	22,428



8. OTHER CURRENT LIABILITIES

(₹ Lakh)

Particulars	As at 31-03-2019	As at 31-03-2018
Interest accrued and due	48,008	40,783
Other Payables		
Liabilities for Capital supplies/works	3,076	3,519
Liabilities for O&M supplies/works	2,343	2,442
Unpaid salaries, wages, bonus, etc	6	6
Salaries, wages, bonus, etc., payable	3,075	2,483
Staff deduction and recovery payable	75	491
Deposits and retention from suppliers and contractors	6,314	5,840
Other Liabilities	18,709	11,102
Advance from APGCL	33	33
Advance For Terminal Benefits	-	-
Total	81,639	66,700

8.1 Interest accrued and due includes :

(₹ Lakh)

	As at 31-03- 2019	As at 31-03- 2018
--	----------------------	----------------------

(i) Interest accrued and due on SG Loan (ADB)	7,102	6,115
(ii) Interest accrued and due on State Govt. Loan	40,906	34,667
(iii) Interest accrued and due on borrowings for Working Capital	-	-

9. SHORT TERM PROVISION

(₹ Lakh)

Particulars	As at 31-03-2019	As at 31-03-2018
Provision For Employee Benefits		
Staff related provision	1,331	1,014
Others		
Provision for Liability for Expenses	3,847	3,405
Minimum Alternate Tax	2,395	9,448
Provision for Income Tax	-	-
Total	7,573	13,867

9.1 Staff related provision includes provision for bonus of ₹ 32, 00,000 /-. Provision for bonus has been made on the basis of expenditure of the previous year.



ASSAM ELECTRICITY GRID CORPORATION LIMITED

10. **FIXED ASSETS**

Description	GROSS BLOCK			DEPRECIATION			NET BLOCK	
	As at 1.4.2018	Additions/ Deletions during the year	As at 31.3.2019	As at 1.4.2018	Depreciation for the year	As at 31.3.2019	As at 31.3.2019	As at 31.3.2018
TANGIBLE ASSETS								
OWN ASSETS								
Land & Rights	3,797	-	3,797	2	1	3	3,794	3,795
Building	3,420	900	4,320	1,871	151	2,022	2,298	1,549
Hydraulic	264	-	264	251	-	251	13	13
Other Civil Works	7,095	1,364	8,459	822	284	1,106	7,353	6,273
Plant & Machinery	78,914	19,175	98,089	38,148	5,554	43,702	54,387	40,767
Lines & Cable Network	73,487	7,606	81,093	65,489	1,224	66,713	14,380	7,998
Vehicles	490	6	496	422	19	441	55	68
Furniture & Fixtures	408	37	445	310	28	338	107	98
Office Equipment	307	22	329	226	38	264	65	81
Total	1,68,183	29,110	1,97,292	1,07,541	7,299	1,14,840	82,452	60,643
CAPITAL WORK IN PROGRESS							1,07,810	1,17,857

10.1

- (i) Depreciation on Plant & Machinery has been charged on continued process plant basis.
- (ii) On fixed assets acquired during the year depreciation is charged on 'Put to Use'.
- (iii) Addition of Fixed Assets during the FY 2018-19 includes ₹ 151, 80, 87,714 /- related to prior periods.
- (iv) Addition of Depreciation during the FY 2018-19 includes ₹ 8, 23, 72,017/- related to prior periods.

10.2

Capital Work In Progress Includes :-

(a) Capital works in progress

(b) Advance to suppliers/contractors (Capital)

As at 31-03-2019

1,07,338

472

(₹ Lakh)

As at 31-03-2018

1,17,324

532



11. NON CURRENT INVESTMENT

(₹ Lakh)

Particulars	As at 31-03-2019	As at 31-03-2018
Trade Investment	5,348	5,348
Other Investments	-	-
Total	5,348	5,348

11.1 Investment in M/s. North East Transmission Company Ltd. as on 31.03.2019 is ₹ 53, 48, 20,000 /- (5, 34, 82,000 Equity Shares of ₹10 each) against 13% Equity Share.

12. OTHER NON CURRENT ASSETS

(₹ Lakh)

Particulars	As at 31-03-2019	As at 31-03-2018
<u>Long Term Trade Receivable</u>		
Unsecured Considered Good	-	-
<u>Others</u>		
Deferred Cost	-	-
Exp. On Surveys/Feasibility Studies	6	3
Total	6	3

13. CURRENT INVESTMENT

(₹ Lakh)

Particulars	As at 31-03-2019	As at 31-03-2018
Investment in Equity Instruments	-	-
Investment in Liquid Funds	-	-
Other Investment	-	-
Total	-	-



14. INVENTORIES

(₹ Lakh)

Particulars	As at 31-03-2019	As at 31-03-2018
1. Capital Materials Stock A/c	2,733	2,808
2. O&M Materials Stock A/c	890	937
3. Other Material Account	321	316
4. Material Stock-Excess/Shortage Pending Investigation – Capital	35	35
Gross Total	3,979	4,096
Less Provision Against Stock	1,797	1,797
Net Total	2,182	2,299

14.1 There is a difference of ₹ 3.91 Crore between book figure of stocks and physical verification report of stocks as on 31.03.2019 which is in the process of reconciliation.

15. TRADE RECEIVABLES

(₹ Lakh)

Particulars	As at 31-03-2019	As at 31-03-2018
(Unsecured & Considered Good)		
Over Six Months	-	-
Others	-	-
Receivables against Transmission Charges From-APDCL	29,064	49,107
Total	29,064	49,107

16. CASH & CASH EQUIVALENTS

(₹ Lakh)

Particulars	As at 31-03-2019	As at 31-03-2018
Balances With Bank	27,865	9,839
Cash In Hand	133	135
Fixed Deposits With Banks	71,026	41,556
Total	99,024	51,530

- 16.1 Balances with bank include closing bank balance of HQ as well as of all field units along with the fund in transit.
- 16.2 Cash in Hand includes closing cash balance of HQ as well as of all field units along with imprest with staff.
- 16.3 Fixed Deposits with Banks include closing balance of fixed deposit at various banks.

(₹ Lakh)

	As at 31-03-2019	As at 31-03-2018
STDRs managed by AEGCL (Principal Account)	64,789	34,669
STDRs managed by AEGCL-NERPSIP	217	18
STDRs managed by NPS Cell, AEGCL	-	-
STDRs managed by CPF-I, AEGCL	6,020	6,869
Total	71,026	41,556



17. SHORT TERM LOANS & ADVANCES

(₹ Lakh)

Particulars	As at 31-03-2019	As at 31-03-2018
(Unsecured & Considered Good)		
Advances for O&M supplies/works	1,724	1,724
Loans and Advances to staff	76	71
Advance Income Tax	1,005	1,005
Amount receivable from Employees/Ex-Employees	4	4
Advances to APDCL	1	1
Others	4	4
Advances for GPF	-	-
Total	2,814	2,809

18. OTHER CURRENT ASSETS

(₹ Lakh)

Particulars	As at 31-03-2019	As at 31-03-2018
Income Accrued but not Due	1,923	957
Inter Unit A/c-Materials	504	428
Inter Unit A/c-Capital Expenditure & Fixed Assets	-	-
Inter Unit A/c-Personnel	-	-
Inter Unit A/c-Opening Balance	-	-
Inter Unit A/c-Other Transaction/Adjustments	114	114
Receivable From Pension Trust	18,181	15,532
Receivable From APDCL	10,525	10,525
Receivable From APGCL	2	2
Misc. Receivables	1,352	1,299
Receivable from Income Tax Authority	925	815
Other deposits	1	1
Total	33,527	29,672

18.1 As per GoA's notification No. PEL. 190/2004/69 dated 4th February, 2005, the unfunded past liability on account of GPF and LEB will be funded through the cash streams as mentioned therein and the existing Pension Trust of ASEB will be the common trust for all the new companies. In terms of the said notification, ₹ 26, 49, 33,793 /- being unfunded past liability towards GPF and LEB paid during the year has been claimed from Pension Trust out of which an amount of ₹ 16, 59, 98,282/- relating to GPF has been transferred to Other Reserve.

18.2 Inter Unit Accounts include Inter Unit A/c-Materials of ₹ 504/- lakh, which is in the process of reconciliation.

18.3 Receivable from Income Tax Department includes Interest on Fixed Deposits deducted by Banks as TDS during FY 2018-19.



19. REVENUE FROM OPERATIONS

Particulars	(₹ Lakh)	
	Year ended 31-03-2019	Year ended 31-03-2018
Wheeling Charges (Transmission Charges) From APDCL	1,14,680	1,19,499
Income from Transmission Incentive bill	478	-
Total	1,15,158	1,19,499

19.1 Revenue from Wheeling Charge of ₹ 1160, 64, 00,000 /- including SLDC Charge of ₹ 3, 61, 00,000 /- was approved by the Hon'ble AERC vide Tariff Order dated 19.03.2018. The above wheeling charge includes ₹ 187, 22, 00,000/- as BST Charge. But the actual BST Charge computed based on the actual energy sent out to APDCL works out to Rs. 173,37,70,000/-, which results in surplus of Wheeling Charge by Rs.13,84,30,000/-. This surplus amount has been adjusted with the approved Wheeling Charge and an amount of Rs. 1146, 79, 70,000/- was billed to APDCL.

19.2 The quantitative details of electrical energy transacted by the Corporation during the FY 2018-19 along with previous year were as follows:

Particulars	Energy Handled (in MU)	
	2018-19	2017-18
Power available at AEGCL periphery	9257.40	8921.27
Power injected to DISCOM & OA Consumers :		
APDCL & OA Consumers	8929.69	8604.87
Transmission Loss in AEGCL Network	327.71	316.40
Percentage of Transmission Loss	3.54	3.55



20. OTHER INCOME

(₹ Lakh)		
Particulars	Year ended 31-03-2019	Year ended 31-03-2018
Interest		
Interest on investment in the form of Fixed Deposits with Banks	3,238	1,431
Interest on Investments in any other Investments	-	-
Interest from Banks	285	142
Dividend		
Dividend from Investment in liquid fund	267	-
Net Gain on Sale of Investment		
Short Term Capital Gain from liquid fund	-	-
Long Term Capital Gain from liquid fund	-	-
Others		
Rebate received from PGCIL	822	247
Profit on sale of fixed assets	-	-
Hire Charges from contractors	2	-
Hire Charges from others/suppliers	17	15
Sale of scrap	-	-
Misc. receipts	9,805	18,676
Rentals from staff quarters	16	34
Income from Investment	39	28
Total	14,491	20,572

21. EMPLOYEE BENEFITS EXPENSE

(₹ Lakh)		
Particulars	Year ended 31-03-2019	Year ended 31-03-2018
Salaries and Wages	14,466	12,307
Contribution to Provident and Other Funds	2,130	1,958
Payment of ex-gratia	-	1
Payment of Gratuity	297	470
Other Employee Costs	244	175
Staff Welfare Expenses	55	31
Total	17,192	14,941



ASSAM ELECTRICITY GRID CORPORATION LIMITED

21.1 Contribution to Provident and Other Funds include 23.31% of Basic Pay and DA of employees who joined in service prior to 01-01-2004, which has been paid to the ASEB Employees Pension Fund Investment Trust and 10% of Basic Pay and DA of employees who are covered under New Pension Scheme. Payment of Gratuity includes provision for gratuity of employees who are covered under New Pension Scheme.

22. FINANCE COSTS

(₹ Lakh)

Particulars	Year ended 31-03-2019	Year ended 31-03-2018
Interest Expenses	4,970	4,059
Other Borrowing Costs	28	26
Total	4,998	4,084

22.1

Interest on State Govt. Loan	4,783	4,205
Interest on ADB Loan	-	-
Interest on borrowings for Working Capital	-	-
Interest on GPF	428	453
Penal Interest	<u>1,456</u>	<u>1,235</u>
Sub-Total	6,667	5,893
Less Interest Capitalised	<u>1,697</u>	<u>1,835</u>
Total	4,970	4,059

Interest on ADB Loan of ₹ 10, 01, 37,716 /- during 2018-19 has been fully capitalised.

22.2 Other Borrowing Costs include interest on Employees' and Employer's contribution to NPS and Bank Charges.



23. DEPRECIATION AND AMORTIZATION EXPENSES

(₹ Lakh)

Particulars	Year ended 31-03-2019	Year ended 31-03-2018
Depreciation on Leasehold Assets	1	1
Depreciation on Building	140	114
Depreciation on Hydraulic Works	-	-
Depreciation on Other Civil Works	276	239
Depreciation on Plant & Machinery	4,965	4,138
Depreciation on Lines , Cables Network	1,009	1,382
Depreciation on Vehicles	19	22
Depreciation on Furniture, Fixtures, etc.	28	25
Depreciation on Office Equipments	37	33
Total	6,475	5,954



24. OTHER EXPENSES

(₹ Lakh)

Particulars	Year ended 31-03-2019	Year ended 31-03-2018
Repairs And Maintenance Expenses :		
Repair and Maintenance of Plant & Machinery	847	1,043
Repair and Maintenance of Building	89	98
Repair and Maintenance of Other Civil Works	56	99
Repair and Maintenance of Lines, Cable Net Works, etc	61	219
Transmission Charge To PGCIL	58,411	50,929
Establishment Expenses :		
Rent, Rates and Taxes	31	23
Insurance	7	9
Telephone Charges	21	23
Postage, Telegram & Tele Charges	4	3
Audit Fees	7	6
Consultancy fees and expenses	15	-
Legal Charges	11	3
Technical fees and other professional fees and expenses	15	7
Fees including TA & DA for non official member of the Board	-	-
Conveyance and Travel	140	118
Fees & Subscription	257	167
Book and Periodicals	6	3
Printing and Stationery	41	29
Advertisement, Contributions	43	27
Hiring of Vehicles	162	133
Electricity Charges	144	117
Water Charges	-	-
Entertainments	13	6
Participation fees paid for Training/Conference	-	1
Training of Staff and Officers	-	2
Misc. Expenses	20	10
Freight	-	-
Other Purchase related expenses	6	5
Other Miscellaneous Expenses	8	4
Repair and Maintenance of Vehicles	16	16
Repair and Maintenance of Furniture and Fixtures	5	6
Repair and Maintenance of Office Equipment	27	33
Other Debits To Revenue :		
Miscellaneous losses written off	-	89
Write-off of deferred revenue expenditure	-	-
Assets De-Commissioning Costs :		
Transmission lines/sub-stations de-commissioning costs	-	1
Bulk Supply Tariff :		
Bulk Supply Tariff	17,338	17,210
Prior Period Charges / (Credits)		
Net Prior Period Charges/(Credits)	5,904	(568)
Total	83,705	69,873



	Year ended 31-03-2019	(₹ Lakh) Year ended 31-03-2018
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24.1 Prior Period Item IncludesPrior Period Expenses and Losses :

Transformer Oil related expenses/losses relating to prior period	-	-
Employee costs relating to prior periods	-	-
Depreciation under provided in prior periods	824	137
Other Expenses relating to Prior Period	5,695	814
Interest and other finance charges relating to prior periods	-	8
Materials related expenses relating to prior periods	-	11

Prior Period Income :

Other income relating to prior periods	615	1,538
Other excess provision in prior periods	-	1
Excess provision for depreciation in prior periods	-	-
Interest income for prior period	-	-

24.2 Audit fee of ₹ 7,09,952 /- includes the following :

As Statutory Audit Fees ₹ 4,11,400 /-

GST ₹ 74,052 /-

₹ 4,85,452 /-

Tax Audit Fees ₹ 27,500 /-

NPS Audit Fees ₹ 11,000 /-

Secretarial Audit Fees ₹ 49,500 /-

PSDF I & II Audit Fees ₹ 16,500 /-

Fees for Cost Auditors ₹ 70,000 /-

(Out of Pocket Expenses) ₹ 50,000 /-



25. EARNINGS PER SHARE (EPS)

Particulars	(₹ Lakh)	
	Year ended 31-03-2019	Year ended 31-03-2018
Net Profit After Tax as per Statement of Profit & Loss	14,594	35,739
Number of Equity Shares	99,93,194	99,93,194
Earnings Per Share (In ₹)	146	358
Face Value per Equity Share (In ₹)	100	100

26. RELATED PARTY DISCLOSURE:-**1. Related Party and his relationship : Key Management Personnel**

S.N. Kalita

Managing Director

(W.e.f. 01.04.2018 to 31.03.2019)

2. Disclosure of transactions between the Corporation and the related parties and status of outstanding balances :

Particulars	Amount
(a) Salary/Remuneration	₹ 24,25,400/-
(b) Travelling Allowance	₹ 6,35,316/-
(c) Outstanding balances	Nil

27. Assets other than vehicles are not insured. Vehicles are also insured only for liabilities that may arise towards third parties.

28. Accounts in respect of Medical Expenses Reimbursement, Leave Travel Concession, Earned Leave Encashment, Telephone Charges, Electricity Charges, and Water Charges are maintained on accrual basis.

29. The internal audit of the Corporation's field units are being carried out by its own audit staff. The internal audit staff conducts internal audit of various field offices as well as head quarter. Reports are placed with MD, AEGCL. Any serious matter is discussed in Audit Committee of the Corporation.



ASSAM ELECTRICITY GRID CORPORATION LIMITED

30. In exercise of the powers conferred by section 148 of Companies Act, 2013, the Board of Directors of the Corporation had appointed M/s Musib & Co., Cost Accountants as the Cost Auditors of the Corporation for the FY 2018-19. The Corporation in the meantime has been able to maintain preliminary cost records.

For and on behalf of the Board



(S.N. Kalita)
Managing Director



(A. Phukan)
Independent Director



(P.K. Barman)
CGM (F&A) (i/c)

RKP ASSOCIATES
CHARTERED ACCOUNTANTS

(CA. DEVAJIT BISWAS)
PARTNER
MRN : 304922
FRN : 322473E

UDIN- 19304922AAAABX1793



(D. Barua)
Company Secretary

STATUTORY AUDITORS
REPORT ON THE ANNUAL
ACCOUNTS OF AEGCL
FOR THE FY 2018-19



**ASSAM ELECTRICITY GRID
CORPORATION LIMITED**

INDEPENDENT AUDITOR'S REPORT

To
The Members of
Assam Electricity Grid Corporation Limited
Bijulee Bhawan, Paltan Bazar
Guwahati - 781001

I. Report on the Audit of the Financial Statements:

1. Opinion

- A. We have audited the accompanying standalone financial statements of **ASSAM ELECTRICITY GRID CORPORATION LIMITED** ("the Company"), which comprises the Balance Sheet as at 31st March, 2019, the Statement of Profit and Loss Account and the Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.
- B. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2019, and its Profit and its cash flows for the year ended on that date.

2. Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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3. Key Audit Matters(KAM):

Key Audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Financial statements of the current period. These matters were addressed in the context of our audit of the Financial Statements as a whole, and in forming our opinion there on, and we do not provide a separate opinion on these matters. We have determined the matters as described in *ANNEXURE D* to be the key audit matters to be communicated in our report.

4. Management's Responsibility for the Financial Statements:

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process

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5. Auditor's Responsibility:

- A. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. Our responsibility is to express an opinion on these financial statements based on our audit.
- B. As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:
 1. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
 3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
 4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern .If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

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5. Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
 - C. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.
 - D. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.
- 6. Report on Other Legal and Regulatory Requirements**
1. As required by the Companies (Auditor's Report) Order, 2016 issued by the Central Government of India in terms of sub-section (11) of section 143 of The Companies Act 2013, we give in the Annexure A, a statement on the matters specified in paragraphs 3 and 4 of the Order.
 2. As required by section 143(3) of the Act, we report that:
 - a. We have sought and obtained all the information and explanations *except to the matters detailed in Annexure A, Annexure B, Annexure C and Annexure D*, which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - b. As required by the Companies Act, 2013 under section 143(5), we have attached *Annexure -B* a statement on matters directed by C&AG.

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- c. In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- d. The Balance Sheet, Statement of Profit and Loss, and Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- e. In our opinion the aforesaid financial statements comply with Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014, *except for the effects of the matters described in various observations mentioned in Annexure- A, Annexure- B, Annexure- C & Annexure -D forming part of this report.*
- f. On the basis of the Gazette Notification No. 372 dated 05.06.2015 issued by the Ministry of Corporate Affairs, Government of India, the provisions of Section 164(2) of the Companies Act, 2013 regarding "Disqualification of Directors" for appointment as Director of Company shall not apply being a Government Company.
- g. With respect to the adequacy of the internal financial control over financial reporting of the company and the operating effectiveness of such control, refer to our separate report in 'Annexure - D'.

With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

- i) The Company has pending litigations as per *Table - 1 attached to this Report*; however, we *could not sort out financial implications due to insufficient information.*
- ii) The Company had not entered into any long-term contracts including derivative contracts for which there would have been any material foreseeable losses.
- iii) There are no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

Dated at Silchar
the 7th day of August' 2019

FOR RKP ASSOCIATES
CHARTERED ACCOUNTANTS

(CA. DEVAJIT BISWAS)
PARTNER

MRN. 304922

FRN. 322473E

UDIN: 19304922AAAABX1793

ANNEXURE-A TO THE INDEPENDENT AUDITORS' REPORT

Referred to in para (1) of our Independent Auditors' Report of even date on statements of Account of **ASSAM ELECTRICITY GRID CORPORATION LIMITED** for the year ended on 31st March/2019

- I)
 - a) The Fixed Asset Register of the Corporation is updated upto 31.03.2018 but no identifications are given to any asset as observed in the Fixed Asset Register maintained by the Company.
 - b) Management had conducted physical verification of Fixed Assets during the F.Y 2015-16, *however, discrepancies noticed during physical verification of Fixed Assets had not been properly dealt with in the Books of Accounts.*
 - c) *Title Deeds relating to all Lands* were not produced during the course of Audit for our verification. Title Deeds relating to Land value amounting to ` 24.64 Crores only were produced during the course of Audit. It is worthwhile to mention here that value of Land as per the *Balance Sheet as on 31.03.2019 is ₹37.95 Crores.*
- II) Management had conducted physical verification of Inventories during the F.Y 2018-2019, *however, discrepancies noticed during physical verification of Inventories amounting ₹3.91 Crores had not been properly dealt with in the Books of Accounts.*
- III) According to the information and explanations given to us and on the basis of our examination of the books of account, the Company has not granted any loans, secured or unsecured, to companies, firms, and limited liability partnership or other parties covered in the register maintained under Section 189 of the Companies Act, 2013. Consequently, the provisions of clauses iii (a) and iii (b) of the order are not applicable to the Corporation.
- IV) In our opinion and according to the information and explanations given to us, the company had neither given any loan or guarantee nor provide any security to director or any person to whom the directors are interested. Further, the Company had not made any investment during the Financial Year. Therefore, the provisions of clause (iv) of Para. 3 of the CARO 2016 are not applicable to the company.
- V) In our opinion and according to the information and explanation given to us, the company has not accepted any deposits from public. Therefore, the provisions of clause (v) of Para. 3 of the CARO 2016 are not applicable to the company.

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- VI) As informed to us, the Central Government has prescribed compulsory maintenance of cost records under sub-section (1) of section 148 of the Companies Act, 2013 and the Company had maintained Cost Records relating to the FY 2018-19 as opined by the Cost Auditor in the Cost Audit Report for the FY 2018-19.
- VII) a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the company is generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income-Tax, Sales tax, Duty of Customs, Duty of Excise, Value added Tax, Cess and any other statutory dues with the appropriate authorities *except delay in payment of Income Tax and GST as detailed in Table - 2 & 2A of this Report.*
- According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31st, 2019 for a period of more than six months from the date on which they become payable.
- b) According to the information and explanations given to us there are no dues of sales tax, value added tax etc. which have not been deposited on account of any dispute.
- VIII) Company had *defaulted in repayment of Loan taken from Government of Assam amounting to ₹47.08 Crores* as Repayment Due as on 31.03.2019. Moreover, Company is *having liability of ₹173.38 Crores being BST Charge Payable to Pension Trust* as on 31.03.2019 as referred to in Note No.5.2 of the Balance Sheet as on 31.03.2019.
- IX) According to the information and explanations given to us the company did not raise any moneys by way of initial public offer or further public offer including debt instruments. Therefore, the provisions of clause (ix) of Para. 3 of the CARO 2016 are not applicable to the company.
- X) According to information & explanations given to us, no fraud by the company or on the company by its officers or employees has been noticed or reported during the course of our audit.
- XI) As per the Notification dated 05.06.2015 issued by Ministry of Corporate Affairs the provisions of Section 197 relating to managerial remuneration shall not apply to a Government company. Therefore the provisions of clause (XI) of Pare 3 of the CARO 2016 are not applicable to the Company.

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- XII) In our opinion and according to information & explanations given to us, the company is not a Nidhi Company. Therefore, the provisions of clause (xii) of Para.3 of the Order are not applicable to the Company.
- XIII) According to information & explanations given to us and based on our examination of the records of the company, transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 where applicable and details of such transactions have been disclosed in the Financial Statements as required by the applicable accounting standards.
- XIV) According to information & explanations given to us and based on our examination of the records of the company, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, the provisions of clause (xiv) of Para. 3 of the Order are not applicable to the Company.
- XV) According to information & explanations given to us and based on our examination of the records of the company, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause (xv) of Para. 3 of the Order are not applicable to the Company.
- XVI) In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause (xvi) of Para. 3 of the Order are not applicable to the Company.

Dated at Silchar
the 7th day August' 2019

FOR RKP ASSOCIATES
CHARTERED ACCOUNTANTS

(CA. DEVAJIT BISWAS)
PARTNER

MRN. 304922

FRN. 322473E

UDIN: 19304922AAAABX1793

ANNEXURE-B TO THE INDEPENDENT AUDITORS' REPORT

Report on the Internal Financial Controls under Clause (i) of sub-section 3 of Section 143 of the Companies Act, 2013 ('the Act')

We have audited the internal financial controls over financial reporting of ASSAM ELECTRICITY GRID CORPORATION LIMITED ('the Company') as of 31 March 2019 in conjunction with our audit of the financial statements of the company for the year ended on the date.

Management's Responsibility for Internal Financial Controls:

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility:

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the 'Guidance Note') and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting were established and maintained and if such controls operated effectively in all material respects.

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Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial control systems over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting:

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transaction and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of the Management and directors of the Company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting:

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to

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the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion and as per the representation received, the Company has, in material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2019 *except to the lapses detailed in qualifications / comments / observations mentioned in in various points of the Statutory Auditors Report of even date issued by us*, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Dated at Silchar
the 7th day of August, 2019

FOR RKP ASSOCIATES
CHARTERED ACCOUNTANTS


(CA. DEVAJIT BISWAS)

PARTNER

MRN. 304922

FRN. 322473E

UDIN: 19304922AAAABX1793

ANNEXURE - C

COMPLIANCE CERTIFICATE

We have conducted the audit of accounts of **ASSAM ELECTRICITY GRID CORPORATION LIMITED** for the year ended 31.03.2019 in accordance with the directions/sub directions issued by the C & AG of India under Section 143(5) of the Companies Act , 2013 and certify that we have complied with all directions/sub-directions issued to us.

Dated at Silchar
the 7th day of August' 2019

FOR RKP ASSOCIATES
CHARTERED ACCOUNTANTS


(CA. DEVAJIT BISWAS)
PARTNER
MRN. 304922
FRN. 322473E
UDIN: 19304922AAAABX1793

Directions indicating the areas to be examined by the Statutory Auditors during the course of audit of annual accounts of ASSAM ELECTRICITY GRID CORPORATION LIMITED for the year 2018-19 issued by the Comptroller & Auditor General of India under Section 143(5) of the Companies Act, 2013

1.	Whether the company has system in place to process all the accounting transactions through IT system? If yes, the implications of processing of accounting transactions outside IT system on the integrity of the accounts along with the financial implications, if any, may be stated.	No, the company does not has system in place to process all the accounting transactions through IT system. The Company has installed Tally Software at its various sub Fields which send them Monthly Trial Balance (MTB) at regular interval. Tally Data so received are verified and consolidated at Head Office.
2.	Whether there is any restructuring of an existing loan or cases of waiver/write off of debts /loans/interest etc. made by a lender to the company due to the company's inability to repay the loan? If yes, the financial impact may be stated.	No there is no Restructuring of an existing Loan nor any case of waiver/write off of debts/ loan/interest etc. was observed during the course of audit.
3.	Whether funds received/receivable for specific schemes from central/ state agencies were properly accounted for/ utilized as per its term and conditions? List the cases of deviation.	Yes, funds received/receivable for specific schemes from central/ state agencies were properly accounted for/ utilized as per its term and conditions except to our observations mentioned in Independent Auditors Report.

Dated at Silchar
the 7th day of August' 2019

FOR RKP ASSOCIATES
CHARTERED ACCOUNTANTS

(CA. DEVAJIT BISWAS)

PARTNER

MRN. 304922

FRN. 322473E

UDIN: 19304922AAAABX1793

ANNEXURE-D TO THE INDEPENDENT AUDITORS' REPORT

QUALIFICATIONS/ COMMENTS/ OBSERVATIONS FORMING PART OF THE AUDITORS' REPORT

- During the course of Audit, we have observed that short *provision for Accrued Interest on Fixed Deposits amounting to ₹11.87/- Lacs has been made*. Due to the said provisioning of accrued interest, *profit as reflected in the Financial Statement relating to the FY 2018-19 has been understated* to that extent. Consequentially, the balance of "*Interest Accrued but not due*" as reflected under the "*Other Current Assets*" has also been understated to that extend. Details are as follow-

FDR NO.	BANK NAME	AMOUNT
1. 36749682112	State Bank of India	139,627.00
2. 36749684255		139,627.00
3. 36749685500		139,627.00
4. 36749691411		139,627.00
5. 36740691692		139,627.00
6. 3041400005083	VIJYA BANK	489,590.00
TOTAL		1,187,725.00

- During the course of Audit, it was observed that additional provisioning for short booking of TDS Receivable from Income Tax Authorities was not done. *Hence, Balance receivable from Income Tax Authorities was understated by ₹105.64 lakhs relating to F.Y.2018-2019.*
- No valid documentary evidence/supporting documents was produced relating to Asset wise Capitalization of Interest amounting to ₹2,698.38 Lacs during the course of Audit.*
- During the course of Audit, we have observed that current year transmission charges paid to PGCIL amounting to Rs.2, 493.19 Lacs has been shortly booked. As these bills relate to FY 2018-2019, and the same has been received before finalization of Annual Accounts, the Company should have accounted for the same and as a result the profit is overstated by the said amount.*
- During the course of Audit, it was observed that there has been short provisioning of Minimum Alternate Tax by 1%. As per the Finance Act 2018, new Health and Education Cess @4% has been inserted in place of Education, Secondary & Higher Education Cess@3%.*

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Also, it has been observed that while calculating Adjusted Book Profit for MAT liability, brought forward losses /unabsorbed depreciation has been short adjusted thereby resulting in provisioning of higher tax liability to that extent.

6. *During the course of Audit, we have observed that there is a difference in Cash Balance (Accounting code 24.110) & Bank Balance (Accounting code 29.8xx) amounting to ₹0.2 lacs & ₹200.83 lacs respectively. Consequently, Asset to that extent has been overstated.*

As explained by the management, the difference amount of ₹200.83 lacs include ₹110.25 as Opening Bank balance of AEGCL as per Governor notified transfer scheme Opening Balance as on 01.04.2005. The remaining difference amount of ₹90.59 lacs has arisen due to mistake committed by different units of AEGCL at the time of brought forward of closing balance to opening in several earlier Financial Years, however, no satisfactory evidence for reconciliation of the said difference was produced during the course of audit.

7. *During the course of Audit, we observed that there is a Balance of ₹25.32 lacs in Inter unit Account Remittance to Head Quarter (Accounting code 33.xxx) & Balance of ₹339.26 lacs in Inter unit Account Head Quarter (Accounting code 34.xxx) & ₹4.32 lacs in Miscellaneous Bank accounts (Accounting code 29.4xx). These accounts remained un-reconciled. These accounts should be Nil except to the extent of Fund in Transit. Since the Company could not give any satisfactory information and explanation, therefore, we are unable to ascertain whether there are old outstanding entries remained pending under these heads.*
8. *During the course of Audit, we have observed that the Company has received sanction of ₹1,157.49 lacs as Grant from Government of Assam. However, the company has booked ₹1,241.19 lacs as Grants during the year. Bills amounting to ₹51.29 lacs are pending with Finance Department for which Financial Sanction is Pending as on date of audit & Bills amounting to ₹60.10 lacs are pending with Power Department to be sent to Finance Department for issue of sanction. Also, ₹27.70 lacs out of ₹1,157.49 lacs sanctioned Grant during the year has not been yet received from the Department.*
9. *During the Course of Audit, we have observed that the Company has paid ₹152.27 lacs toward Application Fees for filing the petition of True Up FY 2017-18, Annual Performance Review for FY 2018-19 & Multi Year Tariff for Control Period 2019-2022. The Said Expenditure has been booked under the head Other Fees & Subscriptions 76.120. On our verification it is observed that out of ₹152.27 lacs, ₹96.40 lacs pertain to MYT petition for the Control Period 2019-22. This part of the total Expenditure should have been booked under Prepaid Expenses and accounted for in the respective year.*

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10. During the course of Audit, we have observed that Company has paid ₹5.02 lacs towards Portfolio Investment Management Services under the Head Technical & other Professional Fees 76.113, which was actually billed to ASEB Employees Pension Fund Investment Trust. The Said Expenditure should not have been booked under AEGCL Books of accounts as AEGCL is only appointed as a Nodal agency for the management & administration of the Trust.
11. During the course of Audit, we have observed that the following expenditure booked during the year in Profit & loss Account should have been booked under Prior Period Expenses.

SL NO	Head	Nature	Amount ₹ in Lacs
1	Other Staff Welfare Expenses 75.716	Expenditure on account of ASEB Sports Club FY 2017-18	14.99
2	Other Staff Welfare Expenses 75.716	Expenditure on account of Celebration of 70 TH Independence Day	4.31

12. During the course of Audit, we have observed that expenditure amounting to ₹93.70 Lacs booked under Capital Work in Progress although works gets completed during or before FY 2018-2019. Consequently, profit to the extent amounting to ₹1.81 Lacs has been overstated due to non-provision of depreciation on those Assts. Refer Part-A of Table-3 annexed with the Report.
13. During the course of Audit, we have observed that there are instances where expenditure amounting to ₹67.47 Lacs incurred for various work which are capital in nature, however those expenditures were considered as revenue expenditure and booked as Repair and Maintenance Expenditure. Consequentially, profit to the extent amounting to ₹ 2.17 Lacs has been overstated due to non-provision of depreciation on those non capitalized Assets and also profit has been understated due to wrong classification of capital expenditure by ₹ 67.47 Lacs Refer Part-B of Table-3 annexed with the Report.

Total profit overstated due to non-provision of depreciation amounts to ₹ 3.98 Lacs. Division / Field office wise details are given in Table - 3 attached with this Audit Report.

14. Balance confirmations relating to Creditors were not produced during the course of Audit for verification.

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15. During the course of our visit to various Substation of AEGCL, we observed that some of the expenses have been booked under wrong head of account. Refer *Annexure -5* for details
16. During the course of our visit to various Substation of AEGCL, we observed that Liquidity Damage charges were short recovered. As per our understanding, Liquidity Damage charges are being imposed only on the payments made after due date of completion. However, it should have been deducted on the whole contract value at the time of making Final Settlement thereby adjusting the same also on the part payments made earlier. Details are given in *Table - 7* attached with this Audit Report.
17. During the course of our *visit to office* of the AGM, 132KV GSS, Depota, *Tally Data relating FY 2018-19 was not available*. Moreover, procedure for taking regular back-up had also not been adhered to; else the same could have been recovered.
18. During the course of our *visit to office* of the AGM, Dibrugarh RE, we have observed that ₹0.25 lacs has been capitalized under the head Other Plants & Equipment's 10.502 (Prior Period). The same was capitalized on the basis of Erection bill received from the Contractor -Unitek Project & Systems during the FY 2018-19 relating to the erection work done during FY 2015-16. However, there is no correlation of the same with the supplies capitalized during FY 2015-16. Hence, we are unable to assess if the same had been capitalized or not.
19. During the course of Audit, copies of all the *Title Deeds relating to Lands in the name of the company were not produced for verification*. It is worthwhile to mention here that *Title Deeds of Land value amounting to ₹2,463.56 lakhs have been produced for verification out of the total Land value of ₹3,795/- lakhs* as reflected in the Financial Statement.
20. During the course of our visit to Office of the AGM, 220 KV Grid Substation AEGCL, Mariani, we observed that an Asset booked under the Head **Other plants & equipment** 10.502 has been short booked by ₹0.19 lacs. As per the Work order - Work Order number AEGCL/MD/TECH-605/PHDF/CTPT/PHDF-009/PKG-B/CON dated 01.12.2016 the value of asset would be ₹27, 21,311. However, at the time of capitalization it has been booked for ₹27, 02,490/-thereby short Capitalized by ₹0.19 lacs and Depreciation on the same has been short booked by ₹652/-.
21. During the course of our visit at various units of AEGCL, it was observed that "*Capital Materials are considered as O&M Materials and charged to Profit and Loss A/c instead of Capitalization*" relating to various works as Annexed in *Table- 4* amounting to ₹6.27 Lacs.

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22. During the course of our visit to **Office of the AGM, Communication division, Kahilipra**, we observed that material costing ₹5,23,667/- has been issued for Turnkey project during the FY 2017-2018 and debited to R&M to PLCC Link 74.892 crediting Material Issue O&M instead of booking under CWIP of the respective project. During the FY 2018-2019, the said entry has been reversed which nullifies the previous entry. Also, a difference of equal amount reflected in PSL with Material Reconciliation Statement of Accounts section. Our observation in this behalf:

- a) The Office did not produce the entry passed to record the amount under CWIP/Asset for the year 2018-2019.
- b) For non-conversion to Asset, Profit & Loss Statement has been overvalued by ₹ 24,884/- (Approx) due to non-provisioning of depreciation.

23. **Idle expenditure on construction of Subway and RCC Bridge: Rest. 2.14 crore.**

During the course of our visit **Lower Assam T&T Circle, AEGCL, Narengi, Guwahati** here has been an idle expenditure on construction of Subway and RCC Bridge of ₹ 2.14 crore.

The Company had purchased a private land (named as Kathani Beel) measuring 32 Bighas & 3 Kathas at a total cost of Rs. 1.47 Crore for construction of 220/132/33 Kv Grid substation at Sonapur. The plot of land is adjacent to the compound of M/s Star Cement Complex & it was seen that the plot of substation was not having any approach road and the management planned to use the M/s Star Cement compound by constructing an approach road. Accordingly, the Company planned for construction of a RCC bridge and incurred an Expenditure of ₹ 2.14 crore (Temporary bridge ₹. 27.63 lakh & Permanent RCC Bridge ₹1.86 Crore). However, the approach road could not be constructed due to ongoing land dispute and the RCC Bridge is idly hanging without connecting to the approach road.

Meanwhile, the Company had constructed another subway in the south east corner of the plot of the substation for movement of supplies at the cost of ₹12.10 lakh. Subsequently the management repaired the subway by incurring further Rs 16.32 lakh. At present Subway is the only means of reaching the substation and is usable only during dry season due to its low lying and submergence during rainy season.

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Our Observations on this are:-

- 1) Despite knowing the fact that there is no approach road, the selection of site / plot was not justifiable
 - 2) The company incurred idle expenditure of ₹2.14 crore on construction of RCC bridge which could not be used till date.
 - 3) Due to non-availability of approach Road Company had to incur additional expenditure for construction of Subway ₹ 0.28 crores.
 - 4) Due to ongoing land dispute, the company switched to Gas Insulated Substation that require lesser area resulting in non-utilization of around 11 Bigha of land worth ₹ 0.50 crore.
24. During the course of our visit to Office of the CGM, SLDC, Kahilipara, an amount of ₹24,01,287.50/- booked under **Other Income related to Prior Periods 65.900.**

The following irregularities were noticed and further clarification required from the Office:

- a) The prior period income includes ₹10,000/- received from HQ for Account Opening purpose and is not from proceeds of STOA Application Fees. Hence should not have been treated as Income.
- b) ₹ 3 Lakh received from CGM, SLDC for administrative purpose has been booked as Prior Period Income.
- c) ₹ 17,30,355/- has been recorded as Prior Period Income but No information of submission of NOC available.
- d) ₹ 646/-Bank Charge recovered from STOA Service Receiver and booked as Prior Period Income, should have been adjusted against bank Charges incurred.
- e) ₹ 355/- received from Assam Tube Limited, Cheque No. 992009. It is Bank Charge subsequently recovered from Service Receiver should have been adjusted against bank Charges incurred.
- f) ₹ 5286.50 received from Burakia Steel & Alloy, Cheque No. 335729. Out of which ₹ 286.50/- is Bank Charge subsequently recovered from Service Receiver should have been adjusted against bank Charges incurred.

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25. **Anomalies in Bank Reconciliation Statement of 132KV Grid Sub-station, Chirakundi, Rangia:** Two old outstanding entries (FY 2014-2015) amounting to ₹42,900/- & ₹2,07,437/- are appearing in the Bank Reconciliation Statement .
26. During the course of our visit to **132KV Grid Sub-station Rangia**, we observed that W/O No. AEGCL/MD/ADB-2/TL/220KV/Rang-Slkt/REQ/PART-1/018/39 Date. 20.12.2018 NTL Steels supplied various materials for ₹ 15,93,200/-. Target Date of supply was 08.02.2019. As per LR of Transporter New Nagaland Delhi Roadlines material supplied on 06.03.2019 (LR Date) vehicle AS01EC-7116. Assistant Manager (Elect) issued Certificate of Completion acknowledging supply date 08.02.2019. For this reason, LD Charge@4% should have been deducted. However LD Charges @ 2% was short deducted from the bill which resulted in revenue loss of ₹31,864 to the AEGCL.
27. During the course of audit at **LA T&T Circle, Narangi**, it was observed that ₹ 1,05,613/- given against Temporary Imprest Cash has not been charged against respective expenses. This results in overstatement of profit by ₹. 1,05,613/-. Also, Instances of delay in adjustment of Temporary Imprest more than 60 days amounting to ₹ 3,11,627. Instances of non adjustment/delay in adjustment of Temporary Imprest in various field offices more than allocated period as per Office Order have been reported in **Annexure-6**.
28. During the course of our visit to **132KV Grid Sub-station Dhaligaon, Bongaigaon**, we observed that work for IOCL (BGR) Feeder completed on 26.08.2018 under Deposit Scheme under W/O No. AEGCL/DGM/Bong/T&T Circle/T-4/2017/681 dated 04.02.2017 at an expenditure of ₹4,39,716/-. Supervision Charge @ 15% on erection has not been included which results in revenue loss to the extent ₹65,957/-
29. During the course of our visit to **132KV EHV Grid Sub Station Chirakhundi, Rangia and 132KV EHV Grid Sub Station, Bongaigaon, Dhaligaon**, we observed that there are many instances where relatively high Zirat compensation paid for crop damage. We also observed some instances where a huge amount paid as compensation for a **Single Location**. We are unable to draw a fair conclusion as sufficient and appropriate information not produced at the time of Audit. It is found that additional 8% establishment cost, 2% Contingency Cost, 30% compensation for additional cost estimated and fund demanded from HQ without any proper documents of beneficiary.

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- a) Valuation of land & house property for Zirat Compensation were done without considering the latest Fair market value prescribed by the Circle office. Moreover, no documentary evidence was produced to justify the value ascertain for such compensation.
 - b) Updated Valuation Report of Agriculture/ Forest Department for Crops/Trees were not produced. Rate chart submitted pertained to the year 2013 for Trees and year 2011 for Rubber.
 - c) Compensations have been paid for cutting of trees located on **Government Land** occupied by the beneficiaries and there is no single **Permission for cutting of Tree received from the Forest Department on the same land**. As these are Government properties, compensation for tree damages should have been denied or **NOC** should have been obtained from the Forest Department.
 - d) In case of Govt Land occupied by the claimants, Letter of Grant of Land was not available.
 - e) We also observed that compensation has been paid to relatives of the beneficiaries without receiving **Certificate of Legal Heir**.
30. During the course of our visit to 132KV GSS, **Kahilipara**, on verification of Compensation payment related to damages of crops, Zirat and acquisition of right of way land for erection of transmission line we observed the following irregularities:
- I. Compensations have been paid for cutting of trees located on Government Land occupied by the beneficiaries and there is no single Permission for cutting of Tree received from the Forest Department on the same land. As these are Government properties, compensation for tree damages should have been denied or NOC should have been obtained from the Forest Department.
 - II. No survey report has been produced before the auditor for demolishing the house properties.
 - III. In case of Govt Land occupied by the claimants, Letter of Grant of Land was not available.

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- IV. We also observed that compensation has been paid to relatives of the beneficiaries without receiving **Certificate of Legal Heir**.
31. During the course of Audit, we have observed that a Demand of ₹1,407.90 lacs has been raised for the Assessment Year 2009-10 by the Income Tax Department for which no entry has been passed in the books of Accounts. Also Refund assessed and released for Assessment Year 2017-18 amounting to ₹87.81 lacs have been adjusted against the same sue motto by the Department.
32. During the course of Audit we have observed that Refund of ₹87.8 lacs including interest of ₹6.12 lacs has been paid by the income Tax Department for the Assessment Year 2017-18. However no Entry for the same has been booked in the books of Accounts.
33. *Internal Audit Reports were not produced during the course of our visit to various Field offices, as explained by Accounts Officer/ Dy. Accounts Officers of the field offices. However, as explained to us at Head Office Level Internal Audit has been conducted during FY 2018-19.*

Out of 32 accounting units, 19 units were audited during FY 2018-2019 by IA wing. Status of compliance to Internal Audit is presented in table below:-

SI No.	Head	Period	Report Submission date
1	Bangaigaon T&T Circle	01.07.16 to 31.03.18	27.09.2018
2	Dhaligaon T&T Divn	01.04.16 to 31.03.18	08.11.2018
3	Guwahati woks Devision	01.04.17 to 31.03.18	20.02.2019
4	LA T&T Circle	01.04.15 to 31.03.18	21.07.2018
5	LDC Circle	01.04.17 to 31.03.18	22.11.2018
6	Maraini	01.07.16 to 31.12.18	07.03.2019
7	MRT Divn	01.04.17 to 31.03.19	10.06.2019
8	Panchgram Division	01.4.17 to 31.03.19	30.04.2019
9	Panchgram GSS	01.04.17 to 31.03.19	30.04.2019

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Sl No.	Head	Period	Report Submission date
10	PLCC division	01.04.17 to 31.12.18	31.01.2019
11	Salakati	01.01.17 to 31.10.18	19.12.2018
12	Samaguri	01.04.17 to 31.12.18	30.04.2019
13	Sarusajai	01.10.15 to 30.06.17	09.10.2018
14	Silchar T&T Circle	01.04.15 to 31.12.18	08.04.2019
15	Silchar T&T Divn	01.01.17 to 31.12.18	01.04.2019
16	SLDC	01.04.17 to 31.03.18	12.12.2018
17	T&T Division Nalkata	01.04.17 to 31.03.19	10.06.2019
18	T&T Division Narengi	01.01.17 to 31.03.19	30.04.2019
19	UA T&T Circle	01.01.17 to 31.10.18	18.01.2019

34. During the course of verification of *various ROC Returns / Forms filed by the Company, we have observed delay filing of various Returns / Forms. Moreover, due to these delays filing Company had paid Additional Fees.* Details of such Returns / Forms are as follows: -

Form No.	Purpose	Date of Filing	Normal Fees	Additional Fees
DIR-12	Appointment & Cessation of Director	20-07-2018 21-07-2018 01-08-2018	(600*13) 7,800	(7200*13) 93,600
ADT -1	Appointment of Statutory Auditor for FY 2016-2017	12.04.2019	600	7,200.00
ADT-1	Appointment of Statutory Auditor for FY 2017-2018	13.04.2019	600	7,200.00

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Form No.	Purpose	Date of Filling	Normal Fees	Additional Fees
ADT-1	Appointment of Statutory Auditor for FY 2018-2019	22.04.2019	600	7,200.00
MGT-7	Filing of Annual Return for FY 2015-2016	23.04.2019	600	36,900.00
MGT-7	Filing of Annual Return for FY 2016-2017	23.04.2019	600	36,900.00
MGT-7	Filing of Annual Return for FY 2017-2018	23.04.19	600	14,900.00
AOC 4 -XBRL	Filing of Financial Statement for the FY ending 2017	23.04.2019	600	32,100.00
AOC 4 -XBRL	Filing of Financial Statement for the FY ending 2018	23.04.2019	600	3,500.00
MGT-14	Appointment of Secretarial Auditor for FY 2017-2018	28.02.2019	600	6,000.00
MGT-14	Filing of resolution for approval of Annual Accounts for FY 2017-2018	01.03.2019	600	7,200.00
CRA-2	Appointment of Cost Auditor for FY 2018-2019	13.02.2019	600	1,200.00
TOTAL			14,400.00	253,900.00

35. Late filing Fees u/s 234E for late filing of TDS Returns has been levied on account of the below mentioned TAN Numbers borne by field offices :-

SL NO	TAN NO.	AMOUNT OF LATE FEES
1	SHLA01260A	41,600.00
2	SHLA01751B	110,400.00
TOTAL		152,000.00

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36. Accounting Policy relating to Taxes on Income (AS-22) has not been incorporated in the Financial Statement; hence, the same may suitably be incorporated in the Financial Statement. Further, the corporation may assess the disclosure requirement relating to Deferred Tax Assets/Deferred tax Liabilities, if any, in the Notes to Accounts.
37. During the course of Audit, it was observed that the following observations pertaining to Audit Report for FY 2017-2018 (TABLE 3- PART A) which was communicated to be rectified during the Year 2018-19 was not rectified.

SL NO	Head	Nature
1	Office of the AGM, 132KV GSS, Chirakhundi, Rangia	Provided short depreciation Rs. 29,839/- on the following assets which was actually completed on 17.07.2017 but wrongly mentioned date of completion 31.03.2018 Miscellaneous Civil Works 10.402 Rs. 514997 Roads 10.401 Rs. 181440 Office Building 10.202 Rs. 713366
2	Office of the AGM, Works Division, Kahilipara	Construction of RE Residence and Officers Hostel at 132KV Sonapur GSS at an expenditure of Rs. 75,58,716, which was completed on 10.07.2017 but converted into asset on 29.12.2017 but actual date of conversion was 27.11.2017

Dated at Silchar
the 7th day of August' 2019

FOR RKP ASSOCIATES
CHARTERED ACCOUNTANTS


(CA. DEVAJIT BISWAS)
PARTNER
MRN. 304922
FRN. 322473E
UDIN: 19304922AAAABX1793

TABLE -1 TO THE INDEPENDENT AUDITORS' REPORT

List of available litigation cases pending against the AEGCL as on 31.03.2019

Sl No.	Case No. and Party name	Party name	Duration of pendency	Effectiveness of monitoring mechanism for expenditure.	Reason for pendency
1	T.S. No. 130/08	Rebati Prasad Sarma -Vs- AEGCL	11 years	Effective	Procedural delay
2	Misc case No.11/2012& 12/2012 arising out of L.A. case No. 10/2010	Sri Amulya Kumar Das -Vs- AEGCL	8 years	Effective	Procedural delay
3	WP (C) No.684/2014	Sri Babu Gosh an Ors -VS-The State of Assam & Ors)	5 years	Effective	Procedural delay
4	WP (C) No. 6175/2013	Sri Dinesh Ch. Deka -VS- AEGCL	6 years	Effective	Procedural delay
5	T.S. No. 34/2015	Sri Parshuram Prajapati & Ors - VS- AEGCL & Ors	4 years.	Effective	Procedural delay
5	T.S. No. 138/2015	Abdus Sattar Sikdar and Ors - VS- AEGCL and Ors	4 years	Effective	Procedural delay
6	WP (C) No. 4778/2015	Sri Champak Deka -VS- AEGCL & Ors	4 years	Effective	Procedural delay
7	WP (C) No. 767/2016	Badan Chandra Boragohain -VS- AEGCL and Ors	3 years	Effective.	Procedural delay
8	WP © No. 5242/2016	Sri Chandan Uria - VS- AEGCL	3 years	Effective	Procedural delay
9	M.S. 07/2016 Kanuram Borgoyari -VS- AEGCL	Kanuram Borgoyari -VS- AEGCL	3 years	Effective	Procedural delay



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SI No.	Case No. and Party name	Party name	Duration of pendency	Effectiveness of monitoring mechanism for expenditure.	Reason for pendency
10	WP © No. 4984/2016	Ratna Sutradhar - VS- AEGCL & Ors	3 years	Effective	Procedural delay
11	T.S. No. 476/2016 and Misc Case No. 718/2016	Sheel Mikir -VS- AEGCL & Ors	3 years	Effective	Procedural delay
12	Misc case No. No. 222/2016 in Civil Rev Petition 118/2012	Smti Meera Banik - VS- AEGCL & Ors	3 years	Effective	Procedural delay
13	T.S. No. 29/17	Smti Protima Gogoi VS- AEGCL and Ors	2 years	Effective	Procedural delay
14	WP (C) No. 5854/2017	The Association of Engineers -Vs- The state of Assam and Ors	2 years	Effective	Procedural delay
15	Misc (J) Case no. 893/2017 in T.S. No. 446/2017	T.S. No. Abdul Kuddus Hazarika - Vs- AEGCL & Ors.	2 years	Effective	Procedural delay
16	WP (C) No. 7589/2017	Smti Ritu Bora & Ors -VS- AEGCL & Ors	2 years	Effective	Procedural delay
17	WP No. 1870/2018	Nizamuddin Ahmed -VS- AEGCL and Ors	1 year	Effective	Procedural delay
18	WP (C) 785/ 2018	Smti Lakhya Jyoti Borah Bhagwati - VS- AEGCL and Ors	1 year	Effective	Procedural delay
19	WP (C) No. 5223/2018	Dwimlu Basumatary & Ors -VS- AEGCL and Ors	1 year	Effective	Procedural delay
20	WP (C) No. 5988/2018	Sri Jagadish Barman -VS- The state of Assam & Ors.	1 year	Effective	Procedural delay



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Sl No.	Case No. and Party name	Party name	Duration of pendency	Effectiveness of monitoring mechanism for expenditure.	Reason for pendency
21	WP (C) No. 8708/2018	Sri Thanu Mushahary -VS- The Union of India & Ors	1 year	Effective	Procedural delay
22	WP (C) No. 776/2018	Harus Ali Laskar - VS- AEGCL and Ors	1 year	Effective	Procedural delay
23	WP (C) No.4403/2018	ASEB Accounts Service Association -VS- AEGCL &Ors	1 year	Effective	Procedural delay
24	WP (C) No. 8773/2018 & I.A. No. 123 /2019	Sri Birendra Kumar Deorah -VS- AEGCL and Ors	5 months	Effective	Procedural delay
25	T.S. Execution case 6/2018 and First Appeal No. in T.S. Execution case. And I.A. 4980 in FAO Case	AEGCL -Vs- Sri Debo Pathar	1 year	Effective	Procedural delay
26	WP (C) No. 5918/2018	Sri Dhanjit Kr. Roy -VS- the Union of India and Ors	1 year	Effective	Procedural delay
27	T.S. Case No. 22/2018	Goni sheikh -VS- AEGCL	1 year	Effective	Procedural delay
28	WP (C) No. 6272/2018	Prathiba Basumatary -VS- Union of India and Ors	1 year	Effective	Procedural delay
29	WP (C) No. 7790/2018	Smti Ritu Bora and Ors Vs- AEGCL	1 year	Effective	Procedural delay
30	WP (C) No. 1378/2019	Jalil Seikh & 3 Ors - VS- AEGCL	Less than 1 year	Effective	Procedural delay



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Sl No.	Case No. and Party name	Party name	Duration of pendency	Effectiveness of monitoring mechanism for expenditure.	Reason for pendency
31	Arbitration Case initiated by ECI against AEGCL	ECI -vs- AEGCL	Less than 1 year	Effective	Procedural delay
32	WP (C) No. 662/2019	Hatigor Tea Estate -VS- The Union of India	Less than 1 year	Effective	Procedural delay
33	Misc Arbitration case No. 8/2019	M/S Electrokings Project Pvt Limited -VS- AEGCL & Ors)	Less than 1 year	Effective	Procedural delay
34	T.S. 7/19	Sri Prabhat Chandra Das -VS- AEGCL and Ors.	Less than 1 year	Effective	Procedural delay
35	WP (C) No.916/2019	Sri Deben Chndra Medhi Vs AEGCL	1 year	Effective	Procedural delay
36	Arbitration Misc Case 05/2019	M/S Electrokings Project Pvt Limited -VS- AEGCL & Ors	1 year	Effective	Procedural delay



Some of the cases where AEGCL has been arrayed as party but the subject matter is not related to AEGCL and the cases are being handled by concerned department.

Sl No.	Case No. and Party name	Party name	Duration of pendency	Effectiveness of monitoring mechanism for expenditure.	Effectiveness of monitoring mechanism for expenditure.
1.	WP (C) No. 8086/2017	Haidar Ali -VS- AEGCL & Ors	2 years	Effective	Procedural delay
2.	WP (C) No. 7441/2016	Smti Padma Baishya -VS- AEGCL and Ors	3 years	Effective	Procedural delay
3.	WP (C) No. 561/ 2019	Sri Biswaraj Sarma - VS- APDCL and Ors	Less than 1 year	Effective	Procedural delay
4.	WP (C) No. 1337/2019	Jyoti Moni Gogoi and 7 Ors -VS- AEGCL and Ors	Less than 1 year	Effective	Procedural delay



TABLE - 2

(Part of Annexure - D of the Audit Report)

Delay In Payment Of Income Tax (2018-2019)

Sl No	Assessment year	Demand Amount (₹)	Order Date	Section Taxpayers Response	Amount of Adjustment	Demand Outstanding Amount (₹)
1	2009-10	140,790,350.00	10-01-12	143(1a)	8,781,340.00	132,009,010.00



TABLE - 2

(Part of Annexure - D of the Audit Report)

Delay In Filing Of GSTR 7 (2018-2019)

S.NO.	MONTH	DUE DATE	DATE OF FILING	DELAY (DAYS)	LATE FEES		TOTAL(₹)
					CGST(₹)	SGST(₹)	
1	OCTOBER,2018	28-02-19	08-11-18	-			-
2	NOVEMBER,2018	28-02-19	22-01-19	-			-
3	DECEMBER,2018	28-02-19	22-01-19	-			-
4	JANUARY,2019	28-02-19	07-02-19	-			-
5	FEBRUARY,2019	10-03-19	07-03-19	-			-
6	MARCH,2019	12-04-19	24-04-19	12			-
TOTAL					-	-	-

Delay In Filing Of GSTR 1 (2018-2019)

S.NO.	MONTH	DUE DATE	DATE OF FILING	DELAY (DAYS)	LATE FEES		TOTAL(₹)
					CGST(₹)	SGST(₹)	
1	APRIL,2018	11-05-18	18-05-19	372			-
2	MAY,2018	11-06-18	18-05-19	341			-
3	JUNE,2018	11-07-18	18-05-19	311			-
4	JULY,2018	11-08-18	18-05-19	280			-
5	AUGUST,2018	11-09-18	18-05-19	249			-
6	SEPTEMBER,2018	11-10-18	18-05-19	219			-
7	OCTOBER,2018	11-11-18	18-05-19	188			-
8	NOVEMBER,2018	11-12-18	18-05-19	158			-
9	DECEMBER,2018	11-01-19	18-05-19	127			-
10	JANUARY,2019	11-02-19	18-05-19	96			-
11	FEBRUARY,2019	11-03-19	18-05-19	68			-
12	MARCH,2019	11-04-19	18-05-19	37			-
TOTAL					-	-	-



TABLE - 2

(Part of Annexure - D of the Audit Report)

Delay In Filing Of GSTR 3B (2018-2019)

S.NO.	MONTH	DUE DATE	DATE OF FILING	DELAY (DAYS)	LATE FEES		TOTAL(₹)
					CGST(₹)	SGST(₹)	
1	APRIL, 2018	22-05-18	03-05-19	346.00			
2	MAY, 2018	20-06-18	03-05-19	317.00			
3	JUNE, 2018	20-07-18	03-05-19	287.00			
4	JULY, 2018	20-08-18	03-05-19	256.00			
5	AUGUST, 2018	20-09-18	03-05-19	225.00			
6	SEPTEMBER, 2018	25-10-18	03-05-19	190.00			
7	OCTOBER, 2018	20-12-18	03-05-19	134.00			
8	NOVEMBER, 2018	20-12-18	03-05-19	134.00			
9	DECEMBER, 2018	20-01-19	03-05-19	103.00			
10	JANUARY, 2019	22-02-19	17-05-19	84.00	2,925.00	2,925.00	5,850.00
11	FEBRUARY, 2019	20-03-19	17-05-19	58.00	2,150.00	2,150.00	4,300.00
12	MARCH, 2019	23-04-19	17-05-19	24.00	2,125.00	2,125.00	4,250.00
TOTAL					22,200.00	22,200.00	44,400.00



TABLE - 3
(Part of Annexure - B of the Audit Report)

DETAILS OF NON CAPITALISED ASSETS

Part-A: Completed but in CWIP					
SL NO	FIELD OFFICES	Assets Not Yet Capitalised (₹ In Lakhs)	Rate of Depreciation	Depreciation (₹ In Lakhs)	REMARKS
1	Office of the AGM, 132 KV GSS, Dhaligaon	18.64	3.34%	0.36	Construction of Kiosk Building at Barnagar GSS at an expenditure of Rs. 18,64,400/ completed on 10.08.2018 pending to be capitalized
2	Office of the AGM, 132 KV GSS, Dhaligaon	19.51	3.34%	0.37	Construction of Kiosk Building at Gauripur GSS at an expenditure of Rs. 1951720/ completed on 10.08.2018 pending to be capitalized
3	Office of the AGM, 132 KV GSS, Dhaligaon	31.09	3.34%	0.60	Construction of Kiosk Building at Dhaligaon GSS at an expenditure of Rs. 31,09,300/ completed on 10.08.2018 pending to be capitalized
4	Office of the AGM, 132 KV GSS, Chirakhundi, Rangia	13.41	3.34%	0.14	Earth filing beyond the security fencing at Kamalpur GSS at an expenditure of Rs. 13,41,584/ completed on 27.11.2018 pending to be capitalized
5	Office of the AGM, 220 KV GSS, Depota	11.05	5.28%	0.34	Erection, Testing and Commissioning of two nos of 40 MVA 132/33 Transformers at Bishwanth Chariali GSS with requisite dragging of 16 MVA & 40 MVA 132/33 KV transformers including other associated works under work order no AEGCL/DGM/TTC/TEZ/T-25/2018/414 DTD 28/02/2018. The same Expenditure should have been converted into Asset and provided for Depreciation as the asset has already been put to use only final Completion certificate is yet to be issued.
Sub-Total (A)		93.70		1.81	
Part-B: Capital Expenditure considered as Revenue Expenditure					
SL NO	FIELD OFFICES	Assets Not Capitalised	Rate of Depreciation	Depreciation (₹ In Lakhs)	REMARKS



SL NO	FIELD OFFICES	Assets Not Yet Capitalised (₹ In Lakhs)	Rate of Depreciation	Depreciation (₹ In Lakhs)	REMARKS
1	Office of the AGM, 220 KV GSS, Sarusajai	48.8	5.28%	0.83	Repair and rectification work of 220 KV bay for 220/33 KV GIS Khanapara under Work order No. AEGCL/MD/GIS/JNAGAR/Amend/Tech101/13-14/CGL/02 Dtd. 13.12.2017 at an expenditure of Rs. 4879861 book under R&M of Plant and Machinery 74.151 vide JV No. 173 and 187. The expenditure should have been capitalised.
2	Office of the AGM, 132 KV GSS, Dhaligaon	3	5.28%	0.40	Expenditure incurred on foundation and erection of a new suspension tower (A+3) between Loc. 94-95 of 132KV Dhaligaon-Gossaigaon line at amounting to Rs. 3,00,099/- debited to R&M to overhead lines etc. 74.501 instead of capitalisation.
3	Office of the AGM, 220 KV GSS, Salakati	7.84	3.34%	0.34	Expenditure incurred of Rs. 7,84,235/- for providing CGI sheets roofing including M.S roof for 220KV Salakati GSS control room debited to R&M to Building containing transmission plant 74.251 instead of capitalisation.
4	Office of the AGM, 132 KV GSS, Chirakhundi, Rangia	7.83	3.34%	0.60	Expenditure incurred Rs. 783258 on account of protection work of boundary wall at Nalbari GSS booked under R&M to Roads & Civil Works 74.451
Sub-Total (B)		67.47		2.17	
Grand Total		161.17		3.98	



TABLE -4

(Part of Annexure - B of the Audit Report)

Statement showing instance where Capital Materials considered as O&M Materials and Charged in Profit and Loss A/c instead of Capitalisation

SL NO	FIELD OFFICES	AMOUNT (₹ In Lakhs)	REMARKS
1	Office of the AGM, 220KV GSS, Sarusajai	1.79	Procurement of "BHEL" make 2 Nos MOG for 100 MVA transformer at a cost of Rs. 1,79,360/- under Order No. AEGCL/DGM/LAC/TT/TLS-4(SGS)/2018/2087 Dated 26.10.2019. Expenditure has been book under Material Purchase O&M A/c (22.202) instead of Material Purchase Capital 22.201
2	Office of the AGM, 220KV GSS, Sarusajai	4.48	Procurement of "BHEL" make Cooling Pump for 100 MVA transformer at a cost of Rs. 4,48,400/- under Order No. AEGCL/MD/Tech-241/Pt/LATTC/98 Dated 16.05.2018. Expenditure has been book under Material Purchase O&M A/c (22.202) instead of Material Purchase Capital 22.201
TOTAL		6.27	



TABLE -4

(Part of Annexure - B of the Audit Report)

Statement showing Capitalisation done in the wrong head of Accounts

SL NO	FIELD OFFICES	AMOUNT (₹ In Lakhs)	REMARKS
1	Office of the AGM PLCC, kahilipara	0.18	Procurement of Auaguard-Enhanced RO at Rs. 18,190- booked under Computer & Accessories 10,905 instead of booking under Other Office Equipment 10,909
2	Office of the AGM 132 Kv GSS, Dibrugarh	0.61	Procurement of material for Sub Station Maintenance at Rs. 60,596- booked under R&M to Office, Ib Building ,Etc. 74.291 instead of booking under Repairs and Maintenance to plant and machinery connected with transmission 74.151
3	Office of the AGM 132 Kv GSS, Dibrugarh	1.03	Procurement of material for Sub Station Maintenance at Rs. 1,02,587- booked under R&M to Office, Ib Building ,Etc. 74.291 instead of booking under Repairs and Maintenance to plant and machinery connected with transmission 74.151
TOTAL		1.82	



(Part of Annexure - B of the Audit Report)

A.

IMPREST LATE ADJUSTED

SL	Name of the Division	NAME OF THE PERSON	Date of Issue	Amount Sanctioned	Date of Adjustment	Delay in Days	Observation
1	220KV GSS SARUJASAI	JATIN CH SARMA	05-04-18	3,500.00	29-03-19	358	Adjustment should have been done 15 days from the date of receipt of Imprest
2		MRIGANGA BHUYAN	05-04-18	5,000.00	01-06-18	57	Adjustment should have been done 15 days from the date of receipt of Imprest
3		JIBAN KALITA	26-06-18	5,000.00	03-09-18	69	Adjustment should have been done 15 days from the date of receipt of Imprest
4		JATIN CH SARMA	02-08-18	5,400.00	15-11-18	105	Adjustment should have been done 15 days from the date of receipt of Imprest
5		JATIN CH SARMA	15-11-18	3,400.00	19-03-19	124	Adjustment should have been done 15 days from the date of receipt of Imprest
6		MRIGANGA BHUYAN	02-01-19	9,525.00	19-03-19	76	Adjustment should have been done 15 days from the date of receipt of Imprest



SL	Name of the Division	NAME OF THE PERSON	Date of Issue	Amount Sanctioned	Date of Adjustment	Delay in Days	Observation
7	132KV GSS KAHILIPARA	SATYAKAM DAS	09-04-18	10,000.00	30-11-18	235	HQ Special Imprest sanctioned for Pre-monsoon preventive maintenance works under Office Order AEGCL/ACT/BT/CIR/2012-13/53. Time allowed for adjustment was 15 days from the date of receipt of the amount
8		PRASANTA GOGOI	09-04-18	16,000.00	30-11-18	235	Special Imprest sanctioned for Pre-monsoon preventive maintenance works under Office Order AEGCL/ACT/BT/CIR/2012-13/53. Time allowed for adjustment was 15 days from the date of receipt of the amount
9	LAT&T Circle, NARANGI	JATIN CH SARMAH AM, TSD, SARUSAJAI	17-05-18	25,920.00	25-07-18	69	Adjustment should have been done 15 days from the date of receipt of Imprest
10		ANGSHUMAN DEB ROY RE 132 KV Baghjab GSS	30-05-18	15,000.00	04-10-18	127	Adjustment should have been done 15 days from the date of receipt of Imprest
11		PRASANTA GOGOI AM, Kahilipra 132 KV GSS	13-06-18	29,120.00	15-12-18	185	Adjustment should have been done 15 days from the date of receipt of Imprest
12		NILLUTPAL BORAH DM, 400KV Kukurmara GSS	18-07-18	69,600.00	19-02-19	216	Adjustment should have been done 15 days from the date of receipt of Imprest
13		JURAN ALI AHMED SDE GTSD	23-08-18	24,810.00	19-02-19	180	Adjustment should have been done 15 days from the date of receipt of Imprest
14		JAYASHREE DEVI AGM Kahilipara 132KV GSS	23-08-18	9,600.00	01-11-18	70	Adjustment should have been done 15 days from the date of receipt of Imprest



SL	Name of the Division	NAME OF THE PERSON	Date of Issue	Amount Sanctioned	Date of Adjustment	Delay in Days	Observation
15	LAT&T Circle, NARANGI	JAYASHREE DEVI AGM Kahilipara	27-09-18	7,100.00	06-12-18	70	Adjustment should have been done 15 days from the date of receipt of Imprest
16		PRASANTA GOGOI AM, Kahilipra	10-10-18	14,612.00	15-12-18	66	Adjustment should have been done 15 days from the date of receipt of Imprest
17		SUMIT KUMARAGM (I/C)	01-11-18	9,600.00	29-03-19	148	Adjustment should have been done 15 days from the date of receipt of Imprest
18		APURBA KAMAL GOGOI DM, Chandrapur GSS	29-11-18	13,440.00	19-02-19	82	Adjustment should have been done 15 days from the date of receipt of Imprest
19		PRABIN ROY RE, Kahilipara GSS	15-12-18	15,000.00	27-03-19	102	Adjustment should have been done 15 days from the date of receipt of Imprest
20		WAHIDUR RAHMAN AGM, Sarusajai	15-12-18	20,000.00	27-03-19	102	Adjustment should have been done 15 days from the date of receipt of Imprest
TOTAL				311,627.00			

B.

IMPREST NOT ADJUSTED

SL	Name of the Division	NAME OF THE PERSON	Date of Issue	Amount Sanctioned	Date of Adjustment	Delay in Days	Observation
1	LAT&T Circle, NARANGI	JAYASHREE DEVI AGM Kahilipara	04-02-19	23,040.00		84	Not adjusted yet
2		SATYAKAM DAS Dy. Manager, Kahilipara, 132 KV GSS	05-06-18	53,120.00		328	Not adjusted yet
3		JURAN ALI AHMED SDE GTSD	18-02-19	29,453.00		70	Not adjusted yet
TOTAL				105,613.00			



DETAILS OF LD SHORT RECOVERED

S NO	DIVISION	WORK ORDER NUMBER	WORK ORDER VALUE	DIVISION VALUE	LD TO BE RECOVER	ACTUAL LD RECOVERED	SHORT RECOVERED
4	220KV GSS,SAMAGURI	AEGCL/MD/66 KV & 33KV CB/PSDF-003/ Package-B/Con (Installation & other services) Dtd 31-05-2016 Bill No. HTC/18-19/ETC/016 DTD-09-04-2018	-	92,040.00	9,204.00	7,363.00	1,841.00
5	220KV GSS,SAMAGURI	AEGCL/MD/132KV/CB/PSDF-002/Package- B/CON(Installation & Other Services) Dtd: 04- 06-2016 Bill No. HTC/18-19/ETC/004 dtd-09- 04-2018		81,420.00	8,142.00	6,107.00	2,035.00
6	220KV GSS,SAMAGURI	AEGCL/MD//ISO/PSDF-007/PACKAGE- C/CON(Installation & other service) Dtd: 02-05-16 ii)AEGCL/MD/Tech- 600/PSDF/ISO/Pt-II/27 Dtd: 15-02-2018 Bill No. 58/ETC/18-19 Dtd: 01-02-2019	-	182,900.00	18,290.00	-	18,290.00
7	220KV GSS,SAMAGURI	AEGCL/MD//ISO/PSDF-007/PACKAGE- C/CON(Installation & other service) Dtd: 02-05-16 ii)AEGCL/MD/Tech- 600/PSDF/ISO/Pt-II/27 Dtd: 15-02-2018 Bill No. 59/ETC/18-19 Dtd: 01-02-2019	-	489,709.00	48,970.90	-	48,970.90
TOTAL							71,136.90



MANAGEMENT'S REPLY TO
THE STATUTORY
AUDITORS REPORT
FOR THE FY 2018-19



**ASSAM ELECTRICITY GRID
CORPORATION LIMITED**


**REPLY OF THE MANAGEMENT TO THE STATUTORY AUDITOR'S REPORT ON THE
ACCOUNTS OF ASSAM ELECTRICITY GRID CORPORATION LTD. FOR THE YEAR ENDED
31ST MARCH, 2019**

**REPLY OF THE MANAGEMENT TO ANNEXURE-A TO THE INDEPENDENT AUDITORS'
REPORT**

SL. NO.	STATUTORY AUDITOR'S OBSERVATION	MANAGEMENT'S REPLY
I)	a) The Fixed Asset Register of the Corporation is updated upto 31.03.2018 but no identifications are given to any asset as observed in the Fixed Asset Register maintained by the Company.	At the time of finalization of Annual Accounts of AEGCL for the FY 2018-19, the Fixed Asset Register was updated till 31.03.2018 and the process of updating the Fixed Asset Register was going on and the same was updated till 31.03.2019 and was produced to the Statutory Audit during the course of their audit.
	b) Management had conducted physical verification of Fixed Assets during the FY 2015-16, however, discrepancies noticed during physical verification of Fixed Assets had not been properly dealt with in the Books of Accounts.	AEGCL is going to conduct fresh physical verification of its Fixed Assets during August & September, 2019 by its own Officers & Staffs. Based on this physical verification report any discrepancy noticed may be adjusted in the Books of Accounts of the subsequent FY.
	c) Title Deeds relating to all Lands were not produced during the course of Audit for our verification. Title Deeds relating to Land value amounting to ₹ 24.64 Crores only were produced during the course of Audit. It is worthwhile to mention here that value of Land as per the Balance Sheet as on 31.03.2019 is ₹ 37.95 Crores.	AEGCL is in the process of collecting the Title Deeds for the remaining lands.
II)	Management had conducted physical verification of Inventories during the FY 2018-19, however, discrepancies noticed during physical verification of Inventories amounting ₹ 3.91 Crores had not been properly dealt with in the Books of Accounts.	This difference is in the process of reconciliation and necessary adjustments will be made in the Annual Accounts of the subsequent year.
III)	According to the information and explanations given to us and on the basis of our examination of the books of account, the Company has not granted any loans, secured or unsecured, to companies, firms, and limited liability partnership or other parties covered in the register maintained under Section 189 of the Companies Act, 2013. Consequently, the provisions of clauses iii (a) and iii (b) of the order are not applicable to the Corporation.	No Comments.
IV)	In our opinion and according to the information and explanations given to us, the company had neither given any loan or guarantee nor provide any security to director or any person to whom the directors are interested. Further, the Company had not made any investment during the Financial Year. Therefore, the provisions of clause (iv) of Para 3 of the CARO 2016 are not applicable to the company.	No Comments.
V)	In our opinion and according to the information and explanation given to us, the company has not accepted any deposits from public. Therefore, the provisions of clause (v) of Para 3 of the CARO 2016 are not applicable to the company.	No Comments.

SL. NO.	STATUTORY AUDITOR'S OBSERVATION	MANAGEMENT'S REPLY
VI)	As informed to us, the Central Government has prescribed compulsory maintenance of cost records sub-section (1) of section 148 of the Companies Act, 2013 and the Company had maintained Cost Records relating to the FY 2018-19 as opined by the Cost Auditor in the Cost Audit Report for the FY 2018-19.	No Comments.
VII)	(a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the company is generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income-Tax, Sales Tax, Duty of Customs, Duty of Excise, Value added Tax, Cess and any other statutory dues with the appropriate authorities except delay in payment of Income Tax and GST as detailed in Table – 2 & 2A of this Report. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31 st , 2019 for a period of more than six months from the date on which they become payable.	The Income Tax demand referred in Table – 2 was raised by the CPC, Bengaluru and necessary application for rectification was filed with jurisdiction officer and the issue is still pending with the Income Tax department. As per the reply furnished by the AM (F&A), AEGCL, Bijulee Bhawan, delay in payment of GST is a procedural delay. Invoices are raised at division level and sent to HQ at the end of every month. After receipt of invoices from all the accounting unit (total 33 nos.) these are compiled at HQ and then sent to our consultant for filling of GST return on behalf of AEGCL. To follow up these steps some additional time required for payment of GST. However, necessary steps will be initiated for timely payment of GST in the subsequent year.
	(b) According to the information and explanations given to us there are no dues of sales tax, value added tax etc. which have not been deposited on account of any dispute.	No Comments.
VIII)	Company had defaulted in repayment of Loan taken from Government of Assam amounting to ₹ 47.08 Crores as Repayment Due as on 31.03.2019. Moreover, Company is having liability of ₹ 173.38 Crores being BST Charge Payable to Pension Trust as on 31.03.2019 as referred to in Note No. 5.2 of the Balance Sheet as on 31.03.2019.	As per loan agreement with GoA, the loan will be repayable in 10 equal installments being due on the date of completion of one year from the date of disbursement of the loan and accordingly amount of loan due for repayment worked out at Rs. 47.08 crore during the FY 2018-19. However, initiative for repayment of loan will be taken in the subsequent year. The BST charge payable to Pension Trust during the FY 2018-19 had been computed at Rs. 173.38

SL. NO.	STATUTORY AUDITOR'S OBSERVATION	MANAGEMENT'S REPLY
		the FY 2018-19 had been computed at Rs. 173.38 /- crore @20 paisa per unit of energy injected to APDCL but the actual liability towards Pension Trust after necessary payments being made stood at Rs. 21.15 crore as on 31.03.2019 (which includes liabilities for both BST and Pension contribution).
IX)	According to the information and explanations given to us the company did not raise any moneys by way of initial public offer or further public offer including debt instruments. Theretofore, the provisions of clause (ix) of Para 3 of the CARO 2016 are not applicable to the company.	No Comments.
X)	According to information and explanations given to us, no fraud by the Company or on the company by its officers or employees has been noticed or reported during the course of our audit.	No Comments.
XI)	As per the Notification dated 05.06.2015 issued by Ministry of Corporate Affairs the provisions of Section 197 relating to managerial remuneration shall not apply to a Government company. Therefore the provisions of clause (XI) of Para 3 of the CARO 2016 are not applicable to the Company.	No Comments.
XII)	In our opinion and according to information & explanations given to us, the company is not a Nidhi Company. Therefore, the provisions of clause (xii) of Para 3 of the Order are not applicable to the Company.	No Comments.
XIII)	According to information & explanations given to us and based on our examination of the records of the company, transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 where applicable and details of such transactions have been disclosed in the Financial Statements as required by the applicable accounting standards.	No Comments.
XIV)	According to information & explanations given to us and based on our examination of the records of the company, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, the provisions of clause (xiv) of Para 3 of the Order are not applicable to the Company.	No Comments.
XV)	According to information & explanations given to us and based on our examination of the records of the company, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause (xv) of Para 3 of the Order are not applicable to the Company.	No Comments.
XVI)	In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause (xvi) of Para 3 of the Order are not applicable to the Company.	No Comments.



Deputy General Manager (F&A),
AEGCL

REPLY OF THE MANAGEMENT TO ANNEXURE-D TO THE INDEPENDENT

AUDITORS' REPORT

SL. NO.	STATUTORY AUDITOR'S COMMENTS	MANAGEMENT'S REPLY																				
1	<p>During the course of Audit, we have observed that short <i>provision for Accrued Interest on Fixed Deposits amounting to ₹11.87/- Lacs has been made</i>. Due to the said provisioning of accrued interest, <i>profit as reflected in the Financial Statement relating to the FY 2018-19 has been understated</i> to that extent. Consequentially, the balance of <i>"Interest Accrued but not due" as reflected under the "Other Current Assets" has also been understated</i> to that extend. Details are as follow-</p> <table border="1"> <thead> <tr> <th>FDR NO.</th><th>BANK NAME</th><th>AMOUNT</th></tr> </thead> <tbody> <tr> <td>1. 36749682112</td><td rowspan="5">State Bank of India</td><td>139,627.00</td></tr> <tr> <td>2. 36749684255</td><td>139,627.00</td></tr> <tr> <td>3. 36749685500</td><td>139,627.00</td></tr> <tr> <td>4. 36749691411</td><td>139,627.00</td></tr> <tr> <td>5. 36740691692</td><td>139,627.00</td></tr> <tr> <td>6. 3041400005083</td><td>VIJYA BANK</td><td>489,590.00</td></tr> <tr> <td colspan="2">TOTAL</td><td>1,187,725.00</td></tr> </tbody> </table>	FDR NO.	BANK NAME	AMOUNT	1. 36749682112	State Bank of India	139,627.00	2. 36749684255	139,627.00	3. 36749685500	139,627.00	4. 36749691411	139,627.00	5. 36740691692	139,627.00	6. 3041400005083	VIJYA BANK	489,590.00	TOTAL		1,187,725.00	<p>Rectification has been made and will be shown in the Annual Accounts for the FY 2019-20.</p>
FDR NO.	BANK NAME	AMOUNT																				
1. 36749682112	State Bank of India	139,627.00																				
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TOTAL		1,187,725.00																				
2	<p>During the course of Audit, it was observed that additional provisioning for short booking of TDS Receivable from Income Tax Authorities was not done. <i>Hence, Balance receivable from Income Tax Authorities was understated by ₹105.64 lakhs relating to F.Y.2018-2019.</i></p>	<p>The following reply has been furnished by the AM (F&A), AEGCL, Bijulee Bhawan. As per 26AS dated 21.06.2019 TDS amount deposited in the name of AEGCL for the FY 2018-19 was Rs. 2,59,81,055.04 but the amount of TDS accounted in the annual accounts for the FY 2018-19 as per 26AS dated 03.04.2019 was Rs. 51,81,182.59. Hence, the difference amount of Rs. 2, 07, 99,872.45 has already been accounted & incorporated in the MTB for the month of July, 2019.</p>																				
3	<p><i>No valid documentary evidence/supporting documents was produced relating to Asset wise Capitalization of Interest amounting to ₹ 2,698.38 Lacs during the course of Audit.</i></p>	<p>Interest on ADB Loan has been fully capitalised. Interest on GoA loan has been capitalised on pro rata basis. AEGCL had submitted the working sheet of Interest Capitalisation, Loan details, CAPEX & Capitalisation details, FD details, etc., to the Statutory Audit during the course of their audit. No other documentary evidence in respect of Interest Capitalisation is available with</p>																				

SL. NO.	STATUTORY AUDITOR'S COMMENTS	MANAGEMENT'S REPLY
		AEGCL.
4	<p>During the course of Audit, we have observed that current year transmission charges paid to PGCIL amounting to Rs.2, 493.19 Lacs has been shortly booked. As these bills relate to FY 2018-2019, and the same has been received before finalization of Annual Accounts, the Company should have accounted for the same and as a result the profit is overstated by the said amount.</p>	<p>Annual Accounts of AEGCL for the FY 2018-19 was finalized on 18.04.2019 and it was submitted for approval of the Board of Directors of AEGCL in the Board meeting which was scheduled to be held on 25.04.2019, because AEGCL has to submit the agenda for the Board meeting at least one week before the commencement of the meeting. But the said PGCIL bill was received on 26.04.2019 when the Annual Accounts had already been submitted for approval of the Board. However, due to some unavoidable circumstances the Board meeting was held to 30.04.2019 and the Annual Accounts got approved in this Board meeting. Thus due to shortage of time AEGCL was unable to incorporate the said bill in the Annual Accounts for the FY 2018-19. However, this will be accounted in the Annual Accounts for the FY 2019-20.</p>
5	<p>During the course of Audit, it was observed that there has been short provisioning of Minimum Alternate Tax by 1%. As per the Finance Act 2018, new Health and Education Cess @4% has been inserted in place of Education, Secondary & Higher Education Cess@ 3%.</p> <p>Also, it has been observed that while calculating Adjusted Book Profit for MAT liability, brought forward losses /unabsorbed depreciation has been short adjusted thereby resulting in provisioning of higher tax liability to that extent.</p>	<p>The Provisioning of Minimum Alternative Tax for the financial year 2018-2019 was done on an estimated basis as the TDS statements for the fourth quarter was not available at the time of finalization of Accounts. Moreover the interest U/S 234 was also not considered in calculating the amount. Necessary rectification will be done at the time of final Payment.</p>

SL. NO.	STATUTORY AUDITOR'S COMMENTS	MANAGEMENT'S REPLY
6	<p>During the course of Audit, we have observed that there is a difference in Cash Balance (Accounting code 24.110) & Bank Balance (Accounting code 29.8xx) amounting to ₹ 0.2 lacs & ₹ 200.83 lacs respectively. Consequently, Asset to that extent has been overstated.</p> <p><i>As explained by the management, the difference amount of ₹200.83 lacs include ₹ 110.25 as Opening Bank balance of AEGCL as per Governor notified transfer scheme Opening Balance as on 01.04.2005. The remaining difference amount of ₹90.59 lacs has arisen due to mistake committed by different units of AEGCL at the time of brought forward of closing balance to opening in several earlier Financial Years, however, no satisfactory evidence for reconciliation of the said difference was produced during the course of audit.</i></p>	Rectification has already been made and will be shown in the Annual Accounts for the FY 2019-20.
7	<p><i>During the course of Audit, we observed that there is a Balance of ₹25.32 lacs in Inter unit Account Remittance to Head Quarter (Accounting code 33.xxx) & Balance of ₹339.26 lacs in Inter unit Account Head Quarter (Accounting code 34.xxx) & ₹4.32 lacs in Miscellaneous Bank accounts (Accounting code 29.4xx). These accounts remained un-reconciled. These accounts should be Nil except to the extent of Fund in Transit. Since the Company could not give any satisfactory information and explanation, therefore, we are unable to ascertain whether there are old outstanding entries remained pending under these heads.</i></p>	Generally one month's balance remain pending in the Inter Unit heads. However, reconciliation of all the Inter Unit Accounts will be made in the subsequent FY.
8	<p>During the course of Audit, we have observed that the Company has received sanction of ₹ 1,157.49 lacs as Grant from Government of Assam. However, the company has booked ₹ 1,241.19 lacs as Grants during the year. Bills amounting to ₹ 51.29 lacs are pending with Finance Department for which Financial Sanction is Pending as on date of audit & Bills amounting to ₹ 60.10 lacs are pending with Power Department to be sent to Finance Department for issue of sanction. Also, ₹ 27.70 lacs out of ₹ 1,157.49 lacs sanctioned Grant during the year has not been yet received from the Department.</p>	As per the reply furnished by the A.O., Principal and Subsidiary Accounts, AEGCL, during the FY 2018-19, bills amounting to Rs. 1241.19 lakhs were sent to the Power (E) department, GoA out of which Rs. 1157.49 lakhs were sanctioned. Total value of the bills sent to GoA during the FY 2018-19, i.e., Rs. 1241.19 lakhs has been booked as Grants in the books of AEGCL. Out of the sanctioned bill amount of Rs. 1157.49 lacs, Rs. 27.70 lakhs were already paid by AEGCL and hence the shortage. The Financial Sanction was issued on the Gross Bill Values sent to the Power department. Therefore, no sanction amount is left to be paid to the vendors.
9	<p>During the Course of Audit, we have observed that the Company has paid ₹ 152.27 lacs toward Application Fees for filing the petition of True Up FY 2017-18, Annual Performance Review for FY 2018-19 & Multi Year Tariff for Control Period 2019-2022. The Said Expenditure has been booked under the head Other Fees &</p>	As per Regulation 18 of the AERC (Terms & Condition for determination of MYT) Regulations, 2018, AEGCL has to file MYT petition by 30 th

SL. NO.	STATUTORY AUDITOR'S COMMENTS	MANAGEMENT'S REPLY												
	Subscriptions 76.120. On our verification it is observed that out of ₹ 152.27 lacs, ₹ 96.40 lacs pertain to MYT petition for the Control Period 2019-22. This part of the total Expenditure should have been booked under Prepaid Expenses and accounted for in the respective year.	November of the year preceding the first year of the control period and the Hon'ble AERC issues order for the MYT in a single order for which they charge the Application Fee which AEGCL has to pay at the time of MYT petition. Thus Application Fee for MYT petition is not the advance payment for future expenses. Thus this expense may not be treated as Prepaid Expenses.												
10	During the course of Audit, we have observed that Company has paid ₹ 5.02 lacs towards Portfolio Investment Management Services under the Head Technical & other Professional Fees 76.113, which was actually billed to ASEB Employees Pension Fund Investment Trust. The Said Expenditure should not have been booked under AEGCL Books of accounts as AEGCL is only appointed as a Nodal agency for the management & administration of the Trust.	As per the reply furnished by the Member & Chief Executive, ASEB Employees Pension Fund Investment Trust, the Trust is making payment of terminal benefits to the pensioners/family pensioners of erstwhile ASEB. As per ASEB Employees Pension Fund Investment Trust Regulation, 1994, staff members of Trust will be employee of AEGCL and will be accounted for as part of operating expenditure of AEGCL and AEGCL will act as the nodal agency for administration of the Trust. So, all expenditure pertaining to administration and management of the Trust are being borne by AEGCL.												
11	<p>During the course of Audit, we have observed that the following expenditure booked during the year in Profit & loss Account should have been booked under Prior Period Expenses.</p> <table><tr><th>Sl. No.</th><th>Head</th><th>Nature</th><th>Amount ₹ in Lacs</th></tr><tr><td>1</td><td>Other Staff Welfare Expenses 75.716</td><td>Expenditure on account of ASEB Sports Club FY 2017-18</td><td>14.99</td></tr><tr><td>2</td><td>Other Staff Welfare Expenses 75.716</td><td>Expenditure on account of Celebration of 70TH Independence Day</td><td>4.31</td></tr></table>	Sl. No.	Head	Nature	Amount ₹ in Lacs	1	Other Staff Welfare Expenses 75.716	Expenditure on account of ASEB Sports Club FY 2017-18	14.99	2	Other Staff Welfare Expenses 75.716	Expenditure on account of Celebration of 70 TH Independence Day	4.31	Although the expenditures are related to prior periods, by mistake the same were accounted under current year expenses. However, during the FY 2019-20 these will be the prior period expenses and thus no rectification entry in the FY 2019-20 may be required. However, noted for future compliance.
Sl. No.	Head	Nature	Amount ₹ in Lacs											
1	Other Staff Welfare Expenses 75.716	Expenditure on account of ASEB Sports Club FY 2017-18	14.99											
2	Other Staff Welfare Expenses 75.716	Expenditure on account of Celebration of 70 TH Independence Day	4.31											
12	During the course of Audit we have observed that expenditure amounting to ₹ 93.70 Lacs booked under Capital Work In Progress although works gets completed during or before FY 2018-2019. Consequently, profit to the extent amounting to ₹ 1.81 Lacs	Necessary rectification will be made in the FY 2019-20.												

SL. NO.	STATUTORY AUDITOR'S COMMENTS	MANAGEMENT'S REPLY
	has been overstated due to non-provision of depreciation on those Assts. Refer Part-A of Table-3 annexed with the Report.	
13	<p>During the course of Audit we have observed that there are instances where expenditure amounting to ₹ 67.47 Lacs incurred for various work which are capital in nature, however those expenditures were considered as revenue expenditure and booked as Repair and Maintenance Expenditure. Consequentially, profit to the extent amounting to ₹ 2.17 Lacs has been overstated due to non-provision of depreciation on those non capitalized Assets and also profit has been understated due to wrong classification of capital expenditure by ₹ 67.47 Lacs Refer Part-B of Table-3 annexed with the Report.</p> <p>Total profit overstated due to non-provision of depreciation amounts to ₹ 3.98 Lacs. Division / Field office wise details are given in Table - 3 attached with this Audit Report.</p>	Rectification has been made and will be shown in the Annual Accounts for the FY 2019-20 except the one related to Office of the AGM, 220 kV GSS, Sarusajai amounting to Rs.48.8 lacs which is actually Repair & Maintenance work.
14	Balance confirmations relating to Creditors were not produced during the course of Audit for verification.	M/s. PGCIL, Suppliers and Contractors are the major Creditors of AEGCL. AEGCL have reconciliation statements with M/s. PGCIL at the end of every quarter and these are available with AEGCL and these were produced during the course of Audit. AEGCL has a large number of Suppliers and Contractors spread all over the Assam and so it is not viable to have confirmation from all such creditors.
15	During the course of our visit to various Substation of AEGCL, we observed that some of the expenses have been booked under wrong head of account. Refer <i>Annexure -5</i> for details.	Annexure-5 has not found in the Statutory Audit Report but wrong head of Accounts are listed in Table-4. Rectification has been made and will be shown in the Annual Accounts for the FY 2019-20.
16	During the course of our visit to various Substation of AEGCL, we observed that Liquidity Damage charges were short recovered. As per our understanding, Liquidity Damage charges are being imposed only on the payments made after due date of completion. However, it should have been deducted on the whole contract value at the time of making Final Settlement thereby adjusting the same also on the part payments made earlier. Details are given in <i>Table - 7</i> attached with this Audit Report.	Table No. 7 has not been found in the Statutory Audit Report but a table showing "Details of LD Short Recovered" has been attached with the Audit Report. As furnished by the AGM, 220 KV GSS, Samaguri, during the course when Liquidated Damage (LD) was recovered the Project under PSDF was partially completed owing to which full Liquidated Damage

SL. NO.	STATUTORY AUDITOR'S COMMENTS	MANAGEMENT'S REPLY
		(LD) could not be recovered. However, the matter as revealed in the statutory audit report is noted and corrective steps will be taken in this regard in near future.
17	During the course of our <i>visit to office</i> of the AGM, 132KV GSS, Depota, Tally Data relating FY 2018-19 was not available. Moreover, procedure for taking regular back-up had also not been adhered to; else the same could have been recovered.	Due to some anomaly in Tally software, accounting for the FY 2018-19 was done in MS Excel. However, latest version of Tally software has already been installed and accounting for the FY 2019-20 onwards will be maintained in the newly installed Tally software.
18	During the course of our <i>visit to office</i> of the AGM, Dibrugarh RE, we have observed that ₹0.25 lacs has been capitalized under the head Other Plants & Equipment's 10.502 (Prior Period). The same was capitalized on the basis of Erection bill received from the Contractor –Unitek Project & Systems during the FY 2018-19 relating to the erection work done during FY 2015-16. However, there is no correlation of the same with the supplies capitalized during FY 2015-16. Hence, we are unable to assess if the same had been capitalized or not.	As per reply furnished by the AGM, 132 KV GSS, Dibrugarh, proper Capitalisation will be made during the FY 2019-20.
19	During the course of Audit, copies of all the Title Deeds relating to Lands in the name of the company were not produced for verification. It is worthwhile to mention here that Title Deeds of Land value amounting to ₹ 2,463.56/- lakhs have been produced for verification out of the total Land value of ₹ 3,795/- lakhs as reflected in the Financial Statement.	AEGCL is in the process of collecting the Title Deeds for the remaining lands.
20	During the course of our visit to Office of the AGM, 220 KV Grid Substation AEGCL, Mariani, we observed that an Asset booked under the Head other plants & equipment 10.502 has been short booked by ₹0.19 lacs. As per the Work order – Work Order number AEGCL/MD/TECH-605/PHDF/CTPT/PHDF-009/PKG-B/CON dated 01.12.2016 the value of asset would be ₹27, 21,311. However, at the time of capitalization it has been booked for ₹27, 02,490/-thereby short Capitalized by ₹0.19 lacs and Depreciation on the same has been short booked by ₹652/-.	Rectification has been made by the Mariani GSS and will be shown in the Annual Accounts for the FY 2019-20 and accordingly depreciation will be charged.
21	During the course of our visit at various units of AEGCL, it was observed that “Capital Materials are considered as O&M Materials and charged to Profit and Loss A/c instead of Capitalization” relating to various works as Annexed in Table- 4 amounting to ₹ 6.27 Lacs.	As per the reply furnished by the AGM, 220 KV GSS, Sarusajai, (i) The MOG purchased after damage of the original, costing Rs. 1,79,360/- under order No. AEGCL/DGM/LAC/TT/TLS-4(SJGS)/2018/2087 dated 26.10.2019 the sources of fund being O&M (HQ), goods purchased may be treated as O&M goods, (ii) procurement of BHEL make cooling pump for 100 MVA Transformer at cost of Rs. 4,48,400/-under O/O –AEGCL/MD/T-

SL. NO.	STATUTORY AUDITOR'S COMMENTS	MANAGEMENT'S REPLY
		241/Pt/LACTT/98 dtd. 16-05-18 it should be Material purchased (Capital) instead of Material Purchased O&M. Now it has been corrected.
22.	<p>During the course of our visit to Office of the AGM, Communication division, Kahilipra, we observed that material costing ₹ 5,23,667/- has been issued for Turnkey project during the FY 2017-2018 and debited to R&M to PLCC Link 74.892 crediting Material Issue O&M instead of booking under CWIP of the respective project. During the FY 2018-2019, the said entry has been reversed which nullifies the previous entry. Also, a difference of equal amount reflected in PSL with Material Reconciliation Statement of Accounts section. Our observation in this behalf:</p> <ol style="list-style-type: none"> The Office did not produce the entry passed to record the amount under CWIP/ Asset for the year 2018-2019. For non-conversion to Asset, Profit & Loss Statement has been overvalued by ₹ 24,884/- (Approx) due to non-provisioning of depreciation. 	As per the reply furnished by the AGM, Communication division, Kahilipra, necessary rectification will be made in the FY 2019-20.
23	<p><u>Idle expenditure on construction of Subway and RCC Bridge: Rest. 2.14 crore</u></p> <p>During the course of our visit Lower Assam T&T Circle, AEGCL, Narengi, Guwahati here has been an idle expenditure on construction of Subway and RCC Bridge of ₹ 2.14 crore.</p> <p>The Company had purchased a private land (named as Kathani Beel) measuring 32 Bighas & 3 Kathas at a total cost of Rs. 1.47 Crore for construction of 220/132/33 Kv Grid substation at Sonapur. The plot of land is adjacent to the compound of M/s Star Cement Complex & it was seen that the plot of substation was not having any approach road and the management planned to use the M/s Star Cement compound by constructing an approach road. Accordingly, the Company planned for construction of a RCC bridge and incurred an Expenditure of ₹ 2.14 crore (Temporary bridge ₹ 27.63 lakh & Permanent RCC Bridge ₹ 1.86 Crore). However, the approach road could not be constructed due to ongoing land dispute and the RCC Bridge is idly hanging without connecting to the approach road.</p> <p>Meanwhile, the Company had constructed another subway in the south east corner of the plot of the substation for movement of supplies at the cost of ₹ 12.10 lakh. Subsequently the management repaired the subway by incurring further Rs 16.32 lakh. At present Subway is the only means of reaching the substation and is usable only during dry season due to its low lying and submergence during rainy season.</p> <p>Our Observations on this are: -</p> <ol style="list-style-type: none"> Despite knowing the fact that there is no approach road, the selection of site / plot was not justifiable The company incurred idle expenditure of ₹ 2.14 crore on 	Furnished vide Annexure – A.

SL. NO.	STATUTORY AUDITOR'S COMMENTS	MANAGEMENT'S REPLY
	<p>construction of RCC bridge which could not be used till date.</p> <p>3) Due to non-availability of approach Road Company had to incur additional expenditure for construction of Subway ₹ 0.28 crores.</p> <p>4) Due to ongoing land dispute, the company switched to Gas Insulated Substation that require lesser area resulting in non-utilization of around 11 Bigha of land worth ₹ 0.50 crore.</p>	
24	<p>During the course of our visit to Office of the CGM, SLDC, Kahilipara, an amount of ₹24, 01,287.50/- booked under Other Income related to Prior Periods 65.900.</p> <p>The following irregularities were noticed and further clarification required from the Office:</p> <p>a) The prior period income includes ₹ 10,000/- received from HQ for Account Opening purpose and is not from proceeds of STOA Application Fees. Hence should not have been treated as Income.</p> <p>b) ₹ 3 Lakh received from CGM, SLDC for administrative purpose has been booked as Prior Period Income.</p> <p>c) ₹ 17, 30,355/- has been recorded as Prior Period Income but No information of submission of NOC available.</p> <p>d) ₹646/-Bank Charge recovered from STOA Service Receiver and booked as Prior Period Income, should have been adjusted against bank Charges incurred.</p> <p>e) ₹355/- received from Assam Tube Limited, Cheque No. 992009. It is Bank Charge subsequently recovered from Service Receiver should have been adjusted against bank Charges incurred.</p> <p>f) ₹5286.50 received from Burakia Steel & Alloy, Cheque No. 335729. Out of which ₹ 286.50/- is Bank Charge subsequently recovered from Service Receiver should have been adjusted against bank Charges incurred.</p>	Furnished vide Annexure – B.
25	<p>Anomalies in Bank Reconciliation Statement of 132KV Grid Sub-station, Chirakundi, Rangia: Two old outstanding entries (FY 2014-2015) amounting to ₹ 42,900/- & ₹ 2, 07,437/- are appearing in the Bank Reconciliation Statement.</p>	Rectification will be made in the FY 2019-20.
26	<p>During the course of our visit to 132KV Grid Sub-station Rangia, we observed that W/O No. AEGCL/MD/ADB-2/TL/220KV/Rang-Slkt/REQ/PART-1/018/39 Date. 20.12.2018 NTL Steels supplied various materials for ₹15, 93,200/-. Target Date of supply was 08.02.2019. As per LR of Transporter New Nagaland Delhi Roadlines material supplied on 06.03.2019 (LR Date) vehicle AS01EC-7116. Assistant Manager (Elect) issued Certificate of Completion acknowledging supply date 08.02.2019. For this reason, LD Charge @ 4% should have been deducted. However LD Charges @</p>	As per reply furnished by the AGM, 132KV Grid Sub-station Rangia, the bill of NTL was cleared in May, 2019 with deduction of LD amounting Rs. 31,864 as per norms.

SL. NO.	STATUTORY AUDITOR'S COMMENTS	MANAGEMENT'S REPLY
	2% was short deducted from the bill which resulted in revenue loss of ₹31,864 to the AEGCL.	
27	<p>During the course of audit at LA T&T Circle, Narangi, it was observed that ₹ 1, 05,613/- given against Temporary Imprest Cash has not been charged against respective expenses. This results in overstatement of profit by ₹ 1, 05,613/-. Also Instances of delay in adjustment of Temporary Imprest more than 60 days amounting to ₹ 3, 11,627.</p> <p>Instances of non-adjustment/delay in adjustment of Temporary Imprest in various field offices more than allocated period as per Office Order have been reported in Annexure-6.</p>	Annexure-6 has not been found in the Statutory Audit report but a list of Imprest Late Adjusted has been attached with the Audit Report. As per the replies furnished by the DGM, LA T&T Circle; AGM, 220 KV GSS, Sarusajai and AGM, 132 KV GSS, Kahilipara, there are various reasons for delay in adjustment of Imprest viz., non-availability of shutdown, delay in getting approval of DVRC or ZPC for repairing of departmental vehicle which was paid on urgent basis anticipating the approval of DVRC or ZPC, heavy work load and scarcity of manpower, etc., however, no such delay shall be made in future.
28	<i>During the course of our visit to 132KV Grid Sub-station Dhaligaon, Bongaigaon</i> , we observed that work for IOCL (BGR) Feeder completed on 26.08.2018 under Deposit Scheme under W/O No. AEGCL/DGM/Bong/T&T Circle/T-4/2017/681 dated 04.02.2017 at an expenditure of ₹4, 39,716/-. Supervision Charge @ 15% on erection has not been included which results in revenue loss to the extent ₹65,957/-	Supervision charges have been accounted by HQ, AEGCL.
29	<p>During the course of our visit to 132KV EHV Grid Sub Station Chirakhundi, Rangia and 132KV EHV Grid Sub Station, Bongaigaon, Dhaligaon, we observed that there are many instances where relatively high Zirat compensation paid for crop damage. We also observed some instances where a huge amount paid as compensation for a Single Location. We are unable to draw a fair conclusion as sufficient and appropriate information not produced at the time of Audit. It is found that additional 8% establishment cost, 2% Contingency Cost, 30% compensation for additional cost estimated and fund demanded from HQ without any proper documents of beneficiary.</p> <p>a) Valuation of land & house property for Zirat Compensation were done without considering the latest Fair market value prescribed by the Circle office. Moreover, no documentary evidence was produced to justify the value ascertain for such compensation.</p>	Furnished vide Annexure – C & D.

SL. NO.	STATUTORY AUDITOR'S COMMENTS	MANAGEMENT'S REPLY
	<p>b) Updated Valuation Report of Agriculture/ Forest Department for Crops/Trees were not produced. Rate chart submitted pertained to the year 2013 for Trees and year 2011 for Rubber.</p> <p>c) Compensations have been paid for cutting of trees located on Government Land occupied by the beneficiaries and there is no single Permission for cutting of Tree received from the Forest Department on the same land. As these are Government properties, compensation for tree damages should have been denied or NOC should have been obtained from the Forest Department.</p> <p>d) In case of Govt Land occupied by the claimants, Letter of Grant of Land was not available.</p> <p>e) We also observed that compensation has been paid to relatives of the beneficiaries without receiving Certificate of Legal Heir.</p>	
30	<p>During the course of our visit to 132KV GSS, Kahilipara, on verification of Compensation payment related to damages of crops, Zirat and acquisition of right of way land for erection of transmission line we observed the following irregularities:</p> <p>I. Compensations have been paid for cutting of trees located on Government Land occupied by the beneficiaries and there is no single Permission for cutting of Tree received from the Forest Department on the same land. As these are Government properties, compensation for tree damages should have been denied or NOC should have been obtained from the Forest Department.</p> <p>II. No survey report has been produced before the auditor for demolishing the house properties.</p> <p>III. In case of Govt Land occupied by the claimants, Letter of Grant of Land was not available.</p> <p>IV. We also observed that compensation has been paid to relatives of the beneficiaries without receiving Certificate of Legal Heir.</p>	<p>The following replies are furnished by the AGM, 132KV GSS, Kahilipara.</p> <p>I. The compensation paid for the cutting of trees on Government land which comes under general category and does not come under Forest Department or forest protected trees category. Therefore, no permission of Forest Department is necessary. The compensation was paid with due permission from circle office of the respective areas.</p> <p>II. The compensation report is prepared after joint survey and verification by the Circle Officer, concerned Revenue Circle/s along with AEGCL. After signing of the necessary undertaking, the process of</p>

SL. NO.	STATUTORY AUDITOR'S COMMENTS	MANAGEMENT'S REPLY
		<p>payment is arranged through Head Office.</p> <p>III. In case of Zirat payments to the occupants of Govt. land, the revenue tax receipt has been collected along with cross verification by the Circle Officer in the form of undertaking.</p> <p>IV. In cases where the compensation has been paid to relatives of the beneficiaries, Death Certificate and other necessary certificates such as Legal Heir have been collected from the Gaonburah of the concerned Village. The acknowledgements are duly filled in and signatures are obtained from the concerned Lat Mandal and Circle Officer on payment.</p>
31	<p>During the course of Audit we have observed that a Demand of ₹1,407.90 lacs has been raised for the Assessment Year 2009-10 by the Income Tax Department for which no entry has been passed in the books of Accounts. Also Refund assessed and released for Assessment Year 2017-18 amounting to ₹ 87.81 lacs have been adjusted against the same sue motto by the Department.</p>	<p>The Demand of Rs 1,407.90 lacs has been raised by Income Tax Department (CPC) for the Assessment Year 2009-10 .The Demand was raised because of non-consideration of Brought forward loss/ Unabsorbed Depreciation by the Income Tax Department. Necessary application for rectification was filed without any results till date.</p>
32	<p>During the course of Audit we have observed that Refund of ₹ 87.8 lacs including interest of ₹ 6.12 lacs has been paid by the income Tax Department for the Assessment Year 2017-18. However no Entry for the same has been booked in the books of Accounts.</p>	<p>Necessary entry will be made in the Annual Accounts for the FY 2019-20.</p>

SL. NO.	STATUTORY AUDITOR'S COMMENTS	MANAGEMENT'S REPLY																																																																								
33	<p>Internal Audit Reports were not produced during the course of our visit to various Field offices, as explained by Accounts Officer/ Dy. Accounts Officers of the field offices. However, as explained to us at Head Office Level Internal Audit has been conducted during FY 2018-19.</p> <p>Out of 32 accounting units, 19 units were audited during FY 2018-2019 by IA wing. Status of compliance to Internal Audit is presented in table below:-</p> <table><tr><th>Sl No.</th><th>Head</th><th>Period</th><th>Report Submission date</th></tr><tr><td>1</td><td>Bongaigaon T&T Circle</td><td>01.17.16 to 31.03.18</td><td>27.09.2018</td></tr><tr><td>2</td><td>Dhaligaon T&T Divn</td><td>01.04.16 to 31.03.18</td><td>08.11.2018</td></tr><tr><td>3</td><td>Guwahati woks Devision</td><td>01.04.17 to 31.03.18</td><td>20.02.2019</td></tr><tr><td>4</td><td>LA T&T Circle</td><td>01.04.15 to 31.03.18</td><td>21.07.2018</td></tr><tr><td>5</td><td>LDC Circle</td><td>01.04.17 to 31.03.18</td><td>22.11.2018</td></tr><tr><td>6</td><td>Mariani</td><td>01.07.16 to 31.12.18</td><td>07.03.2019</td></tr><tr><td>7</td><td>MRT Divn</td><td>01.04.17 to 31.03.19</td><td>10.06.2019</td></tr><tr><td>8</td><td>Panchgram Division</td><td>01.4.17 to 31.03.19</td><td>30.04.2019</td></tr><tr><td>9</td><td>Panchgram GSS</td><td>01.04.17 to 31.03.19</td><td>30.04.2019</td></tr><tr><td>10</td><td>PLCC division</td><td>01.04.17 to 31.12.18</td><td>31.01.2019</td></tr><tr><td>11</td><td>Salakati</td><td>01.01.17 to 31.10.18</td><td>19.12.2018</td></tr><tr><td>12</td><td>Samaguri</td><td>01.04.17 to 31.12.18</td><td>30.04.2019</td></tr><tr><td>13</td><td>Sarusajai</td><td>01.10.15 to 30.06.17</td><td>09.10.2018</td></tr><tr><td>14</td><td>Silchar T&T Circle</td><td>01.04.15 to 31.12.18</td><td>08.04.2019</td></tr><tr><td>15</td><td>Silchar T&T Divn</td><td>01.01.17 to 31.12.18</td><td>01.04.2019</td></tr><tr><td>16</td><td>SLDC</td><td>01.04.17 to 31.03.18</td><td>12.12.2018</td></tr><tr><td>17</td><td>T&T Division Nalkata</td><td>01.04.17 to</td><td>10.06.2019</td></tr></table>	Sl No.	Head	Period	Report Submission date	1	Bongaigaon T&T Circle	01.17.16 to 31.03.18	27.09.2018	2	Dhaligaon T&T Divn	01.04.16 to 31.03.18	08.11.2018	3	Guwahati woks Devision	01.04.17 to 31.03.18	20.02.2019	4	LA T&T Circle	01.04.15 to 31.03.18	21.07.2018	5	LDC Circle	01.04.17 to 31.03.18	22.11.2018	6	Mariani	01.07.16 to 31.12.18	07.03.2019	7	MRT Divn	01.04.17 to 31.03.19	10.06.2019	8	Panchgram Division	01.4.17 to 31.03.19	30.04.2019	9	Panchgram GSS	01.04.17 to 31.03.19	30.04.2019	10	PLCC division	01.04.17 to 31.12.18	31.01.2019	11	Salakati	01.01.17 to 31.10.18	19.12.2018	12	Samaguri	01.04.17 to 31.12.18	30.04.2019	13	Sarusajai	01.10.15 to 30.06.17	09.10.2018	14	Silchar T&T Circle	01.04.15 to 31.12.18	08.04.2019	15	Silchar T&T Divn	01.01.17 to 31.12.18	01.04.2019	16	SLDC	01.04.17 to 31.03.18	12.12.2018	17	T&T Division Nalkata	01.04.17 to	10.06.2019	<p>The internal audit section is entrusted with checking of service book of all the employee of AEGCL along with the final checking of service book for pensioners of AEGCL. The same audit team is also visiting the field units for internal audit. As stated in your previous audit reports that “internal audit wing of AEGCL headed by DGM (F&A) is not commensurate with size and business of the company”. However we are making best efforts to complete the internal audit of FY 2018-19 at the earliest.</p>
Sl No.	Head	Period	Report Submission date																																																																							
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SL. NO.	STATUTORY AUDITOR'S COMMENTS					MANAGEMENT'S REPLY
				31.03.19		
	18	T&T Division Narengi	01.01.17 to 31.03.19	30.04.2019		
	19	UA T&T Circle	01.01.17 to 31.10.18	18.01.2019		
34	During the course of verification of <i>various ROC Returns / Forms filed by the Company, we have observed delay filing of various Returns / Forms. Moreover, due to these delays filing Company had paid Additional Fees.</i> Details of such Returns / Forms are as follows:-					The following reply has been furnished by the Company Secretary, AEGCL. The Directors are appointed by virtue of Govt. notification and their appointment are placed before the Board of Directors meeting for approval as and when the Board meetings are conducted and generally the Board meets 4 times in a Financial Year as per the Companies Act, 2013. And thereafter we have to file the forms within 30 days from the date of the Board meeting. Therefore, there is time gap of 3 to 4 month from the date of Govt. notification and receiving the Govt. notification and placing the same before the Board meeting which increases the additional fees for filing of returns with the Registrar of Companies, Shillong. As Company Secretary is authorized to file the form and therefore due to some technical error in membership details with ICSI there was a delay in filing the forms.
	Form No.	Purpose	Date of Filing	Normal Fees	Additional Fees	
	DIR-12	Appointment & Cessation of Director	20-07-2018 21-07-2018 01-08-2018	(600*13) 7,800	(7200*13) 93,600	
	ADT-1	Appointment of Statutory Auditor for FY 2016-2017	12.04.2019	600	7,200.00	
	ADT-1	Appointment of Statutory Auditor for FY 2017-2018	13.04.2019	600	7,200.00	
	ADT-1	Appointment of Statutory Auditor for FY 2018-2019	22.04.2019	600	7,200.00	
	MGT-7	Filing of Annual Return for FY 2015-2016	23.04.2019	600	36,900.00	
	MGT-7	Filing of Annual Return for FY 2016-2017	23.04.2019	600	36,900.00	
	MGT-7	Filing of Annual Return for FY 2017-2018	23.04.19	600	14,900.00	
	AOC 4 - XBRL	Filing of Financial Statement for the FY ending 2017	23.04.2019	600	32,100.00	
	AOC 4 - XBRL	Filing of Financial Statement for the FY ending 2018	23.04.2019	600	3,500.00	
	MGT-14	Appointment of Secretarial Auditor for FY 2017-2018	28.02.2019	600	6,000.00	
	MGT-14	Filing of resolution for approval of Annual Accounts for FY 2017-2018	01.03.2019	600	7,200.00	
	CRA-2	Appointment of Cost Auditor for FY 2018-2019	13.02.2019	600	1,200.00	
	TOTAL			14,400.00	253,900.00	

SL. NO.	STATUTORY AUDITOR'S COMMENTS	MANAGEMENT'S REPLY																																																																						
34	<p>During the course of verification of <i>various ROC Returns / Forms filed by the Company, we have observed delay filing of various Returns / Forms. Moreover, due to these delays filing Company had paid Additional Fees.</i> Details of such Returns / Forms are as follows:-</p> <table><tr><th>Form No.</th><th>Purpose</th><th>Date of Filling</th><th>Normal Fees</th><th>Additional Fees</th></tr><tr><td>DIR-12</td><td>Appointment & Cessation of Director</td><td>20-07-2018 21-07-2018 01-08-2018</td><td>(600*13) 7,800</td><td>(7200*13) 93,600</td></tr><tr><td>ADT-1</td><td>Appointment of Statutory Auditor for FY 2016-2017</td><td>12.04.2019</td><td>600</td><td>7,200.00</td></tr><tr><td>ADT-1</td><td>Appointment of Statutory Auditor for FY 2017-2018</td><td>13.04.2019</td><td>600</td><td>7,200.00</td></tr><tr><td>ADT-1</td><td>Appointment of Statutory Auditor for FY 2018-2019</td><td>22.04.2019</td><td>600</td><td>7,200.00</td></tr><tr><td>MGT-7</td><td>Filing of Annual Return for FY 2015-2016</td><td>23.04.2019</td><td>600</td><td>36,900.00</td></tr><tr><td>MGT-7</td><td>Filing of Annual Return for FY 2016-2017</td><td>23.04.2019</td><td>600</td><td>36,900.00</td></tr><tr><td>MGT-7</td><td>Filing of Annual Return for FY 2017-2018</td><td>23.04.19</td><td>600</td><td>14,900.00</td></tr><tr><td>AOC 4 - XBRL</td><td>Filing of Financial Statement for the FY ending 2017</td><td>23.04.2019</td><td>600</td><td>32,100.00</td></tr><tr><td>AOC 4 - XBRL</td><td>Filing of Financial Statement for the FY ending 2018</td><td>23.04.2019</td><td>600</td><td>3,500.00</td></tr><tr><td>MGT-14</td><td>Appointment of Secretarial Auditor for FY 2017-2018</td><td>28.02.2019</td><td>600</td><td>6,000.00</td></tr><tr><td>MGT-14</td><td>Filing of resolution for approval of Annual Accounts for FY 2017-2018</td><td>01.03.2019</td><td>600</td><td>7,200.00</td></tr><tr><td>CRA-2</td><td>Appointment of Cost Auditor for FY 2018-2019</td><td>13.02.2019</td><td>600</td><td>1,200.00</td></tr><tr><td colspan="3">TOTAL</td><td>14,400.00</td><td>253,900.00</td></tr></table>	Form No.	Purpose	Date of Filling	Normal Fees	Additional Fees	DIR-12	Appointment & Cessation of Director	20-07-2018 21-07-2018 01-08-2018	(600*13) 7,800	(7200*13) 93,600	ADT-1	Appointment of Statutory Auditor for FY 2016-2017	12.04.2019	600	7,200.00	ADT-1	Appointment of Statutory Auditor for FY 2017-2018	13.04.2019	600	7,200.00	ADT-1	Appointment of Statutory Auditor for FY 2018-2019	22.04.2019	600	7,200.00	MGT-7	Filing of Annual Return for FY 2015-2016	23.04.2019	600	36,900.00	MGT-7	Filing of Annual Return for FY 2016-2017	23.04.2019	600	36,900.00	MGT-7	Filing of Annual Return for FY 2017-2018	23.04.19	600	14,900.00	AOC 4 - XBRL	Filing of Financial Statement for the FY ending 2017	23.04.2019	600	32,100.00	AOC 4 - XBRL	Filing of Financial Statement for the FY ending 2018	23.04.2019	600	3,500.00	MGT-14	Appointment of Secretarial Auditor for FY 2017-2018	28.02.2019	600	6,000.00	MGT-14	Filing of resolution for approval of Annual Accounts for FY 2017-2018	01.03.2019	600	7,200.00	CRA-2	Appointment of Cost Auditor for FY 2018-2019	13.02.2019	600	1,200.00	TOTAL			14,400.00	253,900.00	<p>The following reply has been furnished by the Company Secretary, AEGCL.</p> <p>The Directors are appointed by virtue of Govt. notification and their appointment are placed before the Board of Directors meeting for approval as and when the Board meetings are conducted and generally the Board meets 4 times in a Financial Year as per the Companies Act, 2013. And thereafter we have to file the forms within 30 days from the date of the Board meeting. Therefore, there is time gap of 3 to 4 month from the date of Govt. notification and receiving the Govt. notification and placing the same before the Board meeting which increases the additional fees for filing of returns with the Registrar of Companies, Shillong.</p> <p>As Company Secretary is authorized to file the form and therefore due to some technical error in membership details with ICSI there was a delay in filing the forms.</p>
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TOTAL			14,400.00	253,900.00																																																																				
35	<p>Late filing Fees u/s 234E for late filing of TDS Returns has been levied on account of the below mentioned TAN Numbers borne by field offices :-</p> <table><tr><th>SL NO</th><th>TAN NO.</th><th>AMOUNT OF LATE FEES</th></tr><tr><td>1</td><td>SHLA01260A</td><td>41,600.00</td></tr><tr><td>2</td><td>SHLA01751B</td><td>110,400.00</td></tr></table>	SL NO	TAN NO.	AMOUNT OF LATE FEES	1	SHLA01260A	41,600.00	2	SHLA01751B	110,400.00	<p>As per the reply furnished by the DGM, Silchar T&T Circle, the late filing fees u/s 234E for late filing of TDS returns happened due to oversight of the Tax Consultant and the expense was borne by the Tax Consultant.</p>																																																													
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SL. NO.	STATUTORY AUDITOR'S COMMENTS		MANAGEMENT'S REPLY									
	TOTAL	152,000.00										
36	Accounting Policy relating to Taxes on Income (AS-22) has not been incorporated in the Financial Statement; hence, the same may suitably be incorporated in the Financial Statement. Further, the corporation may assess the disclosure requirement relating to Deferred Tax Assets/Deferred tax Liabilities, if any, in the Notes to Accounts.		Noted for future compliance.									
37	During the course of Audit, it was observed that the following observations pertaining to Audit Report for FY 2017-2018 (TABLE 3- PART A) which was communicated to be rectified during the Year 2018-19 was not rectified. <table><tr><th>SL NO</th><th>Head</th><th>Nature</th></tr><tr><td>1</td><td>Office of the AGM, 132KV GSS, Chirakhundi, Rangia</td><td>Provided short depreciation Rs. 29,839/- on the following asset which was actually completed on 17.07.2017 but wrongly mentioned date of completion 31.03.2018. Miscellaneous Civil Works 10.402 Rs. 514997 Roads 10.401 Rs. 181440 Office Building 10.202 Rs. 713366</td></tr><tr><td>2</td><td>Office of the AGM, Works Division, Kahilipara</td><td>Construction of RE Residence and Officers Hostel at 132KV Sonapur GSS at an expenditure of Rs. 75,58,716, which was completed on 10.07.2017 but converted into asset on 29.12.2017 but actual date of conversion was 27.11.2017</td></tr></table>		SL NO	Head	Nature	1	Office of the AGM, 132KV GSS, Chirakhundi, Rangia	Provided short depreciation Rs. 29,839/- on the following asset which was actually completed on 17.07.2017 but wrongly mentioned date of completion 31.03.2018. Miscellaneous Civil Works 10.402 Rs. 514997 Roads 10.401 Rs. 181440 Office Building 10.202 Rs. 713366	2	Office of the AGM, Works Division, Kahilipara	Construction of RE Residence and Officers Hostel at 132KV Sonapur GSS at an expenditure of Rs. 75,58,716, which was completed on 10.07.2017 but converted into asset on 29.12.2017 but actual date of conversion was 27.11.2017	<div>1. Rectification will be made in the FY 2019-20.</div> <div>2. The asset belongs to 132 KV EHV GSS, Kahilipara and not to the Office of the AGM, Works Division, Kahilipara. As per the reply furnished by the A.O., 132 KV EHV GSS, Kahilipara, accounting for capitalisation of the asset was done on 27.11.2017 where in the date of commission of the asset was considered as 10.07.2017 (the actual date of completion of the asset). Thus there is no anomaly in charging of depreciation on the asset.</div>
SL NO	Head	Nature										
1	Office of the AGM, 132KV GSS, Chirakhundi, Rangia	Provided short depreciation Rs. 29,839/- on the following asset which was actually completed on 17.07.2017 but wrongly mentioned date of completion 31.03.2018. Miscellaneous Civil Works 10.402 Rs. 514997 Roads 10.401 Rs. 181440 Office Building 10.202 Rs. 713366										
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 Deputy General Manager (F&A),
 AEGCL

ANNEXURE - A

REPLY OF THE STATUTORY AUDITORS REPORT ON THE ACCOUNTS OF THE LOWER ASSAM T&T CIRCLE, AEGCL, NARENGI, GUWAHATI-26 FOR THE YEAR ENDED ON 31ST

MARCH- 2019

Name of Unit: LA T&T Circle, AEGCL, Narengi, Guwahati-26

SL. NO	STATUTORY AUDITOR'S OBSERVATION	REPLY OF THE RELATED UNITS
1	Sl. No 23	<ol style="list-style-type: none"> 1. AEGCL had purchased 32 Bigha 3 Katha 0 lessa of land covered by dag No. 391 Patta No. 105, Dag No. 167, Patta No. 23, Dag No. 163 and 164 and Patta No. 95, Dag No. 144, Patta No. 35 under village Sonapur Pathar, Mouza Sonapur, District Kamrup (M) through various registered sale deed. From Dag No. 144, Patta No. 35, AEGCL had purchased 11 bighas of land. 2. There is a Kathani Beel between the M/S Star Cement Complex and 220 KV Sonapur GIS. The approach road to the substation is through this Beel. As such a RCC bridge has been constructed and was completed in April 2015. However the approach road couldn't be completed as an injunction was obtained by the Plaintiff vide order dated 20/04/2015 in the Misc J. Case No. 131/2015 arising out of Title Suit No. 138/2015 filed by Md. Abdus Sattar Sikdara and Ors against AEGCL regarding dag No. 144. However this injunction has been vacated by the Honorable Civil Judge vide Order dated 18/05/2017 3. For completion of the project within the stipulated time AEGCL had to develop separate approach road to the Sonapur Sub-station as there was stay order at that time on the planned approach road. AEGCL made this temporary arrangement for transportation of Transformers and other sub-station material so that construction work doesn't get hampered, This 220/132/33KV Sonapur GIS is one of the vital substation of NER Grid as it evacuates power from PGCIL and Karbi Langpi Hydro Electric Project (APGCL) to the peripheral area of Narengi, Chandrapur, Dispur (GAD & Secretariat), Sonapur and Jagiroad releasing the load burden from 220/132/33kv Sarusajai substation. As such the then work has been carried out with the temporary subway. 4. After that it is observed that as the road had already been developed and presently the said road is solving the purpose of AEGCL, hence the approach road through Dag No.144 can be developed after the acquisition of all the land of dag No.144 and then the other works will be carried out as planned by AEGCL mentioned below. 5. The entire land under Dag No. 144 is essential for <ol style="list-style-type: none"> (a) Accommodating entry of the following transmission lines: <ol style="list-style-type: none"> i. Sonapur - Chandrapur 132 KV Transmission Line ii. Sonapur - Bagjhap 132 KV Transmission Line iii. Sonapur - Samaguri 220 KV Transmission Line iv. Sonapur - Sarusajai 220 KVTransmission Line. (b) Accommodating 132 KV bay extensions in the land under Dag No. 144 to meet the future demand in the form of 132 KV. (c) Up-gradation of 220/132/33 KV Sonapur GIS to 400/220/132/33 kv Sonapur GIS

ASSAM ELECTRICITY GRID CORPORATION LTD.

in up-coming project.


(d) Accommodating of manpower of the 220 KV sub-station, there is requirement of colony for AEGCL staff also in the near future.

Accordingly, AEGCL has already initiated the process of acquisition of remaining part of land covered by dag No. 144 which has not been purchased by AEGCL earlier.

Therefore the RCC Bridge will be utilized as the main approach road to the substations after land acquisition and the entry will remain through M/s Star Cement. The M/s Star Cement industry runs by drawing power from 220 KV Sonapur GIS at 220 KV voltage level. Therefore, it is an act of double coincidence of wants.

The 11 Bighas of land is not an expenditure as it would be utilized for future 132kv Bay extension to meet the increasing load demand (both domestic and commercial) of greater Guwahati and also for up-gradation of present 220/132/33 KV Sonapur GIS to 400/220/132/33 KV Sonapur GIS in upcoming project.

As such this observation may please be dropped.


Deputy General Manager
Lower Assam T&T Circle
AEGCL, Narengi, Guwahati-26


27/8/19

ANNEXURE - B

OFFICE OF THE CGM, SLDC, KAHILILPARA

REPLY TO THE OBSERVATION OF STATUTORY AUDIT FOR THE FY 2018-19

Reply to SL No:- 24

- (a) Rectification has been made and will be shown in the Accounts for the FY 2019-20.
- (b) Rectification has been made and will be shown in the Accounts for the FY 2019-20.
- (c) NOC for the amount of Rs. 16,75,355/- out of Rs. 17,30,355/- has been furnished along with the replies to the Draft Statutory Audit Report. The process of collecting NOC for the balance amount is going on.
- (d) By mistake Rs. 646/- was shown as bank charges in the earlier submission to the Statutory Audit. But this was rectified and revised statement was furnished along with reply to the Draft Statutory Audit Report.
- (e) Noted for future compliance.
- (f) Noted for future compliance.


Accounts Officer
O/o the DGM (LDC)
AFGCL, Kahilipara. Chv - 19

ANNEXURE - C



Office of the Asstt General Manager, 132kV Rangia GSS Division, AEGCL, Rangia

Reply to Objection No. 29 AEGCL conducts joint survey for Zirat/crops with land revenue staff deployed by concerned Circle Officer. AEGCL is concerned only with stringing and stringing activities and clearance of the conductors for safety reasons. The corridor is decided by AEGCL authorities and zirat are identified and classified by the Land revenue personnel with rates signed by Circle Officer. The high zirat compensation for some locations are due to heavy destruction to zirat to ensure line clearance. For 2% contingency and 8% establishment cost in estimates are claimed as per Deputy Secretary, Revenue(L.R) Deptt, Govt of Assam No. RLA 90/86/13 dtd 26-03-1987 to Deputy Commissioner Mangaldoi (copy enclosed). AEGCL however considered only the lowest slab stated in the said letter.

- a) In valuation of Land, the value is provided by the Circle Officer as per the type of land and the area covered is as per tower type. For house compensation, the estimate is prepared by the Civil Engineer of the Division as per rates of PWD schedule and are counter signed by the Circle Officer present as Executive Magistrate under whose supervision the relocation is done.
- b) The rates of 2013 is maintained in Zirat estimates for Rangia Salakati line to avoid biasness in the rates for beneficiaries of the same line. Also providing revised rates will further enhance zirat compensation which will increase project cost.
- c) The objection for payment of zirat compensation over govt land was raised by Circle Officer Bajali and Barnagar Revenue circles, but it was later allowed by ADC Barpeta with request from the public in meeting with beneficiaries as the said areas are not declared forest area and trees were planted by the people themselves. The concerned Circle Officers signed those on the basis of clearance from ADC.

Land compensation on Govt lands were generally avoided but were sometimes allowed in case of Society/Committee as decided by The Circle Officer/Executive Magistrate in public interest.

- d) Due to unavailability of Bank Accounts of some beneficiaries, payments were made to their relatives. In most cases the beneficiaries provided affidavit mentioning the name of the relative in whose name the cheque is to be provided. In some special cases, where affidavit was not possible, joint signatures of the beneficiary and the person taking payment on his behalf was taken in the indemnity bond or payment records. This was done to cope with the heavy obstruction by the public in carrying out the work and in presence of Executive Magistrate at site.


Accounts Officer

Asstt. General Manager
132 KV GSS Sub-Station
AEGCL, Rangia

ANNEXURE - D

Statutory Audit Reply:

Sl No. 29

Zirat payment was made in proportion to the damages caused to the beneficiaries. Different beneficiary have different values of Zirat which is decided after Joint verification of AEGCL Authorities and Lat Mandal. Payment was made after proper verification by Circle Officer. Hence maintaining Consonance in Zirat payment is not possible. Various miscellaneous expenses were incurred by Civil Authorities in the interest of the work including survey of Land, Zirat, House etc. and hence, 8% Establishment Cost is demanded from the HQ to meet up the expenses. During the progress of the work various unforeseen emergency arise especially pecuniary affairs, hence to counter such emergencies an additional 2% Contingency Cost is demanded from the HQ.

a) Land Valuation is as per rate fixed and approved by Circle Officer & Lat Mandal of corresponding revenue village & the House valuation report had been prepared by the Civil Wing of O/o the DGM, Bongaigaon, T&T Circle, AEGCL, Dhaligaon as per the PWD Schedule 2013-14. Signatures of the Lat Mandal, Circle Officer along with the AEGCL representatives are available at the Land/House/Crop/Zirat Compensation bill. The Statutory Auditor had not asked for the valuation report during their Audit period.

b) The rate for the damaged Crops, Zirat has been provided by the Director of Agriculture, BTC, Kokrajhar vide Letter No. DA/BTC/K/Dev-4/2013-14/100 Dtd: 23/05/2013 and the payment has been made accordingly. To avoid any possibility of dispute among beneficiaries the same rate chart has been continued.

c) No Land compensation against Govt. land was made from our end. However, the beneficiaries were demanding a fair amount of compensation against the damaged done to their cultivation during the execution of the work. So, to pacify the beneficiaries and avoid impediments to the progress of the work provisional notices were issued. However, payment was initiated after taking approval from the Civil Authorities.

d) No compensation payment was made from our end against Govt. Land.

e) In case of payment made to relatives of beneficiaries due to non availability of Bank A/c, NOC or affidavit mentioning the name of the relatives in whose favor the Cheque is to be made was taken from the beneficiaries.



Accounts Officer
132 Grid Sub-Station Division
AEGCL, Dhaligaon



Assistant General Manager
132 Grid Sub-Station Division
AEGCL, Dhaligaon

REPORT OF THE
COMPTROLLER & AUDITOR
GENERAL (C&AG) OF INDIA
ON THE ANNUAL
ACCOUNTS OF AEGCL
FOR THE FY 2018-19



**ASSAM ELECTRICITY GRID
CORPORATION LIMITED**



कार्यालय, महालेखाकार (लेखा परीक्षा), असम,

बेलतला, गुवाहाटी - 781 029

OFFICE OF THE ACCOUNTANT GENERAL (AUDIT),
ASSAM, MAIDAMGAON, BELTOLA, GUWAHATI-781 029

No. ES /PSU/ BS/ 2-23/2019-20/524

Date : 30/09/2019

To,

The Managing Director,
Assam Electricity Grid Corporation Limited,
Bijulee Bhawan,
Paltan Bazar, Guwahati-781001, Assam

Sub: Comments of the Comptroller and Auditor General of India under Section 143(6)(b) of the Companies Act, 2013 on the accounts of Assam Electricity Grid Corporation Limited for the year 2018-19.

Sir,

I am to forward herewith the comments of the Comptroller and Auditor General of India under Section 143 (6)(b) of the Companies Act, 2013 on the accounts of **Assam Electricity Grid Corporation Limited** for the year ended 31 March 2019 for placing them before the Annual General Meeting of the Company.

The date of adoption of accounts in the Annual General Meeting of the Company may please be intimated.

Five copies of the printed Annual Report of the Company, when ready, may please be sent to this office.

Receipt of this letter with its enclosures may please be acknowledged.

This issues with the approval of Accountant General.

Encl: As stated.

Yours faithfully,

**Deputy Accountant General,
(Economic Sector).**

REGISTERED

Memo No. ES /PSU/ BS/ 2-23/2018-19/525

Date : 30/09/2019

Copy forwarded for information and necessary action to:

The Additional Chief Secretary, Government of Assam, Public Enterprises Department,
'Assam Sachivalaya,' C Block, 3rd Floor, Dispur, Guwahati-781006.

-Sd-

**Deputy Accountant General,
(Economic Sector)**

COMMENTS OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA UNDER SECTION 143(6)(b) OF THE COMPANIES ACT, 2013 ON THE FINANCIAL STATEMENTS OF ASSAM ELECTRICITY GRID CORPORATION LIMITED FOR THE YEAR ENDED 31 MARCH 2019

The preparation of financial statements of **Assam Electricity Grid Corporation Limited** for the year ended 31 March 2019 in accordance with the financial reporting framework prescribed under the Companies Act, 2013 is the responsibility of the Management of the Company. The Statutory Auditors appointed by the Comptroller and Auditor General of India under Section 139(5) of the Act are responsible for expressing an opinion on the financial statements under section 143 of the Act based on an independent audit in accordance with the auditing standards prescribed under Section 143(10) of the Act. This is stated to have been done by them vide their Audit Report dated 7 August 2019.

I, on behalf of the Comptroller and Auditor General of India, have conducted a supplementary audit of the financial statements of **Assam Electricity Grid Corporation Limited** for the year ended 31 March 2019 under Section 143(6)(a) of the Act. This supplementary audit has been carried out independently without access to the working papers of the Statutory Auditors and is limited primarily to inquiries of the Statutory Auditors and company personnel and a selective examination of some of the accounting records.

Based on my supplementary audit, I would like to highlight the following significant matters under Section 143(6)(b) of the Act which have come to my attention, and which, in my view, are necessary for enabling a better understanding of the financial statements and the related audit report:

A. COMMENTS ON PROFITABILITY

1. Statement of Profit and Loss

Income

Revenue from operation (Note 19)

Wheeling Charges (Transmission Charges) from APDCL: ₹ 1146.80

crore

The above includes an amount of ₹ 188 crore being the revenue receivable relating to 2016-17 as approved by Assam Electricity Regulatory Commission (AERC) vide its order dated 19 March 2018. Although, the amount pertains to 2016-17, the Company accounted the above amount under current year transmission/wheeling charges instead of booking it as a prior period item. This incorrect accounting has resulted in overstatement of the above head by ₹ 188 crore with corresponding understatement of prior period income amounting to ₹ 188 crore.

2. Expenditure

Finance Cost (Note 22) ₹ 49.98 crore

(a) The above head was understated by ₹ 2.12 crore due to incorrect booking of interest for default/delay in payment of advance tax under 'Tax Expenses-Current Tax' instead of the above head. This has correspondingly resulted in overstatement of Tax Expenses-Current Tax to the same extent.

(b) The above is understated by ₹ 8.39 crore due to inappropriate capitalization of interest expenses on ADB loan relating to the works, which had already been completed/commissioned before the start of the financial year. This has correspondingly resulted in overstatement of Capital works in progress by the same amount.

3. Depreciation (Note. 23) ₹ 64.75 crore

The Electricity Act, 2003 stipulates depreciation rates of various items after considering a salvage value of 10 *per cent*. The Company while calculating depreciation on the assets existed as on 1 April 2018 provided depreciation on full value of asset without making adjustment for 10 *per cent* of salvage value. This has resulted in overcharging of depreciation by ₹ 4.59 crore with corresponding understatement of non-current assets (Tangible Assets) as well as understatement of profit for the year to the same extent.

4. Other Expenses (Note) 24: ₹ 837.05 crore

This is understated by ₹ 2.90 crore due to incorrect booking of interest/penalty paid for non-payment of Service Tax under 'Tax Expenses-Current Tax' instead of the above head. This has correspondingly resulted in overstatement of 'Tax Expenses-Current Tax' to the same extent.

**For and on the behalf of the
Comptroller and Auditor General of India**

Place: Guwahati

Date: 30/09/2019

-Sd-

Accountant General (Audit), Assam

MANAGEMENT'S REPLY TO
THE COMPTROLLER AND
AUDITOR GENERAL
REPORT
FOR THE FY 2018-19



**ASSAM ELECTRICITY GRID
CORPORATION LIMITED**

ASSAM ELECTRICITY GRID CORPORATION LIMITED

REPLY OF THE MANAGEMENT TO THE COMMENTS OF THE COMPTROLLER & AUDITOR GENERAL OF INDIA UNDER SECTION 143(6)(b) OF THE COMPANIES ACT, 2013 ON THE ACCOUNTS OF ASSAM ELECTRICITY GRID CORPORATION LIMITED FOR THE YEAR 2018-19.

COMMENTS OF THE COMPTROLLER & AUDITOR GENERAL OF INDIA	MANAGEMENTS REPLY
A. <u>COMMENT ON PROFITABILITY</u>	
<p>1. Statement of Profit and Loss</p> <p>Income</p> <p>Revenue from operation (Note 19) ₹ 1146.80 crore</p> <p>Wheeling Charges (Transmission Charges) from APDCL</p> <p>The above includes an amount of ₹ 188 crore being the revenue receivable relating to 2016-17 as approved by Assam Electricity Regulatory Commission (AERC) vide its order dated 19 March 2018. Although, the amount pertains to 2016-17, the Company accounted the above amount under current year transmission/wheeling charges instead of booking it as a prior period item. This incorrect accounting has resulted in overstatement of the above head by ₹ 188 crore with corresponding understatement of prior period income amounting to Rs. 188 crore.</p>	<p>The said income may not be treated as Prior Period Income as per AS 5. As per Para 16 of Accounting Standard 5, "The term 'prior period items' does not include other adjustments necessitated by circumstances, which though related to prior periods, are determined in the current period". A copy of AS 5 is attached vide Annexure-1.</p>
<p>2. Expenditure</p> <p>Finance Cost (Note 22) ₹49.98 crore</p> <p>(a) The above head was understated by ₹ 2.12 crore due to incorrect booking of interest for default/delay in payment of advance tax under 'Tax Expenses-Current Tax' instead of the above head. This has correspondingly resulted in overstatement of Tax Expenses-Current Tax to the same extent.</p> <p>(b) The above is understated by ₹ 8.39 crore due to inappropriate capitalization of interest expenses on ADB loan relating to the works, which had already been completed/commissioned before the start of the financial year. This has correspondingly resulted in overstatement of Capital works in progress by the same amount.</p>	<p>(a).Finance Cost is the cost, interest, and other charges involved in the borrowing of money to build or purchase assets. Interest u/s 234B and 234C of the Income Tax Act, 1961 being the interest expenses incurred for default/delay in payment of advance tax are a part of Tax expenses and it has no linkage with borrowing of money and hence these expenses are not booked under Finance Cost.</p> <p>(b) Rectification has already been made and will be shown in the Annual Accounts for the FY 2019-20.</p>

COMMENTS OF THE COMPTROLLER & AUDITOR GENERAL OF INDIA	MANAGEMENTS REPLY
<p>3. Depreciation(Note.23) ₹64.75 crore</p> <p>The Electricity Act, 2003 stipulates depreciation rates of various items after considering a salvage value of 10 per cent. The Company while calculating depreciation on the assets existed as on 1 April 2018 provided depreciation on full value of asset without making adjustment for 10 per cent of salvage value. This has resulted in overcharging of depreciation by ₹4.59 crore with corresponding understatement of non-current assets (Tangible Assets) as well as understatement of profit for the year to the same extent.</p>	<p>Rectification has already been made and will be shown in the Annual Accounts for the FY 2019-20.</p>
<p>4. Other Expenses (Note) 24 : ₹ 837.05 Crore</p> <p>This has understated by ₹ 2.90 crore due to incorrect booking of interest/penalty paid for non-payment of Service Tax under 'Tax Expenses-Current Tax' instead of the above head. This has correspondingly resulted in overstatement of 'Tax Expenses-Current Tax' to the same extent.</p>	<p>Surcharges and penalties on Service Tax amounting to Rs. 2,90,17,993/- was wrongly booked under "Current Tax" during FY 2018-19. However, noted for future compliance.</p>

 30/9/19

Deputy General Manager (F&A),
Assam Electricity Grid Corporation Limited,
Bijulee Bhawan, Guwahati-781 001.

ANNEXURE -1

50 AS 5

items, prior period items, changes in accounting estimates, and changes in accounting policies for which appropriate adjustments will have to be made depending on the circumstances.

Definitions

4. The following terms are used in this Standard with the meanings specified:

4.1 Ordinary activities are any activities which are undertaken by an enterprise as part of its business and such related activities in which the enterprise engages in furtherance of, incidental to, or arising from, these activities.

4.2 Extraordinary items are income or expenses that arise from events or transactions that are clearly distinct from the ordinary activities of the enterprise and, therefore, are not expected to recur frequently or regularly.

4.3 Prior period items are income or expenses which arise in the current period as a result of errors or omissions in the preparation of the financial statements of one or more prior periods.

4.4 Accounting policies are the specific accounting principles and the methods of applying those principles adopted by an enterprise in the preparation and presentation of financial statements.

Net Profit or Loss for the Period

5. All items of income and expense which are recognised in a period should be included in the determination of net profit or loss for the period unless an Accounting Standard requires or permits otherwise.

6. Normally, all items of income and expense which are recognised in a period are included in the determination of the net profit or loss for the period. This includes extraordinary items and the effects of changes in accounting estimates.

7. The net profit or loss for the period comprises the following components, each of which should be disclosed on the face of the statement of profit and loss:

are not extraordinary items, the nature and amount of such items may be relevant to users of financial statements in understanding the financial position and performance of an enterprise and in making projections about financial position and performance. Disclosure of such information is sometimes made

14. Circumstances which may give rise to the separate disclosure of items of income and expense in accordance with paragraph 12 include:

- (a) the write-down of inventories to net realisable value as well as the reversal of such write-downs;
- (b) a restructuring of the activities of an enterprise and the reversal of any provisions for the costs of restructuring;
- (c) disposals of items of fixed assets;
- (d) disposals of long-term investments;
- (e) legislative changes having retrospective application;
- (f) litigation settlements; and
- (g) other reversals of provisions.

Prior Period Items

15. *The nature and amount of prior period items should be separately disclosed in the statement of profit and loss in a manner that their impact on the current profit or loss can be perceived.*

16. The term 'prior period items', as defined in this Standard, refers only to income or expenses which arise in the current period as a result of errors or omissions in the preparation of the financial statements of one or more prior periods. The term does not include other adjustments necessitated by circumstances, which though related to prior periods, are determined in the current period, e.g., arrears payable to workers as a result of revision of wages with retrospective effect during the current period.

17. Errors in the preparation of the financial statements of one or more prior periods may be discovered in the current period. Errors may occur as a result of mathematical mistakes, mistakes in applying accounting policies, misinterpretation of facts, or oversight.

18. Prior period items are generally infrequent in nature and can be distinguished from changes in accounting estimates. Accounting estimates by their nature are approximations that may need revision as additional information becomes known. For example, income or expense recognised on the outcome of a contingency which previously could not be estimated reliably does not constitute a prior period item.

19. Prior period items are normally included in the determination of net profit or loss for the current period. An alternative approach is to show such items in the statement of profit and loss after determination of current net profit or loss. In either case, the objective is to indicate the effect of such items on the current profit or loss.

Changes in Accounting Estimates

20. As a result of the uncertainties inherent in business activities, many financial statement items cannot be measured with precision but can only be estimated. The estimation process involves judgments based on the latest information available. Estimates may be required, for example, of bad debts, inventory obsolescence or the useful lives of depreciable assets. The use of reasonable estimates is an essential part of the preparation of financial statements and does not undermine their reliability.

21. An estimate may have to be revised if changes occur regarding the circumstances on which the estimate was based, or as a result of new information, more experience or subsequent developments. The revision of the estimate, by its nature, does not bring the adjustment within the definitions of an extraordinary item or a prior period item.

22. Sometimes, it is difficult to distinguish between a change in an accounting policy and a change in an accounting estimate. In such cases, the change is treated as a change in an accounting estimate, with appropriate disclosure.

23. *The effect of a change in an accounting estimate should be included in the determination of net profit or loss in:*

- (a) the period of the change, if the change affects the period only; or*
- (b) the period of the change and future periods, if the change affects both.*

Tax Payer Counterfoil

PAN **AAFCA4973J**

Received from : ASSXX XXELECTRICITY
GRID CORPORATION LIMITED

Rs : **30000000/-**

(in words) : Three Crores Rupees Only

Drawn On : **Internet Banking through SBI**

PAN ON ACCOUNT OF INCOME TAX

ON: Major Head : COMPANIES

TAX[0020]

Minor Head : SELF ASSESSMENT TAX
[300]

For the assessment year : 2019-20



Payment Status : **Success**

SBI Ref No. : CKK4204893

	BSR Code	Tender date	Challan No
CIN	0013283	290819	23204

Date of
challan : 29-08-2019

State Bank of India
Gandhinagar
Bangalore
(Internet Collection Center)

Close

8/29/2019

title

Tax Payer Counterfoil

PAN **AAFCA4973J**

Received from : ASSXX XELECTRICITY
GRID CORPORATION LIMITED

Rs : **20237940/-**

(in words) : Two Crores And Two Lakhs
And Thirty Seven Thousand And Nine
Hundred And Fourty Rupees Only

Drawn On : **Internet Banking through SBI**

PAN ON ACCOUNT OF INCOME TAX
ON: Major Head : COMPANIES
TAX[0020]
Minor Head : SELF ASSESSMENT TAX
[300]

For the assessment year : 2019-20



Payment Status : **Success**

SBI Ref No. : **CKK4205220**

	BSR Code	Tender date	Challan No
CIN	0011352	290819	23044
Date of challan :	29-08-2019		

State Bank of India
Gandhinagar
Bangalore
(Internet Collection Center)

Close

Before
Assam Electricity Regulatory Commission

**Petition for
APR for FY 2019-20,
Revised ARR for FY 2020-21 and
SLDC Charge for FY 2020-21**



State Load Despatch Centre, Assam
Kahilipara, Guwahati – 781 019



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**1 EXECUTIVE SUMMARY****1.1 Preamble**

The Hon'ble Commission vide order dated 19th March 2018 had directed AEGCL to file separate Aggregate Revenue Requirement petition for SLDC from FY 2019-20 onwards. Hence, in accordance to the aforesaid directive, a separate ARR petition was filed for SLDC for FY 2019-20 to FY 2021-22 on 30th Nov 2018. Excerpts of AERC directive is reproduced below for ready reference

"The Commission directs SLDC to complete the process of segregation of accounts of SLDC from AEGCL, in order to file separate Aggregate Revenue Requirement Petition for the next Control Period."

Further, the Hon'ble Commission approved the SLDC charge for FY 2019-20 vide Tariff Order dated 1st March 2019. Accordingly, SLDC shall file separate APR for FY 2019-20 and revised ARR for FY 2020-21. This section summarizes the petition for Annual Performance Review of FY 2019-20 and Revised Annual Revenue Requirement for FY 2020-21 of SLDC.

As per the provisions of MYT Regulations, 2018, AEGCL hereby submits the Annual Performance Review for FY 2019-20 comparing actual performance during April to September (H1) and revised estimates for October to March (H2) of FY 2019-20 with approved figures for FY 2019-20 by the Hon'ble Commission vide Tariff Order dated 01.03.2019.

In addition, AEGCL highlights that the GFA of SLDC has been segregated from AEGCL GFA and is filed separately under SLDC's Tariff Petition for APR of FY 2019-20 and ARR of FY 2020-21.

1.2 Annual Performance Review of FY 2019-20

As per AERC (Terms and Conditions for determination of Multi Year Tariff) Regulations, 2018, APR of FY 2019-20 is based on the approved forecast in the MYT order and half yearly results. Summary as follows:

Table 1: Annual Performance Review for FY 2019-20

(Rs.Crores)			
S. No.	Particulars	Approved in T.O. dtd 01.03.19	AEGCL Estimation
1	O&M Expenses	4.36	4.44



a	Employee Cost	3.29	3.07
b	R&M Expenses	0.38	0.61
c	A&G Expenses	0.44	0.76
2	Training Expenses	0.25	0.25
5	Depreciation	0.07	0.07
6	Interest & Finance Charges	0.08	0.07
7	Interest on Working Capital	0.19	0.20
8	Return on Equity	-	-
9	Less: Non-Tariff Income/ Other Income	0.85	0.42
10	Aggregate Revenue Requirement	3.85	4.61
11	Net Aggregate Revenue Requirement	3.85	4.61
12	Revenue with Approved Tariff for FY 19-20		3.85
13	Revenue Gap /(Surplus) for FY 19-20	-	0.76

1.3 Revised Aggregate Revenue Requirement for FY 2020-21

As per AERC (Terms and Conditions for Determination of Multi Year Tariff) Regulations, 2018, AEGCL on behalf of SLDC has presented revised ARR for FY 2020-21. The summary of Projected ARR for FY 2020-21 is shown in the table below:

Table 2: Summary of Projected ARR for FY 2020-21

S. No.	Particulars	(Rs. Crores)
		Revised ARR FY 20-21
1	O&M Expenses	5.79
a	Employee Cost	3.49
b	R&M Expenses	1.11
c	A&G Expenses	1.18
d	Training Expenses	0.10
2	Depreciation	0.07
3	Interest & Finance Charges	0.11
4	Interest on Working Capital	0.26
5	Return on Equity	0.03
6	Less: Non-Tariff Income/ Other Income	0.44
7	Aggregate Revenue Requirement	5.92



2 INTRODUCTION

2.1 Assam SLDC

The **State Load Despatch Centre (SLDC)** is the apex body constituted vide Section 31 of the Indian Electricity Act - 2003 (Central Act No. 36 of 2003) and complies with the directions stipulated in Section 33 to ensure integrated operation of the power system in the state of Assam. SLDC, ASSAM was established in the year 1983 and is located at Kahilipara, Guwahati. SLDC, Assam is presently being operated by the state transmission utility of Assam i.e. Assam Electricity Grid Corporation Ltd. (SLDC).

The responsibility of SLDC as enshrined in the statute includes:

1. Monitor & operate the state grid of Assam on real time basis through optimum scheduling & despatch in secure and economic ways, and in accordance with the provisions of Indian Electricity Grid Code (IEGC) and State Grid Code.
2. Supervise and Control the intra-state transmission system.
3. Keep account of the quantity of electricity transmitted through the state grid including the energy exchanged through Power Exchange entities, and bi-lateral trading through Open Access system.
4. SLDC has to control and schedule all the grid substations under SLDC by maintaining their loads within safe limits so as to balance the drawal with the schedule provided by NERLDC.
5. SLDC has to provide backing down instruction to APGCL as and when required.
6. Comply with the operational guide-lines of NERLDC for overall system stability and security.
7. SLDC implements the orders/directives from NERLDC, Shillong and other statutory bodies.
8. SLDC is the nodal agency for RPO compliance monitoring for all the obligated entities in Assam namely the open access customers, The captive power producers and Discom of the state.
9. Outage planning of the of the SLDC grid.
10. Preparation of Load Generation Balance Report (LGBR) and submission to NERPC.
11. Preparation of daily power position reports of the Assam grid.
12. Ensure compliance of regulations of Hon'ble' CERC and AERC.



2.2 Approach for filing the petition

- a) The Hon'ble Commission notified the AERC (Terms and Conditions for determination of MYT) Regulations, 2018 (*hereinafter to be referred as MYT Regulations 2018*) which were applicable for tariff period upto 31st March 2022.
- b) The Hon'ble Commission vide order dated 19th March 2018 had directed AEGCL to file separate Aggregate Revenue Requirement petition for SLDC from FY 2019-20 onwards. Hence in accordance to the aforesaid directive, a separate ARR petition was filed for SLDC on 30th Nov 2018. Excerpts of AERC directive is reproduced below for ready reference.

"The Commission directs SLDC to complete the process of segregation of accounts of SLDC from AEGCL, in order to file separate Aggregate Revenue Requirement Petition for the next Control Period."

- c) Further, the Hon'ble Commission approved the SLDC charges for FY 2019-20 vide Tariff Order dated 1st March 2019. As per the provisions of the MYT Regulations 2018, SLDC is filing Annual Performance Review petition for FY 2019-20, revised Annual Revenue Requirement for FY 2020-21 and determination of SLDC Charge for FY 2020-21.

2.3 Provision of Law

- a) The Hon'ble Commission has notified the MYT Regulations, 2018. The scope of this regulation included tariff determination for transmission licensee under Multi Year Tariff principle. From FY 2019-20 onwards, MYT Regulations, 2018 are applicable, hence APR for FY 2019-20 and revised ARR for FY 2020-21 are prepared as per the provisions of MYT Regulations, 2018. The relevant extract of the MYT Regulations 2018 is reproduced below for ready reference.

3 Object, Scope of Regulations and Extent of Application

3.1 *The objective of these Regulations is to specify the terms and conditions for the determination of tariffs by the Assam Electricity Regulatory Commission for the supply of electricity by a generating company to a distribution licensee, for transmission of electricity, for wheeling of electricity and for retail sale of electricity, and SLDC.*



3.2 The Commission in specifying these Regulations is guided by the principles contained in Sections 61 and 62 of the Act, the National Electricity Policy, 2005 and the Tariff Policy, 2016 notified by the Central Government under Section 3 of the Act.

3.3 The Commission shall determine tariff, including terms and conditions thereof, for all matters for which the Commission has jurisdiction under the Act, including in the following cases:-

- (i) Supply of electricity by a Generating Company to a Distribution Licensee;*
- (ii) Intra-State transmission of electricity;*
- (iii) Wheeling Business for Distribution of electricity;*
- (iv) Retail Supply Business of electricity;*
- (v) State Load Dispatch Centre;*

Provided that the Commission shall determine such tariff, having regard to the terms and conditions contained in Chapter 6,7, 8, 9 & 10 of these Regulations for applications under this Regulation for determination of tariff, for generation, transmission, distribution Wheeling Business and retail supply business and SLDC:

Provided further that the Commission, while determining tariff upon an application made to it under this Regulation, shall also have regard to the terms and conditions of tariff as may be specified by the State Commission of such other State and/or the terms and conditions of tariff as may be specified by the Central Commission where any of the Parties to such transaction come under the jurisdiction of such State Commission or of the Central Commission.

3.4 Notwithstanding anything contained in these Regulations, the Commission shall adopt the tariff if such tariff has been determined through a transparent process of bidding in accordance with the guidelines issued by the Central Government.

- b) Accordingly, as per the provisions of AERC (MYT) Regulations, 2018, AEGCL on behalf of SLDC has prepared the Annual Performance Review for FY 2019-20 and Revised ARR for FY 2020-21. AEGCL is submitting the above petition for approval of Hon'ble Commission.



2.4 Petition Structure

The APR and Revised ARR included the following Chapters:

S.N.	Section	Contents
1	Section 1	Executive summary of Petition
2	Section 2	Introduction and overall approach to filing the Petition
3	Section 3	Annual Performance Review for FY 2019-20
4	Section 4	Revised Annual Revenue Requirement and SLDC Charge for FY 2020-21
5	Section 5	Prayers to the Hon'ble Commission



3 ANNUAL PERFORMANCE REVIEW OF FY 2019-20

3.1 Preamble

SLDC submits that the directives of Tariff Order dated 19th March 2018 states that separate Aggregate Revenue Requirement petition for SLDC shall be filed from FY 2019-20 onwards. Hence in accordance to the aforesaid directive, a separate ARR petition is being filed for SLDC. Excerpts of AERC directives are reproduced below for ready reference

"The Commission directs AEGCL to complete the process of segregation of accounts of SLDC from AEGCL, in order to file separate Aggregate Revenue Requirement Petition for the next Control Period."

This section outlines the Annual Performance Review of FY 2019-20 whereby it highlights the performance of SLDC for FY 2019 -20 based on half yearly provisional financial statements. As per the provisions of MYT Regulations, 2018, SLDC hereby submits the Annual Performance Review for FY 2019-20 comparing actual performance during April to September (H1) and revised estimates for October to March (H2) for FY 2019-20 with approved figures for FY 2019-20 by Hon'ble Commission vide Tariff Order dated 01.03.2019.

In addition, SLDC highlights that the GFA of SLDC has been segregated from AEGCL GFA and is filed separately under this Tariff Petition for APR of FY 2019-20 and ARR of FY 2020-21.

3.2 Estimation of Expenses for FY 2019-20

3.2.1 The components for the calculation of total expenses for FY 2019-20 are as follow:

- Operation and Maintenance Expenses
- Depreciation
- Interest and Finance Charges
- Interest on Working Capital
- Return on Equity

3.3 Operation and Maintenance Expenses for FY 2019-20

3.3.1 The Regulation 103 of the AERC (MYT) Regulations, 2018 specifies the normative Operation and Maintenance (O&M) expenses allowed for SLDC for the said control period. The relevant provision is as follows:



“Regulation 103.3 (Operation and Maintenance Expenses): The O&M expenses for the nth year and also for the year immediately preceding the Control Period shall be approved based on the formula given below:-

$$O\&M_n = R\&M_n + EMP_n + A\&G_n$$

Where –

O&M_n – Operation and Maintenance expense for the nth year;

EMP_n – Employee Costs for the nth year;

R&M_n – Repair and Maintenance Costs for the nth year;

A&G_n – Administrative and General Costs for the nth year;

Regulation 103.4 (Operation and Maintenance Expenses): The above components shall be computed in the manner specified below:

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

$$R\&M_n = K \times (GFA_{n-1}) \times (WPI \text{ inflation}) \text{ and}$$

$$A\&G_n = (A\&G_{n-1}) \times (WPI \text{ inflation}) + \text{Provision}$$

Where -

EMP_{n-1} – Employee Costs for the (n-1) th year;

A&G_{n-1} – Administrative and General Costs for the (n-1) th year;

Provision: Cost for initiatives or other one-time expenses as proposed by the SLDC and validated by the Commission.

‘K’ is a constant specified by the Commission in %. Value of K for each year of the control period shall be determined by the Commission in the MYT Tariff order based on SLDC’s filing, benchmarking of repair and maintenance expenses, approved repair and maintenance expenses vis-a-vis GFA approved by the Commission in past and any other factor considered appropriate by the Commission;

CPI inflation – is the average increase in the Consumer Price Index (CPI) for immediately preceding three years;

WPI inflation – is the average increase in the Wholesale Price Index (CPI) for immediately preceding three years;

GFA_{n-1} --- Gross Fixed Asset of the transmission licensee for the n-1th year;

G_n is a growth factor for the nth year. Value of G_n shall be determined by the Commission in the MYT tariff order for meeting the additional manpower requirement based on SLDC’s filings, benchmarking, and any other factor that the Commission feels appropriate”



3.3.2 During FY 2019-20, based on methodology specified by the MYT Regulations, 2018, the Normative O&M expenses of SLDC works out to be Rs. 4.44 crores which is inclusive of Employee cost, Repair & Maintenance charges, Administration & General expense. Training Expenses is not included in the O&M Expenses. Following table provides the summary of Normative O&M Expenses and Training Expenses for FY 2019-20.

Table 3: Operation and Maintenance Expenses for FY 2019-20

(Rs. Crores)

S.No.	Particulars	Approved in T.O. dtd 01.03.19	Total AEGCL Submission
1	O&M Expenses	4.36	4.44
a	Employee Cost	3.29	3.07
b	R&M Expenses	0.38	0.61
c	A&G Expenses	0.44	0.76
2	Training Expenses	0.25	0.25

3.3.3 WPI & CPI Inflation Index

WPI Inflation computation for FY 2019-20

The average increase in the Wholesale Price Index (WPI) for immediately preceding three years gives the WPI Inflation for FY 2019-20. Hence the WPI Index from FY 2016-17 to FY 2018-19 is considered for computation purpose. Tabulations as follows:

Fiscal	WPI Index	YOY Change %
FY 2018-19	119.80	4.26%
FY 2017-18	114.90	2.96%
FY 2016-17	111.60	1.73%
Average WPI Inflation (Last 3 Years)		2.98%

CPI Inflation computation for FY 2019-20

The average increase in the Consumer Price Index (CPI) for immediately preceding three years gives the CPI Inflation for FY 2019-20. Hence the CPI Index from FY 2016-17 to FY 2018-19 is considered for computation purpose. Tabulations as follows:



Fiscal	CPI Index	YOY Change %
FY 2018-19	299.92	5.45%
FY 2017-18	284.42	3.08%
FY 2016-17	275.92	4.12%
Average CPI Inflation (Last 3 Years)		4.22%

3.3.4 Normative Calculation of R&M expense for FY 2019-20

Regulation 103.4 provides the manner in which components of O&M expenses shall be computed. The methodology for R&M expense is as follows:

$$R\&Mn = K \times (GFA\ n-1) \times (WPI\ inflation)$$

Normative R&M Expense for FY 2019-20		(Rs. Crs.)
1	Opening GFA for previous year	5.006
2	Closing GFA for previous year	5.026
3	Average GFA for previous year	5.016
4	K Factor	1.01%
5	WPI Inflation	2.98%
6	Normative R&M Expense	0.052
7	AMC Cost of SCADA/EMS	0.560
8	Normative R&M Expense	0.612

3.3.5 The “K” factor of AEGCL has been considered as 1.01% as approved by the Commission in the Tariff Order dated 01.03.19.

3.3.6 AMC cost for SCADA / EMS has been transferred from AEGCL accounts to SLDC from FY 2019-20 onwards. During the H1 of FY 2019-20, the AMC cost incurred was Rs. 0.28 crores and same amount has been projected for H2 of FY 2019-20. Hence, total AMC cost for FY 2019-20 has been considered as Rs. 0.56 Crores which needs to be considered under R&M Expenses.

3.3.7 AEGCL on behalf of SLDC requests the Hon’ble Commission to approve the normative R&M expenses amounting to Rs. 0.612 Crores as shown in above table.

3.3.8 Normative Calculation of Employee expense for FY 2019-20

Regulation 103.4 provides the manner in which components of O&M expenses shall be computed. The methodology for Employee expense is as follows:



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

Normative Employee Expense for FY 2019-20		(Rs. Crs.)
1	Base Employee Cost (n-1)	2.75
2	CPI Inflation	4.22%
3	Gn (Growth Factor for nth Year)	7.14%
4	Normative Employee Cost for the year (Incl. Revision of Pay)	3.07

The approved base employee cost by the Hon'ble Commission in the previous Tariff Order has been considered. The Gn (Growth Factor) of SLDC has been considered as 7.14% as no of employees in the end of FY 2018-19 was 42 and expected to reach 45 by the end of FY 2019-20.

- 3.3.9 In view of the above, AEGCL on behalf of SLDC requests the Hon'ble Commission to approve the normative Employee expenses amounting to Rs. 3.07 Crores as shown in above table.

3.3.10 Normative Calculation of Administrative & General Expenses for FY 2019-20

Regulation 103.4 provides the manner in which components of O&M expenses shall be computed. The methodology for Administrative and General Expenses is as follows:

$$(A \& G_{n-1}) \times (WPI \text{ inflation}) + \text{Provision}$$

Normative A&G Expense for FY 2019-20		(Rs. Crs.)
1	A&G Expense for Previous year	0.74
2	WPI Inflation	2.98%
3	Additional A&G Expenses on account of Separation of SLDC	
4	Normative A&G Expense for the year	0.76

- 3.3.11 The approved A&G expense for previous year by the Hon'ble Commission has been considered.

- 3.3.12 AEGCL on behalf of SLDC requests the Hon'ble Commission to approve the normative A&G expenses amounting to Rs. 76 lakhs as shown in above table.

- 3.3.13 Following Sections provide the details of O&M expenses as provided in the provisional half yearly statements and revised estimated for FY 2019-20.



3.3.14 Repair and Maintenance Expenses for FY 2019-20

While arriving R&M expenses for the FY 2019-20, actual R&M expenses incurred during first 6 months plus estimate for the next 6 months has been considered. The amount of R&M expenses for FY 2019-20 is shown below.

Table 4: Repair and Maintenance Expenses of FY 2019-20

(Rs.Crores)				
S.No.	Particulars	FY 19-20 H1	FY 19-20 H2	AEGCL Estimation
1	R&M Expenses	0.28	0.28	0.56

3.3.15 Employee Expenses for FY 2019-20

Employee expenses include salaries, bonus, other benefits like medical expense reimbursement, LTA, revision of pay, etc. and terminal benefits in the form of pension, gratuity, leave encashment, staff welfare etc. While arriving Employee Cost for the FY 2019-20, actual salaries paid during first 6 months plus estimate for the next 6 months has been considered.

Projections for the next 6 months has been made considering the actual salary paid for the month of April, 2019 to Oct, 2019 has been considered as the salaries for the month of Nov, 2019 to March, 2020, 2% increase has been considered on account of increase in DA from the month of Jan, 2020 onwards.

Table 5: Employee Expenses of FY 2019-20

(Rs.Crores)				
S.No.	Particulars	FY 19-20 H1	FY 19-20 H2	AEGCL Estimation
1	Total Employee Costs	1.19	1.21	2.40

3.3.16 Administrative and General Expenses for FY 2019-20

Administrative expenses include rents, telephone and other communication expenses, professional charges, conveyance and traveling allowances, etc. While arriving A&G expenses for the FY 2019-20, actual A&G expenses incurred during first 6 months plus estimate for the next 6 months has been considered. Expenses for H2 are usually in line to the expenses of H1 and hence the same is considered for H2. Estimated A&G Expense for the FY 2019-20 is as shown below.

**Table 6: Administrative and General Expenses for FY 2019-20****(Rs.Crores)**

S.No.	Particulars	FY 19-20 H1	FY 19-20 H2	AEGCL Estimation
1	Total A&G Expenses	0.23	0.23	0.46

3.3.17 Training and Capacity Building of AEGCL Employees for FY 2019-20

SLDC submits that on account of technological changes, training of manpower is required in order to achieve operational effectiveness along with the accident free workplace. It is pertinent to mention that for awareness of new technology and adapting better working condition to reduce accident and mis happening, SLDC proposes to conduct technology and safety training workshops at regular intervals.

SLDC is expected to incur Rs. 25 lakhs as training expenses in the FY 2019-20 against the approved amount of Rs. 25 lakhs. Therefore, AEGCL on behalf of SLDC request the Hon'ble Commission to approve the above-mentioned amount as training expenses for FY 2019-20.

3.4 Capital Expenditure and Capitalization for FY 2019-20

The funding of above-mentioned Capital Expenditure is envisaged through various sources categorized under headings Equity, Grant, and Loan. The expenditure projected for FY 2019-20 are proposed to be funded through loan.

SLDC is expected to incur total capitalization of Rs. 24 lakhs which includes Rs. 20 lakhs for annual maintenance of existing buildings along with masonry works, painting of boundary walls, Rs. 1 lakh for furniture and Rs. 3 lakhs for office equipment such as laptops, desktops and other accessories.

Table 7: Capitalization for FY 2019-20 and its Funding**(Rs.Crores)**

S.No.	Particulars	AEGCL Estimation
1	Grant	-
2	Equity	-
3	Debt	0.24
4	Total Capitalisation	0.24



AEGCL on behalf of SLDC requests the Hon'ble Commission to approve the proposed capitalization of Rs. 24 lakhs for FY 2019-20.

3.5 Depreciation for FY 2019-20

Depreciation has been calculated considering the opening balance of assets in the beginning of the year and the capitalization as shown in the below table. SLDC submits that the Depreciation is computed for assets excluding those funded through grant mechanism.

Table 8: Depreciation for FY 2019-20

(Rs. Crores)				
S.No.	Particulars	Depreciation Rate	Accumulated depreciation - beginning of the year	Additions during the year
1	Land	3.34%	-	-
2	Building	3.34%	0.31	-
3	Hydraulic	5.28%	-	-
4	Other Civil Works	3.34%	-	-
5	Plant & Machinery	5.28%	2.60	0.30
6	Lines & Cable Network	5.28%	-	-
7	Vehicles	9.50%	-	-
8	Furniture & Fixtures	6.33%	0.01	0.00
9	Office Equipment	6.33%	0.03	0.00
10	Total		2.94	0.30
(a)	Total Depreciation			0.30
(b)	Gross Fixed Assets excluding Land			5.03
(c)	Grant towards GFA			3.91
(d)	Less: Dep towards assets through Grant/Consumer cont (d= c/b x a)			0.23
(e)	Depreciation for the year (excl assets funded through Grant) (a-d)			0.07

AEGCL on behalf of SLDC requests the Hon'ble Commission to approve the proposed depreciation of Rs. 7 lakhs for FY 2019-20.

3.6 Interest and Finance Charges for FY 2019-20

The interest expenditure on account of long-term loans depends on the outstanding loan, repayments, and prevailing interest rates on the outstanding loans. Further, the projected capital expenditure and the funding of the same also have a major bearing on the long-term interest expenditure.



The interest on the loans has been computed @10.00% on the Govt. Loans, 10.50% on Govt. Loans taken from Financial Institutions. The Interest and Finance Charges for FYs 2019-20 is tabulated in Table below.

Table 9: Normative Interest and Finance Charges for FY 2019-20

(Rs. Crores)

S.No.	Particulars	AEGCL Submission
1	Net Normative Opening Loan	0.46
2	Addition of normative loan during the year	0.24
3	Normative Repayment during the year	0.07
4	Net Normative Closing Loan	0.64
5	Interest Rate	9.24%
6	Interest Expenses on Loan	0.05
7	Finance Charges	0.02
8	Total Interest and Finance Charges	0.07

The Interest Rate has been arrived as per the methodology prescribed in Regulations 34.5 of AERC (MYT Regulations) 2018. The actual loan portfolio and the Interest due are tabulated in the below table. The resultant Interest Rate for FY 2019-20 is 9.24 %.

“Regulations 34.5: The rate of interest shall be the weighted average rate of interest calculated on the basis of the actual loan portfolio at the beginning of each year applicable to the Generating company or the Transmission Licensee or the Distribution Licensee or SLDC”

Table 10: Actual Interest and Finance Charges for FY 2019-20

Rs.Crs

S. N	Particulars	FY 19-20 Estimated						
		Loan Tenure	Rate of Interest	Opening Balance	Amount Received	Principal Repayment	Interest Due	Closing Balance
	Loan Details							
A	Interest charges on State Govt. Loans, Bonds and Advances							
1	State Government Loans		10.00%	0.93	0.24	-	0.10	1.17



2	ADB Loan		10.50%	0.43	-	-	0.05	0.43
3	Central Government Loans			-	-	-	-	-
4	General Provident Fund		7.90%	1.23	0.17	0.33	0.09	1.07
	Sub-total			2.59	0.41	0.33	0.24	2.67
	Interest on Long Term Loans/Credits from the Fls/banks/organisations approved by the State Govt.							
A	Secured Loans						0.00	0
B	Unsecured Loans						0.00	0
C	Other Interest & Finance Charges						0.00	0
	<i>Cost of raising Finance/Bank Charges</i>						0.00	0
	<i>Penal Interest Charges</i>						0.00	0
	Sub-total			2.59	0.41	0.33	0.24	2.67
D	Grand Total Of Interest & Finance Charges (A+B+C)							
E	Less: Interest & Finance Charges Capitalised						-	-
	Net Total of Interest Finance Charges (D-E)			2.59	0.41	0.33	0.24	2.67

In view of the above, AEGCL on behalf of SLDC requests the Hon'ble Commission to approve the proposed normative interest and finance charge of Rs. 7 lakhs for FY 2019-20.



3.7 Interest on Working Capital for FY 2019-20

The interest on working capital has been calculated based on the normative formula by the Hon'ble Commission in its Terms and Conditions of Tariff Regulations.

Rate of interest on working capital has been considered equal to the normative interest rate of three hundred (300) basis points above the average State Bank of India MCLR (One Year Tenor) prevalent during the last available six months for the determination of tariff as per AERC (MYT Regulations), 2018. Interest on working capital for FY 2019-20 has been computed as shown below.

Table 11: Interest on Working Capital for FY 2019-20

S.No.	Particulars	Units	AEGCL Estimation
1	O&M expenses for 1 month	Rs. Crore	0.37
2	Maintenance spares @ 15% of O&M	Rs. Crore	0.67
3	Receivables for two months	Rs. Crore	0.77
4	Total Working Capital	Rs. Crore	1.81
5	Rate of Interest	%	11.22%
6	Interest on Working Capital	Rs. Crore	0.20

3.8 Computation of Interest Rate for FY 2019-20

Effective Date	Interest Rate (%) (1Yr)
10.11.2019	8.00%
10.10.2019	8.05%
10.09.2019	8.15%
10.08.2019	8.25%
10.07.2019	8.40%
10.06.2019	8.45%
Average	8.22%

The interest rate of three hundred (300) basis points above the average State Bank of India MCLR (One Year Tenor) prevalent during the last available six months arrived at 11.22%.

AEGCL on behalf of SLDC requests the Hon'ble Commission to approve the proposed interest on working capital of Rs. 20 lakhs for FY 2019-20.



3.9 Return on Equity for FY 2019-20

Return on Equity has been computed at the rate of 15.50% as specified in Regulation 33.2 of the MYT Regulations, 2018. No addition of equity has been done till date for SLDC.

Table 12: Return on Equity for FY 2019-20

S.No.	Particulars	Units	AEGCL Estimation
1	Equity (Opening Balance)	Rs. Crore	0.00
2	Net additions during the year	Rs. Crore	0.00
3	Less: Reduction during the year	Rs. Crore	0.00
4	Equity (Closing Balance)	Rs. Crore	0.00
5	Average Equity	Rs. Crore	0.00
6	Rate of Return on Equity	%	15.50%
7	Return on Equity	Rs. Crore	0.00

Since there is no separate equity infusion for SLDC till date, hence, there no return on equity has been envisaged for SLDC for FY 2019-20.

3.10 Non-Tariff Income for FY 2019-20

The amount of Non-Tariff Income comprising of income from open access application and SLDC charges paid by IEX. The estimation of NTI for FY 2019-20 is tabulated below.

Table 13: Non-Tariff Income for FY 2019-20

(Rs.Crores)					
S.No	Particulars	Approved in T.O. dtd 01.03.19	FY 19-20 H1	FY 19-20 H2	AEGCL Estimation
1	Other Non-Tariff Income	0.85		-	
	Open Access Application Fees		0.04	0.04	0.07
	SLDC Charges paid by IEX		0.17	0.17	0.34
	Rent from Staff Quarter		0.00	0.00	0.00
	Total	0.85	0.21	0.21	0.42



AEGCL on behalf of SLDC requests the Hon'ble Commission to approve the Non-Tariff Income of Rs. 42 lakhs for FY 2019-20.

3.11 Annual Performance Review for FY 2019-20

Based on the Annual Performance Review, AEGCL on behalf of SLDC prays before the Hon'ble Commission to allow ARR of Rs 4.61 Crores for FY 2019-20.

Table 14: Annual Performance Review for FY 2019-20

S. N	Particulars	Approved in T.O. dtd 01.03.19	AEGCL Estimation
1	O&M Expenses	4.36	4.44
a	Employee Cost	3.29	3.07
b	R&M Expenses	0.38	0.61
c	A&G Expenses	0.44	0.76
2	Training Expenses	0.25	0.25
5	Depreciation	0.07	0.07
6	Interest & Finance Charges	0.08	0.07
7	Interest on Working Capital	0.19	0.20
8	Return on Equity	-	-
9	Less: Non-Tariff Income/ Other Income	0.85	0.42
10	Aggregate Revenue Requirement	3.85	4.61
11	Net Aggregate Revenue Requirement	3.85	4.61
12	Revenue with Approved Tariff for FY 19-20		3.85
13	Revenue Gap /(Surplus) for FY 19-20	-	0.76



4 REVISED AGGREGATE REVENUE REQUIREMENT FOR FY 2020-21

4.1 Preamble

This section deals with the determination of Revised Aggregate Revenue Requirement of SLDC for FY 2020-21 based on the projections made for the current year over the previous year i.e. FY 2019-20.

4.2 Aggregate Revenue Requirement for FY 2020-21

Aggregate Revenue Requirement shall comprise of following components:

- a) Return on Equity Capital;
- b) Interest on Loan Capital;
- c) Depreciation;
- d) Operation and Maintenance expenses;
- e) Interest on working capital.

Less:

- g) Non-tariff income;

4.3 Principles of ARR for FY 2020-21

It is essential that all the costs are allowed so as to ensure the financial viability of SLDC. It requires generating adequate amount of profit from its operations so that it can maintain the state grid properly and simultaneously it can take up R&M tasks to maintain and upgrade its software and equipment. Also needs to incur capital expenditure to cater to the future needs of the system.

In the circumstances and conditions mentioned above, the revised Aggregate Revenue Requirement as proposed by SLDC in this petition shall be allowed.

4.4 Capital Expenditure and Capitalization for FY 2020-21

As per Regulation 6 of AERC (Terms and Conditions for determination of Multi Year Tariff) Regulations, 2018, SLDC shall submit a Capital Investment Plan for the entire Control Period, as part of the MYT Petition. SLDC submitted the same during filing of Tariff Petition for MYT period FY 2019-20 to FY 2021-22. However, SLDC has revised the capital investment plan based on current scenario. The scheme-wise capital expenditure along with funding pattern of SLDC for FY 2020-21 are as follows:



4.4.1 Requirement of Dyna Roof for Rooftop Solar Installations on SLDC office

SLDC submits that the consumption of power in the office building during the day time is very high, which makes them ideally suited to solar power where electricity is generated only during daytime. Installing rooftop solar panels to generate solar energy for SLDC building is a great way to take cares about the environment and minimizing its carbon footprints. Solar system can be set up on for lighting, AC and other usage that can help the SLDC to move away from solely relying on grid electricity and thus reducing electricity bills of the office. Rooftop solar can at least meet a substantial percentage of office building electricity requirement at least during day hours.

Further, there is sufficient space for setting up of solar panel at the rooftop of the SLDC building. To make it more effective, Dyna roof over the slab of SLDC office building is required for providing of installation of solar panel.

Taking into account the advantages of energy security, cost-effective, minimal maintenance, flexible configurations and moreover as an initiative for adoption of solar rooftop, SLDC submits that roof truss with Dyna roof over the roof slab of SLDC office building is required for installation of solar panel to generate at least 35 KW of power for office requirement.

Estimated Cost: Rs 70 Lakhs

Capital Expenditure tenure: FY 2019-20 to FY 2020-21

Funding Pattern: 70% Debt (GoA Loan) 30% Equity

4.4.2 Requirement of new building at SLDC campus

SLDC submits that the present situation of SLDC office building doesn't have basic amenities and facilities which is required for regular day to day activities at office. SLDC proposes the requirement of a multi storey building comprising of a Seminar Hall with fully media equipped with LCD projector and HD sound system for various meetings and conference, presentation, skill development program, etc., Library for employee to have a vibrant role in the development of a knowledge, culture that promotes wider reading and motivate employees to enhance their information literacy skills, Gymnasium to keep the employee physically and mentally fit.

Estimated Cost: Rs. 4 Crs.

Capital Expenditure tenure: FY 2020-21 to FY 2021-22



Funding Pattern: 70% Debt (GoA Loan) 30% Equity

4.4.3 Mandatory civil works in existing buildings of SLDC

SLDC submits that the current condition of office building requires renovation and maintenance as condition of few rooms and cabins are in dilapidated state and are deteriorating continuously due to lack of maintenance which requires high annual maintenance along with painting and masonry construction works. Maintenance work to prevent roof leakage, replacement of CI pipe with PVC, painting of boundary wall. Change of floor marble and replacement of Aluminum frame for walls. Therefore, SLDC request Hon'ble Commission to approve the cost for civil works in the present office building.

Estimated Cost: Rs. 20 Lakhs.

Capital Expenditure tenure: FY 2020-21

Funding Pattern: 70% Debt (GoA Loan) 30% Equity

4.4.4 Provision for lines, cable, networks, etc.

Currently, SLDC is fed power from 132 KV Kahilipara GSS through their 250KVA transformer which is getting over loaded due to which SLDC has to go through power cut sometimes. Therefore, for regular and uninterrupted power supply, SLDC proposes for the creation of a 33/0.4 kV Sub-station for dedicated power supply to SLDC which requires new lines, cables, networks, etc. However, the same shall be finalized after holding discussions with APDCL.

Estimated Cost: Rs. 50 Lakhs.

Capital Expenditure tenure: FY 2020-21 to FY 2021-22

Funding Pattern: 70% Debt (GoA Loan) 30% Equity

4.4.5 Procurement of furniture and fixtures

SLDC submits that the few old furniture of SLDC office requires replacement with new ones as recommended under ergonomics by FOR. Having a modern office with contemporary furniture also reflects SLDC's growing and financial stability towards clients and others. Also, modern office furniture can boost employee morale and make the SLDC office a good place to work.

Estimated Cost: Rs. 2 Lakhs.

Capital Expenditure tenure: FY 2020-21



Funding Pattern: 70% Debt (GoA Loan) 30% Equity

Provision for office equipment

SLDC submits that on account of impending rapid recruitment, the current office equipment such as laptops, printers and other accessories are very less in number which reduces the effectiveness of work. Therefore, SLDC proposes for 5 nos. of laptop and 5 nos. of desktop with printers and necessary accessories for Finance, HR, Administrative and for scheduling and accounting of Open Access along with SAMAST works. Also, 8 nos. of new ACs for office, 3 ACs for UPS and 3 ACs for SAMAST shall be required.

Estimated Cost: Rs. 4 Lakhs.

Capital Expenditure tenure: FY 2020-21

Funding Pattern: 70% Debt (GoA Loan) 30% Equity

Table 15: Summary of Capital Expenditure for FY 2020-21

Particulars	Projected Capital Expenditure
	FY 2020-21
Land	-
Building	80.00
Hydraulic	-
Other Civil Works	95.00
Plant & Machinery	-
Lines & Cable Network	15.00
Vehicles	-
Furniture & Fixtures	2.00
Office Equipment	4.00
Total Capex (Rs. Lakhs.)	191.00

Table 16: Summary of Capitalisation for FY 2020-21

Particulars	Projected Capitalisation
	FY 2020-21
Land	-
Building	-
Hydraulic	-
Other Civil Works	90.00



Plant & Machinery	-
Lines & Cable Network	15.00
Vehicles	-
Furniture & Fixtures	2.00
Office Equipment	4.00
Total Capitalisation (Rs. Lakhs.)	111.00

AEGCL on behalf of SLDC requests the Hon'ble Commission to approve the Capital Expenditure Plan and Capitalisation of Rs. 1.91 crores and Rs. 1.11 crores respectively for FY 2020-21.

4.5 Funding of Capital Expenditure and Capitalization for FY 2020-21

- 4.5.1 The funding of above-mentioned Capital Expenditure is envisaged through various sources categorized under headings Equity, Grant and Loan. The expenditure projected for FY 2020-21 are proposed to be funded through equity, loan and if required grant as per funding patterns of the schemes.

Table 17: Funding of Capitalisation for FY 2020-21

(Rs. Crores)		
S.N.	Particulars	Revised ARR
		FY 20-21
1	Grant	-
2	Equity	0.33
3	Debt	0.78
4	Total Capitalisation	1.11

AEGCL on behalf of SLDC requests the Hon'ble Commission to approve the funding of Capitalisation of Rs. 1.11 crores for FY 2020-21.

4.6 Operation and Maintenance Expenses for FY 2020-21

- 4.6.1 The Regulation 103 of the AERC (MYT) Regulations, 2018 specifies the normative Operation and Maintenance (O&M) expenses allowed for SLDC for the said control period. The relevant provision is as follows:

"Regulation 103.3 (Operation and Maintenance Expenses): The O&M expenses for the nth year and also for the year immediately preceding the Control Period shall be approved based on the formula given below:-

$$O\&M_n = R\&M_n + EMP_n + A\&G_n$$



Where –

O&Mn – Operation and Maintenance expense for the nth year;

EMPn – Employee Costs for the nth year;

R&Mn – Repair and Maintenance Costs for the nth year;

A&Gn – Administrative and General Costs for the nth year;

Regulation 103.4 (Operation and Maintenance Expenses): The above components shall be computed in the manner specified below:

EMPn = (EMPn-1) x (1+Gn) x (CPI inflation)

R&Mn = K x (GFA n-1) x (WPI inflation) and

A&Gn = (A&Gn-1) x (WPI inflation) + Provision

Where -

EMPn-1 – Employee Costs for the (n-1) th year;

A&G n-1 – Administrative and General Costs for the (n-1) th year;

Provision: Cost for initiatives or other one-time expenses as proposed by the SLDC and validated by the Commission.

'K' is a constant specified by the Commission in %. Value of K for each year of the control period shall be determined by the Commission in the MYT Tariff order based on SLDC's filing, benchmarking of repair and maintenance expenses, approved repair and maintenance expenses vis-a-vis GFA approved by the Commission in past and any other factor considered appropriate by the Commission;

CPI inflation – is the average increase in the Consumer Price Index (CPI) for immediately preceding three years;

WPI inflation – is the average increase in the Wholesale Price Index (CPI) for immediately preceding three years;

GFA n-1 --- Gross Fixed Asset of the transmission licensee for the n-1th year;

Gn is a growth factor for the nth year. Value of Gn shall be determined by the Commission in the MYT tariff order for meeting the additional manpower requirement based on SLDC's filings, benchmarking, and any other factor that the Commission feels appropriate"

4.6.2 WPI & CPI Inflation computation for FY 2020-21

The average increase in the Wholesale Price Index (WPI) for immediately preceding three years gives the WPI Inflation for the Base year. Since the WPI data is currently available till FY 2018-19, the Inflation factor could be computed till FY



2019-20. Hence the resulting WPI Inflation is considered for computational purpose for FY 2020-21. Tabulations as follows:

Table 18 : WPI Inflation for FY 2020-21

Fiscal	WPI Index	YOY Change %
FY 2018-19	119.80	4.26%
FY 2017-18	114.90	2.96%
FY 2016-17	111.60	1.73%
Average WPI Inflation (Last 3 Years)		2.98%

CPI Inflation computation for FY 2020-21

The average increase in the Consumer Price Index (CPI) for immediately preceding three years gives the CPI Inflation for base year. Since the CPI data is currently available till FY 2018-19, the Inflation factor could be computed till FY 2019-20. Hence the resulting CPI Inflation is considered for computational purpose for FY 2020-21. Tabulations as follows:

Table 19: CPI Inflation for FY 2020-21

Fiscal	CPI Index	YOY Change %
FY 2018-19	299.92	5.45%
FY 2017-18	284.42	3.08%
FY 2016-17	275.92	4.12%
Average CPI Inflation (Last 3 Years)		4.22%

4.6.3 Normative Calculation of R&M expense for FY 2020-21

Regulation 103.4 of AERC (MYT Regulations), 2018 provides the manner in which components of O&M expenses shall be computed. The methodology for R&M expense is as follows:

$$R\&Mn = K \times (GFA\ n-1) \times (WPI\ inflation)$$

Table 20 : Repair and Maintenance Expenses for FY 2020-21

Normative R&M Expense (Rs. Crs.)		FY 2020-21
1	Opening GFA for previous year	5.026
2	Closing GFA for previous year	5.266
3	Average GFA for previous year	5.146
4	K Factor	1.01%



5	WPI Inflation	2.98%
6	Normative R&M Expense	0.054
7	AMC Cost of SCADA/EMS	0.560
8	Additional R&M Expenses on account of Separation of SLDC	0.500
9	Net Normative R&M Expense	1.114

AMC cost of SCADA / EMS has been transferred from AEGCL Accounts to SLDC from FY 2019-20 onwards. AMC cost of FY 2019-20 amounting to Rs. 56 lakhs has been considered for FY 2020-21. Also, SLDC is expected to witness additional expenses of Rs. 50 lakhs on account of separation of SLDC from AEGCL in FY 2020-21.

The “K” factor of AEGCL has been considered as 1.01% as approved by the Commission in the Tariff Order dated 01.03.19.

AEGCL on behalf of SLDC requests the Hon’ble Commission to approve the R&M Expenses of Rs. 1.114 crores for FY 2020-21.

4.6.4 Normative Calculation of Employee expense for FY 2020-21

Employee expenses include salaries, bonus, other benefits like medical expense reimbursement, LTA, etc. and terminal benefits in the form of pension, gratuity, leave encashment, staff welfare etc.

Regulation 103.4 of AERC (MYT Regulations), 2018 provides the manner in which components of O&M expenses shall be computed. The methodology for Employee expense is as follows:

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

Table 21: Employee Expenses for FY 2020-21

Normative Employee Expense (Rs. Cr.)		FY 20-21
1	Base Employee Cost (n-1)	3.07
2	CPI Inflation	4.22%
3	Gn (Growth Factor for nth Year)	9.11%
4	Normative Employee Cost for the year (Incl. Revision of Pay)	3.49

The approved base employee cost by the Hon’ble Commission in the previous tariff order has been considered. The Gn (Growth Factor) of SLDC has been



considered as 9.11% for FY 2020-21, details pertaining to same has been mentioned below.

4.6.5 Shortage of Employee and Gn Factor Computation for FY 2020-21

SLDC submits that as per AERC directions to AEGCL to take steps towards ring fencing and parallelly keeping in mind that SLDC continues to discharge the functions and duties in an efficient and effective manner, there arises need for recruitment of employees as current employee strength is very less as compared to work load.

SLDC further submits that it directly affects the efficiency and effectiveness of Load Dispatch Center. In view of above, SLDC propose to hire more than 20 new employees for technical, accounts and HR department including 1 DGM as currently, only 27 employees are working under SLDC including 1 DGM. Apart from technical employee, 15 nos of office staff are currently working in SLDC. Details for existing employees and requirement of new employee are furnished below:

TECHNICAL EMPLOYEES

1. DGM OPERATION

a) AGM SYSTEM OPERATION

Requirement of AGM: **1 No** (team leader) System Operation in 3 shifts with 5 groups having 2 AM/DM & 1 JM in each group. **Total= 10 AM/DM & 5 JM**, where one group will remain spare/standby for training /replacement.

Another sub-group of **2 AM/DM & 1 JM** is required for Operational Planning, Merit Order, Strategy, Outage co- ordination, ADMS, MIS, Energy Efficiency, System studies with ATC & TTC, system reliability co-ordination, documentation, data reporting etc.

b) AGM (REGULATORY AFFAIRS)

Requirement of AGM; **1 No** (team leader) along with **2 AM/DM & 1 JM** for all regulatory affairs.

c) AGM (MARKET OPERATION)

Requirement of AGM: **1 No** (team leader) along with **3 AM /DM& 1 JM** for Tariff, LDC Fees & Charges, Govt. Policy, Petition, Hearing, Repones, Feedback



to ERCs., Open Access, Market Analysis, Market Surveillance, Renewable Energy, RPO- Monitoring & Implementation, Scheduling & Forecasting, Energy Accounting, DSM, Reactive Accounting, etc.

2. DGM LOGISTICS

a) AGM (METERING AND TELEMETRY)

Requirement of AGM: **1 No** (team leader) along with **2 AM/DM & 1 JM** for “SAMAST” Implementation, Metering Design, Data Acquisition System, Online Database Development Maintenance, Energy Management System, Metering Data Collection, Validation & Processing Settlement Etc.

b) AGM (IT)

Requirement of AGM: **1 No** (team leader) along with **2 AM/DM & 1 JM** for Logistics (IT & Communication), System Logistics, SCADA (Hardware & Software), IT Software Development, IT System Maintenance, Applied R&D, liasoning with software developer for its customization, Communication System, SLDC website maintenance & development, Internet Knowledge Portal Etc.

ACCOUNTS EMPLOYEES

Currently, **3 accounts** personnel are working under SLDC. In order to manage all the accounts related activities after separation of SLDC, **another 3 employees** shall be required.

HUMAN RESOURCE EMPLOYEES

At present there is no HR wing present in SLDC. In order to manage all the human resource related affairs of SLDC after separation of SLDC including training, leaves and other HR activities, HR wing at SLDC shall be required.

Hence, it is evident that SLDC has been facing acute shortage of manpower. Thus, in similar lines to AEGCL, SLDC too shall be carrying out recruitment in phased manner to bridge the gap between actual required employee strength and working strength.

For the computation purpose, the actual requirement of 50 nos of employees is considered till end of FY 2020-21. The growth factor is computed through CAGR methodology



	End of FY 18-19	End of FY 20-21
Employee Strength	42	50
Gn (Growth Factor)		9.11%

SLDC firmly submits that by taking Gn factor (9.11%) into cognizance, the projected employee expenses shall be credible in reflecting the employee cost of SLDC for FY 2020-21.

AEGCL on behalf of SLDC requests the Hon'ble Commission to approve the Employee Expenses of Rs. 3.49 crores for FY 2020-21 without any disallowance.

4.6.6 Normative Calculation of A & G Expenses for FY 2020-21

Regulation 103.4 of AERC (MYT Regulations), 2018 provides the manner in which components of O&M expenses shall be computed. The methodology for Administrative and General Expenses is as follows:

$$(A \& G_{n-1}) \times (WPI \text{ inflation}) + \text{Provision}$$

Table 22: Administration & General Expenses for FY 2020-21

	Normative A&G Expense (Rs. Crs.)	FY 20-21
1	A&G Expense for Previous year	0.76
2	WPI Inflation	2.98%
3	Additional A&G Expenses on account of Separation of SLDC	0.4
4	Normative A&G Expense	1.18

AEGCL on behalf of SLDC humbly submits that the upcoming year shall witness additional A&G expenses under on account of segregation of SLDC from AEGCL. The A&G cost was projected for FY 2020-21 taking into consideration all possible expenses under A&G head.

Additional A&G Expenses only for FY 2020-21

In addition to the above, SLDC humbly submits that the additional A&G expense on account of separation of SLDC from AEGCL of Rs. 40 Lakh shall be incurred during FY 2020-21, on account of ring fencing. AERC may kindly approve Rs. 40 lakhs for engaging consultants during FY 2020-21 to carry out asset evaluation of SLDC as the same was not done earlier, web site upgradation and maintenance, Scheduling and accounting of open access software.



Thus, AEGCL on behalf of SLDC requests the Hon'ble Commission to approve the proposed A&G expenses of Rs. 1.18 crores for the FY 2020-21 without any disallowance.

4.6.7 Training and Capacity Building of SLDC Employees

SLDC states that the power sector is undergoing a paradigm shift and new technologies with updates are being adopted on continuous basis to improve operational efficiency. These technologies are posing different challenges for power sector, which need to overcome well within time so as to have effective operational benefits.

It can be seen that rigorous training at different transmission company carried out in regular interval, which is effective and necessary for the employees. Technical training on "Grid Security", "SCADA Pro Level Programs" shall be required to SLDC employees.

Therefore, SLDC would like to invest in educating and enhancing the employees through various workshops and for conducting workshops activities, estimated cost shall be Rs. 10 Lakhs for FY 2020-21. Training details pertaining to Rs. 10 lakhs have been attached herewith. The Summary of projected O&M Expenses and Training Expenses for FY 2020-21 is as follows

Table 23: Operation and Maintenance Expenses - FY 2020-21

S. No.	Particulars	(Rs. Crores)
		Revised ARR FY 20-21
1	Employee Cost	3.49
2	Repair & Maintenance	1.11
3	Administrative & General Expenses	1.18
4	Total	5.79
5	Training Expenses	0.10

4.6.8 AEGCL on behalf of SLDC requests the Hon'ble Commission to approve the normative O&M Expenses of Rs. 5.79 crores and Training Expenses of Rs. 10 lakhs for FY 2020-21 as shown in the above table.

4.7 Depreciation for FY 2020-21

Depreciation has been computed as per AERC (terms & conditions for determination of Multi Year Tariff) Regulations, 2018 for FY 2020-21.



Depreciation has been calculated taking into consideration the opening balance of assets in the beginning of the year and the provisional capitalization. The addition of assets during FY 2020-21 has been projected considering capital expenditure plan for FY 2020-21. The Closing Gross Block of Fixed Assets for the FY 2019-20 has been considered as the opening balance of assets in the beginning of the FY 2020-21. As specified in Regulation 32 [(32.2) & (32.4)] of AERC (terms & conditions for determination of Multi Year Tariff) Regulations, 2018, depreciation is calculated as per SLM considering depreciation on opening Fixed Asset to the extent of 90% of the Asset Value. Depreciation on the Assets added during the FYs has been calculated for 180 days assuming the date of commission of the Assets as middle of the Financial Year. Depreciation has been provided at the rates specified in the AERC's Depreciation Rate Schedule. The Depreciation of assets created through Grant has been reduced before arriving at Net depreciation. Depreciation for FY 2020-21 is tabulated below.

Table 24: Depreciation for FY 2020-21**(Rs. Crores)**

S.N.	Particulars	Depreciation Rate	Accumulated depreciation - beginning of the year	Additions during the year
2	Land	3.34%	-	-
3	Building	3.34%	0.31	-
4	Hydraulic	5.28%	-	-
5	Other Civil Works	3.34%	-	0.02
6	Plant & Machinery	5.28%	2.90	0.24
7	Lines & Cable Network	5.28%	-	0.00
8	Vehicles	9.50%	-	-
9	Furniture & Fixtures	6.33%	0.01	0.00
10	Office Equipment	6.33%	0.03	0.01
11	Any other assets	5.28%	-	-
(a)	Total Depreciation		3.25	0.28
(b)	Gross Fixed Assets excluding Land			5.27
(c)	Grant towards GFA			3.91
(d)	Less: Dep twds assets through Grant/Consumer cont (d= c/b x a)			0.21
(e)	Depreciation for the year (excl assets funded through Grant) (a-d)			0.07

- 4.7.1 AEGCL on behalf of SLDC requests the Hon'ble Commission to approve the depreciation of Rs. 7 lakhs for FY 2020-21 as shown in the above table.



4.8 Interest and Finance Charges for FY 2020-21

4.8.1 Interest on Loan

The interest expenditure on account of long-term loans depends on the outstanding loan, repayments, and prevailing interest rates on the outstanding loans. Further, the projected capital expenditure and the funding of the same also have a major bearing on the long-term interest expenditure.

The interest on the loans has been computed @10.00% on the Govt. Loans, 10.50% on Govt. Loans taken from Financial Institutions. The Interest and Finance Charges for FY 2020-21 is tabulated in table below.

Table 25: Interest and Finance Charges for FY 2020-21

(Rs. Crores)		
S.N.	Particulars	FY 20-21
1	Net Normative Opening Loan	0.64
2	Addition of normative loan during the year	0.78
3	Normative Repayment during the year	0.07
4	Net Normative Closing Loan	1.34
5	Interest Rate	9.38%
6	Interest Expenses on Loan	0.09
7	Finance Charges	0.02
8	Total Interest and Finance Charges	0.11

As per Regulation 34.5 of AERC (MYT Regulations), 2018 *“The rate of interest shall be the weighted average rate of interest calculated on the basis of the actual loan portfolio at the beginning of each year applicable to the Generating Company or the Transmission Licensee or the Distribution Licensee or SLDC”*

Accordingly, the Rate of Interest computed based on the actual loan portfolio as shown in the above tabulations of FY 2020-21 which arrived at 9.38%.

Table 26: Interest and Finance Charges for FY 2020-21

(Rs. Crs)								
S.N.	Loan Details	FY 20-21						
		Loan Tenure	Rate of Interest	Opening Balance	Amount Received	Principal Repayment	Interest Due	Closing Balance
A	Interest charges on State Govt. Loans, Bonds and Advances							
1	State Government Loans	-	10.00%	1.17	0.24	-	0.13	1.41
2	ADB Loan	-	10.50%	0.43	-	-	0.05	0.43



3	Central Government Loans	-	0.00%	-	-	-	-	-
4	General Provident Fund	-	8.00%	1.07	0.17	0.33	0.08	0.91
	Sub-total			2.67	0.41	0.33	0.25	2.75
B	Interest on Long Term Loans / Credits from the Fis / banks / organisations approved by the State Govt.							
	Secured Loans						0.00	0
	Unsecured Loans						0.00	0
C	Other Interest & Finance Charges						0.00	0
	<i>Cost of raising Finance/Bank Charges</i>						0.02	0
	<i>Penal Interest Charges</i>						0.00	0
	Sub-total			2.67	0.41	0.33	0.27	2.75
D	Total Of Interest & Finance Charges (A+B+C)							
E	Less : Interest & Finance Charges Capitalised							0
	Net Total Of Interest Finance Charges (D-E)			2.67	0.41	0.33	0.27	2.75

In view of the above AEGCL on behalf of SLDC requests the Hon'ble Commission to approve the interest and finance charge of Rs. 11 lakhs for FY 2020-21 as shown in the above table

4.9 Interest on Working Capital for FY 2020-21

The interest on working capital has been calculated based on the normative working formula by the Hon'ble Commission in its Terms & Conditions for determination of Multi Year Tariff Regulations, 2018.

The rate of interest provided on the working capital is the normative interest rate of three hundred (300) basis points above the average State Bank of India MCLR (one-year tenor) prevalent during last available six months for the determination of tariff. Since the interest rate is currently available till Nov 2019, the interest rate could be computed till Nov 2019 as shown in above section 3.8. In line with norms, interest on working capital is calculated as shown below


Table 27: Interest on working capital for FY 2020-21

(Rs. Crores)			
S.N.	Particulars	Units	Revised ARR
			FY 20-21
1	O&M expenses for 1 month	Rs. Crore	0.48
2	Maintenance spares @ 15% of O&M	Rs. Crore	0.87
3	Receivables for two months	Rs. Crore	0.99
4	Total Working Capital	Rs. Crore	2.34
5	Rate of Interest	%	11.22%
6	Interest on Working Capital	Rs. Crore	0.26

AEGCL on behalf of SLDC requests the Hon'ble Commission to approve the interest on working capital of Rs. 26 lakhs for FY 2020-21 as shown in the above table.

4.10 Return on Equity for FY 2020-21

As specified in Regulation 31 of AERC (terms & conditions for determination of Multi Year Tariff) Regulations, 2018, Return on Equity is calculated @ 15.50 %.

The Return on Equity has been computed @15.50% on closing balance of equity based upon the opening balance of equity and normative additions during the years. Return on Equity is computed as shown in the table below:

Table 28: Return on Equity for FY 2020-21

(Rs. Crores)		
S.N.	Particulars	Revised ARR
		FY 20-21
1	Equity (Opening Balance)	-
2	Net additions during the year	0.33
3	Less: Reduction during the year	-
4	Equity (Closing Balance)	0.33
5	Average Equity	0.17
6	Rate of Return on Equity	15.50%
7	Return on Equity	0.03

In view of the above, AEGCL is expected to add equity in FY 2020-21 based on the funding pattern and requests the Hon'ble Commission to approve the return on Equity amounting to Rs. 3 lakhs for FY 2020-21.

**4.11 Other Costs and Bad Debts for FY 2020-21**

AEGCL on behalf of SLDC submits that other costs and bad debts has not been considered in estimated ARR and reserves the right to claim the same at the time of true-up of the respective financial year in the next petition.

4.12 Taxes for FY 2020-21

As per AERC (terms & conditions for determination of Multi Year Tariff) Regulations, 2018, Income Tax shall be reimbursed as per actual income tax paid, based on the documentary evidence submitted at the time of truing up of each year.

4.13 Non-Tariff Income for FY 2020-21

As per the AERC (terms & conditions for determination of Multi Year Tariff) Regulations, 2018, the amount of non-tariff income as approved by the Commission shall be deducted from the aggregate revenue requirement in determining annual transmission charges of the Transmission Licensee.

The income in this category comprises of open access application fees and SLDC charges paid by IEX. Projected Non-tariff Income are shown in the table below.

Table 29: Non-Tariff Income for FY 2020-21

S.N.	Particulars	(Rs. Crores)
		Revised ARR FY 20-21
1	Other Non-Tariff Income	
	Open Access Application Fees	0.08
	SLDC Charges paid by IEX	0.36
	Rent from Staff Quarter	0.00
	Total	0.44

AEGCL on behalf of SLDC submits to the Honorable Commission to approve the above Non-Tariff Income of Rs. 44 lakhs for FY 2020-21.

4.14 Aggregate Revenue Requirement for FY 2020-21

Based on the category-wise expense as described above, the Aggregate Revenue Requirement during FY 2020-21 for SLDC has been determined



Table 30: Annual Revenue Requirement for SLDC for FY 2020-21

S. No.	Particulars	(Rs. Crores)
		Revised ARR FY 20-21
1	O&M Expenses	5.79
a	Employee Cost	3.49
b	R&M Expenses	1.11
c	A&G Expenses	1.18
d	Training Expenses	0.10
2	Depreciation	0.07
3	Interest & Finance Charges	0.11
4	Interest on Working Capital	0.26
5	Return on Equity	0.03
6	Less: Non-Tariff Income/ Other Income	0.44
7	Aggregate Revenue Requirement	5.92

4.15 Determination of Tariff

For Determination of Tariff, the existing peak load of FY 2019-20 of 2085 MW is escalated by 10% for arriving at peak load of FY 2020-21.

Revenue (surplus) / gap with carrying / (holding) cost of APR for FY 2019-20

Particulars (B)	APR of FY 19-20	ARR of FY 20-21
Opening Balance	0	0.76
Recovery/(Addition) during the year	0.76	-
Closing Balance	0.76	0.76
Rate of Interest (%)	11.22%	11.22%
Carrying / (Holding Cost)	0.04	0.04
Total Carrying / (Holding Cost)		0.09

The above table mentioned the surplus on account of APR of FY 2019-20 along with the holding Cost. The rate of interest has been considered equal to normative interest rate of three hundred (300) basis points above the average State Bank of India MCLR (one-year tenor) prevalent during last available six months as per AERC (MYT Regulations) 2018.

**Table 31 : Tariff Computation for FY 2020-21**

Particulars	FY 20-21
Standalone Annual Revenue Requirement (Rs.Cr)	5.92
Previous Revenue Gap / (Surplus) with carrying cost (Rs.Cr)	0.85
Net Annual Revenue Requirement (Rs.Cr)	6.77
Peak Demand MW	2,294
SLDC Charge (Rs./MW/Day)	80.91

AEGCL on behalf of SLDC requests the Hon'ble Commission to approve the Aggregate Revenue Requirement of Rs. 5.92 Crores and the SLDC charge of Rs. 80.91/MW/Day for FY 2020-21.



5 PRAYERS TO THE HON'BLE COMMISSION

1. The present petition provides, SLDC's approach for formulating the proposed tariff for ensuing year, the broad basis for projections used, summary of the proposals being made to the Hon'ble Commission.
2. In order to align the thoughts and principles behind the Tariff Proposal and the ARR, AEGCL on behalf of SLDC respectfully seeks an opportunity to present their case prior to the finalization of the Tariff Order. SLDC believes that such an approach would go a long way towards providing a fair opportunity to all the stakeholders including SLDC and may eliminate the need for a review or clarification.
3. AEGCL on behalf of SLDC may also be permitted to propose suitable changes to the ARR and the mechanism of meeting the revenue on further analysis, prior to the final approval by the Hon'ble Commission.
4. In view of the above, the Petitioner respectfully prays that Hon'ble Commission may:
 - Accept the Annual Revenue Requirements and Tariff proposal for Transmission Business respectively in accordance with:
 - The guidelines outlined in previous AERC Orders passed in various matters relating to SLDC; and
 - The principles contained in AERC (Terms and Conditions for determination of Multi Year Tariff) Regulations 2018;
 - To admit the Tariff Petition as per the provisions of the AERC (MYT) Regulations 2018 and consider present Petition for further proceedings before Hon'ble Commission;
 - To approve the total recovery of Aggregate Revenue Requirement and revenue gap for FY 2019-20 to FY 2020-21 along with other claims as proposed by SLDC;
 - To allow the ARR based on assumptions wherever considered, till the segregation of accounts of SLDC is carried out.
 - To grant any other relief as the Hon'ble Commission may consider appropriate;
 - To pass any other order as the Hon'ble Commission may deem fit and appropriate under the circumstances of the case and in the interest of justice;
 - To condone any error/omission and to give opportunity to rectify the same;
 - To permit SLDC to make further submissions, addition and alteration to this Petition as may be necessary from time to time;

TRAINING PLAN OF SLDC FOR FY 2020-21

Sl. No	NAME OF TRAINING	TRAINING INSTITUTE	TRAINING FEES(RS.)	TRAVEL AND INCIDENTAL PER HEAD(LUM SUM IN RS.)	TOTAL COST PER HEAD(RS.)	NO OF PERSONS	TOTAL COST (RS.)
1	REGULATORY FRAMEWORK IN POWER SECTOR	NPTI, FARIDABAD	11151	24000	35151	2	70302
2	POWER SYSTEM ENERGY LOSSES	ESCI, HYDERABAD	16200	24000	40200	2	80400
3	POWER SYSTEM COMMUNICATION ,SCADA AND EMS	PSTI, BENGALURU	21240	24000	45240	2	90480
4	FINANCIAL ACCOUNTING PRINCIPLES, POLICIES AND STANDARDS	IIM, KOLKATA	76700	20000	96700	2	193400
5	RENEWABLE ENERGY SOURCES AND GRID INTEGRATION	PSTI, BENGALURU	37592	24000	61592	1	61592
6	TRAINING AND CERTIFICATE OF SYSTEM OPERATORS	PSTI, BENGALURU	11151	24000	35151	4	140604
7	FAMILIARIZATION TO POWER QUALITY AND CAUSES, CONSEQUENCES AND CURES TO HARMONICS IN ELECTRICAL SYSTEM	PSTI, BENGALURU	21240	24000	45240	1	45240
8	DESIGN AND PERFORMANCE ASPECTS OF POWER SYSTEM ELEMENTS TO HAVE AN UNDERSTANDING OF REACTIVE POWER MANAGEMENT AND CONTROL	PSTI, BENGALURU	18000	24000	42000	1	42000
9	SPECIALIST LEVEL COURSE ON POWER SYSTEM RELIABILITY	PSTI, BENGALURU	11151	24000	35151	2	70302
10	POWER SYSTEM LOGISTICS	PSTI, BENGALURU	11151	24000	35151	2	70302
11	POWER MARKET SPECIALIST	PSTI, BENGALURU	11151	24000	35151	1	35151
12	PROJECT PLANNING AND MONITORING	XLRI, JAMSHEDPUR	56050	20000	76050	1	76050
13	MISCELLANEOUS COST TOWARDS OTHER SHORT TERM TRAINING						30000
	TOTAL IN RUPEES						10,05,823.00

Energy Audit Report

Power Transmission Network of Assam Electricity
Grid Corporation Ltd.



Submitted by



Assam Electricity Grid Corporation Ltd.



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1 INTRODUCTION

Power Transmission is a vital link between power generation and power distribution. Till recently, India was struggling with the power deficit. With generation delicensed, India has sufficient generation capacity. However, lack of transmission capacity was a big challenge. For achieving the target of “Power for All”, a robust transmission network is must. Therefore, power sector has recognised the importance of integrated transmission planning and this sector has also garnered substantial private investment in last decade.

India’s transmission sector is primarily controlled by Government owned Companies. At Central Level, PGCIL, the Central Transmission Utility is responsible for national and inter-regional transmission network planning and at State Level, respective State Transmission Utilities are responsible for State level Transmission Planning. Historically, the power transmission business had been a monopoly as almost all projects were awarded either to PGCIL or state utilities on a regulated basis.

1. Background

- a) From Mid-90s, the focus has been shifted on to consumer and availability of economic power to all. Over the last few years, there has been significant interest in opening the Electricity sector to competition and, by extension, interest in designing electricity markets to push the sector toward more efficient outcomes. Accordingly, the Electricity Act, 2003 (“the Act” or “EA 2003”) was enacted with effect from June 10, 2003 which requires the State Governments to initiate major changes in the structure and operations of the State power sector.
- b) Objectives of the Electricity Act, 2003 includes Promote competition, Rationalization of tariff, Protect consumer’s interest. Promoting competition in electricity sector is one of the primary objectives of the Electricity Act, 2003.
- c) The Electricity Act 2003 required restructuring of the State owned vertically integrated electricity boards (SEBs). Sections 131 to 134 mandate reorganization of the SEBs into functional entities and corporatization of the same.



- d) The State of Assam has undertaken structural reforms in the state electricity sector in 2004 pursuant to the provisions of the Electricity Act 2003. At present, the Assam Power Generation Company Limited (APGCL), Assam Electricity Grid Corporation Limited (AEGCL) and Assam Power Distribution Company Limited (APDCL) are functioning as the State-owned generation, transmission and distribution utilities respectively. AEGCL is notified as the State Transmission Utility (STU). Its core business is to efficiently transport electrical power from electrical power bulk heads to the distribution company networks in the state of Assam.
- e) The State Load Despatch Centre (SLDC) is the apex body constituted vide Section 31 of the Indian Electricity Act - 2003 (Central Act No. 36 of 2003) and complies with the directions stipulated in Section 33 to ensure integrated operation of the power system in the state of Assam. SLDC, ASSAM was established in the year 1983 is located at Kahilipara, Guwahati. SLDC, Assam is presently being operated by the state transmission utility of Assam i.e. Assam Electricity Grid Corporation Ltd. (AEGCL).

2. Constitution of the Commission

The Assam Electricity Regulatory Commission (hereinafter referred to as the AERC or the Commission) was established under the Electricity Regulatory Commissions Act, 1998 (14 of 1998) on February 28, 2001. The first proviso of Section 82(1) of the Electricity Act, 2003 (hereinafter referred as the Act or the EA, 2003) has ensured continuity of the Commission under the Electricity Act, 2003.

The Commission is mandated to exercise the powers and functions conferred under Section 181 of the Electricity Act, 2003 (36 of 2003) and to exercise the functions conferred on it under Section 61, 62 and 86 of the Act from June 10, 2003.

In accordance with the regulations 'AERC (Terms and Conditions for determination of MYT) Regulations, 2018, (hereinafter to be referred as MYT Regulations 2018' issued by the AERC, AEGCL has to file Tariff Petition every year with the Commission, which includes statements containing calculation of the expected aggregate revenue from charges under its currently approved tariff and the expected cost of providing services i.e. Aggregate Revenue Requirement (ARR) during the Previous Year, Current Year and Ensuing Year & tariff proposals so as to fully cover the gap between the expected aggregate revenue at the



prevalent tariff and the expected cost of services including schemes for reduction in loss levels and other efficiency gains to be achieved.

Accordingly, AEGCL had filed its petition for determination of Aggregate Revenue Requirement (ARR) for FY 2019-20 under section 61, 62 & 64 of the Electricity Act, 2003. before the Commission on 30th November 2018. according to the MYT Regulations of AERC. After carrying out the due process of technical validation & arranging hearing the objections of various stake holders, AERC has issued an order on 1st Mar, 2019 wherein certain directives were issued to AEGCL in relation with carrying out energy audit which are reproduced as below:

“Directive 2 – Energy Audit and Implementation of SAMAST

The Commission directs AEGCL to carry out the Energy Audit during FY 2019-20 and submit the report based on the metered energy at different interconnection points, including the status of metering, functional meters, etc. This Report, with details of Transmission Losses, should be submitted along with the next Tariff Petition. AEGCL is directed to earnestly pursue the implementation of SAMAST.”

In response to the directives of the AERC, AEGCL has decided to get the preliminary energy audit done of the transmission network to quantify the losses & to identify the saving potential out of these losses.



2 ENERGY AUDIT

1. Energy Audit of AEGCL

Energy Audit is the key to systematic approach for decision making in the area of energy management. It is an effective tool to balance the total energy inputs with its outflows in various energy streams.

The energy audit of transmission exercise involves the energy accounting followed by the analysis of energy flow data for determination of losses at various steps in transmission. Since the ultimate burden of these losses has to be borne by the honest consumers in terms of higher tariff rates, the reduction in losses would also be beneficial in the interests of the consumers. Hence in the present era of competition the transmission utility having minimum losses has an edge over the competitors due to better profitability & economical rates.

The technical losses are inherent features of the transmission business such as load losses in transformers, losses in conductors of overhead lines or underground cables, dielectric losses in capacitors, cables etc. These losses cannot be totally eliminated but can be reduced by devising proper technical specification while procuring transformers, overhead conductors, capacitors, meters etc, devising & adopting strict testing plans while accepting the material, correct installation & regular maintenance.

The objective of the energy audit exercise is to identify the sources of technical, quantification of losses, suggest the corrective measures for minimizing technical losses, to work out the cost benefit analysis of corrective measures as suggested for computing the payback period of the investment involved.

2. Methodology

The exercise of energy audit aims to balance the total energy inputs with its outflows in various energy streams. To achieve this, one has to have energy meters at all incoming & outgoing energy streams.

Power transmission system is a dynamic system wherein the energy parameters are changing at every moment. Hence, in addition to installation of meters at all input & output nodes, the



other requirement of establishing energy balance is to get simultaneous readings of all these meters in particular period i.e. at beginning of the period & at the end of the period. This function is better served if the SCADA system is installed to acquire the meter reading data continuously at regular interval or historical data in memory of electronic meters is downloaded using meter reading instrument.

Owing to dynamism of the transmission system, simultaneous meter readings of all meter on incoming and outgoing nodes is the primary requisite for energy audit exercise. At present, the meters of AEGCL are provided at: (i) both ends of EHV lines, (ii) Both at HV & LV side of the transformer and (iii) at the point of outgoing lines.

AEGCL is being included in the SAMAST scheme which will provide all interfacing meters as well as Intra-state meter. Implementation of the scheme is being monitored by NERPC. Once the metering facilities are in place, the actual energy drawn & sent out can be monitored & recorded.

3. Source of data

The intermediate balance is established by the energy flow in the particular period i.e. 1st April, 2018 to 31st March, 2019 and 1st April, 2019 to 30th Sep, 2019 as derived from coherent readings of meters installed at key locations in substations, pertaining to that period as recorded in the log books maintained at each substation. 1st Oct, 2019 to 31st Mar, 2020 is projected based on the first half data of FY 2019-20.

The data so collected is analyzed for computation of losses at various steps in the transmission systems. The corrective action measures for reduction of losses are also included in the report.



3 ENERGY STREAM OF AEGCL

1. Energy Streams

At present, AEGCL has 5701.22 Ckt km line length & 66 nos. of Substations. AEGCL has commissioned 220/132 kV Rangia substation (2x100 MVA) and Rangia-Salakati line of 162.04 km in FY 2019-20 to meet upcoming load development & give load relief to the network of AEGCL.

The electric supply from AEGCL to APDCL is transferred through 400 kV, 220 kV, 132 kV and 66 kV transmission line network with transformation capacity of 6821 MVA. Details of AEGCL transmission line length and nos of substations for FY 2018-19 and FY 2019-20 (as on 31.10.2018) is mentioned below:

Table 1: Transmission Line Length (ckt km) of AEGCL

S.N	Voltage Level	2019-20*	2018-19
1	400 kV	7.20	7.20
2	220 kV	2048.05	1723.96
3	132 kV	3032.97	3022.77
4	32 kV	613.00	613.00
	Total	5701.22	5366.93

*As on 30.10.2018

Table 2: No of Grid Substations of AEGCL

S.N	Voltage Level	2019-20*	2018-19
1	400/220/132/33 kV	1	1
2	220/132 kV	2	1
3	220/132/66/33 kV	3	3
4	220/132/33 kV	6	6
5	220/33 kV	1	1
6	132/66/33 kV	2	2
7	132/33 kV	50	50
8	132/11 kV	1	1
	Total	66	65

**Table 3: Transformation Capacity of AEGCL**

Voltage Level (kV)	Transformation Capacity (MVA)	Transformers (nos)
400/220	630	2
220/132	2470	25
220/33	100	2
132/66	100	5
132/33	3382	135
132/11	32	2
66/33	107	8
Total	6821	179

2. Transmission Loss in FY 2018-19

The total input of energy from the APGCL (LTPS +NTPS+LRPP+KLHEP+MYNTRIANG), Solar, BCPL, CS & Others and UI for FY 2018-19 was 9257.40 MU in FY 2018-19. However, due to shortage of sufficient instantaneous allocation, 83.78 MU were purchased through UI settlement. Thus, the gross purchased energy during the period 1st April 2018 to 31st March 2019 was 9257.40 MU.

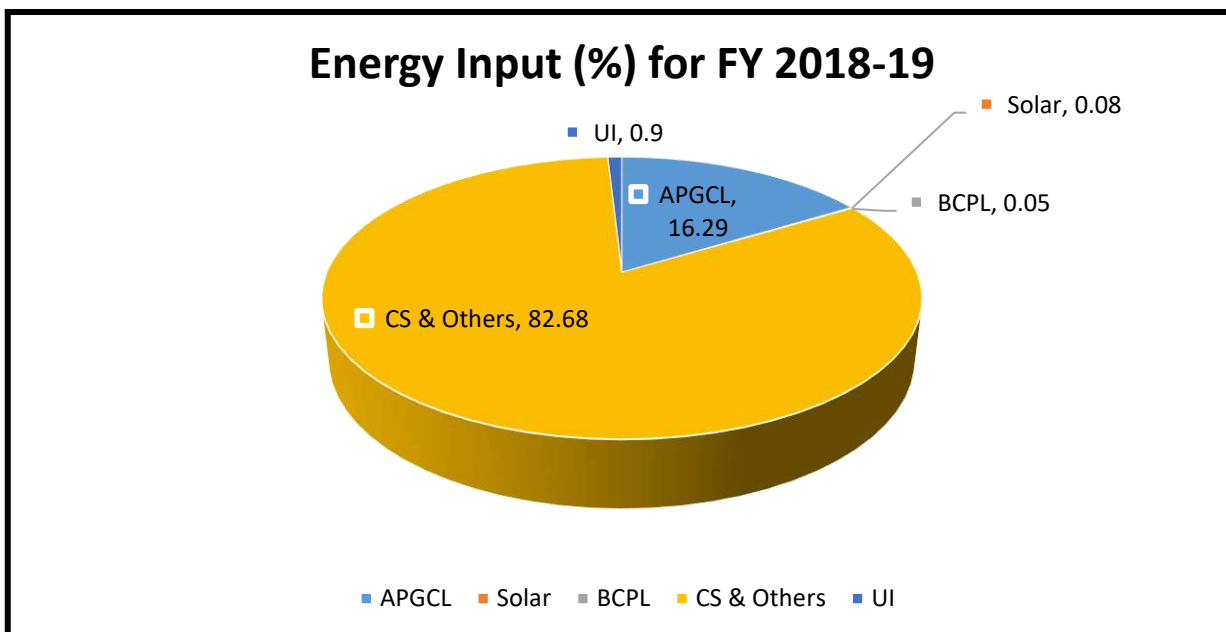
Table 4: Energy Input of AEGCL in FY 2018-19

Source	MU
Input from APGCL	1508.79
Input from Solar	6.49
Input from BCPL	3.68
Input from CS & Others	7654.64
Input from UI	83.78
Total	9257.40

BCPL: Brahmaputra Cracker and Polymer Ltd, CS & Others: Central Sector and Other Generating Station.

The percentage share of AEGCL from various sources of purchases is brought out in the chart below:

Figure 1: Energy Input of AEGCL for FY 2018-19



Out of purchased energy of 9257.40 MU, the actual total energy sent out was 8929.69 MU (energy sent out to APDCL periphery was 8668.85 MU and energy sent out to Open Access consumers was 260.84 MU) leaving behind the transmission losses of 327.71 MU with transmission loss of 3.54 %. The energy of 327.71 MU was lost in transmission to receiving stations in state periphery in FY 2018-19.

Table 5: Transmission Loss of AEGCL in FY 2018-19

Particulars	MU
Energy Injected (MU)	9257.40
Energy Sent Out to APDCL (MU)	8668.85
Energy Sent Out to OA Consumers (MU)	260.84
Total Energy Sent Out	8929.69
Transmission Loss (MU)	327.71
Transmission Loss (%)	3.54%



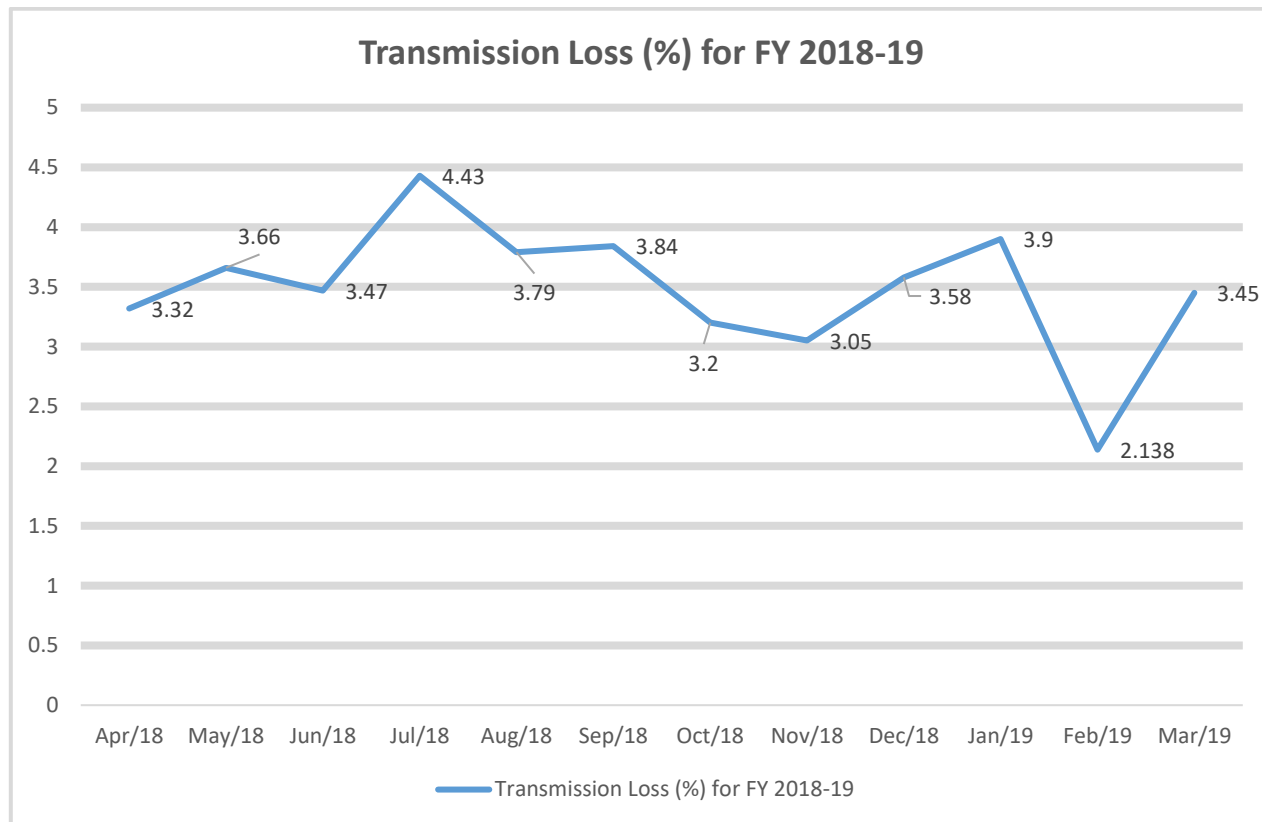
3. Monthly Energy Balance of AEGCL in FY 2018-19

The monthly energy balance of AEGCL in respect of energy received at state periphery is established in the chart below:

Table 6: Monthly Energy Balance of AEGCL in FY 2018-19

FY 2018- 2019	Total Power Injection to AEGCL Grid(MU)	Total Power Transmitted to Distribution Including Open Access(MU)	Total Transmission Loss (MU)	Total Transmission Loss in AEGCL Grid %
Apr-18	659.74	637.86	21.87	3.32
May-18	743.65	716.42	27.23	3.66
Jun-18	883.98	853.29	30.68	3.47
Jul-18	966.22	923.4	42.82	4.43
Aug-18	996.51	958.75	37.77	3.79
Sep-18	897.36	862.93	34.43	3.84
Oct-18	779.17	754.24	24.92	3.2
Nov-18	685.42	664.54	20.88	3.05
Dec-18	674.13	649.96	24.17	3.58
Jan-19	663.42	637.53	25.89	3.9
Feb-19	614.94	601.79	13.15	2.138
Mar-19	692.88	668.98	23.9	3.45
Total	9257.40	8929.69	327.71	3.54

Figure 2: Transmission Loss of AEGCL in FY 2018-19



4. Transmission Loss in FY 2019-20

The energy injected and transmitted at transmission grid in FY 2019-20 is based on 6 months actual and 6 months projection. Projection has been computed based on historical information. The total input of energy from the various source at transmission grid periphery is expected to be 9866.38 MU in FY 2019-20.

Out of estimated purchased energy of 9866.38 MU, the estimated total energy sent out to be 9525.64 MU (energy sent out to APDCL periphery is 9313.44 MU and energy sent out to Open Access consumers is 212.20 MU) leaving behind the transmission losses of 340.75 MU with transmission loss of 3.45 %.

**Table 7: Transmission Loss of AEGCL in FY 2019-20**

Particulars	MU
Energy Injected (MU)	9866.38
Energy Sent Out to APDCL (MU)	9313.44
Energy Sent Out to OA Consumers (MU)	212.20
Total Energy Sent Out	9525.64
Transmission Loss (MU)	340.74
Transmission Loss (%)	3.45%

5. Monthly Energy Balance of AEGCL in FY 2019-20

The 6 months actual and 6 months projected energy balance in respect of energy received at state periphery is established in the chart below:

Table 8: Monthly Energy Balance of AEGCL in FY 2019-20

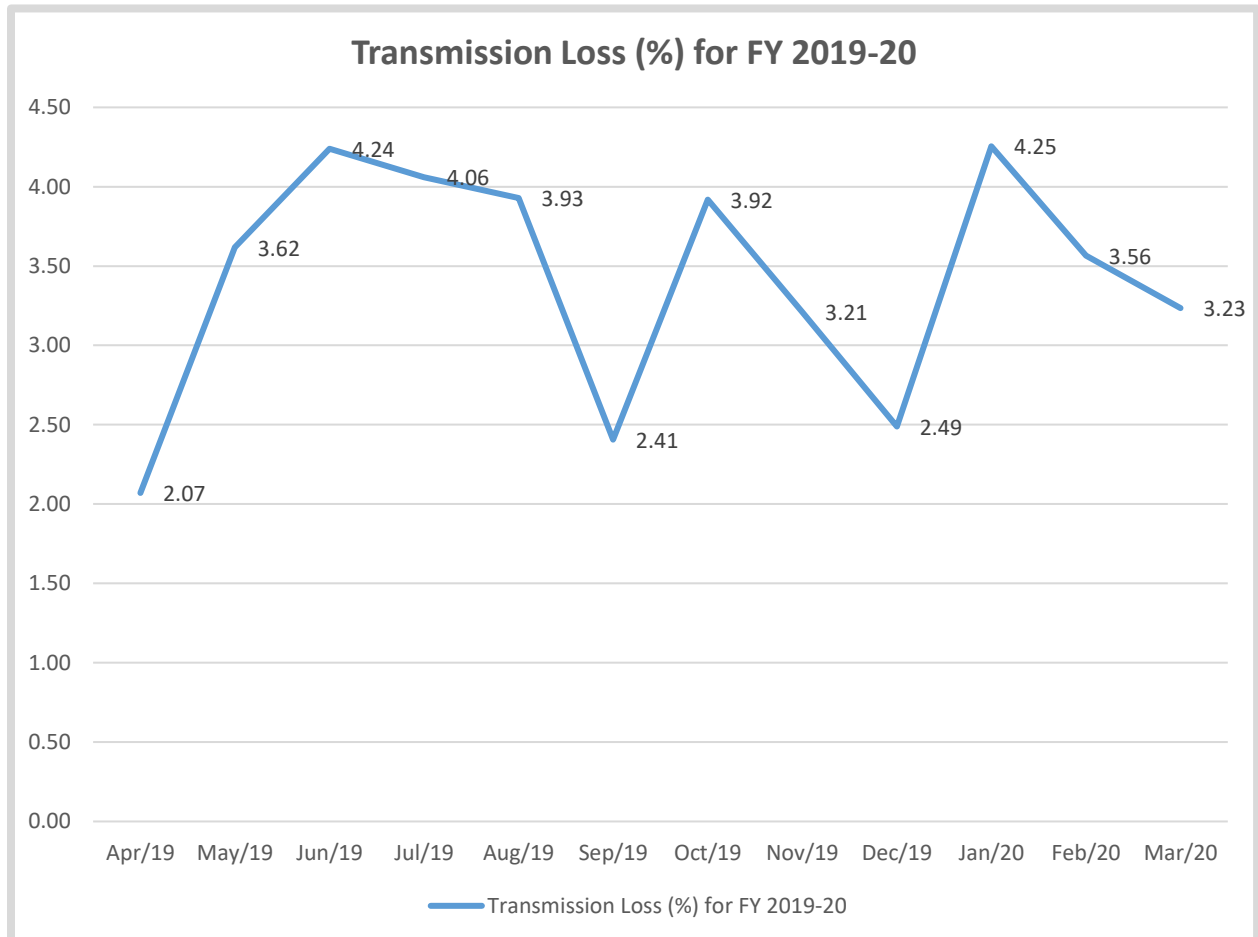
FY 2019- 2020	Total Power Injection to AEGCL Grid(MU)	Total Power Transmitted to Distribution Including Open Access(MU)	Total Transmission Loss (MU)	Total Transmission Loss in AEGCL Grid %
Apr-19	686.34	672.13	14.21	2.07
May-19	746.91	719.89	27.02	3.62
Jun-19	935.13	895.49	39.64	4.24
Jul-19	947.95	909.46	38.49	4.06
Aug-19	1079.53	1037.12	42.40	3.93
Sep-19	955.53	932.55	22.99	2.41
Oct-19	857.10	823.51	33.59	3.92
Nov-19	754.01	729.80	24.21	3.21



FY 2019- 2020	Total Power Injection to AEGCL Grid(MU)	Total Power Transmitted to Distribution Including Open Access(MU)	Total Transmission Loss (MU)	Total Transmission Loss in AEGCL Grid %
Dec-19	736.41	718.09	18.32	2.49
Jan-20	739.17	707.72	31.45	4.25
Feb-20	676.53	652.41	24.12	3.56
Mar-20	751.78	727.47	24.32	3.23
Total	9866.38	9525.64	340.75	3.45



Figure 3: Transmission Loss of AEGCL in FY 2019-20





4 ANALYSIS AND CONCLUSION

1. Reason for Reduction of Transmission Loss in FY 2019-20

- a) Commissioning of 220 kV Salakati-Rangia lines has improved the voltage profile at Salakati & Rangia. The increase in voltage has obviously reduced the load current drawn and hence transmission loss has been reduced.
- b) At few no GSS, old transformer having higher loss have been replaced by new ones (with higher MVA capacity). This has also contributed towards loss reduction.
- c) The efforts at APDCL end to improve power factor at their bulk load centers may have reduced the reactive power drawl from grid, thereby, improving the bus voltage at GSS & hence lesser transmission loss.

2. Analysis and Conclusion of Transmission Losses

The transmission losses are basically ohmic heat losses due to flow of current in feeder conductors. Normally these losses are proportional to square of current in the feeder & conductor resistance. Theristance in turn is proportional to length of conductor & resistivity & inversely proportional to cross section of conductor. Also. the current in transmission line is inversely proportional to transmission voltage.

a) Reconductoring of Transmission line

The old conductors and jumpers of transmission lines in Assam needs to be replaced wherever necessary. AAAC conductor has better corrosion resistance & better strength to weight ratio and are being used at many of the transmission projects in AEGCL.

b) Conversion of single circuit feeders to Double circuit feeders

Existing single circuit needs to be converted into double circuit. The feasibility study shall be carried out considering the tower design, right of way, clearances, sag etc.



Moreover, the suitability of tower height for requisite clearances, sag, arm length, wind pressure, span, right of way as well as capital expenditure & its viability needs to be checked in detail.

c) **Improvement of Power factor**

The transmission lines have to wheel active as well as reactive power. The reactive current causes additional losses in transmission lines & transformers. Due to drawl of reactive power causes decrease in the power factor. The power factor in case of all transformers in substations is found to be in range of 0.94 to 0.98.

Due to low power factor the transmission system has to carry the load of reactive power. If the reactive power is compensated locally at sub stations by installing capacitors of requisite ratings, the upstream network will be relieved by reactive current.

The improvement in power factor would also result in reduction in instantaneous demand relieving the load on upstream transmission grid as well as generating system causing surplus energy out of predefined allocation. The reduction in demand will result in reduction in demand charges.

3. Potential Methods for dealing with Transmission Loss

- a) **Replacing old equipment:** One way to reduce losses is to replace older equipment. In very high usage regions of the network, installing replacement cables with a higher power rating can greatly reduce losses. When replacing power cables, a careful load analysis predicting likely load on the cable is necessary to determine which cable is most efficient.
- b) **Right-sizing Transformers:** Transformers operate most efficiently when they are at 80-100% of maximum capacity. Underloaded transformers are inefficient due to core losses. If some transformers are frequently underloaded, it may be possible to strategically shut down certain transformers or install smaller transformers appropriate for the load. If transformers are frequently overloaded, it might be safer and more efficient to install



larger transformers, or rebalance the load such that the transformers are under capacity.

- c) **Using capacitor banks to decrease the reactive load drawl from GSS:** The two components of apparent load on a system are real load, which performs work, and reactive load, which is needed to magnetize an object such as a transformer core. By installing or adjusting capacitor banks, the percentage of reactive load on the system can be decreased, reducing losses of real power.
- d) **Voltage optimization:** By carefully re-adjusting voltage levels in a network it may be possible to reduce the current flow in parts of the network, decreasing the total resistive loss in the system.
- e) Identifying the causes of loss on a network and determining the best method for reducing loss can be challenging, but recent advances in smart meter infrastructure and machine learning can help substantially. The increased temporal and spatial data resolution provided by smart grid technology can be used to better understand loss, sources of loss, and the evolution of loss over time. Once a detailed map of system losses is determined, a cost effective method for reducing losses is much easier to develop.