Before
The Hon'ble
Assam Electricity Regulatory Commission

Petition for
True Up for FY 2024-25,
Annual Performance Review for FY 2025-26 and
Aggregate Revenue Requirement for
FY 2026-27

November 2025



Assam Electricity Grid Corporation Limited
CIN: U40101AS2003GC007238
(A Govt. of Assam Undertaking)
[Registered Office: Bijulee Bhawan, Paltan Bazar,
Guwahati – 781 001]

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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/MD/Tech-1198/Tariff Petition 2025-2026/ 06 **Date:** 29**/11/2025**

To,

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

Sub.: - Submission of Tariff Petition for True- up for FY 2024-25, Annual Performance Review for FY 2025-26 & Aggregate Revenue Requirement for FY 2026-27 of Assam Electricity Grid Corporation Limited (AEGCL).

Sir,

In inviting your kind attention to the above-mentioned subject, I have the honour to attached herewith the **Tariff Petition for True- up for FY 2024-25, Annual Performance Review for FY 2025-26 & Aggregate Revenue Requirement for FY 2026-27 of Assam Electricity Grid Corporation Limited (AEGCL).**

Enclo.:- Six Copies of the above-mentioned Tariff Petition.

Yours faithfully,

General Manager (M&PR),
AEGCL, Bijulee Bhawan,
Paltanbazar, Guwahati-781001.

yono SBI BUSINESS

Welcome, KANGKAN THAKURIA
(Uploader)
Corporate: ASSAM ELETRICITY
GRID PRIN AC (286781)

Download MIS
Forex Card Rates
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Pending For Authorization
Files Under Process
Download By File
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Bulk Download Challan
Pending Transactions
File Upload Status
Account Based MIS
Download Duplicate Beneficiaries
DD DashBoard Status

File Upload Status

29-Nov-2025 [03:51 PM IST]

e-PayOrder Number	AOZ8626031
Debit Status	Success
Remarks	Completed Successfully
Scheduled Time	21-Nov-2025 05:36 IST

21-11-2025

30341598688 **2500000.00**

KANGKAN THAKURIA

00000030019619154
A T ROAD, GUWAHATI

Anupanada Deka **Authorizer 1** KASHI NATH BAISHYA **Authorizer 2**

AOZ8626031 CMP00000001304278596

Counterfoil Description	30019619154
Transaction Type	FT

Debit Account Details

Account No.	Branch	Amount
00000030019619154	A T ROAD, GUWAHATI	2500000.00

Credit Account Details

Account No. / Name	UTR_NO	Branch	Amount	Credit Status
30341598688 / AERC	394649827	SIXMILE	2500000.00	Success

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Sl. No. 17182
Date 26/11/2025

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 FY 2024-25, Annual Performance Review for FY 2025-26 & Aggregate Revenue Requirement for FY 2026-27 of Assam Electricity Grid Corporation Limited (AEGCL).

IN THE MATTER OF

Assam Electricity Grid Corporation Limited (AEGCL)
Bijulee Bhawan, Paltanbazar,
Guwahati – 781 001. Petitioner

I, Sri Ankur Pratim Das, son of Sri Madan Chandra Das, aged 45 years, residing at Guwahati do solemnly affirm and say as follows:

I am the General Manager, Marketing & Public Relation, 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 26th day of November, 2025 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

Deponent

Ankur Pratim Das

Date 26th Nov.'2025.

By order of the Commission
Secretary of the Commission

Identified by
K. Phukan
Advocate
Enrol. No. 447/97

NOTARY
ASEEMA CHETIA
Kamrup (M)
Regd. No.-13514
GOVERNMENT OF INDIA

NOTARY
ASEEMA CHETIA
Kamrup & Metro Guwahati
Regd. No.- 13514
GOVT OF INDIA

Solemnly affirmed before me this day. I certify that I read over and explained the contents to the declarant and that the declarant seemed perfectly to understand them.

BEFORE THE HON'BLE ASSAM ELECTRICITY REGULATORY COMMISSION

FILING NO. .....
CASE NO. .....

IN THE MATTER OF: Petition for the approval of the Truing- up for FY 2024-25, Annual Performance Review for FY 2025-26 & Aggregate Revenue Requirement for FY 2026-27 of Assam Electricity Grid Corporation Limited (AEGCL).

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 FY 2024-25, Annual Performance Review for FY 2025-26 & Aggregate Revenue Requirement for FY 2026-27 of Assam Electricity Grid Corporation Limited (AEGCL).

Ankur Pratim Dey

(PETITIONER)

NOTARY
ASEEMA CHETIA
Kamrup (M)
Regd. No.-13514
GOVERNMENT OF INDIA

NOTARY
ASEEMA CHETIA
Kamrup & Metro Guwahati
Regd. No.- 13514
GOVT OF INDIA

Solemnly affirmed before me this day, I certify that I read over and explained the contents to the declarant and that the declarant seemed perfectly to understand them.

Before
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True Up for FY 2024-25,
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November 2025



Assam Electricity Grid Corporation Limited
CIN: U40101AS2003GC007238
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1 EXECUTIVE SUMMARY

1.1 Preamble

1.1.1 This section summarizes the petition for True Up for FY 2024-25, Annual Performance Review for FY 2025-26, and Aggregate Revenue Requirement for FY 2026-27 of Assam Electricity Grid Corporation Ltd. (AEGCL).

1.2 True Up for FY 2024-25

1.2.1 AEGCL has presented the actual cost based on Audited Annual Accounts for FY 2024-25 and applied norms wherever applicable as per Assam Electricity Regulatory Commission (Terms and Conditions for determination of Multi Year Tariff) Regulations, 2021. A detailed comparison of various cost components has been presented in Chapter of True Up for FY 2024-25. A summary of the proposed True Up for FY 2024-25 with the approved ARR for FY 2024-25 is presented below:

Table 1: True Up for FY 2024-25

(Rs. Crs.)

S.N.	Particulars	Approved in T.O. dtd. 27.06.2024	AEGCL Submission
1	O&M Expenses	252.55	250.54
a	Employee Cost	207.87	206.07
b	R&M Expenses	32.33	32.13
c	A&G Expenses	12.35	12.34
2	Depreciation	98.37	84.03
3	Interest & Finance Charges	0.40	5.61
4	Interest on Working Capital	20.21	19.23
5	BST for Pension Trust Fund	260.69	247.93
6	Return on Equity	125.96	111.95
7	Other Debits	-	0.56
8	Contribution to Contingency Reserve	-	3.25
9	Less: Non-Tariff Income/ Other Income	85.33	103.95
10	Aggregate Revenue Requirement	672.85	619.13
11	Add: Incentive on higher transmission availability	-	3.98
12	Add: Sharing of (Gains)/Loss	-	(2.05)
13	ARR after Sharing (Gains)/Losses and Incentive	672.85	621.07
14	Less: Revenue from STOA/MTOA Charges	4.58	0.95
15	**Net Aggregate Revenue Requirement**	**668.27**	**620.12**
16	**Revenue Surplus for FY 2024-25**	**-**	**48.16**

1.3 Annual Performance Review for FY 2025-26

1.3.1 As per AERC (Terms and Conditions for determination of Multi Year Tariff) Regulations, 2024, APR for FY 2025-26 is based on the actuals of H1 and estimation of H2 which is presented below:

Table 2: Annual Performance Review for FY 2025-26

(Rs. Crs.)

S.N	Particulars	Approved in T.O. dt 25.03.2025	FY 2025-26 H1	FY 2025-26 H2	AEGCL Submission
1	O&M Expenses	262.43	135.99	135.99	271.98
a	Employee Cost	206.12	109.14	109.14	218.27
b	R&M Expenses	40.79	20.46	20.46	40.92
c	A&G Expenses	15.52	6.40	6.40	12.79
2	Depreciation	82.40	40.72	40.72	81.45
3	Interest & Finance Charges	1.38	0.58	0.58	1.16
4	Interest on Working Capital	14.78	8.43	8.43	16.87
5	BST for Pension Trust Fund	253.83	123.21	123.21	246.41
6	Return on Equity	116.15	56.41	56.41	112.82
7	Contribution towards Contingency Reserve	3.53	1.70	1.70	3.40
8	Less: Non-Tariff Income/ Other Income	119.80	43.84	60.22	104.06
9	Aggregate Revenue Requirement	614.70	323.20	306.82	630.02
10	Less: Revenue from STOA/MTOA Charges	2.36	1.23	1.13	2.36
11	**Net Revenue Requirement**	**612.34**	**321.97**	**305.69**	**627.66**
12	**Revenue Gap for FY 2025-26**	**-**	**-**	**-**	**15.32**

1.4 Aggregate Revenue Requirement for FY 2026-27

As per AERC (Terms and Conditions for Determination of Multi Year Tariff) Regulations, 2024, AEGCL has presented ARR for FY 2026-27. The summary of Projected ARR for FY 2026-27 is shown in the table below:

Table 3: Aggregate Revenue Requirement for FY 2026-27

(Rs. Crs.)

S.N	Particulars	As per T.O. dated 25.03.2025	AEGCL Projection
1	O&M Expenses	268.16	278.02
a	Employee Cost	219.54	231.20
b	R&M Expenses	31.98	33.56
c	A&G Expenses	16.64	13.26
2	Depreciation	81.26	100.77
3	Interest & Finance Charges	0.00	0.00
4	Interest on Working Capital	16.68	17.51
5	BST for Pension Trust Fund	274.20	248.87
6	Return on Equity	116.15	117.36
7	Contribution to Contingency Reserve	3.79	3.82
8	Less: Non-Tariff Income/ Other Income	125.79	104.06
9	Aggregate Revenue Requirement	634.45	662.29
10	Less: Revenue from STOA/MTOA Charges	2.36	2.36
11	**Net Aggregate Revenue Requirement**	**632.09**	**659.93**

2 INTRODUCTION

2.1 AEGCL

2.1.1 Assam Electricity Grid Corporation Limited (*hereinafter to be referred to as "AEGCL" or the "Petitioner"*) owns and operates the transmission system previously owned by Assam State Electricity Board (ASEB). AEGCL started functioning as a separate entity from December 10, 2004.

2.1.2 AEGCL has been developing, operating, and maintaining a transmission system consisting of total line length of 5426.24 Ckt. Km and 82 grid substations at different voltage levels along with associated equipment and terminal bays, etc.

Table 4: Transmission Line Length of AEGCL

S.N	Voltage Level	Length in Ckt. Km	
		FY 2024-25	FY 2023-24
1	400 kV	6.458	6.458
2	220 kV	1940.54	1883.86
3	132 kV	3470.24	3370.69
4	66 kV	9.00	9.00
	Total	**5426.24**	**5270.02**

Table 5: No. of Grid Substation of AEGCL

S.N	Voltage Level	Nos of GSS	
		FY 2024-25	FY 2023-24
1	400/220/132/33 kV	1	1
2	220/132 kV	3	3
3	220/132/66/33 kV	1	1
4	220/132/33 kV	9	9
5	220/33 kV	1	1
6	132/33 kV	66	65
7	132/11 kV	1	1
	Total	**82**	**81**

2.2 Approach for filing the petition

a) The Hon'ble Commission notified the AERC (Terms and Conditions for determination of MYT) Regulations, 2021 (hereinafter to be referred as MYT Regulations 2021) which are applicable for determination of tariff from 1st April 2022 onwards and have defined control period from FY 2022-23 to FY 2024-25.

b) As per the provisions of these MYT Regulations, 2021, AEGCL is filing the true up petition for FY 2024-25. Since, FY 2024-25 is completed and Audited Annual

Accounts for the said year are now available, hence, AEGCL is filing the true up petition for FY 2024-25 along with audited accounts as per the provisions of MYT Regulations, 2021.

c) The Hon'ble Commission notified the AERC (Terms and Conditions for determination of MYT) Regulations, 2024 (hereinafter to be referred as MYT Regulations 2024) which are applicable for determination of tariff from 1st April 2025 onwards and have defined control period from FY 2025-26 to FY 2029-30.

d) As per the provisions of the MYT Regulations, 2024, AEGCL is filing Annual Performance Review petition for FY 2025-26 based on 6 months actual (1st April 2025 to 30th September 2025) and 6 months estimation (1st Oct 2025 to 31st Mar 2026) and Aggregate Revenue Requirement for 2026-27.

2.3 Provision of Law

a) The Hon'ble Commission has notified the MYT Regulations, 2021. The scope of this regulation included tariff determination for transmission licensee under Multi Year Tariff principle. From 1st April 2022, MYT Regulations, 2021 are applicable till 31st March 2025, hence True Up for FY 2024-25 is prepared as per the provisions of MYT Regulations, 2021. The relevant extract of the applicability of MYT Regulations 2021 is provided below for 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) The Hon'ble Commission has notified the MYT Regulations, 2024. The scope of this regulation included tariff determination for transmission licensee under Multi Year Tariff principle. From 1st April 2025, MYT Regulations, 2024 are applicable till 31st March 2030, hence, APR for FY 2025-26 and ARR for FY 2026-27 are prepared as per the provisions of MYT Regulations, 2024. The relevant extract of the applicability of MYT Regulations 2024 is provided below for 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) State Load Dispatch Centre;
(iv)Wheeling Business for Distribution of electricity;
(v)Retail Supply Business of electricity;

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 also that in case of distribution of electricity in the same area by two or more Distribution Licensees, the Commission may, for promoting competition among Distribution Licensees, fix only maximum ceiling of tariff for retail sale of electricity:

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 under Section 63 of the Act.

Provided that the petition shall provide such information as the Commission may require to satisfy itself that the guidelines issued by the Central Government have been duly followed.

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.

2.3 Petition Structure

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

S.N	Section	Contents
1	Section 1	Executive summary of Petition
2	Section 2	Introduction and overall approach to filling the Petition
3	Section 3	True Up for FY 2024-25
4	Section 4	Annual Performance Review for FY 2025-26
5	Section 5	Aggregate Revenue Requirement for FY 2026-27
6	Section 6	Directives of Compliances
7	Section 7	Prayers to the Hon'ble Commission

3 TRUE UP FOR FY 2024-25

3.1 Preamble

3.1.1 This section outlines the performance of AEGCL for FY 2024-25 and is based on the Audited Annual Accounts. In line with the provisions of MYT Regulations, 2021, AEGCL hereby submits the True Up Petition comparing the actual performance during FY 2024-25 as approved by the Hon'ble Commission for FY 2024-25 vide tariff order dated 27.06.2024.

3.2 Principles of Truing Up for FY 2024-25

3.2.1 AEGCL submits the actual performance based on the audited accounts for true up for FY 2024-25. This chapter summarizes each of the components of Annual Transmission Charges for FY 2024-25 and requests the Hon'ble Commission to approve the true up for FY 2024-25. The Audited Annual Accounts for FY 2024-25 are attached as **Annexure-I**.

3.2.2 The following sections outline the deviations in actual expenses and revenue for FY 2024-25 based on the Audited Accounts of AEGCL in comparison as approved by the Hon'ble Commission for FY 2024-25 vide tariff order dated 27.06.2024.

3.3 Transmission Loss for FY 2024-25

3.3.1 AEGCL has achieved a significant reduction in transmission losses in recent years. In FY 2024-25, the actual transmission loss was 3.24 %, which was reduced as compared to the previous year. The table below highlights the actual transmission loss achieved by AEGCL.

Table 6: Transmission Loss for FY 2024-25

S.N.	Particulars	Approved in T.O. dtd 27.06.2024	AEGCL Submission
1	Energy Injected (MU)		12829.19
2	Energy Sent Out to APDCL (MU)		12396.30
3	Energy Sent Out to OA Consumers (MU)		17.00
4	Total Energy Sent Out		12413.30
5	Transmission Loss (MU)		415.89
6	**Transmission Loss (%)**	**3.23%**	**3.24%**

3.3.2 The energy balance certified by SLDC is attached as **Annexure-II**. Hence, AEGCL requests the Hon'ble Commission to approve the Transmission loss of 3.24 % for FY 2024-25.

3.3.3 Further, AEGCL submits that the Energy Audit Report for FY 2024-25 is attached herewith as **Annexure-III.**

3.4 Fixed Cost for FY 2024-25

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 2024-25 have been determined in accordance with the MYT Regulations, 2021 outlined thereof. The fixed cost for AEGCL has been determined under the following major heads:

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

Less:

- Non-Tariff Income

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 27.06.2024 and the actual expenditure incurred by the AEGCL in FY 2024-25 based on the audited accounts.

3.5 Categorization of Heads of Expenses

3.5.1 As per provisions of MYT Regulations, 2021, all the expenditure heads need to be categorized into Controllable (under control of the Petitioner) and Uncontrollable (not under control of the Petitioner).

3.5.2 Regulations 11 of MYT Regulations, 2021, provide for categorization of expense heads. Based on the above classification, AEGCL has computed the Gains/ Losses attributed to such controllable & uncontrollable factors for FY 2024-25.

3.6 Operation and Maintenance Expenses for FY 2024-25

3.6.1 The Regulation 67.6 and 67.8 of the AERC (MYT) Regulations, 2021 specifies the normative Operation and Maintenance (O&M) expenses allowed for existing Transmission Licensee for the FY 2024-25. The relevant provision is as follows:

*"**67.6 Existing Transmission Licensee***

…

67.6.3 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&Mn = R&Mn + EMPn + A&Gn

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;

67.6.4 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 Distribution 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;*
- *GFAn-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 licensee's filings, benchmarking, and any other factor that the Commission feels appropriate.*

67.8 <u>O&M Sharing between two Transmission Licensees</u>
67.8.1 For such Transmission Licensees whose bays are installed in the premises of and maintained by another Transmission Licensee, the O&M expense for such assets shall be allowed in accordance with the norms applicable for the Transmission Licensee who performs the O&M of such assets:

Provided that the Transmission Licensees shall mutually agree on sharing of such allowed O&M expenses:

Provided further that Transmission Licensees shall project addition of such assets over the Control Period separately in their Capital Investment Plan to be submitted in accordance with Regulation 6."

3.6.2 During FY 2024-25, based on methodology specified by the MYT Regulations, 2021, the Normative O&M expenses of AEGCL works out to be Rs. 250.54 crores which is inclusive of Employee cost, Repair & Maintenance charges, and Administration & General expenses. The following table provides the summary of Normative O&M Expenses for FY 2024-25.

Table 7: Operation and Maintenance Expenses for FY 2024-25

(Rs. Crs.)

S.N.	Particulars	Approved in T.O. dtd 27.06.2024	AEGCL Submission
	O&M Expenses	**252.55**	**250.54**
1	Employee Cost	207.87	206.07
2	R&M Expenses	32.33	32.13
3	A&G Expenses	12.35	12.34

3.6.3 **WPI Inflation computation for FY 2024-25**

3.6.3.1 The average increase in the Wholesale Price Index (WPI) for the preceding three years gives the WPI Inflation for FY 2024-25. Hence, the WPI Index from FY 2021-22 to FY 2023-24 is considered and the computation is provided in the table as follows:

Table 8: WPI inflation for FY 2024-25

Fiscal Year	WPI Index	YOY Change %
FY 2023-24	151.4	-0.72%
FY 2022-23	152.5	9.39%
FY 2021-22	139.41	13.00%
Average WPI Inflation (Last 3 Years)		**7.22%**

3.6.4 WPI inflation for FY 2024-25 has been computed as an average increase of WPI index for the period from FY 2021-22 to FY 2023-24 which works out to 7.22%.

3.6.5 CPI Inflation computation for FY 2024-25

3.6.6 The average increase in the Consumer Price Index (CPI) for the preceding three years gives the CPI Inflation for FY 2024-25. Hence the CPI Index from FY 2021-22 to FY 2023-24 is considered and the computation is provided in the table as follows:

Table 9: CPI inflation for FY 2024-25

Fiscal Year	CPI Index	YOY Change %
FY 2023-24	397.2	5.19%
FY 2022-23	377.62	6.06%
FY 2021-22	356.06	5.13%
Average CPI Inflation (Last 3 Years)		**5.46%**

3.6.7 CPI inflation for FY 2024-25 has been computed as the average increase of CPI index for the period from FY 2021-22 to FY 2023-24 which works out to 5.46%.

3.6.8 Normative Calculation of R&M expense for FY 2024-25

3.6.8.1 Regulation 67.6.4 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 x (GFA n-1) x (WPI inflation)

Table 10: Normative Repairs and Maintenance Expenses for FY 2024-25

(Rs. Crs.)

S.N	Particulars	Approved in T.O. dtd 27.06.2024	AEGCL Submission
1	Opening GFA for previous year	3022.08	3022.08
2	Closing GFA for previous year	3292.08	3252.39
3	Average GFA for previous year	3157.08	3,137.23
4	K Factor	0.75%	0.75%
5	WPI Inflation	7.23%	7.22%
6	**Normative R&M Expense**	**25.39**	**25.23**
7	Expenditure for Colony Maintenance of AEGCL	5.93	5.75
8	Additional amount for Cyber Security	1.01	1.15
9	**Net Normative R&M Expense**	**32.33**	**32.13**

3.6.8.2 The "K" factor of AEGCL has been considered as 0.75% as approved by the Hon'ble Commission vide MYT Order dated 27.06.2024. The above normative R&M expenses are exclusive of SLDC expenses.

3.6.8.3 AEGCL has excluded the assets of SLDC from the opening and closing GFA of the previous year of AEGCL while computing normative R&M for FY 2024-25. R&M costs of SLDC have been individually accounted in the SLDC True up Petition for FY 2024-25. Also, the AMC cost of SCADA has been excluded from AEGCL and separately considered under SLDC petition.

3.6.9 Provision for Colony Maintenance

3.6.9.1 AEGCL had earlier prayed before the Hon'ble Commission to allot a separate coffer for improvement of its existing colonies associated with major Grid Substation. Needless to reiterate that the most of the residential buildings, interior roads, drains, security walls etc. needed major maintenance/ reconstruction. The Hon'ble commission vide tariff order dated 21.03.2023 approved Rs.17.79 Cr to utilize specifically for colony maintenance to be spent through a duration of three financial years i.e., FY 2022-23, 2023-24 and 2024-25. Accordingly, the yearly allowable amount of Rs.5.93 Cr was meant to be utilized in FY 2024-25. AEGCL made all attempts to judiciously expend the amount by chalking out plans for works as here under

i) Repair of residential quarters
ii) Repair of colony roads
iii) Beautification of colony landscape
iv) Improvement of children playground etc.

3.6.9.2 The Hon'ble Commission will appreciate the fact that the preparation of detailed plan, estimate & scrutiny of the same entails a considerable period of time. Further no major civil works could be undertaken during the rainy season and majority of the work could be started after Oct/Nov.

3.6.9.3 Further, detailed breakup against the work completed during the FY 2024-25 is here with attached as **Annexure IV.**

3.6.10 Provision for Cyber Security for FY 2024-25

3.6.10.1 AEGCL submits the detail break up of Cyber Security for FY 2024-25 amounting to Rs. 1.15 Cr is mentioned in the table below:

Table 11: Cyber Security Expenses for FY 2024-25

S.N	Description	Amount (in Rs.)	Remarks
1	Set up of LAN connection at G+2 administrative building of O/o the DGM, Bongaigaon T&T Circle, O/o the AGM, Bongaigaon T&C Division and O/o the AGM, 132 kV Dhaligaon GSS at Dhaligaon GSS Campus AEGCL	2,54,565	In order to access ERP and other digital services of AEGCL, that are important for day-to day business services. Setting up LAN connection is necessary to access the network.
2	Set up of LAN at O/o the AGM, 220/132/33 KV Samaguri GSS, 220KV Samaguri Control room and 132 kV Sankardevnagar GSS control Room	1,41,530	
3	Supply of LAN at administrative building of O/o THE DGM, Tezpur T&T Circle, O/o the AGM, 132 KV Depota GSS, O/o the AGM, Tezpur T&C Division at 132/33 kV Depota GSS Campus	2,68,875	
4	LAN Connection at O/o the AGM, 400 kV Kukurmara Mirza GSS, AEGCL, MIRZA	70,092	
5	LAN Connection at O/o the DGM MIRZA T&T Circle, AEGCL, MIRZA	52,186	
6	Setting up of LAN connection at O/o the AGM, T&C Division, North Lakhimpur	31,654	
7	Setting up LAN connection at O/o the AGM, T&C Division, Narengi, AEGCL	1,14,673	
8	Setting up LAN connection at O/o the AGM, Goalpara Transmission Division, AEGCL	1,08,702	
9	2 days training program on "Cyber Hygiene/Security" 4 batches at NPTI	13,34,108	In order to improve the cyber security awareness posture among the employees of AEGCL a training program on CYBER Hygiene/Security 4 nos. of batches were

			conducted by NPTI Guwahati.
10	Renewal of Mail NGX- Cloud Zimbra Basic for 1171 nos. of Zimbra Basic AEGCL (for 1 Year)	8,16,189	AEGCL Domain Based Webmail services needs to be renewed for continuity of the Email services for the AEGCL Employees.
11	Two nos. of CISCO-CBS350-24S-4G 24 Port Gigabit Managed Switch at AEGCL Bijulee Bhawan	1,49,860	In order to access ERP and other digital services of AEGCL that are important for day-to day business services. Two nos. of CISCO-CBS350-24S-4G 24 Port Gigabit Managed Switch at AEGCL Bijulee Bhawan for seamless / continuous connectivity / network access.
12	Set up of LAN connection at all Substations under the jurisdiction of 229 kV EHV GSS, Sarusajai, AEGCL	42,200	In order to access ERP and other digital services of AEGCL, that are important for day-to day business services. Setting up LAN connection is necessary to access the network.
13	Set up of LAN connection at O/o the AGM T&C Division, AEGCL, KUKURMARA, MIRZA	35,601	
14	Set Up of LAN connection at O/o the AGM, Mariani AEGCL	72,953	
15	Setup of LAN connection at the O/o the AGM, 220 KV GSS, AEGCL, Tinsukia	71,629	
16	Training for enhancing capabilities in forensic Analysis and related areas at IIT Kanpur	2,36,000	In a recent meeting chaired by the Secretary (Power), Government of India, on 'Threat Assessment of Critical Sectors-Power', the need for collaboration with academia to formulate short-term courses on

			cyber security for power sector professionals was highlighted. To address this need, CSIRT-Power, in consultation with CERT-In, has been performing incident analysis and recognizes the importance of hands-on training for enhancing the capabilities of officers in Forensic Analysis and related areas. Hence, training program was attended by AEGCL officers against nominations sought by Cyber Security Division, CEA.
17	Supply, Installation and testing of Managed L3 Network	39,72,387	In order to access ERP and other digital services of AEGCL, that are important for day-to day business services. Setting up LAN connection is necessary to access the network.
18	650 Existing End Point Security solution license renewal	11,37,499	Centralized End Point Security (Antivirus) for end user devices of AEGCL Employees.
19	Set up of LAN at O/o the AGM Nagaon T&T Division Samaguri AEGCL	52,085	In order to access ERP and other digital services of AEGCL, that are important for day-to day business services. Setting up LAN connection is necessary to access the network.
20	Set up of LAN at O/o the AGM T&C Division AEGCL Samaguri	57,985	
21	Set up of LAN at CA T&C Comm Circle AEGCL Samaguri	62,186	
22	Set up of LAN at CA Comm Division Samaguri	62,186	
23	Mock Email Phishing Simulation Exercise of AEGCL	1,12,100	As per CEA (Central Electricity Authority)

			2021 guidelines vide Article 10 (g), the Responsible Entity shall ensure that the efficacy of the Cyber Security Incident Response Plan is tested annually through mock drill(s) carried out, if feasible, as simulation exercise(s) or as table top exercise(s) with wider participation of their employees. In this regard a phishing mock drill was carried out in AEGCL.
24	Additional Supply and installation of 100 nos of End Point Security at AEGCL	38,313	Centralized End Point Security (Antivirus) for end user devices of AEGCL Employees.
25	Supply of OT Network Firewall to be installed in SLDC for IEC 104 data from remote Gateways/RTUs.	19,91,722	An OT firewall is essential for protecting industrial control systems (ICS), SCADA networks, substations, and other operational infrastructure from cyber threats.
26	LAN Connection at O/o the GM CA T&T Zone AEGCL Samaguri	42,232	In order to access ERP and other digital services of AEGCL, that are important for day-to day business services. Setting up LAN connection is necessary to access the network.
27	Work for Setting LAN at O/o The AGM Salakati AEGCL	35,707	
28	Supply & installation of LAN connection at O/o GM, UAZ, Dibrugarh	31,625	
29	Set up of LAN at O/o the GM LA T&T Zone Narengi, AEGCL	44,604	
30	LAN connection at O/o the AGM 132 kV Nalkata GSS AEGCL North Lakhimpur	25,000	
Total		1,14,66,448.00	

3.6.10.2 AEGCL request the Hon'ble Commission to approve the R&M expenses of Rs. 32.13 Crores for FY 2024-25.

3.6.11 Normative Calculation of Employee Expense for FY 2024-25

3.6.11.1 Regulation 67.6.4 provides the manner in which components of O&M expenses shall be computed. The methodology for Employee expense is as follows:

EMPn = (EMPn-1) x (1+Gn) x (CPI inflation)

Table 12: Normative Employee Expenses for FY 2024-25

(Rs. Cr.)

S.N	Particulars	Approved in T.O. dtd 27.06.2024	AEGCL Submission
1	Base Employee Cost (n-1)	195.41	193.47
2	Average CPI Rate for preceding three years	5.32%	5.46%
3	Gn (Growth Factor for nth Year)	1.00%	1.00%
4	**Normative Employee Cost for FY 2024-25**	**207.87**	**206.07**

3.6.11.2 The Gn (Growth Factor) of AEGCL has been considered as 1.00% as approved by the Hon'ble Commission in the Tariff Order dated 27.04.2024. Base employee cost has been considered as approved by the Hon'ble Commission during the True Up for FY 2023-24 vide Tariff Order dated 25.03.2025. The above normative Employee Expenses are exclusive of SLDC Employee Expenses.

3.6.11.3 AEGCL requests the Hon'ble Commission to approve the normative Employee expenses as shown in the above table amounting to Rs. 206.07 Crs for FY 2024-25.

3.6.12 Normative calculation of Administrative & General Expenses for FY 2024-25

3.6.12.1 Regulation 67.6.4 provides the manner in which components of O&M expenses shall be computed. The methodology for Administrative and General Expenses is as follows:

A&Gn = (A&Gn-1) x (WPI inflation) + Provision

Table 13: Normative A&G Expenses for FY 2024-25

(Rs. Cr.)

S.N	Particulars	Approved in T.O. dtd 24.06.2024	AEGCL Submission
1	A&G Expense for Previous year	11.52	11.51
2	WPI Inflation	7.23%	7.22%
3	**Normative A&G Expense for the year**	**12.35**	**12.34**

3.6.12.2 AEGCL requests the Hon'ble Commission to approve the normative A&G expenses as shown in above table amounting to Rs. 12.34 Crores for FY 2024-25.

3.6.12.3 The following sections provide the details of O&M expenses as provided in the Audited Accounts for FY 2024-25.

3.6.13 Repair and Maintenance Expenses for FY 2024-25

3.6.13.1 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.

3.6.13.2 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 2024-25 is mentioned below.

Table 14: Repair and Maintenance Expenses for FY 2024-25

(Rs. Crs.)

S.N.	Particulars	AEGCL Submission
1	Plant & Machinery	7.00
2	Buildings	3.68
3	Civil works	1.04
4	Hydraulic Works	-
5	Lines, Cable Networks etc.	5.46
6	Vehicles	0.10
7	Furniture & Fixtures	0.11
8	Office Equipment	0.52
9	**Total**	**17.91**
10	Expenditure for Colony Maintenance of AEGCL	5.75
11	Additional amount for Cyber Security	1.15
12	**AEGCL R&M**	**24.81**

3.6.14 Employee Expenses for FY 2024-25

3.6.14.1 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 FY 2024-25 are as follows:

Table 15: Employee Expenses for FY 2024-25

(Rs. Crs.)

S.N	Particulars	AEGCL Submission
1	Salaries	104.54
2	Dearness Allowance (DA)	43.07
3	Other Allowances & Relief	18.14
4	Honorarium/Overtime	0.18
5	Bonus/ Exgratia to Employees	0.27
6	Medical Expenses Reimbursement	0.21
7	Leave Travel Assistance	0.01
8	Earned Leave Encashment	2.00
9	Payment Under Workman's Compensation and Gratuity	7.35
10	Staff Welfare Expenses	0.79
11	Contribution to Terminal Benefits	21.47
12	**Total Employee Costs**	**198.03**

3.6.14.2 The details of manpower for FY 2024-25 excluding SLDC is provided in the table below:

Table 16: Manpower details for FY 2024-25

S.N.	Particulars	AEGCL Submission
(A)	Manpower as on 1st April (Opening Balance)	1367
(B)	Retirement during the Financial Year	29
(C)	Recruitment during the Financial Year	88
(D)	Manpower as on 31st March (Closing balance)	1438

3.6.15 Administrative and General Expenses for FY 2024-25

3.6.15.1 Administrative expenses mainly comprise of rents, telephone and other communication expenses, professional charges, conveyance and traveling allowances, other debits. The actual Administrative and General expenses for the year FY 2024-25 is as follows:

Table 17: Administrative and General Expenses for FY 2024-25

(Rs. Crs.)

S.N	Particulars	AEGCL Submission
1	Lease/ Rent/Rates and taxes	0.36
2	Insurance	3.47
3	Telephone, Postage, Telegram & Telex Charges	0.21
4	Incentive & Award to Employees/Outsiders	0.77

(Rs. Crs.)

S.N	Particulars	AEGCL Submission
5	Consultancy Charges	0.28
6	Other Professional Charges	0.23
7	Conveyance and travelling	7.37
8	License and Registration Fees	0.00
9	Vehicle Expenses	0.85
10	Fee And Subscriptions Books and Periodicals	6.61
11	Printing And Stationery	0.49
12	Advertisement Expenses	0.46
13	Contributions/Donations to Outside Institutes / Associations	3.01
14	Electricity Charges to Offices	0.59
15	Water Charges	0.00
16	Entertainment Charges	0.36
17	Miscellaneous Expenses	0.10
18	Legal Charges	0.27
19	Auditor's Fee	0.18
20	Freight On Capital Equipment	0.30
21	Purchase Related Advertisement Expenses	0.00
22	Vehicle Running Expenses Truck / Delivery Van	0.06
23	Other Freight	0.00
24	Fees including TA and DA for non-official member of Board	-
25	Fees for conducting recruitment & Other Departmental Examinations	0.15
26	Participation fees paid for Training/conference	0.03
27	Training of Staff and Officers	0.20
28	Corporate Social Responsibility (CSR) Activities	1.60
29	**Total A&G Expenses**	**27.98**
30	**A&G Expenses excluding Self Insurance Reserve and Donations**	**21.55**

3.6.15.2 AEGCL submits that the average net profit of AEGCL for preceding 3 FYs stands at Rs. 80.09 Crore (as per Audited financial statements of AEGCL for the FY 2023-24). As per Section 135 of the Companies Act, 2013, CSR activity is mandatory for AEGCL during FY 2024-25. Accordingly, AEGCL has made a provision for CSR activity amounting to Rs. 1.60 Crore in the Audited Annual Accounts for FY 2024-25. In this context it may be mentioned that the profit earned by AEGCL will be passed on to the Consumers after True Up of FY 2024-25. As such AEGCL prays the

Hon'ble Commission to kindly allow Rs. 1.60 Crore as Expenses for CSR activity for FY 2024-25.

3.6.15.3 AEGCL submits that the A&G Expenses reflected in the Audited Annual Accounts for FY 2024-25 includes Self-insurance of Fixed Assets amounting to Rs. 3.42 crore under the head "Insurance" and Contributions/donation to Outside Institutes / Associations amounting to Rs. 3.01 crore which are not claimed under "A&G Expenses" in the True Up petition for FY 2024-25. The same has not been considered for computation of ARR.

3.7 Sharing of Gains & Losses for FY 2024-25

3.7.1 Based on the methodology prescribed in the MYT Regulations 2021, AEGCL has classified various heads of expenses under Controllable & Uncontrollable factors. Regulation 10.2 of MYT Regulations, 2021 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 12 of MYT Regulations, 2021 is provided below for ready reference.

"12 Mechanism for pass through of gains or losses on account of Controllable items

12.1 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 9.5;
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.

12.2 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."

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

Table 18: Sharing of Gains / (Losses) -O&M expenses for FY 2024-25

(Rs. Crs)

S N	Particulars	Actual	Normative	Gain/(Loss)	Gain/(Loss) to be shared
		a	b	c=b-a	d=c x 1/3
1	Employee Cost	198.03	206.07	8.03	
2	Less: Terminal Liabilities	28.82	28.82	-	-
3	Employee Cost excl. Terminal Liabilities	169.21	177.25	8.03	2.68
4	Repair & Maintenance	24.81	32.13	7.32	2.44
5	Administrative & General Expenses	21.55	12.34	-9.21	-3.07
	Total	**215.57**	**221.72**	**6.15**	**2.05**

3.7.3 In view of the above, AEGCL submits that the normative O&M Expenses are higher than actual with respect to controllable factors, hence, the gain of Rs. 2.05 Crores shall be shared and passed on through ARR. Hence, AEGCL requests the Hon'ble Commission to approve the sharing of gain as shown in the above table.

3.8 Capitalization for FY 2024-25

3.8.1 AEGCL submits that the Capitalization for FY 2024-25 has been computed based on Audit Annual Accounts. The funding of Capitalization excluding SLDC is shown in the following Table:

Table 19: Funding for Capitalization for FY 2024-25

(Rs. Crs.)

S.N	Particulars	Approved in T.O. dtd 27.06.2024	AEGCL Submission
1	Grant	245.05	133.46
2	Equity	0.00	12.97
3	Debt	28.11	0.00
4	**Total Capitalisation**	**273.16**	**146.42**

3.8.2 Scheme wise Capitalization for FY 2024-25 is mentioned below:

Table 20: Scheme wise Capitalization for FY 2024-25

(Rs. Crs)

S.N	Scheme Name	AEGCL Submission
1	AIIB	95.08
2	Annual Plan/SOPD	13.06
3	PSDF	14.56
4	Deposit work	10.75
5	Internal Accrual Equity/Own Source	12.97
	Total	**146.42**

3.8.3 Further, scheme wise detail capital expenditure & capitalization is provided in the "Revised Capital Investment Plan" as **Annexure-V**.

3.9 Gross Fixed Assets for FY 2024-25

3.9.1 The opening GFA for FY 2024-25 (excluding SLDC) as submitted by AEGCL is shown in the below table:

Table 21: Gross Fixed Assets for FY 2024-25

(Rs. Crs)

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	47.60	0.08	-	47.68
2	Building	72.87	4.87	-	77.74
3	Hydraulic	2.64	-	-	2.64
4	Other Civil Works	164.46	2.66	-	167.12
5	Plant & Machinery	1,523.51	80.41	-	1,603.93
6	Lines & Cable Network	1,418.52	50.43	-	1,468.96
7	Vehicles	5.00	0.24	-	5.24
8	Furniture & Fixtures	9.21	0.40	-	9.61
9	Office Equipment	8.56	7.34	-	15.90
	Total	3,252.39	146.42	-	3,398.82

3.9.2 AEGCL requests the Hon'ble Commission to approve the capitalization amounting to Rs. 146.42 Crores as shown in the above table for FY 2024-25.

3.10 Depreciation for FY 2024-25

3.10.1 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 22: Depreciation for FY 2024-25

(Rs. Crs.)

S.N.	Particulars	Depreciation Rate	Accumulated depreciation - beginning of the year	Additions during the year	Accumulated depreciation -at the end of the year
1	Land owned under full ownership	0.00%	-	-	-
2	Land under lease	3.34%	0.07	0.01	0.08
3	Building	3.34%	30.84	1.55	32.39
4	Hydraulic	5.28%	2.51	0.01	2.52
5	Other Civil Works	3.34%	37.91	4.79	42.69
6	Plant & Machinery	5.28%	792.82	62.54	855.35
7	Lines & Cable Network	5.28%	981.03	28.95	1,009.99
8	Vehicles	9.50%	4.45	0.02	4.47
9	Furniture & Fixtures	6.33%	5.36	0.27	5.63
10	Office Equipment	6.33%	5.28	1.12	6.39
11	Total		1860.27	99.24	1959.51
(a)	Total Depreciation				99.24
(b)	Less: Adjustment of depreciation on fixed assets created out of various deposit works/grant funds				15.21
(c)	Depreciation for the year (excluding assets through grant and consumer contribution (to be considered in ARR)				84.03

3.10.2 AEGCL requests the Hon'ble Commission to approve the proposed depreciation amounting to Rs. 84.03 Cr. for FY 2024-25 excluding the depreciation of assets through grant during the same financial year.

3.11 Interest and Finance Charges for FY 2024-25

3.11.1 The Hon'ble Commission vide Tariff Order dated 25.03.2025 has approved the net normative closing loan as Rs. 112.92 Crores for FY 2023-24 during True up and the same has been considered as net normative opening loan for FY 2024-25. Repayment during the year was computed as Rs. 84.03 Crores respectively. Accordingly, Interest & Finance Charges arrived at Rs. 5.61 Crores.

Table 23: Normative Interest and Finance Charges for FY 2024-25

(Rs. Crs.)

S.N	Particulars	Approved in T.O. dtd 27.06.2024	AEGCL Submission
1	Net Normative Opening Loan	102.28	112.92
2	Addition of normative loan during the year	28.11	-
3	Normative Repayment during the year	98.37	84.03
4	Net Normative Closing Loan	32.03	28.89
5	Interest Rate	0.58%	7.91%
6	Interest Expenses on Loan	0.38	5.61
7	Finance Charges	0.01	0.00
8	**Total Interest and Finance Charges**	**0.40**	**5.61**

3.11.2 The actual Interest and Finance Charges based on the Audited Annual Accounts is mentioned below:

Table 24: Interest and Finance Charges for FY 2024-25

S. N	Particulars	AEGCL Submission
	Loan Details	
A	**Interest charges on State Govt. Loans, Bonds and Advances**	
1	State Government Loans	0.56
2	ADB Loan	-
3	Central Government Loans	-
4	General Provident Fund	0.97
	Sub-total	1.53
B	**Interest on Long Term Loans/Credits from the FIs/banks/organisations approved by the State Govt.**	
	Secured Loans	-
	Unsecured Loans	-
C	**Other Interest & Finance Charges**	

	Cost of raising Finance/Bank Charges	0.01
	Penal Interest Charges	-
	Sub-total	0.01
D	**Grand Total of Interest & Finance Charges (A+B+C)**	1.54
E	Less: Interest & Finance Charges Capitalized	-
	Net Total of Interest Finance Charges (D-E)	1.54

S.N	Particulars	FY 2024-25 Actual					
		Rate of Interest	Opening Balance	Amount received	Principal repayment/ Conversion to Equity	Interest Due	Closing Balance
	Loan Details						
A	Interest charges on State Govt. Loans, Bonds and Advances,						
1	State Government Loans	10%	6.21	0.00	6.21	0.56	0.00
2	ADB Loan	10.50%	0.00				0.00
3	Central Government Loans						0.00
4	General Provident Fund	7.10%	16.03	1.32	5.57	0.97	12.75
	Sub-total		22.24	1.32	11.78	1.53	12.75
	Interest on Long Term Loans/Credits from the FIs/banks/organisations approved by the State Govt.	-	-	-	-	-	-
A	Secured Loans	-	-	-	-	-	-
B	Unsecured Loans		-	-	-	-	-
C	Other Interest & Finance Charges						
	Cost of raising Finance/Bank Charges	-	-	-	-	-	-
	Penal Interest Charges		-	-	-	-	-
	Sub-total	-	-	-	-	-	-

D	Grand Total of Interest & Finance Charges (A+B+C)		22.24	1.32	11.78	1.54	12.75
E	Less: Interest & Finance Charges Capitalized		-	-	-	-	0.00
	Net Total of Interest Finance Charges (D-E)		22.24	1.32	11.78	1.54	12.75

3.11.3 AEGCL submits that based on the above computation, the interest rate arrived at 7.91% for FY 2024-25.

3.11.4 Hence AEGCL requests the Hon'ble Commission to approve the normative Interest & Finance Charges amounting to Rs. 5.61 Crore as mentioned for FY 2024-25.

3.12 Interest on Working Capital for FY 2024-25

3.12.1 AEGCL computed the working capital based on the normative formula prescribed in the MYT Regulations, 2021.

3.12.2 The interest on working capital for FY 2024-25 computed by AEGCL against the approved interest on working capital by the Hon'ble Commission is shown below:

Table 25: Interest on Working Capital for FY 2024-25

S.N.	Particulars	Unit	Approved in T.O. dtd 27.06.2024	AEGCL Submission
1	O&M expenses for 1 month	Rs. Crs.	21.05	20.88
2	Maintenance spares @ 15% of O&M	Rs. Crs.	37.88	37.58
3	Receivables for two months	Rs. Crs.	116.27	103.19
4	Total Working Capital	Rs. Crs.	175.19	161.65
5	Rate of Interest	%	11.53%	11.90%
6	**Interest on Working Capital**	**Rs. Crs.**	**20.21**	**19.23**

3.13 Computation of rate of Interest on Working Capital

3.13.1 The interest rate of three hundred (300) basis points above the average State Bank of India MCLR (One Year Tenor) prevalent during the last one year arrived at 11.90%.

Table 26: MCLR rate for FY 2024-25 (last 1 year)

Effective Date	Interest Rate (%)
15.03.2025	9.00
15.02.2025	9.00

15.01.2025	9.00
15.12.2024	9.00
15.11.2024	9.00
15.10.2024	8.95
15.09.2024	8.95
15.08.2024	8.95
15.07.2024	8.85
15.06.2024	8.75
15.05.2024	8.65
15.04.2024	8.65
Average	**8.90**

3.13.2 AEGCL requests the Hon'ble Commission to approve the proposed interest on working capital amounting to Rs. 19.23 Crore for FY 2024-25.

3.14 Return on Equity for FY 2024-25

3.14.1 The Return on Equity has been computed at 13.50% on closing balance of equity based upon the opening balance of equity and normative additions during the years.

3.14.2 The opening equity for FY 2024-25 has been considered as closing equity for FY 2023-24 as approved by the Hon'ble Commission vide tariff order dated 25.03.2025. Return on Equity is computed as shown in the table below:

Table 27: Return on Equity for FY 2024-25

(Rs. Crs)

S.N	Particulars	Units	Approved in T.O. dtd 27.06.2024	AEGCL Submission
1	Equity (Opening Balance)	Rs. Crs.	891.2	822.74
2	Net additions during the year	Rs. Crs.	83.73	12.97
3	Less: Reduction during the year	Rs. Crs.	-	-
4	Equity (Closing Balance)	Rs. Crs.	974.93	835.71
5	Average Equity	Rs. Crs.	933.07	829.22
6	Rate of Return on Equity	%	13.50%	13.50%
7	**Return on Equity**	**Rs. Crs.**	**125.96**	**111.95**

3.14.3 AEGCL requests the Hon'ble Commission to approve the return on equity amounting to Rs. 111.95 Crores for the FY 2024-25 as proposed by AEGCL.

3.15 Bulk Supply Tariff (BST) – Terminal Benefits for FY 2024-25

3.15.1 AEGCL submits that the BST has been calculated as Rs. 0.20 per kwh of energy sent out to APDCL as certified by SLDC (Attached herewith as **Annexure II**). The same is claimed for Pension Fund (special charges for Terminal Benefits.)

Table 28: Bulk Supply Tariff (BST) – Terminal Benefits for FY 2024-25

(Rs. Crs.)

S.N	Particulars	Approved in T.O. dtd 27.06.2024	AEGCL Submission
1	Energy Sent out to APDCL (MU)	260.69	12396.30
2	BST Charge (Rs. /kWh)		0.20
3	**Total (3=1*2/10)**	**260.69**	**247.93**

3.15.2 AEGCL requests the Hon'ble Commission to approve the special charges on BST accounting to Rs. 247.93 Crores as shown in above table.

3.16 Non-Tariff Income for FY 2024-25

3.16.1 The amount of Non-Tariff Income mostly comprises of income from investments, supervision charges and misc. receipts. The actual amount received during FY 2024-25 is considered under the truing up for FY 2024-25.

Table 29: Non-Tariff Income for FY 2024-25 (Rs. Crs.)

S.N	Particulars	Approved in T.O. dtd 27.06.2024	AEGCL Submission
A	Income from Investment, Fixed & Call Deposits	85.33	
A.1	Income from Investments		1.71
A.2	Interest on fixed deposits		87.22
A.4	Interest from Banks		1.60
A.5	Sub Total		90.53
B	Other Non-Tariff Income		-
B.1	Rental from contractors/others		0.56
B.2	Inspection Bunglow/Guest house charges		0.06
B.3	Electricity charges from employees		0.00
B.4	Sale of tender forms		0.04
B.5	Penalties recovered from suppliers/contractors		2.67
B.6	Income from Supervision/Service charges on deposit works		4.77

S.N	Particulars	Approved in T.O. dtd 27.06.2024	AEGCL Submission
B.8	Hire Charges from Contractors/Suppliers/Others		0.01
B.9	Rentals from staff quarters		0.82
B.10	MRT Services regarding testing		0.06
B.11	Fund received from SBI, New Ghy branch against closure of account no: 31367059208 (second generation imprest account) which was lying inoperative.		0.01
B.12	Bill raised against invoice no: 48 dtd: 27.06.24 to m/s Mumbai Urja Marg Limited (muml) for operation & maintenance service charges of 02 nos. Of 132 kV bays at 132 kV North Lakhimpur GSS w.e.f 01.04.24 to 30.06.24		0.02
B.13	15% of Rs. 3,72,09,181.00, fund received from GoA against diversion of towers of 132 kV transmission line under AEGCL for proposed project implemented by agihf.		0.02
B.14	Amount received as earnest money against repairing & maintenance of existing approach road from main road to re office with paver's block pavement at 132 kV GSS, AEGCL, Behiating under O&M (upper assam region) now forfeited		0.01
B.15	Amount received as earnest money against repairing, maintenance & construction of type-iii quarter at 132 kV GSS, AEGCL, Dibrugarh colony used at office building of dgm, t&t circle, AEGCL, Dibrugarh under o&m (upper assam region) now forfeited		0.01
B.16	Tax invoice no: 87 dtd: 18.09.24 raised to m/s mumbai urja marg limited (muml) for operation & maintenance service charges of 02 nos. Of 132 kv bays at 132 kv north Lakhimpur GSS w.e.f 01.07.24 to 30.09.24		0.02

S.N	Particulars	Approved in T.O. dtd 27.06.2024	AEGCL Submission
B.17	Tax invoice no: 134 dtd: 23.12.24 raised to m/s mumbai urja marg limited (muml) for operation & maintenance service charges of 02 nos. Of 132 kv line bays at 132 kv north Lakhimpur gss w.e.f 01.10.24 to 31.12.24		0.02
B.18	Being entry made as per 26as fy 2023-24as total amount is Rs. 7,28,88,719.81shown in 26as (72888719.81-27709860.43-5348200)		3.98
B.19	Bill raised against M/s D Kumar & Company vide E invoice no 45 dt. 25-6-24		0.01
B.20	Service provided for testing		0.04
B.21	Bill raised by T&C Div Silchar on 22.4.2024		0.03
B.22	Being E-bill No.50, Date:03/07/2024 raised to Siddhartha Engg. Ltd journalised.		0.06
B.23	Bill raised to M/s Gita Electricals for oil filtration works		0.16
B.24	Testing of equipment of 132 kv railway traction Bay at Chilapathar GSS		0.02
B.25	Rent receivable bill served to Shyama Power India Ltd		0.02
Sub Total			13.43
Total		**85.33**	**103.95**

3.16.2 AEGCL requests the Hon'ble Commission to approve the Non-Tariff income amounting to Rs. 103.95 Crore as shown in above table.

3.16.3 In accordance with Regulation 68 of the MYT Regulations, 2021, AEGCL has not considered Dividend from North East Transmission Company Limited (NETCL) for FY 2024-25.

"*Provided that the interest/dividend earned from investments made out of Return on Equity corresponding to the regulated business of the Transmission Licensee shall not be included in Non-Tariff Income.*"

3.17 Deduction of Interest on GPF from Non-Tariff Income

3.17.1 AEGCL has been utilizing GPF subscription from its employees 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 the Tariff Petition.

3.17.2 Also, it is pertinent to mention that the Hon'ble Commission vide tariff order dated 27.06.2024 has approved deduction of interest on GPF from Non-Tariff Income.

3.18 Open Access Consumer's Wheeling charges

3.18.1 The Hon'ble Commission vide tariff order dated 27.04.2024 has approved the wheeling charges from Open Access Consumers separately considered as additional revenue of AEGCL for the computation of Revenue Gap/(Surplus) in True-up of AEGCL for FY 2024-25.

3.18.2 Therefore, AEGCL has considered the wheeling charges from Open Access Consumers amounting to Rs. 0.95 Crores as additional revenue of AEGCL for computation of Revenue Gap/(Surplus) in True-up for FY 2024-25 and request the Hon'ble Commission to approve the same.

3.19 Incentive on higher Transmission Availability for FY 2024-25

3.19.1 AEGCL submits that regulation 66 of MYT Regulations 2021 provides the incentive for transmission utility. Based on the said regulation, AEGCL has claimed an amount of Rs. 3.98 Crore during FY 2024-25 as incentive for higher Transmission Availability. This had been computed on the actual monthly transmission availability data in which the transmission availability was higher than 98.50% (Normal Availability). Month wise computation of the Transmission Incentive for the FY 2024-25 is shown in the following table.

Table 30: Transmission Incentive for FY 2024-25

S.N	Month	Actual transmission availability (in %)	Incentive/(Disincentive) (Rs. in Crore)
1	April'24	99.24	0.41
2	May'24	99.37	0.50
3	June'24	99.25	0.43
4	July'24	99.27	0.44
5	August'24	99.12	0.36

S.N	Month	Actual transmission availability (in %)	Incentive/(Disincentive) (Rs. in Crore)
6	September'24	99.06	0.31
7	October'24	99.28	0.45
8	November'24	99.30	0.44
9	December'24	99.06	0.32
10	January'25	98.83	0.19
11	February'25	98.49	0.00
12	March'25	98.73	0.13
	Average	**99.08**	**3.98**

3.19.2 AEGCL requests the Hon'ble Commission to approve the transmission incentive amounting to Rs. 3.98 crores for FY 2024-25 as shown in the above table. The details of the Transmission Availability Factor is attached as **Annexure-VI**.

3.20 Contribution to Contingency Reserve for 2024-25

3.20.1 In accordance with Regulation 67.9 of AERC (terms & conditions for determination of Multi Year Tariff) Regulations, 2021 stipulate the computation of contingency reserves is as follows:

"*67.9.1The Transmission Licensee may make an appropriation to the Contingency Reserve of a sum not exceeding 0.1 per cent of the gross fixed assets approved by the Commission at the beginning of the year, for each year, which shall be allowed in the calculation of aggregate revenue requirement:*
Provided that where the amount of such Contingency Reserve exceeds one (1) per cent of the gross fixed assets, no such appropriation shall be allowed, which would have the effect of increasing the reserve beyond the said maximum:

Provided further that the amount so appropriated may be invested in securities and fixed deposit. Interest earned shall be added to the Contingency Reserve.

Provided also that the Transmission Licensee shall maintain separate account for such reserve.

67.9.2 The Contingency Reserve shall not be drawn upon during the term of the licence except to meet such charges as may be approved by the Commission as being the expenses arising out of accidents, natural calamities or circumstances beyond the control of the Licensee;

Provided that such drawal from Contingency Reserve shall be computed after making due adjustments for any other compensation that may have been received by the Licensee as part of an insurance cover and Government Grant, if any."

3.20.2 Considering 0.10% of the gross fixed assets (GFA) approved by the Hon'ble Commission at the beginning of the year i.e., as on 01.04.2024 subject to the limit of 1% of GFA and as per Regulation No. 67.9 of AERC MYT Regulations, 2021, such expenses has been incurred for incident arising out of accidents, natural calamities or circumstances beyond the control of the Licensee. Therefore, the contingency reserve based on actual GFA for FY 2024-25 arrived at Rs. 3.25 Crore.

3.20.3 AEGCL humbly prays before the Hon'ble Commission to approve the "Contingency Reserves" as mentioned below:

Table 31: Contingency Reserve for FY 2024-25

(Rs. Crs)

S.N	Particulars	AEGCL Submission
1	Opening GFA for Previous year	3252.39
2	% Factor	0.10%
3	**Contingency Reserves (1*2)**	**3.25**

3.21 Truing Up for FY 2024-25 after Sharing of Gains & Losses for FY 2024-25

3.21.1 AEGCL submits that based on the above sections, total ARR for FY 2024-25 is mentioned below:

Table 32: Truing Up for FY 2024-25

(Rs. Crs.)

S.N.	Particulars	Approved in T.O. dtd. 27.06.2024	AEGCL Submission
1	O&M Expenses	252.55	250.54
a	Employee Cost	207.87	206.07
b	R&M Expenses	32.33	32.13
c	A&G Expenses	12.35	12.34
2	Depreciation	98.37	84.03
3	Interest & Finance Charges	0.40	5.61
4	Interest on Working Capital	20.21	19.23
5	BST for Pension Trust Fund	260.69	247.93
6	Return on Equity	125.96	111.95
7	Other debits	-	0.56
8	Contribution to Contingency Reserve	-	3.25

(Rs. Crs.)

S.N.	Particulars	Approved in T.O. dtd. 27.06.2024	AEGCL Submission
9	Less: Non-Tariff Income/ Other Income	85.33	103.95
10	Aggregate Revenue Requirement	672.85	619.13
11	Add: Incentive on higher transmission availability	-	3.98
12	Add: Sharing of (Gains)/Loss	-	(2.05)
13	ARR after Sharing Gains and Incentive	672.85	621.07
14	Less: Revenue from STOA/MTOA Charges	4.58	0.95
15	**Net Aggregate Revenue Requirement**	**668.27**	**620.12**
16	**Revenue Surplus for FY 2024-25**	-	**48.16**

3.21.2 AEGCL request the Hon'ble Commission to approve the above ARR of Rs. 620.12 Crore and allow AEGCL to pass on the revenue surplus of Rs. 48.16 crores for FY 2024-25.

3.22 Wheeling Charge for FY 2024-25

3.22.1 AEGCL submits that the Wheeling Charges of electric energy is accounted on the basis of rates approved by the Hon'ble AERC i.e., Annual Fixed Charge of Rs. 683.31 Crore including SLDC Charge of Rs.15.04 Crore for FY 2024-25 vide Tariff Order dated 27.06.2024. As per the said Tariff Order, the above Wheeling Charge includes the following:

(a) Net ARR for Transmission for FY 2024-25 vide Tariff Order dated 27.06.2024 Rs. 668.27 Crore.

(b) SLDC Charges for FY 2024-25 vide Tariff Order dated 27.06.2024 Rs. 15.04 Crore.

(c) AEGCL has made adjustment of cumulative Revenue Gap along with the carrying cost amounting to Rs. 29.32 Crore, approved by the Hon'ble AERC after Truing up of AEGCL for FY 2022-23, vide Tariff Order dated 27.06.2024, to the monthly bills raised to APDCL during the FY 2024-25.

(d) AEGCL has made adjustment of cumulative Revenue Gap along with the carrying cost amounting to Rs. 1.27 Crore, approved by the Hon'ble AERC after

Truing up of SLDC for FY 2022-23, vide Tariff Order dated 27.06.2024, to the monthly bills raised to APDCL during the FY 2024-25.

(e) AEGCL has made adjustment of Rs. 0.07 Crore for non-realization of revenue billed to APDCL during FY 2024-25, for bilateral bill for differential arrear from 06.04.2021 to 12.08.2023 on behalf of NER II TL.

3.22.2 After considering the above adjustments, Revenue from Wheeling charges to APDCL stands at Rs. 713.83 Crore for the FY 2024-25.

3.22.3 It is pertinent to mention that in the Tariff Order dated 27.06.2024 after truing up of FY 2022-23 the Hon'ble Commission has approved Revenue Gap of Rs. 29.32 Cr including carrying cost for AEGCL and allowed to recover in FY 2024-25 from the month of June'2024 in equal monthly installments. However, while calculating the monthly installments, the Hon'ble Commission considered 12 months instead of 10 months that resulted in erroneous amount of Rs. 2.44 Crs/Month but in actual, only 10 months was available starting from June'2024 and the monthly adjustment amount should have been Rs. 2.93 Crore per month. Accordingly, AEGCL has recovered the amount in 10 months by way of adjustment in monthly bill at Rs. 2.93 Crs/Month. Hence, AEGCL prayed before the Commission to kindly approve the same.

4 ANNUAL PERFORMANCE REVIEW OF FY 2025-26

4.1 Preamble

4.1.1 This section outlines the Annual Performance Review for FY 2025-26 whereby it highlights the performance of AEGCL for FY 2025-26 based on actuals of H1 and estimated of H2 for FY 2025-26.

4.1.2 As per the provisions of MYT Regulations, 2024, AEGCL hereby submits the Annual Performance Review for FY 2025-26 comparing actual performance during April'25 to September'25 (H1) and estimates for October'25 to March'26 (H2) of FY 2025-26 with approved figures for FY 2025-26 by the Hon'ble Commission vide Tariff Order dated 25.03.2025. 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 2025-26.

4.2 Transmission Loss for FY 2025-26

4.2.1 As stated in regulation 73 of AERC (Terms and Conditions for determination of Multi Year Tariff) Regulations, 2024, "The energy losses in the transmission system of the Transmission Licensee, as determined by the State Load Dispatch Centre and approved by the Commission, shall be borne by the Transmission System Users pro-data 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."

4.2.2 AEGCL submits that the transmission loss percentage has substantially come down from 3.24% (FY 2024-25) to estimated 3.22% in FY 2025-26. This signifies a loss reduction of 0.02% against the Hon'ble Commission's stipulation of 0.02% such an encouraging decrease in % Transformer loss become possible due to the following facts:

i) Augmentation of transformer capacity at 132/33 kV Nalbari Sub-station from 1×40 MVA + 1×16 MVA to 1×50 MVA + 1×40 MVA, completed in September 2024.
ii) Augmentation of 2×100 MVA, 220/132 kV transformers at Rangia GSS with 2×200 MVA Auto-transformers, completed in March 2025.

Further, the following projects are expected to be completed during FY 2025-26, expected to contribute to the reduction of transmission losses with Estimated completion December 2025 to February 2026: -

i) Construction of 132 kV Line Bay at 132 kV APM GSS along with extension and strengthening of the bus system (Phase-I).

ii) Augmentation of the existing 132 kV Bus (ACSR Zebra) with HTLS conductor at 132/33 kV Kahilipara GSS, AEGCL.
iii) Construction of 220 kV Pavoi–Bihpuriya Line.
iv) Construction of 220 kV LILO of Samaguri–Mariani (Line-1) at Jakhalabandha GIS.
v) Construction of 220 kV LILO of Samaguri–Mariani (Line-1) at Khumtai.
vi) Construction of 220 kV D/C Sankardevnagar–Misa Transmission Line.
vii) Construction of 220 kV LILO of both circuits of Alipurduar–Bongaigaon (PGCIL) D/C Line at Agomoni GIS.
viii) Construction of 220 kV LILO of Mirza–Boko Line at Chaygaon GIS.
ix) Construction of 220 kV LILO of Jawahar Nagar–Samaguri Line at Nagaon-II.

Additionally, during FY 2025-26, the following transformation capacities at 220 kV 132 kV levels are targeted for completion: Estimated completion: December 2025 to February 2026: -

i) 220 kV Sub-Stations: - Khumtai, Jakhalabandha, Bihpuriya, Chaygaon, Nagaon, Agomoni, and Sankardevnagar.
ii) 132 k V Amingaon GIS

4.2.3 However, loss reduction is a slow process and becomes increasingly difficult as losses approach the technical threshold. The estimated transmission loss for FY 2025-26 based on actual half yearly results as shown below:

Table 33: Transmission Loss for FY 2025-26

S.N.	Particulars	Approved in T.O. dtd 25.03.2025	AEGCL Estimation
1	Energy Injected (MU)		14194.28
2	Energy Sent Out to APDCL (MU)		13689.57
4	Energy Sent Out to OA Consumers (MU)		47.50
5	Total Energy Sent Out		13,737.08
6	Transmission Loss (MU)		457.20
7	**Transmission Loss (%)**	**3.21%**	**3.22%**

4.2.4 Further, the energy balance of 6 months actual and 6 months estimated of AEGCL, certified by SLDC is attached as **Annexure-VII**. As per table above, AEGCL requests the Hon'ble Commission to approve the Transmission loss of 3.22% for FY 2025-26.

4.2.5 The Estimated transmission availability factor for FY 2025-26 is mentioned in the table below:

Table 34: Transmission Availability for FY 2025-26

Particulars	Approved in Order dtd 25.03.25	AEGCL Estimation
April'25	98.50%	98.65%
May'25		99.09%
June'25		99.26%
July'25		99.26%
August'25		99.19%
September'25		99.22%
October'25		99.24%
November'25		99.25%
December'25		99.50%
January'26		99.55%
February'26		99.45%
March'26		99.42%
Average		**99.26%**

4.2.6 AEGCL request the Hon'ble Commission to approve the estimated transmission availability factor as mentioned above.

4.3 Estimation of Expenses for the FY 2025-26

4.3.1 The components for the calculation of total expenses for FY2025-26are as follow:

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

Less:

- Non-Tariff Income

4.4 Operation and Maintenance Expenses for FY 2025-26

4.4.1 The Regulation 68.5 and 68.8 of the AERC (MYT) Regulations, 2024 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:

*"**68.6 Existing Transmission Licensee***

…

68.6.3 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&Mn = R&Mn + EMPn + A&Gn
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;

68.6.4 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 Distribution 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;*
- *GFAn-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 licensee's filings, benchmarking, and any other factor that the Commission feels appropriate.*

68.8 <u>O&M Sharing between two Transmission Licensees</u>
68.8.1 For such Transmission Licensees whose bays are installed in the premises of and maintained by another Transmission Licensee, the O&M expense for such assets

shall be allowed in accordance with the norms applicable for the Transmission Licensee who performs the O&M of such assets:

Provided that the Transmission Licensees shall mutually agree on sharing of such allowed O&M expenses:

Provided further that Transmission Licensees shall project addition of such assets over the Control Period separately in their Capital Investment Plan to be submitted in accordance with Regulation 6."

4.4.2 During FY 2025-26, based on methodology specified by the MYT Regulations, 2024, the Normative O&M expenses of AEGCL works out to be Rs. 271.98 Crores which is inclusive of Employee cost, Repair & Maintenance charges and Administration & General Expenses. The following table provides the summary of Normative O&M Expenses for FY 2025-26 excluding the O&M expenses of SLDC.

Table 35: Operation and Maintenance Expenses for FY 2025-26

(Rs. Crs.)

S.N.	Particulars	Approved in T.O. dtd 25.03.2025	AEGCL Submission
1	**O&M Expenses**	**262.43**	**271.98**
a	Employee Cost	206.12	218.27
b	R&M Expenses	40.79	40.92
c	A&G Expenses	15.52	12.79

4.4.3 WPI Inflation computation for FY 2025-26

4.4.3.1 The average increase in the Wholesale Price Index (WPI) for immediately preceding three years gives the WPI Inflation for FY 2025-26. Hence, the WPI Index from FY 2022-23 to FY 2024-25 is considered for computation purpose.

Table 36: WPI Inflation Computation for FY 2025-26

Fiscal Year	WPI Index	YOY Change %
FY 2024-25	154.85	2.28%
FY 2023-24	151.4	-0.72%
FY 2022-23	152.5	9.39%
Average WPI Inflation (Last 3 Years)		**3.65%**

4.4.3.2 WPI inflation for FY 2025-26 has been computed as an average increase of WPI index for period from FY 2022-23 to FY 2024-25 which works out to 3.65%.

4.4.4 CPI Inflation computation for FY 2025-26

4.4.4.1 The average increase in the Consumer Price Index (CPI) for immediately preceding three years gives the CPI Inflation for FY 2025-26. Hence, the CPI Index from FY 2022-23 to FY 2024-25 is considered for computation purpose.

Table 37: CPI Inflation Computation for FY 2025-26

Fiscal Year	CPI Index	YOY Change %
FY 2024-25	410.64	3.38%
FY 2023-24	397.2	5.19%
FY 2022-23	377.62	6.06%
Average CPI Inflation (Last 3 Years)		**4.87%**

4.4.4.2 CPI inflation for FY 2025-26 has been computed as average increase of CPI index for period from FY 2022-23 to FY 2024-25 which works out to 4.87%.

4.4.5 Normative Calculation of R&M expense for FY 2025-26

4.4.5.1 Regulation 68.6.4 of AERC (MYT Regulations), 2024 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 x (GFA n-1) x (WPI inflation)

Table 38: Normative R&M Expenses for FY 2025-26

(Rs. Crs.)

S.N	Particulars	As per T.O. dated 25.03.2025	AEGCL Submission
1	Opening GFA for previous year	3252.32	3,252.39
2	Closing GFA for previous year	3527.01	3,398.82
3	Average GFA for previous year	3389.67	3,325.60
4	K Factor	0.63%	0.63%
5	WPI Inflation	7.23%	3.65%
6	Normative R&M Expense	22.96	21.72
7	Expenditure for Colony Maintenance of AEGCL	11.22	12.10
8	Expenditure for Emergency Restoration System	6.04	6.46
9	Additional amount for Cyber Security	0.58	0.64
10	**Total R&M Expenses**	**40.79**	**40.92**

4.4.5.2 The closing GFA for FY 2024-25 has been considered as opening GFA for FY 2025-26. The "K" factor of AEGCL has been considered as 0.63 % as approved by the Hon'ble Commission in the Tariff Order dated 25.03.2025.

4.4.5.3 AEGCL has excluded the assets of SLDC from the opening and closing GFA of the previous year while computing normative R&M for FY 2025-26. The SCADA AMC cost is accounted in the SLDC Petition, which is not included in AEGCL's GFA for 2025-26.

4.4.6 Provision for Colony Maintenance of AEGCL

4.4.6.1 The Hon'ble Commission vide tariff order dated 25.03.2025 has approved amount of Rs. 11.22 Crores for FY 2025-26 for restoration of old colony buildings. AEGCL has already initiated the process and expenses of the same will be incurred during the current financial year.

4.4.6.2 Detail of Colony maintenance amounting to Rs. 12.10 Crore for FY 2025-26 is attached herewith as **Annexure-VIII.**

4.4.7 Expenditure for Emergency Restoration System

4.4.7.1 AEGCL submits that the tender for ERS was issued by AEGCL, and price bid of was opened on 4th October 2025. M/s Madhab Engineers Pvt. Ltd. has qualified as L1 bidder. The quoted amount is Rs. 6,46,64,000.00, including GST. The matter has been placed before the Tender Processing Committee (TPC) for further approval and subsequent issuance of the Notification of Award (NoA). The price bid evaluation report is attached herewith as **Annexure-IX.**

4.4.8 Provision for Cyber Security of AEGCL for FY 2025-26

4.4.8.1 AEGCL submits that the actual expenditure against Cyber Security and estimated expenditure for next 6 months has been mentioned in table below:

Table 39: Cyber Security for FY 2025-26 (H1)

S.N	Description	Amount in Rs.	Remarks
1	IIT KANPUR cyber security training	3,54,000	In a recent meeting chaired by the Secretary (Power), Government of India, on 'Threat Assessment of

2	IIT KANPUR cyber security training	3,54,000	Critical Sectors-Power', the need for collaboration with academia to formulate short-term courses on cyber security for power sector professionals was highlighted. To address this need, CSIRT-Power, in consultation with CERT-In, has been performing incident analysis and recognizes the importance of hands-on training for enhancing the capabilities of officers in Forensic Analysis and related areas. Hence, training program was attended by AEGCL officers against nominations sought by Cyber Security Division, CEA.
3	Installation of io boxes for lan set up at o/o AGM, 220 kV Rangia GSS, AEGCL	63,809	In order to access ERP and other digital services of AEGCL that are important for day-to day business services.
4	Lan connection at gtd Narengi	63,661	
5	Windows 11 pro procurement	13,97,120	Phasing out legacy operating systems (OS) and outdated software is critical and a continual process for AEGCL, as these may have unpatched vulnerabilities that can expose the organization to cyber threats. By adopting up-to-date, secure software. End of life devices needs to be upgraded/ replaced for security and regulatory purpose. In this regard Windows 11 Pro was procured to comply with the above reasons.
6	Lan connection at gm la t&t zone Narengi	44,604	In order to access ERP and other digital services of AEGCL that are important for day-to day business services.
7	Lan connection at AGM Kahilipara	92,099	
Total		23,69,293.00	

Table 40: Cyber Security for FY 2025-26 (H2)

S.N	Description	Amount in Rs.	Remarks
1	VAPT (Vulnerablility Assessment and Penetration Testing) of IT equipments and services at AEGCL (Assam Electricity Grid Corporation Limited) and SLDC (State Load Despatch Centre) for a period of 3 (three) years	12,07,175.4	As per CEA,2021 guideline in article 14, the cyber security audit of IT and OT systems needs to be done once in every 6 months and close all high vulnerabilities within one month and low non-conformities before the next audit. In this regard, a techno commercial proposal (attached as Proposal) was taken for providing VAPT for the IT infrastructure of AEGCL from STPI (Software Technology Parks of India), Guwahati. STPI is an autonomous society under Ministry of Electronics and Information Technology, GOI. The scope of the works includes security audit (VAPT) of IT Infrastructure of AEGCL for a period of 3 year.
2	Installation of LAN at newly constructed G+2 administrative building of O/o the DGM Silchar T&T Circle, O/o the AGM Silchar T&T Division, O/o the Panchgram Sub-Station division and O/o the AGM, Silchar T&C Division of AEGCL at Srikona	2,60,485	In order to access ERP and other digital services of AEGCL that are important for day-to day business services.
3	Renewal of 650 existing end point security (antivirus) solution license i.e. seqrite EPS clound and DLP and XDR solution with cloud centralized management console at AEGCL offices for 1 year	11,94,372	Centralized Endpoint Security Services refer to a unified system for managing and securing all endpoint devices (laptops, desktops, mobile devices, IoT, servers, etc.) from a single management console. In this regard, AEGCL needs to renew Seqrite Centralized Management End Point Security Services throughout the end point across all offices of AEGCL for a period of 1 more year.

4	Renewal work order for Fortigate 100F series(firewall) three year license for UTP,IPS advance malware control, application control, web and video filtering , anti-spam service and 24*7 Fortigate care and one year maintenance for AEGCL HQ Bijulee Bhawan.	4,42,500	Firewall renewal is required to secure the AEGCL HQ office network
5	ISO 27001:2022 Certification	10,00,000	As per CEA (Cyber Security in Power Sector) Guidelines, 2021, Vulnerability Assessment and Penetration Testing (VAPT) and Information Security Management System (ISMS) implementation are necessary at power sectors to identify and address security weaknesses, protect sensitive data, and ensure compliance with govt./industry standards. AEGCL is also migrating from ISO 27001:2013 to ISO 27001:2022 standards and is also conducting VAPT from STPI (Software Technology Parks of India), Guwahati Assam for a period of 3(three) years.
Total		41,04,532.40	

4.4.8.2 In view of the above, AEGCL requests the Hon'ble Commission to approve the normative R&M expenses amounting to Rs. 40.92 Crores for FY 2025-26 as shown in the above table.

4.4.9 Normative Calculation of Employee Expense for FY 2025-26

4.4.9.1 In accordance with Regulation 68.6.4 of AERC (MYT Regulations), 2024 provides the manner in which components of O&M expenses shall be computed. The methodology for employee expense is as follows:

$$EMPn = (EMPn\text{-}1) \times (1+Gn) \times (CPI\ inflation)$$

Table 41: Normative Employee Expense for FY 2025-26

(Rs. Crs.)

S.N	Particulars	As per T.O. dated 25.03.2025	AEGCL Submission
1	Base Employee Cost (n-1)	193.52	206.07
2	CPI Inflation	5.46%	4.87%
3	Gn (Growth Factor for nth Year)	1.00%	1.00%
4	**Normative Employee Cost**	**206.12**	**218.27**

4.4.9.2 The normative employee cost for FY 2025-26 of AEGCL has been considered as base employee cost for FY 2024-25 after deducting the approved base employee cost of SLDC for previous year.

4.4.9.3 The Gn (Growth Factor) of AEGCL has been considered as 1.00% as approved by the Hon'ble Commission in the Tariff Order dated 25.02.2025.

4.4.9.4 AEGCL requests the Hon'ble Commission to approve the normative Employee expenses amounting to Rs. 218.27 Crores for FY 2025-26 as shown in the above table.

4.4.10 Normative Calculation of Administrative & General Expenses for FY 2025-26

4.4.10.1 In accordance with Regulation 68.6.4 of AERC (MYT Regulations), 2024 provides the manner in which components of O&M expenses shall be computed. The methodology for Administrative and General Expenses is as follows:

A&Gn = (A&Gn-1) x (WPI inflation) + Provision

Table 42: Normative A&G expenses for FY 2025-26

(Rs. Crs.)

S.N	Particulars	As per T.O. dated 25.03.2025	AEGCL Submission
1	A&G Expense for Previous year	14.47	12.34
2	WPI Inflation	7.23%	3.65%
3	**Normative A&G Expense for the year**	**15.52**	**12.79**

4.4.10.2 The normative A&G expense for FY 2024-25 of AEGCL has been considered as base A&G expense for FY 2025-26 and requests the Hon'ble Commission to approve the normative A&G expenses amounting to Rs. 12.79 crores for FY 2025-26 as shown in the above table.

4.4.10.3 In view of the above, AEGCL requests the Hon'ble Commission to approve the normative O&M expenses amounting to Rs. 271.98 crores as shown in the above tables for FY 2025-26.

4.4.10.4 Following Sections provide the details of O&M expenses as provided in the provisional half yearly statements and estimated for FY 2025-26.

4.4.11 Repair and Maintenance Expenses for FY 2025-26

4.4.11.1 While arriving R&M expenses for the FY 2025-26, actual R&M expenses incurred during first 6 months plus estimate for the next 6 months has been considered. 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 usually twice as the H1 expenses.

Table 43: Repair and Maintenance Expenses of FY 2025-26

(Rs. Crs.)

S.N.	Particulars	Approved in Order dtd 25.03.2025	FY 2025-26 H1	FY 2025-26 H2	AEGCL Submission
1	Plant & Machinery	22.96	3.32	3.98	7.30
2	Buildings		2.95	3.51	6.46
3	Civil works		0.13	1.20	1.33
4	Hydraulic Works		0.00	0.00	0.00
5	Lines, Cable Networks etc.		1.93	3.64	5.57
6	Vehicles		0.06	0.05	0.12
7	Furniture & Fixtures		0.04	0.10	0.14
8	Office Equipment		0.66	0.15	0.81
9	Expenditure for Colony Maintenance of AEGCL	11.22	-	12.10	12.10
10	Expenditure for Emergency Restoration System	6.04	-	6.46	6.46
11	Additional amount for Cyber Security	0.58	0.23	0.41	0.64
12	**Total**	**40.79**	**9.32**	**31.60**	**40.92**

4.4.12 Employee Expenses for FY 2025-26

4.4.12.1 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.

4.4.12.2 AEGCL submits that the employee costs for the FY 2025-26 have been estimated based on 6 months actual data and estimation for the next 6 months.

Table 44: Employee Expenses of FY 2025-26

(Rs. Crs.)

S.N	Particulars	Approved in Order dtd 25.03.25	FY 2025-26 H1	FY 2025-26 H2	AEGCL Submission
1	Salaries	206.12	50.91	60.00	110.91
2	Additional Pay		0.00	0.00	0.00
3	Dearness Allowance (DA)		21.94	30.00	51.94
4	Other Allowances & Relief		8.67	13.00	21.67
5	Addl. Pay & C.Off Encashment		0.00	0.00	0.00
6	Interim Relief / Wage Revision		0.00	0.00	0.00
7	Honorarium/Overtime		0.07	0.35	0.42
8	Bonus/ Exgratia to Employees		0.26	0.00	0.26
9	Medical Expenses Reimbursement		0.31	0.15	0.46
10	Travelling Allowance (Conveyance Allowance)		0.00	0.00	0.00
11	Leave Travel Assistance		0.00	0.15	0.15
12	Earned Leave Encashment		1.05	1.05	2.11
13	Payment Under Workman's Compensation and Gratuity		3.72	4.00	7.72

S.N	Particulars	Approved in Order dtd 25.03.25	FY 2025-26 H1	FY 2025-26 H2	AEGCL Submission
14	Subsidized Electricity to Employees		0.00	0.00	0.00
15	Any Other Item		0.00	0.00	0.00
16	Staff Welfare Expenses		0.05	0.35	0.40
17	Apprentice And Other Training Expenses		0.00	0.00	0.00
18	Contribution To Terminal Benefits		11.11	11.11	22.23
19	Provident Fund Contribution		0.00	0.00	0.00
20	Provision for PF Fund		0.00	0.00	0.00
21	Any Other Items		0.00	0.00	0.00
	Total	**206.12**	**98.10**	**120.17**	**218.27**

4.4.12.3 The detail of the manpower of AEGCL excluding SLDC for FY 2025-26 is provided in the table below:

Table 45: Estimated Manpower details of AEGCL for FY 2025-26

S.N.	Particulars	Existing Manpower (H1)	Estimated Manpower (H2)
(A)	Manpower as on 1st April (Opening Balance)	1438	1426
(B)	Retirement during the Financial Year	13	13
(C)	Recruitment during the Financial Year	1	237
(D)	Manpower as on 31st March (Closing balance)	1426	1650

4.4.12.4 AEGCL submits that the recruitment process is going on for appointment of 177 Nos of Class IV posts (Sahayak) and 60 Nos of Class III posts (AAO). The appointment letters for the same is expected to be distributed in Dec'25.

4.4.13 Administrative and General Expenses for FY 2025-26

4.4.13.1 Administrative expenses include rents, telephone and other communication expenses, professional charges, conveyance and traveling allowances, etc. While arriving A&G expenses for the FY 2025-26, actual A&G expenses incurred during

first 6 months plus estimate for the next 6 months has been considered. Estimated A&G Expense for FY 2025-26 is as shown below:

Table 46: Administrative and General Expenses for FY 2025-26

(Rs. Crs)

S.N	Particulars	Approved in Order dtd 25.03.2025	FY 2025-26 H1	FY 2025-26 H2	AEGCL Submission
1	Lease/ Rent/Rates and taxes	15.52	0.08	0.70	0.78
2	Insurance		0.03	0.05	0.08
3	Revenue Stamp Expenses Account		0.00	0.00	0.00
4	Telephone, Postage, Telegram & Telex Charges		0.14	0.15	0.29
5	Incentive & Award to Employees/Outsiders		0.00	0.00	0.00
6	Consultancy Charges		0.24	0.24	0.48
7	Technical Fees		0.00	0.00	0.00
8	Other Professional Charges		0.59	0.47	1.06
9	Conveyance And travelling		0.95	3.59	4.54
10	License and Registration Fees		0.00	0.00	0.00
11	Vehicle Expenses		4.06	4.14	8.20
12	Security / Service Charges Paid to Outside Agencies		0.00	0.00	0.00
13	Fee And Subscriptions Books and Periodicals		1.23	1.25	2.48
14	Printing And Stationery		0.18	0.19	0.37
15	Advertisement Expenses		0.34	0.23	0.57
16	Contributions/Donations to Outside Institutes / Associations		3.03	0.00	3.03
17	Electricity Charges to Offices		0.31	0.40	0.71
18	Water Charges		0.00	0.00	0.00
19	Entertainment Charges		0.11	0.05	0.16
20	Miscellaneous Expenses		0.02	0.37	0.39
21	Legal Charges		0.37	0.25	0.62
22	Auditor's Fee		0.07	0.06	0.13
23	Freight On Capital Equipment's		0.14	0.00	0.14

(Rs. Crs)

S.N	Particulars	Approved in Order dtd 25.03.2025	FY 2025-26 H1	FY 2025-26 H2	AEGCL Submission
24	Purchase Related Advertisement Expenses		0.00	0.00	0.00
25	Vehicle Running Expenses Truck / Delivery Van		0.03	0.05	0.08
26	Vehicle Hiring Expenses Truck / Delivery Van		0.00	0.00	0.00
27	Other Freight		0.00	0.02	0.02
28	Fees including TA and DA for non-official member of the Board		0.27	0.31	0.58
29	Fees for conducting recruitment & Other Departmental Examinations		0.00	0.00	0.00
30	Participation fees paid for Training/conference		0.03	0.00	0.03
31	Training of Staff and Officers		0.31	0.05	-
32	Corporate Social Responsibility (CSR) Activities		-	-	-
33	**Total A&G Expenses**	**15.52**	**12.52**	**12.57**	**24.73**
34	A&G Expenses excluding Contributions/Donations		9.49	-	21.70

4.5 Capital Expenditure and Capitalization for FY 2025-26

4.5.1 AEGCL submits that the Capitalization for FY 2025-26 has been estimated based on 6 months actual addition of assets and estimation of asset addition for the next 6 months.

4.5.2 The estimated scheme wise Capital Expenditure for FY 2025-26 is shown below:

Table 47: Scheme wise Capital Expenditure for FY 2025-26

(Rs. Crs)

S N	Name of the Scheme	AEGCL Submission
1	AIIB	409.60
2	Annual Plan/SOPD	22.54

S N	Name of the Scheme	AEGCL Submission
3	TDF	8.10
4	Deposit Works	218.68
5	AIFA	9.12
6	AIIMS	5.71
7	NESIDS	11.54
	Total	**685.28**

4.5.3 Further, the estimated scheme wise capitalization for FY 2025-26 is shown below:

Table 48: Scheme wise Capitalization for FY 2025-26

(Rs. Crore)

S N	Name of the Scheme	AEGCL Submission
1	AIIB	214.35
2	NERPSIP	164.63
3	Annual Plan/SOPD	9.94
4	TDF	10.14
5	Deposit Works	16.66
6	AIIMS	5.71
	Total	**421.42**

4.5.4 The detailed report of capital Expenditure and capitalization for FY 2025-26 is attached in **Annexure V** as "Revised Capital Investment Plan".

4.5.5 AEGCL requests the Hon'ble Commission to approve the proposed Capitalization of Rs. 421.42 Cr. for FY 2025-26.

4.5.6 The detailed breakup of funding of capitalization during FY 2025-26 are mentioned below:

Table 49: Capitalization for FY 2025-26 and its Funding

(Rs. Crore)

S.N	Particulars	Approved in T.O. dtd 25.03.2025	AEGCL Submission
1	Grant	260.00	421.42
2	Equity	-	-
3	Debt	-	-
4	**Total Capitalisation**	260.00	421.42

4.6 Gross Fixed Assets for FY 2025-26

4.6.1 The opening GFA and addition of GFA for FY 2025-26 as submitted by AEGCL is shown in the below table.

Table 50: Gross Fixed Assets for FY 2025-26

(Rs. Crores)

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	47.68	222.79	-	270.47
2	Building	77.74	-	-	77.74
3	Hydraulic	2.64	-	-	2.64
4	Other Civil Works	167.12	39.00	-	206.12
5	Plant & Machinery	1,603.93	100.00	-	1,703.93
6	Lines & Cable Network	1,468.96	56.30	-	1,525.26
7	Vehicles	5.24	-	-	5.24
8	Furniture & Fixtures	9.61	0.33	-	9.94
9	Office Equipment	15.90	3.00	-	18.90
	Total	**3,398.82**	**421.42**	-	**3,820.24**

4.7 Depreciation for FY 2025-26

4.7.1 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. The depreciation for FY 2025-26 is calculated in the table below:

Table 51: Depreciation for FY 2025-26

(Rs. Crs.)

S.N.	Particulars	Depreciation Rate	Accumulated depreciation -beginning of the year	Additions during the year	Accumulated depreciation at the end of the year
1	Land under lease	3.34%	0.08	0.01	0.09
2	Building	3.34%	32.39	1.67	34.06

(Rs. Crs.)

S.N.	Particulars	Depreciation Rate	Accumulated depreciation -beginning of the year	Additions during the year	Accumulated depreciation at the end of the year
3	Hydraulic	5.28%	2.52	0.01	2.53
4	Other Civil Works	3.34%	42.69	6.13	48.82
5	Plant & Machinery	5.28%	855.35	65.44	920.79
6	Lines & Cable Network	5.28%	1,009.99	30.59	1,040.58
7	Vehicles	9.50%	4.47	0.03	4.49
8	Furniture & Fixtures	6.33%	5.63	0.31	5.93
9	Office Equipment	6.33%	6.39	1.64	8.03
10	Total		1959.51	105.83	2,065.34
11	Total Depreciation				105.83
12	Less: Dep towards assets through Grant/Consumer contribution				24.38
13	Depreciation for the year (excluding assets through grant and consumer contribution)				81.45

4.7.2 AEGCL requests the Hon'ble Commission to approve the proposed depreciation amounting to Rs. 81.45 Cr. for FY 2025-26 excluding the depreciation of assets through grant during the same financial year.

4.8 Interest and Finance Charges for FY 2025-26

4.8.1 The Interest & Finance charges for FY 2025-26 have been calculated based on the net normative closing loan for FY 2024-25 as net normative opening loan for FY 2025-26.

Table 52: Normative Interest and Finance Charges for FY 2025-26

(Rs. Crs)

S.N	Particulars	Approved in T.O. dtd 25.03.2025	AEGCL Submission
1	Net Normative Opening Loan	40.44	28.89
2	Addition of normative loan during the year	-	-
3	Normative Repayment during the year	82.40	81.45
4	Net Normative Closing Loan	-	-
5	Interest Rate	6.83%	8.00%
6	Interest Expenses on Loan	1.38	1.16
7	Finance Charges	0.00	0.00
8	**Total Interest and Finance Charges**	**1.38**	**1.16**

4.8.2 The estimated Interest and Finance charges based on 6 months provisional accounts and 6 months projection is mentioned below:

Table 53: Interest and Finance Charges for FY 2025-26

S. N	Particulars	FY 2025-26 (H1) Actual						
		Rate of Interest	Opening Balance	Amount received	Principal repayment	Converted to Equity	Interest Due	Closing Balance
	Loan Details							
A	**Interest charges on State Govt. Loans, Bonds And Advances,**							
1	State Government Loans	10%	0.00	0.00				
2	ADB Loan	10.50%	0.00					
3	Central Government Loans		0.00					
4	General Provident Fund	7.10%	12.75	0.68	1.24	0.00	0.44	12.63
	Sub-total	8.00%	12.75	0.68	1.24	0.00	0.44	12.63
	Interest on Long Term Loans/Credits from the FIs/banks/organisations approved by the State Govt.							
A	Secured Loans							0
B	Unsecured Loans							0
C	Other Interest & Finance Charges							0
	Cost of raising Finance/Bank Charges							0
	Penal Interest Charges							0
	Sub-total		**0.00**	**0.00**	**0.00**		**0.00**	**0.00**
D	**Grand Total Of Interest & Finance Charges (A+B+C)**		12.75	0.68	1.24		0.44	12.63

E	Less: Interest & Finance Charges Capitalised							0
	Net Total of Interest Finance Charges (D-E)		12.75	0.68	1.24		0.44	12.63

S. N	Particulars	FY 2025-26 (H2) Estimated						
		Rate of Interest	Opening Balance	Amount received	Principal repayment	Converted to Equity	Interest Due	Closing Balance
	Loan Details							
A	**Interest charges on State Govt. Loans, Bonds and Advances,**							
1	State Government Loans	10%						0.00
2	ADB Loan	10.50%						0.00
3	Central Government Loans							0.00
4	General Provident Fund	8.00%	12.63	0.63	1.51	0.00	0.43	12.18
	Sub-total		12.63	0.63	1.51	0.00	0.43	12.18
	Interest on Long Term Loans/Credits from the FIs/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
	Cost of raising Finance/Bank Charges						0.01	0
	Penal Interest Charges							0
	Sub-total		0.00	0.00	0.00		0.01	0.00
D	**Grand Total of Interest & Finance Charges (A+B+C)**		12.63	0.63	1.51	0.00	0.44	12.18

E	Less: Interest & Finance Charges Capitalised							0
	Net Total of Interest Finance Charges (D-E)		0.00	0.63	1.51	0.00	0.44	12.18

S. N	Particulars	FY 2025-26 (Total) Estimated						
		Rate of Interest	Opening Balance	Amount received	Principal repayment	Converted to Equity	Interest Due	Closing Balance
	Loan Details							
A	**Interest charges on State Govt. Loans, Bonds And Advances,**							
1	State Government Loans	10%	0.00	0.00	0		0.00	0.00
2	ADB Loan	10.50%	0.00	0.00	0		0.00	0.00
3	Central Government Loans		-	-	0		0.00	0.00
4	General Provident Fund	8.0%	25.38		2.75		0.87	22.63
	Sub-total		**25.38**	**0.00**	2.75		**0.87**	**22.63**
	Interest on Long Term Loans/Credits from the FIs/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
	Cost of raising Finance/Bank Charges						0.01	0
	Penal Interest Charges						0.00	0
	Sub-total		**0.00**	**0.00**	**0.00**		**0.01**	**0.00**
D	**Grand Total of Interest & Finance Charges (A+B+C)**		**25.38**	**1.31**	**2.75**		**0.88**	**22.63**

E	Less: Interest & Finance Charges Capitalised						0.00	0
	Net Total of Interest Finance Charges (D-E)		**25.38**	**1.31**	**2.75**		**0.88**	**22.63**

4.8.3 AEGCL submits that based on above computation, the estimated interest rate arrived at 8.00% for FY 2025-26

4.8.4 Accordingly, AEGCL requests the Hon'ble Commission to approve the normative Interest & Finance Charge of Rs. 1.16 Crores shown in the above table.

4.9 Interest on Working Capital for FY 2025-26

4.9.1 The interest on working capital has been calculated based on the normative working formula in accordance with Regulation 37 of AERC, MYT Regulations, 2024.

4.9.2 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 has been computed as shown below:

Table 54: Interest on Working Capital for FY 2025-26

S.N.	Particulars	Units	Approved in T.O. dtd 25.03.2025	AEGCL Submission
1	O&M expenses for 1 month	Rs. Crs.	21.87	22.67
2	Maintenance spares @ 15% of O&M	Rs. Crs.	39.36	40.80
3	Receivables for 45 days	Rs. Crs.	63.52	78.75
4	Total Working Capital	Rs. Crs.	124.75	142.21
5	Rate of Interest	%	11.85%	11.86%
6	**Interest on Working Capital**	**Rs. Crs.**	**14.78**	**16.87**

4.10 Computation of rate of Interest on Working Capital

4.10.1 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 11.86%.

Table 55: MCLR rate for FY 2025-26 (last 6 months)

Effective Date	Interest Rate (%)
15.09.2025	8.75
15.08.2025	8.75
15.07.2025	8.80
15.06.2025	9.00
15.05.2025	9.00
15.04.2025	9.00
Average	**8.86%**

4.10.2 AEGCL requests the Hon'ble Commission to approve the proposed interest on working capital amounting to Rs. 16.87 Crore for FY 2025-26.

4.11 Return on Equity for FY 2025-26

4.11.1 The Return on equity has been computed at 13.50% on closing balance of equity based upon the opening balance of equity and normative additions during the years.

4.11.2 The opening equity for FY 2025-26 has been considered as closing equity for FY 2024-25. Return on Equity is computed as shown in the table below:

Table 56: Return on Equity for FY 2025-26

(Rs. Crore)

S.N	Particulars	Units	Approved in T.O. dtd 25.03.2025	AEGCL Submission
1	Equity (Opening Balance)	Rs. Crs.	860.36	835.71
2	Net additions during the year	Rs. Crs.	0.00	-
3	Less: Reduction during the year	Rs. Crs.	0.00	-
4	Equity (Closing Balance)	Rs. Crs.	860.36	835.71
5	Average Equity	Rs. Crs.	860.36	835.71
6	Rate of Return on Equity	%	13.50%	13.50%
7	**Return on Equity**	**Rs. Crs.**	**116.15**	**112.82**

4.11.3 AEGCL requests the Hon'ble Commission to approve the return on equity amounting to Rs. 112.82 Crores for the FY 2025-26 as proposed by AEGCL.

4.12 Bulk Supply Tariff (BST) – Terminal Benefits for FY 2025-26

4.12.1 AEGCL submits that the BST is calculated based on the BST rate of Rs. 0.18 per kWh as approved by the Hon'ble Commission vide order dated 25.03.2025 and the estimated energy sent out to APDCL for FY 2025-26.

Table 57: Special Charges –Bulk Supply Tariff (BST) for FY 2025-26

(Rs. Crs.)

S.N.	Particulars	Approved in T.O. dtd 25.03.2025	AEGCL Submission
1	Energy Sent out to APDCL (MUs)	14101.48	13689.57
2	BST Charge (Rs./kWh)	0.18	0.18
3	**Total (3=1*2/10)**	**253.83**	**246.41**

4.12.2 AEGCL requests the Hon'ble Commission to approve the proposed special charges on BST amounting to Rs. 246.41 Cr. for FY 2025-26.

4.13 Non-Tariff Income for FY 2025-26

4.13.1 The amount of Non-Tariff Income mostly comprises of income from investments and other misc. receipts, etc. The estimation of NTI for FY 2025-26 is tabulated below:

Table 58: Non-Tariff Income for FY 2025-26

(Rs. Crs.)

S.N.	Particulars	Approved in T.O. dtd 25.03.2025	FY 2025-26 H1	FY 2025-26 H2	AEGCL Submission
A	**Income from Investment, Fixed & Call Deposits**	119.80			
	Income from Investments			1.50	1.50
	Interest on fixed deposits		36.82	54.14	91.82
	Interest from Banks		1.10	1.10	2.20
	Sub Total		**37.92**	**56.74**	**94.66**
B	**Other Non-Tariff Income**				
	Rental from contractors/others		0.13	0.25	0.38
	Inspection Bunglow/Guest house charges		0.02	0.04	0.06
	Electricity charges from employees		0.00	-	0.00
	Sale of tender forms		0.02	0.02	0.04
	Penalties recovered from suppliers/contractors		0.95	1.07	2.02
C	Income from Supervision/Service charges on deposit works		1.67	1.67	3.34

(Rs. Crs.)

S.N.	Particulars	Approved in T.O. dtd 25.03.2025	FY 2025-26 H1	FY 2025-26 H2	AEGCL Submission
	Hire Charges from Contractors/Suppliers/ Others		0.01	0.01	0.02
	Rentals from staff quarters		0.40	0.42	0.82
	Received AGST Surrender of NPS wealth of Dec		0.86	-	0.86
	Other miscellaneous Receipt		1.86	-	1.86
	Sub Total		**5.92**	**3.48**	**8.54**
	Total	**119.80**	**43.84**	**60.22**	**104.06**

4.13.2 The detailed breakup of miscellaneous receipt is mentioned below:

Table 59: Miscellaneous Receipt for FY 2025-26

(Rs. Crs.)

S.N.	PARTICULARS	AEGCL Submission
1	Income booked against testing bills by T&C divisions of AEGCL	0.10
2	Funds received from NFR on 03.12.2024 towards the shifting of the 220 kV BTPS–Agia double-circuit transmission line near Bechimari Railway Station, necessitated by the railway electrification works of N.F. Railways.	0.29
3	Operation and maintenance service charges received from M/s Mumbai Urja Marg Limited (MUML) towards two 132 kV line bays at the 132 kV North Lakhimpur GSS,	0.07
4	Funds received from PWRD towards height raising of the tower on the 132 kV single-circuit Dhaligaon–APM transmission line between Tower Nos. 32 and 33, necessitated by the construction of a railway overbridge at Rabhapara, Swahid Bedi, Bongaigaon under ASCCIP.	0.03
5	Operation and maintenance service charges received from M/S TEQ GREEN (JP) POWER XXXI Pvt Limited For 220 Kv Bay At 220 Kv Amguri Solar Park	0.84
6	Amount received against registration fees for empanelment of contractor	0.01
7	Funds received from PWD towards height raising and shifting of transmission towers under Kahilipara Division, AEGCL, at Barshapara Point, for facilitation of the flyover construction project undertaken by PWD, Guwahati.	0.37

8	Invocation and forfeiture of bank guarantee submitted by M/S Motwane Manufacturing Company Private Limited against contract no: NOA: AEGCL/MD/TECH-649/DIAGNOSTICTOOLS (RE-TENDER-2019) PT-III/DT: 03.01.2019 (BG NO:1766IGP001042425 DTD: 24.03.25)	0.15
	TOTAL	**1.86**

4.13.3 In view of the above, AEGCL requests the Hon'ble Commission to approve the Non-Tariff Income amounting to Rs. 104.06 crores for FY 2025-26.

4.14 Open Access Consumer's wheeling charges

4.14.1 AEGCL has considered the wheeling charges from Open Access Consumers amounting to Rs. 1.23 Crores in the H1 of FY 2025-26 as additional revenue of AEGCL for computation of Revenue Gap/(Surplus) and open access charges of Rs. 1.13 crores have been considered for H2. AEGCL requests the Hon'ble Commission to approve Rs. 2.36 crore for FY 2025-26.

4.15 Contribution to Contingency Reserves for FY 2025-26

4.15.1 In accordance with Regulation 68.9 of AERC (terms & conditions for determination of Multi Year Tariff) Regulations, 2024 stipulate the computation of contingency reserves is as follows:

" 68.9.1The Transmission Licensee may make an appropriation to the Contingency Reserve of a sum not exceeding 0.1 per cent of the gross fixed assets approved by the Commission at the beginning of the year, for each year, which shall be allowed in the calculation of aggregate revenue requirement:
Provided that where the amount of such Contingency Reserve exceeds one (1) per cent of the gross fixed assets, no such appropriation shall be allowed, which would have the effect of increasing the reserve beyond the said maximum:

Provided further that the amount so appropriated may be invested in securities and fixed deposit. Interest earned shall be added to the Contingency Reserve.

Provided also that the Transmission Licensee shall maintain separate account for such reserve.

68.9.2 The Contingency Reserve shall not be drawn upon during the term of the licence except to meet such charges as may be approved by the Commission as being the expenses arising out of accidents, natural calamities or circumstances beyond the control of the Licensee;

Provided that such drawal from Contingency Reserve shall be computed after making due adjustments for any other compensation that may have been received by the Licensee as part of an insurance cover and Government Grant, if any."

4.15.2 The Hon'ble Commission vide its Tariff Order dated 25.03.2025 has approved Rs. 3.53 crores. However, the contingency reserve based on estimated GFA for FY 2025-26 arrived at Rs. 3.40 crore.

Table 60: Contribution towards Contingency Reserves for FY 2025-26

(Rs. Crore)

S. N	Particulars	As per T.O dated 25.03.2025	AEGCL Submission
1	Opening GFA for Previous year	3527.06	3398.82
2	% Factor	0.10%	0.10%
3	**Contingency Reserves (1*2)**	**3.53**	**3.40**

4.15.3 AEGCL hereby requests the Hon'ble Commission to approve the same as shown in the above table for FY 2025-26.

4.16 Annual Performance Review for FY 2025-26

4.16.1 Based on the Annual Performance Review, AEGCL prays before the Hon'ble Commission to allow ARR as proposed below.

Table 61: Annual Performance Review for FY 2025-26

(Rs. Crs.)

S.N	Particulars	Approved in T.O. dtd 25.03.2025	FY 2025-26 H1	FY 2025-26 H2	AEGCL Submission
1	O&M Expenses	262.43	135.99	135.99	271.98
a	Employee Cost	206.12	109.14	109.14	218.27
b	R&M Expenses	40.79	20.53	20.46	40.92
c	A&G Expenses	15.52	6.40	6.40	12.79
2	Depreciation	82.40	40.72	40.72	81.45
3	Interest & Finance Charges	1.38	0.58	0.58	1.16
4	Interest on Working Capital	14.78	8.43	8.43	16.87
5	BST for Pension Trust Fund	253.83	123.21	123.21	246.41
6	Return on Equity	116.15	56.41	56.41	112.82
7	Contribution towards Contingency Reserve	3.53	1.70	1.70	3.40
8	Less: Non-Tariff Income	119.80	43.84	60.22	104.06
9	Aggregate Revenue Requirement	614.70	323.20	306.69	630.02

(Rs. Crs.)

S.N	Particulars	Approved in T.O. dtd 25.03.2025	FY 2025-26 H1	FY 2025-26 H2	AEGCL Submission
10	Less: Revenue from STOA/MTOA Charges	2.36	1.23	1.13	2.36
11	**Net Aggregate Revenue Requirement**	**612.34**	**321.97**	**305.69**	**627.66**
12	Revenue Gap for FY 2025-26				15.32

4.16.2 In view of the above, AEGCL requests the Hon'ble Commission to approve the above Net Aggregate Revenue Requirement amounting to Rs. 627.66 Crore for FY 2025-26.

5 AGGREGATE REVENUE REQUIREMENT FOR FY 2026-27

5.1 Preamble

5.1.1 This section deals with the determination of Aggregate Revenue Requirement of AEGCL for FY 2026-27 based on the estimation made for the current year and the actuals of previous years.

5.1.2 This Chapter deals with the determination of ARR and transmission tariff for FY 2026-27 in accordance with the provisions of MYT Regulations, 2024.

5.2 Aggregate Revenue Requirement for FY 2026-27

5.2.1 Aggregate Revenue Requirement shall comprise of following components:

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

Less

- Non-Tariff Income

5.3 Principles of ARR for FY 2026-27

5.3.1 It is essential that all the costs are allowed so as to ensure the financial viability of AEGCL, it requires generating adequate amount of profit from its operations so that it can maintain the system properly and simultaneously it can take up R&M projects to upgrade its transmission system. Also needs to incur capital expenditure to cater to the future needs of the system.

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

5.4 Transmission Losses for FY 2026-27

5.4.1 As stated in regulation 73 of AERC (Terms and Conditions for determination of Multi Year Tariff) Regulations, 2024,

"*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 in accordance with Regulation 7, as a part of Multi Year Tariff framework applicable to the Transmission Licensee.

5.4.2 AEGCL submits that many new 220kV substations are coming up under AIIB scheme which are expected to be charged only after FY 2025-26. Secondly, at APDCL end also majority of these voltage improvements at downstream levels are expected to be implemented by the end of FY 2026-27.

5.4.3 However, AEGCL will make all efforts towards improving the loss reduction process. In view of the above, the projected transmission losses for FY 2026-27 is as shown below:

Table 62: Transmission Losses for the FY 2026-27

S.N	Particulars	As per T.O. dtd 25.03.2025	AEGCL Submission
1	Energy Injected (MU)	3.19%	14557.37
2	Energy Sent Out to APDCL (MU)		13825.99
3	Energy Sent Out to OA Consumers (MU)		267.00
4	Total Energy Sent Out		14,092.99
4	Transmission Loss (MU)		464.38
5	**Transmission Loss (%)**	**3.19%**	**3.19%**

5.5 Transmission Availability for FY 2026-27

5.5.1 The projected Transmission availability factor is considered at 98.50% for the FY 2026-27.

Table 63: Transmission Availability Factor for the FY 2026-27

S.N	Particulars	AEGCL Submission
1	Transmission Availability Factor	98.50%

5.6 Fixed Cost for FY 2026-27

5.6.1 Based on the Capital Cost and the consequent Capitalized Expenditure, Equity Component and Normative Debt, the fixed cost of AEGCL for FY 2026-27 have been determined in accordance with the MYT Regulations, 2024 outlined thereof. The fixed cost for AEGCL has been determined under the following major heads:

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

Less

- Non-Tariff Income

5.7 Operation and Maintenance Expenses for 2026-27

5.7.1 The Operation & Maintenance (O&M) expenses consist of Repair and Maintenance expenses, Employee expenses and Administration & General expenses. AEGCL highlights that the O&M expenses of SLDC has been segregated and is filed separately under SLDC Tariff Petition for computation of ARR for FY 2026-27. Regulation 68.5 & 68.8 of AERC (Terms and Conditions for determination of Multi Year Tariff) Regulations, 2024 provides for computation of O&M norms. The relevant provisions are reproduced below:

*"**68.6 Existing Transmission Licensee***

...

68.6.3 The O&M expenses for the nth year and also for the year immediately preceding the ControlPeriod shall be approved based on the formula given below:-

O&Mn = R&Mn + EMPn + A&Gn
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;

68.6.4 The above components shall be computed in the manner specified below:
EMPn = (EMPn-1) x (1+Gn) x (CPIinflation)
R&Mn = K x (GFA n-1) x (WPIinflation) and
A&Gn = (A&Gn-1) x (WPIinflation) + 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 Distribution 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;*
- *CPIinflation – is the average increase in the Consumer Price Index (CPI) for immediately preceding three years;*
- *WPIinflation – is the average increase in the Wholesale Price Index (CPI) for immediately preceding three years;*
- *GFAn-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 licensee's filings, benchmarking, and any other factor that the Commission feels appropriate.*

68.8 <u>O&M Sharing between two Transmission Licensees</u>
68.8.1 For such Transmission Licensees whose bays are installed in the premises of and maintained by another Transmission Licensee, the O&M expense for such assets shall be allowed in accordance with the norms applicable for the Transmission Licensee who performs the O&M of such assets:

Provided that the Transmission Licensees shall mutually agree on sharing of such allowed O&M expenses:

Provided further that Transmission Licensees shall project addition of such assets over the Control Period separately in their Capital Investment Plan to be submitted in accordance with Regulation 6."

5.7.2 During FY 2026-27, based on methodology specified by the MYT Regulations, 2024, the Normative O&M expenses of AEGCL works out to be Rs. 278.02 Crores which is inclusive of Employee cost, Repair & Maintenance charges and Administration & General Expenses. The following table provides the summary of Normative O&M Expenses for FY 2026-27 excluding the O&M expenses of SLDC.

Table 64: Operation and Maintenance Expenses for FY 2026-27

(Rs. Crs.)

S.N.	Particulars	Approved in T.O. dtd 25.03.2025	AEGCL Submission
1	**O&M Expenses**	**268.16**	**278.02**
a	Employee Cost	219.54	231.20

b	R&M Expenses	31.98	33.56
c	A&G Expenses	16.64	13.26

5.7.3 WPI Inflation computation for FY 2026-27

5.7.3.1 The average increase in the Wholesale Price Index (WPI) for the immediately preceding three years gives the WPI Inflation for the base year. Since, the WPI data is currently available till FY 2024-25, the Inflation factor could be computed till FY 2024-25. Hence, the resulting WPI Inflation is considered for computational purpose of FY 2026-27as follows:

Table 65 : WPI Inflation for FY 2026-27

Fiscal Year	WPI Index	YOY Change %
FY 2024-25	154.85	2.28%
FY 2023-24	151.4	-0.72%
FY 2022-23	152.5	9.39%
Average WPI Inflation (Last 3 Years)		**3.65%**

5.7.4 CPI Inflation computation for FY 2026-27

5.7.4.1 The average increase in the Consumer Price Index (CPI) for the immediately preceding three years gives the CPI Inflation for base year. Since, the CPI data is currently available till FY 2024-25, the Inflation factor could be computed till FY 2025-26. Hence, the resulting CPI Inflation is considered for computational purpose of FY 2026-27 as follows:

Table 66: CPI Inflation for FY 2026-27

Fiscal Year	CPI Index	YOY Change %
FY 2024-25	410.64	3.38%
FY 2023-24	397.2	5.19%
FY 2022-23	377.62	6.06%
Average CPI Inflation (Last 3 Years)		**4.87%**

5.7.5 Normative Calculation of R&M expense for FY 2026-27

5.7.5.1 Repair & maintenance expenses are directly related to number of the substations 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.

5.7.5.2 Regulation 68.6.4 of AERC (MYT Regulations), 2024 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 x (GFA n-1) x (WPI inflation)

Table 67: Repair and Maintenance Expenses for 2026-27

(Rs. Crs)

S.N	Particulars	As per T.O. dated 25.03.2025	AEGCL Submission
1	Opening GFA for previous year	3527.01	3,398.82
2	Closing GFA for previous year	3787.01	3,820.24
3	Average GFA for previous year	3657.01	3,609.53
4	K Factor	0.63%	0.63%
5	WPI Inflation	7.23%	3.65%
6	**Normative R&M Expense**	**24.77**	**23.57**
7	Provision for Colony Maintenance of AEGCL	4.00	7.11
8	Upgradation of SAS at various substation	-	1.08
9	Additional amount for Cyber Security	0.58	1.80
10	Annual Technical Support (ATS) Services for ERP Product	0.46	-
11	Application Maintenance Support (AMS) Services For ERP Solution	0.42	-
12	Recurring charges of DC-DR for ERP Database	1.76	-
	Total R&M Expenses	**31.98**	**33.56**

5.7.5.3 The closing GFA for FY 2025-26 has been considered as opening GFA for FY 2025-26. The "K" factor of AEGCL has been considered as 0.63% as approved by the Hon'ble Commission in the Tariff Order dated 25.03.2025.

5.7.6 Provision for Colony Maintenance of AEGCL for FY 2026-27

5.7.6.1 AEGCL has prayed before the Hon'ble Commission to allot a separate coffer for improvement of its existing colonies associated with major Grid Substation. Needless to reiterate that the most of the residential buildings, interior roads, drains, security walls etc. needed major maintenance/ reconstruction. The Hon'ble Commission has considered Rs. 4.00 Cr for FY 2026-27. AEGCL has

prepared a detailed plan amounting to Rs. 7.11 Crores and accordingly projected report is attached herewith as **Annexure -X.**

5.7.7 Provision for Cyber Security for FY 2026-27

5.7.7.1 AEGCL submits that the Cyber Security for FY 2026-27 has been projected and mentioned below:

Table 68 : Cyber Security Projection for FY 2026-27

SN	Description	Amount (Rs. in Cr)	Remarks
1	End Point Security	0.25	Centralized Endpoint Security Services refer to a unified system for managing and securing all endpoint devices (laptops, desktops, mobile devices, lot, servers, etc.) from a single management console. In this regard, AEGCL has deployed Seqrite Centralized Management End Point Security Services throughout the end point across all offices of AEGCL.AEGCL plans to float tender for a new Centralized end point security services after the expiry of the present term of Seqrite centralized end point security i.e on 2026.
2	Cyber Security Awareness Programme	0.10	In India, the month of October has been designated as the National Cyber Security Awareness Month by Indian Computer Emergency Response Team (CERT-In) under the Ministry of Electronics & Information Technology (Meity). In this regard every year during the month of October, AEGCL observes NCSAM by conducting Cyber security awareness programmes, lectures from distinguished resource persons, mock drills, distributing pamphlets/posters and other programmes to educate the employees of AEGCL to maintain cyber hygiene and safe digital practices.
3	AEGCL Webmail Licence	0.30	AEGCL has a total of 1171 webmail licensed users for its employees under the domain name aegcl.co.in. Using a domain-based system also reinforces AEGCL's brand

			identity and ensures control over email access and data privacy, reducing the risk of phishing and other cyber threats.AEGCL website also needs to be regularly updated and maintained with regular updates.
4	Software and Hardware Procurement	0.15	Phasing out legacy operating systems (OS) and outdated software is critical and a continual process for AEGCL, as these may have unpatched vulnerabilities that can expose the organization to cyber threats. By adopting up-to-date, secure software. End of life devices needs to be upgraded/replaced for security and regulatory purpose.
5	Internet Connectivity	0. 60	Internet connectivity is one of the most critical enablers of modern life communication, innovation, education, governance, and economic growth. Whether for individuals, businesses, or governments, reliable and secure internet access is essential for functioning efficiently in the digital era.
6	ISMS implementation and VAPT	0.40	As per CEA (Cyber Security in Power Sector) Guidelines, 2021, Vulnerability Assessment and Penetration Testing (VAPT) and Information Security Management System (ISMS) implementation are necessary at power sectors to identify and address security weaknesses, protect sensitive data, and ensure compliance with govt./industry standards. AEGCL is also migrating from ISO 27001:2013 to 150 27001:2022 standards and is also conducting VAPT from STPI (Software Technology Parks of India), Guwahati Assam for a period of 3(three) years.
	Total	**1.80**	

5.7.8 Provision for SAS Upgradation for FY 2026-27

5.7.8.1 AEGCL submits that the SAS upgradation for FY 2026-27 has been projected and mentioned below:

Table 69 : SAS upgradation at various sub-stations for FY 2026-27

S.N	Name of Work	Amount (Rs. in Cr)	Remarks
1	SAS Upgradation at 220kV Jawaharnagar GSS	0.54	Jawaharnagar GIS caters power to various VVIP areas such as Khanapara, Panjabari etc. housing State Guest House, BJP Bhawan, Veterinary ground, IAS colony etc. The existing SAS of Jawaharnagar GIS is of ERL make, the extensive service for which is not available. Upgradation of SAS is a lengthy and tedious process. To advert any exigencies due to failure of the existing old SAS at Jawaharnagr GIS causing interruption of power in such VVIP areas as described above, upgradation of SAS should be planned ahead of time.
2	SAS Upgradation at 132kV Matia GSS	0.54	Matia GSS is an important Grid sub-station of AEGCL catering power to various areas of Matia. The existing SAS of Alstom make at Matia GSS is currently having problems such as frozen operations, improper recording of events, alarms and data etc. Such ambiguities as times may lead to unwanted incidents in the path of smooth operation and maintenance of the sub-station. Considering lengthy procedures, the SAS upgradation should be planned ahead of time.
Total		**1.08**	

5.7.8.2 AEGCL request the Hon'ble Commission to approve Rs. 1.08 Crore for SAS upgradation.

5.7.8.3 Therefore, in view of the above, AEGCL requests the Hon'ble Commission to approve an amount of Rs. 33.56 crores for Repair and Maintenance expenses including the provision for colony maintenance, upgradation of SAS and Cyber Security for FY 2026-27 without any disallowance.

5.7.9 Normative Calculation of Employee expense for FY 2026-27

5.7.9.1 Regulation 68.6.4 of AERC (MYT Regulations), 2024 provides the manner in which components of O&M expenses shall be computed. The methodology for Employee expense is as follows:

EMPn = (EMPn-1) x (1+Gn) x (CPI inflation)

Table 70 : Employee Expenses for FY 2026-27

(Rs. Cr.)

S.No	Particulars	As per T.O. dated 25.03.2025	AEGCL Submission
1	Base Employee Cost (n-1)	206.12	218.27
2	CPI Inflation	5.46%	4.87%
3	Gn (Growth Factor for nth Year)	1.00%	1.00%
4	**Normative Employee Cost**	**219.54**	**231.20**

5.7.9.2 The base employee cost for FY 2026-27 has been computed considering the normative employee cost of FY 2025-26.

5.7.9.3 The detail of the manpower of AEGCL excluding SLDC for FY 2026-27 is provided in the table below:

Table 71: Projected Manpower details of FY 2026-27

S.N.	Particulars	AEGCL Projection
(A)	Projected Manpower as on 1st April (Opening Balance)	1650
(B)	Retirement during the Financial Year	23
(C)	Projected Recruitment during the Financial Year	20
(D)	Projected Manpower as on 31st March (Closing balance)	1647

5.7.9.4 AEGCL submits that the 20 Nos of officers in the rank of AM and JM are expected to be appointed in FY 2026-27 to cater the requirement for upcoming projects at AEGCL.

5.7.9.5 AEGCL humbly requests the Hon'ble Commission to approve the proposed employee expenses for FY 2026-27 without any disallowance.

5.7.10 **Normative Calculation of Administrative & General Expenses for FY 2024-25**

5.7.11 Regulation 68.6.4 of AERC (MYT Regulations), 2024 provides the manner in which components of O&M expenses shall be computed. The methodology for Administrative and General Expenses is as follows:

A&Gn = (A&Gn-1) x (WPI inflation) + Provision

Table 72 : Administrative & General Expenses for FY 2026-27

(Rs. Crs)

S.No	Particulars	As per T.O. dated 25.03.2025	AEGCL Submission
1	A&G Expense for Previous year	15.52	12.79
2	WPI Inflation	7.23%	3.65%
3	**Normative A&G Expense for the year**	**16.64**	**13.26**

5.7.12 Therefore, AEGCL requests the Hon'ble Commission to approve the A&G expenses for the FY 2026-27 amounting to Rs. 13.26 crore without any disallowance.

5.7.13 In view of the above, AEGCL requests the Hon'ble Commission to approve the normative O&M Expenses of Rs. 278.02 crore as shown in the above table.

5.8 Capital Expenditure and Capitalization for FY 2026-27

5.8.1 As per Regulation 6 of AERC (Terms and Conditions for determination of Multi Year Tariff) Regulations, 2024, AEGCL shall submit a Capital Investment Plan for FY 2026-27.

5.8.2 The scheme-wise capital expenditure along with funding pattern of AEGCL for FY2026-27and the details of capital expenditure and expenses capitalized are shown in **Annexure-V** titled "Revised Capital Investment Plan".

5.9 Funding of Capitalization for FY 2026-27

5.9.1 The expenditure projected for FY 2026-27 is proposed to be funded through grant and equity as per funding patterns of the schemes. The detailed breakup of funding of capitalization during FY 2026-27 is proposed for the approval of the Hon'ble Commission as mentioned in the below table:

Table 73: Funding of Capitalization for FY 2026-27

(Rs. Crs)

S.N	Particulars	As per T.O. dated 25.03.2025	AEGCL Submission
1	Grant	260.00	1,181.61
2	Equity		67.29
3	Debt		-
4	**Total Capitalisation**	**260.00**	**1,248.89**

5.10 Gross Fixed Assets for FY 2026-27

5.10.1 The opening GFA and addition of GFA for FY 2026-27 as submitted by AEGCL is shown in the below table

Table 74: Gross Fixed Assets for FY 2026-27

(Rs Crs)

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 under Lease	270.47	-	-	270.47
2	Building	77.74	-	-	77.74
3	Hydraulic	2.64	-	-	2.64
4	Other Civil Works	206.12	162.00	-	368.12
5	Plant & Machinery	1,703.93	752.29	-	2,456.22
6	Lines & Cable Network	1,525.26	316.00	-	1,841.26
7	Vehicles	5.24	-	-	5.24
8	Furniture & Fixtures	9.94	7.00	-	16.94
9	Office Equipment	18.90	11.60	-	30.50
	Total	**3,820.24**	**1,248.89**	-	**5,069.13**

5.10.2 In view of the above, AEGCL requests the Hon'ble Commission to approve the capitalization as shown in the above table for FY 2026-27.

5.11 Depreciation for FY 2026-27

5.11.1 Depreciation has been computed as per AERC (terms & conditions for determination of Multi Year Tariff) Regulations, 2024 for FY 2026-27. 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 for FY 2026-27 has been projected considering capital investment plan for FY 2026-27. The estimated closing Gross Block of Fixed Assets for the FY 2025-26 has been considered as the opening balance of assets in the beginning of the FY 2026-27.

5.11.2 In accordance with Regulation 33 [(33.2) & (33.4)] of AERC (terms & conditions for determination of Multi Year Tariff) Regulations, 2024, 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 the 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.

Table 75: Depreciation for FY 2026-27

(Rs. Crs.)

S.N.	Particulars	Depreciation Rate	Accumulated depreciation -beginning of the year	Additions during the year	Accumulated depreciation at the end of the year
1	Land under lease	3.34%	0.09	0.01	0.10
2	Building	3.34%	34.06	1.62	35.68
3	Hydraulic	5.28%	2.53	0.01	2.54
4	Other Civil Works	3.34%	48.82	10.84	59.67
5	Plant & Machinery	5.28%	920.79	87.38	1,008.18
6	Lines & Cable Network	5.28%	1,040.58	41.95	1,082.52
7	Vehicles	9.50%	4.49	0.03	4.52
8	Furniture & Fixtures	6.33%	5.93	0.71	6.64
9	Office Equipment	6.33%	8.03	2.28	10.31
10	Any other assets	5.28%	-	-	-
11	Total		2,065.34	144.82	2,210.16
12	Total Depreciation				144.82
13	Less: Adjustment of depreciation on fixed assets created out of various deposit works/grant funds				44.06
14	Depreciation for the year (excluding assets through grant and consumer contribution)				100.77

5.11.3 AEGCL requests the Hon'ble Commission to approve the depreciation amounting to Rs. 100.77 Crore as requested in the table above for FY 2026-27.

5.12 Normative Interest and Finance Charges for FY 2026-27

5.12.1 The Interest & Finance charges for FY 2026-27 have been calculated based on the net normative closing loan for FY 2025-26 as net normative opening loan for FY 2026-27 is shown below:

Table 76 : Normative Interest & Finance Charges for FY 2026-27

(Rs. Crs.)

S.N	Particulars	As per T.O. dated 25.03.2025	AEGCL Submission
1	Net Normative Opening Loan	-	-
2	Addition of normative loan during the year	-	-
3	Normative Repayment during the year	81.27	100.77
4	Net Normative Closing Loan	-	-
5	Interest Rate	-	8.00%
6	Interest Expenses on Loan	-	-
7	Finance Charges	-	0.00
8	**Total Interest and Finance Charges**	**-**	**0.00**

5.12.2 AEGCL requests the Hon'ble Commission to approve the normative Interest and Finance Charges as shown in the above table.

5.13 Interest on Working Capital for FY 2026-27

5.13.1 The interest on working capital has been calculated based on the normative working formula in accordance with Regulation 37.2 of AERC, MYT Regulations, 2024.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. In line with norms, interest on working capital is calculated as shown below:

Table 77: Interest on working capital for FY 2026-27

(Rs. Crs)

S.N.	Particulars	Units	As per T.O. dtd 25.03.2025	AEGCL Submission
1	O&M expenses for 1 month	Rs. Crs.	22.35	23.17
2	Maintenance spares @ 15% of O&M	Rs. Crs.	40.22	41.70
3	Receivables for 45 days	Rs. Crs.	78.22	82.79
4	Total Working Capital	Rs. Crs.	140.79	147.66

S.N.	Particulars	Units	As per T.O. dtd 25.03.2025	AEGCL Submission
5	Rate of Interest	%	11.85%	11.86%
6	**Interest on Working Capital**	**Rs. Crs.**	**16.68**	**17.51**

5.14 Computation of rate of Interest on Working Capital

5.14.1 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 8.86%.

Table 78: MCLR rate for FY 2025-26 (last 6 months)

Effective Date	Interest Rate (%)
15.09.2025	8.75
15.08.2025	8.75
15.07.2025	8.80
15.06.2025	9.00
15.05.2025	9.00
15.04.2025	9.00
Average	**8.86%**

5.14.2 AEGCL requests the Hon'ble Commission to approve the Interest on working capital of Rs. 17.51 crore as shown in the above table.

5.15 Return on Equity for FY 2026-27

5.15.1 As specified in Regulation 34 of AERC (terms & conditions for determination of Multi Year Tariff) Regulations, 2024, Base Return on Equity is calculated at 13.50%.

Table 79: Return on Equity for FY 2026-27

(Rs. Crs)

S.N.	Particulars	As per T.O. dated 25.03.2025	AEGCL Submission
1	Equity (Opening Balance)	860.36	835.71
2	Net additions during the year	-	67.29
3	Equity (Closing Balance)	860.36	902.99
4	Average Equity	860.36	869.35
5	Rate of Return on Equity	13.50%	13.50%
6	**Return on Equity**	**116.15**	**117.36**

5.15.2 In view of the above, AEGCL requests the Hon'ble Commission to approve the Return on Equity of Rs. 117.36 crore for FY 2026-27.

5.16 Taxes for FY 2026-27

5.16.1 As per AERC (terms & conditions for determination of Multi Year Tariff) Regulations, 2024, 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.

5.17 Bulk Supply Tariff (BST) – Terminal Benefits for FY 2026-27

5.17.1 Government of Assam (GoA) vide its Notification dated 4th February 2005 had entrusted the existing Pension Trust to be common trust for all the new companies till further orders of ASEB/GoA. Terminal benefits are defined as follows in Clause 1.5 of the aforementioned notification:

"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 the right to have the appropriate revisions in the above benefits consistent with the practice that were prevalent with the Board".

5.17.2 In view of the above, AEGCL humbly submits the special charges on account of Bulk Supply tariff has been computed considering the Bulk Supply Tariff at 18 paise per unit of energy sent out to APDCL as approved by the Hon'ble Commission vide order dated 25.03.2025. Accordingly, the Special Charges for FY 2026-27are tabulated below:

Table 80: BST for FY 2026-27

(Rs. Crs)

S.N.	Particulars	As per T.O. dated 25.03.2025	AEGCL Submission
1	Energy Sent Out to APDCL (MUs)	15233.09	13825.99
2	BST Charge (Rs. / kWh)	0.18	0.18
3	**Total (3=1*2/10)**	**274.20**	**248.87**

5.17.3 AEGCL requests the Hon'ble Commission to consider the above charges amounting to Rs. 248.87 crore and approve it without any disallowance.

5.18 Non-Tariff Income for FY 2026-27

5.18.1 As per the AERC (terms & conditions for determination of Multi Year Tariff) Regulations, 2024, the amount of non-tariff income shall be deducted from the

aggregate revenue requirement in determining annual transmission charges of the Transmission Licensee.

5.18.2 The projected income in this category comprises of income from investments with Banks, miscellaneous receipts, etc. of Non-Tariff Income are shown in the table below:

Table 81: Non-Tariff Income for 2026-27

(Rs. Crs.)

S.N.	Particulars	As per T.O. dated 25.03.2025	AEGCL Submission
A	**Income from Investment, Fixed & Call Deposits**		1.78
	Income from Investments		1.50
	Interest on fixed deposits		90.96
	Interest from Banks		2.20
	Sub Total		94.66
B	**Other Non-Tariff Income**		9.40
	Miscellaneous Receipts		
	Penalty for contractor/supplier for delay, etc.		
	Rentals from staff quarters		
C	**Total**	**125.79**	**104.06**

5.18.3 AEGCL requests the Hon'ble commission to approve the projected NTI amounting to Rs. 104.06 Crore for FY 2026-27 as shown in the above table.

5.19 Income from Open Access Consumers for FY 2026-27

5.19.1 The Income from open access consumers has been projected based on actual of FY 2024-25 and six months actual for FY 2025-26. AEGCL hereby submits that the projected income from open access consumers is considered same as estimated in previous year and request the Hon'ble Commission to approve the same.

Table 82 : Income from Open Access for FY 2026-27

(Rs. Crore)

S.N.	Particulars	As per T.O. dated 25.03.2025	AEGCL Submission
1	Income from OA Consumers	2.36	2.36
2	Total	2.36	2.36

5.20 Contribution to Contingency Reserves for FY 2026-27

5.20.1 In accordance with Regulation 68.9 of AERC (terms & conditions for determination of Multi Year Tariff) Regulations, 2024 stipulate the computation of contingency reserves is as follows:

"*68.9.1The Transmission Licensee may make an appropriation to the Contingency Reserve of a sum not exceeding 0.1 per cent of the gross fixed assets approved by the Commission at the beginning of the year, for each year, which shall be allowed in the calculation of aggregate revenue requirement:*

Provided that where the amount of such Contingency Reserve exceeds one (1) per cent of the gross fixed assets, no such appropriation shall be allowed, which would have the effect of increasing the reserve beyond the said maximum:

Provided further that the amount so appropriated may be invested in securities and fixed deposit. Interest earned shall be added to the Contingency Reserve.

Provided also that the Transmission Licensee shall maintain separate account for such reserve.

68.9.2 The Contingency Reserve shall not be drawn upon during the term of the licence except to meet such charges as may be approved by the Commission as being the expenses arising out of accidents, natural calamities or circumstances beyond the control of the Licensee;

Provided that such drawal from Contingency Reserve shall be computed after making due adjustments for any other compensation that may have been received by the Licensee as part of an insurance cover and Government Grant, if any."

5.20.2 The Hon'ble Commission has approved Rs 3.79 crore for FY 2026-27 through its order dated 25.03.2025. However, based on projected asset addition, contribution towards contingency reserves arrived at Rs. 3.82 Crore for FY 2026-27 as mentioned below:

Table 83: Contribution towards Contingency Reserves for FY 2026-27

(Rs. Crs.)

S.N	Particulars	As per T.O. dated 25.03.2025	AEGCL Submission
1	Opening GFA for Previous year	3787.86	3820.24
2	% Factor	0.10%	0.10%
3	**Contingency Reserves (1*2)**	**3.79**	**3.82**

5.20.3 AEGCL hereby requests the Hon'ble Commission to approve the same as shown in the above table for FY 2026-27.

5.21 Aggregate Revenue Requirement for FY 2026-27

5.21.1 Based on the category-wise expense as described above, the net Aggregate Revenue Requirement for FY 2026-27 of AEGCL is shown in the table below.

Table 84: Aggregate Revenue Requirement for FY 2026-27

(Rs. Crs.)

S.N.	Particulars	As per T.O. dtd 25.03.2025	AEGCL Submission
1	O&M Expenses	268.16	278.02
a	Employee Cost	219.54	231.20
b	R&M Expenses	31.98	33.56
c	A&G Expenses	16.64	13.26
2	Depreciation	81.26	100.77
3	Interest & Finance Charges	0.00	0.00
4	Interest on Working Capital	16.68	17.51
5	BST for Pension Trust Fund	274.20	248.87
6	Return on Equity	116.15	117.36
7	Contribution to Contingency Reserve	3.79	3.82
8	Less: Non-Tariff Income/ Other Income	125.79	104.06
9	Aggregate Revenue Requirement	634.45	662.29
10	Less: Revenue from STOA/MTOA Charges	2.36	2.36
11	**Net Revenue Requirement**	**632.09**	**659.93**

5.21.2 In view of the above, AEGCL requests the Hon'ble Commission to approve the projected Net Aggregate Revenue Requirement of Rs. 659.93 Crores for FY 2026-27.

5.22 Tariff Computation for FY 2026-27

5.22.1 AEGCL summarizes the Truing up exercise for FY 2024-25, APR for FY 2025-26 and the ARR for FY 2026-27and submits the following Tariff computation.

5.22.2 The Surplus on account of True-up for FY 2024-25 along with the Holding Cost has been computed below. The Interest rate has been considered equal to the average State Bank of India MCLR (1 Year tenure) prevalent last available six months plus 300 basis points as per AERC (MYT Regulations) 2021 & AERC (MYT Regulations) 2024.

Table 85 : Total Surplus along with Holding Cost

Particulars	Rs. Crores
Revenue Surplus for FY 2024-25	48.16
Holding cost on Revenue surplus for FY 2024-25	11.43
Total Surplus	**59.59**

Table 86 : Holding Cost of FY 2024-25

Particulars	FY 2024-25	FY 2025-26	FY 2026-27
Opening Balance	0	(48.16)	(48.16)
Recovery/(Addition) during the year	48.16	-	(48.16)
Closing Balance	(48.16)	(48.16)	-
Rate of Interest (%)	11.90%	11.86%	11.86%
Holding Cost	(2.86)	(5.71)	(2.86)
Total Holding Cost	(11.43)		

5.22.3 AEGCL submits that the cumulative revenue surplus arrived at Rs. 59.59 Crore for FY 2024-25. This Surplus shall pass through to APDCL in twelve monthly equal instalments of Rs. 4.96 Crore in FY 2026-27 as adjustment to the monthly bills.

Table 87: Tariff Computation for FY 2026-27

Particulars	AEGCL Submission
Net Annual Revenue Requirement (Rs. Crs.)	659.93
Transmission Charge (Rs. / kWh)	0.47
Peak Load (MW)- 26.09.25- 2811.84	3,093.02
Transmission Access Charge (Rs. /MW/Day)	5845.50

5.22.4 Considering 3093.02 MW based on 10% escalation over Peak load of 2811.84 MW (26.09.25) during FY 2025-26, transmission access charge has been computed.

5.22.5 In view of the above, AEGCL requests the Hon'ble Commission to approve the Transmission Charge of Rs. 0.47/kWh and Transmission Access Charge of Rs. 5845.50 per MW/day for FY 2026-27.

6 COMPLIANCE OF DIRECTIVES

In reference to the directives issued by the Commission to AEGCL in the Tariff Order dated 25th March 2025, AEGCL submitted the replies to directives on quarterly basis to the Hon'ble Commission. AEGCL, hereby submit the replies to the Compliance of Directives to the Commission as under:

S.N	Directives (As per TO Dated 25.03.25)	Reply of AEGCL
1	**Directive 1: Contingency Reserve** AEGCL should ensure that it utilises the balance Funds under the Contingency Reserve strictly in accordance with the provisions of the MYT Regulations, 2024, after receiving prior approval from the Commission and only for the intended purposes for which the Contingency Reserve has been created. AEGCL should submit the details of fund available and utilisation of the balance Funds under Contingency Reserve on a half-yearly basis, and submit the details of balance Funds under Contingency Reserve, along with every true-up Petition. Also, AEGCL is strongly encouraged to invest the funds available in the Contingency Reserve in safe instrument like Government Securities so that the amount does not sit idle, and the value of the Fund shall keep increasing and be utilised as and when required.	AEGCL submits that the details of fund available and utilization of the balance Funds under Contingency Reserve attached herewith as **Annexure-XI.**
2	**Directive 2: BST Fund** AEGCL is directed to pursue with the GoA for release of more funds to make up the shortfall in the Pension Trust, so that the Fund can become self-sustaining and the contribution through BST can be reduced further or even eliminated altogether in due course. Also, AEGCL should provide the details of the Pension Fund at the beginning of the year, fund received from Government of Assam and Special BST tariff received,	AEGCL submits that the GoA has made Budgetary provision of Rs.150.14 Cr. for the FY 2025-26 towards Contribution of ASEB Pension Fund. AEGCL has submitted proposal for release of Rs.150.14 Cr. to the GoA vide letter no. AEGCL / ACT / PEN-TRUST / MISC / PT-VII / 54 dated 09/10/2025. (Copy attached herewith as **Annexure-XII**)

<table>
<tr><th>S.N</th><th>Directives
(As per TO Dated 25.03.25)</th><th>Reply of AEGCL</th></tr>
<tr><td></td><td>interest accrued and funds disbursed during the year, balance Pension fund at the time of submission of report. AEGCL should ensure the report should be submitted half-yearly (by 30th September and by 31st March of the year) for each year of the next Control Period</td><td>
<table>
<tr><th>Particulars</th><th>Amount (in Rs. Cr.)</th></tr>
<tr><td>Bulk Supply Tariff received</td><td>148.64</td></tr>
<tr><td>Electricity Duty received</td><td>181.30</td></tr>
<tr><td>Interest Income</td><td>54.43</td></tr>
<tr><td>Total receipts (A)</td><td>384.37</td></tr>
<tr><td>Disbursement made (B)</td><td>465.45</td></tr>
<tr><td>Deficit (B-A)</td><td>81.08</td></tr>
</table>
Note: Accrued interest is accounted at the end of the Financial Year
<table>
<tr><th>Particulars</th><th>Amount (in Rs. Cr.)</th></tr>
<tr><td>Opening Corpus as on 01/04/2025</td><td>1247.94</td></tr>
<tr><td>Addition: Pension Contribution</td><td>15.17</td></tr>
<tr><td>Closing Corpus as on 30/09/2025</td><td>1182.03</td></tr>
</table>
</td></tr>
<tr><td>3</td><td>Directive 3: Coordination Committee

It has been observed by the Commission that there are common planning and operational issues relating to power generation, transmission, and distribution, which have been adversely affecting optimum utilisation of the power system and power supply to consumers and which can be resolved by effective coordination between the three Companies namely, APGCL, AEGCL and APDCL.
• The Commission, therefore, directs that the existing Coordination Committee consisting of senior Officers from APGCL, AEGCL, SLDC and APDCL shall convene quarterly meetings.</td><td>AEGCL submits that the 7th Internal Coordination Committee Meeting was held on 23rd May, 2025. The minutes of the meeting along with the annexures are attached herewith as Annexure-XIII.</td></tr>
</table>

S.N	Directives (As per TO Dated 25.03.25)	Reply of AEGCL
	• The Minutes of Meeting of each Coordination Committee meeting shall be submitted to the Commission within 15 days of such meeting	
4	**Directive 4: CAG Report** AEGCL is directed to submit the CAG report of the Year along with True up petition for that year. If for any reason CAG report is not available with the Petitioner for that year during submission of True up petition, the Petitioner is directed to ensure a copy of the report is submitted to the Commission and is published in the website of the Petitioner for viewing of public whenever it becomes available.	AEGCL submits that the CAG report shall be submitted to the Hon'ble Commission as soon as it is available.

7 PRAYERS BEFORE 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 Requirements 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
   - To admit the True-up for FY 2024-25 as per the provisions of the AERC (MYT) Regulations 2021 and APR for FY 2025-26 & ARR for FY 2026-27 as per the provisions of the AERC (MYT) Regulations 2024, consider present Petition for further proceedings before Hon'ble Commission;
   - To approve the total recovery of Aggregate Revenue Requirement for FY 2026-27 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;

Regulatory Formats
of
AEGCL

Aggregate Revenue Requirement for AEGCL for FY 2024-25, FY 2025-26&FY 2026-27								Form - F1
S. No.	Particulars	FY 2024-25		FY 2025-26				FY 2026-27
		True up		APR				Revised ARR
		Approved in Order dtd 27.06.24	AEGCL Submission	Approved in Order dtd 25.03.25	FY 2025-26 H1	FY 2025-26 H2	Total AEGCL Submission	Projected
1	O&M Expenses	**252.55**	250.54	**262.43**	135.99	135.99	271.98	278.02
a	Employee Cost	**207.87**	206.07	**206.12**	109.14	109.14	218.27	231.20
b	R&M Expenses	**32.33**	32.13	**40.79**	20.46	20.46	40.92	33.56
c	A&G Expenses	**12.35**	12.34	**15.52**	6.40	6.40	12.79	13.26
2	Depreciation	**98.37**	84.03	**82.40**	40.72	40.72	81.45	100.77
3	Interest & Finance Charges	**0.40**	5.61	**1.38**	0.58	0.58	1.16	0.00
4	Interest on Working Capital	**20.21**	19.23	**14.78**	8.43	8.43	16.87	17.51
5	BST for Pension Trust Fund	**260.69**	247.93	**253.83**	123.21	123.21	246.41	248.87
6	Return on Equity	**125.96**	111.95	**116.15**	56.41	56.41	112.82	117.36
7	Other debits	**-**	0.56		-	-	-	-
8	Contribution to Contingency Reserve		3.25	**3.53**	1.70	1.70	3.40	3.82
9	Less: Non-Tariff Income/ Other Income	**85.33**	103.95	**119.80**	43.84	60.22	104.06	104.06
10	**Aggregate Revenue Requirement**	**672.85**	**619.13**	**614.70**	**323.20**	**306.82**	**630.02**	**662.29**
11	**Net Aggregate Revenue Requirement**	**672.85**	**619.13**	**614.70**	**323.20**	**306.82**	**630.02**	**662.29**
12	Add: Incentive on Transmission Availability	**-**	3.98	**-**		-	-	
13	Add: Sharing of (Gains)/Loss	**-**	(2.05)				-	
14	**ARR after Sharing (Gains)/Losses and Incentive**	**672.85**	**621.06**	**614.70**	**323.20**	**306.82**	**630.02**	**662.29**

15	**Revenue with Approved Tariff for FY 2024-25**	**672.85**	**672.85**	**614.70**	**-**	**-**	**614.70**	
16	**Less: Revenue from STOA/MTOA Charges**	**4.58**	**0.95**	**2.36**	**1.23**	**1.13**	**2.36**	**2.36**
17	**Net Revenue Requirement**	**668.27**	**620.11**	**612.34**	**321.97**	**305.69**	**627.66**	**659.93**
18	**Revenue Gap /(Surplus) for FY 2024-25**	**-**	**(48.16)**				**15.32**	

Transmission Loss						**Form - 2a**
S.No.	**Particulars**	**Approved in Order dtd 27.06.24**	**AEGCL Submission**	**Approved in Order dtd 25.03.25**	**AEGCL Estimation**	**ARR**
		FY 24-25		**FY 25-26**		**FY 26-27**
1	Energy Injected (MU)		12829.19		14194.28	14557.37
2	Energy Sent Out to APDCL (MU)		12396.30		13689.57	13825.99
3	Energy Sent Out to OA Consumers (MU)		17.00		47.50	267.00
4	Total Energy Sent Out		12413.30		13,737.08	14,092.99
4	Transmission Loss (MU)		415.89		457.20	464.38
5	Transmission Loss (%)	**3.23%**	**3.24%**	**3.21%**	**3.22%**	**3.19%**

Transmission Availability					Form - 2b
S.No.	**Particulars**	**Approved in Order dtd 27.06.24**	**AEGCL Submission**	**Approved in Order dtd 25.03.25**	**AEGCL Submission**
		FY 24-25 (%)		**FY 25-26 (%)**	
1	April	98.50	99.24	98.50	98.65
2	May		99.37		99.09
3	June		99.25		99.26
4	July		99.27		99.26
5	August		99.12		99.19
6	September		99.06		99.22
7	October		99.28		99.24
8	November		99.30		99.25
9	December		99.06		99.50
10	January		98.83		99.55
11	February		98.49		99.45
12	March		98.73		99.42
	Average		**99.08**		**99.26**

Repair and Maintenance Expenses (Actual)							Form - F18
S.No.	**Particulars**	**FY 24-25**		**FY 25-26**			
		True up		**APR**			
		Approved in Order dtd 27.06.24	**AEGCL Submission**	**Approved in Order dtd 25.03.25**	**FY 25-26 H1**	**FY 25-26 H2**	**Total AEGCL Submission**
1	Plant & Machinery	25.39	7.00	40.79	3.32	3.98	7.30
2	Buildings		3.68		2.95	3.51	6.46
3	Civil works		1.04		0.13	1.20	1.33
4	Hydraulic Works		-		0.00	0.00	0.00
5	Lines, Cable Networks etc.		5.46		1.93	3.64	5.57
6	Vehicles		0.10		0.06	0.05	0.12
7	Furniture & Fixtures		0.11		0.04	0.10	0.14
8	Office Equipment		0.52		0.66	0.15	0.81
9	Total		17.91		9.32	12.63	21.95
10	Any other items (Capitalisation)				0.00	0.00	0.00
	Total	**25.39**	**17.91**	**40.79**	**9.09**	**12.63**	**21.72**
	Expenditure for Colony Maintenance of AEGCL	5.93	5.75			**12.10**	**12.10**
	Additional amount for Cyber Security	1.01	1.15		**0.23**	**0.41**	**0.64**
	ERS					**6.46**	**6.46**
	AEGCL R&M	**32.33**	**24.81**	**40.79**	**9.32**	**31.60**	**40.92**

Normative Calculation of R&M expense				**Form-F18**
R&Mn = K x (GFAn-1) x (WPI inflation)				
SN	**Particulars**	**FY 24-25**	**FY 25-26**	**FY 26-27**
1	Opening GFA for previous year	3,022.08	3,252.39	3,398.82
2	Closing GFA for previous year	3,252.39	3,398.82	3,820.24
3	**Average GFA for previous year**	**3,137.23**	**3,325.60**	**3,609.53**
4	K Factor	0.75%	0.63%	0.63%
5	WPI Inflation	7.22%	3.65%	3.65%
6	**Normative R&M Expense**	**25.23**	**21.72**	**23.57**
7	Expenditure for Colony Maintenance of AEGCL	5.75	12.10	7.11
8	Expenditure for Emergency Restoration System		6.46	-
9	Additional amount for procurement of Emergency Spare materials		0	-
10	Upgradation of SAS at various substation		0	1.08
11	Additional amount for Cyber Security	1.15	0.64	1.80
12	Annual Technical Support (ATS) Services for ERP Product			
13	Application Maintenance Support (AMS) Services For ERP Solution			
14	Recurring charges of DC-DR for ERP Database			
15	**Net Normative R&M Expense**	**32.13**	**40.92**	**33.56**

			Form-F18
FY	**WPI Index**	**YOY Change %**	**Average WPI Inflation (Last 3 Years**
FY 2024-25	154.85	2.28%	**3.65%**
FY 2023-24	151.4	-0.72%	**7.22%**
FY 2022-23	152.5	9.39%	**7.89%**
FY 2021-22	139.41	13.00%	**5.32%**
FY 2020-21	123.37	1.29%	**2.41%**

Employee Expenses(Actual) **Form - F19**

S.No.	Particulars	FY 24-25		FY 25-26			
		True up		APR			
		Approved in Order dtd 27.06.24	AEGCL Submission	Approved in Order dtd 25.03.25	FY 25-26 H1	FY 25-26 H2	Total AEGCL Submission
1	Salaries		104.54		50.91	60.00	110.91
2	Additional Pay		-		0.00	0.00	0.00
3	Dearness Allowance (DA)		43.07		21.94	30.00	51.94
4	Other Allowances & Relief		18.14		8.67	13.00	21.67
5	Addl. Pay & C.Off Encashment		-		0.00	0.00	0.00
6	Interim Relief / Wage Revision		-		0.00	0.00	0.00
7	Honorarium/Overtime		0.18		0.07	0.35	0.42
8	Bonus/ Exgratia To Employees		0.27		0.26	0.00	0.26
9	Medical Expenses Reimbursement		0.21		0.31	0.15	0.46
10	Travelling Allowance(Conveyance Allowance)		-		0.00	0.00	0.00
11	Leave Travel Assistance		0.01		0.00	0.15	0.15
12	Earned Leave Encashment		2.00		1.05	1.05	2.11
13	Payment Under Workman's Compensation And Gratuity		7.35		3.72	4.00	7.72

14	Subsidised Electricity To Employees		-		0.00	0.00	0.00
15	Any Other Item		-		0.00	0.00	0.00
16	Staff Welfare Expenses		0.79		0.05	0.35	0.40
17	Apprentice And Other Training Expenses		-		0.00	0.00	0.00
18	Contribution To Terminal Benefits		21.47		11.11	11.11	22.23
19	Provident Fund Contribution		-		0.00	0.00	0.00
20	Provision for PF Fund		-		0.00	0.00	0.00
21	Any Other Items		-		0.00	0.00	0.00
22	**Total Employee Costs**		198.03		**98.10**	**120.17**	**218.27**
23	Less: Employee expenses capitalised						
24	**Net Employee expenses**	**207.87**	**198.03**	**206.12**	**98.10**	**120.17**	**218.27**
	AEGCL Employee expenses		**198.03**		**98.10**	**120.17**	**218.27**

Normative Calculation of Employee expense				**Form-F19**
EMPn = (EMPn-1) x (1+Gn) x (CPI inflation)				
SN	**Particulars**	**FY 24-25**	**FY 25-26**	**FY 26-27**
1	Base Employee Cost (n-1)	193.47	206.07	218.27
2	Avg CPI rate of proceeding three years	5.46%	4.87%	4.87%
3	Gn (Growth Factor for nth Year)	1.00%	1.00%	1.00%
4	Normative Employee Cost (Excl. ROP)	206.07	218.27	231.20
5	Revision of Pay			
	Normative Employee Cost for the year (Incl. Revision of Pay)	206.07	218.27	231.20

CPI **Form-F19**

FY 2024-25	410.64	3.38%	**4.87%**
FY 2023-24	397.2	5.19%	**5.46%**
FY 2022-23	377.62	6.06%	**5.40%**
FY 2021-22	356.06	5.13%	**5.89%**

Administrative & General Expenses (Actual)							Form-F20
S.No.	Particulars	FY 24-25		FY 25-26			
		True up		APR			
		Approved in Order dtd 27.06.24	AEGCL Submission	Approved in Order dtd 25.03.25	FY 25-26 H1	FY 25-26 H2	Total AEGCL Submission
1	Lease/ Rent/Rates and taxes	12.35	0.36	15.52	0.08	0.70	0.78
2	Insurance		3.47		0.03	0.05	0.08
3	Revenue Stamp Expenses Account		-		0.00	0.00	0.00
4	Telephone, Postage, Telegram & Telex Charges		0.21		0.14	0.15	0.29
5	Incentive & Award To Employees/Outsiders		0.77		0.00	0.00	0.00
6	Consultancy Charges		0.28		0.24	0.24	0.48
7	Technical Fees		-		0.00	0.00	0.00
8	Other Professional Charges		0.23		0.59	0.47	1.06
9	Conveyance And Travelling		7.37		0.95	3.59	4.54
10	License and Registration Fees		0.00		0.00	0.00	0.00
11	Vehicle Expenses		0.85		4.06	4.14	8.20
12	Security / Service Charges Paid To Outside Agencies		-		0.00	0.00	0.00
13	Fee And Subscriptions Books And Periodicals		6.61		1.23	1.25	2.48
14	Printing And Stationery		0.49		0.18	0.19	0.37
15	Advertisement Expenses		0.46		0.34	0.23	0.57
16	Contributions/Donations To Outside Institutes / Associations		3.01		3.03	0.00	3.03
17	Electricity Charges To Offices		0.59		0.31	0.40	0.71
18	Water Charges		0.00		0.00	0.00	0.00
19	Entertainment Charges		0.36		0.11	0.05	0.16
20	Miscellaneous Expenses		0.10		0.02	0.37	0.39
21	Legal Charges		0.27		0.37	0.25	0.62

22	Auditor's Fee		0.18		0.07	0.06	0.13
23	Freight On Capital Equipment's		0.30		0.14	0.00	0.14
24	Purchase Related Advertisement Expenses		-		0.00	0.00	0.00
25	Vehicle Running Expenses Truck / Delivery Van		0.06		0.03	0.05	0.08
26	Vehicle Hiring Expenses Truck / Delivery Van		-		0.00	0.00	0.00
27	Other Freight		0.00		0.00	0.02	0.02
28	Fees including TA and DA for non-official member of the Board		-		0.27	0.31	0.58
29	Fees for conducting recruitment & Other Departmental Examinations		0.15		0.00	0.00	0.00
30	Participation fees paid for Training/conference		0.03		0.03	0.00	0.03
31	Training of Staff and Officers		0.20		0.31	0.05	
32	Corporate Social Responsibility (CSR) Activities		1.60		-		0.00
32	**Total A&G Expenses**	**12.35**	27.98	**15.52**	**12.52**	**12.57**	**24.73**
33	Less: SIR and Donation		6.43				
34	**Net A&G Expenses**	**12.35**	21.55	15.52	9.49	12.57	21.70

Normative Calculation of A&G expense **Form-F20**

A &Gn = (A&Gn-1) x (WPI inflation) + Provision

SN	Particulars	FY 24-25	FY 25-26	FY 26-27
1	A&G Expense for Previous year	11.51	12.34	12.79
2	WPI Inflation	7.22%	3.65%	3.65%
3	Provision	0	0	0
4	**Normative A&G Expense for the year**	**12.34**	**12.79**	**13.26**
5	**Normative A&G Expense for the year**	**12.34**	**12.79**	**13.26**

			Form-F20
FY	**WPI rate**	**YOY Change %**	**Average WPI Inflation (Last 3 Years)**
FY 2024-25	154.85	2.28%	**3.65%**
FY 2023-24	151.4	-0.72%	**7.22%**
FY 2022-23	152.5	9.39%	**7.89%**
FY 2021-22	139.41	13.00%	**5.32%**
FY 2020-21	123.37	1.29%	**2.41%**

Gross Fixed Assets													
Sr. No.	Particulars	FY 2024-25				FY 2025-26				FY 2026-27			
		Actual				Estimated				Projected			
		Balance at the beginning of the year	Additions during the year	Retirement of assets during the year	Balance at the end of the year	Balance at the beginning of the year	Additions during the year	Retirement of assets during the year	Balance at the end of the year	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 under lease	47.60	0.08	-	47.68	47.68	222.79	-	270.47	270.47			270.47
2	Building	72.87	4.87	-	77.74	77.74		-	77.74	77.74			77.74
3	Hydraulic	2.64	-	-	2.64	2.64	-	-	2.64	2.64			2.64
4	Other Civil Works	164.46	2.66	-	167.12	167.12	39.00	-	206.12	206.12	162.00		368.12
5	Plant & Machinery	1,523.51	80.41	-	1,603.93	1,603.93	100.00	-	1,703.93	1,703.93	752.29		2,456.22
6	Lines & Cable Network	1,418.52	50.43	-	1,468.96	1,468.96	56.30	-	1,525.26	1,525.26	316.00		1,841.26
7	Vehicles	5.00	0.24	-	5.24	5.24	-	-	5.24	5.24			5.24
8	Furniture & Fixtures	9.21	0.40	-	9.61	9.61	0.33	-	9.94	9.94	7.00		16.94
9	Office Equipment	8.56	7.34	-	15.90	15.90	3.00	-	18.90	18.90	11.60		30.50
	Total	**3,252.39**	146.43	**-**	3,398.82	3,398.82	421.42	-	3,820.24	3,820.24	1,248.89	-	5,069.13

Depreciation												
Sr. No.	Particulars		FY 2024-25			FY 2025-26			FY 2026-27		
			Actual			Estimated			Projected		
		Depreciation Rate	Accumulated depreciation at the beginning of the year	Additions during the year	Accumulated depreciation at the end of the year	Accumulated depreciation at the beginning of the year	Additions during the year	Accumulated depreciation at the end of the year	Accumulated depreciation at the beginning of the year	Additions during the year	Accumulated depreciation at the end of the year
1	Land under lease	3.34%	0.07	0.01	0.08	0.08	0.01	0.09	0.09	0.01	0.10
2	Building	3.34%	30.84	1.55	32.39	32.39	1.67	34.06	34.06	1.62	35.68
3	Hydraulic	5.28%	2.51	0.01	2.52	2.52	0.01	2.53	2.53	0.01	2.54
4	Other Civil Works	3.34%	37.91	4.79	42.69	42.69	6.13	48.82	48.82	10.84	59.67
5	Plant & Machinery	5.28%	792.82	62.54	855.35	855.35	65.44	920.79	920.79	87.38	1,008.18
6	Lines & Cable Network	5.28%	981.03	28.95	1,009.99	1,009.99	30.59	1,040.58	1,040.58	41.95	1,082.52
7	Vehicles	9.50%	4.45	0.02	4.47	4.47	0.03	4.49	4.49	0.03	4.52
8	Furniture & Fixtures	6.33%	5.36	0.27	5.63	5.63	0.31	5.93	5.93	0.71	6.64
9	Office Equipment	6.33%	5.28	1.12	6.39	6.39	1.64	8.03	8.03	2.28	10.31
10	Any other assets	5.28%	-		-	-		-	-	-	-
	Total		**1,860.27**	**99.24**	**1,959.51**	**1,959.51**	**105.83**	**2,065.34**	**2,065.34**	**144.82**	**2,210.16**

Depreciation Excluding Asset funded through Grant **Form-21**

Particulars	FY 24-25	FY 25-26	FY 26-27
Total Depreciation	99.24	105.83	144.82
Less: Adjustment of depreciation on fixed assets created out of various deposit works/grant funds	15.21	24.38	44.06
Depreciation for the year (excl assets through grant and consumer contribution (to be considered in ARR)	84.03	81.45	100.77

Normative Calculation of Employee expense				**Form-F19**
EMPn = (EMPn-1) x (1+Gn) x (CPI inflation)				
SN	**Particulars**	**FY 24-25**	**FY 25-26**	**FY 26-27**
1	Base Employee Cost (n-1)	193.47	206.07	218.27
2	Avg CPI rate of proceeding three years	5.46%	4.87%	4.87%
3	Gn (Growth Factor for nth Year)	1.00%	1.00%	1.00%
4	Normative Employee Cost (Excl. ROP)	206.07	218.27	231.20
5	Revision of Pay			
	Normative Employee Cost for the year (Incl. Revision of Pay)	206.07	218.27	231.20

CPI **Form-F19**

FY 2024-25	410.64	3.38%	**4.87%**
FY 2023-24	397.2	5.19%	**5.46%**
FY 2022-23	377.62	6.06%	**5.40%**
FY 2021-22	356.06	5.13%	**5.89%**

S.No.	Particulars	FY 24-25 (Rs. In Cr)	
		Approved (in the Tariff Order dated (27.06.2024)	AEGCL Submission
	Loan Details		
A	**Interest charges on State Govt. Loans, Bonds And Advances,**		
1	State Government Loans		0.56
2	ADB Loan		-
3	Central Government Loans		-
4	General Provident Fund		0.97
	Sub-total		**1.53**
B	**Interest on Long Term Loans/Credits from the FIs/banks/organisations approved by the State Govt.**		
	Secured Loans		
	Unsecured Loans		
C	Other Interest & Finance Charges		
	Cost of raising Finance/Bank Charges		0.01
	Penal Interest Charges		
	Sub-total		**0.01**
D	**Grand Total Of Interest & Finance Charges (A+B+C)**		**1.54**
E	Less : Interest & Finance Charges Capitalised		
	Net Total Of Interest Finance Charges (D-E)	**0.4**	**1.54**

Interest and Finance charges F-22

S.No.	Particulars	FY 24-25						
		Loan Tenure	Rate of Interest	Opening Balance	Amount received	Principal repayment/Converted to Equity	Interest Due	Closing Balance
	Loan Details							
A	**Interest charges on State Govt. Loans, Bonds And Advances,**							
1	State Government Loans		10%	6.21	0.00	6.21	0.56	0.00
2	ADB Loan		10.50%	0.00				0.00
3	Central Government Loans							0.00
4	General Provident Fund		7.10%	16.03	1.32	5.57	0.97	12.75
	Sub-total			**22.24**	**1.32**	**11.78**	**1.53**	**12.75**
	Interest on Long Term Loans/Credits from the FIs/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
	Cost of raising Finance/Bank Charges						0.01	0
	Penal Interest Charges							0
	Sub-total			**0.00**	**0.00**	**0.00**	**0.01**	**0.00**
D	**Grand Total Of Interest & Finance Charges (A+B+C)**			**22.24**	**1.32**	**11.78**	**1.54**	**12.75**
E	Less : Interest & Finance Charges Capitalised							0
	Net Total Of Interest Finance Charges (D-E)			**22.24**	**1.32**	**11.78**	**1.54**	**12.75**

S.No.	Particulars	FY 25-26 (H1) Actual						
		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%	0.00	0.00			
2	ADB Loan		10.50%	0.00				
3	Central Government Loans			0.00				
4	General Provident Fund		8.00%	12.75	0.68	1.24	0.44	12.63
	Sub-total			**12.75**	**0.68**	**1.24**	**0.44**	**12.63**
	Interest on Long Term Loans/Credits from the FIs/banks/organisations approved by the State Govt.							
A	Secured Loans							0
B	Unsecured Loans							0
C	Other Interest & Finance Charges							0
	Cost of raising Finance/Bank Charges							0
	Penal Interest Charges							0
	Sub-total			**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
D	**Grand Total Of Interest & Finance Charges (A+B+C)**			**12.75**	**0.68**	**1.24**	**0.44**	**12.63**
E	Less : Interest & Finance Charges Capitalised							0
	Net Total Of Interest Finance Charges (D-E)			**12.75**	**0.68**	**1.24**	**0.44**	**12.63**

S.No.	Particulars	FY 25-26 (H2) 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%					0.00
2	ADB Loan		10.50%					0.00
3	Central Government Loans							0.00
4	General Provident Fund		8.00%	12.63	0.63	1.51	0.43	12.18
	Sub-total			**12.63**	**0.63**	**1.51**	**0.43**	**12.18**
	Interest on Long Term Loans/Credits from the FIs/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
	Cost of raising Finance/Bank Charges						0.01	0
	Penal Interest Charges							0
	Sub-total			**0.00**	**0.00**	**0.00**	**0.01**	**0.00**
D	**Grand Total Of Interest & Finance Charges (A+B+C)**			**12.63**	**0.63**	**1.51**	**0.44**	**12.18**
E	Less : Interest & Finance Charges Capitalised							0
	Net Total Of Interest Finance Charges (D-E)			**0.00**	**0.63**	**1.51**	**0.44**	**12.18**

Interest and Finance charges F-22

S.No.	Particulars	FY 25-26 (Total) 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%	0.00	0.00	0	0.00	0.00
2	ADB Loan		10.50%	0.00	0.00	0	0.00	0.00
3	Central Government Loans			-	-	0	0.00	0.00
4	General Provident Fund		8.0%	25.38		2.75	0.87	22.63
	Sub-total			**25.38**	**0.00**	**2.75**	**0.87**	**22.63**
	Interest on Long Term Loans/Credits from the FIs/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
	Cost of raising Finance/Bank Charges						0.01	0
	Penal Interest Charges						0.00	0
	Sub-total			**0.00**	**0.00**	**0.00**	**0.01**	**0.00**
D	**Grand Total Of Interest & Finance Charges (A+B+C)**			**25.38**	**1.31**	**2.75**	**0.88**	**22.63**
E	Less : Interest & Finance Charges Capitalised						0.00	0
	Net Total Of Interest Finance Charges (D-E)			**25.38**	**1.31**	**2.75**	**0.88**	**22.63**

S.No.	Particulars	FY 24-25	
		Approved (in the Tariff Order dated (27.06.2024)	AEGCL Submission
	Loan Details		
A	**Interest charges on State Govt. Loans, Bonds And Advances,**		
1	State Government Loans		0.56
2	ADB Loan		-
3	Central Government Loans		-
4	General Provident Fund		0.97
	Sub-total		**1.53**
B	**Interest on Long Term Loans/Credits from the FIs/banks/organisations approved by the State Govt.**		
	Secured Loans		
	Unsecured Loans		
C	Other Interest & Finance Charges		
	Cost of raising Finance/Bank Charges		0.01
	Penal Interest Charges		
	Sub-total		**0.01**
D	**Grand Total Of Interest & Finance Charges (A+B+C)**		**1.54**
E	Less : Interest & Finance Charges Capitalised		
	Net Total Of Interest Finance Charges (D-E)	**0.4**	**1.54**

S.No.	Particulars	FY 24-25						
		Loan Tenure	Rate of Interest	Opening Balance	Amount received	Principal repayment/Converted to Equity	Interest Due	Closing Balance
	Loan Details							
A	**Interest charges on State Govt. Loans, Bonds And Advances,**							
1	State Government Loans		10%	6.21	0.00	6.21	0.56	0.00
2	ADB Loan		10.50%	0.00				0.00
3	Central Government Loans							0.00
4	General Provident Fund		7.10%	16.03	1.32	5.57	0.97	12.75
	Sub-total			**22.24**	**1.32**	**11.78**	**1.53**	**12.75**
	Interest on Long Term Loans/Credits from the FIs/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
	Cost of raising Finance/Bank Charges						0.01	0
	Penal Interest Charges							0
	Sub-total			**0.00**	**0.00**	**0.00**	**0.01**	**0.00**
D	**Grand Total Of Interest & Finance Charges (A+B+C)**			**22.24**	**1.32**	**11.78**	**1.54**	**12.75**
E	Less : Interest & Finance Charges Capitalised							0
	Net Total Of Interest Finance Charges (D-E)			**22.24**	**1.32**	**11.78**	**1.54**	**12.75**

S.No.	Particulars	FY 25-26 (H1) Actual						
		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%	0.00	0.00			
2	ADB Loan		10.50%	0.00				
3	Central Government Loans			0.00				
4	General Provident Fund		8.00%	12.75	0.68	1.24	0.44	12.63
	Sub-total			**12.75**	**0.68**	**1.24**	**0.44**	**12.63**
	Interest on Long Term Loans/Credits from the FIs/banks/organisations approved by the State Govt.							
A	Secured Loans							0
B	Unsecured Loans							0
C	Other Interest & Finance Charges							0
	Cost of raising Finance/Bank Charges							0
	Penal Interest Charges							0
	Sub-total			**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
D	**Grand Total Of Interest & Finance Charges (A+B+C)**			**12.75**	**0.68**	**1.24**	**0.44**	**12.63**
E	Less : Interest & Finance Charges Capitalised							0
	Net Total Of Interest Finance Charges (D-E)			**12.75**	**0.68**	**1.24**	**0.44**	**12.63**

S.No.	Particulars	FY 25-26 (H2) 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%					0.00
2	ADB Loan		10.50%					0.00
3	Central Government Loans							0.00
4	General Provident Fund		8.00%	12.63	0.63	1.51	0.43	12.18
	Sub-total			**12.63**	**0.63**	**1.51**	**0.43**	**12.18**
	Interest on Long Term Loans/Credits from the FIs/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
	Cost of raising Finance/Bank Charges						0.01	0
	Penal Interest Charges							0
	Sub-total			**0.00**	**0.00**	**0.00**	**0.01**	**0.00**
D	**Grand Total Of Interest & Finance Charges (A+B+C)**			**12.63**	**0.63**	**1.51**	**0.44**	**12.18**
E	Less : Interest & Finance Charges Capitalised							0
	Net Total Of Interest Finance Charges (D-E)			**0.00**	**0.63**	**1.51**	**0.44**	**12.18**

S.No.	Particulars	FY 25-26 (Total) 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%	0.00	0.00	0	0.00	0.00
2	ADB Loan		10.50%	0.00	0.00	0	0.00	0.00
3	Central Government Loans			-	-	0	0.00	0.00
4	General Provident Fund		8.0%	25.38		2.75	0.87	22.63
	Sub-total			**25.38**	**0.00**	**2.75**	**0.87**	**22.63**
	Interest on Long Term Loans/Credits from the FIs/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
	Cost of raising Finance/Bank Charges						0.01	0
	Penal Interest Charges						0.00	0
	Sub-total			**0.00**	**0.00**	**0.00**	**0.01**	**0.00**
D	**Grand Total Of Interest & Finance Charges (A+B+C)**			**25.38**	**1.31**	**2.75**	**0.88**	**22.63**
E	Less : Interest & Finance Charges Capitalised						0.00	0
	Net Total Of Interest Finance Charges (D-E)			**25.38**	**1.31**	**2.75**	**0.88**	**22.63**

Form - F26

Non-Tariff Income

Rs. Crore

S.No.	Particulars	FY 24-25		FY 25-26				FY 26-27
		True up		APR				ARR
		Approved in Order dtd 27.06.24	AEGCL Submission	Approved in Order dtd 25.03.25	FY 25-26 H1	FY 25-26 H2	Total AEGCL Submission	AEGCL Submission
A	Income from Investment, Fixed & Call Deposits							1.78
	Income from Investments		1.71			1.50	1.50	1.50
	Interest on fixed deposits		87.22		36.82	54.14	90.96	90.96
	Interest from Banks		1.60		1.10	1.10	2.20	2.20
	Sub Total		**90.53**		**37.92**	**56.74**	**94.66**	**94.66**
B	**Other Non-Tariff Income**		-				-	
			-					
	Rental from contractors/others		0.56		0.13	0.25	0.38	
	Inspection Bunglow/Guest house charges		0.06		0.02	0.04	0.06	
	Electricity charges from employees		0.00		0.00	-	0.00	
	Sale of tender forms		0.04		0.02	0.02	0.04	
	Penalties recovered from suppliers/contractors		2.67		0.95	1.07	2.02	
	Income from Supervision/Service charges on deposit works		4.77		1.67	1.67	3.34	
	Hire Charges from Contractors/Suppliers/Others		0.01		0.01	0.01	0.02	
	Rentals from staff quarters		0.82		0.40	0.42	0.82	
	MRT Services regarding testing		0.06				-	

	FUND RECEIVED FROM SBI, NEW GHY BRANCH AGAINST CLOSURE OF ACCOUNT NO: 31367059208 (SECOND GENERATION IMPREST ACCOUNT) WHICH WAS LYING INOPERATIVE.		0.01				-	
	BILL RAISED AGAINST INVOICE NO: 48 DTD: 27.06.24 TO M/S MUMBAI URJA MARG LIMITED(MUML) FOR OPERATION & MAINTENANCE SERVICE CHARGES OF 02 NOS. OF 132 KV BAYS AT 132 KV NORTH LAKMIMPUR GSS W.E.F 01.04.24 TO 30.06.24		0.02				-	
	15% OF RS. 3,72,09,181.00, FUND RECEIVED FROM AGIHF,GoA AGAINST DIVERSION OF TOWERS OF 132KV TRANSMISSION LINE UNDER AEGCL FOR PROPOSED AAHI PROJECT IMPLEMENTED BY AGIHF		0.02				-	
	AMOUNT RECEIVED AS EARNEST MONEY AGAINST REPAIRING & MAINTENANCE OF EXISTING APPROACH ROAD FROM MAIN ROAD TO RE OFFICE WITH PAVER'S BLOCK PAVEMENT AT 132 KV GSS, AEGCL, BEHIATING UNDER O&M (UPPER ASSAM REGION) NOW FORFEITED	85.33	0.01	119.8			-	

	AMOUNT RECEIVED AS EARNEST MONEY AGAINST REPAIRING,MAINTENANCE & CONSTRUCTION OF TYPE-III QUARTER AT 132 KV GSS, AEGCL, DIBRUGARH COLONY USED AT OFFICE BUILDING OF DGM,T&T CIRCLE, AEGCL, DIBRUGARH UNDER O&M(UPPER ASSAM REGION) NOW FORFEITED	0.01			-	9.40
	TAX INVOICE NO: 87 DTD: 18.09.24 RAISED TO M/S MUMBAI URJA MARG LIMITED (MUML) FOR OPERATION & MAINTENANCE SERVICE CHARGES OF 02 NOS. OF 132 KV BAYS AT 132 KV NORTH LAKMIMPUR GSS W.E.F 01.07.24 TO 30.09.24	0.02			-	
	TAX INVOICE NO: 134 DTD: 23.12.24 RAISED TO M/S MUMBAI URJA MARG LIMITED (MUML) FOR OPERATION & MAINTENANCE SERVICE CHARGES OF 02 NOS. OF 132 KV LINE BAYS AT 132 KV NORTH LAKMIMPUR GSS W.E.F 01.10.24 TO 31.12.24	0.02				
	BEING ENTRY MADE AS PER 26AS FY 2023-24AS TOTAL AMOUNT IS RS. 7,28,88,719.81SHOWN IN 26AS (72888719.81-27709860.43-5348200)	3.98				

	Bill raised against M/s D Kumar & Company vide E invoice no 45 dt. 25-6-24		0.01					
	Service provided for testing		0.04					
	Bill raised by T&C Div Silchar on 22.4.2024		0.03					
	Being E-bill No.50, Date:03/07/2024 raised to Siddhartha Engg. Ltd journalised.		0.06					
	bill raised to M/s Gita Electricals for oil filtration works		0.16					
	Testing of equipments of 132 kv railway traction Bay at Silapathar GSS		0.02					
	Rent receivable bill served to Shyama Power India Ltd		0.02					
	Received AGST Surrender of NPS wealth of Dec				0.86		0.86	
	Other Miscelleneosu Receipt				1.86		1.86	
	Sub Total		**13.42**		**5.92**	**3.48**	**9.40**	
	Total	**85.33**	**103.95**	**119.80**	**43.84**	**60.22**	**104.06**	**104.06**

Interest on Working Capital **Form - F25**

S.No.	Particulars	Units	FY 24-25 True-Up		Particulars	FY 25-26 APR		FY 26-27 MYT
			Approved in Order dtd 27.06.24	AEGCL Submission		Approved in Order dtd 25.03.25	AEGCL Submission	AEGCL Submission
1	O&M expenses for 1 month	Rs. Crore	21.05	20.88	O&M expenses for 1 month	21.87	22.67	23.17
2	Maintenance spares @ 15% of O&M	Rs. Crore	37.88	37.58	Maintenance spares @ 15% of O&M	39.36	40.80	41.70
3	Receivables for two months	Rs. Crore	116.27	103.19	Receivables for 45 days	63.52	78.75	82.79
4	**Total Working Capital**	Rs. Crore	**175.20**	**161.65**	**Total Working Capital**	**124.75**	**142.21**	**147.66**
5	Rate of Interest	%	11.53%	11.90%	Rate of Interest	11.85%	11.86%	11.86%
6	**Interest on Working Capital**	**Rs. Crore**	20.21	19.23	**Interest on Working Capital**	14.78	**16.87**	**17.51**

Form - F23

Return on Equity

S.No.	Particulars		FY 24-25		FY 25-26		FY 26-27
			True-Up		APR		ARR
		Units	Approved in Order dtd 27.06.24	AEGCL Submission	Approved in Order dtd 25.03.25	AEGCL Submission	AEGCL Submission
1	Equity (Opening Balance)	Rs. Crore	891.2	822.74	860.36	835.71	835.71
2	Net additions during the year	Rs. Crore	83.73	12.97	0.00		67.29
3	Less : Reduction during the year	Rs. Crore	0	-	0.00	-	-
4	**Equity (Closing Balance)**	**Rs. Crore**	**974.93**	**835.71**	860.36	**835.71**	**902.99**
5	**Average Equity**	**Rs. Crore**	**933.07**	**829.22**	**860.36**	**835.71**	**869.35**
6	Rate of Return on Equity	%	13.50%	13.50%	13.50%	13.50%	13.50%
7	**Return on Equity**	**Rs. Crore**	**125.96**	**111.95**	**116.15**	**112.82**	**117.36**

Rs.in Cr

SL No.	PARTICULARS	TOTAL AEGCL
1	Rental from Contractors	0.00
2	Income booked against testing bills by T&C divisions of AEGCL	0.10
3	Funds received from NFR on 03.12.2024 towards the shifting of the 220 kV BTPS–Agia double-circuit transmission line near Bechimari Railway Station, necessitated by the railway electrification works of N.F. Railways.	0.29
4	Operation and maintenance service charges received from M/s Mumbai Urja Marg Limited (MUML) towards two 132 kV line bays at the 132 kV North Lakhimpur GSS,	0.07
5	Funds received from PWRD towards height raising of the tower on the 132 kV single-circuit Dhaligaon–APM transmission line between Tower Nos. 32 and 33, necessitated by the construction of a railway overbridge at Rabhapara, Swahid Bedi, Bongaigaon under ASCCIP.	0.03
6	Operation and maintenance service charges received from M/S TEQ GREEN (JP) POWER XXXI Pvt Limited For 220 Kv Bay At 220 Kv Amguri Solar Park	0.84
7	Amount received against registration fees for empanelment of contractor	0.01
8	Funds received from PWD towards height raising and shifting of transmission towers under Kahilipara Division, AEGCL, at Barshapara Point, for facilitation of the flyover construction project undertaken by PWD, Guwahati.	0.37
9	Invocation and forfeiture of bank guarantee submitted by M/S Motwane Manufacturing Company Private Limited against contract no: NOA: AEGCL/MD/TECH-649/DIAGNOSTICTOOLS (RE-TENDER-2019) PT-III/DT: 03.01.2019 (BG NO:1766IGP001042425 DTD: 24.03.25)	0.15
	GRAND TOTAL (2025-26 H1)	**₹ 1.86**

Funding of Capitalisation **(Rs.Crs.)**

S.No.	Particulars	FY 24-25		FY 25-26		FY 26-27
		True-Up		APR		ARR
		Approved in Order dtd 27.06.24	AEGCL Submission	Approved in Order dtd 25.03.25	AEGCL Submission	AEGCL Submission
1	Grant	245.05	133.46	260.00	421.42	1,181.60
2	Equity	0	12.97	0		67.29
3	Debt	28.11				
	Total Capitalisation	**273.16**	**146.42**	**260.00**	**421.42**	**1,248.89**

Revenue surplus with holding cost of Truing up & APR			
Particulars (A)	**True-up of FY 24-25**	**APR of FY 25-26**	**ARR of FY 2026-27**
Opening Balance	0	(48.16)	**(48.16)**
Recovery/(Addition) during the year	48.16	-	**(48.16)**
Closing Balance	(48.16)	(48.16)	
Rate of Interest (%)	11.90%	11.86%	11.86%
Holding Cost	(2.86)	(5.71)	(2.86)
Total Holding Cost			**(11.43)**

Revenue surplus holding cost of Truing up & APR	
	Rs. in Crore
Particulars	
Revenue Surplus for FY 2024-25	(48.16)
Holding cost on Revenue Surplus for FY 2024-25	(11.43)
Total Surplus	**(59.59)**
Determination of Tariff for FY 2026-27	
Particulars	**FY 2026-27**
Stand-alone Annual Revenue Requirement	659.93
Net Annual Revenue Requirement	**659.93**
Transmission Charge (Rs./ kWh)	**0.47**
Peak Load (MW)- 26.09.25- 2811.84	3,093.02
Transmission Access Charge (Rs/MW/Day)	**5,845.50**

Annexure I

Audited Annual Accounts

For

FY 2024-25

Annual Accounts
2024-25

ASSAM ELECTRICITY GRID CORPORATION LIMITED.
CIN: U40101AS2003GC007238
(A Govt. of Assam Undertaking)
[Registered Office: Bijulee Bhawan, Paltan Bazar, Guwahati – 781001]

Assam Electricity Grid Corporation Limited
Balance Sheet as at March 31, 2025

(Rs. In Lakh)

Particulars	Notes	As at March 31, 2025	As at March 31, 2024 Restated	As at April 1, 2023 Restated
Assets				
(I) Non-current assets				
(a) Property, plant and equipment	3a	1,45,127.28	1,39,329.15	1,41,459.92
(b) Right of use assets	3b	21.68	22.59	23.49
(c) Capital work in progress	4	88,456.23	67,532.94	66,427.08
(d) Financial assets				
(i) Investments	5	5,348.20	5,348.20	5,348.20
(ii) Other financial assets	6	1,20,649.47	96,688.04	47,679.79
(e) Other non-current assets	7	15,552.61	7,161.76	7,507.15
Total non-current assets		**3,75,155.47**	**3,16,082.68**	**2,68,445.63**
(II) Current assets				
(a) Inventories	8	3,109.49	3,241.07	3,286.28
(b) Financial assets				
(i) Trade receivables	9	17,588.11	17,306.29	13,920.83
(ii) Cash and cash equivalents	10	11,427.78	13,636.10	15,231.49
(iii) Bank balances other than cash and cash equivalents	11	28,148.70	26,386.25	60,657.88
(iv) Loans	12	113.48	110.05	117.81
(v) Other financial assets	13	1.03	2.35	10,527.37
(c) Current tax assets (net)	14	2,587.59	2,575.19	2,867.43
(d) Other current assets	15	35,105.54	32,533.98	31,244.86
Total current assets		**98,081.72**	**95,791.28**	**1,37,853.95**
Total assets		**4,73,237.19**	**4,11,873.96**	**4,06,299.58**
Equity and liabilities				
(1) Equity				
(a) Equity share capital	16	2,85,736.76	2,83,930.06	2,69,338.56
(b) Share Application Money	16(A)	6,989.76	1,806.71	-
(c) Other equity	17	32,958.60	2,012.97	(18,591.46)
Total equity		**3,25,685.12**	**2,87,749.74**	**2,50,747.10**
(2) Liabilities				
(I) Non-current liabilities				
(a) Grants	18	83,053.19	49,372.60	50,874.28
(b) Financial liabilities				
Borrowings	19	1,275.45	2,224.22	3,232.86
(c) Provisions	20	1,190.10	2,222.89	1,446.78
(d) Deferred tax liabilities (net)	26A	138.20	-	-
Total non-current liabilities		**85,656.94**	**53,819.71**	**55,553.92**

G. TOSNIWAL & CO. CHARTERED ACCOUNTANTS GUWAHATI

Assam Electricity Grid Corporation Limited
Balance Sheet as at March 31, 2025

(Rs. In Lakh)

Particulars	Notes	As at March 31, 2025	As at March 31, 2024 Restated	As at April 1, 2023 Restated
Assets				
(II) Current liabilities				
(a) Financial liabilities				
(i) Borrowings	21	-	-	87.90
(ii) Trade payables	22			
(a) Total outstanding dues of micro enterprises and small enterprises		-	-	-
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises		-	-	16,897.87
(iii) Other current financial liabilities	23	26,692.74	34,523.08	49,961.81
(b) Other current liabilities	24	29,895.81	30,601.76	29,124.21
(c) Provisions	25	5,306.58	5,179.67	3,926.77
(d) Current tax liability (net)	26	-	-	-
Total current liabilities		**61,895.13**	**70,304.51**	**99,998.56**
Total liabilities		**1,47,552.07**	**1,24,124.22**	**1,55,552.48**
Total equity and liabilities		**4,73,237.19**	**4,11,873.96**	**4,06,299.58**
Summary of significant accounting policies	1-2			
The accompanying notes are an integral part of the financial statements	3-46	-		

As per our report of even date

For

Chartered Accountants
ICAI Firm Registration No.:

CA
Partner
Membership No.:
Place:
Date:
UDIN:

For and on behalf of the Assam Electricity Grid Corporation Limited

(B. Pegu,IAS)
Managing Director
DIN-07756420

(P. K..Sarma)
CGM (F&A)
PAN:AHDPS9939A

(Smti. Ayushi Jain,IAS)
Nominee Director
DIN-11119769

(D. Barua)
Company Secretary
Membership No:
FCS-4033

For G . TOSNIWAL & CO.
CHARTERED ACCOUNTANTS
FIRM REGISTRATION NO:312036E

CA. GOVINDALAL TOSNIWAL
PARTNER M.NO- 050480

10 SEP 2025

G. TOSNIWAL & CO. CHARTERED ACCOUNTANTS GUWAHATI

Assam Electricity Grid Corporation Limited

Statement of Profit and Loss for the year ended March 31, 2025

(Rs. In Lakh)

Particulars	Notes	For the year ended March 31, 2025	For the year ended March 31, 2024 Restated
Income:			
Revenue from operations	27	71,876.90	62,154.03
Other income	28	21,462.22	20,807.25
Total income		**93,339.12**	**82,961.28**
Expenses:			
Employee benefits expense	29	22,935.28	21,380.90
Depreciation and amortization expense	3a.2	8,440.90	14,003.34
Finance costs	30	154.37	170.33
Other expenses	31	31,139.25	27,952.47
Total expenses		**62,669.80**	**63,507.04**
Profit before exceptional items and tax		**30,669.32**	**19,454.24**
Exceptional items		-	-
Profit before tax		30,669.32	19,454.24
Tax expense			
Current tax		-	-
Deferred tax		138.20	-
Profit for the period		**30,531.12**	**19,454.24**
Other comprehensive income			
Items that will not be reclassified to profit or loss			
Re-measurement gains/(losses) on defined benefit plan		-	-
Income tax effect		-	-
Other comprehensive income		-	-
Total comprehensive income		**30,531.12**	**19,454.24**
Earnings per equity share of face value of Rs.100 each :			
Basic (In Rs.)		10.69	6.85
Diluted (In Rs.)		10.69	6.85
The accompanying notes are an integral part of the financial statements	3-46		

As per our report of even date

For

Chartered Accountants
ICAI Firm Registration No.:

CA
Partner
Membership No.:
Place:
Date:
UDIN:

For G . TOSNIWAL & CO.
CHARTERED ACCOUNTANTS
FIRM REGISTRATION NO:312036E

CA. GOVINDALAL TOSNIWAL
PARTNER M.NO- 050480

10 SEP 2025

For and on behalf of the Assam Electricity Grid Corporation Limited

(B. Pegu,IAS)
Managing Director
DIN-07756420

(Smti. Ayushi Jain,IAS)
Nominee Director
DIN-11119769

(P. K..Sarma)
CGM (F&A)
PAN:AHDPS9939A

17.07.25

(D. Barua)
Company Secretary
Membership No:
FCS-4033

G. TOSNIWAL & CO. CHARTERED ACCOUNTANTS GUWAHATI

Assam Electricity Grid Corporation Limited
Statement of changes in equity for the year ended March 31, 2025

A Equity share capital

(1) Current reporting period

(Rs. In Lakh)

Balance at the beginning of the current reporting period	Changes in equity share capital due to prior period errors	Restated balance at the beginning of the current reporting period	Changes in equity share capital during the current year	Balance at the end of the current reporting period
2,83,930.06	-	2,83,930.06	1,806.71	2,85,736.76

(2) Previous reporting period

(Rs. In Lakh)

Balance at the beginning of the current reporting period	Changes in equity share capital due to prior period errors	Restated balance at the beginning of the current reporting period	Changes in equity share capital during the current year	Balance at the end of the current reporting period
2,69,338.56	-	2,69,338.56	14,591.50	2,83,930.06

A (1) Share Application Money, pending allotment

(1) Current reporting period

(Rs. In Lakh)

Balance at the beginning of the current reporting period	Changes due to prior period errors	Restated balance at the beginning of the current reporting period	Changes during the current year	Balance at the end of the current reporting period
1,806.71	-	1,806.71	5,183.06	6,989.76

(2) Previous reporting period

(Rs. In Lakh)

Balance at the beginning of the current reporting period	Changes due to prior period errors	Restated balance at the beginning of the current reporting period	Changes during the current year	Balance at the end of the current reporting period
-	-	-	1,806.71	1,806.71

G. TOSNIWAL & CO. CHARTERED ACCOUNTANTS GUWAHATI

Assam Electricity Grid Corporation Limited
Statement of changes in equity for the year ended March 31, 2025

B Other equity

(Rs. In Lakh)

Particulars	Reserve & surplus					Item of Other Comprehensive Income	Total other equity
	Other Equity	Other Reserve	Contingency Reserve	Self Insurance Reserve	Retained Earnings		
Balance as at March 31, 2022	**1,95,504.60**	**15,425.64**	**-**	**769.44**	**(39,372.90)**	**-**	**1,72,326.78**
Changes due to prior period error	-	-	-	-	(655.10)		(655.10)
Profit/(loss) for the year					4,113.38		4,113.38
Addition during the year	-	663.26	218.30	246.52	-	-	1,128.08
Conversion to equity shares	(1,95,504.60)	-					(1,95,504.60)
Balance as at March 31, 2023	**-**	**16,088.90**	**218.30**	**1,015.96**	**(35,914.62)**	**-**	**(18,591.46)**
Changes due to prior period error	-	-	86.82	0.03	4.83	-	91.68
Profit/(loss) for the year					19,449.41	-	19,449.41
Addition during the year	-	531.65	214.01	317.68	-	-	1,063.34
Balance as at March 31, 2024	**-**	**16,620.55**	**519.13**	**1,333.67**	**(16,460.38)**	**-**	**2,012.97**
Profit/(loss) for the year					30,531.12	-	30,531.12
Addition during the year	-	-	72.93	341.58	-		414.51
Changes due to prior period error		-			-		-
Balance as at March 31, 2025	**-**	**16,620.55**	**592.06**	**1,675.25**	**14,070.74**		**32,958.60**

As per our report of even date

For

Chartered Accountants
ICAI Firm Registration No.:

CA
Partner
Membership No.:
Place:
Date:
UDIN:

For G . TOSNIWAL & CO.
CHARTERED ACCOUNTANTS
FIRM REGISTRATION NO:312036E

CA. GOVINDALAL TOSNIWAL
PARTNER M.NO- 050480

10 SEP 2025

For and on behalf of the Assam Electricity Grid Corporation Limited

(B. Pegu,IAS)
Managing Director
DIN-07756420

(P. K..Sarma)
CGM (F&A)
PAN:AHDPS9939A

(Smti. Ayushi Jain,IAS)
Nominee Director
DIN-11119769

(D. Barua)
Company Secretary
Membership No: FCS-4033

G. TOSNIWAL & CO. GUWAHATI CHARTERED ACCOUNTANTS

Assam Electricity Grid Corporation Limited
Cash Flow Statement for the year ended March 31, 2025

(Rs. In Lakh)

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024 (Restated)
Cash flow from Operating activities		
Profit before tax	**30,669.32**	**19,454.24**
Provision for Income Tax	138.20	-
Adjustments for:		
Depreciation and amortisation	9,962.11	14,832.05
Interest expenses	154.37	170.33
Income from Investment	(171.10)	(48.13)
Interest on Fixed Deposits with Banks	(8,721.71)	(7,699.95)
Interest from Banks	(159.95)	(14.66)
Dividend from Investment	(1,337.05)	(427.86)
Operating profit before working capital changes	**30,534.19**	**26,266.02**
Movement in working capital		
(Increase)/decrease in trade receivables	(281.82)	(3,385.46)
(Increase)/decrease in bank balances other than cash and cash equivalents	(1,762.44)	34,271.62
(Increase)/decrease in inventories	131.59	45.21
(Increase)/decrease in loans and other financial assets	(2.11)	10,532.78
(Increase)/decrease in other current assets	(2,571.57)	(1,289.11)
(Increase)/decrease in financial assets non-current	(23,961.42)	(49,008.25)
(Increase)/decrease in other non-current assets	(11.93)	(17.50)
Increase/(decrease) in trade payables	-	(16,897.87)
Increase/(decrease) in other current financial liabilities	(7,830.34)	(15,438.74)
Increase/(decrease) in other current liabilities	(705.95)	1,477.55
Increase/(decrease) in long term borrowings	-	-
Increase/(decrease) in short term borrowings	-	-
Increase/(decrease) in long term provisions	(1,032.79)	776.11
Increase/(decrease) in short term provisions	126.90	1,252.90
Cash generated from/(used in) operations	**(7,367.69)**	**(11,414.74)**
Direct taxes paid (net of refunds)	(12.40)	292.24
Increase/(decrease) in Deferred tax liabilities (net)	(138.20)	-
Net cash generated from/(used in) operating activities	**(7,518.29)**	**(11,122.50)**
Cash flow from investing activities		
Purchase of property, plant & equipment including cwip and capital advances	(45,061.54)	(13,443.33)
Increase/(decrease) in Investments	-	-
Income from Investment	171.10	48.13
Dividend from Investment	1,337.05	427.86
Interest Income	8,881.65	7,714.61
Net cash (used in)/generated from investing activities	**(34,671.74)**	**(5,252.73)**

G. TOSNIWAL & CO. CHARTERED ACCOUNTANTS GUWAHATI

Assam Electricity Grid Corporation Limited
Cash Flow Statement for the year ended March 31, 2025

(Rs. In Lakh)

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024 (Restated)
Cash flow from financing activities		
Changes in equity	7,404.27	17,548.39
Conversion of borrowing to equity	-	-
Proceeds receipts/ repayment from/of borrowings	(948.78)	(1,096.54)
Proceeds from Grant towards capital assets	33,680.59	(1,501.68)
Other receipts	-	-
Interest paid	(154.37)	(170.33)
Net cash (used in)/generated from financing activities	**39,981.71**	**14,779.84**
Net (decrease) / increase in cash and cash equivalents	**(2,208.32)**	**(1,595.39)**
Cash and cash equivalents at the beginning of the year	**13,636.10**	**15,231.49**
Cash and cash equivalents at the end of the year	**11,427.78**	**13,636.10**
Components of cash and cash equivalents		
Cash and cheques on hand	153.82	151.07
Balances with banks:		
- In current accounts	4,242.67	3,825.24
-In saving accounts	7,031.29	9,659.79
-In deposit accounts (with original maturity less than three months)	-	-
Total (refer note 10)	**11,427.78**	**13,636.10**

Notes:
The cash flow statement has been prepared under the indirect method as set out in the Ind AS 7 "Statement of Cash Flows".

As per our report of even date

For

Chartered Accountants
ICAI Firm Registration No.:

CA
Partner
Membership No.:
Place:
Date:
UDIN:

For and on behalf of the Assam Electricity Grid Corporation Limited

(B. Pegu,IAS)
Managing Director
DIN-07756420

(Smti. Ayushi Jain,IAS)
Nominee Director
DIN-11119769

(P. K..Sarma)
CGM (F&A)
PAN:AHDPS9939A

(D. Barua)
Company Secretary
Membership No: FCS-4033

For G . TOSNIWAL & CO.
CHARTERED ACCOUNTANTS
FIRM REGISTRATION NO.312036E

CA. GOVINDALAL TOSNIWAL
PARTNER M.NO- 050480

10 SEP 2025

G. TOSNIWAL & CO. ★ CHARTERED ACCOUNTANTS ★ GUWAHATI

Assam Electricity Grid Corporation Limited

Significant Accounting Policies

Note.1

A. Corporate and General Information

Assam Electricity Grid Corporation Limited ('the Company') is a State Public Sector Company domiciled and incorporated in India under the provisions of The Companies Act, 1956. The registered office of the Company is situated at Bijulee Bhawan (First Floor), Paltan Bazar, Guwahati 781001. It was formed out of erstwhile Assam State Electricity Board (ASEB) in 2003 and was 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. Assam Electricity Grid Corporation Limited inherited 3862 circuit kms of EHV lines above 66 kV voltage class and 38 numbers of EHV sub-stations having a total transformation capacity of 1636.50 MVA at its birth in 2003.

B. Basis of Preparation of Financial Statements

Statement of compliance

The financial statements are prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 (the Act), Companies (Indian Accounting Standards) Rules, 2015 the subsequent amendments thereto and the relevant provisions of the Companies Act, 2013 and the provisions of the Electricity Act, 2003 to the extent applicable and various regulations and policies framed there under by the appropriate authorities.

Basis of preparation and presentation

The financial statements have been prepared on a historical cost basis, except for certain financial assets and liabilities (refer accounting policy no 2.5) regarding financial instruments which have been measured at fair value.

Functional and presentation currency

The Financial statements are presented in Indian Rupees (INR), which is the Company's functional and presentation currency and all amounts are rounded to the nearest lakhs and two decimals thereof, except as stated otherwise.

Significant Accounting Judgements, Estimates and Assumptions

The preparation of financial statements in conformity with Ind AS requires the Company's management to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities recognised in the financial statements that are not readily apparent from other sources. The judgements, estimates and associated assumptions are based on historical experience and other factors including estimation of effects of uncertain future events that are considered to be relevant. Actual results may differ from these estimates.

The following are the critical judgements, estimations & assumptions that have been made by the management in the process of applying the Company's accounting policies.

- Management uses judgement in deciding whether individual item or group of items are material in the financial statements. Materiality is judged by reference to the size and nature of the item. The deciding factor is whether omission or misstatement could individually or collectively influence the economic decision that users make on the basis of the financial statements.

- Tax expense is calculated using applicable tax rate and laws that have been enacted or substantially enacted. In arriving at taxable profit and all tax bases of assets and liabilities, the Company determines the taxability based on tax enactments, relevant judicial pronouncements and tax expert opinions and makes appropriate provisions which includes an estimation of the likely outcome of any open tax assessments / litigations. Any difference is recognised on closure of assessment or in the period in which they are agreed.

- When the fair value of financial assets and financial liabilities recorded in these financial statements cannot be measured based on quoted price in active markets, their fair value is measured using valuation techniques. The inputs to these valuation techniques are taken from observable markets where possible, but where this is not feasible, a degree of judgement is required in establishing fair values. Judgements include consideration of inputs such as liquidity risk, credit risk and volatility etc.

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Significant Accounting Policies

- The determination of depreciation and amortisation charge depends on the useful lives for which judgements and estimations are required. The residual values, useful lives, and method of depreciation/amortisation of property, plant and equipment and intangible assets are reviewed at each financial year end and adjusted prospectively, if appropriate.
- Inventories are stated at the lower of cost and net realisable value. In estimating the net realisable value of inventories the Company makes an estimate of future selling prices and costs necessary to make the sale.
- Management judgement is required for estimating the possible outflow of resources, if any, in respect of contingencies / claims / litigations against the Company as it is not possible to predict the outcome of pending matters with accuracy.
- The Company evaluates if an arrangement qualifies to be a lease as per the requirements of Ind AS 116 "Leases". Identification of a lease requires significant judgment in assessing the lease term (including anticipated renewals) and the applicable discount rate.

Current and non-current classification

The Company presents assets and liabilities in the balance sheet on current/non-current classification which is based on the principles and definitions set out in the Schedule III of the Companies Act 2013 as amended. An asset is current when it is:

• Expected to be realized or intended to be sold or consumed in normal operating cycle;

• Held primarily for the purpose of trading;

• Expected to be realized within twelve months after the reporting period; or

• Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve month after the reporting period.

All other assets are classified as non-current.

A liability is current when:

• It is expected to be settled in normal operating cycle;

• It is held primarily for the purpose of trading;

• It is due to be settled within twelve months after the reporting period;

• There is no unconditional right to defer settlement of the liability for at least twelve months after the reporting period.

All other liabilities are classified as non-current.

Deferred tax assets/liabilities are classified as non-current.

The Company recognizes twelve months period as its operating cycle.

Note 2.

C. Summary of significant accounting policies

2.1 Property, plant and equipment (PPE)

The Company has elected to continue with the carrying value for all of its Property, Plant and Equipment as recgnised in the financial statements as at the date of transition to Ind AS.

Initial Recognition and Measurement

Property, Plant and Equipment is initially measured at cost of acquisition/construction including any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. After initial recognition, Property, Plant and Equipment is carried at cost less accumulated depreciation / amortisation and accumulated impairment losses, if any.

Property, Plant and Equipment acquired as replacement of the existing assets are capitalized and its corresponding replaced assets removed/ retired from active use are derecognized. If the cost of the replaced part or earlier inspection component is not available, the estimated cost of similar new parts/ inspection

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component is used as an indication of what the cost of the existing part/ inspection component was when the item was acquired or inspection was carried out.

In the case of commissioned assets, deposit works/cost- plus contracts where final settlement of bills with contractors is yet to be effected, capitalization is done on provisional basis subject to necessary adjustments in the year of final settlement.

Assets and systems common to more than one transmission system are capitalized on the basis of technical estimates/ assessments.

Transmission system assets are considered as ready for intended use from the date of commercial operation declared in terms of AERCTariff Regulations and capitalized accordingly.

Subsequent costs

Subsequent expenditure is recognized as an increase in carrying amount of assets when it is probable that future economic benefits deriving from the cost incurred will flow to the company and cost of the item can be measured reliably. The costs of the day-to-day servicing of property, plant and equipment are recognised in the Statement of Profit & Loss as incurred.

Derecognition

An item of Property, Plant and Equipment is derecognized when no future economic benefits are expected from their use or upon their disposal. The gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the net disposal proceeds and the carrying amount of the asset and is recognised in the Statement of Profit and Loss on the date of disposal or retirement.

Verification of Property, Plant and Equipment (PPE)

As per Accounting Manual of AEGCL, physical verification of all assets shall be done on a periodical basis by independent persons. Accordingly AEGCL has taken initiative to physically verify all its Property, Plant and Equipment by a third party.

Capital Work-In-Progress (CWIP)

Cost of material, erection charges and other expenses incurred for the construction of Property, Plant and Equipment and incidental expenditure incurred during construction of projects are shown under capital work in progress and allocated on a systematic basis to the cost of the related assets on completion of the projects.

2.2 Intangible Assets

Intangible assets are recognized when the entity controls the asset, it is probable that future economic benefits attributed to the asset will flow to the entity and the cost of the asset can be reliably measured.

At initial recognition, the separately acquired intangible assets are recognised at cost. Intangible assets with finite useful lives are carried at cost less accumulated amortisation and accumulated impairment losses, if any.

Intangible assets are amortised over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortisation period and the amortisation method for an intangible asset are reviewed at least at the end of each financial year. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are considered to modify the amortisation period or method, as appropriate, and are treated as changes in accounting estimates. The amortisation expense on intangible assets is recognised in the Statement of Profit and Loss unless such expenditure forms part of carrying value of another asset.

Gains or losses arising from de-recognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of Profit and Loss when the asset is de-recognised.

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Assam Electricity Grid Corporation Limited

Significant Accounting Policies

2.3 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, 2021 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:

Assets	Depreciation Rate
Land Owned under full title	0.00%
Land held under lease	3.34%
Building	3.34%
Temporary erections such as wooden structures	100.00%
Hydraulic	5.28%
Other Civil Works	3.34%
Plant & Machinery	5.28%
Batteries including charging equipments	18.00%
Communication Equipment	6.33%
Air Conditioning plant portable	9.50%
Lines & Cable Network	5.28%
Vehicles	9.50%
Furniture & Fixtures	6.33%
Office Equipment	6.33%
Computers	15.00%

Depreciation on addition of assets has been calculated on pro-rata basis.

2.4 Inventories

Inventories are valued at lower of cost or net realizable value. Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale. Cost includes all non-refundable taxes and expenses incurred to bring the inventory to present location.

Loss towards obsolete stores and spares identified on physical verification are provided in the accounts.

2.5 Financial Instruments

Financial assets and financial liabilities are recognised when a Company becomes a party to the contractual provisions of the instruments.

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Assam Electricity Grid Corporation Limited

Significant Accounting Policies

Financial Assets

Initial Recognition and Measurement

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial assets. These include trade receivables, cash & cash equivalents, bank balances other than cash & cash equivalents and other financial assets.

Classification and Subsequent Measurement

Financial assets are subsequently measured at amortised cost or fair value through other comprehensive income or fair value through profit or loss depending on its business model for managing those financial assets and the asset contractual cash flow characteristics.

Financial Assets at Amortised Cost

A financial asset is subsequently measured at amortised cost if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial Assets at Fair Value through Other Comprehensive Income

A financial asset is subsequently measured at fair value through other comprehensive income if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial Assets at Fair Value through Profit or Loss

A financial asset which is not classified in any of the above categories is subsequently fair valued through profit or loss.

Derecognition

The Company derecognises a financial asset only when the contractual rights to the cash flows from the asset expires or it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity and does not retain control of the asset.

Impairment of Financial Assets

Financial assets, other than those at fair value through profit or loss, are assessed for indicators of impairment at the end of each reporting period. The Company recognises a loss allowance for expected credit losses on financial asset. In case of trade receivables, the Company follows the simplified approach permitted by Ind AS 109 "Financial Instruments" for recognition of impairment loss allowance. The application of simplified approach does not require the Company to track changes in credit risk. The Company calculates the expected credit losses on trade receivables using a provision matrix on the basis of its historical credit loss experience.

Financial Liabilities

Initial Recognition and Measurement

Financial liabilities include borrowings, lease liability and trade payables etc.

All financial liabilities are recognised initially at fair value and in the case of borrowings and trade payables, net of directly attributable transaction costs.

Classification and Subsequent Measurement

The financial liabilities are classified as either 'financial liabilities at fair value through profit or loss' or 'financial liabilities at amortised cost.

Financial liabilities at Fair Value through Profit or Loss

Financial liabilities are classified at fair value through profit or loss when the financial liability is held for trading or are designated upon initial recognition as fair value through profit or loss. It includes derivative financial instruments entered into by the Company that are not designated as hedging instruments in hedge relationships. All changes in the fair value of such liability are recognised in the statement of profit and loss.

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Financial liabilities at Amortised Cost

Other financial liabilities (including borrowings and trade payables etc.) are subsequently measured at amortised cost using effective interest method.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expired. Any gain or loss arising on derecognition is included in the statement of profit and loss when the liability is derecognised.

Offsetting

Financial assets and financial liabilities are offset and the net amount presented in the balance sheet when, and only when, the Company currently has a legally enforceable right to set off the amounts and it intends either to settle them on a net basis or to realise the asset and settle the liability simultaneously.

Derivative Financial Instruments

Derivative financial instruments are such as forward contracts, currency and interest rate swaps to hedge its foreign currency and interest rate risks. Such derivative financial instruments are initially recognised at fair value on the date on which a derivative contract is entered into and are subsequently remeasured at fair value.

Derivatives are carried as financial assets when the fair value is positive and as financial liabilities when the fair value is negative.

Any gains or losses arising from changes in the fair value of derivatives are taken to statement of profit and loss.

2.6 Revenue Recognition

Revenue from Contracts with Customers

a) Revenue from contract with customers is recognized when control of the goods or services are transferred to the customer at an amount that reflects the consideration to which the Company expects to be entitled in exchange for those goods or services.

b) Recognition of revenue is postponed due to the effect of uncertainties of ultimate collection, and revenue is recognized in the period when such uncertainties cease to exist.

Revenue is measured at the fair value of the consideration received or receivable. Amounts disclosed as revenue are net of returns, trade allowances and rebates.

Transmission Income is accounted for based on tariff orders notified by the AERC. In case of transmission projects where final tariff orders are yet to be notified, transmission income is accounted for as per tariff regulations and orders of the AERC in similar cases. Difference, if any, is accounted on issuance of final tariff orders by the AERC.

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Other Revenue Recognition

a) Interest income is recognized on a time proportion basis taking into account the amount outstanding and the interest rate applicable using Effective Interest rate Method.

b) Dividend will be recognized when the entities right to receive payment is established, economic benefit will flow to the entity and amount can be measured reliably.

c) Other income such as rent & hire charges, sale of scrap and Miscelleneous Income are accounted for on accrual basis.

d) Transmission incentive bill is raised to APDCL as per Norms of Operation (Regulation 66, AERC Terms and Conditions for determination of MYT) Regulations, 2021, which are as follows:

i) Target transmission system availability for full recovery of annual transmission charges: 98%.

ii) For incentive consideration: 98.5%, provided no incentive shall be payable above the availability of 99.75%.

Transmission incentive is calculated as per Regulation 70.2 of AERC Terms and Conditions for determination of MYT) Regulations, 2021.

e) Wheeling charges for Open Access consumers are accounted in accordance with AERC (Terms and Conditions for Open Access) Regulations, 2018.

2.7 Retirement Benefits of Employee

(i) Terminal benefit of employees (appointed before 1.1.2004):

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.

(a) Funding for past-unfunded terminal liabilities shall be on the basis of actuarial valuation done as at 9th December, 2004 and 4th May, 2019. 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 @ 33.50% of Basic Pay plus Dearness Allowance, as per AERC and in the line with the GoA's Notification mentioned above and Board's approval of Item No. 9 dated 22.01.2021.

(c) Leave Encashment benefit (LEB) of employees:

Leave encashment benefit of the 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 @ 7.10 % per annum on the opening balance and the average subscription of the employees during the year.

(ii) Terminal benefit of employees (appointed on or after 1.1.2004):

New pension Scheme is being implemented for the employees as per Government of India Notification No.5/7 /2003-ECB & PR dated 22.12.2003. The Corporation makes a provision for terminal benefits liability @ 14% of Basic Pay plus DA of the employees and a provision for gratuity.

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2.8 Accounting for Government Grants and Consumer Contribution

Grants and subsidies from the government are recognised when there is reasonable assurance that the grant / subsidy will be received and all attaching conditions will be complied with.Where the government grant / subsidy relates to revenue, it is recognised as income on a systematic basis in the statement of profit and loss over the periods necessary to match them with the related costs, which they are intended to compensate. Government grant and subsidy receivable against an expense are deducted from such expense. Where the grant / subsidy relates to an asset, government grant and subsidy receivable against an asset are deducted from the carrying value of such asset or adjusted with depreciation charged on assets.

Govt. grants has been recognised under non current liability.The Government grants for specific fixed assets are treated as a deferred income in the financial statements and this income is recognized gradually in the Profit and Loss account over the useful life. Depreciation on such assets is reduced from non current liabiltiy and is also reduced from depreciation expense charged to Statement of Profit and Loss.

Customer's Contribution towards cost of capital assets has been recognised under non current liability. The Customer's Contribution for specific fixed assets are treated as a deferred income in the financial statements and this income is recognized gradually in the Profit and Loss account over the useful life. Depreciation on such assets is reduced from non current liabiltiy and is also reduced from depreciation expense charged to Statement of Profit and Loss.

Ind AS 20 Accounting for Government Grants has been complied.

2.9 Segment Reporting

The company is governed by the Electricity Act, 2003.The Company's primary activities entail transmission of electricity to APDCL. This is the only activity performed and is thus also the main source of risks and returns. The Company's segments as reviewed by the Chief Operating Decision Maker (CODM) does not result into identification of different ways/ sources into which they see the performance of the Company.

Accordingly, the company has a single reportable and geographical segment i.e Transmission of electricity and operating in India respectively. Hence, the relevant disclosures as per Ind AS 108, Operating Segments are not applicable to the company.

2.10 Taxes on Income

Tax expense comprises current and deferred tax.

Current income tax

Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income Tax Act, 1961.

Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.
Current income tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity).

Deferred tax

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date. Deferred tax liabilities are recognised for all taxable temporary differences.

Deferred tax assets are recognised for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilised.

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The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.

Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

The Company has opted to compute Income Tax as per section 115BAA of the Income Tax Act, 1961 based on convincing evidence that the Company will pay normal income tax within statutory time frame and the same is reviewed at each reporting date.

2.11 Cash Flow Statement

Cash flows are reported using the indirect method prescribed in the Ind AS 7 'Statement of Cash Flows', whereby profit before tax is adjusted for the effect of transactions of a non cash nature, any deferral or accruals of past and future operating cash receipts or payments and items of income associated with investing or financing cash flows.

2.12 Cash and cash equivalents

Cash and cash equivalents include cash on hand and at bank, and fixed deposits with banks having a maturity of three months or less from the date of acquisition that are readily convertible to a known amount of cash and are subject to an insignificant risk of changes in value.

2.13 Earnings per share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares

2.14 Accounting for Expenses.

All the expenses are accounted for on accrual basis as and when it gets accrued.

2.15 Borrowing Costs

Borrowing cost includes interest and ancillary costs incurred in connection with the arrangement of borrowings and charged to statement of profit and loss on the basis of effective interest rate (EIR).

Borrowing cost includes exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost.

Borrowing cost that are attributable to the acquisition or construction of a qualifying asset are capitalised as part of the cost of such asset till such time the asset is ready for its intended use. A qualifying asset is an asset that necessarily takes a substantial period of time to get ready for its intended use.

All other borrowing costs are expensed in the period in which they occur.

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Significant Accounting Policies

2.16 Provisions, contingent liabilities and contingent assets

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. The expense relating to a provision is charged/provided in the statement of profit and loss.

The Company does not recognize a contingent liability but discloses its existence in the financial statements. Contingent liability is disclosed in the case of:

- A present obligation arising from past events, when it is not probable that an outflow of resources will not be required to settle the obligation
- A present obligation arising from past events, when no reliable estimate is possible
- A possible obligation arising from past events, unless the probability of outflow of resources is remote.

Contingent liabilities are reviewed at each reporting date.

Contingent assets usually arise from unplanned or other unexpected events that give rise to the possibility of an inflow of economic benefits to the entity. Contingent assets are recognized when the realization of income is virtually certain, then the related asset is not a contingent asset and its recognition is appropriate. Contingent assets are reviewed at each reporting date. A contingent asset is disclosed where an inflow of economic benefits is probable.

2.17 Impairment of Non-Financial Assets

The carrying amount of assets are reviewed at each reporting date if there is any indication of impairment based on internal and external factors.

An impairment loss is recognised wherever the carrying amount of an asset exceeds its recoverable amount. An asset's recoverable amount is the higher of fair value less costs of disposal and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less cost of disposal, recent market transactions are taken into account. If no such transaction can be identified, an appropriate valuation model is used.

A previously recognised impairment loss is further provided or reversed depending on changes in circumstances.

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior periods. A reversal of an impairment loss is recognised as income immediately.

2.18 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.

2.19 BST Charge

BST charge payable to Pension Trust has been calculated @20 paisa per unit, as approved in the existing Tariff Order, on the actual energy sent out to APDCL.

2.20 Leases

a) The Company recognizes a right-of- use asset and a lease liability at the transition date.i.e April 01, 2021. The right of- use asset is initially measured at cost, which comprises the initial amount of lease liability adjusted for any lease payments made at or before the commencement date , plus any initial direct cost incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received.

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b) The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use-asset or the end of the lease term. The estimated useful life of the right-of-use asset is determined on the same basis as those of property, plant and equipment. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain remeasurements of the lease liability. However the company is applying depreciation method as per AERC regulations.

c) The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the Company's incremental borrowing rate.

d) The lease liability is measured at amortized cost using the effective interest method, it is remeasured when there is a change in future lease payments from a change in an index or rate. When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right -of-use asset, or is recorded in the profit and loss if the carrying amount of the right-of-use asset has been reduced to zero. The company has made one time payment for right of use assets and no lease payments are due in future. Therefore no lease liability has been recognized in company financial statements.

e) The Company presents right-of-use asset that do not meet the definition of Investment property in the "Right of use Assets" separately on the face of the Balance sheet.

f) Short term Lease and Leases of low value assets:-The Company has elected not to recognize right-of-use asset and lease liabilities for short term leases that have lease term of 12 months or less and leases of low value assets. The Company recognizes the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

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Assam Electricity Grid Corporation Limited
Notes to the financial statements

3a Property, plant & equipment

(Rs. In Lakh)

Particulars	Land & Rights	Buildings	Hydraulic	Plant & machinery	Office Equipment	Furniture & Fixture	Other Civil Works	Vehicles	Lines & Cable Network	Total
Gross Block :										
Balance as at April 1, 2022	**4,753.53**	**6,517.39**	**264.34**	**1,40,469.86**	**551.84**	**808.23**	**15,846.24**	**495.68**	**1,29,734.68**	**2,99,441.79**
Additions during the year	-	130.28	-	5,669.15	105.47	51.87	253.64	-	5,568.39	-
Changes due to prior period error	-	139.77	-	1,541.86	4.85	12.33	46.06	-	29.31	11,778.80
Deletions during the year	-	-	-	-	-	-	-	-	-	1,774.18
Balance as at April 1, 2023	**4,753.53**	**6,787.44**	**264.34**	**1,47,680.87**	**662.16**	**872.43**	**16,145.94**	**495.68**	**1,35,332.38**	**3,12,994.77**
Additions during the year	(23.54)	502.75	-	5,160.58	232.10	74.80	305.84	5.68	6,527.89	12,786.10
Changes due to prior period error		-				-	-			-
Deletions during the year	-	-	-		-	-	-	-	-	-
Balance as at April 1, 2024	**4,729.99**	**7,290.19**	**264.34**	**1,52,841.45**	**894.26**	**947.23**	**16,451.78**	**501.36**	**1,41,860.27**	**3,25,780.87**
Additions during the year	8.17	486.67	-	8,080.95	778.82	43.59	269.18	24.11	6,067.85	15,759.34
Deletions during the year	-	-	-	-	-	-	-	-	-	-
Balance as at March 31, 2025	**4,738.16**	**7,776.86**	**264.34**	**1,60,922.40**	**1,673.08**	**990.82**	**16,720.96**	**525.47**	**1,47,928.12**	**3,41,540.21**
Accumulated Depreciation :										-
Balance as at April 1, 2022	**-**	**2,652.99**	**251.13**	**65,414.07**	**384.11**	**446.68**	**2,799.69**	**446.11**	**84,711.88**	**1,57,106.66**
Depreciation during the year	-	198.24	-	6,777.46	68.97	47.14	477.09	-	6,141.36	13,710.26
Changes due to prior period error		10.94	-	172.16	0.09	0.05	20.65	-	514.04	717.93
Accumulated Depreciation on deletions					-	-			-	-
Restated Balance as at April 1, 2023	**-**	**2,862.17**	**251.13**	**72,363.69**	**453.17**	**493.87**	**3,297.43**	**446.11**	**91,367.28**	**1,71,534.85**
Depreciation during the year	-	220.44	-	7,296.56	89.71	51.88	490.73	0.12	6,681.71	14,831.15
Changes due to prior period error	-	2.56		22.56	0.90	0.05	3.37	-	56.28	85.72
Accumulated Depreciation on deletions	-	-	-	-	-	-	-	-	-	-
Restated Balance as at March 31, 2024	**-**	**3,085.17**	**251.13**	**79,682.81**	**543.78**	**545.80**	**3,791.53**	**446.23**	**98,105.27**	**1,86,451.72**
Depreciation during the year	-	154.72	0.80	6,286.88	114.36	28.06	478.92	1.60	2,895.87	9,961.21
Accumulated Depreciation on deletions	-	-	-	-	-	-	-	-	-	-
Balance as at March 31, 2025	**-**	**3,239.89**	**251.93**	**85,969.69**	**658.14**	**573.86**	**4,270.45**	**447.83**	**1,01,001.14**	**1,96,412.93**
Net Carrying value as at March 31, 2025	**4,738.16**	**4,536.97**	**12.41**	**74,952.71**	**1,014.94**	**416.96**	**12,450.51**	**77.64**	**46,926.98**	**1,45,127.28**
Net Carrying value as at March 31, 2024	**4,729.99**	**4,205.02**	**13.21**	**73,158.64**	**350.48**	**401.43**	**12,660.25**	**55.13**	**43,755.00**	**1,39,329.15**
Net Carrying value as at April 1, 2023	**4,753.53**	**3,925.27**	**13.21**	**75,317.18**	**208.99**	**378.56**	**12,848.51**	**49.57**	**43,965.10**	**1,41,459.92**

3a.1 Additional Information : Refer Note 2.C.2.1

G. TOSNIWAL & CO. CHARTERED ACCOUNTANTS GUWAHATI

Assam Electricity Grid Corporation Limited
Notes to the financial statements

3a.2 Depreciation and amortization expense

(Rs. In Lakh)

Particulars	Land & Rights	Buildings	Hydraulic	Plant & machinery	Office Equipment	Furniture & Fixture	Other Civil Works	Vehicles	Lines & Cable Network	Total
Balance for the year ended March 31, 2022	**0.90**	**235.44**	**-**	**7,797.15**	**56.89**	**44.08**	**493.95**	**-**	**7,144.47**	**15,772.88**
Depreciation during the year	0.90	198.24	-	6,777.46	68.97	47.14	477.09	-	6,141.36	13,711.16
Add : Changes due to prior period error	-	10.65	-	172.09	0.09	0.05	20.65	-	513.95	717.48
Less: Adjustment of depreciation on fixed assets created out of various deposit works/grant funds	-	-	-	118.58	0.08	-	0.30	-	477.95	596.91
Restated Balance for the year ended March 31, 2023	**0.90**	**208.89**	**-**	**6,830.97**	**68.98**	**47.19**	**497.44**	**-**	**6,177.36**	**13,831.73**
Depreciation during the year	0.90	220.44	-	7,296.56	89.71	51.88	490.73	0.12	6,681.71	14,832.05
Changes due to prior period error	-	2.44	-	10.16	0.19	0.05	1.46	-	19.47	33.77
Less: Adjustment of depreciation on fixed assets created out of various deposit works/grant funds	-	-	-	357.35	0.27	-	2.62	-	502.24	862.48
Restated Balance for the year ended March 31, 2024	**0.90**	**222.88**	**-**	**6,949.37**	**89.63**	**51.93**	**489.57**	**0.12**	**6,198.94**	**14,003.34**
Depreciation during the year	0.90	154.72	0.80	6,286.88	114.36	28.06	478.92	1.60	2,895.87	9,962.11
Less: Adjustment of depreciation on fixed assets created out of various deposit works/grant funds	-	1.50	-	654.32	62.99	0.01	8.34	1.11	792.94	1,521.21
Balance for the year ended March 31, 2025	**0.90**	**153.22**	**0.80**	**5,632.56**	**51.37**	**28.05**	**470.58**	**0.49**	**2,102.93**	**8,440.90**

3a.2.1 Additional Information : Refer Note 2.3

G. TOSNIWAL & CO. CHARTERED ACCOUNTANTS GUWAHATI

3b Right of use assets

(Rs. In Lakh)

Particulars	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Land			
Cost			
Opening balance at the beginning of the year	30.00	30.00	30.00
Additions/disposals during the year	-	-	-
Closing Balance at the end of the year	**30.00**	**30.00**	**30.00**
Accumulated depreciation and amortisation			
Opening balance at the beginning of the year	7.41	6.51	5.61
Depreciation/amortization during the year	0.90	0.90	0.90
Closing Balance at the end of the year	**8.31**	**7.41**	**6.51**
Net Carrying amount	**21.68**	**22.59**	**23.49**

3b.1 The company has computed depreciation on Right of use assets (i.e. leasehold land) as per the rates approved by the Hon'ble AERC.

4 Capital work in progress

(Rs. In Lakh)

Particulars	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Opening balance at the beginning of the year	67,532.94	66,427.08	54,679.23
Additions/disposals during the year	20,923.29	1,105.86	(7,225.94)
Add: Changes due to prior period error	-	-	18,973.79
Total	**88,456.23**	**67,532.94**	**66,427.08**

G. TOSNIWAL & CO. CHARTERED ACCOUNTANTS GUWAHATI

CWIP ageing schedule as at March 31,2025 **(Rs. In Lakh)**

Particulars	Amount in CWIP for a period of				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	As at March 31, 2025
Project in progress	20,923.29	1,105.86	11,747.86	54,679.23	88,456.23
Project Temporarily Suspended	-	-	-	-	-
Total	**20,923.29**	**1,105.86**	**11,747.86**	**54,679.23**	**88,456.23**

CWIP ageing schedule as at March 31,2024 **(Rs. In Lakh)**

Particulars	Amount in CWIP for a period of				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	As at March 31, 2024
Project in progress	1,105.86	11,747.86	(2,424.91)	57,104.14	67,532.94
Project Temporarily Suspended	-	-	-	-	
Total	**1,105.86**	**11,747.86**	**(2,424.91)**	**57,104.14**	**67,532.94**

CWIP ageing schedule as at March 31,2023 **(Rs. In Lakh)**

Particulars	Amount in CWIP for a period of				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	As at March 31, 2023
Project in progress	11,747.86	(2,424.91)	8,907.12	48,197.02	66,427.08
Project Temporarily Suspended	-	-	-	-	-
Total	**11,747.86**	**(2,424.91)**	**8,907.12**	**48,197.02**	**66,427.08**

5 Investments (Non current)

(Rs. In Lakh)

Particulars	Quantity	Face Value (₹)	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Investment carried at cost less accumulated impairment, if any					
Investment in Equity shares fully paid up (Unquoted)					
North East Transmission Company Ltd	5,34,82,000	10	5,348.20	5,348.20	5,348.20
Total			**5,348.20**	**5,348.20**	**5,348.20**

G. TOSNIWAL & CO. CHARTERED ACCOUNTANTS GUWAHATI

6 Other financial assets (Non current)

(Rs. In Lakh)

Particulars	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
-In deposit accounts (with original maturity more than twelve months)	1,20,649.47	96,688.04	48,083.88
Changes due to prior period error			(404.09)
Total	**1,20,649.47**	**96,688.04**	**47,679.79**

6.1 Details of fixed deposits

(Rs. In Lakh)

STDRs managed by AEGCL(Principal accounts)	1,20,649.47	93,892.48	46,375.94
STDRs managed by CPF-I, AEGCL	-	-	742.38
STDRs managed by NPS GRATUITY	-	2,795.56	965.56
Total	**1,20,649.47**	**96,688.04**	**48,083.88**

7 Other non current assets

(Rs. In Lakh)

Particulars	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
(Unsecured, considered good unless otherwise stated)			
Expenses on Surveys or feasibility Studies	125.92	113.99	96.48
Advance to suppliers/contractors (Capital)	15,426.69	7,047.77	7,410.67
Total	**15,552.61**	**7,161.76**	**7,507.15**

8 Inventories

(Rs. In Lakh)

Particulars	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Capital Materials Stock account	3,444.69	3,516.29	3,477.86
O&M Materials Stock account	680.40	731.40	846.33
Other Material account	365.64	361.22	331.97
Material stock-Excess/Shortage pending investigation - Capital	25.09	25.09	25.09
Total (a)	**4,515.82**	**4,634.00**	**4,681.25**
Less: Provision against Stock (b)	1,406.33	1,392.93	1,392.90
Total (a)-(b)	**3,109.49**	**3,241.07**	**3,288.35**
Add: Changes due to prior period error	-	-	(2.07)
Net Total	**3,109.49**	**3,241.07**	**3,286.28**

8.1 Additional Information : Refer Note 2.4

G. TOSNIWAL & CO. CHARTERED ACCOUNTANTS GUWAHATI

9 Trade receivables

(Rs. In Lakh)

Particulars	As at March 31, 2025 Lakh	As at March 31, 2024 (Restated) Lakh	As at March 31, 2023 (Restated)
Current			
Unsecured, Considered good			
-Receivable from APDCL	17,588.11	17,306.29	14,259.20
Total	**17,588.11**	**17,306.29**	**14,259.20**
Add: Changes due to Prior Period Error			(338.37)
Net Total	**17,588.11**	**17,306.29**	**13,920.83**

9.1 Trade receivables ageing schedule as at March 31, 2025

(Rs. In Lakh)

Particulars	Not due	Outstanding for following periods from due date of payment					
		Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade Receivables							-
- Considered good	-	17,588.11		-	-	-	17,588.11
- Significant increase in credit risk	-	-	-	-	-	-	-
- Credit impaired	-	-	-	-	-	-	-
(ii) Disputed Trade Receivables							-
- Considered good	-	-	-	-	-	-	-
- Significant increase in credit risk	-	-	-	-	-	-	-
- Credit impaired	-	-	-	-	-	-	-

Trade receivables ageing schedule as at March 31, 2024

(Rs. In Lakh)

Particulars	Not due	Outstanding for following periods from due date of payment					
		Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade Receivables							-
- Considered good	-	17,306.29		-	-	-	17,306.29
- Significant increase in credit risk	-	-	-	-	-	-	-
- Credit impaired	-	-	-	-	-	-	-
(ii) Disputed Trade Receivables							-
- Considered good	-	-	-	-	-	-	-
- Significant increase in credit risk	-	-	-	-	-	-	-
- Credit impaired	-	-	-	-	-	-	-

G. TOSNIWAL & CO. CHARTERED ACCOUNTANTS GUWAHATI

Trade receivables ageing schedule as at April 1, 2023

(Rs. In Lakh)

Particulars	Not due	Outstanding for following periods from due date of payment					
		Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade Receivables	-	-		-	-	-	-
- Considered good	-	13,920.83		-	-	-	13,920.83
- Significant increase in credit risk	-	-	-	-	-	-	-
- Credit impaired	-	-	-	-	-	-	-
(ii) Disputed Trade Receivables			-	-	-	-	-
- Considered good	-	-	-				-
- Significant increase in credit risk	-	-	-	-	-	-	-
- Credit impaired	-	-	-	-	-	-	-

10 Cash and cash equivalents

(Rs. In Lakh)

Particulars	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Cash on hand	153.82	151.07	136.24
Balance with bank	-	-	-
-In current accounts	4,242.67	3,825.24	2,562.00
-In saving accounts	7,031.29	9,659.79	12,533.33
Total	**11,427.78**	**13,636.10**	**15,231.57**
Add: Changes due to Prior Period Error		-	(0.08)
Net Total	**11,427.78**	**13,636.10**	**15,231.49**

G. TOSNIWAL & CO. CHARTERED ACCOUNTANTS GUWAHATI

11 Bank balances other than cash and cash equivalents

(Rs. In Lakh)

Particulars	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Other bank balances			
-In deposit accounts (with original maturity more than three months but upto twelve months)	28,148.70	26,386.25	60,244.35
Add: Changes due to prior period error			413.53
Total	**28,148.70**	**26,386.25**	**60,657.88**

11.1 Details of fixed deposits

STDRs managed by AEGCL(Principal accounts)	18,516.20	18,440.36	50,881.00
STDRs managed by AEGCL-NERPSIP	2.12	347.39	315.45
STDRs managed by Contingency Reserve cell, AEGCL	509.00	-	-
STDRs managed by CPF-I, AEGCL	6,129.65	5,757.70	6,327.70
STDRs managed by AEGCL-SIR	1,155.00	1,070.80	1,000.01
STDRs managed by NPS GRATUITY	1,836.73	770.00	1,720.19
Total	**28,148.70**	**26,386.25**	**60,244.35**

12 Loans

(Rs. In Lakh)

Particulars	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
(Unsecured, considered good unless otherwise stated)			
Loans and advances to staff			
Amount Receivable from employees	104.04	100.61	108.37
Advances To APDCL	4.22	4.22	4.22
Others	0.97	0.97	0.97
Advance for GPF	4.25	4.25	4.25
Total	**113.48**	**110.05**	**117.81**

13 Other Financial Assets

(Rs. In Lakh)

Particulars	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Receivable From APDCL	-	-	10,525.02
Receivable from APGCL	1.03	2.35	2.35
Total	**1.03**	**2.35**	**10,527.37**

G. TOSNIWAL & CO. CHARTERED ACCOUNTANTS GUWAHATI

14 Current tax assets (net)

(Rs. In Lakh)

Particulars	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Tax deducted at source	1,587.59	1,570.65	1,579.19
Advance Income Tax	1,000.00	1,004.54	1,004.54
Total	**2,587.59**	**2,575.19**	**2,583.73**
Add: Changes due to Prior Period Error		-	283.70
Net Total	**2,587.59**	**2,575.19**	**2,867.43**

15 Other current assets

(Rs. In Lakh)

Particulars	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
(Unsecured, considered good unless otherwise stated)			
Income Accrued but not Due	4,868.00	3,568.50	2,788.07
Advances for O&M supplies/works	1,719.55	1,714.65	1,707.71
Inter Unit A/c – Materials	443.80	444.62	770.57
Inter Unit A/c - Capital Expenditure & PPE	0.63	0.90	(233.87)
Inter Unit A/c - Opening Balance	-	-	-
Inter Unit A/c - Other Transaction / Adjustments	13.81	13.84	113.83
Capital Subsidy/ Grant Receivable	-	-	-
Receivable From Pension Trust	25,637.36	25,447.52	24,671.59
Misc Receivables	2,420.90	1,342.46	1,421.04
Other deposits	1.49	1.49	1.49
Total	**35,105.54**	**32,533.98**	**31,240.43**
Add: Changes due to Prior Period Error			4.43
Net Total	**35,105.54**	**32,533.98**	**31,244.86**

15.1 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 and Board's approval of Item No. 8 dated 22.01.2021, Rs.1,89,83,423 /- being unfunded past liability towards LEB paid during the year has been claimed from Pension Trust .

G. TOSNIWAL & CO. GUWAHATI CHARTERED ACCOUNTANTS

16 Share capital

Particulars	As at March 31, 2025	As at March 31, 2024	As at April 1, 2023
			(Rs. In Lakh)
Authorised share capital			
30,00,00,000 (previous year - 30,00,00,000) Equity Shares of face value of Rs. 100/- each	3,00,000.00	3,00,000.00	3,00,000.00
Total	**3,00,000.00**	**3,00,000.00**	**3,00,000.00**
Issued, Subscribed and Fully Paid up			
28,57,36,764 (previous year - 28,39,30,059) Equity Shares of face value of Rs. 100/- each	2,85,736.76	2,83,930.06	2,69,338.56
Total	**2,85,736.76**	**2,83,930.06**	**2,69,338.56**

Budgetary support received from Govt. of Assam towards ASEB Pension Trust during the FY 2023-24 amounting to ₹ 18,06,70,500/- has been converted to fully paid up equity share capital during FY 2024-25

16.1 Reconciliation of Share Capital

Particulars	Number of shares	(Rs. In Lakh)
Equity shares of INR 100 each		
As at April 1, 2022	**99,93,194**	**9,993.19**
Issued during the year	25,93,45,364	2,59,345.36
As at 31 March 2023	**26,93,38,558**	**2,69,338.56**
Issued during the year	1,45,91,501	14,591.50
As at 31 March 2024	**28,39,30,059**	**2,83,930.06**
Issued during the year	18,06,705	1,806.71
As at 31 March 2025	**28,57,36,764**	**2,85,736.76**

16.2 Terms/rights attached to equity shares

a) Issued , subscribed and paid up no of shares i.e 99,93,194 were allotted as fully paid up pursuant to transfer scheme without payment being received in cash.

b) The Company has only one class of equity shares having par value of INR 100 per share. Each holder of equity shares is entitled to one vote per share. The Company will declare and pay dividends in Indian rupees.
In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

16.3 Details of shareholders holding more than 5% shares in the Company

	As at March 31, 2025	
Name of the shareholder (Equity shares of INR 100 each)	**Number**	**% Holding**
Government of Assam (GOA)	28,57,36,756	99.9999%

	As at March 31, 2024	
Name of the shareholder (Equity shares of INR 100 each)	**Number**	**% Holding**
Government of Assam (GOA)	28,39,30,051	99.9999%

	As at March 31, 2023	
Name of the shareholder (Equity shares of INR 100 each)	**Number**	**% Holding**
Government of Assam (GOA)	26,93,38,550	99.9999%

G. TOSNIWAL & CO. CHARTERED ACCOUNTANTS GUWAHATI

16.4 Details of shareholding of Promoters

Name of the shareholder (Equity shares of INR 100 each)		As at March 31, 2025		As at March 31, 2024		
		Number	% Holding	Number	% Holding	% Change during the year
Government of Assam (GOA)		28,57,36,756	99.9999%	28,39,30,051	99.9999%	Nil

Name of the shareholder (Equity shares of INR 100 each)		As at March 31, 2024		As at March 31, 2023		
		Number	% Holding	Number	% Holding	% Change during the year
Government of Assam (GOA)		28,39,30,051	99.9999%	26,93,38,550	99.9999%	Nil

Name of the shareholder (Equity shares of INR 100 each)		As at March 31, 2023		As at April 1, 2022		
		Number	% Holding	Number	% Holding	% Change during the year
Government of Assam (GOA)		26,93,38,550	99.9999%	99,93,186	99.9999%	Nil

16 (A) Share Application Money

(Rs. In Lakh)

Particulars	As at March 31, 2025	As at March 31, 2024	As at April 1, 2023
Share Application Money pending allotment	6,989.76	1,806.71	-
Total	**6,989.76**	**1,806.71**	**-**

16 (A).1 The company has converted Loan from Government of Assam of Rs. 6.21 crore as on 31.03.2024 and interest accrued on such loan amounting to Rs.0.16 Crore into equity in financial year 2024-25, as approved by the Hon'ble cabinet, GoA in its meeting held on 19.12.2024, pending allotment.

16 (A).2 Part of Share capital amounting to Rs. 24.03 Crore on receipt of budgetary support towards ASEB Pension Trust from GoA, during FY 2024-25, in the form of equity infusion to AEGCL ,pending allotment

16 (A).3 Part of Share capital amounting to Rs. 39.50 Crore receipt from GoA for construction of projects of AEGCL, during FY 2024-25, in the form of equity infusion to AEGCL ,pending allotment

G. TOSNIWAL & CO. GUWAHATI CHARTERED ACCOUNTANTS

17 Other equity

(Rs. In Lakh)

Particulars	As at March 31, 2025	As at March 31, 2024 (Restated)	As at April 1, 2023 (Restated)
Other equity			
Opening balance at the beginning of the year	-	-	**1,95,504.60**
Addition/(Reduction) during the year	-	-	(1,95,504.60)
Closing balance at the end of the year (a)	-	-	-
Other Reserve			
Opening balance at the beginning of the year	**16,620.55**	**16,088.90**	**15,425.64**
Addition/(Reduction) during the year	-	531.65	663.26
Closing balance at the end of the year (b)	**16,620.55**	**16,620.55**	**16,088.90**
Retained earnings			
Statement of profit & loss			
Opening balance at the beginning of the year	**(16,460.38)**	**(35,914.62)**	**(39,372.90)**
Changes due to prior period error	-	4.83	(655.10)
Add: Profit (loss) for the year	30,531.12	19,449.41	4,113.38
Closing balance at the end of the year (c)	**14,070.74**	**(16,460.38)**	**(35,914.62)**
Contingency Reserve			
Opening balance at the beginning of the year	**519.13**	**218.30**	-
Addition/(Reduction) during the year	72.93	214.01	218.30
Changes due to prior period error		86.82	
Closing balance at the end of the year (d)	**592.06**	**519.13**	**218.30**
Self Insurance Reserve			
Opening balance at the beginning of the year	**1,333.67**	**1,015.96**	**769.44**
Changes due to prior period error	-	0.03	-
Addition/(Reduction) during the year	341.58	317.68	246.52
Closing balance at the end of the year (e)	**1,675.25**	**1,333.67**	**1,015.96**
Total (a+b+c+d+e)	**32,958.60**	**2,012.97**	**(18,591.46)**

Nature and purpose of reserves:

17.1 a) Other reserve includes claim for recovery of appropriate share of GPF as past unfunded liabilities receivable from Pension Trust as per GoA notification No. PEL. 190/2004/69 dated 04-02-2005.

b) Contingency Reserve Includes 0.1 per cent of the gross fixed assets (GFA) approved by the AERC at the beginning of the year subject to the limit of 1% of GFA. This has been done as per Regulation No. 67.9 of AERC MYT Regulations, 2021 to meet expenses arising out of accidents, natural calamities or circumstances beyond the control of the Licensee.

c) Self-Insurance Reserve Includes 0.1% per annum of gross value of fixed assets (GFA) at the close of the year subject to the limit of 10% of GFA to meet the future losses arising from the uninsured risks for replacement/repair of the damaged assets. This has been done as per approval of the AERC vide order dated 24.05.2022 with prior approval of the Board of Directors of AEGCL.

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18 Grants (Non current)

(Rs. In Lakh)

Particulars	As at March 31, 2025	As at 31 March 2024 (Restated)	As at April 1, 2023 (Restated)
Unspent capital grant			
Balance as at begining of the year	49,372.60	50,874.28	22,682.72
Add: Addition during the year	35,201.82	(587.25)	28,809.90
Less: Utilisation during the year	1,521.23	914.43	618.34
Balance as at closing of the year	**83,053.19**	**49,372.60**	**50,874.28**

18.1 Grant Includes :-

(Rs. In Lakh)

(a) Grant From GOA	31,623.25	1,351.26	13,387.15
(b) Grant From ADB	-	-	-
(c) Grant From Central Government	41,661.40	39,646.56	28,871.55
(d) Customer's Contribution towards cost of capital assets	9,768.54	8,426.73	8,363.84
Total	**83,053.19**	**49,424.55**	**50,622.54**
Add: Changes due to prior period error		(51.95)	251.74
Net Total	**83,053.19**	**49,372.60**	**50,874.28**

18.2 Utilisation includes depreciation on assets created out of grants and consumer contributions.

19 Borrowings (Non current)

(Rs. In Lakh)

Particulars	As at March 31, 2025	As at 31 March 2024	As at April 1, 2023
Unsecured, at amortised cost			
Loans from ADB	-	-	-
State Govt. Loan	-	621.00	1,151.70
General Provident Fund	1,275.45	1,603.22	2,081.16
Total	**1,275.45**	**2,224.22**	**3,232.86**

19.1 The company has converted Loan from Government of Assam of Rs. 6.21 crore as on 31.03.2024 into equity in financial year 2024-25, as approved by the Hon'ble cabinet, GoA .

19.2 Details of terms of repayment and interest in respect of the unsecured long-term borrowings to be given here:

a) General Provident Fund :

At the rate of 7.10% p.a. (Previous year 7.10% p.a.), repayable after completion of 25 years of qualifying services of the employee..

20 Provisions (Non current)

(Rs. In Lakh)

Particulars	As at March 31, 2025	As at 31 March 2024 (Restated)	As at April 1, 2023
Provision For Employee Benefits: Liability towards pension trust	1,190.10	2,228.29	1,450.03
Total	**1,190.10**	**2,228.29**	**1,450.03**
Add: Changes due to Prior Period Error		(5.40)	(3.25)
Net Total	**1,190.10**	**2,222.89**	**1,446.78**

20.1 Liability towards Pension Trust includes 33.50% of Pay plus DA of the permanent employees of AEGCL (excluding those who joined services on or after 01.01.04) for the FY 2024-25 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 of Item No. 9 dated 22.01.2021.

20.2 Liability towards Pension Trust includes BST charge payable to Pension Trust computed @ Rs. 0.20 per unit, as approved by the AERC vide Tariff Order dated 27.06.2024 on the actual energy sent out to APDCL during FY 2024-25.

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21 Borrowings (Current)

(Rs. In Lakh)

Particulars	As at 31 March 2025	As at 31 March 2024	As at April 1, 2023
Repayment due on ADB loan	-	-	-
Repayment due on State govt loan	-	-	87.90
Bank Overdraft Account	-	-	-
Total	**-**	**-**	**87.90**

22 Trade payables

(Rs. In Lakh)

Particulars	As at 31 March 2025	As at 31 March 2024	As at April 1, 2023
Trade payable			
(a) Total outstanding dues of micro enterprises and small enterprises			-
(b) Total outstanding dues of creditors other than micro enterprises and small enterprise	-	-	16,896.60
(c) Changes due to prior period error	-	-	1.27
Total	**-**	**-**	**16,897.87**

23 Other financial liabilities (current)

(Rs. In Lakh)

Particulars	As at 31 March 2025	As at 31 March 2024	As at April 1, 2023
Interest accrued and due on borrowings	12,898.32	25,699.79	38,614.39
Deposits and retention from suppliers and contractors	13,794.42	8,823.29	11,339.70
Total	**26,692.74**	**34,523.08**	**49,954.09**
Add: Changes due to Prior Period Error			7.72
Net Total	**26,692.74**	**34,523.08**	**49,961.81**

23.1 Interest accrued and due on borrowings include :

(a) Interest accrued and due on SG Loan (ADB)	1,822.15	3,644.30	5,466.44
(b) Interest accrued and due on State Govt. Loan	11,076.17	22,055.49	33,147.95

24 Other current liabilities

(Rs. In Lakh)

Particulars	As at 31 March 2025	As at 31 March 2024 (Restated)	As at April 1, 2023
Liabilities for capital supplies /works	5,203.24	4,050.41	4,942.29
Liabilities for O&M supplies/works	3,192.18	3,012.00	2,945.85
Unpaid salaries, wages, bonus, etc.	2.40	2.40	2.40
Salaries, wages, bonus etc., Payable	2,704.03	2,836.76	2,773.47
Staff deduction and recovery payable	510.11	547.07	552.00
Other Liabilities	18,283.80	20,270.41	17,801.64
Advance from APGCL	0.05	0.05	0.05
Total	**29,895.81**	**30,719.10**	**29,017.70**
Add: Changes due to Prior Period Error	-	(117.34)	106.51
Net Total	**29,895.81**	**30,601.76**	**29,124.21**

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25 Provisions (current)

Particulars	As at 31 March 2025	As at April 1, 2024 (Restated)	As at April 1, 2023
			(Rs. In Lakh)
Provision for employee benefits	4,796.08	4,102.85	3,382.44
Provision for expenses	350.31	1,045.86	576.78
Provision for Corporate Social Responsibility (CSR) Activities	160.19	33.68	-
Total	**5,306.58**	**5,182.39**	**3,959.22**
Add: Changes due to Prior Period Error	-	(2.72)	(32.45)
Net Total	**5,306.58**	**5,179.67**	**3,926.77**

25.1 Provision for employee benefits include provision for gratuity of employees who are covered under New Pension Scheme.

25.2 Provision for Corporate Social Responsibility (CSR) Activities :

The average net profit of AEGCL for preceeding 3 FYs stood at Rs. 8,009.49 Lakhs (as per audited financial statement of AEGCL for the FY 2023-24). . AEGCL has made a provision for CSR activities of Rs. 160.19 Lakhs during FY 2024-25, as per section 135 of the Companies Act, 2013.

26 Current tax liability (net)

Particulars	As at 31 March 2025	As at 31 March 2024	As at April 1, 2023
			(Rs. In Lakh)
Income tax			
Total	-		-
	-	-	-

26.1 Calculation of Income Tax u/s 115BAA:

Particulars	(Rs. In Lakh)
Profit as per Profit and Loss A/c	**30,669.32**
Profit as per Income Tax Act	**11,491.98**
Income from Other Sources	**10,475.44**
Set Off with:	
Brought Forward Business Loss	11,491.98
Brought Forward Unabsorbed Depreciation	10,475.44
Gross Total Income	**(0.00)**
Tax due @22% u/s 115BAA	-

26A Deferred tax liability (net)

Particulars	As at 31 March 2025	As at 31 March 2024	As at April 1, 2023
			(Rs. In Lakh)
Provision for Deferred Taxes Liability	138.20	-	-
Total	**138.20**	-	-

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27 Revenue from operations

(Rs. In Lakh)

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Revenue from services		
Wheeling charges (Transmission charges) from APDCL	71,383.42	61,215.02
Wheeling charges (Transmission charges) from open access consumers	95.09	270.99
Income from Transmission Incentive bill	398.39	668.02
Total	**71,876.90**	**62,154.03**
Add: Changes due to Prior Period Error		
Net Total	**71,876.90**	**62,154.03**

27.1 **A**. Wheeling Charges of electric energy is accounted on the basis of rates approved by the Hon'ble AERC i.e., Annual Fixed Charge of Rs. 683.31 Crore including SLDC Charge of Rs. 15.04 Crore for FY 2024-25 vide Tariff Order dated 27.06.2024 . As per the said Tariff Order, the above Wheeling Charge includes the following.

(a) Net ARR for Transmission for FY 2024-25 vide Tariff Order dated 27.06.2024 - Rs.668.27 Crore.

(b) SLDC Charges for FY 2024-25 vide Tariff Order dated 27.06.2024- Rs.15.04 Crore.

(c) AEGCL has made adjustment of cumulative Revenue Gap along with the carrying cost amounting to Rs. 29.32 Crore, approved by the Hon'ble AERC after Truing up of AEGCL for FY 2022-23, vide Tariff Order dated 27.06.2024, to the monthly bills raised to APDCL during the FY 2024-25.

(d) AEGCL has made adjustment of cumulative Revenue Gap along with the carrying cost amounting to Rs. 1.27 Crore, approved by the Hon'ble AERC after Truing up of SLDC for FY 2022-23, vide Tariff Order dated 27.06.2024, to the monthly bills raised to APDCL during the FY 2024-25.

B. AEGCL has made adjustment of Rs. 0.07 Crore for non realisation of revenue billed to APDCL during FY 2024-25,for bilateral bill for differential arrear from 06.04.2021 to 12.08.2023 on behalf of NER II TL.

After considering the above adjustments Revenue from Wheeling charges to APDCL stood at Rs. 713.83 Crore for the FY 2024-25.

27.2 The quantitative details of electrical energy transacted by the Corporation during FY 2024-25, along with previous year were as follows :

Particulars	Unit	For the year ended 31 March 2025	For the year ended 31 March 2024
Energy Injected	**MU**	**12,829.19**	**12,276.14**
Total Energy Sent Out	**MU**	**12,413.30**	**11,874.09**
Energy Sent Out to APDCL	MU	12,396.30	11,828.17
Energy Sent Out to OA Consumers	MU	17.00	45.92
Transmission Loss	**MU**	**415.89**	**402.05**
Transmission Loss	**%**	**3.24**	**3.28**

27.3 Average Transmission System Availability at AEGCL Network was 99.08% during FY 2024-25.

28 Other income

(Rs. In Lakh)

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Interest		
Interest on Fixed Deposits with Banks	8,721.71	7,699.95
Interest from Banks	159.95	14.66
Dividend	-	-
Dividend from Investment	-	-
	1,337.05	427.86
Others	-	-
Hire charges from others/suppliers	-	-
Sale of scrap	0.63	12.93
Rentals from staff quarters	-	-
Misc. receipts	85.63	94.59
Income from Investment	10,986.15	12,509.13
Delayed payment charges from customers	171.10	48.13
Total	-	-
Add: Changes due to Prior Period Error	**21,462.22**	**20,807.25**
Net Total		
	21,462.22	**20,807.25**

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29 Employee benefit expenses

(Rs. In Lakh)

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024 (Restated)
Salaries, wages and bonus	17,229.34	16,264.92
Contribution to provident and other funds	4,643.30	3,994.97
Gratuity expenses	735.13	774.18
Payment of ex-gratia	-	0.10
Other Employee Costs	248.75	434.70
Staff welfare expenses	78.76	34.77
Total	**22,935.28**	**21,503.64**
Add: Changes due to Prior Period Error	-	(122.74)
Net Total	**22,935.28**	**21,380.90**

29.1 Contribution to Provident and Other Funds include 33.50% 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 14% 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.

29.2 Contribution to Provident and Other Funds include payment of budgetary support towards ASEB Pension Trust from GoA, during FY 2024-25, received in the form of equity infusion to AEGCL, amounting to Rs. 24,03,35,250/-.

30 Finance costs

Lakh

(Rs. In Lakh)

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Interest expense on:		
- borrowings from govt and others	153.79	185.13
Less: Interest Capitalised	-	15.23
	153.79	169.90
- other borrowing costs	0.58	0.43
Total	**154.37**	**170.33**

30.1 <u>Borrowings from govt. and others include :</u>

Interest on State Govt. Loan	56.32	60.54
Interest on GPF	97.47	124.59

30.2 Other Borrowing Costs include Bank Charges and Bank Commissions.

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31 Other expenses

(Rs. In Lakh)

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024 (Restated)
Repairs And Maintenance Expenses :		
Repair and Maintenance of Plant and Machinery	826.60	805.90
Repair and Maintenance of Building	628.66	472.78
Repair and Maintenance of Other Civil Works	194.44	93.94
Repair and Maintenance of Lines, Cable Net Works etc.	1,045.43	414.73
Expenses for Colony Maintenance	245.75	-
Expenses related to Cyber Security	3.47	-
Printing & stationery	50.37	37.59
Travelling & conveyance	264.81	275.35
Insurance charges	347.05	333.29
Telephone Charges	33.61	15.49
Postage, Telegram & Tele Charges	3.07	3.40
Consultancy fees and expenses.	28.26	33.63
Audit Fees	18.28	11.48
Rent Rates & taxes	36.31	73.53
Legal charges	26.73	28.69
Technical fees and other professional fees and expenses	25.67	59.47
Fees including TA & DA for non official member of the Board	77.13	52.56
Fees & Subscription	656.97	140.29
Book and Periodicals	3.94	3.46
Advertisement & Publicity	45.83	53.62
Contribution to charities, etc.	301.20	253.30
Hiring of Vehicles	577.70	446.74
Electricity Charges	87.82	87.80
Water charges	0.73	0.88
Entertainments	39.74	25.64
Participation fees paid for Training/conference	3.25	1.09
Training of Staff and Officers	22.81	7.56
Fees for conducting recruitment & Other Departmental Examinations	15.37	0.64
Expenses for Corporate Social Responsibility (CSR) Activities	160.19	33.68
Misc. Expenses	5.22	7.75
Freight	30.25	3.46
Other Purchase related expenses	6.36	7.42
Other Miscellaneous Expenses	5.48	33.76
Repair and Maintenance of Vehicles	10.46	12.57
Repair and Maintenance of Furniture and Fixtures	13.77	18.50
Repair and Maintenance of Office Equipment	122.80	48.92
Miscellaneous losses written off	379.56	313.10
Assets De-Commissioning Costs	1.56	-
Bulk Supply Tariff	24,792.60	23,656.33
Net Prior period Charges/(Credits)	-	-
Total	**31,139.25**	**27,868.34**
Add: Changes due to Prior Period Error		84.13
Net Total	**31,139.25**	**27,952.47**

31.1 Provision for Corporate Social Responsibility (CSR) Activities :

The average net profit of AEGCL for preceeding 3 FYs stood at Rs. 8,009.49 Lakhs (as per audited financial statement of AEGCL for the FY 2023-24). AEGCL has made a provision for CSR activities of Rs. 160.19 Lakhs during FY 2024-25, as per section 135 of the Companies Act, 2013.

32 Earnings per share (EPS)

(In Rs.)

The following reflects the profit and loss share data used for the basic and diluted EPS computations:

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024 Restated
Net profit/(loss) for calculation of basic EPS	3,05,31,12,388.00	1,94,54,24,498.00
Weighted average number of equity shares for calculating basic EPS	28,57,36,764	28,39,30,059
Basic earnings/(loss) per share	10.69	6.85
Net profit/(loss) for calculation of diluted EPS	3,05,31,12,388.00	1,94,54,24,498.00
Weighted average number of equity shares for calculating diluted EPS	28,57,36,764	28,39,30,059
Diluted earnings/(loss) per share	10.69	6.85

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33 Financial instruments-fair values and accounting classification

The following table provides the fair value measurement hierarchy to the financial assets and financial liabilities of the Company :-

(Rs In Lakh)

Particulars	As at 31 March 2025		As at 31 March 2024 (Restated)		As at 31 March 2023 (Restated)	
Financial Assets	**Carrying Value**	**Fair Value**	**Carrying Value**	**Fair Value**	**Carrying Value**	**Fair Value**
Amortised cost						
Financial Assets- current						
Trade receivables	17,588.11	17,588.11	17,306.29	17,306.29	13,920.83	13,920.83
Cash and cash equivalents	11,427.78	11,427.78	13,636.10	13,636.10	15,231.49	15,231.49
Bank balance other than cash and cash equivalents	28,148.70	28,148.70	26,386.25	26,386.25	60,657.88	60,657.88
Loans	113.48	113.48	110.05	110.05	117.81	117.81
Other financial assets	1.03	1.03	2.35	2.35	10,527.37	10,527.37
Financial Assets- non current						
Investments	5,348.20	5,348.20	5,348.20	5,348.20	5,348.20	5,348.20
Other financial assets	1,20,649.47	1,20,649.47	96,688.04	96,688.04	47,679.79	47,679.79
Total	**1,83,276.77**	**1,83,276.77**	**1,59,477.29**	**1,59,477.29**	**1,53,483.37**	**1,53,483.37**
Financial Liabilities						
Amortised cost						
Borrowings-non current						
Loans from ADB	-	-	-	-	-	-
State Govt. Loan	-	-	621.00	621.00	1,151.70	1,151.70
General Provident Fund	1,275.45	1,275.45	1,603.22	1,603.22	2,081.16	2,081.16
Borrowings-current						
Repayment due on ADB loan	-	-	-	-	-	-
Repayment due on State govt loan	-	-	-	-	87.90	87.90
Trade payables	-	-	-	-	16,897.87	16,897.87
Other financial liabilities- current	26,692.74	26,692.74	34,523.08	34,523.08	49,961.81	49,961.81
Total	**27,968.20**	**27,968.20**	**36,747.30**	**36,747.30**	**70,180.45**	**70,180.45**

Financial Instruments-Fair value hierarchy

33.1 The comapany categorizes financial assets and financial liabilities measured at fair value into one of three level depending on the ability to observe inputs employed in their measurement which are described as follows:

i) Level 1 Inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities.
ii) Level 2 Inputs are inputs that are observable, either directly or indirectly, other than quoted prices included within level 1 for the financial asset or financial liabilities.
iii) Level 3 Inputs are unobservable input for the assets or liability reflecting the significant modifications to observable related market data or Company's assumptions about pricing by market participants.

33.2 Trade receivables, cash and cash equivalents, bank balances other than cash and cash equivalents, other financial assets, trade payables and other financial liabilities have fair value that approximate to their carrying amounts due to their short-term nature.

33.3 There are no transfer between Level 1, Level 2, and Level 3 during the year ended 31 March 2025 ,31 March 2024 and 31 March 2023.

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34 Financial Risk Management objectives and policies

Financial risk factors

The company's activities expose it to a variety of financial risks; market risk (including currency risks, interest rate risks and price risk), credit risk and liquidity risk. This note presents information about the company's exposure to each of the said risks, the company's objectives, policies and processes for measuring risks and the company's management of capital. Further quantitative disclosures are included throughout these financial statements.

The board of director has overall responsibility for the establishment and oversight of the company's risk management framework. The company's risk management policies are established to identify and analyse the risks faced by the company to set appropriate measures and controls and to monitor risks and adherence to limits. Risks management policies and systems are reviewed regularly to reflect changes in market conditions and in the company's activities.

The company's exposure to the various types of risks associated to its activity and financial instruments is detailed below:

Credit risk

Credit risk is the risk that counterparty will not meet its obligation under a financial instrument or customer contract, leading to a financial loss. Credit risk encompasses of both, the direct risk of default and the risk of deterioration of creditworthiness as well as concentration of risks. Credit risk is controlled by analyzing credit limits and creditworthiness of a customer on a continuous basis to whom the credit has been granted after obtaining necessary approvals for credit. Financial instrument that are subject to concentration of credit risk principally consist of trade receivables, cash and cash equivalents, bank deposits and other financial assets. None of the financial instrument of the Company result in material concentration of credit risk.

Liquidity risk

Liquidity risk is the risk that the company will encounter in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The approach of the company to manage liquidity is to ensure, as far as possible, that these will have sufficient liquidity to meet their respective liabilities when they are due, under both normal and stressed conditions, without incurring unacceptable losses or risk damage to their reputation.

The table below summarises the maturity profile of financial liabilities of company based on contractual undiscounted payments:

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Assam Electricity Grid Corporation Limited
Notes to the financial statements

As at 31 March 2025

(Rs In Lakh)

Particulars	On demand	Within 1 year	1 to 5 years	> 5 years	Total
Borrowings Non-current*					
Loans from ADB		-	(9,567.57)	9,567.57	-
State Govt. Loan		(621.00)	(49,811.70)	50,432.70	-
General Provident Fund		(327.77)	(3,696.69)	5,299.91	1275.45
Borrowings Current		-	-	-	
Repayment due on ADB loan		-	-	-	-
Repayment due on State govt loan		-	-	-	-
Other financial liabilities		-	-	-	
Interest accrued and due on borrowings		(12,801.47)	(22,308.18)	48,007.96	12898.32
Trade payables		-	-	-	
Trade payables		-	(22,747.31)	22,747.31	-

As at 31 March 2024

(Rs In Lakh)

Particulars	On demand	Within 1 year	1 to 5 years	> 5 years	Total
Borrowings Non-current					
Loans from ADB		-	(9,427.56)	9,427.56	-
State Govt. Loan		(530.70)	(46,158.17)	47,309.87	621.00
General Provident Fund		(477.94)	(3,839.28)	5,920.44	1,603.22
Borrowings Current		-	-	-	
Repayment due on ADB loan		-	-	-	-
Repayment due on State govt loan		(87.90)	87.90	-	-
Other financial liabilities		-	-	-	
Interest accrued and due on borrowings		(12,914.61)	(2,168.47)	40,782.87	25,699.79
Trade payables		-	-	-	
Trade payables		(16,897.87)	(5,529.67)	22,427.54	-

As at 31 March 2023

(Rs In Lakh)

Particulars	On demand	Within 1 year	1 to 5 years	> 5 years	Total
Borrowings Non-current					
Loans from ADB		(9,567.57)	263.64	9,303.92	-
State Govt. Loan		(54,000.49)	15,328.44	39,823.76	1,151.70
General Provident Fund		(579.12)	(3,538.93)	6,199.21	2,081.16
Borrowings Current		-	-	-	-
Repayment due on ADB loan		-	-	-	-
Repayment due on State govt loan		87.90	-	-	87.90
Other financial liabilities		-	-	-	-
Interest accrued and due on borrowings	-	(12,753.71)	17,026.02	34,342.09	38,614.39
Trade payables		-	-	-	-
Trade payables	-	(2,242.97)	(11,676.21)	30,817.05	16,897.87

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35 Market Risk

Market risk is the risk that the Company's assets and liabilities will be exposed to due to a change in market prices such as foreign exchange rates and interest rates that determine the valuation of these financial instruments. Financial instruments affected by market risk include receivables, payables, and loans and borrowings.

(a) Foreign currency risk exposure:

The Company operates in india only and it is not exposed to foreign exchange risk arising from foreign currency transactions. Foreign exchange risk arises from future commercial transactions and recognised assets and liabilities denominated in a currency that is not the company's functional currency (INR). The risk is measured through a forecast of highly probable foreign currency cash flows. The objective of the hedges is to minimise the volatility of the INR cash flows of highly probable forecast transactions.

(b) Foreign Currency Sensitivity Analysis

The sensitivity of profit or loss to changes in the exchange rates arises mainly from foreign currency denominated financial instruments and the impact on other components of equity arises from foreign forward exchange contracts, foreign exchange option contracts designated as cash flow hedges.

36 Contingent Liabilities and Commitments (to the extent not provided for)

Show cause notice served by Assistant Commissioner (AudiT), Central Goods and Services Tax vide C. No. III(10)35/CIRCLE-II/Gr.6/AUDIT/ST/GHY/2017-18/220 dated 28.09.2018

(a) Non-Payment of Service Tax on SLDC charges -Rs. 1,53,03,219/-

(b) Non-Payment of Service Tax on Services provided to PGCIL-Rs. 21,86,24,367/-

(c) Non-Payment of Service Tax on Services provided to IEX & POSOCO-Rs. 4,56,76,621/-

AEGCL had filed an appeal with CESTAT but no verdict received till date.

37 Details of dues to Micro, Small and Medium Enterprises as defined under the MSMED Act, 2006

Information as required to be furnished as per section 22 of the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act) for the year ended March 31, 2024 is given below. This information has been determined to the extent such parties have been identified on the basis of information available with the Company.

(Rs In Lakh)

	Particulars	As at 31 March 2025	As at 31 March 2024	As at Apri, 01, 2023
a	the principal amount and the interest due thereon (to be shown separately) remaining unpaid to any supplier at the end of each accounting year;	-	-	-
b	the amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006 (27 of 2006), along with the amount of the payment made to the supplier beyond the appointed day during each accounting year;	-	-	-
c	the amount of interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006;	-	-	-
d	the amount of interest accrued and remaining unpaid at the end of each accounting year; and	-	-	-
e	the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	-	-	-

G. TOSNIWAL & CO. CHARTERED ACCOUNTANTS GUWAHATI

Assam Electricity Grid Corporation Limited
Notes to the financial statements

38 Related Party Disclosure

38.1 Related Parties names and relationship

Name of Party	FY	Relation
a. Sri Biswajit Pegu, IAS	2024-25	Managing Director
b. Sri M. Sharma (w.e.f 01.03.2024 to 31.03.2024)		Chief General Manager (F&A) (i/c)
c. Sri D. Barua		Company Secretary
a. Sri D. Das	2023-24	Managing Director
b. Sri P.K. Barman (w.e.f. 01.04.2023 to 29.02.2024)		Chief General Manager (F&A)
c. Sri M. Sharma (w.e.f 01.03.2024 to 31.03.2024)		Chief General Manager (F&A) (i/c)
d. Sri D. Barua		Company Secretary
a. Sri D. Das	2022-23	Managing Director
b. Sri P.K. Barman		Chief General Manager (F&A)
c. Sri D. Barua		Company Secretary

38.2 Related parties transaction and balance

(Amount in Rs.)

Nature	FY	Sri Biswajit Pegu, IAS	Sri D. Das	Sri P.K. Barman	Sri M. Sharma	Sri D. Barua
a. Salary	2024-25	Nil	28,82,928	Nil	15,66,073	23,21,471
	2023-24	Nil	30,16,510	21,92,620	1,29,355	21,59,768
	2022-23	Nil	28,07,111	19,73,092	Nil	19,99,490
b. Travelling Allowance	2024-25	Nil	1,21,163	Nil	1,08,734	47322
	2023-24	Nil	Nil	Nil	Nil	42119
	2022-23	Nil	Nil	Nil	Nil	25859
c. Sales and purchase of goods and services sale of goods to associates purchase of raw materials from associaites purchase of various goods and services from entities controlled by related parties professional services	2024-25	Nil	Nil	Nil	Nil	Nil
	2023-24	Nil	Nil	Nil	Nil	Nil
	2022-23	Nil	Nil	Nil	Nil	Nil
d. Other transactions Loans and outstanding balances	2024-25	Nil	Nil	Nil	Nil	Nil
	2023-24	Nil	Nil	Nil	Nil	Nil
	2022-23	Nil	Nil	Nil	Nil	Nil

39 Segment Reporting

The company is governed by the Electricity Act, 2003.The Company's primary activities entail transmission of electricity to APDCL. This is the only activity performed and is thus also the main source of risks and returns. The Company's segments as reviewed by the Chief Operating Decision Maker (CODM) does not result into identification of different ways/ sources into which they see the performance of the Company. Accordingly, the company has a single reportable and geographical segment i.e Transmission of electricity and operating in India respectively. Hence, the relevant disclosures as per Ind AS 108, Operating Segments are not applicable to the company.

G. TOSNIWAL & CO. CHARTERED ACCOUNTANTS GUWAHATI

Assam Electricity Grid Corporation Limited

Notes to the financial statements

40 Capital management

(a) Risk management

The Company's objectives when managing capital are to safeguard their ability to continue as a goning concern, so that they can continue to provide return for shareholders and benefits for other stakeholders and maintain an optimal capital structure to reduce the cost of capital.

Consistent with others in the industry, the company monitors capital on the basis of the followings gearing ratio:
Net debt (total borrowings net of cash and cash equivalents)
divided by
Total 'equity' (as shown in the balance sheet, including non-controlling interests)
The company's gearing ratio were as follows:

(Rs In Lakh)

Particular	**As at 31 March 2025**	**As at 31 March 2024**	**As at Apri, 01, 2023**
		Restated	**Restated**
Net debt	(10,152.33)	(11,411.88)	(11,910.72)
Total equity	3,25,685.12	2,87,749.74	2,50,747.10
Net debt to equity ratio	(0.03)	(0.04)	(0.05)

In order to achieve this overall objective, the company's capital management amongst other things, aims to ensure that it meets financial covenants attached to the interest bearing loans and borrowing that define capital structure requirement. Breaches in meeting the fianancial covenants would permit the bank to immediately call loans and borrowings.

41 Net worth of AEGCL for past three financial years has been tabled as under (in Lakhs) :

Particulars	**As at March 31, 2025**	**As at March 31, 2024 (Restated)**	**As at March 31, 2023 (Restated)**
Paid Up Share Capital	2,85,736.76	2,83,930.06	2,69,338.56
Add: Reserve & Surplus(Excluding Retained Earnings)	18,887.86	18,473.35	17,323.16
Less: Accumulated Loss/(Profit)	(14,070.74)	16,460.38	35,914.62
Net worth	**3,18,695.37**	**2,85,943.03**	**2,50,747.09**

G. TOSNIWAL & CO. GUWAHATI CHARTERED ACCOUNTANTS

42 Other Statutory Information

(i) The title deeds of all the immovable properties disclosed in the financial statements included in property, plant and equipment (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) are held in the name of the Company as at the balance sheet date except the following for which the process of collecting the title deeds is in progress:

Description of the Property	Carrying Value (Rs. In lakh)	Held in name of	Whether promotor, director, or their relative or employee	Period held indicate range, where appropriate	Reason for not held in the name of company
Land	1,030.93	AEGCL	No	ASEB/AEGCL	Not Apllicable

(ii) The Company has not revalued any of its Property, Plant and Equipment during the current reporting period and also for previous year's reporting period.

(iii) The Company has not granted any loans or advances to promoters, directors, KMPs and the related parties (as defined under the Companies Act 2013, either severally or jointly with any other person, that are (a) repayable on demand, or (b) without specifying any terms or period of repayment).

(iv) The company has disclosed capital work in progress as on 31.03.2025.

(v) The Company does not have any intangible assets under development during the current and previous year reporting period.

(vi) The Company does not hold any Benami Property and hence there were no proceedings initiated or pending against the Company for holding any benami property under the Benami Transactions (Prohibitions) Act, 1988 and the Rules made there under.

(vii) The company is not declared willful defaulter by any bank or financial institution or other lender during the year.

(viii) The company does not have any transactions with companies struck off under section 248 of the Companies Act,2013 or section 560 of Companies Act, 1956.

(ix) The Company does not have investment in any downstream companies for which it has to comply with the number of layers prescribed under Clause (87) of Section 2 of the Companies Act, 2013 read with Companies (Restriction on number of layers) Rules, 2017.

(x) The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:-

(a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (ultimate beneficiaries) or

(b) provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.

(xi) The Company has not received any fund from any person(s) or entity(ies), including foreign entities (funding party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

(a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding party (ultimate beneficiaries) or

(b) provide any guarantee, security or the like on behalf of the ultimate beneficiaries.

(xii) The Company does not have any such transactons which was not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 such as, search or survey or any other relevant provisions of the Income Tax Act, 1961.

(xiii) The Company has not traded or invested in Crypto Currency or Virtual Currency during the financial year.

G. TOSNIWAL & CO. GUWAHATI CHARTERED ACCOUNTANTS

43 Note on Re-statement of Financial Statement

A. During the FY 2024-25, the Company has restated its financial statement for the FY 2023-24 & earlier years for prior period years retrospectively in Compliance to Ind AS 8 - Accounting Policies, Changes in Accounting Estimates & Errors. The said restatements are due to reasons that are reported and commented by the Statutory/CAG auditors and other such errors.

B. Impact of the rectification are as follows:

1. The amount of correction at the beginning of earliest period i.e. on 01.04.2023
Other Equity decreased by Rs. 621.31 Lakhs as on 01.04.2023

2. The amount of correction during FY 2023-24
Expenses decreased by Rs.4.83 Lakhs
Considering the above impacts, Other Equity decreased by Rs. 529.62 Lakhs as on 01.04.2024

44 Deferred Tax Liability/Asset (net)

The Company has deferred tax liabilities in excess of deferred tax assets. In accordance with the provisions contained in Ind As 12, Accounting for Income Tax, the company has made a provision for Deferred Tax Liabilty .

Assam Electricity Grid Corporation Limited

45.1 Reconciliation of equity as at March 31, 2023

(Rs. In Lakh)

Particulars	Notes	As per last FS	Adjustments	Restated
Assets				
(I) Non-current assets				
(a) Property, plant and equipment	3a	1,41,743.30	(283.38)	1,41,459.92
(b) Right of use assets	3b	23.49	-	23.49
(c) Capital work in progress	4	66,427.08	-	66,427.08
(d) Financial assets		-		
(i) Investments	5	5,348.20	-	5,348.20
(ii) Other financial assets	6	47,679.79	-	47,679.79
(e) Other non-current assets	7	7,507.15	-	7,507.15
Total non-current assets		**2,68,729.01**	**(283.38)**	**2,68,445.63**
(II) Current assets				
(a) Inventories	8	3,286.28	-	3,286.28
(b) Financial assets		-		
(i) Trade receivables	9	14,259.20	(338.37)	13,920.83
(ii) Cash and cash equivalents	10	15,231.49	-	15,231.49
(iii) Bank balances other than cash and cash equivalents	11	60,657.88	-	60,657.88
(iv) Loans	12	117.81	-	117.81
(v) Other financial assets	13	10,527.37	-	10,527.37
(c) Current tax assets (net)	14	2,867.43	-	2,867.43
(d) Other current assets	15	31,244.86	-	31,244.86
Total current assets		**1,38,192.32**	**(338.37)**	**1,37,853.95**
Total assets		**4,06,921.33**	**(621.75)**	**4,06,299.58**
Equity and liabilities				
(1) Equity				
(a) Equity share capital	16	2,69,338.56	-	2,69,338.56
(b) Other equity	17	(17,970.14)	(621.32)	(18,591.46)
Total equity		**2,51,368.42**	**(621.32)**	**2,50,747.10**
(2) Liabilities				
(I) Non-current liabilities				
(a) Grants	18	50,874.71	(0.43)	50,874.28
(b) Financial liabilities		-	-	
Borrowings	19	3,232.86	-	3,232.86
(c) Provisions	20	1,446.78	-	1,446.78
(d) Deferred tax liabilities (net)	26A	-	-	-
Total non-current liabilities		**55,554.35**	**(0.43)**	**55,553.92**
(II) Current liabilities				
(a) Financial liabilities				
(i) Borrowings	21	87.90	-	87.90
(ii) Trade payables	22	-		
(a) Total outstanding dues of micro enterprises and small enterprises		-		
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises		16,897.87	-	16,897.87
(iii) Other current financial liabilities	23	49,961.81	-	49,961.81
(b) Other current liabilities	24	29,124.21	-	29,124.21
(c) Provisions	25	3,926.77	-	3,926.77
(d) Current tax liability (net)	26	-	-	-
Total current liabilities		**99,998.56**	**-**	**99,998.56**
Total liabilities		**1,55,552.91**	**(0.43)**	**1,55,552.48**
Total equity and liabilities		**4,06,921.33**	**(621.75)**	**4,06,299.58**

During the FY 2024-25, the Company has restated the Audited numbers of Balance Sheet and Profit and Loss for the FY 2023-24 & earlier years for prior period years retrospectively in Compliance to Ind AS 8 - Accounting Policies, Changes in Accounting Estimates & Errors. The said restatements are due to reasons that are reported and commented by the Statutory/CAG auditors and other such errors.

G. TOSNIWAL & CO. CHARTERED ACCOUNTANTS GUWAHATI

Assam Electricity Grid Corporation Limited

45.2 Reconciliation of equity as at March 31, 2024

(Rs. In Lakh)

Particulars	Notes	As per last FS	Adjustments	Restated
Assets				
(I) Non-current assets				
(a) Property, plant and equipment	3a	1,39,698.25	(369.10)	1,39,329.15
(b) Right of use assets	3b	22.59	-	22.59
(c) Capital work in progress	4	67,532.94	-	67,532.94
(d) Financial assets		-		
(i) Investments	5	5,348.20	-	5,348.20
(ii) Other financial assets	6	96,688.04	-	96,688.04
(e) Other non-current assets	7	7,161.76	-	7,161.76
Total non-current assets		**3,16,451.78**	**(369.10)**	**3,16,082.68**
(II) Current assets				
(a) Inventories	8	3,241.07	-	3,241.07
(b) Financial assets		-		
(i) Trade receivables	9	17,644.66	(338.37)	17,306.29
(ii) Cash and cash equivalents	10	13,636.10	-	13,636.10
(iii) Bank balances other than cash and cash equivalents	11	26,386.25	-	26,386.25
(iv) Loans	12	110.05	-	110.05
(v) Other financial assets	13	2.35	-	2.35
(c) Current tax assets (net)	14	2,575.19	-	2,575.19
(d) Other current assets	15	32,533.98	-	32,533.98
Total current assets		**96,129.65**	**(338.37)**	**95,791.28**
Total assets		**4,12,581.43**	**(707.47)**	**4,11,873.96**
Equity and liabilities				
(1) Equity				
(a) Equity share capital	16	2,83,930.06	-	2,83,930.06
(b) Share Application Money	16A	1,806.71	-	1,806.71
(c) Other equity	17	2,542.61	(529.64)	2,012.97
Total equity		**2,88,279.38**	**(529.64)**	**2,87,749.74**
(2) Liabilities				
(I) Non-current liabilities				
(a) Grants	18	49,424.98	(52.38)	49,372.60
(b) Financial liabilities		-	-	
Borrowings	19	2,224.22	-	2,224.22
(c) Provisions	20	2,228.29	(5.40)	2,222.89
(d) Deferred tax liabilities (net)	26A		-	-
Total non-current liabilities		**53,877.49**	**(57.78)**	**53,819.71**
(II) Current liabilities				
(a) Financial liabilities				
(i) Borrowings	21	-	-	-
(ii) Trade payables	22	-		
(a) Total outstanding dues of micro enterprises and small enterprises		-		
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises				
(iii) Other current financial liabilities	23	34,523.08	-	34,523.08
(b) Other current liabilities	24	30,719.09	(117.33)	30,601.76
(c) Provisions	25	5,182.39	(2.72)	5,179.67
(d) Current tax liability (net)	26	-	-	-
Total current liabilities		**70,424.56**	**(120.05)**	**70,304.51**
Total liabilities		**1,24,302.05**	**(177.83)**	**1,24,124.22**
Total equity and liabilities		**4,12,581.43**	**(707.47)**	**4,11,873.96**

During the FY 2024-25, the Company has restated the Audited numbers of Balance Sheet and Profit and Loss for the FY 2023-24 & earlier years for prior period years retrospectively in Compliance to Ind AS 8 - Accounting Policies, Changes in Accounting Estimates & Errors. The said restatements are due to reasons that are reported and commented by the Statutory/CAG auditors and other such errors.

G. TOSNIWAL & CO. GUWAHATI CHARTERED ACCOUNTANTS

45.3 Reconciliation of Profit and Loss for the year ended March 31, 2024

(Rs. In Lakh)

Particulars	Notes	As per last FS	Adjustments	Restated
Income:				
Revenue from operations	27	62,154.03	-	62,154.03
Other income	28	20,807.25	-	20,807.25
Total income		**82,961.28**	**-**	**82,961.28**
Expenses:				
Employee benefits expense	29	21,503.64	(122.74)	21,380.90
Depreciation and amortization expense	3a.2	13,969.57	33.77	14,003.34
Finance costs	30	170.32	0.01	170.33
Other expenses	31	27,868.34	84.13	27,952.47
Total expenses		**63,511.87**	**(4.83)**	**63,507.04**
Profit before exceptional items and tax		**19,449.41**	**4.83**	**19,454.24**
Exceptional items		-		-
Profit before tax		**19,449.41**	**4.83**	**19,454.24**
Tax expense				
Current tax		-		-
Deferred tax		-		-
Profit for the period		**19,449.41**	**4.83**	**19,454.24**
Other comprehensive income				
Items that will not be reclassified to profit or loss				
Re-measurement gains/(losses) on defined benefit plan		-	-	-
Income tax effect		-	-	-
Other comprehensive income		-	-	-
Total comprehensive income		**19,449.41**	**4.83**	**19,454.24**

During the FY 2024-25, the Company has restated the Audited numbers of Balance Sheet and Profit and Loss for the FY 2023-24 & earlier years for prior period years retrospectively in Compliance to Ind AS 8 - Accounting Policies, Changes in Accounting Estimates & Errors. The said restatements are due to reasons that are reported and commented by the Statutory/CAG auditors and other such errors.

G. TOSNIWAL & CO. GUWAHATI CHARTERED ACCOUNTANTS

As per the Directive 3 (Segregation & Strengthening of SLDC) of the Tariff Order dated 07.03.2020 issued by the Assam Electricity Regulatory Commission (AERC),the income/expense pertaining to SLDC included in the, "STATEMENT OF PROFIT& LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2025" is shown in the following table ;

STATE LOAD DISPATCH CENTRE

Statement of Profit and Loss for the year ended March 31, 2025

(Rs.in lakhs)

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024 Restated
I. INCOME:		
(a) Revenue from operations	1,631.00	905.00
(b) Other income	56.65	25.53
Total revenue	**1,687.65**	**930.53**
II. EXPENDITURE		
(a) Employee benefits expenses	729.09	670.88
(b) Repair & Maintenance expenses	609.35	43.13
(c) Administration & General expenses	76.17	51.40
(d) Finance costs	-	0.01
(e) Depreciation and amortization expenses	38.08	34.44
Total expenses	**1,452.69**	**799.87**
Profit (Loss) before tax (I-II)	**234.96**	**130.67**
III. Tax expense		
(a) Current tax	-	-
(b) Deferred tax	-	-
Profit (Loss) for the period	**234.96**	**130.67**

G. TOSNIWAL & CO. CHARTERED ACCOUNTANTS GUWAHATI

Assam Electricity Grid Corporation Limited
Ratio Analysis for the year ended 31st March,2025

Sl.No	Particulars	Numerator	As on 31.03.2025 (Rs. In Lakh)	As on 31.03.2024 (Rs. In Lakh)	Denominator	As on 31.03.2025 (Rs. In Lakh)	As on 31.03.2024 (Rs. In Lakh)	Ratio as on 31.03.2025	Ratio as on 31.03.2024
1	**Current Ratio**	**Current Asset**			**Current Liabilities**				
	[Current Asset/Current Liabilities]	Inventories	3109.49	3241.07	Loans	0.00	0.00		
		Trade Receivable	17588.11	17306.29	Other financial liabilities	26692.74	34523.08		
		Cash & cash equivalent	11427.78	13636.10	Trade Payble	0.00	0.00		
		Bank Balance	28148.70	26386.25	Other current liabilities	29895.81	30601.76		
		Loans	113.48	110.05	Provisions	5306.58	5179.67		
		Other Financial asset	1.03	2.35					
		Income Tax-net	2587.59	2575.19					
		Any Other Current Asset	35105.54	32533.98					
			98081.72	**95791.28**		**61895.13**	**70304.51**	**1.58**	**1.36**
2	**Debt Equity Ratio**	**Total Borrowings**			**Shareholder's Equity**				
	[Total Borrowings/Shareholder's Equity]	Borrowings	1275.45	2224.22	Equity Share Capital	285736.76	283930.06		
		Repayment due on State govt. Loan	0.00	0.00	Equity Share Capital Pending allotment	6989.76	1806.71		
			1275.45	**2224.22**		**292726.52**	**285736.76**	**0.004**	**0.008**
3	**Debt Service Coverage Ratio**	**Earnings Availabe for debt service**			**Total Debt Service**				
		Net Profit/(Loss) before exceptional item	30669.32	19454.24	Finance Cost:Interest	154.37	170.33		
		Depreciation & amortisation expn.	8440.90	14003.34	Repayment of Loan	0.00	0.00		
		Finance Cost	154.37	170.33					
		Net Loss on sale of fixed asset	0.00	0.00					
			39264.59	**33627.91**		**154.37**	**170.33**	**39110.22**	**33457.58**

G. TOSNIWAL & CO. ★ CHARTERED ACCOUNTANTS ★ GUWAHATI

Assam Electricity Grid Corporation Limited
Ratio Analysis for the year ended 31st March,2025

Sl.No	Particulars	Numerator	As on 31.03.2025 (Rs. In Lakh)	As on 31.03.2024 (Rs. In Lakh)	Denominator	As on 31.03.2025 (Rs. In Lakh)	As on 31.03.2024 (Rs. In Lakh)	Ratio as on 31.03.2025	Ratio as on 31.03.2024
4	**Return on Equity**	**Profit for the period**			**Aver. Shareholders Equity**				
		Net profit after Tax - Pref. Dividend (if any)	30531.12	19454.24	(Beginning Shareholders equity + Ending Shareholders equity)/2	284833.41	276634.31		
			30531.12	**19454.24**		**284833.41**	**276634.31**	**0.11**	**0.07**
5	**Trade Receivable Turnover Ratio**	**Net Credit sale**			**Average Trade Receivable**				
		Annual Revenue from operation on Credit	71876.90	62154.03	(opening Trade Receivable+Closing Trade Receivable)/2	17447.20	15613.56		
			71876.90	**62154.03**		**17447.20**	**15613.56**	**4.12**	**3.98**
6	**Net Capital Turnover Ratio**	**Net Sales**			**Capital employed**				
		Total Sales -Sales Return	71876.90	62154.03	Total asset- current liabilities	411342.06	341569.44		
			71876.90	**62154.03**		**411342.06**	**341569.44**	**0.17**	**0.18**
7	**Net Profit ratio**	**Net Profit**			**Net Sales**				
		Net profit after Tax	30531.12	19454.24	sales	71876.90	62154.03		
			30531.12	**19454.24**		**71876.90**	**62154.03**	**0.42**	**0.31**
8	**Return on Capital Employed**	**EBIT**			**Capital employed**				
		Earnings Before Interest & Tax	30823.69	16924.57	Total asset- current liabilities	411342.06	341569.44		
			30823.69	**16924.57**		**411342.06**	**341569.44**	**0.07**	**0.05**

G. TOSNIWAL & CO. ★ GUWAHATI ★ CHARTERED ACCOUNTANTS

Assam Electricity Grid Corporation Limited
Notes to the financial statements

46 Previous year figures have been re-arranged and re-grouped wherever necessary.

Summary of significant accounting policies	1-2
The accompanying notes are an integral part of the financial statements	3-46

As per our report of even date

For

Chartered Accountants
ICAI Firm Registration No.:

CA
Partner
Membership No.:
Place:
Date:
UDIN:

For and on behalf of the Assam Electricity Grid Corporation Limited

(B. Pegu,IAS)
Managing Director
DIN-07756420

(Smti. Ayushi Jain,IAS)
Nominee Director
DIN-11119769

Barma 17.07.25

(P. K..Sarma)
CGM (F&A)
PAN:AHDPS9939A

(D. Barua)
Company Secretary
Membership No:
FCS-4033

For G . TOSNIWAL & CO.
CHARTERED ACCOUNTANTS
FIRM REGISTRATION NO:312036E

CA. GOVINDALAL TOSNIWAL
PARTNER M.NO- 050480

10 SEP 2025

G. TOSNIWAL & CO. CHARTERED ACCOUNTANTS GUWAHATI

Annexure-II
Energy Balance for
FY 2024-25
certified by SLDC

ANNEXURE-I

TRANSMISSION LOSS OF AEGCL FOR THE FY 2024-25		
Sl. No.	**Particulars**	**in MU**
1	**Total Energy Injected**	**12829.194**
1.1	Energy Injected by APGCL	2183.512
1.2	Energy Injected by IPPs	301.611
1.3	Energy Injected by Intra State CPPs	10.610
1.4	Energy Injected by CSGS (ER & NER)	10628.914
1.5	Energy Injected under LTA	741.340
1.6	Energy Injected by BRBCL	0.114
1.7	Energy Injected under STOA	456.736
1.8	Energy Injected by Power Exchanges	663.115
1.9	Energy Injected through DSM	130.746
1.10	Energy Sale through Power Exchanges(-)	2287.503
2	**Total Energy sent out**	**12413.297**
2.1	Energy sent out to APDCL	12396.302
2.2	Energy sent out to Inter state OA customers	6.167
2.3	Energy sent out to Intra state OA customers	10.828
3	**Transmission loss (MU)**	**415.897**
4	**Transmission loss (%)**	**3.24**

Chief General Manager
SLDC, AEGCL

Scanned with OKEN Scanner

AEGCL EA ACCOUNTS 2024-25

ANNEXURE II

IMPORT DETAILS (MU)	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	TOTAL
FROM CSGS-NER	497.78	543.46	579.63	624.23	571.51	538.11	588.30	437.79	435.54	449.84	420.85	410.55	6097.58
FROM CSGS-ER	396.89	393.56	423.66	437.56	391.05	402.44	429.22	333.45	329.59	309.89	304.98	379.05	4531.34
FROM BRBCL	0.00	0.00	0.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.02	0.11
FROM BI-EX/LTA/GNA	32.94	60.64	91.71	111.74	102.33	101.21	85.39	37.17	26.75	32.91	28.38	30.17	741.34
FROM STOA	0.00	13.34	73.24	89.07	93.67	103.83	0.53	1.05	1.08	1.03	1.98	77.93	456.74
FROM POWER EXCHANGE (IEX)	13.79	57.38	33.96	80.61	114.30	127.92	58.20	49.53	43.27	45.19	24.91	14.07	663.11
THROUGH DSM	8.76	9.13	3.78	12.80	10.99	16.04	14.77	8.83	9.25	11.34	10.70	14.35	130.75
TOTAL	**950.17**	**1077.50**	**1206.05**	**1356.01**	**1283.84**	**1289.55**	**1176.40**	**867.81**	**845.47**	**850.21**	**791.80**	**926.14**	**12620.96**
(-) SALE THROUGH IEX	141.85	160.97	262.95	223.64	112.64	101.00	331.23	197.32	229.21	201.52	161.30	163.87	2287.50
TOTAL INTER STATE IMPORT	**808.31**	**916.53**	**943.10**	**1132.37**	**1171.21**	**1188.55**	**845.18**	**670.50**	**616.27**	**648.69**	**630.51**	**762.27**	**10333.46**
FROM APGCL	159.91	176.56	222.63	208.93	198.91	194.25	198.96	182.83	181.45	163.32	140.51	155.26	2183.51
FROM IPP	27.63	26.56	20.50	26.01	25.64	27.20	19.77	26.40	27.26	24.31	23.09	27.24	301.61
DALMIA-LANKA & UMR	0.96	0.78	0.82	0.90	0.90	1.09	0.70	1.06	1.13	0.83	0.63	0.84	10.61
TOTAL IMPORT	**996.80**	**1120.43**	**1187.04**	**1368.22**	**1396.65**	**1411.09**	**1064.60**	**880.78**	**826.11**	**837.14**	**794.74**	**945.60**	**12829.194**
EXPORT DETAILS (MU)	**Apr-24**	**May-24**	**Jun-24**	**Jul-24**	**Aug-24**	**Sep-24**	**Oct-24**	**Nov-24**	**Dec-24**	**Jan-25**	**Feb-25**	**Mar-25**	**TOTAL**
APDCL	963.88	1083.37	1147.71	1322.65	1350.27	1363.43	1028.66	850.26	797.34	808.61	767.00	913.10	**12396.30**
INTER OA	0.00	0.00	0.00	0.00	0.00	0.34	0.51	1.02	1.04	1.00	1.44	0.83	6.17
INTRA OA	0.92	0.75	0.75	0.82	0.85	1.04	0.62	0.96	1.20	0.92	0.87	1.12	10.83
TOTAL EXPORT	**964.81**	**1084.12**	**1148.46**	**1323.47**	**1351.12**	**1364.81**	**1029.79**	**852.24**	**799.59**	**810.52**	**769.31**	**915.05**	**12413.297**
TRANSMISSION LOSS IN MU	32.00	36.30	38.58	44.74	45.53	46.28	34.81	28.54	26.52	26.62	25.43	30.54	415.897
TRANSMISSION LOSS %	**3.21**	**3.24**	**3.25**	**3.27**	**3.26**	**3.28**	**3.27**	**3.24**	**3.21**	**3.18**	**3.20**	**3.23**	**3.24**

Since BRBCL is not related to APDCL, it is not confirmed by APDCL.
P. Kalita
23.5.25

Asstt. General Manager (TRC)
O/o the CGM (Com & EE), APDCL
Bijulee Bhawan, Paltanbazar, Ghy-01

21/5/25
Bikram Bordoloi
DGM (BD & Tariff)
AEGCL

21.5.25.
ANKUR PRATIM DAS
GM (M& PR)
AEGCL

21/5/25
Deputy General Manager (Operations)
SLDC, AEGCL, Kahilipara, Ghy-19

21/5/25
A.G.M. (Market Operation)
SLDC, AEGCL, Kahilipara, Ghy-19

21/5/25
RACHAEL HLIMNIENG PAKHUMATE
Deputy Manager
O/o the CGM, SLDC, AEGCL,
Kahilipara, Ghy-19

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Annexure-III
Energy Audit Report

Energy Audit Report

Power Transmission Network of Assam
Electricity Grid Corporation Ltd.





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1 INTRODUCTION

Power Transmission in 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 recognized 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.

1.1 Background

1.1.1 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.

1.1.2 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.

1.1.3 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.

1.1.4 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.

1.1.5 The State Load Dispatch 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).

1.2 Constitution of the Commission

1.2.1 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.

1.2.2 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.

1.2.3 In accordance with the regulations 'AERC (Terms and Conditions for determination of Multi Year Tariff) Regulations, 2021, (hereinafter to be referred as MYT Regulations 2021' 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.

1.2.4 Accordingly, AEGCL had filed its petition for determination of Aggregate Revenue Requirement (ARR) for FY 2023-24 under section 61, 62 & 64 of the Electricity Act, 2003. before the Commission on November 2022, in accordance with 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 29th March, 2023 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 every year 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."

1.2.5 In response to the directives of 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.

1.3 AEGCL Asset details

1.3.1 As on FY 2024-25, AEGCL has 5426.24 Ckt km line length & 82 nos. of Substations.

1.3.2 The electric supply from AEGCL to APDCL is transferred through 400 kV, 220 kV, 132 kV and 66 kV transmission line network. Details of AEGCL transmission line length and nos. of substations for FY 2022-23, FY 2023-24 and FY 2024-25 are mentioned below:

Table 1: Transmission Line Length (Ckt km) of AEGCL

S. No	Particulars	Unit	FY 2024-25	FY 2023-24
1	400 kV	Ckt. km	6.458	6.458
2	220 kV	Ckt. km	1940.538	1883.864
3	132 kV	Ckt. km	3470.243	3370.698
4	66 kV	Ckt. km	9	9
	Total		**5426.24**	**5270.02**

Table 2: No of Grid Substations of AEGCL

S. No	Particulars	Unit	FY 2024-25	FY 2023-24
1	400/220/132/33 kV	No.	1	1
2	220/132/33 kV	No.	3	3
3	220/132 kV	No.	1	1
4	220/132/66/33 kV	No.	9	9
5	220/33 kV	No.	1	1
6	132/33 kV	No.	66	65
7	132/11 kV	No.	1	1
	TOTAL	No.	82	81

2 OBJECTIVE : ENERGY AUDIT

2.1.1 Energy Audit is the key to systematic approach for decision making in energy management. It is an effective tool to balance the total energy inputs with its outflows in various energy streams.

2.1.2 The energy audit exercise of transmission utility 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.

2.1.3 Energy Audit helps in establishing the energy input and quantum consumed by/billed to various categories of consumers, identifying high loss areas, and evolving strategies and action plans for reduction of losses. 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 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.

2.1.4 The objective of the energy audit exercise is to identify the sources of technical losses, 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. To achieve this component wise loss data needs to be calculated and subsequent energy analysis done to remedy the problem areas. Technical losses can be reduced through system improvement, e.g., by reducing overloading of lines and transformers, improvement of voltage profile, etc. But these measures require large capital investments.

2.1.5 There are many other reasons why energy auditing activity should be undertaken. Energy auditing will make it possible to compare energy use and cost among the various components of the power supply system and to monitor how energy use changes over time. This information will help those responsible for managing energy costs – maintenance staff, site managers, and others – to get feedback on how well their utility is performing. Energy problems and billing errors could be identified and tackled. By consistently tracking energy use, one can identify problems in the system. A sudden unexplained increase in energy consumption, for instance, would require investigation of the cause.

3 METHODOLOGY

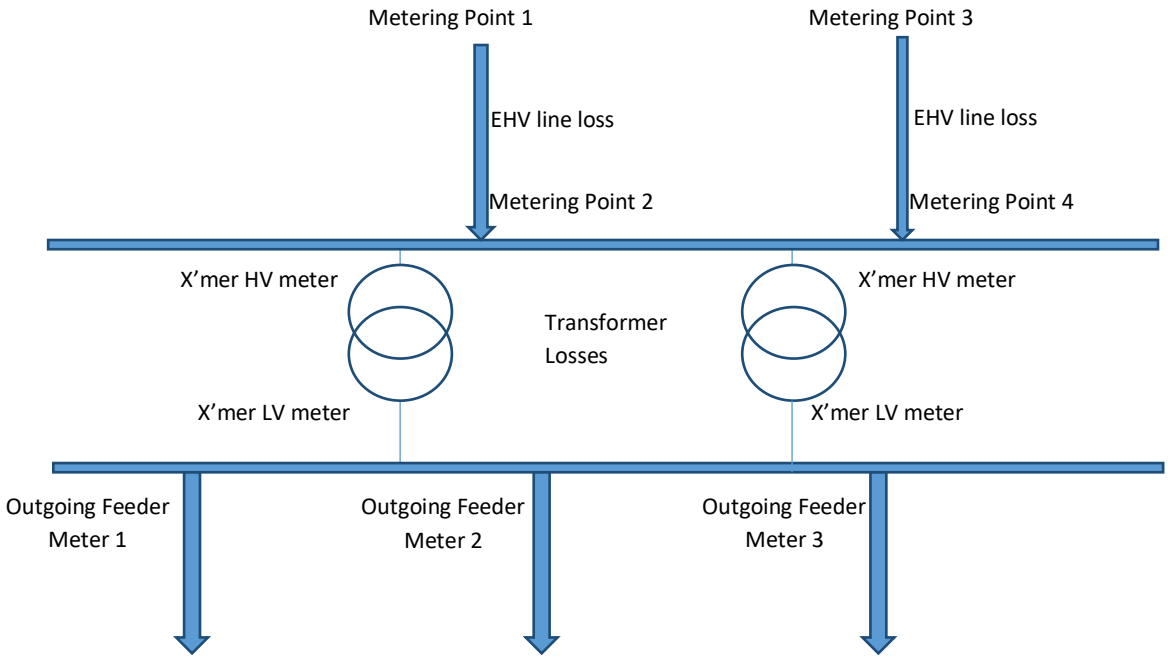
3.1.1 The exercise of energy audit aims to balance the total energy inputs with its outflows in various energy streams. To achieve this, one must have energy meters at all incoming & outgoing energy streams viz. at all the generation injection points and at all the secondary of all the Grid substations.

3.1.2 The basic principle is to identify the Net energy inflow and Net energy outflow at every metering point in the transmission system. Since there is a central transmission grid over which the central power flows the injection losses where not already accounted for need to be incorporated. Although there is a loss in each of the component of power, the major contributors for transmission losses are the I^2R loss in the transmission lines along with the transformer losses at the grid substation.

3.1.3 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.

3.1.4 Owing to dynamism of the transmission system, simultaneous meter readings of all meters 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
(iii) At the point of outgoing lines.

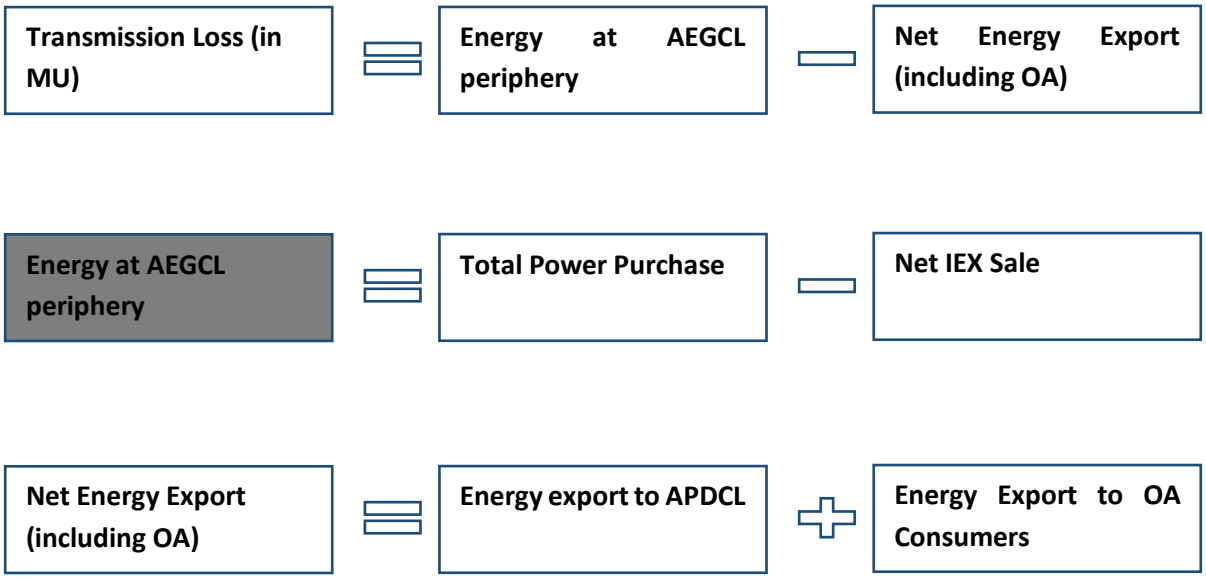


3.1.5 However, due to the lack of simultaneous meter readings and the presence of several inactive meters at certain metering points, component-wise accurate energy accounting within the transmission system is not possible. Nevertheless, AEGCL is implementing the SAMAST scheme, under which all interfacing meters as well as intra-state meters have been provided, and the scheme is being monitored by the North Eastern Regional Power Coordination Committee (NERPCC). Metering facilities are already in place at many substations, enabling accurate monitoring and recording of actual energy drawn and sent out.

3.1.6 Hence, at present, the transmission loss is calculated on the basis of the net energy balance of the transmission system, i.e., the total energy injected into the transmission system at the state transmission periphery minus the energy exported to APDCL and open access consumers.

3.1.7 Monthly energy readings recorded are used to calculate the net energy flow through the transmission system

Energy Reading of (X) = (FR – IR) x MC
X = Energy reading for the month
FR = Final meter reading of current month
IR = Initial meter reading of current month
MC = Meter constant



3.1.8 A generic simplified SLD for AEGCL transmission system is given below to understand the energy flow from different voltage levels to export of energy to APDCL and Open Access consumers

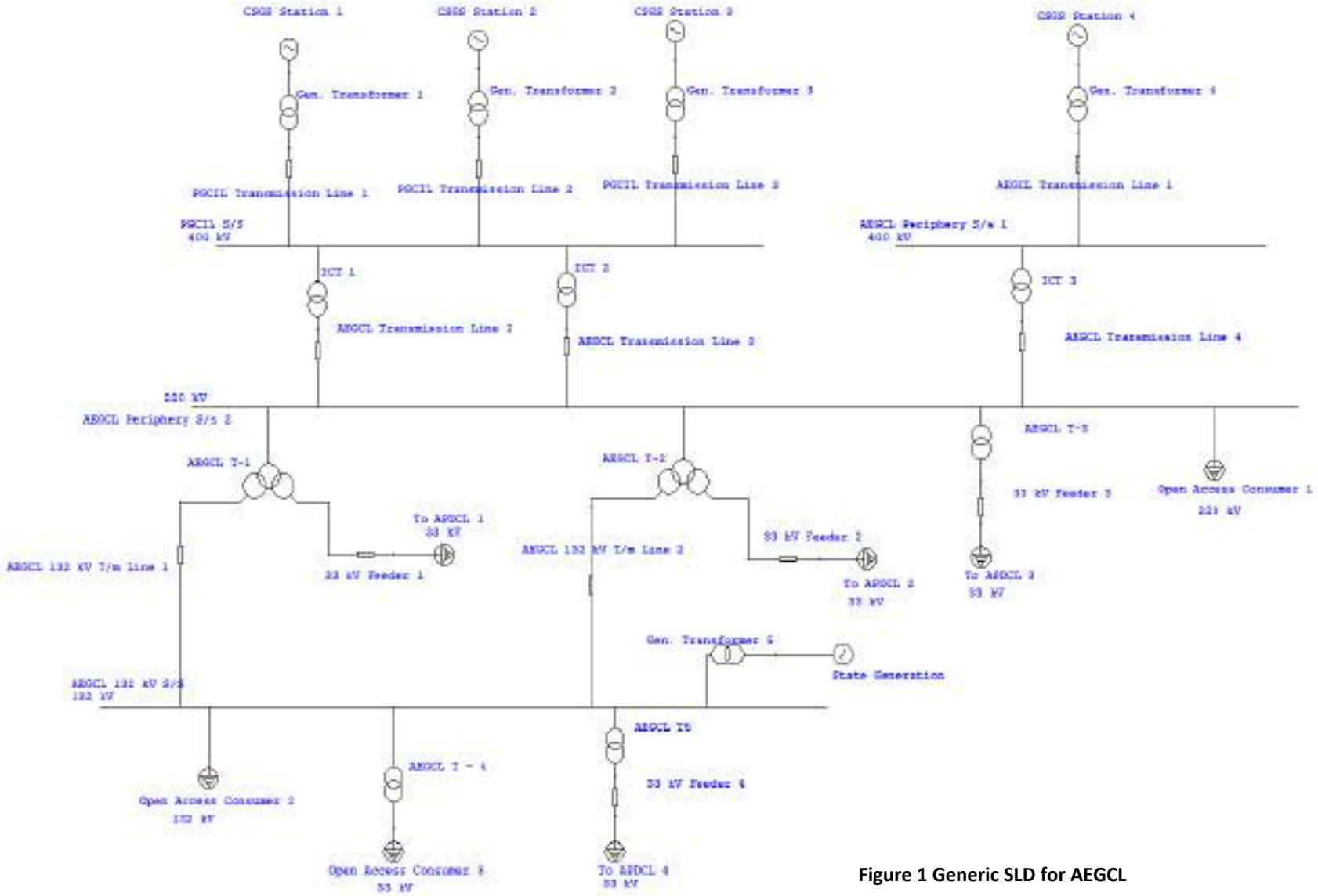


Figure 1 Generic SLD for AEGCL

4 ENERGY AUDIT FOR FY 2024-25

4.1 Transmission loss for FY 2024-25

Table 3: Transmission loss for FY 2024-25

IMPORT DETAILS	ENERGY IN MU												
	APRIL-24	MAY-24	JUNE-24	JULY-24	AUG-24	SEPT-24	OCT-24	NOV-24	DEC-24	JAN-25	FEB-25	MAR-25	TOTAL
FROM CSGS-NER	497.78	543.46	579.63	624.23	571.51	538.11	588.30	437.79	435.54	449.84	420.85	410.55	6097.58
FROM CSGS-ER	396.89	393.56	423.66	437.56	391.05	402.44	429.22	333.45	329.59	309.89	304.98	379.05	4531.34
FROM BRBCL	0.00	0.00	0.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.02	0.11
FROM BI-EX/LTA/GNA	32.94	60.64	91.71	111.74	102.33	101.21	85.39	37.17	26.75	32.91	28.38	30.17	741.34
FROM STOA	0.00	13.34	73.24	89.07	93.67	103.83	0.53	1.05	1.08	1.03	1.98	77.93	456.74
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THROUGH DSM	8.76	9.13	3.78	12.80	10.99	16.04	14.77	8.83	9.25	11.34	10.70	14.35	130.75
TOTAL	950.17	1077.50	1206.05	1356.01	1283.84	1289.55	1176.40	867.81	845.47	850.21	791.80	926.14	12620.96
(-) SALE THROUGH IEX	141.85	160.97	262.95	223.64	112.64	101.00	331.23	197.32	229.21	201.52	161.30	163.87	2287.50
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FROM APDCL	159.91	176.56	222.63	208.93	198.91	194.25	198.96	182.83	181.45	163.32	140.51	155.26	2183.51
FROM IPP	27.63	26.56	20.50	26.01	25.64	27.20	19.77	26.40	27.26	24.31	23.09	27.24	301.61
DALMIA-LANKA & UMR	0.96	**0.78**	**0.82**	**0.90**	**0.90**	**1.09**	**0.70**	**1.06**	**1.13**	**0.83**	**0.63**	**0.84**	**10.61**
TOTAL IMPORT	996.80	1120.43	1187.04	1368.22	1396.65	1411.09	1064.60	880.78	826.11	837.14	794.74	945.60	12829.194
EXPORT DETAILS(MU)	**Apr-24**	**May-24**	**Jun-24**	**Jul-24**	**Aug-24**	**Sep-24**	**Oct-24**	**Nov-24**	**Dec-24**	**Jan-25**	**Feb-25**	**Mar-25**	**TOTAL**
APDCL	963.88	1084.12	1147.71	1322.65	1350.27	1363.43	1028.66	850.26	797.34	808.61	767.00	913.10	12396.30
INTER OA	0.00	0.00	0.00	0.00	0.00	0.34	0.51	1.02	1.04	1.00	1.44	0.83	6.17

INTRA OA	0.92	0.75	0.75	0.82	0.85	1.04	0.62	0.96	1.20	0.92	0.87	1.12	10.83
TOTAL EXPORT	**964.81**	**1084.12**	**1148.46**	**1323.47**	**1351.12**	**1364.81**	**1029.79**	**852.24**	**799.59**	**810.52**	**769.31**	**915.05**	**12413.297**
TRANSFORMATION LOSS IN MU	**32.00**	**36.30**	**38.58**	**44.74**	**45.53**	**46.28**	**34.81**	**28.54**	**26.52**	**26.62**	**25.43**	**30.54**	**415.897**
TRANSFORMATION LOSS %	**3.21**	**3.24**	**3.25**	**3.27**	**3.26**	**3.28**	**3.27**	**3.24**	**3.21**	**3.18**	**3.20**	**3.23**	**3.24**

4.2 Energy Balance in FY 2024-25

4.2.1 The total energy input at AEGCL periphery is 12829.194 MU out of that, the estimated total energy transmitted is 12413.297 MU (energy sent out to APDCL periphery is 12396.302 MU and energy sent out to Open Access consumers is 16.995 MU) leaving behind the transmission losses of 415.897 MU with transmission loss of 3.24 %.

Table 4: Transmission Loss of AEGCL in FY 2024-25

SL NO	Particulars	In MU
1	Total Energy Injected	**12829.194**
1.1	Energy Injected by APGCL	2183.512
1.2	Energy Injected by IPPs	301.611
1.3	Energy Injected by Intra State CPPs	10.610
1.4	Energy Injected by CSGS(ER&NER)	10628.914
1.5	Energy Injected by LTA	741.340
1.6	Energy Injected by BRBCL	0.114
1.7	Energy Injected through STOA	456.736
1.8	Energy Injected by Power Exchange	663.115
1.9	Energy Injected through DSM	**130.746**
1.10	Energy Sale through Power Exchanges (-)	2287.503
2	Total Energy sent out	12413.297
2.1	Energy sent out to APDCL	12396.302
2.2	Energy sent out to Inter state OA customers	**6.167**
2.3	Energy sent out to Intra state OA customers	**10.828**
3	Transmission loss (MU)	**415.897**
4	Transmission loss (%)	**3.24**

4.3 Monthly Energy Balance of AEGCL in FY 2024-25

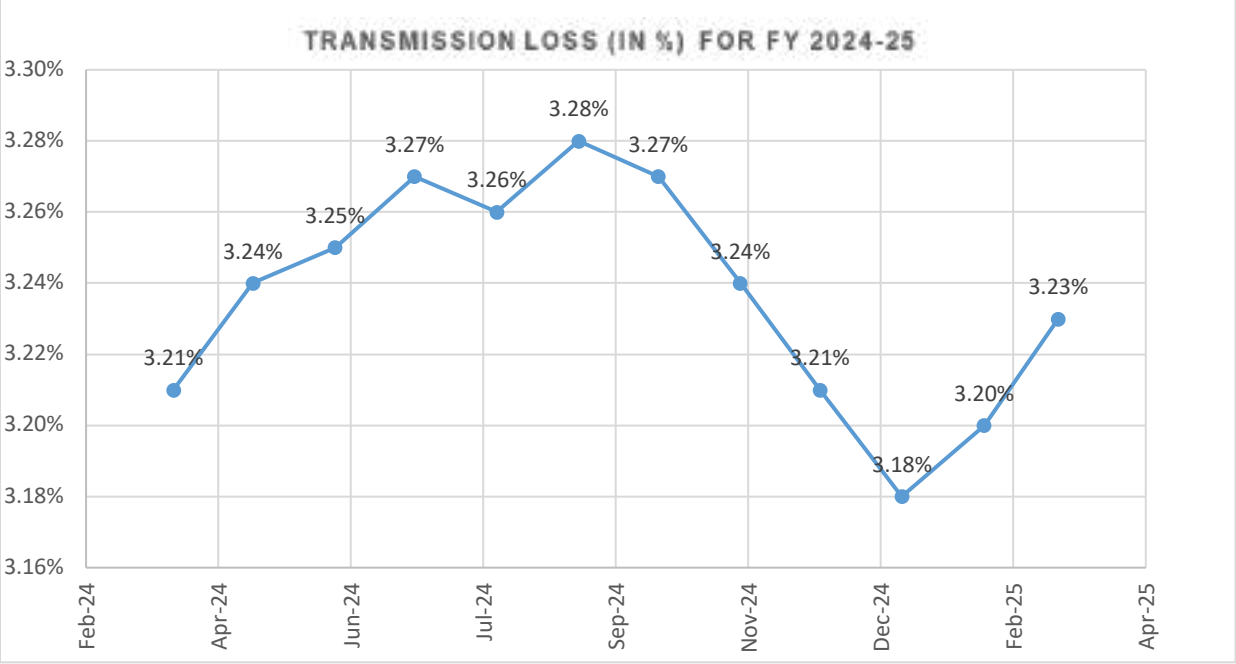
4.3.1 The monthly energy balance in respect of energy received at state periphery is established in the chart below:

Table 5: Monthly Energy Balance of AEGCL in FY 2024-25

FY 2024-2025	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-24	996.80	964.81	32.00	3.21%
May-24	1120.43	1084.12	36.30	3.24%
Jun-24	1187.04	1148.46	38.58	3.25%

FY 2024-2025	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 %
Jul-24	1368.22	1323.47	44.74	3.27%
Aug-24	1396.65	1351.12	45.53	3.26%
Sep-24	1411.09	1364.81	46.28	3.28%
Oct-24	1064.60	1029.79	34.81	3.27%
Nov-24	880.78	852.24	28.54	3.24%
Dec-24	826.11	799.59	26.52	3.21%
Jan-25	837.14	810.52	26.62	3.18%
Feb-25	794.74	769.31	25.43	3.20%
Mar-25	945.60	915.05	30.54	3.23%
Total	**12829.194**	**12413.297**	**415.897**	**3.24%**

Figure 2 Transmission Loss of AEGCL in FY 2024-25



4.3.2 The transmission loss of AEGCL has substantially came down from 3.28% in FY 2023-24 to 3.24% in FY 2024-25.

5 ENERGY AUDIT FOR FY 2025-26

5.1 Transmission loss for FY 2025-26

Table 6: Transmission Loss for FY 2025-26

AEGCL ENERGY ACCOUNTS 2025-26									
IMPORT DETAILS (MU)			**Apr-25**	**May-25**	**Jun-25**	**Jul-25**	**Aug-25**	**Sep-25**	**TOTAL**
IMPORT FROM OUTSIDE THE STATE	**FROM CSGS-NER (A)**		**418.04**	**469.78**	**558.57**	**564.65**	**614.75**	**610.19**	**3236.00**
	FROM BI-EX/TGNA (INTER REGION) (B)		**257.92**	**290.71**	**304.04**	**372.08**	**371.58**	**334.16**	**1930.49**
	FROM BI-EX/GNA (C)		**55.06**	**263.92**	**192.63**	**177.32**	**105.69**	**80.59**	**875.22**
	FROM BI-EX/TGNA	APDCL	156.50	236.66	264.76	414.78	442.92	515.43	2031.05
		ALSTHOM	0.09	0.21	0.54	0.48	0.27	0.28	1.86
		DCNEL UMRANGSU	0.00	0.00	0.00	0.00	0.00	0.03	0.03
		TOTAL (D)	**156.59**	**236.87**	**265.30**	**415.26**	**443.19**	**515.74**	**2032.94**
	FROM POWER EXCHANGE (IEX)	APDCL	55.21	9.92	34.21	21.86	5.58	5.30	132.07
		STAR CEM	0.00	0.00	0.00	2.55	2.48	2.18	7.21
		SCNEL	0.00	0.00	0.00	0.98	3.45	3.02	7.45
		TOTAL (E)	**55.21**	**9.92**	**34.21**	**25.38**	**11.51**	**10.50**	**146.73**
	THROUGH DSM (F)		**8.50**	**2.94**	**10.95**	**10.00**	**4.89**	**5.83**	**43.11**
	TOTAL (H) = SUM(A:G)		**951.32**	**1274.15**	**1365.71**	**1564.69**	**1551.62**	**1557.01**	**8264.48**
	(-) SALE	IEX	136.48	357.97	210.67	235.05	308.80	356.33	1605.30

		GNA	0.00	5.18	3.22	0.00	1.14	1.20	10.74
		TGNA	0.00	34.91	2.31	0.00	3.63	1.33	42.17
		TOTAL (I)	**136.48**	**398.06**	**216.20**	**235.05**	**313.56**	**358.85**	**1658.21**
	TOTAL INTER STATE IMPORT (J)=(H)-(I)		**814.84**	**876.09**	**1149.51**	**1329.64**	**1238.05**	**1198.16**	**6606.28**
IMPORT WITHIN STATE	**FROM APGCL (K)**		165.70	188.54	181.20	170.74	172.65	191.15	1069.97
	FROM IPPs (L)		24.62	22.50	24.16	26.14	23.70	27.38	148.50
	DALMIA-LANKA & UMR (M)		0.94	0.74	1.32	1.59	1.30	1.21	7.10
	TOTAL INTRA STATE IMPORT(N)=(K)+(L)+(M)		191.26	211.78	206.68	198.47	197.64	219.74	1225.57
NET IMPORT(O) =(J)+(N)			1006.10	1087.86	1356.18	1528.11	1435.70	1417.90	**7831.85**
EXPORT DETAILS (MU)			**Apr-24**	**May-24**	**Jun-24**	**Jul-24**	**Aug-24**	**Sep-24**	**TOTAL**
TO APDCL (P)			972.82	1051.85	1310.50	1473.28	1381.72	1364.96	**7555.12**
TO INTER OA CONSUMERS (Q)			0.09	0.20	0.52	3.87	6.00	5.34	16.02
TO INTRA OA CONSUMERS (R)			1.13	0.93	1.26	1.64	1.36	1.42	7.73
TOTAL EXPORT (S)= (P)+(Q)+(R)			**974.03**	**1052.97**	**1312.28**	**1478.79**	**1389.08**	**1371.71**	**7578.88**
TRANSMISSION LOSS IN MU= (O)-(S)			32.07	34.89	43.90	49.31	46.62	46.18	252.97
TRANSMISSION LOSS %			**3.19**	**3.21**	**3.24**	**3.23**	**3.25**	**3.26**	**3.23**

5.2 Energy Balance in FY 2025-26

5.2.1 The energy injected and transmitted at transmission at transmission grid in FY 2025-26 is based on 6 (six) months actual and 6 (six) months projection. Projection has been computed based on historical information. The total energy input at AEGCL periphery is **13737.08 MU** out of that, the estimated total energy transmitted is 14194.28MU (energy sent out to APDCL periphery is 13689.57MU and energy sent out to Open Access consumers is 32.04MU) leaving behind the transmission losses of 457.2 MU with transmission loss of 3.22%

Table 7: Transmission Loss of AEGCL in FY 2025-26

Sl. No.	Particulars	FY 2025-26		
		H1 (Actual)	H2 (Estimated)	Total (Estimated)
1	**Energy Injected (MU)**	7831.85	6362.43	14194.28
2	Energy sent out to APDCL (MU)	7555.12	6134.45	13689.57
3	Energy sent out to Inter State Open Access Consumers (in MU)	16.02	16.02	32.04
4	Energy sent out to Intra State Open Access Consumers (in MU)	7.73	7.73	15.46
5	**Total Energy Sent out (MU)**	**7578.88**	**6158.20**	**13737.08**
6	Transmission Loss (MU)	252.97	204.23	457.2
7	**Transmission Loss (%)**	**3.23**	**3.21**	**3.22%**

6 ANALYSIS AND CONCLUSION

6.1 Analysis

6.1.1 Since component-wise metering data is not available in real time, an effective energy auditing exercise cannot be carried out. In the absence of such data, the transmission loss is presently determined based on the net energy balance of the transmission network, i.e., the total energy injected into the system minus the total energy delivered at the downstream periphery.

6.1.2 The actual transmission loss for AEGCL for FY 2024-25 is 3.24% and provisional transmission loss for FY 2025-26 comes out to be 3.22%.

6.2 Transmission Loss Scenario of AEGCL:

AEGCL has demonstrated a consistent and progressive reduction in transmission losses over the past four financial years, driven by targeted system-strengthening initiatives, enhancement of transformation capacity, commissioning of new substations, and replacement of aging assets with modern high-efficiency infrastructure.

The Transmission Loss Trend are like: -

- **FY 2022-23:** 3.31%
- **FY 2023-24:** 3.28%
- **FY 2024-25:** 3.24%
- **FY 2025-26 (Estimated):** 3.22%
- **FY 2026-27 (Projected):** 3.19%

This reflects an improving trend. This improvement has been made possible through continuous investments in network strengthening, voltage profile enhancement, replacement of aged lines with HTLS conductors, and augmentation of transformers with higher-capacity units. AEGCL has consistently met the loss-reduction targets stipulated by the Hon'ble Commission. With several high-impact 220 kV and 400 kV projects scheduled for completion by FY 2026-27, AEGCL is well-positioned to further enhance system reliability, optimize power flow, improve voltage stability, and sustain the long-term downward trajectory of transmission losses.

Sr. No	FY	PERCENTAGE LOSS	REMARKS/COMMENTS
1	FY 23-24	3.28 %	The transmission loss of AEGCL has significantly reduced from **3.31% in FY 2022-23 to 3.28% in FY 2023-24**. This improvement is the result of multiple system-strengthening initiatives undertaken by AEGCL to enhance bus voltages and reduce technical losses. The key measures implemented during FY 2022-23 to FY 2023-24 are as follows:

			i. **Commissioning of 132 kV Hatsingmari GSS (May 2023):** The commissioning of the Hatsingmari substation has led to a notable improvement in voltage levels at the downstream distribution substations, thereby reducing technical losses. i. **Commissioning of 132 kV LILO of Pare–Nirjuli Line at Nalkata GSS:** The LILO arrangement has strengthened the voltage profile at the 132 kV buses of Nalkata, Dhemaji, and Silapathar. This improvement has cascaded down to the 33 kV distribution network, resulting in better voltage levels at DISCOM substations and contributing to a reduction in transmission losses in these areas. i. **Replacement of Old Transmission Lines with HTLS Conductors:** To minimise line losses and enhance thermal capacity, several aging and inefficient transmission lines have been replaced with High-Temperature Low-Sag (HTLS) conductors. Notable replacements include: • 132 kV Gauripur–Gosaigaon line • 132 kV Salakati–Dhaligaon line • 220 kV Sarajai–Kukurmara line These upgrades have significantly reduced I^2R losses and improved overall system efficiency. iv. **Replacement and Augmentation of Power Transformers:** Multiple old 25 MVA power transformers have been replaced at substations such as Depota, Barnagar, Dibrugarh, Samaguri, Mirza, Moran, Khaloigaon, etc., improving efficiency and reliability. Additionally, 220 kV Agia GSS has undergone transformer augmentation with the installation of a 160 MVA transformer, strengthening the load-handling capacity and reducing transformer-related losses.
2	FY 24-25	3.24 %	The transmission loss percentage has substantially reduced from **3.28% in FY 2023-24 to 3.24% in FY 2024-25**. This reflects an improvement of **0.04%**, surpassing the Hon'ble Commission's stipulated reduction target of

			0.03%. Such decrease in transmission loss becomes possible due to the following initiatives taken by AEGCL:- **a) Commissioning of 220 kV Amingaon GIS (May 2023):** The charging of the 220 kV Amingaon GIS has significantly improved the voltage profile in the surrounding areas, contributing to the reduction of technical losses. **b) Commissioning of New 132 kV Substations:** Several important substations have been commissioned, strengthening the network and improving voltage stability during FY 24-24: - • 132 kV Nathkuchi GSS (December'2023) • 132 kV Paltanbazar GIS (September'2024) • 132 kV GMC GIS (February'2024) These additions have enhanced the reliability of the system and improved downstream voltage conditions, thereby reducing losses. **c) Replacement and Augmentation of Power Transformers:** Multiple old transformers have been replaced or augmented to higher capacities during the FY 24-25 at key substations such as Barnagar, Gauripur, Panchgram, Agia, Moran, Dibrugarh, Depota, Golaghat, Sankardevnagar**,** etc. This has improved operational efficiency and reduced transformer-related losses. **d) Replacement of Aged Transmission Lines with HTLS Conductors:** To enhance power transfer capability and reduce I^2R losses, several aging transmission lines have been replaced with HTLS conductors, including: • 132 kV Gauripur–Gosaigaon line • 132 kV Salakati–Dhaligaon line • 220 kV Sarusajai–Kukurmara line

			• 132 kV Sarusajai–Kamakhya line
3	FY 25-26	3.22 %	The Transmission loss percentage has substantially reduced from 3.24% in FY 2024-25 to an estimated 3.22% in FY 2025-26, reflecting an improvement of 0.02%. This improvement has been made possible due to the following measures taken by AEGCL:- a. Augmentation of transformer capacity at 132/33 kV Nalbari Sub-station from 1×40 MVA + 1×16 MVA *to* 1×50 MVA + 1×40 MVA, completed in September 2024. b. Augmentation of **2**×100 MVA, 220/132 kV transformers at Rangia GSS with **2**×200 MVA Auto-transformers**,** completed in March 2025**.** Further, the following projects are expected to be completed during FY 2025-26, expected to contribute to the reduction of transmission losses with Estimated completion December 2025 to February 2026: - a. Construction of 132 kV Line Bay at 132 kV APM GSS along with extension and strengthening of the bus system (Phase-I). b. Augmentation of the existing 132 kV Bus (ACSR Zebra) with HTLS conductor at 132/33 kV Kahilipara GSS, AEGCL. c. Construction of 220 kV Pavoi–Bihpuriya Line**.** d. Construction of 220 kV LILO of Samaguri–Mariani (Line-1) at Jakhalabandha GIS. e. Construction of 220 kV LILO of Samaguri–Mariani (Line-1**)** at Khumtai. f. Construction of 220 kV D/C Sankardevnagar–Misa Transmission Line**.** g. Construction of 220 kV LILO of both circuits of Alipurduar–Bongaigaon (PGCIL) D/C Line at Agomoni GIS.

			h. Construction of 220 kV LILO of Mirza–Boko Line at Chaygaon GIS. i. Construction of 220 kV LILO of Jawahar Nagar–Samaguri Line at Nagaon-II. Additionally, during FY 2025-26, the following transformation capacities at 220 kV 132 kV levels are targeted for completion: Estimated completion: December 2025 to February 2026: - a. 220 kV Sub-Stations: - Khumtai, Jakhalabandha, Bihpuriya, Chaygaon, Nagaon, Agomoni, and Sankardevnagar. b. 132 k V Amingaon GIS
4	FY 26-27	3.19 %	It is been projected the Transmission Loss to be reduced from 3.22% (FY 25-26) to 3.19% (FY 26-27) with estimated improvement of 003%. Such an improvement is being expected based on the following important Projects are to estimate to be completed in the FY 26-27: - a. 400/220/132/33kV New Rangia GIS b. 400/220 kV Sonapur GIS c. 400 kV S/C LILO at Sonapur GIS from 400 kV Silchar-Byrnihat TL d. LILO of both circuit 400kV Balipara to Bongaigaon Line at 400/220/132/33kV New Rangia GIS e. 220KV LILO of both circuit of Amingaon- Rangia D/C TL

Annexure-IV

Details breakup of work completion under Colony Maintenance

For

FY 2024-25

Expenses Booked Under Colony Maintenance Fund during FY 2024-25

Sl. No	Work Detail	Amount(₹)	Name of Division
1	Renovation of 2 nos. of IB Room at 132 Kv Majuli GSS & repairing of 01 no. type VI(B) quarterat 132 Kv Dhemaji GSS.	₹ 8,27,348.00	Dhemaji T&T Division.
2	Construction of slow sand water filterand reservior at 132 Kv Dhemaji GSS.	₹ 9,18,404.00	
3	Supply and fitting of additional external distribution pipes at 132kV GSS,AEGCL,Bokajan	₹ 4,31,362.00	Jorhat T&T Division
4	Repairing of VIP room toilet and porch area of Bokajan Guest House at 132kV GSS,AEGCL,Bokajan	₹ 1,65,373.00	
5	Renovation/reparing of RE residential quarter at 132kV GSS,Diphu	₹ 1,78,537.00	
6	Construction of a RCC slow sand warter filter(36kL)along with all necessary fittings and external distribution piping system in the residential colony and office of 132kV GSS,Golaghat,AEGCL	₹ 11,06,562.00	
7	Renovation/reparing of Type-D(Qtr:D/4) residential quarter at 132kV GSS,Aegcl,Golaghat	₹ 2,82,385.00	
8	Providing chain link fencing and barbed wire over the existing boundary wall at 132kV GSS,AEGCL,Bokakhat	₹ 1,37,088.00	
9	Construction of parking shead at 132kV GSS,AEGCL,Bokakhat	₹ 2,66,293.00	
10	Renovation/reparing of Type-V quarter at 132kV GSS,AEGCL,Bokajan, Type-V/4	₹ 1,56,766.00	
11	Construction of approach road to Guest House with interlocking concrete block pavment road at 132kV GSS,AEGCL,Bokajan	₹ 2,24,089.00	
12	Renovation/repairing of 01 no. of type IV qurter at 132kV GSS,AEGCL,Bokajan,Qtr:Type-IV/3	₹ 2,05,545.00	
13	Renovation/repairing of 01 no. of type VI qurter at 132kV GSS,AEGCL,Bokajan,Qtr:Type-VI/5	₹ 1,90,169.00	
14	Renovation/repairing of 01 no. of type IV qurter at 132kV GSS,AEGCL,Bokajan,Qtr:Type-IV/1	₹ 2,21,676.00	
15	Renovation/repairing of 01 no. of type V quarter at 132kV GSS,AEGCL,Bokajan,Qtr:V/1	₹ 1,62,115.00	
16	Renovation/reparing of security barrack at 132kV GSS,AEGCL,Diphu	₹ 4,83,990.00	
17	Renovation/repairing of 01 no. of type IV qurter at 132kV GSS,AEGCL,Bokajan;Qtr:IV/6	₹ 2,03,139.00	
18	Renovation/repairing of 01 no. of type V qurter at 132kV GSS,AEGCL,Bokajan; Qtr:V/7	₹ 1,94,275.00	
19	Construction of RCC slow sand warter filter(36KL) at 132kV GSS,AEGCL,Diphu	₹ 7,43,317.00	
20	Renovation/repairing of RE resiential qaurter at 132kV GSS,AEGCL,Jorhat West	₹ 3,62,995.00	

21	Renovation of floor ,plinth, ceilling and replacing of old fly nets along with wooden frame & electrical works at Guest House, Mariani	₹ 5,80,875.00	Mariani Division
22	Repairing of 1 no. of type C quarter at 66 KV colony, AEGCL Mariani	₹ 1,97,127.00	
23	Repairing of 1 no. of type III quarter at 66 KV colony, AEGCL Mariani	₹ 1,71,725.00	
24	Painting of old corrugated steel sheet roofing of Guest house building and fixing of new barge board of 220KV GSS, AEGCL Mariani.	₹ 1,97,843.00	
25	Repairing of 2 nos. of type D quarter at 66 KV colony, AEGCL Mariani (Quarter 6&7)	₹ 3,70,083.00	
26	Repairing of 2 nos. of type V quarter at 66 KV colony, AEGCL Mariani (Quarter 1&2)	₹ 3,39,800.00	
27	Repairing of 3 nos. of type D quarter at 66 KV colony, AEGCL Mariani (Quarter 1,2 &3)	₹ 5,58,207.00	
28	Repairing of 2 nos. of type D quarter at 66 KV colony, AEGCL Mariani (Quarter 4&5)	₹ 3,72,642.00	
29	Quarter Repairing work at Pavoi GSS and Nalkata GSS d	₹ 7,51,356.00	N.lakhimpur Division
30	Renovation of Type V (D) Quarter at 132 K GSS AEGCL, North Lakhimpur	₹ 3,79,073.00	
31	1. Construction of RCC slow sand filter (24kL) at 132kV GSS, AEGCL, LTPS,	₹ 5,33,957.00	Gargaon GSS
32	2. Installation of Deep Tube Well for Control room building at 132/33kV GSS, AEGCL, LTPS,	₹ 1,12,784.00	
33	3. Renovation/ repairing of Type III residential quarter at 132kV GSS, AEGCL, Nazira (Quarter no: 5),	₹ 14,66,976.00	
34	4. Repairing/ renovation of the Officer's Hostel at 132kV GSS, AEGCL, Betbari,		
35	5. Repairing and painting of the Officer's Hostel at 132kV GSS, AEGCL, Betbari,		
36	6. Renovation of 2(two) nos. of Type V quarter at 132kV GSS, AEGCL, Nazira)		
37	RENOVATION OF EXISTING RE QUARTER AT 132 KV SRIKONA GSS UNDER STTD	₹ 8,59,746.00	Silchar T&T Division
38	Repairing of wxisting RE quarter at 132 KV Haflong GSS	₹ 8,19,443.00	
39	Repairing of quarter (T-III/2) at 132 KV Haflong GSS	₹ 9,08,119.00	
40	Repairing of quarter (T-IV/3) at 132 KV Haflong GSS	₹ 9,04,549.00	
41	Providing Shed and Floor tiles at Front side of existing inspection bunglow at 132kV Umrangso GSS and providing Shed along with retaining wall in front side under AERC Colony	₹ 6,35,316.00	Nagaon T&T Division
42	Construction of RCC Road from proposed colony main gate to IB at 132kV Umrangso GSS	₹ 11,23,564.00	
43	repairing/renovation of officers hostel at 132kV GSS Bordubi	₹ 3,84,717.00	

44	repairing/renovation of SBO's hostel at 132kV GSS Bordubi	₹ 6,94,910.00	Tinsukia GSS
45	construction of interlocking concrete block road ,repairing of 1 no of Type-III quarter and repairing of 2no of Type-D quarter at 220kV GSS Tinsukia	₹ 27,48,297.00	
46	Construction of interlocking concrete block road (Group E) at 220kV GSS Tinsukia	₹ 12,23,028.00	
47	repairing and renovation of officers hostel at 132kV GSS Rupai	₹ 4,00,941.00	
48	construction of main entrance gate neae RE Quarter at 220kV GSS Tinsukia	₹ 1,21,065.00	
49	Renovation of existing damaged quarter's (2 units) at 132kv Panchgram GSS under PSSD, AEGCL, Panchgram	₹ 27,29,506.00	Panchgram GSS
50	R&M of Deptt. Quarter Type-D, No. 18 & 19 at Dibrugarh GSS	₹ 1,49,639.00	Dibrugarh GSS
51	R&M of Deptt. Quarter Type-III, No. 03 at Dibrugarh GSS	₹ 3,19,445.00	
52	R&M of Deptt. Quarter Type-IV, No. 40 at Dibrugarh GSS	₹ 7,62,853.00	
53	R&M of Deptt. Quarter Type-IV, No. 39 at Dibrugarh GSS	₹ 2,63,522.00	
54	R&M of Deptt. Quarter Type-D, No. 04 at Dibrugarh GSS	₹ 4,19,914.00	
55	R&M of Deptt. Quarter Type-D, No. 22 at Dibrugarh GSS	₹ 2,15,751.00	
56	R&M of Deptt. Quarter Type-II, No. 42 at Dibrugarh GSS	₹ 4,47,142.00	
57	R&M of Deptt. Quarter Type-D, No. 23 at Dibrugarh GSS	₹ 2,28,662.00	
58	R&M of road, RCC sand filter & security barrack at Behiating & Dibrugarh GSS	₹ 32,20,150.00	
59	Additional works against construction of parapet wall at Quarter no III/2 Unit at 220KV GSS Sarusajai	₹ 2,13,235.00	Sarusajai GSS
60	Repairing of Assam Type quarter & construction of bathroom at AEGCL colony at 220KV GSS Sarusajai	₹ 2,74,523.00	
61	Construction of drain in front of store room at 220KV GSS Sarusajai	₹ 47,048.00	
62	Repairing & renovation of six nos. of Quarters at Sarusajai GSS complex	₹ 9,32,847.00	
63	Installation of centrifugal pumps, repairing of pipes & repairing & renovation of offcers quarter at 220KV GSS Sarusajai	₹ 16,16,448.00	
64	Construction of Boundary Wall at Down Hill Western Side of ASEB Colony	₹ 14,30,106.00	132 KV Kahilipara GSS
65	Repairing and Renovation of RCC Qaurter Type -iii/02 at Kahilipara Colony	₹ 1,90,017.00	
66	Construction of Boundary Wall at Down Hill eastern Side of ASEB Colony	₹ 15,22,000.00	
67	Construction of Boundar Wall (Water Reservoir Area)	₹ 10,71,696.00	
68	Installation of Deep Tube Well at ASEB Colony Kahilipara	₹ 11,78,959.00	
69	Construction of Bituminous Road at AEGCL, Kahilipara Colony	₹ 19,32,931.00	
70	Maintenance of Sanitary and Plumbing Works at AEGCL Kahilipara Colony	₹ 4,98,878.00	
71	Supply of Furniture at Community Hall of Kahilipara Residential Colony	₹ 1,71,100.00	
72	Construction of boundary wall in the hillside of Kahilipara(db no. 750 dtd 28.11.2024)	₹ 11,11,784.00	

73	Construction of Boundary Wall at Down Hill Central-ii Side of ASEB Kahilipara Colony	₹ 15,88,652.00	
74	Repairing and Renovation of Qaurter Type Iv/03 at Kahilipara Colony	₹ 1,21,131.00	
75	Construction of Bituminous Road after scarifying Bituminous Road From Main Access Road of KHP Colony	₹ 8,23,617.00	
76	Supply Of Childrens Park Item	₹ 1,72,570.00	
77	Providing of Link Chain Fencing and Gate at Kahilipara Colony	₹ 2,51,237.00	
78	Construction of Boundar Wall at Down Side Hill Central-ii Side of ASEB Colony	₹ 15,25,477.00	
79	Renovation of Dept Qtr.(NT-III/1 & OT-IV/4 at 132kv Dhaligaon GSS	₹ 6,59,205.00	Dhaligaon GSS
80	Renovation of Dept Qtr.(NT-III/2 & OT-V/3A at 132kv Dhaligaon GSS	₹ 6,49,008.00	
81	Construction of slow sand water filterand at 132 Kv Tezpur GSS.	₹ 4,54,571.00	Depota gSS
82	Construction of slow sand water filterand at 132 Kv Tangla GSS.	₹ 4,52,969.00	
83	Renovation and repairing of 4nos. of Type-V Quarters (Unit-I & II) at 132/33 KV GSS, AEGCL, Sankardevnagar	₹ 18,50,224.00	Samaguri GSS
84	Renovation & repairing of 4 nos. of Type-IV, 4 nos. Type-V and 2 nos. Type-VI quarters at 220kV Samaguri GSS, AEGCL	₹ 34,32,917.00	
85	Repairing of Quarter Type-IV Unit-C at 132kV Baghjap GSS	₹ 2,47,283.00	GTD
	TOTAL	**₹ 5,74,94,588.00**	

Annexure V

Revised Capital Investment Plan

FY 24-25 to FY 26-27

ANNEXURE V – REVISED CAPITAL INVESTMENT PLAN OF AEGCL FOR FY 2024-25 TO FY 2026-27

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

Scheme Wise Capital Expenditure from FY 2024-25 TO FY 2026-27

(Rs. Crore)

Scheme Name	FY 2024-25 Actual	FY 2025-26 Estimated	FY 2026-27 Projected
AIIB	281.82	409.60	873.56
NERPSIP	-	-	-
Annual Plan/SOPD	22.83	22.54	15.72
PSDF	0.22		0.00
TDF	2.00	8.10	0.00
Deposit work	134.91	218.68	219.17
AIFA	-	9.12	-
AIIMS	1.12	5.71	5.71
NESIDS	25.91	11.54	-
Own Source	0.46	-	67.29
TOTAL	**469.28**	**685.28**	**1181.45**

Scheme Wise Capitalisation from FY 2024-25 TO FY 2026-27

(Rs. Crore)

Scheme Name	FY 2024-25 Actual	FY 2025-26 Estimated	FY 2026-27 Projected
AIIB	95.08	214.35	199.80
NERPSIP	-	164.63	782.33
Annual Plan/SOPD	13.06	9.94	62.12
PSDF	14.56	-	-
TDF	-	10.14	-
Deposit work	10.75	16.66	24.02
AIFA	-	-	68.84
AIIMS	0.00	5.71	6.82
NESIDS	-	-	37.68
Own Source	12.97	-	67.29
TOTAL	**146.41**	**421.42**	**1248.89**

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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. To meet such demands, the following works are proposed by AEGCL to be executed under **Assam Intra State Transmission System Enhancement Project** with financial assistance from AIIB.

The strengthening program of the transmission system of Assam has been divided into 2 phases. However, as per the then readiness of the project it was decided to initiate loan signing process phase wise and in the following components were included in the 1st phase of the program.

Project Description:

The first phase of the project aims to strengthen Assam's electricity transmission system by implementing major three components:
Component 1: Constructing 10 transmission substations and laying transmission lines with the associated infrastructure;
Component 2: Upgrading 15 existing substations, transmission lines and existing ground wire to optical power ground wire; and
Component 3: Providing technical assistance to support project implementation.

AEGCL has implemented the scope envisaged against the component of the project and in that process completed contract award process of all 17 no's of packages of the project.

Present Status of Works:

SN	Description of work	Name of the TKC/Supplier	Date of Award	Scheduled date of completion	Status as on Oct'25
1	Construction of 220/33kV, 2X100 MVA GIS at two locations (Bihpuria & Jakhalabandha) and associated Transmission Lines	M/s NECCON Power & Infra Limited	26.07.2021	22.12.2024	**Jakhalabandha** 1. Civil and Electrical Design and Drawings review and approval process is going on. 2. Check Survey work approved for Jakhlabandha Transmission Line. 3. GIS building indoor cable trench excavation and earth filling under progress. 4. Construction of 33kV Switchgear & Control Room building and RE's Residence is under progress and 60%

SN	Description of work	Name of the TKC/Supplier	Date of Award	Scheduled date of completion	Status as on Oct'25
	(Package A)				completed at Jakhalabandha site. 5.Boundary wall: 91% overall completed. 6. Earth filling: 44% overall completed. 7. RE residence: 60% overall completed. 8. Store Building: 65% overall completed. 11. Transformer 1 and 2 pad: 95% completed. 12. 33/11 KV switchgear and CRB: 62% overall completed. 13. Officers Hostel cum Transit camp: 41% overall completed. 14. Open Store Shed: 95% overall completed. 15. 220 KV GIS Building along with GIS bay foundation: 65% completed. 16. Time extension provided upto 31.12.2025 **Bihpuria** 1. Civil and Electrical Design and Drawings review and approval process is going on. 2. Check Survey of associated transmission line approved. 3. Store room building slab casting work in progress at Bihpuria site. 4. Time extension provided up to 31.12.2025.
2	Construction of 220/33kV, 2X100 MVA GIS at two locations	Consortium Of M/S R.S. Infra Projects Pvt.	28.07.2021	02.02.2025	**Nagaon-2** 1. Civil and Electrical Design and Drawings review and approval process is going on.

SN	Description of work	Name of the TKC/Supplier	Date of Award	Scheduled date of completion	Status as on Oct'25
	(Nagaon-2 &Chaygaon) and Associated Transmission Lines (Package-B)	Limited & M/S Siemens Limited			2. Check survey of LILO of Jawaharnagar-Samaguri at Nagaon-2 is completed. 3. Site office set up is completed. 4. Boundary wall: 77% overall completed 5. Pile foundation work of 220 KV GIS building : 67% overall completed 6. Security barrack: 51% overall completed 7. Lighting Mast: 100% overall completed 8. Time extension provided upto 01.02.2025. **<u>Chaygaon</u>** 1. Civil and Electrical Design and Drawings review and approval process is going on. 2. Boundary wall: 88% overall completed. 3. Check survey of Boko-Chaygaon transmission line is completed. 4. 220kV GIS Building : 85% overall completed 5. Foundation of Lightning Mast is completed. 6. Construction of CRB:78% completed. 6. 100MVA Transformer foundation:100% completed. 8. 250KVA Transformer Foundation: 100% overall completed. 9. Erection of 220kV Column type 'C3' and Erection of 220kV

SN	Description of work	Name of the TKC/Supplier	Date of Award	Scheduled date of completion	Status as on Oct'25
					Beam type 'B3' 100% completed. 10. Erection of mounting structures as required for 245 KV Centre Break type Motorised Isolators 65% completed. 11. Time extension provided upto 01.02.2025.
3	Construction of 132/33kV, 2X50 MVA GIS at locations Burhigaon and associated Transmission Lines (Package C)	M/s Siddhartha Engineering Limited, JV with M/S New Modern Technomech Pvt. Limited (JV Partner)	30.07.2021	06.12.2024	1. Check survey works completed. 2. Civil & Electrical Design and Drawings review and approval process is going on. Inspection and issuance of dispatch Instruction also is in process 3. Items like Insulators, Conductors (Moose, Panther), CVT, wave Trap etc. supplied at site. 4. Foundation of transformer pad for T1 and T2 80% is completed 5. GIS building and CRB: 69% overall completed. 6. 15 nos Foundation completed. 7. Time extension provided upto 31.12.2025.
4	Construction of 220/132kV, 2X160 MVA; 132/33kV, 2X50 MVA GIS at location (Khumtai) and its	M/s R. S. Infraprojects Pvt. Ltd. JV with M/s Parth Electricals & Engine	04.05.2022	01.07.2025	1. Boundary wall: 64% overall completed 2. Check Survey Work for 132KV Khumtai-Sarupathar D/C line is completed. 3. Soil investigation work 100% completed. 4. Site preparation ongoing (95% completed).

SN	Description of work	Name of the TKC/Supplier	Date of Award	Scheduled date of completion	Status as on Oct'25
	associated lines and bay extension (Package-D)	ering Pvt. Ltd.			5. Tower foundation for bay extension ongoing 6. 220 KV GIS building :73% overall completed. 7. 132 KV Tower foundation design and drawing vetting completed by IITG. 8. 50MVA Transformer foundation: 35% overall completed. 9. Boundary Wall: 64% overall completed. 10. 220kV 2T1 gantry tower foundation : 100% completed. 11. 5 Nos tower erection completed for 132kV Khumtai-Sarupather TL. 12. 114 tower foundations completed for 132kV Khumtai-Sarupather Line 13. Time extension provided upto 31.12.2025.
5	Construction of 220/132kV, 2X160 MVA GIS at two location (Sankardevnagar & Agamoni) and its associated lines(Package-E)	M/s Godrej and M/s Boyce Mfg. Co Ltd.	14.10.2021	09.04.2025	**Sankardevnagar** 1. Site handover completed 2.Civil & Electrical Design and Drawings review and approval process is going on 3.Construction of GIS Building :70% completed. 4.Construction of Transformer Pad: 100% completed. 5. Construction of Gantry Towers: 100% completed. 6. Transformer erection completed. 7. Panels in the LCC hall such as ACDB, DCDB, MLDB,etc. are being erected at Sankerdevnagar GIS building. 8. Time extension provided upto 01.01.2026.

SN	Description of work	Name of the TKC/Supplier	Date of Award	Scheduled date of completion	Status as on Oct'25
					Agomoni 1. Site handover completed. 2.Civil & Electrical Design and Drawings review and approval process is going on. 3.Construction of GIS Building Raft & Column under progress and 70% completed. 4.Construction of 145kV Control Room Building under progress and 76% completed. 5.Foundation of Gantry Tower-2T-1, 2T-2, 1T-3, 1T-2A, 1T-2B, 1T-A1 and 1T-1B Type under progress and 100% completed. 6.Construction of Transformer Pad (excavation, PCC and raft casting is 100 % complete) under progress. 7. Associated construction works under progress. 8. Transformer erection completed. 9. Time extension provided upto 01.01.2026.
6	Construction of 132/33kV GIS Scheme Conversion from AIS at location (Gohpur) (Package-F)	M/s Sumaja Electro Infra Pvt. Ltd.	07.11.2022	08.04.2026	1. Performance Bank Guarantee submitted. 2. Soil investigation is completed. Site layout plan is submitted. 3. Drawing and Design review is in process. 4. ABG submitted. 5. 132kV GIS Building : 96% overall completed. 6. Store building : 92% overall completed. 7. Open Store Shed: 40% overall completed. 8. Boundary Wall: 72% overall completed.

SN	Description of work	Name of the TKC/Supplier	Date of Award	Scheduled date of completion	Status as on Oct'25
7	Construction of 400/220kV, 2X500 MVA; 220/132kV 1X160 MVA Rangia GIS and 132/33kV, 2X50 MVA Kumarikata AIS (Package-G)	M/s Shyama Power India Limited JV with M/s Stelmec Limited	08.07.2024	08.07.2026	1. Master Plan preparation completed. 2. Route Survey completed. 3. Tender Floated on 10/07/2023. Pre-bid meeting concluded on 25//07/2023. Bid Closing Date is 29/08/2023. Queries under review. 4. 400kV GIS Building : 27% completed. 5. 220kV GIS building : 30% overall completed. 6. KIOSK building : 64% completed. 7. Transit Camp Building: 50% completed. 8. Control Room Building: 57% completed. 9. 24 nos. tower erection completed at LILO 220kv Rangia-Amingaon TL 10. 58 numbers of tower foundation have been completed in LILO 220KV Rangia - Amingaon TL. 11. 132kV gantry tower area erection work in progress
8	Construction of 400/220kV, 2X500 MVA GIS at Sonapur GIS and its associated lines and bay extension (Package-H)	M/s Techno Electric & Engineering Co. Ltd	29.11.2024	29.11.2026	1. Master Plan approval in process. 2.Check Survey completed 3. Forest Clearance obtained for transmission line(3.98km) 3.400kV pile foundation 98 nos. completed. 4.220kV pile foundation 79 nos. completed. 5.Construction of boundary wall is under progress. 6.Pile foundation for 2TA, 2TB gantry tower under progress.

SN	Description of work	Name of the TKC/Supplier	Date of Award	Scheduled date of completion	Status as on Oct'25
9	Construction of Approach Road for 400 KV Sonapur GIS	M/s High-Tech Eco Green Contractors LLP	15.02.2024	21.2.2025	Drainage, Retention wall, earth filling works going on. Compensation payment for Project Affected Families of Approach Road done.
10	Augmentation of Existing Transformer Capacity at Narengi, Kahilipara, Rangia, Kukurmara and Boko Substations of Assam (Package I)	M/S Blue Star Limited	06.09.2021	06.12.2023	Project completed
11	Augmentation of Transformer Capacity at Barnagar, Gauripur, Panchgram and Agia Sub-stations (Package-J)	M/S Hi-Tech Corporation (Jv With M/S Tal)	19.07.2021	06.12.2023	Project completed
12	Augmentation of Transfor	M/S Siddhartha	30.09.2021	06.12.2023	Project completed

SN	Description of work	Name of the TKC/Supplier	Date of Award	Scheduled date of completion	Status as on Oct'25
	mer Capacity at Moran, Dibrugarh, Depota, Golaghat & Sankardevnagar sub stations in Assam (Package K)	Engineering Limited			
13	Augmentation of Existing Transmission Lines Capacity (Three Lines) by High Temperature Low Sag (HTLS) Conductor (Package-L)	M/S APAR Industries Limited	23.07.2021	14.08.2023	Project completed
14	Augmentation of the communication backbone - Replacement of existing ground wire by	M/s Sterlite Power Transmission Ltd.	30.10.2021	17.01.2025	Project completed

SN	Description of work	Name of the TKC/Supplier	Date of Award	Scheduled date of completion	Status as on Oct'25
	OPGW (636 KM) (Package M)				
15	Procurement of Enterprise Resource Planing (ERP) (Package N)	M/s Yash Technologies Pvt. Ltd.	28.07.2022	11.11.2026	ERP is in service.
16	Selection of Project Management Consultancy (PMC) (Package O)	PT Feedback Infra Ltd, Indonesia JV with Jade Consult, Nepal and NIPSA, Spain	20.12.2020	20.12.2025	PMC work on progress

Summary of Capital Expenditure and Capitalisation of AIIB Projects from FY 2024-25 to FY 2026-27 is tabulated below:

Capital Expenditure from FY 2024-25 to FY 2026-27:

SN	Particulars	Capital Expenditure		
		FY 2024-25	FY 2025-26	FY 2026-27
		Actual	Estimated	Projected
		(Rs. in Crs.)	(Rs. in Crs.)	(Rs. in Crs.)
1	**Construction of 220/33kV, 2X100MVA GIS at two locations (Bihpuria & Jakhalabandha) and associated lines-Pkg A**			
	Bihpuria	4.00	10.00	50.00

SN	Particulars	Capital Expenditure		
		FY 2024-25	FY 2025-26	FY 2026-27
		Actual	Estimated	Projected
		(Rs. in Crs.)	(Rs. in Crs.)	(Rs. in Crs.)
	Jakhalabandha	2.00	5.00	10.00
2	**Construction of 220/33kV, 2X100MVA GIS at two locations (Nagaon-2 & Chyagaon) and associated lines-Pkg-B**			
	Nagaon	5.00	8.00	12.00
	Chaygaon	10.00	12.00	20.00
3	Construction of 132/33kV, 2X50 MVA GIS at location (Burhigaon) and its associated lines-Pkg-C	2.79	3.00	25.00
4	Construction of 220/132kV, 2X160 MVA; 132/33kV, 2X50 MVA GIS at location (Khumtai) and its associated lines and bay extension-Pkg-D	10.00	12.00	50.00
5	**Construction of 220/132kV, 2X160 MVA GIS at two location Sankardevnagar & Agamoni) and its associated lines-Pkg-E**			
	Sankardevnagar	43.22	50.00	40.71
	Agamoni	37.11	40.00	37.40
6	Construction of 132/33kV GIS Scheme Conversion from AIS at location (Gohpur)-Pkg-F	24.62	31.70	7.92
7	Construction of 400/220kV, 2X500 MVA GIS; 220/132kV 1X160 MVA GIS; 132/33kV, 2X50 MVA AIS (Kumarikata) at one location (Rangia) and its associated lines and bay extension, Pkg-G			
	Rangia	69.54	80.00	250.00
8	Construction of 400/220kV, 2X500 MVA GIS at location (Sonapur) and its associated lines and bay extension -Pkg-H	0.00	20.00	250.00
9	**Augmentation of Transformation Capacity at five substations (Narengi, Kahilipara, Rangia, Kukumara& Boko)-Pkg-I**			
	Nalbari	2.46	0.03	0.00
	Narengi	2.75	0.04	0.00
	Kahilipara	3.43	0.06	0.00
	Kukurmara	3.41	0.03	0.00
	Boko	3.41	0.03	0.00

SN	Particulars	Capital Expenditure		
		FY 2024-25	FY 2025-26	FY 2026-27
		Actual	Estimated	Projected
		(Rs. in Crs.)	(Rs. in Crs.)	(Rs. in Crs.)
	Sishugram	2.35	0.19	0.00
	Rangia	3.43	0.01	0.00
10	**Augmentation of Transformation Capacity at four substations (Barnagar, Panchgram, Agia&Gauripur)-PkG-J**			
	Barnagar	1.78	0.07	0.00
	Panchgram	1.73	0.02	0.00
	Gauripur	1.78	0.04	0.00
	Agia	1.80	0.02	0.00
	Hailakandi	1.72	0.04	0.00
11	**Augmentation of Transformation Capacity at five substations (Dibrugarh, Depota, Golaghat, Sankardevnagar& Moran) Pkg-K**			
	Dibrugarh	1.76	0.06	0.00
	Depota	1.73	0.05	0.00
	Golaghat	1.76	0.03	0.00
	Sarusajai	1.75	1.55	0.00
	Moran	1.73	0.06	0.00
	Rowta	1.72	0.06	0.00
	Sishugram	1.72	0.04	0.00
	Samaguri	1.73	0.09	0.00
12	**Augmentation of Transmission Line Capacity (Three Lines) (HTLS) Pkg-L**			
	132kV BTPS (Salakati)-Dhaligaon) D/C (Panther Equivalent)	1.00	2.77	0.00
	132kV Gossaigaon-Gauripur S/C (Panther Equivalent)	4.77	0.43	0.00
	220kV Kukurmara-Sarusajai D/C (Zebra Equivalent)	5.21	29.46	0.00
	132 kv Sarusajai- Kamakhya TL	2.28	1.07	0.00
	132 kV sarusajai- kahilipara TL	1.00	2.77	0.00
13	Augmentation of the communication backbone - **Replacement of existing ground wire by OPGW (615 kM)**		34.58	0.53
14	**Project Management Consultant (PMC) services**	9.42	14.45	0.00
15	**ERP**	6.91	16.30	0.00
18	132/33kV, 2X50 MVA **Morigaon AIS with Associated Line**		5.00	10.00
21	132/33kV, 2X50 MVA **Chabua GIS with Associated Line**		4.00	30.00

SN	Particulars	Capital Expenditure		
		FY 2024-25	FY 2025-26	FY 2026-27
		Actual	Estimated	Projected
		(Rs. in Crs.)	(Rs. in Crs.)	(Rs. in Crs.)
22	132/33kV, 2X50 MVA **Dhing AIS with Associated Line**		2.00	20.00
24	132/33kV, 2X50 MVA **Titabor GIS with Associated Line**		4.00	20.00
25	132/33kV, 2X50 MVA **Serfanguri AIS with Associated Line**		5.00	20.00
26	220/132kV, 2X160 MVA **Rowta GIS with Associated Line**		5.00	20.00
	Total	281.82	409.60	873.56

Capitalisation from FY 2024-25 to FY 2026-27:

SN	Particulars	Capitalisation		
		FY 2024-25	FY 2025-26	FY 2026-27
		Actual	Estimated	Projected
		(Rs. in Crs.)	(Rs. in Crs.)	(Rs. in Crs.)
1	**Construction of 220/33kV, 2X100MVA GIS at two locations (Bihpuria & Jakhalabandha) and associated lines-Pkg A**			
	Bihpuria		3.00	8.00
	Jakhalabandha		2.00	8.00
2	**Construction of 220/33kV, 2X100MVA GIS at two locations (Nagaon-2 & Chyagaon) and associated lines-Pkg-B**			
	Nagaon		1.00	3.00
	Chaygaon	4.83	5.00	5.00
3	Construction of 132/33kV, 2X50 MVA GIS at location (Burhigaon) and its associated lines-Pkg-C	8.00	5.00	7.00
4	Construction of 220/132kV, 2X160 MVA; 132/33kV, 2X50 MVA GIS at location (Khumtai) and its associated lines and bay extension-Pkg-D	10.00	5.00	
5	**Construction of 220/132kV, 2X160 MVA GIS at two location Sankardevnagar & Agamoni) and its associated lines-Pkg-E**			
	Sankardevnagar	8.00	5.00	
	Agamoni	8.00	5.00	

SN	Particulars	Capitalisation		
		FY 2024-25	FY 2025-26	FY 2026-27
		Actual	Estimated	Projected
		(Rs. in Crs.)	(Rs. in Crs.)	(Rs. in Crs.)
6	Construction of 132/33kV GIS Scheme Conversion from AIS at location (Gohpur)-Pkg-F	6.00	8.00	
7	Construction of 400/220kV, 2X500 MVA GIS; 220/132kV 1X160 MVA GIS; 132/33kV, 2X50 MVA AIS (Kumarikata) at one location (Rangia) and its associated lines and bay extension, Pkg-G			
	Rangia	3.00	130.00	98.79
8	Construction of 400/220kV, 2X500 MVA GIS at location (Sonapur) and its associated lines and bay extension -Pkg-H	0.1	1	2
9	**Augmentation of Transformation Capacity at five substations (Narengi, Kahilipara, Rangia, Kukumara& Boko)-Pkg-I**			
	Nalbari	1.00		3.92
	Narengi	1.00		4.33
	Kahilipara	2.00		9.39
	Kukurmara	1.00		9.28
	Boko	2.00		11.28
	Sishugram	1.00		3.44
	Rangia	2.00		9.37
10	**Augmentation of Transformation Capacity at four substations (Barnagar, Panchgram, Agia&Gauripur)-PkG-J**			
	Barnagar	1.00	1.93	
	Panchgram	0.50	2.39	
	Gauripur	1.00	4.11	
	Agia	1.00	4.11	
	Hailakandi	0.48	1.41	
11	**Augmentation of Transformation Capacity at five substations (Dibrugarh, Depota, Golaghat, Sankardevnagar& Moran) Pkg-K**			
	Dibrugarh	0.30	2.26	
	Depota	1.00	2.63	
	Golaghat	2.05	0.00	
	Sarusajai	1.00	4.05	
	Moran	2.00	1.79	

SN	Particulars	Capitalisation		
		FY 2024-25	FY 2025-26	FY 2026-27
		Actual	Estimated	Projected
		(Rs. in Crs.)	(Rs. in Crs.)	(Rs. in Crs.)
	Rowta	0.28	3.10	
	Sishugram	0.75	2.90	
	Samaguri	1.00	2.67	
12	**Augmentation of Transmission Line Capacity (Three Lines) (HTLS) Pkg-L**			
	132kV BTPS (Salakati)-Dhaligaon) D/C (Panther Equivalent)	0.38		
	132kV Gossaigaon-Gauripur S/C (Panther Equivalent)	1.22		
	220kV Kukurmara-Sarusajai D/C (Zebra Equivalent)	5.46		
13	132 kv Sarusajai- Kamakhya TL			
14	132 kV sarusajai- kahilipara TL			
	Augmentation of the communication backbone - **Replacement of existing ground wire by OPGW (615 kM)**	1.73		5.00
	Project Management Consultant (PMC) services	8.00	5.00	5.00
	ERP	8.00	6.00	7.00
	Total	95.08	214.35	199.80

Funding of AIIB Projects

SN	Capital Expenditure	Funding Pattern	FY 2024-25	FY 2025-26	FY 2026-27
			Actual	Estimated	Projected
			(Rs. in Crs.)	(Rs. in Crs.)	(Rs. in Crs.)
A	Counterpart Funding (GoA)-Grant	18%	50.73	73.73	157.24
B	Grant (AIIB)	82%	231.09	335.87	716.32
	Total		281.82	409.6	873.56

SN	Capitalisation	Funding Pattern	FY 2024-25	FY 2025-26	FY 2026-27
			Actual	Estimated	Projected
			(Rs. in Crs.)	(Rs. in Crs.)	(Rs. in Crs.)
A	Counterpart Funding (GoA)-Grant	18%	17.11	38.58	35.96
B	Grant (AIIB)	82%	77.97	175.76	163.84
	Total		95.08	214.35	199.80

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.

After analysis, the 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 AEGCL proposed and submitted a DPR to the Govt of India (GoI). The GoI has accorded sanctioned as grant under PSDF.

Status of ongoing Projects under PSDF

SN	Projects	Status
A	R&U	Physical -100% completed and Financial - 100% Completed
B	R&U-BCU	Physical -100% completed and Financial - 100% Completed

Summary of PSDF Projects Capital Expenditure & Capitalisation is tabulated below:

SN	Capital Expenditure	FY 2024-25 Actual (Rs. in Crs.)
A	R&U	
B	R&U-BCU	0.22
	Total	0.22

SN	Capitalisation	FY 2024-25 Actual (Rs. in Crs.)
A	R&U	6.45
B	R&U-BCU	8.11
	Total	**14.56**

Funding of PSDF Projects

SN	Capital Expenditure	Funding Pattern	FY 2024-25 (Rs. in Crs.)
A	GoI – PSDF	100% Grant	0.22
	Total		0.22

SN	Capitalisation	Funding Pattern	FY 2024-25 (Rs. in Crs.)
A	GoI – PSDF	100% Grant	14.56
	Total		14.56

3. Trade Development Fund (TDF)

1. Construction of 132 KV S/C line on D/C tower from Salakati to APM

To improve the system stability and to feed quality power to the distribution network via grid sub-stations at Dhaligaon, APM, and Nalbari, construction of 132 kV S/C BTPS-APM line on D/C tower is urgently required. This line is very much essential from the redundancy plan point of view, and it will give an alternative route of power feeding to the aforesaid sub-station. It will thus reduce probability of the systems instability of power feeding to the distribution network of concerned areas covering entire Chirang, Bongaigaon, Abhyapuri & Chapar area.
Currently, Forest clearance is yet to be received at 2 locations under Aie Valley Forest Division and Stage I forest clearance received for 3 locations under Haltugaon Division.
Due to fund constraint progress has slowed down. Fund issue has been taken up with GoA and likely to be resolved soon.

Status of ongoing Projects:

Sl. No	Project Name	Status	Start Date of Project	Original Date of Completion	Target Date of Completion	Reasons for delay in start/completion
1	132 KV S/C line on D/C tower from Salakati to APM	Around 76% of Work completed Total (Nos): 157 Stub Cons (Nos): 142 Erected (Nos): 122 Stringing: Nil	Feb, 2015	Aug, 2016	Jan, 2026	1. Forest clearance is yet to be received at 2 locations under Aie Valley Forest Division and 2. Stage I forest clearance received for 3 locations under Haltugaon Division.

Summary of TDF Projects Capital Expenditure and Capitalisation is tabulated below:

SN	Capital Expenditure	FY 2024-25 Actual (Rs. in Crs.)	FY 2025-26 Estimated (Rs. in Crs.)
1	Construction of 132 KV S/C line on D/C tower from Salakati to APM	2	8.10
	Total	2	8.10

SN	Capitalisation	FY 2024-25	FY 2025-26
		Actual	**Estimated**
		(Rs. in Crs.)	(Rs. in Crs.)
1	Construction of 132 KV S/C line on D/C tower from Salakati to APM	0	10.14
2	**Total**	0	10.14

Funding of TDF Projects

Sr	Capital Expenditure	Funding Pattern	FY 2024-25	FY 2025-26
			Actual	Estimated
		%	(Rs. in Crs.)	(Rs. in Crs.)
A	GoA- Grant	100%	2.00	8.10
	Total	**100%**	2.00	8.10

Sr	Capitalisation	Funding Pattern	FY 2024-25	FY 2025-26
			Actual	Estimated
		%	(Rs. in Crs.)	(Rs. in Crs.)
A	GoA- Grant	100%	0.00	10.14
	Total	**100%**	0.00	10.14

4. 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) Augmentation of two (2) existing sub stations at Samaguri and Dhaligaon.
(iii) The scheme also involves Turnkey Tower Package at various location.
(iv) Procurement of 27 nos. of transformers.
(v) Pile foundation work at 9 locations over River Brahmaputra
(vi) Approximately 740 kms of OPGW including existing and new Transmission lines (216km).
(vii) Capacity Building and Institutional Strengthening of Assam electricity transmission and distribution scenario has been taken up.

During the FY 2025-26,132/33 kV,2X50MVA GMCH GIS along with 132 kV Kahilipara-GMCH UG Cable Link under the NERPSIP Scheme for Assam, funded by the World Bank, with a total amount of Rs. 1,64,63,31,697.00, has been handed over to AEGCL on 09.10.2025 with the Commercial Operation Date (COD) from 17.03.2024 (Handing Over Certificate is attached herewith **Annexure V (A)**. Further, summary of NERPSIP Project is attached herewith as **Annexure V (B).**

Funding of NERPSIP Projects

S.N	Capitalisation	Funding Pattern (%)	FY 2025-26 Estimated (Rs. in Crs.)	FY 2026-27 Projected (Rs. In Crs.)
A	GoI- Grant	50%	82.32	391.2
B	World Bank- Grant	50%	82.32	391.2
	Total	**100%**	**164.63**	**782.33**

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.

5. Assam Infrastructure Financing Authority (AIFA)

The proposal for Construction of 132/33kV, 2x50 MVA Nathkuchi Substation and associated Transmission Lines has been approved by Govt. of Assam under the Assam Infrastructure Funding Authority "AIFA" vide Revised AA No. No. PEL.192/2017/103 dtd11.10.2019.

The 132/33 kV Nathkuchi substation will help to address the load demand at Pathsala Bhabanipur, Harupather, Nathkuchi, Khudra Bhaluki, Boroma and Mushalpur as there is a trend of increase in domestic, commercial and industrial loads. The project will further lead to:

a) Increase in power transformation capacity and improvement in voltage profile of the grid system as well as power distribution network in and around Pathsala.
b) Minimization of overloading condition of Nalbari and Barnagar Grid sub-stations. About 14MWs of Nalbari substation & 15 MWs of Barnagar load can be diverted to Nathkuchi new substation which will ease the overloading conditions of these substations.
c) This new substation will ease severe load shedding scenario around the area.
d) Increase in revenue through additional installed capacity.
e) Enhanced power reliability & better customer service.

Turnkey Construction has been split into two parts, considering the nature of works, as follows:

1) Turnkey Construction of 2x50 MVA, 132/33 kV Nathkuchi Substation with associated Transmission Line (LILO of 132kV Transmission Line from Rangia GSS to Barnagar GSS at Nathkuchi). The expected date of completion is Dec'2023.
2) Supply and Erection of HTLS Conductors along with all accessories from132 kV Rangia Substation to Nathkuchi Substation on turnkey basis. The work has completed in April' 2022.

The substation along with associated transmission line was successfully charged on 03.12.2023 and loaded on 09.01.2024. Remaining civil works at site have been completed. However, revised Administrative Approval is under process with GoA because of which bill payment and capitalisation is pending.

Summary of AIFA Projects Capital Expenditure and Capitalisation is tabulated below:

SN	Capital Expenditure	FY 2025-26 Estimated (Rs. in Crs.)
1	Turnkey Construction of 2x50 MVA, 132/33 kV Nathkuchi Substation with associated Transmission Line (LILO of 132kV Transmission Line from Rangia GSS to Barnagar GSS at Nathkuchi)	9.12
	Total	**9.12**

SN	Capitalisation	FY 2026-27 Projected (Rs. in Crs.)
1	Turnkey Construction of 2x50 MVA, 132/33 kV Nathkuchi Substation with associated Transmission Line (LILO of 132kV Transmission Line from Rangia GSS to Barnagar GSS at Nathkuchi)	68.84
	Total	68.84

Funding of AIFA Projects

SN	Capital Expenditure	Funding Pattern (%)	FY 2025-26 Estimated (Rs. in Crs.)
A	GoA- Grant	100%	9.12
	Total	**100%**	9.12

SN	Capitalisation	Funding Pattern (%)	FY 2026-27 Projected (Rs. in Crs.)
A	GoA- Grant	100%	68.84
	Total	**100%**	68.84

6. AIIMS

In order to supply power to the upcoming AIIMS at CHANGSARI, Guwahati, AEGCL has completed construction of 1X25 MVA, 132/33KV substation at AIIMS campus along with associated transmission line.

The substation along with associated transmission line was made operational on 30.12.2022. However, target completion date is considered till FY 2026-27 for associated works which are in progress.

Summary of AIIMS Projects Capital Expenditure and Capitalisation is tabulated below:

Sr	Capital Expenditure	FY 2024-25	FY 2025-26	FY 2026-27
		Actual	Estimated	Projected
	Package Name	(Rs. in Crs.)	(Rs. in Crs.)	(Rs. in Crs.)
1	1x25 MVA, 132/33 kV AIIMS GSS, Changsari along with associated Line	1.12	5.71	5.71
	Total	1.12	5.71	5.71

Sr	Capitalisation	FY 2024-25	FY 2025-26	FY 2026-27
		Actual	Estimated	Projected
	Package Name	(Rs. in Crs.)	(Rs. in Crs.)	(Rs. in Crs.)
1	1x25 MVA, 132/33 kV AIIMS GSS, Changsari along with associated Line	-	5.71	6.82
	Total	-	5.71	6.82

Funding of AIIMS Projects

Sr	Capital Expenditure	Funding Pattern (%)	FY 2024-25	FY 2025-26	FY 2026-27
			(Rs. in Crs.)	(Rs. in Crs.)	(Rs. in Crs.)
A	GoA- Grant	100%	1.12	5.71	5.71
	Total	**100%**	1.12	5.71	5.71

Sr	Capitalisation	Funding Pattern (%)	FY 2024-25	FY 2025-26	FY 2026-27
			(Rs. in Crs.)	(Rs. in Crs.)	(Rs. in Crs.)
A	GoA- Grant	100%	0.00	5.71	6.82
	Total	**100%**	0.00	5.71	6.82

7. Annual Plan/SOPD-G

A) Augmentation of transformer capacity of 132/33 kV Nalbari sub-station from 1x40 MVA + 1x16 MVA to 1x50 MVA + 1x40 MVA

Considering the sharply increasing load demand of 132/33 kV Nalbari sub-station, augmentation of transformer capacity of the sub-station was urgently required. Major part of the Nalbari district was already suffering from load shedding especially during peak load hours of summer season. Therefore, it was decided to augment existing transformer capacity of the 132/33 kV Nalbari sub-station in order to take care of present and future load growth.

B) Augmentation of transformer capacity of 132/33 kV Khaloigaon sub-station from 2x25 MVA to 1x25 + 1x50 MVA

Considering the sharply increasing load demand of 132/33 kV Khaloigaon sub-station, augmentation of transformer capacity of the sub-station was urgently required. Major part of the Nagaon district was already suffering from load shedding especially during peak Load hours of summer season. Therefore, it was decided to augment existing transformer capacity of the 132/33 kV Khaloigaon sub-station in order to take care of present and future Load growth.

C) Construction of 220 kV D/C Sonabil- Biswanath Chariali line with 2 nos. of 220 kV line bay for Sonabil Sub-station

This proposal would contribute to enhance the current power situation on the north bank of the Brahmaputra River as the system will be directly connected to the 220 KV thereby enhance the power scenario. Also, in turn enhancing commercial and trade activities in Upper Assam Region, hence improving the socio-economic scenario and directly benefiting residents/workers of the connected region.

D) Hotline stringing of 2nd circuit of 132kV Kukurmara (Mirza) – Azara transmission line

132/33 KV Azara substation is radially connected to 400/220/132/33 KV Kukurmara (Mirza) substation through the 132 KV Azara-Kukurmara (Mirza) S/C line on D/C tower, which was completed in December, 2019. As this line is the only circuit that feeds power to Azara substation without any redundancy, it was proposed to string a second circuit on the existing D/C tower so that the power supply from the Azara substation will be more reliable in addition to the fulfilment of (n-1) contingency of CEA guidelines. The 132/33 KV Azara substation supplies power to Palashbari, Mirza and vital areas of Airport and nearby. Thus, for reliability of power, stringing of second circuit between Kukurmara (Mirza)- Azara was an essential requirement and will have a great impact on the beneficiaries.

E) Construction of 01 no. of 132kV line bay at 132/33kV Azara substation along with associated PLCC work at 400/220/132/33 kV Kukurmara (Mirza)

132/33 KV Azara substation is radially connected to 400/220/132/33 KV Kukurmara (Mirza) substation through the 132 KV Azara-Kukurmara (Mirza) S/C line on D/C tower, which was completed in December, 2019. As this line is the only circuit that feeds power to Azara substation without any redundancy, it was proposed to string a second circuit on the existing D/C tower so that the power supply from the Azara substation will be more reliable in addition to the fulfilment of (n-1) contingency of CEA guidelines. The 132/33 KV Azara substation supplies power to Palashbari, Mirza and vital areas of Airport and nearby. Thus, for reliability of power, stringing of second circuit between Kukurmara (Mirza)- Azara was an essential requirement. Also, the envisaged work for constructing the second circuit will also require construction of one no. of 132 kV bay at Azara GSS. The bay at Kukurmara end is ready with all equipment installed. However, the PLCC equipment for the link at both ends is required.

F) Revival of Srikona-Panchgram Line using Composite Insulated Cross-Arm Technology

132KV Panchgram-Srikona line is a vital transmission link for stability & reliability at Panchgram, Srikona & Pailapool GSS's, which cater to the major share of load demand of Barak Valley. Prolonged outage of this section of the line has resulted in loss of redundancy of transmission corridor linking these sub-stations as in the event of outage of 132KV S/C Badarpur (PGCIL) – Panchgram line & 132KV S/C Panchgram-Hailakandi line, there is every likelihood of power collapse at Panchgram (in the absence of 132KV Panchgram-Srikona link). Srikona GSS being situated near the Silchar (PGCIL) sub-station, the voltage stability is higher and re-commissioning of 132KV Panchgram-Srikona line will enable Panchgram GSS to get better voltage stability. Also, due to capacity constraint at 132KV Jiribam (PGCIL)-Pailapool S/C Line, security of Srikona GSS is at lower side, as in the event of outage of 132KV Silchar (PGCIL) – Srikona line, Srikona & Pailapool GSS either face bus collapse or severe load restriction. Prolonged outage of 132KV Srikona-Panchgram line has resulted in the lowering of availability factor which has impacted AEGCL financially since the AERC's tariff offers either entails penalty charge or slash of incentive. So, for stability & reliability of power system in the entire Barak Valley region, revival of collapsed section of 132KV Srikona-Panchgram Line is urgently needed.

G) Supply, erection and commissioning including associated works for strengthening of the bus system at 132kV APM GSS (Phase-I)

For the development of Assam and of Northeastern part of India, Government of India has developed a shipping port at Jogighopa with state-of-the-art technology with high standards to ease the movement in waterways and transportation of materials in Bongaigaon District of Assam. Also, a logistic park has been planned by Government of India near the area. Notably, Jogighopa is the only power transmission grid substation near the area and caters to the power demand of the entire area. This substation will therefore provide the required quantum of power to the proposed shipping port and the logistic park. The Jogighopa substation (commonly referred to as 'APM' substation) is

more than 40 years old and is in the need of major renovation and expansion. The extra high voltage (132/33kV) grid substation being in the proximity of the proposed facilities needs to be strengthened and augmented to meet up the power demand. Also, the construction of the bay shall require extension of the existing bus as the bus and the gantry system is already under stress due to the excessive load of the existing bus conductors.

H) Augmentation of 2x100 MVA, 220/132 KV Rangia GSS By 2x200 MVA Auto-Transformer (Phase-I)

220/132 KV Rangia GSS caters load demand of several 132/33 KV GSS viz. Nalbari, Sipajhar, Kamalpur and Barnagar including Rangia. 220/132 KV Rangia GSS presently have two nos. of 100 MVA auto-transformer installed. During the peak load, both the transformers get loaded almost up to full capacity. Due to these transformer constraints, the incoming power from Deothang Hydroelectric project is affected/interrupted in case of sudden tripping of 100 MVA transformers due to overload. Also, frequent blackout occurs due to the saturation of 2X100 MVA transformers at Rangia GSS. Hence, to improve the power scenario in Lower Assam region and to enhance grid stability, it is necessary to augment the transformation capacity of Rangia GSS from 2X100 MVA to 2X200 MVA. This will not only improve the present power scenario but will also cope with the increased demand in the coming years. The project has been taken up in phase manner. In the phase-I, 1 no. of 200MVA transformer along with augmentation of 2 no. bays has been taken up and the work is in progress.

I) Supply of 33 KV Equipment for Augmentation Works at 132 KV Srikona GSS

As per letter received from the DGM, Silchar T&T Circle, AEGCL, it was informed that new CT of higher ratio was required in 33KV Malinibali, PGCIL, Srikona & Silchar-II Feeder Bay (as suggested by T&C Division, Silchar). This is due to increased demand and the existing CT's are in service since commissioning of the GSS in 2009. Also, existing isolators which are in service need replacement as these are not motorized, not SCADA compatible & are in service since commissioning of the GSS. Further, the LA's need replacement as the same are in service since commissioning of the GSS. Also, the CB of 33 KV Silchar-II Feeder need replacement as CRM value was found to be beyond permissible limit and the breaker is in service since commissioning of the GSS. As such, provisional estimate was forwarded from field for procurement of 33 KV level equipment towards augmentation of 33 KV Malinibil, PGCIL, Srikona & Silchar-II Feeder at 132 KV Srikona GSS, considering actual site requirement. Accordingly, e-tendering was done for procurement of 33 KV Equipment (CT, CB, Isolator and LA). Work was awarded on 25.08.2023 and is currently under progress.

J) Height raising/erection of two numbers of new towers due to low ground clearance between tower loc no. 29 & 30 of Samaguri-Mariani Circuit-1

The 220kV Samaguri-Mariani S/c Transmission Line under AEGCL was constructed in 1985 and is in dead condition now which shall be charged soon to meet the load demand of the Nagaon District. As per Indian Electricity rule 1956, the minimum horizontal and vertical clearance of a 220 KV transmission line should be 3.8 mtrs and 7.2 mtrs respectively. However, due to the construction and upgradation of roads by PWD, Assam at Khalihamari no-2, Amoni, the sag of the transmission line between tower base loc no. 29 and 30 has been found to be 3.8 mtrs (reduced by more than 2.3 mtrs), which is beyond the permissible limit and is very dangerous for human life and property. Now, as the line needs to be energised soon for the upcoming 220/33 KV Jakhalabandha GIS, which is under construction, the height raising/erection work is of urgent nature. Also to meet the load demand in the Jakhalabandha area and in the entire Nagaon District, the execution and completion of the project within the targeted time is necessary.

K) SAS Upgradation at 220/132 KV Rangia GSS, AEGCL

The SAS along with Gateways at 220/132 KV Rangia GSS was commissioned in the year 2014. The existing SAS (Service Provider: ABB) at 220/132 KV level has been running with frequent errors and malfunction which leads to difficulty in control, monitoring and data reporting of the switchyard. There have been many instances of frequent breakout of complete SCADA system, alarm system out of order, discontinuities in record keeping system due to frequent breakout of links, and technical snag in metering PC. Also, the system has become vulnerable to cyber-attack since complete SCADA system is obsolete. Efforts to revive SAS-2 and Gateway 1,2 of SAS-2 was remotely done by the OEM Hitachi-ABB but unfortunately could not be revived. It was observed during the site visit by OEM of SAS that two nos. of servers are faulty and in non-recoverable condition (system has been managed to run on single server from remote end) and major hardware/software part has become outdated, with no further support available. Therefore, as per the OEM, Upgradation of the OS for SAS Server with Gateway PC, System License Upgradation and Migration of Configuration for SAS System needs to be done for complete revival of the SAS and Gateways. The project is of urgent nature so as to solve the issue at the earliest for smooth and reliable operation of the concerned substation, also ensuring safety of the existing and newly supplied equipment.

L) Construction of 132 KV D+0 tower (01 No) on pile foundation in place of river eroded tower at loc. No. 136 of 132 KV Dibrugarh-Tinsukia near sesa river, Lahoal, Dibrugarh

"The tower location is near the Sesa River, Lahoal, Dibrugarh and at present, the river stream is just 5.5 meters away from the tower. The erosion affected tower is therefore in vulnerable condition and there is every possibility of collapse due to further erosion in the future. Hence, protection of this tower is urgently required with new specified pile foundation, in place of river eroded tower, as per survey conducted.

The line is of much importance from power transmission point of view in the entire Dibrugarh District. Therefore, the safety of the line and the tower is utmost important. Also, as the upcoming Chabua GSS is in LILO from this line, any interruption in this line will hamper in power supply.

M) Construction of flood affected tower along with associated works of transmission line at loc 225 A of 132 KV Nalkata Gohpur line and loc 73 of Nalkata Dhemaji line

Tower Loc. 225 A of 132 KV Gohpur-Nalkata D/C Transmission Line is located at Dikhowmukhia Beel at Pohumara, North Lakhimpur, which is a marshy land and the said tower remains water logged during the whole year, due to which the tower legs will rust over time. Any untoward incident such as collapse of tower may cause interrupted power supply to Nalkata GSS, restoration of which may take days. And since the area is flood prone, the existing old tower needs to be urgently replaced by a new tower with construction of caisson foundation to provide adequate strength and protection. Again, during construction of the new tower, ERS (Emergency Restoration System) needs to be provided in order to maintain continuity of power supply to the Nalkata GSS.Tower Loc 73 of 132 kV Nalkata-Dhemaji transmission line is located just 4.5 metres from Bhimpara Balijan river, which is situated near Podumani, Lakhimpur. The above-mentioned river is very turbulent, as it is originating from Arunachal Pradesh and there is change of river course frequently. During the year 2021, the strong currents of Bhimpara Balijan river caused severe erosion and posed a serious threat to the tower. Considering the seriousness of the situation, the DC of Lakhimpur District had also visited the site and instructed for emergency protection works. The tower would have collapsed, if emergency temporary protection had not been provided on time. It is to be noted that the 132 kV Nalkata-Dhemaji line is the only source of power to entire Dhemaji District and parts of Lakhimpur District and Arunachal Pradesh as well. As such, any untoward incident such as collapse of tower may cause power blackout at the above-mentioned areas, restoration of which may take several days. As the nature of the river is unpredictable, the existing old tower needs to be urgently replaced by a new tower away from the river. And since the area is flood and erosion prone, pile foundation is to be constructed for the new tower to provide adequate strength and protection. Again, during construction of the new tower, ERS (emergency restoration system) needs to be provided in order to maintain continuity of power supply to the Dhemaji GSS.

N) Augmentation of the existing 132 KV Bus (ACSR Zebra Conductor) by HTLS Drake Conductor at 132/33 KV Kahilipara GSS, AEGCL

132kV Kahilipara GSS is one of the most vital substations in AEGCL which caters power to almost 70% of the capital load of Assam and adjoining areas of Guwahati. Presently 132kV Kahilipara substation has transformation capacity of 2x40MVA+3x50MVA i.e., 230 MVA at 132/33kV voltage level. The 132kV Bus is interconnected with 132kV Narengi GSS, 132kV Capital GSS, 132kV GMCH GIS, 132kV AIIMS and hence the bus loading has reached to 200MW during the last summer. As the existing 132kV Bus system consist of ACSR Zebra

conductor so it is extremely necessary to replace the existing conductor to higher capacity HTLS conductor to cater the demand for smooth evacuation of power to Guwahati and adjoining areas.During a meeting held at the conference hall of GEC-I, Ulubari, Guwahati, between AEGCL and APDCL, it was brought into notice that the load under GEC-I may increase upto 100MW during the upcoming summer season. Since 132kV Buses (ACSR Zebra conductor) at Kahilipara GSS are very old and in critical condition, augmentation of the existing 132kV Buses is urgently required to meet up the growing demand at Kahilipara GSS. Replacing the existing 132kV Bus ACSR Zebra conductor with HTLS Drake conductor will ensure sufficient capacity for meeting the load growth. Moreover, as per suggestion from the Planning & Design Wing, AEGCL, the existing structures of the columns and Beams needs to be immediately attended and rectified as these are very old and have developed mechanical deformities..

O) Destringing of Existing Panther Conductor and Stringing of HTLS Conductor of 132 kV Khandong-Haflong LILO at 132 kV Umrangso GSS along with associated works

M/s Dalmia Cement North East Limited had sought an additional load requirement of 21.75 MW at Umrangso from 132 KV Umrangso Substation of AEGCL. The power supply to Umrangso Substation is done from Khandong-Jiribam line by construction of LILO line. However, to meet the additional sanctioned load of 21.75 MW, the transmission line from Khandong to Jiribam line including the LILO line to 132 KV Umrangso is required to be upgraded with HTLS conductor of 600 Amperes. The upgradation of Khandong- Jiribam line will be done by PGCIL. However, the LILO line to 132 KV Umrangso is required to be upgraded with HTLS conductor by AEGCL.

P) State Support for Turnkey Construction of 2x50 MVA, 132/33kV GIS (Gas Insulated Substation) at Existing 220/132kV Amingaon GIS under NESIDS

The 2x50 MVA, 132/33 kV GIS Substation is constructed at the 220/132 kV Amingaon GIS site located in Pacharia, Kamrup (Rural) district of Assam, situated at around 27 kms from Guwahati Airport on the North Bank of River Brahmaputra. The GIS will bridge the projected shortfall of around 60 MW besides improving the quality of power while feeding the wide area encompassing Amingaon, Dadara, Sualkachi, Hajo, Changsari and North Guwahati. These areas house a number of institutions like AIIMS at Changsari, Narayana Super-Specialty Hospital at Amingaon which will lead to huge influx of patients from all over North-East to this area. Therefore, development of this entire area is required as it is in the vicinity of the capital city Guwahati and is a major medical tourism hub in North-East. Also, there are other developmental projects going on for improving connectivity from Airport to Sualkuchi ("Manchester of Assam"), famous for its variety of world-famous silk clothes namely Pat & Muga, which will further increase the tourist inflow in the area and scale-up the demand of power. The load in the area is presently fed at 33 KV level from 132/33 KV Sishugram GSS which

receives power from 132/33 KV Kahilipara GSS at 132kV level through 132kV Kahilipara-Sishugram Transmission Line. A dedicated substation along with associated transmission line for AllMS, Guwahati was also constructed by AEGCL which has been in operation since 30.12.2022. A 220/132 KV GIS substation (2x160 MVA) at Amingaon (Pacharia) has been constructed by AEGCL under NERPSIP Scheme funded by World Bank which shall receive power from existing 220/132 KV Rangia GSS through Double Circuit 220 KV Rangia-Amingaon transmission line (33 KM), also constructed under WB funding. However, 132/33 KV substation was not in the scope of the NERPSIP project and therefore was proposed under NESIDS, considering its urgency and importance. Out of the total awarded project cost (after retendering) amounting to Rs. 37.69 crore, an amount of ₹30.54 crore is approved under NESIDS. The additional amount of Rs. 7.15 crore was proposed under SOPD-G 2024-25 of the State Budget in the form of State Support.

Summary of Annual Plan/SOPD-G Projects Capital Expenditure and Capitalisation is tabulated below:

SN	Capital Expenditure	FY 2024-25	FY 2025-26	FY 2026-27
		Actual	Estimated	Projected
	Package Name	(Rs. in Crs.)	(Rs. in Crs.)	(Rs. in Crs.)
1	Augmentation of transformer capacity of 132/33 kV Nalbari sub-station from 1x40 MVA + 1x16 MVA to 1x50 MVA + 1x40 MVA	0.09	0.58	
2	Augmentation of transformer capacity of 132/33 kV Khaloigaon sub-station from 2x25 MVA to 1x25 + 1x50 MVA	0.00	0.51	
3	"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)"			14.00
4	"Supply of Six (6) nos. of 220 kV CTs of ratio of 1000 -1600/1-1-1-1-1 A at 220 kV Sarusajai GSS, AEGCL."	0.27		
5	"Supply of spares for transformer bay equipments for 132/33 kV, 50 MVA Transformer at 132 kV GSS, Sipajhar"		0.12	

SN	Capital Expenditure	FY 2024-25	FY 2025-26	FY 2026-27
		Actual	Estimated	Projected
	Package Name	(Rs. in Crs.)	(Rs. in Crs.)	(Rs. in Crs.)
6	"Construction of 01 no. of 132kV line bay at 132/33kV Azara substation along with associated PLCC work at 400/220/132/33 kV Kukurmara (Mirza) substation	0.39	0.21	
7	Supply, erection and commissioning including associated works for strengthening of the bus system at 132kV APM GSS (Phase-I)	0.66	0.62	
8	Revival of Srikona-Panchgram Line using Composite Insulated Cross-Arm Technology	0.34	2.21	
9	Augmentation of 2x100 MVA, 220/132 KV Rangia GSS By 2x200 MVA Auto-Transformer (Phase-I)	10.80	10.04	
10	Supply of 33 KV Equipment for Augmentation Works at 132 KV Srikona GSS	0.30	0.00	
11	PM Gatishakti Procurement of Simulation and Design Software including Hardware under Part II (PM Gatishakti related Expenditure), Special Assistance Scheme 2023-24	1.92		
12	Development of IT Infrastructure of AEGCL HQ, Bijulee Bhawan, Part-I, Special Assistance Scheme 2023-24	6.96		
13	Height raising/erection of two numbers of new towers due to low ground clearance between tower loc no. 29 & 30 of Samaguri-Mariani Circuit-1		0.61	
14	SAS Upgradation at 220/132 KV Rangia GSS, AEGCL	1.10	0.00	
15	Construction of 132 KV D+0 tower (01 No) on pile foundation in place of river		0.29	0.29

SN	Capital Expenditure	FY 2024-25	FY 2025-26	FY 2026-27
		Actual	Estimated	Projected
	Package Name	(Rs. in Crs.)	(Rs. in Crs.)	(Rs. in Crs.)
	eroded tower at loc. No. 136 of 132 KV Dibrugarh-Tinsukia near sesa river, Lahoal, Dibrugarh			
16	Construction of flood affected tower along with associated works of transmission line at loc 225 A of 132 KV Nalkata Gohpur line and loc 73 of Nalkata Dhemaji line		1.36	
17	Augmentation of the existing 132 KV Bus (ACSR Zebra Conductor) by HTLS Drake Conductor at 132/33 KV Kahilipara GSS, AEGCL		5.99	
18	Destringing of Existing Panther Conductor and Stringing of HTLS Conductor of 132 kV Khandong-Haflong LILO at 132 kV Umrangso GSS along with associated works.		1.43	1.43
19	State Support for Turnkey Construction of 2x50 MVA, 132/33kV GIS (Gas Insulated Substation) at Existing 220/132kV Amingaon GIS under NESIDS		7.15	
	Total	22.83	22.54	15.72

SN	Capitalisation	FY 2024-25	FY 2025-26	FY 2026-27
		Actual	Estimated	Projected
	Package Name	(Rs. in Crs.)	(Rs. in Crs.)	(Rs. in Crs.)
1	Augmentation of transformer capacity of 132/33 kV Nalbari sub-station from 1x40 MVA + 1x16 MVA to 1x50 MVA + 1x40 MVA	2.06	3.56	
2	Augmentation of transformer capacity of 132/33 kV Khaloigaon sub-station from 2x25 MVA to 1x25 + 1x50 MVA		0.51	

SN	Capitalisation	FY 2024-25	FY 2025-26	FY 2026-27
		Actual	Estimated	Projected
	Package Name	(Rs. in Crs.)	(Rs. in Crs.)	(Rs. in Crs.)
3	"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)"			30.49
4	"Supply of Six (6) nos. of 220 kV CTs of ratio of 1000 -1600/1-1-1-1-1 A at 220 kV Sarusajai GSS, AEGCL."	0.27		
5	"Supply of spares for transformer bay equipments for 132/33 kV, 50 MVA Transformer at 132 kV GSS, Sipajhar"		0.12	
6	"Construction of 01 no. of 132kV line bay at 132/33kV Azara substation along with associated PLCC work at 400/220/132/33 kV Kukurmara (Mirza) substation	1.47	0.21	
7	Supply, erection and commissioning including associated works for strengthening of the bus system at 132kV APM GSS (Phase-I)		1.28	
8	Revival of Srikona-Panchgram Line using Composite Insulated Cross-Arm Technology		2.55	
9	Augmentation of 2x100 MVA, 220/132 KV Rangia GSS By 2x200 MVA Auto-Transformer (Phase-I)			20.84
10	Supply of 33 KV Equipment for Augmentation Works at 132 KV Srikona GSS	0.30		
11	PM Gatishakti Procurement of Simulation and Design Software including Hardware under Part II (PM Gatishakti related Expenditure), Special Assistance Scheme 2023-24	2.00		

SN	Capitalisation	FY 2024-25	FY 2025-26	FY 2026-27
		Actual	Estimated	Projected
	Package Name	(Rs. in Crs.)	(Rs. in Crs.)	(Rs. in Crs.)
12	Development of IT Infrastructure of AEGCL HQ, Bijulee Bhawan, Part-I, Special Assistance Scheme 2023-24	6.96		
13	Height raising/erection of two numbers of new towers due to low ground clearance between tower loc no. 29 & 30 of Samaguri-Mariani Circuit-1		0.61	
14	SAS Upgradation at 220/132 KV Rangia GSS, AEGCL		1.10	
15	Construction of 132 KV D+0 tower (01 No) on pile foundation in place of river eroded tower at loc. No. 136 of 132 KV Dibrugarh-Tinsukia near sesa river, Lahoal, Dibrugarh			0.58
16	Construction of flood affected tower along with associated works of transmission line at loc 225 A of 132 KV Nalkata Gohpur line and loc 73 of Nalkata Dhemaji line			1.36
17	Augmentation of the existing 132 KV Bus (ACSR Zebra Conductor) by HTLS Drake Conductor at 132/33 KV Kahilipara GSS, AEGCL			5.99
18	Destringing of Existing Panther Conductor and Stringing of HTLS Conductor of 132 kV Khandong-Haflong LILO at 132 kV Umrangso GSS along with associated works.			2.86
29	State Support for Turnkey Construction of 2x50 MVA, 132/33kV GIS (Gas Insulated Substation) at Existing 220/132kV Amingaon GIS under NESIDS			7.15
	Total	13.06	9.94	62.12

Funding of SOPD-G Projects

SN	Capital Expenditure	Funding Pattern (%)	FY 2024-25 (Rs. in Crs.)	FY 2025-26 (Rs. in Crs.)	FY 2026-27 (Rs. in Crs.)
A	GoA	100%	22.83	22.54	15.72
	Total	100%	22.83	22.54	15.72

SN	Capitalisation	Funding Pattern (%)	FY 2024-25 (Rs. in Crs.)	FY 2025-26 (Rs. in Crs.)	FY 2026-27 (Rs. in Crs.)
A	GoA	100%	13.06	9.94	62.12
	Total	100%	13.06	9.94	62.12

8. Deposit Works

1. Deposit Works Funded by NRL

Rapid expansion of the production capacity of the petroleum sector in Assam is expected to increase the load demand significantly. As the refineries gear up to start production of BS-VI petroleum products, it will increase their power demand. To meet up with the increased load demand of the Refineries in Assam several projects are being executed under deposit scheme.

1. Construction of 220kV LILO to NRL substation from Samaguri-Mariani-2 TL

Summary of Capitalisation is tabulated below

SN	Capitalisation	FY 2026-27 Projected (Rs. In Crs.)
1	Construction of 220kV LILO to NRL substation from Samaguri-Mariani-2	13.36
	Total	**13.36**

2. Deposit Scheme funded by Railways

Railway is executing electrification of railway network in Assam at a rapid pace through RVNL, RITES, IRCON, NF Constructions and CORE. These projects are being executed with a vision to reduce dependency on imported fossil fuel-based petroleum products. This will enable railway use greener power and reduce its carbon footprint. As a part of this ambitious project, AEGCL has been entrusted with construction of several 132kV transmission lines to the Railway Traction substation and terminal line bays at AEGCL end.

Summary of Capitalisation is tabulated below:

A) Deposit Scheme funded by NFCON

SN	Capitalisation	FY 2024-25 Actual (Rs. in Crs.)	FY 2025-26 Estimated (Rs. in Crs.)	FY 2026-27 Projected (Rs. in Crs.)
1	Construction 132kV TL from Agia GSS to Goalpara TSS			1.43
2	Construction 132kV TL from Boko GSS to Boko TSS			1.43
3	132kV bay at Rowta GSS	2.15		
4	132 kV bay at Sonabil GSS		3.05	
5	132kV bay at Nalkata GSS	2.02		
6	132kV bay at Dhemaji GSS		2.37	
7	132kVbay at Khaloigaon GSS		2.40	
	Total	**4.17**	**7.82**	**2.86**

B) Deposit Scheme funded by IRCON

SN	Capitalisation	FY 2024-25	FY 2025-26	FY 2026-27
		Actual	Estimated	Projected
		(Rs. in Crs.)	(Rs. in Crs.)	(Rs. in Crs.)
1	132kV bay at Panchgram GSS	1.63		
2	132kV bay atGolaghat GSS			1.50
5	132kV bay at Karimganj GSS and Pailapool GSS	2.86		
6	132kV bay at Nazira GSS and behiating GSS	1.83	1.75	
10	Additional works for construction of one no. of 132 KV Railway traction bay at 132 KV GSS Behiating	0.26		
	Total	**6.58**	**1.75**	**1.50**

3. Deposit Scheme funded by APDCL

APDCL is requesting AEGCL for 33kV feeders in various locations. AEGCL under deposit scheme has taken up following projects.

SN	Capitalisation	FY 2025-26	FY 2026-27
		Estimated	Projected
		(Rs. in Crs.)	(Rs. in Crs.)
1	Construction of 33 KV Dhubri Medical College Bay at 132 KV Gosaigaon GSS		0.72
2	Construction of 33 KV Gunjung feeder at Haflong GSS	0.28	
3	Construction of 33 KV IT Park feeder at Kukurmara GSS	0.89	
4	Construction of 33 KV Nalbari Medical Bay at 132 KV Nalbari GSS and 33 KV Kokrajhar Medical Bay at 132 KV Kokrajhar GSS	1.47	
5	Construction of 33 KV Nagaon Medical College Bay at 132 KV Khaloigaon GSS	0.79	
6	Construction of 33kV Kukurmara-Rani Feeder at 400kV Kukurmara GSS	0.87	
7	Turnkey Construction of 1 no. of 33kV bay along with associated works at 132kV Sishugram GSS (JICA)	1.75	
8	Turnkey Construction of one no. of 33kV feeder bay at 132kV Azara GSS, AEGCL under Deposit Scheme		0.74

SN	Capitalisation	FY 2025-26 Estimated (Rs. in Crs.)	FY 2026-27 Projected (Rs. in Crs.)
9	Turnkey Construction of One no. of 33kV Pangram Feeder Bay along with Bay Extension including Civil Works at 132kV Pailapool GSS, AEGCL		1.45
10	Turnkey Construction of 01 No. of 33kV Bay at 132kV Sankardevnagar GSS, AEGCL		1.107
11	Turnkey Construction of 01 (one) no. of 33kV Feeder Bay including Civil works at 132 kV AIIMS GSS, AEGCL		1.35
12	Turnkey Construction of one no. of 33kV Feeder Bay along with Bay Extension including Civil Works at 220kV Sarusajai GSS, AEGCL		0.93
	Total	**6.05**	**6.30**

4. Deposit Scheme funded by JICA

SN	Capitalisation	FY 2026-27 Estimated (Rs. in Crs.)
1	Civil Works for Construction of 33 kV Dedicated feeder bay at 132 kV Sishugram GSS AEGCL North Guwahati for JICA Water Supply Project	1.04
	Total	**1.04**

Funding of Deposit Work

SN	Capitalisation	Funding Pattern (%)	FY 2024-25 (Rs. in Crs.)	FY 2025-26 (Rs. in Crs.)	FY 2026-27 (Rs. in Crs.)
A	GoA-Grant	100%	10.75	16.66	24.02
	Total	100%	10.75	16.66	24.02

9. North Eastern Special Infrastructure Development Scheme (NESIDS)

The proposal for "Construction of 2x50 MVA, 132/33 kV GIS Substation at the existing switchyard of 220/132 kV Amingaon GIS" was started by AEGCL under NESIDS scheme after getting sanction from GoA. The proposal was to construct the downstream network of 220/32kV Amingoan GIS (under NERPSIP).

The construction of downstream network of Amingaon GIS will boost the power quality & reduce transmission loss. Moreover, this will also help in catering the rapid increase in industrial load in the nearby area. The project has already been awarded with completion period of 2 years.

Present Status of Works:

SN	Scheme Name	Project Name	Status	Start Date of Project	Original Date of Completion	Board Approved Cost (in INR)
1	North Eastern Special Infrastructure Development Scheme (NESIDS)	Turnkey Construction of 2x50 MVA, 132/33kV GIS (Gas Insulated Substation) at Existing 220/132kV Amingaon GIS	Drawing and designing under progress	23.08.2023	22.08.2025	Board Approved Cost is Rs. 37.68 Cr. NESIDS- Rs. 30.00 Cr Internal Source of AEGCL- 7.68

Summary of NESIDS Projects Capex & Capitalisation is tabulated below:

SN	Particulars	Estimated Capital Expenditure	Projected Capital Expenditure
		FY 2024-25	FY 2025-26
		(Rs. in Crs.)	(Rs. in Crs.)
1	Turnkey Construction of 2x50 MVA, 132/33kV GIS (Gas Insulated Substation) at Existing 220/132kV Amingaon GIS	25.91	11.54
	Total	25.91	11.54

SN	Particulars	Projected Capitalisation FY 2025-26 (Rs. in Crs.)
1	Turnkey Construction of 2x50 MVA, 132/33kV GIS (Gas Insulated Substation) at Existing 220/132kV Amingaon GIS	37.68
	Total	37.68

Funding of NESIDS Projects

SN	Capital Expenditure	Funding Pattern	FY 2024-25 (Rs. in Crs.)	FY 2025-26 (Rs. in Crs.)
A	GoI- Grant	100%	25.91	11.54
	Total	100%	25.91	11.54

SN	Capitalisation	Funding Pattern	FY 2026-27 (Rs. in Crs.)
A	GoI- Grant	100%	37.68
	Total	100%	37.68

10. Internal Accrual Equity/Own Source

AEGCL has made this capital expenditure out of its internal resources. As such the funding has been shown as internal equity.

1. **Supply of clamps, connectors, and hardware fittings for Central, Upper and Lower Assam Region in AEGCL**

Clamps, connectors, and hardware fittings are basic requirements for daily operation and maintenance in a substation. Considering the same, estimate was prepared for supply of clamps, connectors, and hardware fittings at LAR, CAR & UAR sites as per field requirement. The proposal for purchase was approved from AEGCL's own source. Accordingly, tendering for "Supply of clamps, connectors and hardware fittings for Lower Assam Region in AEGCL" was done. Single stage two envelope bidding system was adopted for the procurement. Tender was invited through e-tendering portal assamtenders.gov.in.

2. **Provision for Furniture**

AEGCL's main office and field offices are in need of new office furniture. Improvements to the aesthetics of field offices, which now lack many of these basic features, would necessitate a large expenditure.

3. **Provision for Office & Communication Equipment**

There is a requirement for the acquisition of office equipment for essential requirements. These include printers, office supplies, and communication equipment that have been on hold for a long time.

4. **Provision for Civil & Other Miscellaneous Works**

There is a requirement for renovation of AEGCL buildings, other buildings (residential colonies, Schools, hospitals etc.,) and road works at several offices, AEGCL has carried out these works from its internal accrual equity.

5. **Supply of Power & Control Cables and Related Services**

To complete the work "Supply, Erection, Testing and Commissioning of Control and Relay Panel (CRP), Bay Control Unit (BCU) and Substation Automation System (SAS) for 08 (Eight) nos. of Substations in AEGCL" under PSDF Scheme, procurement of Control and Power cables was necessary on emergency basis as per site requirement. Accordingly, after obtaining necessary board approval, two nos. of contracts were awarded to M/s KEI Industries Pvt. Ltd. for procurement of required power and control cables for 08 nos. of substations as mentioned below:

S N	Name of Work	Name of S/S
1	Supply of Power & Control Cables and Related Services of 1.1 kV Class for Various Substations in Assam (Package-B)	Nazira, Bokajan, Mariani and Jorhat GSS

6. Augmentation and Upgradations of Substation:

ESTIMATE FOR CAPITAL EXPENDITURE FOR CENTRAL ASSAM REGION

SN	Name of the Circle	Name of the Division	Name of work	Amount (Rs. in Cr)	Remarks
1	Tezpur T&T Circle	Depota GSS Division	Replacement of dilapidated ACSR Panther conductor of 132kV Depota-Dhekiajuli S/C Transmission line	6.37	As the lines are very old, the strength of the conductor is detoriarating day by day, and the conductors have corroded. To avoid any snapping of conductor, we need a replacement with new conductor
2			Replacement of dilapidated ACSR Panther conductor of 132kV Dhekiajuli-Rowta S/C Transmission line	4.39	
3			Replacement of dilapidated ACSR Panther conductor of 132kV Rowta-Rangia S/C Transmission line	7.21	
4			Upgradation of existing conductor of 132kV Sonabil-Depota Transmission line with HTLS conductor	10.15	As the load carrying capacity of these lines have increased, and if any one of these lines got tripped, other lines got tripped due to overload.
5			Upgradation of existing conductor of 132kV Depota-Ghoramari Transmission line with HTLS conductor	7.57	

6			Upgradation of existing conductor of 132kV Sonabil-Ghoramari Transmission line with HTLS conductor	5.13	
7			Augmentation of existing 33kV bus from single panther to tubular bus, construction of 33kV bus coupler bay at Depota GSS	0.75	As the substation has gotten old and the load consumption has been increasing day by day, so that the load can transmit smoothly without interruption or shedding
8			Construction of 132kV Bus coupler bay at Depota GSS	0.31	Since both the 132kV sonabil and ghoramari bay are on the same side of the bus section, so when we require regular maintennace of one of the bay, then whole 132kV bus shutdown needs to be taken which makes the whole system blackout. So, to avoid total blackout when there is regular maintenance/breakdown at one of the bay and power flows through the other bay.
9			Tower revetment work by constructing of Gravity type stone masonary retaining wall at Dead end tower of 132kV Ghoramari GSS, AEGCL.	0.17	Stability of Dead end tower of 132/33kV Ghoramari-Depota line at foundation level has been compromised due to land cutting activities for construction of road by APWD/AIDC.
10			Construction of 2 nos. of Fire Protection Wall for Transformers at 132 KV Ghoramari and 132 KV	0.08	Firewall between the 2 transformer at both these substation have not been constructed from the commissioning of the substations. So, Firewall is required for safety purpose.

			Dhekiajuli GSS, AEGCL		
11			Switchyard PCC with gravelling work at 132/33kV Ghoramari GSS (4000sqm PCC and 5000Sqm Gravelling) , AEGCL	0.60	Due to non-availibility of PCC & gravelling in the switchyard area, there is a constant growth of weeds which requires regular cutting. Also, weeds make the area prone to more electrical accidents. So, PCC & gravelling is needed.
12			Construction of New Open Shed cum Store Building at 132/33kV Depota GSS, AEGCL	0.22	The current storeroom building is on the verge of collapse and since Depota division is home to 7 substations, many important electrical equipments needs to be stored securely and safely. So, construction of a new storeroom building is at utmost priority.
13			Construction of Security Booth at officer's colony of 132kV Depota GSS, AEGCL	0.05	G+2 officer's building is under construction and IB of Depota Division is also present in the officer's colony which needs constant monitoring from outside. So, a security booth in the colony is required.
			Construction of a New RCC G+2 Officer's Hostel (12 units) at Samaguri GSS Colony, AEGCL	3.41	6 offices including Samaguri Substation and control room are located in Samaguri Substation campuses and no adequate acomodation facility available.
14		Nagaon T&T Division	Renovation and Repairing of Control Room Building at 132KV Nagaon GSS, AEGCL, Khaloigaon	0.05	The CR building is in very deteriorate condition.Painting in and outside the building is in dilapidated condition. Drainage system has worsened in severe due to blockage and many cracks has been observed during recent earthquake.
15			Repairing of Approach road to control room building at 132KV Nagaon	0.10	The approach road to CR building has not yet repaired since from the day of commissioning of the SS (more than 12 years) and hence repairing required.

			GSS, AEGCL, Khaloigaon		
16			Construction of security booth at 132KV Nagaon GSS, AEGCL, Khaloigaon	0.16	No Security booth available at the main gate of the Sub-Station.
17			Renovation and Repairing of O/o the AGM, Nagaon T&T Division, AEGCL.	0.12	The Division office is very old and is in dilapidated condition.Due to its worsed condition no rooms could be provided to Accounts Section.The ceilings ,CI sheets etc. has also been deteriorated and the electrical wiring system is very old & poor due to which any damage to the equipments may occur further.
18		220kV Samaguri GSS Division	Construction of Open store shed 220KV Samaguri GSS,AEGCL .	0.08	Required for proper storing of indoor/ outdoor equipments (good/partially good conditions)
19			Construction of Central parking shed at 220KV Samaguri GSS, AEGCL	0.10	Central Parking shed is essential in Samuguri campus which is currently not available for parking of vehicles of officers and staff of six offices.(1 GM's office, 1 DGM's office and 4 AGMs' offices)
20			Construction of Boundary wall (720 m Appox.) at 220KV Samaguri GSS, AEGCL	1.60	Existing wall is very old and in dilapited condition with low height. New wall is necessary with elavated height from existing 1.2mtr to 2.1mtr from FGL considering the safety and security of the s/s and the residents.
21			Construction of Storm water drain along with Box culvert and cable trench at switchyard of 220/132/33 kV Samaguri GSS, AEGCL.	0.20	Storm water drain is crucial to avoid prolong water logging in and around the switchyard area. Such drain is currently not available

22			Construction of New RCC G+2 officer's Hostel alongwith Approarch road and parking shed at 220KV Samaguri GSS Colony , AEGCL	3.60	There is no designated qtr as well hostel to accomocdate Executive and Senior Executive officers of The GM office, CAZ, DGM office , T&C and 4 Nos of Divisional Offices located within the campus.In addition Backup SLDC is also coming up very soon in the campus and the numbers of officers is likely to increase. Hence, the proposed hostel with 12 units of 1BHK is essential.
23			Construction of Storm water Drain at 132KV Sankardevnagar GSS existing colony.	0.10	Due to non availability of proper drainage system, water logging at several points has caused severe difficulties for the residents of the colony.Hence, the proposal is vital to resolve the problems.
24			Construction of Open store shed 132KV Sankardevnagar GSS,AEGCL .	0.05	Required for proper storing of indoor/ outdoor equipments (good/partially good conditions).
25			Renovation and Repairing of Control Room Building at 220KV Samaguri GSS, AEGCL.	0.15	The existing C/R building is very old and needs various repairing with renovation
26			Renovation and Repairing of Control Room Building at 132KV Sankardevnagar GSS, AEGCL.	0.15	The C/R building is very old and has deteriorated due to formation of cracks which requires repairing with renovation.
27	Silchar T&T circle	Silchar T&T Division	Construction of Security Barrack at 132 kV Haflong GSS	0.40	No Security Barrack available
28			Construction of new RCC G+2 Officers Hostel & residential Quarter at 132 kV Srikona GSS	3.41	As no accommodation for officers available in Barak valley region. Office of DGM, AGM STTD, AGM T&C & AGM Civil are shifting to 132 kV Srikona GSS

29			Augmentation of existing conductor of 132 kV Pailapool-Jiribam Line from existing ACSR Panther to HTLS conductor.	9.04	132 kV Pailapool-Jiribam Line connecting the Pailapool GSS(AEGCL) & Jiribam GSS(PGCIL) commissioned in 1984 it has been more the 40 years old.
30		Panchgram Substation Division	Construction of RE Quarter against 132 kV Hailakandi GSS	0.60	At 132 kV Hailakandi GSS RE Quarter is not available & is located at very remote area and no suitable housing facility is available near by the GSS location.
31			construction of an administrative office for Panchgram Sub-Station Division, AEGCL.	0.95	Existing administrative building is very old, and dilapidated in condition
32					
			Grand Total	67.29	

Summary of Own Source Projects and Capitalisation is tabulated below:

SN	Capital Expenditure	FY 2024-25 Actual (Rs. in Crs.)	FY 2025-26 Estimated (Rs. in Crs.)	FY 2026-27 Projected (Rs. in Crs.)
1	Works at LAR	0.46	-	-
2	Augmentation and Upgradations of Substation	-	-	67.28
	Total	0.46	-	67.28

SN	Capitalisation	FY 2024-25 Actual (Rs. in Crs.)	FY 2025-26 Estimated (Rs. in Crs.)	FY 2026-27 Projected (Rs. in Crs.)
1	Supply of Power & Control Cables and Related Services of 1.1 kV Class for Various Substations in Assam (Package-B)	3.32	-	-
2	Works at CAR	3.91	-	-
3	Works at UAR	3.45	-	-

SN	Capitalisation	FY 2024-25 Actual (Rs. in Crs.)	FY 2025-26 Estimated (Rs. in Crs.)	FY 2026-27 Projected (Rs. in Crs.)
4	Works at LAR	1.33	-	-
5	Works under DGM Civil	0.00	-	-
6	Works under SLDC	0.04	-	-
7	Works under Corporate AEGCL	0.93	-	-
8	Augmentation and Upgradations of Substation		-	67.28
	Total	12.97	-	67.28

Funding of Internal Accrual Equity

Sr	Capital Expenditure	Funding Pattern (%)	FY 2024-25 (Rs. in Crs.)	FY 2025-26 (Rs. in Crs.)	FY 2026-27 (Rs. in Crs.)
A	AEGCL- Internal Equity	100%	0.46	0.00	67.28
	Total	100%	0.46	0.00	67.28

Sr	Capitalisation	Funding Pattern (%)	FY 2024-25 (Rs. in Crs.)	FY 2025-26 (Rs. in Crs.)	FY 2026-27 (Rs. in Crs.)
A	AEGCL- Internal Equity	100%	12.97	0.00	67.28
	Total	100%	12.97	0.00	67.28

Annexure V(A)

Financial Handover Certificate

"Financial Handover"

This is to certify that the Sub-project named **132/33kV, 2X50MVA GMCH GIS along with 132kV Kahilipara-GMCH UG Cable Link** under the NERPSIP Scheme for Assam, funded by the World Bank, with a total amount of **Rs. 1,64,63,31,697.00**, has been handed over to AEGCL on 09.10.2025 with the Commercial Operation Date (COD) from 17.03.2024."

Taken Over

12/10/25

Signature

K.N. Baishya
DGM(F&A)
Comp/Tariff
AEGCL

Bikky Boro
AO (Compilation Section)
AEGCL, Bijulee Bhawan

Handed Over

Signature

हेमेन्द्र अग्रवाल/Hemendra Agrawal
मुख्य महाप्रबंधक (परियोजना)/Chief. Gen. Manager (Projects)
एन. ई. आर. पी. एस. आई. पी./NERPSIP
पावरग्रिड/POWERGRID
गुवाहाटी/Guwahati

Annexure V(B)
Status of NERPSIP Project

Details of ongoing projects under NERPSIP Scheme executed by PGCIL

Sl No	Package Name	Name of work	Circle	Revised project cost (In Cr)	Name of Contractor	Date of Award	Scheduled date of completion	Status	Percentage Completion	Remarks	Capitalisation for FY 2025-26	Projected Capitalisation for FY 2026-27	Remarks
1	ASM SS 01	132/33 KV Tezpur GSS	DGM(Tezpur)	82.3226	M/S NECCON POWER	12.08.16	11.08.19	100% Completed	96%	Test Charged on 06.08.2021. Minor works pending.	0	82.32	
2		132/33 KV Silapathar GSS	DGM (N.Lakhimpur)						60%	Work in progress			
3		132/33kV Samaguri(Aug.)	DGM(Tezpur)						97%	Commissioned on 12.06.2020. Minor works pending			
4		132/33 kV Dhemaji S/s bay extension	DGM (N.Lakhimpur)						96%	Line bay commissioned on 27.03.2019. Minor works pending			
5		220/132 Sonabil Bay extension	DGM(Tezpur)						97%	Bays commisiioned on 29.03.2019			
6	ASM SS 02	132/33 KV Chapakhowa GSS	DGM (Dibrugarh)	103.42	M/S NECCON POWER AND INFRA LTD.	12.08.16	11.08.19	100% Completed	98%	Commissioned on 04.10.2021. Minor works pending.	0	103.42	
7		220/132 KV Behiating GSS	DGM (Dibrugarh)						75%	Work in progress			
8		132/33 KV Sarupathar GSS	DGM (Jorhat)						92%	Work in progress			
9		132/33 KV Teok GSS	DGM (Jorhat)						98%	Commissioned on 07.06.2021. Minor works pending.			
10		132/33kV Rupai s/s (Extn.)	DGM (Dibrugarh)						95%	Commisssioned on 30.09.2020. Minor works pending			
11		220kV Tinsukia Bay Extn.	DGM (Dibrugarh)						60%	Work progress is slow			
12	ASM SS 03	132/33 KV Tangla GSS	DGM (Tezpur)	57.755	M/S NECCON POWER	12.08.16	11.08.19	100% Completed	88%	Work in progress	0	57.76	
13		132/33 KV Hazo GSS	DGM (Guwahati)						75%	Work in progress			
14		132/33 kV Dhaligaon Augmentation S	DGM (Bongaigaon)						90%	Commissioned on 03.10.2020. Minor pending works			
15		Extn of 220kV Rangia S/S	DGM (Guwahati)						90%	Commissioned on 06.03.2019. Minor pending works			
16		Extn. of 132/33kV Kahilipara S/s	DGM (Guwahati)						85%	Commissioned on 30.04.2019. Minor Pending works.			
17	ASM SS 04 (GIS)	132/33 KV Paltanbazar GIS	DGM (Guwahati)	287.1728	M/S Techno Electric & En	06.05.16	05.03.19	100% Completed	90%	Work in progress	164.63	122.54	**During the FY 25-26, 132/33kV, 2X50MVA GMCH GIS along with 132kV Kahilipara-GMCH UG Cable Link under the NERPSIP Scheme for Assam, funded by the World Bank, with a total amount of Rs. 1,64,63,31,697.00, has been handed over to AEGCL on 09.10.2025 with the Commercial Operation Date (COD) from 17.03.2024. (Handing Over Certficate attached)**
18		132/33 KV GMCH GIS							96%	Work in progress			
19		220/132 KV Amingaon GIS							50%	Work in progress			
20		132 KV underground cable from Paltanbazar-Kamakhya S/C							75%	Underground portion completed except the road crossing part. Overhead portion from JB9 to 132/33KV Kamakhya GSS not yet started.			
21		132 KV underground cable from Kahilipara-GMCH D/C							Nil	Work not started. Estimate prepared but payment is due.			
22	ASM TR 01	Procurement of transformers(27 nos): Total capacity= 1668 MVA (Including both New GSS & Augmentation GSS)	DGM (Dibrugarh, N.Lakhimpur, Jorhat, Tezpur, Guwahati, Bongaigaon)	124.07	M/s T&R	08.09.16	30.06.21	100% Completed	100%	Completed	0	124.07	
23	ASM P01	Pile foundation work (At 9 nos of Location).:- From Location no. 30/1 to 30/9 over river Brahmaputra for 132 KV S/C on D/C Rupai-Chapakhhowa Transmission Line.	DGM (Dibrugarh)	36.64	M/s Meher Foundations & Civil Engineers Pvt. Ltd.	18.09.17	28.02.21		100%	Completed	0	36.64	
24	ASM TW 02	Construction of 220KV D/C line :- 220 KV D/C Tinsukia-Behiating Transmission Line.	DGM (Dibrugarh)	50.26	M/s Power Mech & RCC	10.10.17	09.04.20		62%	Work in progress	0	50.26	
25	ASM TW 04	132 KV S/C (on D/C tower) Dhemaji-Silapathar TL	DGM (N.Lakhimpur)	27.24	M/s Teems India Tower Lines Private Limited.	08.09.17	07.03.20		60%	Work in progress	0	27.24	
26	ASM TW 05	Construction of 132KV D/C line :- 132 KV S/C on D/C Rupai-Chapakhowa TL.	DGM (Dibrugarh)	28.4	M/s Power Mech Projects Ltd & RCC Infrastructures	01.09.17	29.02.20		100%	Commissioned successfully on 11-06-2021	0	28.4	
27	ASM TW 07	220 KV D/C Rangia-Amingaon TL	DGM (Guwahati)	84.19	M/s KEC International Ltd.	30.05.18	29.11.20	100% Completed	10%	Work progress is slow	0	84.19	
28		132 KV D/C Amingaon-Hazo TL	DGM (Guwahati)						30%	Work progress is slow			
29		LILO of 132 KV S/C Rangia-Rowta at Tangla	DGM (Guwahati)						25%	Work progress is slow			
30		Multi circuit LILO of 132 KV S/C Kamalpur-Sishugram at Amingaon & LILO of 132 KV S/C Kamalpur-Kamakhya at Amingaon	DGM (Guwahati)						10%	Work progress is slow			
31		132 KV D/C Sonabil-Tezpur TL	DGM(Tezpur)						40%	Work progress is slow			
32		LILO of 132 KV S/C Jorhat-Nazira at Teok	DGM (Jorhat)		M/s Power Mech Projects Ltd & RCC Infrastructures	30.05.18	29.11.20		100%	Commissioned successfully on 07.06.2021			
33		LILO of 132 KV S/C Golaghat-Bokajan at Sarupathar	DGM (Jorhat)						100%	Commissioned successfully on 11.09.2021			
34	ASM OPGW 01	ASM OPGW 01	DGM(Guwahati), DGM (Tezpur)	10.06	M/S SHENZHEN SDG INFORMATION CO., LTD	17.12.18	16.12.2020	100% Completed	Nil	Not started yet	0	10.06	
35			DGM(Jorhat)						Nil				
36			DGM(Jorhat)						Nil				
37			DGM(Jorhat)						Nil				
38			DGM(Jorhat)						Nil				
39			DGM (Tezpur)						Nil				
40			DGM (Dibrugarh)						Nil				
41			DGM (Guwahati)						Nil				
42			DGM (Guwahati)						Nil				
43			DGM (Tezpur)						100%	Work completed			
Overall Compensation				**55.43**							**0**	**55.43**	
Total revised cost				**946.9614**							**164.63**	**782.33**	

Annexure VI

AEGCL

Transmission Availability Factor

FY 2024-2025

Assam Electricity Grid Corporation Limited
Regd. Office: 1st Floor, Bijulee Bhawan, Paltanbazar, Guwahati-781001
CIN: U40101AS2003SGC007238
Phone-0361-2739520 / Fax-0361-2739513 Web: www.aegcl.co.in

आज़ादी का अमृत महोत्सव

No: AEGCL/CGM/SLDC/T-133(PART-II)/2024/15 **Dated:** 23/4/25

To,

The Managing Director, AEGCL
First Floor, Bijulee Bhawan, Paltan Bazar, Ghy-01

Sub: Transmission System Availability Factor (TAFM) of AEGCL for FY 2024-2025

Sir,

With reference to the subject cited above, please find herewith the transmission system availability factor (TAFM) of AEGCL for FY 2024-2025

Further, it is to be mentioned that the following elements are still under outage:

1. 132kV Panchgram - Srikona TL: Under prolonged outage.
2. 12.5 MVAr reactor 1 at Mariani: Under outage since 13.11.2023.
3. 132/33KV, 16 MVA trafo at Panchgram: Under outage since 18.10.2024
4. 220kV Tinsukia- Behiating Ckt 2: Under outage since 10.11.2024
5. 132/33kV, 50 MVA trafo-5 at Kahilipara: Under outage since 8.1.2024

This is for favor of your kind information and necessary action.

Enclo : As above.

Yours faithfully

Chief General Manager, SLDC
AEGCL, Kahilipara, Guwahati-19.

Memo No.: AEGCL/CGM/SLDC/T-133(PART-II)/2024/15(a-c) **Date:** 23/4/25

Copy to:

1. Chief General Manager (O&M), CAR / LAR / UAR, AEGCL, Bijulee Bhawan, Paltan Bazar, Ghy-781001- for information.
2. The General Manager (M&PR), AEGCL, Bijulee Bhawan Paltan Bazar, Ghy-781001- for information.
3. Relevant File.

Chief General Manager, SLDC, AEGCL

TRANSMISSION SYSTEM AVAILABILITY FACTOR (TAFM) OF AEGCL

FY 2024-2025

MONTH	% AVAILABILITY
Apr-24	99.242
May-24	99.366
Jun-24	99.250
Jul-24	99.269
Aug-24	99.121
Sep-24	99.063
Oct-24	99.283
Nov-24	99.298
Dec-24	99.060
Jan-25	98.829
Feb-25	98.492
Mar-25	98.725
AVERAGE	99.083

PREPARED BY

19.4.25

DEPUTY MANAGER (SO)

SLDC, AEGCL

KAHILIPARA, GHY-19

SUBMITTED BY

ASSISTANT GENERAL MANAGER (SYSTEM OPERATIONS)

SLDC, AEGCL

KAHILIPARA, GHY-19

COUNTERSIGNED BY

DEPUTY GENERAL MANAGER (OPERATIONS)

SLDC, AEGCL

KAHILIPARA, GHY-19

CHIEF GENERAL MANAGER

SLDC, AEGCL

KAHILIPARA, GHY-19

Annexure-VII
Energy Balance for
FY 2025-26
certified by SLDC

Assam Electricity Grid Corporation Limited
Regd. Office: 1st Floor, Bijulee Bhawan,
Paltanbazar, Guwahati-781001
CIN: U40101AS2003SGC007238
Phone-0361-2739520 / Fax-0361-2739513
Web: www.aegcl.co.in

Azadi Ka Amrit Mahotsav

No: AEGCL/CGM/SLDC/T-21/Pt-3/2025/148 Date: 17/11/2025

To,

The General Manager
Marketing & Public Relations, AEGCL
Bijulee Bhawan, Paltan Bazar, Ghy-01

Subj.: Submission of Intra State Energy Accounts of AEGCL for the FY 2025-26

With reference to the mentioned subject, please find enclosed herewith the Intra State Energy Accounts of AEGCL for FY 2025-26 (6 months actual and 6 months projection).

Enclo:

1. Monthwise Energy Accounting Statement of AEGCL for the FY 2025-26, updated till September'2025.
2. Energy Accounts Consolidated Statement of AEGCL for FY 2025-26 (6 months actual and 6 months projection).

Chief General Manager, SLDC
AEGCL, Kahilipara, Guwahati-19

Memo No.: AEGCL/CGM/ SLDC/T-21 Pt-3/2025/148(a-d) Date: 17/11/2025

Copy to:

1. PS to the Managing Director, AEGCL, Bijulee Bhawan, Paltan Bazar, Ghy -01 for kind information to the MD.
2. The CGM, F&A, AEGCL, Bijulee Bhawan, Paltan Bazar, Ghy -01 for information.
3. The CGM, Comm. & EE, APDCL, Bijulee Bhawan, Paltan Bazar, Ghy -01 for information.
4. Office copy.

Chief General Manager, SLDC
AEGCL, Kahilipara, Guwahati-19

AEGCL ENERGY ACCOUNTS 2025-26

IMPORT DETAILS (MU)			Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	TOTAL
IMPORT FROM OUTSIDE THE STATE	FROM CSGS-NER (A)		418.04	469.78	558.57	564.65	614.75	610.19	3236.00
	FROM BI-EX/TGNA (INTER REGION) (B)		257.92	290.71	304.04	372.08	371.58	334.16	1930.49
	FROM BI-EX/GNA (C)		55.06	263.92	192.63	177.32	105.69	80.59	875.22
	FROM BI-EX/TGNA	APDCL	156.50	236.66	264.76	414.78	442.92	515.43	2031.05
		ALSTHOM	0.09	0.21	0.54	0.48	0.27	0.28	1.86
		DCNEL UMRANGSU	0.00	0.00	0.00	0.00	0.00	0.03	0.03
		TOTAL (D)	156.59	236.87	265.30	415.26	443.19	515.74	2032.94
	FROM POWER EXCHANGE (IEX)	APDCL	55.21	9.92	34.21	21.86	5.58	5.30	132.07
		STAR CEM	0.00	0.00	0.00	2.55	2.48	2.18	7.21
		SCNEL	0.00	0.00	0.00	0.98	3.45	3.02	7.45
		TOTAL (E)	55.21	9.92	34.21	25.38	11.51	10.50	146.73
	THROUGH DSM (F)		8.50	2.94	10.95	10.00	4.89	5.83	43.11
	TOTAL (H) = SUM(A:G)		951.32	1274.15	1365.71	1564.69	1551.62	1557.01	8264.48
	(-) SALE	IEX	136.48	357.97	210.67	235.05	308.80	356.33	1605.30
		GNA	0.00	5.18	3.22	0.00	1.14	1.20	10.74
		TGNA	0.00	34.91	2.31	0.00	3.63	1.33	42.17
		TOTAL (I)	136.48	398.06	216.20	235.05	313.56	358.85	1658.21
	TOTAL INTER STATE IMPORT (J)=(H)-(I)		814.84	876.09	1149.51	1329.64	1238.05	1198.16	6606.28
IMPORT WITHIN STATE	FROM APGCL (K)		165.70	188.54	181.20	170.74	172.65	191.15	1069.97
	FROM IPPs (L)		24.62	22.50	24.16	26.14	23.70	27.38	148.50
	DALMIA-LANKA & UMR (M)		0.94	0.74	1.32	1.59	1.30	1.21	7.10
	TOTAL INTRA STATE IMPORT(N)=(K)+(L)+(M)		191.26	211.78	206.68	198.47	197.64	219.74	1225.57
NET IMPORT(O) =(J)+(N)			1006.10	1087.86	1356.18	1528.11	1435.70	1417.90	7831.85

EXPORT DETAILS (MU)	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	TOTAL
TO APDCL (P)	972.82	1051.85	1310.50	1473.28	1381.72	1364.96	7555.12
TO INTER OA CONSUMERS (Q)	0.09	0.20	0.52	3.87	6.00	5.34	16.02
TO INTRA OA CONSUMERS (R)	1.13	0.93	1.26	1.64	1.36	1.42	7.73
TOTAL EXPORT (S)= (P)+(Q)+(R)	974.03	1052.97	1312.28	1478.79	1389.08	1371.71	7578.88
TRANSMISSION LOSS IN MU= (O)-(S)	32.07	34.89	43.90	49.31	46.62	46.18	252.97
TRANSMISSION LOSS %	3.19	3.21	3.24	3.23	3.25	3.26	3.23

DGM (BD & Tariff) AEGCL

Chief General Manager, SLDC AEGCL, Kahilipara, Ghy-19

Deputy General Manager (Operations) SLDC, AEGCL, Kahilipara, Ghy-19

A.G.M. (Market Operation) SLDC, AEGCL, Kahilipara, Ghy-19

NEEHA HAZARIKA
Junior Manager
O/o the C.G.M., SLDC, AEGCL,
Kahilipara, Guwahati-19

RACHAEL KLIMNIENG PAKHUMATE
Deputy Manager
O/o the CGM, SLDC, AEGCL,
Kahilipara, Ghy-19

ASSAM ELECTRICITY GRID CORPORATION LTD.

Format for Energy Data FY 2025-26

Sl No.	Particulars	FY 2025-26 (H1) (Actual)	FY 2025-26 (H2) (Estimated)		FY 2025-26 (H1+H2)
			(Estimated)	REMARKS	
1	Energy injected (in MU)	7831.85	6362.43	The Commission in the Tariff Order dated March 25, 2025, has approved the Transmission Loss target of 3.21% for FY 2025-26. Considering this target the import has been calculated.	14194.28
2	Energy sent out to APDCL (in MU)	7555.12	6134.45	"Energy Requirement" of 6134.45 MU for H2 of FY 2025-26 as shared by APDCL.	13737.08
3	Energy sent out to Inter State Open Access Consumers (in MU)	16.02	16.02		
4	Energy sent out to Intra State Open Access Consumers (in MU)	7.73	7.73		
5	Total Energy Sent Out [(2)+(3)+(4)]	7578.88	6158.20		
6	Transmission Loss (in MU)[(1)-(5)]	252.97	204.23		457.20
7	Transmission Loss (in %)	3.23	3.21		3.22

Prepared by:

JM, MO
SLDC, AEGCL

DM, MO
SLDC, AEGCL

Checked by:

AGM, MO
SLDC, AEGCL

DGM, Operations
SLDC, AEGCL

Countersigned by:

CGM, SLDC
AEGCL

Chief General Manager, SLDC
AEGCL, Kahilipara, Ghy-19

Annexure-VIII

Estimated details breakup of work completion under Colony Maintenance

For

FY 2025-26

ANNEXURE-A

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

No. AEGCL/DGM(CIVIL)/SS-018/DEPOTA/Part-F/25-26/ 104 **dtd: 22/5/2025**

To,

Chandra Mohan Borah
Kunderbari, Dekargaon
Tezpur, Pincode: 784001
Sonitpur

Sub:- Work Order :- Construction of G+2 Officer's Quarters along with all services at 132/33kV GSS, Depota, AEGCL

Ref:-
1. NIT No.: AEGCL/DGM (Civil)/2024-25/03 dtd. 19.12.2024
2. Notesheet No.1 to 11 vide File No. AEGCL/DGM (Civil)/SS-018/DEPOTA/Part-F
3. Source of Fund:- Colony Maintenance Fund Approved by AERC for the FY 25-26
4. TPC Resolution No. 1 dtd: 09.05.2025
5. Time allotted : 720 days from the date of Handing Over the site.
6. Total Value of Work Order:- **Rs. 3,43,40,165.01** (Rupees Three Crores Forty Three Lakhs Forty Thousand One Hundred Sixty Five and Paise One) only (inclusive of GST)

For and on behalf of Managing Director, Assam Electricity Grid Corporation Limited (AEGCL), the undersigned is pleased to inform that AEGCL has decided to allot the work as per your own quoted rates i.e., **Rs. 3,43,40,165.01** (Rupees Three Crores Forty Three Lakhs Forty Thousand One Hundred Sixty Five and Paise One) only inclusive of all taxes for the work –"Construction of G+2 Officer's Quarters along with all services at 132/33kV GSS, Depota, AEGCL". All civil and associated works must be executed strictly in accordance with the technical specifications. The rates schedule is attached herewith in Annexure-I to V.

You are hereby directed to start the work in consultation with the Asstt. General Manager, 132 KV Grid Sub-Station, AEGCL, Depota, Tezpur, AEGCL. Please note that time of completion is the essence of the contract and will be considered from the date of handing over the site to you. Please put your best efforts to complete the works as per the standards & field quality plan of AEGCL.

Please attend the office of the undersigned within 3 (three) days to collect the layout plan and detailed drawings of the work to be carried out. The contract agreement has to be signed within 10 (ten) days, in non-judicial stamp paper of Rs. 100.00 in AEGCL's General Conditions of supply & erection 2009 & the terms & conditions of the NIT & Bid document.

Terms and Conditions:-

1. Rate & Details of Work: - As per enclosed annexure. (The rates are firm in all respect and no variation will be admissible).

2. Payment Terms:

   (i) Within 60 (sixty) days from the date of submission of invoice, not more than 80% (eighty percent) payment against foundation, erection & civil works would be made. However, GST amount on invoice would be paid 100% or as per Govt. rules.

   (ii) In total 4 (four) Nos. of progressive erection invoices/ bills would be entertained.

   (iii) The 1st progressive erection bill would be entertained on completion of minimum 30% of total erection cost of the project.

   (iv) Minimum value of 2nd and 3rd invoice should be 20% of the total ordered value for foundation, erection and civil works.

   (v) Remaining 20% of the erection value would be paid on completion of 100% erection, testing and commissioning activities of the project, which should be certified by the project manager.

3. Paying Authority: Managing Director, AEGCL, Ghy-01.

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

4. All other terms & conditions, which are not mentioned here, will conform to AEGCL General Terms & Conditions.

Yours Sincerely,

22/05/25

Chief General Manager (O&M),CAR
AEGCL, Bijulee Bhawan,
Paltan Bazar, Guwahati-01

Memo No. AEGCL/DGM(Civil)/SS-0.18 / DEPOTA / Part-F/25-26/104(A) dtd. 22/5/2025

Copy to:

1. P.S. to the Managing Director, AEGCL, Bijulee Bhawan, Paltanbazar, Guwahati-01 for favour of kind information of the Managing Director, AEGCL
2. The Chief General Manager (F&A), AEGCL, Bijulee Bhawan, Paltanbazar, Guwahati-01 for favour of kind information.
3. The GM(CA T&T Zone), O/o the GM (CA T&T Zone), AEGCL, Nagaon, for favour of kind information.
4. The GM(Civil), AEGCL, Bijulee Bhawan, Paltanbazar, Guwahati-1 for information and further necessary action.
5. The Deputy General Manager, Tezpur (T&T) Circle, AEGCL, Dhanowa Nagar, Tezpur for kind information and necessary action
6. The Asstt. General Manager, 132 KV Grid Sub-Station, AEGCL, Depota, Tezpur, Assam for information and supervision of the work.
7. C/S file.
8. R/File

Yours Sincerely,

22/05/25

Chief General Manager (O&M),CAR
AEGCL, Bijulee Bhawan,
Paltan Bazar, Guwahati-01

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

No. AEGCL/DGM(CIVIL)/SS-006/DHALIGAON/Part-F/114 **dtd:29/5/25**

To,

M/s Pooja Associates (Contract Divn)
Hari Har Enclave, 3rd Floor, Christian Basti
G.S Road, Guwahati-781005
Kamrup(M), Assam

Sub:- Work Order :- Construction of G+2 Officer's Quarters along with all services at 132/33kV GSS, Dhaligaon, AEGCL

Ref:-
1. NIT No.: AEGCL/DGM (Civil)/2024-25/02 dtd. 21.12.2024
2. Notesheet No.1 to 9 vide File No. AEGCL/DGM (Civil)/SS-006/DHALIGAON/Part-F
3. Source of Fund:- Colony Maintenance Fund Approved by AERC for the FY 25-26
4. TPC Resolution No. 2 dtd: 09.05.2025
5. Time allotted : 720 days from the date of Handing Over the site.
6. Total Value of Work Order:- **Rs. 4,08,91,945.38** (Rupees Four Crores Eight Lakhs Ninety One Thousand Nine Hundred Forty Five and Paise Thirty Eight) only.(inclusive of GST)

For and on behalf of Managing Director, Assam Electricity Grid Corporation Limited (AEGCL), the undersigned is pleased to inform that AEGCL has decided to allot the work as per your own quoted rates i.e., **Rs. 4,08,91,945.38** (Rupees Four Crores Eight Lakhs Ninety One Thousand Nine Hundred Forty Five and Paise Thirty Eight) only inclusive of all taxes for the work –" Construction of G+2 Officer's Quarters along with all services at 132/33kV GSS, Dhaligaon, AEGCL". All civil and associated works must be executed strictly in accordance with the technical specifications. The rates schedule is attached herewith in Annexure-I to VI.

You are hereby directed to start the work in consultation with the Asstt. General Manager, T&T Division, AEGCL, Dhaligaon, Chirang, Assam. Please note that time of completion is the essence of the contract and will be considered from the date of handing over the site to you. Please put your best efforts to complete the works as per the standards & field quality plan of AEGCL.

Please attend the office of the undersigned within 3 (three) days to collect the layout plan and detailed drawings of the work to be carried out. The contract agreement has to be signed within 10 (ten) days, in non-judicial stamp paper of Rs. 100.00 in AEGCL's General Conditions of supply & erection 2009 & the terms & conditions of the NIT & Bid document.

Terms and Conditions:-

1. Rate & Details of Work: - As per enclosed annexure. (The rates are firm in all respect and no variation will be admissible).

2. Payment Terms:

   (i) Within 60 (sixty) days from the date of submission of invoice, not more than 80% (eighty percent) payment against foundation, erection & civil works would be made. However, GST amount on invoice would be paid 100% or as per Govt. rules.

   (ii) In total 4 (four) Nos. of progressive erection invoices/ bills would be entertained.

   (iii) The 1st progressive erection bill would be entertained on completion of minimum 30% of total erection cost of the project.

   (iv) Minimum value of 2nd and 3rd invoice should be 20% of the total ordered value for foundation, erection and civil works.

   (v) Remaining 20% of the erection value would be paid on completion of 100% erection, testing and commissioning activities of the project, which should be certified by the project manager.

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

3. Paying Authority: Managing Director, AEGCL, Ghy-01.
4. All other terms & conditions, which are not mentioned here, will conform to AEGCL General Terms & Conditions.

Yours Sincerely,

Chief General Manager (O&M),LAR
AEGCL, Bijulee Bhawan,
Paltan Bazar, Guwahati-01

Memo No. AEGCL/DGM(Civil)/SS-006/DHALIGAON/Part-F/114(A) dtd. 29/5/25

Copy to:

1. P.S. to the Managing Director, AEGCL, Bijulee Bhawan, Paltanbazar, Guwahati-01 for favour of kind information of the Managing Director, AEGCL
2. The Chief General Manager (F&A), AEGCL, Bijulee Bhawan, Paltanbazar, Guwahati-01 for favour of kind information.
3. The GM(LA T&T Zone), O/o the GM (LA T&T Zone), AEGCL, Narengi, Guwahati-26 for favour of kind information.
4. The GM(Civil), AEGCL, Bijulee Bhawan, Paltanbazar, Guwahati-1 for information and further necessary action.
5. The Deputy General Manager, Bongaigaon (T&T) Circle, AEGCL, Dhaligaon, Chirang, Assam-783385, for information and necessary action.
6. The Asstt. General Manager, T&T Division, AEGCL, Dhaligaon, Chirang, Assam-783385 for information and supervision of the work.
7. C/S file.
8. R/File

Yours Sincerely,

Chief General Manager (O&M),LAR
AEGCL, Bijulee Bhawan,
Paltan Bazar, Guwahati-01

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

No. AEGCL/DGM(CIVIL)/SS-050/Garmur/Part-F/ 149 **dtd:** 18/6/25

To,

M/s Consulting Engineer NG
Simanta Path, Basistha Chariali
Guwahati, Kamrup(M)
Pincode: 781029, Assam

Sub:- Work Order :- Construction of G+2 Officer's Quarters along with all services at 132/33kV GSS, Garmur, Jorhat AEGCL

Ref:-
1. NIT No.: AEGCL/DGM (Civil)/2024-25/04 dtd. 19.12.2024
2. Notesheet No.1 to 10 vide File No. AEGCL/DGM (Civil)/SS-050/GARMUR/Part-F
3. Source of Fund:- Colony Maintenance Fund Approved by AERC for the FY 25-26
4. TPC Resolution No. 3 dtd: 09.05.2025
5. Time allotted : 720 days from the date of Handing Over the site.
6. Total Value of Work Order:- **Rs. 3,61,56,980.62** (Rupees Three Crores Sixty One Lakhs Fifty Six Thousand Nine Hundred Eighty and Paise Sixty Two) only (inclusive of GST)

For and on behalf of Managing Director, Assam Electricity Grid Corporation Limited (AEGCL), the undersigned is pleased to inform that AEGCL has decided to allot the work as per your own quoted rates i.e., **Rs. 3,61,56,980.62** (Rupees Three Crores Sixty One Lakhs Fifty Six Thousand Nine Hundred Eighty and Paise Sixty Two) only inclusive of all taxes for the work –" Construction of G+2 Officer's Quarters along with all services at 132/33kV GSS, Garmur, Jorhat AEGCL". All civil and associated works must be executed strictly in accordance with the technical specifications. The rates schedule is attached herewith in Annexure-I to V.

You are hereby directed to start the work in consultation with the The Asstt. General Manager, 220 KV Grid Sub-Station,AEGCL, Mariani, Jorhat, Assam, AEGCL. Please note that time of completion is the essence of the contract and will be considered from the date of handing over the site to you. Please put your best efforts to complete the works as per the standards & field quality plan of AEGCL.

Please attend the office of the undersigned within 3 (three) days to collect the layout plan and detailed drawings of the work to be carried out. The contract agreement has to be signed within 10 (ten) days, in non-judicial stamp paper of Rs. 100.00 in AEGCL's General Conditions of supply & erection 2009 & the terms & conditions of the NIT & Bid document.

Terms and Conditions:-

1. Rate & Details of Work: - As per enclosed annexure. (The rates are firm in all respect and no variation will be admissible).

2. Payment Terms:

   (i) Within 60 (sixty) days from the date of submission of invoice, not more than 80% (eighty percent) payment against foundation, erection & civil works would be made. However, GST amount on invoice would be paid 100% or as per Govt. rules.

   (ii) In total 4 (four) Nos. of progressive erection invoices/ bills would be entertained.

   (iii) The 1st progressive erection bill would be entertained on completion of minimum 30% of total erection cost of the project.

   (iv) Minimum value of 2nd and 3rd invoice should be 20% of the total ordered value for foundation, erection and civil works.

   (v) Remaining 20% of the erection value would be paid on completion of 100% erection, testing and commissioning activities of the project, which should be certified by the project manager.

3. Paying Authority: Managing Director, AEGCL, Ghy-01.

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

4. All other terms & conditions, which are not mentioned here, will conform to AEGCL General Terms & Conditions.

Yours Sincerely,

18/06/25

Chief General Manager (O&M),UAR
AEGCL, Bijulee Bhawan,
Paltan Bazar, Guwahati-01

Memo No. AEGCL/DGM(Civil)/SS-050/GARMUR/Part-F/149(A) **dtd.** 18/6/25

Copy to:

1. P.S. to the Managing Director, AEGCL, Bijulee Bhawan, Paltanbazar, Guwahati-01 for favour of kind information of the Managing Director, AEGCL
2. The Chief General Manager (F&A), AEGCL, Bijulee Bhawan, Paltanbazar, Guwahati-01 for favour of kind information.
3. The General Manager, Upper Assam (T&T) Zone, AEGCL, Amolapatty, Nagaon for favour of kind information.
4. The GM(Civil), AEGCL, Bijulee Bhawan, Paltanbazar, Guwahati-1 for information and further necessary action.
5. The Deputy General Manager, Upper Assam (T&T) Circle, AEGCL, Gormur, for favour of kind information and necessary action.
6. The Asstt. General Manager, 220 KV Grid Sub-Station,AEGCL, Mariani, Jorhat, Assam for information and supervision of the work.
7. C/S file.
8. R/File

Yours Sincerely,

18/06/25

Chief General Manager (O&M),UAR
AEGCL, Bijulee Bhawan,
Paltan Bazar, Guwahati-01

Projected Expenditure for colony maintenance fund from Nov'25 to March'26 (O&M LAR)

Sl. No	Name of Works	Amount (in Rs.)
1	Repairing of Assam type-VI/10 at Kahilipara colony	45,795.00
2	Repairing of RCC type-IV/04 at Kahilipara colony	1,68,741.00
3	Providing PPGI sheet roofing, tile work and electricity wiring for RCC type-V/03 at Kahilipara colony	2,50,022.00
4	Construction of culvert to prevent flood at 220kV Sarusajai GSS colony	2,12,062.00
5	Repairing and renovation of RCC Type III/10 at Kahilipara colony	1,71,260.00
6	Repairing and renovation of floors of quarter no RCC Type-III/2 unit 1 at Sarusajai GSS' AEGCL colony	1,49,203.00
7	Repairing and replacement of roof sheets and painting of roof truss of ASEB colony Namghar at 132kV Kahilipara GSS, AEGCL colony	99,097.00
8	Repairing and renovation of RCC Type VI/5-N at AEGCL Kahilipara colony	1,41,829.00
9	Repairing and renovation of quarter RCC Type-III (N) unit-03 at AEGCL, Kahilipara colony	3,91,787.00
10	Repairing and renovation of quarter RCC Type-IV unit-12 at AEGCL, Kahilipara Colony	3,21,618.00
11	Construction of main colony road from Baghjap campus gate towards colony area (130m)	9,98,075.00
12	repairing of roof sheets and chajjas of quarter Assam type-VI/10 at AEGCL, Kahilipara Colony	1,05,984.00
13	Renovation and development of the colony field at AEGCL Kahilipara colony	1,79,107.00
14	Requirement of water supply pipes for staff hostel at 132/33 kV Barpeta GSS, AEGCL	1,16,454.00
15	Repairing of officer's hostel at 132/33 kV Kamalpur GSS	1,81,967.00
16	Repairing of type IV quarter (quarter no AT/Type IV/01 at 220kV Agia GSS	1,84,317.00
17	Repairing and renovation of abandoned type-V quarter for accomodation of AGM, Goalpara Transmission Division	3,22,615.00
18	Repairing of approach road to the colony by laying pavers block at 132kV GSS, AEGCL, Dhaligaon	12,35,092.00

19	Repairing and painting of main gate of AEGCL colony Kahilipara	43,261.00
Total		**53,18,286.00**

Actual expenditure from April 2025 to Oct 2025 from colony maintenance fund (O&M LAR)		
Sl. No.	**Name of work**	**Amount (in Rs.)**
1	Repairing and renovation of departmental quarter (type OT III/02) at Dhaligaon GSS	1,67,466.00
2	Extension and repairing of old quarter which is being temporarily used as RE office at 132kV APM GSS	14,05,530.00
3	Repairing and renovation of previously army occupied quarter/guest house at Agia GSS	5,58,913.00
4	Repairing and renovation of RCC 3BHK (Type-III/A) departmental quarter at Gauripur GSS	4,31,286.00
5	Repairing and renovation of RCC 3BHK (Type-III/B) departmental quarter at Gauripur GSS	4,28,789.00
6	Repairing and renovation of RCC 3BHK (Type-III/C) departmental quarter at Gauripur GSS	4,25,202.00
7	Repairing and renovation of RCC 3BHK (Type-IV/A) departmental quarter at Gauripur GSS	4,48,800.00
8	Repairing and renovation of departmental quarter type-III (used as security barrack) at Barnagar GSS	2,47,431.00
9	Repairing and renovation of departmental quarter type-IV at Barnagar GSS	2,65,616.00
	Total	**43,79,033.00**

Annexure IX
Price Bid Evaluation of ERS

Price Bid Evaluation Report

BOQ Summary Details
Tender Title: Design, Manufacturing, Testing and Supply of 220kV Emergency Restoration System Tower at Central Assam Region
Tender ID: 2025_AEGCL_46007_1

Sheet Name	Sl.No	Bidder Name	Amount	GST @ 18%	Amount Including GST	Bid Rank
BoQ1	1	MADHAV ENGINEERS PVT. LTD. (BID ID -276619)	54800000.00	98,64,000.00	6,46,64,000.00	L1
	2	HI-TECH CORPORATION (BID ID -278806)	60700000.00	1,09,26,000.00	7,16,26,000.00	L2
BoQ2	1	MADHAV ENGINEERS PVT. LTD. (BID ID -276619)	0.00	0.00	0.00	L1
	2	HI-TECH CORPORATION (BID ID -278806)	2000000.00	3,60,000.00	23,60,000.00	L2

Summary

Sl No	Bidder Name	Amount Exluding GST	GST @18%	Amount including GST	Bid Rank
1	MADHAV ENGINEERS PVT. LTD.	54800000.00	9864000.00	**64664000.00**	L1
2	HI-TECH CORPORATION	62700000.00	11286000.00	73986000.00	L2

Comparative Statement

Estimated Amount (including GST @18%)	7,96,96,610.00

Sl No	Bidder Name	Difference from Estmated Amount (incl GST)	% Variation
1	MADHAV ENGINEERS PVT. LTD.	**-1,50,32,610.00**	**-18.86**
2	HI-TECH CORPORATION	-57,10,610.00	**-7.17**

04/10/25

7.10.25

4/10/25

Annexure X

Projected details breakup of work completion under Colony Maintenance

For

FY 2026-27

Colony maintenance for FY 2026-27					
UNDER CENTRAL ASSAM REGION					
Sl no.	**Name of the Circle**	**Name of the Division**	**Name of work**	**Amount(Rs.)**	**Remarkks**
1	**Tezpur T&T Circle**	**Depota GSS Division**	Height Extension of Existing Boundary Wall at North-East & South-West Direction of 132/33kV Depota GSS Campus, AEGCL	16,58,191.00	
2			Construction of parking shed (25m Length) for newly constructed O/o the DGM, Tezpur T&T Circle; O/o the AGM Tezpur T&C Division and O/o the AGM, 132KV Depota GSS at Depota , AEGCL	5,72,059.00	
3			Dismantling of Old Ceiling and Installation of New Grid Tiles False Ceiling and other related work at Staff Hostel & Cleaning of Filter Unit at 220/132KV Sonabil GSS, AEGCL	5,45,039.00	
4		**Nagaon T&T Division**	Renovation and Repairing of 1 no. Of Officer's Hostel at 132KV Nagaon GSS, AEGCL,Khaloigaon.	8,00,000.00	
5			Renovation and Repairing of 1 no. Of Staff's Hostel at 132KV Nagaon GSS, AEGCL, Khaloigaon.	8,00,000.00	
6			Renovation and Repairing of Security Barrack at 132KV Nagaon GSS, AEGCL, Khaloigaon.	4,00,000.00	
7			Renovation and Repairing of 1 no. Of	4,00,000.00	

			RE quarter at 132KV Nagaon GSS, AEGCL, Khaloigaon.		
8		Samaguri GSS Division	Renovation and Repairing of 1 no. Of Type-II quarter at 220KV Samaguri GSS, AEGCL.	8,00,000.00	
9			Renovation and Repairing of 3 no. Of Type-III quarter at 220KV Samaguri GSS, AEGCL.	15,00,000.00	
10			Renovation and Repairing of 3 no. Of Type-IV quarter at 220KV Samaguri GSS, AEGCL.	15,00,000.00	
11			Renovation and Repairing of 5 no. Of Type-V quarter at 220KV Samaguri GSS, AEGCL.	20,00,000.00	
12			Renovation and Repairing of 5 no. Of Type-VI quarter at 220KV Samaguri GSS, AEGCL.	20,00,000.00	
13			Renovation and Repairing of IB at 220KV Samaguri GSS, AEGCL.	25,00,000.00	
14			Construction of Storm water Drain at 220KV samaguri GSS colony.	10,00,000.00	
15			Renovation and Repairing of AGM Office at 220KV Samaguri GSS, AEGCL.	12,00,000.00	
16			Construction of Overhead tank along with new Boring at 220KV Samaguri GSS, AEGCL	30,00,000.00	
17	Silchar T&T circle	Silchar T&T Division	Repairing of Internal Road & Drain at 132 kV Haflong GSS	29,64,111.00	Road are damaged & in very bad Condition
18			Repairing of 1 No Quarter (T-IV/2) at	10,58,545.00	In very dilapidated condition

			132 kV Haflong GSS		
19			Repairing of 2 Nos. Quarter (T-V/0) at 132 kV Haflong GSS	19,17,186.00	In very dilapidated condition
20			Construction of approach road & Boundary wall for the proposed RCC G+2 residential Qtr at 132 kV Srikona GSS	6,60,574.00	As no accommodation for officers available in Barak valley region. Office of DGM, AGM STTD, AGM T&C & AGM Civil are shifting to 132 kV Srikona GSS
21		**Panchgram Substation Division**	Construction of shed for 02 nos of intermediate tank against 132 kV Hailakandi GSS	5,00,000.00	Both the intermediate tank are inside the GSS Campus but no shed are available for which it is kept in open space which will cause rusting.
22			Painting of Control Room Building against 132 kV Hailakandi GSS	5,00,000.00	132 kV Hailakandi GSS control room color has been faded
23			repair and construction of 1 no. 2-unit staff quarter at 132 KV Panchgram GSS campus	27,83,428.00	The quarter is in very dilapidated condition
A			**Grand Total**	**3,10,59,133.00**	

UNDER LOWER ASSAM REGION

Sl. No.	Name of Circle	Name of Division	Name of Work	Amount (in Rs.)
1	Lower Assam T&T Circle	Rangia Division	Construction of security barrack at 132/33kV Sipajhar GSS, AEGCŁ	9,98,826.00
2			Repairing of Staff hostel at 132/33kV Sipajhar GSS	9,83,874.00
3			Construction of overhead water tank staging at 132/33kV Kamalpur GSS	3,97,962.00
4			Repairing of officer's hostel at 132/33kV Nalbari GSS	9,63,905.00
5			Repairing of Staff hostel at 132/33kV Nalbari GSS	9,86,046.00
6			Repairing of Resident Engineer quarter at 132/33kV Nalbari GSS,AEGCL.	4,99,778.00
7		Sarusajai Division	Construction of culvert for flood prevention at 220 kV Sarusajai Colony	2,12,062.00
8		Kahilipara GSS Division	**Repairing and** renovation of *RCC* type-III/20 at AEGCL Kahilipara **colony**	1,71,260.00
9			Repairing and renovation of RCC Tyqe- III/04 at *AEGCL*, Kahilipara, colony.	2,33,337.00
10			Repairing and renovation of RCC Tyqe-III/05 at AEGCL, Kahilipara, colony.	3,33,016.00
11			Repairing and renovation of quarter no. *RCC Tyge-V* unit 26 at ASE8 colony, Kahilipara, Ghy.	4,14,949.00
12			Supply and Installation of chain link fencing and Ctuarter entrance gate in the peripheral boundary of quarter no RCC Type-III (Duplex} unit I and 2 at ASEB colony, Kahilpara, Ghy.	4,95,270.00
13			Supply and Installation of chain link fencing and Quarter entrance gate in the **peripheral** boundary of quarter no ACC Type-III (Duplex) unit 3 and 4 at ASEB colony, Kahilpara, Ghy.	4,42,618.00
14			Supply and Installation of chain link fencing and Quarter entrance gate in the peripheral boundary of quarter no RCC Type-III {Duplex) unit 5 and 6 at ASEB colony, Kahilpara, Ghy.	4,97,454.00
15			Supply and Installation of chain link fencing and Quarter entrance gate in the peripheral boundary of quarter no RCC Type-III (Duplex) unit 7 and 8 at ASEB colony, Kahilpara, Ghy.	4,38,406.00
16			Supply and Installation of chain link fencing and Quarter entrance gate in the peripheral boundary of quarter no RCC Tyqe-III unit 10, 11, 12 and 13 at ASEB colony, Kahilpara, Ghy.	3,89,852.00

17			Providing PPGI Sheet roofing over root slab of quarter no. RCC Type V unit 13, 14,15 and 16 at ASEB colony, Kahilipara, Ghy.	4,87,081.00
18			Repairing of Quarter no. RCC Type-III unit 1&3 at ASEB colony AEGCL Kahilipara colony	3,69,944.00
19			Construction of water treatment plant with overhead tank along with other associated at ASEB colony, Kahilipara, AEGCL	99,69,167.00
20		Guwahati Transmission Division	Renovation and Repairing of existing RE office quarter at 132 KV Baghjap GSS, AEGCK	3,18,876.00
21			Exterior painting and F•encing of RCC Quaner Building Type-V at T32 KV Baghjap GSS	3,40,848.00
22			Repairing and renovation of RCC QuarterType-IV/Unit: D at 132 KV Baghjap GSS	4,97,310.00
23			Repairing and renovation of RCC QuarterIype-VI/Unit: C at 132kV Baghjap GSS	2,25,665.00
24			Renovation and Repairing of staff quarter (Type-V) block A at 132 KV Sishugmm GSS, AEGCL.	2,98,031.00
25			Renovation arid Repairing of staff quarter (Type-V)Block B at 132 KV Sishugram GSS, AEGCL.	2,54,559.00
26			Renovation and Repainng of staff quarter (Type-V)Block C at at 132 KV Sishugrarn GSS, AEGCL.	2,88,622.00
27			Construction of Campus Boundary wall at 132 Baghjap GSS-Western direction {60 meters)	9,64,917.00
28			Construction of Campus Boundary wall at 132 Baghjap GSS— Southern direction {70 meters)	11,47,555.00
29			Construction of Campus Boundary wall at 132 Baghjap GSS--Eastern d1rection (40 meters)	6,89,295.00
30			Construction of Campus Boundary wall at 132 Baghjap GSS—Northern direction (35 meters)	6,38,324.00
31			Construction of Campus Boundary wall at 132 Baghjap GSS—North West direction (40 meters)	6,88,974.00
32			Construction of main colony road from BaghJap campus gate towards colony area. (130m)	9,98,075.00
33			Construction of road from Baghjap campus gate to switchyard gate along with RE office approach 132kV GSS, AEGCL, Baghjap (142m)	10,90,205.00
34			Construction of internal approach road from main colony road to RE Quarter. (38m)	2,91,745.00
35			Construction of internal approach road from main colony road to Type(IV)Quarters. (43m) "	3,30,132.00

36			Construction at internal approach road from main colony road I Type (V) Quarters. (20m)	1,53,550.00
37	Mirza T&T Circle	Agia Division	Repairing of type III Quarter (Quarter no. AT/Type-III/03 at 220kV Agia GSS, AEGCL	73,706.00
38			Repairing of type-IV Quarter (Quarter no. AT/Type-IV/08) at 220kV Agia GSS, AEGCL	1,99,157.00
39			Repairing of type-IV Quarter (Quarter no. AT/Type-IV/09) at 220kV Agia GSS, AEGCL	1,99,691.00
40	Bongaigaon T&T Circle	Dhaligaon Division	Repairing of approach road to the colony by laying pavers block at 132kV Dhaligaon GSS, group B	9,38,805
41			Repairing of approach road to the colony by laying pavers block at 132kV Dhaligaon GSS, group B	9,38,805
42			Repairing of approach road to the colony by laying pavers block at 132kV Barnagar GSS, AEGCL	19,65,216.00
43			Extension of an existing room for provision of a driver's room at Dhaligaon GSS AEGCL	8,45,531
44			Replacing the existing damaged pipelines of the colony with CPVC pipes at 132kV Joyma GSS	6,22,625
45			Renovation of Residential Quarter (Type IV Old Type 1 Unit) occupied by Shri Suman Saha, JM at 132KV GSS, AEGCL, Dhaligaon	3,89,243.00
46			Renovation of Residential Quarter (Type OT V, 1 unit) occupied by Shri Hifaj Ali Ahmed, JM at 132KV GSS, AEGCL, Dhaligaon	2,90,561.00
47			Renovation of Residential Quarter (Type OT V, 1 unit) occupied by Shri K Barman, Sahayak at 132KV GSS, AEGCL,, Dhaligaon	2,90,561.00
48			Renovation of Residential Quarter (Type NT V, 1 unit) occupied by Smt D Roy at 132KV GSS, AEGCL, Dhaligaon	2,41,521.00
49			Renovation of Residential Quarter (Type OT V, 1 unit) occupied by Shri P Nath at 132kV GSS, AEGCL, Dhaligaon	2,90,561.00
50			Renovation of Residential Quarter (Type OT V, 1 unit) occupied by Shri M Sarmah at 132KV GSS, AEGCL, Dhaligaon	2,90,561.00
51			Renovation of Residential Quarter (Type OT V, 1 unit) occupied by Shri N Basfore at 132KV GSS, AEGCL, Dhaligaon	2,90,561.00
52			Renovation of Residential Quarter (Type OT V, 1 unit) occupied by Shri S Basfore at 132kV GSS, AEGCL, Dhaligaon	2,90,561.00
53			Construction of RE's Residence at 132 KV Bilasipara GSS.	34,01,721.00
B			**Total**	**4,00,60,877.00**

Annexure XI
Contingency Reserve

SL No.	Particulars	Details (in ₹)	Total (in ₹)
1	Reinstated opening balance as on 01-04-2024		51,913,088
2	Add : Contribution made during the FY 2024-25		32,500,000
3	Less : Approved expenditure adjusted against Contingency Reserve by 132 kV GSS Chirakhundi Rangia during the FY 2024-25		25,207,014
4	AUDITED CLOSING BALANCE AS ON 31-03-2025	(1+2-3)	59,206,074

N.B.	No liability or expenditure booked against Contingency Reserve till 30-09-2025

SUMMARY OF CONTINGENCY RESERVE AS ON 30-09-2025

Case1: Considering the GFA approved in APR of FY 2024-25 in the Tariff Order dated 25-Mar-2025

SL No.	PARTICULARS	AMT (in ₹ crores)
1	Closing balance as on 31-03-2025 (as per audited accounts)	₹ 5.92
2	Add: Contingency reserve created from 01-04-2025 to 30-09-2025	₹ 1.77
3	Less: Contingency reserve utilized during 01-04-2025 to 30-09-2025	₹ 0
4	Closing balance of Contingency Reserve as on 30-09-2025	₹ 7.69

Case2: Considering the GFA approved in Tariff of FY 2024-25 in the Tariff Order dated 27-Jun-2024

SL No.	PARTICULARS	AMT (in ₹ crores)
1	Closing balance as on 31-03-2025 (as per audited accounts)	₹ 5.92
2	Add: Contingency reserve created from 01-04-2025 to 30-09-2025	₹ 1.79
3	Less: Contingency reserve utilized during 01-04-2025 to 30-09-2025	₹ 0
4	Closing balance of Contingency Reserve as on 30-09-2025	₹ 7.71

Case3: Considering the GFA as per Audited Annual Acounts of FY 2024-25

SL No.	PARTICULARS	AMT (in ₹ crores)
1	Closing balance as on 31-03-2025 (as per audited accounts)	₹ 5.92
2	Add: Contingency reserve created from 01-04-2025 to 30-09-2025	₹ 0.73
3	Less: Contingency reserve utilized during 01-04-2025 to 30-09-2025	₹ 0
4	Closing balance of Contingency Reserve as on 30-09-2025	₹ 6.65

Annexure XII

Pension cabinet proposal

FY 2025-26

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/ACT/PEN-TRUST/MISC/PT-VII/54 **Date:** 9 .10.2025

To,

The Secretary to the Govt. of Assam,
Power Dept., Assam Secretariat,
Dispur, Ghy- 06.

Sub: Submission of draft Cabinet Proposal for obtaining concurrence of Non- AA FS against the scheme- Contribution to ASEB Pension Fund Trust, for an amount of Rs. 150.14 crore during the FY 2025-26.

Sir,

In inviting reference to the subject matter above, please find attached herewith the draft Cabinet Memorandum for concurrence of the scheme- 'Contribution to ASEB Pension Fund Trust', for an amount of Rs. 150.14 crore during the FY 2025-26.

In view of the above, it is requested to kindly process for concurrence and release of **Rs. 150.14 crore** only to AEGCL, against 'Contribution to ASEB Pension Fund Trust' under the **Head of Account- 4801-80-190-2063-501-20-99 SOPD-G.**

This is for favour of your kind information and further necessary action.

Enclosed: As stated above.

Yours Faithfully,

Managing Director, AEGCL
Bijulee Bhawan,
Paltanbazar, Ghy- 01.

Memo No. AEGCL/ACT/PEN-TRUST/MISC/PT-VII/54-A **Date:** 9 .10.2025

Copy to:

1) P.S. to Additional Chief Secretary to the Govt. of Assam, Power Department, Block- J, Dispur Secretariat, Ghy- 06, for kind information of Additional Chief Secretary.

Managing Director, AEGCL
Bijulee Bhawan,
Paltanbazar, Ghy- 01.

10/10/25

Annexure XIII

7th Internal Coordination Meeting

Assam Electricity Grid Corporation Limited
Regd. Office: 1st Floor, Bijulee Bhawan,
Paltanbazar, Guwahati-781001
CIN:U40101AS2003SGC007238
Phone-0361-2739520 / Fax-0361-2739513 Web: www.aegcl.co.in

STATE LOAD DESPATCH CENTRE, ASSAM

Minutes For 7th Internal Co-Ordination Committee Meeting

Time of Meeting: 10:00 Hrs.
Date of Meeting: 23rd May, 2025 (Friday)
Venue: Conference room of State Load Despatch Centre (SLDC), AEGCL, Kahilipara.

The list of participants present in the 7th Internal Co-ordination Meeting is attached as **Annexure-A.**

As Mandated by AERC, the 7th Internal Co-ordination Meeting was held on 23/05/2025 at Conference room of State Load Despatch Centre (SLDC), AEGCL, Kahilipara. Sri Chandan Deka, CGM, SLDC welcomed all the participants in the meeting wherein he highlighted various issues of AEGCL, APDCL and APGCL along with the confirmation of minutes which were discussed in the 6th Internal Co-ordination Meeting held on 22/02/2024.

A. CONFIRMATION OF MINUTES

CONFIRMATION OF MINUTES OF THE 6TH INTERNAL COORDINATION MEETING HELD AMONG AEGCL, APDCL, AND APGCL

Minutes of the 6th Internal Coordination Meeting held on 22.04.2024 in the conference room of SLDC were circulated vide letter No. AEGCL/CGM/SLDC/T-81/2024/30 dated 14.03.2024. Since no comments were received. The minutes were finalized and sent to AERC.

B. NEW AGENDA ITEMS

AGENDA FROM CHIEF GENERAL MANAGER, PP&I, APGCL

B.1. Status regarding completion of two numbers of line terminal bay at 220KV Sankardevnagar Grid Substation, AEGCL before December 2024 as per 6th Internal Co-ordination Committee directives for power evacuation of 120MW LKHEP.

Brief Note: In view of APGCL's plan for power evacuation of LKHEP by December 2024, the committee members of 6th Internal Co-ordination Committee held on 22nd February 2024 urged CGM (PP&D), AEGCL to expedite the process of the construction of bay for 220 KV at Sankardevnagar GSS and complete before December,2024, although LOA for completion of Bay by AEGCL is May 2025.

Funding: ASIAN DEVELOMENT BANK.

Proposal: As per the 6th Internal Co-ordination Committee directives the two numbers of line terminal bay at 220 kV Sankardevnagar Grid substation is supposed to be completed before

December 2024 by AEGCL. In view above, AEGCL is requested to provide status regarding completion of two bay terminals at Sankardevnagar GSS as per 6th Internal Co-ordination Committee directives. The matter is placed before the meeting for discussion and requested CGM (SLDC), CGM (PP&D) AEGCL, CGM (D&S) CAR, AEGCL and CGM (O&M) CAR, AEGCL for status regarding completion of construction of two numbers of line terminal bay at 220 kV Sankardevnagar Grid substation by AEGCL for power evacuation of 120 MW LKHEP, APGCL.

Deliberation of the Committee:

The GM, CA T&T Zone, Nagaon, AEGCL informed the committee that construction of the two line terminal bays at the 220 kV Sankardevnagar GSS is currently in progress and is expected to be completed by September 2025.

APGCL informed that the 220 kV LKHEP-SankardevNagar line is expected to be completed by June, 2025. Also, there are some locations which crosses over the Railway line for which clearance from Railway is required. APGCL was requested to take necessary actions for completion of the remaining works of the line with railway authorities.

Further SLDC informed that all the necessary clearance must be obtained before applying for FTEI of the Generators and associated Transmission lines. It has been deliberated by the committee that approval of PTCC may be placed before appropriate forum.

ACTION TO BE TAKEN: BY AEGCL, APGCL.

AGENDA FROM CHIEF GENERAL MANAGER (D&S), UAR, APDCL

Jorhat Electrical Circle

B.2. Augmentation of 132/33 KV Gormur GSS.

Proposal: APDCL, Jorhat Electrical Circle, received power from 132/33 KV ,3X25 MVA Gormur GSS through 7(seven) nos of 33 KV feeders feeding power to Jorhat including the downtown area of the town. However, during last season, the peak demand of the GSS reached to 52 MW. Thus, with failure or shutdown of any one 25 MVA PTR, there will be shortfall of power leads to shedding/interruption of power supply in coming peak season. In this regard, the PTR augmentation/addition at the 132/33 KV Gormur GSS is requested for consideration and placed for approval for reliable power supply to Jorhat in upcoming peak season.

Deliberation of the Committee:

AEGCL informed the committee that the process of augmentation of Power Transformers (PTR) from 25 MVA to 50 MVA at the 132/33 kV Gormur Grid Substation (GSS) is currently underway. The committee acknowledged the update and requested AEGCL to expedite the work to ensure timely completion of the project.

ACTION TO BE TAKEN: BY AEGCL

B.3. Requirement of 2nd circuit for 132 KV Nazira-Teok-Garmur feeders.

Proposal: 132/33 KV Gormur GSS presently connected with two sources namely, 1) 132 kV Mariani- Garmur feeder (double circuit) and 2) 132 kV Nazira-Teok-Garmur feeder (Single circuit). Now, again Jorhat West (Panisokuwa) GSS and Bokhat GSS received power from Gormur GSS in radial fashion. Accordingly, the double circuit 132 kV Mariani-Garmur feeder has to carter load of more than 100 MW during peak (including Teok GSS). With such arrangement, due to any shutdown or fault event on any of the above double circuit 132 kV Mariani-Garmur feeder, the entire load of 100 MW or above, has to be provided from 132 kV Nazira-Teok-Garmur feeder (Single circuit). Consequently, there will be imposing of load restriction/ shedding in all the DSS of APDCL connected with the concern GSSs. In this regard, augmentation/addition of another 132 KV Nazira-Teok-Garmur circuit the is requested for consideration and place for approval for reliable power supply to Jorhat in upcoming peak season.

Deliberation of the Committee:

AEGCL informed the committee that tendering process was initiated but due to high price quoted, the tender had to be cancelled. Revision of estimates is in process for retendering. The committee took note of the update and requested AEGCL to expedite the process to facilitate timely completion of the project.

ACTION TO BE TAKEN: BY AEGCL

B.4. Requirement of connectivity from 220 KV Khumtai GSS to 132 KV Bokakhat GSS.

Proposal: The 132 KV Garmur - Jorhat West - Bokakhat is a radial feeder, fed from 132/33 KV Garmur GSS. This feeder feeds both 132/33 KV Jorhat West(Panichokuwa) and Bokakhat GSS. Now, the 220 KV Khumtai GSS is coming up at Golaghat District which will be connected to the 220 KV Mariani-Samoguri feeder (LILO). Hence, if 220 KV Khumtai GSS to 132 KV Bokakhat GSS can be connected through a new feeder, then it will ensure the connectivity to both 132/33 KV Bokakhat & 132/33 KV Panichokuwa GSS and in turn, the 132/33 KV Garmur GSS. In this regard, connectivity of 220 KV Khumtai GSS to 132 KV Bokakhat GSS is requested for consideration and placed for approval for reliable power supply from a second source to Jorhat in upcoming peak season.

Deliberation of the Committee:

AEGCL informed that the construction of 220 kV Khumtai GSS is currently in progress and is expected to be completed by December 2025. Additionally, AEGCL informed that the aforementioned connectivity is already included in the said project.

ACTION TO BE TAKEN: AEGCL

B.5. Allotment of one 33KV Bay at Teok GSS for a proposed 33 KV line.

Proposal: One new 33kV line of 16KM length from 132/33kV Teok-Kaliapani GSS to 33/11kV Gabharu DSS under Teok Electrical Sub-Division is proposed to be constructed under RDSS-Phase-II Scheme so as to have one alternate & more reliable power supply to Gabharu DSS. The 33/11 kV Gabharu DSS is presently running from 220/33 kV Mariani GSS through 33/11 kVNakachari DSS. The total length of the feeder is around 25Km. For the proposed new 33kVline, one 33kV bay with panel will be required at GSS end.As per information received, presently one spare 33kV bay with panel is available at 132/33kV Teok Kaliapani GSS, which may be used after construction of the proposed new 33 kV line. So, the undersigned has requested for approval of the same.

Deliberation of the Committee:

The committee was apprised by AEGCL officials that one spare 33 kV bay is currently available at the 132/33 kV Teok-Kaliapani GSS, which may be allotted for the proposed line. Moreover, AEGCL proposed a joint visit for ascertaining the requirement of any additional equipment, spares or related works that may be needed for charging of the said feeder.

ACTION TO BE TAKEN: BY APDCL

B.6. Allotment of one 33KV Bay at Marioni GSS for separation of 33 KV Na-Kachari and 33 KV Marioni Feeder.

Proposal: At present, power to the 33 KV Marioni, 33 KV Na-Kachari and 33 KV Gabharu feeder (LIEO from Na-Kachari DSS) is being evacuated from a single 33 KV bay at Marioni GSS. The peak load catered by the feeder is about 16 MW in the last season. Thus, for better distribution and management of power, request for allotment of one separate 33 KV Bay at Marioni GSS is hereby proposed for consideration.

Deliberation of the Committee:

AEGCL officials informed the committee that there is adequate space available at Mariani GSS for the construction of a separate 33 kV bay. The committee suggested that the proposed bay may be constructed under the deposit scheme and requested APDCL to take necessary action regarding this.

ACTION TO BE TAKEN: BY APDCL

AGENDA FROM CHIEF GENERAL MANAGER (D&S), LAR, APDCL

B.7. Early completion of 33KV Bay at Azara GSS for 33KV Parlly Line under Mirza Sub-Division. *Work order has already been issued by AEGCL on 30-11-2024.*

Deliberation of the Committee:

AEGCL informed the committee that the construction of the 33 kV bay at Azara GSS is scheduled for completion by October'2025. Considering the urgency of the project, the committee advised AEGCL to expedite the work to ensure early completion.

ACTION TO BE TAKEN: BY AEGCL

B.8. One new GSS is proposed in an area between Kamakhya GSS and Azara GSS, to cater power supply considering enormous load growth due to upcoming residential and commercial complexes and to reduce the length of 33kV feeders by providing reliable power. It is learnt that a quantum of 20MW of load (approx.) may be required by Airport, Azara in few months.

Deliberation of the Committee:

AEGCL informed the committee that the construction of a new GSS near Boragaon is in pipeline; however, unavailability of land is causing delays. Additionally, AEGCL intimated that the 400 kV Kukurmara GSS and 220 kV Boko GSS are currently underloaded, and suggested that connectivity could be established from these substations to cater to the load.
AEGCL further requested APDCL to assist in locating suitable land for the proposed GSS.

ACTION TO BE TAKEN: BY AEGCL

B.9. One new GSS is proposed in and around Rampur area, Mirza ESD, to cater power supply to upcoming industrial load growth and IIM-Guwahati, Industrial Parks etc. are coming up in the area. Preferable location: Proposed land for IIM or Rampur Industrial area.

Deliberation of the Committee

The committee noted that with the Advantage Assam 2.0 initiative, many educational institutions and industries are expected to develop near the Azara area.
APDCL suggested that the upcoming IIM may be approached for possible land allotment for the new GSS. The committee requested APDCL to provide the load details near IIM or Rampur Industrial area for the proposed GSS near the IIM area for carrying out proper feasibility study.
Further, AEGCL informed that the existing 400 kV Kukurmara GSS and 132/33 kV Azara GSS are underloaded and may be further loaded for optimum utilization of the assests.

ACTION TO BE TAKEN: BY APDCL, AEGCL

B.10. Early Completion of 220KV Jambari GSS, Chattabari, which is under construction.

Deliberation of the Committee

AEGCL informed the committee that the 220 kV Chaygaon GSS, Chattabari is currently in progress and is expected to be completed by December 2025. The committee took note of the timeline and advised AEGCL to monitor the progress to ensure timely completion.

ACTION TO BE TAKEN: BY AEGCL

B.11. Requested to minimize scheduled load shedding at Boko GSS, that is affecting the Boko Sub Division, Chaygaon Sub Division and High Valued Industrial Consumers of Chaygaon ESD and Gobardhan Rampur feeder under Mirza ESD. It is earnest request to remove Boko GSS from the list of power curtailment during the time of power crisis in the market.

Deliberation of the Committee

SLDC apprised the forum that the list of feeders where load shedding is to be done is provided by commercial wing of APDCL to SLDC, Control room in real time.

As such, the forum requested the CGM (Comm & EE) APDCL, to take necessary action in this regard.

ACTION TO BE TAKEN: BY CGM (Comm & EE), APDCL

B.12. During summer season the sending end voltage at 33KV drops to 31kV under Boko GSS and receiving end voltage further drops to 30kV.Requested to make necessary arrangement to rectify the same.

Deliberation of the Committee

AEGCL officials informed the committee that there are technical challenges in maintaining voltage levels on the grid side, especially during the summer season. The committee suggested that APDCL may explore reactive compensation measures to improve voltage conditions on the load side. The matter is further discussed under agenda point B25.

ACTION TO BE TAKEN: BY APDCL

B.13. During Overloading of 132 KV Deothang line a load to the tune of 30 MW of Nalbari GSS may be shifted to Dhaligaon-Barpeta-Nalbari GSS LINE. However, AEGCL informed in the meeting that the condition of the 132 KV Dhaligaon GSS – Barpeta GSS –Nalbari GSS line is not favorable for high loading. Under such circumstances, if load restriction is imposed on Nalbari GSS this will adversely affect power evacuation to areas under Nalbari Electrical Division.

Proposals in this regard:

i) Bifurcation of load at Nalbari GSS so that one part can be fed through Dhaligaon-Barpeta-Nalbari GSS LINE and the other part from Rangia GSS-Nalbari GSS LINE.
ii) Strengthening of 132 KV Dhaligaon GSS – Barpeta GSS –Nalbari GSS line at the earliest to enable evacuating of optimum load for Barpeta GSS and Nalbari GSS.
iii) Strengthening of 132 KV Dhaligaon GSS – Bornagar GSS –Nathkuchi GSS line at the earliest.
iv) Strengthening of 132 KV Rangia GSS-Nalbari GSS LINE with HTLS conductor at the earliest.

Deliberation of the Committee

The committee was informed on the following points:

i) The DGM, T&T Circle, Guwahati, AEGCL stated that bifurcation of load at Nalbari GSS is technically feasible; however, it will require a planned shutdown of approximately 7 to 8 hours for implementation.

ii) to iv) The CGM, LAR, AEGCL informed that reconductoring of the 132 kV Dhaligaon–Barpeta–Nalbari-Rangia line and 132 kV Dhaligaon–Barnagar-Nathkuchi transmission lines is under consideration and funding is being explored.

Additionally, the DGM (Operation), SLDC, AEGCL suggested that a joint meeting between APDCL and AEGCL officials may be convened to address the ongoing low voltage issues at Rangia.

The committee acknowledged the information and recommended prompt action and coordination among the concerned parties.

ACTION TO BE TAKEN: BY AEGCL, APDCL

B.14. One new 132/33 KV GSS is proposed in between Kamalpur GSS and Rangia GSS, for feeding power supply to high valued consumers and utilizing existing 132 KV Rangia GSS-Kamalpur GSS Double Circuit line considering rapid industrial load growth in this area.

Deliberation of the Committee

The forum requested APDCL to provide the upcoming load requirements to AEGCL in the respective area for system study and further planning.

ACTION TO BE TAKEN: BY APDCL, AEGCL

B.15 It is proposed for arrangement of dedicated approach road to Kamalpur GSS. Due to non-availability of dedicated approach road to Kamalpur GSS and narrow corridor due to Kolazol River, it is becoming difficult to construct new 33 KV lines from Kamalpur GSS to evacuate power supply considering rapid industrial load growth.

Deliberation of the Committee

The committee requested AEGCL and APDCL to jointly explore an alternate evacuation route and approach road. The report may be submitted to AEGCL for further necessary action.

ACTION TO BE TAKEN : BY APDCL , AEGCL

B.16. 4-nos of DSS namely Dalgaon, Burigaon, Kharupetia and Bahbari under Mangaldoi Electrical Circle, are arranged 33KV feeding from 132/33KV Rowta GSS. All these DSS are receiving Power at 30KV during normal days and even reduced to 27KV during summer, instead of 33V.Requesting for urgent necessary rectification.

Deliberation of the Committee

This agenda item was deliberated in the forum under Agenda Point B.12 & B.26.

ACTION TO BE TAKEN: BY APDCL, AEGCL

B.17. A new GSS is proposed at Lakhipur area under Goalpara Division.APDCL. At present there are three 33/11KV DSS –(i) Nidanpur (1×10MVA, 1×5 MVA), (ii)Simlabri (2×5MVA), and (iii) Murlijhar (2×5 MVA under construction) and another is Jaleswar 2×5 MVA (proposed) and all these DSS are feeding by only one 33KV line is which is more than 40KM long. Thus, there occurs severe under voltage issues.

Deliberation of the Committee

This agenda item was deliberated in the forum under Agenda Point B.12 & B.26.

ACTION TO BE TAKEN: BY APDCL, AEGCL

B.18. A new GSS is proposed at Dhupdhara area under Goalpara Division, APDCL. Line length of 33KV Dhupdhara is more than 40KM and total capacity under Dhupdhara At present two 33/11KV DSS namely, *Dhupdhara 1×5 MVA, 1×2.5 MVA* and *Rangjuli 2×5 MVA* are feeding power supply by 33KV Dhupdhara line, which is more than 40KM in length and one new DSS,namely Tiplai 2×5 MVA (under construction) will also be connected at the said 33KV line.

Deliberation of the Committee

AEGCL has informed that the Dhupdhora GSS is already considered under AIIB Phase-2 and that the land for this substation has been finalized. However, the land for the Lakhipur GSS is yet to be finalized.

ACTION TO BE TAKEN: BY AEGCL

B.19. A new GSS is proposed between Manikpur & Bijni. As there is no provision of Bay extension at 132KV Dhaligaon GSS. Moreover, AIDC has set up industrial estate at Nayapara near Bijni & we have already released load to the tune of 8 MW (approx.). from our 33/11KV, 2×5 MVA Dangaigaon DSS and application of 4.6 MW load is already pending to release & many more in pipeline to set up their industry in this area. Therefore, to cater for load growth in near future setup of one GSS in above area is very much essential.

Deliberation of the Committee

The forum requested APDCL to provide the upcoming load requirements to AEGCL in the respective area for system study and further planning.

ACTION TO BE TAKEN: BY APDCL, AEGCL

B.20. It is proposed to upgrade the existing 132/33 kV Barnagar GSS to a 220/132/33 kV GSS in order to ensure a reliable and quality power supply to the downstream of 33/11 kV substations. The 132 kV Barnagar Grid Sub-Station (GSS) is currently compelled to impose load shedding on its 33 kV feeders whenever one of its 132 kV transmission lines is either faulty or under scheduled maintenance.

Deliberation of the Committee

AEGCL informed the committee that the proposal to upgrade the existing 132/33 kV Barnagar GSS to a 220/132/33 kV GSS has already been included in the Master Plan. The project is currently awaiting finalization of the source of funding. The committee acknowledged the progress and urged AEGCL to prioritize finalizing the funding to ensure timely implementation of the project.

ACTION TO BE TAKEN : BY AEGCL

B.21. It is proposed for capacity enhancement of the 132/33 kV Barpeta GSS to meet the growing demand. Accordingly, augmentation of conductors may also be considered to support the increased capacity.

Deliberation of the Committee

AEGCL informed that the augmentation of Dhaligaon–Barpeta–Nalbari line (with HTLS conductor) have already been discussed under agenda pt. No. B.13.
The committee requested AEGCL to expedite the process.

ACTION TO BE TAKEN : BY AEGCL

B.22. A new 132/33 kV Grid Sub-Station (GSS) near the Sawpur and Lengtichinga areas, under is proposed, for arrangement of upcoming load at 33/11 kV Kharisala and Balagaon Sub-stations under the Barpeta Electrical Circle, as well as other nearby 33/11 kV Sub-stations under the Bongaigaon Electrical Circle.

Deliberation of the Committee

Based on the information provided by AEGCL officials, the committee deliberated that the anticipated load growth in the Sawpur and Lengtichinga areas will be effectively addressed through the proposed new Grid Sub-Station at Bartari.

ACTION TO BE TAKEN : BY AEGCL

B.23. A new 220/132 kV Grid Sub-Station (GSS) is proposed at Baska areas. This is essential for improving the voltage profile and ensuring a quality and reliable power supply to all consumers across the district. At present, there is no 220/132KV Grid Sub-Station of AEGCL in the entire northern belt of Baksa district, from 132KV Barnagar GSS to 132KV Nalbari (Sariahtoli) GSS. As a result, all existing 33KV feeders supplying the 33/11KV Distribution Sub-Stations (DSSs) in the area are excessively long, leading to poor voltage conditions and significantly compromised reliability.

Deliberation of the Committee

The committee requested APDCL to submit the anticipated load demand for the Baksa area. Based on the data provided, the AEGCL will conduct a load flow analysis to assess the requirements and plan accordingly.

ACTION TO BE TAKEN: BY APDCL, AEGCL

AGENDA FROM CHIEF GENERAL MANAGER (O&M), UAR, AEGCL

B.24. Amendment in Clause No. 5.2 of the MOU signed between APDCL and AEGCL on dated: 08/04/2024 pertaining to the works to be/being executed under Deposit Scheme.

Sequence of events:

As per request from APDCL, it was decided to allocate 1 no. of 33KV Bay to APDCL at 132KV Bordubi GSS, AEGCL for 33KV Tengakhat Substation of APDCL. As such, an estimate amounting to Rs. 9,17,174.00 (Rupees Nine Lakhs Seventeen Thousand One Hundred and Seventy-Four only) was sent to the CGM(O&M), UAR for approval and accordingly approval was received vide no. AEGCL/MD/CGM(O&M,UAR)/Correspondence/2023/44, dated:10.11.2023 (attached) against the said amount.

A letter was sent to the CEO, Dibrugarh Electrical Circle, APDCL on 10.11.2023 to deposit the amount of Rs. 9,17,174.00 to AEGCL. As a reply, an email was received from the AGM, Duliajan Electrical Division, APDCL on 24.07.2024 requesting to submit the tax invoice against supervision charge citing the MOU between AEGCL and APDCL on 08.04.2024 regarding "Construction of 33KV Feeder bays along with associated works under Deposit Scheme".

Accordingly, the tax invoice against the supervision charge was forwarded to the CEO, Dibrugarh Electrical Circle, APDCL, Dibrugarh on 08.08.2024.

On receiving the supervision charge amounting to Rs. 1,17,603.00 (Rupees One Lakh Seventeen Thousand Six Hundred and Three only) on 24.10.2024 and after observing the necessary official formalities, Financial Clearance was requested from the HQ for the estimated amount.

As the work will be executed under Deposit Fund of AEGCL, for accord of the Financial Clearance, the terms of payment as per the mentioned MOU was found contradictory.

Contradiction for way of payment:

Clause 5.2: As per the terms of payment of clause 5.2 of the MOU "after scrutiny of each RA bill, upon receipt of fund requisition from AEGCL, APDCL shall pay the bill value as reimbursement to AEGCL for which the contractor submits the tax invoice with all applicable taxes & duties against the work as agreed upon on the detailed estimate of AEGCL".

Clause 3.5: Also, as per the clause 3.5 of the MOU, "The selected contractor will rise running bill to AEGCL and after observing all formalities for payment, AEGCL will place the fund requisition to APDCL for payment to the contractor. AEGCL will make payment to the contractor after receipt of fund from APDCL & APDCL will release fund within 15 days".

Both the clauses are analyzed as below:

Clause 5.2 (Reimbursement):

Sequence:

1. Contractor submits Tax Invoice (with all supporting documents) to AEGCL.
2. AEGCL submits fund requisition to APDCL.
3. APDCL pays AEGCL (as reimbursement).

Conclusion: Though it is not directly mentioned who will pay the contractor but as the term "reimbursement" is used it suggests AEGCL will pay the contractor first and will give fund requisition to APDCL. APDCL will then reimburse the invoice amount to AEGCL.

Clause 3.5 (Direct Fund Flow via AEGCL):

Sequence:

1. Contractor raises running bills to AEGCL.
2. AEGCL observes all formalities and then submits fund requisition to APDCL.
3. APDCL releases funds within 15 days.
4. AEGCL pays the contractor after receiving funds from APDCL.

Conclusion: Payment to the contractor only happens after AEGCL receives funds from APDCL.

Conclusion:

Since, more similar works are expected to come with APDCL in near future, therefore, in order to resolve any such ambiguity in regard with payment procedure, AEGCL proposes to amend the Clause No.: 5.5 of the MOU signed between APDCL and AEGCL on dated: 08/04/24 pertaining to the works to be/being executed under the deposit scheme as follows "**After scrutiny of each RA bill, upon receipt of fund requisition from AEGCL, APDCL shall pay the bill value to AEGCL for which the contractor submits the tax invoice with all applicable taxes & duties against the work as agreed upon on the detailed estimate of AEGCL**"

Deliberation of the Committee

The Committee was informed by DGM (O&M), UAR, AEGCL that the issue related to the payment terms under Clause 5.2 of the MOU between APDCL and AEGCL has already been settled. Consequently, the agenda item was dropped from further discussion.

AGENDA FROM CHIEF GENERAL MANAGER (T&C), AEGCL

B.25. Coordination of protective devices between a Grid Substation and a Distribution Substation.

It is necessary to ensure reliable, safe, and efficient operation of the power system. Here's why:

1. Selective Fault Isolation (Selectivity)

- Coordination ensures that only the faulty section of the network is isolated.
- If a fault occurs downstream (e.g., at the distribution level), only the distribution-level protective device (like a circuit breaker or fuse) should trip, not the grid-level device.
- This prevents widespread outages and keeps the rest of the system operational.

2. Prevent Cascading Failures

- Without coordination, a small fault could escalate and trip upstream devices, potentially leading to a large-scale blackout.

- Properly timed protection stops a local issue from affecting the entire grid.

3. Faster Fault Clearing

- Protective devices closest to the fault operate faster, reducing the damage to equipment and improving system stability.

4. Equipment Protection

- Each substation (grid and distribution) contains equipment with specific voltage and current ratings.
- Coordinated protection ensures each piece of equipment is protected within its thermal and mechanical limits.

5. Improved System Reliability & Availability

- Reduces downtime and improves service continuity for end-users.
- Helps utilities meet regulatory standards and maintain customer trust.

6. Time-Graded Protection

- Devices are set with time delays so that the nearest device to a fault acts first, and upstream devices act only if the fault persists.
- This time grading is a core aspect of coordination.

In regards to the above discussion if any necessary help is required, AEGCL is eager to extend the help. **Members may discuss the above agenda.**

Deliberation of the committee:

SLDC informed that SPCC (State Protection Co-ordination Committee) is to be formed under the aegis of GCMC (Grid Code Management Committee) as per relevant clauses of AERC (Electricity Grid Code), 2024 with members from all users of the state Grid.

Such issues of Protection Coordination shall be placed before the SPCC. The members of the SPCC shall further formulate the modalities for ensuring protection co-ordination between AEGCL and APDCL.

ACTION TO BE TAKEN: BY APDCL, AEGCL

B.26. Installation of reactive power compensation devices such as Capacitor Banks either at APDCL 33kV or 11kV Buses.

Installation of reactive power compensation devices at the load end is essential for improving power system efficiency, voltage stability, and reducing energy losses. Here's why it's done:

1. Voltage Regulation

- Reactive power affects voltage levels; too much inductive load (like motors) causes voltage drop.
- Compensation devices (like capacitor banks) supply reactive power locally, helping maintain voltage at acceptable levels at the load end.

2. Reduce Power Losses

- Reactive power causes extra current to flow in transmission lines, leading to I^2R losses.
- Supplying reactive power locally reduces current in the lines, minimizing losses in cables and transformers.

3. Improve Power Factor

- Compensation devices improve the power factor, which:
    - Reduces apparent power (kVA) demand
    - Avoids penalties from utilities
    - Improves system capacity

4. Improve Equipment Performance

- Better voltage levels and power factor lead to more stable operation of sensitive equipment and machinery, reducing failures and maintenance.

5. Localized Support for Reactive Power

- Transmission and distribution systems are not ideal for carrying reactive power over long distances.
- By placing compensation at the load end, you avoid transporting reactive power across the system, reducing strain on upstream infrastructure.

Members may discuss the above agenda.

Deliberation of the committee:

In continuation of the discussion under Agenda Item B.12, GM, T&C, AEGCL suggested exploring the possibility of installing reactive compensation devices at the 33/11 kV level. Moreover, it was informed that a report has already been published by the Central Electricity Authority (CEA), identifying the distribution nodes where capacitor bank installations are required

The committee recommended that P&D wing, AEGCL will co-ordinate with APDCL and AEGCL officials to carry out a joint study for dynamic load flow analysis and feasibility. SLDC informed that SPCC shall take necessary arrangements for carrying out joint study for low voltage compensation as required.

B.27. Request for maintenance of spare CBs, Isolators, CTs and PTs at APDCL end.

Since AEGCL is maintaining a huge network, the necessary spares for different voltage levels are found to be inadequate due to several reasons. It is observed that this scarcity of spares is prominent at 33kV voltage levels due to maximum number of 33kV network disturbances. Therefore, APDCL is requested to maintain necessary spare invariably for an uninterrupted distribution network.

Members may discuss the above agenda.

Deliberation of the committee:

The forum advised APDCL to take necessary action for maintaining the required spares. In response, APDCL informed that the tender for procurement of new CTs and PTs has already been floated.

ACTION TO BE TAKEN: BY APDCL

AGENDA FROM CHIEF GENERAL MANAGER (O&M), LAR, AEGCL

B.28. Concerning Frequency of 33kV Feeder tripping

It has been observed that an abnormally high number of tripping incidents (>15 occurrences) have been recorded across multiple 33kV feeders connected to the lower Assam grid during February, March, and April 2025. Notably, certain feeders experienced over 30 tripping incidents within a single month (refer to **Annexure-B** for detailed records).

This excessive tripping of 33kV transmission lines is causing significant operational concerns, including:

- Accelerated equipment degradation of substation like circuit breaker etc.
- Unstable voltage profiles across the network
- Elevated risk of cascading failures, potentially compromising overall grid stability.

Given these critical issues, it is recommended that APDCL take immediate corrective measures to reduce feeder tripping frequencies to acceptable operational thresholds. This intervention is essential to ensure the smooth and reliable operation of the Grid Substation (GSS).

Deliberation of the committee:

The forum noted the need for proper maintenance of the 33 kV line. It was suggested that the concerned AGMs (T&C) from both APDCL and AEGCL carry out detailed analysis of the faults and take appropriate measures for minimising the same. The forum also mentioned that a State Protection Coordination Committee (SPCC) will be formed, the matters related to protection co-ordination among APDCL and AEGCL may be taken up in the SPCC.

ACTION TO BE TAKEN: BY APDCL, AEGCL

B.29. Regarding power factor improvement and VAR compensation in transmission lines

Given the operational requirements and system configuration, shunt capacitor installation for reactive power (VAR) compensation and power factor correction should be implemented at the receiving end as per clause 5.4.2 of the Manual on transmission planning criteria released by CEA in 2023 which states that “Reactive Compensation shall be provided as far as possible in the low voltage systems with a view to meet the reactive power requirements of load close to the load points, thereby avoiding the need for VAr transfer from high voltage system to the low voltage system.” In

view of the above, it is proposed that for better VAR compensation and power factor correction, the shunt capacitors may be placed in the receiving end to mitigate the issue of change in voltage

Deliberation of the committee:

This agenda item was previously deliberated in the forum under Agenda Point B. 26.

AGENDA FROM SYSTEM OPERATION, SLDC

B.30. INFORMATION REGARDING AERC AEGC Regulations' 2024 and associated detailed Procedures to all users.

Hon'ble AERC has notified the Assam Electricity Grid Code Regulations'2024 in January 2025.

a. Formation of Various Committee under AERC AEGC' 2024.
b. Compliance of all users of grid with respect to CERC IEGC 2023(**Annexure-1**) & AERC AEGC 2024(**Annexuure-2**).

In addition, the following Detailed Procedures have been prepared by SLDC in compliance to various new regulations of AERC.

1. Detailed Procedure for First Time Energization and Integration (FTEI) of Grid elements- CERC IEGC regulation 2023 & AERC AEGC regulation 2024.
2. Detailed Procedure for Assam state Grid -AERC AEGC regulation 2024.
3. Detailed Procedure for deviation settlement- AERC DSM regulation 2024.
4. Detailed Procedure for short Term Open Access -AERC TCT for OA regulation 2024.
5. Detailed Procedure for Green Energy Open Access

Deliberation of the committee:

SLDC informed the forum that CERC has notified IEGC 2023 and AERC has notified AEGC 2024. Both the regulations clearly mention the activities mandated against each user of the grid, namely the DISCOM, GENCO, STU and SLDC. In accordance with the same, SLDC has prepared two compliance reports attached as **Annexure-1 & Annexuure-2**) for all agencies with respect to IEGC 2023 & AEGC 2024. APGCL, AEGCL and APDCL is requested to go through the same and ensure necessary compliance.

SLDC also informed that the detailed procedures with respect to the various new regulations are being prepared by SLDC and are in the process of being approved by AERC. The forum was requested to take a note of the same and offer comments and suggestions on the draft DP's when offered for stakeholders' consultation.

ACTION TO BE TAKEN: BY AEGCL. APGCL, APDCL & SLDC

B.31. Keeping DSS stations under Automatic Demand Management Scheme (ADMS) in Local Mode.

11kV feeders at Distribution Substations under ADMS project are kept in LOCAL mode instead of REMOTE. This inhibits tripping of the feeders in the event of triggering of the signal set under approved ADMS logic. ADMS scheme has been designed to assist in Demand Management as mandated by CERC IEGC 2023 and AERC regulations. Keeping the substations under Local Mode defies the very purpose of the ADMS project as the feeders do not trip when the need arises.

As such, it is hereby requested to instruct the substations under the ADMS scheme to revert back to REMOTE mode at all times. If need be, the substations/feeders may be altered with other feeders providing similar quantum of load relief based on priority Enhancement of Loads under ADMS.

In this regard letter from CGM, SLDC vide no. AEGCL/CGM/SLDC/Tech-130/2024/5 Dated: 19.12.2024 may be referred.

Deliberation of the committee:

SLDC informed that the feeders under ADMS are kept in LOCAL mode instead of REMOTE. This hinders the operation of the scheme in times of need. CGM, SLDC requested representatives from PPnD, APDCL to take necessary action to revert back the feeders to REMOTE mode. APDCL agreed to the same.

ACTION TO BE TAKEN: CGM (PP&D), APDCL

B.32. RESOURCE ADEQUACY

Resource adequacy analysis is to be carried out as per various clauses of the IEGC 2023. APDCL is requested to provide the details of CSGS or Internal generators who have agreements with APDCL for the upcoming FY (2025-2026) to enable SLDC to carry out Resource Adequacy Analysis.

Updated Details of Contracted Generators FY 25-26

SL No	Type of Generator Gas/Coal/Hydro/Wind etc.	Station Name	Total Capacity	% allocation	MW Allocation	Valid Till

Deliberation of the committee:

SLDC informed that requisite details have been received from APDCL for the upcoming months and requested APDCL to inform SLDC whenever new contracts are entered into for proper assessment of Resource adequacy.

ACTION TO BE TAKEN: CGM (Comm & EE), APDCL

B.33. INFORMATION REGARDING UPCOMING GENERATORS/ GRID ELEMENTS

a. UPCOMING GENERATORS IN A TIMELINE OF 5 YEARS

APGCL/ APDCL is requested to provide details of upcoming generation in the state grid in the next 5 years so that appropriate system study can be carried out.

b. DETAILED INFORMATION REGARDING INTEGRATION OF NEW GENERATORS IN THE NEXT SIX MONTHS- APDCL/APGCL

c. DETAILED INFORMATION REGARDING INTEGRATION OF NEW GRID ELEMENTS IN THE NEXT SIX MONTHS- AEGCL

As per Chapter 3, Clause 10 of IEGC 2023, NLDC/RLDC in consultation with SLDC/STU/CTU has to undertake a joint study every month so as to identify any operational constraints that may come into place due to the first-time energization of any new power system element that may be introduced into the grid in the next six months.
In view of the above, full details of any new Generator (Conventional/Solar/Others) and other grid elements is to be submitted to SLDC by 2nd of every month for the Generators which are to be integrated in the next six months. For example, any new generators to be integrated in the month of April 2025 is to be shared in the month of November 2024.

APGCL/ APDCL/AEGCL is to submit the details as per timeline to SLDC.

Letter from CGM, SLDC vide no AEGCL/CGM/SLDC/T-99(B)/ 2024 dated 13.6.2024 & AEGCL/CGM/SLDC/T-118/2024/01 dated 5.3.2025 may be referred.

ENTITY	SUBMISSION STATUS
APDCL	NOT SUBMITTED
APGCL	NOT SUBMITTED
AEGCL	DELAYED SUBMISSION/ TIMELINE TO BE MAINTAINED

Deliberation of the committee:

The forum was informed the requirement of information from all upcoming generators/ grid elements as per relevant regulations of the IEGC 2023.

SLDC informed that data is being received from AEGCL but timeline is not being followed. However, APDCL & APGCL have not started sharing requisite information.

SLDC requested APDCL & APGCL to provide information to SLDC as per prevalent timelines. The forum agreed to the same. Further, AEGCL was requested to adhere to the timeline for providing information regarding new grid element to be integrated in the next 6 months to SLDC.

ACTION TO BE TAKEN: BY APDCL, APGCL & AEGCL

B.34. INFORMATION REGARDING UPCOMING BULK CONSUMERS/ LOAD CENTRES & REQUIREMENT OF LOAD SERVING GSS TO FEED SUCH LOADS- APDCL/AEGCL.

a. APDCL is requested to inform location wise load requirement of Bulk Consumers, / Load Centres proposing to get connected to the grid.
b. Requirement of Grid Substations to cater the load may also be submitted to enable AEGCL to plan new Grid Substations accordingly.

Deliberation of the committee:

In the meeting APDCL requested several GSS to feed upcoming loads. The forum requested APDCL to submit location wise load requirement of Bulk Consumers, / Load Centres proposing to get connected to the grid and also requirement of new GSS so that appropriate planning by AEGCL can be done. Further the appoints were also discussed under agenda no. B.14 & B.15.

ACTION TO BE TAKEN: BY APDCL & AEGCL

B.35. TRANSMISSION ADEQUACY

The state grid has handled 2684 MW of power in summer 2024. The peak demand is expected to touch 2800-2900 MW in summer 2025. However, The TTC of the state is only 2100MW. This necessitates improvement of the TTC of the state and removal of existing constraints of the state grid.

Charging of the following upcoming elements is expected to increase the TTC of the state.

Sl No	Element	Quantum of increase in TTC (MW)
1	220kV Bihpuria – Gogamukh 220kV D/C TL alongwith Gogamukh GSS.	60
2	LILO of both ckt of Alipurduar (PGCIL) - Bongaigaon (PGCIL) D/C line at Agamoni GSS.	100
3	LILO of both circuits of Bongaigaon – Balipara 400kV d/c (Twin Moose) line at 400kV Rangia GSS.	200

4	LILO of Silchar (PG) – Byrnihat (MePTCL) 400kV s/c line at 400kV Sonapur GSS.	150
	TOTAL	**510**

The addition of the above new elements will enhance the TTC of state to 2100+500= 2600MW. Necessary steps may be taken to complete the above projects on priority basis. The matter was also raised during the 223rd NERPC OCC Meeting.

Further, APDCL has projected a demand of 4100MW by 2030. Accordingly, transmission planning has to be carried out.

Further, augmentation of the following existing elements may also be taken to increase the TTC of the state.

SL.	LIMITING ELEMENT
1	2x160MVA ICT's at 220/132kV BTPS GSS, AEGCL.
2	220kV Balipara - Sonabil D/C TL.
3	220kV Samaguri - Misa DC TL.
4	220KV Samaguri - Mariani Ckt 1
5	132KV Mariani - Golaghat -Sarupathar – Bokajan - Dimapur TL

Deliberation of the committee:

SLDC informed the forum regarding the present TTC of the state and immediate necessary action to be taken for enhancement of the same in line with the demand projected by APDCL. The operational constraints and limiting elements effecting were also informed to the members. CGM, SLDC requested representative from PP&D, AEGCL to take a note of the same and take necessary action for secure and reliable operation of the state Grid. AEGCL agreed to the same.

ACTION TO BE TAKEN: BY CGM (PP&D), AEGCL

AGENDA FROM MARKET OPERATION, SLDC

B.36. REGARDING GRANT OF T-GNA TO APDCL/TTC Limit

Considering the Total transfer capability of Assam state which is 2100 MW, it is worth mentioning that, in these summer days from April'2025 to August'2025, load demand would reach at its peak. Keeping in mind of the previous year scenario of peak load demand which was around 2600+(Approx.), Requesting for the enhancement of TTC Limit of Assam. Also, it is pertinent to mentioned here that, each month, DISCOM seeks NOC having quantum of 2500 MW but due to TTC limit, SLDC, Assam accords approval only for 2100 MW.

Deliberation of the Committee

The agenda point is previously discussed under agenda pt. B. 35.

B.37. Issues regarding telemetry of IPPS with SLDC

The establishment of AMR facility by the grid users with SLDC is a pre-requisite for implementation of energy accounting, DSM and Reactive Accounting. It is hereby highlighted that few IPPs namely- Azure Power, Maheshwari Solar, Suryataap Solar and Champawati (Mini hydel) have not fully established telemetry with SLDC. The SLDC has communicated repeatedly vide letters and emails in this regard, however the issues remain unresolved to this date. The intermittency in data availability has posed an issue for SLDC in carrying out its duties indicated in the Regulations.

The Committee may kindly deliberate on the same

Deliberation of the Committee

SLDC, AEGCL apprised the forum regarding the issues of telemetry establishment by IPPs (Independent Power Producers).

SLDC has requested APDCL to emphasize and take necessary initiative towards the establishment of telemetry by IPPs with SLDC, considering that the Power Purchase Agreements (PPAs) are executed between APDCL and the respective IPPs. Non-compliance with this regulatory requirement shall prompt SLDC to take appropriate action against the IPPs in accordance with the Electricity Act, 2003

ACTION TO BE TAKEN: **BY APDCL, AEGCL**

Agenda from IT/SCADA, SLDC

B.38. Real time data reporting

The real time data reporting from AEGCL owned Grid Sub-Stations and APGCL owned Generating Stations are not satisfactory. The real time data is vital for efficient grid operation and grid visibility. The state grid is monitored from SLDC as well as RLDC and NLDC. In the recent Geopolitical scenario, the grid visibility for the system operator was not satisfactory. The concern was also raised by RLDC and NLDC. Apart from the above, due to low availability of real time data various modules of Energy Management system which is a part of the SCADA system are non-functional. Such modules are State estimator, contingency analysis etc. These modules are quite helpful to the system operator for real time operational planning in the event of breakdown, tripping etc. It enables the system operators to take prompt corrective action. As of now system operators are taking decision based on past experience which can be inefficient at times.

It has seen that the percentage of monthly data availability has decreased over time which can be seen in the graph attached as **Annexure-3**. Also, inaccuracy has been observed in a portion of the real time data reporting. Hon'ble AERC has expressed concern over the same at multiple occasions and the matter has been discussed in various RPC forum meetings. The RPC has set the following target regarding real time data reporting:

Sl. No.	Meeting	Minimum telemetry percentage	Remark
1	29th NETeST dated 05.09.2024	80	Target not achieved
2	30th NETeST dated 24.01.2025	85	Target not achieved
3	31st NETeST dated 04.04.2025	85	Target not achieved

The target set by RPC in the last three NETeST meeting could not be achieved. Due to low percentage of availability of real time data RLDC has already filled petition against Mizoram, Arunachal Pradesh, Nagaland and Tripura before the Hon'ble CERC. Considering the above the utilities shall take necessary steps to improve the real time data availability to achieve the target set by RPC.

Deliberation of the Committee

DM, SCADA deliberated the current scenario of real time data availability from the grid substations and the generating stations of Assam drawing attention towards unavailability of data from significant number of grid substations and generating units which have resulted in low data availability at SLDC.

During the discussion it was understood that many of the substations constructed under NERPSIP by PowerGrid fail to communicate real time data with SLDC which contributed towards low availability of real time data. During deliberation it is known that a meeting has been scheduled by Hon'ble Managing Director, AEGCL with Powergrid to discuss various issues of NERPSIP scheme and members opined that the issue related to real time data of substations commissioned under NERPSIP scheme shall be taken up in the meeting.

For non NERPSIP substations, the forum agreed that the issue shall be taken up by the concerned T&C wings of AEGCL and APGCL. In this regard SLDC will share a report on non-available/wrong data. The report has been attached as **Annexure-5**.

ACTION TO BE TAKEN: **BY AEGCL, APGCL**

B.39. I/O address acquiring and data validation

The office order from CGM (PP&D), AEGCL attached as **Annexure-4,** set the timeline for acquiring I/O address and data validation. As per the order the following timeline shall be maintained:

1. SLDC shall be intimated at least 7 working days before the scheduled date of Gateway/RTU configuration.
2. SLDC shall be intimated at least 3 working days before the scheduled date of Data Validation.

The timeline shall be maintained for all new and augmented elements, and for all the works related to gateway/RTU configuration requiring SLDC's input such as I/O address, Gateway/RTU IP etc. to ensure smooth functioning of SLDC and proper configuration of Gateway/RTU.

Deliberation of the Committee

SLDC has highlighted the essence of maintaining the timeline related I/O address acquiring and data validation as per the office order from CGM(PP&D) (attached as **Annexure-4**). All the entities are requested to follow the timeline, in cases which require RTU/Gateway configuration involving I/O address acquiring from SLDC and data validation in order to ensure proper and timely integration of RTU/Gateway, data validation and overall smooth operation of SLDC. All the members have agreed for the same.

AGENDA FROM CHIEF GENERAL MANAGER (D&S), CAR, APDCL

B.40. Cachar Electrical Circle:

1. The proposed GSS (GIS) at Udharbond is yet to start due to fund constrain under AIIB scheme. CEO Cachar has suggested to go with AIS in place if GIS to cut cost. At present the Srikona GSS is the only source to power Silchar. Land is available near the proposed Udharbond GSS as informed by CEO.
2. The proposed Silkuri GSS need to be taken up urgently as many important consumers such as Assam University, NIT Silchar, Medical college etc will get power from this GSS if constructed.
3. To overcome the issue at sl.no-2, one PTR need to installed at Srikona GSS immediately.

Deliberation of the Committee

During the deliberation, the following points were noted:

1. AEGCL informed that the re-tendering process will begin shortly.
2. APDCL requested AEGCL to expedite the necessary actions.
3. It was confirmed that PIB approval for the project has already been obtained.

The committee acknowledged the information and advised to expedite the process.

ACTION TO BE TAKEN: **BY AEGCL**

B.41. Kanch Electrical Circle:

1. CT at Diphu GSS is to change to 400:1 from 200:1 as accommodate full power to Lumding DSS.
2. PTR augmentation at Sankardev Nagar GSS is to be completed on urgent basis to deliver full power.
3. Status of proposed Lumding GSS to be reviewed.

4. One GSS is may be proposed at West Karbi Anglong as there is no GSS at the same.

Deliberation of the Committee

During the deliberation, the following points were noted:

1. AEGCL informed that aforementioned work is already under process.
2. AEGCL informed that PTR Augmentation at Sankardev Nagar GSS is under process and will be completed by June, 2025. The forum Suggested to expedite the process.
3. AEGCL informed that the re-tendering process will begin shortly. The forum Suggested to expedite the process.
4. Committee requested APDCL to provide the load details to AEGCL in the respective area for system study. AEGCL informed that 220 kV Diphu GSS is under process and Lower Haflong GSS is already approved.

ACTION TO BE TAKEN: **BY AEGCL**

B.42. Nagaon Electrical Circle:

1. Ongoing GSS at Nagaon to be completed at the earliest
2. PTR augmentation at Sankardev Nagar GSS is to be completed on urgent basis to deliver full power.

Deliberation of the Committee

During the deliberation, the following points were noted:

1. The forum suggested to expedite the work.
2. AEGCL informed that PTR Augmentation at Sankardev Nagar GSS is under process and will be completed by June, 2025. The forum Suggested to expedite the process.

ACTION TO BE TAKEN: **BY AEGCL**

B.43. Morigaon Electrical Circle:

1. INOX air product requires power to the tune of 80MW
2. TSAT plant requires total load of 155MW
3. Jagirod satellite town ship – total load required -100MW

All the above loads shall be required near future as per list submitted by AIIDC; to be discussed.

Deliberation of the Committee

Committee requested APDCL to provide the load details to AEGCL in the respective area for system study .

ACTION TO BE TAKEN: **BY AEGCL, APDCL**

B.44. Tezpur Electrical Circle:

1. Status of proposed Missamari Army Camp GSS, Tezpur

Deliberation of the Committee

AEGCL informed that exploring the fund is under process.

ACTION TO BE TAKEN: **BY AEGCL**

B.45. North Lakhimpur Electrical Circle:

1. Status of Narayanpur GSS, under North Lakhimpur Electrical Circle.

Deliberation of the Committee

Committee requested APDCL to provide the load details to AEGCL in the respective area for system study.

ACTION TO BE TAKEN: **BY AEGCL**

B.46. Badarpur Electrical Circle

1. Status of proposed Patharkandi GSS
2. Augmentation of 10 MVA PTR at Dullavcherra GSS.

Deliberation of the Committee

During the deliberation, the following points were noted:

1. AEGCL informed that Land of Patharkandi GSS is yet to be finalised.
2. AEGCL informed that PTR will be augmented from 2x10 MVA to 2x50 MVA at Dullavcherra GSS.

ACTION TO BE TAKEN: **BY AEGCL**