



Chhattisgarh State Electricity Regulatory Commission
Vidhyut Niyamak Bhawan
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No. P.No.102 of 2022/03

Raipur, Date: 02/01/2023

To,

The Executive Director (C&RA),
Chhattisgarh State Power Generation Co Limited,
Dangania, Raipur.

Sub: Additional information in respect of petition no. 102/2022.

In reference to above mentioned subject, please provide additional information (in two copies) as mentioned in Annexure-I in respect of petition no. 102 of 2022 filed for true-up of FY 2021-22 by 16/01/2023.

Encl: As above.


(Surendra Singh)
Director (Tariff)

CSPGCL should submit all replies in soft (PDF or Spreadsheet as appropriate) and hard copy

General

1. CSPGCL should provide soft copy of complete Accounts with all Notes/Schedules in Spreadsheets.
2. CSPGCL should submit the likely date for submission of Audit Certificate from C&AG.

True-Up of FY 2021-22

3. CSPGCL should provide the reconciliation of the revenue booked in its Accounts with the revenue considered in CSPGCL Petition and the expense booked by CSPGCL towards purchase from CSPGCL in its Petition.
4. CSPGCL should submit the availability, scheduled generation and actual net generation for all its stations, duly certified by CSLDC.
5. CSPGCL to submit copies of station-wise lenders' certificates for the source-wise interest rate considered in the true-up for FY 2021-22.
6. As regards Income Tax for FY 2021-22, CSPGCL should
 - a. provide the copies of Income Tax paid challan for FY 2021-22
 - b. Computation of Income Tax liability.
 - c. Any adjustment made towards the MAT credit for Income Tax for FY 2021-22.
 - d. Any Income Tax refund of previous years, received by CSPGCL in FY 2021-22 and how the same has been adjusted in the Income Tax claim of FY 2021-22.
7. CSPGCL has mentioned the reduced coal availability as the reason for low availability for HTPS and KWTPP and higher allocation of coal to KWTPP. In this regard, CSPGCL should provide the break-up of availability in terms of machine availability considering outages and fuel availability separately for both stations.
8. CSPGCL shall provide brief write-up on plant-wise DSM charges.
9. CSPGCL to provide specific reasons for increase in Auxiliary Consumption and SHR as compared to the normative parameters of HTPS for FY 2021-22.
10. CSPGCL to provide specific reasons for increase in Auxiliary Consumption and SHR as compared to the normative parameters of 500 MW KWTPP for FY 2021-22.
11. With respect to transit loss for ABVTPS, CSPGCL has considered normative transit loss as 0.9984%, considering transit loss of 0.20% for transportation from mine to railway siding through trucks and 0.80% for transportation from railway siding using Indian Railways. In this regard, CSPGCL should:
 - a. Submit the actual coal transportation modes for all its thermal power plants.

Signature
2/11/2022

- b. Station-wise coal quantum transported by different modes for all its thermal power plants
 - c. Distance covered by trucks from mine to railway siding
 - d. Distance covered by from railway siding to Plant boundary
12. The headings of Table 4, Table 5, Table 6, mentions true-up year as FY 2020-21. CSPGCL may revise the said Tables by correcting the typographical error.
13. As regards Additional Capitalisation for all Stations during FY 2021-22, CSPGCL has provided reference to the relevant CIP Order. In this regard, CSPGCL should also provide the item-wise comparison of approved vs. actual capitalisation for each Station for FY 2021-22 under Format F9, and reasons for slippages, if any.
14. As regards capitalisation,
- a. CSPGCL should provide station-wise reconciliation of actual capitalisation as per Audited Accounts vis-à-vis Petition.
 - b. It is further noted that as against total expense of Rs. 0.66 Crore towards CAU, CSPGCL has considered Rs. 1.70 Crore towards Capital works in accounts which are of R&M nature as per Regulatory practice in F21. CSPGCL should confirm that in addition to CAU expenses there are certain other expenses appearing in station-wise "General Ledger", which are not of capital nature.
15. For erection and commissioning of new 220 kV interconnecting line between DSPM TPS and the KTPS, CSPGCL has submitted that it has considered capitalisation of Rs. 6.04 Crore as advance. Since, it is more than 1 year after commissioning of said asset, CSPGCL should clarify whether actual cost has been finalised and submit the details of the same.
16. For allocation of CAU capital expenditure, CSPGCL has only considered the thermal power plant capacities. However, during FY 2021-22, GP-III mine has also been capitalised. Therefore, CSPGCL may explain the reason for not allocating the capital expenditure of CAU to GP-III mine also.
17. With respect to O&M expenses, there are several adjustments made in the Petition vis-à-vis expenses reported in the Audited Accounts. Therefore, CSPGCL should submit a detailed reconciliation of the same.

Determination of Input Coal Price at GP-III mine end for ABVTPS

18. With reference to Para 4.48 pertaining to change in law claim for expenses incurred in Gidhmuri Paturia coal block, CSPGCL has referred various notifications and orders regarding allocation and cancellation of allotment. CSPGCL should submit the copy of all such notification / orders / communications.



19. With reference to expenses incurred for Gidhmuri Paturia coal block, CSPGCL should submit the details of expenses (year-wise) incurred under various heads.
20. With reference to income from interest on FDR earned for Gidhmuri Paturia coal block, CSPGCL should submit the income details year-wise.
21. With respect to IDC for GP-III,
 - a. CSPGCL should explain the rationale and detailed computation of year-wise interest rate.
 - b. CSPGCL should provide the details of new loans availed and applicable interest rates availed for Power Plants during the pre-COD period of GP-III mine.
22. As per Tariff Order dated 13/04/2022, CSPGCL should submit the certified capital cost for GP-III mine and expenditure incurred, including IDC and IEDC by the Chartered Accountant.
23. CSPGCL should submit copies of all relevant Government notifications for levy of Statutory Charges.
24. CSPGCL should submit a copy of the relevant GOI notification for fixed reserve price of Rs. 100/tonne with GST @18%
25. CSPGCL should submit the comparison of approved capital cost and actual capital cost incurred till COD and estimated capital cost yet to be incurred on the project. Currently, comparison has only been provided for expenses incurred till COD and during FY 2021-22.
26. With respect to Table 10, under Sr. No. 10, CSPGCL has considered salary expenses as part of IEDC and subsequently under Sr. No. 19, CSPGCL has again considered Prior Period Salary Capitalisation. CSPGCL should explain the reason for considering the same.
27. With respect to Para 6.35, CSPGCL has explained that adjustment of Rs. 44.89 Crore pertains to stock valuation. CSPGCL should provide the detailed computation of the same.
28. With respect to Para 6.35, CSPGCL has reduced the capital cost by Rs. 38.99 Crore towards additional revenue earned till COD. In this regard, CSPGCL has submitted revenue on yearly basis, however, CSPGCL should submit the revenue details quarter-wise.
29. With respect to Para 6.38, CSPGCL should provide the copies of various Orders / communication regarding compensation / rehabilitation of Project Affected Persons / Families.

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