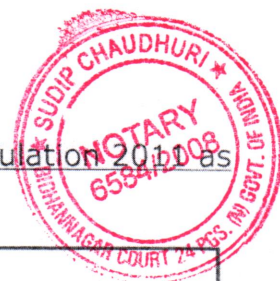


Asset Register Summary

Asset after cut-off date: 31- March-2023 (For the FY: 2023-24)

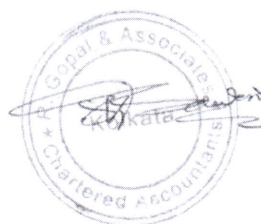
A	Type of Assets	Calculation	Leasehold Land	Buildings	Cap. spare at Generating station	Furniture & Fixture	Hydraulic Work	Line, Cable, Network	Low Value Asset	Office Equipment	Other Civil Works	Plant & Machinery	Spare - Meter & Transformer	Vehicles	OTROU	Total Amount
	Opening Gross Value of Asset as on 1st April 2023															
B	Assets fully Depreciated ($\geq 90\%$)	B1	3112	0	0	7	0	459400	0	3711	11	2102	27075	1	0	495418
	Assets Depreciated $\geq 70\%$ but less than $< 90\%$	B2	1101	110	0	482	387	10522	0	15880	84	8544	51929	7	0	89047
	Assets Depreciated less than $< 70\%$	B3	1366	54195	4546	6645	150383	2316003	0	25128	71438	399943	94483	17	0	3124146
	Total	B=B1+B2+B3	5579	54305	4546	7133	150770	2785925	0	44719	71533	410589	173487	25	0	3708611
	Gross Value of Assets de-commissioned during the FY 2023															
C	Assets fully Depreciated (90%)	C1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Assets Depreciated 70% or more but less than 90%	C2	0	0	0	0	0	0	0	0	0	80	453	0	0	533
	Assets Depreciated less than 70%	C3	0	0	0	0	0	812	0	0	0	0	0	0	0	812
	Total	C=C1+C2+C3	0	0	0	0	0	812	0	0	0	80	453	0	0	1345
D	Gross Value of Asset Added during the year 2023-24	D	333	3366	3459	532	0	184897	0	644	7601	53609	14389	0	5411	274241
	Total Gross Value at the end of the FY 2023-24			0	0	0	0	0	0	0	0	0	0	0	0	0
E	Assets fully Depreciated (90%)	E1=B1-C1	3112	0	0	7	0	459400	0	3711	11	2102	27075	1	0	495418
	Assets Depreciated 70% or more but less than 90%	E2=B2-C2	1101	110	0	482	387	10522	0	15880	84	8464	51476	7	0	88514
	Assets Depreciated less than 70%	E3=B3-C3+D	1699	57561	8005	7177	150383	2500088	0	25772	79039	453552	108872	17	5411	3397575
	Total	E=E1+E2+E3	5912	57671	8005	7665	150770	2970010	0	45363	79134	464118	187423	25	5411	3981507
	Accumulated Depreciation of the opening Assets			0	0	0	0	0	0	0	0	0	0	0	0	0
F	Assets fully Depreciated (90%)	F1	0	0	0	6	0	611	0	2991	10	2091	23471	1	0	29181
	Assets Depreciated 70% or more but less than 90%	F2	236	88	0	366	322	8000	0	13758	68	6417	42409	6	0	71669
	Assets Depreciated less than 70%	F3	77	8658	1054	2304	28583	489805	0	6293	5401	95299	34343	0	0	671817
	Total	F=F1+F2+F3	313	8746	1054	2676	28905	498416	0	23043	5479	103807	100222	7	0	772668
	Adjustment during the FY 2023-24 of Accumulated Depreciation			0	0	0	0	0	0	0	0	0	0	0	0	0
G	Assets fully Depreciated (90%)	G1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Assets Depreciated 70% or more but less than 90%	G2	0	0	0	0	0	0	0	0	0	33	260	0	0	293
	Assets Depreciated less than 70%	G3	0	0	0	0	0	166	0	0	0	0	0	0	0	166
	Total	G=G1+G2+G3	0	0	0	0	0	166	0	0	0	33	260	0	0	459
	Depreciation during the year 2023-24			0	0	0	0	0	0	0	0	0	0	0	0	0
H	Assets Depreciated 70% or more but less than 90%	H1	5	3	0	32	0	38	0	8	8	414	838	0	0	1345
	Assets Depreciated less than 70%	H2	40	2465	287	432	9550	150576	0	1702	2500	23430	13840	0	0	204823
	On Asset added during the year	H3	14	25	50	8	0	2971	0	23	87	617	1114	0	151	5059
	Total During the year	H=H1+H2+H3	59	2493	337	472	9550	153585	0	1734	2595	24461	15792	0	151	211227
	Closing Balance of Accumulated Depreciation			0	0	0	0	0	0	0	0	0	0	0	0	0
I	Assets fully Depreciated (90%)	I1=F1-G1	0	0	0	6	0	611	0	2991	10	2091	23471	1	0	29182
	Assets Depreciated 70% or more but less than 90%	I2=(F2-G2)+H1	241	90	0	397	322	8038	0	13766	76	6798	42987	5	0	72720
	Assets Depreciated less than 70%	I3=(F3-G3)+(H2)	131	11148	1391	2744	38132	643186	0	8019	7987	119347	49297	0	151	881534
	Total	I=I1+I2+I3	372	11239	1391	3147	38455	651835	0	24776	8073	128236	115754	6	151	983436
	Net Book Value as on last date of the FY 31st Mar 2024			0	0	0	0	0	0	0	0	0	0	0	0	0
J	Assets fully Depreciated (90%)	J1=E1-I1	3112	0	0	0	0	458789	0	719	1	11	3604	0	0	466236
	Assets Depreciated 70% or more but less than 90%	J2=E2-I2	860	19	0	85	65	2484	0	2114	8	1867	8489	2	0	15793
	Assets Depreciated less than 70%	J3=E3-I3	1568	46413	6613	4433	112250	1856902	0	17753	71052	334205	59575	17	5260	2516041
	Total	J=J1+J2+J3	5540	46432	6613	4518	112315	2318175	0	20586	71061	335883	71668	19	5260	2998070

Pl refer: Annexure 10 of the WBERC (Terms & Condition of Tariff) Regulation 2011 as amended:



Asset Register Summary (Intangible Assets)		
Asset after cut-off date: 31- March-2023 (For the Fy: 2023-24)		
ROW NAME	DESCRIPTION	AMOUNT (Rs. In Lakhs)
A	Cumulative Opening Balance(Gross) 01.04.2023	13,965
B	Cost incurred during the Year 2023-24	1,245
C=A+B	Gross intangible Assets at the end of the year 31.03.2024	15,210
D	Cumulative Amount written off at the beginning of the year 01.04.2023	9,617
E	Amount written off during the year 2023-24	1,642
F=D+E	Cumulative Amount written off at the end of the year	11,259
G=C-F	Cumulative Closing Balance(Gross) 31.03.2024	3,951

SI No	Particulars	As on last date of the Fiscal Year (2023-24) Rs in Lakh	Depreciation for the year (2023-24) on such assets Rs in Lakh
1	Gross value of fixed assets created out of consumer contribution	7,88,603	41,119
2	Gross value of fixed assets created out of Govt Grant, Etc.	19,42,798	1,00,696
3	Gross value of fixed assets where investment approval is not required in terms of tariff regulations.	1,22,498	5,906
4	Gross value of fixed assets for which final project cost approval under regulation 2.8.5 has been obtained.	0	0
5	Gross value of fixed assets which are partly commissioned or for which final project cost approval under regulation 2.8.5 is pending.	11,52,167	64,689
	Total GFA(1-5)	40,06,066	2,12,410
6	Investment approval amount considered by the com mission on the assets at sl no 5 above.	11,52,167	64,689



Santam Sarkar
Chief Engineer (Regulation)
Regulation Department
WBSEDCL

WEST BENGAL STATE ELECTRICITY DISTRIBUTION COMPANY LIMITED



WBSEDCL



Annexure – II

of

Volume-I

**Auditor Certificate for Power Purchase &
Transmission Charges 2023-24**

Submitted to the

**HON'BLE WEST BENGAL ELECTRICITY
REGULATORY COMMISSION**

**R. GOPAL & ASSOCIATES**

CHARTERED ACCOUNTANTS

1/1A, Vansittart Row, 1st Floor

Room No. 6, Kolkata-700 001

Tel. : +91-33-2248-0021/3135

To

West Bengal State Electricity Distribution Company Limited

(A Government of West Bengal Enterprise)

Vidyut Bhawan, Block-DJ, Sector-II

Bidhannagar, Kolkata- 700 091



This is to certify that expenditure incurred by West Bengal State Electricity Distribution Company limited (WBSEDCL) during the financial year 2023-24 on Purchases of Power and Transmission Charges (read with note no-34 in the Annual Audited Accounts of 2023-24) of ₹ 26,64,649 lakh (Rupees Twenty Six Lakh Sixty Four Thousand Six Hundred and Forty Nine Lakh Only) excluding the Rebate received amounting to ₹ 2,598 Lakh (Rupees Two Thousand Five Hundred and Ninety Eight Lakh Only) for timely payments and Security Constraint Economic Dispatch (SCED) Refund amounting to ₹ 559 Lakh (Rupees Five Hundred Fifty Nine Lakh Only) as per details attached in Annexure-A read with the notes therein have been verified by us from the available records maintained at Corporate office and found it in accordance therewith.

For R. Gopal & Associates

Chartered Accountants

FRN: 000846C

CA Sandeep Kumar Sawaria

Partner,

Membership No. 061771

UDIN- 24061771BKDBLJ4020



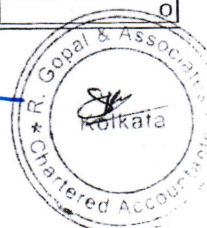
Place: Kolkata

Date: 11/09/2024

Chief Engineer (Regulation)
Regulation Department
WBSEDCL

Annexure-A			
Statement of Power Purchase Cost, Transmission Charges, Other Charges & Operating Charges during the period from April 2023 to March 2024			
SI No	Particulars	Current Cost	Arrear Cost
		(₹ in Lakhs)	
(A)	Purchases of Power from Different Sources		
1	Damodar Valley Corporation-Grid		
	Mejia TPS (V)	13793	-735
	Damodar Valley Corporation-Radial	22057	0
	Raghunathpore TPS(RTPS)	0	584
	Damodar Valley Corporation-Short Term	0	0
2	National Thermal Power Corporation		
	Farakka STPS Stg I	152095	16247
	Farakka STPS Stg III	58465	4240
	Kahelgaon I	15175	158
	Kahelgaon II	2152	-2
	BARH TPS I	3122	2
	BARH TPS II	4948	10
	Muzarrpur TPS	11536	-1942
	Nabinagar TPS	3758	-2
	North Karanpura TPS	11914	-2
	Talcher STPS	20361	85
	Daripalli	57541	345
3	Govt. of Sikkim	7	0
4	National Hydro Power Corporation Limited		
	Teesta V HEP	9883	0
	Rangit HEP	2865	-49
	Teesta Lower Dam Project III	22996	112
	Teesta Lower Dam Project IV	26660	20222
5	Power Trading Corporation Limited		
	Chukha HEP	8353	7072
	Kurichu HEP	252	0
	Tala HEP	10727	-108
	Adhunik Power	21101	0
	Jhabua	0	0
	JP Nigrie	0	0
	SPDC J & K	0	0
	PTC India Ltd (Kurichu O&M)	64	0
Mangdechhu	28855	0	
6	Durgapur Projects Limited		
	DPL (220/132 kv)	83077	-19703
	DPL-Radial	0	0
7	West Bengal Power Development Corportaion		
	Bandel TPS (BTPS)-I	10610	0
	Bandel TPS (BTPS)-II	62390	0
	Santalidih TPS (STPS)	152178	0
	Kolaghat TPS (KTPS)	208258	0
	Bakreswar TPS (Stage -I & II)	269726	0
	Sagardighi TPS (Stage-I)	135637	0
Sagardighi TPS (Stage-II)	259089	0	
8	CESC Ltd	612	0
9	Tata Power Company Ltd	0	0
10	Electro Steel Casting Limited	456	0
11	Neora Hydro Limited	270	0
12	Nippon Power	418	0
13	Rashmi Ispat	190	0
14	Kanti Bijlii Utpadan Nigam Ltd	0	0
15	Himadri Chemicals & Industries Ltd	2410	0
16	Rashmi Cement Ltd	597	0
17	Shree Renuka Sugar	816	0
18	Bengal Energy Limited	1980	0
19	Assam Power Distribution Company Ltd	105	0
20	Adani Enterprises Ltd.	11879	0
21	Jharkhand Bijlee Vitaran Nigam Ltd	54	0
22	ABIPL	49	0

Santanu Sarkar
 Chief Engineer (Regulation)
 Regulation Department
 WBSEDCL



Annexure-A

Statement of Power Purchase Cost, Transmission Charges, Other Charges & Operating Charges during the period from April 2023 to March 2024

Sl No	Particulars	Current Cost	Arrear Cost
		(₹ in Lakhs)	
23	NTPC Vidyut Vyapar Nigam Ltd.(NVVN)		
	Bundle Power	20543	0
	NTPC Vidyut Vyapar Nigam Ltd. (Short Term)	0	0
24	Tata Power Trading Corporation Limited		
	Dagachu	16355	345
	Maithon Power Limited	97565	3149
	Tata Power Trading Corporation Limited (Short Term)	2944	7
	Power Exchange		
25	Power Exchange India Limited (PXIL)	82775	0
	India Exchange Exchange Limited (IEX)	269365	0
	Hindustan Power Exchange (HPX)	41739	0
26	Solitaire Industries	754	0
27	Solar Energy Corporation	954	0
28	WBREDA	0	0
29	Hiranmoyee Energy	91170	61
30	North Bihar Power Distribution	10	0
31	Swap In	0	0
32	Deviation Settlement (UI Payable)	2533	-640
	Sub-Total (A)	2336186	29454
(B)	TRANSMISSION CHARGES		
33	Power Grid Corporation India Limited	103666	8460
34	WBSETCL	166543	0
35	Power System Operation Corporation Ltd.	0	4
36	Reimbursement of Transmission Charges to NVVN Ltd.	970	169
	Open Access Charges on Power Purchases		
37	National Hydro Power Corporation Limited	0	0
	Power Trading Corporation Limited	0	0
	NTPC Vidyut Vyapar Nigam Ltd	0	0
	Tata Power Trading Corporation Limited	763	0
	Power Exchange India Limited (PXIL)	2462	0
	India Exchange Exchange Limited (IEX)	12518	0
	Hindustan Power Exchange (HPX)	1500	0
	Adani Enterprises Ltd.	354	0
	Power Grid Corporation India Limited	975	0
	SLDC	1032	0
	Sub-Total (B)	290783	8633
(C)	Other Charges		
38	ERPC Charges	16	0
39	SLDC Charges	2338	-3
40	ERPC Reactive Energy Charges	120	0
	Sub-Total (C)	2474	-3
(D)	Operating Lease Charges		
41	Energy Savings Certificates	278	0
	Sub-Total (D)	278	0
	TOTAL(A+B+C+D)	2629721	38084
	Total Expenditure (Current Power Purchases Cost + Arrear Cost)	2667806	

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 Regulation Department
 WBSEDCL



WEST BENGAL STATE ELECTRICITY DISTRIBUTION COMPANY LIMITED



WBSEDCL



Annexure – III

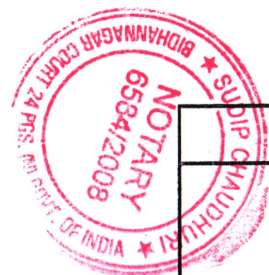
of

Volume-I

**Outstanding Government Loan
as on 31.03.2024**

Submitted to the

**HON'BLE WEST BENGAL ELECTRICITY
REGULATORY COMMISSION**



Outstanding Govt (Capital purpose) Loan as on 31.03.2024						
Sl.No.	Loan order No.	Date	Purpose	Original loan amount (Rs Lakh)	Balance of State Govt Loan as on 31.03.2024 (Rs Lakh)	Interest for the year 2023-24 (Rs Lakh)
1	43(Sanction)-PO/P/C/II/1B-08/2016	04.03.2016	Purulia Pumped Storage Project	336	336	29
2	06 (Sanction)-PO/P/C/II/1B-08/2016	14.06.2016	Purulia Pumped Storage Project	400	400	34
3	39 (Sanction)-PO/P/C-II/1B-08/2016	30.11.2016	Purulia Pumped Storage Project (ID-P-98/152/167)	10721	7060	95
4	21 (Sanc)-POW-13012(11)/3/2022-SECTION(POWER)	05.07.2022	Oustanding Service tax for JICA assisted Purulia Pumped Storage Project.	126	126	11
Total				11583	7923	168

[Signature]
26/07/2024

128

[Signature]
Chief Engineer (Regulation)
Regulation Department
WBSEDCL

WEST BENGAL STATE ELECTRICITY DISTRIBUTION COMPANY LIMITED



WBSEDCL



Annexure – IV

of

Volume-I

Calculation of Carrying Cost for 2023-24

Submitted to the

**HON'BLE WEST BENGAL ELECTRICITY
REGULATORY COMMISSION**

Computation of Carrying Cost of Regulatory Assets & Arrear Revenue (Rs in Lakh)							
Sl.No.	Year	Case No.	Issue date	Admitted /Application Amount	Actual Status as per relevant Tariff Orders and APR Orders	Carrying Cost Base Amount	Carrying Cost
1	2020-21	APR-104/22-23	29.03.2023	4,16,094.91	Released 24-25 (Rs. 205370 lakh) Released 25-26 (Rs. 188066.19 lakh)	3,93,436.19	43,278
2	2021-22	APR-110/22-23	26.04.2023	1,69,278.99	(Excluding Rail portion of Regulatory Assets) - Not yet released	1,62,778.94	17,906
3	2022-23	APR Petition 2022-23	24.11.2023	6,41,401.00	APR order not yet issued	6,41,401.00	70,554
4	Carrying Cost of TAISACOP for 2023-24			4,142.00	Released (Rs. 4142 lakh)	4,142.00	456
5	2020-21	APR-104/22-23(Railways RA portion)	29.03.2023	11,639.72	Excluding Recovered during the year 2023-24 Rs 10669.74 lakh	969.98	107
6	2021-22	APR-110/22-23 (Railways RA portion)	26.04.2023	6,500.05	Excluding Recovered during the year 2023-24 Rs 4333.37 lakh	2,166.68	238
Total						12,04,894.79	1,32,538
7	Less :	Balance amount of security deposit after utilization in Working capital requirement				1,77,386.95	19,513
8		Net amount for calculation of carrying cost				10,27,507.84	1,13,026
9		Carrying Cost @ 11% (SBI MCLR as on 01.04.2023-8.5% plus 250 basis points				1,13,026	



Santane Sarkar
 Chief Engineer (Regulation)
 Regulation Department
 WBSEDCL

WEST BENGAL STATE ELECTRICITY DISTRIBUTION COMPANY LIMITED



Annexure – V of Volume-I

**Sale of power to persons other than licensee & consumer
including Transmission loss for the year 2023-24**

**Submitted to the
HON'BLE WEST BENGAL ELECTRICITY
REGULATORY COMMISSION**

ANNEXURE - V

Statement showing Sale of power to persons other than licensee/consumer including Transmission loss for the year 2023-24	
Name of the Entity	Quantum of power sold(MU)
Trader	0.000
IEX	1624.680
PXIL	43.346
HPX	
Total	1668.026



Santanu Paul
 Chief Engineer (Regulation)
 Regulation Department
 WBSEDCL