

Response to Additional Data Gaps/ Queries on Petition for Truing up of FY 2024-25 and Determination of tariff for FY 2026-27 for MGCVCL

Serial No	Reference	MGVCL COMPLIANCE																																																						
1.	Sales (Table 6)	The Petitioner is required to explain the reasons for the decline in sales under the Agriculture Metered category as compared to previous years.																																																						
	Compliance	Agriculture Sales depends on Monsoon Season. Accordingly, Sales may be vary year on year.																																																						
2.	Distribution Losses (Table 7)	The Petitioner has claimed Distribution Losses of 8.38% in FY 2024-25 which is quite higher than the approved Distribution Losses in the True Up of FY 2023-24 which was 6.77%. The Petitioner is required to justify the higher Distribution Losses in the Current Year as compared to Previous Year.																																																						
	Compliance	Actual Distribution loss for FY 24-25 was increased compared to FY 23-24, due to Sold out Units of Smart Meter consumers remained unbilled during the period of March-25 i.e. not accounted for the FY 24-25.																																																						
3.	Energy Balance (Table 8)	- SLDC certificate indicating energy input at Discom periphery for FY 2024-25 to be provided. - Petitioner to also provide reconciliation of PGCIL Pooled losses. - Distribution losses at Table 8 has been indicate as 1207.31 MUs, whereas the same has been shown in excel as 1204.357 MUs. Please clarify the same. - Provide the reconciliation of power purchase in MUs from the Audited Accounts																																																						
	Compliance	- State Energy Account (SEA) certificate issued by SLDC for respective month for FY 24-25 certifying station wise Energy for DISCOMs is enclosed herewith as Annexure GU-01 (collectively). - WRLDC notifies pooled loss for the energy schedule through CTU network on weekly basis which has been considered for computation of pooled loss. The copy of weekly pooled loss notified by PGCIL is annexed hereto as Annexure GU-02 (Collectively). Further, the details of power purchase from inter State entities on which PGCIL loss is applicable is listed in ‘Table 1’ here under and the DISCOM wise pooled loss is listed at ‘Table 2’ provided below. <table><tr><th colspan="6">Table 1 : Units purchased from Central Sector during 2024-25</th></tr><tr><th>Month</th><th>PGVCL</th><th>UGVCL</th><th>MGVCL</th><th>DGVCL</th><th>Total</th></tr><tr><td>Apr-24</td><td>1940395501</td><td>1455650377</td><td>583441800</td><td>1492720803</td><td>5472208481</td></tr><tr><td>May-24</td><td>1902360511</td><td>1437355970</td><td>563417160</td><td>1370210635</td><td>5273344276</td></tr><tr><td>Jun-24</td><td>1914284456</td><td>1420170629</td><td>557967278</td><td>1463952386</td><td>5356374749</td></tr><tr><td>Jul-24</td><td>1657277924</td><td>1054586216</td><td>582260598</td><td>1352865059</td><td>4646989797</td></tr><tr><td>Aug-24</td><td>1651703399</td><td>937719852</td><td>531913119</td><td>1492616262</td><td>4613952632</td></tr><tr><td>Sep-24</td><td>2013367916</td><td>1039636596</td><td>537935588</td><td>1155373315</td><td>4746313415</td></tr><tr><td>Oct-24</td><td>1589002130</td><td>1211350941</td><td>608289233</td><td>1368810016</td><td>4777452320</td></tr></table>	Table 1 : Units purchased from Central Sector during 2024-25						Month	PGVCL	UGVCL	MGVCL	DGVCL	Total	Apr-24	1940395501	1455650377	583441800	1492720803	5472208481	May-24	1902360511	1437355970	563417160	1370210635	5273344276	Jun-24	1914284456	1420170629	557967278	1463952386	5356374749	Jul-24	1657277924	1054586216	582260598	1352865059	4646989797	Aug-24	1651703399	937719852	531913119	1492616262	4613952632	Sep-24	2013367916	1039636596	537935588	1155373315	4746313415	Oct-24	1589002130	1211350941	608289233	1368810016	4777452320
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- It is submitted that there is no discrepancy between the figures. The distribution loss shown in Table-8 of the petition and the Excel working is identical at 1,207.31 MUs. The reference to 1,204.357 MUs is not reflected in the Excel computation, and accordingly, there is no deviation in the distribution loss figures considered for the true-up. - Reconciliation of power purchase from various sources by DISCOM along with the Energy Balance as submitted under table 8 of the petition is as under:																																																
<table><tr><th>Sr No</th><th>Particulars</th><th>DGVCL</th><th>MGVCL</th><th>PGVCL</th><th>UGVCL</th></tr><tr><td>1</td><td>Units Purchase from GUVNL</td><td>34277.26</td><td>14986.05</td><td>45325.29</td><td>33537.22</td></tr><tr><td>2</td><td>Units Purchase from Wind farm/Solar/Hybrid</td><td>297.74</td><td>277.57</td><td>1007.10</td><td>593.16</td></tr><tr><td>3</td><td>DSM Units Import</td><td>69</td><td>45.89</td><td>35.22</td><td>0</td></tr><tr><td>4</td><td>Less Units sold to GUVNL</td><td>73.15</td><td>65.64</td><td>92.51</td><td>61.82</td></tr><tr><td>5</td><td>Less DSM Units Export</td><td>81</td><td>93.92</td><td>320.91</td><td>560.67</td></tr><tr><td>6</td><td>Net Power Purchase</td><td>34489.84</td><td>15149.95</td><td>45954.18</td><td>33507.89</td></tr><tr><td>7</td><td>Total Energy Requirement (as per table 8)</td><td>34489.84</td><td>15149.95</td><td>45954.18</td><td>33507.89</td></tr></table>	Sr No	Particulars	DGVCL	MGVCL	PGVCL	UGVCL	1	Units Purchase from GUVNL	34277.26	14986.05	45325.29	33537.22	2	Units Purchase from Wind farm/Solar/Hybrid	297.74	277.57	1007.10	593.16	3	DSM Units Import	69	45.89	35.22	0	4	Less Units sold to GUVNL	73.15	65.64	92.51	61.82	5	Less DSM Units Export	81	93.92	320.91	560.67	6	Net Power Purchase	34489.84	15149.95	45954.18	33507.89	7	Total Energy Requirement (as per table 8)	34489.84	15149.95	45954.18	33507.89
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4.	Provision of power purchase cost (Table 9)	Details with respect to provision of Rs. 1,793.86 Crore towards power purchase related liabilities made by GUVNL. Pls also clarify whether the same was recovered from FPPPA mechanism during FY 2024-25.																																														

	Compliance	It is to mention that, considering different matters pending in various forums and estimated as per the orders of competent courts/ best estimation basis, total provision made during FY 24-25 was Rs. 1851.34 Crs. Further, out of provision made during earlier years, amount of Rs. 57.48 Crs were utilized/reversed during FY 24-25. Accordingly, net provision in books of accounts during FY 24-25 was Rs.1793.86 Crs. Further, the above provisions made during FY 24-25 were not claimed or considered during computation of FPPPA, However, the amount utilized from provision have been claimed in FPPPA for FY 24-25. The detailed re-conciliation of amount of power purchase cost claimed in FPPPA vis-à-vis total power purchase cost as per books of account is provided in the subsequent data gaps.
5.	Power Purchase Cost (Table 10)	• DISCOMs receive rebate for prompt payments to GENCOs/ TRANSCOs, In Note 27 of GUVNL Standalone Audited Accounts, Revenue from operations, an amount of Rs. 1079.27 Cr is specified where as in Note No. 34 of GUVNL Consolidated Audited Accounts Rs. 714.98 Crore is specified, Please clarify as how this amount is reflected in DISCOMs' Petitions/ Audited Accounts. • In Note 27 of GUVNL Standalone Audited Accounts, Revenue from operations, an amount of INR 378.37 Crore is specified against the "Sale of power through Exchanges & Bilateral Agreements where as in Note No. 34 of GUVNL Consolidated Audited Accounts 779.64 Crore is specified Please clarify as how this amount is reflected in DISCOMs' Petitions/ Audited Accounts. • Details of Additional UI / DSM penal charges (if any) • Details of banking of power (if any) • Please provide reconciliation of the cost claimed in FPPPA submissions and Additional Surcharge submissions in the Power Purchase Cost reflected in the Audited Accounts of GUVNL, DISCOMs and the True up Petition.
	Compliance	• The rebate received on account of prompt payment to various GENCOs and TRANSCOs is recognized as income in the Standalone Financial Statements of GUVNL, and the same is reflected under Revenue from Operations and is passed on to DISCOMs through reduced power purchase cost. In the Consolidated Financial Statements, rebates received from group entities (i.e., GENCOs/TRANSCOs within the GUVNL group) are eliminated as inter-company transactions, in accordance with applicable accounting standards. Consequently, only rebates received from non-group entities remain reflected in the Consolidated Accounts, resulting in a lower figure of Rs. 714.98 Crore as compared to Rs. 1,079.27 Crore in the Standalone Accounts. Accordingly, the difference between Standalone and Consolidated figures is solely on account of inter-group elimination during consolidation, with no impact on DISCOMs as same is already reduced from the total power purchase cost recovered from DISCOMs. • GUVNL sells power through various power exchanges on the market in real time. This sale is reflected in standalone financials of GUVNL. Further, in the consolidated financials, the figure mainly includes amount of Rs. 391 crores of power sold by GSECL from their power plants in accordance with the Ministry of Power Notification dated 12.04.2024 under Section 11 of the Electricity Act, 2003. Further, amount of Rs.10.21 Crs towards sale of power by GSECL to SECI.

Sale of Power through Exchange and Bilateral includes sale on behalf of DISCOMs. The Sale of Power through exchange from DISCOMs is listed under Note no 44 (b) of GUVNL accounts and same is reflected in Books of respective DISCOMs under head 'Sale of Power to GUVNL' in Note 'Revenue from Operations'. The reconciliation of amount of Rs. 378.37 Crs in books of GUVNL is as under:

Company	Amount (Rs. Crs)
DGVCL	71.73
MGVCL	64.56
UGVCL	60.92
PGVCL	90.21
Sub Total	287.41
Reversion of provision towards Banked Energy	89.79
GUVNL Trading Margin	1.17
Total	378.37

- There are no Additional UI or DSM penal Charges.
- GUVNL procures bulk power on behalf of all DISCOMs. Accordingly, GUVNL had made banking arrangement with UPPCL wherein 169.10 MUs of banked energy pertaining to previous year was returned during FY 24-25 and 139.00 MUs of Energy was received during FY 24-25 which is to be returned in the subsequent period/year.
- Power Purchase cost as per FPPPA submission for FY 24-25 is as under:

Quarter	Q1	Q2	Q3	Q4	Total
Amount (Rs. In Crs.)	18860	16447	16750	17363	69420

In this regard, it is to further submit that FPPPA submission is based on the payment made during respective quarter which do not include un-discharged liability /provisions etc. but includes amount paid during quarter for which liability is accrued and booked in previous year. Moreover, annual accounts are prepared on the basis of Indian Accounting Standards (IND-AS) which includes undischarged liabilities, provisions etc. on account of matters pending in various forums and estimated as per the orders of competent courts/ best estimation basis. Additionally, deviation in FPPPA submission and books of accounts is on account of various other reasons such as (i) amount claimed / credited in FPPPA on account of actual payment but part of pervious year books, (ii) Increase/decrease in final bill amount paid and booked in annual accounts after FPPPA submission of respective quarter.

The reconciliation of power purchase cost claimed in FPPPA submission vis-à-vis Books of FY 24-25 is as under:

Particulars	Amount in (Rs. Crs.)
Power Purchase cost as per FPPPA	69420.26
Less: GUVNL cost & SLDC charges	550.66

		<table><tr><td>Add: Provisions made in Books for the FY 24-25</td><td>1851.34</td></tr><tr><td>Add: Power Purchase from DISCOMs for sale through Exchange</td><td>287.41</td></tr><tr><td>Add: Provision towards Banking arrangement pertaining to FY 24-25</td><td>82.07</td></tr><tr><td>Add: Increase/decrease in final bill amount paid and booked in annual accounts after FPPPA submission of respective quarter</td><td>461.63</td></tr><tr><td>Total as per Books</td><td>71552.06</td></tr></table> As regard to fixed cost as per Additional Surcharge submission vis-à-vis books, it is to submit that the variation in cost claimed in Additional surcharge with respect to books is on account of increase /decrease in final bill amount after Additional Surcharge submission, exclusion of transmission charges/cost in Additional Surcharge, consideration of undischarged liabilities, provisions etc. in Books of Accounts. The reconciliation of fixed cost as per submission in Additional Surcharge and Books of Account for FY 24-25 is as under: <table><tr><th>Particulars</th><th>Amount in (Rs. Crs.)</th></tr><tr><td>Fixed cost as per Additional Surcharge Submission</td><td>14596</td></tr><tr><td>Add: Transmission cost provided in Books (not part of AS submission)</td><td>8679</td></tr><tr><td>Add: Net Adjustment towards increase / decrease in final bill amount after AS submission</td><td>371</td></tr><tr><td>Sub-Total</td><td>23646</td></tr><tr><td>Add: Provisions made during FY 24-25</td><td>1851</td></tr><tr><td>Total Fixed Cost</td><td>25497</td></tr><tr><td>Fixed cost as per Petition</td><td>25497</td></tr></table>	Add: Provisions made in Books for the FY 24-25	1851.34	Add: Power Purchase from DISCOMs for sale through Exchange	287.41	Add: Provision towards Banking arrangement pertaining to FY 24-25	82.07	Add: Increase/decrease in final bill amount paid and booked in annual accounts after FPPPA submission of respective quarter	461.63	Total as per Books	71552.06	Particulars	Amount in (Rs. Crs.)	Fixed cost as per Additional Surcharge Submission	14596	Add: Transmission cost provided in Books (not part of AS submission)	8679	Add: Net Adjustment towards increase / decrease in final bill amount after AS submission	371	Sub-Total	23646	Add: Provisions made during FY 24-25	1851	Total Fixed Cost	25497	Fixed cost as per Petition	25497
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6.	Capital expenditure (Table 13)	- Justification for deviation in capital expenditure under Normal Development Scheme, RE Schemes like ‘TASP-Wells’, ‘AG-Wells-SPA’, ‘AG-Wells-Dark zone’ & ‘Vanbandhu Kalyan Yojna-2’and System Improvement Scheme during FY 2024-25. - Details of Rs. 323.30 Crore as submitted under RDSS. Please clarify whether any back to back arrangements for execution of project have been made, is there any LD clause for delay in execution of project. The Petitioner is also required to clarify that how these projects are being monitored and how discoms can ensure timely implementation of this projects. - Expenditure has been incurred under KSY (Kisan Suryoday Yojana) and Land / New Building head without being approved in the ARR of FY 2024-25. - Various schemes are undertaken by the DISCOM under funding arrangements by the Govt. Information is required in terms of break-up of the Grants (i) announced from the Govt. for such schemes; (ii) claimed by the DISCOM (iii) received by the DISCOM for each scheme.																										

		• The Petitioner is required to clarify about conversion of loans and interests into grant during FY 2024-25, if any and treatment of the same given to various elements of ARR. The said details of conversion of loan and interest into grant should be given year wise showing i) name of scheme, (ii) amount of loan received, (iii) rate of interest, (iv) interest amount claimed along with year in which claimed in the trued up ARR, (v) date on which loan converted into grant, (vi) total amount of interest converted into grant along with year in which such conversion took place supported by copy of approval letter by respective authority.
	Compliance	• RE Wells: The Rural Electrification Schemes of Ag Wells for Rs. 124.04 cr was approved and based on grant allocation work of Ag wells were completed for the FY 2024-25 under TASP wells, RE wells (SPA + Dark Zone), SCSP wells etc. Further based on grant allocation by Gog for providing day time power supply to Ag sector work of 46.44 Cr under Kishan Suryoday Yojna was carried out during the year and thereby all Ag feeders under MGVCL are supplied with day time power. Vanbandhu Kalyan Yojana 2: Initially Grant of 207.05 Cr was approved for the FY 2024-25 and later on the grant was revised by GOG to 161 Cr. The tendering work of the project was under process during the year and was delayed in awarding the order due to various technical issues such as insufficient participation by vendors, extension in time limit of tenders and disqualified tenders and hence project implementation under said scheme was started in the last quarter of the financial year and hence very meagre work could be completed. System Improvement (SI) Scheme: The actual expenditure has increased many folds due to implementation of various projects of feeder bifurcation and DTC review, New Substation Link line work, Providing HT AB cable work, replacement of deteriorated conductor, conversion of overhead line to underground to make the improvement in the existing system as well making the robust infrastructure to provide qualitative and reliable power supply to consumers. Normal Development Scheme: Day by day reliability and quality of the power supply has proved more relevant from service point of view and hence thrust provided on strengthening of infrastructure at the time of processing new connection applications. Utmost care has been taken by covering feeder bifurcation for new connection and new Infra development, Laying of HT HU Cable for most of the new development areas, which has resulted in increase in actual expenditure compare to approve. The concept of adopting HT UG line network, as far as possible in urban area / nearby of urban area. • In the RDSS, there is no back-to-back arrangements have been executed at this stage until any implementation agency fails to an execute the awarded work, Yes there is LD clause for delays in execution of project with every TKC. As per the RDSS guide lines Discom has appointed PMA to monitors and accelerate the project, Discom regularly conducting weekly / monthly meetings with all TKC and passing necessary instructions to TKC to ensure timely implementation of projects. • KSY: The Rural Electrification Schemes of Ag Wells for Rs. 124.04 cr was approved and based on grant allocation work of Ag wells were completed for the FY 2024-25 under TASP wells, RE wells (SPA + Dark Zone), SCSP wells etc. Further based on grant allocation by Gog for providing day time power supply to Ag sector work of 46.44 Cr under Kishan Suryoday Yojna was carried out during the year and thereby all Ag feeders under MGVCL are supplied with day time power.

		Civil Budget: The expenditure towards civil works of Rs. 14.25 Cr. was made for purchase of land against subdivision office worked under hired premises, construction/renovation of office building, purchase of furniture & vehicle as per requirement under MGVCL. These works are done for smooth operation & healthy working environment for the staff of company & consumers as well.
7.	Capitalisation (Table 14)	Details of scheme wise break up of capitalisation and decapitalisation (if any) along with the sources of funding during FY 2024-25. Also scheme wise opening CWIP as on 01.04.2024 and closing CWIP as on 31.03.2025 to be provided.
	Compliance	The details of Opening and closing CWIP is attached herewith as Annexure-A
8.	Employee Cost (Table 15)	Under the head of Employee Expenses, impact of 7th pay Commission can be seen. Pls clarify as why there is still any impact of 7th pay Commission in the expenses of FY 2024-25. A reconciliation of Employee Expenses mentioned in the Petition and the Audited Accounts need to be furnished.
	Compliance	Employee expenses are considered as controllable expenses under the provisions of the GERC MYT Regulations, 2016. However, MGVCL has identified certain expenses which are uncontrollable in nature, and these include the following: Impact of implementation of 7th Pay Commission on Salary and Dearness Allowance: Rs 43.56 Crores: It is submitted that the Hon'ble Commission in its Order in Case No. 1913 of 2020 dated 31st March 2021 had adopted the following methodology for approving the O&M expenses for FY 2021-22: “Accordingly, GERC has computed the O&M Expenses for FY 2021-22 on the basis of the average of the actual approved O&M Expenses for the three (3) years ending 31st March, 2020 i.e. from FY 2017-18 to FY 2019-20. The average of such O&M Expenses has been considered as O&M Expenses for the financial year ended with 31st March, 2019 as a base year (FY 2018-19). Further, the y-o-y escalation @ 5.72% p.a. is applied O&M Expenses on the base year for computing the O&M Expenses viz, Employee Cost, Repairs and Maintenance Expenses, Administration and General Expenses for FY 2021-22.” It is evident from the above submission that by considering the actual approved expenses for the FY 2017-18 to FY 2019-20 as the base for projecting the expenses for FY 2021-22, the hon'ble Commission had factored in the impact of the implementation of 7th Pay Commission while projecting the expenses for FY 2021-22 as the 7th Pay Commission was implemented from August 2017. The Hon'ble Commission, in the case of SLDC, had also annualised impact of 7th Pay implementation for FY 2017-18 and then worked out the projection for FY 2021-22 to capture the impact of 7th Pay implementation. However, it is submitted that the actual payment of allowances and incentive as per the 7th Pay Commission was only initiated in FY 2020-21 and hence not part of the payments made in period from FY 2017-18 to FY 2019-20 and consequently not factored in the approved O&M expenses for FY 2021-22, FY 2022-23 and subsequently in FY 2022-23. It is also submitted that as the Commission had approved the impact of 7th Pay by taking average of actual approved O&M expenses for FY 2017-2018 to FY 2019-20 and the actual payment of 7th Pay started from FY 2019-20, only one-third of the differential amount between 6th pay and 7th pay has been considered, therefore remaining two-third amount

		was remaining to be recovered. One-third of the remaining two-third was claimed in true up for FY 2022-23 and was approved by Hon’ble Commission in order no.2318 of 2024 dated 1st June 2024. Accordingly, based on the same principles adopted by the Hon’ble Commission the one-third amount is therefore being claimed in true up for FY 2023-24. The balance one-third of differential payment of 6th pay Commission and 7th pay Commission scale for the year FY 2024-25 has been considered in this Truing up petition as an uncontrollable expense for the purpose of sharing of gains and losses. The impact has been estimated of Rs 43.56 Crores. - Impact of implementation of 7th Pay Commission related to HRA and CLA: Rs 9.98 Crores MGVCL also made payments towards the differential between 6th Pay and 7th Pay Commission scale worked out for the House Rent Allowance (HRA) and Company Leased Accommodation (CLA) for the FY 2024-25. The Impact is estimated to be Rs. 9.98 Crores. - Impact of implementation of 7th Pay Commission related allowances and incentive: Rs. 18.98 Crore MGVCL has worked out the differential between the allowances and incentives as per the 7th Pay Commission and those as per 6th Pay Commission scale for the FY 2024-25 on similar methodology adopted for truing up of FY 2021-22. The impact works out to Rs. 12.39 Crores in the case of allowances and Rs. 6.59 Crores in case of incentives. MGVCL has considered this amount of Rs. 18.98 Crores as an uncontrollable expense for the purpose of working out the sharing of gains and losses. - A reconciliation of Employee Expenses mentioned in the Petition and the Audited Accounts need to be furnished.															
		<table><tr><th>Particular</th><th>Amount as per Petition (In crore)</th><th>Amount as per Audited Accounts (In crore)</th><th>Remarks</th><th>Reference</th></tr><tr><td>Salaries and wages</td><td>644.97</td><td>644.97</td><td><u>Amount considered in petition:</u> a) Salaries = Rs. 572.45 Crore b) Impact of 7th Pay = Rs. 72.52 Crore Total salaries and wages claimed in Petition = Rs 644.97 Crore</td><td>Note 31 (Employees benefit expense)</td></tr><tr><td>Contribution to provident and other funds</td><td>69.04</td><td>69.04</td><td>Aligned with annual accounts.</td><td>Note 31 (Employees benefit expense)</td></tr></table>	Particular	Amount as per Petition (In crore)	Amount as per Audited Accounts (In crore)	Remarks	Reference	Salaries and wages	644.97	644.97	<u>Amount considered in petition:</u> a) Salaries = Rs. 572.45 Crore b) Impact of 7 th Pay = Rs. 72.52 Crore Total salaries and wages claimed in Petition = Rs 644.97 Crore	Note 31 (Employees benefit expense)	Contribution to provident and other funds	69.04	69.04	Aligned with annual accounts.	Note 31 (Employees benefit expense)
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		Staff welfare expenses	9.35	9.35	Aligned with annual accounts.	Note 31 (Employees benefit expense)																																											
		Retirement and Other Benefits	43.37	43.37	Aligned with annual accounts.	Note 31 (Employees benefit expense)																																											
		Less: Re-measurement Losses (OCI)	(55.49)	(55.49)	Aligned with annual accounts.	Statement of Profit and Loss for the year ended 31st March, 2025																																											
		Employee Cost	711.25	711.25																																													
9.	R&M expenses (Table 16)	Justification of increased R&M expenses of Rs. 115.80 Crore vis-à-vis approved amount of Rs. 75.58 Crore.																																															
	Compliance	Due to Repairs & Maintenance at Feeder level activity as well as renovation of Offices.																																															
10.	A&G expenses (Table 17)	- Petitioner to reconcile the A&G expense claimed vis-à-vis as per annual accounts. - In the formats shared with the Petition, MGVCL has mentioned an expense of 2.87 Crore against GERC Licence fees. Please share breakup of the same and also for the Legal fees if any.																																															
	Compliance	A&G expense claimed: <table><tr><th>Particular</th><th>Amount Considered for calculations</th><th>Reference</th></tr><tr><td>Rent, Rates and Taxes</td><td>8.66</td><td>Note 31 (Other Expenses)</td></tr><tr><td>Insurance</td><td>0.73</td><td>Note 31 (Other Expenses)</td></tr><tr><td>Testing Charges</td><td>1.93</td><td>Note 31 (Other Expenses)</td></tr><tr><td>Telephone & Postage Expenses</td><td>2.18</td><td>Note 31 (Other Expenses)</td></tr><tr><td>Remuneration to collection agencies</td><td>0.68</td><td>Note 31 (Other Expenses)</td></tr><tr><td>Legal & Professional Fees</td><td>4.82</td><td>Note 31 (Other Expenses)</td></tr><tr><td>Auditors' Remuneration</td><td>0.25</td><td>Note 31 (Other Expenses)</td></tr><tr><td>Travelling & Conveyance</td><td>64.71</td><td>Note 31 (Other Expenses)</td></tr><tr><td>Printing & Stationery</td><td>4.16</td><td>Note 31 (Other Expenses)</td></tr><tr><td>Expenses on Computer Billing & EDP Charges</td><td>9.94</td><td>Note 31 (Other Expenses)</td></tr><tr><td>Advertisement</td><td>2.63</td><td>Note 31 (Other Expenses)</td></tr><tr><td>Electricity Charges</td><td>3.18</td><td>Note 31 (Other Expenses)</td></tr><tr><td>Water Charges</td><td>1.17</td><td>Note 31 (Other Expenses)</td></tr></table>						Particular	Amount Considered for calculations	Reference	Rent, Rates and Taxes	8.66	Note 31 (Other Expenses)	Insurance	0.73	Note 31 (Other Expenses)	Testing Charges	1.93	Note 31 (Other Expenses)	Telephone & Postage Expenses	2.18	Note 31 (Other Expenses)	Remuneration to collection agencies	0.68	Note 31 (Other Expenses)	Legal & Professional Fees	4.82	Note 31 (Other Expenses)	Auditors' Remuneration	0.25	Note 31 (Other Expenses)	Travelling & Conveyance	64.71	Note 31 (Other Expenses)	Printing & Stationery	4.16	Note 31 (Other Expenses)	Expenses on Computer Billing & EDP Charges	9.94	Note 31 (Other Expenses)	Advertisement	2.63	Note 31 (Other Expenses)	Electricity Charges	3.18	Note 31 (Other Expenses)	Water Charges	1.17	Note 31 (Other Expenses)
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11.	Note-33 of Annual Accounts	Under Note 33 of the Audited Accounts, the below expenses have been specified. Details of amount booked under following heads to be provided: • Travelling & Conveyance – Rs. 47.52 Crore. This is quite high as compared to earlier years. Please furnish reasons • Other Administration & general Expenses – Rs. 64.49 Crore • Miscellaneous Losses & Write-offs – Rs. 5.85 Crore																																	
	Compliance	The total Travelling & Conveyance (T&C) expenditure for FY 2024–25 amounts to ₹47.52 Cr as against ₹45.93 Cr in FY 2023–24, reflecting a net increase of ₹1.60 Cr (3.46%). The overall increase of 3.46% in Travelling & Conveyance expenses is mainly driven by higher operational travel, increased vehicle usage and hiring, emergency restoration activities, and escalation in fuel-related costs. The increase remains moderate and is aligned with operational requirements and service delivery obligations. . Details of break-up are attached h/w as Annexure- B, C, D																																	
12.	RDSS Metering Expenses (Table 18)	• Petitioner has claimed RDSS Metering Expense of Rs. 56.91 Crore in O & M head, provide detail justification for such claim along with break up. • The petitioner at para 3.10.11 of the petition stated that the RDSS metering expense are dependent on the approval that is received from the Government hence they are beyond the control of MGVCL, provide the copy of such order.																																	
	Compliance	The detail breakup of RDSS expense as under:																																	

		<table><tr><th>ACCOUNT HEAD</th><th>DESCRIPTION</th><th>AMOUNT</th></tr><tr><td>76310</td><td>PM Service Charge for Smart meters under RDSS</td><td>31,475,133.00</td></tr><tr><td>76311</td><td>Lumpsum Charges for Smart meters under RDSS</td><td>162,509,155.00</td></tr><tr><td>76312</td><td>Project Implementing Agency (PIA) fees for Smart meters under RDSS</td><td>358,128,446.00</td></tr><tr><td>76313</td><td>PMA fees for Smart meters under RDSS</td><td>16,968,010.46</td></tr><tr><td></td><td>Grand Total</td><td>569,080,744.46</td></tr></table>	ACCOUNT HEAD	DESCRIPTION	AMOUNT	76310	PM Service Charge for Smart meters under RDSS	31,475,133.00	76311	Lumpsum Charges for Smart meters under RDSS	162,509,155.00	76312	Project Implementing Agency (PIA) fees for Smart meters under RDSS	358,128,446.00	76313	PMA fees for Smart meters under RDSS	16,968,010.46		Grand Total	569,080,744.46	
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	Grand Total	569,080,744.46																			
13.	Depreciation (Table 22)	Regarding the computation of depreciation, DISCOM is required to submit the following: • Details of Assets that have completed depreciation equivalent to 90% of GFA; • CA certificate certifying that the depreciation has not been considered on assets that have already depreciated up to 90% of GFA																			
	Compliance	• Details of Assets that have completed depreciation equivalent to 90% of GFA are attached herewith in Annexure-D. • Regarding the CA certificate certifying that depreciation has not been considered on assets that have already depreciated up to 90% of GFA, we would like to clarify that this aspect has already been reviewed and verified during the statutory audit for FY 2024-25. As per the Audit Report, no discrepancies have been identified regarding depreciation on assets that have reached 90% of their Gross Fixed Asset (GFA) value. Additionally, in the web-based Fixed Asset Module (i-FAS system), a built-in validation mechanism is in place to ensure that assets are not depreciated beyond 90% of their GFA value. This system control effectively prevents any depreciation beyond the permissible limit, ensuring compliance with regulatory and accounting standards. Given that this aspect has already been verified by the statutory auditor and system-driven controls are in place, we request the Hon’ble Commission to consider this clarification as sufficient and acknowledge that compliance with depreciation regulations has been ensured.																			
14.	Interest & Finance Charges (Table 24)	• Detailed computation of weighted average interest rate on actual loan portfolio FY 2024-25 along with the supporting loan documents for each loan portfolio, along with date of repayments of the loan • Please provide details including the date(s) of repayment of loan, if any																			
	Compliance	There was neither actual nor normative loan at the end of year. Hence, there is no major interest on loan.																			
15.	Bad & Doubtful Debts Written Off (Table 27)	Petitioner has claimed Bad & Doubtful Debts Written Off of Rs. 0.0373 Crore, Petitioner is require to confirm that this is not the provision, but the actual bed debt written off.																			
	Compliance	Bad & Doubtful Debts written off claimed are actual and are not the provision																			
16.	Income Tax	Regarding Income Tax, DISCOM is required to submit the following: • Income Tax computation for FY 2024-25. • Documentary evidence for actual Income Tax paid for FY 2024-25. • Any adjustment made towards the MAT credit for Income Tax for FY 2024-25. • Any Income Tax refund of previous years, received by DGVCL in FY 2024-25 and how the same has been adjusted in the Income Tax claim of FY 2024-25.																			

		• Further, there is a considerable surge when it comes to Income Tax paid w.r.t. earlier years. Reasons for the same may pls be furnished.											
	Compliance	1. Computation of income tax for FY 24-25 attached. (Annexure-MG-A) 2. Tax paid challan attached for reference. (Total Tax Paid = Rs. 126,48,000,00/-) (Annexure-MG-B) 3. Adjustment made towards the MAT credit for Income Tax for FY 2024-25. MAT credit utilised is mentioned below. Mat Credit (2015-2016) 1,89,10,064/- (2016-2017) 1,75,89,7792/- (2017-2018) 20,52,97,861/- 4. No Any Income Tax refund of previous years, received by MGVCL in FY 2024-25											
17.	Subsidy during FY 2024-25	Petitioner to submit the statement of subsidies claimed, received from State Government and treatment given to subsidies received.											
	Compliance	The Statement of Subsidy Claimed and received from State Government is already included in Annexure GU 03. (Subsidy Allocation Statement). The Treatment of Subsidies is given as revenue from Operation and it is included in respective category under Revenue from operation (Note No: 28) of Audited Annual Accounts.											
18.	Revenue from Green Tariff	Petitioner is required to give details of the revenue earned out of green tariff during FY 2024-25.											
	Compliance	The Revenue earned out of Green Tariff during FY 2024-25 amounting Rs. 6833085/-											
19.	Non Tariff Income	• Justification for claiming Rs. 256.78 Crore as Non Tariff Income, whereas in the Annual Accounts Note 29 "Other Income" is shown as Rs. 280.34 Crore for FY 2024-25. Detail justification of items not considered in Non-Tariff Income be provided. • Provide the detail break up of Miscellaneous Income.											
	Compliance	Following Non-Tariff Income not considered in petition. <table><thead><tr><th>Particular</th><th>Amount</th></tr></thead><tbody><tr><td>Interest on Staff Loans and Advances</td><td>4.28</td></tr><tr><td>Delayed payment charges from Consumers</td><td>51.14</td></tr><tr><td>Grant Under RDSS</td><td>12.46</td></tr><tr><td>Total</td><td>67.88</td></tr></tbody></table> Grant under RDSS has been wrongfully not considered. We request Hon'ble Commission to consider Rs 12.46 Crores as Non-Tariff Income which will result into total Non-Tariff Income of Rs. 280.34 Crores.		Particular	Amount	Interest on Staff Loans and Advances	4.28	Delayed payment charges from Consumers	51.14	Grant Under RDSS	12.46	Total	67.88
Particular	Amount												
Interest on Staff Loans and Advances	4.28												
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20.	Note-28 of Annual Accounts	Provide the Break-up of Miscellaneous Charges from Consumers & Others of Rs. 101.93 Crore											
	Compliance	The break-up of Misc. Charges is attached h/w/ as Annexure-E											

21.	Note-29 of Annual Accounts	Provide the Break-up of Following Heads: - Revenue Subsidies and Grants under different heads - Incentive received from Govt. (if any) - Miscellaneous Income of Rs. 106.03 Crore												
	Compliance	The Break Up of Misc Income is attached as Annexure-F												
22.	GUVNL Profit/(Loss) (Table 37)	It is observed that As per GUVNL Annual Audited Accounts the profit for the FY 2024-25 has been shown as Rs. 2001.80 Crore, however petitioner has shown GUVNL profit of Rs. 17.61 Crore, provide the allocation statement and basis of such allocation.												
	Compliance	It is to mention that, during FY 24-25, there was income from dividend of Rs.1,830.74 Crs to GUVNL from subsidiary companies. Further, considering profit of GUVNL and dividend received from subsidiary companies, a total dividend of Rs.1856.22 Crs was paid to the State Government during FY 24-25. Accordingly, the profit excluding dividend paid to State Government works out to Rs.145.58 Crs and same was allocated to DISCOMs in the ratio of the power purchase from GUVNL in terms of the directions of earlier tariff orders of Hon’ble Commission. The allocation of profit to DISCOMs is as under: <table><tr><td>DISCOM</td><td>Profit allocation (Rs. Crs)</td></tr><tr><td>DGVCL</td><td>45.76</td></tr><tr><td>MGVCL</td><td>17.61</td></tr><tr><td>PGVCL</td><td>46.07</td></tr><tr><td>UGVCL</td><td>36.14</td></tr><tr><td>Total</td><td>145.58</td></tr></table>	DISCOM	Profit allocation (Rs. Crs)	DGVCL	45.76	MGVCL	17.61	PGVCL	46.07	UGVCL	36.14	Total	145.58
DISCOM	Profit allocation (Rs. Crs)													
DGVCL	45.76													
MGVCL	17.61													
PGVCL	46.07													
UGVCL	36.14													
Total	145.58													
23.	Unallocated Grants & Subsidies	In Note No. 23 of GUVNL Standalone Audited Accounts, Unallocated Grants & Subsidy amounting to around INR 95.25 Crore where as in Note No. 31 of GUVNL Consolidated Audited Accounts 14.01 Crore are specified. Please provide details of the same and clarify how they are reflected in the Accounts and Petition of DISCOMs												
	Compliance	The bifurcation of unallocated grant & subsidy amounting to Rs. 95.25 Crores in Note no. 23 is as under: - Rs. 2.62 crores pertain to un-utilized grant for Electric Vehicle. The process for surrendering the grant to State Government is initiated. - Rs. 81.24 Crores is pertain to Surya Gujarat grant refunded by M/s. Torrent Power Ltd. The process for surrendering the grant to State Government is initiated. - Rs. 11.39 Crores towards grant for R&D is reflected in the Standalone accounts. Further, in consolidated accounts, under Note 31 Other Current Financial liabilities, Sr. No. (1) & (3) are included under the head Grant Subsidy Unallocated whereas, Sr. No. (2) is included under the head Subsidy Received in Advance towards Surya Gujarat Scheme.												
24.	Annual Accounts	Please submit CAG Certificate in respect to Annual Accounts for FY 2024-25												
	Compliance	CAG Certificate is attached herewith as Annexure-MG-C.												

25.	GEB's CPF Trust	• Under Note 48 of GUVNL Audited Accounts, details of GEB's CPF Trust have been mentioned. Apparently, the trust invested various amounts in 3 ILFS Group Companies, M/s Future Enterprise Ltd. (FEL), M/s Reliance Capital Ltd., M/s Reliance Home Finance Ltd., Dewan Housing Finance Ltd., and Punjab Financial Corporation Ltd. • A reconciliation statement in this regard needs to be submitted indicating how the invested amounts and Interest/ Loss there upon is reflected in the accounts of DISCOMs. • From the Note 75 of GUVNL Consolidated Annual Accounts it is observed as under:- • "GEB's Contributory Provident Fund (CPF) Trust, an exempted trust under Section 17 of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952, manages the Provident Fund accumulations of employees of the Company and its Subsidiaries. A portion of the Trust corpus was invested in certain companies which subsequently defaulted on repayment of principal and/or interest. Proceedings in respect of such defaults are currently ongoing before regulatory and judicial forums, whereas some cases have been finalized by the respective authorities. In accordance with the exemption conditions stipulated by the Employees' Provident Fund Organisation (EPFO), GUVNL, as the parent company, has created provisions towards reimbursement of such defaults. The aforementioned matters being at various states and forums, are reviewed by management on based on best judgement basis, and upon determination of factual position are allocated to Subsidiary Companies. These provisions are recognised under Employee Benefit Expense, and any amounts recovered from such companies or allocated to subsidiaries during the year are reflected under Provision no longer required. • During FY 2024-25, provisions amounting to Rs. 547.00 lakhs were created, comprising Rs. 383.00 lakhs for Future Enterprises Ltd. (FEL) and Rs. 164.00 lakhs for Reliance Capital Ltd. (RCAP) (compared to Rs. 5512 lakhs in FY 2023-24, which included Rs. 5247 lakhs for FEL, Rs. 170 lakhs for RCAP, and Rs. 95 lakhs for Reliance Home Finance Ltd. (RHFL)). Reversals of Rs. 837 lakhs were recognised during the year, comprising Rs. 801 lakhs for RCAP and Rs. 36 lakhs for Punjab Financial Corporation (PFC), on account of recoveries (compared to Rs. 1378 lakhs in FY 2023-24, which included Rs. 52 lakhs for PFC, Rs. 1033 lakhs for PSIDC, Rs. 65 lakhs for DHFL, and Rs. 228 lakhs for RHFL). • Additionally, during FY 2024-25, GUVNL allocated Rs. 13,711.26 lakh as employee benefit expenditure to its subsidiaries following the final resolutions of DHFL and RCAP (compared to Rs. 17,447.94 lakh in FY 2023-24 relating to IL&FS). An amount of Rs. 486.57 lakh, received from the GEB CPF Trust pursuant to the interim resolution of IL&FS, was also allocated to subsidiaries as a reduction in employee benefit expense (compared to Nil in FY 2023-24)". • The petitioner is required to clarify how these items have been dealt and shown in the petition for True-Up.
	Compliance	In terms of the EPF & MP Act 1952 and in accordance with the investment pattern prescribed by the Ministry of Labour & Employment, New Delhi, GEB's CPF Trust invested Rs. 165.10 crore in bonds issued by IL&FS Group companies, which defaulted on repayments from September 2018 due to a liquidity crisis and thereafter the entire IL&FS group was referred to proceeding under Insolvency & Bankruptcy Code (IBC) 2016. To recover the outstanding dues, GUVNL withheld Rs. 182.57 crore (Rs. 165.10 crore principal and Rs. 17.47 crore interest) from payments to six IL&FS wind power companies and transferred the amount to the Trust. Subsequently, after adjusting Rs. 6.35 crore received as interim distribution under the IL&FS resolution process, the net amount of Rs. 176.22 crore was been recognized as Employee Benefit Expenses in GUVNL's books for FY 2023-24.

The amount was allocated among GUVNL and its six subsidiary companies in proportion to their employees' closing PF balances as of 31.03.2024 in FY 2023-24. A summary of Company wise allocation is as under:

Sr. No.	Company name	IL&FS Investment Allocation (in Rs.)
1	GSECL	34,67,82,615/-
2	GETCO	42,26,73,074/-
3	DGVCL	17,67,56,976/-
4	MGVCL	19,06,62,558/-
5	UGVCL	23,06,28,605/-
6	PGVCL	37,72,90,472/-
7	GUVNL	1,73,92,989/-
Total		176,21,87,289/-

Considering the above, Hon'ble Commission vide Tariff order dated 31.03.2025 has disallowed the aggregate amount of Rs. 97.53 Crs recognised under employee benefit expense during FY 23-24 by DISCOMs.

Further, On 21.02.2025, under the second tranche of interim distribution in the IL&FS resolution process, the Trust received Rs. 4.87 crore, the received amount has been recognized as income and treated as a reversal of *Employee Benefit Expenses* and apportioned among GUVNL and its subsidiaries in proportion to their employees' closing PF balances as on 31.03.2024 in FY 2023-24.

The company-wise allocation of reversal of "Employee Benefit Expenses" is summarized below:

Sr. No.	Company name	Allocation (in Rs.)
1	GSECL	95,75,272/-
2	GETCO	1,16,70,739/-
3	DGVCL	48,80,568/-
4	MGVCL	52,64,525/-
5	UGVCL	63,68,057/-
6	PGVCL	1,04,17,646/-
7	GUVNL	4,80,251/-
Total		4,86,57,058/-

Thus, without prejudice to the claim in the Review Petition filed before Hon'ble Commission against the tariff order dated 01.06.2024 and 31.03.2025, it is submitted that reversal of Rs.4.87 Crs under employee benefit expense shall be allowed in the

petition for Truing up of FY 24-25 by DISCOMs in proportion to their allocation and accordingly employee benefit expense to be increased to such extent in respective DISCOMs.

Further, GUVNL has made net provisions aggregating to Rs.138.48 crore toward principal and interest defaults on the Trust's investments in M/s DHFL and M/s RHFL as of 31.03.2024, both of which have since completed their resolution processes.

The said amount has been allocated to GUVNL and its six subsidiary companies in proportion to their employees' closing PF balances as on 31.03.2024 during FY 2024-25.

A summary of Company wise allocation is as under:

Sr. No.	Company name	DHFL & RHFL Investment Allocation
1	GSECL	Rs. 27,25,35,698/-
2	GETCO	Rs. 33,22,22,124/-
3	DGVCL	Rs. 13,88,99,037/-
4	MGVCL	Rs. 14,98,39,241/-
5	UGVCL	Rs. 18,12,75,015/-
6	PGVCL	Rs. 29,63,54,875/-
7	GUVNL	Rs. 1,37,09,875/-
Total		Rs. 138,48,35,865/-

It is further submitted that, Hon'ble Commission vide tariff order dated 01.06.2024 had decided to reduce the proportionate amount for the State DISCOMs, viz., DGVCL, MGVCL, UGVCL, and PGVCL and already disallowed total amount of Rs. 176.45 Crs which included amount recognised in books of GUVNL as per statute in terms of EPF&MP Act 1952 for FY 22-23 which includes M/s DHFL (Rs. 127 Crs), M/s PSIDC (Rs. 10.33 Crs), M/s PFC (Rs. 0.88 Crs), M/s RCAP (Rs. 24.78 Crs) and M/s RHFL (Rs. 13.43 Crs).

Further, during FY 23-24, GUVNL had recognised amount of Rs. 55.12 Crs towards shortfall in principal and interest on the trust's investment made in M/s RCAP (Rs. 1.70 Crs), M/s RHFL (Rs. 0.95 Crs) and M/s FEL (Rs. 52.47). Moreover, there was reversal in employee benefit expense on account of recovery from M/s DHFL (Rs. 0.65 Crs), M/s PSIDC (Rs. 10.33 Crs), M/s PFC (Rs. 0.52 Crs) and M/s RHFL (Rs. 2.27 Crs). Accordingly, GUVNL had recognised amount of Rs. 41.34 Crs under employee benefit expense. However, Commission vide order dated 31.03.2025 has disallowed amount of Rs. 43.09 Crs as against amount of Rs. 41.34 Crs recognised towards shortfall.

Accordingly, Hon'ble Commission has already disallowed total amount of Rs. 317.07 Crs as per tariff order dated 01.06.2024 (Rs. 176.45 Crs) and 31.03.2025 (Rs. 140.62 Crs) as against total amount of shortfall recognised in books of DISCOMs of Rs. 171.47 Crs. which includes net recovery of Rs. 2.90 Crores received during FY 24-25

A reconciliation statement in this regard is enclosed herewith as **Annexure-GU 04**

26.	Note 35 of GUVNL Consolidated Annual Accounts	In note no. 35 of GUVNL Consolidated Accounts figure towards Grant for Energy Conservation of Rs. 15.74 Crore and Incentive Received from Government of Rs. 56.47 Crore has been shown. The petitioner is required to clarify how these items have been dealt and shown in the petition for True-Up.																																										
	Compliance	MGVCL has received Incentive for Surya Gujarat Rooftop scheme from Central Govt. amounting to Rs. 43.36 crores and it is treated as other income in the Books of Accounts and same is considered under Non-Tariff Income in the petition of MGVCL in terms of the directions of Hon'ble Commission in the past order. Further, grants for Energy Conservation of Rs.15.74 Crs out of which grant for GSECL is Rs. 10.92 Crs and grant received by DISCOMs is Rs. 1.01 Crs which is treated as Other Income in the books of accounts of DISCOMs and same is considered under Non-Tariff income in the Petition of respective DISCOMs.																																										
27.	Power Purchase cost projections	- Petitioner is required to provide the break-up of Local Power Purchase in terms of MW, MU's, cost in crore, and cost per unit separately for the following- - Local Purchase - Generation from SSDSP - PM Kusum C Purchase - In the power purchase chapter petitioner submitted capacity addition envisaged during FY 2025-26 & FY 2026-27, in this regard petitioner is required to provide the information of operational parameter such as plant availability, auxiliary consumption and fixed & variable cost of each plant. - It is observed from the petition as well as the format enclosed with the petition that capacity addition envisaged during FY 2025-26 and FY 2026-27 have not been considered while projecting the power purchase cost. - It is observed from the petition as well as the format enclosed with the petition that capacity decapitalized envisaged during FY 2025-26 and FY 2026-27 have not been considered while projecting the power purchase cost. - Petitioner needs to provide rationale for its RPO target quantum for the next control period specifying if it's based on MNRE guidelines, Energy Efficiency Act or any other mechanism along with their megawatt capacity, expected generation in terms of MU's and variable cost per unit. - Petitioner is required to clarify if there is escalation considered over the numbers of FY 2024-25, while projecting the FC and VC of the power purchased from different sources. - With regard to RPO the petitioner is required to provide the list of new plant expected to be operational in FY 2026-27 specially in case of hybrid power plant clearly mentioning the sources of renewable energy. - Detail Working of Power Purchase cost and BST should be provided in excel with Proper links.																																										
	Compliance	Bifurcation of projected power purchase from local sources for FY 26-27 is as under:<table><tr><td></td><td colspan="2">Solar (excl. PM Kusum)</td><td colspan="2">Solar (PM Kusum)</td><td colspan="2">Others</td></tr><tr><td>DISCOMs</td><td>(Mus)</td><td>(Rs. in Crs)</td><td>(Mus)</td><td>(Rs. in Crs)</td><td>(Mus)</td><td>(Rs. in Crs)</td></tr><tr><td>DGVCL</td><td>169.00</td><td>37.29</td><td>107.75</td><td>32.33</td><td>27.51</td><td>10.35</td></tr><tr><td>MGVCL</td><td>280.23</td><td>67.00</td><td>158.56</td><td>47.57</td><td>18.19</td><td>6.87</td></tr><tr><td>PGVCL</td><td>623.94</td><td>169.59</td><td>1771.27</td><td>531.38</td><td>40.33</td><td>13.76</td></tr><tr><td>UGVCL</td><td>406.92</td><td>114.58</td><td>607.94</td><td>182.38</td><td>20.13</td><td>5.48</td></tr></table>		Solar (excl. PM Kusum)		Solar (PM Kusum)		Others		DISCOMs	(Mus)	(Rs. in Crs)	(Mus)	(Rs. in Crs)	(Mus)	(Rs. in Crs)	DGVCL	169.00	37.29	107.75	32.33	27.51	10.35	MGVCL	280.23	67.00	158.56	47.57	18.19	6.87	PGVCL	623.94	169.59	1771.27	531.38	40.33	13.76	UGVCL	406.92	114.58	607.94	182.38	20.13	5.48
	Solar (excl. PM Kusum)		Solar (PM Kusum)		Others																																							
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- Relevant parameters and cost considered from various sources for capacity addition during FY 25-26 and FY 26-27 is enclosed herewith as **Annexure-GU ARR 1**
- Capacity addition as mentioned under Annexure GU-ARR-1 has been considered in the petition under Table 44 - Power Purchase Cost for the FY 2026-27. Conventional & Hydle Capacity addition is shown in separate line item, whereas considering multiple Generators under Solar/Wind etc., same have been merged and considered under Solar (New)/Wind (New) etc.
- As regard to the conventional generating stations, the capacity proposed to be de-capitalized during FY 2026-27 has been duly considered in the projections. The energy availability and dispatch from such stations have been projected only up to the respective month of de-commissioning, and no generation has been considered thereafter.

However, in the case of Wind Generators, multiple wind generating units are scheduled for de-commissioning or expiry of agreement/allocation majorly during the last month of FY 2026-27 (i.e., March-2027). Given the large number of individual wind generators and the practical difficulty in segregating and projecting generation on a unit-wise basis for partial periods within a single month, the same were not explicitly factored into the power purchase cost projection for FY 2026-27. It is submitted that the impact of such exclusion is marginal, as the de-commissioning is scheduled at the end of the financial year.

The list of all generating stations de-commissioning or expiry of agreement/allocation during FY 26-27 are enclosed herewith as **Annexure-GU-ARR 2**.

- Hon'ble Commission has GERC (Procurement of Energy from Renewable Sources) Regulations, 2025, which provides for Minimum Quantum of Purchase in percentage (%) from renewable sources. Accordingly, the trajectory specified for FY 26-27 is considered for computation of RPO. Further the requisite details sought is as under:

Particulars	FY 2026-27				
	Others	Wind	DRE	Hydro	Total
Total Requirement	135371				
RPO Target	29.94%	1.97%	2.70%	1.34%	35.95%
RPO target (Mus)	40,235	2,647	3,628	1,814	48,325
Purchase from existing capacity (MU)	12,722	7,947	2,687	-	23,355
Purchase from new capacity (MU)	23,701	3,198	2,059	985	29,943
Total Purchase (MU)	36,423	11,146	4,745	985	53,299
Total Variable Cost (Rs. Crs.)	10,141	3,751	1,360	547	15,799
Total Variable Cost (Rs./kWh)	2.78	3.37	2.87	5.55	2.96
Unmet RPO Target (MU)	3,813	-	-	829	4,641

[illegible]

		1	Energy Sales	MU	35,225	14,725	41,586	32,334	1,23,870																		
		2	Distribution Losses	MU	468	883	5,752	1,802	8,905																		
				%	1.31%	5.66%	12.15%	5.28%	6.71%																		
		3	Energy Requirement @ Discom Periphery	MU	35,693	15,609	47,338	34,138	1,32,775																		
		4	Less: Local Power Purchase	MU	304	457	2,436	1,035	4,232																		
		5	Purchase required from GUVNL	MU	35,388	15,152	44,902	33,103	1,28,544																		
		6	Transmission Losses	MU	1,235	529	1,567	1,156	4,487																		
				%	3.37%	3.37%	3.37%	3.37%	3.37%																		
		7	Total Energy to be input to Transmission System @GETCO	MU	36,624	15,680	46,469	34,258	1,33,032																		
		8	Pooled Losses in PGCIL System	MU	630	257	829	623	2,340																		
		9	Add: Local Power Purchase	MU	304	457	2,436	1,035	4,232																		
		10	Total Energy Requirement	MU	37,558	16,395	49,734	35,916	1,39,603																		
- Detail working of FPPAS is attached herewith as Annexure GU-ARR 05. - Figures of sales in MUs for ARR FY 2026-27 are considered as approved in MYT Order dated 31st March 2025. There is no difference in the numbers.																											
30.	Agriculture subsidy	Petitioner is required to clarify, why figures of Agriculture Subsidy is slightly different from what was approved in MYT Order dated 31st March 2025.																									
	Compliance	State Government provides fixed agriculture Subsidy of Rs.1100 Crores across 4 State DISCOMs. The same is projected based on the proportionate consumption projected for respective year. Accordingly, based on the projected AG sales for FY 26-27 the AG subsidy for respective DISCOM is worked out as under: <table><tr><td>Particulars</td><td>DGVCL</td><td>MGVCL</td><td>PGVCL</td><td>UGVCL</td><td>Total</td></tr><tr><td>Agriculture Sale (MUs)</td><td>1,160</td><td>1,534</td><td>9,711</td><td>11,399</td><td>23,804</td></tr><tr><td>Share of Agriculture Subsidy (Rs. Crs)</td><td>53.60</td><td>70.89</td><td>448.75</td><td>526.76</td><td>1100.00</td></tr></table>								Particulars	DGVCL	MGVCL	PGVCL	UGVCL	Total	Agriculture Sale (MUs)	1,160	1,534	9,711	11,399	23,804	Share of Agriculture Subsidy (Rs. Crs)	53.60	70.89	448.75	526.76	1100.00
Particulars	DGVCL	MGVCL	PGVCL	UGVCL	Total																						
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Share of Agriculture Subsidy (Rs. Crs)	53.60	70.89	448.75	526.76	1100.00																						
31.	Draft Home Stay Policy	Petitioner is required to provide the copy of Draft Homestay Policy 2025																									
	Compliance	Copy of Draft Homestay Policy 2025 is attached herewith as Annexure GU-ARR 04 .																									
32.	Green Power Tariff	Petitioner is required to clarify why they have not proposed the Green Power Tariff for 2026-27																									

	Compliance As regard to Green Power Tariff it is to submit that, Green Tariff is governed by the provisions of the Rules notified by the Ministry of Power, Government of India, vide notification dated 06.05.2022. Pursuant to the said Rules and in compliance with the earlier directions of the Hon'ble Commission, the DISCOMs had submitted the methodology for determination of Green Power Tariff in the Tariff Petition for FY 2023-24. Based on the methodology submitted and prevailing Rules, Hon'ble Commission has duly determined and approved the premium over the normal tariff for consumers opting to avail Green Power from the DISCOMs in tariff orders from time to time. Accordingly, no separate proposal for Green Power Tariff has been submitted for FY 2026-27 in the present petition. The Hon'ble Commission may kindly take a suitable view in the matter in accordance with the applicable Rules and earlier Orders of the Hon'ble Commission.
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