

**Compliance of 2nd Data gaps on Petition for
Truing-up of FY 2019-20 and Determination of
ARR & Tariff for FY 2021-22**

1. Regarding reply against Point No. 3 (b) mentioning about the additional liability of Rs. 3595.33 Crore in the books of account, the Petitioner should submit detailed break-up:

a.Part A- Judgment wise payment made to various parties in FY 2019-20 along with necessary details;

Compliance:- In regard to Additional Payment liability of Rs. 3595.33 Crs under head "Power Purchase Cost Others", it is to clarify that no payment is made in FY 2018-19 and 2019-20 towards Additional payment liability booked in the Accounts for FY 2019-20.

b.Part B – Ongoing Litigations at various forums for which there is likelihood of arrears/ liability payment in next / subsequent year(s);

Compliance:- The details are attached herewith as **Annexure G 2.1**.

2. Regarding reply against Point No. 3 (b) about Power purchase details and Revised Form-2 submission, it is observed that there is difference in quantum and cost as per FPPPA submissions, True-up claim and as per Revised Form2 submitted for FY 2019-20. The table below provides FPPPA summary of quantum and cost along with comparison as per Revised Form 2.

| Particulars | As per FPPPA | | As per Revised Form 2 | |
|----------------------|--------------|-----------|-----------------------|-----------|
| | MU | Rs. Crore | MU | Rs. Crore |
| Total for FY 2019-20 | 93672 | 43,428 | 93,682 | 45,922 |

The petitioner to explain the reasons for such deviation along with details for source wise, if needed.

Compliance:-

- (i) As regard to quantum of power purchase as per FPPPA submission and as per Form-2 of True up Petition, there is difference of 10 Mus. It is to state that the difference of 10 Mus in power purchase quantum is on account of revision in SEA by SLDC / correction of errors subsequent to submission of quarterly claims of FPPPA of respective quarter. The power purchase quantum mention in Form 2 is as per audited annual accounts which incorporate subsequent SEA revisions/ correction of error.

- (ii) As regard to the difference of Rs. 2494 Crs in the FPPPA submissions and as per Revised Form-2 of True up petitions, it is to state that the said difference is on account of different accounting treatment to be followed for claiming FPPPA and preparation of Annual Accounts.

As per the directive of Hon'ble Commission, FPPPA is claimed based on actual payment made during respective quarter which do not include undischarged liability / provisions etc. Whereas Annual Accounts are prepared following the Indian Accounting Standards (IND-AS) which includes undischarged liabilities / provisions on account of matters pending in various courts and estimated as per the orders of competent courts / best assessment basis.

Thus, the difference in power purchase cost as submissions of FPPPA and as Form 2 of True up Petition (Annual Accounts of GUVNL) for FY 2019-20 is on accounts of following:

- i. The GUVNL cost @ Rs. 0.04/Unit considered in FPPPA submission as per methodology approved by Hon'ble Commission but the said amount is not part of power cost in the Books of GUVNL Accounts (i.e. Form No 2).
- ii. SLDC Charges is considered in the FPPPA submission. However, it is not part of power cost in the Books of GUVNL Accounts (i.e. Form No 2) as the SLDC charges is directly paid by DISCOMs and thus it is booked in DISCOMs Books of Accounts under power purchase expenses.
- iii. The actual payment made in FY 2019-20 towards previous years' provisions is considered in the FPPPA submissions whereas the same is not part of Form 2.
- iv. There is Additional Liability of Rs. 3644 Crs in the Books of GUVNL's Accounts for FY 2019-20 towards various judgments of court and GSECL Sikka Unabsorbed Depreciation. This amount is not considered in the FPPPA submissions of FY 2019-20 since no payment is made in FY 2019-20.

3. Regarding reply against Point No. 4 about RPO shortfall, the Petitioner has submitted that there is 1.30% shortfall. The petitioner should submit RPO details as per below table.

Compliance:-

| Particulars | Solar | Wind | Others | Total |
|---|-------|-------|--------|--------|
| Total Requirement (MUs) | | | | 92705 |
| Less: Hydro Power Purchase (MUs) | | | | 1849 |
| Actual Consumption excl. Hydro (MUs) | | | | 90856 |
| RPO fulfilled (%) | 3.60% | 9.16% | 0.38% | 13.14% |
| RPO Obligation fulfilled (MUs) | 3270 | 8325 | 343 | 11938 |
| RPO Target % | 5.50% | 8.05% | 0.75% | 14.30% |
| RPO Target (MUs) | 4997 | 7314 | 681 | 12992 |
| Unmet Target (MU) | 1727 | -1011 | 338 | 1054 |
| Corresponding cost claimed in petition under True-up (Rs. Cr) | 2112 | 3165 | 137 | 5415 |

Note: RPO fulfilled units includes renewable energy consumed by consumers but not using Renewable attribute under wheeling option / under Net metering, such energy is considered in DISCOM's RPO as per the GERC Order.

4. Regarding reply against Point No. 7 about loan conversion to grant, the Petitioner should submit details of RAPDRP loan if converted into Grant in FY 2018-19 and FY 2019-20 with status thereof and with the certificate/ documents.

Compliance:-

| Particulars | Solar | Wind |
|--|-------|------|
| Loan converted to Grant against any of the Central Govt Scheme | Nil | Nil |
| Interest on Loan waived off/ converted to grant/ reimbursement received against any of the Central Govt Scheme | Nil | Nil |
| Total | Nil | Nil |

5. Regarding reply against Point No. 8 about security deposit, the Petitioner should submit

Compliance:-

| Particulars | 2017-18 | 2018-19 | 2019-20 |
|--|-------------|-------------|-------------|
| Number of consumers as on March | | | |
| LT Consumers | 3428153 | 3562507 | 3533353 |
| HT Consumers | 3829 | 4152 | 4501 |
| Security Deposit amount held as on March | | | |
| In cash | 1257.76 Cr. | 1408.88 Cr. | 1576.38 Cr. |
| In Bank Guarantee | 641.73 Cr. | 688.26 Cr. | 735.39 Cr. |
| Any other form | - | - | - |

6. Regarding 7th Pay Commission Provision in books, the Petitioner should submit the account head under which Liability/ Provision and payment towards 7th Pay Commission has been made.

a. The Petitioner should also submit below details.

Compliance:-

| Particulars | UGVCL |
|---|------------------------|
| 7th Pay Provision as on 31st March 2015 | 0 |
| Less: Payment made during the year towards such provision | 0 |
| Add: Provision made during the year | 18,79,51,167.00 |

| | |
|---|--------------------------|
| 7th Pay Provision as on 31st March 2016 | 18,79,51,167.00 |
| Less: Payment made during the year towards such provision | - |
| Add: Provision made during the year | 80,36,11,085.00 |
| 7th Pay Provision as on 31st March 2017 | 99,15,62,252.00 |
| Less: Payment made during the year towards such provision | - |
| Add: Provision made during the year | 54,79,64,202.00 |
| 7th Pay Provision as on 31st March 2018 | 1,53,95,26,454.00 |
| Less: Payment made during the year towards such provision | 74,37,06,233.00 |
| Add: Provision made during the year | 41,68,07,021.00 |
| 7th Pay Provision as on 31st March 2019 | 1,21,26,27,242.00 |
| Less: Payment made during the year towards such provision | - |
| Add: Provision made during the year | 43,11,32,855.00 |
| 7th Pay Provision as on 31st March 2020 | 1,64,37,60,097.00 |

b.The Petitioner in its replies dated 11.02.2021 has provided details of Provisioning for 7th Pay Commission (for Allowance). The Petitioner to confirm the Performance Incentive provision @ 8% is on which base amount and whether such provisioning is part of the 7th Pay provisioning amount.

Compliance:- As per the Incentive Schemes of Company, the provision of performance Incentive is made @ 8% on actual basic salary paid in the FY 2019-20.it is not a part of 7th Pay Provisioning amount.

7. Regarding reply to Point No. 7 (a) in Annexure-B about A&G expenses:

D. UGVCL should submit

a.Whether amount in MISC EXPS of Rs.12 Lakh in account Contri.S & Charities is Donation or amount under CSR.

Compliance:- It is a donation to Chief Minister Relief Fund.

b.Break-up of amount in MISC EXPS of Rs. 165.68 Lakh in account MISC.EXP.

Compliance:-

| Month | 76190-MISCELLANEOUS EXPENSES |
|--------------|------------------------------|
| Apr-19 | 1,29,143.25 |
| May-19 | 16,10,376.81 |
| Jun-19 | 70,80,493.22 |
| Jul-19 | 11,32,676.80 |
| Aug-19 | 16,49,127.22 |
| Sep-19 | 15,42,198.24 |
| Oct-19 | 14,65,824.11 |
| Nov-19 | 6,85,599.30 |
| Dec-19 | -64,51,149.62 |
| Jan-20 | 22,71,774.88 |
| Feb-20 | 38,79,840.45 |
| Mar-20 | 15,72,029.72 |
| Total | 1,65,67,934.38 |

c.Details / justification about amount in MISC LOSSES & W-OFF of Rs.88.11 Lakh in account Waiver of DPC (Amnesty)

Compliance:-

| Month | 79523-WAIVER OF DELAYED PAYMENT CHARGES UNDER AMNESTY |
|--------------|---|
| Apr-19 | 12,35,611.45 |
| May-19 | 5,67,292.88 |
| Jun-19 | 46,42,235.22 |
| Jul-19 | 30,28,050.31 |
| Aug-19 | 10,149.06 |
| Sep-19 | 1,58,244.62 |
| Oct-19 | 69,456.77 |
| Nov-19 | 5,56,152.51 |
| Dec-19 | 16,48,921.05 |
| Jan-20 | 20,305.20 |
| Feb-20 | 905.00 |
| Mar-20 | 1,71,879.81 |
| Total | 88,11,361.78 |

8. Regarding reply to point 8 in Annexure-B about Subsidy details of all Discoms, the Petitioner should submit subsidy computation information.

| Particulars | Claimed | Received | Remarks |
|----------------------------|--------------|--------------|---|
| GERC Tariff Subsidy | 1,182 | 1,182 | Computation to be submitted for <u>claimed amount</u> in separate sheet |
| FPPPA Subsidy | 3,802 | 3,802 | |
| HP Based Subsidy | 1,100 | 1,008 | |
| Total of AG Subsidy | 6,085 | 5,993 | |
| Water Works Subsidy | 689 | 689 | Computation to be submitted for <u>claimed amount</u> in separate sheet |
| Total AG + WW | 6,774 | 6,682 | |

Compliance:- It is to state that on behalf of four DISCOMs, GUVNL is claiming tariff subsidy from Government and disbursed the same to DISCOMs. The detailed information /computation of subsidy claim for (total of four DISCOMs) is enclosed herewith as **Annexure G 2.2.**

9. Regarding bad debts written off and other waivers, the petitioner should confirm and provide details of such write-off/ waivers under Government Amnesty Scheme taken during FY 2019-20 and inform under which account head the same is claimed/ booked.

Compliance:- The amount of waiver of Principal dues under amnesty scheme is Rs. 1,32,06,135.60/- booked under the account head 79411 and the waiver of DPC under amnesty scheme is Rs.88,11,361.78/- booked under the Account head 79523.

| Month | 79411 | 79523 |
|--------|---|---|
| | WAIVER OF THE PRINCIPAL DUES UNDER AMNESTY SCHEME | WAIVER OF DELAYED PAYMENT CHARGES UNDER AMNESTY |
| Apr-19 | 4,10,80,039.83 | 12,35,611.45 |
| May-19 | 4,02,22,772.55 | 5,67,292.88 |
| Jun-19 | 7,33,17,932.12 | 46,42,235.22 |
| Jul-19 | 4,65,27,268.39 | 30,28,050.31 |
| Aug-19 | 24,08,893.86 | 10,149.06 |
| Sep-19 | 3,00,50,269.90 | 1,58,244.62 |
| Oct-19 | 76,693.82 | 69,456.77 |
| Nov-19 | 23,80,062.40 | 5,56,152.51 |

| | | |
|--------------|-----------------------|---------------------|
| Dec-19 | 14,73,795.35 | -16,48,921.05 |
| Jan-20 | 41,490.29 | 20,305.20 |
| Feb-20 | 1,47,080.81 | 905.00 |
| Mar-20 | 72,23,370.88 | 1,71,879.81 |
| Total | 1,32,06,135.60 | 88,11,361.78 |

10. Regarding LTP Lift Irrigation category, the Petitioner shall provide billing cycle wise (monthly/ bi-monthly) connected load in HP for all Discoms for FY 2019-20 as per below table.

Compliance:-

| Particulars | UGVCL |
|---------------------------------|----------------|
| As on Bi-Month/ Billing cycle 1 | 62.5 HP |
| As on Bi-Month/ Billing cycle 3 | 22.5 HP |
| As on Month/ Billing cycle 5 | 3833 HP |
| ... | |
| Total | 3918 HP |

11. Regarding AG category, the Petitioner shall provide billing cycle wise (monthly/ bimonthly) connected load in HP for all Discoms for FY 2019-20.

Compliance:-

Consumers who are billed in HP Based Tariff (Load in HP):

| Particulars | UGVCL |
|---------------------------------|-------------------|
| As on Bi-Month/ Billing Cycle 6 | 3785523 HP |
| ... | |
| ... | |
| Total | 3785523 HP |

Consumers who are billed in Metered Tariff (Load in HP):

| Particulars | UGVCL |
|---------------------------------|--------------|
| As on Bi-Month/ Billing cycle 1 | 669912 HP |
| As on Bi-Month/ Billing cycle 2 | 1418 HP |
| As on Bi-Month/ Billing cycle 3 | 610593 HP |

| | |
|---------------------------------|-------------------|
| As on Bi-Month/ Billing cycle 7 | 13338 HP |
| As on Month/ Billing cycle 5 | 2409936 HP |
| Total | 3705197 HP |