

**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

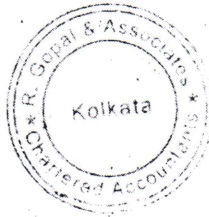
Bidhannagar, Kolkata- 700 091

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

Office at : Jamshedpur \* New Delhi \* Rourkela \* Bhubaneshwar \* Ranchi  
Website : [www.rgopal.in](http://www.rgopal.in) • Email : [ssawaria@rgopal.in](mailto:ssawaria@rgopal.in)

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	0
	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
	KahelgaonI	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

*Santam 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			
SI No	Particulars	Current Cost	Arrear Cost
		(₹ in Lakhs)	
23	<b>NTPC Vidyut Vyapar Nigam Ltd.(NVVN)</b>		
	Bundle Power	20543	0
	NTPC Vidyut Vyapar Nigam Ltd. (Short Term)	0	0
24	<b>Tata Power Trading Corporation Limited</b>		
	Dagachu	16355	345
	Maithon Power Limited	97565	3149
	Tata Power Trading Corporation Limited (Short Term)	2944	7
25	<b>Power Exchange</b>		
	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
	<b>Sub-Total (A)</b>	<b>2336186</b>	<b>29454</b>
<b>(B)</b>	<b>TRANSMISSION CHARGES</b>		
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
37	<b>Open Access Charges on Power Purchases</b>		
	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
	<b>Sub-Total (B)</b>	<b>290783</b>	<b>8633</b>
<b>(C)</b>	<b>Other Charges</b>		
38	ERPC Charges	16	0
39	SLDC Charges	2338	-3
40	ERPC Reactive Energy Charges	120	0
	<b>Sub-Total (C)</b>	<b>2474</b>	<b>-3</b>
<b>(D)</b>	<b>Operating Lease Charges</b>		
41	Energy Savings Certificates	278	0
	<b>Sub-Total (D)</b>	<b>278</b>	<b>0</b>
	<b>TOTAL(A+B+C+D)</b>	<b>2629721</b>	<b>38084</b>
	<b>Total Expenditure (Current Power Purchases Cost + Arrear Cost)</b>	<b>2667806</b>	



*Santam Sanku*  
 Chief Engineer (Regulation)  
 Regulation Department  
 WBSEDCL



Annexure -32

**Compliance Report of the directive in para 10.2.4 in respect of WBSEDCL in the Tariff Order of 2023-24 by the Hon'ble Commission**

**Directive of the Hon'ble Commission given in para 10.2.4 in respect of WBSEDCL in the Tariff Order of 2023-24 is as follows:**

“While submitting APR, WBSEDCL shall submit the Asset Register Summary duly certified by the Statutory Auditor as per Annexure - 10 of the Tariff Regulations.”

**Compliance Report:**

In regard to above directive of the Hon'ble Commission, an auditor certificate certifying the Asset Register Summary is enclosed as **Annexure- 32A**.

*Santanu Sankar*  
Chief Engineer (Regulation)  
Regulation Department  
WBSEDCL



Annexure -32A

**Copy of the Asset Register Summary certified by the auditor is  
enclosed**



*Santanu Saha*

Chief Engineer (Regulation)  
Regulation Department  
WBSEDCL

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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 Asset Register Summary for the FY: 2023-24 attached as per Annexure 10 of the WBERC (Terms & Condition of Tariff) Regulation 2011, as amended, have been verified by us from the available records maintained at Corporate Office of WBSEDCL and found it in accordance therewith.

**For R. Gopal & Associates**

Chartered Accountants

FRN: 000846C

**CA Sandeep Kumar Sawaria**

Partner,

Membership No. 061771

UDIN- 24061771BKDBNP6001

Place: Kolkata

Date: 26/11/2024

Chief Engineer (Regulation)  
Regulation Department  
WBSEDCL



## 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
	<b>Opening Gross Value of Asset as on 1st April 2023</b>															
	Assets fully Depreciated (>=90%)	B1	3112	0	0	7	0	459400	0	3711	11	2102	27075	1	0	495418
B	Assets Depreciated >=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
	<b>Total</b>	<b>B=B1+B2+B3</b>	<b>5579</b>	<b>54305</b>	<b>4546</b>	<b>7133</b>	<b>150770</b>	<b>2785925</b>	<b>0</b>	<b>44719</b>	<b>71533</b>	<b>410589</b>	<b>173487</b>	<b>25</b>	<b>0</b>	<b>3708611</b>
	<b>Gross Value of Assets de-commissioned during the FY 2023</b>															
	Assets fully Depreciated (90%)	C1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
C	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
	<b>Total</b>	<b>C=C1+C2+C3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>812</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>80</b>	<b>453</b>	<b>0</b>	<b>0</b>	<b>1345</b>
D	<b>Gross Value of Asset Added during the year 2023-24</b>	D	333	3366	3459	532	0	184897	0	644	7601	53609	14389	0	5411	274241
	<b>Total Gross Value at the end of the FY 2023-24</b>			0	0	0	0	0	0	0	0	0	0	0	0	0
	Assets fully Depreciated (90%)	E1=B1-C1	3112	0	0	7	0	459400	0	3711	11	2102	27075	1	0	495418
E	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
	<b>Total</b>	<b>E=E1+E2+E3</b>	<b>5912</b>	<b>57671</b>	<b>8005</b>	<b>7665</b>	<b>150770</b>	<b>2970010</b>	<b>0</b>	<b>45363</b>	<b>79134</b>	<b>464118</b>	<b>187423</b>	<b>25</b>	<b>5411</b>	<b>3981507</b>
	<b>Accumulated Depreciation of the opening Assets</b>			0	0	0	0	0	0	0	0	0	0	0	0	0
	Assets fully Depreciated (90%)	F1	0	0	0	6	0	611	0	2991	10	2091	23471	1	0	29181
F	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
	<b>Total</b>	<b>F=F1+F2+F3</b>	<b>313</b>	<b>8746</b>	<b>1054</b>	<b>2676</b>	<b>28905</b>	<b>498416</b>	<b>0</b>	<b>23043</b>	<b>5479</b>	<b>103807</b>	<b>100222</b>	<b>7</b>	<b>0</b>	<b>772668</b>
	<b>Adjustment during the FY 2023-24 of Accumulated Depreciation</b>			0	0	0	0	0	0	0	0	0	0	0	0	0
	Assets fully Depreciated (90%)	G1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
G	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
	<b>Total</b>	<b>G=G1+G2+G3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>166</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>33</b>	<b>260</b>	<b>0</b>	<b>0</b>	<b>459</b>
	<b>Depreciation during the year 2023-24</b>			0	0	0	0	0	0	0	0	0	0	0	0	0
	Assets Depreciated 70% or more but less than 90%	H1	5	3	0	32	0	38	0	8	8	414	838	0	0	1345
H	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
	<b>Total During the year</b>	<b>H=H1+H2+H3</b>	<b>59</b>	<b>2493</b>	<b>337</b>	<b>472</b>	<b>9550</b>	<b>153585</b>	<b>0</b>	<b>1734</b>	<b>2595</b>	<b>24461</b>	<b>15792</b>	<b>0</b>	<b>151</b>	<b>211227</b>
	<b>Closing Balance of Accumulated Depreciation</b>			0	0	0	0	0	0	0	0	0	0	0	0	0
	Assets fully Depreciated (90%)	I1=F1-G1	0	0	0	6	0	611	0	2991	10	2091	23471	1	0	29182
I	Assets Depreciated 70% or more but less than 90%	I2=(F2-G2)+H1	241	90	0	397	322	8038	0	13766	76	6798	42987	6	0	72720
	Assets Depreciated less than 70%	I3=(F3-G3)+(H3)	131	11148	1391	2744	38132	643186	0	8019	7987	119347	49297	0	151	881534
	<b>Total</b>	<b>I=I1+I2+I3</b>	<b>372</b>	<b>11239</b>	<b>1391</b>	<b>3147</b>	<b>38455</b>	<b>651835</b>	<b>0</b>	<b>24776</b>	<b>8073</b>	<b>128236</b>	<b>115754</b>	<b>6</b>	<b>151</b>	<b>993439</b>
	<b>Net Book Value as on last date of the FY 31st Mar 2024</b>			0	0	0	0	0	0	0	0	0	0	0	0	0
	Assets fully Depreciated (90%)	J1=E1-I1	3112	0	0	0	0	458789	0	719	1	11	3604	0	0	466236
J	Assets Depreciated 70% or more but less than 90%	J2=E2-I2	860	19	0	85	65	2484	0	2114	8	1667	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
	<b>Total</b>	<b>J=J1+J2+J3</b>	<b>5540</b>	<b>46432</b>	<b>6613</b>	<b>4518</b>	<b>112315</b>	<b>2318175</b>	<b>0</b>	<b>20586</b>	<b>71061</b>	<b>335883</b>	<b>71668</b>	<b>19</b>	<b>5260</b>	<b>2998070</b>

Santanu Sarkar

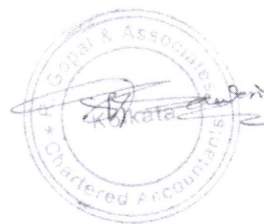


Pl refer: Annexure 10 of the WBERC (Terms & Condition of Tariff) Regulation 2011 as amended:



<b>Asset Register Summary (Intangible Assets)</b>		
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
	<b>Total GFA(1-5)</b>	<b>40,06,066</b>	<b>2,12,410</b>
6	Investment approval amount considered by the commission on the assets at sl no 5 above.	11,52,167	64,689

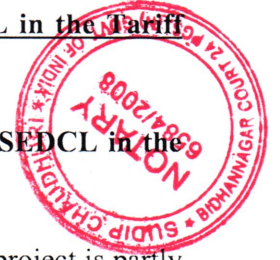


*Santanu Sarkar*  
 Chief Engineer (Regulation)  
 Regulation Department  
 WBSEDCL



**Compliance Report of the directive in para 10.2.1 in respect of WBSEDCL in the Tariff Order of 2023-24 by the Hon'ble Commission**

**Directive of the Hon'ble Commission given in para 10.2.1 in respect of WBSEDCL in the Tariff Order of 2023-24 is as follows:**



“Except for the projects entirely funded through Government grant or where the project is partly funded by the Government grants and direct investment of WBSEDCL through loan or equity is within Rs. 125 crores or 5% of its Gross Fixed Asset, WBSEDCL has to take investment approval for the projects as required under the Tariff Regulations. Capitalization of the assets should be done only after date of put in use of the assets. WBSEDCL shall submit the cost benefit analysis of the completed projects along with APR petition.”

**Compliance Report:**

- I. As per the directives, investment approval for the projects excepting 100% grant funded projects, (namely RAPDRP Part A, RAPDRP Part B, Non-RAPDRP, different schemes under RGGVY, SEEDN, REAPS, BRGF, NEF, DDUGJY, Integrated Power development Scheme (IPDS), Pradhan Mantri Sahaj Bijli Yojana: Saubhagya, 125 MW Solar Plant at Goaltore) has been taken as per provision of the tariff regulations from time to time.
- II. Capitalization of the assets is done only after date of put in use of the assets.
- III. Cost benefit analysis for relevant completed projects for the earlier financial years has already been submitted to Hon'ble Commission through respective APR application. There is no such completed project during the year 2023-24.

*Santam Sarkar*

Chief Engineer (Regulation)  
Regulation Department  
WBSEDCL

**Compliance Report of the directive in para 10.2.9 in respect of WBSEDCL in the Tariff Order of 2023-24 by the Hon'ble Commission**

**Directive of the Hon'ble Commission given in para 10.2.9 in respect of WBSEDCL in the Tariff Order of 2023-24 is as follows:**

“WBSEDCL is directed to submit the details of actual sale to persons other than consumers and licensees during FPPCA of the concerned years for the purpose of truing up.”

**Compliance Report:**

Details have been furnished with FPPCA Petition on 20.09.2024 for 2023-24 vide para 10 and para 16 before the Hon'ble Commission.

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*Santanu Sanyal*

Chief Engineer (Regulation)  
Regulation Department  
WBSEDCL