

Errata and Corrigendum Listing

S. N o.	Clause No/Ref	Old Clause	New Clause
A	Pg-2 Petition fee	Petition Fee	Petition Fee of Rs. 5,00,000/- [Rupees Five lakh Only] as per CSERC (Fees & Charges) Regulations,2009- Schedule 1 of Clause 15 [b], drawn in favour of “Chhattisgarh State Electricity Regulatory Commission” through State Bank of India vide account payee DD No. 115409, dated 27.11.2024.
B	Notes and Abbreviations	a. Current Year is defined as Financial Year 2025-26 or FY 26 b. Previous Year is defined as Financial Year 2024-25 or FY 25	a. Current Year is defined as Financial Year 2024-25 or FY 25 b. Previous Year is defined as Financial Year 2023-24 or FY 24
C	Section 2- REGULATORY REQUIREMENT OF FILING OF THIS TARIFF PETITION	Old Sub-heading: Multi Year Tariff (MYT) Order and True-up Order for FY 2021-22	Revised Subheading: Multi Year Tariff (MYT) Order dated 13.04.2022
D	Section 3- METHODOLOGY ADOPTED IN FILING OF THIS PETITION (INCLUDING CONSTRAINTS)	NA	Addition of clause 3.3 - 3.3 The petitioner submits that Regulation 3.28 of the MYT Regulation, 2021 specifies that the expenditure incurred means the fund, whether the equity or debt or both, actually deployed or paid in cash or cash equivalent, for creation or acquisition of a useful asset and does not include commitments or liabilities for which no payment has been released. Further, the proviso to it specifies that any subsequent payment for creation or acquisition of the assets shall be considered as expenditure incurred from the date of its release.

E	Section5- Operational Performance -Clause 5.5 Under Transmission Loss	NA	Addition of Table-4 showing the computation of transmission loss of 3.51% Table 4: Transmission Losses <table><tr><th colspan="2">S No</th><th>Particulars</th><th>FY 2023-24</th></tr><tr><td colspan="2"></td><td></td><td></td></tr><tr><td>1</td><td></td><td>State Generation Ex-Bus at 132 KV and above (MU)</td><td>19942.29</td></tr><tr><td>2</td><td></td><td>Drawl from CTU Grid at CG Periphery at 132 kV and above (Mu) (Net)</td><td>15825.90</td></tr><tr><td>3</td><td></td><td>IPPs/CPP Injection in CSPTCL System at 132 KV & above (MU)</td><td>1625.41</td></tr><tr><td>4</td><td></td><td>Total Injection at State Grid of STU (MU)</td><td>37400.42</td></tr><tr><td>5</td><td></td><td>EHV Sales from Sub Station (MU)</td><td>5722.13</td></tr><tr><td>6</td><td></td><td>Net Output to DISCOM (MU)</td><td>30366.08</td></tr><tr><td>7</td><td></td><td>Total Output from CSPTCL System (MU)</td><td>36088.21</td></tr><tr><td>8</td><td></td><td>Transmission Loss (MU)</td><td>1312.21</td></tr><tr><td>9</td><td></td><td>Transmission Loss (%)</td><td>3.51%</td></tr></table>	S No		Particulars	FY 2023-24					1		State Generation Ex-Bus at 132 KV and above (MU)	19942.29	2		Drawl from CTU Grid at CG Periphery at 132 kV and above (Mu) (Net)	15825.90	3		IPPs/CPP Injection in CSPTCL System at 132 KV & above (MU)	1625.41	4		Total Injection at State Grid of STU (MU)	37400.42	5		EHV Sales from Sub Station (MU)	5722.13	6		Net Output to DISCOM (MU)	30366.08	7		Total Output from CSPTCL System (MU)	36088.21	8		Transmission Loss (MU)	1312.21	9		Transmission Loss (%)	3.51%
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E 1	Section 5 – Operational Performance -Details of components of True-up-Under Gross Fixed Asset Clause 5.9	Opening CWIP of Rs. 552.21 Crores for FY 2023-24 has been considered equal to the closing CWIP for FY 2022-23.	Opening CWIP of Rs. 552.75 Crores for FY 2023-24 has been considered equal to the closing CWIP for FY 2022-23.																																												

E 2	Section 5 – Operational Performance -Details of components of True-up-Under Gross Fixed Asset Clause 5.9	The actual loan addition of Rs. 315.81 Crores has been considered as per the audited accounts for FY 2023-24	The actual loan addition of Rs. 372.15 Crores has been considered as per the audited accounts for FY 2023-24																																																																																												
E 3	Section 5 – Operational Performance -Details of components of True-up-Under Gross Fixed Asset Clause 5.9	GFA addition of Rs. 536.52 Crores (net of GFA addition for SLDC) has been considered as per the audited accounts for FY 2023-24	GFA addition of Rs. 531.65 Crores (net of GFA addition for SLDC) has been considered as per the audited accounts for FY 2023-24																																																																																												
E 4	Clause 5.10 Table-6A	Table 6A - Capital Structure for FY 2023-24 (Rs. Crore): <table> <tr> <th>Sr. No.</th><th>Particulars</th><th>FY 2022-23</th><th>FY 2023-24 (Based on final accounts)</th></tr> <tr> <td>A</td><td>GROSS FIXED ASSETS (GFA)</td><td></td><td></td></tr> <tr> <td>1</td><td>Opening GFA</td><td>5,570.71</td><td>5947.91</td></tr> <tr> <td>2</td><td>Opening CWIP</td><td>589.21</td><td>552.75</td></tr> <tr> <td>3</td><td>Opening Capex</td><td>6,159.92</td><td>6500.66</td></tr> <tr> <td>4</td><td>Capitalisation during the Year</td><td>377.20</td><td>536.52</td></tr> <tr> <td>5</td><td>Closing GFA</td><td>5,947.91</td><td>6484.42</td></tr> <tr> <td>6</td><td>Closing CWIP</td><td>552.75</td><td>480.43</td></tr> <tr> <td>7</td><td>Closing Capex</td><td>6,500.66</td><td>6964.85</td></tr> <tr> <td>B</td><td>GRANTS & CONSUMER CONTRIBUTION</td><td></td><td></td></tr> <tr> <td>1</td><td>Opening Grant and Contribution</td><td>109.54</td><td>109.54</td></tr> </table>	Sr. No.	Particulars	FY 2022-23	FY 2023-24 (Based on final accounts)	A	GROSS FIXED ASSETS (GFA)			1	Opening GFA	5,570.71	5947.91	2	Opening CWIP	589.21	552.75	3	Opening Capex	6,159.92	6500.66	4	Capitalisation during the Year	377.20	536.52	5	Closing GFA	5,947.91	6484.42	6	Closing CWIP	552.75	480.43	7	Closing Capex	6,500.66	6964.85	B	GRANTS & CONSUMER CONTRIBUTION			1	Opening Grant and Contribution	109.54	109.54	Revised Table-6A (New Table-8-Capital Structure for FY 2023-24 (Rs. Crore)) <table> <tr> <th>Sr. No.</th><th>Particulars</th><th>FY 2022-23</th><th>FY 2023-24 (Based on final accounts)</th></tr> <tr> <td>A</td><td>GROSS FIXED ASSETS (GFA)</td><td></td><td></td></tr> <tr> <td>1</td><td>Opening GFA</td><td>5,570.71</td><td>5947.91</td></tr> <tr> <td>2</td><td>Opening CWIP</td><td>589.21</td><td>552.75</td></tr> <tr> <td>3</td><td>Opening Capex</td><td>6,159.92</td><td>6500.66</td></tr> <tr> <td>4</td><td>Capitalisation during the Year</td><td>377.20</td><td>531.65</td></tr> <tr> <td>5</td><td>Closing GFA</td><td>5,947.91</td><td>6479.56</td></tr> <tr> <td>6</td><td>Closing CWIP</td><td>552.75</td><td>480.43</td></tr> <tr> <td>7</td><td>Closing Capex</td><td>6,500.66</td><td>6959.98</td></tr> <tr> <td>B</td><td>GRANTS & CONSUMER CONTRIBUTION</td><td></td><td></td></tr> <tr> <td>1</td><td>Opening Grant and Contribution</td><td>109.54</td><td>109.54</td></tr> <tr> <td>2</td><td>Consumer Contribution/Grants during the Year</td><td>-</td><td>-</td></tr> </table>	Sr. No.	Particulars	FY 2022-23	FY 2023-24 (Based on final accounts)	A	GROSS FIXED ASSETS (GFA)			1	Opening GFA	5,570.71	5947.91	2	Opening CWIP	589.21	552.75	3	Opening Capex	6,159.92	6500.66	4	Capitalisation during the Year	377.20	531.65	5	Closing GFA	5,947.91	6479.56	6	Closing CWIP	552.75	480.43	7	Closing Capex	6,500.66	6959.98	B	GRANTS & CONSUMER CONTRIBUTION			1	Opening Grant and Contribution	109.54	109.54	2	Consumer Contribution/Grants during the Year	-	-
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		2	Consumer Contribution/Grants during the Year	-	85.35
		3	Closing Consumer Contribution	109.54	194.89
		4	Consumer Contribution in Opening GFA	54.04	54.04
		5	Consumer Contribution in Closing GFA	54.04	139.39
		C	LOAN BORROWED		
		1	Opening Borrowed Loan	3,047.20	3,149.97
		2	Loan Borrowed during the Year	102.77	68.98
		3	Closing Borrowed Loan	3,149.97	3,218.95
		4	Borrowed Loan in Opening GFA	3,658.14	3,922.18
		5	Borrowed Loan in Closing GFA	3,922.18	4237.99
		D	EQUITY		
		1	Opening Gross Equity	3,003.18	3,241.15
		2	Equity addition during the Year	237.97	309.8
		3	Closing Gross Equity	3,241.15	3,551.01
		4	Gross Equity in Opening GFA	1,858.53	1,971.69
		5	Gross Equity in Closing GFA	1,971.69	2,107.04
		6	Average Gross Equity during the year	1,915.11	2,039.36.
		E	PERMISSIBLE EQUITY		
		1	Permissible Equity in Opening GFA	1,481.41	1,594.57
		2	Permissible Equity in Closing GFA	1,594.57	1754.06
		3	Average Gross Permissible Equity during the year	1,537.99	1674.32
		F	NORMATIVE LOAN		
		3	Closing Consumer Contribution	109.54	109.54
		4	Consumer Contribution in Opening GFA	54.04	54.04
		5	Consumer Contribution in Closing GFA	54.04	54.04
		C	LOAN BORROWED		
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		1	Opening Gross Equity	3,003.18	3,241.15
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		3	Closing Gross Equity	3,241.15	3631.50
		4	Gross Equity in Opening GFA	1,858.53	1,971.69
		5	Gross Equity in Closing GFA	1,971.69	2131.18
		6	Average Gross Equity during the year	1,915.11	2051.44
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E 5	Clause-5.10 Table-7	<u>Table7- Means of Finance for addition in GFA for FY 2023-24 (Rs. Crores)</u> <table><tr><th>Sr. No</th><th>Particulars</th><th>FY 2023-24</th></tr><tr><td>1</td><td>GFA Addition in FY 2023-24</td><td>536.52</td></tr><tr><td>2</td><td>Means of Finance</td><td></td></tr><tr><td>A</td><td>Consumer Contribution</td><td>0.00</td></tr><tr><td>B</td><td>Equity (30%)</td><td>160.96</td></tr><tr><td>C</td><td>Debt (70%)</td><td>375.56</td></tr></table>	Sr. No	Particulars	FY 2023-24	1	GFA Addition in FY 2023-24	536.52	2	Means of Finance		A	Consumer Contribution	0.00	B	Equity (30%)	160.96	C	Debt (70%)	375.56	<u>Revised Table7-(New Table-9 Means of Finance for addition in GFA for FY 2023-24 (Rs. Crores))</u> <table><tr><th>Sr. No</th><th>Particulars</th><th>FY 2023-24</th></tr><tr><td>1</td><td>GFA Addition in FY 2023-24</td><td>531.65</td></tr><tr><td>2</td><td>Means of Finance</td><td></td></tr><tr><td>A</td><td>Consumer Contribution</td><td>0.00</td></tr><tr><td>B</td><td>Equity (30%)</td><td>159.49</td></tr><tr><td>C</td><td>Debt (70%)</td><td>372.15</td></tr></table>	Sr. No	Particulars	FY 2023-24	1	GFA Addition in FY 2023-24	531.65	2	Means of Finance		A	Consumer Contribution	0.00	B	Equity (30%)	159.49	C	Debt (70%)	372.15
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E 6	Clause 5.11	Old Clause 5.11: CSPTCL would like to submit that assets Rs. 536.52 Crores created during the FY 2023-24 is a part of GFA mentioned in Audited Account of FY 2023-24 which excludes asset created due to consumer contribution/ grant.	New Clause 5.11 - 5.11 CSPTCL would like to submit that assets Rs. 531.65 Crores created during the FY 2023-24 is a part of GFA mentioned in Audited Account of FY 2023-24 which excludes asset created due to consumer contribution/ grant.																																				

E
7**Depreciation-Table-8****Table -8 Depreciation for FY 23-24 (Rs. Crores)**

Sr. No	Particulars	FY 2023-24
		Final True-up
1	Opening GFA excluding SLDC	5,947.91
2	Add: Additional capitalization during the year	536.52
3	GFA at the end of the year excluding SLDC	6484.42
4	Average GFA for the year	6216.17
5	Depreciation Rate	5.26%
6	Depreciation @ rates as per applicable Regulation	326.70
7	Opening consumer contribution	54.04
8	Addition: consumer contribution during the year	-
9	Closing consumer contribution	54.04
10	Average consumer contribution	54.04
11	Less: Depreciation on consumer contribution on live assets	2.84
12	Less: Depreciation on fully depreciated assets	61.26
13	Net Depreciation	262.60

Revised Table -8 (New Table- 10 Depreciation for FY 23-24 (Rs. Crores))

Sr. No	Particulars	FY 2023-24
		Final True-up
1	Opening GFA excluding SLDC	5,947.91
2	Add: Additional capitalization during the year	531.65
3	GFA at the end of the year excluding SLDC	6479.56
4	Average GFA for the year	6213.73
5	Depreciation Rate	5.26%
6	Depreciation @ rates as per applicable Regulation	326.57
7	Opening consumer contribution	54.04
8	Addition: consumer contribution during the year	-
9	Closing consumer contribution	54.04
10	Average consumer contribution	54.04
11	Less: Depreciation on consumer contribution on live assets	2.84
12	Less: Depreciation on fully depreciated assets	61.26
13	Net Depreciation	262.47

		Thus, CSPTCL would like to request the Hon’ble Commission to approve depreciation of Rs. 262.60 Crores for final true-up of ARR for FY 2023-24 as detailed above.	Thus, CSPTCL would like to request the Hon’ble Commission to approve depreciation of Rs. 262.47 Crores for final true-up of ARR for FY 2023-24 as detailed above.																																																																																																																
E 8	Interest on Loan- Table-9	Table 9: Loan Details for FY 2023-24 (Rs. Crores)	Revised Table -9 (New Table 11 Loan Details for FY 2023-24 (Rs. Crores))																																																																																																																
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E 9	Pg 27 after Table-9 (Old Petition)	Page 27 (after Table-9) -The actual weighted average interest rate of 2.56% has been considered for computation of the interest on loan for FY 2023-24.	Revised - The actual weighted average interest rate of 9.32% has been considered for computation of the interest on loan for FY 2023-24.																																																																																																																

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0**Interest on Loan-
Table-10 & Clause 5.12****Table 10: Interest on Loan for FY 2023-24 (Rs. Crores)**

Sr. No	Particulars	FY 2022-23	FY 2023-24
			Final True-up
1	Total Opening Net Loan	1,800.19	1817.00
2	Repayment during the period	247.23	262.20
3	Additional Capitalization of Borrowed Loan during the year	264.04	375.56
4	Total Closing Net Loan	1,817.00	1929.96
5	Average Loan during the year	1,808.60	1873.48
6	Weighted Average Interest Rate	6.40%	9.32%
7	Bank Charges	1.84	0.31
8	Interest Expense for the Period	117.59	174.94

5.12 Thus, CSPTCL requests the Hon'ble Commission to approve Interest on Loan of **Rs. 174.94 Crores** for final true-up of ARR for FY 2023-24 as detailed above.

Revised Table 10 (New Table-12: Interest on Loan for FY 2023-24 (Rs. Crores))

Sr. No	Particulars	FY 2022-23	FY 2023-24
			Final True-up
1	Total Opening Net Loan	1,800.19	1817.00
2	Repayment during the period	247.23	262.47
3	Additional Capitalization of Borrowed Loan during the year	264.04	372.15
4	Total Closing Net Loan	1,817.00	1926.68
5	Average Loan during the year	1,808.60	1871.84
6	Weighted Average Interest Rate	6.40%	9.32%
7	Bank Charges	1.84	0.31
8	Interest Expense for the Period	117.59	174.78

Revised Clause 5.12- Thus, CSPTCL requests the Hon'ble Commission to approve Interest on Loan of **Rs. 174.78 Crores** for final true-up of ARR for FY 2023-24 as detailed above.

E 1 1	Interest on Loan after Table-10	NA	Inserted Additional Table-13 Computation of Interest Rate								
			Sr. No	Particulars	Opening Loan	Addition	Repayment	Closing	Average	RoI	Interest
			1	PFC	374.30		98.22	276.08	325.19	9.88%	32.11
			2	REC	821.26		62.65	758.61	789.94	9.50%	75.01
			3	SBI Loan	57.24		10.77	46.47	51.85	9.06%	4.70
			4	BOM	128.45	31.34		159.79	144.12	7.86%	11.33
			5	Indian Bank	30.20	37.64		67.84	49.02	7.40%	3.63
	Total	1,411.45	68.98	171.64	1,308.79	1,360.12	9.32%	126.78			
E 1 2	Return on Equity (RoE) and Income Tax Table-11 and Clause 5.11	Table 11: Return on Equity for FY 2023-24 (Rs. Crores)				Revised Table 11 (New Table-14: Return on Equity for FY 2023-24 (Rs. Crores))					
		Sr. No	Particulars	FY 2022-23	FY 2023-24	Sr. No	Particulars	FY 2022-23	FY 2023-24		
					Final True-up				Final True-up		
		1	Permissible Equity in Opening GFA	1,481.41	1594.57	1	Permissible Equity in Opening GFA	1,481.41	1594.57		
		2	Addition of permissible equity during the year	113.16	160.95	2	Addition of permissible equity during the year	113.16	159.49		
		3	Permissible Equity in Closing GFA	1,594.57	1,755.53	3	Permissible Equity in Closing GFA	1,594.57	1754.06		
		4	Average Gross Permissible Equity during the year	1,537.99	1675.05	4	Average Gross Permissible Equity during the year	1,537.99	1674.32		
5	Rate of Return on Equity	14.00%	14.00%	5	Rate of Return on Equity	14.00%	14.00%				

		<table><tr><td>6</td><td>Return on Equity</td><td>215.3 2</td><td>234.51</td></tr></table> 5.14 Thus, CSPTCL would like to request the Hon’ble Commission to approve Return on Equity of Rs. 234.51 Crores and Income Tax as 31.10 Crores for true-up of ARR for FY 2023-24 as detailed above.	6	Return on Equity	215.3 2	234.51	<table><tr><td>6</td><td>Return on Equity</td><td>215.3 2</td><td>234.40</td></tr></table> Revised Clause 5.14 Thus, CSPTCL would like to request the Hon’ble Commission to approve Return on Equity of Rs. 234.40 Crores and Income Tax as 31.10 Crores for true-up of ARR for FY 2023-24 as detailed above.	6	Return on Equity	215.3 2	234.40																																																				
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E 1 3	Operation and Maintenance Expenses- Clause 5.17	Operation and Maintenance (O&M) Expenses Clause 5.17 - CSPTCL would like to submit that the gross employee expenses (net of employee expenses on account of SLDC) for FY 2023-24 based on the audited accounts are Rs. 370.67 Crores.	Operation and Maintenance (O&M) Expenses Revised Clause 5.17 - CSPTCL would like to submit that the gross employee expenses (net of employee expenses on account of SLDC) for FY 2023-24 based on the audited accounts are Rs. 283.50 Crores.																																																												
E 1 4	Operation and Maintenance Expenses- Clause 5.20 and Table-14	5.20 Further, the Petitioner wants to highlight the current employee strength at CSPTCL. As on 31st March 2024, total sanctioned strength of different class of employees exclusive of SLDC is 3,295 out of which 1,613 are currently working and balance 1681 are envisaged to be filled in the coming FYs. The details are as follows: Table 14: Employee Strength at CSPTCL as on 31stMarch 2024 (Nos): <table><tr><th colspan="5">No. of Employees as on 31st March 2024</th></tr><tr><th>Sr. No</th><th>Particulars</th><th>Sanctioned</th><th>Working</th><th>Vacant</th></tr><tr><td colspan="5">CSPTCL</td></tr><tr><td>1</td><td>Class I</td><td>182</td><td>170</td><td>12</td></tr><tr><td>2</td><td>Class II</td><td>263</td><td>194</td><td>69</td></tr><tr><td>3</td><td>Class III</td><td>1616</td><td>893</td><td>723</td></tr></table>	No. of Employees as on 31st March 2024					Sr. No	Particulars	Sanctioned	Working	Vacant	CSPTCL					1	Class I	182	170	12	2	Class II	263	194	69	3	Class III	1616	893	723	Revised Clause 5.20 -Further, the Petitioner wants to highlight the current employee strength at CSPTCL. As on 31st March 2024, total sanctioned strength of different class of employees exclusive of SLDC is 3,294 out of which 1,613 are currently working and balance 1681 are envisaged to be filled in the coming FYs. The details are as follows: Revised Table 14 (New Table 17- Employee Strength at CSPTCL as on 31stMarch 2024 (Nos)): <table><tr><th colspan="5">No. of Employees as on 31st March 2024</th></tr><tr><th>Sr. No</th><th>Particulars</th><th>Sanctioned</th><th>Working</th><th>Vacant</th></tr><tr><td colspan="5">CSPTCL</td></tr><tr><td>1</td><td>Class I</td><td>182</td><td>170</td><td>12</td></tr><tr><td>2</td><td>Class II</td><td>263</td><td>194</td><td>69</td></tr><tr><td>3</td><td>Class III</td><td>1616</td><td>893</td><td>723</td></tr></table>	No. of Employees as on 31st March 2024					Sr. No	Particulars	Sanctioned	Working	Vacant	CSPTCL					1	Class I	182	170	12	2	Class II	263	194	69	3	Class III	1616	893	723
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E 1 6	Operation and Maintenance Expenses Clause 5.24 Table-16 and Clause 5.26	Table 16: O&M Expenses for FY 2023-24 (Rs. Crores): <table><tr><th rowspan="2">Sr. No</th><th rowspan="2">Particulars</th><th>FY 2022 -23</th><th>FY 2023-24</th></tr><tr><th></th><th>Final True-up</th></tr><tr><td>1</td><td>Gross Employee Expenses</td><td>260.62</td><td>283.50</td></tr><tr><td>2</td><td>Gross A&G Expenses</td><td>53.86</td><td>55.75</td></tr><tr><td>3</td><td>Gross R&M Expenses</td><td>46.80</td><td>64.76</td></tr><tr><td>4</td><td>Provision for Interim Wage Relief</td><td></td><td></td></tr><tr><td>5</td><td>Gross O&M Expenses (excluding SLDC)</td><td>360.50</td><td>404.01</td></tr><tr><td>6</td><td>Employee expenses capitalized</td><td>9.71</td><td>8.61</td></tr><tr><td>7</td><td>A&G Expenses capitalized</td><td>1.34</td><td>0.74</td></tr><tr><td>8</td><td>Net O&M Expenses (excluding SLDC)</td><td>349.44</td><td>394.66</td></tr></table> 5.26 CSPTCL requests the Hon’ble Commission to approve Rs.	Sr. No	Particulars	FY 2022 -23	FY 2023-24		Final True-up	1	Gross Employee Expenses	260.62	283.50	2	Gross A&G Expenses	53.86	55.75	3	Gross R&M Expenses	46.80	64.76	4	Provision for Interim Wage Relief			5	Gross O&M Expenses (excluding SLDC)	360.50	404.01	6	Employee expenses capitalized	9.71	8.61	7	A&G Expenses capitalized	1.34	0.74	8	Net O&M Expenses (excluding SLDC)	349.44	394.66	Revised Table 16 (New Table-19: O&M Expenses for FY 2023-24 (Rs. Crores): <table><tr><th rowspan="2">Sr. No</th><th rowspan="2">Particulars</th><th>FY 2022 -23</th><th>FY 2023-24</th></tr><tr><th></th><th>Final True-up</th></tr><tr><td>1</td><td>Gross Employee Expenses</td><td>260.62</td><td>283.50</td></tr><tr><td>2</td><td>Gross A&G Expenses</td><td>53.86</td><td>59.20</td></tr><tr><td>3</td><td>Gross R&M Expenses</td><td>46.80</td><td>63.12</td></tr><tr><td>4</td><td>Provision for Interim Wage Relief</td><td></td><td></td></tr><tr><td>5</td><td>Gross O&M Expenses (excluding SLDC)</td><td>361.28</td><td>405.83</td></tr><tr><td>6</td><td>Employee expenses capitalized</td><td>9.71</td><td>8.61</td></tr><tr><td>7</td><td>A&G Expenses capitalized</td><td>1.34</td><td>0.74</td></tr><tr><td>8</td><td>Net O&M Expenses (excluding SLDC)</td><td>350.22</td><td>396.47</td></tr></table> Revised Clause 5.26 CSPTCL requests the Hon’ble Commission to approve Rs. 396.47 Crores towards net operation & maintenance expenses for FY 2023-24.	Sr. No	Particulars	FY 2022 -23	FY 2023-24		Final True-up	1	Gross Employee Expenses	260.62	283.50	2	Gross A&G Expenses	53.86	59.20	3	Gross R&M Expenses	46.80	63.12	4	Provision for Interim Wage Relief			5	Gross O&M Expenses (excluding SLDC)	361.28	405.83	6	Employee expenses capitalized	9.71	8.61	7	A&G Expenses capitalized	1.34	0.74	8	Net O&M Expenses (excluding SLDC)	350.22	396.47
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		394.66 Crores towards net operation & maintenance expenses for FY 2023-24.	
E 1 7	Operation and Maintenance Expenses- Clause 5.35	<u>Sharing of gain and losses on account of O&M expenses</u> 5.35 The gain/(loss) of Rs. (2.66) Crores on account of expenditure in actual A&G and R&M expenses as compared to the normative A&G and R&M expenses has been considered as part of the true-up of ARR for FY 2023-24	<u>Sharing of gain and losses on account of O&M expenses</u> Revised Clause 5.35 The gain/(loss) of Rs. (0.71) Crores on account of expenditure in actual A&G and R&M expenses as compared to the normative A&G and R&M expenses has been considered as part of the true-up of ARR for FY 2023-24
E 1 8	Operation and Maintenance Expenses- Clause 5.37	<u>Contribution to Pension and Gratuity (P&G)</u> 5.37 The Hon'ble Commission in its Order dated 13.04.2022 determined ARR for FY 2023-24 and allowed contribution to Pension and Gratuity (P&G) fund of Rs. 115.51 Crores.	<u>Contribution to Pension and Gratuity (P&G)</u> Revised Clause 5.37 The Hon'ble Commission in its Order dated 13.04.2022 determined ARR for FY 2023-24 and allowed contribution to Pension and Gratuity (P&G) fund of Rs. 126.40 Crores.
E 1 9	Interest on Working Capital Clause 5.42	<u>Interest on Working Capital (IWC)</u> 5.42 The Petitioner has considered the interest rate of 7.29% (the interest on working capital shall be computed at an average actual sanctioned rate of interest during the year) for computing the Interest on Working Capital for final true-up of ARR for FY 2023-24	<u>Interest on Working Capital (IWC)</u> Revised Clause 5.42 The Petitioner has considered the interest rate of 8.59% (the interest on working capital shall be computed at an average actual sanctioned rate of interest during the year) for computing the Interest on Working Capital for final true-up of ARR for FY 2023-24
E 2 0	Interest on Working Capital Clause 5.42 Table-18 and Clause 5.43	<u>Table 18: Interest on Working Capital for FY 2023-24(Rs. Crores)</u>	<u>Revised Table 18 (New Table- 21: Interest on Working Capital for FY 2023-24(Rs. Crores))</u>

Sr. No	Particulars	FY 2022-23	FY 2023-24
		(Tariff Order dated 28.3.2023)	Final True-up
1	O&M for 15 days	14.36	16.36
2	Maintenance Spares – 20% of M&G Expenses	25.45	23.85
3	Receivables – 1 Month of Fixed Cost	84.27	148.79
4	Total WC requirement	124.08	189.00
5	Less: SD amount from Trans. Users		
6	Net Working Capital Requirement	124.08	189.00
7	Rate of Interest on WC	7.29%	7.85%
8	Net Interest on Working Capital	9.04	14.84

5.43 The Petitioner requests the Hon'ble Commission to approve IWC of **Rs. 14.84 Crores** for final true-up of ARR for FY 2023=24

Sr. No	Particulars	FY 2022-23	FY 2023-24
		(Tariff Order dated 28.3.2023)	Final True-up
1	O&M for 15 days	14.36	16.29
2	Maintenance Spares – 20% of M&G Expenses	25.45	24.10
3	Receivables – 1 Month of Fixed Cost	84.27	99.19
4	Total WC requirement	124.08	139.59
5	Less: SD amount from Trans. Users	-	-
6	Net Working Capital Requirement	124.08	139.59
7	Rate of Interest on WC	7.29%	8.59%
8	Net Interest on Working Capital	9.04	11.99

Revised Clause 5.43 The Petitioner requests the Hon'ble Commission to approve IWC of **Rs. 11.99 Crores** for final true-up of ARR for FY 2023-24

E 2 1	Non-Tariff Income Clause 5.45	<u>Non - Tariff Income</u> 5.45 The Petitioner has considered Rs. 19.78 Crores as non-tariff income for CSPTCL based on the segmental notes to the audited accounts for FY 2022-23 . The Petitioner has claimed non-tariff income as per the below table for FY 2022-23 .	<u>Non - Tariff Income</u> Revised clause 5.45 The Petitioner has considered Rs. 45.48 Crores as non-tariff income for CSPTCL based on the segmental notes to the audited accounts for FY 2023-24 . The Petitioner has claimed non-tariff income as per the below table for FY 2023-24																																																																																												
E 2 2	Aggregate Revenue Requirement (ARR) for FY2023-24 Table-20 & Clause 5.48	<table><tr><th colspan="3">Table 20: Aggregate Revenue Requirement (ARR) for FY 2023-24(Rs. Crores)</th></tr><tr><th rowspan="2">Sr. No</th><th rowspan="2">Particulars</th><th>FY 2023-24</th></tr><tr><th>Final True-up</th></tr><tr><td>1</td><td>Employee Expenses</td><td>283.50</td></tr><tr><td>2</td><td>A&G Expenses</td><td>59.20</td></tr><tr><td>3</td><td>R&M Expenses</td><td>64.76</td></tr><tr><td>4</td><td>Terminal Benefits</td><td>126.40</td></tr><tr><td>5</td><td>Provision for Interim Wage Relief</td><td></td></tr><tr><td>6</td><td>Less: Capitalization of Employee, R&M and A&G Expenses</td><td>9.36</td></tr><tr><td>7</td><td>Depreciation</td><td>262.60</td></tr><tr><td>8</td><td>Interest on Loan</td><td>174.94</td></tr><tr><td>9</td><td>Interest on Working capital</td><td>14.84</td></tr><tr><td>10</td><td>Prior Period (Income) / Expenses</td><td></td></tr><tr><td>11</td><td>Return on Equity</td><td>234.51</td></tr><tr><td>12</td><td>Gain/(Loss) on sharing O&M efficiency</td><td>(2.66)</td></tr><tr><td>13</td><td>Incentive on Transmission Availability</td><td>0</td></tr></table>	Table 20: Aggregate Revenue Requirement (ARR) for FY 2023-24(Rs. Crores)			Sr. No	Particulars	FY 2023-24	Final True-up	1	Employee Expenses	283.50	2	A&G Expenses	59.20	3	R&M Expenses	64.76	4	Terminal Benefits	126.40	5	Provision for Interim Wage Relief		6	Less: Capitalization of Employee, R&M and A&G Expenses	9.36	7	Depreciation	262.60	8	Interest on Loan	174.94	9	Interest on Working capital	14.84	10	Prior Period (Income) / Expenses		11	Return on Equity	234.51	12	Gain/(Loss) on sharing O&M efficiency	(2.66)	13	Incentive on Transmission Availability	0	<table><tr><th colspan="3">Revised Table 20 (New Table-23: Aggregate Revenue Requirement (ARR) for FY 2023-24(Rs. Crores)</th></tr><tr><th rowspan="2">Sr. No</th><th rowspan="2">Particulars</th><th>FY 2023-24</th></tr><tr><th>Final True-up</th></tr><tr><td>1</td><td>Employee Expenses</td><td>283.50</td></tr><tr><td>2</td><td>A&G Expenses</td><td>59.20</td></tr><tr><td>3</td><td>R&M Expenses</td><td>63.12</td></tr><tr><td>4</td><td>Terminal Benefits</td><td>126.40</td></tr><tr><td>5</td><td>Provision for Interim Wage Relief</td><td></td></tr><tr><td>6</td><td>Less: Capitalization of Employee, R&M and A&G Expenses</td><td>9.36</td></tr><tr><td>7</td><td>Depreciation</td><td>262.47</td></tr><tr><td>8</td><td>Interest on Loan</td><td>174.78</td></tr><tr><td>9</td><td>Interest on Working capital</td><td>11.99</td></tr><tr><td>10</td><td>Prior Period (Income) / Expenses</td><td></td></tr><tr><td>11</td><td>Return on Equity</td><td>234.40</td></tr><tr><td>12</td><td>Gain/(Loss) on sharing O&M efficiency</td><td>(0.71)</td></tr><tr><td>13</td><td>Incentive on Transmission Availability</td><td>0</td></tr></table>	Revised Table 20 (New Table-23: Aggregate Revenue Requirement (ARR) for FY 2023-24(Rs. Crores)			Sr. No	Particulars	FY 2023-24	Final True-up	1	Employee Expenses	283.50	2	A&G Expenses	59.20	3	R&M Expenses	63.12	4	Terminal Benefits	126.40	5	Provision for Interim Wage Relief		6	Less: Capitalization of Employee, R&M and A&G Expenses	9.36	7	Depreciation	262.47	8	Interest on Loan	174.78	9	Interest on Working capital	11.99	10	Prior Period (Income) / Expenses		11	Return on Equity	234.40	12	Gain/(Loss) on sharing O&M efficiency	(0.71)	13	Incentive on Transmission Availability	0
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E 2 3	Section 6, Planned Capital Expenditure, clause 6.2	<table><tr><th>S No.</th><th>Scheme</th><th>Sche me Provi sion</th><th>Upto FY 25</th><th>FY 26</th></tr><tr><td colspan="5">A. Spill Over Works</td></tr><tr><td>1</td><td>400/220 KV Substation and Associated Lines</td><td>962.62</td><td>142</td><td>53.8</td></tr><tr><td>2</td><td>220/132 KV Substation and Associated Lines</td><td>1211.39</td><td>383.1</td><td>401.36</td></tr><tr><td>3</td><td>132/33 KV Substation and Associated Lines</td><td>1069.78</td><td>226.9</td><td>311.84</td></tr><tr><td>4</td><td>Other System Improvement Schemes</td><td>712.34</td><td>174.66</td><td>177.87</td></tr><tr><td></td><td>Sub Total A</td><td>3956.13</td><td>926.66</td><td>944.87</td></tr><tr><td colspan="5">B. New Normal Development Scheme (State)</td></tr></table>	S No.	Scheme	Sche me Provi sion	Upto FY 25	FY 26	A. Spill Over Works					1	400/220 KV Substation and Associated Lines	962.62	142	53.8	2	220/132 KV Substation and Associated Lines	1211.39	383.1	401.36	3	132/33 KV Substation and Associated Lines	1069.78	226.9	311.84	4	Other System Improvement Schemes	712.34	174.66	177.87		Sub Total A	3956.13	926.66	944.87	B. New Normal Development Scheme (State)					New Table Caption added- Table No 24: Proposed capital expenditure for FY 25-26 <table><tr><th>S No.</th><th>Scheme</th><th>Sche me Provi sion</th><th>Upto FY 25</th><th>FY 26</th></tr><tr><td colspan="5">A. Spill Over Works</td></tr><tr><td>1</td><td>400/220 KV Substation and Associated Lines</td><td>962.62</td><td>142</td><td>53.8</td></tr><tr><td>2</td><td>220/132 KV Substation and Associated Lines</td><td>1211.32</td><td>383.1</td><td>401.46</td></tr><tr><td>3</td><td>132/33 KV Substation and Associated Lines</td><td>1069.78</td><td>226.9</td><td>311.84</td></tr><tr><td>4</td><td>Other System Improvement Schemes</td><td>712.34</td><td>174.66</td><td>177.87</td></tr><tr><td></td><td>Sub Total A</td><td>3956.06</td><td>926.66</td><td>944.97</td></tr></table>	S No.	Scheme	Sche me Provi sion	Upto FY 25	FY 26	A. Spill Over Works					1	400/220 KV Substation and Associated Lines	962.62	142	53.8	2	220/132 KV Substation and Associated Lines	1211.32	383.1	401.46	3	132/33 KV Substation and Associated Lines	1069.78	226.9	311.84	4	Other System Improvement Schemes	712.34	174.66	177.87		Sub Total A	3956.06	926.66	944.97
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		<table><tr><td>1</td><td>400/220 KV Substation and Associated Lines</td><td>2294.19</td><td>0</td><td>433</td></tr><tr><td>2</td><td>220/132 KV Substation and Associated Lines</td><td>1808</td><td>0</td><td>245</td></tr><tr><td>3</td><td>132/33 KV Substation and Associated Lines</td><td>1211.66</td><td>0</td><td>114</td></tr><tr><td>4</td><td>Power Evacuation plan for new 2x660 MW critical Thermal Power Plant, Korba-West</td><td>475.4</td><td></td><td>6</td></tr><tr><td>5</td><td>Other System Improvement Schemes</td><td>1097.61</td><td>0</td><td>342</td></tr><tr><td></td><td>Sub-Total B</td><td>6886.86</td><td>0</td><td>1140</td></tr><tr><td colspan="5">C. New Normal Development Scheme (Center)</td></tr><tr><td>1</td><td>Other System Improvement Schemes</td><td>1606.19</td><td>372.5</td><td>348.44</td></tr><tr><td></td><td>Sub Total C</td><td>1606.19</td><td>372.5</td><td>348.44</td></tr><tr><td colspan="2">Grand Total</td><td>12448.78</td><td>1299.15</td><td>2433.41</td></tr></table>	1	400/220 KV Substation and Associated Lines	2294.19	0	433	2	220/132 KV Substation and Associated Lines	1808	0	245	3	132/33 KV Substation and Associated Lines	1211.66	0	114	4	Power Evacuation plan for new 2x660 MW critical Thermal Power Plant, Korba-West	475.4		6	5	Other System Improvement Schemes	1097.61	0	342		Sub-Total B	6886.86	0	1140	C. New Normal Development Scheme (Center)					1	Other System Improvement Schemes	1606.19	372.5	348.44		Sub Total C	1606.19	372.5	348.44	Grand Total		12448.78	1299.15	2433.41	<table><tr><td colspan="5">B. New Normal Development Scheme (State)</td></tr><tr><td>1</td><td>400/220 KV Substation and Associated Lines</td><td>2294.19</td><td>0</td><td>433</td></tr><tr><td>2</td><td>220/132 KV Substation and Associated Lines</td><td>1808</td><td>0</td><td>245</td></tr><tr><td>3</td><td>132/33 KV Substation and Associated Lines</td><td>1211.66</td><td>0</td><td>114</td></tr><tr><td>4</td><td>Power Evacuation plan for new 2x660 MW critical Thermal Power Plant, Korba-West</td><td>475.4</td><td></td><td>6</td></tr><tr><td>5</td><td>Other System Improvement Schemes</td><td>1097.21</td><td>0</td><td>342</td></tr><tr><td></td><td>Sub-Total B</td><td>6886.46</td><td>0</td><td>1140</td></tr><tr><td colspan="5">C. New Normal Development Scheme (Center)</td></tr><tr><td>1</td><td>Other System Improvement Schemes</td><td>1606.19</td><td>372.5</td><td>348.44</td></tr><tr><td></td><td>Sub Total C</td><td>1606.19</td><td>372.5</td><td>348.44</td></tr><tr><td colspan="2">Grand Total</td><td>12448.78</td><td>1299.16</td><td>2433.41</td></tr></table>	B. New Normal Development Scheme (State)					1	400/220 KV Substation and Associated Lines	2294.19	0	433	2	220/132 KV Substation and Associated Lines	1808	0	245	3	132/33 KV Substation and Associated Lines	1211.66	0	114	4	Power Evacuation plan for new 2x660 MW critical Thermal Power Plant, Korba-West	475.4		6	5	Other System Improvement Schemes	1097.21	0	342		Sub-Total B	6886.46	0	1140	C. New Normal Development Scheme (Center)					1	Other System Improvement Schemes	1606.19	372.5	348.44		Sub Total C	1606.19	372.5	348.44	Grand Total		12448.78	1299.16	2433.41
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F	Section-7: DETERMINATION OF TARIFF FOR FY 2025-26 – Gross Fixed Asset and Table-21	Gross Fixed Assets • GFA addition of Rs. 202.98 Crores, for FY 2025-26.	Gross Fixed Assets • GFA addition of Rs. 765.44 Crores, for FY 2025-26.																																																																																																									

F
1 Table-21

Table 21: Capital Structure (Rs. Crores)

Sr. No.	Particulars	FY 2025-26
A	GROSS FIXED ASSETS (GFA)	
1	Opening GFA	6934.42
2	Opening CWIP	1273.04
3	Opening Capex	8,207.46
4	Capitalisation during the Year	262.64
5	Closing GFA	7197.06
6	Closing CWIP	2934.89
7	Closing Capex	10,131.95
B	GRANTS & CONSUMER CONTRIBUTION	
1	Opening Grant and Contribution	194.89
2	Consumer Contribution/Grants during the Year	
3	Closing Consumer Contribution	194.89
4	Consumer Contribution in Opening GFA	139.39
5	Consumer Contribution in Closing GFA	139.39
C	LOAN BORROWED	
1	Opening Borrowed Loan	3,533.95

Revised Table 21 (New Table 25: Capital Structure (Rs. Crores))

Sr. No.	Particulars	FY 2025-26
A	GROSS FIXED ASSETS (GFA)	
1	Opening GFA	6929.56
2	Opening CWIP	1273.04
3	Opening Capex	8202.59
4	Capitalisation during the Year	765.44
5	Closing GFA	7695.00
6	Closing CWIP	2432.09
7	Closing Capex	10127.08
B	GRANTS & CONSUMER CONTRIBUTION	
1	Opening Grant and Contribution	109.54
2	Consumer Contribution/Grants during the Year	
3	Closing Consumer Contribution	109.54
4	Consumer Contribution in Opening GFA	54.04
5	Consumer Contribution in Closing GFA	54.04
C	LOAN BORROWED	

2	<i>Loan Borrowed during the Year</i>	183.85
3	<i>Closing Borrowed Loan</i>	3717.79
4	<i>Borrowed Loan in Opening GFA</i>	4552.99
5	<i>Borrowed Loan in Closing GFA</i>	4736.84
D	EQUITY	
1	<i>Opening Gross Equity</i>	4478.62
2	<i>Equity addition during the Year</i>	78.79
3	<i>Closing Gross Equity</i>	6,219.27
4	<i>Gross Equity in Opening GFA</i>	2,242.04
5	<i>Gross Equity in Closing GFA</i>	2,320.83
6	<i>Average Gross Equity during the year</i>	2281.43
E	PERMISSIBLE EQUITY	
1	<i>Permissible Equity in Opening GFA</i>	1,890.53
2	<i>Permissible Equity in Closing GFA</i>	1,969.32
3	<i>Average Gross Permissible Equity during the year</i>	1929.92
F	NORMATIVE LOAN	
1	<i>Opening Normative Loan</i>	351.51
2	<i>Closing Normative Loan</i>	351.51
3	<i>Average Normative Loan</i>	351.51

1	<i>Opening Borrowed Loan</i>	3,533.95
2	<i>Loan Borrowed during the Year</i>	535.81
3	<i>Closing Borrowed Loan</i>	4069.75
4	<i>Borrowed Loan in Opening GFA</i>	4609.33
5	<i>Borrowed Loan in Closing GFA</i>	5145.14
D	EQUITY	
1	<i>Opening Gross Equity</i>	4559.11
2	<i>Equity addition during the Year</i>	229.63
3	<i>Closing Gross Equity</i>	5947.79
4	<i>Gross Equity in Opening GFA</i>	2266.18
5	<i>Gross Equity in Closing GFA</i>	2495.82
6	<i>Average Gross Equity during the year</i>	2381.00
E	PERMISSIBLE EQUITY	
1	<i>Permissible Equity in Opening GFA</i>	1,889.06
2	<i>Permissible Equity in Closing GFA</i>	2,118.70
3	<i>Average Gross Permissible Equity during the year</i>	2003.88
F	NORMATIVE LOAN	
1	<i>Opening Normative Loan</i>	377.12
2	<i>Closing Normative Loan</i>	377.12
3	<i>Average Normative Loan</i>	377.12

F 2	Depreciation Clause 7.8 Table-22	Table 22: Depreciation (Rs. Crores)			Revised Table 22 (New Table 26: Depreciation (Rs. Crores))		
		Sr. No	Particulars	FY 2025-26	Sr. No	Particulars	FY 2025-26 (Rs. In Cr.)
		1	Opening GFA excluding SLDC	6,934.42	1	Opening GFA excluding SLDC	6929.56
		2	Add: Additional capitalization during the year	262.64	2	Add: Additional capitalization during the year	765.44
		3	GFA at the end of the year excluding SLDC	7197.06	3	GFA at the end of the year excluding SLDC	7695.00
		4	Average GFA for the year	7065.74	4	Average GFA for the year	7312.28
		5	Depreciation Rate	5.26%	5	Depreciation Rate	5.26%
		6	Depreciation @ rates as per applicable Regulation	371.35	6	Depreciation @ rates as per applicable Regulation	384.31
		7	Opening consumer contribution	54.04	7	Opening consumer contribution	54.04
		8	Addition: consumer contribution during the year	0	8	Addition: consumer contribution during the year	0
		9	Closing consumer contribution	54.04	9	Closing consumer contribution	54.04
		10	Average consumer contribution	54.04	10	Average consumer contribution	54.04
		11	Less: Depreciation on consumer contribution on live assets	2.84	11	Less: Depreciation on consumer contribution on live assets	2.84
		12	Less: Depreciation on fully depreciated assets	61.26	12	Less: Depreciation on fully depreciated assets	61.26
13	Net Depreciation	307.25	13	Net Depreciation	320.21		
F 3	Interest on Loan Clause 7.12 Table-23	Table 23: Interest on Loan (Rs. Crores)			Revised Table 23 (New Table 27: Interest on Loan (Rs. Crores))		
		Sr. No	Particulars	FY 2025-26	Sr. No	Particulars	FY 2025-26 (Rs. In Cr.)
		1	Total Opening Net Loan	5642.64	1	Total Opening Net Loan	1953.42
		2	Repayment during the period	307.25	2	Repayment during the period	320.21

		<table><tr><td>3</td><td>Additional Capitalization of Borrowed Loan during the year</td><td>183.85</td></tr><tr><td>4</td><td>Total Closing Net Loan</td><td>1833.04</td></tr><tr><td>5</td><td>Average Loan during the year</td><td>1,894.74</td></tr><tr><td>6</td><td>Weighted Average Interest Rate</td><td>9.32%</td></tr><tr><td>8</td><td>Interest Expense for the Period</td><td>176.61</td></tr></table>	3	Additional Capitalization of Borrowed Loan during the year	183.85	4	Total Closing Net Loan	1833.04	5	Average Loan during the year	1,894.74	6	Weighted Average Interest Rate	9.32%	8	Interest Expense for the Period	176.61	<table><tr><td>3</td><td>Additional Capitalization of Borrowed Loan during the year</td><td>535.81</td></tr><tr><td>4</td><td>Total Closing Net Loan</td><td>2169.02</td></tr><tr><td>5</td><td>Average Loan during the year</td><td>2061.22</td></tr><tr><td>6</td><td>Weighted Average Interest Rate</td><td>9.32%</td></tr><tr><td>8</td><td>Interest Expense for the Period</td><td>192.13</td></tr></table>	3	Additional Capitalization of Borrowed Loan during the year	535.81	4	Total Closing Net Loan	2169.02	5	Average Loan during the year	2061.22	6	Weighted Average Interest Rate	9.32%	8	Interest Expense for the Period	192.13																		
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F 4	Return on Equity Table-24	<table><tr><th colspan="3">Table 24: Return on Equity for FY 2025-26 (Rs. Crores)</th></tr><tr><th>Sr. No</th><th>Particulars</th><th>FY 2024-25</th></tr><tr><td>1</td><td>Permissible Equity in Opening GFA</td><td>1,890.53</td></tr><tr><td>2</td><td>Addition of permissible equity during the year</td><td>78.79</td></tr><tr><td>3</td><td>Permissible Equity in Closing GFA</td><td>1,969.32</td></tr><tr><td>4</td><td>Average Gross Permissible Equity during the year</td><td>1,929.92</td></tr><tr><td>5</td><td>Rate of Return on Equity</td><td>14.00%</td></tr><tr><td>6</td><td>Return on Equity</td><td>270.19</td></tr></table>	Table 24: Return on Equity for FY 2025-26 (Rs. Crores)			Sr. No	Particulars	FY 2024-25	1	Permissible Equity in Opening GFA	1,890.53	2	Addition of permissible equity during the year	78.79	3	Permissible Equity in Closing GFA	1,969.32	4	Average Gross Permissible Equity during the year	1,929.92	5	Rate of Return on Equity	14.00%	6	Return on Equity	270.19	<table><tr><th colspan="3">Revised Table 24 (New Table 28: Return on Equity for FY 2025-26 (Rs. Crores))</th></tr><tr><th>Sr. No</th><th>Particulars</th><th>FY 2025-26 (Rs. In Cr.)</th></tr><tr><td>1</td><td>Permissible Equity in Opening GFA</td><td>1889.06</td></tr><tr><td>2</td><td>Addition of permissible equity during the year</td><td>229.63</td></tr><tr><td>3</td><td>Permissible Equity in Closing GFA</td><td>2118.70</td></tr><tr><td>4</td><td>Average Gross Permissible Equity during the year</td><td>2003.88</td></tr><tr><td>5</td><td>Rate of Return on Equity</td><td>14.00%</td></tr><tr><td>6</td><td>Return on Equity</td><td>280.54</td></tr></table>	Revised Table 24 (New Table 28: Return on Equity for FY 2025-26 (Rs. Crores))			Sr. No	Particulars	FY 2025-26 (Rs. In Cr.)	1	Permissible Equity in Opening GFA	1889.06	2	Addition of permissible equity during the year	229.63	3	Permissible Equity in Closing GFA	2118.70	4	Average Gross Permissible Equity during the year	2003.88	5	Rate of Return on Equity	14.00%	6	Return on Equity	280.54
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F 5	Operation and Maintenance Expenses – Human Resource Expenses Clause7.21 Table-26	<table><tr><th colspan="2">Table 26: Normalization of A&G Expenses (Rs. Crores)</th></tr><tr><th>Particulars</th><th>FY 2025-26</th></tr><tr><td>A&G Expenses</td><td>66.00</td></tr><tr><td>A&G Expenses for Control Period</td><td>66.00</td></tr></table>	Table 26: Normalization of A&G Expenses (Rs. Crores)		Particulars	FY 2025-26	A&G Expenses	66.00	A&G Expenses for Control Period	66.00	<table><tr><th colspan="2">Revised Table 26 (New Table-30: Normalization of A&G Expenses (Rs. Crores))</th></tr><tr><th>Particulars</th><th>FY 2025-26</th></tr><tr><td>A&G Expenses</td><td>65.82</td></tr><tr><td>A&G Expenses for Control Period</td><td>65.82</td></tr></table>	Revised Table 26 (New Table-30: Normalization of A&G Expenses (Rs. Crores))		Particulars	FY 2025-26	A&G Expenses	65.82	A&G Expenses for Control Period	65.82																																
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F 6	Operation and Maintenance Expenses-R&M Expenses Clause 7.23 Table-27	Table 27 R&M Expenses (Rs. Crores)		Revised Table 27 (New Table 31 R&M Expenses (Rs. Crores))			
		Particulars	FY 2025-26		Particulars	FY 2025-26	
		R&M Expenses	71.30		R&M Expenses	69.49	
F 7	Interest on Working Capital Clause 7.32	Interest on Working Capital 7.32 CSPTCL would like to further submit that the Rate of Interest on working capital has been considered in line with the clause 26.4 of CSERC MYT Regulations 2021. The SBI MCLR rate on 30th September which was 7% plus 200 basis points .			Interest on Working Capital Revised Clause - 7.31 CSPTCL would like to further submit that the Rate of Interest on working capital has been considered in line with the clause 26.4 of CSERC MYT Regulations 2021. The SBI MCLR rate on 30th September'2024 which was 8.95% plus 200 basis points .		
F 8	Interest on Working Capital Clause 7.32 Table-29	Table 29: Interest on Working Capital (Rs. Crores)			Revised Table 29 (New Table 33: Interest on Working Capital (Rs. Crores))		
		Sr. No	Particulars	FY 2025-26	Sr. No	Particulars	FY 2025-26
		1	O&M	18.68	1	O&M	18.60
		2	Maintenance Spares	27.46	2	Maintenance Spares	27.06
		3	Receivables	165.53	3	Receivables	116.53
		4	Total WC requirement	211.67	4	Total WC requirement	162.19
		5	Rate of Interest on WC	10.95%	5	Rate of Interest on WC	10.95%
		6	Net Interest on Working Capital	23.18	6	Net Interest on Working Capital	17.76
F 9	Non-Tariff Income Clause 7.34	Non- Tariff Income 7.34 CSPTCL would like to submit that it has claimed Non-Tariff income for MYT control Period as approved by Hon’ble Commission for FY 2021-22 in its order dated 02.8.2021.			Non- Tariff Income Revised Clause- Clause 7.33 CSPTCL would like to submit that it has claimed Non-Tariff income for FY 2025-26 based on the claimed Non-tariff Income as per the true up for FY 2023-24.		

F 1 0	Annual Revenue Requirement FY 2025-26 Table-31	Annual Revenue Requirement FY 2025-26 Table 31: Annual Revenue Requirement (Rs. Crores)			Annual Revenue Requirement FY 2025-26 Revised Table 31 (New Table-35: Annual Revenue Requirement (Rs. Crores))		
		Sr. No	Particulars	FY 2025- 26	Sr. No	Particulars	FY 2025- 26
		1	HR Expenses	317.25	1	HR Expenses	317.25
		2	A&G Expenses	66.00	2	A&G Expenses	65.82
		3	R&M Expenses	71.30	3	R&M Expenses	69.49
		4	Terminal Benefits	156.32	4	Terminal Benefits	156.32
		7	Depreciation	307.25	5	Depreciation	320.21
		8	Interest on Loan	176.61	6	Interest on Loan	192.13
		9	Interest on Working capital	23.18	7	Interest on Working capital	17.76
		11	Return on Equity	270.19	8	Return on Equity	280.54
		12	Total	1,388.10	9	Total	1,419.52
		13	Less: Non-Tariff Income	45.48	10	Less: Non-Tariff Income	45.48
		14	Aggregate Revenue Requirement (ARR)	1,342.61	11	Aggregate Revenue Requirement (ARR)	1,374.04
G	Section-8 TARIFF PROPOSAL FOR LTOA/STOA/MTOA FOR FY 2025-26	8: TARIFF PROPOSAL FOR LTOA/STOA/MTOA FOR FY 2023-24			Revised Section Heading 8: TARIFF PROPOSAL FOR LTOA/STOA/MTOA FOR FY 2025-26		

G 1	Transmission Loss Clause 8.3 & Table-33	8.3 Based on the above regulation and methodology illustrated therein, the Hon’ble Commission, has determined STOA charges in the previous year tariff orders. Estimated energy handled by CSPTCL to determine the short term open access charges for FY 2023-24. Looking into the trend, CSPTCL would like to propose an increase of in maximum demand every year and energy handled for arriving at short term open access charges of respective FY’s of the Control Period as tabulated below: Table-33: Proposed STOA Charges for FY 2025-26 <table><tr><th>Sr · N o</th><th>Particulars</th><th>FY 2025-26</th></tr><tr><td>1</td><td>ARR Projected in Rs. Crores</td><td>1338.61</td></tr><tr><td>2</td><td>Less: Surplus</td><td>(44.50)</td></tr><tr><td></td><td>Adjusted ARR for FY 2023-24 (Rs. Crore)</td><td>1383.11</td></tr><tr><td>3</td><td>Max Demand Projected in MW</td><td>6372</td></tr><tr><td>4</td><td>Energy Input in MU considering 70% Load Factor</td><td>39073.10</td></tr><tr><td>5</td><td>STOA Charges in Paisa/Kwh</td><td>35.40</td></tr></table>	Sr · N o	Particulars	FY 2025-26	1	ARR Projected in Rs. Crores	1338.61	2	Less: Surplus	(44.50)		Adjusted ARR for FY 2023-24 (Rs. Crore)	1383.11	3	Max Demand Projected in MW	6372	4	Energy Input in MU considering 70% Load Factor	39073.10	5	STOA Charges in Paisa/Kwh	35.40	Revised Clause 8.3 Based on the above regulation and methodology illustrated therein, the Hon’ble Commission, has determined STOA charges in the previous year tariff orders. Estimated energy handled by CSPTCL to determine the short-term open access charges for FY 2025-26. Looking into the trend, CSPTCL would like to propose an increase of in maximum demand every year and energy handled for arriving at short term open access charges of respective FY’s of the Control Period as tabulated below: - Revised Table 33 (New Table-37: Proposed STOA Charges for FY 2025-26) <table><tr><th>Sr · N o</th><th>Particulars</th><th>FY 2025-26</th></tr><tr><td>1</td><td>ARR Projected in Rs. Crores</td><td>1374.04</td></tr><tr><td>2</td><td>Add: Deficit with carrying cost</td><td>(43.72)</td></tr><tr><td></td><td>Adjusted ARR for FY 2025-26 (Rs. Crore)</td><td>1417.76</td></tr><tr><td>3</td><td>Max Demand Projected in MW</td><td>6372</td></tr><tr><td>4</td><td>Energy Input in MU considering 70% Load Factor</td><td>39073.10</td></tr><tr><td>5</td><td>STOA Charges in Paisa/Kwh</td><td>36.28</td></tr></table>	Sr · N o	Particulars	FY 2025-26	1	ARR Projected in Rs. Crores	1374.04	2	Add: Deficit with carrying cost	(43.72)		Adjusted ARR for FY 2025-26 (Rs. Crore)	1417.76	3	Max Demand Projected in MW	6372	4	Energy Input in MU considering 70% Load Factor	39073.10	5	STOA Charges in Paisa/Kwh	36.28
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H	Section-9 PRAYER	BY THE APPLICANT THROUGH Chief Engineer (Commercial & Regulatory Affairs) CSPTCL, Raipur	BY THE APPLICANT THROUGH Executive Director (Planning Commercial and Regulatory Affairs) CSPTCL, Raipur																																										
I	Section-10 ANNEXURES	Annexure-7 Details of transmission charge billed to CSPDCL, MTOA & STOA Customers from April 2023 to March 2024	Revised Annexure-7 Details of transmission charge billed to CSPDCL, MTOA & STOA Customers from April 2023 to March 2024																																										

Annexure – 7: Details of transmission charge billed to CSPDCL, MTOA & STOA Customers from April 2023 to March 2024

Details of transmission charge billed to & received from CSPDCL, MTOA & STOA Customers from April 2023 to March 2024													
S.No.	Month	Total ARR	Amount billed to				Amount received in the next month against the bill issued in the previous month						
			CSPDCL (LTOA)	CSPDCL (LTOA 70 MW Solar Inter-State)	CSPTradCL (376.5MW) LTOA FROM 10.01.2018	Rajaram Muta Product (6MW Solar Power Intra-State)	CSPDCL (LTOA)	CSPDCL (LTOA 70 MW Solar)	CSPTradCL (376.5MW) LTOA FROM 10.01.2018	Rajaram Muta Product (6MW Solar Power Intra-State)	STOA (Current Month)	POC Charges received from PGCL	Total Amount Realized (8+9+10+11+12+13)
1	2	3	4	5	7	6	8	9	10	11	12	13	14
1	Apr-23	100.57	91.03	1.30	6.99	0.00	50.00	0.00	0.00	0.00	0.35	0.00	50.35
2	May-23	100.57	91.63	1.29	6.96	0.00	95.00	0.00	0.00	0.08	0.00	0.00	95.08
3	Jun-23	100.57	91.91	1.30	6.98	0.00	1.00	0.00	0.00	0.00	0.37	0.00	1.37
4	Jul-23	100.57	92.01	1.30	6.99	0.00	40.00	0.00	0.00	0.27	0.00	0.00	40.27
5	Aug-23	100.57	91.58	1.29	6.96	0.00	77.95	0.00	0.00	0.74	0.00	0.00	78.69
6	Sep-23	100.57	91.61	1.29	6.96	0.00	50.00	0.00	0.00	0.00	0.70	0.00	50.70
7	Oct-23	100.57	91.32	1.29	6.94	0.00	1.00	0.00	0.00	0.00	1.02	0.00	2.02
8	Nov-23	100.57	91.64	1.29	6.96	0.00	75.00	0.00	0.00	0.00	0.67	0.00	75.67
9	Dec-23	100.57	91.10	1.29	6.93	0.00	1.00	0.00	0.00	0.00	1.19	0.00	2.19
10	Jan-24	100.57	91.21	1.29	6.93	0.00	1.25	0.00	0.00	0.00	1.14	0.00	2.39
11	Feb-24	100.57	91.46	1.29	6.96	0.00	58.00	0.00	0.00	0.86	0.00	0.00	58.86
12	Mar-24	100.57	91.65	1.29	6.96	0.00	1.44	0.00	0.00	0.00	0.66	0.00	2.10
TOTAL		1206.85	1099.14	15.53	83.53	0.00	468.64	0.00	0.00	0.00	8.66	0.00	477.29

Note :- (1) All the amount are in Crores.
(2) Monthly ARR is Rs 100.57 Cr. w.e.f 01.04.2023 as per the tariff order 2024-25 up to March-2024
(3) ARR is Rs 1206.85 Cr. w.e.f 01.04.2023 as per the tariff order 2023-24 issued on order dated 28.03.2023 issued by CSERC in petition no. 94/2022 (T)

S.No.	Particulars	Billed				Received					% Realization
		LTOA	MTOA	STOA	TOTAL	LTOA	MTOA	STOA	POC Charges	TOTAL	
1	CSPDCL	1099.14	0.00	8.66	1107.80	468.64	0	8.66	0	477.29	43
2	CSPDCL (70 MW)	15.53	0	0	15.53	0.00	0	0	0	0.00	0
3	CSPTrad.CL (376.5 MW)	83.53	0	0	83.53	0.00	0	0	0	0.00	0
4	OTHER OA CONSUMER	0.00	0	0	0.00	0.00	0	0	0	0.00	0
5	TOTAL	1198.19	0.00	8.66	1206.85	468.64	0.00	8.66	0.00	477.29	40

Annexure – 7: Details of transmission charge billed to CSPDCL, MTOA & STOA Customers from April 2023 to March 2024

Details of transmission charge billed to & received from CSPDCL, MTOA & STOA Customers from April 2023 to March 2024													
S.No.	Month	Total ARR	Amount billed to				Amount received in the next month against the bill issued in the previous month						
			CSPDCL (LTOA)	CSPDCL (LTOA 70 MW Solar Inter-State)	CSPTradCL (376.5MW) LTOA FROM 10.01.2018	Rajaram Muta Product (6MW Solar Power Intra-State)	CSPDCL (LTOA)	CSPDCL (LTOA 70 MW Solar)	CSPTradCL (376.5MW) LTOA FROM 10.01.2018	Rajaram Muta Product (6MW Solar Power Intra-State)	STOA (Current Month)	POC Charges received from PGCL	Total Amount Realized (8+9+10+11+12+13)
1	2	3	4	5	7	6	8	9	10	11	12	13	14
1	Apr-23	100.57	91.93	1.30	6.99	0.00	50.00	0.00	0.00	0.00	0.35	0.00	50.35
2	May-23	100.57	91.63	1.29	6.96	0.00	95.00	0.00	0.00	0.00	0.68	0.00	95.68
3	Jun-23	100.57	91.91	1.30	6.98	0.00	100.00	0.00	0.00	0.00	0.37	0.00	100.37
4	Jul-23	100.57	92.01	1.30	6.99	0.00	60.00	0.00	0.00	0.00	0.27	0.00	60.27
5	Aug-23	100.57	91.58	1.29	6.96	0.00	77.95	0.00	0.00	0.00	0.74	0.00	78.69
6	Sep-23	100.57	91.61	1.29	6.96	0.00	50.00	0.00	0.00	0.00	0.70	0.00	50.70
7	Oct-23	100.57	91.32	1.29	6.94	0.00	100.00	0.00	0.00	0.00	1.02	0.00	101.02
8	Nov-23	100.57	91.64	1.29	6.96	0.00	75.00	0.00	0.00	0.00	0.67	0.00	75.67
9	Dec-23	100.57	91.10	1.29	6.93	0.00	100.00	0.00	0.00	0.00	1.19	0.00	101.19
10	Jan-24	100.57	91.21	1.29	6.93	0.00	124.99	0.00	0.00	0.00	1.14	0.00	126.13
11	Feb-24	100.57	91.46	1.29	6.95	0.00	55.00	0.00	0.00	0.00	0.86	0.00	55.86
12	Mar-24	100.57	91.65	1.29	6.96	0.00	143.80	0.00	0.00	0.00	0.66	0.00	144.46
TOTAL		1206.85	1099.14	15.53	83.53	0.00	1031.74	0.00	0.00	0.00	8.66	0.00	1040.40

Note :- (1) All the amount are in Crores.
(2) Monthly ARR is Rs 100.57 Cr. w.e.f 01.04.2023 as per the tariff order 2024-25 up to March-2024
(3) ARR is Rs 1206.85 Cr. w.e.f 01.04.2023 as per the tariff order 2023-24 issued on order dated 28.03.2023 issued by CSERC in petition no. 94/2022 (T)

S.No.	Particulars	Billed				Received					% Realization
		LTOA	MTOA	STOA	TOTAL	LTOA	MTOA	STOA	POC Charges	TOTAL	
1	CSPDCL	1099.14	0.00	8.66	1107.80	1031.74	0	8.66	0	1040.40	94
2	CSPDCL (70 MW)	15.53	0	0	15.53	0.00	0	0	0	0.00	0
3	CSPTrad.CL (376.5 MW)	83.53	0	0	83.53	0.00	0	0	0	0.00	0
4	OTHER OA CONSUMER	0.00	0	0	0.00	0.00	0	0	0	0.00	0
5	TOTAL	1198.19	0.00	8.66	1206.85	1031.74	0.00	8.66	0.00	1040.40	86

Section-11 TECHNICAL FORMATS

11: TECHNICAL FORMATS FOR FY 2020-21 - Older formats with data of FY 2020-21 (F1 to F14)

11: TECHNICAL FORMATS FOR FY 2023-24 - Corrected and Updated data for FY 2023-24 in all formats (F1 to F14)

Section-11 Form -1

F-1			
Aggregate Revenue Requirement (Rs. Crores)			
CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED			
Sr. No	Particulars	FY 2019-20	FY 2020-21
1	Employee Expenses	195.24	189.43
2	A&G Expenses	50.42	57.67
3	R&M Expenses	51.14	54.07
4	Terminal Benefits	45.26	69.52
5	Interim Wage Relief	-	0.00

FORM-1			
Aggregate Revenue Requirement (Rs. Crores)			
CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED			
Sr. No	Particulars	FY 2022-23	FY 2023-24
1	Employee Expenses	260.62	283.50
2	A&G Expenses	53.86	59.20
3	R&M Expenses	46.80	63.12
4	Terminal Benefits	115.51	126.40
5	Interim Wage Relief	0.00	0.00

		<table> <tr> <td>6</td><td>Less: Capitalization of Emp, R&M and A&G Expenses</td><td>14.85</td><td>10.81</td></tr> <tr> <td>7</td><td>Depreciation</td><td>232.00</td><td>249.12</td></tr> <tr> <td>8</td><td>Interest on Loan</td><td>195.77</td><td>192.26</td></tr> <tr> <td>9</td><td>Interest on Working capital</td><td>13.50</td><td>13.42</td></tr> <tr> <td>10</td><td>Prior Period (Income) / Expenses</td><td>-</td><td>0.00</td></tr> <tr> <td>11</td><td>Return on Equity</td><td>198.53</td><td>215.46</td></tr> <tr> <td>12</td><td>Gain/(Loss) on Sharing O&M Efficiency</td><td>7.49</td><td>-8.94</td></tr> <tr> <td>13</td><td>Incentive on Transmission Availability</td><td>3.65</td><td>3.62</td></tr> <tr> <td>14</td><td>Current Tax</td><td>12.74</td><td>1.98</td></tr> <tr> <td>15</td><td>Total Gross Aggregate Revenue Requirement</td><td>975.92</td><td>1,026.81</td></tr> <tr> <td>16</td><td>Less: Non Tariff Income</td><td>13.50</td><td>71.65</td></tr> <tr> <td>17</td><td>Aggregate Revenue Requirement</td><td>962.42</td><td>955.16</td></tr> </table>	6	Less: Capitalization of Emp, R&M and A&G Expenses	14.85	10.81	7	Depreciation	232.00	249.12	8	Interest on Loan	195.77	192.26	9	Interest on Working capital	13.50	13.42	10	Prior Period (Income) / Expenses	-	0.00	11	Return on Equity	198.53	215.46	12	Gain/(Loss) on Sharing O&M Efficiency	7.49	-8.94	13	Incentive on Transmission Availability	3.65	3.62	14	Current Tax	12.74	1.98	15	Total Gross Aggregate Revenue Requirement	975.92	1,026.81	16	Less: Non Tariff Income	13.50	71.65	17	Aggregate Revenue Requirement	962.42	955.16	<table> <tr> <td>6</td><td>Less: Capitalization of Emp, R&M and A&G Expenses</td><td>11.06</td><td>9.36</td></tr> <tr> <td>7</td><td>Depreciation</td><td>247.23</td><td>262.47</td></tr> <tr> <td>8</td><td>Interest on Loan</td><td>117.59</td><td>174.78</td></tr> <tr> <td>9</td><td>Interest on Working capital</td><td>10.62</td><td>11.99</td></tr> <tr> <td>10</td><td>Prior Period (Income) / Expenses</td><td>0.00</td><td>0.00</td></tr> <tr> <td>11</td><td>Return on Equity</td><td>215.32</td><td>234.40</td></tr> <tr> <td>12</td><td>Gain/(Loss) on Sharing O&M Efficiency</td><td>8.45</td><td>(0.71)</td></tr> <tr> <td>13</td><td>Incentive on Transmission Availability</td><td>0.00</td><td>0.00</td></tr> <tr> <td>14</td><td>Current Tax</td><td>19.87</td><td>31.10</td></tr> <tr> <td>15</td><td>Total Gross Aggregate Revenue Requirement</td><td>1083.46</td><td>1,236.91</td></tr> <tr> <td>16</td><td>Less: Non Tariff Income</td><td>19.78</td><td>45.48</td></tr> <tr> <td>17</td><td>Aggregate Revenue Requirement</td><td>1063.69</td><td>1191.43</td></tr> </table>	6	Less: Capitalization of Emp, R&M and A&G Expenses	11.06	9.36	7	Depreciation	247.23	262.47	8	Interest on Loan	117.59	174.78	9	Interest on Working capital	10.62	11.99	10	Prior Period (Income) / Expenses	0.00	0.00	11	Return on Equity	215.32	234.40	12	Gain/(Loss) on Sharing O&M Efficiency	8.45	(0.71)	13	Incentive on Transmission Availability	0.00	0.00	14	Current Tax	19.87	31.10	15	Total Gross Aggregate Revenue Requirement	1083.46	1,236.91	16	Less: Non Tariff Income	19.78	45.48	17	Aggregate Revenue Requirement	1063.69	1191.43
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		<table> <tr> <td>a</td><td>Additions to GFA</td><td>396.76</td><td>339.43</td></tr> <tr> <td>b</td><td>Closing GFA</td><td>5,096.45</td><td>5435.88</td></tr> <tr> <td></td><td></td><td></td><td></td></tr> <tr> <td>3</td><td>Normative Equity for assets acquired after 01-04-2018</td><td></td><td></td></tr> <tr> <td>a</td><td>Opening Balance</td><td>1,222.50</td><td>1339.13</td></tr> <tr> <td>b</td><td>Additions during the year</td><td>119.03</td><td>101.83</td></tr> <tr> <td>c</td><td>Closing balance</td><td>1,341.53</td><td>1440.96</td></tr> <tr> <td></td><td></td><td></td><td></td></tr> <tr> <td>4</td><td>Notional Equity for Computation of AFC</td><td>1280.82</td><td>1390.05</td></tr> <tr> <td></td><td></td><td></td><td></td></tr> <tr> <td>5</td><td>Return on Equity (Pre-tax %)</td><td>15.50%</td><td>15.50%</td></tr> <tr> <td></td><td></td><td></td><td></td></tr> <tr> <td>6</td><td>Return on Equity</td><td>198.53</td><td>215.46</td></tr> </table>	a	Additions to GFA	396.76	339.43	b	Closing GFA	5,096.45	5435.88					3	Normative Equity for assets acquired after 01-04-2018			a	Opening Balance	1,222.50	1339.13	b	Additions during the year	119.03	101.83	c	Closing balance	1,341.53	1440.96					4	Notional Equity for Computation of AFC	1280.82	1390.05					5	Return on Equity (Pre-tax %)	15.50%	15.50%					6	Return on Equity	198.53	215.46	<table> <tr> <td>a</td><td>Additions to GFA</td><td>377.20</td><td>531.65</td></tr> <tr> <td>b</td><td>Closing GFA</td><td>5,947.91</td><td>6479.56</td></tr> <tr> <td></td><td></td><td></td><td></td></tr> <tr> <td>3</td><td>Normative Equity for assets acquired after 01-04-2018</td><td></td><td></td></tr> <tr> <td>a</td><td>Opening Balance</td><td>1,481.41</td><td>1594.57</td></tr> <tr> <td>b</td><td>Additions during the year</td><td>113.16</td><td>159.49</td></tr> <tr> <td>c</td><td>Closing balance</td><td>1,594.57</td><td>1754.06</td></tr> <tr> <td></td><td></td><td></td><td></td></tr> <tr> <td>4</td><td>Notional Equity for Computation of AFC</td><td>1,537.99</td><td>1674.315</td></tr> <tr> <td></td><td></td><td></td><td></td></tr> <tr> <td>5</td><td>Return on Equity (Pre-tax %)</td><td>14.00%</td><td>14.00%</td></tr> <tr> <td></td><td></td><td></td><td></td></tr> <tr> <td>6</td><td>Return on Equity</td><td>215.32</td><td>234.40</td></tr> </table>	a	Additions to GFA	377.20	531.65	b	Closing GFA	5,947.91	6479.56					3	Normative Equity for assets acquired after 01-04-2018			a	Opening Balance	1,481.41	1594.57	b	Additions during the year	113.16	159.49	c	Closing balance	1,594.57	1754.06					4	Notional Equity for Computation of AFC	1,537.99	1674.315					5	Return on Equity (Pre-tax %)	14.00%	14.00%					6	Return on Equity	215.32	234.40
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						B	a) Addition in Gross Block Amount during the period	377.20	531.65
		B	a) Addition in Gross Block Amount during the period	396.76	339.43		b) Amount of capital liabilities in B(a) above		
			b) Amount of capital liabilities in B(a) above				c) Amount of IDC, FC, FERV & Hedging cost included in B(a) above		
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			d) Amount of IEDC (excluding IDC, FC, FERV & Hedging cost) included in B(a) above						
		C	a) Closing Gross Block Amount as per books	5,096.45	5,435.88	C	a) Closing Gross Block Amount as per books	5,947.91	6,479.56
			b) Amount of capital liabilities in C(a) above				b) Amount of capital liabilities in C(a) above		
			c) Amount of IDC, FC, FERV & Hedging cost included in C(a) above				c) Amount of IDC, FC, FERV & Hedging cost included in C(a) above		
			d) Amount of IEDC (excluding IDC, FC, FERV & Hedging cost) included in C(a) above				d) Amount of IEDC (excluding IDC, FC, FERV & Hedging cost) included in C(a) above		
			Note:				Note:		
			GFA is as per the accounts				GFA is as per the accounts		
			GFA is net of assets addition on account of SLDC				GFA is net of assets addition on account of SLDC		
			GFA addition for FY 2019-20 is as per the accounts				GFA addition for FY 2023-24 is as per the accounts		

		for FY 2019- 20	for FY 2020- 21			for FY 2022- 23	for FY 2023- 24
A	Tangible Assets (Under Lease)	0.29	0.29	A	Tangible Assets (Under Lease)	0.29	0.29
1	Leasehold Land (including land development cost)	0.29	0.29	1	Leasehold Land (including land development cost)	0.29	0.29
		0.00	0.00				
B	Tangible Assets	4714.99	5451.97	B	Tangible Assets	5,993.40	6539.77
1	Land (including land development cost)	0.33	0.33	1	Land (including land development cost)	0.55	0.55
2	Factory Buildings	29.91	36.54	2	Factory Buildings	38.18	41.39
3	Office Buildings	15.09	17.11	3	Office Buildings	25.14	27.78
4	Residential & Other Buildings	6.12	6.14	4	Residential & Other Buildings	7.81	8.15
5	Hydraulic Works	0.50	1.00	5	Hydraulic Works	1.42	1.42
6	Roads & Others	7.88	9.44	6	Roads & Others	11.97	14.77
7	Plant, Machinery & Equipments	2658.61	3305.13	7	Plant, Machinery & Equipments	3,813.34	4236.41
8	Lines & Cable Networks	1984.51	2061.28	8	Lines & Cable Networks	2,078.28	2191.71
9	Furniture and Fixtures	2.44	2.74	9	Furniture and Fixtures	3.18	3.32
10	Office Equipments	2.05	2.64	10	Office Equipments	3.40	3.61
11	Vehicles	1.13	1.13	11	Vehicles	1.16	1.16
12	Others	0.00	0.00	12	Others	0.00	0.00
13	Computer (Hardware, Software & Peripherals)	6.42	8.49	13	Computer (Hardware, Software & Peripherals)	8.98	9.50
C	Total Tangible Assets	4715.28	5452.26	C	Total Tangible Assets	5,993.69	6540.06
	<i>Notes</i>				<i>Notes</i>		
	<i>GFA break-up including SLDC assets</i>				<i>GFA break-up including SLDC assets</i>		

			GFA is as per the accounts					GFA is as per the accounts																		
Section-11 Form-5A	FORM-5 A Calculation of Weighted Average Depreciation Rate (%) CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED						FORM-5 A Calculation of Weighted Average Depreciation Rate (%) CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED																			
				Gross Depr						Gross Depr																
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o						L+SLD			o						L+SLD			L+SLD			L+SLD			for		
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		5	Hydraulic Works	0.57	5.28 %	1.00	0.78	0.04	& Equipments					
		6	Roads & Others	9.21	3.34 %	9.44	9.32	0.31	8 Lines & Cable Networks	2,078.28	5.28 %	2,191.71	2,135.00	112.73
		7	Plant, Machinery & Equipments	3,034.86	5.28 %	3,305.13	3,170.00	167.38	9 Furniture and Fixtures	3.18	6.33 %	3.32	3.25	0.21
		8	Lines & Cable Networks	1,995.23	5.28 %	2,061.28	2,028.25	107.09	10 Office Equipments	3.40	6.33 %	3.61	3.50	0.22
		9	Furniture and Fixtures	2.70	6.33 %	2.74	2.72	0.17	11 Vehicles	1.16	9.50 %	1.16	1.16	0.11
		10	Office Equipments	2.31	6.33 %	2.64	2.48	0.16	12 Others	-	5.28 %	-	-	-
		11	Vehicles	1.13	9.50 %	1.13	1.13	0.11	13 Computer (Hardware, Software & Peripherals)	8.98	6.33 %	9.50	9.24	0.58
									C Total	5,993.69		5,993.69	6,540.06	329.36
									D Weighted Average					5.26 %

		1	Other	-	5.28	-	-	-	<table><tr><td>ge Rate of Depr eciati on</td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>Notes</td><td></td><td></td><td></td><td></td><td></td></tr><tr><td colspan="6">GFA including SLDC assets</td></tr></table>	ge Rate of Depr eciati on						Notes						GFA including SLDC assets					
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		GFA including SLDC assets																									
		2	s		%																						
		1	Comp																								
		3	uter (Hard ware, Softw are & Perip herals)	8.34	6.33	8.49	8.41	0.53																			
				-																							
C	Total	5,112.83		5,452.26	5,282.55	277.76																					
		D	Weig hted Avera ge Rate of Depr eciati on	-				5.26																			
								%																			
			Notes																								
			GFA including SLDC assets																								
	Section-11 Form-5B	FORM- 5 B Computation of depreciation CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED							FORM- 5 B Computation of depreciation CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED																		

FY 2020-21	2019-20	FY Opening GFA Additional Capitalization Disposal/Sale of Asset Closing GFA Rate of Depreciation Dep during the FY Less: Dep on the fully dep assets Less: Dep on the live assets created out of consumer Net Dep during the year Accumulated depreciation Net Block Salvage value as per norm
5,096.45	4,699.69	
339.43	396.76	
5,435.88	5,096.45	
5.26%	5.26%	
277.00	257.55	
25.03	22.92	
2.84	2.63	
249.12	232.00	

Notes

GFA Schedule is taken as approved by the Hon'ble Commission. Depreciation calculations are as per the methodology determined by the Commission
 Depreciation Rate is taken as the weighted average Depreciation rate. GFA addition is taken net of SLDC assets

FY 2023-24	FY 2022-23	FY Opening GFA Additional Capitalization Disposal/Sale of Asset Closing GFA Rate of Depreciation Dep during the FY Less: Dep on the fully dep assets Less: Dep on the live assets created out of consumer Net Dep during the year Accumulated depreciation Net Block Salvage value as per norm
5947.91	5,570.71	
531.65	377.20	
6,479.56	5,947.91	
5.26%	5.26%	
326.57	302.72	
61.26	52.65	
2.84	2.84	
262.47	247.23	

Notes

GFA Schedule is taken as approved by the Hon'ble Commission. Depreciation calculations are as per the methodology determined by the Commission.
 Depreciation Rate is taken as the weighted average Depreciation rate GFA addition is taken net of SLDC assets.

Section-11 Form-6

Form F-6 Statement of Depreciation (Rs. Crores) CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED			
S r. N o	Particulars	FY 2019- 20	FY2 020- 21
1	Cumulative Depreciation on Capital Cost (Opg.)	1683.00	1931.36
2	Depreciation on Additional Capitalisation		
3	Amount of Additional Capitalisation	396.76	339.43
4	Depreciation Amount during the year	232.00	249.12
5	Detail of FERV		
6	Amount of FERV on which depreciation charged		
7	Depreciation amount		
8	Depreciation recovered during the Year		
9	Advance against Depreciation recovered during the Year		
10	Depreciation & Advance against Depreciation recovered during the year		
11	Cumulative Depreciation & Advance against Depreciation recovered upto the year	1,915.00	2208.36
	Note:		
	Depreciation calculations are as per the methodology while determining ARR		

FORM-6 Statement of Depreciation (Rs. Crores) CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED			
S r. N o	Particulars	FY 2022-23	FY2 023- 24
1	Cumulative Depreciation on Capital Cost (Opg.)	2476.46	2,738.93
2	Depreciation on Additional Capitalisation		
3	Amount of Additional Capitalisation	377.20	531.65
4	Depreciation Amount during the year	302.72	326.57
5	Detail of FERV		
6	Amount of FERV on which depreciation charged		
7	Depreciation amount		
8	Depreciation recovered during the Year		
9	Advance against Depreciation recovered during the Year		
10	Depreciation & Advance against Depreciation recovered during the year		
11	Cumulative Depreciation & Advance against Depreciation recovered upto the year	2,779.18	3,065.50

		<table><tr><td></td><td><i>GFA addition is taken net of SLDC assets</i></td></tr></table>		<i>GFA addition is taken net of SLDC assets</i>	<table><tr><td></td><td><i>Note:</i></td><td></td><td></td></tr><tr><td></td><td colspan="2"><i>Depreciation calculations are as per the methodology while determining ARR</i></td><td></td></tr><tr><td></td><td colspan="3"><i>GFA addition is taken net of SLDC assets</i></td></tr></table>		<i>Note:</i>				<i>Depreciation calculations are as per the methodology while determining ARR</i>				<i>GFA addition is taken net of SLDC assets</i>																																																																																																																			
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Section-11 Form-7	<table><tr><th colspan="4">FORM-7 Calculation of Interest on Normative Loan (Rs. Crores) CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED</th></tr><tr><th>Sr. No</th><th>Particulars</th><th>FY 2019-20 (Rs Crores)</th><th>FY 2020-21 (Rs Crores)</th></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td>1</td><td>Borrowed Loan in Opening GFA</td><td>3054.01</td><td>3431.13</td></tr><tr><td>2</td><td>Opening Normative Loan</td><td>377.12</td><td>377.12</td></tr><tr><td>3</td><td>Total Opening Gross Loan</td><td>3431.13</td><td>3808.25</td></tr><tr><td>4</td><td>Repayment till previous year</td><td>1135.66</td><td>1367.66</td></tr><tr><td>5</td><td>Total Opening Net Loan</td><td>1933.83</td><td>1973.98</td></tr><tr><td>6</td><td>Repayment during the period</td><td>232.00</td><td>249.12</td></tr><tr><td>7</td><td>Additional Capitalization of Borrowed Loan during the year</td><td>272.15</td><td>237.60</td></tr><tr><td>8</td><td>Addition/(Reduction) in Normative Loan during the year</td><td></td><td>0.00</td></tr><tr><td>9</td><td>Total Closing Net Loan</td><td>1973.98</td><td>1962.46</td></tr><tr><td>10</td><td>Average Loan during the year</td><td>1953.91</td><td>1968.22</td></tr><tr><td>11</td><td>Weighted Average Interest Rate</td><td>10.02%</td><td>9.76%</td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td>12</td><td>Interest Expense for the Period</td><td>195.77</td><td>192.26</td></tr></table>	FORM-7 Calculation of Interest on Normative Loan (Rs. Crores) CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED				Sr. No	Particulars	FY 2019-20 (Rs Crores)	FY 2020-21 (Rs Crores)					1	Borrowed Loan in Opening GFA	3054.01	3431.13	2	Opening Normative Loan	377.12	377.12	3	Total Opening Gross Loan	3431.13	3808.25	4	Repayment till previous year	1135.66	1367.66	5	Total Opening Net Loan	1933.83	1973.98	6	Repayment during the period	232.00	249.12	7	Additional Capitalization of Borrowed Loan during the year	272.15	237.60	8	Addition/(Reduction) in Normative Loan during the year		0.00	9	Total Closing Net Loan	1973.98	1962.46	10	Average Loan during the year	1953.91	1968.22	11	Weighted Average Interest Rate	10.02%	9.76%					12	Interest Expense for the Period	195.77	192.26	<table><tr><th colspan="4">FORM-7 Calculation of Interest on Normative Loan (Rs. Crores) CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED</th></tr><tr><th>Sr. No</th><th>Particulars</th><th>FY 2022-23 (Rs Crores)</th><th>FY 2023-24 (Rs Crores)</th></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td>1</td><td>Borrowed Loan in Opening GFA</td><td>4185.37</td><td>4562.49</td></tr><tr><td>2</td><td>Opening Normative Loan</td><td>377.12</td><td>377.12</td></tr><tr><td>3</td><td>Total Opening Gross Loan</td><td>4562.49</td><td>4939.61</td></tr><tr><td>4</td><td>Repayment till previous year</td><td>1873.53</td><td>2120.77</td></tr><tr><td>5</td><td>Total Opening Net Loan</td><td>1800.19</td><td>1817.00</td></tr><tr><td>6</td><td>Repayment during the period</td><td>247.23</td><td>262.47</td></tr><tr><td>7</td><td>Additional Capitalization of Borrowed Loan during the year</td><td>264.04</td><td>372.15</td></tr><tr><td>8</td><td>Addition/(Reduction) in Normative Loan during the year</td><td></td><td></td></tr><tr><td>9</td><td>Total Closing Net Loan</td><td>1817.00</td><td>1926.68</td></tr><tr><td>10</td><td>Average Loan during the year</td><td>1808.60</td><td>1871.84</td></tr><tr><td>11</td><td>Weighted Average Interest Rate</td><td>6.40%</td><td>9.32%</td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td>12</td><td>Interest Expense for the Period</td><td>117.59</td><td>174.78</td></tr></table>	FORM-7 Calculation of Interest on Normative Loan (Rs. Crores) CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED				Sr. No	Particulars	FY 2022-23 (Rs Crores)	FY 2023-24 (Rs Crores)					1	Borrowed Loan in Opening GFA	4185.37	4562.49	2	Opening Normative Loan	377.12	377.12	3	Total Opening Gross Loan	4562.49	4939.61	4	Repayment till previous year	1873.53	2120.77	5	Total Opening Net Loan	1800.19	1817.00	6	Repayment during the period	247.23	262.47	7	Additional Capitalization of Borrowed Loan during the year	264.04	372.15	8	Addition/(Reduction) in Normative Loan during the year			9	Total Closing Net Loan	1817.00	1926.68	10	Average Loan during the year	1808.60	1871.84	11	Weighted Average Interest Rate	6.40%	9.32%					12	Interest Expense for the Period	117.59	174.78
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		1	Interest on Bank Deposits	0.11	0.44			A	Net gain/(loss) arising on financial assets designated as at FVTPL		
		2	Interest on Refund from Excise Department	0.00	40.52				Realised	0.00	
		3	Interest on Deposits with Contractors and Suppliers	0.18	0.41				Unrealised	0.00	
		4	Interest on Loans to Employees	0.04	0.01			B	Interest Income		
		5	Sub-Total	0.33	41.37			1	Interest on Bank Deposits	2.09	0.04
								2	Interest on Refund from Excise Department	0.01	0.00
								3	Interest on Deposits with Contractors and Suppliers	0.00	0.03
		B	Other Non Tariff Income					4	Interest on Loans to Employees	0.01	0.01
		1	Rental Income	0.56	1.08				Interest on Loan given to CSPDCL	0.00	0.00
		2	Net proceeds from Sale of Scrap	2.98	0.41			5	Sub-Total	2.11	0.07
		3	Other Miscellaneous Income	9.04	28.39						
		4	Other Recoveries from Contractors/Suppliers	0.03	0.43			C	Other Non Tariff Income		
		5	Surplus on redemption of Mutual Fund	0.59	0.00			1	Rental Income	0.38	0.14
		6	Sub-Total	13.19	30.30			2	Net proceeds from Sale of Scrap	2.23	13.97
		C	Total	13.51	74.88			3	Other Miscellaneous Income	14.98	38.31
		Note: The above also includes SLDC income						4	Other Recoveries from Contractors/Suppliers	0.13	0.01
								5	PSDF Grant Amortisation (Differed Income)	0.00	7.44
								6	Surplus on redemption of Mutual Fund	0.00	0.00
								6	Sub-Total	17.73	59.87
								D	Total	19.84	59.94
								Note: The above also includes SLDC income			
	Section-11 Form-10	FORM-10 Details of Expenses Capitalized (Rs. Crores.)						FORM-10 Details of Expenses Capitalized (Rs. Crores.) CHHATTISGARH STATE POWER TRANSMISSION			

		CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED				COMPANY LIMITED			
		Sr. No	Particulars	FY 2019- 20 (₹ in Crores)	FY 2020-21 (₹ in Crores)	Sr. No	Particulars	FY 2022-23 (₹ in Crores)	FY 2023-24 (₹ in Crores)
		1	Employee Expenses	13.56	9.88	1	Employee Expenses	9.71	8.61
		2	R&M and A&G Expenses	1.29	0.93	2	R&M and A&G Expenses	1.34	0.74
		3	Total	14.85	10.81	3	Total	11.06	9.36
Section-11 Form-11	F-11 Energy balance statement (in MU) at transmission system CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED				F-11 Energy balance statement (in MU) at transmission system CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED				
	S No	Particulars	FY 2019-20	FY 2020-21	S No	Particulars	FY 2020-21	FY 2022-23	FY 2023-24
	1	State Generation Ex-Bus at 132 KV and above (MU)	17,037.41	17405.56	1	State Generation Ex-Bus at 132 KV and above (MU)	17405.56	16635.67	19942.29
	2	Drawal from CTU Grid at CG Periphery at 132 kV and above (Mu)	9,528.43	9651.6	2	Drawl from CTU Grid at CG Periphery at 132 kV and above (Mu) (Net)	9651.6	16712.25	15825.90
	3	IPPs/CPP Injection in CSPTCL System at 132 KV & above (MU)	1,199.62	1067.82	3	IPPs/CPP Injection in CSPTCL System at 132	1067.82	1196.62	1625.41
	4	Total Injection at State Grid of STU (MU)	27,765.46	28124.98					
	5	EHV Sales from Sub Station (MU)	2,764.76	9651.6					
	6	Net Output to DISCOM (MU)	24,178.00	1067.82					

		7	Total Output from CSPTCL System (MU)	26,942.75	28124.98		KV & above (MU)			
		8	Transmission Loss (MU)	822.71	866.88	4	Total Injection at State Grid of STU (MU)	28125	34550.25	37400.42
		9	Transmission Loss (%)	2.96%	3.09%	5	EHV Sales from Sub Station (MU)	9651.6	4631.42	5722.13
						6	Net Output to DISCOM (MU)	1067.82	28823.36	30366.08
						7	Total Output from CSPTCL System (MU)	28125	33454.77	36088.21
						8	Transmission Loss (MU)	866.88	1095.48	1312.21
						9	Transmission Loss (%)	3.09%	3.17%	3.51%
Section-11 Form-12	Form No:12 Employee Cost and Provisions (Rs. Crores.)					Form No: 12 Employee Cost and Provisions (Rs. Crores.)				
	Sr. No	Particulars	FY 2019-20	FY 2020-21		Sr. No	Particulars	FY 2022-23	FY 2023-24	
	A	Employee Strength				A	Employee Strength			
	1	Working Strength At the end Of The Year				1	Working Strength At the end Of The Year			
	I	Employee Category				I	Employee Category	159	170	
	a	Class I	132	120		a	Class I	192	194	
	b	Class II	195	191		b	Class II	821	893	
	c	Class III	779	786		c	Class III	298	306	
	d	Class IV	521	466		d	Class IV	1470	1563	
		Total	1,627	1,563			Total			

2	Sanctioned Strength At The End Of The Year			2	Sanctioned Strength At The End Of The Year		
I	Employee Category			I	Employee Category		
a	Class I	160	159	a	Class I	188	182
b	Class II	241	240	b	Class II	278	263
c	Class III	1,543	1543	c	Class III	1617	1616
d	Class IV	1,141	1138	d	Class IV	1173	1157
	Total		3080		Total	3256	3218
A	Salaries & Wages			A	Salaries & Wages		226.89
1	Basic Salary			B	Earned Leave Encashment to Retired Employees		15.64
2	Addl pay			C	Other Expenses		6.03
3	Overtime			D	Gratuity & Pension		
4	Additional Wages			E	Manpower on outsourcing basis		46.14
5	Dearness Allow.			F	Contribution to Provident Fund & Other Funds		
6	Salary Wages Adj A/c			G	Gross Employee Expenses		294.70
7	CCA			H	Capitalization		-8.61
8	CA						
9	NSA			I	Net Employee Expenses		286.09
10	RDA			Employee expenses including that of SLDC			
11	HRA						
12	Medical Allow						
13	Conveyance Allow						
14	Compen. Encashment						
15	Bilingual Allow.						
16	Kit/Dress/Wash Allw.						
17	Othr Allow-Settl Prj						
18	Field Allowance						
19	Bastar Allowance						
20	Other Allow						
21	Bonus-Ex-Gratia						
22	Aprenticship Stipend						

	23	Transport Allowance		
	24	Scheduled Area Allow.		
	B	Staff Welfare Expenses		
	1	Recreation exp		
	2	Staff welfare exp		
	3	Welfare exp.on death		
	4	Training exp		
	C	Other Staff Costs		
	1	G.T.I.S. 100%		
	2	Medical Rembrs		
	3	Uniforms exp		
	4	Con-Medicine		
	5	Medical exp		
	6	Tuition Rembrs		
	7	LTC		
	8	MP SK NIDHI		
	9	Employees Costs PY		
	D	Interim Relief (Wage Revision)	185.31	
	E	Earned Leave Encashment to Retired Employees		
	F	Gratuity & Pension		
	1	Pension payment		
	2	Gratuity payment		
	3	Emp Cont pension		
	G	Contribution to Provident Fund & Other Funds		
	1	Emp Contr. to NCP		
	2	PF Board Cont		
	3	FPS/FPF Board Cont		
	4	PF Inspection charge		
	5	Employer Contr.- ESI		

		6	Employer Contr.EDLI			
		7	Employer Contr.EPS			
		H	Gross Employee Expenses			
		I	Capitalization			
		J	Net Employee Expenses			
		Employee expenses including that of SLDC				
		Rs Crores				
		Form F13- A&G Expenses				
		Sr. No	Particulars	FY 2019-20	FY 2020-21	
		a	Rent	0.39	0.00	
		b	Rates & Taxes	1.26	1.58	
		c	Insurance	0.00	0.00	
		d	Electricity Charges (Office & Other Consumption)	14.84	27.48	
		e	Service Contract including Legal & Professional Charges	2.21	3.06	
		f	Vehicle Running, Hiring and Maintenance	5.76	6.17	
		g	A & G Expenses of CSPHCL	6.77	4.65	
		h	Provision for Shortages in Inventory	0.46	0.09	
		i	Other Miscellaneous Expenses	24.69	15.11	
		j	Statutory Audit Fees	0.10	0.11	
		Rs Crores				
		Form F13- A&G Expenses				
		Sr. No	Particulars	FY 2022-23	FY 2023-24	
		a	Rent	-	-	
		b	Rates & Taxes	3.84	4.76	
		c	Insurance	0.00	0.00	
		d	Electricity Charges (Office & Other Consumption)	16.23	20.48	
		e	Service Contract including Legal & Professional Charges	9.58	3.13	
		f	Vehicle Running, Hiring and Maintenance	9.16	10.38	
		g	A & G Expenses of CSPHCL	-		
		h	Provision for Shortages in Inventory	0.34	-	
		i	Other Miscellaneous Expenses	15.42	21.18	
		j	Statutory Audit Fees	0.13	0.14	

		<table><tr><td><i>k</i></td><td><i>Tax Audit Fees</i></td><td><i>0.02</i></td><td><i>0.02</i></td></tr><tr><td>l</td><td>Gross A&G Expenses</td><td><i>56.50</i></td><td><i>58.17</i></td></tr><tr><td>m</td><td>Capitalization</td><td><i>1.29</i></td><td>(0.93)</td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td>n</td><td>Net A&G expenses</td><td>55.21</td><td>57.25</td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td><u>Note:</u> This includes expenses of SLDC also</td><td></td><td></td></tr></table>	<i>k</i>	<i>Tax Audit Fees</i>	<i>0.02</i>	<i>0.02</i>	l	Gross A&G Expenses	<i>56.50</i>	<i>58.17</i>	m	Capitalization	<i>1.29</i>	(0.93)					n	Net A&G expenses	55.21	57.25						<u>Note:</u> This includes expenses of SLDC also			<table><tr><td><i>k</i></td><td><i>Tax Audit Fees</i></td><td><i>0.02</i></td><td><i>0.02</i></td></tr><tr><td>l</td><td>Gross A&G Expenses</td><td>54.38</td><td>60.08</td></tr><tr><td>m</td><td>Capitalization</td><td>(1.34)</td><td>(0.74)</td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td>n</td><td>Net A&G expenses</td><td>53.04</td><td>59.34</td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td><u>Note :</u> This includes expenses of SLDC also</td><td></td><td></td></tr></table>	<i>k</i>	<i>Tax Audit Fees</i>	<i>0.02</i>	<i>0.02</i>	l	Gross A&G Expenses	54.38	60.08	m	Capitalization	(1.34)	(0.74)					n	Net A&G expenses	53.04	59.34						<u>Note :</u> This includes expenses of SLDC also		
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		Sr. No	Particulars	FY 2019-20	FY 2020-21																																																						
		1	Plant and Machinery	46.50	46.93																																																						
		2	Building and Civil Works	5.44	8.17																																																						
		3	Others	0.33	0.63																																																						
		4	Gross R&M expenses	52.28	55.73																																																						
		5	Capitalization																																																								
		6	Net R&M expenses	52.28	55.73																																																						
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	Rs. Crores	Form F14- R&M Expenses																																																									
		Sr. No	Particulars	FY 2022-23	FY 2023-24																																																						
		1	Plant and Machinery	41.80	56.05																																																						
		2	Building and Civil Works	6.39	6.49																																																						
		3	Others	0.78	0.58																																																						
		4	Gross R&M expenses	48.97	63.12																																																						
		5	Capitalization																																																								
		6	Net R&M expenses	48.97	63.12																																																						
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