CESC

Preliminary Observations on the Applications filed by the CESC for APR for FY19 and approval of Revised ARR & Retail Supply Tariff for FY21 under MYT Framework

1. Capital Expenditure:

A. Capex for FY19:

a. The Commission, in the Tariff Order 2019, had directed CESC to maintain the physical as well as financial progress in respect of the works carried out under the Capex indicating timelines of completion, cost to benefit ratio, etc. and to furnish these details to the Commission as and when Commission directs. The Commission after reviewing the capex achieved by CESC for FY18, and the explanations furnished, decided to allow the capex of Rs. 535.18 Crores subject to submission of physical and financial progress along with time lines in respect of the above said works and furnishing explanation for the difficulties encountered in funding.

b. The Commission had directed CESC to take concrete measures to complete and capitalize the works in the prescribed time schedule, so that, the benefits of capex are passed on to the consumers effectively and capitalize the works proposed as far as possible during each financial year.

c. The Commission had also directed the CESC to put in effective efforts towards achieving the following objectives of the proposed schemes under capex on due priority:

1. Reducing distribution losses,
2. Reducing the HT:LT Ratio
3. Reduce Transformer failures
4. Segregate the loads in the feeders.
5. Reduce Power theft
6. Bring programs for the awareness among the people on usage and conservation of energy.
7. Improve the sales to metered category and

8. Improve the Power factor of the IP set loads by installing switched capacitors of suitable capacity to the secondary of the transformers.

The Commission notes that CESC has not furnished the above details and not complied with the Commission's directives, till date. CESC shall submit to the Commission, the compliance and the details sought in the Tariff Order 2019, as above.

d. CESC has incurred capex of Rs 479.38 Cores as against approved capex of Rs 972.25 Cores for FY19. This clearly shows that, CESC is not planning and analyzing its requirements of capex before submitting the capex proposals to the Commission.

e. The CESC has not utilized any amount in respect of works related to providing meters to DTC, BJ/KJ, Street light, replacement of electromechanical meters and in respect of providing control wire and switches for street lighting, timer switches, providing LED lights etc. in 5 model villages. The same status is observed in respect of works related to DSM. It is also observed that the capex amount is under utilized in respect of works such as Extension & Improvement, R-APDRP, IPDS, DDUGJY, RGGVY including Kutir Jyothi, etc., which involved strengthening the distribution system which would enable increase in demand by providing reliable supply. The CESC has also underutilized the capex in respect of works involving providing infrastructure to irrigation pump sets & energization of IP sets. This clearly shows lack of seriousness in planning and execution of works to reduce the technical and commercial losses and to improve the quality of supply to the consumers.

In view of the above observations, CESC shall furnish detailed reasoning for non-utilization/ underutilization of the approved capex in respect of above works and also the details of grants lost, if any, by its non-utilization, as most of these works involves grants from the Government. Also, CESC has to report the effect of non-utilization and underutilization of capex on its AT&C losses and reliability of supply to consumers.

B. Capex proposal for FY21:

a. CESC, in its filing, has proposed Rs.835.50 Crores of Capex for FY21 under different categories of works as against the approved capex of Rs.650.00 Crores by the Commission in the Tariff Order, 2019. CESC shall furnish the sources of funding to each category of works proposed to be taken up during FY21. In terms of MYT Regulations, the Commission has approved capex of Rs.700 Crores, Rs.650 Crores and Rs.650 Crores for FY20, FY21 and FY22 respectively. CESC shall re-examine its proposal duly considering its present financial strength and the current liabilities as per its audited Balance Sheet, the achievement of capex during the previous years and the proposed estimated revenue deficit for FY21 and restrict the capex considering the financial capability to borrow and invest accordingly in capex. **The Commission will not consider any capex which is not reasonable and not achievable by CESC.**

b. As per the Tariff application CESC has proposed capex of 761.92 Crores and Rs. 835.50 Crores for FY20 and FY21 respectively. The CESC shall explain the rationale behind submitting the above proposal as against the Commission approved capital expenditure of and Rs.700 Crores for FY20 and Rs 650 Crores for FY21 in the Tariff Order 2019, by considering the financial capability of CESC. The Commission in its MYT order dated:30th May, 2019 has approved capex for FY20 to FY22 in terms of MYTs Regulations. The CESC has new filing the tariff application for APR of FY19 and revision of ARR for FY21. **Hence the question of revision of capex targets for FY20 will not arise in these proceedings.**

c. As per table under para 10.1, capex for FY21, CESC has proposed Rs.835.5 Crores, whereas, in the action plan for FY21, CESC has provided the work-wise capex, which sums up for Rs 830.50 Crores. The work-wise capex provided in the table under para 10.1 and under the action plan in para 10.2 are different for majority of the works. This needs to be explained by the CESC.

d. The CESC has proposed Rs.225 (160) Crores, Rs. 305(150) Crores, 30(20) Crores, 92 (93) Crores and Rs.40 (100) Crores towards E&I works, Service Connection works, Special Development programme, Gangakalyana and Model sub division respectively. The figures in the bracket refers to the one proposed under action plan. The CESC shall submit the total capex incurred/to be incurred in respect of E&I works and metering and corresponding reduction in distribution losses and percentage of metering in the corresponding categories for which meters are provided viz. DTC, BJKJ, Street light etc. for the last three financial years (FY17, FY18 and FY19). CESC shall justify the reasons and the purpose for proposing huge amounts under Special Development Programme for which it has sought capex of Rs. 305 Crores.

e. The CESC shall also submit physical progress as well as the financial progress, in respect of all the schemes taken up by CESC in the format annexed at Annexure-1, 2 and 3.

2. Observations on Sales:

A. Sales- Other than IP sets:

I. Data Inconsistency:

1. The total number of LT2a installations for FY21 in the Format D-21 at page-123 should be 2049658 numbers instead of 2046242 numbers.
2. The actual number of LT-3 installations for FY19 as per D-2 format is 246235, whereas at page-42 it is indicated as 246207. The Data shall be reconciled.
3. At page 56, in the second line below the table, the year should be FY19 and not FY18. This shall be rectified.

II. Annual Performance Review for FY19

The Commission, in its Tariff Order dated 14.05.2018, had approved total sales of 6480.63 MU to various consumer categories, as against 6744.85 MU proposed by CESC. The actual sales of CESC as per the current APR filing [D-2 FORMAT] is 6350.55 MU, indicating a decrease in sales to the extent of 130.08 MU with respect to the approved sales. There is a decrease in sales of

220.80 MU in LT-categories and increase in sales of 90.72 MU in HT-categories. It is noted that, as against approved sales of 3415.93 MU to categories other than BJ/KJ and IP sets, the actual sales achieved by CESC is 3364.82 MU, resulting in the reduction of sales to these categories by 51.11 MU. Further, CESC has sold 2985.73 MU to BJ/KJ and IP category as against approved sales of 3064.71 MU resulting in decreased sales to these categories by 78.98 MU.

The category-wise sales approved by Commission and the actuals for FY 19 are indicated in the following:

Energy in MU

Category	Approved	Actuals	Difference -MU
BJ/KJ Consuming more than 40 units/month	34.33	30.07	-4.26
LT-2a	1046.43	981.90	-64.53
LT-2b	11.08	9.77	-1.31
LT-3	309.01	298.45	-10.56
LT-4b	1.05	0.75	-0.30
LT-4c	24.78	20.05	-4.73
LT-5	148.58	146.04	-2.54
LT-6 WS	302.10	250.53	-51.57
LT-6 SL	118.97	117.48	-1.49
LT-7	18.16	17.63	-0.53
HT-1	434.18	445.06	10.88
HT-2a	701.80	765.28	63.48
HT-2b	125.18	132.38	7.20
HT-2c	53.32	51.21	-2.11
HT-3a & b	79.11	92.17	13.06
HT-4	3.74	4.15	0.41
HT-5	4.10	1.90	-2.20
Sub total	**3415.93**	**3364.82**	**-51.11**
BJ/KJ Consuming less than or equal to 40 units/month	85.20	100.21	15.01
IP	2979.51	2885.52	-93.99
Sub total	**3064.71**	**2985.73**	**-78.98**
Grand total	**6480.63**	**6350.55**	**-130.08**

The Commission notes that the major categories contributing to the reduction in sales are LT2a (64.53 MU), LT-6WS (51.57 MU) & IP sets (93.99 MU) and the category contributing to increase in sales is HT-2a.

CESC has attributed the increase in HT sales to reduction in OA/wheeling sales and introduction of T.o.D tariff. The Commission notes that as compared to FY18, the OA consumption has reduced by 82.69 MU, partially attributing to increase in HT sales

There is an increase in sales to water supply -LT-6. CESC shall explain the reasons for increase in consumption in this category.

The reduction in LT-2a sales is stated to be due to taking up energy savings measures. However, CESC has not furnished any details of the energy saving program having been taken up for domestic consumers, carried out by it, during FY19. **CESC shall furnish the details of DSM program taken up by it, duly indicating the energy savings for FY19.**

III. Category wise sales for FY21:

a. CESC, in its filing has stated that forecast for FY20 & FY21 is based on CAGR for the period FY16 to FY19, CAGR for the period FY14 to FY19 and trend analysis of 10-year data (linear & logarithmic trends). It is also stated that comparison of the projections has been made with the forecast as per the reports of 19th EPS, PRDC report and Feedback Infra report and that the projections as per above reports are not considered, as they are way off the mark.

b. CESC has adopted 3-year CAGR for estimating number of installations for LT-2a, LT-6WS, HT-1, HT-2b and HT-2c categories and for all other categories except BJ/KJ, it has adopted 5-year CAGR. While adopting 3-year or 5-year CAGR, CESC has compared the previous year growth rate also. For BJ/KJ, the number of installations is retained at September, 2019 level, stating that there are no new services under BJ/KJ category.

Similarly, CESC has adopted 5-year CAGR for estimating energy sales for LT-4a &c, LT-6, HT-1 & HT-3 categories and for all other categories except BJ/KJ, LT-4b & HT4, it has adopted 5-year CAGR. While adopting 3-year or 5-year CAGR, CESC has compared the previous year growth rate also.

The observations of the Commission on sales forecast for the control period are as follows:

a. At page 126, the 5-year CAGR for HT-2a category should be 5.36% and not 7.56% as indicated.
b. In HT-5 category, since the previous year growth is negative, considering 24.57% growth in installations is too high. CESC may consider revising the same.
c. Sales estimates for BJ/KJ and LT-4b has been done considering previous year growth rate. CESC shall estimate the sales to BJ/KJ and LT-4b based on FY19 specific consumption.
d. At page 132, the 3-year sales CAGR for LT-2b category should be 7.58% and not 1.59% as indicated. Similarly, for LT-3 it should be 4.76% and not 3.18%. CESC shall confirm the growth rates considered and reconcile the data.
e. For LT 4c, considering 15.51% sales growth is too high. CESC may estimate sales by considering specific consumption of FY19.
f. For HT-4 sales considering 14.94% growth rate is too high. CESC may consider revising the same.
g. In order to analyze HT sales, CESC shall furnish the breakup of sales data of HT2(a), HT2(b), HT2(c) and HT-4 categories along with the consumption from open access / wheeling for the period 2017-18 to 2018-19 in the following format:

HT2A

Year	Sales by HESCOM	Energy procured by HT Consumers under open access / wheeling	Total of HESCOM Sales & OA/Wheeling consumption	% share of OA energy to Total energy
2017-18				
2018-19				

HT2B

Year	Sales by HESCOM	Energy procured by HT Consumers under open access / wheeling	Total of HESCOM Sales & OA/Wheeling consumption	% share of OA energy to Total energy
2017-18				
2018-19				

HT2C

Year	Sales by HESCOM	Energy procured by HT Consumers under open access / wheeling	Total of HESCOM Sales & OA/Wheeling consumption	% share of OA energy to Total energy
2017-18				
2018-19				

HT4

Year	Sales by HESCOM	Energy procured by HT Consumers under open access / wheeling	Total of HESCOM Sales & OA/Wheeling consumption	% share of OA energy to Total energy
2017-18				
2018-19				

h. The table indicating the growth rates for the no. of installations is furnished below:

Category	Percentage Growth Rates			
	2013-14 to 2018-19 CAGR	2015-16 to 2018-19 CAGR	FY19 growth over FY18	Growth rate proposed by CESC for FY21
LT-2a	3.95%	3.69%	3.60%	4.12%
LT-2b	4.67%	3.23%	2.99%	4.67%
LT-3	5.70%	4.66%	4.03%	5.69%
LT-5	5.04%	3.93%	3.68%	5.04%
LT-6 WS	8.08%	7.70%	6.26%	7.56%
LT-6 SL	4.60%	5.37%	6.64%	4.60%
HT-1	9.00%	9.76%	8.11%	8.62%
HT-2 (a)	5.36%	5.63%	3.64%	5.34%
HT-2 (b)	5.88%	6.48%	6.89%	7.30%
HT-2 (c)	27.11%	9.63%	10.16%	14.55%
HT-3(a)&	5.50%	5.69%	6.52%	5.83%
HT-4	-11.74%	-2.13%	15.38%	17.65%

It is noted that the growth rate considered is on the lower side for HT-1 and is higher for LT2a, HT-2b & HT-4, when compared to the CAGR. **CESC may consider revising the figures for these categories.**

i. The table indicating the growth rates for the energy sales is furnished below:

Category	Percentage Growth Rates			
	2013-14 to 2018-19 CAGR	2015-16 to 2018-19 CAGR	FY19 growth over FY18	Growth rate proposed by CESC for FY21
LT-2a	4.50%	3.34%	1.82%	3.34%
LT-2b	9.24%	7.57%	1.56%	7.61%
LT-3	5.92%	4.76%	3.18%	4.76%
LT-5	2.25%	2.26%	3.87%	2.26%
LT-6 WS	13.36%	15.41%	5.78%	5.78%
LT-6 SL	7.66%	5.55%	5.65%	7.66%
HT-1	3.00%	1.92%	5.44%	3.00%
HT-2 (a)	0.65%	0.67%	14.37%	1.70%
HT-2 (b)	3.07%	7.30%	8.93%	7.91%
HT-2(c)	29.52%	4.29%	2.73%	4.29%
HT-3(a)& (b)	18.26%	3.78%	25.81%	6.98%
HT-4	-11.90%	-7.66%	14.96%	14.88%

j. The sales growth rate considered for HT2a & HT-4 is higher and for LT-6-Water Supply is lower, keeping in view the CAGR. **CESC may consider revising the sales for these categories.**

k. For HT2(a) category, the sales estimate based on the analysis of open access impact shall be considered. CESC should have computed the growth rates considering the total energy sold to this category including OA/wheeling and should have estimated the sales considering the ratio of energy sold by CESC in FY19 to the total sales of FY19 including OA/wheeling sales. CESC may compute HT-2a sales on the above method and furnish the data.

B. Validation of Sales:

1. To validate the sales, category wise information in the following format shall be furnished:

a. No. of Installations:

Category	2017-18 Actuals		2018-19 Actuals		2019-20	
	As on 30th Nov 2017	As on 31st March 2018	As on 30th Nov 2018	As on 31st March 2019	As on 30th Nov 2019	As on 31st March 2020 (Estimate)
LT-2a						
LT-2b						
LT-3						
LT-4 (b)						
LT-4 (c)						
LT-5						
LT-6						
LT-6						
LT-7						
HT-1						
HT-2 (a)						
HT-2 (b)						
HT2C						
HT-3(a)& (b)						
HT-4						
HT-5						
Sub Total (Other than BJ/KJ and IP)						
BJ/KJ<=40units/month						
BJ/kJ > 40 units/month.						
IP sets-LT-4a						
Sub Total (BJ/KJ and IP)						
Grand Total						

b. Energy Sales

Category	2017-18 Actuals		2018-19 Actuals		2019-20	
	1st April 2017 to 30th Nov 2017 (cumulative)	1st Dec 2017 to 31st March 2018 (cumulative)	1st April 2018 to 30th Nov 2018 (cumulative)	1st Dec 2018 to 31st March 2019 (cumulative)	1st April 2019 to 30th Nov 2019 (cumulative actuals)	1st Dec 2019 to 31st March 2020 (cumulative Estimate)
LT-2a						
LT-2b						
LT-3						

LT-4 (b)						
LT-4 (c)						
LT-5						
LT-6						
LT-6						
LT-7						
HT-1						
HT-2 (a)						
HT-2 (b)						
HT2C						
HT-3(a)& (b)						
HT-4						
HT-5						
Sub Total (Other than BJ/KJ and IP sets)						
BJ/KJ<=40units/month						
BJ/kJ > 40 units/month.						
IP sets LT 4a						
Sub Total (BJ/KJ and IP)						
Grand Total						

B. Sales to IP sets:

1. Sales for FY19:

a. The Commission, in the APR for FY18, vide its Tariff Order 2019 has approved the total sales to IP sets as 2540.15 MU with a specific consumption of 7293 units per IP set per annum for FY18. CESC in its current filing has indicated the sales to IP sets as 2885.52 MU for FY19 with a specific consumption of 7827 units per IP set per annum. The Commission notes that there is an increase in the specific consumption by 534 units per IP set per annum for FY19 as compared to FY18 actuals. The reasons for this increase in the specific consumption for FY19 needs to be explained.

b. The details of sales to IP sets for FY19 as approved by the Commission in its Tariff Order 2018 and the actual sales as furnished by CESC Mysore in its Tariff Filing for FY21 are as follows;

Particulars	As approved by the Commission in ARR for FY19	As submitted by CESC Mysore for APR of FY19
Number of installations	3,90,834	3,78,274
Mid-year number of installations	3,79,895	3,68,648
Specific consumption in units / installation / annum	7,843	7,827
Sales in MU	**2,979.51**	**2,885.52**

c. The Commission has noted the decrease in actual number of consumers by 12,560 and sales by 93.99 MU for FY19 as compared to the values approved by the Commission. Thus, it could be seen a meagre decrease in specific consumption by 16 units per IP per annum when there is huge decrease in number of consumers during FY19. CESC has to furnish the reasons for small quantum of decrease in sales and specific consumption when compared to the approved figures.

d. CESC has submitted the statement of annual feeder losses for FY19, for 1734 feeders, giving details of the distribution losses in each of the feeders vide Annexure – 5 to the Tariff Filing. It is found that, CESC has considered different values of distribution losses for all agricultural feeders for assessment of sales to IP sets in its submission in feeder wise, month wise calculations. E.g., the annual distribution loss for Varakodu feeder in Varuna O&M Subdivision, as furnished in Annexure – 5 is 13.84%. Whereas, the distribution losses considered for assessing the sales to IP sets in each month during April 2018 to March 2019 are 17.75%, 4.12%, 2.15%, 11.15%, 15.15%, 5.15%, 13.15%, 13.15%, 13.15%, 13.15%, 13.15% and 13.15%. CESC has to substantiate its claim for considering the distribution losses in the above pattern for assessing the sales to IP sets.

e. Number of segregated agricultural feeders considered for assessment of sales to IP sets during April 2018 are 568 numbers, whereas the number of segregated IP feeders considered for March 2019 are 642 numbers as per the month wise details furnished to the Commission. CESC has to furnish the reasons for not considering all the segregated agricultural feeders for assessment of sales to IP sets.

f. Based on the actual specific consumption of IP sets per annum for FY19 i.e., 7,827 units per IP per annum, the monthly consumption works out to 652.25 units per IP per month. Whereas the specific consumption per IP per month is as high as 874.99, 821.11, 816.44 and 804.59 units per IP per month in Varuna, Kollegala, Bannur and Hanur O&M Subdivisions respectively. Whereas, it is as high as 4252.88 units per IP per month in April 2018 in BN Halli feeder of Varuna Subdivision. CESC has to furnish the reasons for recording of such a high specific consumption per IP per month for all the feeders, where it is seen.

g. CESC Mysore has to furnish the Division wise number of hours of supply provided to IP sets as against the Government of Karnataka Orders for FY19 and up to September 2019.

h. As per the data of GPS survey furnished by CESC Mysore, number of IP installations as on June 2018 as per DCB are 3,64,819 and the number of IP installations surveyed as on 31.06.2018 are as follows;

Number of authorised IP sets surveyed	-	3,63,869
Authorised working IP sets	-	3,61,412
Authorised defunct / dried up / deleted IP sets	-	2,457
Number of un-authorised IP sets surveyed	-	49,580
Un-authorised working IP sets	-	48,993
Un-authorised defunct / dried up / deleted IP sets	-	587
Total number of IP sets surveyed	**-**	**4,13,449**

i. As per DCB, the number of live installations is 3,64,819, whereas, as per GPS survey, the authorized, live installations is only 3,61,412. CESC Mysore has to furnish the reasons on the variation in number of figures.

j. While submitting the details of assessment of IP sets, it is stated that 3,044 (2,457 + 587) are defunct / dried up / deleted IP sets. CESC Mysore shall confirm as to whether it has considered the deleted number of IP sets, while assessing sales to IP sets for FY19, FY20 and FY21.

   CESC has to furnish the reasons for the difference in number of consumers in the data as per GPS survey and the IP set assessment data, the action taken to reconcile the details of number of consumers with DCB figures and the action taken to regularize the unauthorized IP installations.

Based on the above observations, CESC shall re-submit the IP assessed consumption for FY19, duly furnishing clarity on the data.

2. **Projected sales to IP Sets for the FY21**:
    i. Details of the number of consumers as per actuals added to the system during the period April 2019 to September 2019 and the sales made during the same period are not considered for projection of IP sales for FY20 and FY21. Instead it has considered the CAGR based increase percentage and projected the number of installations for rest of FY20 and for FY21. In respect of sales, simply considered the specific consumption for FY19, without even reckoning the mid-year figures and projected the sales for FY20 and FY21.

    ii. **The CESC, in its tariff application for FY21 has furnished IP consumption as 1,497.85 MU for the period April to September 2019 without furnishing the month-wise break-up, as per the prescribed formats. In the absence of clear data, the Commission will not accept the projected consumption for FY21.**

    iii. The consumption for the same period, in the previous year was 1,236.56 MU. A substantial increase in consumption of 261.29 MU i.e., increase by 21.13% is observed. **CESC shall explain the reasons for such a substantial increase in consumption for FY20.**

3. **Power Purchases:**

a) APR FY19:

1. As per Format D-1 CESC has furnished details of power purchases from different sources. In this regard CESC shall clarify as to whether share of power purchase for FY19, is as per the Orders of the GoK vide No. EN 32 PSR 2018, Bangalore, dated:24.04.2018, wherein ESCOM-wise allocation of power is made. If not, the source-wise percentage of actual power purchases made during FY19 shall be furnished.

2. A separate statement showing the variable cost in the ascending order for the energy scheduled purchased from different sources of power shall be furnished. Any deviation from the merit order scheduling may be explained.

3. In D-1 Format, the CESC has shown -90.21MU energy in Others with cost as -40.27 Crores. CESC shall furnish the month-wise details of this negative energy and cost with explanation.

4. In D-1 Format, the CESC has shown 2.03MU energy under Section 11/Non PPA/other sources at a cost of Rs. 0.14 Crores. CESC shall furnish the month-wise details of this energy/Cost with explanation.

5. In D-1 Format, the CESC has shown -5.33MU energy in bi-lateral/UI/Trading with cost as 2.10Crores. CESC shall furnish the month-wise details of this energy/Cost with explanation.

6. In D-1 Format, the CESC has shown fixed charges as 26.44 Crores under Transmission charges. CESC shall furnish details of this Cost with explanation.

7. CESC, in D- Format, has indicated the actual capacity charges of Rs. 27.88 Crores paid to BTPS unit-3 and Rs. 49.12 Crores paid to YTPS unit-1, whereas the Commission had not approved any capacity charges for these stations in the Tariff Order for FY19. The Commission notes that small quantum of energy of 19.32MU has been supplied from supplied from BTPS unit-3 and 42.75MU supplied from YTPS unit-1. The month- wise capacity utilization and the Computation of capacity charges for BTPS unit-3 and YTPS unit-1 shall be furnished along with necessary documents. Computation sheet for payment of capacity charges to BTPS unit-1,2, UPCL, Kudagi shall be furnished.

8. The Commission in its Tariff Order dated 30th May,2019 has directed as follows:

"The Commission notes an abnormal contribution from the State towards payment of PGCIL transmission charges. Due to this there will be a substantial financial impact, resulting in an increase in the retail supply tariff to the end consumers. The Commission, therefore, directs ESCOMs/PCKL to take appropriate action

immediately, to resolve the issues with the appropriate authorities regarding the PGCIL transmission tariff. Henceforth, ESCOMs/PCKL shall constitute a dedicated team, which studies the pros and cons of any methodologies/amendments proposed to PGCIL's Transmission tariff or in any such other relevant matters, and shall effectively communicate the same to the concerned authorities, at the draft stage itself. The Commission will not allow such tariff in future, if it considers that the ESCOMs/PCKL have not taken effective and prompt steps to ensure that the PGCIL's transmission tariff is fair and equitable to the State"

CESC shall furnish the details of action taken in the matter.

9. The Source-wise consolidated reconciliation statement for the energy for FY19 shall be furnished.

10. CESC, in its filing has indicated an amount of Rs 315.34 Crores towards the transmission charges paid to KPTCL, as against the approved transmission charges of Rs 312.87 Crores which is in excess. CESC shall furnish the reason for the excess payment to KPTCL toward the transmission charges and furnish the month-wise details for the demand raised and paid, for FY19.

11. In respect of the following Hydro and thermal stations, indicated in the D-1 Format, the per unit total cost paid to the generators is on a higher/lower side as compared to the per unit cost paid by the BESCOM. The CESC shall examine the same and recover excess payments, if any, from the generators, under intimation to the Commission, while explaining the reasons for the difference:

Rs.per unit

Particulars	BESCOM	CESC
Raichur Thermal Power Station-RTPS 1 (210)		3.57
Raichur Thermal Power Station-RTPS 2 (210)		3.57
Raichur Thermal Power Station-RTPS 3 (210)		3.49
Raichur Thermal Power Station-RTPS 4 (210)		3.54
Raichur Thermal Power Station-RTPS 5 (210)		3.53
Raichur Thermal Power Station-RTPS 6 (210)		3.53
Raichur Thermal Power Station-RTPS 7 (210)	3.46	3.47
Raichur Thermal Power Station-RTPS 8 (1x250)	3.34	3.36
Bellary Thermal Power Station-BTPS-1 (1x500)	3.87	4.10
Bellary Thermal Power Station-BTPS-2 (1x500)	3.61	3.74
Bellary Thermal Power Station-BTPS-3 (1x700)	3.51	3.53

YTPS	3.11	3.58
Sharavathy Valley Projects (10x103.5 + 2x27.5)	0.55	0.31
MGHE (4x21 + 4x13.2)	0.76	0.69
Gerusoppa_Sharavathi Tail Race_STR (4x60)	1.05	1.63
Kali Valley Project_KVP (2x50 + 5x150 +1x135)	0.52	0.50
Varahi Valley Project_VVP (4x115 + 2x4.5) 1& 2		0.88
Varahi Valley Project 3& 4	1.00	0.12
Almatti Dam Power House_ADPH (1x15 + 5x55)	1.00	1.03
Bhadra Hydro_BHEP (1x2+2x12)+(1x7.2+1x6)	3.56	0.0
Kadra Power House)KPH (3x50)	1.40	1.46
Kodasalli Dam Power House-KDPH (3x40)	1.09	1.12
Ghataprabha Dam Power House-GDPH (2x16)	1.63	1.63
Shiva (4x4+6x3) & Shimsha (2x8.6)	0.85	1.31
Munirabad Power House (2x9 + 1x10)	0.68	0..63

12. CESC has included fixed cost in the D-1 format in respect of a few hydro stations. CESC shall explain for reasons for considering fixed cost for hydro stations, along with the relevant calculation sheet and documents for justifying the same.

b) Power Purchase for FY21(ARR):

1. CESC in its filing has not furnished any write up or explanation for the energy considered for FY21 as per D-1 Format.
2. A separate statement showing the variable cost in the ascending order from different sources of power shall be furnished.
3. CESC shall furnish the basis and the documents relied upon to consider the fixed cost and the variable cost in respect of BTPS unit-3, YTPS- units 1 &2.
4. CESC shall furnish the capacity and quantum of energy to be procured from RE projects for which it has executed the PPAs in the following format for FY21:

Sl No	RE Sources	Commissioned Capacity in MW	Likely to be Commissioned Capacity in MW	Energy Forecast (in MU)	Total Cost Rs. Crs.	Remarks
1	Wind					
2	Hydro					
3	Co-gen					

4	Biomass					
5	Municipal Solid Waste					
6	Solar MW Projects					
7	Solar SRTPV Projects					

5. CESC shall furnish the methodology for forecasting the RE energy for FY21.

4. RPO Compliance

CESC while furnishing the details of RPO compliance for FY19, has stated that it has met both solar and non-solar RPO.

The observations of the Commission on RPO are as under:

a) The total power purchase quantum for FY19 is 7654.19 MU. Net of hydro, the power purchase quantum would be 4921.23 MU [7654.19-2667.55 (KPCL-hydro)-65.77(VVNL)+8.24(Shimsha)-4.73(Jurala)-3.15 (TB Dam)]. Whereas, CESC at page 55, has indicated the same as 4936.43 MU. **CESC shall clarify the same. CESC shall also indicate as to how much of hydro energy is added or subtracted under energy balancing.**

b) The solar energy purchased under SRTPV indicated in page 55 is 11.66 MU and in D-1 Statement it is 10.23 MU. CESC shall reconcile the data and furnish the correct figures.

c) Similarly, in case of Non-solar, the break up details for 192.29 MU under short term purchase shall be furnished, duly reconciling the figures with D-1 Format and as per accounts.

5. For validating the RPO compliance and to work out APPC, CESC shall furnish the data as per the format indicated below, duly reconciling the data with audited accounts for FY19:

a. Non-solar RPO:

No.	Particulars	Quantum in MU	Cost- Rs. Crs.
1	Total Power Purchase quantum from all sources excluding Hydro energy		
2	Non–solar Renewable energy purchased under PPA route at Generic tariff including Non-solar RE purchased from KPCL		
3	Non –solar Short-Term purchase from RE sources, excluding sec-11 purchase		
4	Non –solar Short-Term purchase from RE sources under sec-11		
5	Non-solar RE purchased at APPC		
6	Non-solar RE pertaining to green energy sold to consumers under green tariff		
7	Non-solar RE purchased from other ESCOMs		
8	Non-solar RE sold to other ESCOMs		
9	Non-solar RE purchased from any other source like banked energy purchased at 85% of Generic tariff		
10	Total Non-Solar RE Energy Purchased [No 2+ No.3+No.4+No.5 +No.7+No.9]		
11	Non-Solar RE accounted for the purpose of RPO [No.10- No.5-No.6-No.8]		
12	Non-solar RPO complied in % [No11/No1]*100		

b. Solar RPO:

No.	Particulars	Quantum in MU	Cost- Rs. Crs.
1	Total Power Purchase quantum from all sources excluding Hydro energy		
2	Solar energy purchased under PPA route at Generic tariff including solar energy purchased from KPCL		
3	Solar energy purchased under Short-Term, excluding sec-11 purchase		
4	Solar Short-Term purchase from RE under sec-11		
5	Solar energy purchased under APPC		
6	Solar energy pertaining to green energy sold to consumers under green tariff		
7	Solar energy purchased from other ESCOMs		
8	Solar energy sold to other ESCOMs		
9	Solar energy purchased from NTPC (or others) as bundled power		
10	Solar energy purchased from any other source like banked energy purchased at 85% of Generic tariff		
11	Total Solar Energy Purchased [No2+ No.3+No.4+No.5+No.7+No.9+No.10]		
12	Solar energy accounted for the purpose of RPO [No.11- No.5-No.6-No.8]		
13	Solar RPO complied in % [No12/No.1]*100		

6. Wheeling charges:

a. CESC has proposed wheeling charges of 41.85 paise/unit and 97.65 paise/unit respectively for HT network and LT network. Further it is stated that proposed technical loses of 3.22% at HT level and 7.25% at LT level are applicable. **The Commission notes that while calculating wheeling charges CESC has considered sales of 6676.63 MU for FY21, whereas in D-2 Format the sales are indicated as 6956.12 MU. CESC shall reconcile the figures.**

b. The CESC shall confirm whether the above wheeling charges are to be made applicable to RE generators also. If so, CESC shall justify the same.

c. Regarding banking facility, CESC has stated that the order dated 09.01.2018, reducing the banking period was challenged before Hon'ble High Court and APTEL. CESC has stated that both the courts remanded back the matter to KERC and that ESCOMs have filed an appeal before the supreme court of India against the High Court Order.

   In this regard, the Commission notes that the order dated 09.01.2018 on banking, which was challenged before APTEL, was initially remanded back to the Commission. Subsequently, Generators approached the APTEL in the matter, and APTEL has passed final orders in the matter on 05.08.2019 setting aside the orders of this Commission. The Order passed by the Hon'ble ATE has been challenged before the Hon'ble Supreme Court of India by BESCOM in DFR – 26531/2019 and the matter is pending before the Hon'ble Supreme Court.

d. Regarding banking facility, CESC has stated that the order dated 09.01.2018, reducing the banking period was challenged before Hon'ble High Court and APTEL. CESC has stated that both the courts remanded back the matter to KERC and that ESCOMs have filed an appeal before the supreme court of India against the High Court Order.

In this regard it is to be stated that, the Commission notes that the order dated 09.01.2018 on banking, which was challenged before APTEL, was initially remanded back to the Commission. Subsequently, Generators approached the APTEL in the matter, and APTEL has passed final orders in the matter on 05.08.2019 setting aside the orders of this Commission. The Order passed by the Hon'ble ATE has been challenged before the Hon'ble Supreme Court of India by BESCOM in DFR – 26531/2019 and the matter is pending before the Hon'ble Supreme Court.

e. CESC has stated that exemption of CSS to solar power plants is causing loss to CESC. It is submitted that in FY19, 112.55 MU of solar energy was wheeled and that CESC lost Rs.81.036 Crores on account of not levying CSS. Since, solar energy is not available during morning or evening peak hours, providing banking affects CESC. Further, banking facility gives flexibility to consumers to use the banked energy at any point of time and at any day of month, affecting the scheduling and planning of energy procurement by CESC. Hence, CESC has opined that banking facility should not be provided to RE generators and energy generated during peak hours should be utilized during Peak hours only and not otherwise. As done in Andhra Pradesh, the banked energy during a month should be equally divided into 96 blocks of 30/31 days, so that there is discipline in scheduling.

d. It is sated that under open access HT consumers have purchased 557.816 MU and the sales revenue loss to CESC at HT-2a tariff is Rs. Rs.401.60 crores.

In view of the above submissions, CESC has opined that banking facility provided to RE generators should be curtailed with a rider and allotment of wheeling energy to group captive should be withheld immediately.

The Commission notes that, the matter on group captive is pending before various Courts and the orders from the Courts need to be awaited.

Further, the Commission notes that the applicability of reduction of banking period and T.o.D billing to concluded WBA, is before the Hon'ble Supreme Court of India and hence, the Orders of the Supreme Court needs to be awaited.

7. **Distribution Loss:**

a. CESC in its filing, has indicated the actual distribution losses for FY19 as 12.04%, as against 12.75% approved by the Commission, in the Tariff Order 2018. Thus, there is a reduction of 0.71% over and above the approved distribution losses for FY19. CESC had achieved the distribution losses of 13.20% during FY18. CESC, in its audited accounts for FY19, has indicated the distribution losses as 12.17%. Thus, there is difference between the audited accounts and the loss level indicated in the tariff application. CESC need to clarify the same.

   Further, the CESC in its application for the approval of the revised ARR for FY21, has projected the distribution losses of 12.00% and 11.90% as against the approved losses of 12.70% and 12.50% for FY20 and FY21 respectively by the Commission in its Tariff Order 2019. Considering the proposed capex of Rs.761.92 Crores for FY20 and Rs.835.50 Crores for FY21 and the actual distribution loss of 12.04% achieved during FY19 itself by CESC, the distribution losses proposed by the CESC for FY20 with a meagre reduction target of 0.04% over FY19 and a meagre reduction for FY21 of 0.10% over FY20 is not justifiable. Hence, CESC is required to examine the issue and re-assess and propose the revised distribution loss targets for FY20 and FY21.

b. On an analysis of Annexure-5, the Commission has observed the following loss levels in the cities and towns of CESC:

Division Name	No. of feeders having Average Loss percentage	Average Loss percentage
Arasikere	10	16.80%
Chamarajanagar	5	18.92%
Channarayapatna	51	15.31%
Hassan	11	19.62%

Holenarasipura	69	18.30%
Hunsur	5	15.48%
K R PET	64	20.27%
Kollegala	8	28.26%
Maddur	60	22.77%
Madikeri	31	18.31%
Mandya	44	15.97%
Nagamangala	5	15.50%
Sakaleshapura	15	21.20%
V.V.Mohalla	1	21.64%

c. The range of loss levels in the 11 KV feeders in CESC are reported to be in the range as indicated below:

Range of Loss percentage	0-14%	15-20%	21-25%	26-30%	31-34%	35-40%	41-45%	Total no. of feeders having loss percentage in the range of 15-45%
No. of feeders	1240	362	47	30	10	5	1	455

It is seen from the above analysis that the loss levels in different feeders are ranging between 14% to 45%. Of the total 1695 feeders in CESC, 455 feeders are indicating loss levels of above 15%. Hence, CESC should submit a division-wise detailed plan of action to be taken up to reduce the losses of feeders having losses in the range of 15-45%, duly indicating the measures it is likely to take and the extent of loss reductions envisaged in the action plan.

d. CESC, in its filing, has indicated a transmission loss of 5.60% as against 3.161% claimed by KPTCL in its filing for FY19. CESC shall explain the reason for the substantial variance.

8. Cross Subsidy Surcharge:

CESC has stated that it has worked out the CSS as per the formula specified in the KERC (Terms and conditions for OA) (First Amendment) Regulations,2006 and has proposed the following CSS:

Paise/unit

Voltage level	HT-1	HT-2a	HT-2b	HT- 2c	HT-3B	HT-4	HT-5
66kV & above	125.30	180.23	219.71	209.35	69.00	155.89	302.91
HT-11kV &33 kV	25.50	180.23	219.71	209.35	-66.00	155.89	302.91

The Commission, in its Regulations has adopted the surcharge formula as per Tariff Policy, 2016. As such CESC shall compute the CSS as per Tariff Policy-2016 and indicate the CSS, HT-sub category-wise. Also, if CSS is negative, it shall be made zero. **CESC shall also propose CSS for LT-categories.**

9. Additional Surcharge(ASC):

CESC has requested the Commission to continue to levy ASC for OA consumers procuring power from power exchanges and RE generators. However, CESC has not furnished any calculations for the ASC. Therefore, CESC is directed to furnish the calculations for ASC, adopting the methodology as adopted in Tariff Order dated 30th May, 2019.

10. Observations on Revenue Expenditure and Revenue:

a. **Operation and Maintenance expenses:**

CESC in its application of APR for FY19, has claimed an amount of Rs.685.09 Crores towards O&M expenses for FY19. This amount includes the additional employees cost an account of contribution to P&G Trust for Rs.112.09 Crores. The Commission, in its Tariff Order 2019, while undertaking the APR for FY18, has allowed the provisions of Rs.51.85 Crores towards arrears of revision of pay scale to the employees from 01.04.2017 to 31.03.2018, as an additional employees cost and Rs.7.68 Crores towards the additional contribution to P&G Trust on the arrears of pay revision, on the basis of the audited accounts for FY18. CESC shall furnish the actual payment of arrears to its employees on account of pay revision for FY18 during FY19 and the additional contribution made to P&G trust thereon.

b. Further, CESC shall furnish the actual employees cost incurred during FY19 by excluding the arrears of pay revision and contribution to P&G Trust thereon for the FY18.

c. CESC, while claiming the O&M expenses for FY21, has included the additional employees cost of Rs.74.23 Crores and Rs.56.86 Crores towards additional liability on account of revision of percentage rates in actuarial valuation of Pension and Gratuity and additional liability on account of regularization of 1610 no's of JLM respectively, during FY21. CESC shall furnish the copy of journal entry passed to account the same in its books of accounts for FY20.

d. **Contribution to P&G Trust**:

CESC, in its filing of APR for FY19, has claimed an amount of Rs.112.09 Crores towards contribution to P&G Trust for FY19. CESC shall furnish the computation sheet for factoring in Rs.112.09 Crores duly considering the contribution to the employees recruited up to 31.03.2006 and employees recruited after 31.03.2006 separately, for FY19. The same details shall also be furnished for an amounts of Rs.135.16 Crores claimed FY21.

e. **Administration and General Expenses**:

The CESC in its filing of APR for FY19, has claimed an amount of Rs.41.85 Crores towards Other Professional charges, Rs.16.43 Crores as Revenue receipt stamp/ computer billing and Rs.16.01Crores as Conveyance and Travelling expenses. As per the provisions of MYT Regulations, the O&M expenses are controllable expenditure and every ESCOM need to control the expenditure under this head by utilizing the available resources within its control in a prudent manner. CESC shall furnish the reasons for incurring huge amounts under this head of account, along with breakup details, besides re-examining the amount proposed for FY21.

f. **Fuel cost adjustment charges (FAC):**

CESC in its filing has under form-D2 has not indicated the Fuel cost adjustment charges (FAC) demanded from the consumers during FY19.

CESC shall furnish the quarter-wise details for FAC demand raised Vs FAC approved by the Commission for FY19.

g. **Tariff Subsidy to IP set installations for FY 21**:

CESC in its filing for FY21, has proposed the increase in energy charges to irrigation pump sets up to 10 HP (LT4(a)) category by 60 paise per unit from the existing rate of Rs.5.72 per unit to Rs.6.32 per unit and proposed the subsidy from the Government of Karnataka of Rs.2007.91 Crores to the proposed IP sales of 3184.34 MU for FY21 as against the approved energy sale of 2528.81 MU and tariff subsidy of Rs.1446.48 Crores for FY20. As such, there is an increase in proposed IP sales by 655.53 MU and tariff subsidy by Rs.561.43 Crores over the approved figures for FY20. This accounts for an increase in subsidy by 38.8% over the previous year. **The Commission notes that, these installations are fully covered under tariff subsidy from the Government of Karnataka. Hence, CESC shall confirm as to whether there is any commitment letter from the Government of Karnataka agreeing to make budgetary provisions for the proposed subsidy to IP sets for FY21. If not, the basis on which CESC has proposed the increase in the tariff to this category needs to be furnished.**

h. Further, CESC shall also furnish the details about the hours of power supply arranged to IP sets during FY19 and supplied / proposed to be supplied during FY20 and FY21 with reference to the GoK Orders issued in connection with hours of power supply to IP set installations.

i. **Statement of Demand, Collection and Balance (DCB) for FY19**:

CESC shall furnish the demand, collection and balance statement in the format annexed to the audited accounts for FY19.

j. CESC, in its application for APR for FY19 and approval of revised ARR for FY21, has clubbed both the short-term loans (working capital) and the long-term loan balances in Form D-9. CESC shall furnish the Bank-wise/ Financial institution-wise details of loans along with the loan-wise details of amount of loan sanctioned, opening balance, amount borrowed, repayment, interest for the year, closing balance, rate of interest, purpose of loan availed and tenure of loans for both short-term (working capital) and long-term (capital loan) separately for FY19 (actuals), FY20 (actuals up to November,2019 and the projection for the remaining period in FY20) and for FY21.

11. CESC – Observations on Directives:

Directive No	Directives Issued by the Commission	Observation made
1	Consumer interaction meeting at Subdivision level.	Commission had directed CESC to conduct consumer interaction meetings at subdivision level, chaired by the jurisdictional Superintending Engineer (El) or the jurisdictional Executive Engineer (El) once in a quarter to redress the consumer complaints. CESC shall furnish the details for FY19 in the format prescribed by the Commission giving details of the Officers who chaired the consumer interaction meetings. As per the data furnished by CESC in Annexure – 1, it is informed that due to model code of conduct of Lok Sabha Elections, the Consumer Interaction meetings were not conducted during the 4th quarter of FY19 in NR Mohalla, Jyothinagar, Central Zone, Chamundipuram and Varuna Subdivisions of Mysore Circle. CESC shall furnish proper reasons for not scheduling the CIMs, even within the available time excluding the period during which code of conduct was in force during the quarter. The CESC should take suitable measures to conduct the CIMs effectively in each of the subdivisions and invite the consumers in advance so that the purpose of such meetings is well served. The CESC shall furnish compliance on this.
2	Directive on preparation of energy bills on monthly basis by considering 15 minute's time block period	CESC shall furnish the cost savings involved in respect of the inadvertently banked energy till September 2019.
3	Directive on Energy Conservation	CESC is not furnishing the compliance on quarterly basis as directed. CESC shall submit the compliance as per the directions.
4	Directive on implementation of Standards of Performance (SoP)	The CESC was directed to display the SoP parameters in all its O&M Subdivisions and O&M Sections. The Commission had also directed CESC to carry out effective supervision over the functioning of field offices particularly in rendering of services to the consumers, relating to restoration of supply of electricity and to submit the details of number of

Directive No	Directives Issued by the Commission	Observation made
		violations of SoP by officers, sub-division wise, month wise, amount of penalty levied on the officers and the amount paid to the consumers for any delay in service. CESC was directed to conduct awareness campaign at the Hobli levels for educating the public about the Standards of Performance prescribed by the Commission. CESC was also directed to conduct necessary orientation programme for all the field officers and the staff up to linemen to educate them on the SoP and the consequences of non–adherence to the SoP. Further, the Commission directed CESC to publish the "HAND BOOK" in Kannada on the SoP and arrange to distribute to all the staff and stake holders and submit the quarterly progress. But the CESC is not submitting the compliance periodically. CESC has reported that it has not conducted awareness campaigns in the Hobli levels for educating consumers in Chamarajanagar and Kodagu Districts and orientation programs for educating the officers and field staff up to the level of lineman in Mandya, Chamarajanagar and Kodagu Districts. CESC shall submit the compliance regularly.
5	Directive on use of safety gear by linemen	CESC is not submitting the quarterly compliance report to the Commission. From the statistics furnished in tariff filing, 15.82% (642 Linemen out of 4058) of the linemen staff are not provided with the safety gear. The data on the safety gear provided to the contract linemen is not furnished. CESC in its previous Tariff Filing had informed that the likely date of providing safety gear to all field staff as 31.12.2018. In the present Tariff Filing CESC is informing that, all safety gears will be provided to all the field staff by January 2020. CESC shall submit the compliance and the definite timeline for providing a complete set of safety gear to all the linemen. CESC shall also provide the details of training and awareness programs taken up to train the linemen regarding safety aspects during FY19 and FY20 till September 2019.
6	Directive on providing Timer Switches to Street lights by ESCOMs	As per the data furnished in the Tariff Filing 22,813 SL installations are required to be provided with timer switches. Whereas, the numbers were 21,323 during the previous year's Tariff Filing. This shows that, in spite of the directives, CESC has not taken action to service the SL installations with timer switches. CESC has also not submitted the compliance as to whether LED / energy efficient lamps are being used and timer switches are provided while servicing of new streetlight installations.

Directive No	Directives Issued by the Commission	Observation made
		CESC shall submit the compliance on the same.
8	Directive on establishing a 24 X 7 fully equipped centralized consumer service centers	CESC was directed to reduce the consumer downtime to address the complaints. CESC is directed to report average time taken to attend to a complaint as at present and the efforts made to reduce the downtime further in future. The CESC shall furnish compliance in this regard. Comparison of the downtime analysis for FY18 and FY19 shall be furnished.
9	Directives on Energy Audit	**Energy Audit of cities / towns:** CESC shall furnish the comparative statement of losses recorded in Towns & Cities for the FY19 as against the FY18. **<u>DTCs Energy Audit</u>**: CESC was directed to furnish the details of energy audit conducted in respect of DTCs for which meters have been fixed and the remedial measures initiated to reduce losses in those DTCs every month to the Commission regularly. CESC shall submit the details for not conducting energy audit of all the DTCs for which the meters are fixed along with the time line by which all the remaining DTCs will be metered and audited.
13	Directive on Lifeline Supply to (Electrification of) un - electrified Households	CESC had informed that 44,114 number of Households (HH) needs to be electrified and will be completed by December 2018, in the ESCOMs review meeting held on 16.11.2018. But, in the previous year's tariff filing, CESC has informed that only 1,424 numbers of HH needs to be electrified which will be completed before March, 2019. In the present Tariff Filing, CESC is informing that it is proposed to complete the electrification for 2,978 HH by December 2019. CESC shall submit the exact figures clearly mentioning the target date for achieving 100% electrification.
14	Directive on Implementation of Financial Management Framework	CESC has to submit the compliance in respect of implementation of Financial Management Framework, on quarterly basis regularly to the Commission.
15	Prevention of Electrical Accidents	CESC is required to furnish the action plan for rectification of balance hazardous locations / installations identified in its distribution network. CESC has to furnish the summary of the analysis made on the reports submitted by Electrical Inspectorate for FY20 up to September, 2019, action taken to prevent such accidents in future.

Annexure-1

physical and financial progress, in respect of the schemes taken up by CESC

Sl. No.	Name of the Scheme	Total No. of works	Total Cost of Scheme (Rs in Cores)	Funding mechanism for the scheme	Objectives of the Scheme	Scheduled date for completion of the scheme	No. of works completed till FY19*	Objectives achieved with figures	Total expenditure till FY19*	Balance no. of works to be completed**	Expected expenditure for completion of balance works**	Expected date of completion of balance works	Cost to Benefit Ratio
1	DDUGJY												
2	IPDS												
3	R-APDRP												
4	RGGVY												
5	Model Sub Division												
6	Model Village												
7	Any other schemes												

Annexure-2

Year wise break up of no. of works completed and corresponding expenditure incurred from the first year of inception of the scheme to till FY19

Sl. No.	Name of the Scheme	1st year (ex: FY10)		2nd year (FY11)		………		10th year (FY19)	
		No. of works completed	Expenditure incurred (Rs in Cr)	No. of works completed	Expenditure incurred (Rs in Cr)	No. of works completed	Expenditure incurred (Rs in Cr)	Total no. of works completed	Total expenditure till FY19
1	DDUGJY								
2	IPDS								
3	R-APDRP								
4	RGGVY								
5	Model Sub Division								
6	Model Village								
7	Any other schemes								

Annexure-3

Year wise break up of no. of balance works that will complete and corresponding expenditure for completion of balance works of the scheme from FY20 onwards

Sl. No.	Name of the Scheme	FY20		FY21		FY22		....			
		Balance no. of works to be completed	Expenditure (Rs in Cr)	Balance no. of works to be completed	Expenditure (Rs in Cr)	Balance no. of works to be completed	Expenditure (Rs in Cr)	Balance no. of works to be completed	Expenditure (Rs in Cr)	Total no. of balance works to be completed	Total of the expected expenditure (Rs in Cr)
1	DDUGJY										
2	IPDS										
3	R-APDRP										
4	RGGVY										
5	Model Sub Division										
6	Model Village										
7	Any other schemes										

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