



ORDER

OF THE

WEST BENGAL ELECTRICITY REGULATORY COMMISSION

IN CASES NO.

FPPCA – 104/ 21 – 22

&

APR – 93/ 21 – 22

IN REGARD TO THE APPLICATIONS SUBMITTED BY
WEST BENGAL POWER DEVELOPMENT CORPORATION
LIMITED FOR APPROVAL OF FUEL AND POWER
PURCHASE COST ADJUSTMENT (FPPCA) AND ANNUAL
PERFORMANCE REVIEW (APR) FOR FY 2019-20

DATE: 29.05.2026



CHAPTER – 1 PREAMBLE

- 1.1. The West Bengal Electricity Regulatory Commission (hereinafter referred to as “the Commission”), a statutory body under the first proviso to Section 82(1) of the Electricity Act, 2003 (hereinafter referred to as “the Act”), has been authorized in terms of Section 86 and Section 62(1) of the Act to determine the tariff for a) supply of electricity by a generating company to a distribution licensee, b) transmission of electricity, c) wheeling of electricity and d) retail sale of electricity, as the case may be, within the State of West Bengal.
- 1.2. The West Bengal Power Development Corporation (WBPDCCL) constituted in 1985 under the Companies Act, 1956, is a generating company in terms of Section 2(28) of the Electricity Act, 2003 wholly owned by the Government of West Bengal and is engaged in the business of generation of electricity within the State of West Bengal and the generation tariff shall be determined by the Commission.
- 1.3. The Commission vide its Order dated 14.07.2021 in Case No. TP-85/19-20 had determined the generation tariff of WBPDCCL for FY 2019 – 20. The same was reviewed by the Commission vide its Order dated 06.05.2022 in Case No. TP (R)- 37/21-22.
- 1.4. In accordance with regulation 2.6 read with 2.8.7 of the West Bengal Electricity Regulatory Commission (Terms and Conditions of Tariff) Regulations, 2011 as amended from time to time (hereinafter referred to as “Tariff Regulations”), the generating companies or the licensees, as the case may be, are required to undergo an Annual Performance Review (APR) and Fuel and Power Purchase Cost Adjustment (FPPCA) process.
- 1.5. WBPDCCL submitted the applications for FPPCA and APR for FY 2019 – 20 on 08.12.2021 and 14.01.2022 respectively. The FPPCA and APR applications have been admitted by the Commission in Case No. APR – 93/21 – 22 & FPPCA – 104/21 – 22. The gist of the aforesaid applications was published by WBPDCCL on 06.04.2022. Subsequently, WBPDCCL has submitted a Supplementary Petition vide letter dated 28.11.2022 incorporating the impact of redetermined Return on Equity in accordance with the Commission's order dated 01.08.2022 in Case No. APR – 78/19-20.
- 1.6. On admission of the Supplementary Petition, WBPDCCL was directed to publish a fresh gist of the APR and FPPCA Petitions of FY 2019 – 20 along with the Supplementary Petitions. Accordingly, the gist was published on 30.12.2022 in The Times of India (English), Ei Samay (Bengali), Sangbad Pratidin (Bengali) and Sanmarg (Hindi). The publication requested for submission of suggestions and objections from the members, if any, on the application to the Commission within 21 days from the date of publication of gist. The approved gist along with the APR and FPPCA



Petitions for FY 2019 – 20 was also published on the website of WBPDCCL. Opportunities were also offered to all to inspect the application and take copies thereof.

- 1.7. Against such gist publications of APR and FPPCA of WBPDCCL for FY 2019 – 20, no objection and suggestions have been received from any person within last date of submission.
- 1.8. During the course of analysis, the Commission has found certain deficiencies and accordingly sought clarifications/additional information from WBPDCCL. WBPDCCL has submitted some of the clarifications/additional information sought by the Commission vide its replies dated 20.02.2024, 16.05.2024, 19.09.2025 and 30.12.2025.
- 1.9. The submissions of WBPDCCL and Commission's analysis on APR and FPPCA for FY 2019 – 20 are detailed in the following chapters.



CHAPTER – 2 COMPUTATIONS OF THE ALLOWABLE FUEL COST

- 2.1. WBPDCCL has claimed Fuel and Power Purchase Cost Adjustment (FPPCA) separately for each of the following generating stations for FY 2019-20.
- A. Kolaghat Thermal Power Station (KTPS) (6 x 210 MW = 1260 MW)
 - B. Bakreswar Thermal Power Station (BkTPS) (5 x 210 MW = 1050 MW)
 - C. Bandel Thermal Power Station Stage I (BTPS Stg I) (2 x 60 MW = 120 MW)
 - D. Bandel Thermal Power Station Stage II (BTPS Stg II) (1 x 215 MW = 215 MW)
 - E. Santaldih Thermal Power Station (STPS) (2 x 250 MW = 500 MW)
 - F. Sagardighi Thermal Power Station Stage I (SgTPS Stg I) (2 x 300 MW = 600 MW)
 - G. Sagardighi Thermal Power Station Stage II (SgTPS Stg II) (2 x 500 MW = 1000 MW)
- 2.2. In this part of the order, the Commission takes up the determination of fuel cost allowable to WBPDCCL on the quantum of power sold by it to its sole beneficiary WBSEDCL during FY 2019 – 20 along with any gains arising from the performance of different generating stations of WBPDCCL over the operating norms set by the Commission.
- 2.3. The FPPCA during the referred adjustment period, i.e., FY 2019 – 20 are to be ascertained by following the formula as enunciated by the Commission in Part-B of the Schedule - 7A of the Tariff Regulations.
- 2.4. Further, Paragraph A of Schedule 9B of the Tariff Regulations, contains provisions for sharing the gains for coal fired thermal power stations, if any, on account of its better performances over the operating norms set by the Commission. The operational parameters which are to be considered for such sharing of gains accrued to the generating stations are:
- i. Gain sharing for better Gross Station Heat Rate (SHR);
 - ii. Gain sharing for better Oil Consumption rate;
 - iii. Gain sharing for better Auxiliary Consumption rate;
- 2.5. Further, in terms of Paragraph D of Schedule 9B of the Tariff Regulations, the sharable gains shall be used first to compensate the deficit in fixed charge recovery of the concerned generating station of the generating company in case the availability of the generating station falls below the availability norm and only thereafter the balance, if any, shall be passed on to the consumers / beneficiaries.
- 2.6. **Comparison of Normative and Actual Operational Norms**
- 2.6.1. Before ascertaining the amount of admissible fuel cost as well as the amount of gains to be shared with the beneficiary (WBSEDCL) under the provisions of Tariff Regulations as explained in aforesaid paragraphs, the actual performance of WBPDCCL in comparison to the operational norms

set by the Commission in the Tariff Regulations for the concerned year needs to be reviewed. Such comparisons are made hereunder:

Table 1: Normative v/s Actual Operating Parameters for FY 2019 – 20

Station	Station Heat Rate (kCal/kWh)		Specific Oil Consumption (ml/kWh)		Auxiliary Consumption (%)	
	Norm	Actual	Norm	Actual	Norm	Actual
Kolaghat	2700	2942	2.00	2.87	9.60%	12.33%
Bakreswar	2470	2508	1.30	0.46	9.00%	9.00%
Bandel I	3050	3357	2.50	7.98	10.40%	15.43%
Bandel II	2430	2534	1.75	4.31	9.00%	10.68%
Santaldih	2425	2520	1.00	0.90	9.00%	8.25%
Sagardighi I	2345	2401	1.00	0.85	9.00%	12.14%
Sagardighi II	2424	2561	1.00	1.00	9.00%	6.69%

The computations of actual rate of Auxiliary Consumption, Specific Consumption of Oil and SHR achieved are shown in Annexure – 2A.

2.6.2. From Table 1 above, it is observed that the following generating stations have better performances over the operating norms set by the Commission and therefore qualify for deriving gains subject to the condition stipulated in terms of provisions of Schedule – 9B of the Tariff Regulations

- i. For better Oil Consumption rate: Bakreswar TPS, Santaldih TPS, Sagardighi Stage I TPS
- ii. For better Auxiliary Consumption rate: Santaldih TPS and Sagardighi Stage II TPS

2.6.3. WBPDCCL in their APR Application has submitted the actual availability certified by SLDC vis-à-vis the normative availability of the generating stations as tabulated below:

Table 2: Normative v/s Actual Availability for FY 2019 – 20

Generating Station	Normative Availability (%)	Actual Availability (%)
Kolaghat	75.00%	47.62%
Bakreswar	85.00%	80.92%
Bandel I	70.00%	50.35%
Bandel II	85.00%	61.98%
Santaldih	85.00%	86.16%
Sagardighi I	85.00%	60.46%
Sagardighi II	85.00%	51.57%

2.6.4. Since the actual availabilities of the generating stations except Santaldih TPS are lower than the normative availability, gains on improved performance of Bakreswar, Sagardighi Stage I and Sagardighi Stage II shall be used to compensate the deficit in fixed charge recovery of the concerned generating stations as stipulated in terms of the provisions of Schedule-9B of the Tariff Regulations. The amount of gain and its share shall be determined in the subsequent paragraphs.

2.7. Determination of allowable fuel cost

2.7.1. The consumption of fuel and costs thereon submitted by WBPDCCL in its FPPCA petition for its different generating stations for FY 2019 – 20 is as shown in the Table 3 below:

Table 3: Fuel and cost details submitted by the Petitioner for FY 2019 – 20

Particulars	Unit	Kolaghat	Bakreswar	Bandel I	Bandel II	Santaldih	Sagardighi I	Sagardighi II
Station Heat Rate	kCal / kWh	2700	2470	3050	2430	2425	2345	2276
Oil Consumption	mL / kWh	2.00	1.30	2.50	1.75	1.00	1.00	1.00
Weighted Average Calorific Value of Oil	kCal / L	9330.64	9681.24	9135.72	9135.72	9521.13	9456.96	9456.96
Weighted Average Useful Heat Value of Coal	kCal / kg	3050.05	4090.29	3294.03	3294.03	3836.92	4050.45	3745.24
Total Oil	kL	5563.75	9086.05	761.29	917.75	3725.42	2611.39	4094.50
Total Coal	MT	2465306	4220198	282103	387424	2364200	1517903	2497890
Weighted Average Price of Oil	Rs. / kL	54007.79	50062.13	51974.01	51971.64	49299.50	52479.15	52479.15
Weighted Average landed Price of Coal	Rs. / MT	3965.99	4637.68	4645.72	4719.90	4051.88	4484.92	4422.19
Fuel Cost (oil + coal)	Rs. Lakh	1,00,779	2,00,268	13,501	18,763	97,631	69,447	1,12,610

2.7.2. The first two of the above factors, i.e., the station heat rate and the rate of consumption of oil are claimed based on the norms specified by the Commission. The weighted average calorific value of oil and the weighted average heat value of coal are the variable factors claimed considering the actual mix of different grades of fuel used in operation.

2.7.3. The admissible price and heat value of coal are analyzed in the subsequent paragraphs subject to adjustments in terms of Regulation 5.8.1(i) of the Tariff Regulations.

2.8. Gross Generation and Auxiliary Consumption

Gross generation of the station has been computed by considering the ex-bus injection schedule certified by SLDC and the normative auxiliary consumption as below:

Table 4: Admissible Gross Generation for FY 2019 – 20

Generating Station	Scheduled Injection (MU)	Normative Auxiliary Consumption (%)	Normative Auxiliary Consumption (MU)	Admissible Gross Generation (MU)
Kolaghat	2514.861	9.60%	267.065	2781.926
Bakreswar	6360.236	9.00%	629.034	6989.270
Bandel I	272.848	10.40%	31.670	304.518
Bandel II	477.231	9.00%	47.199	524.430
Santaldih	3390.134	9.00%	335.288	3725.422
Sagardighi I	2376.362	9.00%	235.025	2611.387
Sagardighi II	3725.998	9.00%	368.505	4094.503

2.9. Weighted average Heat Value and Cost of oil

WBPDCCL has submitted their detailed computations of the weighted average calorific value of oil with reference to the opening stock and month-wise supplies received by them along with price of

oil certified by the auditor in their FPPCA petition. The same has been found reasonable and considered by the Commission.

Table 5: Heat value and landed price of oil for FY 2019 – 20

Generating Stations	Quantum of Oil Consumed (kL)	Price of Oil (Rs. / kL)	Heat Value of Oil (kCal / L)
Kolaghat	8246.20	54007.79	9330.64
Bakreswar	3196.08	50062.13	9681.24
Bandel I	2500.45	51974.01	9135.72
Bandel II	2360.04	51971.64	9135.72
Santaldih	3333.28	49299.50	9521.13
Sagardighi Stage I	2294.92	52479.15	9456.96
Sagardighi Stage II	3979.66	52479.15	9456.96

2.10. Weighted Average Useful Heat Value (UHV) of Coal

2.10.1. During the year 2019-20, WBPDC sourced coal from CIL subsidiaries, own captive mines, e-auction and from overseas. WBPDC submitted that due to low production of coal from captive mines and inadequate coal received from CIL subsidiaries, it had participated in e-auction as well as purchased auction coal through MSTCL (A Govt. of India Enterprise) and WBMDTCL (A Govt. of West Bengal Undertaking), WBPDC also submitted that it had sourced coal from overseas through competitive bidding-based procurement after getting due approval from the State Government. WBPDC has submitted the Gross Calorific Value (GCV) of the coal purchased and received during FY 2019 – 20 in Annexure IV B of its FPPCA petition.

2.10.2. From the submission it is observed that captive coal has been used at Bakreswar, Sagardighi Stage-I and Sagardighi Stage-II. However, WBPDC in its petition did not mention the specific source-wise details of coal received from specific captive mines. The Commission directed WBPDC to submit details of source wise captive coal receipts at each of its generating stations along with price considered for such captive coal. WBPDC vide additional information dated 19.09.2025 has submitted the breakup of use of captive coal as below:

Table 6: Quantum of Coal Sourced from Captive Mines during FY 2019 – 20

Generating Station	Coal from captive sources (in MT)			
	Barjore	Panchwara	Gangaramchak	Barjora (N)
	G7	G9	G10	G13
Bakreswar TPS	53927.35	-	5043.36	-
Sagardighi TPS Stg-I	197854.00	385907	7540.00	168932.00
Sagardighi TPS Stg-II	313757.00	444169	22345.00	344916.00

2.10.3. It is noted that the heat value of captive coal submitted in Annexure IV-B of the FPPCA petition differs from the grade of coal mention during the additional submission dated 19.09.2025. The grade of coal submitted on 19.09.2025 has been found in accordance with the Declared Grade of Coal given in the approved Mining Plan of the Captive Mines. As the actual GCV of coal extracted

from each captive mines are not mentioned in the petition, the Commission decides to consider the weighted average GCV claimed by the petitioner limited to the weighted average GCV of each captive sources following the formula specified in regulation 5.8.1(i) of the Tariff regulations.

2.10.4. The Commission now determines the Useful Heat Value (UHV) of coal following the provisions specified in regulation 5.8.15 of the Tariff Regulations. The conversion from GCV to UHV, as per regulation 5.8.15, is not required for imported or washed coal, which contains less ash and is ~50 mm in size. The computed UHV of coal for each of the generating stations has been shown in Annexure 2C1 to Annexure 2C6 of this chapter.

2.10.5. The admitted UHV of coal for each generating station has been limited to the 'X' value calculated in terms of regulation 5.8.1 (i) of the Tariff Regulations. The same are summarized as below:

Table 7: Weighted Average Heat Value of Coal for FY 2019 – 20

Figures in kCal / kg

Generating Station	Gross calorific Value (GCV) claimed by the Generating Station	Useful heat value (UHV) calculated as per Regulation 5.8.15	'X' value as per reg 5.8.1 (i) considering minimum GCV of each grade of coal	Admitted UHV limited to 'X' as per Regulation 5.8.1 (i)
Kolaghat	4225.28	3228.65	2994.40	3228.65
Bakreswar	4978.59	4093.08	3940.64	4093.08
Bandel I	4292.82	3258.20	3080.88	3258.20
Bandel II	4292.82	3258.20	3080.88	3258.20
Santalalih	4802.33	3866.71	3924.78	3924.78
Sagardighi I	4916.94	4091.91	3929.26	4091.91
Sagardighi II	4671.94	3739.96	3526.73	3739.96

2.11. Weighted Average Landed Price of Coal

2.11.1. Price of Coal:

2.11.1.1 The Commission observes that WBPDCCL has purchased coal from CIL subsidiaries, e-auction coal from MSTC & WBMDTCL and also through imports. WBPDCCL also received coal from captive coal mine of Barjore, Panchwara, Barjora (North) and Gangaramchak Coal Mines during 2019 – 20. WBPDCCL has submitted the actual cost of coal paid through the auditor certificates and also provided the break-up of coal prices in From D (3).

2.11.1.2 WBPDCCL in paragraph 21 of its petition has submitted that, it has computed the price of coal from the Captive Mines based on the notified prices of Coal India Limited of respective Grade of coal. In this regard, WBPDCCL referred to clause 5.8.6(2) & (3) of the Tariff Regulations vide Notification No. 65/WBERC dated 21.01.2020. Accordingly, WBPDCCL has computed the price of coal received from captive mine of Barjore, Panchwara, Gangaramchak and Barjora (North) Coal Mines at the price of Rs. 3010.83 per MT, Rs. 2083.42 per MT, Rs. 1840.87 per MT and Rs. 1393.75 per MT respectively.

2.11.1.3 The Commission in the tariff order had stated that, the input price of coal from allotted mines will be determined retrospectively as per the CERC Second Amendment Regulations during FPPCA. Accordingly, the input price of coal from Barjora Coal mine is considered as Rs. 2682.15 per MT as determined for 2019-20 vide order dated 19.09.2023 in Case No. APR – 91/ 21 – 22 / Part – A. As, the Commercial operation of Panchwara, Barjora (north) and Gangaramchak coal mines were not commenced during 2019 – 20, the Commission in line with CERC second amendment Regulations considers the notified price of Coal India Limited (CIL) commensurate with the grade of coal from integrated mine. Accordingly, the input price of coal for Panchwara, Gangaramchak and Barjora (North) are admitted as below:

Table 8: Input Price of Captive Coal before the date of COD for FY 2019 – 20

Particulars		Panchwara	Gangaramchak	Barjora (North)
		Grade - G9	Grade - G10	Grade - G13
		Price of CIL coal of same grade		
Basic Price of Coal	Rs. MT	1140	1024	817
Evacuation Charge as per ECL	Rs. MT	50	50	50
	<i>Distance from siding</i> km	55	80	16.5
Surface Transportation Charge as per ECL Notification No. ECL/Kol/HOD/M&S/208D dt. 01.08.2019	Rs. MT	154.80	296.72	80
Royalty	Rs. MT / 14 % of CIL Notified Price	159.60	4.30	2.50
District Mineral Foundation	30% of Royalty	47.88	1.29	0.75
National Mineral Exploration Trust	2% of Royalty	3.19	0.09	0.05
Rural Employment Cess	20% of CIL Notified Price	0	204.80	163.40
Primary Education Cess	5% of CIL Notified Price	0	51.20	40.85
Public Water Cess	Rs. MT	0	1	1
Management Fees	Rs. / MT	1	0	0
Asansol Mines Board Health Cess	Rs. / MT	0	1	1
Bazaar Tax	Rs. / MT	11.40	0	0
Sub – Total		1567.87	1714.40	1156.55
GST	5% of Subtotal	78.39	85.72	57.83
Total		1646.26	1800.12	1214.38
Compensation Cess	Rs. / MT	400	0	0
Price of Coal	Rs. / MT	2046.26	1800.12	1214.38

2.11.2. Transportation of Coal:

2.11.1.1 From the submission made in Form D(2), the Commission observes that the coal is transported through rail mode only and thus only railway freight charges are applicable as per the freight rate of Indian Railways. Further, WBPDCCL in Table B of their FPPCA Petition has claimed Demurrage Charge amounting to Rs. 2496 Lakh and stated that the charges have been settled with the Railways on payment basis. However, WBPDCCL has neither shown the demurrage charges as mandated under Form D(2) nor shown any Demurrage Charge in Form E(B) of their APR Petition for the respective generating stations.

2.11.1.2 The Commission on 02.05.2024 directed WBSEDCL to submit a statement of coal transportation charges along with justifications/ mismatch from the Annexure IV submitted vide their FPPCA petition. WBPDCCL vide letter dated 16.05.2024 has submitted a reconciliation statement along with breakup of coal transportation charges specifying the demurrage amount as detailed below:

Table 9: Coal Transportation Charges of Coal as claimed by WBPDCCL for FY 2019 – 20

Figures in Rs Lakhs

Particulars	Kolaghat	Bakreswar	Bandel	Santaldih	Sagardighi I	Sagardighi II
Freight Charges	20775.88	14826.33	4526.4	6301.57	10596.38	17167.99
Overloading Charges	188.73	160.11	16.76	154.33	133.41	216.16
Demurrage Charges	1495.38	361.69	341.25	36.25	99.72	161.55
Loco Hire Charges/ Siding Shunting Charges	244.23	413.08	0	66.11	13.52	21.91
Total Transportation Cost of Coal	22704.22	15761.22	4884.41	6558.27	10843.03	17567.61

2.11.1.3 The Commission observes that, in terms of regulation 5.8.1 (vi) of the Tariff Regulations, no Demurrage Charges is allowable for generating stations synchronized on or after 31.12.2007, unless free time provided by railways is reduced by more than 20% from the existing value. Accordingly, demurrage charge is not admissible for Bakreswar Stage II, Santaldih and Sagardighi Stage I & II. WBPDCCL vide affidavit dated 19.09.2025 has submitted the reasons for incurring demurrage charges in respect of old plants viz. Kolaghat TPS, Bandel TPS and Bakreswar Stage I TPS. WBPDCCL also submitted to have undertaken initiatives in containing and reducing the demurrage charges to a considerable extent in terms of regulation 5.8.1 (vi) of the Tariff Regulations. The Commission, in view of the above, considers the demurrage charges in respect of old plants (synchronized prior to 31.12.2007) during FY 2019 – 20.

2.11.1.4 Accordingly, the transportation cost of coal considered by the Commission is as under:

Table 10: Coal Transportation Charges of Coal as admitted for FY 2019 – 20

Figures in Rs Lakhs

Particulars	Kolaghat	Bakreswar	Bandel	Santaldih	Sagardighi I	Sagardighi II
Freight Charges	20775.88	14826.33	4526.4	6301.57	10596.38	17167.99
Overloading Charges	188.73	160.11	16.76	154.33	133.41	216.16
Demurrage Charges	1495.38	217.01#	341.25	0.00	0.00	0.00
Loco Hire Charges/ Siding Shunting Charges	244.23	413.08	0	66.11	13.52	21.91
Total Transportation Cost of Coal	22704.22	15616.54	4884.41	6522.02	10743.31	17406.06

Allowed in proportion to the Installed Capacity of BKTPS Stage-I

2.11.3. The Commission now computes the weighted average landed price of coal for all the generating stations considering the impact of captive coal received at Bakreswar and Sagardighi Stage II plants as given in Annexure 2D of this chapter. The weighted average landed price of coal procured for each of the generating stations is summarized below:

Table 11: Weighted Average Landed Price of Coal for FY 2019 – 20

Figures in Rs. / MT

Particulars	Kolaghat	Bakreswar	Bandel I	Bandel II	Santaldih	Sagardighi I	Sagardighi II
Weighted Average Landed Price of Coal	4008.42	4631.76	4632.90	4632.90	4051.05	4345.29	4264.45

2.12. Weighted Average Heat Value and Price of Coal consumed:

The Commission observed that, WBPDCCL has computed the price of coal consumed considering the coal purchased during the year and the opening coal stock available. It is also observed that WBPDCCL has submitted a statement of Monthwise coal consumption during the year for each of its generating stations. The statement gives the quantity and value along with opening stock, coal receipts, consumption and closing stock. The statement does not show any heat value of coal. WBPDCCL was directed to clarify the issue. WBPDCCL vide additional information dated 19.09.2025 submitted heat value of coal received during each month. They did not submit heat value of opening coal stock.

Upon examination of the submissions on record, the Commission observes that WBPDCCL has computed the price of coal by taking into account the opening coal stock; however, while determining the corresponding heat value, the heat value attributable to the opening coal stock has not been considered. Such inconsistent treatment has resulted in an anomaly in the impact of coal price per 1,000 kCal of heat value. The Commission, therefore, finds it appropriate to compute the price and heat value of coal by duly taking into account the impact of coal purchased during the year as well as the opening stock of the year. Accordingly, the Commission decides to consider the price and heat value of opening stock coal as per the admitted closing stock determined in the APR Order for FY 2018–19. Based on this methodology, the admissible landed price and heat value of coal consumed during FY 2019–20 have been computed in Annexure 2E of this Chapter and are summarized below:

Table 12: Weighted Average Price and Heat Value of Coal consumed for FY 2019 – 20

Particulars	Unit	Kolaghat	Bakreswar	Bandel I	Bandel II	Santaldih	Sagardighi I	Sagardighi II
Weighted Average Price of Coal	Rs. / MT	3991.42	4622.10	4637.98	4637.98	4035.10	4349.96	4318.26
Weighted Average Heat Value of Coal	kCal / kg	3237.55	4099.63	3265.90	3265.90	3904.78	4091.96	3761.09

2.13. Excess oil claimed on account of forced shutdown

2.13.1. WBPDCCL submitted in its application that the excess consumption of oil (Light Diesel Oil) at Kolaghat and Bandel were partly due to forced backdown on several occasions when State Load Despatch Centre (SLDC) issued instruction to de-synchronize the generating unit. The re-synchronization of the units could only be done on obtaining clearance from SLDC. WBPDCCL submitted that these require additional oil consumption in Kolaghat and Bandel and claimed to allow the cost of such oil.

2.13.2. The Commission has observed from the documents submitted by WBPDCCL that the generating units of Kolaghat and Bandel was desynchronized as per the instruction of SLDC due to low system demand, as a part of standard operational practice. This has already been taken into consideration during the fixation of norms. Further, the Commission has approved the fuel cost on the basis of normative oil consumption of the plants. Thus, the Commission does not consider the claim of expenses for excess consumption of oil for the generating station for FY 2019 – 20 beyond the normative level.

2.13.3. Apart from above, WBPDCCL through the instant FPPCA petition, has also sought review of the FPPCA Orders pertaining to FY 2010 – 11, FY 2011 – 12, FY 2012 – 13 and FY 2013 – 14 and claimed an amount Rs. 4134.90 Lakh on account of expenses towards excess oil consumption. The Commission observed that WBPDCCL’s claim for expenses towards excess oil consumption during FY 2010 – 11, FY 2011 – 12, FY 2012 – 13 and FY 2013 – 14 have been disallowed by the Commission in the respective FPPCA Orders and cannot be reviewed through subsequent order. Therefore, the claims are not required to be dealt within the instant application for FY 2019 – 20. WBPDCCL is also directed to strictly follow the provisions of the West Bengal Electricity Regulatory Commission (Conduct of Business) Regulations, 2013, as amended from time to time, while seeking any review of the order of the Commission.

2.14. Permitted Transit Loss & Handling Loss of Coal:

WBPDCCL has claimed the transit loss and handling loss on entire coal including imported coal as per the norms specified by the Commission in the Tariff Regulations. The norms of respective generating stations have been considered by the Commission for determination of fuel cost.

2.15. Admitted Fuel Cost and Energy Charge Rate

The total fuel cost admissible along with energy charge rate for FY 2019 – 20 for each of the generating stations have been summarized below. Detailed Computation of the same is shown in Annexure - 2B-1 to Annexure 2B-7.

Table 13: Admitted Fuel Cost for FY 2019 – 20

Generating Station	Scheduled Injection (MU)	Admitted Cost of Fuel (Rs Lakh)	Energy Charge Rate (p/kWh)
Kolaghat	2514.861	95708.49	380.57
Bakreswar	6360.236	199166.13	313.14
Bandel I	272.848	13592.30	498.16
Bandel II	477.231	18600.44	389.76
Santaldih	3390.134	95576.57	281.93
Sagardighi I	2376.362	66662.57	280.52
Sagardighi II	3725.998	116573.40	312.86
Total	19117.670	605879.90	316.92

2.16. C_D: Cost Disallowable

The factor C_D as referred to in the formula, stands for cost as to be found disallowable by the Commission as having been incurred in breach of economic generation or of order/direction of the Commission if any, or for any other reason considered sufficient by the Commission during the adjustment period and adjusted corresponding to actual level of sales. As the unit rates of energy charges from the generating stations have been worked out based on normative parameters, no further disallowance is required on this account.

2.17. Gains on account of better performance over operating norms

2.17.1. As discussed in paragraph 2.6.2, gain for Bakreswar TPS, Santaldih TPS and Sagardighi Stage I TPS due to improved specific oil consumption is computed in the Table 14 below:

Table 14: Gain due to improved specific oil consumption for Bakreswar, Santaldih and Sagardighi Stage I for FY 2019-20

Particulars	Unit	Derivation	BKTPS	STPS	SgTPS I
Total Gross Generation [SI No. D of Annexure 2B]	MU	[1]	6989.27	3725.422	2611.387
Oil consumption on normative basis [SI No. L of Annexure 2B]	kL	[2]	9086.05	3725.42	2611.39
Actual oil consumption [Table 5 above]	kL	[3]	3196.08	3333.28	2294.92
Savings in oil consumption	kL	[4] = [2] – [3]	5889.97	392.14	316.47
Average rate of oil [SI No. N of Annexure 2B]	Rs./kL	[5]	50062.13	49299.50	52479.15
Savings in amount	Rs. Lakh	[6] = [4] x [5]	2949	193	166
SHARING OF GAIN					
Specific Consumption of Oil as per admissible Norms	ml/kWh	[7]	1.30	1.00	1.00
Actual Oil Consumption [Annexure 2A]	ml/kWh	[8]	0.46	0.90	0.85
Category based on normative auxiliary			B	A	A
Sharing Ratio as per paragraph A1 of Schedule 9B			70% : 30%	60% : 40%	60% : 40%
Share % of beneficiary	%	[9]	30%	40%	40%
Share of beneficiary	Rs. Lakh	[10] = [6] x [9]	885	77	66

2.17.2. As discussed in paragraph 2.6.2, gain for Santaldih TPS and Sagardighi Stage II due to improved auxiliary energy consumption is computed in the Table 15 below:

Table 15: Gain due to improved auxiliary energy consumption for Santaldih and Sagardighi Stage II for FY 2019-20

Particulars	Unit	Derivation	STPS	SgTPS II
Normative Auxiliary Consumption [SI No. C of Annexure 2B]	MU	[1]	335.288	368.505
Actual Auxiliary Consumption [Annexure 2A]	MU	[2]	304.679	267.154
Savings in Auxiliary Consumption	MU	[3] = [2] – [1]	30.609	101.351
Cost of Gross Generation	Rs./kWh	[4]	2.57	2.85
Gain	Rs. Lakh	[5]	787	2889

Particulars	Unit	Derivation	STPS	SgTPS II
SHARING OF GAIN				
Normative Auxiliary Consumption	%	[6]	9.00%	9.00%
Actual Auxiliary Consumption	%	[7]	8.25%	6.69%
Category based on normative auxiliary			B	B
Sharing Ratio as per paragraph A2 of Schedule 9B			60% : 40 %	85% : 15%
Share % of beneficiary	%	[8]	40%	15%
Share of beneficiary	Rs. Lakh	[9] = [5] x [8]	315	433

- 2.17.3. Now, in terms of paragraph D of Schedule 9B of the Tariff Regulations, in case of availability of a generating station falls below the availability norms, then the total gains meant to be passed on to the beneficiary, shall be used first to compensate the deficit in fixed charge recovery of the concerned generating station, and only thereafter balance gain, if any, shall be passed on.
- 2.17.4. The deficit in fixed charge recovery for Bakreswar, Sagardighi Stage I and Sagardighi Stage II is Rs. 3102 Lakh, Rs. 9431 Lakh and Rs. 34954 Lakh respectively as detailed in Chapter – 4. Accordingly, the share of gains of WBSEDCL is compensated with the deficit in fixed charge recovery of the respective generating stations in terms of paragraph D of Schedule 9B of the Tariff Regulations. Only an amount of Rs. 392 Lakh in respect of Santaldih is shared with WBSEDCL. The same is adjusted in Chapter – 5.

Table 16: Sharing of gain in FY 2019-20

Particulars	Unit	Bakreswar	Santaldih	Sagardighi-I	Sagardighi-II
Deficit in fixed charge recovery	Rs. Lakh	3102	nil	9431	34954
Sharable Gain to beneficiary (table 14 & 15)		885	392	66	433
Balance gain to beneficiary		nil	392	Nil	nil

- 2.18. It has been observed that WBPDCCL has recovered energy charge of Rs. 5329.76 Crore as energy charge against its claimed amount of Rs. 6129.99 Crore from WBSEDCL and no amount has been recovered under MFCA. The Commission vide letter dated 22.08.2025 directed WBPDCCL to submit the reasons for not recovering MFCA as per the provisions of the Tariff Regulations. WBPDCCL vide its additional information dated 19.09.2025 has submitted that, due to absence of the tariff order for 2019 – 20, WBPDCCL recovered energy charge at the rate of 2017 – 18 and has claimed MFCA accordingly. However, to represent the recovery in terms of rates of 2019 - 20, they subsumed the MFCA under the energy charge.

The Commission observes that the purpose of MFCA is to recover the difference of actual fuel cost and the admitted cost in the tariff on monthly basis to avoid burden of the future consumers. It is observed that, WBPDCCL has recovered only Rs. 5329.76 Crore against its own claimed amount of Rs. 6129.66 Crore. This shows a significant amount of under recovery through MFCA.

The Commission notes that the purpose of the Monthly Fuel Cost Adjustment (MFCA) is to enable



the generating company to recover the actual fuel cost on a monthly basis, in terms of regulation 5.8.9 framed under Section 62(4) of the Electricity Act, 2003. The Commission further observes that WBPDCCL has not been able to fully effect the provisions and intent of regulation 5.8.9 of the Tariff Regulations which mandates that such cost adjustments be made in accordance with the prescribed formula on a monthly basis. Thus, no carrying cost is found admissible in respect of under recovery from the admissible the fuel cost.

2.19. Summing up the findings as explained in the earlier paragraphs, the amount of Fuel and Power Purchase Cost Adjustment (FPPCA) of each of the generating stations of WBPDCCL for the year 2019 – 20 is now determined based on the FPPCA formula specified in paragraph B of Schedule - 7A of the Tariff Regulations considering admissible fuel cost of WBPDCCL for FY 2019 – 20, net of sharing of gains due to improved performance vis-à-vis the fuel cost recovered during the year as shown in the table below:

Table 17: Fuel Cost Adjustment for 2019 – 20

Particulars	Derivation	Value
Admitted Fuel Cost	FC	605879.90
Less: Cost Disallowed	C _D	0
Adjustment, if any	A	0
Fuel cost recovered through sale to the purchaser #1	fc	532976.11
Total FPPCA of WBPDCCL	$\{FC + (PPC^{#2} - CD) \pm A\} - (fc + ppc^{#2})$	72903.79
Note: #1: Fuel Cost recovered is shown in Table 56 in Chapter 5. #2: PPC is the cost related to power purchase for pumped storage plant and thus not applicable		

2.19.1. The decision of the Commission regarding recovery of the amount of Rs. 72903.79 Lakh by WBPDCCL from its energy recipients i.e., WBSEDCL will be given in subsequent chapter.



ANNEXURE – 2A

COMPUTATION OF ACTUAL STATION HEAT RATE ACHIEVED IN FY 2019-20

Sl No.	Particulars	Unit	Generating Stations						
			Kolaghat	Bakreswar	Bandel I	Bandel II	Santaldih	Sagardighi I	Sagardighi II
1	Gross Generation (Actual)	MU	2871.673	6996.731	313.221	547.845	3693.577	2703.725	3991.559
2	Consumption of Oil (Actual)	kL	8246.20	3196.08	2500.45	2360.04	3333.28	2294.92	3979.66
3	Consumption of Coal (Actual)	MT	2585903.06	4272138.44	314954.32	418503.20	2375269.72	1580975.46	2708178.84
4	GCV of Oil (Actual)	kCal/ L	9330.64	9681.24	9135.72	9135.72	9521.13	9456.96	9456.96
5	Heat Value of Coal (Actual)	kCal/ kg	3237.55	4099.63	3265.90	3265.90	3904.78	4091.96	3761.09
6	Heat from Oil (2*4/1000)	MkCal	76942.35	30942.01	22843.43	21560.64	31736.58	21702.97	37635.50
7	Heat from Coal (3*5/1000)	MkCal	8371990.45	17514186.91	1028609.31	1366789.6	9274905.7	6469288.32	10185704.36
8	Total Heat Used (6+7)	MkCal	8448932.80	17545128.92	1051452.74	1388350.24	9306642.28	6490991.29	10223339.86
9	Station Heat Rate Achieved (8/1)	kCal/ kWh	2942	2508	3357	2534	2520	2401	2561
10	Normative Station Heat Rate	kCal/ kWh	2700	2470	3050	2430	2425	2345	2424

COMPUTATION OF ACTUAL AUXILIARY CONSUMPTION ACHIEVED IN FY 2019-20

Sl No.	Particulars	Actual Gross Generation (MU)	Actual Sent Out Energy (MU)	Auxiliary Consumption (MU)	Auxiliary Consumption (%)	Normative Auxiliary Consumption (%)
1	Kolaghat	2871.673	2517.678	353.995	12.33%	9.60%
2	Bakreswar	6996.731	6367.201	629.530	9.00%	9.00%
3	Bandel I	313.221	264.889	48.332	15.43%	10.40%
4	Bandel II	547.845	489.335	58.510	10.68%	9.00%
5	Santaldih	3693.577	3388.898	304.679	8.25%	9.00%
6	Sagardighi I	2703.725	2375.406	328.319	12.14%	9.00%
7	Sagardighi II	3991.559	3724.405	267.154	6.69%	9.00%

COMPUTATION OF SPECIFIC OIL CONSUMPTION ACHIEVED IN FY 2019-20

Sl No.	Generating Station	Actual Gross Generation (MU)	Actual Oil Consumption (kL)	Specific Oil Consumption (mL/kWh)	Normative Oil Consumption (mL/kWh)
1	Kolaghat	2871.673	8246.20	2.87	2.00
2	Bakreswar	6996.731	3196.08	0.46	1.30
3	Bandel I	313.221	2500.45	7.98	2.50
4	Bandel II	547.845	2360.04	4.31	1.75
5	Santaldih	3693.577	3333.28	0.90	1.00
6	Sagardighi I	2703.725	2294.92	0.85	1.00
7	Sagardighi II	3991.559	3979.66	1.00	1.00



ANNEXURE – 2B-1
COMPUTATION OF FUEL COST OF KOLAGHAT TPS FOR FY 2019-20

Operating Parameters	Legend	Unit	Claimed	Admitted
Sent out Energy - (Scheduled)	A	MU	2514.861	2514.861
Normative Auxiliary Consumption	B	%	9.60%	9.60%
Auxiliary Consumption	C	MU	267.060	267.065
Gross Admissible Generation	D	MU	2781.877	2781.926
Heat Rate	E	kCal/kWh	2700	2700
Permitted Oil Consumption	F	ml/kWh	2.00	2.00
Heat Value of Oil	G	kCal/L	9330.64	9330.64
Heat Value of Coal	H	kCal/kg	3050.05	3237.55
Overall Permitted Heat	I=D*E	GCal	7511066	7511200.20
Permitted Heat from Oil	J=D*F*G/10 ³	GCal	51913.393	51914.30
Permitted Heat from Coal	K=I-J	GCal	7459153.10	7459285.90
Permitted Oil Consumption	L=(J/G)*10 ³	kL	5563.753	5563.85
Permitted Coal Consumption excluding transit loss		Tonne	2445584	2303990.95
Transit Loss @ 0.80%		Tonne	19722	18580.57
Permitted Coal Consumption with Transit Loss	M=K/H/.992*10 ³	Tonne	2465306	2322571.52
Cost of Oil per kL	N	Rs./kL	54007.79	54007.79
Cost of Coal per Tonne	O	Rs./Tonne	3965.99	3991.42
Cost of Oil	P=L*N/10 ⁵	Rs. Lakh	3004.86	3004.91
Cost of Coal	Q=M*O/10 ⁵	Rs. Lakh	97774	92703.58
Total Cost of Fuel	R=P+Q	Rs. Lakh	100779	95708.49
Energy charge rate	S = R x10/A	Paisa/kwh	400.73	380.57



ANNEXURE – 2B-2

COMPUTATION OF FUEL COST OF BAKRESWAR TPS FOR FY 2019-20

Operating Parameters	Legend	Unit	Claimed	Admitted
Sent out Energy - (Scheduled)	A	MU	6360.24	6360.236
Normative Auxiliary Consumption	B	%	9.00%	9.00%
Auxiliary Consumption	C	MU	629.03	629.034
Gross Admissible Generation	D	MU	6989.27	6989.270
Normative Station Heat Rate	E	kCal/kWh	2470.00	2470
Permitted Oil Consumption	F	ml/kWh	1.30	1.30
Heat Value of Oil	G	kCal/L	9681.24	9681.24
Heat Value of Coal	H	kCal/kg	4090.29	4099.63
Overall Permitted Heat	$I=D*E$	GCal	17263495.9	17263496.90
Permitted Heat from Oil	$J=D*F*G/10^3$	GCal	87964.222	87964.21
Permitted Heat from Coal	$K=I-J$	GCal	17175531.68	17175532.69
Permitted Oil Consumption	$L=(J/G)*10^3$	kL	9086.051	9086.05
Permitted Coal Consumption excluding transit loss		Tonne	4199097	4189532.39
Transit Loss @ 0.50%		Tonne	21101	21052.93
Permitted Coal Consumption with Transit Loss	$M=K/H/.995*10^3$	Tonne	4220198	4210585.32
Cost of Oil per kL	N	Rs./kL	50062.13	50062.13
Cost of Coal per Tonne	O	Rs./Tonne	4637.68	4622.10
Cost of Oil	$P=L*N/10^5$	Rs. Lakh	4549	4548.67
Cost of Coal	$Q=M*O/10^5$	Rs. Lakh	195719	194617.46
Total Cost of Fuel	$R=P+Q$	Rs. Lakh	200268	199166.13
Energy charge rate	$S = R \times 10/A$	Paisa/kwh	314.88	313.14



ANNEXURE – 2B-3

COMPUTATION OF FUEL COST OF BANDEL - 1 TPS FOR FY 2019-20

Operating Parameters	Legend	Unit	Claimed	Admitted
Sent out Energy - (Scheduled)	A	MU	272.85	272.848
Normative Auxiliary Consumption	B	%	10.40%	10.40%
Auxiliary Consumption	C	MU	31.67	31.670
Gross Admissible Generation	D	MU	304.517	304.518
Heat Rate	E	kCal/kWh	3050	3050
Permitted Oil Consumption	F	ml/kWh	2.50	2.50
Heat Value of Oil	G	kCal/L	9135.72	9135.72
Heat Value of Coal	H	kCal/kg	3294.03	3265.90
Overall Permitted Heat	$I=D*E$	GCal	928776.85	928779.90
Permitted Heat from Oil	$J=D*F*G/10^3$	GCal	6954.950	6955.02
Permitted Heat from Coal	$K=I-J$	GCal	921821.9	921824.88
Permitted Oil Consumption	$L=(J/G)*10^3$	kL	761.293	761.30
Permitted Coal Consumption excluding transit loss		Tonne	279846.29	282257.53
Transit Loss @ 0.80%		Tonne	2256.945	2276.27
Permitted Coal Consumption with Transit Loss	$M=K/H/.992*10^3$	Tonne	282103.235	284533.80
Cost of Oil per kL	N	Rs./kL	51974.01	51974.01
Cost of Coal per Tonne	O	Rs./Tonne	4645.72	4637.98
Cost of Oil	$P=L*N/10^5$	Rs. Lakh	395.674	395.68
Cost of Coal	$Q=M*O/10^5$	Rs. Lakh	13106	13196.62
Total Cost of Fuel	$R=P+Q$	Rs. Lakh	13501	13592.30
Energy charge rate	$S = R \times 10/A$	Paisa/kwh	494.83	498.16



ANNEXURE – 2B-4

COMPUTATION OF FUEL COST OF BANDEL - 2 TPS FOR FY 2019-20

Operating Parameters	Legend	Unit	Claimed	Admitted
Sent out Energy - (Scheduled)	A	MU	477.23	477.231
Normative Auxiliary Consumption	B	%	9.00%	9.00%
Auxiliary Consumption	C	MU	47.20	47.199
Gross Admissible Generation	D	MU	524.43	524.430
Heat Rate	E	kCal/kWh	2430	2430
Permitted Oil Consumption	F	ml/kWh	1.75	1.75
Heat Value of Oil	G	kCal/L	9135.72	9135.72
Heat Value of Coal	H	kCal/kg	3294.03	3265.90
Overall Permitted Heat	$I=D*E$	GCal	1274362.47	1274364.90
Permitted Heat from Oil	$J=D*F*G/10^3$	GCal	8384.31	8384.31
Permitted Heat from Coal	$K=I-J$	GCal	1265978.16	1265980.59
Permitted Oil Consumption	$L=(J/G)*10^3$	kL	917.75	917.75
Permitted Coal Consumption excluding transit loss		Tonne	384325.06	387636.05
Transit Loss @ 0.80%		Tonne	3099.52	3126.10
Permitted Coal Consumption with Transit Loss	$M=K/H/.992*10^3$	Tonne	387424.58	390762.15
Cost of Oil per kL	N	Rs./kL	51971.64	51971.64
Cost of Coal per Tonne	O	Rs./Tonne	4719.90	4637.98
Cost of Oil	$P=L*N/10^5$	Rs. Lakh	477	476.97
Cost of Coal	$Q=M*O/10^5$	Rs. Lakh	18286	18123.47
Total Cost of Fuel	$R=P+Q$	Rs. Lakh	18763	18600.44
Energy charge rate	$S = R \times 10/A$	Paisa/kwh	393.16	389.76



ANNEXURE – 2B-5

COMPUTATION OF FUEL COST OF SANTALDIH TPS FOR FY 2019-20

Operating Parameters	Legend	Unit	Claimed	Admitted
Sent out Energy - (Scheduled)	A	MU	3390.13	3390.134
Normative Auxiliary Consumption	B	%	9.00%	9.00%
Auxiliary Consumption	C	MU	335.29	335.288
Gross Admissible Generation	D	MU	3725.42	3725.422
Heat Rate	E	kCal/kWh	2425	2425
Permitted Oil Consumption	F	ml/kWh	1.00	1.00
Heat Value of Oil	G	kCal/L	9521.13	9521.13
Heat Value of Coal	H	kCal/kg	3836.92	3904.78
Overall Permitted Heat	$I=D*E$	GCal	9034147	9034148.35
Permitted Heat from Oil	$J=D*F*G/10^3$	GCal	35470	35470.19
Permitted Heat from Coal	$K=I-J$	GCal	8998677.08	8998678.16
Permitted Oil Consumption	$L=(J/G)*10^3$	kL	3725.42	3725.42
Permitted Coal Consumption excluding transit loss		Tonne	2345287	2304528.85
Transit Loss @ 0.80%		Tonne	18913.60	18584.91
Permitted Coal Consumption with Transit Loss	$M=K/H/.992*10^3$	Tonne	2364200	2323113.76
Cost of Oil per kL	N	Rs./kL	49299.50	49299.50
Cost of Coal per Tonne	O	Rs./Tonne	4051.88	4035.10
Cost of Oil	$P=L*N/10^5$	Rs. Lakh	1837	1836.61
Cost of Coal	$Q=M*O/10^5$	Rs. Lakh	95794	93739.96
Total Cost of Fuel	$R=P+Q$	Rs. Lakh	97631	95576.57
Energy charge rate	$S = R \times 10/A$	Paisa/kwh	287.99	281.93



ANNEXURE – 2B-6

COMPUTATION OF FUEL COST OF SAGARDIGHI - I TPS FOR FY 2019-20

Operating Parameters	Legend	Unit	Claimed	Admitted
Sent out Energy - (Scheduled)	A	MU	2376.362	2376.362
Normative Auxiliary Consumption	B	%	9.00%	9.00%
Auxiliary Consumption	C	MU	235.025	235.025
Gross Admissible Generation	D	MU	2611.387	2611.387
Heat Rate	E	kCal/kWh	2345	2345
Permitted Oil Consumption	F	ml/kWh	1.00	1.00
Heat Value of Oil	G	kCal/L	9456.96	9456.96
Heat Value of Coal	H	kCal/kg	4050.45	4091.96
Overall Permitted Heat	$I=D*E$	GCal	6123702	6123702.52
Permitted Heat from Oil	$J=D*F*G/10^3$	GCal	24695.79	24695.82
Permitted Heat from Coal	$K=I-J$	GCal	6099006.71	6099006.70
Permitted Oil Consumption	$L=(J/G)*10^3$	kL	2611.39	2611.39
Permitted Coal Consumption excluding transit loss		Tonne	1505760.02	1490485.42
Transit Loss @ 0.80%		Tonne	12143.23	12020.04
Permitted Coal Consumption with Transit Loss	$M=K/H/.992*10^3$	Tonne	1517903.25	1502505.46
Cost of Oil per kL	N	Rs./kL	52479.15	52479.15
Cost of Coal per Tonne	O	Rs./Tonne	4484.92	4345.55
Cost of Oil	$P=L*N/10^5$	Rs. Lakh	1370	1370.44
Cost of Coal	$Q=M*O/10^5$	Rs. Lakh	68077	65292.13
Total Cost of Fuel	$R=P+Q$	Rs. Lakh	69447	66662.57
Energy charge rate	$S = R \times 10/A$	Paisa/kwh	292.24	280.52



ANNEXURE – 2B-7

COMPUTATION OF FUEL COST OF SAGARDIGHI – II TPS FOR FY 2019-20

Operating Parameters	Legend	Unit	Claimed	Admitted
Sent out Energy - (Scheduled)	A	MU	3725.998	3725.998
Normative Auxiliary Consumption	B	%	9.00%	9.00%
Auxiliary Consumption	C	MU	368.505	368.505
Gross Admissible Generation	D	MU	4094.503	4094.503
Heat Rate	E	kCal/kWh	2276	2424
Permitted Oil Consumption	F	ml/kWh	1.00	1.00
Heat Value of Oil	G	kCal/L	9456.96	9456.96
Heat Value of Coal	H	kCal/kg	3745.24	3761.09
Overall Permitted Heat	$I=D*E$	GCal	9319089.79	9925075.27
Permitted Heat from Oil	$J=D*F*G/10^3$	GCal	38722	38721.54
Permitted Heat from Coal	$K=I-J$	GCal	9280368	9886353.73
Permitted Oil Consumption	$L=(J/G)*10^3$	kL	4094.50	4094.50
Permitted Coal Consumption excluding transit loss		Tonne	2477907.26	2628587.39
Transit Loss @ 0.80%		Tonne	19983.12	21198.29
Permitted Coal Consumption with Transit Loss	$M=K/H/.992*10^3$	Tonne	2497890.38	2649785.68
Cost of Oil per kL	N	Rs./kL	52479.15	52479.15
Cost of Coal per Tonne	O	Rs./Tonne	4422.19	4318.26
Cost of Oil	$P=L*N/10^5$	Rs. Lakh	2149	2148.76
Cost of Coal	$Q=M*O/10^5$	Rs. Lakh	110461	114424.64
Total Cost of Fuel	$R=P+Q$	Rs. Lakh	112610	116573.40
Energy charge rate	$S = R \times 10/A$	Paisa/kwh	302.23	312.86



ANNEXURE – 2C1

**COMPUTATION OF HEAT VALUE OF COAL FOR KOLAGHAT THERMAL POWER STATION
FOR FY 2019-20**

Source	Grade	Quantity	Gross Calorific Value (GCV) claimed by the Generating Station	Useful Heat Value (UHV) calculated as per Regulation	Minimum GCV of each grade of coal	'X' value as per regulation 5.8.1 (i) considering minimum GCV of each grade of coal	
							MT
ECL	G4	110659.43	6206.18	5833	6101	5677	
	G5	21344.69	5902.23	5386	5801	5238	
	G6	12957.18	5606.65	4954	5501	4800	
	G7	11290.00	5262.73	4453	5201	4363	
	G8	26413.69	4952.52	4050	4901	3994	
	G9	14630.77	4833.64	3920	4601	3664	
	G10	7337.84	4496.38	3549	4301	3312	
	G11	4060.00	4052.00	2791	4001	2684	
	G12	3387.03	3943.00	2563	3701	2160	
	UG	3575.00	1616.00	675	1616	675	
MCL	G8	3650.09	5187.00	4343	4901	3994	
	G9	7316.65	4841.92	3929	4601	3664	
	G10	36754.98	4520.42	3576	4301	3312	
	G11	68820.24	4249.74	3205	4001	2684	
	G12	105847.08	3914.44	2503	3701	2160	
	G13	137886.27	3669.36	2114	3401	1721	
	G14	173839.98	3361.53	1664	3101	1295	
	G15	153771.10	3025.43	1263	2801	1170	
	G16	30917.32	2783.68	1162	2501	1044	
	G17	16804.92	2429.44	1015	2201	919	
BCCL	UG	7478.15	1434.29	599	1434	599	
	G4	7814.11	6358.88	6059	6101	5677	
	G5	7999.79	6077.71	5643	5801	5238	
	G6	13672.12	5738.21	5146	5501	4800	
	G7	14563.33	5448.19	4723	5201	4363	
	G8	20059.19	5136.52	4269	4901	3994	
	G9	8817.81	4794.42	3877	4601	3664	
	G10	11260.48	4580.11	3641	4301	3312	
	G11	9258.61	4189.91	3080	4001	2684	
	G12	16652.60	3945.07	2567	3701	2160	
	G13	15599.75	3589.33	1997	3401	1721	
	G14	4577.78	3354.87	1654	3101	1295	
	G17	4164.10	2490.00	1040	2201	919	
CCL	G5	3863.93	6090.00	5661	5801	5238	
	G6	10039.70	5767.45	5189	5501	4800	
	G7	32768.81	5455.76	4734	5201	4363	
	G8	73802.94	5175.05	4325	4901	3994	
	G9	55472.44	4868.63	3958	4601	3664	
	G10	67369.62	4574.85	3635	4301	3312	
	G11	72142.13	4269.04	3245	4001	2684	
	G12	30299.14	3957.25	2593	3701	2160	
	G13	18956.37	3657.35	2096	3401	1721	
	G14	7568.56	3399.50	1719	3101	1295	
	W-IV	11505.40	4831.96	3918	4831.96	3918	
	W-V	10104.29	4447.68	3496	4447.68	3496	
	DIVERTED	G6	3572.40	5531.00	4844	5501	4800
		G7	18422.57	5362.21	4598	5201	4363



Order on FPPCA and APR of WBPDCCL for FY 2019-20

Source	Grade	Quantity	Gross Calorific Value (GCV) claimed by the Generating Station	Useful Heat Value (UHV) calculated as per Regulation	Minimum GCV of each grade of coal	'X' value as per regulation 5.8.1 (i) considering minimum GCV of each grade of coal
	G8	33520.68	5133.71	4265	4901	3994
	G9	17998.27	4811.78	3896	4601	3664
	G10	40788.85	4577.41	3638	4301	3312
	G11	42662.60	4232.97	3170	4001	2684
	G12	45152.45	3893.94	2461	3701	2160
	G13	16307.38	3671.60	2117	3401	1721
	G14	26872.41	3335.09	1625	3101	1295
	G15	19817.19	3050.19	1274	2801	1170
	G16	3567.40	2785.00	1163	2501	1044
	UG	3738.52	1992.00	832	1992.00	832
MSTC / WBMDTCL	G6	3821.29	5529.00	4841	5501	4800
	G7	4015.06	5247.00	4430	5201	4363
	G8	7680.36	5007.03	4110	4901	3994
	G9	19546.24	4736.58	3813	4601	3664
	G10	54470.48	4432.06	3479	4301	3312
	G11	91813.54	4129.08	2952	4001	2684
	G12	92665.70	3868.90	2408	3701	2160
	G13	33728.05	3559.68	1953	3401	1721
	G14	7046.23	3388.70	1703	3101	1295
	G15	18229.38	2952.65	1233	2801	1170
IMPORTED/ WASHED	G16	18653.13	2651.66	1107	2501	1044
	G17	3420.02	2351.00	982	2201	919
	G5	7323.05	6028.13	6028	6028.13	6028
	G6	26558.37	5681.48	5681	5681.48	5681
	G7	3775.98	5330.00	5330	5330.00	5330
TOTAL / WEIGHTED AVERAGE	G8	4038.61	5067.00	5067	5067.00	5067
	G11	408095.10	4229.06	4229	4229.06	4229
		2564376.72	4225.27	3228.65		2994.40

ANNEXURE – 2C2

COMPUTATION OF HEAT VALUE OF COAL FOR BAKRESWAR THERMAL POWER STATION FOR FY 2019-20

Source	Grade	Quantity	Gross Calorific Value (GCV) claimed by the Generating Station	Useful Heat Value (UHV) calculated as per Regulation	Minimum GCV of each grade of coal	'X' value as per regulation 5.8.1 (i) considering minimum GCV of each grade of coal
		MT	kCal/ Kg			
ECL	G3	42599.27	6423.04	6154	6401	6121
	G4	353547.21	6214.57	5845	6101	5677
	G5	790785.58	5875.61	5347	5801	5238
	G6	348801.89	5595.40	4938	5501	4800
	G7	530711.11	5317.26	4533	5201	4363
	G8	471374.68	5021.67	4126	4901	3994
	G9	307030.36	4763.00	3842	4601	3664
	G10	132548.76	4470.12	3520	4301	3312
	G11	96796.93	4178.81	3056	4001	2684
	G12	35128.22	3843.31	2368	3701	2160
	G13	49531.47	3561.53	1956	3401	1721
	G14	28066.90	3228.85	1469	3101	1295
	G15	33237.79	2936.64	1226	2801	1170
	G16	23316.61	2677.67	1118	2501	1044
MCL	G17	26889.23	2291.81	957	2201	919
	G11	6838.10	4152.93	3002	4001	2684
	G12	11752.44	3969.71	2619	3701	2160
	G13	4182.40	3610.00	2027	3401	1721
	G14	15642.11	3277.71	1541	3101	1295
	G15	6591.40	3039.01	1269	2801	1170
BCCL	G16	3671.20	2772.00	1158	2501	1044
	G6	5963.51	5588.23	4927	5501	4800
	G7	3423.20	5280.00	4478	5201	4363
	G8	5753.14	5110.42	4231	4901	3994
	G9	25025.58	4766.58	3846	4601	3664
	G10	12091.67	4453.28	3502	4301	3312
	G11	7342.41	4153.41	3003	4001	2684
	G12	4060.20	3809.00	2318	3701	2160
	G13	11572.28	3466.96	1818	3401	1721
	G14	9214.32	3229.98	1471	3101	1295
	G15	5119.88	3014.17	1259	2801	1170
	G16	3857.94	2786.00	1163	2501	1044
CCL	G17	4177.50	2338.00	976	2201	919
	W-III	30848.40	4991.70	4093	4991.70	4093
	W-IV	55688.67	4691.77	3764	4691.77	3764
	G8	15057.92	5011.12	4114	4901	3994
	G9	4056.50	4699.00	3772	4601	3664



Order on FPPCA and APR of WBPDC for FY 2019-20

Source	Grade	Quantity	Gross Calorific Value (GCV) claimed by the Generating Station	Useful Heat Value (UHV) calculated as per Regulation	Minimum GCV of each grade of coal	'X' value as per regulation 5.8.1 (i) considering minimum GCV of each grade of coal
		MT	kCal/ Kg			
	G10	19001.22	4451.75	3500	4301	3312
	G11	7889.80	4157.51	3012	4001	2684
	G12	11844.37	3913.95	2502	3701	2160
	G13	19295.21	3572.97	1973	3401	1721
	G14	7310.66	3197.22	1423	3101	1295
	G15	3797.56	2935.00	1226	2801	1170
	W-III	7717.07	4948.81	4046	4948.81	4046
	W-IV	61211.10	4639.68	3707	4639.68	3707
DIVERTED	G5	3322.10	6004.00	5534.29	5801	5238
	G7	18216.86	5298.22	4504.77	5201	4363
	G8	25462.47	5046.20	4153.00	4901	3994
	G9	35673.79	4763.94	3843.07	4601	3664
	G10	29014.03	4498.11	3551.18	4301	3312
	G11	19552.53	4127.04	2948.06	4001	2684
	G12	22783.12	3809.00	2318.09	3701	2160
	G13	31142.32	3576.38	1977.82	3401	1721
	G14	14403.69	3312.58	1591.94	3101	1295
	G15	6521.50	3044.14	1271.24	2801	1170
	G16	11338.70	2579.32	1077.13	2501	1044
	G17	3883.40	2466.00	1029.81	2201	919
	W-IV	16404.75	4676.73	3747.31	4676.73	3747
MSTC/ WBMDTCL	G8	3904.52	4965.00	4064	4901	3994
	G10	22780.20	4428.48	3475	4301	3312
	G11	103741.69	4114.33	2921	4001	2684
	G12	171262.95	3819.07	2333	3701	2160
	G13	147482.61	3572.85	1973	3401	1721
	G14	31175.25	3303.00	1578	3101	1295
	G15	19700.52	3009.65	1257	2801	1170
IMPORTED/ WASHED	G5	7777.44	5817.81	5818	5817.81	5818
	G6	18048.87	5633.22	5633	5633.22	5633
	G7	2405.33	5437.00	5437	5437.00	5437
	G8	3982.19	5031.00	5031	5031.00	5031
CAPTIVE COAL MINE BARJORE	G7	53927.35	5066.95	4175.79	5201	4363
CAPTIVE COAL MINE GANGARAMCHAK	G10	5043.36			4301	3312
TOTAL / WEIGHTED AVERAGE		4508096.11	4978.59	4093.08		3940.64



ANNEXURE – 2C3

**COMPUTATION OF HEAT VALUE OF COAL FOR BANDEL THERMAL POWER STATION
FOR FY 2019-20**

Source	Grade	Quantity	Gross Calorific Value (GCV) claimed by the Generating Station	Useful Heat Value (UHV) calculated as per Regulation	Minimum GCV of each grade of coal	'X' value as per regulation 5.8.1 (i) considering minimum GCV of each grade of coal
		MT				
ECL	G4	47724.90	6250.00	5898	6101	5677
	G5	37882.20	5950.00	5455	5801	5238
	G7	35548.50	5369.64	4609	5201	4363
MCL	G10	7587.40	4489.30	3542	4301	3312
	G11	3457.08	4081.00	2852	4001	2684
	G12	19117.37	3883.52	2439	3701	2160
	G13	28789.24	3538.07	1922	3401	1721
	G14	22467.78	3269.10	1528	3101	1295
	G15	7918.78	3003.67	1254	2801	1170
BCCL	G8	3987.00	5090.00	4201	4901	3994
	G9	11895.68	4783.65	3865	4601	3664
	G10	4087.80	4410.00	3454	4301	3312
	G11	7298.09	4248.98	3203	4001	2684
	G12	7201.24	3966.14	2612	3701	2160
	G14	3534.16	3373.00	1680	3101	1295
	W-IV	11618.14	5401.67	4655	5401.67	4655
WASHED	G5	33965.68	5923.05	5923	5923.05	5923
	G6	10899.17	5593.78	5594	5593.78	5594
	G11	91612.35	4225.19	4225	4225.19	4225
DIVERTED	G7	3875.30	5237.00	4416	5201	4363
	G8	19145.50	5090.22	4202	4901	3994
	G9	15130.90	4672.93	3743	4601	3664
	G11	71387.80	4118.39	2930	4001	2684
	G12	7540.60	3784.06	2282	3701	2160
	G13	27157.70	3617.80	2038	3401	1721
	G14	42777.20	3226.54	1466	3101	1295
	G15	15595.40	2946.08	1230	2801	1170
	G16	11578.40	2638.35	1102	2501	1044
MSTC	G11	3820.80	2403.00	1004	2201	919
	G11	14441.25	4166.27	3030	4001	2684
	G12	78302.78	3857.55	2389	3701	2160
	G13	15294.27	3597.50	2009	3401	1721
	G14	3745.80	3182.00	1401	3101	1295
WBMDTCL	G16	4083.45	2605.00	1088	2501	1044
	G11	15752.22	4120.23	2934	4001	2684
	G12	19624.69	3803.93	2311	3701	2160
	G13	26807.62	3560.12	1954	3401	1721
	G14	7959.64	3197.48	1424	3101	1295
	G15	3583.47	2900.00	1211	2801	1170
TOTAL / WEIGHTED AVERAGE		808086.56	4292.82	3258.20		3080.88



ANNEXURE – 2C4

**COMPUTATION OF HEAT VALUE OF COAL FOR SANTALDIH THERMAL POWER STATION
FOR FY 2019-20**

Source	Grade	Quantity	Gross Calorific Value (GCV) claimed by the Generating Station	Useful Heat Value (UHV) calculated as per Regulation	Minimum GCV of each grade of coal	'X' value as per regulation 5.8.1 (i) considering minimum GCV of each grade of coal
ECL	G3	780.37	4257.00	3220	6401	6121
	G4	71205.73	6095.28	5669	6101	5677
	G5	30820.10	5363.64	4600	5801	5238
	G6	10507.52	5598.95	4943	5501	4800
	G7	48687.92	4724.39	3800	5201	4363
	G8	21243.36	4246.07	3197	4901	3994
CCL	W-IV	36978.90	4776.19	3857	4776.19	3857
	W-V	42427.17	4762.15	3841	4762.15	3841
BCCL	G5	2607.10	4610.00	3674	5801	5238
	G7	37738.40	4432.97	3480	5201	4363
	G8	39218.84	3799.18	2304	4901	3994
	G9	8108.69	4469.42	3520	4601	3664
	G10	3369.09	4937.85	4034	4201	3103
	W-III	1172776.11	4814.07	3898	4814.07	3898
	W-IV	653075.66	4947.85	4045	4947.85	4045
	W-V	12981.94	4835.05	3921	4835.05	3921
MCL	G14	59500.33	3278.15	1542	3101	1295
BCCL - E - AUCTION	W-IV	40932.15	4664.34	3734	4664.34	3734
MSTC-(INDIGENEOUS)	G11	3196.52	4271.00	3249	4001	2684
	G12	6678.32	3848.73	2376	3701	2160
	G13	51.39	3659.00	2099	3401	1721
DIVERTED	G8	7370.22	4942.99	4040	4901	3994
	G10	7348.03	4428.73	3475	4301	3312
	G11	3296.82	4031.00	2747	4001	2684
	G12	10665.07	3913.19	2501	3701	2160
	G13	6817.71	3557.91	1951	3401	1721
	G14	9464.76	3288.33	1556	3101	1295
	G15	12751.38	2992.72	1250	2801	1170
	G16	3455.36	2790.00	1165	2501	1044
MMTC - (IMPORT)	G5	13976.85	5937.83	5938	5937.83	5938
	G6	3561.55	5628.00	5628	5628.00	5628
TOTAL / WEIGHTED AVERAGE		2381593.36	4802.33	3966.71		3924.78



ANNEXURE – 2C5

**COMPUTATION OF HEAT VALUE OF COAL FOR SAGARDIGHI THERMAL POWER STATION
STAGE-I FOR FY 2019-20**

Source	Grade	Quantity	Gross Calorific Value (GCV) claimed by the Generating Station	Useful Heat Value (UHV) calculated as per Regulation	Minimum GCV of each grade of coal	'X' value as per regulation 5.8.1 (i) considering minimum GCV of each grade of coal	
		MT					kCal/ Kg
ECL FSA	G3	3449.13	6532.00	6275	6401	6121	
	G4	106147.82	6212.00	5841	6101	5677	
	G5	43059.13	5988.00	5511	5801	5238	
	G6	52868.87	5632.00	4991	5501	4800	
	G7	45319.73	5363.00	4599	5201	4363	
	G8	48098.33	5076.00	4186	4901	3994	
	G9	16207.74	4732.00	3808	4601	3664	
	G10	17802.54	4519.00	3574	4301	3312	
	G11	12277.30	4223.00	3149	4001	2684	
	G12	7119.06	3834.00	2355	3701	2160	
	G13	1535.43	3636.00	2065	3401	1721	
	G14	3618.21	3264.00	1521	3101	1295	
	ECL - E-AUCTION	G4	7063.36	6157.00	5760	6101	5677
		G5	23280.27	5872.00	5342	5801	5238
G6		85878.04	5570.00	4901	5501	4800	
G7		129595.01	5281.00	4480	5201	4363	
G8		76534.04	5025.00	4130	4901	3994	
G9		57741.40	4677.00	3748	4601	3664	
G10		29619.43	4420.00	3465	4301	3312	
G11		12831.03	4034.00	2753	4001	2684	
G12		7080.62	3738.00	2214	3701	2160	
G13		3467.41	3455.00	1800	3401	1721	
BCCL FSA	G13	250.00	3600.00	2012	3401	1721	
	W – IV	6629.81	3482.00	1840	3482	1840	
BCCL - E - AUCTION	W – IV	22284.79	4784.00	3865	4784	3865	
DIRECT PUT (DOMESTIC)	G7	1600.00	5230.00	4405	5201	4363	
	G8	1500.00	4947.00	4044	4901	3994	
	G9	4850.00	4653.00	3721	4601	3664	
	G10	7845.22	4470.00	3520	4301	3312	
	G11	12700.00	4219.00	3140	4001	2684	
	G12	11550.00	3841.00	2365	3701	2160	
	G13	8132.97	3657.00	2096	3401	1721	
	G14	9822.84	3250.00	1500	3101	1295	
	G15	5900.00	2959.00	1236	2801	1170	
	G16	3200.00	2105.00	879	2501	1044	
IMPORTED	G5	11318.67	5935.00	5935	5935	5935	
	G6	47992.01	5656.00	5656	5656	5656	
	G7	25258.81	5375.00	5375	5375	5375	
	G8	6315.63	5140.00	5140	5140	5140	



Order on FPPCA and APR of WBPDCCL for FY 2019-20

Source	Grade	Quantity	Gross Calorific Value (GCV) claimed by the Generating Station	Useful Heat Value (UHV) calculated as per Regulation	Minimum GCV of each grade of coal	'X' value as per regulation 5.8.1 (i) considering minimum GCV of each grade of coal
		MT	kCal/ Kg			
CAPTIVE COAL MINE BARJORE	G7	197854.00	4543.05	3600.53	5201	4363
CAPTIVE COAL MINE GANGARAMCHAK	G10	7540.00			4301	3312
CAPTIVE COAL MINE PANCHWARA	G9	385907.00			4601	3664
CAPTIVE COAL MINE BARJORA (NORTH)	G13	168932.00			3401	1721
TOTAL / WEIGHTED AVERAGE		1737977.65	4916.94	4091.91		3929.26



ANNEXURE – 2C6

**COMPUTATION OF HEAT VALUE OF COAL FOR SAGARDIGHI THERMAL POWER STATION STAGE
– II FOR FY 2019-20**

Source	Grade	Quantity	Gross Calorific Value (GCV) claimed by the Generating Station	Useful Heat Value (UHV) calculated as per Regulation	Minimum GCV of each grade of coal	'X' value as per regulation 5.8.1 (i) considering minimum GCV of each grade of coal	
		MT					kCal/ Kg
ECL - FSA	G3	5392.22	6458.00	6204	6401	6121	
	G4	145121.47	6231.00	5870	6101	5677	
	G5	44539.61	6007.00	5539	5801	5238	
	G6	35685.05	5610.00	4959	5501	4800	
	G7	67824.18	5382.00	4627	5201	4363	
	G8	71544.16	5075.00	4185	4901	3994	
	G9	26038.70	4725.00	3800	4601	3664	
	G10	22176.19	4469.00	3519	4301	3312	
	G11	8238.27	4089.00	2868	4001	2684	
	G12	4280.70	3986.00	2653	3701	2160	
	G13	782.39	3700.00	2159	3401	1721	
	G14	2003.90	3360.00	1661	3101	1295	
	ECL - E - AUCTION	G4	7050.88	6248.00	5895	6101	5677
		G5	95812.90	5952.00	5458	5801	5238
G6		83710.95	5677.00	5057	5501	4800	
G7		101816.23	5395.00	4646	5201	4363	
G8		30567.94	5040.00	4146	4901	3994	
G9		20034.82	4823.00	3908	4601	3664	
G10		7668.73	4420.00	3465	4301	3312	
G11		7731.84	4121.00	2935	4001	2684	
BCCL - FSA	G7	3653.10	5320.00	4536	5201	4363	
	G8	2141.70	5004.00	4107	4901	3994	
	G10	3294.35	4991.00	4092	4991.00	4092	
	G12	3648.57	3970.00	2620	3701	2160	
	G13	3415.76	3600.00	2012	3401	1721	
	W-IV	103868.28	4475.00	3526	4475.00	3526	
BCCL - E-AUCTION	W-III	7163.42	6120.00	5705	6120.00	5705	
	W-IV	146704.53	4651.00	3719	4651.00	3719	
CCL	G9	3951.30	4751.00	4751	4751	4751	
DIRECT PUT(DOMESTIC)	G7	13712.29	5337.00	4561	5201	4363	
	G8	17806.17	5028.00	4133	4901	3994	
	G9	25336.20	4740.00	3817	4601	3664	
	G10	41939.45	4419.00	3464	4301	3312	
	G11	75254.85	4182.00	3063	4001	2684	
	G12	110898.01	3830.00	2349	3701	2160	
	G13	87996.56	3551.00	1941	3401	1721	
	G14	51232.40	3289.00	1557	3101	1295	
	G15	44103.24	2945.00	1230	2801	1170	



Order on FPPCA and APR of WBPDC for FY 2019-20

Source	Grade	Quantity	Gross Calorific Value (GCV) claimed by the Generating Station	Useful Heat Value (UHV) calculated as per Regulation	Minimum GCV of each grade of coal	'X' value as per regulation 5.8.1 (i) considering minimum GCV of each grade of coal
	G16	43075.22	2450.00	1023	2450.00	1023
DIVERTED	G8	11126.20	4989.00	4090	4901	3994
	G10	11637.02	4470.00	3520	4301	3312
	G11	22453.29	4166.00	3030	4001	2684
	G12	23063.92	3857.00	2388	3701	2160
	G13	3400.60	3589.00	1996	3401	1721
	G14	6658.21	3279.00	1543	3101	1295
IMPORTED	G4	3737.29	6218.00	6218	6218	6218
	G5	10967.31	5925.00	5925	5925	5925
	G6	20473.43	5682.00	5682	5682	5682
	G7	21020.73	5334.00	5334	5334	5334
	G8	2648.65	5104.00	5104	5104	5104
	G9	3000.41	4851.00	4851	4851	4851
CAPTIVE COAL MINE BARJORE	G7	313757.00	4476.35	3527.29	5201	4363
CAPTIVE COAL MINE GANGARAMCHAK	G10	22345.00			4301	3312
CAPTIVE COAL MINE PANCHWARA	G9	444169.00			4601	3664
CAPTIVE COAL MINE BARJORA (NORTH)	G13	344916.00			3401	1721
TOTAL / WEIGHTED AVERAGE		2849298.94	4671.94	3739.96		3526.73



ANNEXURE – 2D

COMPUTATION OF LANDED PRICE OF COAL DURING FY 2019-20

Particulars	Unit	Derivatives	KTPS	BKTPS	BTPS	STPS	SgTPS - I	SgTPS - II
Net Coal Received (excluding captive)	MT	A	2563751.14	4447601.25	807219.02	2374566.86	939665.93	1646879.03
Net Amount Paid (excluding captive)	Rs. Lakh	B	80061.66	191579.97	32513.26	89672.96	47731.56	79236.13
Quantity of Coal Received from Captive Source - Barjore	MT	C1	0	53927.35	0	0	197854.00	313757.00
Quantity of Coal Received from Captive Source - Gangaramchak	MT	C2	0	5043.36	0	0	7540.00	22345.00
Quantity of Coal Received from Captive Source - Panchwara	MT	C3	0	0.00	0	0	385907.00	444169.00
Quantity of Coal Received from Captive Source - Barjora (North)	MT	C4	0	0.00	0	0	168932.00	344916.00
Amount paid for captive coal @ input price of Barjore at Rs. 2682.15 per MT	Rs. Lakh	D1	0	1446.41	0	0	5306.74	7891.55
Amount paid for captive coal @ Gangaramchak at Rs. 1800.12 per MT	Rs. Lakh	D2	0	90.79	0	0	135.73	402.24
Amount paid for captive coal @ Panchwara at Rs. 2046.26 per MT	Rs. Lakh	D3	0	0	0	0	7896.66	9088.85
Amount paid for captive coal @ Barjora (North) at Rs. 1214.38 per MT	Rs. Lakh	D4	0	0	0	0	2051.48	4188.59
Total coal received during the year	MT	E=A+C	2563751.14	4506571.96	807219.02	2374566.86	1699898.93	2772066.03
Total amount paid for coal	Rs. Lakh	F=B+D	80061.66	193117.17	32513.26	89672.96	63122.17	100807.36
Total Freight Charge	Rs. Lakh	G	22704.22	15616.54	4884.41	6522.02	10743.31	17406.06
Total Landed cost of coal received	Rs. lakh	H=F+G	102765.88	208733.71	37397.67	96194.98	73865.48	118213.42
Average Landed price of coal received	Rs. / MT	I=H*10 ^{^5} /E	4008.42	4631.76	4632.90	4051.05	4345.29	4264.45



ANNEXURE – 2E

COMPUTATION OF PRICE AND HEAT VALUE OF COAL CONSUMED DURING FY 2019-20

Particulars	Derivatives	KTPS	BkTPS	BTPS	STPS	SgTPS - I	SgTPS - II
Stock Quantum (in MT)							
Opening Stock	A	275638.90	111014.49	80439.38	155182.81	218.69	121213.00
Coal received during the year	B	2563751.14	4506571.96	807219.02	2374566.86	1699898.93	2772066.03
Coal consumed	C	2585903.06	4272138.44	733457.52	2375269.72	1580975.46	2708178.84
Closing stock	D = A+B-C	253486.98	345448.01	154200.88	154479.95	119142.17	185100.19
Stock price (in Rs. /MT)							
Landed Price of opening stock	E	3833.29	4230.08	4688.96	3791.02	6365.94	5548.75
Landed Price of coal received	F	4008.42	4631.76	4632.90	4051.05	4345.29	4264.45
Landed Price of coal consumed	$G=(A*E+B*F)/(A+B)$	3991.42	4622.10	4637.98	4035.10	4345.55	4318.26
Landed Price of Closing Stock	$H=(A*E+B*F)/(A+B)$	3991.42	4622.10	4637.98	4035.10	4345.55	4318.26
UHV of Coal (in kCal/Kg)							
Heat value of opening stock	I	3320.38	4365.58	3343.21	3598.79	4514.72	4244.24
Heat value of coal received	J	3228.65	4093.08	3258.20	3924.78	4091.91	3739.96
Heat value of coal consumed	$K=((A*I+B*J)/(A+B))$	3237.55	4099.63	3265.90	3904.78	4091.96	3761.09
Heat value of Closing Stock	$L=((A*I+B*J)/(A+B))$	3237.55	4099.63	3265.90	3904.78	4091.96	3761.09

CHAPTER – 3

GROSS FIXED ASSETS DURING FY 2019 – 20

3.1. WBPDCCL operates five Thermal Power Stations (TPS) in the State of West Bengal viz. Kolaghat TPS, Bakreswar TPS, Bandel TPS (Stage-I and Stage-II), Santaldih TPS and Sagardighi TPS (Stage-I and Stage-II). Beside these WBPDCCL has also installed few roof-top, ground mounted and floating solar photovoltaic plants in its various establishments including the thermal Power stations. WBPDCCL has some allocated coal mines in its portfolio, which are operated through MDO and input price of such coal are determined by this Commission. The Commission also notes that the solar photovoltaic plants are developed as grant funded projects, where the entire fund has been received from the Government of West Bengal as grant. In this chapter the Commission decides to analyze the admissible Gross Fixed Assets related to its thermal power stations, which will be considered for determination of applicable fixed cost in the subsequent chapter.

3.2. Opening value of Gross Fixed Asset (GFA) for the FY 2019-20:

3.2.1. WBPDCCL has claimed opening GFA for the year 2019-20 as Rs. 20,73,061.76 lakh, which includes Rs. 1,903.35 Lakh for mining, Rs. 10,211.11 lakh for solar projects, Rs. 8,847.29 lakh of corporate asset, Rs. 84,526.58 Lakh for Transmission system and balance amount of Rs. 19,67,573.43 lakh regarding plant, machineries, township, etc. It is observed that, WBPDCCL has allocated the corporate assets among different thermal power stations, and such allocated amount as on 01.04.2019 varies from that of 31.03.2019 mentioned during the petition of APR 2018 – 19. During scrutiny, it is revealed that WBPDCCL has changed the opening allocation amount of FY 2019 – 20 from the closing allocation of FY 2018 – 19 based on scheduled generation of different plants. The Commission does not find this approach reasonable, as the fixed cost recovery of each plant are admitted based on the Plant Availability Factor of the plant, thus subsequent reallocation will distort the entire recovery chain. Hence, the Commission finds it reasonable to continue with the allocated corporate share admitted in FY 2018 – 19 as the basis for opening asset base for 2019 – 20.

3.2.2. From the Audited Financial Statements, it is noted that Rs. 1,434.35 lakh was held for disposal. The Commission in the APR order 2018-19 has decided to not consider the same under GFA and adjusted the same from the closing GFA of Bandel TPS stage-I. WBPDCCL Gross Asset includes Rs. 18,504.90 lakh on account of Transmission asset of Santaldih TPS. The Commission in the pervious APR order has observed that, the transmission system was not put to use and thus decides not to admit this amount under admissible GFA.

3.2.3. Out of the five thermal power stations, final project cost determination for Bandel unit 5 (after R&M), Bakreswar unit 5 & 6, Santaldih unit 6 and Sagardighi unit 4 & 5 are still pending, of which

petition for Bandel unit 5 is yet to be submitted by WBPDCCL. The Capital Cost of such projects are considered on provisional basis, and 5% of depreciation, Return on Equity and interest on loan are not allowed, and will be reviewed after approval of final project cost. The Commission has already approved the final project cost of Santaldih unit 5 and had adjusted the Gross Fixed Asset for Santaldih TPS in the APR order for 2018 – 19, the same is considered for opening admissible value for 2019 – 20. The Commission has approved the final project cost of Sagardighi unit 1 & 2 vide order dated 22.07.2025 in Case No. OA-497/24-25 the impact of the same is considered during the opening GFA for 2019-20. Detailed computations are shown in Annexure – 3A.

- 3.2.4. From the submissions made by WBPDCCL and the disclosures available in its Audited Financial Statements, it is observed that the opening asset includes Rs 37800.53 lakhs of grant funded assets out of which Rs. 10211.11 lakh for solar projects and balance Rs. 25789.42 lakh for plant and machineries. In terms of the Tariff Regulations, depreciation, return on equity and interest on loan shall not be applicable on such grant funded assets.
- 3.2.5. In view of the above, the admissible opening Gross Fixed Asset excluding the mines, solar projects (as entirely grant funded) and other grant funded assets comes to Rs. 1965533.88 lakh. The thermal power station wise details are as below:

Table 18: Opening Gross Fixed Assets (excluding Mines, Solar and other grant funded assets)

Rs Lakh

Name of the Generating Stations	Claimed			Admitted			Opening Grant funded asset	Opening GFA (excluding Grant Funded assets)
	Plant and others (including corporate)	Transmission / evacuation	Total	Plant and others (including corporate)	Transmission / evacuation	Total		
Kolaghat	200834.08	0.00	200834.08	200534.70	0.00	200534.70	0.00	200534.70
Bakreswar	517448.53	35649.93	553098.47	517189.98	35649.93	552839.92	18327.94	534511.98
Bandel I	23928.40	0.00	23928.40	22493.08	0.00	22493.08	0.00	22493.08
Bandel II	71272.28	0.00	71272.28	71186.01	0.00	71186.01	9261.48	61924.53
Santaldih	273628.38	18504.90	292133.28	251489.65	0.00	251489.65	0.00	251489.65
Sagardighi I	279530.68	30371.74	309902.42	263416.26	5461.27	268877.53	0.00	268877.53
Sagardighi II	609778.37	0.00	609778.37	616600.16	9102.12	625702.28	0.00	625702.28
Total	1976420.72	84526.58	2060947.30	1942909.84	50213.32	1993123.16	27589.42	1965533.74

3.3. Addition of Fixed Asset in FY 2019-20

- 3.3.1. WBPDCCL's Audited Financial Statements shows Net Asset Addition of Rs. 23,713.74 lakh for the year 2019-20 (gross asset addition of Rs. 23,803.37 lakh less sales/adjustment of Rs. 89.63 lakh). However, the regulatory forms show completely different figures. Form 1.18(a) shows Rs. 29307.12 lakh has been transferred to fixed asset and under Form 1.19 (a) capitalization claimed



as Rs. 22688.70 lakh. In view of such gross mismatch, WBPDCCL was asked to submit reconciliation statement, which was submitted by WBPDCCL vide letter dated 30.12.2025.

- 3.3.2. From the reconciliation statement, it is observed that the gross asset addition of Rs. 23,803.37 lakh in the Audited Financial Statements includes lease hold corporate land of Rs. 1,114.67 lakh. Thus, the real asset addition in 2019-20 is Rs. 22,688.70 lakh, as mentioned in Form 1.19(a). The Commission do not find it reasonable to consider the lease hold land under GFA, which was earlier taken out from the asset base. The asset addition of Rs. 22,688.70 lakh includes mining asset of Rs. 3,691.29 lakh. There was no capitalization against the solar PV in 2019-20. Balance amount of Rs. 18,997.41 lakh is against the plant and machineries and other corporate assets.
- 3.3.3. The Commission prior to admitting the fixed assets during FY 2020-21 decides to ensure whether the asset has been physically put in use during the year. The Commission also analyze the nature of proposed capital expenditure applying general technical criteria of identifying capex based on use and benefits accruing pattern as generally acknowledged in the sector and observed that such expenditure can be broadly classified in to the following heads:
- i) New Capital works
 - ii) Replacement works
 - iii) Renovation & Modernization
 - iv) Capex for items falling under Regulation 5.2.3 of Tariff Regulation
 - v) O&M nature of expenses, if any, considered by WBPDCCL as capex
- 3.3.4. Accordingly, the Commission decides to admit the asset addition regarding new capital works put to use during the year. WBPDCCL vide their additional submission dated 19.09.2025 submitted the breakup of asset addition for each generating station classified as 'New Capital Works' 'Replacement Works' and 'Renovation & Modernization'. Regarding the proposed asset addition of replacement nature, the Commission decides to admit such asset addition only where due adjustment of the value of replaced asset has been made. The original cost of replaced assets is accordingly adjusted from the base GFA. Further, in terms of regulation 5.2.3 any expenditure on minor items after cut-off date is generally not admissible as additional capitalization. The Commission, decides to ensure that no O&M expenditure shall be claimed under additional capitalization. Such expenditures, if any, shall be dealt under O&M head. The detailed analysis is shown in Annexure – 3B.
- 3.3.5. As detailed in Annexure – 3B, under Sl. No. (i), New Capital works of Rs. 3132.32 lakh has been considered for admission of fixed assets. An amount of Rs. 224.99 lakh claimed against unit 1 & 2 of KTPS were not admitted as those units were not in operation in FY 2019-20 and subsequently decommissioned, thus such asset addition was not found prudent. Under Sl. No. (ii) the assets of

Rs. 3118.52 lakh of replacement nature has been admitted and an amount of Rs.1273.97 lakh was the cost of original asset gets replaced, needs to be adjusted from the Gross Block. However, proposed replacement nature of assets of Rs. 260.91 lakh is not specifically identifiable with those being replaced, since such capital expenditure affects long-term tariff and it is crucial to establish a clear link between replacement assets and those retired. This requires tracking retirement details, including historical cost, accumulated depreciation, year of commissioning, write-off details, reasons for retirement, etc. WBPDCCL has neither provided this information in their APR petitions nor through subsequent additional submissions. Therefore, the Commission does not consider these asset additions. Under Sl. No. (iii) WBPDCCL claimed Rs. 4750.52 lakh against R&M works for unit 3 of Kolaghat TPS. As petition for final project cost approval is not submitted, the Commission decides to admit 95% of the cost claimed. Items of Rs. 286.15 lakh under Sl. No. (iv) are not admitted as addition to assets by the Commission after prudence check, as they fall under items enumerated in Regulation 5.2.3 of the WBERC Tariff Regulations, 2011. WBPDCCL has claimed O&M nature of expenses of Rs. 7224.01 lakh as asset addition under Sl. No. (v) above. The Commission, instead of allowing them under asset addition considers it prudent to reclassify these items under Sl. No. (iv) and (v) amounting to total Rs. 7510.16 lakh as O&M expenses. In this regard the Commission further observes that neither of the Opening value, asset transferred or Closing value of CWIP shown in Form 1.18(a) is tallying with the figures shown in Audited Financial Statements. Subsequently, WBPDCCL vide its submission dated 30.12.2025 provided a reconciliation statement showing the difference between unit-wise account and Form-B submitted in the APR petition.

3.3.6. In view of the above, the Commission decides to admit Rs. 9400.23 lakh as Net Asset Addition during the FY 2019-20, with Gross Asset Addition of Rs. 10763.83 lakh and retirement / adjustment of Rs. 1363.60 lakh. Addition of mining assets are not considered here. The brief summary of Fixed asset admitted for the year 2019-20 are furnished below:

Table 19: Gross Asset Addition in FY 2019 – 20

Rs. Lakh

Plant	Claimed				Admitted				Considered under O&M head
	New Asset Addition	Replacement Work	R&M	Total	New Asset Addition	Replacement Work	95% of R&M	Total	
Kolaghat	3162.70	2980.26	4750.52	10893.48	282.46	1435.52	4512.99	6230.97	4199.98
Bakreswar	1247.02	1412.30		2659.32	852.31	498.74		1351.05	1047.36
Bandel I	36.72	24.75		61.47	32.74	0		32.74	28.73
Bandel II	119.40	126.05		245.45	57.26	0		57.26	188.19
Santaldih	532.29	578.41		1110.71	474.56	578.41		1052.98	57.73
Sagardighi I	2538.23	981.11		3519.35	1324.53	605.84		1930.37	1588.98
Sagardighi II	123.77	383.87		507.64	108.46	0		108.46	399.18
Total	7760.14	6486.75	4750.52	18997.41	3132.32	3118.52	4512.99	10763.83	7510.16

**Addition of lease hold land is not considered as discussed in paragraph 3.3.2 above*

Table 20: Net Asset Addition in FY 2019 – 20

Rs. Lakh

Plant	Gross Asset Addition	Less: Sales / adjustments as in Audited Financial Statements	Less: Historical value of replaced assets	Net Asset Addition
Kolaghat	6230.97		334.48	5896.49
Bakreswar	1351.05		164.84	1186.22
Bandel I	32.74	48.63	0.00	-15.89
Bandel II	57.26		0.00	57.24
Santaldih	1052.98		322.98	730.00
Sagardighi I	1930.37	41.00	451.67	1437.70
Sagardighi II	108.46		0.00	108.46
Total	10763.83	89.63	1273.97	9400.23

3.4. Closing value of Gross Fixed Asset (GFA) for the FY 2019-20:

3.4.1. In view of the above analysis the admissible Net Closing GFA of WBPDCCL for the financial year 2019-20, excluding the mining assets, solar assets developed through grant and other grant funded assets becomes Rs. 1974933.97 lakhs. Unit wise break-up of the admissible assets is shown below:

Table 21: Closing Gross Fixed Assets (excluding Mines, Solar and other grant funded assets)

Rs Lakh

Name of the Generating Stations	Claimed			Admitted			Closing Grant funded asset	Net Closing GFA (excluding Grant Funded assets)
	Plant and others (including corporate)	Transmission / evacuation	Total	Plant and others (including corporate)	Transmission / evacuation	Total		
Kolaghat	211874.18	0.00	211874.18	206431.19	0.00	206431.19	0.00	206431.19
Bakreswar	520478.70	35649.93	556128.63	518376.21	35649.93	554026.14	18327.94	535698.20
Bandel I	23957.15	0.00	23957.15	22477.19	0.00	22477.19	0.00	22477.19
Bandel II	71545.54	0.00	71545.54	71243.25	0.00	71243.25	9261.48	61981.77
Santaldih	274936.76	18504.90	293441.66	252219.65	0.00	252219.65	0.00	252219.65
Sagardighi I	283201.05	30371.74	313572.79	264853.96	5461.27	270315.23	0.00	270315.23
Sagardighi II	610449.80	0.00	610449.80	616708.63	9102.12	625810.75	0.00	625810.75
Total	1996443.17	84526.58	2080969.74	1952310.07	50213.32	2002523.39	27589.42	1974933.97

3.5 The Commission in the Tariff order dated 14.07.2021 under paragraph 4.3.5 and 4.3.6 decided to withheld 5% amount from admissible Return on Equity (ROE), Interest on Capital Loan and Depreciation i.r.o. Bakreswar Stage-II, Santaldih, Bandel Stage-II, Sagardighi Stage-I and Stage-II, due to non-submission of Final project Cost. WBPDCCL from 2022 onwards submitted



applications for approval of final project cost, except for Bandel Stage-II. The Commission has already approved the final project cost of Santaldih unit-V and Sagardighi Stage-I. For rest of the projects application are under scrutiny and documents/ clarifications were sought from WBPDCCL from time to time. Thus, except Santaldih unit-V and Sagardighi Stage-I, the Commission decides to continue with the principles adopted during tariff order.



ANNEXURE – 3A

OPENING GFA OF SAGARDIGHI TPS STAGE – I AND STAGE – II
FOR FY 2019-20

(As per Final Project Cost order of Sagardighi unit 1&2 dated 22.07.2025 in Case No. OA-497/24-25)

Table A: Approved Gross Fixed Asset for Sagardighi Stage-I (unit 1 & 2)

Particulars	Capital Cost	Add cap	Retired/ replaced	Total GFA
<i>(All figures are in Rs. lakh)</i>				
As on 31.03.2009 (COD)	252325.96			
2009-10 to 2014-2015		5102.23		257428.19
		Add cap admitted in APR (excluding corporate allocations)		
FY 2015-16	257428.19	498.01		257926.20
FY 2016-17	257926.20	282.02		258208.22
FY 2017-18	258208.22	1405.43		259613.65
FY 2018-19	259613.65	7837.00#		267450.65
# Rs. 7837.00 lakh withheld in APR 2018-19 till finalization of the project cost.				
Closing GFA for FY 2018-19				267450.65
Cumulative Corp share as submitted in closing GFA 2018-19				1426.88
Opening GFA for 2019-20 (Plant, Transmission and Corporate allocation)				268877.53
		Transmission asset as per Final Project Cost		5461.27
		Plant + Corporate allocation		263416.26

Table B: Admissible Gross Fixed Asset for Sagardighi Stage-II (unit 3 & 4)

Closing GFA as per APR order for FY 2018-19	607693.10	
Common share under Stage-I which has been allocated to Stage-II	18009.18	
Opening GFA for 2019-20 (Plant, Transmission and Corporate allocation)	625702.28	
	Transmission asset share to Stage-II	9102.12
	Plant + Corporate allocation	616600.16



ANNEXURE – 3B - 1

KOLAGHAT TPS: ASSET ADDITION ADMITTED FOR FY 2019 – 20

Rs. Lakhs

SI No.	Particulars	Asset Addition Claimed	New Asset Addition Admitted	Replacement nature of works Admitted	Asset Admitted upto 95% for non-submission of final project cost petition	Replacement nature of works not Admitted (in absence of adjustment details) or Disallowed	Expenditure of O&M in nature considered under O&M Expenses	Assets under Regulation 5.2.3 considered under O&M Expenses
1	Renovation and Modernization of ESP of Unit 3	4750.52			4512.99			
2	Approach Road at Cooling Tower Unit 6	1.64	1.64					
3	Deep Tube Well Pump House at KTPS	5.17	5.17					
4	Effluent Monitoring Room at Decantation Pond of Ash Pond No. 4A.	3.28	3.28					
5	Effluent Monitoring Room at Decantation Pond of Ash Pond No. 4B	3.36	3.36					
6	Effluent Monitoring Room at Decantation Pond of Ash Pond No. 5	3.51	3.51					
7	Replacement of 1 no. HP First Stage Blade	3.86					3.86	
8	Re-heater Coils of Unit 5	236.33		236.33				
9	Re-heater Coils of Unit 6	234.49		234.49				
10	Complete Set of BFP with Actuator and 2 nos. stack for BFP Recirculation Valve under Stage II.	32.05		32.05				
11	Capital Overhauling Boiler U#4 (Life 2 yrs.)	540.02					540.02	
12	Capital Overhauling TG U#4 (Life 6 yrs.)	215.87					215.87	
13	Capital Overhauling Boiler U#6 (Life 2 yrs.)	384.23					384.23	
14	Spectrophotometer	7.72	7.72					
15	Electrical Hoist	17.26	17.26					
16	Digital Insulation Resistance Tester	6.02	6.02					
17	Capital job of GT of U#6	63.03					63.03	
18	Spares for ESP of Unit 5 & 6	1699.27					1699.27	
19	Capital job of 5 no. cells of Cooling Tower of Unit 6	127.48					127.48	
20	Air Handling Unit (AHU) of Stage II	45.74		45.74				
21	Fast Bus Transfer System for unit 5	16.73		16.73				
22	Fast Bus Transfer System for unit 6	16.73		16.73				
23	DCS for Unit No. 6	60.92	60.92					
24	Project Management, Installation & Commissioning of Turbine (VMS U#6)	13.13	13.13					
25	Ash Level Indication & Anunciation System at ESP of Unit 5	14.85	14.85					
26	Ash Level Indication & Anunciation System at ESP of Unit 6	14.85	14.85					
27	Upgradation of HMI of DCS of Unit 1	120.31				120.31		
28	Capital job of Flue Gas Analyzer of Stage II	1.33	1.33					
29	PLC System at CHP	349.28		349.28				
30	Air Borne Dust Suppression System at CHP	30.68		30.68				
31	Air Borne Dust Suppression System at CHP (Including 1 no. Truck Mounted DS System)	60.78		60.78				
32	Skid Steer Loader with combination bucket for CHP	31.12		31.12				
33	Capital Job for Dust Extraction System and Dust Suppression System -15 at	8.38					8.38	



Order on FPPCA and APR of WBPDC for FY 2019-20

Rs. Lakhs

Sl No.	Particulars	Asset Addition Claimed	New Asset Addition Admitted	Replacement nature of works Admitted	Asset Admitted upto 95% for non-submission of final project cost petition	Replacement nature of works not Admitted (in absence of adjustment details) or Disallowed	Expenditure of O&M in nature considered under O&M Expenses	Assets under Regulation 5.2.3 considered under O&M Expenses
	CHP.							
34	Fork Lift along with 1 no. charger & Mandatory Spares at CHP	31.41	31.41					
35	Dehumidifier System for Unit 1	23.13				23.13		
36	ERW Pipe for F&S Department.	170.56		170.56				
37	Renovation and Modernization of ESP of Unit 6	1104.42					1104.42	
38	Upgradation of 1 Set Battery Bank at ECR of Stage II	0.85		0.85				
39	UPS of Unit 4	63.49		63.49				
40	UPS of Unit 5	63.49		63.49				
41	25M LED High Mast at CHP area	23.30	23.30					
42	Siemens Make 3WL Air Circuit Breakers for Unit 1 & 3	81.55				81.55		
43	3WL Air Circuit Breakers for retrofitting in R30 Switchgear.	34.09		34.09				
44	Business Desktop Computer, Printer, LaserJet	0.90						0.90
45	Tube Cum Label Printing Machine Model No: PT-E850TKW	0.79						0.79
46	Mike Set, Amplifier, Mouthpiece and Hand Mike of Fire & Safety Cell	0.46						0.46
47	Sound System Materials- Audio Amplifier, Microphone, Graphic Equalizer, LA Monitor	2.42						2.42
48	RDI-OPC System of Unit 2 & 5	49.11		49.11				
49	Super deluxe Fowler Bed with Mattress, Pillow & Over bed table.	0.99						0.99
50	SPLIT RAC FOR G/H, ORC, CC UNDER ITC DEPT	6.90						6.90
51	SPLIT RAC FOR PLC, RIO station UNDER CHP-EM	4.20						4.20
52	REFRIGERATOR, SINGLE DOOR, 215 L	0.17						0.17
53	CLASSIC EXECUTIVE, REVOLVING, STEEL CUSHION, PLASTIC MODULED, ALMIRAH	1.20						1.20
54	1.5 Ton Split AC	7.47						7.47
55	ALMIRAH, STEEL 6.5', FILE STORAGE, CURTAINS, Revolving Chair, Steel Cushion Chair, COMPUTER TABLE	1.38						1.38
56	Industrial Aqua guard Machine for KTPS	4.06						4.06
57	Industrial Water Purifier EUREKA FORBES	2.18						2.18
58	Industrial Water Purifier EUREKA FORBES	0.91						0.91
59	Solar Light at KTPS Guest House	0.35						0.35
60	TELEPHONE SET FOR COMMUNICATION	0.79						0.79
61	Water cum Foam Fire Tender (WB-29B-9692)	44.96	44.96					
62	Teak Wood Dining Table (4-seater) 12mm Glass Top & Teakwood Dining Chair with Cushion at New Dining Room, KTPS Guest House	4.64						4.64
63	Split AC for Guest House	0.70						0.70
64	High & Low Bench for KTPP High	2.05						2.05



Order on FPPCA and APR of WBPDCCL for FY 2019-20

Rs. Lakhs

Sl No.	Particulars	Asset Addition Claimed	New Asset Addition Admitted	Replacement nature of works Admitted	Asset Admitted upto 95% for non-submission of final project cost petition	Replacement nature of works not Admitted (in absence of adjustment details) or Disallowed	Expenditure of O&M in nature considered under O&M Expenses	Assets under Regulation 5.2.3 considered under O&M Expenses
	School							
65	Portable Dissolve Oxygen Analyser	7.67	7.67					
66	Cell Counter	4.41	4.41					
67	Semi Auto Analyzer	1.59	1.59					
68	Electrolyte Analyzer	1.59	1.59					
69	500 Process Point Licence for Unit#5 Honeywell make DCS system	11.06	11.06					
70	laptop for CMD WBPDCCL	0.09						0.09
71	Purchase of Laptop & HP Monitor	0.10						0.10
72	Projector for 2nd floor board room at Corp. Office	0.12						0.12
73	HP Color LaserJet Pro MFP M477FDW Printer for CMD Secretariat	0.10						0.10
74	ADF Scanner.	0.03						0.03
75	DESKTOP PC, CORE i5/RYZEN 5, PRINTER, LASERJET, TYPE: NETWORK, LAPTOP	4.63						4.63
76	Video Firewall devices with 3 years support.	2.02	2.02					
77	Procurement & installation of bio-metric card readers	0.62						0.62
78	Bio-metric card Readers and installation of Biometric card readers	0.74						0.74
79	Bio-metric card Readers and installation of Biometric card readers	0.49						0.49
80	Bio-metric card Readers and installation of Biometric card readers	0.56						0.56
81	Bio-metric card Readers and installation of Biometric card readers	0.49						0.49
82	QR Code/Bar Code Scanner (RETSOL, D-2030,2D) at Corporate Office, WBPDCCL.	0.06						0.06
83	OPENSTAGE 40T PHONE & TMANI CARD WITH MDF CABLE	0.15						0.15
84	Pedestal & Exhaust Fan	0.02						0.02
85	AIR PURIFIER-SIMBA AC1217 PHILIPS ©	0.01						0.01
86	Electrical works of 3 nos. of chamber & work stations at BUB 6th floor	0.32						0.32
87	Procurement of Kitchen Appliances including Burner, Tables, Sinks etc.	0.17						0.17
88	Additional seating arrangements for Corporate Communication department	0.98						0.98
89	Godrej Furniture. - TABLE ZYXEL	0.01						0.01
90	Godrej Furniture. - Chair	0.01						0.01
91	Godrej Furniture. - Chair	0.02						0.02
92	Different Types of Furniture -BIG ALMIRAH at Corporate Office, WBPDCCL.	0.18						0.18
93	Different Types of Furniture -FILE CABINET, at Corporate Office, WBPDCCL.	0.04						0.04
94	Different Types of Furniture -SMALL ALMIRAH at Corporate Office, WBPDCCL.	0.02						0.02
95	Small Almirah at Corporate Office, WBPDCCL.	0.01						0.01
96	55"SAMSUNG LED TV,	0.07						0.07



Order on FPPCA and APR of WBPDCCL for FY 2019-20

Rs. Lakhs

SI No.	Particulars	Asset Addition Claimed	New Asset Addition Admitted	Replacement nature of works Admitted	Asset Admitted upto 95% for non-submission of final project cost petition	Replacement nature of works not Admitted (in absence of adjustment details) or Disallowed	Expenditure of O&M in nature considered under O&M Expenses	Assets under Regulation 5.2.3 considered under O&M Expenses
	MODEL:55M5570							
97	OFFICE TABLE,4FT/2FT, WITH KEYBOARD	0.01						0.01
98	Supply & Installation of Black Colour Executive Revolving Chair.	0.08						0.08
99	UHD Smart Television Set for CMD Secretariat	0.06						0.06
100	4-Seater Godrej Dining Table-Chair	0.05						0.05
101	4-Seater Godrej Sofa Set	0.17						0.17
102	04 (four)Big Almiraahs at Corporate Office, WBPDCCL.	0.08						0.08
103	Godrej Revolving Chairs at Corporate Office, WBPDCCL MODEL NO. 7046R	0.02						0.02
104	Haier Refrigerator	0.03						0.03
105	ALMIRAH	0.09						0.09
106	DISPLAY 4K UHD PRO , 55 INCHES	0.20						0.20
107	OPERATING SYSTEM, WINDOWS 10 PROFESSIONAL	1.41	1.41					
108	Total (Sum 1 to 107)	10893.48	282.46	1435.52	4512.99	224.99	4146.56	53.42



ANNEXURE – 3B - 2

BAKRESWAR TPS: ASSET ADDITION ADMITTED FOR FY 2019 – 20

Rs. Lakhs

SI No.	Particulars	Asset Addition Claimed	New Asset Addition Admitted	Replacement nature of works Admitted	Asset Admitted upto 95% for non-submission of final project cost petition	Replacement nature of works not Admitted (in absence of adjustment details) or Disallowed	Expenditure of O&M in nature considered under O&M Expenses	Assets under Regulation 5.2.3 considered under O&M Expenses
1	Construction of Recovery Pond for recirculation of Guard Pond Water at BkTPS (Common)	20.12	20.12					
2	FIXING OF 600 MM DIA. CONCERTINA WIRE AND RAISING OF BOUNDARY WALL HEIGHT FROM CT#4 TO CONSTRUCTION GATE	25.49					25.49	
3	Construction of Two (02) no overflow sump at ASH Slurry Pump House Stage-1 and Stage-2	8.65	8.65					
4	Construction of Foot Over Bridge (FOB) at pre track hopper area at CHP	136.57	136.57					
5	Capital Job of Toilet Block at Technical Building 4th floor	7.32	7.32					
6	Capital Job of Toilet Block at Technical Building 2nd floor	7.18	7.18					
7	CONSTRUCTION OF TWO NOS CUBICLES FOR SOLAR PANEL (ICP) AT THE ROOF OF TURBINE HALL, UNIT #2	3.68	3.68					
8	Construction of rest room at 38 m level nearest to Bunker floor for Auto Sampling workers of F.C dept	1.34	1.34					
9	Upgradation of 3 nos of UPS system of Unit 1 (MP-1)	23.72		23.72				
10	Up-gradation of SOx, NOx system of unit 2 & 3 at BkTPP (MP-1).	27.53		27.53				
11	IR Make Dryer for Compressed Air Dryer System for Stage I AHP Department at Bktp (MP-1)	22.22		22.22				
12	Installation of 2 Sets of UPS Battery Bank for DCS of Unit 1 & 2 (MP-1)	98.67		98.67				
13	Capital Overhauling TG U#1 (Life 6 yrs.)	14.00					14.00	
14	Capital Overhauling Boiler U#1 (Life 2 yrs.)	129.13					129.13	
15	Installation of 1 no of Fluidising Blowers of MP-2 AHP	5.05		5.05				
16	Installation of UPS Battery Bank for DCS of Unit 3 (MP-2)	17.96		17.96				
17	375AH VRLA Battery bank with charger for Stage 2 DM Plant (MP-3).	12.52		12.52				
18	Upgradation HMI System & PLC of DM Plant Stage II (MP-3).	38.48		38.48				
19	Upgradation of SADC System of Unit 4 (MP-3)	73.92		73.92				
20	Installation 2 Nos. Kakati Make Vacuum pump (KVL-600) of Unit 5 (MP-3)	23.71		23.71				
21	Installation of 2 nos. of Air Handling Unit (AHU) of Stage II (MP-3)	17.10		17.10				
22	Capital Overhauling BTG U#4- TG (Life 6 yrs.)	403.78					403.78	
23	Capital Overhauling Boiler U#4 (Life 2 yrs.)	280.71					280.71	



Order on FPPCA and APR of WBPDCCL for FY 2019-20

Rs. Lakhs

SI No.	Particulars	Asset Addition Claimed	New Asset Addition Admitted	Replacement nature of works Admitted	Asset Admitted upto 95% for non-submission of final project cost petition	Replacement nature of works not Admitted (in absence of adjustment details) or Disallowed	Expenditure of O&M in nature considered under O&M Expenses	Assets under Regulation 5.2.3 considered under O&M Expenses
24	Upgradation of SCADA & PC of CHP	1.00					1.00	
25	Isokinetic Coal Sampler For O&E Department	2.38	2.38					
26	Radar type level transmitter for C&I department at CHP	20.68	20.68					
27	Upgradation of PLC for Wagon Trippler and Paddle Feeders at CHP	34.88		34.88				
28	Installation of New In Motion Weigh Bridge at CHP	34.99	34.99					
29	Up-Gradation of ASD System for C&I Department at BkTPP	49.49				49.49		
30	Hydrant and Spray line for F&S department at Switch Yard	73.31					73.31	
31	Up-gradation of Chlorine Leak Detection system for C&I department at BkTPP	15.99		15.99				
32	Up-Gradation of GE Make PLC System of Stage II from Windows Xp to Windows 10 under C&I Department	66.08		66.08				
33	Oxygen & Nitrogen Cylinder bank with SS Piping at BkTPP, Chemical Laboratory	2.55					2.55	
34	Dissolve Oxygen Analyzer system at BkTPP Under C&I department	30.80	30.80					
35	120MT Weighbridge for Store department	23.51	23.51					
36	Clamp-On Flowmeter With Free Installation in intake and Recovery Waterlines	7.51	7.51					
37	Installation of 02 Nos. of Caaqms-AMBIENT AIR QUALITY MONITORING System at Township	165.91	165.91					
38	Submersible pump with Motor and Panel at BkTPP dam	2.23					2.23	
39	Upgradation of Lamp based LVS System to Led Based LVS	64.90				64.90		
40	Barco Led LVS System Ovl6715	8.30				8.30		
41	Construction of Ash Pond-II with Water Recovery System	354.76	354.76					
42	Electrical Control & Motor Protection Relay Panels of Unit 5	29.44				29.44		
43	Upgradation of Existing DAVR System at Unit 1	94.31				94.31		
44	Installation of 1 Set of Generator Relay Panel (GRP) of Unit#1	20.91		20.91				
45	Hardware Firewall for Isolation of DCS from Plant IT Network	0.55	0.55					
46	Conference Room PA System	17.67	17.67					
47	steel File Rack 6.5'	0.07						0.07
48	Table, Steel Half Secretariat	1.06						1.06
49	Almirah, Steel 6.5'	0.11						0.11
50	1 no. Rack, Steel 5' & 32 nos. Steel Cushion Chair	1.75						1.75
51	5 nos. Almirah, Steel 6.5', 10 nos. Rack, Steel 5', 5 nos Rack, Steel 3.5' & 40 nos. Steel Cushion Chair	3.30						3.30
52	Air Conditioners (Window & Split type), EMO department at BkTPP.	6.66						6.66
53	Air Conditioners (Window), EM-IPH	0.35						0.35



Order on FPPCA and APR of WBPDCCL for FY 2019-20

Rs. Lakhs

SI No.	Particulars	Asset Addition Claimed	New Asset Addition Admitted	Replacement nature of works Admitted	Asset Admitted upto 95% for non-submission of final project cost petition	Replacement nature of works not Admitted (in absence of adjustment details) or Disallowed	Expenditure of O&M in nature considered under O&M Expenses	Assets under Regulation 5.2.3 considered under O&M Expenses
	department at BkTTP.							
54	Air Conditioners (Split 2T), EM-IPH department at BkTTP.	0.46						0.46
55	Godrej Make High Back Chair	3.42						3.42
56	Air Conditioner, Split & Window Type, COPPER TUBE FOR OLTC	5.42						5.42
57	Air Conditioning (AC) Machines for SS#6 area PLC System CHP Stage-2 area.	0.87						0.87
58	Air Conditioner, Split & Window Type for PLC room at new ash pond and for Sox-Nox room.	0.57						0.57
59	Air Conditioner, Split & Window Type for PLC room at new ash pond and for Sox-Nox room.	0.89						0.89
60	AC OF 2 TON	0.45						0.45
61	Industrial aqua guard (AG Green Pure Chill 80SS UV installation in CHP	1.48						1.48
62	Bed for Abdarpur Guest House.	1.67						1.67
63	Installation, Testing and Commissioning of Sound system at Srijani Auditorium at BkTTP	14.47				14.47		
64	Renovation and Modification Job for D-22	9.40					9.40	
65	Capital job of inside rooms of field hostel-2, 3, 4 at BKTPP Township	48.62					48.62	
66	Area development and beautification work in outskirts of BkTTP Recreation Club and Auditorium Building.	1.19					1.19	
67	laptop for CMD WBPDCCL	0.23						0.23
68	Purchase of Laptop & HP Monitor	0.25						0.25
69	Projector for 2nd floor board room at Corp. Office	0.31						0.31
70	HP Color LaserJet Pro MFP M477FDW Printer for CMD Secretariat	0.26						0.26
71	ADF Scanner.	0.09						0.09
72	DESKTOP PC, CORE i5/RYZEN 5, PRINTER, LASERJET, TYPE: NETWORK, LAPTOP	11.72						11.72
73	Video Firewall devices with 3 years support.	5.11	5.11					
74	Procurement & installation of bio-metric card readers	1.56						1.56
75	Bio-metric card Readers and installation of Biometric card readers	1.87						1.87
76	Bio-metric card Readers and installation of Biometric card readers	1.25						1.25
77	Bio-metric card Readers and installation of Biometric card readers	1.40						1.40
78	Bio-metric card Readers and installation of Biometric card readers	1.25						1.25
79	QR Code/Bar Code Scanner (RETSOL, D-2030,2D) at Corporate Office, WBPDCCL.	0.16						0.16
80	OPENSTAGE 40T PHONE & TMANi CARD WITH MDF CABLE	0.39						0.39
81	Pedestal & Exhaust Fan	0.04						0.04
82	AIR PURIFIER-SIMBA AC1217 PHILIPS ©	0.03						0.03



Order on FPPCA and APR of WBPDCCL for FY 2019-20

Rs. Lakhs

Sl No.	Particulars	Asset Addition Claimed	New Asset Addition Admitted	Replacement nature of works Admitted	Asset Admitted upto 95% for non-submission of final project cost petition	Replacement nature of works not Admitted (in absence of adjustment details) or Disallowed	Expenditure of O&M in nature considered under O&M Expenses	Assets under Regulation 5.2.3 considered under O&M Expenses
83	Electrical works of 3 nos. of chamber & work stations at BUB 6th floor	0.81						0.81
84	Procurement of Kitchen Appliances including Burner, Tables, Sinks etc.	0.43						0.43
85	Additional seating arrangements for Corporate Communication department	2.47						2.47
86	Godrej Furniture. - TABLE ZYXEL	0.03						0.03
87	Godrej Furniture. - Chair	0.03						0.03
88	Godrej Furniture. - Chair	0.04						0.04
89	Different Types of Furniture -BIG ALMIRAH at Corporate Office, WBPDCCL.	0.46						0.46
90	Different Types of Furniture -FILE CABINET, at Corporate Office, WBPDCCL.	0.10						0.10
91	Different Types of Furniture -SMALL ALMIRAH at Corporate Office, WBPDCCL.	0.06						0.06
92	Small Almirah at Corporate Office, WBPDCCL.	0.02						0.02
93	55"SAMSUNG LED TV, MODEL:55M5570	0.18						0.18
94	OFFICE TABLE,4FT/2FT, WITH KEYBOARD	0.03						0.03
95	Supply & Installation of Black Colour Executive Revolving Chair.	0.21						0.21
96	UHD Smart Television Set for CMD Secretariat	0.15						0.15
97	4-Seater Godrej Dining Table-Chair	0.12						0.12
98	4-Seater Godrej Sofa Set	0.44						0.44
99	04 (four)Big Almirahs at Corporate Office, WBPDCCL.	0.20						0.20
100	Godrej Revolving Chairs at Corporate Office, WBPDCCL MODEL NO. 7046R	0.04						0.04
101	Haier Refrigerator	0.07						0.07
102	ALMIRAH	0.23						0.23
103	DISPLAY 4K UHD PRO, 55 INCHES	0.50						0.50
104	OPERATING SYSTEM, WINDOWS 10 PROFESSIONAL	3.57	3.57					
105	Total (Sum 1 to 104)	2659.32	852.31	498.74	0.00	260.91	991.41	55.95



ANNEXURE – 3B - 3

BANDEL TPS STAGE I: ASSET ADDITION ADMITTED FOR FY 2019 – 20

Rs. Lakhs

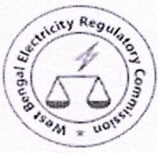
Sl No.	Particulars	Asset Addition Claimed	New Asset Addition Admitted	Replacement nature of works Admitted	Asset Admitted with 5% withheld for non-submission of final project cost petition	Replacement nature of works not Admitted (in absence of adjustment details) or Disallowed	Expenditure of O&M in nature considered under O&M Expenses	Assets under Regulation 5.2.3 considered under O&M Expenses
1	Capital job at hospital building along with the surrounding boundary walls at BTPS Township.	5.12					5.12	
2	Capital job relating to approached roads of the Middle phase area at BTPS Township	19.63					19.63	
3	Capital job at labour welfare centre at BTPS Township	14.31	14.31					
4	Road from SILO to Guest House of BTPS	17.98	17.98					
5	CEILING FAN 1200MM, PEDESTAL FAN 220/230VOLT, FAN, EXHAUST,18",230V, HEAVY DUTY	0.32						0.32
6	CHAIR, PLASTIC, MODEL-MAJESTY SIERRA INSTRUMENTS	0.05						0.05
7	CHAIR, TABLE, ALMIRAH, COMPUTER TABLE, SHELF, BOOK	1.13						1.13
8	Microsoft windows 10 Operating Systems	0.07	0.07					
9	PRINTER, OFFICEJET PRO 6970	0.21						0.21
10	PRINTER, LASERJET, TYPE: NETWORK	0.45						0.45
11	Printer LaserJet Pro M202dw (C6N21A), HP	0.53						0.53
12	FAX MACHINE, MODEL KXFT 981SX13 (Done by BTPS Emp. Directly)	0.03						0.03
13	IP IR BULLET CAMERA (OUTDOOR) (Done by BTPS Emp. Directly)	0.09						0.09
14	laptop for CMD WBPDCCL	0.01						0.01
15	Purchase of Laptop & HP Monitor	0.01						0.01
16	Projector for 2nd floor board room at Corp. Office	0.01						0.01
17	HP Color LaserJet Pro MFP M477FDW Printer for CMD Secretariat	0.01						0.01
18	ADF Scanner.	0.00						0.00
19	DESKTOP PC, CORE i5/RYZEN 5, PRINTER, LASERJET, TYPE: NETWORK, LAPTOP	0.50						0.50
20	Video Firewall devices with 3 years support.	0.22	0.22					
21	Procurement & installation of bio-metric card readers	0.07						0.07
22	Bio-metric card Readers and installation of Biometric card readers	0.08						0.08
23	Bio-metric card Readers and installation of Biometric card readers	0.05						0.05
24	Bio-metric card Readers and installation of Biometric card readers	0.06						0.06
25	Bio-metric card Readers and installation of Biometric card readers	0.05						0.05
26	QR Code/Bar Code Scanner (RETSOL, D-2030,2D) at Corporate Office,	0.01						0.01



Order on FPPCA and APR of WBPDCCL for FY 2019-20

Rs. Lakhs

Sl No.	Particulars	Asset Addition Claimed	New Asset Addition Admitted	Replacement nature of works Admitted	Asset Admitted with 5% withheld for non-submission of final project cost petition	Replacement nature of works not Admitted (in absence of adjustment details) or Disallowed	Expenditure of O&M in nature considered under O&M Expenses	Assets under Regulation 5.2.3 considered under O&M Expenses
	WBPDCCL.							
27	OPENSTAGE 40T PHONE & TMANI CARD WITH MDF CABLE	0.02						0.02
28	PEDESTRAL FAN @	0.00						0.00
29	AIR PURIFIER-SIMBA AC1217 PHILIPS @	0.00						0.00
30	Electrical works of 3 nos. of chamber & work stations at BUB 6th floor	0.03						0.03
31	Procurement of Kitchen Appliances including Burner, Tables, Sinks etc.	0.02						0.02
32	Additional seating arrangements for Corporate Communication department	0.11						0.11
33	Godrej Furniture. - TABLE ZYXEL	0.00						0.00
34	Godrej Furniture. - Chair	0.00						0.00
35	Godrej Furniture. - Chair	0.00						0.00
36	Different Types of Furniture -BIG ALMIRAH at Corporate Office, WBPDCCL.	0.02						0.02
37	Different Types of Furniture -FILE CABINET, at Corporate Office, WBPDCCL.	0.00						0.00
38	Different Types of Furniture -SMALL ALMIRAH at Corporate Office, WBPDCCL.	0.00						0.00
39	Small Almirah at Corporate Office, WBPDCCL.	0.00						0.00
40	55"SAMSUNG LED TV, MODEL:55M5570	0.01						0.01
41	OFFICE TABLE,4FT/2FT, WITH KEYBOARD	0.00						0.00
42	Supply & Installation of Black Colour Executive Revolving Chair.	0.01						0.01
43	UHD Smart Television Set for CMD Secretariat	0.01						0.01
44	4-Seater Godrej Dining Table-Chair	0.01						0.01
45	4-Seater Godrej Sofa Set	0.02						0.02
46	04 (four)Big Almirahs at Corporate Office, WBPDCCL.	0.01						0.01
47	Godrej Revolving Chairs at Corporate Office, WBPDCCL MODEL NO. 7046R	0.00						0.00
48	Haier Refrigerator	0.00						0.00
49	ALMIRAH	0.01						0.01
50	DISPLAY 4K UHD PRO, 55 INCHES	0.02						0.02
51	OPERATING SYSTEM, WINDOWS 10 PROFESSIONAL	0.15	0.15					
52	Total (Sum 1 to 51)	61.47	32.74	0.00	0.00	0.00	24.75	3.98

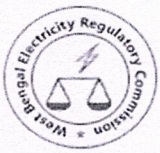


ANNEXURE – 3B - 4

BANDEL TPS STAGE II: ASSET ADDITION ADMITTED FOR FY 2019 – 20

Rs. Lakhs

Sl No.	Particulars	Asset Addition Claimed	New Asset Addition Admitted	Replacement nature of works Admitted	Asset Admitted with 5% withheld for non-submission of final project cost petition	Replacement nature of works not Admitted (in absence of adjustment details) or Disallowed	Expenditure of O&M in nature considered under O&M Expenses	Assets under Regulation 5.2.3 considered under O&M Expenses
1	Development of Bituminous Road from Gate No. 4 of BTPS Plant	30.20					30.20	
2	Flooring work at Unit#5	52.56					52.56	
3	Capital job at hospital building along with the surrounding boundary walls at BTPS Township.	8.96					8.96	
4	Capital job relating to approached roads of the Middle phase area at BTPS Township	34.33					34.33	
5	Capital job at labour welfare centre at BTPS Township	25.03	25.03					
6	Road from SILO to Guest House of BTPS	31.45	31.45					
7	CEILING FAN 1200MM, PEDESTAL FAN 220/230VOLT, FAN, EXHAUST, 18", 230V, HEAVY DUTY	0.56						0.56
8	CHAIR, PLASTIC, MODEL-MAJESTY SIERRA INSTRUMENTS	0.09						0.09
9	CHAIR, TABLE, ALMIRAH, COMPUTER TABLE, SHELF, BOOK	1.97						1.97
10	Microsoft windows 10 Operating Systems	0.13	0.13					
11	PRINTER, OFFICEJET PRO 6970	0.37						0.37
12	PRINTER, LASERJET, TYPE: NETWORK	0.80						0.80
13	Printer LaserJet Pro M202dw (C6N21A), HP	0.93						0.93
14	FAX MACHINE, MODEL KXFT 981SX13 (Done by BTPS Emp. Directly)	0.05						0.05
15	IP IR BULLET CAMERA (OUTDOOR) (Done by BTPS Emp. Directly)	0.15						0.15
16	Procurement & installation of Remote Terminal Unit for Unit #1, #2 & #5 of BTPS	53.66						53.66
17	Document Scanner DR-M1060	1.51						1.51
18	laptop for CMD WBPDCCL	0.02						0.02
19	Purchase of Laptop & HP Monitor	0.02						0.02
20	Projector for 2nd floor board room at Corp. Office	0.02						0.02
21	HP Color LaserJet Pro MFP M477FDW Printer for CMD Secretariat	0.02						0.02
22	ADF Scanner.	0.01						0.01
23	DESKTOP PC, CORE i5/RYZEN 5, PRINTER, LASERJET, TYPE: NETWORK, LAPTOP	0.88						0.88
24	Video Firewall devices with 3 years support.	0.38	0.38					
25	Procurement & installation of bio-metric card readers	0.12						0.12
26	Bio-metric card Readers and installation of Biometric card readers	0.14						0.14
27	Bio-metric card Readers and installation of Biometric card readers	0.09						0.09



Order on FPPCA and APR of WBPDCCL for FY 2019-20

Rs. Lakhs

Sl No.	Particulars	Asset Addition Claimed	New Asset Addition Admitted	Replacement nature of works Admitted	Asset Admitted with 5% withheld for non-submission of final project cost petition	Replacement nature of works not Admitted (in absence of adjustment details) or Disallowed	Expenditure of O&M in nature considered under O&M Expenses	Assets under Regulation 5.2.3 considered under O&M Expenses
28	Bio-metric card Readers and installation of Biometric card readers	0.11						0.11
29	Bio-metric card Readers and installation of Biometric card readers	0.09						0.09
30	QR Code/Bar Code Scanner (RETSOL, D-2030,2D) at Corporate Office, WBPDCCL.	0.01						0.01
31	OPENSTAGE 40T PHONE & TMANI CARD WITH MDF CABLE	0.03						0.03
32	PEDESTRAL FAN @	0.00						0.00
33	AIR PURIFIER-SIMBA AC1217 PHILIPS @	0.00						0.00
34	Electrical works of 3 nos. of chamber & work stations at BUB 6th floor	0.06						0.06
35	Procurement of Kitchen Appliances including Burner, Tables, Sinks etc.	0.03						0.03
36	Additional seating arrangements for Corporate Communication department	0.19						0.19
37	Godrej Furniture. - TABLE ZYXEL	0.00						0.00
38	Godrej Furniture. - Chair	0.00						0.00
39	Godrej Furniture. - Chair	0.00						0.00
40	Different Types of Furniture -BIG ALMIRAH at Corporate Office, WBPDCCL.	0.03						0.03
41	Different Types of Furniture -FILE CABINET, at Corporate Office, WBPDCCL.	0.01						0.01
42	Different Types of Furniture -SMALL ALMIRAH at Corporate Office, WBPDCCL.	0.00						0.00
43	Small Almirah at Corporate Office, WBPDCCL.	0.00						0.00
44	55"SAMSUNG LED TV, MODEL:55M5570	0.01						0.01
45	OFFICE TABLE,4FT/2FT, WITH KEYBOARD	0.00						0.00
46	Supply & Installation of Black Colour Executive Revolving Chair.	0.02						0.02
47	UHD Smart Television Set for CMD Secretariat	0.01						0.01
48	4-Seater Godrej Dining Table-Chair	0.01						0.01
49	4-Seater Godrej Sofa Set	0.03						0.03
50	04 (four)Big Almirahs at Corporate Office, WBPDCCL.	0.02						0.02
51	Godrej Revolving Chairs at Corporate Office, WBPDCCL MODEL NO. 7046R	0.00						0.00
52	Haier Refrigerator	0.01						0.01
53	ALMIRAH	0.02						0.02
54	DISPLAY 4K UHD PRO, 55 INCHES	0.04						0.04
55	OPERATING SYSTEM, WINDOWS 10 PROFESSIONAL	0.27	0.27					
56	Microtek Inverter, Exide battery	0.01						0.01
57	Total (Sum 1 to 56)	245.45	57.26	0.00	0.00	0.00	126.05	62.15

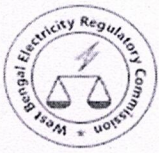


ANNEXURE – 3B - 5

SANTALDIH: ASSET ADDITION ADMITTED FOR FY 2019 – 20

Rs. Lakhs

Sl No.	Particulars	Asset Addition Claimed	New Asset Addition Admitted	Replacement nature of works Admitted	Asset Admitted with 5% withheld for non-submission of final project cost petition	Replacement nature of works not Admitted (in absence of adjustment details) or Disallowed	Expenditure of O&M in nature considered under O&M Expenses	Assets under Regulation 5.2.3 considered under O&M Expenses
1	Raising of Ash Dyke on Existing Ash Pond No: 1 (Upstream method) with Ash and Blanketing with Earth to enhance the Capacity	89.27	89.27					
2	Masonry Dyke Wall & Concrete Floor inside of Fuel Oil Tank Farm area. (Common)	73.15	73.15					
3	IA Compressor Room beside Vacuum Pump House at Unit-6	7.83	7.83					
4	Contractor Workers' Canteen along with a Separate Toilet Block inside 498 N Road near Raw Water Pond at STPS (Common)	25.64	25.64					
5	Fire Tender with necessary Fire Fighting Accessories (Capacity: 5000 Litres)	41.17	41.17					
6	Microprocessor based Bus Transfer System (BTS) of unit-5	19.31	19.31					
7	600 mm dia MS Pipe Line at Railway Bridge over the Gowai river at Talgoria bridge (Common)	19.96		19.96				
8	Electrification of Line No. 1 of Post Wagon Tripler-Provision of OHE 300 metres on Fly Ash Loading Line to avail Electric Engine at STPS siding	30.54	30.54					
9	Compressor Screw Sets for units 5 & 6	81.20		81.20				
10	Coulometer, KF Titrator at Chemical Lab (Common)	9.34		9.34				
11	Planetary Gear Box Assembly (Model No - KMP -280) for Bowl Mill XRP - 833 (Common)	180.54		180.54				
12	Capital job relating to PLC System at CHP	27.61		27.61				
13	Procurement of 02 nos. Skid Steer Loader with bucket and 1 no. Rock Breaker attachment at CHP	38.32	38.32					
14	Capital job for 4 Nos Cells of Unit 5 - Cooling Tower	121.49		121.49				
15	Hydraulic Actuating Device for PA Fan (PAF-17/11.8-2) of Unit-5	46.61		46.61				
16	Conveying Blower for Unit-5 under AHP dept.	47.33		47.33				
17	Power Cable for dedicated Power Supply to Cabin Rooms and Telephone Cable for communication to Signal Cabin Rooms (Common)	20.86					20.86	
18	SF6 Gas Service Cart for SF6 Circuit Breakers (Common)	44.34		44.34				
19	Circuit Breaker Analyser with DCRM, Travel & Velocity (Common)	53.88	53.88					
20	Printers for STPS-HP LaserJet	2.87						2.87
21	Desktop PC for STPS, WBPDCCL	4.15						4.15
22	DESKTOP AND PORTABLE USB DVD	4.02						4.02

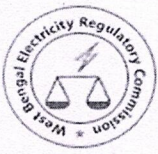


Order on FPPCA and APR of WBPDCCL for FY 2019-20

								Rs. Lakhs
Sl No.	Particulars	Asset Addition Claimed	New Asset Addition Admitted	Replacement nature of works Admitted	Asset Admitted with 5% withheld for non-submission of final project cost petition	Replacement nature of works not Admitted (in absence of adjustment details) or Disallowed	Expenditure of O&M in nature considered under O&M Expenses	Assets under Regulation 5.2.3 considered under O&M Expenses
	WRITER for ITC							
23	Photocopier machines (RICOH MP 2014D- Duplex MFD)	1.82						1.82
24	LAPTOP CORE I7, COOLING PAD PORTABLE AND FOR LAPTOP, MOUSE & KEYBOARD, COMBOPACK, WIRELESS	5.71						5.71
25	UPS	1.37						1.37
26	BED SIDE TABLE, SPIRAL CENTRE TABLE, DRESSING TABLE WITH STOOL GODREJ	1.09						1.09
27	COMPUTER TABLE	0.06						0.06
28	Revolving Chair	0.65						0.65
29	VISITOR CHAIR	0.51						0.51
30	New LPG Gas Godown in STPS township (Co-operative Store) #5	20.01	20.01					
31	2 MVA, 11KV/6.6 KV Transformer for STPS Township	14.75	14.75					
32	HT Underground Cable for overhead 11kV Feeders for Township	56.06	56.06					
33	laptop for CMD WBPDCCL	0.12						0.12
34	Purchase of Laptop & HP Monitor	0.13						0.13
35	Projector for 2nd floor board room at Corp. Office	0.17						0.17
36	HP Color LaserJet Pro MFP M477FDW Printer for CMD Secretariat	0.14						0.14
37	ADF Scanner.	0.05						0.05
38	DESKTOP PC, CORE i5/RYZEN 5, PRINTER, LASERJET, TYPE: NETWORK, LAPTOP	6.25						6.25
39	Video Firewall devices with 3 years support.	2.72	2.72					
40	Procurement & installation of bio-metric card readers	0.83						0.83
41	Bio-metric card Readers and installation of Biometric card readers	1.00						1.00
42	Bio-metric card Readers and installation of Biometric card readers	0.67						0.67
43	Bio-metric card Readers and installation of Biometric card readers	0.75						0.75
44	Bio-metric card Readers and installation of Biometric card readers	0.67						0.67
45	QR Code/Bar Code Scanner (RETSOL, D-2030,2D) at Corporate Office, WBPDCCL.	0.09						0.09
46	OPENSTAGE 40T PHONE & TMANI CARD WITH MDF CABLE	0.21						0.21
47	Pedestal & Exhaust Fan	0.02						0.02
48	AIR PURIFIER-SIMBA AC1217 PHILIPS ©	0.02						0.02
49	Electrical works of 3 nos. of chamber & work stations at BUB 6th floor	0.43						0.43
50	Procurement of Kitchen Appliances including Burner, Tables, Sinks etc.	0.23						0.23
51	Additional seating arrangements for Corporate Communication department	1.31						1.31
52	Godrej Furniture. - TABLE ZYXEL	0.02						0.02
53	Godrej Furniture. - Chair	0.02						0.02



Sl No.	Particulars	Asset Addition Claimed	New Asset Addition Admitted	Replacement nature of works Admitted	Asset Admitted with 5% withheld for non-submission of final project cost petition	Replacement nature of works not Admitted (in absence of adjustment details) or Disallowed	Expenditure of O&M in nature considered under O&M Expenses	Rs. Lakhs
								Assets under Regulation 5.2.3 considered under O&M Expenses
54	Godrej Furniture. - Chair	0.02						0.02
55	Different Types of Furniture -BIG ALMIRAH at Corporate Office, WBPDCCL.	0.24						0.24
56	Different Types of Furniture -FILE CABINET, at Corporate Office, WBPDCCL.	0.05						0.05
57	Different Types of Furniture -SMALL ALMIRAH at Corporate Office, WBPDCCL.	0.03						0.03
58	Small Almirah at Corporate Office, WBPDCCL.	0.01						0.01
59	55"SAMSUNG LED TV, MODEL:55M5570	0.10						0.10
60	OFFICE TABLE,4FT/2FT, WITH KEYBOARD	0.01						0.01
61	Supply & Installation of Black Colour Executive Revolving Chair.	0.11						0.11
62	UHD Smart Television Set for CMD Secretariat	0.08						0.08
63	4-Seater Godrej Dining Table-Chair	0.07						0.07
64	4-Seater Godrej Sofa Set	0.23						0.23
65	04 (four)Big Almirahs at Corporate Office, WBPDCCL.	0.11						0.11
66	Godrej Revolving Chairs at Corporate Office, WBPDCCL MODEL NO. 7046R	0.02						0.02
67	Haier Refrigerator	0.04						0.04
68	ALMIRAH	0.12						0.12
69	DISPLAY 4K UHD PRO, 55 INCHES	0.26						0.26
70	OPERATING SYSTEM, WINDOWS 10 PROFESSIONAL	1.90	1.90					
71	Total (Sum 1 to 70)	1110.71	474.56	578.41	0.00	0.00	20.86	36.87

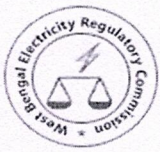


ANNEXURE – 3B - 6

SAGARDIGHI STAGE I: ASSET ADDITION ADMITTED FOR FY 2019 – 20

Rs. Lakh

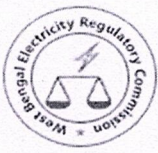
Sl No.	Particulars	Asset Addition Claimed	New Asset Addition Admitted	Replacement nature of works Admitted	Asset Admitted with 5% withheld for non-submission of final project cost petition	Replacement nature of works not Admitted (in absence of adjustment details) or Disallowed	Expenditure of O&M in nature considered under O&M Expenses	Assets under Regulation 5.2.3 considered under O&M Expenses
1	0.03 ac of land-mouza Balia J.L No-140-PS-SGTP	0.02	0.02					
2	0.03 ac of land-mouza Balia J.L No-140-PS-SGTP	0.02	0.02					
3	0.01 ac of land-mouza Balia J.L No-140-PS-SGTP	0.01	0.01					
4	0.03 ac of land-mouza Balia J.L No-140-PS-SGTP	0.02	0.02					
5	0.02 ac of land-mouza Balia J.L No-140-PS-SGTP	0.01	0.01					
6	0.02 ac of land-mouza Balia J.L No-140-PS-SGTP	0.01	0.01					
7	0.05 ac of land-mouza Balia J.L No-140-PS-SGTP	0.04	0.04					
8	0.02 ac of land-mouza Balia J.L No-140-PS-SGTP	0.02	0.02					
9	0.03 ac of land-mouza Balia J.L No-140-PS-SGTP	0.003	0.003					
10	0.015ac of land-mouza Balia J.L No-140-PS-SGTP	0.002	0.002					
11	0.03 ac of land-mouza Balia J.L No-140-PS-SGTP	0.003	0.003					
12	0.04 ac of land-mouza Balia J.L No-140-PS-SGTP	0.05	0.05					
13	0.05 ac of land-mouza Balia J.L No-140-PS-SGTP	0.06	0.06					
14	0.03Acr-Mouza Balia- JL.NO:140- P.S-SAGARDIGHI	0.02	0.02					
15	0.03Acr-Mouza Balia- JL.NO:140- P.S-SAGARDIGHI	0.02	0.02					
16	0.02Acr-Mouza Balia- JL.NO:140- P.S-SAGARDIGHI	0.03	0.03					
17	0.02Acr-Mouza Balia- JL.NO:140- P.S-SAGARDIGHI	0.03	0.03					
18	0.02Acr Land-Mouza Balia-JLNo140-BL&LRO-Sagardighi	0.02	0.02					
19	0.03Acr Land-Mouza Balia-JLNo140-BL&LRO-Sagardighi	0.02	0.02					
20	0.02Acr Land-Mouza Balia-JLNo140-BL&LRO-Sagardighi	0.01	0.01					
21	0.17Acr land Mouza Dogachhi, JLNo 44-PS.Sagardighi	0.11	0.11					
22	0.16Acr land Mouza Dogachhi, JLNo 44-PS.Sagardighi	0.09	0.09					
23	0.15Acr land Mouza Dogachhi, JLNo 44-PS.Sagardighi	0.08	0.08					
24	0.1Acr land Mouza Dogachhi, JLNo 44-PS.Sagardighi	0.05	0.05					
25	0.025Acr land Mouza Dogachhi, JLNo44-PS.Sagardighi	0.01	0.01					
26	0.025Acr land Mouza Dogachhi, JLNo44-PS.Sagardighi	0.01	0.01					
27	0.03Acr land Mouza Balia , JLNo140-	0.03	0.03					



Order on FPPCA and APR of WBPDC for FY 2019-20

Rs. Lakh

Sl No.	Particulars	Asset Addition Claimed	New Asset Addition Admitted	Replacement nature of works Admitted	Asset Admitted with 5% withheld for non-submission of final project cost petition	Replacement nature of works not Admitted (in absence of adjustment details) or Disallowed	Expenditure of O&M in nature considered under O&M Expenses	Assets under Regulation 5.2.3 considered under O&M Expenses
	PS.Sagardighi							
28	0.015 Acr land Mouza Balia, JLNo140-PS.Sagardighi	0.02	0.02					
29	0.02Acr land Mouza Balia , JLNo140-PS.Sagardighi	0.03	0.03					
30	0.015 Acr land Mouza Balia, JLNo140-PS.Sagardighi	0.02	0.02					
31	0.02Acr land Mouza Balia, JLNo140-PS.Sagardighi	0.03	0.03					
32	0.01 Acr land Mouza Balia , JLNo140-PS.Sagardighi	0.01	0.01					
33	0.02Acr land Mouza Balia , JLNo140-PS.Sagardighi	0.03	0.03					
34	0.02Acr land Mouza Balia , JLNo140-PS.Sagardighi	0.03	0.03					
35	0.09 Acr land Mouza Balia , JLNo140-PS.Sagardighi	0.05	0.05					
36	0.06 Acr land Mouza Balia , JLNo140-PS.Sagardighi	0.04	0.04					
37	0.03 Acr Land-Mouza Balia-JL No 140. PS Sagardighi	0.003	0.003					
38	0.03 Acr Land-Mouza Balia-JL No 140. PS Sagardighi	0.003	0.003					
39	0.015 Acr Land-Mouza Balia-JL No 140 PS Sagardighi	0.002	0.002					
40	0.05 Acr Land-Mouza Balia-JL No 140. PS Sagardighi	0.01	0.01					
41	Nalhati Bypass Railway Loop - Paikpara mouza	110.68	110.68					
42	6.93 acr-mouza Chandpara J.L. No-40,BL & LRO SGTP	0.27	0.27					
43	4.91 acr-mouza Chandpara J.L. No-40,BL & LRO SGTP	0.20	0.20					
44	4.56acr land mouza Manigram JL. No-46 BL&LRO Sgtp	0.20	0.20					
45	7.88 acr mouza Balarambati J.L.No-47 BL&LRO Sgtp	0.32	0.32					
46	5.07acr land-mouza Chandpara JLNo-40-BL&LRO SGTP	0.20	0.20					
47	3.95acr-mouza Balarambati JL.No-47 BL& LRO SGTP	0.16	0.16					
48	0.03 acr-Mouza-Balia -J.L.No.140- PS -Sagardighi	1.74	1.74					
49	0.03 acr-Mouza-Balia -J.L.No.140- PS -Sagardighi	1.74	1.74					
50	0.04 acr-Mouza-Balia -J.L.No.140- PS -Sagardighi	2.32	2.32					
51	0.06 acr-Mouza-Balia -J.L.No.140- PS -Sagardighi	8.92	8.92					
52	0.06 acr-Mouza-Balia -J.L.No.140- PS -Sagardighi	8.92	8.92					
53	0.06 acr-Mouza-Balia -J.L.No.140- PS -Sagardighi	8.92	8.92					
54	2.37acr-Balarambati JL.No-47- BL & LRO Sagardighi	0.09	0.09					
55	crop loss compen. for the year 2018-19 agnst Land	4.89	4.89					
56	land in mouza Dagachhi J.L. No-44	1.51	1.51					

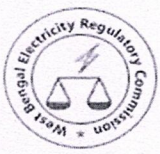


Rs. Lakh

Sl No.	Particulars	Asset Addition Claimed	New Asset Addition Admitted	Replacement nature of works Admitted	Asset Admitted with 5% withheld for non-submission of final project cost petition	Replacement nature of works not Admitted (in absence of adjustment details) or Disallowed	Expenditure of O&M in nature considered under O&M Expenses	Assets under Regulation 5.2.3 considered under O&M Expenses
57	3.82 acre mouza Chandpara JLNo- 40 BL&LRO SGTPP	0.15	0.15					
58	2.29 acre mouza Chandpara J.L.NO 40 BL&LRO SGTPP	0.09	0.09					
59	3.00 acre mouza Chandpara J.LNo- 40 BL & LRO SGTPP	0.12	0.12					
60	2.985 acr mouza MANIGRAM JL No46-BL&LRO Sagardighi	0.12	0.12					
61	2.61acr mouza HARIRAMPUR JL No41-BL&LRO Sagardighi	0.10	0.10					
62	3.93 acr mouza MANIGRAM JL No 46-BL&LRO Sagardighi	0.16	0.16					
63	4.00 acr mouza MANIGRAM JL No 46-BL&LRO Sagardighi	0.16	0.16					
64	4.20 acr mouza MANIGRAM JL No 46-BL&LRO Sagardighi	0.17	0.17					
65	3.98 acr mouza MANIGRAM JL No 46-BL&LRO Sagardighi	0.16	0.16					
66	6.34acr mouza HARIRAMPUR JL No41-BL&LRO Sagardighi	0.25	0.25					
67	0.345 acr mouza MANIGRAM JL No46-BL&LRO Sagardighi	0.03	0.03					
68	1.885 acr mouza MANIGRAM JL No46-BL&LRO Sagardighi	0.07	0.07					
69	3.84 acr mouza MANIGRAM JL No46-BL&LRO Sagardighi	0.15	0.15					
70	4.63 acr mouza MANIGRAM JL No46-BL&LRO Sagardighi	0.18	0.18					
71	4.65 cr mouza HARIRAMPUR JL No41-BL&LRO Sagardighi	0.19	0.19					
72	1.91acr land-Mouza Chanpara-JL NO 40-BL&LRO SGTPP	0.08	0.08					
73	1.31acr land-Mouza Chandpara-JL NO 40-BL&LRO SGTPP	0.05	0.05					
74	1.8acr land-Mouza LALIPALI-JL NO 40-BL&LRO SGTPP	0.08	0.08					
75	1.61ACR MOUZA MANIGRAM-JL NO 46-BL&LRO SAGARDIGHI	0.06	0.06					
76	1.25 ACR MOUZA LALIPALI-JL NO197-BL&LRO SAGARDIGHI	0.05	0.05					
77	1.1045 ACR MOUZA MANIGRAM-JL NO 46-BL&LRO SGTPP	0.04	0.04					
78	1.29ACR MOUZA LAIPALI JL NO 197 BL&LRO SAGARDIGHI	0.05	0.05					
79	2.78ACR MOUZA CHANDPARA-JL NO 40-BL&LRO SAGARDIGHI	0.09	0.09					
80	3.7597ACR MOUZA MANIGRAM-JL NO46-BL&LRO SAGARDIGHI	0.15	0.15					
81	1.1ACR MOUZA LALIPALI-JL NO 197-BL&LRO SAGARDIGHI	0.06	0.06					
82	Construction of Balance In-Plant Roads, Repairing of In-Plant Existing Roads & Construction of Balance In-Plant Drains at Sgtp	635.60					635.60	
83	Construction of Culverts and Drains parallel for newly constructed of #B#-type (B-90 to B-122) and #C#-type	234.98					234.98	



								Rs. Lakh
Sl No.	Particulars	Asset Addition Claimed	New Asset Addition Admitted	Replacement nature of works Admitted	Asset Admitted with 5% withheld for non-submission of final project cost petition	Replacement nature of works not Admitted (in absence of adjustment details) or Disallowed	Expenditure of O&M in nature considered under O&M Expenses	Assets under Regulation 5.2.3 considered under O&M Expenses
	(C-40 to 49) of SGTPP Township							
84	Construction of Culvert with approach pavement towards transformer near Officer's Recreation Club at SgTPP Township	3.13					3.13	
85	Widening of Type I Road from Township Gate to Gate No: 3 and road of School, Hospital and mini market at SgTPP Township	72.26					72.26	
86	Construction of Bituminous road over existing WBM road, Drains, Leveling, Grading, PCC paving, fencing of Phase-I & II Switchyard Area of SgTPP	212.00					212.00	
87	Construction of connecting drain between sludge pit to main drain at NDCT#4 at SGTPP	6.05					6.05	
88	Construction of approach road for emergency entrance of the Fire Tenders at the fire hydrants (towards N1090) of SGTPP	7.33	7.33					
89	Construction of Chemical Store Building at DM Plant	6.78	6.78					
90	Construction of Fly Ash Brick Manufacturing Unit : Machine Room and Allied infrastructure at SgTPP (Common)	37.37	37.37					
91	Construction of a pantry room at Stage-I AHP	1.35					1.35	
92	Construction of New Ramp towards the north-east corner of existing ash Pond of Sagardighi Thermal Power Station	167.02	167.02					
93	Land development and beautification of the area surrounding The ORC building at Township	19.80					19.80	
94	Earth filling to low land and area grading surrounding the ongoing construction of 17 Nos B type building, at SgTPP Township	3.20					3.20	
95	Construction of Dustbin .. at different place of New 'C'-type complex ,GRC, ORC, Guest House, near SgTPP School of SgTPP Township	3.70					3.70	
96	Construction of Dustbin & connected concrete pavement at different place of New 'B'-type complex, FH(Barrack) and medical of SgTPP Township	3.73					3.73	
97	Construction of waste water recirculation pond with drain, culvert & necessary infrastructure at SgTPP	151.61	151.61					
98	Construction of concrete pavement including surface dressing and leveling works surrounding of Gas godown at Market Complex of SgTPP Township	4.23					4.23	
99	Construction of Incineration Chamber for burning of cut-grass, bush and garbage etc. near Coal stack yard-1 at	7.29	7.29					



Order on FPPCA and APR of WBPDCCL for FY 2019-20

Rs. Lakh

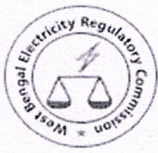
SI No.	Particulars	Asset Addition Claimed	New Asset Addition Admitted	Replacement nature of works Admitted	Asset Admitted with 5% withheld for non-submission of final project cost petition	Replacement nature of works not Admitted (in absence of adjustment details) or Disallowed	Expenditure of O&M in nature considered under O&M Expenses	Assets under Regulation 5.2.3 considered under O&M Expenses
	SgTPP							
100	Enlargement of entrance to the phase #2 CW pump house to facilitate entry of hydra/CW pump	1.36					1.36	
101	Arrangements for rain water harvesting from GM building and DM plant building at SgTPP, Murshidabad under CIPH.	2.88	2.88					
102	Construction of proposed security barrack gate, approach of PI building and painting of rail gate at SgTPP under CIPH.	1.70					1.70	
103	Strengthening of ramp on both sides of the platform of static Electronic Roadway Weighbridge of O&M Store and extension of road at SgTPP.	21.19					21.19	
104	Capital job of DCS-HMI & PGIM upgradation of Unit 1 & 2	3.54		3.54				
105	ETS & TG PLC Upgradation at Stage-I	81.93		81.93				
106	Upgradation of PLC at AHP Stage 1	44.20		44.20				
107	04-POT VIBRATING GRINDING MILL" (MODEL: VM 4/10,POT SIZE: 100 mm DIA X 100mm LONG) FOR COAL RAKE SAMPLE PREPARATION (Common)	7.29	7.29					
108	Upgradation of Flame Scanner System under Stage-I	69.29		69.29				
109	Upgradation of DCS-HMI of Stage I	183.63		183.63				
110	Upgradation of SCADA PLC System of Stage I	14.26		14.26				
111	Pipeline fabrication & erection along with supply of material for the scheme to reuse the settling pond water at CHP (Common)	22.97	22.97					
112	30 Mtr High Mast Tower at CHP (Common)	35.56	35.56					
113	ROLL CRUSHER FOR COAL SAMPLING for CHP (Common)	4.76	4.76					
114	BEML DOZER BD-355 at CHP (Common)	270.22	270.22					
115	Coriolis Mass Flow Meter at Stage 1	17.53	17.53					
116	Portable Particle Counter for Lub Oil at Chemical Lab (Common)	11.33	11.33					
117	Remote SMART positioners for Stage-I	24.78	24.78					
118	INDUCTION MOTOR,3 PH. 7.5 KW,13.3A MOTOR, D 160M,11KW,RPM- 1450, 415V MOTOR, 3PH,22KW,415V MOTOR 2.20KW,3PH SQIM,415V MOTOR,D-80,0.75KW,415V AC, 2.1A,1440 RPM for Stage 1	6.30		6.30				
119	Motor,3 Phase Induction,132kw(177HP), at Stage I	4.97		4.97				
120	Thermo Gravimetric Analyser at Chemical Lab (Common)	21.24	21.24					
121	Supply of Equipment and supervision of erection and commissioning for Dewatering of zero liquid discharge pond under AHP dept.	9.85	9.85					



Order on FPPCA and APR of WBPDCCL for FY 2019-20

Rs. Lakh

SI No.	Particulars	Asset Addition Claimed	New Asset Addition Admitted	Replacement nature of works Admitted	Asset Admitted with 5% withheld for non-submission of final project cost petition	Replacement nature of works not Admitted (in absence of adjustment details) or Disallowed	Expenditure of O&M in nature considered under O&M Expenses	Assets under Regulation 5.2.3 considered under O&M Expenses
122	Extension of drinking water pipe line from stage-1 drinking water system (DM plant) to stage-2 DM plant (RO Plant) at SgTPP (Common)	2.39	2.39					
123	AUTOMATIC PRESSURE CALIBRATOR	4.81	4.81					
124	Oil filtration machine for VFD Transformer of ID Fan under EMIPH-II, Department	9.09	9.09					
125	Capital Overhauling TG U#1 (Life 6 yrs.)	50.10					50.10	
126	Capital Overhauling Boiler U#1 (Life 2 yrs.)	252.91					252.91	
127	CCTV along with accessories at SGTTP	17.96	17.96					
128	CCTV system at Stage 1 CHP Control room	1.27	1.27					
129	CCTV system at WT area	2.25	2.25					
130	Multifunctional Printer & Cartridge.	2.06						2.06
131	PRINTER,LASERJET,1020	4.23						4.23
132	PRINTER,LASERJET,MFP,1005	2.50						2.50
133	SCANNER,FLATBED	0.74						0.74
134	ONLINE UPS, 80 KVA,MODEL MPM-80	15.19	15.19					
135	DESKTOP COMPUTER	4.07						4.07
136	MOUSE & KEYBOARD, COMBOPACK TYPE-USB	0.15						0.15
137	MOUSE & KEYBOARD, COMBOPACK,	0.05						0.05
138	MONITOR TYPE: LED	1.04						1.04
139	UPS,600VA APC	0.26						0.26
140	MOUSE PAD	0.01						0.01
141	DELEGATE UNIT(BASE) AHUJA, CHAIRMAN UNIT(BASE) AHUJA, GOOSENECK MICROPHONE AHUJA, HOST UNIT (RECEIVER UNIT),AHUJA, TWO-WAY WALL SPEAKER, VHF DUAL HANDLED MICROPHONE, AMPLIFIER,MAKE:AHUJA, WATT-125W	3.10						3.10
142	Desktop Computer with preloaded OS	12.24						12.24
143	Canon make Foolsap Document Scanner	1.06						1.06
144	LAPTOP	3.51						3.51
145	ICT Infrastructure for ERP (DRC)	223.18	223.18					
146	Dual float cum boost charger (Suitable for 400AH Plante cell battery bank) (Common)	25.50		25.50				
147	2000KVA Cast Resin Dry Type Transformer at Stage I	24.71		24.71				
148	1500AH,220V,Plante cell-108 nos. battery bank & 500A Duel Automatic Float Cum Boost Charger for Unit 1	147.50		147.50				
149	Construction of 33 B-Type and 10 C-Type Buildings	56.84	56.84					
150	Truck with Chassis & Cabin at CHP (Common)	16.83	16.83					



Rs. Lakh

Sl No.	Particulars	Asset Addition Claimed	New Asset Addition Admitted	Replacement nature of works Admitted	Asset Admitted with 5% withheld for non-submission of final project cost petition	Replacement nature of works not Admitted (in absence of adjustment details) or Disallowed	Expenditure of O&M in nature considered under O&M Expenses	Assets under Regulation 5.2.3 considered under O&M Expenses
151	IP PTZ CCTV CAMERA, FULL HD, FIXED FOCUS CCTV ALCON, NVR 80 CHANNEL ALCON, POE Adapter, SURVEILLANCE HDD 8 TB	5.28	5.28					
152	IP PTZ CCTV CAMERA, FULL HD	2.80	2.80					
153	64 Channel NVR and CCTV	2.19	2.19					
154	AL WOODEN COT 6.5' X 3', PATA SONAJURI, COT FRAME SAL WOOD	6.68						6.68
155	Racks and Enclosures	0.63						0.63
156	Full HD LED TV. -Screen Size-43 Inch	1.59						1.59
157	RACK, WALL MOUNT, 19 INCHES, 6U	0.37						0.37
158	TELEVISION SET	1.32						1.32
159	AUTOCAD LT 2019 Software	1.01	1.01					
160	laptop for CMD WBPDCCL	0.12						0.12
161	Purchase of Laptop & HP Monitor	0.13						0.13
162	Projector for 2nd floor board room at Corp. Office	0.16						0.16
163	HP Color Laserjet Pro MFP M477FDW Printer for CMD Secretariat	0.14						0.14
164	ADF Scanner.	0.04						0.04
165	DESKTOP PC, CORE i5/RYZEN 5, PRINTER, LASERJET, TYPE: NETWORK, LAPTOP	6.07						6.07
166	Video Firewall devices with 3 years support.	2.65	2.65					
167	Procurement & installation of bio-metric card readers	0.81						0.81
168	Bio-metric card Readers and installation of Biometric card readers	0.97						0.97
169	Bio-metric card Readers and installation of Biometric card readers	0.65						0.65
170	Bio-metric card Readers and installation of Biometric card readers	0.73						0.73
171	Bio-metric card Readers and installation of Biometric card readers	0.65						0.65
172	QR Code/Bar Code Scanner (RETSOL, D-2030,2D) at Corporate Office, WBPDCCL.	0.08						0.08
173	OPENSTAGE 40T PHONE & TMANI CARD WITH MDF CABLE	0.20						0.20
174	Pedestal & Exhaust Fan	0.02						0.02
175	AIR PURIFIER-SIMBA AC1217 PHILIPS ©	0.02						0.02
176	Electrical works of 3 nos. of chamber & work stations at BUB 6th floor	0.42						0.42
177	Procurement of Kitchen Appliances including Burner, Tables, Sinks etc.	0.22						0.22
178	Additional seating arrangements for Corporate Communication department	1.28						1.28
179	Godrej Furniture. - TABLE ZYXEL	0.02						0.02
180	Godrej Furniture. - Chair	0.02						0.02
181	Godrej Furniture. - Chair	0.02						0.02
182	Different Types of Furniture -BIG ALMIRAH at Corporate Office, WBPDCCL.	0.24						0.24
183	Different Types of Furniture -FILE	0.05						0.05



Rs. Lakh

SI No.	Particulars	Asset Addition Claimed	New Asset Addition Admitted	Replacement nature of works Admitted	Asset Admitted with 5% withheld for non-submission of final project cost petition	Replacement nature of works not Admitted (in absence of adjustment details) or Disallowed	Expenditure of O&M in nature considered under O&M Expenses	Assets under Regulation 5.2.3 considered under O&M Expenses
	CABINET, at Corporate Office, WBPDCCL.							
184	Different Types of Furniture -SMALL ALMIRAH at Corporate Office, WBPDCCL.	0.03						0.03
185	Small Almirah at Corporate Office, WBPDCCL.	0.01						0.01
186	55"SAMSUNG LED TV, MODEL:55M5570	0.09						0.09
187	OFFICE TABLE,4FT/2FT, WITH KEYBOARD	0.01						0.01
188	Supply & Installation of Black Colour Executive Revolving Chair.	0.11						0.11
189	UHD Smart Television Set for CMD Secretariat	0.08						0.08
190	4-Seater Godrej Dining Table-Chair	0.06						0.06
191	4-Seater Godrej Sofa Set	0.23						0.23
192	04 (four)Big Almirahs at Corporate Office, WBPDCCL.	0.10						0.10
193	Godrej Revolving Chairs at Corporate Office, WBPDCCL MODEL NO. 7046R	0.02						0.02
194	Haier Refrigerator	0.04						0.04
195	ALMIRAH	0.12						0.12
196	DISPLAY 4K UHD PRO, 55 INCHES	0.26						0.26
197	OPERATING SYSTEM, WINDOWS 10 PROFESSIONAL	1.85						1.85
198	Total (Sum 1 to 197)	3519.35	1324.53	605.84	0.00	0.00	1527.31	61.67



ANNEXURE – 3B - 7

SAGARDIGHI STAGE II: ASSET ADDITION ADMITTED FOR FY 2019 – 20

Rs. Lakhs

Sl No.	Particulars	Asset Addition Claimed	New Asset Addition Admitted	Replacement nature of works Admitted	Asset Admitted with 5% withheld for non-submission of final project cost petition	Replacement nature of works not Admitted (in absence of adjustment details) or Disallowed	Expenditure of O&M in nature considered under O&M Expenses	Assets under Regulation 5.2.3 considered under O&M Expenses
1	Portable Oil Filtration Unit at CHP Stage II	11.71	11.71					
2	Single Stage Oil Filtration Unit at CHP Stage II	5.91	5.91					
3	Hydraulic Motor at CHP Stage II	57.63	57.63					
4	Capital Overhauling TG U#3 (Life 6 yrs.)	254.13					254.13	
5	Capital Overhauling Boiler U#3 (Life 2 yrs.)	129.74					129.74	
6	INSULATION TESTER UPTO 10 KV for Stage II	5.02	5.02					
7	Cycle stand & window cut out beside Condenser of Stage II	15.19	15.19					
8	Construction of approach road to SR-1 of Stage II CHP	9.17	9.17					
9	Widening of approach concrete road to CW pump house of Stage II at SgTPP/WBPDC.	3.19					3.19	
10	laptop for CMD WBPDC	0.10						0.10
11	Purchase of Laptop & HP Monitor	0.11						0.11
12	Projector for 2nd floor board room at Corp. Office	0.14						0.14
13	HP Color LaserJet Pro MFP M477FDW Printer for CMD Secretariat	0.12						0.12
14	ADF Scanner.	0.04						0.04
15	DESKTOP PC, CORE i5/RYZEN 5, PRINTER, LASERJET, TYPE: NETWORK, LAPTOP	5.18						5.18
16	Video Firewall devices with 3 years support.	2.26	2.26					
17	Procurement & installation of bio-metric card readers	0.69						0.69
18	Bio-metric card Readers and installation of Biometric card readers	0.83						0.83
19	Bio-metric card Readers and installation of Biometric card readers	0.55						0.55
20	Bio-metric card Readers and installation of Biometric card readers	0.62						0.62
21	Bio-metric card Readers and installation of Biometric card readers	0.55						0.55
22	QR Code/Bar Code Scanner (RETSOL, D-2030,2D) at Corporate Office, WBPDC.	0.07						0.07
23	OPENSTAGE 40T PHONE & TMANI CARD WITH MDF CABLE	0.17						0.17
24	Pedestal & Exhaust Fan	0.02						0.02
25	AIR PURIFIER-SIMBA AC1217 PHILIPS®	0.01						0.01
26	Electrical works of 3 nos. of chamber & work stations at BUB 6th floor	0.36						0.36
27	Procurement of Kitchen Appliances including Burner, Tables, Sinks etc.	0.19						0.19



Order on FPPCA and APR of WBPDCCL for FY 2019-20

Rs. Lakhs

SI No.	Particulars	Asset Addition Claimed	New Asset Addition Admitted	Replacement nature of works Admitted	Asset Admitted with 5% withheld for non-submission of final project cost petition	Replacement nature of works not Admitted (in absence of adjustment details) or Disallowed	Expenditure of O&M in nature considered under O&M Expenses	Assets under Regulation 5.2.3 considered under O&M Expenses
28	Additional seating arrangements for Corporate Communication department	1.09						1.09
29	Godrej Furniture. - TABLE ZYXEL	0.02						0.02
30	Godrej Furniture. - Chair	0.01						0.01
31	Godrej Furniture. - Chair	0.02						0.02
32	Different Types of Furniture -BIG ALMIRAH at Corporate Office, WBPDCCL.	0.20						0.20
33	Different Types of Furniture -FILE CABINET, at Corporate Office, WBPDCCL.	0.04						0.04
34	Different Types of Furniture -SMALL ALMIRAH at Corporate Office, WBPDCCL.	0.03						0.03
35	Small Almirah at Corporate Office, WBPDCCL.	0.01						0.01
36	55"SAMSUNG LED TV, MODEL:55M5570	0.08						0.08
37	OFFICE TABLE,4FT/2FT, WITH KEYBOARD	0.01						0.01
38	Supply & Installation of Black Colour Executive Revolving Chair.	0.09						0.09
39	UHD Smart Television Set for CMD Secretariat	0.07						0.07
40	4-Seater Godrej Dining Table-Chair	0.05						0.05
41	4-Seater Godrej Sofa Set	0.19						0.19
42	04 (four)Big Almirahs at Corporate Office, WBPDCCL.	0.09						0.09
43	Godrej Revolving Chairs at Corporate Office, WBPDCCL MODEL NO. 7046R	0.02						0.02
44	Haier Refrigerator	0.03						0.03
45	ALMIRAH	0.10						0.10
46	DISPLAY 4K UHD PRO, 55 INCHES	0.22						0.22
47	OPERATING SYSTEM, WINDOWS 10 PROFESSIONAL	1.58	1.58					
48	Total (Sum 1 to 47)	507.64	108.46	0.00	0.00	0.00	387.06	12.12

CHAPTER – 4 FIXED COST DETERMINATION UNDER APR

4.1. WBPDCCL has claimed an amount of Rs. 432680.49 Lakh as Annual Fixed Charges including returns and permitted incentives for 2019 – 20. The generating station wise break of Annual Fixed Charges claimed is given below:

Table 22: Annual Fixed Charges claimed for 2019 – 20

Figures in Rs. Lakhs

Generating Station	Fixed Charges excl. Normative Return and Incentives	Normative Return	Permitted Incentive	Annual Fixed Charges
Kolaghat	40962.20	14835.63	0.00	55797.83
Bakreswar	83829.92	22620.63	209.90	106660.45
Bandel I	6402.17	348.99	0.00	6751.16
Bandel II	14639.06	3296.20	0.00	17935.26
Santalalih	52355.50	11591.45	0.00	63946.95
Sagardighi I	44955.08	14118.66	0.00	59073.74
Sagardighi II	94135.88	28379.22	0.00	122515.10
Total	337279.81	95190.78	0.00	432680.49

WBPDCCL in its APR petition has claimed the entire Annual Fixed Charges without taking into consideration the actual availability achieved during the financial year. Further, WBPDCCL has neither computed nor stated its shareable gains to its beneficiary WBSEDCL due to improved performance parameters during the year.

In view of the above, the Commission proceeds with the analysis of Fixed Charge elements in accordance with the provisions of the Tariff Regulations, 2011, as amended.

4.2. Employee Cost

4.2.1. WBPDCCL in its APR Petition has claimed an amount of Rs. 107019.73 Lakh as employee cost for the year 2019 – 20. Employee cost includes salary and wages, bonus pension, contribution to employee funds, effects of actuarial valuation, employee welfare expenses and Directors fees and apportioned the same to the generating stations. WBPDCCL submitted that the claimed amount includes Rs. 63799.19 Lakh on account of Terminal Benefits and Other Comprehensive Income in terms of the requirement under IND-AS 19. WBPDCCL also submitted that the revision of Pay and Allowances for its employees as per ROPA – 2020 has been implemented after due approval by the Board of Directors, WBPDCCL and disbursed w.e.f. 01.01.2020 without any arrears.

In paragraph 5.1.7 of the APR Petition, WBPDCCL submitted that the cost of contractual manpower has been included in the O&M expenses of the plants. However, the actual O&M expenses have

shot up beyond the normative expenses allowed under the O&M head due to inclusion of cost of contractual manpower. Thus, WBPDCCL prayed to consider the expenses towards contractual manpower amounting to Rs. 13473.84 Lakh under employee cost.

The total employee cost considered in the Tariff Order for 2019 – 20 vis-à-vis the actual employee expenses claimed by WBPDCCL in shown below:

Table 23: Employee Cost claimed by WBPDCCL

Figures in Rs. Lakh

Power Station	Tariff Order		Claimed by WBPDCCL	
	Own Employee incl Director Fees	Contracted Manpower	Own Employee incl Director Fees	Contracted Manpower
Kolaghat	13948.37	Included under O&M	19208.99	4864.73
Bakreswar	14089.66		30462.24	2638.43
Bandel I	2467.93		3011.85	1059.55
Bandel II	4421.70		5396.22	1898.36
Santalalih	10458.63		19260.79	2000.08
Sagardighi I	5416.47		16017.42	379.76
Sagardighi II	7595.61		13662.22	632.94
Total	58398.37			107019.73

4.2.2. From the documents submitted by WBPDCCL and written submission, the Commission’s findings are as follows:

- a) The total number of employees in each operating generating station under review is as per the specified norms of Man/MW ratio, except for BTPS as redeployment of man power on account of decommissioning of Units 3 & 4 of BTPS is under process. However, the overall manpower of WBPDCCL remains within the total normative manpower limits stipulated in the Tariff Regulations.
- b) The Employee Cost for own employees as per Form 1.17 (h) is Rs. 107019.73 Lakh (inclusive of Director’s Sitting Fees of Rs. 3.54 Lakh and employee’s terminal benefit expenses of Rs. 18309.17 Lakh). This is in line with the Tariff Regulations where Director’s fee and remuneration are part of employee cost.

The Commission observes that in Note 36 of the Audited Financial Statements, ‘Salaries, Wages, Dearness Allowance, Bonus and Other Benefits’ appear to the extent of Rs. 78,412.66 Lakh, ‘Contributions to Provident and other Fund (Gratuity, etc.) appear as Rs. 2,726.30 Lakh, ‘Staff Welfare Expenses’ appear as Rs. 4,273.75 Lakh. Further, ‘Other Comprehensive Income’ of Rs. 21,603.48 Lakh appears in Note 36.1 and ‘Directors’ Sitting Fees & Other Expenses’ of Rs. 3.54 Lakh appears in Note 38 of the Audited Financial Statements. The Commission also observes that the Other Comprehensive Income of Rs. 21,603.48 Lakh appears in the Statement of Profit and Loss as negative adjustment. The

Commission also notes that an amount of Rs. 33,628.35 Lakh has been added in the Cash Flow from the operating activities as a provision for employee benefits. The Commission considers the expenses attributable to the fixed cost elements on actuals and thus the amount of Rs. 33,628.35 Lakh has been withheld in view of such provision made for employee benefits during 2019 – 20. Hence, Commission decides to consider a sum of Rs. 73,391.38 Lakh (78412.66 + 2726.30 + 4273.75 + 21603.48 + 3.54 – 33628.35) towards Employee Expenses including Directors' Sitting Fees and OCI as given below:

Table 24: Employee Cost for own employees considered by the Commission

Particulars	Figures in Rs. Lakh	
	Audited Financial Statements	
	Note/References	Amount
Salaries, Wages, Dearness Allowance, Bonus and Other Benefits	36	78,412.66
Contributions to Provident and other Fund (Gratuity, etc.)	36	2,726.30
Staff Welfare Expenses	36	4,273.75
Director Sitting Fees and Other Expenses	38	3.54
Adjustment on account for Other Comprehensive Income	36.1	21,603.48
Gross Amount		107,019.73
Less: Provision made for employee benefits	Cashflow Statement	33,628.35
Total Employee Expenses considered		73,391.38

4.2.3. WBPDCCL has also proposed to consider Rs. 13,473.85 Lakh paid towards contractual manpower cost as a part of employee expenses. WBPDCCL inter-alia submitted that it had included the cost of contractual manpower in the O&M expenses of the plants, but as their overall O&M expenses exceeds beyond the normative expenses allowed under O&M, they prayed to include these costs under employee expenses.

The Commission observes that, O&M expenses are controllable items, where the generating company has to maintain their expenses within the norms. On the other hand, employee cost is considered as an uncontrollable item, where actual cost is allowable subject to prudent check. Thus, the expenses once considered under controllable head in the tariff order cannot be treated as uncontrollable during truing up.

In the APR petition, WBPDCCL prayed to consider cost of 'contracted manpower' under employee cost. This tantamount to subsequent change of the nature of expenses from controllable to uncontrollable. The Commission also notes that, in Note 38 of the Audited Financial Statement, the cost has been recognised under R&M expenses. So, the proposed change of principle is not considered along with the amount claimed under employee cost.

Moreover, the Commission also notes that, in terms of regulation 5.9.1 of the Tariff Regulations, contractual manpower if engaged in 'regular establishment', can only be considered under

employee cost. In this connection note (x) of paragraph A of Schedule-9A of the Tariff Regulations may also be referred to.

4.2.4. WBPDCCL has submitted the claim of employees' terminal benefits of Rs. 63,799.19 Lakh including OCI of Rs. 21,603.48 Lakh which is included as a part of the Employee Cost as per the Note 36 of the Audited Financial Statements. The Commission observes that Note 46.2 provides that sum of Rs. 1,401.78 Lakh, Rs. 36,620.31 Lakh and Rs. 4,173.62 Lakh pertains to defined benefit plan of Gratuity, Pension and Leave Encashment scheme respectively. Besides, Rs. 21,603.48 Lakh appears as negative adjustment under OCI. Therefore, the total amount under terminal benefit arrives at Rs. 63,799.19 Lakh. Further, it is evident from Note 47 of the Audited Financial Statements for FY 2019 – 20 that, the Company does not have separate funds for General Provident Fund, Pension Fund, Gratuity Fund and Leave Encashment Fund. An amount of Rs. 1,33,604.37 Lakh has been invested in term deposits with scheduled banks against Rs. 1,60,292.37 Lakh pertains towards liability for General Provident Fund, Pension Fund, Gratuity Fund & Leave Encashment Fund and the same is reflected at Notes 22, 23 and 31. In absence of any specific created funds, it could not be ascertained from the submitted documents as to whether the amount admitted through tariff under the heads of terminal benefit expenses have been utilized for the sole purpose for which they had been admitted. The utilization of interest earned on the equivalent amount parked in Fixed Deposits is also not available from the submission. Accordingly, WBPDCCL is directed to comply with the directions given in paragraph 3.1.7 of the APR Order for FY 2015-16 dated 30.05.2022 regarding creation of defined benefit funds.

4.2.5. Employee cost being uncontrollable in nature. Thus, in view of the above observations, the Commission decides to admit the employee cost of Rs. 73,391.38 Lakh in APR for FY 2019 – 20. The station wise allocation of the employee cost has been made in proportion to the claim of WBPDCCL as given below:

Table 25: Employee cost admitted for FY 2019 – 20

Figures in Rs. Lakh

Power Station	Tariff Order	Claimed by WBPDCCL excl. claim of Contractual Manpower	Admitted
Kolaghat	13948.37	19208.99	13173.03
Bakreswar	14089.66	30462.24	20890.22
Bandel I	2467.93	3011.85	2065.45
Bandel II	4421.70	5396.22	3700.59
Santaldih	10458.63	19260.79	13208.55
Sagardighi I	5416.47	16017.42	10984.33
Sagardighi II	7595.61	13662.22	9369.20
Total	58398.37	107019.73	73391.37

4.3. Coal and Ash Handling Expenses

4.3.1. WBPDCCL has claimed a sum of Rs 5,969.79 Lakh on the account of Coal and Ash handling Charges, Ash evacuation cost, Railway Staff Cost, De-railment and Re-railment Charges and Other Charges as per Railway Regulations. The amount of Rs. 5,969.79 Lakh have been recognised in the Note 38 of Financial Statements for FY 2019 – 20 as “Other Fuel Related Costs”. The expense claimed by WBPDCCL under this head is as below:

Table 26: Coal and Ash Handling Expenses Claimed for FY 2019 – 20

Figures in Rs. Lakh

Particulars	Kolaghat	Bakreswar	Bandel I	Bandel II	Santaldih	Sagardighi I	Sagardighi II
Coal and Ash Handling Expenses	3108.55	1437.84	130.81	234.37	528.02	286.13	244.07

4.3.2. The Commission directed the Petitioner to submit the detailed break-up of the Coal and Ash Handling expenses claimed under different heads. WBPDCCL has provided the detail break up of coal and ash handling expenses incurred during 2019 – 20. The Commission noted that an amount of Rs. 2962.87 Lakh has been received as revenue from sale of fly ash as depicted in Note 33 of the Audited Financial Statements. It is also stated that the said amount has been transferred to Fly Ash Utilization Reserve Fund. Subsequently, WBPDCCL vide letter dated 30.12.2025 has submitted a statement showing that the sale proceeds from Sale of Fly Ash stands duly adjusted with the Ash Handling and Ash Evacuation Cost in terms of the MoEFCC guidelines. The details provided by the Petitioner is summarised as under:

Table 27: Break-up of Coal and Ash Handling Expenses for FY 2019 – 20

Figures in Rs. Lakh

Particulars	Kolaghat	Bakreswar	Bandel I & II	Santaldih	Sagardighi I	Sagardighi II	Total
Coal Handling Charges	1277.64	233.04	140.36	147.65	88.26	75.29	1962.24
Ash Handling Charges	519.75	362.32	30.71	89.58	22.93	19.55	1044.84
Railway Staff Cost	81.23	0	63.99	0	0	0	145.22
De/re - railment Charges	15.23	16.63	3.2	5.53	5.9	5.04	51.53
Ash Evacuation Cost	2009.06	1650.34	588.26	393.68	285.61	363.36	5290.31
Coal Sampling Cost	57.68	145.89	17.2	77.77	75.54	64.44	438.52
Gross Total	3960.59	2408.22	843.72	714.21	478.24	527.68	8932.66
Less: Fly ash income	852.04	970.39	478.53	186.19	192.11	283.61	2962.87
Net Total	3108.55	1437.84	365.18	528.02	286.13	244.07	5969.79

4.3.3. The Commission notes that the generation of all generating stations, except Bakreswar and Santaldih, has gone down from quantum of generation considered in the Tariff Order whereas the cost of coal and ash handling expenses, except Bakreswar and Santaldih, has increased from the

amount admitted in the Tariff Order for FY 2019 – 20. WBPDCCL stated that the increase in coal and ash handling charges, is due to deterioration in coal quality resulting from its high ash content. The Commission is of the considered opinion that while projecting the cost for sixth control period in its tariff petition, WBPDCCL ought to have considered these issues. Thus, the Commission finds the contention as set forth by WBPDCCL, not too conclusive.

4.3.4. After careful analysis of these aspects, the Commission considers the actual generation with respect to quantum of generation admitted in the Tariff Order to determine the admissible amount for the actual generation based on the reference to the target set for generation. The quantum of actual generation achieved during FY 2019 – 20 at the stated generating stations of WBPDCCL is compared with the targeted generation based on normative PLF specified in the Tariff Regulations to arrive at proportionate expenses allowable. The coal and ash handling expenses is admitted by considering the expenses proportionate to the actual generation limited to the actual expenses incurred during the year. The admitted amount comes to Rs. 3,857.12 Lakh and is shown in the table as follows:

Table 28: Coal and Ash Handling Expenses admitted for FY 2019 – 20

Power Station	Generation considered in Tariff Order (MU)	Amount Approved in Tariff Order (Rs Lakh)	Actual Generation (MU)	Expenses proportionate to Actual Generation (Rs Lakh)	Actual Expenses (Rs Lakh)	Expenses Admitted (Rs Lakh)
Kolaghat	7726.32	3463.78	2871.673	1287.40	3108.55	1287.40
Bakreswar	6696.14	1977.71	6996.731	2066.49	1437.84	1437.84
Bandel I	683.28	89.05	313.221	40.82	130.81	40.82
Bandel II	1506.72	210.17	547.845	76.42	234.37	76.42
Santaldih	3504.00	1712.36	3693.577	1805.00	528.02	528.02
Sagardighi I	4204.80	403.44	2703.725	259.42	286.13	259.42
Sagardighi II	7008.00	398.90	3991.559	227.20	244.07	227.20
Total	31329.26	8255.41	21118.331	5762.75	5969.79	3857.12

4.4. Water Charges

4.4.1. WBPDCCL claimed an amount of Rs. 966.64 Lakh as Water Charges paid to Damodar Valley Corporation for its Santaldih TPS. The amount of Rs. 966.64 Lakh have been recognised in the Note 38 of Financial Statements for FY 2019 – 20. WBPDCCL stated that DVC has increased the water tariff for industries from Rs. 5.60 per KL to Rs. 10.64 per KL during 2019 – 20. WBPDCCL also submitted copies of bills and notifications issued by DVC.

4.4.2. The Commission observed that WBPDCCL has incurred the Water Charges for Santaldih TPS based on the water tariff of DVC for Industrial water supply. Accordingly, the Commission admits an amount of Rs. 966.64 Lakh related to the water charges incurred.

Table 29: Water Charges Admitted for FY 2019 – 20



Figures in Rs. Lakh

Power Station	Tariff Order	Claimed	Admitted
Santaldih	433.95	966.64	966.64
Total	433.95	966.64	966.64

4.5. Operation and Maintenance Expenses

- 4.5.1. The operation and maintenance (O&M) expense, viz. repairs and maintenance including cost of consumables, legal and professional charges, audit fees, administrative and general (A&G) expenses are categorized as controllable items in terms of the Tariff Regulations.
- 4.5.2. The Commission has admitted an amount of Rs. 58,172.55 Lakh in the Tariff Order for 2019 – 20 as O&M Expense. WBPDCCL has claimed an amount of Rs. 42,742.29 Lakh as O&M Expense for the FY 2019 – 20. The claimed amount includes Rs. 36,488.01 Lakh as 'Repair and Maintenance Expenses', Rs. 6,009.37 Lakh as 'Other Administrative and General Expenses', Rs. 131.47 Lakh as 'Legal Charges', Rs. 19.23 Lakh as 'Auditors Fees' and Rs. 94.21 Lakh as expense for 400 kV Sagardighi Stage I Transmission line. From Note 38 of the Audited Financial Statement, it is observed that the expenses towards contractual manpower is included under the Repairs and Maintenance including Spares and WBPDCCL has submitted for consideration of such expenses as 'Employee Cost' as elaborated in Note 4.2.3 above. The expenses towards O&M vis-à-vis the expenses reflected in the Audited Financial Statement is shown below:

Table 30: O&M Expenses claimed by WBPDCCL for FY 2019 – 20

Figures in Rs. Lakh

Particulars	R&M Expenses	Other A&G Expenses	Legal Charges	Auditors Fees	Total	
Note 38 of Audited Financial Statement						
Stores and Spare parts consumed	17301.35				56216.15	
Repairs to Buildings	4503.25					
Repairs to Plant & Machinery	27278.88					
Repairs to others	972.59					
Professional Charges		180.99				
Security Expenses		3108.77				
Printing and Stationery		122.28				
Books and Periodicals		0.41				
Travelling Expenses		235.48				
Advertisement and Publicity		173.91				
Fees and Subscription		14.25				
Exchange Fluctuation		41.92				
Miscellaneous Expenses		2130.89				
Lease Rent including amortization		0.47				
Legal Expenses			131.47			
Auditors Remuneration				19.24		
Total	50056.07	6,009.37	131.47	19.24		
Expenses towards O&M in the APR Petition						
O&M Expenses Claimed for Generation	36488.01	6,009.37	131.47	19.24		42648.08
O&M Expenses Claimed for 400 kV SgTPP	94.21				94.21	



Figures in Rs. Lakh

Particulars	R&M Expenses	Other A&G Expenses	Legal Charges	Auditors Fees	Total
Transmission Line					
Expenses towards Contractual Manpower (claimed in Employee Cost)	13473.85				13,473.85
Total	50056.07	6,009.37	131.47	19.24	56216.15

4.5.3. The Commission vide letter dated 18.12.2025 directed WBPDCCL to submit the component wise break-up of Miscellaneous Expenses considered under 'Other Administrative and General Expenses' by WBPDCCL in its APR Petition. From the additional submission dated 30.12.2025 of WBPDCCL, the Commission observes that the Miscellaneous Expenses includes Rs. 146.11 Lakh as 'CSR Expenses' and Rs. 100 Lakh as 'Amount paid to CM Relief Fund'. The Commission is of the considered opinion that such expenses should be met from the profits of the Company and not to be passed through APR. The Commission also noted that WBPDCCL has claimed an amount of Rs. 41.92 Lakh as 'Expense towards Exchange Fluctuation', however from the Cash Flow Statement it appears as book adjustment and hence found not admissible.

4.5.4. The Commission also observes that WBPDCCL has claimed an amount of Rs. 378.42 Lakh as 'License and Registration' fees under the head 'Rates and Taxes' in Form E(B) which is a part of A&G expenses. Similarly, WBPDCCL has also claimed Rs. 70.12 Lakh as 'Bank Charges' under 'Other Finance Charges'. The Bank Charges of Rs. 70.12 Lakh is included under 'Generation, Administration and Other Expenses' in Unit Wise Accounts (Schedule 11). The Commission observes that in terms of regulation 5.6.4.2 (iv) of the Tariff Regulation, financing charges relating to Capital Loan is only allowed under 'Other Finance Charges'. Thus, the amount of Rs. 70.12 is also considered under A&G expenses.

4.5.5. The Commission in paragraph 3.3.5 of this order has reclassified certain expenditures amounting to total Rs. 7,510.16 lakh as O&M expenses instead of allowing them under capital asset addition during the year. Further, the Commission in paragraph 4.2.3 above has decided that Rs. 13,473.85 lakh towards contractual manpower to be considered under O&M expenses.

4.5.6. In view of the above, the generating station wise actual O&M Expenses during 2019 – 20 are shown below:

Table 31: Actual O&M Expenses of WBPDCCL for FY 2019 – 20

Figures in Rs. Lakh

Power Station	O&M Expenses Claimed	Add: Expenses towards Contractual Manpower	Add: License and Registration Fees	Add: Bank Charges recognized under A&G	Add: Expenses considered under O&M as per Table 19	#Less: Expenses toward Exchange Fluctuation	#Less: Expenses towards CSR	#Less: Expenses towards CM Relief Fund	Actual O&M Expenses
Kolaghat	8046.42	4864.73	37.12	12.20	4199.98	(-) 7.15	(-) 24.92	(-) 17.06	17111.32
Bakreswar	10915.90	2638.43	112.88	10.89	1047.36	(-) 11.81	(-) 41.15	(-) 28.16	14644.35



Figures in Rs. Lakh

Power Station	O&M Expenses Claimed	Add: Expenses towards Contractual Manpower	Add: License and Registration Fees	Add: Bank Charges recognized under A&G	Add: Expenses considered under O&M as per Table 19	#Less: Expenses toward Exchange Fluctuation	#Less: Expenses towards CSR	#Less: Expenses towards CM Relief Fund	Actual O&M Expenses
Bandel I	2445.83	1059.55	51.03	1.06	28.73	(-) 2.75	(-) 9.57	(-) 6.55	3567.33
Bandel II	4382.13	1898.36	91.43	1.91	188.19	(-) 4.92	(-) 17.15	(-) 11.74	6528.20
Santaldih	5618.43	2000.08	42.29	21.38	57.73	(-) 7.21	(-) 25.14	(-) 17.21	7690.35
Sagardighi I	6189.03	379.76	23.57	12.24	1588.98	(-) 4.36	(-) 15.20	(-) 10.41	8163.61
Sagardighi II	5050.34	632.94	20.11	10.44	399.18	(-) 3.72	(-) 12.97	(-) 8.88	6087.44
Total	42648.08	13473.85	378.42	70.12	7510.16	(-) 41.92	(-) 146.11	(-) 100.00	63792.60

apportioned in the ratio of A&G claimed against respective plants

4.5.7. The O&M Expenses is controllable cost in terms of Tariff Regulations. In terms of regulation 2.8.6.1 of the Tariff Regulations, the Commission is required to specify the norms in the Tariff Order for the 1st ensuing year of the control period. Accordingly, the Commission has specified the norms for O&M expenses for the years 2018 – 19 and 2019 – 20 vide Tariff order dated 14.07.2021 in Case No. TP – 85/ 19 – 20. Further, in terms of regulation 2.6.10 (ii) of the Tariff Regulations, the Commission may allow certain additional expenditure through the APR Order on any element of controllable item if the rate of inflation is found to be more than 15% with respect of the price of that item determined during tariff order. Since, the Commission has considered the inflation based on actual inflation of 2019 – 20, no such additional expenditure is allowable in terms of regulation 2.6.10 (ii) of the Tariff Regulations.

4.5.8. Considering the above, the admitted amount for each generating station is admitted based on the normative O&M expenses allowed in the Tariff Order vis-à-vis Actual Expenses as shown in the table below:

Table 32: Admitted O&M Expenses for FY 2019 – 20

Figures in Rs. Lakh

Power Station	Normative O&M Expenses	Actual O&M Expenses (as per Table 31)	Admitted
Kolaghat	21130.20	17111.32	17111.32
Bakreswar	14164.50	14644.35	14164.50
Bandel I	2205.60	3567.33	2205.60
Bandel II	3558.25	6528.20	3558.25
Santaldih	5220.00	7690.35	5220.00
Sagardighi I	5334.00	8163.61	5334.00
Sagardighi II	6560.00	6087.44	6087.44
Total	58172.55	63792.60	53681.11

4.6. O&M Charges paid to PGCIL for Sagardighi Transmission System:

WBPDCCL has entered into agreement with PGCIL on 28.06.2017 and 26.12.2019 for operation and maintenance of Farakka - Subhasgram 400 kV Single Circuit line LILO at Sagardighi and Sagardighi - Parulia 400 kV Double Circuit line and associated bays at Parulia (Durgapur) and

Sagardighi TPP. WBPDCCL has claimed a sum of Rs. 94.21 Lakh in their APR petition for FY 2019-20. The Commission admits the amount of Rs. 94.21 Lakh in FY 2019-20 for Sagardighi transmission system, being within the norms of CERC.

4.7. Depreciation:

- 4.7.1. WBPDCCL has claimed an amount of Rs. 67,480.80 Lakh as Depreciation of its generating stations including its transmission assets for the year 2019 – 20 as against Rs. 62122.15 Lakh admitted in the Tariff Order for 2019 – 20. WBPDCCL has claimed the depreciation for its generating station based on the Gross Fixed Asset presented at Note 6 and 7 of the Audited Financial Statements. From Note 6 of the Audited Financial Statements, it is observed that the total depreciation for the year is Rs. 68,128.74 Lakh which includes Rs. 9.44 Lakh as Depreciation for Mine assets and Rs. 1,336.78 Lakh as Deferred Income – Grant to the extent of Depreciation. Further, Rs. 698.29 Lakh has been shown as Depreciation for the year for intangible assets (software). Thus, the total depreciation in terms of Note 6 and Note 7 comes to Rs. 67,480.80 Lakh (Rs. 68,128.74 Lakh – Rs. 9.44 Lakh – Rs. 1,336.78 Lakh + Rs. 698.29 Lakh). The claim of WBPDCCL also includes an amount of Rs. 20.85 Lakh as depreciation pertaining to prior period (Note 6a of the Audited Financial Statements).
- 4.7.2. The Commission observes that clause (i) read with clause (v) of regulation 5.6.2 of the WBERC Tariff Regulations inter-alia specifies that the value base of the purpose of depreciation shall be the historical cost of the asset which includes additional capitalization. Further for the purpose of tariff determination under MYT framework, the depreciation of assets according to closing balance of last date of the year preceding the base year of the concerned control period is a 'controllable ARR item' as per Table 2.5.5-1 of the Tariff Regulations. The year 2019 – 20 comes under the 6th control period of the MYT framework and 2017 – 18 is the base year i.r.o 6th control period. Thus, in terms of table 2.5.5-1 of the Tariff Regulations 2011, depreciation as on closing balance of 2016 – 17 is controllable and hence any prior period depreciation pertaining to 2017 – 18 and 2018-19 may only be allowed. The Commission directed WBPDCCL to state the year for which prior period depreciation has been claimed. WBPDCCL vide additional submission dated 19.09.2025 has submitted details of element wise asset along with year of put to use and prior period depreciation of individual elements. It is observed that the assets were put to use in the year 2017 – 18 and 2018 – 19. However, out of Rs. 20.85 Lakh claimed under prior period depreciation, Rs. 0.40 Lakh is related to Panchwara Coal Mine and some of the assets has been considered as O&M in nature in Chapter 3 of this order and thus prior period depreciation amounting to Rs. 10.44 Lakh cannot be allowed on the same. Thus, the Commission admits Rs. 10.01 Lakh (Rs. 20.85 Lakh – Rs. 0.40 Lakh – Rs. 10.44 Lakh) as prior period depreciation during the year.



4.7.3. In view of the above, the admissible depreciation has been computed duly considering the admitted Gross Fixed Asset for 2019 – 20 excluding land in Annexure – 4A of this order. The admitted Depreciation for generating assets and transmission assets vis-à-vis the claim of WBPDCCL is shown below:

Table 33: Admitted Depreciation for FY 2019 – 20

Figures in Rs. Lakh

Particulars	Claimed			Admitted			Depreciation withheld as per para 3.5
	Depreciation	Generating Asset	Transmission Asset	Depreciation	Generating Asset	Transmission Asset	
Kolaghat	1739.93	1739.93	0.00	1681.75	1681.75	0.00	0.00
Bakreswar	17989.04	17782.38	206.66	17943.83	17378.44	206.66	358.73
Bandel I	143.90	143.90	0.00	100.98	100.98	0.00	0.00
Bandel II	2253.24	2253.24	0.00	1964.53	1866.33	0.00	98.20
Santaldih	11296.60	10330.00	966.60	9687.97	9445.83	0.00	242.15
Sagardighi I	12027.13	11910.77	116.35	10373.15	10353.10	20.05	0.00
Sagardighi II	22030.96	22030.96	0.00	22563.52	21403.69	33.42	1126.41
Total	67480.80	66191.19	1289.61	64315.73	62230.11	260.14	1825.49

4.8. Advance Against Depreciation/ Interest Credit

4.8.1. WBPDCCL has claimed Advance Against Depreciation amounting to Rs. 361.76 Lakh and Rs. 6076.25 Lakh for Santaldih and Sagardighi Stage II respectively for the year 2018 – 19.

4.8.2. The Commission observes that WBPDCCL has submitted application for approval of the final project cost for the aforesaid generating stations. The Commission, at this juncture, is in process of scrutinizing the submitted applications. Therefore, the Commission does not admit any advance against depreciation for the aforesaid generating stations at this stage. WBPDCCL may approach the Commission for approval AAD, if any, after finalization of the project cost.

4.8.3. Further, the Commission observes that the cumulative Depreciation and AAD admitted from 2007 – 08 to 2019 – 20 comes to Rs. 559668.79 Lakh against the Loan Repayment made by WBPDCCL during the period is Rs. 562056.69 Lakh. Since, the amount of loan repayment exceeds the amount of cumulative depreciation, as such, no interest credit is admissible to WBPDCCL.

4.9. Return on Equity

4.9.1. WBPDCCL has claimed Rs. 95190.78 Lakh as Return on Equity for its generating stations during 2019 – 20 as against Rs. 84910.85 Lakh admitted in the Tariff Order for 2019 – 20. The generating station wise return has been shown below:

Table 34: Return on Equity claimed vis-à-vis admitted in Tariff Order for 2019 – 20

Particulars	Tariff Order	Claimed
Kolaghat	14011.00	14835.63
Bakreswar	19640.30	22620.63
Bandel I	299.00	348.99

Bandel II	2965.90	3296.20
Santaldih	9448.40	11591.45
Sagardighi I	11886.40	14118.66
Sagardighi II	26659.85	28379.22
Total	84910.85	95190.78

4.9.2. WBPDCCL has claimed that the capital expenditure for the year has been made through internal resources i.e., surplus free reserves. In Form 1.20 (a) of the APR Petition, WBPDCCL has shown addition of Rs. 5,971.25 Lakh to the Equity Base during the year from Internal Resources.

4.9.3. It is observed that the final project cost of Sagardighi Stage I has been admitted by the Commission vide order dated 22.07.2025 in Case No. OA – 497/ 24 – 25. The Commission in paragraph 26 of the said order has approved an amount of Rs. 2,57,428.19 Lakh as final project cost (including additional capitalization upto 2014 – 15). The Commission in the said order has admitted Rs. 76,713.00 Lakh as Equity contribution from the State Government and Rs. 21,059.86 Lakh as Equity from Internal Resources and Rs. 159,655.33 Lakh as capital loan from Power Finance Corporation. The Commission in the said order also admitted Rs. 18009.18 lakh of common asset for Sagardighi State-II. Considering the above and the subsequent year-wise asset addition admitted in APR orders, the closing equity base for 2018-19 is computed and shown in Annexure 4B of this order. Accordingly, the closing equity for 2018 – 19 for Sagardighi Stage I and Stage II is shown below:

Table 35: Equity Contribution for Sagardighi upto 2018 – 19

Figures in Rs. Lakh

Particulars	Sagardighi Stage I	Sagardighi Stage II
Closing Equity from Govt. for 2018 – 19	76713.00	184551.60
Closing Equity from Internal Resources for 2018 – 19	3950.26	2922.89

4.9.4. The Commission also observed that WBPDCCL has decommissioned 2 units of 4 x 60 MW Bandel Stage I TPS during 2018 – 19. However, the impact of such decommissioning has not been given effect by the Commission during the APR Order for 2018 – 19. Considering the above, the Commission decides to adjust the same by recomputing the actual equity contribution upto 2018 – 19 along with allocation of equity between Bandel Stage I and Stage II as shown below:

Table 36: Equity Contribution for Bandel TPS upto 2018 – 19

Figures in Rs. Lakh

Financial Year	Bandel TPS		Allocation for 4 x 60 MW		Allocation for 210 MW	
	State Government	Internal Resources	State Government	Internal Resources	State Government	Internal Resources
Upto 2013 – 14	5665.00	510.25	3021.33	272.13	2643.67	238.12
2014 – 15	2000.00 #	83.35	0.00	83.35	2000.00 #	0.00
Upto 2014 – 15	7665.00	593.60	3021.33	355.48	4643.67	238.12

After Bandel EERM – 215 MW						
Financial Year	Bandel TPS		Bandel Stage I		Bandel Stage II	
	State Government	Internal Resources	State Government	Internal Resources	State Government	Internal Resources
2015 – 16	4095.45 #	91.62	0.00	91.62	4095.45 #	0.00
2016 – 17	5699.55 #	70.98	0.00	70.98	5699.55 #	0.00
2017 – 18	5162.00 #	141.72	0.00	141.72	5162.00 #	0.00
2018 – 19	0.00	119.56	0.00	14.83	0.00	104.73
Adjustment due to decommissioning of 2 units of 60 MW of Bandel Stage I in 2018 – 19			(-) 1510.67	(-) 329.90		
Closing Equity upto 2018 – 19			1510.67	344.73	19600.67	342.85
# Equity received for Bandel EERM						

4.9.5. In view of the above, the Commission decides to proceed with the ROE determination for FY 2019 – 20 duly considering the project cost approved for Santaldih Unit V and Sagardighi Stage I. The Return on Equity for each generating station is calculated considering the admissible opening equity base for 2018 – 19 and the asset addition admitted for 2019 – 20 as shown below:

Table 37: Return on Equity for 2019 – 20

Figures in Rs. Lakh

Particulars	Kolaghat	Bakreswar	Bandel I	Bandel II	Santaldih	Sagardighi Stg I	Sagardighi Stg II
Opening Admissible Equity	93640.53	139524.74	1855.39	19943.52	74307.77	80663.26	187474.49
Share Capital	87329.4	135797.89	1510.67	19600.67	68174.7	76713.00	184551.60
Free Reserves & Surplus	6311.13	3726.85	344.73	342.85	6133.07	3950.26	2922.89
Net Asset Addition	5896.49	1186.22	-15.89	57.24	730.00	1437.70	108.46
30% of Net Asset Addition	1768.95	355.87	-4.77	17.17	219.00	431.31	32.54
Actual Equity Addition Claimed							
Share Capital	0	0	0	0	0	0	0
Internal resources	3312.03	909.05	18.44	81.98	392.51	1055.81	201.43
Admissible equity addition	1768.95	355.87	-4.77	17.17	219.00	431.31	32.54
Share Capital							
Free Reserves & Surplus	1768.95	355.87	-4.77	17.17	219.00	431.31	32.54
Closing Admissible Equity	95409.48	139880.61	1850.63	19960.69	74526.77	81094.57	187507.03
Share Capital	87329.40	135797.89	1510.67	19600.67	68174.70	76713	184551.6
Free Reserves & Surplus	8080.08	4082.72	339.96	360.02	6352.07	4381.57	2955.43
Average Equity	94525.00	139702.67	1853.01	19952.10	74417.27	80878.91	187490.76
Rate of Return	15.50%	15.50%	15.50%	15.50%	15.50%	15.50%	15.50%
Return on Equity (A)	14651.38	21653.91	287.22	3092.58	11534.68	12536.23	29061.07
Less: Withheld as per para 3.5 (B)		433.08		154.63	288.37		1450.89
Transmission assets							
Transmission asset of WBPDCCL		35649.93				5461.27	9102.12
Transmission Asset transferred to WBSETCL		35649.93				557.05	928.42
Equity of Transmission Asset		5991.14				167.11	278.52



Figures in Rs. Lakh

Particulars	Kolaghat	Bakreswar	Bandel I	Bandel II	Santaldih	Sagardighi Stg I	Sagardighi Stg II
ROE of Transmission asset (C)		928.63				25.90	43.17
Return on Equity Admitted for Generation (A) – (B) – (C)	14651.38	20292.21	287.22	2937.95	11246.31	12510.33	27567.00

4.9.6. The admitted Return on Equity for generating assets and transmission assets vis-à-vis the claim of WBPDCCL is shown below:

Table 38: Return on Equity for 2019 – 20

Figures in Rs. Lakh

Particulars	Claimed			Admitted			ROE withheld as per para 4.2
	Return on Equity	Generating Asset	Transmission Asset	Return on Equity	Generating Asset	Transmission Asset	
Kolaghat	14835.63	14835.63	0.00	14651.38	14651.38	0.00	0.00
Bakreswar	22620.63	21691.98	928.65	21653.91	20292.21	928.63	433.08
Bandel I	348.99	348.99	0.00	287.22	287.22	0.00	0.00
Bandel II	3296.20	3296.20	0.00	3092.58	2937.95	0.00	154.63
Santaldih	11591.45	10854.43	737.02	11534.68	11246.31	0.00	288.37
Sagardighi I	14118.66	13982.07	136.59	12536.23	12510.33	25.90	0.00
Sagardighi II	28379.22	28379.22	0.00	29061.07	27567.00	43.17	1450.89
Total	95190.78	93388.52	1802.26	92817.06	89492.39	997.70	2326.97

4.9.7. Further in view of the allocation of equity done in paragraph 4.9.4 above in respect of Bandel TPS and the return on equity determined in the APR Order for 2018 – 19, the Commission decides to adjust the said return on the basis of the revised allocation of equity for Bandel TPS with the revenue recoverable for 2019 – 20 in terms of regulation 2.5.3 (v) of the Tariff Regulations. The adjustment amount comes to Rs. 93.61 Lakh as shown in Annexure 4C.

4.10. Interest on Borrowed Capital:

4.10.1. WBPDCCL has claimed Rs. 66,750.52 Lakh as actual interest paid for capital loans during 2019 – 20 as against Rs. 62,896.74 Lakh admitted in the Tariff Order. WBPDCCL submitted the computations in prescribed Form C of Annexure-I of the APR petition for the amounts of interest actually paid for Kolaghat, Bakreswar, Bandel, Santaldih and Sagardighi Stage I and Sagardighi Stage II generating stations in 2019 – 20.

4.10.2. As per Note 37 to the Audited Financial Statements for FY 2019 – 20, a total amount of Rs. 1,02,617.72 Lakh has been recognized in the Statement of Profit and Loss towards interest expenses on term loans and interest on working capital loans. It has been mentioned in the APR application that the interest charges on capital loan, for Rs. 66,750.53 Lakh, excludes the interest on working capital (Rs. 1,9831.33 Lakh) and the interest on temporary accommodation (Rs. 17,696.82 Lakh). It is however observed from the Audited Financial Statements (Note 37) that Rs.

30,671.05 Lakh has been actually recognised as interest on working capital. No interest capitalization has been proposed in 2019 – 20.

4.10.3. The Commission now, analyses the plant wise interest on capital loan to be admitted for 2019 – 20 based on the Form C submitted by WBPDCCL:

4.11.3.1 Kolaghat TPS: It is observed that there was no outstanding balance of capital loan upto 2018 – 19. In Form C of the APR Petition, WBPDCCL has submitted that it drawn an amount of Rs. 15,078.59 Lakh from Canara Bank for upgradation and renovation of ESP and AHP of Units 1, 2 and 3 of KTPS during 2019 – 20. WBPDCCL has incurred an amount of Rs. 89.86 Lakh as interest during the year.

The Commission in order dated 12.11.2021 in Case No. OA – 235 / 16 – 17 had directed WBPDCCL to submit the final project cost for renovation and modernization work of ESP for Unit #3 as per provisions of the Tariff Regulations. However, till date no such application for approval of the final project cost has been submitted by WBPDCCL. Thus, in view of the above, the Commission decides to admit 95% of amount of interest incurred during the year i.e., Rs. 85.37 (Rs. 89.86 Lakh x 0.95).

4.11.3.2 Bakreswar: It is observed that there is an outstanding balance of capital loan from PFC amounting to Rs. 1,01,874.32 Lakh. WBPDCCL has made a repayment of Rs. 10,187.43 Lakh during 2019 – 20 and incurred an interest of Rs. 10,273.69 Lakh. Further, the interest amount of Rs 10,273.69 Lakh does not include any amount pertaining to the construction of associated transmission system of Bakreswar Thermal Power Stations since such loan has been fully repaid. Now, in line with the elucidation given in paragraph 3.5 of this order, the admitted interest comes to Rs. 9760.01 Lakh (Rs. 10273.69 Lakh x 0.95).

4.11.3.3 Bandel Stage I: It is observed that there is no outstanding balance of capital loan. Thus, no interest has been admitted for Bandel Stage I.

4.11.3.4 Bandel Stage II: It is observed that there is an outstanding balance of capital loan from Govt Loan for EERM amounting to Rs. 36,337.45 Lakh. No repayment has been done during 2018 – 19. The interest incurred is Rs. 969.46 Lakh. Now, in line with the elucidation given in paragraph 3.5 of this order, the admitted interest comes to Rs. 920.99 Lakh (Rs. 969.46 Lakh x 0.95).

4.11.3.5 Santaldih: It is observed that there are two outstanding balances of capital loan from (i) REC amounting to Rs. 39,376.31 Lakh for Unit V and from (ii) PFC amounting to Rs. 42,620.63 Lakh for Unit VI. WBPDCCL has made a repayment of Rs. 7,500.25 Lakh to REC and Rs. 4,158.11 Lakh to PFC during 2019 – 20. The interest claimed is Rs. 4,236.03 Lakh for Unit V (REC Loan) and Rs. 4,588.45 Lakh for Unit VI (PFC Loan). Thus, the total interest claimed for Santaldih is Rs. 8,824.48 Lakh. Further, as per direction of the Commission in APR Order for FY 2012 – 13, WBPDCCL has

submitted the interest component of generation and transmission assets as Rs. 8,262.84 Lakh and Rs 561.64 Lakh respectively in Appendix to Form E of APR Petition for FY 2019 – 20.

The Commission has approved the final project cost of Unit V vide its Order dated 11.12.2023 in Case No. OA – 415/ 22 – 23 as Rs. 1,39,762.80 Lakh against the claim of Rs. 1,61,284.54 Lakh. Therefore, the interest amount is to be proportionately reduced considering the capital cost allowed by the Commission. Thus, the interest for Unit V comes to Rs. 3,670.78 Lakh (Rs. 4236.03 Lakh x Rs. 139762.80 Lakh ÷ Rs. 161284.54 Lakh).

Further, in line with the elucidation given in paragraph 3.5 of this order, the interest for Unit VI comes to Rs. 4,359.03 Lakh (Rs. 4,588.45 Lakh x 0.95). Thus, the allowable interest for Santaldih comes to Rs. 8,029.81 Lakh (Rs. 3670.78 Lakh + Rs. 4359.03 Lakh).

Since, the transmission system has not been handed over to WBSETCL and the system is not put to use, the interest amount of Rs. 561.64 Lakh for transmission asset is neither to be recovered from WBSETCL by WBPDCCL nor to be admitted as interest cost for FY 2019 – 20. Accordingly, the same has been disallowed from the interest on loan of STPS. Therefore, the admitted interest is Rs. 7,468.17 Lakh (Rs. 8029.81 Lakh – Rs. 561.64 Lakh).

- 4.11.3.6 Sagardighi Stage I: It is observed that there is an outstanding balance of capital loan from PFC amounting to Rs. 51,632.42 Lakh. WBPDCCL has made a repayment of Rs. 11,473.87 Lakh during 2019 – 20 and incurred an interest of Rs. 4,696.82 Lakh. Thus, the admissible interest rate comes to 10.23%.

The Commission vide order dated 22.07.2025 in Case No. OA – 497/ 24 – 25 has admitted the final project cost of Sagardighi Stage I as Rs. 257428.19 Lakh including additional capitalization upto 2014 – 15 with Rs. 97772.86 Lakh as Equity and Rs. 159655.33 Lakh as long-term debt. Now, considering the funding pattern, the Opening loan balance for 2019 – 20 comes to Rs. 46755.92 Lakh as shown in Annexure 4B. In view of proportionate loan repayment of Rs. 10390.20 Lakh (Rs. 11473.87 Lakh – Rs. 1083.67 Lakh for proportionate share of common assets of Stage II and Stage III) for the year, the Closing Loan Balance comes to Rs. 36365.72 Lakh and the admissible interest for Sagardighi Stage I at 10.23% rate of interest arrives at Rs. 4253.22 Lakh. (10.23% x (Rs. 46755.92 Lakh + Rs. 36365.72 Lakh) ÷ 2).

- 4.11.3.7 Sagardighi Stage II: It is observed that there is an outstanding balance of capital loan from PFC amounting to Rs. 372420.47 Lakh. WBPDCCL has made a repayment of Rs. 28107.21 Lakh during 2019 – 20 and incurred an interest of Rs. 41896.21 Lakh. Thus, the admissible interest rate comes to 11.69%.

The Commission vide order dated 22.07.2025 in Case No. OA – 497/ 24 – 25 has admitted the final project cost of Sagardighi Stage. In the said order, the Commission also admitted Rs. 26001.39 Lakh as Common Assets for Sagardighi Stage II and Sagardighi Stage III (upto 2014 –

15) which has been funded from Equity of Rs. 9440.78 Lakh and the balance of Rs. 16651.61 Lakh as long-term debt from PFC.

Now, considering the funding pattern as shown in Annexure 4B, the Opening loan balance for 2019 – 20 for Sagardighi Stage II comes to Rs. 375824.85 Lakh (Rs. 372420.47 Lakh as Opening Balance for SgTPP II + Rs. 3404.38 Lakh as Opening Balance of Common Asset). In view of loan repayment of Rs. 28107.21 Lakh for the year and proportionate repayment of common asset as Rs. 756.53 Lakh, the Closing Loan Balance comes to Rs. 346961.11 Lakh (Rs. 375824.85 Lakh – Rs. 28107.21 Lakh – Rs. 756.53 Lakh) and the admissible interest for Sagardighi Stage I at 11.69% rate of interest arrives at Rs. 42249.99 Lakh. ($11.69\% \times (\text{Rs. } 375824.85 \text{ Lakh} + \text{Rs. } 346861.11 \text{ Lakh}) \div 2$).

4.11.4 In view of the above, the admissible interest on capital borrowing has been computed in Annexure – 4D of this order. The admitted interest on capital borrowings for generating assets and transmission assets vis-à-vis the claim of WBPDCCL is shown below:

Table 39: Interest on Capital Borrowings for 2019 – 20

Figures in Rs. Lakh

Particulars	Claimed			Admitted			Interest withheld as per para 3.5
	Interest on Capital Borrowings	Generating Asset	Transmission Asset	Interest on Capital Borrowings	Generating Asset	Transmission Asset	
Kolaghat	89.86	89.86	0.00	89.86	85.37	0.00	4.49
Bakreswar	10273.69	10273.69	0.00	10273.69	9760.01	0.00	513.68
Bandel I	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Bandel II	969.46	969.46	0.00	969.46	920.99	0.00	48.47
Santaldih	8824.48	8262.84	561.64	7697.59	7468.17	0.00	229.42
Sagardighi I	4696.82	4651.38	45.44	4253.22	4244.41	8.81	0.00
Sagardighi II	41896.21	41896.21	0.00	42249.99	40077.93	62.69	2109.36
Total	66750.52	66143.44	607.08	65478.36	62501.55	71.39	2905.42

4.11. Interest on Normative Loan:

4.11.1. WBPDCCL has claimed interest on normative loan for the year 2019 – 20 only for Bakreswar and Sagardighi stage-I generating stations to an amount of Rs. 190.43 Lakh and Rs. 62.37 Lakh respectively.

The Commission observes that, as per the Tariff Regulations, the equity contribution is considered only when such equity is utilized in actual addition to the original cost of fixed asset. If such equity contribution is more than 30% of the project cost, then the equity above and over such 30% is considered as normative debt. WBPDCCL is required to submit the detailed computations for the proposed generating stations after approval of final project cost.

4.11.2. In the APR petition of 2019-20, WBPDCCL has stated that the capital expenditure for the year has been made through internal resources i.e., surplus free reserves. WBPDCCL has claimed equity

upto 30% of the asset addition during the year. Now, in terms of regulation 5.4.2 of the Tariff Regulations, where equity employed is more than 30%, the amount of equity shall be limited to 30% and the balance amount shall be considered as normative loan capital. The interest on normative loan capital will be weighted average interest rate paid on capital borrowings during the year, as computed below:

Table 40: Interest on Normative Loan for 2019 – 20

Figures in Rs. Lakh

Particulars	Derivation	Kolaghat	Bakreswar	Bandel I	Bandel II	Santalalih	Sagardighi Stg I	Sagardighi Stg II
Asset capitalised during the year	X	5896.49	1186.21	-15.89	57.26	730.00	1437.70	108.46
Asset capitalised using loan & equity	X1	4512.99	0	0	0	0	0	0
Loan component	y1	3159.10	0.00	0.00	0.00	0.00	0	0
Equity component	y2	1353.90	0.00	0.00	0.00	0.00	0	0
Asset capitalized using equity only	X2=X-X1	1383.50	1186.21		57.26	730.00	1437.70	108.46
Equity served under ROE	Z	1768.95	355.86		17.18	219.00	431.31	32.54
Normative Debt (only +ve)	(Y2+X2-Z)	968.45	830.35		40.08	511.00	1006.39	75.92
Interest rate of normative loan		8.95%	10.65%		2.67%	10.84%	10.23%	11.69%
Interest on Normative Loan		43.34	44.22		0.53	27.71	51.50	4.44

4.12. Other Finance Charges:

4.12.1. In their APR application for FY 2019 – 20 for all the generating stations, WBPDCCL has claimed a total amount of Rs. 1868.14 Lakh on the head of other finance charges. As per the audited financial statements of WBPDCCL for the year 2019 – 20, an amount of Rs. 3458.99 Lakh has been recognised under ‘Loan processing & Other Financial Charges’ at note 37 of Audited Financial Statements for 2019 – 20. WBPDCCL vide additional submission dated 30.12.2025 has submitted Auditor’s Certificate stating that the finance charges include bank charge of Rs. 70.12 Lakh, Guarantee Fees of Rs. 5.28 Lakh, Processing Charges of Rs. 1792.75 Lakh and Bill Discounting Charges of Rs. 1660.96 Lakh. WBPDCCL did not claim the charges for Bill Discounting in its APR petition.

4.12.2. In accordance with 5.6.4.2 of the Tariff Regulations, bank charges related to capital borrowing are only admissible under the head ‘Other Financing Charges’. The Commission has already considered an amount of Rs. 70.12 Lakh as ‘Bank Charges’ recognised under Administrative Charges under O&M expenses. Accordingly, the Commission decides to admit the total amount of Rs. 1798.02 Lakh (Rs. 1868.14 Lakh – Rs. 70.12 Lakh) towards other finance charges. The same is shared among different generating stations in proportion to their claim of ‘other finance charge’.

4.12.3. The admitted amount of other finance charges is as per the table below:

Table 41: Other Finance Charges for 2019 – 20

Figures in Rs. Lakh

Generating Station	As per Tariff order	Claimed	Amount as per Audited Accounts	Bank Charges already considered under A&G	Admitted
Kolaghat	295.15	260.43	3458.99	12.20	248.23
Bakreswar	487.05	604.59		10.89	593.70
Bandel-I	31.75	26.15		1.06	25.09
Bandel-II	56.88	46.84		1.91	44.93
Santaldih	245.43	337.83		21.38	316.45
Sagardighi-I	172.52	319.65		12.24	307.41
Sagardighi-II	241.9	272.65		10.44	262.21
Overall	1530.68	1868.14		70.12	1798.02

4.13. Interest on Working Capital

On the basis of Regulation 5.6.5.1 and 5.6.5.2 of the Tariff Regulations, Commission allowed interest on working capital for each generating stations in its tariff order for FY 2019 – 20. WBPDCCL had taken working capital loans from the nationalized banks on payment of interest. The actual interest paid during the year have been considered from Form C of the APR Petition. The Commission vide Paragraph 7 of its order dated April 6, 2022 in Case No SM-30/21-22 has ordered that *“The interest on working capital which has already been determined for the period effective on and from 01.04.2016 in the tariff orders issued by the Commission considering the SBI PLR/MCLR without any float will be trued up based on actual working capital interest paid, subject to the ceiling of the interest on working capital assessed on normative basis at the rate of one-year MCLR of SBI, as on 1st April of the concerned year, plus 350 basis points.”* The one-year Marginal Cost of Lending Rates (MCLR of the State Bank of India as on 1st April, 2019 was 8.55%. The Commission thus has considered normative Interest on working capital at the rate of 12.05 % (8.55 % + 3.50 %) for interest calculation as per regulation 5.6.5.2 of Tariff Regulations. The following table shows the calculation in this regard:

Table 42: Interest on Working Capital for 2019 – 20

Figures in Rs. Lakh

Sl. No.	Particulars	Kolaghat	Bakreswar	Bandel I	Bandel II	Santaldih	Sagardighi Stg I	Sagardighi Stg II
A	Gross Sales	144808.54	286109.66	17661.73	30496.05	145073.07	111304.93	223274.03
B1	Less: Depreciation including Advance Depreciation	1681.75	17585.10	100.98	1866.33	9445.83	10373.15	21437.11
B2	Less: Deferred Revenue Expenditure	0.00	0.00	0.00	0.00	0.00	0.00	0.00
B3	Less: Return on Equity	14651.38	21220.83	287.22	2937.95	11246.31	12536.23	27610.18
B4	Less: Reserve for unforeseen exigencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
B	Total Deductions (sum B1:B4)	16333.13	38805.93	388.20	4804.29	20692.14	22909.38	49047.28



Figures in Rs. Lakh

Sl. No.	Particulars	Kolaghat	Bakreswar	Bandel I	Bandel II	Santalalih	Sagardighi Stg I	Sagardighi Stg II
C	Allowable Gross Sales for Working Capital (A-B)	128475.41	247303.73	17273.53	25691.76	124380.93	88395.55	174226.75
D	Allowable Working Capital @ 10% on C	12847.54	24730.37	1727.35	2569.18	12438.09	8839.56	17422.67
E	Interest Rate at SBI MCLR+ 350 basis points	12.05%	12.05%	12.05%	12.05%	12.05%	12.05%	12.05%
F	Interest on Working Capital (E on D)	1548.13	2980.01	208.15	309.59	1498.79	1065.17	2099.43
G	Actual interest paid	2608.70	6597.68	240.18	537.91	3516.70	3416.25	2913.93
	Interest on working capital allowable (Lower of F & G)	1548.13	2980.01	208.15	309.59	1498.79	1065.17	2099.43

4.14. Interest on Temporary Accommodation

4.14.1. WBPDCCL claimed interest on temporary accommodation for an amount of Rs. 17696.82 Lakh during 2019 – 20 on the ground of liability of carrying the burden of additional fuel cost amounting to Rs. 95288.57 lakh as determined in Fuel Cost Adjustment (FPPCA) order for the Year 2012 – 13 dated 06.06.2014. WBPDCCL further submitted that the requirement of fund has increased due to non-receipt of Orders of the Commission for APR & FPPCA for FY 2014 – 15 to FY 2018 – 19 to a tune of Rs. 332661 Lakh. WBPDCCL also claimed that the non-payment of MFCA claims and LPSC by WBSEDCL also resulted in additional borrowings by WBPDCCL.

4.14.2. Subsequently, WBPDCCL vide additional submission dated 19.09.2025 has stated that the unrealized arrears as per order dated 06.06.2014 read with order dated 11.12.2014 has been fully realized in 2018 – 19 and the additional borrowings by WBPDCCL has been made due to recoveries of fuel cost and fixed cost from 2014 – 15 onwards, non-receipt of MFCA payments from WBSEDCL and its LPSC.

4.14.3. In terms of regulation 5.6.5.4 of the WBERC Tariff Regulations, the Commission may allow, if considered necessary, interest on temporary financial accommodation taken by a generating company/ licensee from any source to a reasonable extent of unrealized arrears from the consumers/ beneficiaries. Thus, allowance of interest on temporary accommodation depends on two factors, viz. actual drawal of temporary loan and the reasonable amount of unrealized arrears.

Actual drawal of temporary loan:

4.14.4. WBPDCCL vide additional submission dated 30.12.2025 has submitted an auditors certificate showing the loan balance as per the Audited Financial Statements for 2019 – 20 for Working Capital and Short-Term Loan is Rs. 505385.54 Lakh whereas in Form C of the APR Petition, WBPDCCL has claimed working capital loan of Rs. 212867.22 Lakh and temporary financial accommodation of Rs. 262318.31 Lakh as on 31.03.2020. In absence of conclusive clarity, the

Commission considers the balance loan of Rs. 292518.32 Lakh i.e., after adjusting the Working Capital Loan (Rs. 212867.22 Lakh) from the total Short-Term Borrowings (Rs. 505385.54 Lakh) as depicted in Audited Financial Statements as loan availed for temporary accommodation.

Reasonable amount of unrealized arrear:

- 4.14.5. It is observed that the amount of Rs 95288.57 Lakh as per order dated 11.12.2014 has been fully realized by WBPDCCL during 2018 – 19, thus there is no unrealized arrear from the aforesaid order in 2019 – 20. Further, the realizable amounts from 2014 – 15 to 2017 – 18 as per the APR and FPPCA Orders has been adjusted from the grant already provided by the Government of West Bengal and the same is not considered as an outstanding payment.
- 4.14.6. The Commission has admitted Rs. 18,390.18 Lakh as recoverable amount during 2018 – 19 after adjusting the grant from Government of West Bengal. Further, an amount of Rs. 88,571.86 Lakh has been determined as recoverable in the instant order.
- 4.14.7. Thus, interest on temporary accommodation has been allowable on the aforesaid amounts during 2019 – 20 as shown below:

Table 43: Admissible Interest on Temporary Accommodation for 2019 – 20

Figures in Rs. Lakh

Particulars	Value
Opening Balance	18,390.18
Addition during the year	88,571.86
Repayment for the year	0
Closing Balance	1,06,962.04
Average Balance	62,676.11
Interest Rate	8.18%
Interest on Temporary Accommodation	5,126.91

Note: Interest Rate has been derived as 8.18% considering Interest payment of Rs. 17696.82 Lakh, Opening Balance: Rs. 170344.27 Lakh and Closing Balance: Rs. 262318.31 Lakh as submitted in Form C.

- 4.14.8. The interest on temporary accommodation has been allocated to the generating stations based on their claims as summarized below:

Table 44: Admitted Interest on Temporary Accommodation for 2019 – 20

Figures in Rs. Lakh

Power Station	Tariff Order	Claimed	Admitted
Kolaghat	0.00	2,327.92	674.42
Bakreswar	0.00	5,887.55	1,705.67
Bandel I	0.00	214.32	62.09
Bandel II	0.00	480.01	139.06
Santaldih	0.00	3,138.18	909.16
Sagardighi I	0.00	3,048.55	883.19
Sagardighi II	0.00	2,600.29	753.32
Total	0.00	17,696.82	5,126.91

4.15. Insurance Premium



- 4.15.1. WBPDCCL has claimed an amount of Rs. 3,686.00 Lakh for Insurance premium incurred during 2019 – 20 as against Rs. 1,387.78 Lakh admitted in the Tariff Order. The Insurance premium paid corroborates with the amount appearing at note 38 to the Audited Financial Statements. WBPDCCL claimed that it had selected the insurance companies through transparent process as stipulated in the Tariff Regulations. WBPDCCL stated that the insurance premium coverage of the assets has increased significantly due to (i) Change in scope of coverage (ii) Enhancement in Value of Coverage (iii) Increase in Insurance Premium Rates. WBPDCCL submitted the documents of insurance coverage along with their petition.
- 4.15.2. From the submitted documents, the Commission observed that in addition to 'All Risks & Machinery Breakdown', the insurance premium also covers 'Business interruption' in terms of Gross profit & increased cost on working due to reduction in its turnover following loss covered under Machinery Breakdown. The Commission is of considered opinion that insurance covering in connection with the loss of profit of the company shall not be passed on to the consumer through tariff. Thus, premium paid proportionate to sum insured 'Business Interruption' has to be reduced from the Insurance premium. Accordingly, the admissible insurance premium is shown as below:

Table 45: Insurance Premium for 2019 – 20

Figures in Rs. Lakh

Particulars	Kolaghat	Bakreswar	Bandel I	Bandel II	Santalalih	Sagardighi Stg I	Sagardighi Stg II
Insurance premium	951.99	1351.11	53.54	95.93	416.92	286.69	477.82
Less: proportionate premium for business interruption	73.86	158.24	4.52	8.11	67.58	9.16	15.27
Add: Other small insurance coverages	14.70	14.85	0.56	1.00	7.33	5.09	8.48
Net Insurance premium	892.83	1207.72	49.58	88.82	356.67	282.62	471.03

4.16. Rates and Taxes

In terms of Tariff Regulations, rates and taxes are recognized as separate items and categorized the same as uncontrollable. WBPDCCL has claimed an amount of Rs. 27.19 Lakh under the head Rates and Taxes. WBPDCCL has also claimed Rs. 2.46 Lakh as Filing Fees and Rs. 378.42 Lakh as 'License and Registration Fees'. The amount of Rs. 27.19 Lakh, Rs. 2.46 Lakh and Rs. 378.42 Lakh as "Rates and Taxes", 'Filing fees' and License and Registration Fees' respectively has been depicted in Note 38 on 'other expenses' of the Audited Financial Statements. The Commission has already considered 'License and Registration Fees' as part of A&G expenses under Operation and Maintenance Expenses. Accordingly, The Commission admits Rs. 29.64 Lakh as Rates and Taxes" and 'Filing fees' and allocated the same to different generating stations as per unit wise accounts as under:

Table 46: Rates and Taxes for 2019 – 20

Figures in Rs. Lakh

Sl.	Generating	As per Tariff	Claimed	Admitted	Considered
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No.	Station	order	Rates and Taxes	Filling Fees	License and Registration Fees		under O&M Expenses
1	Kolaghat	27.32	1.58	1.20	37.12	2.78	37.12
2	Bakreswar	45.70	10.52	0.69	112.88	11.21	112.88
3	Bandel-I	39.62	3.18	0.01	51.03	3.19	51.03
4	Bandel-II	70.98	5.70	0.02	91.43	5.72	91.43
5	Santaldih	45.50	0.18	0.17	42.29	0.36	42.29
6	Sagardighi-I	26.43	3.26	0.19	23.57	3.45	23.57
7	Sagardighi-II	17.53	2.78	0.16	20.11	2.94	20.11
	Overall	273.09	27.19	2.46	378.42	29.65	378.42

4.17. Eastern Regional Power Committee (ERPC) Charges

WBPDCCL has claimed a sum of Rs 16 Lakh towards ERPC charges which corresponds to the amount appearing at note 38 of Audited Financial Statements. The Commission accordingly admits the same.

Table 47: ERPC Charges for 2019 – 20

Figures in Rs. Lakh

Generating Station	Tariff Order	Claimed	Admitted
Kolaghat	3.03	2.10	2.10
Bakreswar	3.88	5.32	5.32
Bandel I	0.41	0.22	0.22
Bandel II	0.74	0.40	0.40
Santaldih	1.87	2.85	2.85
Sagardighi I	2.22	2.76	2.76
Sagardighi II	3.85	2.35	2.35
Total	16.00	16.00	16.00

4.18. Taxes payable under Income Tax Act:

WBPDCCL has claimed for Rs. 327.74 Lakh in their APR petition. WBPDCCL has also submitted documentary evidence of Income tax summary assessment order for FY 2019 – 20. The Commission observes that the income tax applicable for FY 2019-20 is Rs. 327.74 Lakh and accordingly admits the same.

Table 48: Income Tax for 2019 – 20

Figures in Rs. Lakh

Generating Station	Tariff Order	Claimed	Admitted
Kolaghat	0.00	0.00	0.00
Bakreswar	0.00	233.17	233.17
Bandel I	0.00	0.00	0.00
Bandel II	0.00	0.00	0.00
Santaldih	0.00	94.57	94.57
Sagardighi I	0.00	0.00	0.00
Sagardighi II	0.00	0.00	0.00
Total	0.00	327.74	327.74

4.19. Reserve for Unforeseen Exigencies:

WBPDCCL did not claim any amount in respect of Reserve for Unforeseen Exigencies. Hence, no amount is admitted by the Commission.

Further, in terms of regulation 5.11 read with 5.24 of the Tariff Regulation, the generating company is required to maintain the reserve/ fund and the interest accrued from the investment shall be reinvested under the same reserve/ fund. The Commission observes that WBPDCCL has adhered to the provisions stated in the regulations and maintained the said reserve.

4.20. Income from Other Sources / Non-Tariff Income

- 4.20.1. WBPDCCL has claimed an amount of Rs. 13,950.34 Lakh as Non-Tariff Income for FY 2019 – 20. However, the Commission has referred to the relevant amount recognized in Note 34 of the Audited Financial Statement for 2019 – 20. From the said note, the Commission observed that sum of Rs. 8,289.02 Lakh, Rs. 10.94 Lakh and Rs. 50.30 Lakh pertains to interest income on 'Term Deposits, Security Deposits, from employees' respectively. Besides, a sum of Rs. 3,348.75 Lakh pertains to Miscellaneous receipts and an amount of Rs. 2251.31 Lakh is shown as 'Profit on Sale of Fixed Assets'. Thus, the total amount admissible amount on account of Non-Tariff Income is Rs. 13,950.32 Lakh (8289.02 + 10.94 + 50.30 + 3348.75 + 2251.31). The Commission accordingly considers the same and allocates the Non-Tariff Income in proportion to the claim of respective generating stations of WBPDCCL.

Table 49: Non-Tariff Income for 2019 – 20

Figures in Rs. Lakh

Power Station	Tariff Order	Claimed	Admitted
Kolaghat	2380.92	2302.03	2302.03
Bakreswar	1900.64	3760.70	3760.69
Bandel I	540.24	978.96	978.96
Bandel II	1150.02	1753.98	1753.98
Santaldih	946.99	1793.58	1793.58
Sagardighi I	1313.13	1733.54	1733.53
Sagardighi II	1698.33	1627.55	1627.55
Total	9930.27	13950.34	13950.32

4.21. Fixed Charges

- 4.21.1. Based on the foregoing analyses, the fixed charges allowable under different heads in respect of the concerned generating stations have been shown in Annexure 4E. As shown in the referred annexure, the total amount of fixed charges for the concerned generating stations are given in the table below:

Table 50: Fixed Charges for 2019 – 20

Figures in Rs. Lakh

Particulars	Kolaghat	Bakreswar	Bandel I	Bandel II	Santaldih	Sagardighi I	Sagardighi II
Fixed Charges	49,100.05	86,943.53	4,069.43	11,895.61	49,496.50	44,642.36	1,06,700.63

4.21.2. The above fixed charge is, however, recoverable at the level of Plant Availability Factor (PAF) achieved by the respective generating stations.

4.22. Treatment of Inoperative Asset

4.22.1. WBPDCCL has submitted that consequent upon the order of the National Green Tribunal, Unit I, Unit II and Unit III of Kolaghat TPS remained inoperative during 2019 – 20. This has resulted in reduced Plant Availability Factor for Kolaghat TPS. In view of the above, WBPDCCL prayed to treat the assets as inoperative and allow the capacity charge following regulation 5.25 of the Tariff Regulations.

4.22.2. The Commission observes that in terms of regulation 5.25.1, any asset of a generating company remains inoperative for more than three months due to break down or force majeure events qualifies as inoperative asset. From the submission, the Commission observes that the order of National Green Tribunal is related to failure of Kolaghat TPS to comply with the pollution norms. Moreover, WBPDCCL has not substantiated that such failure of controlling the pollution could not be prevented with exercise of reasonable care and diligence. Thus, the Commission is of the considered opinion that the same does not fall as 'Force Majeure Event' as defined under the Tariff Regulations. Accordingly, the Commission observes that Unit I and Unit III of Kolaghat TPS does not qualify under provisions of inoperative asset in terms of regulation 5.25.1 of the Tariff Regulations.

4.23. Capacity Charge

The re-determined capacity charges of each generating station are now required to be adjusted as per PAF achieved during FY 2019 – 20 following the provisions of the Tariff Regulations. The computations in this regard are given in the table below:

Table 51: Capacity Charge for 2019 – 20

Figures in Rs. Lakh

Sl No.	Particulars	Kolaghat	Bakreswar	Bandel I	Bandel II	Santaldih	Sagardighi I	Sagardighi II
1	Target PAF (%)	75.00	85.00	70.00	77.00	85.00	85.00	85.00
2	PAF Achieved (%)	47.62	80.92	50.35	61.98	86.16	60.46	51.57
3	Fixed Charges (Rs. Lakh)	49,100.05	86,943.53	4,069.43	11,895.61	49,496.50	44,642.36	1,06,700.63
4	Coal & Ash Handling Charges (Rs. Lakh)	1,287.40	1,437.84	40.82	76.42	528.02	259.42	227.20
5	Water Charges (Rs. Lakh)	0.00	0.00	0.00	0.00	966.64	0.00	0.00
6	Capacity Charge to be considered (Rs. Lakh) (3-4-5)	47,812.65	85,505.69	4,028.61	11,819.19	48,001.84	44,382.94	1,06,473.43
7	Proportionate Capacity Charge (Rs. Lakh)	30,357.84	82,403.34	2,897.72	9,513.68	48,329.38	34,951.75	71,519.28



Figures in Rs. Lakh

Sl No.	Particulars	Kolaghat	Bakreswar	Bandel I	Bandel II	Santaldih	Sagardighi I	Sagardighi II
8	Capacity Charge Admitted on PAF (Rs. Lakh) (7+4+5)	31,645.24	83,841.18	2,938.54	9,590.10	49,824.04	35,211.17	71,746.48

4.24. Performance Incentive

- 4.24.1. In terms of regulation 2.6.1 of the Tariff Regulations, the annual performance review of WBPDCCL shall cover annual fixed charges and cost, incentives as per Schedule 10 and effects of gain sharing on the parameters under Schedule 9B which are not covered under the process of FPPCA.
- 4.24.2. From Table 1 above, it is observed that Bakreswar, Santaldih and Sagardighi I have achieved oil rate lower than the normative oil rate. Therefore, the amount of incentive applicable for less oil consumption than norms as per Paragraph 3 of Schedule 10 of the Tariff Regulations is detailed below:

Table 52: Performance Incentive for 2019 – 20

Incentive	Normative Oil Consumption (mL/kWh)	Actual Oil Consumption (mL/kWh)	Difference (mL/kWh)	Gross Generation (MU)	Applicable Incentive (paise /kWh)	Applicable Incentive (Rs. Lakh)
Bakreswar	1.30	0.46	0.84	6996.731	0.3	209.90
Santaldih#	1.00	0.9	0.10			
Sagardighi I#	1.00	0.85	0.15			

No incentive is applicable for Santaldih and Sagardighi I as per Paragraph 3 of Schedule 10 of the Tariff Regulations, as the difference is less than 0.50 ml/kWh.

- 4.24.3. The Commission admits Incentive for Improved Performance amounting to Rs. 209.90 Lakh for Bakreswar TPS on account of less oil consumption than norms.

4.25. Cost of associated transmission system recoverable from West Bengal State Electricity Transmission Company Limited (WBSETCL)

- 4.25.1. The 220 kV transmission systems constructed by WBPDCCL for Bakreswar generating station and Sagardighi generating Station are integral part of the transmission system being operated by WBSETCL. WBPDCCL has submitted the details of ROE, interest on loan and depreciation in appendix to Form E of the submitted petition of the respective generating stations to be recoverable from WBSETCL. In view of the analysis made in previous paragraphs, the admissible charges for the associated transmission assets of Bakreswar and Sagardighi generating stations are as below:

Table 53: Cost Recoverable from WBSETCL for 2019 – 20
Figures in Rs. Lakh

Particulars	Bakreswar	Sagardighi I	Sagardighi II
Interest on Capital Loan	0.00	8.81	62.69
Depreciation	206.66	20.05	33.42
Return on Equity	928.63	25.90	43.17
Total	1135.29	54.76	139.28
		1329.33	

4.25.2. The Commission in previous APR Orders had directed WBPDCCL to submit a reconciliation statement on the recoverable amount from WBSETCL. WBPDCCL vide additional submission dated 30.12.2025 has submitted a statement showing the admitted amounts and the recovered amounts till 2023 – 24 duly certified by an Auditor. From the auditor’s certificate, the admitted amount in APR and amount recovered upto 2018-19 appears to Rs. 56182.51 Lakh and Rs. 59134.18 Lakh respectively. Now, considering the admitted amount of Rs. 1329.23 Lakh for 2019-20 and the recovered amount of Rs. 2907.11 Lakh in 2019-20, there is an over-recovery of Rs. 4529.45 Lakh, as shown below:

Table 54: Amount Admitted vis-à-vis Amount Recovered from WBSETCL upto 2019 – 20

Figures in Rs. Lakh

Financial Year	Amount Admitted in APR Order	Amount Recovered from WBSETCL
2001 - 02 to 2005 - 06	17691.49	17691.49
2006 - 07	0.00	0.00
2007 - 08	3594.47	3594.47
2008 - 09	3446.38	3444.00
2009 - 10	3664.94	3346.41
2010 - 11	3517.44	3246.44
2011 - 12	3804.47	3804.47
2012 - 13	3563.22	3563.22
2013 - 14	3911.83	4473.73
2014 - 15	4247.83	3674.29
2015 - 16	3263.33	3574.33
2016 - 17	2255.66	2907.11
2017 - 18	1549.02	2907.11
2018 - 19	1672.43	2907.11
Upto 2018-19	56182.51	59134.18
2019 - 20	1329.33	3140.92
Total	57511.84	62275.10

4.25.3. In view of above, WBPDCCL is required to refund the amount of Rs. 4763.26 Lakh (Rs. 62275.10 Lakh – Rs. 57511.84 Lakh) to WBSETCL in the manner as specified in subsequent chapter of this order.



ANNEXURE – 4A

COMPUTATION OF DEPRECIATION FOR 2019 – 20

Figures in Rs. Lakh

Particulars	Derivation	Kolaghat		Bakreswar		Bandel Stage I		Bandel Stage II	
		Claimed	Admitted	Claimed	Admitted	Claimed	Admitted	Claimed	Admitted
GFA Opening (excl. grant & mines)	a1	199577.77	200534.70	534832.47	534511.98	23830.48	22493.08	70936.37	61924.53
Less: land	a2	2104.43	2064.77	3098.83	3098.83	40.65	40.65	0	0
Less: Fully depreciated assets	a3	155804.55	155804.55	33876.12	33876.12	19230.93	19230.93	8.13	8.13
Opening value of Depreciable asset	A=a1-a2-a3	41668.79	42665.38	497857.52	497537.03	4558.90	3221.50	70928.24	61916.40
Add: Net asset addition during the year	b1	11040.10	5896.49	3030.16	1186.22	61.47	-15.89	273.26	57.24
Less: Lease Land allocation #	b2	146.63		370.83		15.91		27.83	
Less: Land added during the year	b3								
Depreciable asset addition	B=b1-b2-b3	10893.47	5896.49	2659.33	1186.22	45.56	-15.89	245.43	57.24
Closing value of depreciable asset	C=A+B	52562.26	48561.87	500516.85	498723.25	4604.46	3205.61	71173.68	61973.64
Average depreciable asset	D=(A+C)/2	47115.52	45613.62	499187.18	498130.14	4581.68	3213.56	71050.96	61945.02
Average Rate of depreciation	E	3.67%	3.67%	3.60%	3.60%	3.14%	3.14%	3.17%	3.17%
Depreciation	F1	1730.25	1675.09	17974.72	17936.66	143.73	100.81	2252.62	1963.92
Amortization of lease hold corporate land	f2	1.54	1.54	3.89	3.89	0.17	0.17	0.29	0.29
Prior period depreciation	f3	8.14	5.12	10.42	3.28	0	0	0.33	0.32
Total Depreciation	G=F1+f2+f3	1739.93	1681.75	17989.03	17943.83	143.90	100.98	2253.24	1964.53
Transmission asset of WBPDCCL			0.00		35649.93		0.00		0.00
Trans. Asset transferred to WBSETCL					35649.93				
Value of Depreciable Asset					5740.61				
Less: Depreciation of Transmission asset			0.00		206.66		0.00		0.00
Less: Withheld for final project cost					358.73				98.20
Depreciation Admitted for Generation			1681.75		17378.44		100.98		1866.33

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COMPUTATION OF DEPRECIATION FOR 2019 – 20

Figures in Rs. Lakh

Particulars	Derivation	Santalidih		Sagardighi Stage I		Sagardighi Stage II	
		Claimed	Admitted	Claimed	Admitted	Claimed	Admitted
GFA Opening (excl. grant & mines)	a1	292570.45	251489.65	309984.92	268877.53	610731.84	625702.28
Less: land	a2	83.75	83.75	5798.95	5798.94	0	0
Less: Fully depreciated assets	a3	3240.98	3240.98	56.47	56.47	47.87	47.87
Opening value of Depreciable asset	A=a1-a2-a3	289245.72	248164.92	304129.50	263022.12	610683.97	625654.41
Add: Net asset addition during the year	b1	1308.38	730.00	3519.35	1437.70	671.42	108.46
Less: Lease Land allocation #	b2	197.67		192.02		163.78	
Less: Land added during the year	b3			154.99	154.99		
Depreciable asset addition	B=b1-b2-b3	1110.71	730.00	3172.34	1282.70	507.64	108.46
Closing value of depreciable asset	C=A+B	290356.43	248894.92	307301.84	264304.82	611191.62	625762.88
Average depreciable asset	D=(A+C)/2	289801.08	248529.92	305715.67	263663.47	610937.80	625708.64
Average Rate of depreciation	E	3.90%	3.90%	3.93%	3.93%	3.61%	3.61%
Depreciation	F1	11294.24	9685.80	12024.04	10370.09	22029.06	22561.66
Amortization of lease hold corporate land	f2	2.08	2.08	2.01	2.01	1.71	1.71
Prior period depreciation	f3	0.29	0.09	1.08	1.05	0.19	0.15
Total Depreciation	G=F1+f2+f3	11296.61	9687.97	12027.13	10373.15	22030.96	22563.52
Transmission asset of WBPDCCL			0.00		5461.27		9102.12
Trans. Asset transferred to WBSETCL					557.05		928.42
Value of Depreciable Asset							
Less: Depreciation of Transmission asset			0.00		20.05		33.42
Less: Withheld for final project cost			242.15				1126.41
Depreciation Admitted for Generation			9445.83		10353.10		21403.69

Note: In paragraph 3.3.2 of this order, the Commission did not consider the lease hold land under GFA, which was earlier taken out from the asset base by WBPDCCL. Accordingly, the same is not adjusted during computation of Depreciation.



ANNEXURE – 4B

COMPUTATION OF FUNDING FOR SAGARDIGHI STAGE I UPTO 2018 – 19

Particulars	Admitted Capital Cost	Admitted Additional Capitalization (Excl. Corp Share)	Total Gross Fixed Asset Admitted	Equity Addition		Loan Addition	Admitted Asset Addition for the year	Admissible Equity Addition	Admissible Loan Addition	Normative Debt i.e., Equity More than 30%	Total Loan Repayment	Proportionate repayment for Common Assets i.r.o Stage II and Stage III	Loan Repayment for Stage I	Closing Loan Balance
				Govt. Share	Internal Resources									
As on 31.03.2009 (COD)	252325.96			76713.00	19529.19	156083.77	252325.96	75697.79	156083.77	20544.40				156083.77
2009 – 10 to 2014 – 15		5102.23	257428.19		1530.67	3571.56	5102.23	1530.67	3571.56	0.00	78779.03	7440.42	71338.61	88316.72
FY 2015 – 16	257428.19	498.01	257926.20		149.40	0.00	498.01	149.40	0.00	348.61	11473.87	1083.67	10390.20	77926.52
FY 2016 – 17	257926.20	282.02	258208.22		84.61	0.00	282.02	84.61	0.00	197.41	11473.87	1083.67	10390.20	67536.32
FY 2017 – 18	258208.22	1405.43	259613.65		421.63	0.00	1405.43	421.63	0.00	983.80	11473.87	1083.67	10390.20	57146.12
FY 2018 – 19	259613.65	7837.00	267450.65		2351.10	0.00	7837.00	2351.10	0.00	5485.90	11473.87	1083.67	10390.20	46755.92
Closing GFA upto 2018 – 19 (Excl. Corp Share)							267450.65	80235.19	159655.33	27560.12				46755.92
Cumulative Corporate Share upto 2018 – 19							1426.88	428.06		998.82				
Closing GFA upto 2018 – 19 (Plant + Corporate Share)							268877.53	80663.26	159655.33	28558.94				46755.92
								Admissible Govt. Share of Equity upto 2018 – 19	76713.00				Closing Loan Balance upto 2018 - 19	46755.92
								Admissible Equity from Internal Resources upto 2018 – 19	3950.26					

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ALLOCATION OF COMMON ASSETS AND FUNDING UPTO 2018 – 19 FOR SAGARDIGHI STAGE II

Particulars	Stage I	Stage II	Stage III	Total
	600 MW	1000 MW	660 MW	
Transmission asset	5461.27	9102.12	6007.40	20570.79
Ash pond	895.80	1493.00		2388.80
Township colony	1804.37	3007.28	1984.81	6796.46
Boundary wall & intake channel	2954.99			2954.99
Railway infrastructure	2644.07	4406.78		7050.85
Total	13760.50	18009.18	7992.21	39761.90
Common Assets as on COD		12060.74	6974.72	
From 2009 – 10 to 2014 – 15		5948.44	1017.49	

Particulars	Common Assets for Stage II and Stage III	Equity from State Government	Equity from Internal Resources	Debt	Govt. Equity		Internal Equity		Debt	
					Stage II	Stage III	Stage II	Stage III	Stage II	Stage III
As on COD	19035.46	5787	1473	11775.46	3666.60	2120.40	933.28	539.72	7460.85	4314.61
FY 2009 – 10	805.52		241.66	563.86			145.58	96.08	339.67	224.19
FY 2010 – 11	0		0	0			0	0	0	0
FY 2011 – 12	0		0	0			0	0	0	0
FY 2012 – 13	664.15		199.24	464.91			120.02	79.22	280.07	184.84
FY 2013 – 14	4460.72		1338.22	3122.50			1331.79	6.43	3107.5	15.01
FY 2014 – 15	1035.55		310.66	724.89			187.15	123.51	436.68	288.21
Total	26001.40	5787.00	3562.78	16651.62	3666.60	2120.40	2717.82	844.96	11624.77	5026.85
					5787.00		3562.78		16651.62	

ALLOCATION OF FUNDS FOR COMMON ASSETS I.R.O SAGARDIGHI STAGE II	Particulars	Plant and Corporate	Transmission Asset	Total Share of Common Asset	Equity		Addition of Loan	Proportionate Share of Loan Repayment	Balance Loan
					State Govt.	Internal Resources			
	Upto FY 2014 – 15	8907.06	9102.12	18009.18	3666.60	2717.82	11624.77	5194.28	6430.49
	FY 2015-16				0	0	0	756.53	5673.96
	FY 2016-17				0	0	0	756.53	4917.43
	FY 2017-18				0	0	0	756.53	4160.91
	FY 2018-19				0	0	0	756.53	3404.38
	Total	8907.06	9102.12	18009.18	3666.60	2717.82	11624.77	8220.39	3404.38



ANNEXURE – 4C

COMPUTATION OF ADJUSTMENT OF EXCESS ROE ADMITTED IN APR 2018 – 19

Figures in Rs. Lakh

Particulars	Bandel Stage I	Bandel Stage II
Opening Admissible Equity	3681.13	19838.79
Share Capital	3021.33	19600.67
Internal resources	659.80	238.12
Net Asset Addition	49.43	349.09
30% of Net Asset Addition from Internal Resources	14.83	104.73
Equity Deletion i.r.o decommissioning of 2 x 60 MW	(-) 1840.57	0.00
Share Capital	(-) 1510.67	0.00
Internal resources	(-) 329.90	0.00
Closing Admissible Equity	1855.39	19943.52
Share Capital	1510.66	19600.67
Internal resources	344.73	342.85
Average Equity	2768.26	19891.16
Rate of Return	15.50%	15.50%
Return on Equity ----- (A)	429.08	3083.13
ROE Admitted in APR Order 2018 – 19 ----- (B)	1018.40	2504.63
Adjustment of ROE ----- (C) = (A) – (B)	(-) 589.32	578.50

IMPACT ON FIXED CHARGE DUE TO ADJUSTMENT OF ROE

Figures in Rs. Lakh

Particulars	Bandel Stage I	Bandel Stage II
Fixed Charge Admitted in APR Order 2018 – 19	5777.13	13808.75
Adjustment of ROE as per Table above	(-) 589.32	578.50
Re-determined Fixed Charge for 2018 – 19	5187.81	14387.25

Note: In terms of regulation 5.6.5.1 of the Tariff Regulations, Impact on Working Capital is not necessitated due to adjustment of ROE

ADJUSTMENT OF CAPACITY CHARGE

Figures in Rs. Lakh

Sl. No.	Particulars	Bandel I	Bandel II
1	Target PAF (%)	70.00	77.00
2	PAF achieved (%)	37.08	54.01
3	Admitted Fixed Charge	5187.81	14387.25
4	Coal and Ash Handling charges (Rs. Lakh)	44.82	122.65
5	Water Charges	0.00	0.00
6	Capacity charge to be considered for disallowance (6 = 3- 4-5) (Rs. Lakh)	5142.99	14264.60
7	Proportionate capacity charge of item 6 excluding 4 & 5 (Rs. Lakh)	2724.32	10005.60
8	Capacity charge admitted on the basis of PAF achieved (Rs. Lakh) (8 = 7 + 4 + 5)	2769.14	10128.25
9	Capacity charge admitted in APR Order for 2018 – 19	3081.31	9722.47
10	Adjustment of Capacity Charge (10 = 8 – 9)	(-) 312.17	405.78
			93.61



ANNEXURE – 4D

COMPUTATION OF INTEREST ON CAPITAL BORROWINGS FOR 2019 – 20

Figures in Rs. Lakh

Particulars	Kolaghat		Bakreswar		Bandel Stage I		Bandel Stage II	
	Claimed	Admitted	Claimed	Admitted	Claimed	Admitted	Claimed	Admitted
Opening Balance of Capital Loan	0	0	101874.32	101874.32	0	0	36337.45	36337.45
Loan Addition during 2019 – 20	15078.59	3159.10	0	0.00	0	0.00	0	0.00
Weighted Average Interest of Loan Drawal in the year		8.95%						
Loan Repayment during 2019 – 20	0	0	10187.43	10187.43	0	0	0	0
Opening Balance of Capital Loan	15078.59	3159.10	91686.89	91686.89	0	0.00	36337.45	36337.45
Weighted Average Interest of Capital Loan		8.95%		10.65%				2.67%
Interest paid for the year	89.86	89.86	10273.69	10273.69	0	0	969.46	969.46
Add: Penalty	0		0	0	0	0	0	0
Less: Rebate	0		0	0	0	0	0	0
Less: Interest capitalized during the year	0		0	0	0	0	0	0
Net Interest Admissible	89.86	89.86	10273.69	10273.69	0	0.00	969.46	969.46
Transmission asset to WBSETCL		0.00		35649.93		0.00		0.00
Trans. Asset transferred to WBSETCL				35649.93				
Less: Interest of Transmission asset		0.00		0.00		0.00		0.00
Less: Withheld for Final project cost		4.49		513.68				48.47
Interest Admitted for Generation		85.37		9760.01		0.00		920.99

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COMPUTATION OF INTEREST ON CAPITAL BORROWINGS FOR 2019 – 20

Figures in Rs. Lakh

Particulars	Santalidih		Sagardighi Stage I		Sagardighi Stage II	
	Claimed	Admitted	Claimed	Claimed	Admitted	Claimed
Opening Balance of Capital Loan	81996.94	81996.94	51632.42	46755.92	372420.47	375824.85
Loan Addition during 2019 – 20	0	0.00	0	0	0	0
Loan Repayment during 2019 – 20	11658.36	11658.36	11473.87	10390.20	28107.21	28863.74
Opening Balance of Capital Loan	70338.58	70338.58	40158.55	36365.72	344313.26	346961.11
Weighted Average Interest of Capital Loan		10.84%		10.23%		11.69%
Interest paid for the year	8824.48	8259.24	4696.82	4253.22	41896.21	42249.99
Add: Penalty	0	0	0	0	0	0
Less: Rebate	0	0	0	0	0	0
Less: Interest capitalized during the year	0	0	0	0	0	0
Net Interest Admissible	8824.48	8259.24	4696.82	4253.22	41896.21	42249.99
Transmission asset to WBSETCL		0.00		5461.27		9102.12
Trans. Asset transferred to WBSETCL				557.05		928.42
Less: Interest of Transmission asset		0.00		8.81		62.69
Less: Withheld for Final project cost		229.42		0.00		2109.36
Interest Admitted for Generation		8029.81		4244.41		40077.93
Interest Disallowed		561.64				
Interest Allowable		7468.17				



ANNEXURE – 4E
SUMMARY OF FIXED COST FOR FY 2019 – 20

Figures in Rs. Lakh

SI No.	Head of Fixed Charges	Claimed in APR							Admitted in APR						
		KTPS	BKTPS	BTPS I	BTPS II	STPS	SGTPS I	SGTPS II	KTPS	BKTPS	BTPS I	BTPS II	STPS	SGTPS I	SGTPS II
1	Employee Cost	24073.73	33100.67	4071.40	7294.59	21260.87	16397.17	14295.17	13173.03	20890.22	2065.45	3700.59	13208.55	10984.33	9369.20
2	Coal & Ash Handling Charges	3108.55	1437.84	130.81	234.37	528.02	286.13	244.06	1287.40	1437.84	40.82	76.42	528.02	259.42	227.20
3	Water Charges	0.00	0.00	0.00	0.00	966.64	0.00	0.00	0.00	0.00	0.00	0.00	966.64	0.00	0.00
4	Operation & Maintenance Expenses	8046.42	10915.90	2445.83	4382.13	5618.43	6189.03	5050.34	17111.32	14164.50	2205.60	3558.25	5220.00	5334.00	6087.44
5	O&M Expenses for associated Transmission System	0.00	0.00	0.00	0.00	0.00	94.21	0.00	0.00	0.00	0.00	0.00	0.00	94.21	0.00
6	Rates & Taxes, License & Registration Fee, Filing Fees, etc.	39.90	124.09	54.22	97.16	42.65	27.02	23.05	2.78	11.21	3.19	5.72	0.36	3.45	2.94
7	Insurance Premium	966.69	1365.96	54.10	96.93	424.25	419.91	358.17	892.83	1207.72	49.58	88.82	356.67	282.62	471.03
8	Interest on Capital Borrowings	89.86	10273.69	0.00	969.46	8824.48	4696.82	41896.21	85.37	9760.01	0.00	920.99	7468.17	4253.22	40140.62
9	Interest on Normative Loan	0.00	190.43	0.00	0.00	0.00	62.37	0.00	43.34	44.22	0.00	0.53	27.71	51.50	4.44
10	Interest on Temporary Accommodation	2327.92	5887.55	214.32	480.01	3138.18	3048.55	2600.29	674.42	1705.67	62.09	139.06	909.16	883.19	753.32
11	Interest on Working Capital	2608.70	6597.68	240.18	537.91	3516.70	3416.25	2913.93	1548.13	2980.01	208.15	309.59	1498.79	1065.17	2099.43
12	Other Finance Charges	260.43	604.59	26.15	46.84	337.83	319.65	272.65	248.23	593.70	25.09	44.93	316.45	307.41	262.21
13	Depreciation	1739.93	17989.04	143.90	2253.24	11296.60	12027.13	22030.96	1681.75	17585.10	100.98	1866.33	9445.83	10373.15	21437.11
14	Advance Against Depreciation	0.00	0.00	0.00	0.00	361.76	0.00	6076.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	Taxes under IT Act	0.00	233.17	0.00	0.00	94.57	0.00	0.00	0.00	233.17	0.00	0.00	94.57	0.00	0.00
16	Reserve for Unforeseen Exigencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17	Return on Equity	14835.63	22620.63	348.99	3296.20	11591.45	14118.66	28379.22	14651.38	21220.83	287.22	2937.95	11246.31	12536.23	27610.18
18	Charges Payable to ERPC	2.10	5.32	0.22	0.40	2.85	2.76	2.35	2.10	5.32	0.22	0.40	2.85	2.76	2.35
19	Gross Fixed Charges	58099.86	111346.56	7730.12	19689.24	68005.28	61105.66	124142.65	51402.08	91839.51	5048.39	13649.59	51290.08	46430.65	108467.46
20	Less: Income from Non-Tariff Sources	2302.03	3760.70	978.96	1753.98	1793.58	1733.54	1627.55	2302.03	3760.69	978.96	1753.98	1793.58	1733.53	1627.55
21	Less: Interest Credit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	Less: Fixed Charge Recoverable from WBSETCL	0.00	1135.31	0.00	0.00	2264.74	298.38	0.00	0.00	1135.29	0.00	0.00	0.00	54.76	139.28
23	Net Fixed Charges	55797.83	106450.55	6751.16	17935.26	63946.96	59073.74	122515.10	49100.05	86943.53	4069.43	11895.61	49496.50	44642.36	106700.63



CHAPTER – 5 AGGREGATE REVENUE REQUIREMENT AND BALANCE ADJUSTABLE AMOUNT

5.1. Based on the forgoing analysis and admissions of the adjustments under different factors / elements of fixed charges and fuel and power purchase cost, the re-determined admitted fixed charges as well as fuel cost of WBPDCCL during FY 2019 – 20 along with sharing of gain and incentives came as under:

Table 55: Net Aggregated Revenue Requirement for 2019 – 20

Figures in Rs. Lakh

Sl No.	Particulars	Kolaghat	Bakreswar	Bandel I	Bandel II	Santaldih	Sagardighi I	Sagardighi II
1	Admitted Fuel Cost	95,708.49	1,99,166.13	13,592.30	18,600.44	95,576.57	66,662.57	1,16,573.40
2	Capacity Charge	31,645.24	83,841.18	2,938.54	9,590.10	49,824.04	35,211.17	71,746.48
3	Less: Gain Sharing with WBSEDCL	0.00	0.00	0.00	0.00	392.00	0.00	0.00
4	Add: Incentives	0.00	209.90	0.00	0.00	0.00	0.00	0.00
5	Admitted Net ARR Recovery (1+2-3+4)	1,27,353.73	2,83,217.21	16,530.84	28,190.54	1,45,008.61	1,01,873.74	1,88,319.88

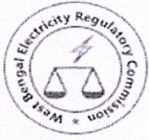
5.2. WBPDCCL vide additional submission dated 19.09.2025 has submitted the fuel cost and capacity charge recovered during 2019 – 20 from its sole beneficiary, WBSEDCL, in accordance with paragraph 6.5 of the Tariff Order dated 14.07.2021 as below:

Table 56: Revenue Recovered by WBPDCCL for 2019 – 20

Generating Station	Energy Charges incl MFCA Recovered	Capacity Charges Recovered	Total Revenue Recovered
Kolaghat	87970.80	35014.82	122985.62
Bakreswar	162650.30	75169.07	237819.37
Bandel I	8796.30	3669.72	12466.02
Bandel II	15015.00	10334.41	25349.41
Santaldih	97229.03	44934.13	142163.16
Sagardighi I	63805.32	27809.16	91614.48
Sagardighi II	97509.36	72108.88	169618.24
Total	5,32,976.11	2,69,040.19	8,02,016.30

5.3. From Note 33 of the Audited Financial Statements, it is observed that Rs. 9,62,678.86 Lakh has been recognized as Revenue from Operations during 2019 – 20 whereas WBPDCCL has claimed Rs. 8,02,016.30 Lakh as revenue recovered during the year. In view of the above, WBPDCCL was directed to clarify the same with a reconciliation statement. WBPDCCL vide additional information dated 30.04.2026 has submitted a reconciliation statement of their claim vis-à-vis the amount recognized as revenue.

5.4. The Commission notes that WBPDCCL, vide its submission dated 30.04.2026 under paragraph 6 along with the accompanying reconciliation statement, has submitted that during FY 2019-20 it had raised bills based on the tariff order applicable for FY 2017-18, as the tariff order for FY 2019-20 was not



available at the relevant point of time, and accordingly billed revenue of Rs. 8,27,736.56 lakh was recognised during the year. Subsequently, during the year 2020-21 SLDC revised the DC i.r.o KTPS & BTPS for the year 2019-20 resulting in adjustment through a debit note of Rs. 2606.47 lakh. During the year 2021-22, the Commission published the tariff order for 2019-20, which was adjusted to the extent of Rs. (-) 30,671.27 lakh. Further in 2022-23, the Commission reviewed the tariff order for 2019-20, accordingly a debit note of Rs. 2344.54 lakh was raised. It has been stated that corresponding entries were made in the accounts without impacting profit & loss of the later years. WBPDCCL has further submitted that, in terms of their accounting policy an unbilled revenue towards estimated Fuel Cost Adjustment (FCA) and Annual Performance Review (APR) amounting to Rs. 44,195.21 lakh (Note 33.5) and Rs. 62,130.16 lakh (Note 33.4) respectively were recognised as Regulatory Assets/Other Current Assets in the annual accounts (Fuel Cost Recoverable and Fixed Cost Recoverable- Note 18). WBPDCCL also submitted that a sum of Rs. 28616.92 lakh stood included in the revenue recognised. The Commission, after prudence check of the submissions and reconciliation statement furnished by WBPDCCL, decides to consider the aforesaid amount of Rs. 8,02,016.30 lakh towards revenue recovered for FY 2019-20.

Table 57: Revenue Recovered by WBPDCCL for 2019 – 20

SI No	Particulars	Amount (Rs. lakh)
1	Total Revenue – as per note 33 of the annual accounts	9,62,678.85
2	Less: Estimated amount as Fuel Cost recoverable – note 18	44,195.21
3	Less: Estimated amount as Fixed Cost recoverable – note 18	62,130.16
4	Less: Other revenue (Transmission, UI, LPSC) considered under total revenue	28,616.92
5	The billed revenue for the year from beneficiary (1-2-3-4)	8,27,736.56
6	Adjustment against DC revision by SLDC	2,606.47
7	Adjustment against the tariff order issued by the Commission	(-) 30,671.27
8	Adjustment against review order issued by the Commission	2,344.54
9	Net billed Revenue finally realised against FY 2019-20 (5+6+7+8)	8,02,016.30

5.5 In view of the admitted net ARR in Table 55 above, WBPDCCL has to recover an additional amount of Rs. 88498.53 Lakh from its beneficiary as shown below:

Table 58: Adjustable Amount for 2019 – 20

SI No.	Generating Station	Revenue Recoverable (Rs. Lakh)	Revenue Recovered (Rs. Lakh)	Adjustable Amount (Rs. Lakh)
1	Kolaghat	127353.73	122985.62	4368.11
2	Bakreswar	283217.21	237819.37	45397.84
3	Bandel I	16530.84	12466.02	4064.82
4	Bandel II	28190.54	25349.41	2841.13
5	Santaldih	145008.61	142163.16	2845.45
6	Sagardighi I	101873.74	91614.48	10259.26
7	Sagardighi II	188319.88	169618.24	18701.64
8	Total	8,90,494.55	8,02,016.30	88,478.25

5.6 From the above table, the recoverable amount thus comes to Rs. 88,478.25 Lakh for 2019 – 20.



Further as stated in paragraph 4.9.7 above, an amount of Rs. 93.61 Lakh is to be adjusted with the revenue recoverable of WBPDCCL for 2019 – 20. Thus, the total adjustable amount comes to Rs. 88,571.86 Lakh (Rs. 88,478.25 lakh + Rs. 93.61 lakh).

- 5.7 In terms of regulation 2.6.6 of the Tariff Regulations, the recoverable amount of Rs. 88,571.86 Lakh or a part thereof shall be allowed to recover / adjusted through a separate order, as may be decided by the Commission along with carrying cost.
- 5.8 As detailed in paragraph 4.25.3 above, WBPDCCL is also required to refund the over-recovered amount of Rs. 4763.26 Lakh in respect of its transmission assets to WBSETCL along with carrying cost. The manner of such refund shall be provided in the aforesaid order.
- 5.9 Carrying Cost: In terms of clause (iv) of regulation 2.6.6 of the Fourth Amendment of the Tariff Regulations, carrying cost is allowable from 01.04.2023, i.e., the date of effect of the amendment. The Commission noted that, the net recoverable amount is only due to variation of the Fuel Cost. WBPDCCL has been allowed to recover variations of fuel cost through Monthly Fuel Cost Adjustment Formula (MFCA) in terms of regulation 5.8.9 of the Tariff Regulations and its annual reconciliation is to be carried out during FPPCA. The Commission in paragraph 2.18 of this order observed that WBPDCCL has not been able to fully effect the provisions and intent of regulation 5.8.9 of the Tariff Regulations which mandates that the fuel cost adjustments are to be made in accordance with the prescribed formula on a monthly basis. Hence, the Commission decided that, no carrying cost is found admissible in respect of under recovery from the admissible the fuel cost. Thus, carrying cost will be allowed only on account of under recovered fixed cost component for 2019 – 20 amounting to Rs. 15,668.07 Lakh (= Rs.88571.86 Lakh – Rs. 72903.79 Lakh as in table 17).
- 5.10 WBPDCCL is to take note of this order.
- 5.11 The Petitions are thus disposed of.
- 5.12 A copy of the order shall be posted in the website of the Commission.
- 5.13 WBPDCCL shall download the copy of the order from website of the Commission and act on it. Certified copy of the order, if applied for, be given to the parties on completion of formalities laid down in the West Bengal Electricity Regulatory Commission (Conduct of Business) Regulations, 2013 as amended and on submission of necessary fees.

Sd/-
(DR. MALLELA VENKATESWARA RAO)
CHAIRPERSON

Dated: 29.05.2026

Sd/-
DEPUTY DIRECTOR, WBERC