

Before  
Assam Electricity Regulatory Commission

**Petition for  
True Up for FY 2023-24,  
Annual Performance Review for FY 2024-25  
and  
Aggregate Revenue Requirement  
and Multi-Year Tariff for  
FY 2025-26 To FY 2029-30**

December 2024



**Assam Electricity Grid Corporation Limited**  
CIN: U40101AS2003GC007238  
(A Govt. of Assam Undertaking)  
[Registered Office: Bijulee Bhawan, Paltan Bazar,  
Guwahati - 781 001]

## Table of Contents

<b>1.</b>	<b>Forwarding Letter</b>	<b>3</b>
<b>2.</b>	<b>Payment Receipt</b>	<b>4</b>
<b>3.</b>	<b>Affidavit</b>	<b>6</b>
<b>4.</b>	<b>Petition</b>	<b>8</b>
<b>5.</b>	<b>Regulatory Formats of AEGCL</b>	<b>102</b>
<b>6.</b>	<b>Annexure 1: Audited Annual Accounts for FY 2023-24</b>	<b>128</b>
<b>7.</b>	<b>Annexure-2: Energy Balance for FY 2023-24 certified by SLDC</b>	<b>188</b>
<b>8.</b>	<b>Annexure-3: Energy Audit Report</b>	<b>192</b>
<b>9.</b>	<b>Annexure-4: Fund Utilisation under Colony Maintenance for FY 2023-24</b>	<b>221</b>
<b>10.</b>	<b>Annexure-5: Fund Utilisation under Cyber Security for FY 2023-24</b>	<b>227</b>
<b>11.</b>	<b>Annexure-6: Capital Investment Plan</b>	<b>229</b>
<b>12.</b>	<b>Annexure-7: Conversion of Government Grants &amp; Loans into Equity for FY 2023-24</b>	<b>337</b>
<b>13.</b>	<b>Annexure-8: Transmission System Availability Factor</b>	<b>340</b>
<b>14.</b>	<b>Annexure-9: Energy Balance for FY 2024-25 provided by SLDC</b>	<b>343</b>
<b>15.</b>	<b>Annexure-10: Fund Utilisation under Colony Maintenance for FY 2024-25</b>	<b>347</b>
<b>16.</b>	<b>Annexure-11: Fund Utilisation under Cyber Security for FY 2024-25</b>	<b>349</b>
<b>17.</b>	<b>Annexure-12: Conversion of Government Grants &amp; Loans into Equity for FY 2024-25</b>	<b>351</b>
<b>18.</b>	<b>Annexure-13: Contingency Fund utilization for FY 2024-25</b>	<b>354</b>
<b>19.</b>	<b>Annexure-14: Estimate for Colony RCC (G+2) Building for FY 2025-26</b>	<b>360</b>
<b>20.</b>	<b>Annexure-15: Estimate for Colony Maintenance from FY 2026-27 to FY 2029-30</b>	<b>364</b>
<b>21.</b>	<b>Annexure-16: Estimate for ERS Procurement</b>	<b>366</b>
<b>22.</b>	<b>Annexure-17: Estimate for Spare Materials</b>	<b>370</b>
<b>23.</b>	<b>Annexure-18: Estimate for Upgradation of SAS</b>	<b>372</b>
<b>24.</b>	<b>Annexure-19: Estimate for Cyber Security</b>	<b>374</b>
<b>25.</b>	<b>Annexure-20: Estimate for Approval of works under Contingency Reserve</b>	<b>376</b>



**ASSAM ELECTRICITY GRID CORPORATION LIMITED**

OFFICE OF THE MANAGING DIRECTOR

Regd. Office:(FIRST FLOOR), BIJULEE BHAWAN, PALTANBAZAR; GUWAHATI - 781001

CIN: U40101AS2003SGC007238GSTIN: 18AAFCA4973J9Z3

PHONE: 0361-2739520 Web: [www.aegcl.co.in](http://www.aegcl.co.in)

No. AEGCL/Tech-1158/Tariff Petition/2024/17

Date: 14.12.2024

To,

**The Secretary,  
Assam Electricity Regulatory Commission,  
ASEB Campus, Dwarandhar,  
G.S.Road, Sixth Mile,  
Guwahati- 781022.**

**Sub.:** Submission of Tariff Petition for Truing up for FY 2023-24, Annual Performance Review for FY 2024-25 & Multi-Year Tariff for FY 2025-26 to FY 2029-30 of Assam Electricity Grid Corporation Limited (AEGCL).

Sir,

With reference to the subject cited above, I am furnishing herewith the Tariff Petition for Truing up for FY 2023-24, Annual Performance Review for FY 2024-25 & Multi-Year Tariff for FY 2025-26 to FY 2029-30 of Assam Electricity Grid Corporation Limited (AEGCL).

This is for your kind information of the Hon'ble Commission.

**Encl.:** Six copies of the  
above mentioned Tariff Petition

Yours faithfully,

*A. Das*  
14.12.2024

**General Manager (M&PR),  
AEGCL, Bijulee Bhawan,  
Paltanbazar, Guwahati-781001.**



**ASSAM ELECTRICITY GRID CORPORATION LIMITED**

**FEE CALCULATION AS PER AERC (PAYMENT OF FEES) REGULATIONS, 2024**

TRUE UP FOR FY 2023-24, APR FOR FY 2024-25 & MYT FOR THE CONTROL PERIOD 2025-2030

**A. Application Fee**

PARTICULARS	True Up for FY 2023-24	MYT Control period					Total fees for the control period 2025-30
		Tariff Petition for FY 2025-26	Tariff Petition for FY 2026-27	Tariff Petition for FY 2027-28	Tariff Petition for FY 2028-29	Tariff Petition for FY 2029-30	
Total energy to be wheeled/transmitted (MU)	13,505.60	14,456.00	15,539.00	16,671.00	17,879.00	19,189.00	
Total energy to be wheeled/transmitted (in units or kWh)	13,50,56,00,000	14,45,60,00,000	15,53,90,00,000	16,67,10,00,000	17,87,90,00,000	19,18,90,00,000	
Rate of fees	Re.0.01 per 100 kWh	Re.0.035 per 100 kWh	Re.0.035 per 100 kWh	Re.0.035 per 100 kWh	Re.0.035 per 100 kWh	Re.0.035 per 100 kWh	
Fee calculated as per above Regulations	₹ 13,50,560	₹ 50,59,600	₹ 54,38,650	₹ 58,34,850	₹ 62,57,650	₹ 67,16,150	₹ 2,93,06,900
Minimum LIMIT	₹ 25,00,000						₹ 30,00,000
<b>Final amount to be paid for AEGCL's Petition (A)</b>	<b>₹ 25,00,000</b>						<b>₹ 2,93,06,900</b>
<b>Application fees for Assam State Load Despatch Centre (B)</b>	<b>₹ 3,50,000</b>						<b>₹ 7,50,000</b>
<b>TOTAL FEES for both AEGCL &amp; SLDC (A)+(B)</b>	<b>₹ 28,50,000</b>						<b>₹ 3,00,56,900</b>

B. Processing Fee of Petition for investment plan of the licensee.(AEGCL)	Projected Capital Expenditure (Proposed Investment) for the Control period					Total
	Tariff Petition for FY 2025-26	Tariff Petition for FY 2026-27	Tariff Petition for FY 2027-28	Tariff Petition for FY 2028-29	Tariff Petition for FY 2029-30	
AEGCL Projection	₹ 9,62,56,00,000	₹ 10,81,35,00,000	₹ 36,91,95,00,000	₹ 25,30,32,00,000	₹ 28,14,00,00,000	
Processing Fee Payable to AERC @ 0.02% of the proposed investment subject to a minimum of Rs 50,000/- (Rupees Fifty thousand)	₹ 19,25,120	₹ 21,62,700	₹ 73,83,900	₹ 50,60,640	₹ 56,28,000	₹ 2,21,60,360

**Final fees payment**

For True Up for FY 2023-24	₹ 28,50,000
For APR FY 2024-25	₹ 0
For MYT Petition for the control period 2025-30 for both AEGCL & SLDC	₹ 3,00,56,900
Processing Fee for investment plan of the licensee	₹ 2,21,60,360
<b>TOTAL FEES PAYABLE</b>	<b>₹ 5,50,67,260</b>

Sl. No..... 4934  
Date..... 12/12/2024

**BEFORE THE HON'BLE ASSAM ELECTRICITY REGULATORY COMMISSION**

PETITION NO. \_\_\_\_\_

CASE NO. \_\_\_\_\_

(to be filed by the Office)

IN THE MATTER OF

Truing up for FY 2023-24, Annual Performance Review for FY 2024-25 & Multi-Year Tariff for FY 2025-26 to FY 2029-30 of AEGCL.

IN THE MATTER OF

Assam Electricity Grid Corporation Limited  
Bijulee Bhawan, Paltanbazar,  
Guwahati – 781 001.

Petitioner

I, Ankur Pratim Das, son of Sri Madan Chandra Das, aged 44 years, residing at Guwahati do solemnly affirm and say as follows:

I am the General Manager, Marketing & PR, of Assam Electricity Grid Corporation Limited, the petitioner in the above matter and am duly authorized by the said Petitioner to make this affidavit for and on behalf of the Assam Electricity Grid Corporation Limited.

The Statement made in the Petition based on information received from official records and I believe them to reflect truly and no material has been concealed from the statements so made or documents or supporting data etc. attached.

Solemnly affirm at Guwahati on 12<sup>th</sup> day of December, 2024 that the contents of this affidavit are true to my knowledge, no part of it is false or no material has been concealed therefore and misleading material included therein.

Place: Guwahati  
Date 12-12-2024

Deponent

*Ankur Pratim Das*

By order of the Commission  
Secretary of the Commission

Identified by

*K. Phukan*

Advocate

Enrol. No..... 49/97

ANKUR PRATIM DAS  
GM (M&PR)  
AEGCL



*Aseema Chetia*  
NOTARY  
ASEEMA CHETIA  
Kamrup & Metro Guwahati  
Regd. No.-13514  
GOVT OF INDIA

Solemnly affirmed before me this day, I certify that I read over and explained the contents to the declarant and that the declarant seemed perfectly to understand them.

**BEFORE THE HON'BLE ASSAM ELECTRICITY REGULATORY COMMISSION**

FILING NO. ....

CASE NO. ....

IN THE MATTER OF: Petition for the approval of the Truing up for FY 2023-24, Annual Performance Review for FY 2024-25 & Multi-Year Tariff for FY 2025-26 to FY 2029-30 of AEGCL

AND

IN THE MATTER OF: Assam Electricity Grid Corporation Limited incorporated under the provisions of the Companies Act, 1956 and having its registered office in the State of Assam.

THE HUMBLE APPLICANT ABOVE NAMED MOST RESPECTFULLY SUBMITS:

1. That the Assam Electricity Grid Corporation Limited, hereinafter named as AEGCL, is a successor corporate entity, formed in pursuant to the notification of the Government of Assam, notified under sub-sections (1), (2), (5), (6) and (7) of Section 131 and Section 133 of the Electricity Act 2003 (Central Act 36 of 2003), for the purpose of transfer and vesting of functions, properties, interests, rights, obligations and liabilities, along with the transfer of Personnel of the Board to the successor corporate entities.
2. That the Assam Electricity Grid Corporation Limited is a company incorporated with the main object of undertaking electricity transmission in the state of Assam as State Transmission Utility (STU).
3. That the Assam Electricity Grid Corporation Limited is a deemed licensee under the provisions laid down in Section 14 Proviso 5, read with Section 131 (2) of the Electricity Act 2003.
4. That the licensee is now filing the petition for the approval of its Truing up for FY 2023-24, Annual Performance Review for FY 2024-25 & Multi-Year Tariff for FY 2025-26 to FY 2029-30 of AEGCL



Ankur Pratim Das

(PETITIONER)

ANKUR PRATIM DAS  
GM (M& PR)  
AEGCL

Before  
Assam Electricity Regulatory Commission

**Petition for  
True Up for FY 2023-24,  
Annual Performance Review for FY 2024-25  
and  
Aggregate Revenue Requirement  
and Multi-Year Tariff for  
FY 2025-26 To FY 2029-30**

December 2024



**Assam Electricity Grid Corporation Limited**  
CIN: U40101AS2003GC007238  
(A Govt. of Assam Undertaking)  
[Registered Office: Bijulee Bhawan, Paltan Bazar,  
Guwahati - 781 001]





## TABLE ON CONTENTS

<b>1</b>	<b>EXECUTIVE SUMMARY.....</b>	<b>5</b>
1.1	PREAMBLE .....	5
1.2	TRUE UP FOR FY 2023-24.....	5
1.3	ANNUAL PERFORMANCE REVIEW FOR FY 2024-25.....	6
1.4	MULTIYEAR TARIFF FOR FY 2025-26 TO FY 2029-30 .....	7
<b>2</b>	<b>INTRODUCTION.....</b>	<b>8</b>
2.1	AEGCL .....	8
2.2	APPROACH FOR FILING THE PETITION.....	8
2.3	PROVISION OF LAW.....	9
2.4	PETITION STRUCTURE.....	10
<b>3</b>	<b>TRUE UP FOR FY 2023-24 .....</b>	<b>11</b>
3.1	PREAMBLE .....	11
3.2	PRINCIPLES OF TRUING UP FOR FY 2023-24.....	11
3.3	TRANSMISSION LOSS FOR FY 2023-24 .....	11
3.4	FIXED COST FOR FY 2023-24.....	12
3.5	CATEGORIZATION OF HEADS OF EXPENSES .....	12
3.6	OPERATION AND MAINTENANCE EXPENSES FOR FY 2023-24 .....	12
3.7	SHARING OF GAINS & LOSSES FOR FY 2023-24 .....	20
3.8	CAPITAL EXPENDITURE AND CAPITALIZATION FOR FY 2023-24.....	22
3.9	GROSS FIXED ASSETS FOR FY 2023-24.....	22
3.10	DEPRECIATION FOR FY 2023-24 .....	23
3.11	INTEREST AND FINANCE CHARGES FOR FY 2023-24.....	24
3.12	INTEREST ON WORKING CAPITAL FOR FY 2023-24.....	26
3.13	COMPUTATION OF RATE OF INTEREST ON WORKING CAPITAL.....	27
3.14	RETURN ON EQUITY FOR FY 2023-24 .....	27
3.15	BULK SUPPLY TARIFF (BST) – TERMINAL BENEFITS FOR FY 2023-24 .....	28
3.16	NON-TARIFF INCOME FOR FY 2023-24.....	29
3.17	DEDUCTION OF INTEREST ON GPF FROM NON-TARIFF INCOME .....	31
3.18	OPEN ACCESS CONSUMER’S WHEELING CHARGES.....	31
3.19	INCENTIVE ON HIGHER TRANSMISSION AVAILABILITY FOR FY 2023-24 .....	31
3.20	CONTRIBUTION TO CONTINGENCY RESERVE FOR 2023-24.....	32
3.21	TRUING UP FOR FY 2023-24 AFTER SHARING OF GAINS & LOSSES FOR FY 2023-24 .....	33
<b>4</b>	<b>ANNUAL PERFORMANCE REVIEW OF FY 2024-25 .....</b>	<b>35</b>
4.1	PREAMBLE .....	35
4.2	TRANSMISSION LOSS FOR FY 2024-25 .....	35
4.3	ESTIMATION OF EXPENSES FOR THE FY 2024-25 .....	36
4.4	OPERATION AND MAINTENANCE EXPENSES FOR FY 2024-25 .....	36
4.5	CAPITAL EXPENDITURE AND CAPITALISATION FOR FY 2024-25 .....	46
4.6	GROSS FIXED ASSETS FOR FY 2024-25.....	47
4.7	DEPRECIATION FOR FY 2024-25 .....	47
4.8	INTEREST AND FINANCE CHARGES FOR FY 2024-25.....	49
4.9	INTEREST ON WORKING CAPITAL FOR FY 2024-25 .....	52
4.10	COMPUTATION OF RATE OF INTEREST ON WORKING CAPITAL.....	53
4.11	RETURN ON EQUITY FOR FY 2024-25 .....	53
4.12	BULK SUPPLY TARIFF (BST) – TERMINAL BENEFITS FOR FY 2024-25.....	54
4.13	NON-TARIFF INCOME FOR FY 2024-25.....	54
4.14	OPEN ACCESS CONSUMER’S WHEELING CHARGES.....	56
4.15	CONTRIBUTION TO CONTINGENCY RESERVES FOR FY 2024-25.....	56
4.16	ANNUAL PERFORMANCE REVIEW FOR FY 2024-25.....	58
<b>5</b>	<b>AGGREGATE REVENUE REQUIREMENT FOR FY 2025-26 to FY 2029-30.....</b>	<b>59</b>
5.1	PREAMBLE .....	59
5.2	AGGREGATE REVENUE REQUIREMENT FOR FY 2025-26 TO FY 2029-30 .....	59
5.3	PRINCIPLES OF ARR FOR FY 2025-26 TO FY 2029-30 .....	59
5.4	TRANSMISSION LOSSES FOR FY 2025-26 TO FY 2029-30 .....	59
5.5	FIXED COST FOR FY 2025-26 TO FY 2029-30 .....	60
5.6	OPERATION AND MAINTENANCE EXPENSES FOR FY 2025-26 TO FY 2029-30.....	61
5.7	CAPITAL EXPENDITURE AND CAPITALIZATION FOR FY 2025-26 TO FY 2029-30.....	75



5.8	FUNDING OF CAPITALIZATION FOR FY 2025-26 TO FY 2029-30 .....	75
5.9	GROSS FIXED ASSETS FOR FY 2025-26 TO FY 2029-30.....	76
5.10	DEPRECIATION FOR FY 2025-26 TO FY 2029-30.....	78
5.11	NORMATIVE INTEREST AND FINANCE CHARGES FOR FY 2025-26 TO FY 2029-30.....	82
5.12	INTEREST ON WORKING CAPITAL FOR FY 2025-26 TO FY 2029-30 .....	83
5.13	COMPUTATION OF RATE OF INTEREST ON WORKING CAPITAL .....	83
5.14	RETURN ON EQUITY FOR FY 2025-26 TO FY 2029-30.....	84
5.15	BULK SUPPLY TARIFF (BST) – TERMINAL BENEFITS FOR FY 2025-26 TO FY 2029-30.....	84
5.16	NON-TARIFF INCOME FOR FY 2025-26 TO FY 2029-30 .....	85
5.17	INCOME FROM OPEN ACCESS CONSUMERS FOR FY 2025-26 TO FY 2029-30.....	87
5.18	CONTRIBUTION TO CONTINGENCY RESERVES FOR FY 2025-26 TO FY 2029-30 .....	87
5.19	AGGREGATE REVENUE REQUIREMENT FOR FY 2025-26 TO FY 2029-30 .....	89
5.20	TARIFF COMPUTATION FOR FY 2025-26.....	90
6	COMPLIANCE OF DIRECTIVES .....	92
7	PRAYERS BEFORE THE HON'BLE COMMISSION.....	93



## LIST OF TABLES

Table 1: True Up for FY 2023-24.....	5
Table 2: Annual Performance Review for FY 2024-25.....	6
Table 3: Multi Year Tariff from FY 2025-26 to FY 2029-30.....	7
Table 4: Transmission Line Length of AEGCL .....	8
Table 5 : No. of Grid Substation of AEGCL .....	8
Table 6 : Transmission Loss for FY 2023-24 .....	11
Table 7: Operation and Maintenance Expenses for FY 2023-24 .....	14
Table 8 : Normative Repairs and Maintenance Expenses for FY 2023-24.....	15
Table 9 : Normative Employee Expenses for FY 2023-24.....	17
Table 10 : Normative A&G Expenses for FY 2023-24.....	18
Table 11: Repair and Maintenance Expenses for FY 2023-24.....	18
Table 13 : Manpower details for FY 2023-24 .....	19
Table 14: Administrative and General Expenses for FY 2023-24 .....	20
Table 15: Sharing of Gains / (Losses) -O&M expenses for FY 2023-24.....	21
Table 16: Funding for Capitalization for FY 2023-24 .....	22
Table 17: Gross Fixed Assets for FY 2023-24.....	23
Table 18: Depreciation for FY 2023-24.....	23
Table 19: Depreciation for FY 2023-24 excluding Assets funded through Grant .....	24
Table 20: Normative Interest and Finance Charges for FY 2023-24.....	25
Table 21: Interest and Finance Charges for FY 2023-24.....	25
Table 22: Interest on Working Capital for FY 2023-24.....	27
Table 22: MCLR rate for FY 2023-24 (last 1 year) .....	27
Table 23: Conversion of Govt. Grants & Loans to Equity .....	28
Table 24: Return on Equity for FY 2023-24 .....	28
Table 25: Bulk Supply Tariff (BST) – Terminal Benefits for FY 2023-24.....	29
Table 26: Non-Tariff Income for FY 2023-24.....	29
Table 27: Transmission Incentive for FY 2023-24 .....	31
Table 28: Contingency Reserve for FY 2023-24.....	33
Table 29: Truing Up for FY 2023-24 .....	33
Table 30: Transmission Loss for FY 2024-25.....	36
Table 31: Operation and Maintenance Expenses for FY 2024-25.....	38
Table 32: WPI Inflation Computation for FY 2024-25 .....	39
Table 33: CPI Inflation Computation for FY 2024-25 .....	39
Table 34: Normative R&M expenses for FY 2024-25.....	39
Table 35: Normative Employee Expense for FY 2024-25 .....	42
Table 36: Normative A&G expenses for FY 2024-25.....	43
Table 37: Repair and Maintenance Expenses of FY 2024-25 .....	44
Table 38: Employee Expenses of FY 2024-25 .....	44
Table 39: Estimated Manpower details of AEGCL for FY 2024-25 .....	45
Table 40: Administrative and General Expenses for FY 2024-25 .....	45
Table 41: Capitalization for FY 2024-25 and its Funding .....	47
Table 42: Gross Fixed Assets for FY 2024-25.....	47
Table 43: Depreciation for FY 2024-25 .....	48
Table 44: Depreciation for FY 2024-25 excluding Assets funded through Grant .....	48
Table 45: Normative Interest and Finance Charges for FY 2024-25.....	49



Table 46: Interest and Finance Charges for FY 2024-25.....	49
Table 47: Interest on Working Capital for FY 2024-25.....	52
Table 48: MCLR rate for FY 2024-25 (last 6 months).....	53
Table 49: Conversion of Govt. Grants & Loans to Equity .....	53
Table 50: Return on Equity for FY 2024-25 .....	54
Table 51: Special Charges –Bulk Supply Tariff (BST)for FY 2024-25 .....	54
Table 52: Non-Tariff Income for FY 2024-25.....	55
Table 53: Contribution towards Contingency Reserves for FY 2023-24 .....	57
Table 54: Annual Performance Review for FY 2024-25 .....	58
Table 55: Transmission Losses for the FY 2025-26 to FY 2029-30 .....	60
Table 56: Operation and Maintenance Expenses for FY 2025-26 to FY 2029-30.....	62
Table 57: WPI Inflation for FY 2025-26 to 2029-30 .....	63
Table 58: CPI Inflation for FY 2025-26 to FY 2029-30.....	63
Table 59: Repair and Maintenance Expenses for FY 2025-26 to FY 2029-30 .....	63
Table 60: Employee Expenses for FY 2025-26 to FY 2029-30.....	74
Table 61: Projected Manpower details of FY 2025-26 to FY 2029-30.....	74
Table 62: Administrative & General Expenses for FY 2025-26 to FY 2029-30.....	75
Table 63: Gross Fixed Assets for FY 2025-26 to FY 2029-30 .....	76
Table 64: Depreciation for FY 2025-26 to FY 2029-30 .....	79
Table 65: Depreciation for FY 2025-26 to FY 2029-30 excluding Assets funded through Grant.....	81
Table 66: Normative Interest & Finance Charges for FY 2025-26 to FY 2029-30 .....	82
Table 67: Interest on working capital for FY 2025-26 to FY 2029-30 .....	83
Table 68: MCLR rate for FY 2024-25 (last 6 months).....	83
Table 69: Return on Equity for FY 2025-26 to FY 2029-30.....	84
Table 70: BST for FY 2025-26 to FY 2029-30 .....	85
Table 71: Non-Tariff Income for 2025-26 to FY 2029-30 .....	85
Table 72: Income from Open Access for FY 2025-26 to FY 2029-30.....	87
Table 73: Contribution towards Contingency Reserves for FY 2025-26 to FY 2029-30.....	88
Table 74: Aggregate Revenue Requirement for FY 2025-26 to FY 2029-30.....	89
Table 75: Total Gap of FY 2023-24 along with Carrying Cost.....	90
Table 76: Carrying Cost of FY 2025-26 .....	90
Table 77: Tariff Computation for FY 2025-26.....	91



## 1 EXECUTIVE SUMMARY

### 1.1 Preamble

1.1.1 This section summarizes the petition for True Up for FY 2023-24, Annual Performance Review for FY 2024-25, and Aggregate Revenue Requirement for MYT from FY 2025-26 to FY 2029-30 of Assam Electricity Grid Corporation Ltd. (AEGCL).

### 1.2 True Up for FY 2023-24

1.2.1 AEGCL has calculated its ARR for FY 2023-24 as part of True Up for FY 2023-24. AEGCL has presented the actual cost based on Audited Annual Accounts for FY 2023-24 and applied norms wherever applicable as per Assam Electricity Regulatory Commission (Terms and Conditions for determination of Multi Year Tariff) Regulations, 2021. A detailed comparison of various cost components has been presented in Chapter of True Up for FY 2023-24. A summary of the proposed True Up for FY 2023-24 with the approved ARR for FY 2023-24 is presented below:

**Table 1: True Up for FY 2023-24**

(Rs. Crs.)			
S.N.	Particulars	Approved in T.O. dtd. 29.03.2023	AEGCL Submission
1	O&M Expenses	239.07	233.41
a	Employee Cost	196.94	195.41
b	R&M Expenses	30.60	26.49
c	A&G Expenses	11.53	11.51
2	Depreciation	117.69	160.40
3	Interest & Finance Charges	9.97	6.68
4	Interest on Working Capital	17.72	19.43
5	BST for Pension Trust Fund	230.34	236.56
6	Return on Equity	111.65	127.94
7	Other debits	-	0.22
8	Contribution to Contingency Reserve	2.89	3.02
9	Less: Non-Tariff Income/ Other Income	58.45	106.68
10	<b>Aggregate Revenue Requirement</b>	<b>670.87</b>	<b>681.00</b>
11	Add: Incentive on higher transmission availability	-	6.68
12	Add: Sharing of (Gains)/Loss	-	(2.80)
13	<b>ARR after Sharing (Gains)/Losses and Incentive</b>	<b>670.87</b>	<b>684.88</b>
14	Less: Revenue from STOA/MTOA Charges	12.00	2.71
15	<b>Net Aggregate Revenue Requirement</b>	<b>658.87</b>	<b>682.17</b>
16	<b>Revenue Gap for FY 2023-24</b>	<b>-</b>	<b>23.30</b>



### 1.3 Annual Performance Review for FY 2024-25

1.3.1 As per AERC (Terms and Conditions for determination of Multi Year Tariff) Regulations, 2021, APR for FY 2024-25 has been computed based on the actuals of H1 and estimation of H2 as presented below:

**Table 2: Annual Performance Review for FY 2024-25**

(Rs. Crs.)

S.N	Particulars	Approved in T.O. dt 27.06.2024	FY 2024-25 H1	FY 2024-25 H2	AEGCL Estimation
1	O&M Expenses	252.55	126.32	126.32	252.64
a	Employee Cost	207.87	104.07	104.07	208.13
b	R&M Expenses	32.33	16.08	16.08	32.17
c	A&G Expenses	12.35	6.17	6.17	12.34
2	Depreciation	98.37	64.95	64.95	129.90
3	Interest & Finance Charges	0.40	0.01	0.01	0.01
4	Interest on Working Capital	20.21	10.11	10.11	20.22
5	BST for Pension Trust Fund	<b>260.69</b>	130.57	130.57	261.13
6	Return on Equity	125.96	57.39	57.39	114.79
7	Other debits	-	0.40	-	0.40
8	Contribution towards Contingency Reserve	-	1.63	1.63	3.25
9	Less: Non-Tariff Income/ Other Income	85.33	38.07	73.09	110.70
<b>10</b>	<b>Aggregate Revenue Requirement</b>	<b>672.85</b>	<b>353.31</b>	<b>317.88</b>	<b>671.64</b>
11	Less: Revenue from STOA/MTOA Charges	4.58	0.36	2.00	2.36
<b>12</b>	<b>Net Aggregate Revenue Requirement</b>	<b>668.27</b>	<b>352.95</b>	<b>315.88</b>	<b>669.29</b>
13	Revenue Gap for FY 2024-25				1.01



**1.4 Multi Year Tariff for FY 2025-26 to FY 2029-30**

1.4.1 As per AERC (Terms and Conditions for Determination of Multi Year Tariff) Regulations, 2024, AEGCL has presented MYT for FY 2025-26 to FY 2029-30. The summary of Projected ARR for FY 2025-26 to FY 2029-30 is shown in the table below:

**Table 3: Multi Year Tariff from FY 2025-26 to FY 2029-30**  
(Rs. Crs.)

S. No.	Particulars	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
		Projected				
1	O&M Expenses	291.43	308.22	334.64	356.20	370.66
a	Employee Cost	221.68	236.12	251.49	267.86	285.30
b	R&M Expenses	56.51	57.91	67.94	72.02	67.86
c	A&G Expenses	13.24	14.19	15.22	16.32	17.49
2	Depreciation	132.66	195.43	141.77	174.60	209.65
3	Interest & Finance Charges	0.01	0.01	0.01	0.01	8.40
4	Interest on Working Capital	18.72	20.72	21.38	23.15	24.84
5	BST for Pension Trust Fund	273.84	294.27	315.59	338.34	362.99
6	Return on Equity	115.19	115.19	115.19	115.19	115.19
7	Contribution to Contingency Reserve	3.53	5.12	5.80	6.00	7.32
8	Less: Non-Tariff Income/ Other Income	113.17	113.17	113.17	113.17	113.17
9	<b>Aggregate Revenue Requirement</b>	<b>722.28</b>	<b>825.79</b>	<b>821.22</b>	<b>900.31</b>	<b>987.86</b>
10	Less: Revenue from STOA/ MTOA Charges	2.36	2.36	2.36	2.36	2.36
11	<b>Net Revenue Requirement</b>	<b>719.86</b>	<b>823.44</b>	<b>818.86</b>	<b>897.95</b>	<b>985.51</b>



## 2 INTRODUCTION

### 2.1 AEGCL

2.1.1 Assam Electricity Grid Corporation Limited (*hereinafter to be referred to as “AEGCL” or the “Petitioner”*) owns and operates the transmission system previously owned by Assam State Electricity Board (ASEB). AEGCL started functioning as a separate entity from December 10, 2004.

2.1.2 AEGCL has been developing, operating, and maintaining a transmission system consisting of total line length 5395.48 Ckt. Km and 82 Grid Substations at different voltage levels along with associated equipment and terminal bays, etc as on 30.11.2024. Details of the Transmission line and substations at various voltage levels from FY 2021-22 to FY 2023-24 is mentioned in below table. It is worth mentioning that as some of the transmission lines in the 220kV and 66kV are in defunct condition. Therefore, all the lines which are in defunct condition are not shown in the below mentioned table for FY 2023-24.

**Table 4: Transmission Line Length of AEGCL**

Sr. No.	Voltage Level	Length in Ckt. Km		
		FY 2023-24	FY 2022-23	FY 2021-22
1.	400 kV	6.458	7.20	7.20
2.	220 kV	1883.864	2048.50	2048.50
3.	132 kV	3370.698	3299.78	3140.95
4.	66 kV	9	613.00	613.00
	<b>Total</b>	<b>5270.02</b>	<b>5968.48</b>	<b>5809.65</b>

**Table 5 : No. of Grid Substation of AEGCL**

Sr. No	Voltage Level	Nos of GSS		
		FY 2023-24	FY 2022-23	FY 2021-22
1	400/220/132/33 kV	1	1	1
2	220/132 kV	3	1	1
3	220/132/66/33 kV	1	1	1
4	220/132/33 kV	9	9	9
5	220/33 kV	1	1	1
6	132/66/33 kV	1	1	1
7	132/33 kV	64	61	54
8	132/11 kV	1	1	1
	<b>Total</b>	<b>81</b>	<b>76</b>	<b>69</b>

### 2.2 Approach for filing the petition

- a) The Hon’ble Commission notified the AERC (Terms and Conditions for determination of MYT) Regulations, 2024 (*hereinafter to be referred as MYT Regulations 2024*)





which are applicable for determination of tariff from 1st April 2025 onwards and have defined control period from FY 2025-26 to FY 2029-30.

- b) Since FY 2023-24 is completed and the Audited Annual Accounts for the said year is now available, hence, AEGCL is filing the true up petition for FY 2023-24 along with audited annual accounts as per the provisions of MYT Regulations, 2021.
- c) As per the provisions of the MYT Regulations, 2021, AEGCL is filing Annual Performance Review petition for FY 2024-25 based on 6 months actual (1<sup>st</sup> April 2024 to 30<sup>th</sup> September 2024) and 6 months estimation (1<sup>st</sup> Oct 2024 to 31<sup>st</sup> Mar 2025)

## 2.3 Provision of Law

- 2.3.1 The Hon'ble Commission has notified the MYT Regulations, 2021. The scope of this regulation included tariff determination for transmission licensee under Multi Year Tariff principle.
- 2.3.2 From 1st April 2022, MYT Regulations, 2021 is applicable till 31st March 2025, hence True Up for FY 2023-24, APR for FY 2024-25 has been prepared accordingly and ARR for FY 2025-26 to 2029-30 has been prepared as per the provisions of MYT Regulations, 2024. The relevant extract of the applicability of MYT Regulations 2024 is provided below for reference.

### ***“3 Object, Scope of Regulations and Extent of Application***

**3.1** *The objective of these Regulations is to specify the terms and conditions for the determination of tariffs by the Assam Electricity Regulatory Commission for the supply of electricity by a generating company to a distribution licensee, for transmission of electricity, for wheeling of electricity and for retail sale of electricity, and SLDC.*

**3.2** *The Commission in specifying these Regulations is guided by the principles contained in Sections 61 and 62 of the Act, the National Electricity Policy, 2005 and the Tariff Policy, 2016 notified by the Central Government under Section 3 of the Act.*

**3.3** *The Commission shall determine tariff, including terms and conditions thereof, for all matters for which the Commission has jurisdiction under the Act, including in the following cases :*

- a) *Supply of electricity by a Generating Company to a Distribution Licensee;*
- b) *Intra-State transmission of electricity;*
- c) *State Load Dispatch Centre;*
- d) *Wheeling Business for Distribution of electricity;*
- e) *Retail Supply Business of electricity;*



*Provided that the Commission shall determine such tariff, having regard to the terms and conditions contained in Chapter 6,7, 8, 9 & 10 of these Regulations for applications under this Regulation for determination of tariff, for generation, transmission, distribution Wheeling Business and retail supply business and SLDC:*

*Provided also that in case of distribution of electricity in the same area by two or more Distribution Licensees, the Commission may, for promoting competition among Distribution Licensees, fix only maximum ceiling of tariff for retail sale of electricity:*

*Provided further that the Commission, while determining tariff upon an application made to it under this Regulation, shall also have regard to the terms and conditions of tariff as may be specified by the State Commission of such other State and/or the terms and conditions of tariff as may be specified by the Central Commission where any of the Parties to such transaction come under the jurisdiction of such State Commission or of the Central Commission under Section 63 of the Act.*

*Provided that the petition shall provide such information as the Commission may require to satisfy itself that the guidelines issued by the Central Government have been duly followed.*

**3.4** *Notwithstanding anything contained in these Regulations, the Commission shall adopt the tariff if such tariff has been determined through a transparent process of bidding in accordance with the guidelines issued by the Central Government.”*

## **2.4 Petition Structure**

The True Up, APR and ARR Petition included the following Chapters:

<b>Sr. No.</b>	<b>Section</b>	<b>Contents</b>
1	Section 1	Executive summary of Petition
2	Section 2	Introduction and overall approach to filling the Petition
3	Section 3	True Up for FY 2023-24
4	Section 4	Annual Performance Review for FY 2024-25
5	Section 5	Aggregate Revenue Requirement and Multi Year Tariff for FY 2025-26 to FY 2029-30
6	Section 6	Directives of Compliances
7	Section 7	Prayers to the Hon’ble Commission



### 3 TRUE UP FOR FY 2023-24

#### 3.1 Preamble

3.1.1 This section outlines the performance of AEGCL for FY 2023-24 and is based on the Audited Annual Accounts. In line with the provisions of MYT Regulations, 2021, AEGCL hereby submits the True Up Petition comparing the actual performance during FY 2023-24 with the approved by the Hon'ble Commission for FY 2023-24 vide tariff order dated 29.03.2023.

#### 3.2 Principles of Truing Up for FY 2023-24

3.2.1 AEGCL submits the actual performance based on the audited accounts for true up for FY 2023-24. This chapter summarizes each of the components of Annual Transmission Charges for FY 2023-24 and requests the Hon'ble Commission to approve the true up for FY 2023-24. The Audited Annual Accounts for FY 2023- 24 are attached as **Annexure-1**.

3.2.2 The following sections outline the deviations in actual expenses and revenue for FY 2023-24 based on the Audited Accounts of AEGCL in comparison with the approved by the Hon'ble Commission for FY 2023-24 vide tariff order dated 29.03.2023.

#### 3.3 Transmission Loss for FY 2023-24

3.3.1 AEGCL has achieved a significant reduction in transmission losses in recent years. In FY 2023-24, the actual transmission loss was 3.28%, which was reduced as compared to the previous year. The table below highlights the actual transmission loss achieved by AEGCL.

**Table 6 : Transmission Loss for FY 2023-24**

S.N.	Particulars	Approved in T.O. dtd 29.03.2023	AEGCL Submission
1	Energy Injected (MU)	3.30%	12276.14
2	Energy Sent Out to APDCL (MU)		11828.17
3	Energy Sent Out to OA Consumers (MU)		45.92
4	Total Energy Sent Out		11874.09
5	Transmission Loss (MU)		402.05
6	<b>Transmission Loss (%)</b>		<b>3.28%</b>

3.3.2 The energy balance certified by SLDC is attached as **Annexure-2**. Hence, AEGCL requests the Hon'ble Commission to approve the Transmission loss of 3.28% for FY 2023-24.

3.3.3 AEGCL submits that the Energy Audit Report for FY 2023-24 is attached herewith as **Annexure-3**.



### 3.4 Fixed Cost for FY 2023-24

3.4.1 Based on the Capital Cost and the consequent Capitalized Expenditure, Equity Component and Normative Debt, the fixed cost of AEGCL for FY 2023-24 have been determined in accordance with the MYT Regulations, 2024 outlined thereof. The fixed cost for AEGCL has been determined under the following major heads:

- Operation and Maintenance Expenses
- Depreciation
- Interest and Finance Charges
- Interest on Working Capital
- Return on Equity
- Bulk Supply Tariff (BST)
- Contribution towards

Contingency Reserve Less:

- Non-Tariff Income

3.4.2 For the purpose of truing up, all the heads mentioned above have been categorized into Controllable or Uncontrollable factors. A head wise comparison has been made between the values approved by the Hon'ble Commission vide Tariff Order dated 29.03.2023 and the actual expenditure incurred by the AEGCL in FY 2023-24 based on the audited accounts along with the same applied as per the requirement.

### 3.5 Categorization of Heads of Expenses

3.5.1 As per provisions of MYT Regulations, 2021, all the expenditure heads need to be categorized into Controllable (under control of the Petitioner) and Uncontrollable (not under control of the Petitioner).

3.5.2 Regulations 11 of MYT Regulations, 2021, provide for categorization of expense heads. Based on the above classification, AEGCL has computed the Gains/Losses attributed to such controllable & uncontrollable factors for FY 2023-24.

### 3.6 Operation and Maintenance Expenses for FY 2023-24

3.6.1 The Regulation 67.5 and 67.8 of the AERC (MYT) Regulations, 2021 specifies the normative Operation and Maintenance (O&M) expenses allowed for existing Transmission Licensee for the said control period. The relevant provision is as follows:

*“67.6 Existing Transmission Licensee*

*...*

*67.6.3 The O&M expenses for the nth year and also for the year immediately preceding the Control Period shall be approved based on the formula given*



below:

$$O\&Mn = R\&Mn + \\ EMPn + A\&Gn \text{ Where}$$

—  
*O&Mn* – Operation and Maintenance expense for the *nth* year; *EMPn* – Employee Costs for the *nth* year; *R&Mn* – Repair and Maintenance Costs for the *nth* year; *A&Gn* – Administrative and General Costs for the *nth* year;

67.6.4 The above components shall be computed in the manner specified below:  $EMPn = (EMPn-1) \times (1+Gn) \times (\text{CPI inflation})$

$R\&Mn = K \times (GFA\ n-1) \times (\text{WPI inflation})$  and  $A\&Gn = (A\&Gn-1) \times (\text{WPI inflation}) + \text{Provision}$

Where -

- *EMPn-1* – Employee Costs for the (n-1)th year;
- *A&G n-1* – Administrative and General Costs for the (n-1)th year;
- *Provision*: Cost for initiatives or other one-time expenses as proposed by the Distribution Licensee and validated by the Commission.
- ‘K’ is a constant specified by the Commission in %. Value of K for each year of the control period shall be determined by the Commission in the MYT Tariff order based on licensee’s filing, benchmarking of repair and maintenance expenses, approved repair and maintenance expenses vis- vis GFA approved by the Commission in past and any other factor considered appropriate by the Commission;
- *CPI inflation* – is the average increase in the Consumer Price Index (CPI) for immediately preceding three years;
- *WPI inflation* – is the average increase in the Wholesale Price Index (CPI) for immediately preceding three years;
- *GFA n-1* --- Gross Fixed Asset of the transmission licensee for the n-1th year;
- *Gn* is a growth factor for the *nth* year. Value of *Gn* shall be determined by the Commission in the MYT tariff order for meeting the additional manpower requirement based on licensee’s filings, benchmarking, and any other factor that the Commission feels appropriate.

#### 67.8 O&M Sharing between two Transmission Licensees

67.8.1 For such Transmission Licensees whose bays are installed in the premises of and maintained by another Transmission Licensee, the O&M expense for such assets shall be allowed in accordance with the norms applicable for the Transmission Licensee who performs the O&M of such assets:



*Provided that the Transmission Licensees shall mutually agree on sharing of such allowed O&M expenses:*

*Provided further that Transmission Licensees shall project addition of such assets over the Control Period separately in their Capital Investment Plan to be submitted in accordance with Regulation 6.”*

- 3.6.2 During FY 2023-24, based on methodology specified by the MYT Regulations, 2021, the Normative O&M expenses of AEGCL works out to be Rs. 233.41 crores which is inclusive of Employee cost, Repair & Maintenance charges, and Administration & General expenses. The following table provides the summary of Normative O&M Expenses for FY 2023-24.

**Table 7: Operation and Maintenance Expenses for FY 2023-24**

(Rs.Crs.)

S.N.	Particulars	Approved in T.O. dtd 29.03.2023	AEGCL Submission
	<b>O&amp;M Expenses</b>	<b>239.07</b>	<b>233.41</b>
1	Employee Cost	196.94	195.41
2	R&M Expenses	30.60	26.49
3	A&G Expenses	11.53	11.51

### 3.6.3 WPI Inflation computation for FY 2023-24

- 3.6.3.1 The average increase in the Wholesale Price Index (WPI) for the preceding three years gives the WPI Inflation for FY 2023-24. Hence, the WPI Index from FY 2020-21 to FY 2022-23 is considered and the computation is provided in the table as follows:

Fiscal	WPI Index	YOY Change %
FY 2022-23	152.5	9.39%
FY 2021-22	139.41	13.00%
FY 2020-21	123.37	1.29%
<b>Average WPI Inflation (Last 3 Years)</b>		<b>7.89%</b>

- 3.6.3.2 WPI inflation for FY 2023-24 has been computed as an average increase of WPI index for period from FY 2020-21 to FY 2022-23 which works out to 7.89%.

### 3.6.4 CPI Inflation computation for FY 2023-24

- 3.6.4.1 The average increase in the Consumer Price Index (CPI) for the preceding three years gives the CPI Inflation for FY 2023-24. Hence the CPI Index from FY 2020-21 to FY 2022-23 is considered and the computation is provided in the



table as follows:

Fiscal	CPI Index	YOY Change %
FY 2022-23	377.62	6.06%
FY 2021-22	356.06	5.13%
FY 2020-21	338.69	5.02%
<b>Average CPI Inflation (Last 3 Years)</b>		<b>5.40%</b>

3.6.4.2 CPI inflation for FY 2023-24 has been computed as the average increase of CPI index for period from FY 2020-21 to FY 2022-23 which works out to 5.40%.

### 3.6.5 Normative Calculation of R&M expense for FY 2023-24

3.6.5.1 Regulation 67.6.4 provides the manner in which components of O&M expenses shall be computed. The methodology for R&M expense is as follows:

$$R\&M_n = K \times (GFA_{n-1}) \times (WPI \text{ inflation})$$

**Table 8 : Normative Repairs and Maintenance Expenses for FY 2023-24**

S. No	Particulars	Amount (Rs. Cr.)
1	Opening GFA for previous year	2,731.97
2	Closing GFA for previous year	3022.08
3	<b>Average GFA for previous year</b>	<b>2877.02</b>
4	K Factor	0.75%
5	WPI Inflation	7.89%
6	Normative R&M Expense	<b>23.28</b>
7	Expenditure for Colony Maintenance of AEGCL	3.00
8	Additional amount for Cyber Security	0.21
<b>9</b>	<b>Net Normative R&amp;M Expense</b>	<b>26.49</b>

3.6.5.2 The “K” factor of AEGCL has been considered as 0.75% as approved by the Hon’ble Commission vide MYT Order dated 21.03.2022. The above normative R&M expenses are exclusive of SLDC expenses. AEGCL has excluded the assets of SLDC from the opening and closing GFA of the previous year of AEGCL while computing normative R&M for FY 2023-24. R&M costs of SLDC have been individually accounted in the SLDC True up Petition for FY 2023-24. Also, the AMC cost of SCADA has been excluded from AEGCL and separately considered under SLDC petition.



### 3.6.6 Provision for Colony Maintenance

3.6.6.1 AEGCL had earlier prayed before the Hon'ble Commission to allot a separate coffer for improvement of its existing colonies associated with major Grid Substation. Needless to reiterate that the most of the residential buildings, interior roads, drains, security walls etc. needed major maintenance/reconstruction. The Hon'ble commission vide tariff order dated 21.03.2022 approved Rs. 17.79 Cr to utilize specifically for colony maintenance to be spent through a duration of three financial years i.e., FY2022-23, FY2023-24 and FY 2024-25.

3.6.6.2 Accordingly, the entire amount was booked for FY 2023-24 against the works. AEGCL made all attempts to judiciously expend the amount by chalking out plans for works in all the three regions as here under

- i. Repair of residential quarters
- ii. Repair of colony roads
- iii. Repair of Community Halls
- iv. Beautification of colony landscape
- v. Improvement of children playground etc.

3.6.6.3 It is worth mentioning that a many of the GSS colonies there remains a lot of maintenance works to be undertaken to repair & give a face lift to the colonies. Most respectfully AEGCL also submits that there has been surge of applicants (from employees) requesting residential quarters in AEGCL colonies.

3.6.6.4 Further, detailed breakup against the work completed during the FY 2023-24 is herewith attached as **Annexure 4**.

### 3.6.7 Provision for Cyber Security

3.6.7.1 Hon'ble Commission vide tariff order dated 29.03.2023 has approved additional amount for cyber security. Accordingly, AEGCL has utilized the amount in various works

- a) Purchase of Webmail Licenses and Space
- b) Observation of NCSAM Mock Drill by M/s Prime Infoserv LLP
- c) LAN (Local Area Network Connection) for AEGCL offices.
- d) LAN Connectivity set up at Transit Camp
- e) End point Security Cloud Based (Antivirus)
- f) Procurement of Managed switches over unmanaged switches

3.6.7.2 AEGCL has planned for many training programs on cyber security for its employees at various levels. Moreover, AEGCL commits that all the necessary





works will be done in order to protect the system from cyber threats.

3.6.7.3 Further, the detailed breakup against the work for FY 2023-24 is attached herewith as **Annexure 5**.

3.6.7.4 AEGCL requests the Hon'ble Commission to approve the normative R&M expenses as shown in above table amounting to Rs. 26.49 Cr for FY 2023-24.

### 3.6.8 Normative Calculation of Employee Expense for FY 2023-24

3.6.8.1 Regulation 67.6.4 provides the manner in which components of O&M expenses shall be computed. The methodology for Employee expense is as follows:

$$EMP_n = (EMP_{n-1}) \times (1 + G_n) \times (CPI_{inflation})$$

**Table 9 : Normative Employee Expenses for FY 2023-24**

S. N	Particulars	Amount (Rs. Cr.)
1	Base Employee Cost (n-1)	183.56
2	Average CPI Rate for preceding three years	5.40%
3	Gn (Growth Factor for nth Year)	1.00%
4	<b>Normative Employee Cost for FY 2023-24</b>	<b>195.41</b>

3.6.8.2 The Gn (Growth Factor) of AEGCL has been considered as 1.00% as approved by the Commission in the Tariff Order dated 29.03.2023. Base employee cost has been considered for FY 2022-23 as approved by the Hon'ble Commission during the True Up for FY 2022-23 vide Tariff Order dated 27.06.2024. The above normative Employee Expenses are exclusive of SLDC Employee Expenses.

3.6.8.3 AEGCL requests the Hon'ble Commission to approve the normative Employee expenses as shown in above table amounting to Rs. 195.41 Cr for FY 2023-24.

### 3.6.9 Normative calculation of Administrative & General Expenses for FY 2023- 24

3.6.9.1 Regulation 67.6.4 provides the manner in which components of O&M expenses shall be computed. The methodology for Administrative and General Expenses is as follows:

$$A \& G_n = (A \& G_{n-1}) \times (WPI_{inflation}) + Provision$$



**Table 10 : Normative A&G Expenses for FY 2023-24**

S. No	Particulars	Amount (Rs. Cr.)
1	A&G Expense for Previous year	10.67
2	WPI Inflation	7.89%
3	<b>Normative A&amp;G Expense for the year</b>	<b>11.51</b>

3.6.9.2 AEGCL requests the Hon'ble Commission to approve the normative A&G expenses as shown in above table amounting to Rs. 11.51 Crores for FY 2023-24.

3.6.9.3 The following sections provide the details of O&M expenses as provided in the Audited Accounts for FY 2023-24.

**3.6.10 Repair and Maintenance Expenses for FY 2023-24**

3.6.10.1 Repairs and Maintenance expenses go towards the day-to-day upkeep of the transmission network of the company and form an integral part of the company's efforts towards reliable and quality power transmission as also in reduction of losses in the system.

3.6.10.2 To maintain the assets in a more efficient way, AEGCL has been carrying out the repair and maintenance activities. The actual R&M expense for FY 2023-24 is mentioned below.

**Table 11: Repair and Maintenance Expenses for FY 2023-24  
(Rs.Crs.)**

S.N.	Particulars	AEGCL Submission
1	Plant & Machinery	7.72
2	Buildings	1.70
3	Civil works	0.88
4	Hydraulic Works	-
5	Lines, Cable Networks etc.	4.15
6	Vehicles	0.12
7	Furniture & Fixtures	0.18
8	Office Equipment	0.26
9	<b>Sub Total</b>	<b>15.02</b>
10	Expenditure for Colony Maintenance of AEGCL	3.00
11	Additional amount for Cyber Security	0.21
12	<b>Total</b>	<b>18.23</b>



### 3.6.11 Employee Expenses for FY 2023-24

3.6.11.1 Employee expenses comprise of salaries, dearness allowance, bonus, terminal benefits in the form of pension & gratuity funding, leave encashment and staff welfare expenses. The actual employee expenses for FY 2023-24 are as follows:

**Table 12: Employee Expenses for FY 2023-24**

(Rs.Crs.)

S.N	Particulars	Actual Employee Expenses
1	Salaries	102.25
2	Dearness Allowance (DA)	37.22
3	Other Allowances & Relief	17.23
4	Honorarium/Overtime	0.14
5	Bonus/ Exgratia to Employees	0.30
6	Medical Expenses Reimbursement	0.41
7	Leave Travel Assistance	0.05
8	Earned Leave Encashment	3.53
9	Payment Under Workman's Compensation and Gratuity	7.74
10	Staff Welfare Expenses	0.35
11	Contribution to Terminal Benefits	21.04
12	<b>Total Employee Costs</b>	<b>190.26</b>

3.6.11.2 The details of manpower for FY 2023-24 excluding SLDC is provided in the table below:

**Table 13 : Manpower details for FY 2023-24**

S.N.	Particulars	FY 2023-24
(A)	Manpower as on 1st April'23 (Opening Balance)	1494
(B)	Retirement during the Financial Year	131
(C)	Recruitment during the Financial Year	16
(D)	Manpower as on 31st March' 24 (Closing balance)	1379

### 3.6.12 Administrative and General Expenses for FY 2023-24

3.6.12.1 Administrative expenses mainly comprise of rents, telephone and other communication expenses, professional charges, conveyance and traveling allowances. The actual Administrative and General expenses for the year FY 2023-24 is as follows:



**Table 14: Administrative and General Expenses for FY 2023-24**

(Rs.Crs.)

S.N	Particulars	Actual A&G Expenses
1	Lease/ Rent/Rates and taxes	0.74
2	Insurance	3.33
3	Telephone, Postage, Telegram & Telex Charges	0.16
4	Incentive & Award to Employees/Outsiders	0.53
5	Consultancy Charges	0.34
6	Other Professional Charges	0.59
7	Conveyance and travelling	6.18
8	License and Registration Fees	0.00
9	Vehicle Expenses	0.90
10	Fee And Subscriptions Books and Periodicals	1.44
11	Printing And Stationery	0.36
12	Advertisement Expenses	0.54
13	Contributions/Donations to Outside Institutes / Associations	2.53
14	Electricity Charges to Offices	0.56
15	Water Charges	0.01
16	Entertainment Charges	0.25
17	Miscellaneous Expenses	0.41
18	Legal Charges	0.29
19	Auditor's Fee	0.11
20	Freight On Capital Equipment	0.01
21	Purchase Related Advertisement Expenses	0.00
22	Vehicle Running Expenses Truck / Delivery Van	0.07
23	Other Freight	0.02
24	Fees for conducting recruitment & Other Departmental Examinations	0.01
25	Participation fees paid for Training/conference	0.01
26	Training of Staff and Officers	0.07
27	Corporate Social Responsibility (CSR) Activities	0.34
<b>28</b>	<b>Total A&amp;G Expenses</b>	<b>19.80</b>
29	Less: SIR	3.26
<b>30</b>	<b>Net A&amp;G Expenses</b>	<b>16.54</b>

3.6.12.2 AEGCL submits that the A&G Expenses reflected in the Audited Annual Accounts for FY 2023-24 includes Self-insurance of Fixed Assets amounting to Rs. 3.26 Crore under the head “Insurance” which is not claimed under “A&G Expenses” in the True Up petition for FY 2023-24.

### 3.7 Sharing of Gains & Losses for FY 2023-24

3.7.1 Based on the methodology prescribed in the MYT Regulations 2021, AEGCL



has classified various heads of expenses under Controllable & Uncontrollable factors. Regulation 10.2 of MYT Regulations, 2021 specifies O&M expenses (excluding terminal liabilities with regard to employees on account of changes in pay scales or dearness allowance due to inflation) as controllable factors. Also, the one- third of the amount of such gain shall be passed on as a rebate in tariff. The relevant extract from regulation 12 of MYT Regulations, 2021 is provided below for ready reference.

***“12 Mechanism for pass through of gains or losses on account of Controllable items***

*12.1 The approved aggregate gain to the Generating Company or Transmission Licensee or Distribution Licensee or SLDC on account of controllable items shall be dealt with in the following manner:*

*a) One-third of the amount of such gain shall be passed on as a rebate in tariff over such period as may be stipulated in the Order of the Commission under Regulation 9.5;*

*b) The balance amount, which will amount to two-third of such gain, may be utilised at the discretion of the Generating Company or Transmission Licensee or Distribution Licensee or SLDC.*

*13.2 The approved aggregate loss to the Generating Company or Transmission Licensee or Distribution Licensee or SLDC on account of controllable items shall be dealt with in the following manner:*

*a) One-third of the amount of such loss may be passed on as an additional charge in tariff over such period as may be stipulated in the Order of the Commission; and*

*b) The balance amount of loss shall be absorbed by the Generating Company or*

*Transmission Licensee or Distribution Licensee or SLDC.”*

3.7.2 Based on the above regulations, the sharing of gains or (losses) on account of O&M expenses is shown in the following Table.

**Table 15: Sharing of Gains / (Losses) -O&M expenses for FY 2023-24  
(Rs. Crores)**

S N	Particulars	Actual	Normative	Gain/(Loss)	Gain/(Loss) to be shared with APDCL
		A	b	c=b-a	d=c x 1/3
1	Employee Cost	190.26	195.41	5.15	
2	Less: Terminal Liabilities	28.78	28.78	-	-
3	Employee Cost excl. Terminal Liabilities	161.47	166.63	5.15	1.72
4	Repair & Maintenance	15.02	23.28	8.27	2.76



5	Administrative & General Expenses	16.54	11.51	-5.03	-1.68
	<b>Total (A)</b>	<b>193.03</b>	<b>201.42</b>	<b>8.39</b>	<b>2.80</b>

3.7.3 In view of the above, AEGCL submits that normative O&M Expenses are higher than actual with respect to controllable factors, hence, the gain of Rs. 2.80 Crores shall be shared and passed on through ARR. Hence, AEGCL requests the Hon'ble Commission to approve the sharing of gain as shown in the above table.

### 3.8 Capital Expenditure and Capitalization for FY 2023-24

3.8.1 AEGCL submits that the Capital Expenditure and Capitalisation for FY 2023-24 has been computed based on Audited Annual Accounts. Funding has been considered based on the impact of conversion of Government Grants and Loans to Equity. The funding of Capitalization excluding SLDC is shown in the following Table:

**Table 16: Funding for Capitalization for FY 2023-24**

(Rs.Crs.)

S.No.	Particulars	FY 23-24	
		True-Up	
		Approved in Order dtd 29.03.23	AEGCL Submission
1	Grant	224.66	215.65
2	Equity	0	14.67
3	Debt	0.34	
	<b>Total Capitalization</b>	<b>225.00</b>	<b>230.31</b>

3.8.2 Scheme wise Capital Expenditure and Capitalization for FY 2023-24 is mentioned in the Capital Investment Plan attached herewith as Annexure 6.

### 3.9 Gross Fixed Assets for FY 2023-24

3.9.1 The opening GFA for FY 2023-24 (excluding SLDC) as submitted by AEGCL is shown in the below table:



**Table 17: Gross Fixed Assets for FY 2023-24**

(Rs Crores)

SN	Particulars	Balance at the beginning of the year	Additions during the year	Retirement of assets during the year	Balance at the end of the year
1	Land owned under full ownership	-	-	-	-
2	Land under lease	47.66	-0.06	-	47.60
2	Building	65.20	7.67	-	72.87
3	Hydraulic	2.64	-	-	2.64
4	Other Civil Works	159.98	4.48	-	164.46
5	Plant & Machinery	1,426.63	96.89	-	1,523.52
6	Lines & Cable Network	1,300.46	118.06	-	1418.52
7	Vehicles	4.95	0.06	-	5.01
8	Furniture & Fixtures	8.35	0.86	-	9.21
9	Office Equipment	6.21	2.35	-	8.56
	<b>Total</b>	<b>3022.08</b>	<b>230.31</b>	<b>-</b>	<b>3252.39</b>

3.9.2 AEGCL requests the Hon'ble Commission to approve the capitalization amounting to Rs. 230.31 Crores as shown in the above table for FY 2023-24.

### 3.10 Depreciation for FY 2023-24

3.10.1 AEGCL has converted Government Loan of Rs. 11.52 Crore and Govt. Grant of Rs. 134.40 Crore as on 31.03.2023 into Equity in FY 2023-24, as approved by the Hon'ble Cabinet, GoA, notified vide letter No. E377979/55 dated 28.09.2023. Letters in respect of conversion of Government Loans & Grants to equity are attached as **Annexure-7**. The depreciation for FY 2023-24 is calculated in the table below:

**Table 18: Depreciation for FY 2023-24**

(Rs.Crs.)

Sr. No.	Particulars	FY 2023-24			
		Actual			
		Depreciation Rate	Accumulated depreciation at the beginning of the year	Additions during the year	Accumulated depreciation at the end of the year
1	Land owned under full ownership	0.00%	-	-	-
2	Land under lease	3.34%	0.07	0.01	0.07
3	Building	3.34%	28.09	2.68	30.77



4	Hydraulic	5.28%	2.51	-	2.51
5	Other Civil Works	3.34%	32.53	5.18	37.70
6	Plant & Machinery	5.28%	704.95	87.63	792.59
7	Lines & Cable Network	5.28%	891.95	85.91	977.86
8	Vehicles	9.50%	4.45	-	4.45
9	Furniture & Fixtures	6.33%	4.85	0.51	5.36
10	Office Equipment	6.33%	4.41	0.85	5.27
11	Any other assets	5.28%	-	-	-
	<b>Total</b>		<b>1,673.82</b>	<b>182.76</b>	<b>1,856.58</b>

**Table 19: Depreciation for FY 2023-24 excluding Assets funded through Grant**

(Rs. Crs.)

S.N	Particulars	FY 2023-24
1	Gross Fixed Assets (a)	3,252.39
2	Gross Fixed Assets excluding Land (b)	3,204.79
3	Conversion of Grant to Equity	2,100.97
4	Opening CWIP (c)	833.60
5	Grant (CWIP + Assets) (d)	494.26
6	Grant towards GFA (e=d*b/(b+c))	392.23
7	Total Depreciation	182.76
8	Less : Dep towards assets through Grant/Consumer contribution	22.37
9	Depreciation for the year (excluding assets through grant and consumer contribution (to be considered in ARR))	160.40

3.10.2 AEGCL requests the Hon'ble Commission to approve the proposed depreciation amounting to Rs. 160.40 Cr. for FY 2023-24 excluding the depreciation of assets through grant.

### 3.11 Interest and Finance Charges for FY 2023-24

3.11.1 The Hon'ble Commission vide Tariff Order dated 29.03.2023 has approved the net normative closing loan as Rs. 159.58 Crores for FY 2022-23 and the same has been considered as net normative opening loan for FY 2023-24. Repayment during the year has been computed as Rs. 160.40 Crores as per depreciation computed in FY 2023-24. Also, the finance charges of Rs. 0.15 crore has been considered as bank commission/charges. Accordingly, Interest & Finance Charges arrived at Rs. 6.68 Crores.





**Table 20: Normative Interest and Finance Charges for FY 2023-24  
(Rs.Crs.)**

S.N	Particulars	FY 23-24	
		Approved in Order dtd 29.03.23	AEGCL Submission
1	Net Normative Opening Loan	159.58	159.58
2	Addition of normative loan during the year	0.34	-
3	Normative Repayment during the year	118.59	160.40
4	Net Normative Closing Loan	41.33	-
5	Interest Rate	9.92%	8.18%
6	Interest Expenses on Loan	9.96	6.53
7	Finance Charges	0.01	0.15
<b>8</b>	<b>Total Interest and Finance Charges</b>	<b>9.97</b>	<b>6.68</b>

3.11.2 The actual Interest and Finance Charges based on the Audited Annual Accounts is mentioned below:

**Table 21: Interest and Finance Charges for FY 2023-24**

S.No.	Particulars	FY 23-24
		AEGCL Submission
	<b><u>Loan Details</u></b>	
<b>A</b>	<b>Interest charges on State Govt. Loans, Bonds And Advances,</b>	
1	State Government Loans	0.61
2	ADB Loan	-
3	Central Government Loans	-
4	General Provident Fund	1.25
	<b>Sub-total</b>	<b>1.85</b>
<b>B</b>	<b>Interest on Long Term Loans/Credits from the FIs/banks/organisations approved by the State Govt.</b>	
	Secured Loans	
	Unsecured Loans	
<b>C</b>	<b>Other Interest &amp; Finance Charges</b>	
	<i>Cost of raising Finance/Bank Charges</i>	0.00
	<i>Penal Interest Charges</i>	
	<b>Sub-total</b>	<b>0.00</b>
<b>D</b>	<b>Grand Total Of Interest &amp; Finance Charges (A+B+C)</b>	<b>1.86</b>
<b>E</b>	<b>Less : Interest &amp; Finance Charges Capitalised</b>	<b>0.15</b>
	<b>Net Total Of Interest Finance Charges (D-E)</b>	<b>1.70</b>



S.No.	Particulars	FY 23-24					
		Rate of Interest	Opening Balance	Amount received	Principal repayment	Interest Due	Closing Balance
	<b>Loan Details</b>						
<b>A</b>	<b>Interest charges on State Govt. Loans, Bonds And Advances,</b>						
1	State Government Loans	10%	12.40	6.21	12.40	0.61	6.21
2	ADB Loan	10.50%	0.00				0.00
3	Central Government Loans		0.00				0.00
4	General Provident Fund	7.10%	20.81	1.61	7.63	1.25	16.03
	<b>Sub-total</b>		<b>33.21</b>	<b>7.82</b>	<b>20.03</b>	<b>1.85</b>	<b>22.24</b>
	<b>Interest on Long Term Loans/Credits from the FIs/banks/organisations approved by the State Govt.</b>						
A	Secured Loans					0.00	0.00
B	Unsecured Loans					0.00	0.00
C	Other Interest & Finance Charges						0.00
	<i>Cost of raising Finance/Bank Charges</i>					0.00	0.00
	<i>Penal Interest Charges</i>						0.00
	<b>Sub-total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>D</b>	<b>Grand Total Of Interest &amp; Finance Charges (A+B+C)</b>		<b>33.21</b>	<b>7.82</b>	<b>20.03</b>	<b>1.86</b>	<b>22.24</b>
E	Less : Interest & Finance Charges Capitalised					0.15	0.00
	<b>Net Total Of Interest Finance Charges (D-E)</b>		<b>33.21</b>	<b>7.82</b>	<b>20.03</b>	<b>1.70</b>	<b>22.24</b>

3.11.3 AEGCL submits that based on the above computation, the interest rate arrived at 8.18 % for FY 2023-24.

3.11.4 Therefore, AEGCL requests the Hon'ble Commission to approve the normative Interest & Finance Charges amounting to Rs. 6.68 Crore as mentioned for FY 2023-24.

### 3.12 Interest on Working Capital for FY 2023-24

3.12.1 AEGCL computed the working capital based on the normative formula prescribed in the MYT Regulations, 2021.

3.12.2 The interest on working capital for FY 2023-24 computed by AEGCL against the approved interest on working capital by the Hon'ble Commission is shown below:



**Table 22: Interest on Working Capital for FY 2023-24**

S.N.	Particulars	Unit	Approved in T.O. dtd 29.03.23	AEGCL Submission
1	O&M expenses for 1 month	Rs. Crs.	19.92	19.45
2	Maintenance spares @ 15% of O&M	Rs. Crs.	35.86	35.01
3	Receivables for two months	Rs. Crs.	111.82	113.50
<b>4</b>	<b>Total Working Capital</b>	<b>Rs. Crs.</b>	<b>167.60</b>	<b>167.96</b>
5	Rate of Interest	%	10.58%	11.57%
<b>6</b>	<b>Interest on Working Capital</b>	<b>Rs. Crs.</b>	<b>17.72</b>	<b>19.43</b>

### 3.13 Computation of rate of Interest on Working Capital

3.13.1 The interest rate of three hundred (300) basis points above the average State Bank of India MCLR (One Year Tenor) prevalent during the last one year arrived at 11.57%.

**Table 22: MCLR rate for FY 2023-24 (last 1 year)**

Effective Date	Interest Rate (%) (1Yr)
15-03-2024	8.65
15-02-2024	8.65
15-01-2024	8.65
15-12-2023	8.65
15-11-2023	8.55
15-10-2023	8.55
15-09-2023	8.55
15-08-2023	8.55
15-07-2023	8.55
15-06-2023	8.50
15-05-2023	8.50
15-04-2023	8.50
<b>Average</b>	<b>8.57%</b>

3.13.2 AEGCL requests the Hon'ble Commission to approve the proposed interest on working capital amounting to Rs. 19.43 Crore for FY 2023-24.

### 3.14 Return on Equity for FY 2023-24

3.14.1 As informed in section 3.10, AEGCL has converted Rs. 145.92 Crore to equity (i.e., Grant Rs. 134.40 Crore and Loans of Rs. 11.52 Crore) as on 31.03.2023.

3.14.2 However, addition of equity during the year is considered at 30% of Rs. 145.92



Crore which arrived at Rs. 43.78 Crore.

**Table 23: Conversion of Govt. Grants & Loans to Equity**

Particulars	Amount of Conversion into Equity	Treatment as per Debt-Equity Ratio norms	
		Loan (70%)	Equity (30%)
Govt. Loan	11.52	8.06	3.46
Govt. Grant	134.40	94.08	40.32
<b>Total</b>	<b>145.92</b>	<b>102.14</b>	<b>43.78</b>

3.14.3 In accordance with Regulation 34 of AERC (terms & conditions for determination of Multi Year Tariff) Regulations, 2021, Return on Equity shall be calculated at 13.50% and additional 1% for achieving 80% approved capitalization for previous year and 2% for achieving 100% approved capitalization for previous year.

3.14.4 It is pertinent to mention that the capitalisation achieved in FY 2023-24 is more than 100% against the approved capitalization by the Hon'ble Commission (Rs. 230.31 Crore capitalized against approved capitalisation of Rs 225 crore).

3.14.5 Therefore, the Return on Equity has been computed at 15.5% on closing balance of equity based upon the opening balance of equity and normative additions during the years. Return on Equity is computed as shown in the table below:

**Table 24: Return on Equity for FY 2023-24**

(Rs. Crore)

S.N	Particulars	Units	Approved in T.O. dtd 29.03.2023	AEGCL Submission
1	Equity (Opening Balance)	Rs. Crs.	827.01	803.56
2	Net additions during the year	Rs. Crs.	0	43.78
3	Less: Reduction during the year	Rs. Crs.	0	-
4	Equity (Closing Balance)	Rs. Crs.	827.01	847.34
5	<b>Average Equity</b>	<b>Rs. Crs.</b>	<b>827.01</b>	<b>825.45</b>
6	Rate of Return on Equity	%	13.50%	15.50%
7	<b>Return on Equity</b>	<b>Rs. Crs.</b>	<b>111.65</b>	<b>127.94</b>

3.14.6 AEGCL requests the Hon'ble Commission to approve the return on equity amounting to Rs. 127.94 Crores for the FY 2023-24 as proposed by AEGCL.

### 3.15 Bulk Supply Tariff (BST) – Terminal Benefits for FY 2023-24

3.15.1 AEGCL submits that the BST has been calculated as Rs. 0.20 per kwh of energy sent out to APDCL as certified by SLDC (Attached as **Annexure 2**). The same is claimed



for Pension Fund (special charges for Terminal Benefits.)

**Table 25: Bulk Supply Tariff (BST) – Terminal Benefits for FY 2023-24**  
(Rs.Crs.)

S.N	Particulars	FY 2023-24	
		Approved in Order dtd 29.03.23	AEGCL Submission
1	Special Charges on Bulk Supply Tariff	230.34	236.56
	<b>Total</b>	<b>230.34</b>	<b>236.56</b>

3.15.2 AEGCL requests the Hon'ble Commission to approve the special charges on BST amounting to Rs. 236.56 Crores as shown in above table.

### 3.16 Non-Tariff Income for FY 2023-24

3.16.1 The amount of Non-Tariff Income mostly comprises of income from interest on fixed deposits, supervision charges, etc. The actual amount received during FY 2023-24 is considered under the truing up for FY 2023-24.

**Table 26: Non-Tariff Income for FY 2023-24**

(Rs.  
Crs.)

S.N.	Particulars	Approved in T.O. dtd 29.03.2023	AEGCL Submission
A	<b>Income from Investment, Fixed &amp; Call Deposits</b>	58.45	
	Income from Investments		0.48
	Interest on fixed deposits		77.00
	Income on other investments (Dividend)		4.28
	Interest from Banks		0.15
	Less : Interest on GPF		1.25
	<b>Sub Total</b>		<b>77.63</b>
B	<b>Other Non-Tariff Income</b>		
	Rental from contractors/others		1.41
	Inspection Bunglow/Guest house charges		0.05
	Electricity charges from employees		0.00
	Sale of tender forms		0.05
	Penalties recovered from suppliers/contractors		0.87
	Income from Supervision/Service charges on deposit works		23.24
Stale Cheque entry taken as income since not reissued		0.21	



Testing & Oil filtration bills raised against testing of transformer, circuit breaker, etc		0.36
Income received for Transformer Oil filtration		0.13
Hire Charges from Contractors/Suppliers/Others		0.13
Rentals from staff quarters		0.93
Journal done for TDS deducted and deposited in the name of AEGCL for FY 2023-24 as per 26AS		0.32
Amount received from various parties against Registration fees for extending and renewal of empaneled of Transporters		0.01
Income received from NF railway against supply, erection, civil works and OPGW works of 09 nos. of diff. types of towers in between LOC NO: 357(B+6) TO 372A(B+0) of 220 kV D/C Mirza-Sarusajai transmission line for shifting raising the height for rly line		1.09
Income received from M/S Mumbai Urja Marg Ltd.(MUML) against operation & maintenance service charges of two nos. of 132 kV bays		0.18
Bill Raised against Operation & Maintenance Service Charges of two nos. of 132 kV Bays At 132 kV North Lakhimpur GSS w.e.f. 05.08.23 To 30.09.23		0.07
Sub-Total		29.06
<b>Total</b>	<b>58.45</b>	<b>106.68</b>

3.16.2 AEGCL requests the Hon'ble Commission to approve the Non-Tariff income amounting to Rs. 106.68 Crore as shown in above table.

3.16.3 In accordance with Regulation 68 of the MYT Regulations, 2021, AEGCL has not considered Dividend from North East Transmission Company Limited (NETCL) for FY 2023-24.

*“Provided that the interest/dividend earned from investments made out of Return on Equity corresponding to the regulated business of the Transmission Licensee shall not be included in Non-Tariff Income.”.*



### 3.17 Deduction of Interest on GPF from Non-Tariff Income

3.17.1 AEGCL has been utilizing GPF subscription from its employees as internal resources and the fund has been parked at different banks from which AEGCL has been earning interest. It has been shown as the other income in the profit and loss account of AEGCL which has been adjusted with the ARR at the time of filing the Tariff Petition.

3.17.2 Also, it is pertinent to mention that the Hon'ble Commission vide tariff order dated 29.03.2023 has approved deduction of interest on GPF from Non-Tariff Income.

3.17.3 Therefore, AEGCL prays to the Hon'ble Commission to allow the interest on GPF amounting to Rs. 1.25 Crores for FY 2023-24 by deducting the same from Non- Tariff Income.

### 3.18 Open Access Consumer's Wheeling charges

3.18.1 The Hon'ble Commission vide tariff order dated 29.03.2023 has approved the wheeling charges from Open Access Consumers separately considered as additional revenue of AEGCL for the computation of Revenue Gap/(Surplus) in True-up of AEGCL for FY 2023-24.

3.18.2 Therefore, in view of the above, AEGCL has considered the wheeling charges from Open Access Consumers amounting to Rs. 2.71 Crores as additional revenue of AEGCL for computation of Revenue Gap/(Surplus) in True-up for FY 2023-24 and request the Hon'ble Commission to approve the same.

### 3.19 Incentive on higher Transmission Availability for FY 2023-24

3.19.1 AEGCL submits that regulation 66 of MYT Regulations 2021 provides the incentive for transmission utility. Based on the said regulation, AEGCL has claimed an amount of Rs. 6.68 Crore during FY 2023-24 as incentive for higher Transmission Availability. This had been calculated based on the actual monthly transmission availability data in which the transmission availability was higher than 98.50% (Normal Availability). Month wise computation of the Transmission Incentive for the FY 2023-24 is shown in the following table.

**Table 27: Transmission Incentive for FY 2023-24**

(Rs.  
Crs.)

Sl.No.	Month	Actual transmission availability (in %)	Incentive/(Disincentive) (in Rs. Crore)
1	April'23	99.55%	0.58
2	May'23	99.24%	0.42



3	June'23	99.63%	0.62
4	July,23	99.65%	0.65
5	August'23	98.64%	0.65
6	September'23	99.61%	0.61
7	October'23	99.47%	0.55
8	November'23	99.25%	0.41
9	December'23	99.54%	0.59
10	January'24	99.45%	0.54
11	February'24	99.54%	0.55
12	March'24	99.42%	0.52
	<b>Average Total</b>	<b>99.50%</b>	<b>6.68</b>

3.19.2 AEGCL requests the Hon'ble Commission to approve the transmission incentive amounting to Rs. 6.68 crores for FY 2023-24 as shown in the above table. The details of the Transmission Availability Factor is attached as **Annexure-7**.

### **3.20 Contribution to Contingency Reserve for 2023-24**

3.20.1 In accordance with Regulation 67.9 of AERC (terms & conditions for determination of Multi Year Tariff) Regulations, 2021 stipulate the computation of contingency reserves is as follows:

*“67.9.1 The Transmission Licensee may make an appropriation to the Contingency Reserve of a sum not exceeding 0.1 per cent of the gross fixed assets approved by the Commission at the beginning of the year, for each year, which shall be allowed in the calculation of aggregate revenue requirement:*

*Provided that where the amount of such Contingency Reserve exceeds one (1) per cent of the gross fixed assets, no such appropriation shall be allowed, which would have the effect of increasing the reserve beyond the said maximum:*

*Provided further that the amount so appropriated may be invested in securities and fixed deposit. Interest earned shall be added to the Contingency Reserve.*

*Provided also that the Transmission Licensee shall maintain separate account for such reserve.*

*67.9.2 The Contingency Reserve shall not be drawn upon during the term of the licence except to meet such charges as may be approved by the Commission as being the expenses arising out of accidents, natural calamities or circumstances beyond the control of the Licensee;*

*Provided that such drawal from Contingency Reserve shall be computed after making due adjustments for any other compensation that may have been received by the Licensee as part of an insurance cover and Government Grant, if any.”*





- 3.20.2 Considering 0.10% of the gross fixed assets (GFA) approved by the Hon’ble Commission at the beginning of the year i.e., as on 01.04.2022 subject to the limit of 1% of GFA and as per Regulation No. 67.9 of AERC MYT Regulations, 2021, such expenses has been incurred for incident arising out of accidents, natural calamities or circumstances beyond the control of the Licensee.
- 3.20.3 The Hon’ble Commission vide its Tariff Order dated 29.03.2023 has approved Rs. 2.89 crores for FY 2023-24. The fund created under contingency reserves for FY 2023-24 was utilized for repairing of damaged and rusted tower legs, stubs, emergency replacement of damaged conductor, temporary protection of tower, replacement of insulator due to fault, re-tensioning of conductors, construction of new towers in place of river eroded towers etc., in several transmission lines due to recent floods in the State. However, the contingency reserve based on actual GFA for FY 2023-24 arrived at Rs. 3.02 Crore.
- 3.20.4 AEGCL humbly prays before the Hon’ble Commission to continue the “Contingency Reserves” as a number of towers either collapse or become vulnerable to collapse during the monsoon period due to storm or turbulent flow of flood water.

**Table 28: Contingency Reserve for FY 2023-24  
(Rs. Crore)**

S. No.	Particulars	AEGCL Submission
1	Opening GFA for Previous year	3022.08
2	% Factor	0.10%
<b>3</b>	<b>Contingency Reserves (1*2)</b>	<b>3.02</b>

**3.21 Truing Up for FY 2023-24 after Sharing of Gains & Losses for FY 2023-24**

3.21.1 AEGCL submits that based on the above sections, total ARR for FY 2023-24 is mentioned below:

**Table 29: Truing Up for FY 2023-24**

(Rs. Crs.)

S.N.	Particulars	Approved in T.O. dtd. 29.03.2023	AEGCL Submission
1	O&M Expenses	239.07	233.41
a	Employee Cost	196.94	195.41
b	R&M Expenses	30.60	26.49
c	A&G Expenses	11.53	11.51
2	Depreciation	117.69	160.40
3	Interest & Finance Charges	9.97	6.68
4	Interest on Working Capital	17.72	19.43
5	BST for Pension Trust Fund	230.34	236.56



6	Return on Equity	111.65	127.94
7	Other debits		0.22
8	Contribution to Contingency Reserve	2.89	3.02
9	Less: Non-Tariff Income/ Other Income	58.45	106.68
10	<b>Aggregate Revenue Requirement</b>	<b>670.87</b>	<b>681.00</b>
11	Add: Incentive on higher transmission availability	-	6.68
12	Add: Sharing of (Gains)/Loss	-	(2.80)
13	ARR after Sharing Gains and Incentive	670.87	684.88
14	Less: Revenue from STOA/MTOA Charges	12.00	2.71
15	<b>Net Aggregate Revenue Requirement</b>	<b>658.87</b>	<b>682.17</b>
16	Revenue Gap for FY 2023-24	-	23.30

3.21.2 In view of the above, AEGCL request the Hon'ble Commission to approve the above ARR of Rs. 682.17 Crore and allow AEGCL to pass on the revised revenue gap of Rs. 23.30 crores for FY 2023-24.



## 4 ANNUAL PERFORMANCE REVIEW OF FY 2024-25

### 4.1 Preamble

4.1.1 This section outlines the Annual Performance Review for FY 2024-25 whereby it highlights the performance of AEGCL for FY 2024-25 based on actuals of H1 and estimated of H2 for FY 2024-25.

4.1.2 As per the provisions of MYT Regulations, 2021, AEGCL hereby submits the Annual Performance Review for FY 2024-25 comparing actual performance during April'24 to September'24 (H1) and estimates for October'24 to March'25 (H2) of FY 2024-25 with approved figures for FY 2024-25 by Hon'ble Commission vide Tariff Order dated 27.06.2024. In addition, AEGCL wants to highlight that the GFA of SLDC has been segregated from AEGCL's GFA and is being filed separately under SLDC's Tariff Petition.

### 4.2 Transmission Loss for FY 2024-25

4.2.1 As stated in regulation 71 of AERC (Terms and Conditions for determination of Multi Year Tariff) Regulations, 2021, "The energy losses in the transmission system of the Transmission Licensee, as determined by the State Load Dispatch Centre and approved by the Commission, shall be borne by the Transmission System Users pro-rata to their usage of the intra-State transmission system.

*"Provided that the Commission may stipulate a trajectory for reduction of transmission losses as a part of Multi Year Tariff framework applicable to the Transmission Licensee."*

4.2.2 AEGCL submits that the transmission loss percentage has substantially come down from 3.28% (FY 2023-24) to estimated 3.24% in FY 2024-25. This signifies a loss reduction of 0.04% against the Hon'ble Commission's stipulation of 0.02% such an encouraging decrease in % Transformer loss become possible due to the following facts

- i) AEGCL would like to mention that 220kV Amingaon GIS has been charged. Due to which the voltage has been improved in the nearby area.
- ii) Moreover, 132kV Nathkuchi GSS, 132kV Paltanbazar GIS and 132kV GMC GIS has been charged.
- iii) Many of the old Transformers have been replaced with new Transformers at various Substations.
- iv) Replacing old and inefficient transmission lines with new, high-capacity lines can reduce energy losses. Replacement of old conductors with HTLS has been done for 132kV Gauripur-Gosaigaon line, 132kV Salakati-Dhaligaon line and



220kV Sarusajai- Kukurmara in the year FY 2023-24. Moreover, 132kV Sarusajai-Kahilipra Line will be replaced with HTLS conductor within FY 2024-25 which will help reducing the transmission loss.

4.2.3 Hence, further improvement in Bus Voltage & accompanying reduction in Transmission Loss is expected. AEGCL expected to comply with the stipulated Transmission Loss trajectory in the coming years.

4.2.4 However, loss reduction is a slow process and becomes increasingly difficult as losses approach the technical threshold. The estimated transmission loss for FY 2024-25 based on actual half yearly results as shown below.

**Table 30: Transmission Loss for FY 2024-25**

S.N.	Particulars	Approved in T.O. dtd 27.06.2024	AEGCL Estimation
1	Energy Injected (MU)		13505.60
2	Energy Sent Out to APDCL (MU)		13056.59
3	Energy Sent Out to OA Consumers (MU)		10.96
4	Total Energy Sent Out		13067.55
5	Transmission Loss (MU)		438.05
6	<b>Transmission Loss (%)</b>	<b>3.23%</b>	<b>3.24%</b>

4.2.5 Further, the energy balance of 6 months actual and 6 months estimated of AEGCL, provided by SLDC is attached as **Annexure-9**. As per table above, AEGCL requests the Hon'ble Commission to approve the Transmission loss of 3.24% for FY 2023-24.

### 4.3 Estimation of Expenses for the FY 2024-25

4.3.1 The components for the calculation of total expenses for FY 2024-25 are as follow:

- Operation and Maintenance Expenses
- Depreciation
- Interest and Finance Charges
- Interest on Working Capital
- Return on Equity
- Bulk Supply Tariff (BST)
- Contribution towards

Contingency Reserves Less:

- Non-Tariff Income

### 4.4 Operation and Maintenance Expenses for FY 2024-25

4.4.1 The Regulation 67.5 and 67.8 of the AERC (MYT) Regulations, 2021 specifies



the normative Operation and Maintenance (O&M) expenses allowed for existing Transmission Licensee for the said control period. The relevant provision is as follows:

**“67.6 Existing Transmission Licensee**

...

67.6.3 The O&M expenses for the *n*th year and also for the year immediately preceding the Control Period shall be approved based on the formula given below:

$$O\&M_n = R\&M_n + EMP_n + A\&G_n \text{ Where}$$

—

*O&M<sub>n</sub>* – Operation and Maintenance expense for the *n*th year; *EMP<sub>n</sub>* – Employee Costs for the *n*th year; *R&M<sub>n</sub>* – Repair and Maintenance Costs for the *n*th year; *A&G<sub>n</sub>* – Administrative and General Costs for the *n*th year;

67.6.4 The above components shall be computed in the manner specified below:  $EMP_n = (EMP_{n-1}) \times (1 + G_n) \times (\text{CPI inflation})$

$R\&M_n = K \times (GFA_{n-1}) \times (\text{WPI inflation})$  and  $A\&G_n = (A\&G_{n-1}) \times (\text{WPI inflation}) + \text{Provision}$

Where -

- *EMP<sub>n-1</sub>* – Employee Costs for the (*n-1*)th year;
- *A&G<sub>n-1</sub>* – Administrative and General Costs for the (*n-1*)th year;
- *Provision*: Cost for initiatives or other one-time expenses as proposed by the Distribution Licensee and validated by the Commission.
- ‘*K*’ is a constant specified by the Commission in %. Value of *K* for each year of the control period shall be determined by the Commission in the MYT Tariff order based on licensee’s filing, benchmarking of repair and maintenance expenses, approved repair and maintenance expenses vis-a- vis GFA approved by the Commission in past and any other factor considered appropriate by the Commission;
- *CPI inflation* – is the average increase in the Consumer Price Index (CPI) for immediately preceding three years;
- *WPI inflation* – is the average increase in the Wholesale Price Index (CPI) for immediately preceding three years;
- *GFA<sub>n-1</sub>* --- Gross Fixed Asset of the transmission licensee for the *n-1*th year;
- *G<sub>n</sub>* is a growth factor for the *n*th year. Value of *G<sub>n</sub>* shall be



*determined by the Commission in the MYT tariff order for meeting the additional manpower requirement based on licensee’s filings, benchmarking, and any other factor that the Commission feels appropriate.*

**67.8 O&M Sharing between two Transmission Licensees**

*67.8.1 For such Transmission Licensees whose bays are installed in the premises of and maintained by another Transmission Licensee, the O&M expense for such assets shall be allowed in accordance with the norms applicable for the Transmission Licensee who performs the O&M of such assets:*

*Provided that the Transmission Licensees shall mutually agree on sharing of such allowed O&M expenses:*

*Provided further that Transmission Licensees shall project addition of such assets over the Control Period separately in their Capital Investment Plan to be submitted in accordance with Regulation 6.”*

4.4.2 During FY 2024-25, based on methodology specified by the MYT Regulations, 2021, the Normative O&M expenses of AEGCL works out to be Rs. 252.64 Crores which is inclusive of Employee cost, Repair & Maintenance charges and Administration & General Expenses. The following table provides the summary of Normative O&M Expenses for FY 2023-24 excluding the O&M expenses of SLDC.

**Table 31: Operation and Maintenance Expenses for FY 2024-25**

(Rs. Crs.)					
S.N.	Particulars	Approved in Order dtd 27.06.24	FY 24-25 H1	FY 24-25 H2	AEGCL Submission
1	<b>O&amp;M Expenses</b>	<b>252.55</b>	<b>126.32</b>	<b>126.32</b>	<b>252.64</b>
a	Employee Cost	207.87	104.07	104.07	208.13
b	R&M Expenses	32.33	16.08	16.08	32.17
c	A&G Expenses	12.35	6.17	6.17	12.34

**4.4.3 WPI Inflation computation for FY 2024-25**

4.4.3.1 The average increase in the Wholesale Price Index (WPI) for immediately preceding three years gives the WPI Inflation for FY 2024-25. Hence the WPI Index from FY 2021-22 to FY 2023-24 is considered for computation purpose.



**Table 32: WPI Inflation Computation for FY 2024-25**

Fiscal	WPI Index	YOY Change %
FY 2023-24	151.4	-0.72%
FY 2022-23	152.5	9.39%
FY 2021-22	139.41	13.00%
<b>Average WPI Inflation (Last 3 Years)</b>		<b>7.22%</b>

4.4.3.2 WPI inflation for FY 2024-25 has been computed as an average increase of WPI index for period from FY 2021-22 to FY 2023-24 which works out to 7.22%.

**4.4.4 CPI Inflation computation for FY 2024-25**

4.4.4.1 The average increase in the Consumer Price Index (CPI) for immediately preceding three years gives the CPI Inflation for FY 2024-25. Hence the CPI Index from FY 2021-22 to FY 2023-24 is considered for computation purpose.

**Table 33: CPI Inflation Computation for FY 2024-25**

Fiscal	CPI Index	YOY Change %
FY 2023-24	397.20	5.19%
FY 2022-23	377.62	6.06%
FY 2021-22	356.06	5.13%
<b>Average CPI Inflation (Last 3 Years)</b>		<b>5.46%</b>

4.4.4.2 CPI inflation for FY 2024-25 has been computed as average increase of CPI index for period from FY 2021-22 to FY 2023-24 which works out to 5.46%.

**4.4.5 Normative Calculation of R&M expense for FY 2024-25**

4.4.5.1 Regulation 67.6.4 of AERC (MYT Regulations), 2021 provides the manner in which components of O&M expenses shall be computed. The methodology for R&M expense is as follows:

$$R\&M_n = K \times (GFA_{n-1}) \times (WPI \text{ inflation})$$

**Table 34: Normative R&M expenses for FY 2024-25**

(Rs. Crores.)		
S.No	Particulars	AEGCL Submission
1	Opening GFA for previous year	3022.08
2	Closing GFA for previous year	3252.39
3	Average GFA for previous year	<b>3137.23</b>



4	K Factor	0.75%
5	WPI Inflation	7.22%
6	<b>Normative R&amp;M Expense</b>	<b>25.23</b>
7	<b>Expenditure for Colony Maintenance of AEGCL</b>	<b>5.93</b>
8	<b>Additional amount for Cyber Security</b>	<b>1.01</b>
9	<b>Total R&amp;M Expenses</b>	<b>32.17</b>

4.4.5.2 The closing GFA for FY 2023-24 has been considered as opening GFA for FY 2024-25. The “K” factor of AEGCL has been considered as 0.75% as approved by the Hon’ble Commission in the Tariff Order dated 29.03.2023.

4.4.5.3 AEGCL has excluded the assets of SLDC from the opening and closing GFA of the previous year while computing normative R&M for FY 2023-24. The SCADA AMC cost is accounted in the SLDC Petition, which is not included in AEGCL's GFA for 2024-25.

#### 4.4.6 Provision for Colony Maintenance of AEGCL

4.4.6.1 The Hon’ble Commission vide tariff order dated 29.03.2023 has approved amount of Rs. 5.93 Crores for FY 2024-25 for restoration of old colony buildings, roads, beautification of colonies etc. AEGCL has already done some maintenance works in the H1 (Actual) of FY 2024-25 and many other works has been initiated and expenses of the same will be incurred during the H2 (Projected) of FY 2024-25.

4.4.6.2 The details of the works in H1(Actual) and H2 (Projected) of FY 2024-25 is attached herewith as **Annexure-10**.

#### 4.4.7 Provision for Cyber Security of AEGCL

4.4.7.1 To cope with the existing Cyber Threats and remain updated various steps need to be undertaken which require financial involvement. In this regard, AEGCL requests the Hon’ble Commission to approve the amount towards Cyber Security as requested over and above the R&M expenses for FY 2024-25. Accordingly, Hon’ble Commission approved provision for cyber security for FY 2024-25.

4.4.7.2 AEGCL has utilized the approved amount for various works related to cyber security. The details of expenditure and amount booked for the 1st Half of the FY 2023-24 of the Cyber Security Budget are given below:

- i. Purchase of Webmail Licenses and Space
- ii. Training And Development Cyber Hygiene training program at NPTI
- iii. Observation of NCSAM Mock Drill by M/s Prime Infoserv LLP
- iv. LAN (Local Area Network Connection) for AEGCL Offices





- v. LAN Connectivity set up at Transit Camp
- vi. End point Security Cloud Based (Antivirus)
- vii. Procurement of Managed switches over unmanaged switches

4.4.7.3 The Details of expenditure to be done in the 2nd Half of the FY 2023-24 of the Cyber Security Budget are given below:

- a) Managed Switches at AEGCL sites and AEGCL HQ:
  - i. This will act as a foundation to implement various govt. mandated advisories related to Cyber Security.
  - ii. Managed switches include remote management capabilities, allowing administrators to monitor and configure the switch from a central location.
  - iii. Managed switches often come with advanced security features, such as port security, which allows administrators to control which devices can connect to specific switch ports. This helps prevent unauthorized access to the network.
- b) LAN (Local Area Network) Connections for AEGCL Offices:
  - i. It will strengthen the network architecture of AEGCL Offices to access hassle free internet Connectivity. A proper LAN is a pre requisite for various Cyber Security related Solutions.
  - ii. Facilitates communication and resource sharing within a confined AEGCL Offices.
- c) 2 Fire walls at High availability mode for the NMS (Network Management Systems) at LA Communication, AEGCL.
  - i. This will strengthen the cyber security aspects in the NMS environment.
  - ii. Firewalls play a crucial role within NMS environments by providing several advantages in terms of security, access control, and overall network protection.
  - iii. Firewalls enable administrators to define and enforce access control policies. By regulating the flow of traffic between network segments, they ensure that only authorized users and devices can access specific resources within the NMS.
- d) Professional Windows licensed Desktops/ Systems.
  - i. Many of the PC's and Desktops in AEGCL offices are using obsolete software's /hardware's which make them prone cyber security threats. Therefore, replacement of obsolete and vulnerable desktops /systems are essential.
  - ii. Using licensed software ensures that a business is compliant with legal requirements and software licensing agreements. Failure to comply with licensing terms can lead to legal consequences, including fines and penalties.
  - iii. Licensed versions of Windows receive regular security updates and patches from Microsoft. This is crucial for protecting desktops and the overall network from vulnerabilities and emerging security threats.



iv. Licensed versions of Windows come with technical support from Microsoft. This support can be valuable in troubleshooting issues, resolving technical challenges, and ensuring the smooth operation of desktop systems.

e) Additional End Point security licenses are required.

- i. As organizations grow and the number of devices increases, additional licenses are needed to scale up endpoint security coverage. This ensures that all devices, both existing and new, are protected against evolving cyber threats.
- ii. Compliance standards and regulations may require organizations to implement specific security measures on all devices to protect sensitive data. Additional licenses may be necessary to meet these compliance requirements and avoid potential penalties.
- iii. As the IT landscape evolves and the number of endpoints increases, having the appropriate number of licenses is crucial for maintaining a robust defense against cybersecurity threats.

4.4.7.4 The details of the works is attached herewith as **Annexure-11**.

4.4.7.5 Therefore, in the view of the above, AEGCL requests Hon'ble Commission to approve an amount of Rs. 32.17 Crore for repair and maintenance and additional amount of for cyber security of AEGCL for FY 2024-25.

#### 4.4.8 Normative Calculation of Employee Expense for FY 2024-25

4.4.8.1 In accordance with Regulation 67.6.4 of AERC (MYT Regulations), 2021 provides the manner in which components of O&M expenses shall be computed. The methodology for employee expense is as follows:

$$EMP_n = (EMP_{n-1}) \times (1 + G_n) \times (CPI \text{ inflation})$$

**Table 35: Normative Employee Expense for FY 2024-25**

S.No	Particulars	AEGCL Submission
1	Base Employee Cost (n-1)	195.41
2	CPI Inflation	5.46%
3	Gn (Growth Factor for nth Year)	1.00%
4	<b>Normative Employee Cost</b>	<b>208.13</b>

4.4.8.2 The normative employee cost for FY 2023-24 of AEGCL has been considered as base employee cost for FY 2024-25 after deducting the



approved base employee cost of SLDC for previous year.

4.4.8.3 The Gn (Growth Factor) of AEGCL has been considered as 1.00% as approved by the Hon'ble Commission in the Tariff Order dated 27.06.2024.

4.4.8.4 AEGCL requests the Hon'ble Commission to approve the normative Employee expenses amounting to Rs. 208.13 Crores for FY 2024-25 as shown in the above table.

#### 4.4.9 Normative Calculation of Administrative & General Expenses for FY 2024-25

4.4.9.1 In accordance with Regulation 67.6.4 of AERC (MYT Regulations), 2021 provides the manner in which components of O&M expenses shall be computed. The methodology for Administrative and General Expenses is as follows:

$$A\&G_n = (A\&G_{n-1}) \times (WPI \text{ inflation}) + Provision$$

**Table 36: Normative A&G expenses for FY 2024-25**

S.No	Particulars	AEGCL Submission
1	A&G Expense for Previous year	11.51
2	WPI Inflation	7.22%
3	<b>Normative A&amp;G Expense for the year</b>	<b>12.34</b>

4.4.9.2 The normative A&G expense for FY 2024-25 of AEGCL has been considered as base A&G expense for FY 2023-24 and requests the Hon'ble Commission to approve the normative A&G expenses amounting to Rs. 12.34 crores for FY 2024-25 as shown in the above table.

4.4.9.3 In view of the above, AEGCL requests the Hon'ble Commission to approve the normative O&M expenses amounting to Rs. 252.64 crores as shown in the above tables for FY 2024-25.

4.4.9.4 Following Sections provide the details of O&M expenses as provided in the provisional half yearly statements and estimated for FY 2024-25.

#### 4.4.10 Repair and Maintenance Expenses for FY 2024-25

4.4.10.1 While arriving R&M expenses for the FY 2024-25, actual R&M expenses incurred during first 6 months plus estimate for the next 6 months has been considered. It is pertinent to note that the R&M works of assets during the H1



is minimal on account of monsoon. Assam receives abundant rainfall in the monsoon. The rain season starts off with the month of June and lasts till October. Hence the R&M works are carried out post monsoon and hence H2 expenses are usually twice as the H1 expenses.

**Table 37: Repair and Maintenance Expenses of FY 2024-25**  
(Rs. Crores)

S.N	Particulars	Approved in Order dtd 27.06.24	FY 2024-25 H1	FY 2024-25 H2	AEGCL Estimation
1	Plant & Machinery	32.33	2.77	4.50	7.27
2	Buildings		2.32	3.50	5.82
3	Civil works		0.36	1.70	2.06
4	Hydraulic Works		0.00	0.00	0.00
5	Lines, Cable Networks etc.		6.33	10.24	16.57
6	Vehicles		0.04	0.05	0.09
7	Furniture & Fixtures		0.04	0.10	0.14
8	Office Equipment		0.07	0.15	0.22
9	<b>Total</b>		<b>32.33</b>	<b>11.93</b>	<b>20.24</b>

#### 4.4.11 Employee Expenses for FY 2024-25

4.4.11.1 Employee expenses include salaries, bonus, other benefits like medical expense reimbursement, LTA, etc. and terminal benefits in the form of pension, gratuity, leave encashment, staff welfare etc.

4.4.11.2 AEGCL submits that the employee costs for the FY 2024-25 have been estimated based on 6 months actual data and estimation for the next 6 months.

**Table 38: Employee Expenses of FY 2024-25**  
(Rs. Crores)

S. N	Particulars	Approved in Order dtd 27.06.24	FY 2024-25 H1	FY 2024-25 H2	AEGCL Estimation
1	Salaries	207.87	51.51	55	106.51
2	Dearness Allowance (DA)		20.45	24	44.45
3	Other Allowances & Relief		8.61	8.61	17.22
4	Honorarium/Overtime		0.04	0.04	0.08
5	Bonus/ Ex gratia to Employees		0.09	0.22	0.31
6	Medical Expenses Reimbursement		0.04	0.36	0.40



7	Leave Travel Assistance		0.01	0.04	0.05
8	Earned Leave Encashment		2.07	2.34	4.41
9	Payment Under Workman's Compensation and Gratuity		9.79	3.83	13.62
10	Staff Welfare Expenses		0.07	0.28	0.35
11	Contribution To Terminal Benefits		10.71	10.03	20.74
12	<b>Total Employee Costs</b>	<b>207.87</b>	<b>103.39</b>	<b>104.74</b>	<b>208.13</b>

4.4.11.3 The detail of the manpower of AEGCL excluding SLDC for FY 2024-25 is provided in the table below:

**Table 39: Estimated Manpower details of AEGCL for FY 2024-25**

S.N.	Particulars	For 2024-25
(A)	Manpower as on 1st April (Opening Balance)	1379
(B)	Retirement during the Financial Year	32
(C)	Recruitment during the Financial Year	70
(D)	Manpower as on 31st March (Closing balance)	1417

**4.4.12 Administrative and General Expenses for FY 2024-25**

4.4.12.1 Administrative expenses include rents, telephone and other communication expenses, professional charges, conveyance and traveling allowances, etc. While arriving A&G expenses for the FY 2023-24, actual A&G expenses incurred during first 6 months plus estimate for the next 6 months has been considered. Estimated A&G Expense for FY 2024-25 is as shown below:

**Table 40: Administrative and General Expenses for FY 2024-25  
(Rs. Crores)**

S.N	Particulars	Approved in Order dtd 27.06.24	FY 2024-25 H1	FY 2024-25 H2	AEGCL Estimation
1	Lease/ Rent/Rates and taxes	12.35	0.04	0.70	0.73
2	Insurance		0.03	0.05	0.08
3	Telephone, Postage, Telegram & Telex Charges		0.09	0.02	0.11
4	Consultancy Charges		0.00	0.00	0.00
5	Other Professional Charges		0.11	0.47	0.58
6	Conveyance and travelling		0.77	6.16	6.93



7	License and Registration Fees		0.00	0.00	0.00
8	Vehicle Expenses		3.08	0.96	4.04
9	Fee And Subscriptions Books and Periodicals		1.07	0.43	1.50
10	Printing And Stationery		0.19	0.19	0.38
11	Advertisement Expenses		0.32	0.23	0.55
12	Contributions/Donations to Outside Institutes / Associations		3.01	0.00	3.01
13	Electricity Charges to Offices		0.32	0.40	0.72
14	Water Charges		0.00	0.00	0.00
15	Entertainment Charges		0.19	0.05	0.24
16	Miscellaneous Expenses		0.08	0.37	0.45
17	Legal Charges		0.05	0.25	0.30
18	Auditor's Fee		0.06	0.06	0.12
19	Freight On Capital Equipment's		0.17	0.00	0.17
20	Vehicle Running Expenses Truck / Delivery Van		0.03	0.05	0.08
21	Other Freight		0.00	0.02	0.02
22	Fees including TA and DA for non-official member of the Board		0.24	0.31	0.55
23	Fees for conducting recruitment & Other Departmental Examinations		0.15	0.00	0.15
24	Participation fees paid for training/conference		0.00	0.00	0.00
25	Training of Staff and Officers		0.02	0.05	0.00
26	Corporate Social Responsibility (CSR) Activities		0.80		0.80
27	<b>Total A&amp;G Expenses</b>	<b>12.35</b>	<b>10.83</b>	<b>10.77</b>	<b>21.52</b>

#### 4.5 Capital Expenditure and Capitalization for FY 2024-25

4.5.1 AEGCL submits that the Capitalization for FY 2024-25 has been estimated based on 6 months actual addition of assets and estimation of asset addition for the next 6 months.

4.5.2 The estimated scheme wise Capital Expenditure for FY 2024-25 is mentioned in capital investment plan.

4.5.3 AEGCL requests the Hon'ble Commission to approve the proposed Capitalization of



Rs.274.65 Crore for FY 2024-25.

4.5.4 Also, the funding for FY 2024-25 is envisaged through Grants and Equity considering the impact of conversion of Government Grants and Loans to Equity.

4.5.5 The detailed breakup of funding of capitalization during FY 2024-25 are mentioned below:

**Table 41: Capitalization for FY 2024-25 and its Funding**

(Rs. Crores)

S.N	Particulars	Approved in T.O. dtd 27.06.24	AEGCL Estimation
1	Grant	245.05	261.72
2	Equity		12.97
3	Debt	28.11	0.00
4	<b>Total Capitalization</b>	<b>273.16</b>	<b>274.69</b>

#### 4.6 Gross Fixed Assets for FY 2024-25

4.6.1 The opening GFA and addition of GFA for FY 2024-25 as submitted by AEGCL is shown in the below table.

**Table 42: Gross Fixed Assets for FY 2024-25**

(Rs. Crores)

S. N	Particulars	Balance at the beginning of the year	Additions during the year	Retirement of assets during the year	Balance at the end of the year
1	Land under lease	47.60	0.00	-	47.60
2	Building	72.87	0.62	-	73.49
3	Hydraulic	2.64	-	-	2.64
4	Other Civil Works	164.46	107.03	-	271.49
5	Plant & Machinery	1523.52	135.03	-	1658.55
6	Lines & Cable Network	1418.52	17.40	-	1435.92
7	Vehicles	5.01	-	-	5.01
8	Furniture & Fixtures	9.21	4.71	-	13.92
9	Office Equipment	8.56	9.87	-	18.43
	<b>Total</b>	<b>3252.39</b>	<b>274.67</b>	<b>-</b>	<b>3527.06</b>

#### 4.7 Depreciation for FY 2024-25

4.7.1 Depreciation has been calculated considering the opening balance of assets in the beginning of the year and the capitalization as shown in the below table. AEGCL submits that the Depreciation is computed for assets excluding those funded through grant mechanism.



4.7.2 AEGCL has converted Government Loan of Rs. 11.52 Crore and Government Grant of Rs. 134.40 Crore as on 31.03.2023 into equity during FY 2023-24, as approved by the Hon'ble Cabinet, GoA, in its meeting held on 08.09.2023 notified vide letter No. E 377979/4 dated 15.09.2023.

4.7.3 Further conversion of Govt Loan of Rs. 6.21 Crores and Govt Grant of Rs 13.52 Crores as on 31.03.2024 into equity during H2 of FY 2024-25 as per proposal submitted to the GoA has been considered. AEGCL letter to GoA is attached herewith as **Annexure- 12**.

4.7.4 The depreciation for FY 2023- 24 is calculated in the table below:

**Table 43: Depreciation for FY 2024-25**

(Rs. Crs.)

Sr. No.	Particulars	FY 2024-25			
		Depreciation Rate	Estimated		
			Accumulated depreciation at the beginning of the year	Additions during the year	Accumulated depreciation at the end of the year
1	Land owned under full ownership	0.00%	-	-	-
2	Land under lease	3.34%	0.07	0.00	0.08
3	Building	3.34%	30.77	2.24	33.00
4	Hydraulic	5.28%	2.51	0.06	2.57
5	Other Civil Works	3.34%	37.70	5.77	43.48
6	Plant & Machinery	5.28%	792.59	75.73	868.32
7	Lines & Cable Network	5.28%	977.86	68.74	1,046.60
8	Vehicles	9.50%	4.45	0.26	4.72
9	Furniture & Fixtures	6.33%	5.36	0.61	5.97
10	Office Equipment	6.33%	5.27	1.25	6.52
11	Any other assets	5.28%	-	-	-
	<b>Total</b>		<b>1,856.58</b>	<b>154.68</b>	<b>2,011.26</b>

**Table 44: Depreciation for FY 2024-25 excluding Assets funded through Grant**

(Rs. Crs.)

S.N	Particulars	FY 2024-25
1	Gross Fixed Assets (a)	3,527.06
2	Gross Fixed Assets excluding Land (b)	3,479.46





3	Conversion of Grant to Equity	2,120.70
4	Opening CWIP (c)	745.81
5	Grant (CWIP + Assets) (d)	676.79
6	Grant towards GFA (e=d*b/(b+c))	557.33
7	Total Depreciation	154.68
8	Less : Dep towards assets through Grant/Consumer contribution	24.78
9	Depreciation for the year (excluding assets through grant and consumer contribution (to be considered in ARR)	129.90

4.7.5 AEGCL requests the Hon’ble Commission to approve the proposed depreciation amounting to Rs. 129.90 Cr. for FY 2024-25 excluding the depreciation of assets through grant.

#### 4.8 Interest and Finance Charges for FY 2024-25

4.8.1 The Interest & Finance charges for FY 2024-25 have been calculated based on the net normative closing loan for FY 2023-24 as net normative opening loan for FY 2024-25. The calculation of interest and finance charge for FY 2024-25 is shown below:

**Table 45: Normative Interest and Finance Charges for FY 2024-25**

(Rs. Crores)

S.N	Particulars	Approved in T.O. dtd 27.06.24	AEGCL Submission
1	Net Normative Opening Loan	102.28	-
2	Addition of normative loan during the year	28.11	-
3	Normative Repayment during the year	98.37	129.90
4	<b>Net Normative Closing Loan</b>	<b>32.02</b>	-
5	Interest Rate	0.58%	8.69%
6	Interest Expenses on Loan	0.39	-
7	Finance Charges	0.01	0.01
8	<b>Total Interest and Finance Charges</b>	<b>0.40</b>	<b>0.01</b>

4.8.2 The estimated Interest and Finance charges based on 6 months provisional accounts and 6 months projection is mentioned below:

**Table 46: Interest and Finance Charges for FY 2024-25**

S N	Particulars	FY 24-25 (H1) Actual						
		Rate of Interest	Opening Balance	Amount received	Principal repayment	Converted to Equity	Interest Due	Closing Balance



<b>Loan Details</b>								
<b>A</b>	<b>Interest charges on State Govt. Loans, Bonds And Advances,</b>							
1	State Government Loans	10%	6.21		0.00	0.00		6.21
2	ADB Loan	10.50%						
3	Central Government Loans							
4	General Provident Fund	8.00%	16.03	0.73	2.64		0.53	14.65
	<b>Sub-total</b>		<b>22.24</b>	<b>0.73</b>	<b>2.64</b>		<b>0.53</b>	<b>20.86</b>
	<b>Interest on Long Term Loans/Credits from the FIs/banks/ organizations approved by the State Govt.</b>							
A	Secured Loans							0.00
B	Unsecured Loans							0.00
C	Other Interest & Finance Charges							0.00
	<i>Cost of raising Finance/Bank Charges</i>							0.00
	<i>Penal Interest Charges</i>							0.00
	<b>Sub-total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>D</b>	<b>Grand Total of Interest &amp; Finance Charges (A+B+C)</b>		<b>22.24</b>	<b>0.73</b>	<b>2.64</b>		<b>0.53</b>	<b>20.86</b>
E	Less: Interest & Finance Charges Capitalised							0.00
	<b>Net Total of Interest Finance Charges (D-E)</b>		<b>22.24</b>	<b>0.73</b>	<b>2.64</b>		<b>0.53</b>	<b>20.86</b>

S N	Particulars	FY 24-25 (H2) Estimated						
		Rate of Interest	Opening Balance	Amount received	Principal repayment	Converted to Equity	Interest Due	Closing Balance
<b>Loan Details</b>								
<b>A</b>	<b>Interest charges on State Govt. Loans, Bonds and Advances,</b>							
1	State Government Loans	10%	6.21	0.00		6.21		
2	ADB Loan	10.50%						



3	Central Government Loans							
4	General Provident Fund	8.00%	14.65	0.82	4.45		0.44	11.46
	<b>Sub-total</b>		<b>20.86</b>	<b>0.82</b>	<b>4.45</b>		<b>0.44</b>	<b>11.46</b>
	<b>Interest on Long Term Loans/Credits from the FIs/banks/organisations approved by the State Govt.</b>							
A	Secured Loans						0.00	0.00
B	Unsecured Loans						0.00	0.00
C	Other Interest & Finance Charges							0.00
	<i>Cost of raising Finance/Bank Charges</i>						0.01	0.00
	<i>Penal Interest Charges</i>							0.00
	<b>Sub-total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		0.01	<b>0.00</b>
<b>D</b>	<b>Grand Total of Interest &amp; Finance Charges (A+B+C)</b>		<b>20.86</b>	<b>0.82</b>	<b>4.45</b>		0.45	<b>11.46</b>
E	Less: Interest & Finance Charges Capitalised							0.00
	<b>Net Total of Interest Finance Charges (D-E)</b>		<b>0.00</b>	<b>0.82</b>	<b>4.45</b>		<b>0.45</b>	<b>11.46</b>

S N	Particulars	FY 24-25 (Total) Estimated						
		Rate of Interest	Opening Balance	Amount received	Principal repayment	Converted to Equity	Interest Due	Closing Balance
	<b><u>Loan Details</u></b>							
A	<b>Interest charges on State Govt. Loans, Bonds And Advances,</b>							
1	State Government Loans	10%	12.42	0.00	0.00		0.00	12.42
2	ADB Loan	10.50%	0.00	0.00	0		0.00	0.00
3	Central Government Loans		-	-	0.00		0.00	0.00
4	General Provident Fund	8.0%	30.69		7.09		0.97	23.60
	<b>Sub-total</b>		<b>43.11</b>	<b>0.00</b>	<b>7.09</b>		<b>0.97</b>	<b>36.02</b>



	<b>Interest on Long Term Loans/Credits from the FIs/banks/organisations approved by the State Govt.</b>							
A	Secured Loans						0.00	0.00
B	Unsecured Loans						0.00	0.00
C	Other Interest & Finance Charges						0.00	0.00
	<i>Cost of raising Finance/Bank Charges</i>						0.01	0.00
	<i>Penal Interest Charges</i>						0.00	0.00
	<b>Sub-total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.01</b>	<b>0.00</b>
D	<b>Grand Total of Interest &amp; Finance Charges (A+B+C)</b>		<b>43.11</b>	<b>1.55</b>	<b>7.09</b>		<b>0.98</b>	<b>36.02</b>
E	Less: Interest & Finance Charges Capitalised						0.00	0.00
	<b>Net Total of Interest Finance Charges (D-E)</b>		<b>43.11</b>	<b>1.55</b>	<b>7.09</b>		<b>0.98</b>	<b>36.02</b>

4.8.3 AEGCL submits that the based on above computation, the estimated interest rate arrived at 8.69% for FY 2024-25.

4.8.4 Accordingly, AEGCL requests the Hon'ble Commission to approve the normative Interest & Finance Charge of Rs. 0.01 Crores shown in the above table.

#### 4.9 Interest on Working Capital for FY 2024-25

4.9.1 The interest on working capital has been calculated based on the normative working formula in accordance with Regulation 37.2 of AERC, MYT Regulations, 2021.

4.9.2 Rate of interest on working capital has been considered equal to the normative interest rate of three hundred (300) basis points above the average State Bank of India MCLR (One Year Tenor) prevalent during the last available six months for the determination of tariff. Interest on working capital for FY 2024-25 has been computed as shown below.

**Table 47: Interest on Working Capital for FY 2024-25**

(Rs. Crores)

S.N.	Particulars	Units	Approved in T.O. dtd 27.06.24	AEGCL Estimation
1	O&M expenses for 1 month	Rs. Crs.	21.05	21.05



2	Maintenance spares @ 15% of O&M	Rs. Crs.	37.88	37.90
3	Receivables for two months	Rs. Crs.	116.27	111.94
4	<b>Total Working Capital</b>	<b>Rs. Crs.</b>	<b>175.20</b>	<b>170.89</b>
5	Rate of Interest	%	11.53%	11.83%
6	<b>Interest on Working Capital</b>	<b>Rs. Crs.</b>	<b>20.21</b>	<b>20.22</b>

#### 4.10 Computation of rate of Interest on Working Capital

4.10.1 The interest rate of three hundred (300) basis points above the average State Bank of India MCLR (One Year Tenor) prevalent during the last available six months arrived at 11.83%.

**Table 48: MCLR rate for FY 2024-25 (last 6 months)**

Effective Date	Interest Rate (%) (1Yr)
15-09-2024	8.95
15-08-2024	8.95
15-07-2024	8.85
15-06-2024	8.75
15-05-2024	8.65
15-04-2024	8.65
<b>Average</b>	<b>8.83%</b>

4.10.2 AEGCL requests the Hon'ble Commission to approve the proposed interest on working capital amounting to Rs. 20.22 Crore for FY 2024-25.

#### 4.11 Return on Equity for FY 2024-25

4.11.1 In accordance with Regulation 34 of AERC (terms & conditions for determination of Multi Year Tariff) Regulations, 2021, Return on Equity is calculated at 13.50%.

4.11.2 AEGCL submits that the Rs. 19.73 Crores is estimated to convert to equity (i.e., Grant Rs. 13.52 Crore and Loans of Rs. 6.21 Crore). Further, addition of equity during the year is considered at 30% of Rs. 19.73 Crore which arrived at Rs. 5.92 Crore.

**Table 49: Conversion of Govt. Grants & Loans to Equity (Rs. Crore)**

Particulars	Amount of Conversion into Equity	Treatment as per Debt-Equity Ratio norms	
		Loan (70%)	Equity (30%)
Govt. Loan	6.21	4.35	1.86
Govt. Grant	13.52	9.46	4.06



<b>Total</b>	<b>19.73</b>	<b>13.81</b>	<b>5.92</b>
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4.11.3 The Return on Equity has been computed at 13.5% on closing balance of equity based upon the opening balance of equity and normative additions during the years. Return on Equity is computed as shown in the table below:

**Table 50: Return on Equity for FY 2024-25**

(Rs. Crore)

S.N	Particulars	Units	Approved in T.O. dtd 27.06.24	AEGCL Estimation
1	Equity (Opening Balance)	Rs. Crs.	891.20	847.34
2	Net additions during the year	Rs. Crs.	83.73	5.92
3	Less: Reduction during the year	Rs. Crs.	0.00	-
<b>4</b>	<b>Equity (Closing Balance)</b>	<b>Rs. Crs.</b>	<b>974.93</b>	<b>853.26</b>
<b>5</b>	<b>Average Equity</b>	<b>Rs. Crs.</b>	<b>933.07</b>	<b>850.30</b>
6	Rate of Return on Equity	%	13.50%	13.50%
<b>7</b>	<b>Return on Equity</b>	<b>Rs. Crs.</b>	<b>125.96</b>	<b>114.79</b>

4.11.4 AEGCL requests the Hon'ble Commission to approve the return on equity for the FY 2024-25 as proposed by AEGCL.

#### 4.12 Bulk Supply Tariff (BST) – Terminal Benefits for FY 2024-25

4.12.1 AEGCL submits that the BST is calculated based on the BST rate of Rs. 0.20 per kWh as approved by the Hon'ble Commission vide order dated 27.06.2024 and the estimated energy sent out to APDCL for FY 2024-25.

**Table 51: Special Charges –Bulk Supply Tariff (BST)for FY 2024-25**

(Rs. Crs.)

S.N	Particulars	FY 24-25	
		Approved in Order dtd 27.03.24	AEGCL Submission
1	Special Charges on Bulk Supply Tariff	260.69	261.13
	<b>Total</b>	<b>260.69</b>	<b>261.13</b>

4.12.2 AEGCL requests the Hon'ble Commission to approve the proposed special charges on BST amounting to Rs. 261.13 Crore for FY 2024-25.

#### 4.13 Non-Tariff Income for FY 2024-25

4.13.1 The amount of Non-Tariff Income mostly comprises of income from investments and other misc. receipts, etc., The estimation of NTI for FY 2024-25 is tabulated in the table below.



**Table 52: Non-Tariff Income for FY 2024-25**

(Rs. Crore.)

S.N.	Particulars	Approved in T.O. dtd 27.06.24	FY 2024-25 H1	FY 2024-25 H2	AEGCL Estimation
A	<b>Income from Investment, Fixed &amp; Call Deposits</b>	85.33			
	Income from Investments		-	0.50	0.50
	Interest on fixed deposits		32.50	50.00	82.50
	Income on other investments (Dividend)		4.81	4.19	4.19
	Less :Interest from Banks		0.89	-	0.89
	Less: Interest on GPF		0.97	-	0.97
	<b>Sub Total</b>		<b>33.39</b>	<b>50.50</b>	<b>83.89</b>
B	<b>Other Non-Tariff Income</b>				
	Rental from contractors / others		0.15	0.86	1.01
	Inspection Bunglow/Guest house charges		0.03	0.02	0.05
	Electricity charges from employees		0.00	0.00	0.00
	Sale of tender forms		0.02	0.03	0.05
	Penalties recovered from suppliers/contractors		0.12	0.88	1.00
	Other Miscellaneous Receipt		0.0	-	0.00
C	Income from Supervision/ Service charges on deposit works		3.78	20.00	23.78
	Rentals from staff quarters		0.40	0.53	0.93
	Income from Testing and oil filtration bills raised by T&C divisions		0.13	0.27	
	Fund received from sbi, new ghy branch against closure of account no: 31367059208 (second generation imprest account) which was lying inoperative.		0.01		
	Bill raised against invoice no: 48 dtd: 27.06.24 to m/s Mumbai Urja marg limited(muml) for operation & maintenance service charges of 02 nos. Of 132 kv bays at 132 kv north lakhmimpur gss w.e.f 01.04.24 to 30.06.24		0.02		
	15% of rs. 3,72,09,181.00, fund received from AGIHF, GoA against diversion of towers of 132kv transmission		0.02		



line under aegcl for proposed aahi project implemented by AGIHF				
<b>Sub Total</b>		<b>4.68</b>	<b>22.59</b>	<b>26.82</b>
<b>Total</b>	<b>85.33</b>	<b>38.07</b>	<b>73.09</b>	<b>110.70</b>

4.13.2 **Income from other investment (Dividend)**– As per clause 68.1 of MYT Regulation 2021, “Provided that the interest/dividend earned from investments made out of Return on Equity corresponding to the regulated business of the Transmission Licensee shall not be included in Non-Tariff Income”. Therefore, the interest/dividend earned from North East Transmission Company Limited (NETCL) by AEGCL has not been considered under NTI.

4.13.3 **Interest on GPF**- The GPF liability is payable to an employee only after completion of 25 years of qualifying services. The accumulation of GPF is utilized as internal resources by AEGCL. As such GPF is shown as unsecured loan and the interest payable on GPF has been computed at 7.10% per annum for FY 2024-25 amounting to Rs. 2.23 crore. Interest on GPF is deducted from NTI, Further AEGCL requests the Hon’ble Commission to approve the interest on GPF that has been deducted from NTI.

4.13.4 Hence, AEGCL requests the Hon’ble Commission to approve the Non-Tariff Income amounting to Rs. 110.70 Crore for FY 2024-25.

#### 4.14 **Open Access Consumer’s wheeling charges**

4.14.1 AEGCL has considered the wheeling charges from Open Access Consumers amounting to Rs. 0.36 Crores in the H1 of FY 2024-25 as additional revenue of AEGCL for computation of Revenue Gap/(Surplus) and open access charges of Rs. 2.00 Crores have been considered for H2. AEGCL requests the Hon’ble Commission to approve Rs. 2.36 Crore for FY 2024-25.

#### 4.15 **Contribution to Contingency Reserves for FY 2024-25**

4.15.1 In accordance with Regulation 67.9 of AERC (terms & conditions for determination of Multi Year Tariff) Regulations, 2021 stipulate the computation of contingency reserves is as follows:

*“ 67.9.1The Transmission Licensee may make an appropriation to the Contingency Reserve of a sum not exceeding 0.1 per cent of the gross fixed assets approved by the Commission at the beginning of the year, for each year, which shall be allowed in the calculation of aggregate revenue requirement:*





*Provided that where the amount of such Contingency Reserve exceeds one (1) per cent of the gross fixed assets, no such appropriation shall be allowed, which would have the effect of increasing the reserve beyond the said maximum:*

*Provided further that the amount so appropriated may be invested in securities and fixed deposit. Interest earned shall be added to the Contingency Reserve.*

*Provided also that the Transmission Licensee shall maintain separate account for such reserve.*

*67.9.2 The Contingency Reserve shall not be drawn upon during the term of the licence except to meet such charges as may be approved by the Commission as being the expenses arising out of accidents, natural calamities or circumstances beyond the control of the Licensee;*

*Provided that such drawal from Contingency Reserve shall be computed after making due adjustments for any other compensation that may have been received by the Licensee as part of an insurance cover and Government Grant, if any.”*

4.15.2 The Hon’ble Commission vide its MYT Tariff Order dated 21.03.2022 has approved Rs. 3.16 Crores. The fund created under contingency reserves for FY 2024-25 shall be utilized for repairing of damaged and rusted tower legs, stubs, emergency replacement of damaged conductor, replacement of insulator due to fault, re-tensioning of conductors, construction of new towers in place of river eroded towers etc., in several transmission lines due to recent floods in the State. However, the contingency reserve based on estimated GFA for FY 2024-25 arrived at Rs. 3.25 Crore. The details utilization is attached herewith as **Annexure – 13**.

4.15.3 It is pertinent to mention that in the FY 2023-24, collapse of tower in three no of locations of 220kV Rangia-Salakati Line of AEGCL occurred due to sudden flood situation in the Pagladia River. As such, the AEGCL with the approval from Hon’ble Commission vide email dated 08.07.2024, erected the three no.s of towers through Contingency Reserve Fund in the FY 2024-25.

**Table 53: Contribution towards Contingency Reserves for FY 2023-24  
(Rs. Crore)**

Sl. No	Particulars	FY 2024-25
1	Opening GFA for the current year	3252.39
2	% Factor	0.10%
3	<b>Contingency Reserves (1*2)</b>	<b>3.25</b>

4.15.4 AEGCL hereby requests the Hon’ble Commission to approve the same as shown in the above table for FY 2023-24.



#### 4.16 Annual Performance Review for FY 2024-25

4.16.1 Based on the Annual Performance Review, AEGCL prays before the Hon'ble Commission to allow ARR as proposed below.

**Table 54: Annual Performance Review for FY 2024-25**

(Rs. Crs.)

S.N	Particulars	Approved in T.O. dtd 27.06.2024	FY 2024-25 H1	FY 2024-25 H2	AEGCL Estimation
1	O&M Expenses	252.55	126.32	126.32	252.64
a	Employee Cost	207.87	104.07	104.07	208.13
b	R&M Expenses	32.33	16.08	16.08	32.17
c	A&G Expenses	12.35	6.17	6.17	12.34
2	Depreciation	98.37	64.95	64.95	129.90
3	Interest & Finance Charges	0.40	0.01	0.01	0.01
4	Interest on Working Capital	20.21	10.11	10.11	20.22
5	BST for Pension Trust Fund	260.69	130.57	130.57	261.13
6	Return on Equity	125.96	57.39	57.39	114.79
7	Other debits		0.40		0.40
8	Contribution towards Contingency Reserve	-	1.63	1.63	3.25
9	Less: Non-Tariff Income	85.33	38.07	73.09	110.70
<b>10</b>	<b>Aggregate Revenue Requirement</b>	<b>672.85</b>	<b>353.31</b>	<b>317.88</b>	<b>671.64</b>
11	Less: Revenue from STOA MTOA Charges	4.58	0.36	2.00	2.36
<b>12</b>	<b>Net Aggregate Revenue Requirement</b>	<b>668.27</b>	<b>352.95</b>	<b>315.88</b>	<b>669.29</b>
13	Revenue Gap for FY 2024-25				1.01

4.16.2 In view of the above, AEGCL requests the Hon'ble Commission to approve the above Net Aggregate Revenue Requirement amounting to Rs. 669.29 Crore for FY 2024-25.



## 5. AGGREGATE REVENUE REQUIREMENT FOR FY 2025-26 TO FY 2029-30

### 5.1 Preamble

- 5.1.1** This section deals with the determination of Aggregate Revenue Requirement and Multi Year Tariff of AEGCL for FY 2025-26 to FY 2029-30 based on the projections made for the current year and the actuals of previous years.
- 5.1.2** This Chapter deals with the determination Aggregate Revenue Requirement and Multi Year Tariff of AEGCL for FY 2025-26 to FY 2029-30 in accordance with the provisions of MYT Regulations, 2024.

### 5.2 Aggregate Revenue Requirement for FY 2025-26 to FY 2029-30

- 5.2.1** Aggregate Revenue Requirement shall comprise of following components:
- Operation and Maintenance Expenses
  - Depreciation
  - Interest and Finance Charges
  - Interest on Working Capital
  - Return on Equity
  - Bulk Supply Tariff (BST)
  - Contribution towards Contingency Reserves Less
  - Non-Tariff Income

### 5.3 Principles of ARR for FY 2025-26 to FY 2029-30

- 5.3.1** It is essential that all the costs are allowed so as to ensure the financial viability of AEGCL. It requires generating adequate amount of profit from its operations so that it can maintain the system properly and simultaneously it can take up R&M projects to upgrade its transmission system. Also needs to incur capital expenditure to cater to the future needs of the system.
- 5.3.2** In the circumstances and conditions mentioned above, the Aggregate Revenue Requirement as proposed by AEGCL in this petition may be allowed.

### 5.4 Transmission Losses for FY 2025-26 to FY 2029-30

- 5.4.1** As stated in regulation 73 of AERC (Terms and Conditions for determination of Multi Year Tariff) Regulations, 2024,  
*The energy losses in the transmission system of the Transmission Licensee, as determined by the State Load Despatch Centre and approved by the Commission, shall be borne by the Transmission System Users pro-rata to their usage of the intra-State transmission system:*



*Provided that the Commission may stipulate a trajectory for reduction of transmission losses in accordance with Regulation 7, as a part of Multi Year Tariff framework applicable to the Transmission Licensee.*

**5.4.2** AEGCL submits that many new 220kV substations are coming up under AIIB scheme which are expected to be charged only after FY 2025-26. Secondly, at APDCL end also majority of these voltage improvements at downstream levels are expected to be implemented by the end of FY 2025-26.

**5.4.3** However, AEGCL will make all efforts towards improving the loss reduction process. In view of the above, the projected transmission losses for FY 2025-26 to FY 2029-30 is as shown below:

**Table 55: Transmission Losses for the FY 2025-26 to FY 2029-30**

S.No	Particulars	MYT				
		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1	Energy Injected (MU)	14456.00	15539.00	16671.00	17879.00	19189.00
2	Energy Sent Out to APDCL (MU)	13691.96	14713.31	15779.53	16916.80	18149.38
3	Energy Sent Out to OA Consumers (MU)	300.00	330.00	363.00	399.30	439.23
4	Total Energy Sent Out	13991.96	15043.31	16142.53	17316.10	18588.61
4	Transmission Loss (MU)	464.04	495.69	528.47	562.90	600.39
<b>5</b>	<b>Transmission Loss</b>	3.21%	3.19%	3.17%	3.15%	3.13%

## **5.5 Fixed Cost for FY 2025-26 to FY 2029-30**

**5.5.1** Based on the Capital Cost and the consequent Capitalized Expenditure, Equity Component and Normative Debt, the fixed cost of AEGCL for FY 2025-26 to FY 2029-30 have been determined in accordance with the MYT Regulations, 2021 outlined thereof. The fixed cost for AEGCL has been determined under the following major heads:

- Operation and Maintenance Expenses
- Depreciation
- Interest and Finance Charges
- Interest on Working Capital
- Return on Equity
- Bulk Supply Tariff (BST)
- Contribution towards Contingency Reserves Less



- Non-Tariff Income

## 5.6 Operation and Maintenance Expenses for FY 2025-26 to FY 2029-30

**5.6.1** The Operation & Maintenance (O&M) expenses consist of Repair and Maintenance expenses, Employee expenses and Administration & General expenses. AEGCL highlights that the O&M charges of SLDC has been segregated and is filed separately under SLDC Tariff Petition. Regulation 68.5 & 68.8 of AERC (Terms and Conditions for determination of Multi Year Tariff) Regulations, 2024 provides for computation of O&M norms. The relevant provisions are reproduced below:

### *“68.6 Existing Transmission Licensee*

...

*68.6.3 The O&M expenses for the nth year and also for the year immediately preceding the ControlPeriod shall be approved based on the formula given below:*

$$O\&M_n = R\&M_n + EMP_n + A\&G_n \text{ Where}$$

–

*O&M<sub>n</sub> – Operation and Maintenance expense for the nth year; EMP<sub>n</sub> – Employee Costs for the nth year; R&M<sub>n</sub> – Repair and Maintenance Costs for the nth year; A&G<sub>n</sub> – Administrative and General Costs for the nth year;*

*68.6.4 The above components shall be computed in the manner specified below:  $EMP_n = (EMP_{n-1}) \times (1+G_n) \times (CPI_{inflation})$*

$$R\&M_n = K \times (GFA_{n-1}) \times (WPI_{inflation}) \text{ and } A\&G_n = (A\&G_{n-1}) \times (WPI_{inflation}) + Provision$$

*Where –*

- *EMP<sub>n-1</sub> – Employee Costs for the (n-1)th year;*
- *A&G<sub>n-1</sub> – Administrative and General Costs for the (n-1)th year;*
- *Provision: Cost for initiatives or other one-time expenses as proposed by the Distribution Licensee and validated by the Commission.*
- *‘K’ is a constant specified by the Commission in %. Value of K for each year of the control period shall be determined by the Commission in the MYT Tariff order based on licensee’s filing, benchmarking of repair and maintenance expenses, approved repair and maintenance expenses vis-a-vis GFA approved by the Commission in past and any other factor*



considered appropriate by the Commission;

- *CPI inflation – is the average increase in the Consumer Price Index (CPI) for immediately preceding three years;*
- *WPI inflation – is the average increase in the Wholesale Price Index (CPI) for immediately preceding three years;*
- *GFA<sub>n-1</sub> --- Gross Fixed Asset of the transmission licensee for the n-1th year;*
- *G<sub>n</sub> is a growth factor for the nth year. Value of G<sub>n</sub> shall be determined by the Commission in the MYT tariff order for meeting the additional manpower requirement based on licensee’s filings, benchmarking, and any other factor that the Commission feels appropriate.*

68.7 O&M Sharing between two Transmission Licensees

68.7.3 For such Transmission Licensees whose bays are installed in the premises of and maintained by another Transmission Licensee, the O&M expense for such assets shall be allowed in accordance with the norms applicable for the Transmission Licensee who performs the O&M of such assets:

*Provided that the Transmission Licensees shall mutually agree on sharing of such allowed O&M expenses:*

*Provided further that Transmission Licensees shall project addition of such assets over the Control Period separately in their Capital Investment Plan to be submitted in accordance with Regulation 6.”*

5.6.2 During FY 2025-26 to FY 2029-30, based on methodology specified by the MYT Regulations, 2024, the Normative O&M expenses of AEGCL which is inclusive of Employee cost, Repair & Maintenance charges and Administration & General Expenses is mentioned below

**Table 56: Operation and Maintenance Expenses for FY 2025-26 to FY 2029-30**  
(Rs. Crs.)

S.N.	Particulars	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
		Projected	Projected	Projected	Projected	Projected
<b>1</b>	<b>O&amp;M Expenses</b>	<b>291.43</b>	<b>308.22</b>	<b>334.64</b>	<b>356.20</b>	<b>370.66</b>
a	Employee Cost	221.68	236.12	251.49	267.86	285.30
b	R&M Expenses	56.51	57.91	67.94	72.02	67.86
c	A&G Expenses	13.24	14.19	15.22	16.32	17.49

5.6.3 **WPI Inflation computation for FY 2025-26 to FY 2029-30**



**5.6.4** The average increase in the Wholesale Price Index (WPI) for the immediately preceding three years gives the WPI Inflation for the Base year. Since the WPI data is currently available till FY 2023-24, the Inflation factor could be computed till FY 2023-24. Hence the resulting WPI Inflation is considered for computational purpose of FY 2025-26 to FY 2029-30 as follows:

**Table 57: WPI Inflation for FY 2025-26 to 2029-30**

Fiscal	WPI Index	YOY Change %
FY 2023-24	151.4	-0.72%
FY 2022-23	152.5	9.39%
FY 2021-22	139.41	13.00%
<b>Average WPI Inflation (Last 3 Years)</b>		<b>7.22%</b>

**5.6.5** CPI Inflation computation for FY 2025-26 to FY 2029-30

**5.6.6** The average increase in the Consumer Price Index (CPI) for the immediately preceding three years gives the CPI Inflation for base year. Since the CPI data is currently available till FY 2023-24, the Inflation factor could be computed till FY 2023-24. Hence, the resulting CPI Inflation is considered for computational purpose of FY 2025-26 to FY 2029-30 as follows:

**Table 58: CPI Inflation for FY 2025-26 to FY 2029-30**

Fiscal	CPI Index	YOY Change %
FY 2023-24	397.2	5.19%
FY 2022-23	377.62	6.06%
FY 2021-22	356.06	5.13%
<b>Average CPI Inflation (Last 3 Years)</b>		<b>5.46%</b>

**5.6.7** Normative Calculation of R&M expense for FY 2025-26 to FY 2029-30

**5.6.8** Repair & maintenance expenses are directly related to number of the substations and lines, age of the assets, its wear and tear during the period. R&M expenses are generally incurred in order to ensure the maintenance of the transmission lines/systems.

**5.6.9** Regulation 68.6.4 of AERC (MYT Regulations), 2021 provides the manner in which components of O&M expenses shall be computed. The methodology for R&M expense is as follows:

$$R\&M_n = K \times (GFA \ n-1) \times (WPI \ inflation)$$

**Table 59: Repair and Maintenance Expenses for FY 2025-26 to FY 2029-30 (Rs. Crore)**



S.No	Particulars	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
		Projected				
1	Opening GFA for previous year	3,252.39	3,527.06	5,122.87	5,800.02	5,997.74
2	Closing GFA for previous year	3,527.06	5,122.87	5,800.02	5,997.74	7,321.45
3	Average GFA for previous year	3,389.72	4,324.96	5,461.44	5,898.88	6,659.59
4	K Factor	0.75%	0.75%	0.75%	0.75%	0.75%
5	WPI Inflation	7.22%	7.22%	7.22%	7.22%	7.22%
6	<b>Normative R&amp;M Expense</b>	<b>27.26</b>	<b>34.78</b>	<b>43.92</b>	<b>47.44</b>	<b>53.55</b>
7	Expenditure for Colony Maintenance of AEGCL	11.22	7.53	7.53	7.53	7.53
8	Expenditure for Emergency Restoration System	7.96	0.00	0.00	0.00	0.00
9	Additional amount for procurement of Emergency Spare materials	2.57	2.57	2.57	2.57	0.00
10	Upgradation of SAS at various substation	6.35	7.48	7.13	7.70	0.00
11	Additional amount for Cyber Security	1.15	1.15	1.75	1.75	1.75
12	Annual Technical Support (ATS) Services for ERP Product	0.00	0.46	1.11	1.11	1.11
13	Application Maintenance Support (AMS) Services for ERP Solution	0.00	0.42	0.40	0.40	0.40
14	Recurring charges of DC-DR for ERP Database	0.00	3.52	3.52	3.52	3.52
15	<b>Net Normative R&amp;M Expense</b>	<b>56.51</b>	<b>57.91</b>	<b>67.94</b>	<b>72.02</b>	<b>67.86</b>

**5.6.10** The closing GFA for FY 2024-25 has been considered as opening GFA for FY 2025-26. The “K” factor of AEGCL has been considered as 0.75% as approved by the Hon’ble Commission in the MYT Order dated 21.03.2022 for FY 2022-23 to FY 2024-25.

**5.6.11 Provision for Colony Maintenance of AEGCL from FY 2025-26 to FY 2029-30**

**5.6.12** AEGCL appreciate Hon’ble Commission for approval of Provision of fund for Colony Maintenance vide MYT Tariff order 21.03.2022 of Rs. 17.79 Cr through a duration of three financial years, i.e., FY 2022-23, FY 2023-24, and FY 2024-25.





Accordingly, AEGCL has utilized the approved amount for renovation of the colonies such as interior colony roads, water supply schemes, control room buildings, cable trenches, drainage systems etc. This has resulted in increase in occupancy of quarters in colony. We would like to mention that the entire amount approved by Hon'ble Commission was already booked for each year for the various colony maintenance works in all the respective regions.

**5.6.13** Further, we would also like to mention that under section 6.4 in the Tariff Order dated 27.06.2024 and vide letter dated 27.11.2024, Hon'ble Commission had approved construction of officer's residential RCC building (G+2) with six units, each at Jorhat (Garmur), Depota and Dhaligaon GSS.

**5.6.14** Despite renovation of quarters in the past 3 financial years, there are many major repair and renovation works which are yet to be done and could not be considered in the previously approved colony maintenance work. Lack of renovation for many years, many areas of the colonies are in dilapidated and inhabitable condition. This has decreased the moral of the employees as many of the employees are travelling from far areas for the daily duties due to non-availability of the habitable quarters and associated facilities. This has also affected the efficiency of the employees. Gradual deterioration of these infrastructure will lead to the obvious consequence for more and more deployment of monetary resources.

**5.6.15** After the last colony maintenance works executed under the behest of Honorable Commission, it is observed that employees are willing to move into the quarters and many of the employees has already moved in or has requested for allotment of quarters. However, to nonavailability of quarters with better facilities, new allotment of quarters couldn't be done. The better facilities have increased the urge to reside in the quarters which in turn is assisting AEGCL as more work force was observed during emergencies in odd hours. Also, considering the recent recruitment drive, more number of newly recruited employees joined the organization. As such, for further assisting the newly joined employees and to increase the moral boost, residential quarters with better facilities are required.

**5.6.16** The crux of the problem is that the required amount far exceeds the normative R&M expenses computed by AEGCL. On the other end, these works do not fall under the category to merit sanction of grant from Govt/other Agencies as fund from such agencies are received only for new projects. A comprehensive analysis of the requirement towards the renovation of these infrastructure indicates a tentative requirement of Rs 30.10 Cr.

**5.6.17** As the Hon'ble Commission has allowed for construction of new RCC (G+2)



Building for all the three regions, AEGCL is already preparing for tendering of the said works. The estimated amount of amount is around Rs. 11.22 Crore which is attached herewith as Annexure 14. The completion of the construction of three new building (G+2) is estimated as 18 months. This is to be noted that, the entire amount approved by Hon'ble Commission for FY 2022-23 to FY 2024-25 for colony maintenance was already booked for each year for various repair and maintenance works for existing quarters and roads of the colonies. Therefore, AEGCL requests Hon'ble Commission to approve construction of the three new residential buildings for FY 2025-26.

**5.6.18** AEGCL also requests Hon'ble Commission to approve additional fund for colony maintenance of Rs.30.10 Cr for FY 2026-27 to FY 2029-30, i.e., Rs. 7.53 Crore each for 04 Years from FY 2026-27 to FY 2029-30. The breakup details of total required fund are attached as Annexure 15.

#### **5.6.19 Provision for Emergency Restoration System for FY 2025-26**

**5.6.20** AEGCL is presently having 5395.48 ckm of transmission lines in its network. The transmission lines run through fields, forests, hills, and valleys. Since, the command area of AEGCL consisting of large nos. of rivers, it is often seen that towers far away from river course come within the river course within a few years of time, threatening the tower. In such scenarios and in extreme cases of tower collapse, during erection of new towers, ERS is very much essential so that construction can be completed without prolonged shutdown of the line. We would also like mention that in the FY 2023-24, AEGCL has seen two major natural calamities one at 220 kV Rangia-Salakati D/C Line and other at 132kV Tinsukia-Rupai Transmission Line. For both the cases the lines were charged on the ERS till the completion of the restoration work.

**5.6.21** At present, AEGCL have 8(eight) Nos. of ERS towers, which are located at Mariani (4 nos. towers) and Kahilipara (4 nos. towers). These towers are of Lindsey, USA make and were procured in 2008. During the past 10-12 years, these ERS were extensively and successfully used. However, considering the flood situation in Assam, AEGCL does not have sufficient Nos of ERS Towers. It may be noted that generally more than one (sometimes 3 to 4 towers) are required for restoration/bypassing the transmission line. Moreover, due to wear and tear of the ERS tools/spares, all the towers cannot be used simultaneously. Therefore, usually only two locations can be served with the existing ERS.

**5.6.22** Moreover, North Eastern Region Power Committee (NERPC) in the several Operation Coordination Sub-Committee forums had requested all the North Eastern States to procure ERS so that the power flow is not interrupted during the



emergency situation. However, due to non-availability of the requisite funds, AEGCL could not procure the required number of ERS towers.

**5.6.23** AEGCL appreciates that the Hon'ble Commission granted Rs.2.30 Crore vide tariff order dated 21.03.2022 for procurement of 2 (Two) nos. of ERS towers. Accordingly, AEGCL prepared an estimate based on the quotation received from M/s Lindsey dated 10.02.2020 with the price escalation @ 5% for 2 years (w.e.f. 2020 to 2022) amounting to Rs. 3.44 Crore. Based on this estimate, tender was floated on 03.02.2023 and finally price bid of the tender was opened on 28.04.2023. However, quoted price of the L1 bidder was found to be Rs.6,04,16,000.00 (Six Crore Four Lakh Sixteen Thousand Only) including GST, which is 75.58% higher than the estimated value. AEGCL requested the L1 bidder for justification on the matter and found that due to the devaluation of INR against Dollar and increase in the price of Aluminium in last 3 years (from 2020 to 2023), the cost of ERS became very high. This is to be noted that, the manufacturing of ERS is mostly done in the western countries like USA, Netherland, due to which price of ERS is on the higher side.

**5.6.24** As the quoted rate of L1 bidder exceeds the maximum allowable limit as per the AEGCL norms, the tender was cancelled. As such, AEGCL could not be procure ERS in FY 2022-23 with the approved amount by the Hon'ble Commission.

**5.6.25** In view of the above, AEGCL requests the Hon'ble Commission proposed provision for ERS for FY 2025-26 without any disallowance.

**5.6.26** A fresh provisional estimate has been prepared taking the average of the price from quotation collected from the last published tender. The estimated amount is Rs. 7,96,96,610.00 (including GST). The estimate is attached herewith as Annexure-16.

**5.6.27 Provision for Emergency Spare Material for FY 2025-26 to FY 2028-29**

**5.6.28** AEGCL is presently having 82 Nos of Grid Substation at various voltage levels. Most Grid substations are currently operating 24X7 and there is shortage of adequate spare for prompt replacement during equipment failures. In order to provide un-interrupted power supply to the consumer, network strengthening, and immediate restoration is utmost necessary.

**5.6.29** The replacement of old equipment and panel for Grid Substations was done under PSDF Phase-I in the year 2016, after which procurement of spare material was not done. AEGCL has faced significant challenges in replacing failed equipment. To ensure preparedness for emergencies, it is essential to procure a minimal quantity



of spare equipment. Having spare equipment on hand helps to ensure that substations operate reliably and consistently, reducing the down time in case of equipment failures.

**5.6.30** Power outage due to such incidences have direct impact not only on day-to-day life of general public but also on the industrial output, thereby impacting economy of the Country. Power utilities generally procure mandatory spares along with the supply of equipment/material. However, these spares may not be adequate to restore the power transmission network damaged during natural disasters. Availability of adequate spares for transmission assets helps in faster restoration of power supply. It avoids delay in tendering process, transportation of new/repaired transmission assets from manufacturer's works to site, and minimization of financial loss to the affected utility by reducing the down time significantly and alleviate the inconvenience to the consumers, in general.

**5.6.31** The quantity of spares for transmission system are generally based on population of each type and make of substation/switchyard equipment, probability of failure of No. of towers of transmission line at different voltage levels, criticality of the equipment/component/line material, the geographical location of substation/switchyard, terrain through which transmission line traverses, and the length of transmission lines.

**5.6.32** CEA was also directed to take up the issue of availability of spares & inventory management with the power utilities, standardize the inventory list of the minimum spare requirement, specific for similar kind of power establishments, set up a monitoring mechanism for ensuring its compliance and ensure mandatory digitization of spare management by all power utilities. Accordingly, CEA has also formulated a guideline for mandatory spare for EHV substation and transmission line that needs to be kept by the power utility.

**5.6.33** In view of the above, AEGCL prays to the Hon'ble Commission to allow the for procurement of spare substations equipment to meet these expenses over and above the normative R&M expenses for FY 2025-26 to FY 2027-28. A provisional estimate has been prepared amounting to Rs. 10.29 Cr is attached herewith as Annexure-17.

**5.6.34 Provision for Upgradation of Substation Automation System (SAS) for FY 2025-26 to FY 2028-29**

**5.6.35** Substation Automation System (SAS) allows for remote monitoring and operation of all the equipment of the sub-station along with transmission lines. The remote monitoring of the entire system helps to better keep track of the healthiness of the



system and therefore enables to take both preventive and remedial steps in case of any disturbance like faults, low gas alarm in SF6 CBs etc. Further, the disturbances of the system are also recorded in the SAS. Ready and accurate availability of disturbance data guarantees better analysis of the causes and initiation of necessary steps to minimize similar occurrences. By accurate and timely record keeping without allowing for human inaccuracies, remote monitoring and operation, SAS play a vital role in improvement of the overall efficiency the system.

**5.6.36** AEGCL is operating and monitoring of EHV equipment of Substations through Substation Automation System. Operating System of SAS requires upgradation from time to time due to addition of new elements in the substations.

**5.6.37** AEGCL would like to mention that the SAS in some of Grid Substations such as 220kV Jawaharnagar, 220kV Sonabil GSS, 132kV Kokrajhar GSS, 132kV Bilasipara GSS, 132kV Sipajhar GSS, 132kV Matia GSS, 132kV Umrangso GSS, 132kV Dekiajuli GSS etc. are very old and outdated. As such, the Substations are facing difficulty in SAS operation. Malfunctioning of the SAS may occur which may result in faulty trippings

**5.6.38** In 132/33kV Bordubi GSS is facing difficulties in SAS Operation and communication failure between BCUs and HMI due to the malfunctioning of one HMI and 12 BCUs.

**5.6.39** Moreover, the OS of the SAS at 132/33kV Jorhat(W) GSS has started to malfunction in response to command input and sometimes remains non-responsive and needs rebooting. Currently, all operations are being done manually from CRPs. Also, SAS is experiencing frequent outages due to visual basic error (Integral software of Microsoft Windows) and for that user login function in the operator interface is not permitted in the HMI-2 and in HMI-1 also data is inaccessible due to non-establishment of query/response from the OI server and OI client software.

**5.6.40** This is to be noted that, the empty signal slot of SAS in many GSS has become saturated due to increase in the digital input/Output signal. The number of bays in the substations has increased with increase in power demand. As such, the empty signal slots of SAS are already exhausted. As a result of which, upcoming bays like railway traction bays etc. could not be integrated through SAS.

**5.6.41** There is an urgency in upgradation of SAS for many of the substations of AEGCL smooth functioning of the Substations. However, the required amount far exceeds the normative R&M expenses computed by AEGCL. On the other end, these works do not fall under the category to merit sanction of grant from Govt/other Agencies



as fund from such agencies are received only for new projects. A comprehensive analysis of the requirement towards the upgradation of SAS would be for 47 numbers of GSS. As such, a tentative amount of Rs. 28.66 Cr would be required for the said work which is attached herewith as Annexure-18

**5.6.42** In the view of the above, AEGCL requests Hon'ble Commission to approve the amount Rs.28.66 Cr in the FY 2025-26 to FY 2028-29.

**5.6.43 Provision for Cyber Security for FY 2025-26 to FY 2029-30**

**5.6.44** Cyber Security of Critical infrastructure in power sector organizations has become a matter of fundamental priority with respect to national defense strategy. Cyber Security is very important in increasing Cyber Security Awareness among the public and private sectors to enhance the overall cyber resilience of the nation. The Govt. Of India have also created NCIIPC (National Critical Information Infrastructure Protection Centre) under Sec 70A of the information Technology Act, 2000 (amended 2008) as the Nodal Agency in respect of Critical information Infrastructure Protection. The NCIIPC has identified 6(six) sectors as Critical Information Infrastructure given below:

- i) Transport
- ii) Power & Energy
- iii) Telecom
- iv) Government
- v) Banking, Financial Services and Insurance
- vi) Strategic and Public Enterprises.

**5.6.45** AEGCL comes under Power & Energy sector and hence considered as Critical Information Infrastructure by NCIIPC. A Central Coordinating agency, Information Sharing and Analysis Centre (ISAC- Power) was established by MoP, Govt. of India under Central Electricity Authority (CEA) to share and analyze various cyber-Security incidents in the power sector. ISAC-Power is the common platform for the six Sectoral CERTs under MoP. It is very necessary for any organization to be very vigilant and always remain up-to date in matter of Cyber Security as now-a-days Cyber Attack in Many PSU's and Government organizations has been a very common phenomenon. As per directives of MoP, AEGCL have already designated a CISO to oversee the Cyber Security at the Organization.

**5.6.46** Therefore, to cope with the existing Cyber Threats and remain updated various steps need to be undertaken which require financial involvement. Also, Cyber Security related issues cannot be taken lightly, and any data breach or attack may have disastrous impact for the organization and also be a breach in National Security. Further, it has been clearly mentioned in CEA (Cyber Security in Power Sector)



Guidelines, 2021 under Article 1(j) that the responsible Entity shall allocate sufficient Annual budget for enhancing Cyber Security posture, enhanced year over year.

**5.6.47** AEGCL would like to appreciate Hon'ble Commission for allowing provision for Cyber Security vide MYT order dated 21.03.2021. AEGCL is doing the planning and execution for the same as per CEA/CERC guidelines. Following are the items mentioned below for protection of the system.

**5.6.48** End Point Security: Endpoint security is needed to protect devices such as computers, laptops, and servers from cyber threats like malware, ransomware, and unauthorized access. As these devices serve as entry points to AEGCL networks, securing them helps prevent data breaches, safeguard sensitive information, and maintain business continuity. It ensures that any device connecting to the network is protected from vulnerabilities, reducing the risk of attacks and compromising data.

**5.6.49** Cyber Security Awareness Program: Cybersecurity awareness at AEGCL is essential to protect critical infrastructure, sensitive data, and operations from cyber threats. Raising awareness among employees ensures they recognize potential threats, follow best practices, and act quickly to prevent security breaches, helping to maintain the integrity, reliability, and security of the essential systems and its operations. Cyber Security trainings are an essential part to raise awareness among the employees. Moreover, AEGCL also organizes National Cyber Security Awareness Month annually on the month of October.

**5.6.50** AEGCL Webmail Licenses: The domain-based AEGCL webmail is necessary to ensure secure, professional, and reliable communication within the organization. It provides a consistent, trusted email system with enhanced security features such as encryption, authentication, and spam filtering, protecting sensitive information. Using a domain-based system also reinforces AEGCL's brand identity and ensures better control over email access and data privacy, reducing the risk of phishing and other cyber threats.

**5.6.51** Software Procurement: Phasing out legacy operating systems (OS) and outdated software is critical for AEGCL, as these may have unpatched vulnerabilities that can expose the organization to cyber threats. By adopting up-to-date, secure software, AEGCL can improve productivity, reduce risks of data breaches, and ensure compliance with industry standards, thereby safeguarding its infrastructure and operations from potential threats.



**5.6.52 Network Management:** The SDWAN solution deployed at AEGCL in 2024 will have support services for the next three years. After the end of support services, it is essential to have a proper maintenance contract. The maintenance for AEGCL's network equipment, including SD-WAN, is essential for ensuring reliable and secure access to ERP and other critical business software. Timely maintenance will help prevent downtime, resolve issues quickly, and keep the network secure. This will ensure uninterrupted access to business applications, improving operational efficiency and safeguarding the integrity of AEGCL's IT infrastructure.

**5.6.53 ISMS Implementation and VAPT:** As per CEA (Cyber Security in Power Sector) Guidelines, 2021, Vulnerability Assessment and Penetration Testing (VAPT) and Information Security Management System (ISMS) implementation are necessary at power sectors to identify and address security weaknesses, protect sensitive data, and ensure compliance with govt./industry standards. Moreover, with the contract of the existing cybersecurity consultant ending this financial year, AEGCL will need to appoint a capable consultant next year to ensure continuous, expert support for maintaining and improving cybersecurity measures, safeguarding critical systems and data.

**5.6.54** In view of the above, AEGCL requests the Hon'ble Commission to approve an amount of Cyber Security for FY 2025-26 to FY 2029-30 without any disallowance. A provisional estimate is attached herewith as Annexure-19.

**5.6.55 Provision for Annual Technical Support (ATS) Services for ERP Product, Application Maintenance Support (AMS) Services for ERP Solution and Recurring charges of DC-DR for ERP Database**

**5.6.56** AEGCL has implemented the ERP system in the FY 2024-25. The Go-Live of the said project was on 3rd September 2024. As such, the recurring costs such as Annual Technical Support (ATS) for ERP Product, Application Maintenance Support for ERP Solution and Recurring charges of DC-DR for ERP Database will be coming in the future.

**5.6.57**

**5.6.58** The Annual Technical Support (ATS) includes supply of new versions / releases (including next generation release) upgrades, bug fixes, functionality enhancements and patches as well as other technical support from ERP Product Vendor's help desk. The ATS for Lot 1 and Lot 2 SAP ERP Licenses has started since 01/08/2022 and 01/10/2023 respectively. As per the contract payment terms, the ATS amount against the following need to be paid in upcoming financial years:

- i. Lot 1 ERP Licenses for duration June 2025-May 2026 and June 2026-October 2026.





- ii. Lot 2 ERP Licenses for duration October 2025-September 2026 and October 2026-February 2027.

**5.6.59** Moreover, based on the requirement and stability of the system, the ATS period may perhaps be extended.

**5.6.60** For Application Maintenance Support (AMS), the Supplier will provide on-site post implementation application maintenance support for next three (3) calendar years after the “Go Live” of the ERP system. The AMS includes Help Desk Support as well as Technical Support which includes, but not limited to, installation of new versions / releases, upgrades, bug fixes, functionality enhancements, patches to cater to changes, any modification or enhancement to existing business, changes to configurations, customizations, database administration, re-installation of base software, performance tuning and optimization data back-up and archiving, security and other technical assistance etc.

**5.6.61** The project for DC-DR for ERP database has already been completed and the validity of the contract agreement is till April 2027, thereafter, the fund against the recurring charge of the DC-DR will arise.

**5.6.62** As the loan tenure of phase I of AIIB will be up to 31/12/2026, therefore, considering the facts mentioned above, AEGCL requests Hon’ble Commission to approve Provision for Annual Technical Support (ATS) Services for ERP Product, Application Maintenance Support (AMS) Services for ERP Solution and Recurring charges of DC-DR for ERP Database for FY 2026-27 to FY 2029-30.

**5.6.63** In view of the above, AEGCL requests the Hon’ble Commission to approve the R&M expenses from FY 2025-26 to FY 2029-30 as mentioned in above table.

**5.6.64 Normative Calculation of Employee expense for FY 2025-26 to FY 2029-30**

**5.6.65** Regulation 68.6.4 of AERC (MYT Regulations), 2021 provides the manner in which components of O&M expenses shall be computed. The methodology for Employee expense is as follows:

$$EMP_n = (EMP_{n-1}) \times (1+G_n) \times (CPI \text{ inflation})$$



**Table 60: Employee Expenses for FY 2025-26 to FY 2029-30**

(Rs. Cr.)

S.No	Particulars	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
		Projected	Projected	Projected	Projected	Projected
1	Base Employee Cost (n-1)	208.13	221.68	236.12	251.49	267.86
2	Avg CPI rate of preceding three years	5.46%	5.46%	5.46%	5.46%	5.46%
3	Gn (Growth Factor for nth Year)	1.00%	1.00%	1.00%	1.00%	1.00%
4	Normative Employee Cost (Excl. ROP)	221.68	236.12	251.49	267.86	285.30
5	<b>Normative Employee Cost for the year</b>	<b>221.68</b>	<b>236.12</b>	<b>251.49</b>	<b>267.86</b>	<b>285.30</b>

**5.6.66** The base employee cost for FY 2025-26 has been computed considering the normative employee cost of FY 2024-25 and subsequently computed for the next.

**5.6.67** The detail of the manpower of AEGCL excluding SLDC from FY 2025-26 to FY 2029-30 is provided in the table below:

**Table 61: Projected Manpower details of FY 2025-26 to FY 2029-30**

Particulars	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
	Projected	Projected	Projected	Projected	Projected
Manpower as on 1st April (Opening Balance)	1417	1832	1832	1832	1867
Retirement during the Fiscal Year	45	45	50	40	45
Recruitment during the Fiscal Year	460	45	50	75	75
Manpower as on 31st March (Closing balance)	1832	1832	1832	1867	1897

**5.6.68** AEGCL humbly requests the Hon'ble Commission to approve the proposed employee expenses for FY 2025-26 to FY 2029-30 without any disallowance.



**5.6.69 Normative Calculation of Administrative and General Expenses for FY 2025-26 to FY 2029-30**

**5.6.70** Regulation 68.6.4 of AERC (MYT Regulations), 2021 provides the manner in which components of O&M expenses shall be computed. The methodology for Administrative and General Expenses is as follows:

$$A\&G_n = (A\&G_{n-1}) \times (WPI \text{ inflation}) + \text{Provision}$$

**Table 62: Administrative & General Expenses for FY 2025-26 to FY 2029-30**  
(Rs. Crore)

S. N	Particulars	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
		Projected	Projected	Projected	Projected	Projected
1	A&G Expense for Previous year	12.34	13.24	14.19	15.22	16.32
2	WPI Inflation	7.22%	7.22%	7.22%	7.22%	7.22%
3	<b>Normative A&amp;G Expense for the year</b>	<b>13.24</b>	<b>14.19</b>	<b>15.22</b>	<b>16.32</b>	<b>17.49</b>

**5.6.71** Therefore, AEGCL requests the Hon’ble Commission to approve the A&G expenses for FY 2025-26 to FY 2029-30 crore without any disallowance as mentioned in the above table.

**5.7 Capital Expenditure and Capitalization for FY 2025-26 to FY 2029-30**

**5.7.1** As per clause 6 of AERC (Terms and Conditions for determination of Multi Year Tariff) Regulations, 2024, AEGCL shall submit a Capital Investment Plan for FY 2025-26 to FY 2029-30

**5.7.2** The scheme-wise capital expenditure along with funding pattern of AEGCL for FY 2025-26 to FY 2029-30 and the details of capital expenditure and expenses capitalized are shown in Annexure-6 titled “Capital Investment Plan”.

**5.8 Funding of Capitalization for FY 2025-26 to FY 2029-30**

**5.8.1** The funding of the above-mentioned capitalization is envisaged through various sources categorized under Equity, Grant, and Loan. The expenditure projected for FY 2025-26 to FY 2029-30 is proposed to be funded through loan and grant as per funding patterns of the schemes. The detailed breakup of funding of capitalization is shown in the capital investment plan.



## 5.9 Gross Fixed Assets for FY 2025-26 to 2029-30

5.9.1 The addition of GFA for FY 2025-26 to FY 2029-30 as submitted by AEGCL is shown in the below table

**Table 63: Gross Fixed Assets for FY 2025-26 to FY 2029-30**  
(Rs Crores)

Sr. No.	Particulars	FY 2025-26		
		Projected		
		Balance at the beginning of the year	Additions during the year	Balance at the end of the year
1	Land under lease	47.60	-	47.60
2	Building	73.49	-	73.49
3	Hydraulic	2.64	-	2.64
4	Other Civil Works	271.49	318.13	589.62
5	Plant & Machinery	1,658.55	790.33	2,448.89
6	Lines & Cable Network	1,435.92	482.34	1,918.26
7	Vehicles	5.01	-	5.01
8	Furniture & Fixtures	13.92	2.00	15.92
9	Office Equipment	18.43	3.00	21.43
10	Any other assets	-	-	-
	<b>Total</b>	<b>3,527.06</b>	<b>1,595.81</b>	<b>5,122.87</b>

Sr. No.	Particulars	FY 2026-27		
		Projected		
		Balance at the beginning of the year	Additions during the year	Balance at the end of the year
1	Land under lease	47.60	-	47.60
2	Building	73.49	-	73.49
3	Hydraulic	2.64	-	2.64
4	Other Civil Works	589.62	135.43	725.05
5	Plant & Machinery	2,448.89	333.58	2,782.46
6	Lines & Cable Network	1,918.26	203.15	2,121.41
7	Vehicles	5.01	-	5.01
8	Furniture & Fixtures	15.92	2.00	17.92
9	Office Equipment	21.43	3.00	24.43
10	Any other assets	-	-	-



	<b>Total</b>	<b>5,122.87</b>	<b>677.16</b>	<b>5,800.02</b>
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Sr. No.	Particulars	FY 2027-28		
		Projected		
		Balance at the beginning of the year	Additions during the year	Balance at the end of the year
1	Land under lease	47.60	-	47.60
2	Building	73.49	-	73.49
3	Hydraulic	2.64	-	2.64
4	Other Civil Works	725.05	39.54	764.60
5	Plant & Machinery	2,782.46	93.86	2,876.32
6	Lines & Cable Network	2,121.41	59.32	2,180.72
7	Vehicles	5.01	-	5.01
8	Furniture & Fixtures	17.92	2.00	19.92
9	Office Equipment	24.43	3.00	27.43
10	Any other assets	-	-	-
	<b>Total</b>	<b>5,800.02</b>	<b>197.72</b>	<b>5,997.74</b>

Sr. No.	Particulars	FY 2028-29		
		Projected		
		Balance at the beginning of the year	Additions during the year	Balance at the end of the year
1	Land under lease	47.60	-	47.60
2	Building	73.49	-	73.49
3	Hydraulic	2.64	-	2.64
4	Other Civil Works	764.60	264.74	1,029.34
5	Plant & Machinery	2,876.32	656.85	3,533.18
6	Lines & Cable Network	2,180.72	397.11	2,577.83
7	Vehicles	5.01	-	5.01
8	Furniture & Fixtures	19.92	2.00	21.92
9	Office Equipment	27.43	3.00	30.43
10	Any other assets	-	-	-
	<b>Total</b>	<b>5,997.74</b>	<b>1,323.71</b>	<b>7,321.45</b>



Sr. No.	Particulars	FY 2029-30		
		Projected		
		Balance at the beginning of the year	Additions during the year	Balance at the end of the year
1	Land under lease	47.60	-	47.60
2	Building	73.49	-	73.49
3	Hydraulic	2.64	-	2.64
4	Other Civil Works	1,029.34	457.87	1,487.20
5	Plant & Machinery	3,533.18	1,637.66	5,170.84
6	Lines & Cable Network	2,577.83	686.80	3,264.63
7	Vehicles	5.01	-	5.01
8	Furniture & Fixtures	21.92	2.00	23.92
9	Office Equipment	30.43	3.00	33.43
10	Any other assets	-	-	-
	<b>Total</b>	<b>7,321.45</b>	<b>2,787.33</b>	<b>10,108.77</b>

**5.9.2** In view of the above, AEGCL requests the Hon'ble Commission to approve the capitalization as shown in the above tables for FY 2025-26 to FY 2029-30.

**5.10 Depreciation for FY 2025-26 to FY 2029-30**

**5.10.1** Depreciation has been computed as per AERC (terms & conditions for determination of Multi Year Tariff) Regulations, 2024 for FY 2025-26 to FY 2029-30. Depreciation has been calculated taking into consideration the opening balance of assets in the beginning of the year and the provisional capitalization. The addition of assets have been projected considering capital investment plan. The estimated closing Gross Block of Fixed Assets for the FY 2023-24 has been considered as the opening balance of assets in the beginning of the FY 2024-25.

**5.10.2** As mentioned in previous sections, AEGCL has converted Govt. Loan amounting to Rs. 11.52 Crore and Govt. Grant of Rs. 134.46 Crore, as on 31.03.2022 into equity during FY 2023-24 and further, AEGCL has proposed to convert Govt. Loan amounting to Rs. 6.21 Crore and Govt. Grant of Rs. 13.51 Crore into equity during H2 of FY 2024-25 as per proposal submitted to GoA.

**5.10.3** In accordance with Regulation 33 [(33.2) & (33.4)] of AERC (Terms & Conditions for determination of Multi Year Tariff) Regulations, 2024, depreciation is calculated as per SLM considering depreciation on opening Fixed Asset to the extent of 90% of the Asset Value. Depreciation on the Assets added during the FYs has been calculated for 180 days assuming the date of commission of the Assets as the middle of the Financial Year. Depreciation has been provided at the rates specified in the AERC's Depreciation Rate Schedule. The depreciation of assets



created through Grant has been reduced before arriving at net depreciation.

**5.10.4** In addition, AEGCL highlights that the GFA of SLDC has been segregated from AEGCL's GFA. The depreciation for FY 2025-26 to FY 2029-30 calculated are mentioned in the table below:

**Table 64: Depreciation for FY 2025-26 to FY 2029-30**

(Rs.Crs.)

S N	Particulars	FY 2025-26			
		Projected			
		Depreciation Rate	Accumulated depreciation at the beginning of the year	Additions during the year	Accumulated depreciation at the end of the year
1	Land under lease	3.34%	0.08	1.59	1.67
2	Building	3.34%	33.00	2.45	35.46
3	Hydraulic	5.28%	2.57	-	2.57
4	Other Civil Works	3.34%	43.48	14.38	57.86
5	Plant & Machinery	4.22%	868.32	108.44	976.76
6	Lines & Cable Network	4.22%	1,046.60	88.55	1,135.15
7	Vehicles	9.50%	4.72	-	4.72
8	Furniture & Fixtures	6.33%	5.97	0.94	6.92
9	Office Equipment	6.33%	6.52	1.26	7.78
10	Any other assets	5.28%	-	-	-
	<b>Total</b>		<b>2,011.26</b>	<b>217.62</b>	<b>2,228.88</b>

S N	Particulars	FY 2026-27			
		Projected			
		Depreciation Rate	Accumulated depreciation at the beginning of the year	Additions during the year	Accumulated depreciation at the end of the year
1	Land under lease	3.34%	1.67	-	1.67
2	Building	3.34%	35.46	1.59	37.05
3	Hydraulic	5.28%	2.57	3.88	6.45
4	Other Civil Works	3.34%	57.86	-	57.86
5	Plant & Machinery	4.22%	976.76	-	976.76
6	Lines & Cable Network	4.22%	1,135.15	138.11	1,273.25
7	Vehicles	9.50%	4.72	191.88	196.60
8	Furniture & Fixtures	6.33%	6.92	-	6.92
9	Office Equipment	6.33%	7.78	1.07	8.85



10	Any other assets	5.28%	-	1.21	1.21
	<b>Total</b>		<b>2,228.88</b>	<b>337.74</b>	<b>2,566.62</b>

S. N	Particulars	FY 2027-28			
		Projected			
		Depreciation Rate	Accumulated depreciation at the beginning of the year	Additions during the year	Accumulated depreciation at the end of the year
1	Land under lease	3.34%	1.67	1.59	3.26
2	Building	3.34%	37.05	2.45	39.50
3	Hydraulic	5.28%	6.45	-	6.45
4	Other Civil Works	3.34%	57.86	24.88	82.73
5	Plant & Machinery	4.22%	976.76	119.40	1,096.16
6	Lines & Cable Network	4.22%	1,273.25	90.77	1,364.03
7	Vehicles	9.50%	196.60	-	196.60
8	Furniture & Fixtures	6.33%	6.92	1.20	8.11
9	Office Equipment	6.33%	8.85	1.64	10.49
10	Any other assets	5.28%	1.21	-	1.21
	<b>Total</b>		<b>2,566.62</b>	<b>241.94</b>	<b>2,808.56</b>

S. N	Particulars	FY 2028-29			
		Projected			
		Depreciation Rate	Accumulated depreciation at the beginning of the year	Additions during the year	Accumulated depreciation at the end of the year
1	Land under lease	3.34%	3.26	1.59	4.85
2	Building	3.34%	39.50	2.45	41.96
3	Hydraulic	5.28%	6.45	-	6.45
4	Other Civil Works	3.34%	82.73	29.96	112.69
5	Plant & Machinery	4.22%	1,096.16	135.24	1,231.40
6	Lines & Cable Network	4.22%	1,364.03	100.41	1,464.43
7	Vehicles	9.50%	196.60	-	196.60
8	Furniture & Fixtures	6.33%	8.11	1.32	9.44
9	Office Equipment	6.33%	10.49	1.83	12.33





S. N	Particulars	FY 2028-29			
		Projected			
		Depreciation Rate	Accumulated depreciation at the beginning of the year	Additions during the year	Accumulated depreciation at the end of the year
10	Any other assets	5.28%	1.21	-	1.21
	<b>Total</b>		<b>2,808.56</b>	<b>272.80</b>	<b>3,081.36</b>

S. N	Particulars	FY 2029-30			
		Projected			
		Depreciation Rate	Accumulated depreciation at the beginning of the year	Additions during the year	Accumulated depreciation at the end of the year
1	Land under lease	3.34%	4.85	1.59	6.44
2	Building	3.34%	41.96	2.45	44.41
3	Hydraulic	5.28%	6.45	-	6.45
4	Other Civil Works	3.34%	112.69	42.03	154.72
5	Plant & Machinery	4.22%	1,231.40	183.65	1,415.05
6	Lines & Cable Network	4.22%	1,464.43	123.28	1,587.71
7	Vehicles	9.50%	196.60	-	196.60
8	Furniture & Fixtures	6.33%	9.44	1.45	10.89
9	Office Equipment	6.33%	12.33	2.02	14.35
10	Any other assets	5.28%	1.21	-	1.21
	<b>Total</b>		<b>3,081.36</b>	<b>356.47</b>	<b>3,437.84</b>

**Table 65: Depreciation for FY 2025-26 to FY 2029-30 excluding Assets funded through Grant**

(Rs. Crs.)

S. N	Particulars	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1	Gross Fixed Assets (a)	5,122.87	5,800.02	5,997.73	7,321.44	10,108.77
2	Gross Fixed Assets excluding Land (b)	5,075.26	5,752.42	5,950.14	7,273.85	10,061.17



3	Conversion of Grant to Equity	2,120.7 0	2,120.7 0	2,120.7 0	2,120.7 0	2,120.70
4	Opening CWIP (c)	746.18	1,247.9 3	1652.12	5146.35	6352.96
5	Grant (CWIP + Assets) (d)	2,272.6 0	2,949.7 5	3,147.4 7	4,471.1 8	6,760.50
6	Grant towards GFA ( $e=d*b/(b+c)$ )	1,981.3 0	2,423.9 1	2,463.4 6	2,618.5 3	4,143.90
7	Total Depreciation	217.62	337.74	241.94	272.80	356.47
8	Less : Dep towards assets through Grant/Consumer contribution	84.95	142.32	100.17	98.21	146.82
9	Depreciation for the year (excluding assets through grant and consumer contribution (to be considered in ARR))	132.66	195.43	141.77	174.60	209.65

**5.10.5** AEGCL requests the Hon'ble Commission to approve the depreciation as requested in the table above for FY 2025-26 to FY 2029-30.

**5.11 Normative Interest and Finance Charges for FY 2025-26 to FY 2029-30**

**5.11.1** The Interest & Finance charges for FY 2025-26 have been calculated based on the net normative closing loan for FY 2024-25 as net normative opening loan for FY 2025-26 and same has been computed for subsequent years for FY 2026-27 to FY 2029-30 are shown below:

**Table 66: Normative Interest & Finance Charges for FY 2025-26 to FY 2029-30  
(Rs.Crs.)**

S.N	Particulars	FY 2025- 26	FY 2026- 27	FY 2027- 28	FY 2028- 29	FY 2029- 30
1	Net Normative Opening Loan	-	-	-	-	-
2	Addition of normative loan during the year	-	-	-	-	448.20
3	Normative Repayment during the year	132.66	195.43	141.77	174.60	209.65
4	<b>Net Normative Closing Loan</b>	-	-	-	-	<b>238.55</b>



5	<b>Interest Rate</b>	<b>8.69%</b>	<b>8.69%</b>	<b>8.69%</b>	<b>8.69%</b>	<b>8.69%</b>
6	<b>Interest Expenses on Loan</b>	-	-	-	-	<b>10.36</b>
7	Finance Charges	0.01	0.01	0.01	0.01	0.01
8	<b>Total Interest and Finance Charges</b>	<b>0.01</b>	<b>0.01</b>	<b>0.01</b>	<b>0.01</b>	<b>10.37</b>

5.11.1 AEGCL requests the Hon'ble Commission to approve the normative Interest and Finance Charges as shown in the above table.

### 5.12 Interest on Working Capital for FY 2025-26 to FY 2029-30

5.12.1 The interest on working capital has been calculated based on the normative working formula in accordance with Regulation 37.2 of AERC, MYT Regulations, 2024. The rate of interest provided on the working capital is the normative interest rate of three hundred (300) basis points above the average State Bank of India MCLR (one-year tenor) prevalent during last available six months for the determination of tariff. In line with norms, interest on working capital is calculated as shown below:

**Table 67: Interest on working capital for FY 2025-26 to FY 2029-30**

(Rs. Crore)

S.N	Particulars	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1	O&M expenses for 1 month	24.29	25.69	27.89	29.68	30.89
2	Maintenance spares @ 15% of O&M	43.71	46.23	50.20	53.43	55.60
3	Receivables for 45 days	90.28	103.22	102.65	112.54	123.28
4	<b>Total Working Capital</b>	<b>158.28</b>	<b>175.14</b>	<b>180.74</b>	<b>195.65</b>	<b>209.97</b>
5	Rate of Interest	11.83%	11.83%	11.83%	11.83%	11.83%
6	<b>Interest on Working Capital</b>	<b>18.72</b>	<b>20.72</b>	<b>21.38</b>	<b>23.15</b>	<b>24.84</b>

### 5.13 Computation of rate of Interest on Working Capital

5.13.1 The interest rate of three hundred (300) basis points above the average State Bank of India MCLR (One Year Tenor) prevalent during the last available six months arrived at 11.83%.

**Table 68: MCLR rate for FY 2024-25 (last 6 months)**

Effective Date	Interest Rate (%)
15-19-2024	8.95
15-08-2024	8.95
15-07-2024	8.85
15-06-2024	8.75
15-05-2024	8.65



15-04-2024	8.65
<b>Average</b>	<b>8.83%</b>

5.13.2 AEGCL requests the Hon'ble Commission to approve the Interest on working capital as shown in the above table.

**5.14 Return on Equity for FY 2025-26 to FY 2029-30**

5.14.1 As specified in Regulation 34 of AERC (terms & conditions for determination of Multi Year Tariff) Regulations, 2024, Base Return on Equity is calculated at 13.50%.

**Table 69: Return on Equity for FY 2025-26 to FY 2029-30**

(Rs. Crore)

S.No.	Particulars	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
		MYT				
		AEGCL Submission	AEGCL Submission	AEGCL Submission	AEGCL Submission	AEGCL Submission
1	Equity (Opening Balance)	853.26	853.26	853.26	853.26	853.26
2	Net additions during the year	-	-	-	-	-
3	Less : Reduction during the year	-	-	-	-	-
4	Equity (Closing Balance)	853.26	853.26	853.26	853.26	853.26
5	<b>Average Equity</b>	853.26	853.26	853.26	853.26	853.26
6	Rate of Return on Equity	13.50%	13.50%	13.50%	13.50%	13.50%
7	<b>Return on Equity</b>	115.19	115.19	115.19	115.19	115.19

5.14.2 In view of the above, AEGCL requests the Hon'ble Commission to approve the Return on Equity as mentioned in the above table.

**5.15 Bulk Supply Tariff (BST) – Terminal Benefits for FY 2025-26 to FY 2029-30**

5.15.1 Government of Assam (GoA) vide its Notification dated 4th February 2005 had entrusted the existing Pension Trust to be common trust for all the new companies till further orders of ASEB/GoA. Terminal benefits are defined as follows in Clause 1.5 of the aforementioned notification:

*"ASEB's employee related liabilities, including payment of pension, gratuity, leave encashment and general provident fund and any other retirement benefits and other applicable benefits including the right to have the appropriate*



revisions in the above benefits consistent with the practice that were prevalent with the Board".

5.15.2 In view of the above, AEGCL humbly submits the special charges on account of Bulk Supply tariff has been computed considering the Bulk Supply Tariff at 20 paise per unit of energy sent out to APDCL as approved by the Hon'ble Commission vide order dated 21.03.2022. Accordingly, the Special Charges for FY 2025-26 to FY 2029-30 are tabulated below:

**Table 70: BST for FY 2025-26 to FY 2029-30**

(Rs. Crore)

S.No.	Particulars	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1	Special Charges on Bulk Supply Tariff	13691.96	14713.31	15779.53	16916.80	18149.38
2	Rate of BST (Rs/kwh)	0.20	0.20	0.20	0.20	0.20
	<b>Total</b>	<b>273.84</b>	<b>294.27</b>	<b>315.59</b>	<b>338.34</b>	<b>362.99</b>

5.15.3 AEGCL requests the Hon'ble Commission to approve the above charges without any disallowance.

**5.16 Non-Tariff Income for FY 2025-26 to FY 2029-30**

5.16.1 As per the AERC (terms & conditions for determination of Multi Year Tariff) Regulations, 2024, the amount of non-tariff income shall be deducted from the aggregate revenue requirement in determining annual transmission charges of the Transmission Licensee.

5.16.2 The projected income in this category comprises of income from investments with Banks, fixed deposits etc., Year-wise details of Non-tariff Income are shown in the table below:

**Table 71: Non-Tariff Income for 2025-26 to FY 2029-30**

(Rs. Crs.)

S.N.	Particulars	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
		<b>Projected</b>				
	<b>Income from Investment, Fixed &amp; Call Deposits</b>					
	Income from Investments	1.78	1.78	1.78	1.78	1.78
	Interest on fixed deposits	82.50	82.50	82.50	82.50	82.50
A	Income on other investments (Dividend)	4.19	4.19	4.19	4.19	4.19



S.N.	Particulars	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
		<b>Projected</b>				
	Interest from Banks	0.89	0.89	0.89	0.89	0.89
	Less: Interest on GPF	0.97	0.97	0.97	0.97	0.97
	<b>Sub Total</b>	85.17	85.17	85.17	85.17	85.17
<b>B</b>	<b>Other Non-Tariff Income</b>					
	Rental from contractors/others					
	Inspection Bungalow/Guest house charges					
	Electricity charges from employees					
	Sale of tender forms					
	Penalties recovered from suppliers/contractors					
	Income from Supervision/Service charges on deposit works					
	Stale Cheque entry taken as income since not reissued					
	Application fees and Other charges from STOA consumers					
	Testing & Oil filtration bills raised against testing of transformer, circuit breaker, etc					
	Income received for Transformer Oil filtration	<b>28.00</b>	<b>28.00</b>	<b>28.00</b>	<b>28.00</b>	<b>28.00</b>
	Hire Charges from Contractors/Suppliers/Others					
	Rentals from staff quarters					
	Amount received against scheduling & operating charges from Calcom Cement booked by SLDC					
	Amount received from various parties against Registration fees for extending and renewal of empanelled of Transporters					
Amount Received against SLDC charges from Open Access Consumers						
Income from Testing and oil filtration bills raised by T&C divisions						
<b>Sub-Total</b>						
<b>C</b>	<b>Total</b>	<b>113.17</b>	<b>113.17</b>	<b>113.17</b>	<b>113.17</b>	<b>113.17</b>



5.16.3 **Income from other investment (Dividend)** - As per clause 69.1 of MYT Regulation 2024, “Provided that the interest/dividend earned from investments made out of Return on Equity corresponding to the regulated business of the Transmission Licensee shall not be included in Non-Tariff Income”.

5.16.4 Therefore, the interest/dividend earned from North East Transmission Company Limited (NETCL) by AEGCL has not been considered under NTI.

5.16.5 **Interest on GPF-** The GPF liability is payable to an employee only after completion of 25 years of qualifying services. The accumulation of GPF is utilized as internal resources by AEGCL. Interest on GPF is deducted from NTI, Further AEGCL requests the Hon’ble Commission to approve the interest on GPF that has been deducted from NTI.

### 5.17 Income from Open Access Consumers for FY 2025-26 to FY 2029-30

The Income from open access consumers has been projected based on estimated of FY 2024-25. AEGCL hereby submits the projected income from open access consumers is considered same as estimated in previous year.

**Table 72: Income from Open Access for FY 2025-26 to FY 2029-30**

(Rs. Crore)

S.N	Particulars	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1	Income from OA Consumers	2.36	2.36	2.36	2.36	2.36
2	<b>Total</b>	<b>2.36</b>	<b>2.36</b>	<b>2.36</b>	<b>2.36</b>	<b>2.36</b>

### 5.18 Contribution to Contingency Reserves for FY 2025-26 to FY 2029-30

5.18.1 In accordance with Regulation 68.9 of AERC (terms & conditions for determination of Multi Year Tariff) Regulations, 2024 stipulate the computation of contingency reserves is as follows:

*“68.9.1 The Transmission Licensee may make an appropriation to the Contingency Reserve of a sum not exceeding 0.1 per cent of the gross fixed assets approved by the Commission at the beginning of the year, for each year, which shall be allowed in the calculation of aggregate revenue requirement:*

*Provided that where the amount of such Contingency Reserve exceeds one (1) per cent of the gross fixed assets, no such appropriation shall be allowed, which would have the effect of increasing the reserve beyond the said maximum.*



*Provided further that the amount so appropriated may be invested in securities and fixed deposit. Interest earned shall be added to the Contingency Reserve.*

*Provided also that the Transmission Licensee shall maintain separate account for such reserve.*

*68.9.2 The Contingency Reserve shall not be drawn upon during the term of the licence except to meet such charges as may be approved by the Commission as being the expenses arising out of accidents, natural calamities or circumstances beyond the control of the Licensee;*

*Provided that such drawal from Contingency Reserve shall be computed after making due adjustments for any other compensation that may have been received by the Licensee as part of an insurance cover and Government Grant, if any.”*

5.18.2 The creation of contingency reserves for FY 2025-26 to FY 2029-30 to coffer for protection of flood demised assets/ construction of new towers in place of collapsed towers. As it is well known that the river basins of Assam in general and north bank river basins in particular bear a pattern which is totally different from other basin rivers in the country. Hence, contribution towards contingency reserves for FY 2025-26 to FY 2029-30 is determined and provided below:

**Table 73: Contribution towards Contingency Reserves for FY 2025-26 to FY 2029-30 (Rs.Crs.)**

Sl. No	Particulars	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1	Opening GFA for the current year	3527.056	5122.866	5800.022	5997.74	7321.447
2	% Factor	0.10%	0.10%	0.10%	0.10%	0.10%
3	<b>Contingency Reserves (1*2)</b>	<b>3.53</b>	<b>5.12</b>	<b>5.80</b>	<b>6.00</b>	<b>7.32</b>

5.18.3 AEGCL hereby requests the Hon’ble Commission to approve the same as shown in the above table for FY 2025-26 to FY 2029-30.

5.18.4 As per the MYT Regulation, 2024 Clause No. 68.9.2 *“The Contingency Reserve shall not be drawn upon during the term of the licence except to meet such charges as may be approved by the Commission as being the expenses arising out of accidents, natural calamities or circumstances beyond the control of the Licensee”*

5.18.5 It is to be worth mentioning that in the tower Loc. No. 371 of 132kV Depota-Dhekiajuli TL was only 8 Mtrs away from the bank of the Belsiri river at Village & PO: Thelamara, Dist-Sonitpur. The tower was previously approximately 90 to 100 Mtrs away from the river bank. As the 132kV Depota-Dhekiajuli TL is very





important line to evacuate power from Depota GSS, a temporary protection was provided by installing bamboo screen and launching of bamboo cribs around the affected area to mitigate further erosion and stabilize the site. To prevent collapsing of tower due to erosion, effected tower Loc. No. 371 is dismantled and shifted the conductor to ERS tower.

5.18.6 For construction of new tower foundation and erection of new tower, a survey was conducted and a new tower with pile foundation is proposed. Accordingly, an estimate amounting to ₹ 53,50,246.00 has been prepared for the work “Permanent protection work at Loc. No. 371 of 132kV Depota-Dhekiajuli TL by construction of new B+6 tower (Pile) foundation, erection of new tower, stringing work including dismantling and transportation of ERS to store”.

5.18.7 Accordingly on emergency basis a tender vide NIT No. AEGCL/MD/CGM/CAR/DEP-DHE/37 was floated on 27.09.2024 for the above work and the same is now under evaluation process.

5.18.8 In the view of the above, AEGCL requests the Hon’ble Commission to approve the said work due to emergency nature of crisis caused as sudden flood and grant the utilization of the contingency fund of AERC for the expenditure to be made. Estimate and necessary photographs attached herewith as Annexure 20.

### 5.19 Aggregate Revenue Requirement for FY 2025-26 to FY 2029-30

5.19.1 Based on the category-wise expense as described above, the net Aggregate Revenue Requirement for FY 2025-26 to FY 2029-30 of AEGCL is shown in the table below.

**Table 74: Aggregate Revenue Requirement for FY 2025-26 to FY 2029-30**

(Rs.Crs.)

S. No.	Particulars	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
		Projected	Projected	Projected	Projected	Projected
1	O&M Expenses	291.43	308.22	334.64	356.20	370.66
a	Employee Cost	221.68	236.12	251.49	267.86	285.30
b	R&M Expenses	56.51	57.91	67.94	72.02	67.86
c	A&G Expenses	13.24	14.19	15.22	16.32	17.49
2	Depreciation	132.66	195.43	141.77	174.60	209.65
3	Interest & Finance Charges	0.01	0.01	0.01	0.01	8.40



S. No.	Particulars	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
		Projected	Projected	Projected	Projected	Projected
4	Interest on Working Capital	18.72	20.72	21.38	23.15	24.84
5	BST for Pension Trust Fund	273.84	294.27	315.59	338.34	362.99
6	Return on Equity	115.19	115.19	115.19	115.19	115.19
7	Contribution to Contingency Reserve	3.53	5.12	5.80	6.00	7.32
8	Less: Non-Tariff Income/ Other Income	113.17	113.17	113.17	113.17	113.17
9	<b>Aggregate Revenue Requirement</b>	<b>722.28</b>	<b>825.79</b>	<b>821.22</b>	<b>900.31</b>	<b>987.86</b>
10	Less: Revenue from STOA/ MTOA Charges	2.36	2.36	2.36	2.36	2.36
11	<b>Net Revenue Requirement</b>	<b>719.86</b>	<b>823.44</b>	<b>818.86</b>	<b>897.95</b>	<b>985.51</b>

5.19.2 In view of the above, AEGCL requests the Hon'ble Commission to approve the Net Aggregate Revenue Requirement as mentioned in the above table for FY 2025-26 to FY 2029-30.

## 5.20 Tariff Computation for FY 2025-26

5.20.1 AEGCL summarizes the Truing up exercise for FY 2023-24, APR for FY 2024-25 and the ARR for FY 2025-26 and submits the following Tariff computation.

5.20.2 The Gap on account of True-up for FY 2023-24 along with the Carrying Cost has been computed below. The Interest rate has been considered equal to the average State Bank of India MCLR (1 Year tenure) prevalent last available six months plus 300 basis points as per AERC (MYT Regulations) 2024.

**Table 75: Total Gap of FY 2023-24 along with Carrying Cost**

Particulars	Rs. Crore
Revenue Gap for FY 2023-24	23.30
Carrying cost on Revenue Gap for FY 2023-24	5.48
<b>Total Gap</b>	<b>28.78</b>

**Table 76: Carrying Cost of FY 2025-26**



Particulars (A)	True-up of FY 23-24	APR of FY 24-25	ARR of FY 2025-26
Opening Balance	0	23.30	<b>23.30</b>
Recovery/(Addition) during the year	(23.30)	-	<b>23.30</b>
Closing Balance	23.30	23.30	
Rate of Interest (%)	11.57%	11.83%	11.83%
Carrying Cost	1.35	2.76	1.38
<b>Total Carrying Cost</b>			<b>5.48</b>

**Table 77: Tariff Computation for FY 2025-26**

Particulars	FY 2025-26
Stand-alone Annual Revenue Requirement	719.86
Previous Revenue Gap with carrying cost	28.78
<b>Net Annual Revenue Requirement</b>	<b>748.64</b>
<b>Transmission Charge (Rs./ kWh)</b>	<b>0.54</b>
<b>Peak Load (MW)- 20.09.24- 2684.27</b>	2,952.70
<b>Transmission Access Charge (Rs/MW/Day)</b>	<b>7,913.07</b>

5.20.3 Considering 2952.70 MW based on 10% escalation over Peak load of 2684.27 MW (20.09.2024) during FY 2024-25, transmission access charge has been computed.

5.20.4 In view of the above, AEGCL requests the Hon'ble Commission to approve Transmission Charge of Rs. 0.54/kWh and Transmission Access Charge of Rs. 7913.07 per MW/day for FY 2025-26.



## 6 DIRECTIVES FOR AEGCL

In reference to the directives issued by the Hon'ble Commission to AEGCL in the Tariff Order dated 27<sup>th</sup> June 2024, AEGCL submitted the replies to directives on quarterly basis to the Hon'ble Commission. AEGCL, hereby submit the replies to the Compliance of Directives to the Commission as under:

Sl. No.	Directives	Reply of AEGCL
1	<b>Directive 1</b> – Rationalisation of Organisation Structure	AEGCL submits that the report on the Rationalisation of Organisation Structure has been submitted before the Hon'ble Commission on 30.09.2024
2	<b>Directive 2</b> – Contingency Reserve	AEGCL submits that the details of utilisation have been submitted along with the true-up petition for FY 2023-24.



## 7 PRAYERS BEFORE THE HON'BLE COMMISSION

1. The present petition provides, AEGCL's approach for formulating the proposed tariff for ensuing year, the broad basis for projections used, summary of the proposals being made to the Hon'ble Commission.
2. In order to align the thoughts and principles behind the Tariff Proposal and the ARR, AEGCL respectfully seeks an opportunity to present their case prior to the finalization of the Tariff Order. AEGCL believes that such an approach would go a long way towards providing a fair opportunity to all the stakeholders including AEGCL and may eliminate the need for a review or clarification.
3. AEGCL may also be permitted to propose suitable changes to the ARR and the mechanism of meeting the revenue on further analysis, prior to the final approval by the Hon'ble Commission.
4. In view of the above, the Petitioner respectfully prays that the Hon'ble Commission may:
  - Accept the Annual Revenue Requirements and Tariff proposal for Transmission Business respectively in accordance with:
  - The guidelines outlined in previous AERC Orders passed in various matters relating to AEGCL; and
  - To admit the True-up for FY 2023-24, APR for FY 2024-25 and ARR and MYT for FY 2025-26 to FY 2029-30 as per the provisions of the AERC (MYT) Regulations 2021 and AERC (MYT) Regulations 2024 and consider present Petition for further proceedings before the Hon'ble Commission;
  - To approve the total recovery of Aggregate Revenue Requirement and revenue gap for FY 2023-24 along with other claims as proposed by AEGCL;
  - To grant any other relief as the Hon'ble Commission may consider appropriate;
  - To pass any other order as the Hon'ble Commission may deem fit and appropriate under the circumstances of the case and in the interest of justice;
  - To condone any error/omission and to give opportunity to rectify the same;
  - To permit AEGCL to make further submissions, addition and alteration to this Petition as may be necessary from time to time;

**Regulatory format  
Of  
AEGCL**

Aggregate Revenue Requirement Summary

Form - F1

Form - F1

S. No.	Particulars	FY 23-24		FY 24-25			FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	
		True up		APR			MYT					
		Approved in Order dtd 29.03.23	AEGCL Submission	Approved in Order dtd 27.06.24	FY 24-25 H1	FY 24-25 H2	Total AEGCL Submission	Projected	Projected	Projected	Projected	Projected
1	O&M Expenses	239.07	233.41	252.55	126.32	126.32	252.64	291.43	308.22	334.64	356.20	370.66
a	Employee Cost	196.94	195.41	207.87	104.07	104.07	208.13	221.68	236.12	251.49	267.86	285.30
b	R&M Expenses	30.60	26.49	32.33	16.08	16.08	32.17	56.51	57.91	67.94	72.02	67.86
c	A&G Expenses	11.53	11.51	12.35	6.17	6.17	12.34	13.24	14.19	15.22	16.32	17.49
2	Depreciation	117.69	160.40	98.37	64.95	64.95	129.90	132.66	195.43	141.77	174.60	209.65
3	Interest & Finance Charges	9.97	6.68	0.40	0.01	0.01	0.01	0.01	0.01	0.01	0.01	10.37
4	Interest on Working Capital	17.72	19.43	20.21	10.11	10.11	20.22	18.72	20.72	21.38	23.15	24.84
5	BST for Pension Trust Fund	230.34	236.56	260.69	130.57	130.57	261.13	273.84	294.27	315.59	338.34	362.99
6	Return on Equity	111.65	127.94	125.96	57.39	57.39	114.79	115.19	115.19	115.19	115.19	115.19
7	Other debits	-	0.22		0.40	-	0.40	-	-	-		
8	Contribution to Contingency Reserve	2.89	3.02		1.63	1.63	3.25	3.53	5.12	5.80	6.00	7.32
9	Less: Non-Tariff Income/ Other Income	58.45	106.68	85.33	38.07	73.09	110.70	113.17	113.17	113.17	113.17	113.17
10	<b>Aggregate Revenue Requirement</b>	<b>670.87</b>	<b>680.99</b>	<b>672.85</b>	<b>353.31</b>	<b>317.88</b>	<b>671.64</b>	<b>722.22</b>	<b>825.79</b>	<b>821.22</b>	<b>900.31</b>	<b>987.86</b>
11	<b>Net Aggregate Revenue Requirement</b>	<b>670.87</b>	<b>680.99</b>	<b>672.85</b>	<b>353.31</b>	<b>317.88</b>	<b>671.64</b>	<b>722.22</b>	<b>825.79</b>	<b>821.22</b>	<b>900.31</b>	<b>987.86</b>
12	Add: Incentive on Transmission Availability	-	6.68	-		-	-					
13	Add: Sharing of (Gains)/Loss	-	(2.80)				-					
14	<b>ARR after Sharing (Gains)/Losses and Incentive</b>	<b>670.87</b>	<b>684.88</b>	<b>672.85</b>	<b>353.31</b>	<b>317.88</b>	<b>671.64</b>	<b>722.22</b>	<b>825.79</b>	<b>821.22</b>	<b>900.31</b>	<b>987.86</b>
15	<b>Revenue with Approved Tariff for FY 2023-24</b>	<b>670.87</b>	<b>670.87</b>	<b>672.85</b>	<b>-</b>	<b>-</b>	<b>672.85</b>					
16	Less: Revenue from STOA/MTOA Charges	12.00	2.71	4.58	0.36	2.00	2.36	2.36	2.36	2.36	2.36	2.36
17	<b>Net Revenue Requirement</b>	<b>658.87</b>	<b>682.17</b>	<b>668.27</b>	<b>352.95</b>	<b>315.88</b>	<b>669.29</b>	<b>719.86</b>	<b>823.44</b>	<b>818.86</b>	<b>897.95</b>	<b>985.51</b>
18	<b>Revenue Gap /(Surplus) for FY 2023-24</b>	<b>-</b>	<b>23.30</b>				<b>1.01</b>					

## Transmission Loss

Form - 2a

S.No.	Particulars	Approved in Order dtd 29.03.23	AEGCL Submission	Approved in Order dtd 27.06.24	AEGCL Estimation	MYT				
		FY 23-24 APR		FY 24-25		FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
1	Energy Injected (MU)		12276.14		13505.60	14456.00	15539.00	16671.00	17879.00	19189.00
2	Energy Sent Out to APDCL (MU)		11828.17		13056.59	13691.96	14713.31	15779.53	16916.80	18149.38
3	Energy Sent Out to OA Consumers (MU)		45.92		10.96	300.00	330.00	363.00	399.30	439.23
4	Total Energy Sent Out		11874.09		13,067.55	13,991.96	15,043.31	16,142.53	17,316.10	18,588.61
4	Transmission Loss (MU)		402.05		438.05	464.04	495.69	528.47	562.90	600.39
5	Transmission Loss (%)	3.25%	3.28%	3.23%	3.24%	3.21%	3.19%	3.17%	3.15%	3.13%



## Transmission Availability

Form - 2b

S.No.	Particulars	Approved in Order dtd 29.03.23	AEGCL Submission	Approved in Order dtd 27.06.24	AEGCL Estimation
		FY 23-24 APR (%)		FY 24-25 (%)	
1	April	98.50%	99.55	98.50%	99.06
2	May		99.24		99.37
3	June		99.63		99.43
4	July		99.65		99.27
5	August		99.64		98.83
6	September		99.61		99.04
7	October		99.47		99.32
8	November		99.25		99.00
9	December		99.54		99.00
10	January		99.45		99.00
11	February		99.54		99.00
12	March		99.42		99.00

**Repair & Maintenance Expenses**

**Form - F18**

S.No.	Particulars	FY 23-24		FY 24-25			
		True up		APR			
		Approved in Order dtd 29.03.23	AEGCL Submission	Approved in Order dtd 27.06.24	FY 24-25 H1	FY 24-25 H2	Total AEGCL Submission
1	Plant & Machinery	30.60	7.72	32.33	2.77	4.50	7.27
2	Buildings		1.70		2.32	3.50	5.82
3	Civil works		0.88		0.36	1.70	2.06
4	Hydraulic Works		-		0.00	0.00	0.00
5	Lines, Cable Networks etc.		4.15		6.33	10.24	16.57
6	Vehicles		0.12		0.04	0.05	0.09
7	Furniture & Fixtures		0.18		0.04	0.10	0.14
8	Office Equipment		0.26		0.07	0.15	0.22
9	Total		15.02		11.93	20.24	32.17
10	Any other items (Capitalisation)		-		0.00	0.00	0.00
	<b>Total</b>	<b>30.60</b>	<b>15.02</b>	<b>32.33</b>	<b>11.93</b>	<b>20.24</b>	<b>32.17</b>
	AEGCL R&M		15.02		11.93	20.24	32.17

**Normative Calculation of R&M expense**

Form - F18

 $R\&M_n = K \times (GFA_{n-1}) \times (WPI \text{ inflation})$ 

Particulars	FY 23-24 (Rs.Cr.)	FY 24-25 (Rs.Cr.)	FY 25-26 (Rs.Cr.)	FY 26-27 (Rs.Cr.)	FY 27-28 (Rs.Cr.)	FY 28-29 (Rs.Cr.)	FY 29-30 (Rs.Cr.)
Opening GFA for previous year	2,731.97	3,022.08	3,252.39	3,527.06	5,122.87	5,800.02	5,997.74
Closing GFA for previous year	3,022.08	3,252.39	3,527.06	5,122.87	5,800.02	5,997.74	7,321.45
<b>Average GFA for previous year</b>	<b>2,877.02</b>	<b>3,137.23</b>	<b>3,389.72</b>	<b>4,324.96</b>	<b>5,461.44</b>	<b>5,898.88</b>	<b>6,659.59</b>
K Factor	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%
WPI Inflation	7.89%	7.22%	7.22%	7.22%	7.22%	7.22%	7.22%
<b>Normative R&amp;M Expense</b>	<b>23.28</b>	<b>25.23</b>	<b>27.26</b>	<b>34.78</b>	<b>43.92</b>	<b>47.44</b>	<b>53.55</b>
Expenditure for Colony Maintenance of AEGCL	3.00	5.93	11.22	7.53	7.53	7.53	7.53
Expenditure for Emergency Restoration System			7.96				
Additional amount for procurement of Emergency Spare materials			2.57	2.57	2.57	2.57	
Upgradation of SAS at various substation			6.35	7.48	7.13	7.70	-
Additional amount for Cyber Security	0.21	1.01	1.15	1.15	1.75	1.75	1.75
Annual Technical Support (ATS) Services for ERP Product				0.46	1.11	1.11	1.11
Application Maintenance Support (AMS) Services For ERP Solution				0.42	0.4	0.4	0.4
Recurring charges of DC-DR for ERP Database				3.52	3.52	3.52	3.52
<b>Net Normative R&amp;M Expense</b>	<b>26.49</b>	<b>32.17</b>	<b>56.51</b>	<b>57.91</b>	<b>67.94</b>	<b>72.02</b>	<b>67.86</b>

**WPI****Form - F18**

<b>Fiscal</b>	<b>WPI Index</b>	<b>YOY Change %</b>	<b>Average WPI Inflation (Last 3 Years)</b>
<b><u>FY 2023-24</u></b>	151.40	-0.72%	<b>7.22%</b>
<b><u>FY 2022-23</u></b>	152.50	9.39%	<b>7.89%</b>
<b><u>FY 2021-22</u></b>	139.41	13.00%	<b>5.32%</b>
<b><u>FY 2020-21</u></b>	123.37	1.29%	<b>2.41%</b>
<b><u>FY 2019-20</u></b>	121.80	1.67%	<b>2.96%</b>
FY 2018-19	119.80	4.26%	<b>2.98%</b>
FY 2017-18	114.90	2.96%	<b>0.33%</b>
FY 2016-17	111.60	1.73%	<b>-0.24%</b>
FY 2015-16	109.70	-3.69%	
FY 2014-15	113.90	1.24%	

Employee Expenses		Form - F19					
S.No.	Particulars	FY 23-24		FY 24-25			
		True up		APR			
		Approved in Order dtd 29.03.23	AEGCL Submission	Approved in Order dtd 27.06.24	FY 24-25 H1	FY 24-25 H2	Total AEGCL Submission
1	Salaries		102.25		51.51	55.00	106.51
2	Additional Pay		-		0.00	0.00	0.00
3	Dearness Allowance (DA)		37.22		20.45	24.00	44.45
4	Other Allowances & Relief		17.23		8.61	8.61	17.22
5	Addl. Pay & C.Off Encashment		-		0.00	0.00	0.00
6	Interim Relief / Wage Revision		-		0.00	0.00	0.00
7	Honorarium/Overtime		0.14		0.04	0.04	0.08
8	Bonus/ Exgratia To Employees		0.30		0.09	0.22	0.31
9	Medical Expenses Reimbursement		0.41		0.04	0.36	0.40
10	Travelling Allowance(Conveyance Allowance)		-		0.00	0.00	0.00
11	Leave Travel Assistance		0.05		0.01	0.04	0.05
12	Earned Leave Encashment	196.94	3.53	207.87	2.07	2.34	4.41
13	Payment Under Workman's Compensation And Gratuity		7.74		9.79	3.83	13.62
14	Subsidised Electricity To Employees		-		0.00	0.00	0.00
15	Any Other Item		-		0.00	0.00	0.00
16	Staff Welfare Expenses		0.35		0.07	0.28	0.35
17	Apprentice And Other Training Expenses		-		0.00	0.00	0.00
18	Contribution To Terminal Benefits		21.04		10.71	10.03	20.74
19	Provident Fund Contribution		-		0.00	0.00	0.00
20	Provision for PF Fund		-		0.00	0.00	0.00
21	Any Other Items		-		0.00	0.00	0.00
22	<b>Total Employee Costs</b>		190.26		<b>103.39</b>	<b>104.74</b>	<b>208.13</b>
23	Less: Employee expenses capitalised						
24	<b>Net Employee expenses</b>	<b>196.94</b>	<b>190.26</b>	<b>207.87</b>	<b>103.39</b>	<b>104.74</b>	<b>208.13</b>
	<b>AEGCL Employee expenses</b>		<b>190.26</b>		<b>103.39</b>	<b>104.74</b>	<b>208.13</b>

**Normative Calculation of Employee expense**

EMP<sub>n</sub> = (EMP<sub>n-1</sub>) x (1+G<sub>n</sub>) x (CPI inflation)

Form - F19

Particulars	FY 23-24 (Rs. Cr.)	FY 24-25 (Rs. Cr.)	FY 25-26 (Rs. Cr.)	FY 26-27 (Rs. Cr.)	FY 27-28 (Rs. Cr.)	FY 28-29 (Rs. Cr.)	FY 29-30 (Rs. Cr.)
Base Employee Cost (n-1)	183.56	195.41	208.13	221.68	236.12	251.49	267.86
Avg CPI rate of precedeeding three years	5.40%	5.46%	5.46%	5.46%	5.46%	5.46%	5.46%
G <sub>n</sub> (Growth Factor for nth Year)	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Normative Employee Cost (Excl. ROP)	195.41	208.13	221.68	236.12	251.49	267.86	285.30
Revision of Pay							
<b>Normative Employee Cost for the year (Incl. Revision of Pay)</b>	195.41	208.13	221.68	236.12	251.49	267.86	285.30

**CPI****Form - F19**

<b>Fiscal</b>	<b>CPI Index</b>	<b>YOY Change %</b>	<b>Average CPI Inflation (Last 3 Years)</b>
<b><u>FY 2023-24</u></b>	397.2	5.19%	<b>5.46%</b>
<b><u>FY 2022-23</u></b>	377.62	6.06%	<b>5.40%</b>
<b><u>FY 2021-22</u></b>	356.06	5.13%	<b>5.89%</b>
<b><u>FY 2020-21</u></b>	338.69	5.02%	<b>6.00%</b>
<b><u>FY 2019-20</u></b>	322.5	7.53%	<b>5.35%</b>
<b><u>FY 2018-19</u></b>	299.92	5.45%	<b>4.22%</b>
FY 2017-18	284.42	3.08%	<b>4.28%</b>
FY 2016-17	275.92	4.12%	<b>5.35%</b>
FY 2015-16	265.00	5.65%	
FY 2014-15	250.83	6.28%	

## Administration and General Expenses

Form - F20

S.No.	Particulars	FY 23-24		FY 24-25			
		True up		APR			
		Approved in Order dtd 29.03.23	AEGCL Submission	Approved in Order dtd 27.06.24	FY 24-25 H1	FY 24-25 H2	Total AEGCL Submission
1	Lease/ Rent/Rates and taxes		0.74		0.04	0.70	0.73
2	Insurance		3.33		0.03	0.05	0.08
3	Revenue Stamp Expenses Account		-		0.00	0.00	0.00
4	Telephone, Postage, Telegram & Telex Charges		0.16		0.09	0.02	0.11
5	Incentive & Award To Employees/Outsiders		0.53		0.00	0.00	0.00
6	Consultancy Charges		0.34		0.00	0.00	0.00
7	Technical Fees		-		0.00	0.00	0.00
8	Other Professional Charges		0.59		0.11	0.47	0.58
9	Conveyance And Travelling		6.18		0.77	6.16	6.93
10	License and Registration Fees		0.00		0.00	0.00	0.00
11	Vehicle Expenses		0.90		3.08	0.96	4.04
12	Security / Service Charges Paid To Outside Agencies		-		0.00	0.00	0.00
13	Fee And Subscriptions Books And Periodicals		1.44		1.07	0.43	1.50
14	Printing And Stationery		0.36		0.19	0.19	0.38
15	Advertisement Expenses		0.54		0.32	0.23	0.55
16	Contributions/Donations To Outside Institutes / Associations		2.53		3.01	0.00	3.01
17	Electricity Charges To Offices		0.56		0.32	0.40	0.72
18	Water Charges	11.53	0.01	12.35	0.00	0.00	0.00
19	Entertainment Charges		0.25		0.19	0.05	0.24
20	Miscellaneous Expenses		0.41		0.08	0.37	0.45
21	Legal Charges		0.29		0.05	0.25	0.30
22	Auditor's Fee		0.11		0.06	0.06	0.12
23	Freight On Capital Equipments		0.01		0.17	0.00	0.17
24	Purchase Related Advertisement Expenses		0.00		0.00	0.00	0.00
25	Vehicle Running Expenses Truck / Delivery Van		0.07		0.03	0.05	0.08
26	Vehicle Hiring Expenses Truck / Delivery Van		-		0.00	0.00	0.00
27	Other Freight		0.02		0.00	0.02	0.02
28	Fees including TA and DA for non-official member of the Board		0.01		0.24	0.31	0.55
29	Fees for conducting recruitment & Other Departmental Examinations		0.07		0.15	0.00	0.15
30	Participation fees paid for Training/conference		0.01		0.00	0.00	0.00
31	Training of Staff and Officers		-		0.02	0.05	
32	Corporate Social Responsibility (CSR) Activities		0.34		0.80		0.80
32	<b>Total A&amp;G Expenses</b>	<b>11.53</b>	<b>19.80</b>	<b>12.35</b>	<b>10.83</b>	<b>10.77</b>	<b>21.52</b>
33	Less: SIR		3.26				
34	<b>Net A&amp;G Expenses</b>	<b>11.53</b>	<b>16.54</b>	<b>12.35</b>	<b>10.83</b>	<b>10.77</b>	<b>21.52</b>



**Normative Calculation of A&G expense**

$A\&G_n = (A\&G_{n-1}) \times (WPI \text{ inflation}) + Provision$

Form - F20

Particulars	FY 23-24 (Rs.Cr)	FY 24-25 (Rs.Cr)	FY 25-26 (Rs.Cr)	FY 26-27 (Rs.Cr)	FY 27-28 (Rs.Cr)	FY 28-29 (Rs.Cr)	FY 29-30 (Rs.Cr)
A&G Expense for Previous year	10.67	11.51	12.34	13.24	14.19	15.22	16.32
WPI Inflation	7.89%	7.22%	7.22%	7.22%	7.22%	7.22%	7.22%
Provision	0	0	0	0	0	0	0
<b>Normative A&amp;G Expense for the year</b>	<b>11.51</b>	<b>12.34</b>	<b>13.24</b>	<b>14.19</b>	<b>15.22</b>	<b>16.32</b>	<b>17.49</b>

**WPI****Form - F20**

<b>Fiscal</b>	<b>WPI Index</b>	<b>YOY Change %</b>	<b>Average WPI Inflation (Last 3 Years)</b>
<b><u>FY 2023-24</u></b>	151.4	-0.72%	<b>7.22%</b>
<b><u>FY 2022-23</u></b>	152.5	9.39%	<b>7.89%</b>
<b><u>FY 2021-22</u></b>	139.41	13.00%	<b>5.32%</b>
<b><u>FY 2020-21</u></b>	123.37	1.29%	<b>2.41%</b>
<b><u>FY2019-20</u></b>	121.8	1.67%	<b>2.96%</b>
FY 2018-19	119.80	4.26%	<b>2.98%</b>
FY 2017-18	114.90	2.96%	<b>0.33%</b>
FY 2016-17	111.60	1.73%	<b>-0.24%</b>
FY 2015-16	109.70	-3.69%	
FY 2014-15	113.90	1.24%	

Form 21: Assets & Depreciation

(A) Gross Fixed Assets

(Rs. Crore)

Sr. No.	Particulars	FY 2023-24				FY 2024-25				FY 2025-26			
		Actual				Estimated				Projected			
		Balance at the beginning of the year	Additions during the year	Retirement of assets during the year	Balance at the end of the year	Balance at the beginning of the year	Additions during the year	Retirement of assets during the year	Balance at the end of the year	Balance at the beginning of the year	Additions during the year	Retirement of assets during the year	Balance at the end of the year
1	Land owned under full ownership												
2	Land under lease	47.66	-0.06	-	47.60	47.60		-	47.60	47.60		-	47.60
3	Building	65.20	7.67	-	72.87	72.87	0.62	-	73.49	73.49		-	73.49
4	Hydraulic	2.64		-	2.64	2.64		-	2.64	2.64		-	2.64
5	Other Civil Works	159.98	4.48	-	164.46	164.46	107.03	-	271.49	271.49	318.13	-	589.62
6	Plant & Machinery	1,426.63	96.89	-	1,523.52	1,523.52	135.03	-	1,658.55	1,658.55	790.33	-	2,448.89
7	Lines & Cable Network	1,300.46	118.06	-	1,418.52	1,418.52	17.40	-	1,435.92	1,435.92	482.34	-	1,918.26
8	Vehicles	4.95	0.06	-	5.01	5.01		-	5.01	5.01		-	5.01
9	Furniture & Fixtures	8.35	0.86	-	9.21	9.21	4.71	-	13.92	13.92	2.00	-	15.92
10	Office Equipment	6.21	2.35	-	8.56	8.56	9.87	-	18.43	18.43	3.00	-	21.43
11	Any other assets												
	<b>Total</b>	<b>3,022.08</b>	<b>230.31</b>	<b>-</b>	<b>3,252.39</b>	<b>3,252.39</b>	<b>274.67</b>	<b>-</b>	<b>3,527.06</b>	<b>3,527.06</b>	<b>1,595.81</b>	<b>-</b>	<b>5,122.87</b>

(Rs. Crore)

Sr. No.	Particulars	FY 2026-27				FY 2027-28				FY 2028-29			
		Projected				Projected				Projected			
		Balance at the beginning of the year	Additions during the year	Retirement of assets during the year	Balance at the end of the year	Balance at the beginning of the year	Additions during the year	Retirement of assets during the year	Balance at the end of the year	Balance at the beginning of the year	Additions during the year	Retirement of assets during the year	Balance at the end of the year
1	Land owned under full ownership												
2	Land under lease	47.60		-	47.60	47.60		-	47.60	47.60		-	47.60
3	Building	73.49		-	73.49	73.49		-	73.49	73.49		-	73.49
4	Hydraulic	2.64		-	2.64	2.64		-	2.64	2.64		-	2.64
5	Other Civil Works	589.62	135.43	-	725.05	725.05	39.54	-	764.60	764.60	264.74	-	1,029.34
6	Plant & Machinery	2,448.89	333.58	-	2,782.46	2,782.46	93.86	-	2,876.32	2,876.32	656.85	-	3,533.18
7	Lines & Cable Network	1,918.26	203.15	-	2,121.41	2,121.41	59.32	-	2,180.72	2,180.72	397.11	-	2,577.83
8	Vehicles	5.01		-	5.01	5.01		-	5.01	5.01		-	5.01
9	Furniture & Fixtures	15.92	2.00	-	17.92	17.92	2.00	-	19.92	19.92	2.00	-	21.92
10	Office Equipment	21.43	3.00	-	24.43	24.43	3.00	-	27.43	27.43	3.00	-	30.43
11	Any other assets												
	<b>Total</b>	<b>5,122.87</b>	<b>677.16</b>	<b>-</b>	<b>5,800.02</b>	<b>5,800.02</b>	<b>197.72</b>	<b>-</b>	<b>5,997.74</b>	<b>5,997.74</b>	<b>1,323.71</b>	<b>-</b>	<b>7,321.45</b>

Sr. No.	Particulars	FY 2029-30			
		Projected			
		Balance at the beginning of the year	Additions during the year	Retirement of assets during the year	Balance at the end of the year
2	Land owned under full ownership				
3	Land under lease	47.60		-	47.60
4	Building	73.49		-	73.49
5	Hydraulic	2.64		-	2.64
6	Other Civil Works	1,029.34	457.87	-	1,487.20
7	Plant & Machinery	3,533.18	1,637.66	-	5,170.84
8	Lines & Cable Network	2,577.83	686.80	-	3,264.63
9	Vehicles	5.01		-	5.01
10	Furniture & Fixtures	21.92	2.00	-	23.92
11	Office Equipment	30.43	3.00	-	33.43
11	Any other assets				
	<b>Total</b>	<b>7,321.45</b>	<b>2,787.33</b>	<b>-</b>	<b>10,108.77</b>

Form 21: Assets & Depreciation

(B) Depreciation

(Rs. Crore)

Sr. No.	Particulars	Depreciation Rate	FY 2023-24				FY 2024-25			FY 2025-26			FY 2026-27		
			Actual				Estimated			Projected			Projected		
			Accumulated depreciation at the beginning of the year	Additions during the year	Accumulated depreciation at the end of the year	Accumulated depreciation at the beginning of the year	Additions during the year	Accumulated depreciation at the end of the year	Accumulated depreciation at the beginning of the year	Additions during the year	Accumulated depreciation at the end of the year	Accumulated depreciation at the beginning of the year	Additions during the year	Accumulated depreciation at the end of the year	
1	Land owned under full ownership	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	
2	Land under lease	3.34%	0.07	0.01	0.07	0.07	0.00	0.08	0.08	1.59	1.67	1.67	-	1.67	
3	Building	3.34%	28.09	2.68	30.77	30.77	2.24	33.00	33.00	2.45	35.46	35.46	1.59	37.05	
4	Hydraulic	5.28%	2.51	-	2.51	2.51	0.06	2.57	2.57	-	2.57	2.57	3.88	6.45	
5	Other Civil Works	3.34%	32.53	5.18	37.70	37.70	5.77	43.48	43.48	14.38	57.86	57.86	-	57.86	
6	Plant & Machinery	5.28%	704.95	87.63	792.59	792.59	75.73	868.32	868.32	108.44	976.76	976.76	-	976.76	
7	Lines & Cable Network	5.28%	891.95	85.91	977.86	977.86	68.74	1,046.60	1,046.60	88.55	1,135.15	1,135.15	138.11	1,273.25	
8	Vehicles	9.50%	4.45	-	4.45	4.45	0.26	4.72	4.72	-	4.72	4.72	191.88	196.60	
9	Furniture & Fixtures	6.33%	4.85	0.51	5.36	5.36	0.61	5.97	5.97	0.94	6.92	6.92	-	6.92	
10	Office Equipment	6.33%	4.41	0.85	5.27	5.27	1.25	6.52	6.52	1.26	7.78	7.78	1.07	8.85	
11	Any other assets	5.28%	-	-	-	-	-	-	-	-	-	-	1.21	1.21	
	<b>Total</b>		<b>1,673.82</b>	<b>182.76</b>	<b>1,856.58</b>	<b>1,856.58</b>	<b>154.68</b>	<b>2,011.26</b>	<b>2,011.26</b>	<b>217.62</b>	<b>2,228.88</b>	<b>2,228.88</b>	<b>337.74</b>	<b>2,566.62</b>	

(Rs. Crore)

Sr. No.	Particulars	Depreciation Rate	FY 2027-28			FY 2028-29			FY 2029-30		
			Projected			Projected			Projected		
			Accumulated depreciation at the beginning of the year	Additions during the year	Accumulated depreciation at the end of the year	Accumulated depreciation at the beginning of the year	Additions during the year	Accumulated depreciation at the end of the year	Accumulated depreciation at the beginning of the year	Additions during the year	Accumulated depreciation at the end of the year
1	Land owned under full ownership	0.00%	-	-	-	-	-	-	-	-	-
2	Land under lease	3.34%	1.67	1.59	3.26	3.26	1.59	4.85	4.85	1.59	6.44
3	Building	3.34%	37.05	2.45	39.50	39.50	2.45	41.96	41.96	2.45	44.41
4	Hydraulic	5.28%	6.45	-	6.45	6.45	-	6.45	6.45	-	6.45
5	Other Civil Works	3.34%	57.86	24.88	82.73	82.73	29.96	112.69	112.69	42.03	154.72
6	Plant & Machinery	4.22%	976.76	119.40	1,096.16	1,096.16	135.24	1,231.40	1,231.40	183.65	1,415.05
7	Lines & Cable Network	4.22%	1,273.25	90.77	1,364.03	1,364.03	100.41	1,464.43	1,464.43	123.28	1,587.71
8	Vehicles	9.50%	196.60	-	196.60	196.60	-	196.60	196.60	-	196.60
9	Furniture & Fixtures	6.33%	6.92	1.20	8.11	8.11	1.32	9.44	9.44	1.45	10.89
10	Office Equipment	6.33%	8.85	1.64	10.49	10.49	1.83	12.33	12.33	2.02	14.35
11	Any other assets	5.28%	1.21	-	1.21	1.21	-	1.21	1.21	-	1.21
	<b>Total</b>		<b>2,566.62</b>	<b>241.94</b>	<b>2,808.56</b>	<b>2,808.56</b>	<b>272.80</b>	<b>3,081.36</b>	<b>3,081.36</b>	<b>356.47</b>	<b>3,437.84</b>

**Depreciation Exckuing Asset funded through Grant**

**Form 21**

Particulars	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
Gross Fixed Assets (a)	3,252.39	3,527.06	5,122.87	5,800.02	5997.73963	7321.44663	10108.7736
Gross Fixed Assets excluding Land (b)	3,204.79	3,479.46	5,075.26	5,752.42	5,950.14	7,273.85	10,061.17
Conersion of Grant to Equity	2,100.97	2,120.70	2,120.70	2,120.70	2,120.70	2,120.70	2,120.70
Opening CWIP (c)	833.60	745.81	746.18	1,247.93	1652.12219	5146.35864	6352.96867
Grant (CWIP + Assets) (d)	494.26	676.79	2,272.60	2,949.75	3,147.47	4,471.18	6,760.50
Grant towards GFA (e=d*b/(b+c))	392.23	557.33	1,981.30	2,423.91	2,463.46	2,618.53	4,143.90
	<b>FY23-24</b>	<b>FY 24-25</b>	<b>FY25-26</b>	<b>FY 26-27</b>	<b>FY 27-28</b>	<b>FY 28-29</b>	<b>FY 29-30</b>
Total Depreciation	182.76	154.68	217.62	337.74	241.94	272.80	356.47
Less : Dep twds assets through Grant/Consumer cont	22.37	24.78	84.95	142.32	100.17	98.21	146.82
Depreciation for the year (excl assets through grant and consumer contribution (to be considered in ARR)	160.40	129.90	132.66	195.43	141.77	174.60	209.65

## Interest &amp; Finance Charges

Form - F22  
Rs. Crore

S.No.	Particulars	FY 23-24	
		Approved (in the Tariff Order dated 29.03.2023)	AEGCL Submission
	<b>Loan Details</b>		
A	<b>Interest charges on State Govt. Loans, Bonds And Advances,</b>		
1	State Government Loans		0.61
2	ADB Loan		-
3	Central Government Loans		-
4	General Provident Fund		1.25
	<b>Sub-total</b>		<b>1.85</b>
	<b>Interest on Long Term Loans/Credits from the Fls/banks/organisations approved by the State Govt.</b>		
B	Secured Loans		
	Unsecured Loans		
C	Other Interest & Finance Charges		
	<i>Cost of raising Finance/Bank Charges</i>		0.00
	<i>Penal Interest Charges</i>		
	<b>Sub-total</b>		<b>0.00</b>
D	<b>Grand Total Of Interest &amp; Finance Charges (A+B+C)</b>		<b>1.86</b>
E	Less : Interest & Finance Charges Capitalised		0.15
	<b>Net Total Of Interest Finance Charges (D-E)</b>		<b>1.70</b>

S.No.	Particulars	FY 23-24							
		Loan Tenure	Rate of Interest	Opening Balance	Amount received	Principal repayment		Interest Due	Closing Balance
	<b>Loan Details</b>								
A	<b>Interest charges on State Govt. Loans, Bonds And Advances,</b>								
1	State Government Loans		10%	12.40	6.21	12.40		0.61	6.21
2	ADB Loan		10.50%	0.00					0.00
3	Central Government Loans			0.00					0.00
4	General Provident Fund		7.10%	20.81	1.61	7.63		1.25	16.03
	<b>Sub-total</b>			<b>33.21</b>	<b>7.82</b>	<b>20.03</b>		<b>1.85</b>	<b>22.24</b>
	<b>Interest on Long Term Loans/Credits from the Fls/banks/organisations approved by the State Govt.</b>								
A	Secured Loans							0.00	0
B	Unsecured Loans							0.00	0
C	Other Interest & Finance Charges								0
	<i>Cost of raising Finance/Bank Charges</i>							0.00	0
	<i>Penal Interest Charges</i>								0
	<b>Sub-total</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
D	<b>Grand Total Of Interest &amp; Finance Charges (A+B+C)</b>			<b>33.21</b>	<b>7.82</b>	<b>20.03</b>		<b>1.86</b>	<b>22.24</b>
E	Less : Interest & Finance Charges Capitalised							0.15	0
	<b>Net Total Of Interest Finance Charges (D-E)</b>			<b>33.21</b>	<b>7.82</b>	<b>20.03</b>		<b>1.70</b>	<b>22.24</b>

8.183%

S.No.	Particulars	FY 24-25 (H1) Actual								
		Loan Tenure	Rate of Interest	Opening Balance	Amount received	Principal repayment	Converted to Equity	Interest Due	Closing Balance	
	<b>Loan Details</b>									
<b>A</b>	<b>Interest charges on State Govt. Loans, Bonds And Advances,</b>									
1	State Government Loans		10%	6.21	0.00	0.00	0.00	0.00	0.00	6.21
2	ADB Loan		10.50%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Central Government Loans			0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	General Provident Fund		8.00%	16.03	0.73	2.64	0.00	0.53	0.53	14.65
	<b>Sub-total</b>			<b>22.24</b>	<b>0.73</b>	<b>2.64</b>	0.00	0.53	0.53	20.86
	<b>Interest on Long Term Loans/Credits from the Fls/banks/organisations approved by the State Govt.</b>									
A	Secured Loans									0
B	Unsecured Loans									0
C	Other Interest & Finance Charges									0
	<i>Cost of raising Finance/Bank Charges</i>									0
	<i>Penal Interest Charges</i>									0
	<b>Sub-total</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>D</b>	<b>Grand Total Of Interest &amp; Finance Charges (A+B+C)</b>			<b>22.24</b>	<b>0.73</b>	<b>2.64</b>		<b>0.53</b>	<b>0.53</b>	<b>20.86</b>
E	Less : Interest & Finance Charges Capitalised									0
	<b>Net Total Of Interest Finance Charges (D-E)</b>			<b>22.24</b>	<b>0.73</b>	<b>2.64</b>		<b>0.53</b>	<b>0.53</b>	<b>20.86</b>

Interest Rate

8.558%

S.No.	Particulars	FY 24-25 (H2) Estimated								
		Loan Tenure	Rate of Interest	Opening Balance	Amount received	Principal repayment		Interest Due	Closing Balance	
	<b>Loan Details</b>									
<b>A</b>	<b>Interest charges on State Govt. Loans, Bonds And Advances,</b>									
1	State Government Loans		10%	6.21	0.00	0.00		6.21	0.00	0.00
2	ADB Loan		10.50%	0.00	0.00	0.00		0.00	0.00	0.00
3	Central Government Loans			0.00	0.00	0.00		0.00	0.00	0.00
4	General Provident Fund		8.00%	14.65	0.82	4.45		0.00	0.44	11.46
	<b>Sub-total</b>			<b>20.86</b>	<b>0.82</b>	<b>4.45</b>		<b>0.00</b>	<b>0.44</b>	<b>11.46</b>
	<b>Interest on Long Term Loans/Credits from the Fls/banks/organisations approved by the State Govt.</b>									
A	Secured Loans							0.00		0
B	Unsecured Loans							0.00		0
C	Other Interest & Finance Charges									0
	<i>Cost of raising Finance/Bank Charges</i>							0.01		0
	<i>Penal Interest Charges</i>									0
	<b>Sub-total</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.01</b>		<b>0.00</b>
<b>D</b>	<b>Grand Total Of Interest &amp; Finance Charges (A+B+C)</b>			<b>20.86</b>	<b>0.82</b>	<b>4.45</b>		<b>0.45</b>		<b>11.46</b>
E	Less : Interest & Finance Charges Capitalised									0
	<b>Net Total Of Interest Finance Charges (D-E)</b>			<b>0.00</b>	<b>0.82</b>	<b>4.45</b>		<b>0.45</b>		<b>11.46</b>

8.576% for FY 22-23

S.No.	Particulars	FY 24-25 (Total) Estimated								
		Loan Tenure	Rate of Interest	Opening Balance	Amount received	Principal repayment		Interest Due	Closing Balance	
	<b>Loan Details</b>									
<b>A</b>	<b>Interest charges on State Govt. Loans, Bonds And Advances,</b>									
1	State Government Loans		10%	12.42	0.00	0		0.00		12.42
2	ADB Loan		10.50%	0.00	0.00	0		0.00		0.00
3	Central Government Loans			-	-	0		0.00		0.00
4	General Provident Fund		8.0%	30.69		7.09		0.97		23.60
	<b>Sub-total</b>			<b>43.11</b>	<b>0.00</b>	<b>7.09</b>		<b>0.97</b>		<b>36.02</b>
	<b>Interest on Long Term Loans/Credits from the Fls/banks/organisations approved by the State Govt.</b>									
A	Secured Loans							0.00		0
B	Unsecured Loans							0.00		0
C	Other Interest & Finance Charges							0.00		0
	<i>Cost of raising Finance/Bank Charges</i>							0.01		0
	<i>Penal Interest Charges</i>							0.00		0
	<b>Sub-total</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.01</b>		<b>0.00</b>
<b>D</b>	<b>Grand Total Of Interest &amp; Finance Charges (A+B+C)</b>			<b>43.11</b>	<b>1.55</b>	<b>7.09</b>		<b>0.98</b>		<b>36.02</b>
E	Less : Interest & Finance Charges Capitalised							0.00		0
	<b>Net Total Of Interest Finance Charges (D-E)</b>			<b>43.11</b>	<b>1.55</b>	<b>7.09</b>		<b>0.98</b>		<b>36.02</b>

8.690% for FY 22-23



## Working Capital Requirements

Form - F25

Form - F25

S.No.	Particulars	Units	FY 23-24		FY 24-25		Particulars	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
			True-Up		APR			MYT				
			Approved in Order dtd 29.03.23	AEGCL Submission	Approved in Order dtd 27.06.24	AEGCL Submission		AEGCL Submission	AEGCL Submission	AEGCL Submission	AEGCL Submission	AEGCL Submission
1	O&M expenses for 1 month	Rs. Crore	19.92	19.45	21.05	21.05	O&M expenses for 1 month	24.29	25.69	27.89	29.68	30.89
2	Maintenance spares @ 15% of O&M	Rs. Crore	35.86	35.01	37.88	37.90	Maintenance spares @ 15% of O&M	43.71	46.23	50.20	53.43	55.60
3	Receivables for two months	Rs. Crore	111.82	113.50	116.27	111.94	Receivables for 45 days	90.28	103.22	102.65	112.54	123.48
4	<b>Total Working Capital</b>	Rs. Crore	<b>167.60</b>	167.96	<b>175.20</b>	<b>170.89</b>	<b>Total Working Capital</b>	<b>158.28</b>	<b>175.14</b>	<b>180.74</b>	<b>195.65</b>	<b>209.97</b>
5	Rate of Interest	%	10.58%	11.57%	11.53%	11.83%	Rate of Interest	11.83%	11.83%	11.83%	11.83%	11.83%
6	<b>Interest on Working Capital</b>	<b>Rs. Crore</b>	17.72	19.43	20.21	<b>20.22</b>	<b>Interest on Working Capital</b>	<b>18.72</b>	<b>20.72</b>	<b>21.38</b>	<b>23.15</b>	<b>24.84</b>

Form - F23

Form - F23

## Return on Equity

S.No.	Particulars	Units	FY 23-24		FY 24-25		FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
			True-Up		APR		MYT				
			Approved in Order dtd 29.03.23	AEGCL Submission	Approved in Order dtd 27.06.24	AEGCL Submission	AEGCL Submission	AEGCL Submission	AEGCL Submission	AEGCL Submission	AEGCL Submission
1	Equity (Opening Balance)	Rs. Crore	827.01	803.56	891.20	847.34	853.26	853.26	853.26	853.26	853.26
2	Net additions during the year	Rs. Crore	0	43.78	83.73	5.92	-				
3	Less : Reduction during the year	Rs. Crore	0	-	0.00	-	-	-	-		
4	<b>Equity (Closing Balance)</b>	<b>Rs. Crore</b>	<b>827.01</b>	<b>847.34</b>	<b>974.93</b>	<b>853.26</b>	<b>853.26</b>	<b>853.26</b>	<b>853.26</b>	<b>853.26</b>	<b>853.26</b>
5	<b>Average Equity</b>	<b>Rs. Crore</b>	<b>827.01</b>	<b>825.45</b>	<b>933.07</b>	<b>850.30</b>	<b>853.26</b>	<b>853.26</b>	<b>853.26</b>	<b>853.26</b>	<b>853.26</b>
6	Rate of Return on Equity	%	13.50%	15.50%	13.50%	13.50%	13.50%	13.50%	13.50%	13.50%	13.50%
7	<b>Return on Equity</b>	<b>Rs. Crore</b>	<b>111.65</b>	<b>127.94</b>	<b>125.96</b>	<b>114.79</b>	<b>115.19</b>	<b>115.19</b>	<b>115.19</b>	<b>115.19</b>	<b>115.19</b>

Note:

## 1. Conversion into Equity during FY 2023-24

(Rs. Crore)

Particulars	Amount of Conversion into Equity	Treatment as per Debt-Equity Ratio norms	
		Loan (70%)	Equity (30%)
Govt. Loan	11.52	8.06	3.46
Govt. Grant	134.40	94.08	40.32
<b>Total</b>	<b>145.92</b>	<b>102.14</b>	<b>43.78</b>

2. AEGCL has converted Government Loan of Rs. 11.52 crore and Government Grant of Rs. 134.40 crore as on 31.03.2023 into equity in the FY 2023-24, as approved by the Hon'ble cabinet, GoA, notified vide letter no. E 377979/5 dated 28.09.2023

## 1. Conversion into Equity during H2, FY 2024-25

(Rs. Crore)

Particulars	Amount of Conversion into Equity	Treatment as per Debt-Equity Ratio norms	
		Loan (70%)	Equity (30%)
Govt. Loan	6.21	4.35	1.86
Govt. Grant	13.52	9.46	4.06
<b>Total</b>	<b>19.73</b>	<b>13.81</b>	<b>5.92</b>

2. AEGCL has estimated conversion of Government Loan of Rs. 6.21 crore and Government Grant of Rs. 13.52 crore as on 31.03.2024 into equity during H2, FY 2024-25, as per proposal submitted to the , GoA,

Non-Tariff Income		Form - F26 Rs. Crore						Form - F26 Rs. Crore				
		FY 23-24		FY 24-25			FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	
S.No.	Particulars	True up		APR			MYT					
		Approved in Order dtd 29.03.23	AEGCL Submission	Approved in Order dtd 27.06.24	FY 24-25 H1	FY 24-25 H2	Total AEGCL Submission	AEGCL Submission	AEGCL Submission	AEGCL Submission	AEGCL Submission	AEGCL Submission
<b>A</b>	<b>Income from Investment, Fixed &amp; Call Deposits</b>											
	Income from Investments		0.48			0.50	0.50	1.78	1.78	1.78	1.78	1.78
	Interest on fixed deposits		77.00		32.50	50.00	82.50	82.50	82.50	82.50	82.50	82.50
	Income on other investments (Dividend)		4.28		4.81	4.19	4.19	4.19	4.19	4.19	4.19	4.19
	Interest from Banks		0.15		0.89	-	0.89	0.89	0.89	0.89	0.89	0.89
	Interest on GPF		1.25		0.97		0.97	0.97	0.97	0.97	0.97	0.97
	<b>Sub Total</b>		<b>77.63</b>		<b>33.39</b>	<b>50.50</b>	<b>83.89</b>	<b>85.17</b>	<b>85.17</b>	<b>85.17</b>	<b>85.17</b>	<b>85.17</b>
<b>B</b>	<b>Other Non-Tariff Income</b>						-					
	Rental from contractors/others		1.41		0.15	0.86	1.01					
	Inspection Bungalow/Guest house charges		0.05		0.03	0.02	0.05					
	Electricity charges from employees		-		0.00	-	0.00					
	Sale of tender forms		0.05		0.02	0.03	0.05					
	Penalties recovered from suppliers/contractors		0.87		0.12	0.88	1.00					
	Income from Supervision/Service charges on deposit works		23.24		3.78	20.00	23.78					
	Income from Fibre Optic Network		3.46		1.12	1.12	2.24					
	Stale Cheque entry taken as income since not reissued		0.21				-					
	Application fees and Other charges from STOA consumers		-0.00				-					
	Testing & Oil filtration bills raised against testing of transformer, circuit breaker, etc		0.36				-					
	Income received for Transformer Oil filtration		0.13				-					
	Hire Charges from Contractors/Suppliers/Others		0.13				-					
	Rentals from staff quarters		0.93		0.40	0.53	0.93					

**Non-Tariff Income**

Form - F26  
Rs. Crore

Form - F26  
Rs. Crore

S.No.	Particulars	FY 23-24		FY 24-25			FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
		True up		APR			MYT				
		Approved in Order dtd 29.03.23	AEGCL Submission	Approved in Order dtd 27.06.24	FY 24-25 H1	FY 24-25 H2	Total AEGCL Submission	AEGCL Submission	AEGCL Submission	AEGCL Submission	AEGCL Submission
	Amount received against scheduling & operating charges from Calcom Cement booked by SLDC		-								
	Journal done for TDS deducted and deposited in the name of AEGCL for FY 2023-24 as per 26AS		0.32								
	Amount received from various parties against Registration fees for extending and renewal of empanelled of Transporters		0.01								
	Income received from NF railway against supply, erection, civil works and OPGW works of 09 nos. of diff. types of towers in between LOC NO: 357(B+6) TO 372A(B+0) of 220 KV D/C Mirza-Sarusajai transmission line for shifting raising the height for rly line	58.45		85.33				28.00	28.00	28.00	28.00
	Income received from M/S Mumbai Urja Marg Ltd.(MUML) against operation & maintenance service charges of two nos. of 132 kv bays		0.18								
	Bill Raised against Operation & Maintenance Service Charges of two nos. of 132 Kv Bays At 132 Kv North Lakhimpur GSS w.e.f. 05.08.23 To 30.09.23		0.07								
	Amount Received against SLDC charges from Open Access Consumers		-								

Non-Tariff Income

Form - F26  
Rs. Crore

Form - F26  
Rs. Crore

S.No.	Particulars	FY 23-24		FY 24-25			FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
		True up		APR			MYT				
		Approved in Order dtd 29.03.23	AEGCL Submission	Approved in Order dtd 27.06.24	FY 24-25 H1	FY 24-25 H2	Total AEGCL Submission	AEGCL Submission	AEGCL Submission	AEGCL Submission	AEGCL Submission
	Income from Testing and oil filtration bills raised by T&C divisions				0.13	0.27					
	Fund received from sbi, new ghy branch against closure of account no: 31367059208 (second generation imprest account) which was lying inoperative.				0.01						
	Bill raised against invoice no: 48 dtd: 27.06.24 to m/s Mumbai Urja marg limited(muml) for operation & maintenance service charges of 02 nos. Of 132 kv bays at 132 kv north lakmimpur gss w.e.f 01.04.24 to 30.06.24				0.02						
	15% of rs. 3,72,09,181.00, fund received from AGIHF,GoA against diversion of towers of 132kv transmission line under aegcl for proposed aahi project implemented by AGIHF				0.02						
	Tax invoice no: 48 dtd: 27.06.24 raised to m/s mumbai urja marg limited (muml) for operation & maintenance service charges of 02 nos. Of 132 kv bays at 132 kv north lakmimpur gss w.e.f 01.07.24 to 30.09.24				-						
	<b>Sub-Total</b>		<b>29.06</b>		<b>4.68</b>	<b>22.59</b>	<b>26.82</b>				
	<b>Total</b>	<b>58.45</b>	<b>106.68</b>	<b>85.33</b>	<b>38.07</b>	<b>73.09</b>	<b>110.70</b>	<b>113.17</b>	<b>113.17</b>	<b>113.17</b>	<b>113.17</b>

Form - F21a

S.No.		Particulars		Consumer Contributions & Grants towards cost of capital Assets													Rs. Crore		Rs. Crore		
				FY 23-24				FY 24-25			FY 24-25			FY 24-25			FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
				True up				H1 Actual			H2 Projection			Total Estimated			MYT				
Balance at the beginning of the year	Addition during the year	Conversion to equity during the year	Adjustment to Income	Balance at the end of the year	Balance at the beginning of the year	Addition during the year	Balance at the end of the year	Balance at the beginning of the year	Addition during the year	Balance at the end of the year	Balance at the beginning of the year	Addition during the year	Balance at the end of the year	Balance at the beginning of the year	Addition during the year	Balance at the end of the year	Addition during the year	Addition during the year	Addition during the year	Addition during the year	
1	Consumer Contribution Towards Cost Of Capital Assets	83.32	5.68	-	4.73	84.27	84.27	7.03	91.29	91.29	7.03	98.32	84.27	14.055153	98.32	199.49	0.00	0.00	0.00	0.00	
2	Grant Towards Cost Of Capital Assets / Promoter's Contribution*	422.56	125.65	134.40	3.82	409.99	409.99	88.47	498.46	498.46	80	578.46	409.99	168.471964	578.46	1396.32	677.16	197.72	1323.71	2289.33	
	(a) Grant From GOA	133.85	13.79	134.40	-0.29	13.52	13.52	80.00	93.52	93.52	10	103.52	13.52	90	103.52	208.02	136.03	35.59	238.27	265.56	
	(b) Grant From ADB/AIIB	-	-	-	-	0.00	-	-	-	-	0	-	-	0	-	241.34	503.25	162.13	1085.44	1209.76	
	(c) Grant From Central Government	288.72	111.86	-	4.11	396.47	396.47	8.47	404.94	404.94	70	474.94	396.47	78.47	474.94	946.96	37.88	0.00	0.00	814.01	
		505.88	131.33	134.40	8.56	494.26	494.26	95.50	589.76	589.76	87.03	676.79	494.26	182.53	676.79	1,595.81	677.16	197.72	1,323.71	2,289.33	

Work In Progress		Form - F17 Rs. Crore				Form - F17 Rs. Crore				
		FY 23-24 True up	FY 24-25 APR			FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
S.No.	Particulars	AEGCL Submission	FY 24-25 H1	FY 24-25 H2	Total	AEGCL Submission	AEGCL Submission	AEGCL Submission	AEGCL Submission	AEGCL Submission
1	<b>Opening balance</b>	833.60	745.81	990.99	745.81	746.18	1,247.93	1,652.12	5,146.36	6,352.97
	<b>Less:</b>									
	Excess CAPEX booked during prior period	105.74								
	<b>Add:</b>									
2	i) Capital expenditure	248.11	275.04		275.04	962.56	1,081.35	3,691.95	2,530.32	2,814.00
	ii) Interest & Finance charges capitalised (78.900)	0.15			-					
	iii) Other expenses capitalised	-	-	-	-					
	<b>Less:</b>									
	Inter Unit Transfer of CAPEX									
	<b>Total capital expenditure for the year (i+ii+iii)</b>	248.26	275.04	-	275.04	962.56	1,081.35	3,691.95	2,530.32	2,814.00
	Less :Capitalisation	230.31	29.86	244.81	274.67	460.82	677.16	197.72	1,323.71	2,787.33
	Closing Balance	745.81	990.99	746.18	746.18	1,247.93	1,652.12	5,146.36	6,352.97	6,379.64

**Annexure 1**  
**Audited Annual Accounts**  
**For**  
**FY 2023-24**



# **Annual Accounts 2023-24**



**ASSAM ELECTRICITY GRID CORPORATION LIMITED.**

**CIN: U40101AS2003GC007238**

**(A Govt. of Assam Undertaking)**

**[Registered Office: Bijulee Bhawan, Paltan Bazar, Guwahati - 781001]**

**Assam Electricity Grid Corporation Limited**  
**Balance Sheet as at March 31, 2024**

( Rs.In Lakh)

Particulars	Notes	As at March 31, 2024	As at March 31, 2023 (Restated)	As at April 1, 2022 (Restated)
<b>Assets</b>				
<b>(I) Non-current assets</b>				
(a) Property, plant and equipment	3a	1,39,698.25	1,41,743.30	1,42,335.13
(b) Right of use assets	3b	22.59	23.49	24.39
(c) Capital work in progress	4	67,532.94	66,427.08	54,679.23
<b>(d) Financial assets</b>				
(i) Investments	5	5,348.20	5,348.20	5,348.20
(ii) Other financial assets	6	96,688.04	47,679.79	8,875.33
(e) Other non-current assets	7	7,161.76	7,507.15	7,272.94
<b>Total non-current assets</b>		<b>3,16,451.78</b>	<b>2,68,729.01</b>	<b>2,18,535.22</b>
<b>(II) Current assets</b>				
(a) Inventories	8	3,241.07	3,286.28	2,336.31
<b>(b) Financial assets</b>				
(i) Trade receivables	9	17,644.66	14,259.20	14,433.83
(ii) Cash and cash equivalents	10	13,636.10	15,231.49	13,140.82
(iii) Bank balances other than cash and cash equivalents	11	26,386.25	60,657.88	89,418.55
(iv) Loans	12	110.05	117.81	99.69
(v) Other financial assets	13	2.35	10,527.37	10,528.17
(c) Current tax assets (net)	14	2,575.19	2,867.43	2,648.74
(d) Other current assets	15	32,533.98	31,244.86	29,748.97
<b>Total current assets</b>		<b>96,129.65</b>	<b>1,38,192.32</b>	<b>1,62,355.08</b>
<b>Total assets</b>		<b>4,12,581.43</b>	<b>4,06,921.33</b>	<b>3,80,890.30</b>
<b>Equity and liabilities</b>				
<b>(1) Equity</b>				
(a) Equity share capital	16	2,83,930.06	2,69,338.56	9,993.19
(b) Share Application Money	16(A)	1,806.71	-	-
(c) Other equity	17	2,542.61	(17,970.14)	1,72,326.79
<b>Total equity</b>		<b>2,88,279.38</b>	<b>2,51,368.42</b>	<b>1,82,319.98</b>
<b>(2) Liabilities</b>				
<b>(I) Non-current liabilities</b>				
(a) Grants	18	49,424.98	50,874.71	22,682.72
<b>(b) Financial liabilities</b>				
Borrowings	19	2,224.22	3,232.86	67,380.04
(c) Provisions	20	2,228.29	1,446.78	325.84
(d) Deferred tax liabilities (net)		-	-	-
<b>Total non-current liabilities</b>		<b>53,877.49</b>	<b>55,554.35</b>	<b>90,388.60</b>



**Assam Electricity Grid Corporation Limited**  
**Balance Sheet as at March 31, 2024**

( Rs.In Lakh)

Particulars	Notes	As at March 31, 2024	As at March 31, 2023 (Restated)	As at April 1, 2022 (Restated)
<b>(II) Current liabilities</b>				
<b>(a) Financial liabilities</b>				
(i) Borrowings	21	-	87.90	-
(ii) Trade payables	22			
(a) Total outstanding dues of micro enterprises and small enterprises		-		
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises		-	16,897.87	16,896.60
(iii) Other current financial liabilities	23	34,523.08	49,961.81	61,190.15
(b) Other current liabilities	24	30,719.09	29,124.21	27,319.43
(c) Provisions	25	5,182.39	3,926.77	2,775.54
(d) Current tax liability (net)	26	-	-	-
<b>Total current liabilities</b>		<b>70,424.56</b>	<b>99,998.56</b>	<b>1,08,181.72</b>
<b>Total liabilities</b>		<b>1,24,302.05</b>	<b>1,55,552.91</b>	<b>1,98,570.32</b>
<b>Total equity and liabilities</b>		<b>4,12,581.43</b>	<b>4,06,921.33</b>	<b>3,80,890.30</b>

Summary of significant accounting policies 1-2  
The accompanying notes are an integral part of the financial statements 3-46

As per our report of even date

For and on behalf of the Assam Electricity Grid Corporation Limited

For  
ICAI Firm Registration No.:  
Chartered Accountants

  
(D. Das)  
Managing Director

  
(D. Barua)  
Director  
DIN- 08286065  
  
(D. Barua)  
Company Secretary  
Membership No.  
FCS-4033

H.K. AGRAWALA & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN NO.- 319293E  
DIN- 09498066  
M Sharma  
(M. Sharma)  
CGM (F&A)(i/c)

CA  
Partner  
Membership No.:  
Place: Guwahati  
Date: 23/09/24  
CA HIMANSHU CHOWKHANI  
PARTNER  
UDIN 24301901BKANCG4524 M. NO.: 301901 PAN: BATPS7973J



**Assam Electricity Grid Corporation Limited**  
**Statement of Profit and Loss for the year ended March 31, 2024**

Particulars	Notes	( Rs.In Lakh)	
		For the year ended March 31, 2024	For the year ended March 31, 2023 (Restated)
<b>Income:</b>			
Revenue from operations	27	62,154.03	44,225.97
Other income	28	20,807.25	20,894.96
<b>Total income</b>		<b>82,961.28</b>	<b>65,120.93</b>
<b>Expenses:</b>			
Employee benefits expense	29	21,503.64	17,978.33
Depreciation and amortization expense	3a.2	13,969.57	13,548.80
Finance costs	30	170.32	204.26
Other expenses	31	27,868.34	29,309.95
<b>Total expenses</b>		<b>63,511.87</b>	<b>61,041.34</b>
<b>Profit before exceptional items and tax</b>		<b>19,449.41</b>	<b>4,079.59</b>
Exceptional items		-	-
Profit before tax		19,449.41	4,079.59
<b>Tax expense</b>			
Current tax		-	-
Deferred tax		-	-
<b>Profit for the period</b>		<b>19,449.41</b>	<b>4,079.59</b>
<b>Other comprehensive income</b>			
<b>Items that will not be reclassified to profit or loss</b>			
Re-measurement gains/(losses) on defined benefit plan		-	-
Income tax effect		-	-
<b>Other comprehensive income</b>		-	-
<b>Total comprehensive income</b>		<b>19,449.41</b>	<b>4,079.59</b>
<b>Earnings per equity share of face value of Rs.100 each :</b>			
Basic (In Rs.)		6.85	1.51
Diluted (In Rs.)		6.85	1.51

The accompanying notes are an integral part of the financial statements

3-46

As per our report of even date

For and on behalf of the Assam Electricity Grid Corporation Limited

For  
ICAI Firm Registration No :  
Chartered Accountants

  
(D. Das)  
Managing Director

  
( )  
Director

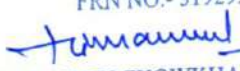
CA  
Partner  
Membership No.:

**H.K. AGRAWALA & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
FRN NO.- 319293E

DIN- 09498066

DIN- 08286065

Place: Guwahati  
Date: 23/09/24  
UDIN: 24301901BKANCG4524

  
**CA HIMANSHU CHOWKHANI**  
PARTNER  
M. NO.: 301901

M Sharma  
( M Sharma)  
CGM (F&A)(i/c)  
PAN **BATPS7973J**

  
(D. Barua)  
Company Secretary  
Membership No. FCS-  
4033



Assam Electricity Grid Corporation Limited  
Statement of changes in equity for the year ended March 31, 2024

A Equity share capital

(1) Current reporting period				(Rs. In Lakh)
Balance at the beginning of the current reporting period	Changes in equity share capital due to prior period errors	Restated balance at the beginning of the current reporting period	Changes in equity share capital during the current year	Balance at the end of the current reporting period
2,69,338.56	-	2,69,338.56	14,591.50	2,83,930.06

(2) Previous reporting period

(1) Current reporting period				(Rs. In Lakh)
Balance at the beginning of the current reporting period	Changes in equity share capital due to prior period errors	Restated balance at the beginning of the current reporting period	Changes in equity share capital during the current year	Balance at the end of the current reporting period
9,993.19	-	9,993.19	2,59,345.37	2,69,338.56

A (1) Share Application Money, pending allotment

(1) Current reporting period

(1) Current reporting period				(Rs. In Lakh)
Balance at the beginning of the current reporting period	Changes due to prior period errors	Restated balance at the beginning of the current reporting period	Changes during the current year	Balance at the end of the current reporting period
-	-	-	1,806.71	1,806.71

(2) Previous reporting period

(1) Current reporting period				(Rs. In Lakh)
Balance at the beginning of the current reporting period	Changes due to prior period errors	Restated balance at the beginning of the current reporting period	Changes during the current year	Balance at the end of the current reporting period
-	-	-	-	-



**Assam Electricity Grid Corporation Limited**  
**Statement of changes in equity for the year ended March 31, 2024**

Particulars	Reserve & surplus				Item of Other Comprehensive Income	Total other equity
	Other Equity	Other Reserve	Contingency Reserve	Self Insurance Reserve		
<b>Balance as April 1, 2021</b>	1,95,504.60	14,410.54	-	-	(41,859.40)	1,68,055.74
Changes due to prior period error	-	-	-	495.67	115.15	610.82
<b>Restated balance as at April 1, 2021</b>	<b>1,95,504.60</b>	<b>14,410.54</b>	-	<b>495.67</b>	<b>(41,744.25)</b>	<b>1,68,666.56</b>
Changes due to prior period error	-	-	-	-	(2,899.88)	(2,899.88)
Profit/(loss) for the year	-	-	-	-	5,271.24	5,271.24
Addition during the year	-	1,015.10	-	273.77	-	1,288.87
<b>Restated Balance as at March 31, 2022</b>	<b>1,95,504.60</b>	<b>15,425.64</b>	-	<b>769.44</b>	<b>(39,372.89)</b>	<b>1,72,326.79</b>
Changes due to prior period error	-	-	-	-	(33.79)	(33.79)
Profit/(loss) for the year	-	-	-	-	4,113.38	4,113.38
Addition during the year	-	663.26	218.30	246.52	-	1,128.08
Conversion to equity shares (1,95,504.60)	-	-	-	-	-	(1,95,504.60)
<b>Restated Balance as at March 31, 2023</b>	<b>-</b>	<b>16,088.90</b>	<b>218.30</b>	<b>1,015.96</b>	<b>(35,293.30)</b>	<b>(17,970.14)</b>
Profit/(loss) for the year	-	531.65	214.01	317.68	19,449.41	19,449.41
Addition during the year	-	-	-	-	-	1,063.34
<b>Balance as at March 31, 2024</b>	<b>-</b>	<b>16,620.55</b>	<b>432.31</b>	<b>1,333.64</b>	<b>(15,843.89)</b>	<b>2,542.61</b>

B

Other equity  
(Rs. In Lakh)

The accompanying notes are an integral part of the financial statements

3-46

As per our report of even date

**For**  
ICAI Firm Registration No.:  
Chartered Accountants

**H.K. AGRAWALA & ASSOCIATES**  
CHARTERED ACCOUNTANTS  
FRN NO - 319293E  
Membership No.: *Amamul*

Place: *Guwahati*  
Date: *23/09/24*  
**CA HIMANSHU CHOWKHANI**  
PARTNER  
M. NO.: 301901

UDIN: 24301901BKANCG4524

*D. Das*  
(D. Das)  
Managing Director

DIN- 09498066  
*M Sharma*  
(M. Sharma)  
CGM (F&A)(i/c)

PAN: BATPS7973J

For and on behalf of the Assam Electricity Grid Corporation Limited

*D. Barua*  
(D. Barua)  
Company Secretary  
Membership  
No: FCS-4033

DIN- 08286065  
*D. Barua*  
(D. Barua)  
Company Secretary  
Membership  
No: FCS-4033



**Assam Electricity Grid Corporation Limited**  
**Cash Flow Statement for the year ended March 31, 2024**

Particulars	( Rs.In Lakh)	
	For the year ended 31 March 2024	For the year ended 31 March 2023 (Restated)
<b>Profit before tax</b>	19,449.41	4,079.59
Adjustments for:		
Depreciation and amortisation	14,832.05	13,711.16
Interest expenses	170.32	204.26
Income from Investment	(48.13)	(55.74)
Interest on Fixed Deposits with Banks	(7,699.95)	(5,083.69)
Interest from Banks	(14.66)	(226.36)
Dividend from Investment	(427.86)	(909.19)
<b>Operating profit before working capital changes</b>	<b>26,261.18</b>	<b>11,720.03</b>
<b>Movement in working capital</b>		
(Increase)/decrease in trade receivables	(3,385.46)	174.63
(Increase)/decrease in bank balances other than cash and cash equivalents	34,271.63	28,760.67
(Increase)/decrease in inventories	45.21	(949.97)
(Increase)/decrease in loans and other financial assets	10,532.78	(17.32)
(Increase)/decrease in other current assets	(1,289.12)	(1,495.89)
(Increase)/decrease in financial assets non-current	(49,008.25)	(38,804.46)
(Increase)/decrease in other non-current assets	(17.50)	(60.67)
Increase/(decrease) in trade payables	(16,897.87)	1.27
Increase/(decrease) in other current financial liabilities	(15,438.73)	(11,228.34)
Increase/(decrease) in other current liabilities	1,594.88	1,804.78
Increase/(decrease) in long term borrowings	-	-
Increase/(decrease) in short term borrowings	-	-
Increase/(decrease) in long term provisions	781.51	1,120.94
Increase/(decrease) in short term provisions	1,255.62	1,151.23
<b>Cash generated from/(used in) operations</b>	<b>(11,294.12)</b>	<b>(7,823.10)</b>
Direct taxes paid (net of refunds)	292.24	(218.69)
<b>Net cash generated from/(used in) operating activities</b>	<b>(11,001.88)</b>	<b>(8,041.79)</b>
<b>Cash flow from investing activities</b>		
Purchase of property, plant & equipment including cwip and capital advances	(13,529.05)	(25,039.81)
Increase/(decrease) in Investments	-	-
Income from Investment	48.13	55.74
Dividend from Investment	427.86	909.19
Interest Income	7,714.61	5,310.05
<b>Net cash (used in)/generated from investing activities</b>	<b>(5,338.45)</b>	<b>(18,764.83)</b>



**Assam Electricity Grid Corporation Limited**  
**Cash Flow Statement for the year ended March 31, 2024**

Particulars	(Rs.In Lakh)	
	For the year ended 31 March 2024	For the year ended 31 March 2023 (Restated)
<b>Cash flow from financing activities</b>		
Changes in equity	17,461.54	64,968.84
Conversion of borrowing to equity	-	(63,840.76)
Proceeds receipts/ repayment from/of borrowings	(1,096.54)	(218.52)
Proceeds from Grant towards capital assets	(1,449.74)	28,191.99
Other receipts	-	-
Interest paid	(170.32)	(204.26)
<b>Net cash (used in)/generated from financing activities</b>	<b>14,744.94</b>	<b>28,897.29</b>
<b>Net (decrease) / increase in cash and cash equivalents</b>	<b>(1,595.39)</b>	<b>2,090.67</b>
<b>Cash and cash equivalents at the beginning of the year</b>	<b>15,231.49</b>	<b>13,140.82</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>13,636.10</b>	<b>15,231.49</b>
<b>Components of cash and cash equivalents</b>		
Cash and cheques on hand	151.07	136.16
Balances with banks:		
- In current accounts	3,825.24	2,562.00
-In saving accounts	9,659.79	12,533.33
-In deposit accounts (with original maturity less than three months)	-	-
<b>Total (refer note 10)</b>	<b>13,636.10</b>	<b>15,231.49</b>

Notes:

The cash flow statement has been prepared under the indirect method as set out in the Ind AS 7 "Statement of Cash Flows".

As per our report of even date

For

ICAI Firm Registration No.:  
Chartered Accountants

**H.K. AGRAWALA & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
FRN NO.- 319293E

CA  
Partner  
Membership No.: *Himanshu*

Place: *Guwahati* CA HIMANSHU CHOWKHANI  
Date: *23/09/24* PARTNER  
M. NO.: 301901

UDIN: 24301901BKANCG4524

*(Signature)*  
(D. Das)  
Managing Director

DIN- 09498066

*(Signature)*  
(M. Sharma)  
CGM (F&A)(i/c)

PAN: BATPS7973J

*(Signature)*  
Director

DIN- 08286065

*(Signature)*  
(D. Barua)  
Company Secretary

Membership No: FCS-4033





**Assam Electricity Grid Corporation Limited**  
**Notes forming part of Financial Statements**

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**Note.1**

**A. Corporate and General Information**

Assam Electricity Grid Corporation Limited ('the Company') is a State Public Sector Company domiciled and incorporated in India under the provisions of The Companies Act, 1956. The registered office of the Company is situated at Bijulee Bhawan (First Floor), Paltan Bazar, Guwahati 781001, It was formed out of erstwhile Assam State Electricity Board (ASEB) in 2003 and was notified as the State Transmission Utility (STU). Its core business is to efficiently transport electrical power from electrical power bulk heads to the distribution company networks in the state of Assam. Assam Electricity Grid Corporation Limited inherited 3862 circuit kms of EHV lines above 66 kV voltage class and 38 numbers of EHV sub-stations having a total transformation capacity of 1636.50 MVA at its birth in 2003.

**B. Basis of Preparation of Financial Statements**

**Statement of compliance**

The financial statements are prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 (the Act), Companies (Indian Accounting Standards) Rules, 2015 the subsequent amendments thereto and the relevant provisions of the Companies Act, 2013 and the provisions of the Electricity Act, 2003 to the extent applicable and various regulations and policies framed there under by the appropriate authorities.

**Basis of preparation and presentation**

The financial statements have been prepared on a historical cost basis, except for certain financial assets and liabilities (refer accounting policy no 2.5) regarding financial instruments which have been measured at fair value.

**Functional and presentation currency**

The Financial statements are presented in Indian Rupees (INR), which is the Company's functional and presentation currency and all amounts are rounded to the nearest lakhs and two decimals thereof, except as stated otherwise.

**Significant Accounting Judgements, Estimates and Assumptions**

The preparation of financial statements in conformity with Ind AS requires the Company's management to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities recognised in the financial statements that are not readily apparent from other sources. The judgements, estimates and associated assumptions are based on historical experience and other factors including estimation of effects of uncertain future events that are considered to be relevant. Actual results may differ from these estimates.

The following are the critical judgements, estimations & assumptions that have been made by the management in the process of applying the Company's accounting policies.

- Management uses judgement in deciding whether individual item or group of items are material in the financial statements. Materiality is judged by reference to the size and nature of the item. The deciding factor is whether omission or misstatement could individually or collectively influence the economic decision that users make on the basis of the financial statements.



**Assam Electricity Grid Corporation Limited**  
**Notes forming part of Financial Statements**

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- Tax expense is calculated using applicable tax rate and laws that have been enacted or substantially enacted. In arriving at taxable profit and all tax bases of assets and liabilities, the Company determines the taxability based on tax enactments, relevant judicial pronouncements and tax expert opinions and makes appropriate provisions which includes an estimation of the likely outcome of any open tax assessments / litigations. Any difference is recognised on closure of assessment or in the period in which they are agreed.
- When the fair value of financial assets and financial liabilities recorded in these financial statements cannot be measured based on quoted price in active markets, their fair value is measured using valuation techniques. The inputs to these valuation techniques are taken from observable markets where possible, but where this is not feasible, a degree of judgement is required in establishing fair values. Judgements include consideration of inputs such as liquidity risk, credit risk and volatility etc.
- The determination of depreciation and amortisation charge depends on the useful lives for which judgements and estimations are required. The residual values, useful lives, and method of depreciation/amortisation of property, plant and equipment and intangible assets are reviewed at each financial year end and adjusted prospectively, if appropriate.
- Inventories are stated at the lower of cost and net realisable value. In estimating the net realisable value of inventories the Company makes an estimate of future selling prices and costs necessary to make the sale.
- Management judgement is required for estimating the possible outflow of resources, if any, in respect of contingencies / claims / litigations against the Company as it is not possible to predict the outcome of pending matters with accuracy.
- The Company evaluates if an arrangement qualifies to be a lease as per the requirements of Ind AS 116 "Leases". Identification of a lease requires significant judgment in assessing the lease term (including anticipated renewals) and the applicable discount rate.

**Current and non-current classification**

The Company presents assets and liabilities in the balance sheet on current/non-current classification which is based on the principles and definitions set out in the Schedule III of the Companies Act 2013 as amended. An asset is current when it is:

- Expected to be realized or intended to be sold or consumed in normal operating cycle;
- Held primarily for the purpose of trading;
- Expected to be realized within twelve months after the reporting period; or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

A liability is current when:

- It is expected to be settled in normal operating cycle;
- It is held primarily for the purpose of trading;
- It is due to be settled within twelve months after the reporting period;



**Assam Electricity Grid Corporation Limited**  
**Notes forming part of Financial Statements**

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- There is no unconditional right to defer settlement of the liability for at least twelve months after the reporting period.

All other liabilities are classified as non-current.

Deferred tax assets/liabilities are classified as non-current.

The Company recognizes twelve months period as its operating cycle.

**Note 2.**

**C. Summary of significant accounting policies**

**2.1 Property, plant and equipment (PPE)**

The Company has elected to continue with the carrying value for all of its Property, Plant and Equipment as recognised in the financial statements as at the date of transition to Ind AS.

Initial Recognition and Measurement

Property, Plant and Equipment is initially measured at cost of acquisition/construction including any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. After initial recognition, Property, Plant and Equipment is carried at cost less accumulated depreciation / amortisation and accumulated impairment losses, if any.

Property, Plant and Equipment acquired as replacement of the existing assets are capitalized and its corresponding replaced assets removed/ retired from active use are derecognized. If the cost of the replaced part or earlier inspection component is not available, the estimated cost of similar new parts/ inspection component is used as an indication of what the cost of the existing part/ inspection component was when the item was acquired or inspection was carried out.

In the case of commissioned assets, deposit works/cost- plus contracts where final settlement of bills with contractors is yet to be effected, capitalization is done on provisional basis subject to necessary adjustments in the year of final settlement.

Assets and systems common to more than one transmission system are capitalized on the basis of technical estimates/ assessments.

Transmission system assets are considered as ready for intended use from the date of commercial operation declared in terms of AERC Tariff Regulations and capitalized accordingly.

Subsequent costs

Subsequent expenditure is recognized as an increase in carrying amount of assets when it is probable that future economic benefits deriving from the cost incurred will flow to the company and cost of the item can be measured reliably. The costs of the day-to-day servicing of property, plant and equipment are recognised in the Statement of Profit & Loss as incurred.

Derecognition

An item of Property, Plant and Equipment is derecognized when no future economic benefits are expected from their use or upon their disposal. The gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the net disposal proceeds and the carrying amount of the asset and is recognised in the Statement of Profit and Loss on the date of disposal or retirement.



**Assam Electricity Grid Corporation Limited**  
**Notes forming part of Financial Statements**

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**Verification of Property, Plant and Equipment (PPE)**

As per Accounting Manual of AEGCL, physical verification of all assets shall be done on a periodical basis by independent persons. Accordingly AEGCL has decided to physically verify all its Property, Plant and Equipment as at 31.03.2024 by a third party very shortly.

**Capital Work-In-Progress (CWIP)**

Cost of material, erection charges and other expenses incurred for the construction of Property, Plant and Equipment and incidental expenditure incurred during construction of projects are shown under capital work in progress and allocated on a systematic basis to the cost of the related assets on completion of the projects.

**2.2 Intangible Assets**

Intangible assets are recognized when the entity controls the asset, it is probable that future economic benefits attributed to the asset will flow to the entity and the cost of the asset can be reliably measured.

At initial recognition, the separately acquired intangible assets are recognised at cost. Intangible assets with finite useful lives are carried at cost less accumulated amortisation and accumulated impairment losses, if any.

Intangible assets are amortised over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortisation period and the amortisation method for an intangible asset are reviewed at least at the end of each financial year. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are considered to modify the amortisation period or method, as appropriate, and are treated as changes in accounting estimates. The amortisation expense on intangible assets is recognised in the Statement of Profit and Loss unless such expenditure forms part of carrying value of another asset.

Gains or losses arising from de-recognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of Profit and Loss when the asset is de-recognised.

**2.3 Depreciation / Amortization**

Depreciation is provided as per Schedule II of the Companies Act 2013, Part 'B' of this schedule states that " The useful life or residual value of any specific asset, as notified for accounting purposes by a Regulatory Authority constituted under an Act of parliament or by the Central Government shall be applied in calculating the depreciation to be provided for such asset irrespective of the requirements of this Schedule". As such depreciation has been provided at the rates specified in Appendix-1 to Assam Electricity Regulatory Commission (Terms and Conditions for determination of Multi Year Tariff) Regulations, 2021 on Straight Line Method subject to a maximum of 90% of the original cost of the asset. Rates of depreciation are shown in the following table:



**Assam Electricity Grid Corporation Limited**  
**Notes forming part of Financial Statements**

<u>Assets</u>	<u>Depreciation Rate</u>
Land Owned under full title	0.00%
Land held under lease	3.34%
Building	3.34%
Temporary erections such as wooden structures	100.00%
Hydraulic	5.28%
Other Civil Works	3.34%
Plant & Machinery	5.28%
Batteries including charging equipments	18.00%
Communication Equipment	6.33%
Air Conditioning plant portable	9.50%
Lines & Cable Network	5.28%
Vehicles	9.50%
Furniture & Fixtures	6.33%
Office Equipment	6.33%
Computers	15.00%

Depreciation on addition of assets has been calculated on pro-rata basis.

#### **2.4 Inventories**

Inventories are valued at lower of cost or net realizable value. Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale. Cost includes all non-refundable taxes and expenses incurred to bring the inventory to present location.

Loss towards obsolete stores and spares identified on physical verification are provided in the accounts.

#### **2.5 Financial Instruments**

Financial assets and financial liabilities are recognised when a Company becomes a party to the contractual provisions of the instruments.



**Assam Electricity Grid Corporation Limited**  
**Notes forming part of Financial Statements**

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**Financial Assets**

**Initial Recognition and Measurement**

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial assets. These include trade receivables, cash & cash equivalents, bank balances other than cash & cash equivalents and other financial assets.

**Classification and Subsequent Measurement**

Financial assets are subsequently measured at amortised cost or fair value through other comprehensive income or fair value through profit or loss depending on its business model for managing those financial assets and the asset contractual cash flow characteristics.

**Financial Assets at Amortised Cost**

A financial asset is subsequently measured at amortised cost if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

**Financial Assets at Fair Value through Other Comprehensive Income**

A financial asset is subsequently measured at fair value through other comprehensive income if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

**Financial Assets at Fair Value through Profit or Loss**

A financial asset which is not classified in any of the above categories is subsequently fair valued through profit or loss.

**Derecognition**

The Company derecognises a financial asset only when the contractual rights to the cash flows from the asset expires or it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity and does not retain control of the asset.

**Impairment of Financial Assets**

Financial assets, other than those at fair value through profit or loss, are assessed for indicators of impairment at the end of each reporting period. The Company recognises a loss allowance for expected credit losses on financial asset. In case of trade receivables, the Company follows the simplified approach permitted by Ind AS 109 "Financial Instruments" for recognition of impairment loss allowance. The application of simplified approach does not require the Company to track changes in credit risk. The Company calculates the expected credit losses on trade receivables using a provision matrix on the basis of its historical credit loss experience.

**Financial Liabilities**

**Initial Recognition and Measurement**

Financial liabilities include borrowings, lease liability and trade payables etc.

All financial liabilities are recognised initially at fair value and in the case of borrowings and trade payables, net of directly attributable transaction costs.



**Assam Electricity Grid Corporation Limited**  
**Notes forming part of Financial Statements**

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**Classification and Subsequent Measurement**

The financial liabilities are classified as either 'financial liabilities at fair value through profit or loss' or 'financial liabilities at amortised cost.

**Financial liabilities at Fair Value through Profit or Loss**

Financial liabilities are classified at fair value through profit or loss when the financial liability is held for trading or are designated upon initial recognition as fair value through profit or loss. It includes derivative financial instruments entered into by the Company that are not designated as hedging instruments in hedge relationships. All changes in the fair value of such liability are recognised in the statement of profit and loss.

**Financial liabilities at Amortised Cost**

Other financial liabilities (including borrowings and trade payables etc.) are subsequently measured at amortised cost using effective interest method.

**Derecognition**

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expired. Any gain or loss arising on derecognition is included in the statement of profit and loss when the liability is derecognised.

**Offsetting**

Financial assets and financial liabilities are offset and the net amount presented in the balance sheet when, and only when, the Company currently has a legally enforceable right to set off the amounts and it intends either to settle them on a net basis or to realise the asset and settle the liability simultaneously.

**Derivative Financial Instruments**

Derivative financial instruments are such as forward contracts, currency and interest rate swaps to hedge its foreign currency and interest rate risks. Such derivative financial instruments are initially recognised at fair value on the date on which a derivative contract is entered into and are subsequently remeasured at fair value.

Derivatives are carried as financial assets when the fair value is positive and as financial liabilities when the fair value is negative.

Any gains or losses arising from changes in the fair value of derivatives are taken to statement of profit and loss.

**2.6 Revenue Recognition**

**Revenue from Contracts with Customers**

a) Revenue from contract with customers is recognized when control of the goods or services are transferred to the customer at an amount that reflects the consideration to which the Company expects to be entitled in exchange for those goods or services.

b) Recognition of revenue is postponed due to the effect of uncertainties of ultimate collection, and revenue is recognized in the period when such uncertainties cease to exist.



## Assam Electricity Grid Corporation Limited

### Notes forming part of Financial Statements

Revenue is measured at the fair value of the consideration received or receivable. Amounts disclosed as revenue are net of returns, trade allowances, rebates and value added taxes.

Transmission Income is accounted for based on tariff orders notified by the AERC. In case of transmission projects where final tariff orders are yet to be notified, transmission income is accounted for as per tariff regulations and orders of the AERC in similar cases. Difference, if any, is accounted on issuance of final tariff orders by the AERC.

#### **Other Revenue Recognition**

- a) Interest income is recognized on a time proportion basis taking into account the amount outstanding and the interest rate applicable using Effective Interest rate Method.
- b) Dividend will be recognized when the entities right to receive payment is established, economic benefit will flow to the entity and amount can be measured reliably.
- c) Other income such as rent & hire charges, sale of scrap and Miscellaneous Income are accounted for on accrual basis.
- d) Transmission incentive bill is raised to APDCL as per Norms of Operation (Regulation 66, AERC Terms and Conditions for determination of MYT) Regulations, 2021, which are as follows:
  - i) Target transmission system availability for full recovery of annual transmission charges: 98%.
  - ii) For incentive consideration: 98.5%, provided no incentive shall be payable above the availability of 99.75%.

Transmission incentive is calculated as per Regulation 70.2 of AERC Terms and Conditions for determination of MYT) Regulations, 2021.

- e) Wheeling charges for Open Access consumers are accounted in accordance with AERC (Terms and Conditions for Open Access) Regulations, 2018.

#### **2.7 Retirement Benefits of Employee**

##### **(i) Terminal benefit of employees (appointed before 1.1.2004):**

Pursuant to the Transfer Scheme, the Government of Assam (GoA) vide its Notification No.PEL.190/2004/69 dated 4<sup>th</sup> February, 2005 notified a plan for meeting out the terminal benefit obligations of personnel so transferred from ASEB to successor entities. As per Clause 1.5 of the said notification, "Terminal Benefit" means the ASEB's employee related liabilities including payment of pension, gratuity, leave encashment and General Provident Fund and any other retirement benefits and other applicable benefits including right to appropriate revisions in the above benefits consistent with the practice that were prevalent in ASEB.

- (a) Funding for past-unfunded terminal liabilities shall be on the basis of actuarial valuation done as at 9<sup>th</sup> December, 2004 and 4<sup>th</sup> May, 2019. In respect of cash outflows towards past-unfunded liabilities of existing employees, existing pensioners and existing family pensioners, funding pattern will be guided by the aforesaid Government notification.

- (b) Funding for future services-Terminal Benefits:

The Corporation makes a provision for terminal benefits liability for future service of its permanent employees joining in the service before 01.01.2004 @ 33.50% of Basic Pay plus Dearness Allowance, as per AERC and in line with the GoA's Notification mentioned above and Board's approval of Item No. 9 dated 22.01.2021.





**Assam Electricity Grid Corporation Limited**  
**Notes forming part of Financial Statements**

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(c) Leave Encashment benefit (LEB) of employees:

Leave encashment benefit of the employees are accounted for on cash basis and the claim for recovery of the appropriate share of such amount, i.e., share of past liability relating to period prior to 01.04.2005 is forwarded to the pension trust authorities as per GoA's Notification mentioned here-in-above.

(d) GPF deductions/payments of employees:

Payment on account of GPF (Final Withdrawal and Non-refundable advance) to the existing employees is being made from the GPF Account of the Corporation. Claim for recovery of appropriate share of such fund, i.e., share of past-unfunded liability is also forwarded to the Pension Trust authorities as per GoA Notification mentioned here in above.

Provision for interest payable on GPF is made @ 7.10 % per annum on the opening balance and the average subscription of the employees during the year.

**(ii) Terminal benefit of employees (appointed on or after 1.1.2004):**

New pension Scheme is being implemented for the employees as per Government of India Notification No.5/7 /2003-ECB & PR dated 22.12.2003. The Corporation makes a provision for terminal benefits liability @ 14% of Basic Pay plus DA of the employees and a provision for gratuity.

## **2.8 Accounting for Government Grants and Consumer Contribution**

Grants and subsidies from the government are recognised when there is reasonable assurance that the grant / subsidy will be received and all attaching conditions will be complied with. Where the government grant / subsidy relates to revenue, it is recognised as income on a systematic basis in the statement of profit and loss over the periods necessary to match them with the related costs, which they are intended to compensate. Government grant and subsidy receivable against an expense are deducted from such expense. Where the grant / subsidy relates to an asset, government grant and subsidy receivable against an asset are deducted from the carrying value of such asset or adjusted with depreciation charged on assets.

Govt. grants has been recognised under non current liability. The Government grants for specific fixed assets are treated as a deferred income in the financial statements and this income is recognized gradually in the Profit and Loss account over the useful life. Depreciation on such assets is reduced from non current liability and is also reduced from depreciation expense charged to Statement of Profit and Loss.

Customer's Contribution towards cost of capital assets has been recognised under non current liability. The Customer's Contribution for specific fixed assets are treated as a deferred income in the financial statements and this income is recognized gradually in the Profit and Loss account over the useful life. Depreciation on such assets is reduced from non current liability and is also reduced from depreciation expense charged to Statement of Profit and Loss.

Ind AS 20 Accounting for Government Grants has been complied.



**Assam Electricity Grid Corporation Limited**  
**Notes forming part of Financial Statements**

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**2.9 Segment Reporting**

The company is governed by the Electricity Act, 2003. The Company's primary activities entail transmission of electricity to APDCL. This is the only activity performed and is thus also the main source of risks and returns. The Company's segments as reviewed by the Chief Operating Decision Maker (CODM) does not result into identification of different ways/ sources into which they see the performance of the Company.

Accordingly, the company has a single reportable and geographical segment i.e Transmission of electricity and operating in India respectively. Hence, the relevant disclosures as per Ind AS 108, Operating Segments are not applicable to the company.

**2.10 Taxes on Income**

Tax expense comprises current and deferred tax.

**Current income tax**

Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income Tax Act, 1961.

Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

Current income tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity).

**Deferred tax**

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date. Deferred tax liabilities are recognised for all taxable temporary differences.

Deferred tax assets are recognised for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilised.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.



**Assam Electricity Grid Corporation Limited**  
**Notes forming part of Financial Statements**

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Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

The company has opted to compute Income Tax as per Section 115BAA of the Income Tax Act, 1961 based on convincing evidence that the Company will pay normal income tax within statutory time frame and the same is reviewed at each reporting date.

**2.11 Cash Flow Statement**

Cash flows are reported using the indirect method prescribed in the Ind AS 7 'Statement of Cash Flows', whereby profit before tax is adjusted for the effect of transactions of a non cash nature, any deferral or accruals of past and future operating cash receipts or payments and items of income associated with investing or financing cash flows.

**2.12 Cash and cash equivalents**

Cash and cash equivalents include cash on hand and at bank, and fixed deposits with banks having a maturity of three months or less from the date of acquisition that are readily convertible to a known amount of cash and are subject to an insignificant risk of changes in value.

**2.13 Earnings per share**

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares

**2.14 Accounting for Expenses.**

All the expenses are accounted for on accrual basis as and when it gets accrued.

**2.15 Borrowing Costs**

Borrowing cost includes interest and ancillary costs incurred in connection with the arrangement of borrowings and charged to statement of profit and loss on the basis of effective interest rate (EIR).

Borrowing cost includes exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost.

Borrowing cost that are attributable to the acquisition or construction of a qualifying asset are capitalised as part of the cost of such asset till such time the asset is ready for its intended use. A qualifying asset is an asset that necessarily takes a substantial period of time to get ready for its intended use.

All other borrowing costs are expensed in the period in which they occur.



**Assam Electricity Grid Corporation Limited**  
**Notes forming part of Financial Statements**

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**2.16 Provisions, contingent liabilities and contingent assets**

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. The expense relating to a provision is charged/provided in the statement of profit and loss.

The Company does not recognize a contingent liability but discloses its existence in the financial statements. Contingent liability is disclosed in the case of:

- A present obligation arising from past events, when it is not probable that an outflow of resources will not be required to settle the obligation
- A present obligation arising from past events, when no reliable estimate is possible
- A possible obligation arising from past events, unless the probability of outflow of resources is remote.

Contingent liabilities are reviewed at each reporting date.

Contingent assets usually arise from unplanned or other unexpected events that give rise to the possibility of an inflow of economic benefits to the entity. Contingent assets are recognized when the realization of income is virtually certain, then the related asset is not a contingent asset and its recognition is appropriate. Contingent assets are reviewed at each reporting date. A contingent asset is disclosed where an inflow of economic benefits is probable.

**2.17 Impairment of Non-Financial Assets**

The carrying amount of assets are reviewed at each reporting date if there is any indication of impairment based on internal and external factors.

An impairment loss is recognised wherever the carrying amount of an asset exceeds its recoverable amount. An asset's recoverable amount is the higher of fair value less costs of disposal and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less cost of disposal, recent market transactions are taken into account. If no such transaction can be identified, an appropriate valuation model is used.

A previously recognised impairment loss is further provided or reversed depending on changes in circumstances.

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior periods. A reversal of an impairment loss is recognised as income immediately.

**2.18 General Provident Fund:**

GPF liability is payable to an employee only after completion of 25 years of qualifying services. Accumulation of GPF is utilized as internal resources by the Corporation. As such GPF has been shown as unsecured loan.



**Assam Electricity Grid Corporation Limited**  
**Notes forming part of Financial Statements**

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**2.19 BST Charge**

BST charge payable to Pension Trust has been calculated @20 paisa per unit, as approved in the existing Tariff Order, on the actual energy sent out to APDCL.

**2.20 Leases**

a) The Company recognizes a right-of-use asset and a lease liability at the transition date, i.e. April 01, 2021. The right-of-use asset is initially measured at cost, which comprises the initial amount of lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct cost incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received.

b) The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use-asset or the end of the lease term. The estimated useful life of the right-of-use asset is determined on the same basis as those of property, plant and equipment. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain remeasurements of the lease liability. However, the company is applying depreciation method as per AERC regulations.

c) The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the Company's incremental borrowing rate.

d) The lease liability is measured at amortized cost using the effective interest method, it is remeasured when there is a change in future lease payments from a change in an index or rate. When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset, or is recorded in the profit and loss if the carrying amount of the right-of-use asset has been reduced to zero.

The company has made one time payment for right of use assets and no lease payments are due in future. Therefore no lease liability has been recognized in company financial statements.

e) The Company presents right-of-use asset that do not meet the definition of Investment property in the "Right of use Assets" separately on the face of the Balance sheet.

f) Short term Lease and Leases of low value assets:-The Company has elected not to recognize right-of-use asset and lease liabilities for short term leases that have lease term of 12 months or less and leases of low value assets. The Company recognizes the lease payments associated with these leases as an expense on a straight-line basis over the lease term.



## Notes to the financial statements

## 3a Property, plant &amp; equipment

Particulars	Land & Rights	Buildings	Hydraulic	Plant & machinery	Office Equipment	Furniture & Fixture	Other Civil Works	Vehicles	Lines & Cable Network	Total
<b>Gross Block</b>										
Balance as at April 1, 2021	3,791.73	6,152.15	264.34	1,35,068.66	455.83	740.87	15,623.11	495.68	1,16,076.60	2,78,668.97
Additions during the year	675.69	233.50	-	1,775.11	95.07	63.25	94.40	-	2,777.28	5,714.30
Changes due to prior period error	286.11	131.74	-	3,626.09	0.94	4.11	128.73	-	10,880.80	15,038.52
Deletions during the year	-	-	-	-	-	-	-	-	-	-
<b>Restated Balance as at April 1, 2022</b>	<b>4,753.53</b>	<b>6,517.39</b>	<b>264.34</b>	<b>1,40,469.86</b>	<b>551.84</b>	<b>808.23</b>	<b>15,846.24</b>	<b>495.68</b>	<b>1,29,734.68</b>	<b>2,99,441.79</b>
Additions during the year	-	130.28	-	5,669.15	105.47	51.87	253.64	-	5,568.39	11,778.80
Changes due to prior period error	-	139.77	-	1,541.86	4.85	12.33	46.06	-	29.31	1,774.18
Deletions during the year	-	-	-	-	-	-	-	-	-	-
<b>Restated Balance as at March 31, 2023</b>	<b>4,753.53</b>	<b>6,787.44</b>	<b>264.34</b>	<b>1,47,680.87</b>	<b>662.16</b>	<b>872.43</b>	<b>16,145.94</b>	<b>495.68</b>	<b>1,35,332.38</b>	<b>3,12,994.77</b>
Additions during the year	(23.54)	502.75	-	5,160.58	232.10	74.80	305.84	5.68	6,527.89	12,786.10
Deletions during the year	-	-	-	-	-	-	-	-	-	-
<b>Balance as at March 31, 2024</b>	<b>4,729.99</b>	<b>7,290.19</b>	<b>264.34</b>	<b>1,52,841.45</b>	<b>894.26</b>	<b>947.23</b>	<b>16,451.78</b>	<b>501.36</b>	<b>1,41,860.27</b>	<b>3,25,780.87</b>
<b>Accumulated Depreciation</b>										
Balance as at April 1, 2021	-	2,417.55	251.13	57,583.26	327.22	402.60	2,305.49	446.11	77,366.27	1,41,099.63
Depreciation during the year	-	187.20	-	6,255.55	56.50	43.90	392.72	-	5,473.08	12,408.95
Changes due to prior period error	-	48.24	-	1,575.26	0.39	0.18	101.48	-	1,872.53	3,598.08
Accumulated Depreciation on deletions	-	-	-	-	-	-	-	-	-	-
<b>Restated Balance as at April 1, 2022</b>	<b>-</b>	<b>2,652.99</b>	<b>251.13</b>	<b>65,414.07</b>	<b>384.11</b>	<b>446.68</b>	<b>2,799.69</b>	<b>446.11</b>	<b>84,711.88</b>	<b>1,57,106.66</b>
Depreciation during the year	-	198.24	-	6,777.46	68.97	47.14	477.09	-	6,141.36	13,710.26
Changes due to prior period error	-	5.80	-	171.70	0.09	0.05	3.75	-	253.16	434.55
Accumulated Depreciation on deletions	-	-	-	-	-	-	-	-	-	-
<b>Restated Balance as at March 31, 2023</b>	<b>-</b>	<b>2,857.03</b>	<b>251.13</b>	<b>72,363.23</b>	<b>453.17</b>	<b>493.87</b>	<b>3,280.53</b>	<b>446.11</b>	<b>91,106.40</b>	<b>1,71,251.47</b>
Depreciation during the year	-	220.44	-	7,296.56	89.71	51.88	490.73	0.12	6,681.71	14,831.15
Accumulated Depreciation on deletions	-	-	-	-	-	-	-	-	-	-
<b>Balance as at March 31, 2024</b>	<b>-</b>	<b>3,077.47</b>	<b>251.13</b>	<b>79,659.79</b>	<b>542.88</b>	<b>545.75</b>	<b>3,771.26</b>	<b>446.23</b>	<b>97,788.11</b>	<b>1,86,082.62</b>
Net Carrying value as at March 31, 2024	4,729.99	4,212.72	13.21	73,181.66	351.38	401.48	12,680.52	55.13	44,072.16	1,39,698.25
Net Carrying value as at March 31, 2023	4,753.53	3,930.41	13.21	75,317.64	208.99	378.56	12,865.41	49.57	44,225.98	1,41,743.30
Net Carrying value as at April 1, 2022	4,753.53	3,864.40	13.21	75,055.79	167.73	361.55	13,046.55	49.57	45,022.80	1,42,335.13

3a.1 Additional Information : Refer Note 2.C.2.1



Assam Electricity Grid Corporation Limited  
Notes to the financial statements

3a.2 Depreciation and amortization expense

Particulars	(Rs. In Lakh)									
	Land & Rights	Buildings	Hydraulic	Plant & machinery	Office Equipment	Furniture & Fixture	Other Civil Works	Vehicles	Lines & Cable Network	Total
<b>Balance for the year ended March 31, 2021</b>	0.90	229.79	-	7,953.92	31.22	40.77	798.90	-	5,842.88	14,898.38
Depreciation during the year	0.91	187.20	-	6,255.55	56.50	43.90	392.72	-	5,473.08	12,409.86
Add : Changes due to prior period error	(0.01)	48.24	-	1,575.26	0.39	0.18	101.48	-	1,872.53	3,598.07
Less: Adjustment of depreciation on fixed assets created out of various deposit works/grant funds	-	-	-	33.66	-	-	0.25	-	201.14	235.05
<b>Restated Balance for the year ended March 31, 2022</b>	0.90	235.44	-	7,797.15	56.89	44.08	493.95	-	7,144.47	15,772.88
Depreciation during the year	0.90	198.24	-	6,777.46	68.97	47.14	477.09	-	6,141.36	13,711.16
Changes due to prior period error	-	5.80	-	171.70	0.09	0.05	3.75	-	253.16	434.55
Less: Adjustment of depreciation on fixed assets created out of various deposit works/grant funds	-	-	-	118.58	0.08	-	0.30	-	477.95	596.91
<b>Restated Balance for the year ended March 31, 2023</b>	0.90	204.04	-	6,830.58	68.98	47.19	480.54	-	5,916.57	13,548.80
Depreciation during the year	0.90	220.44	-	7,296.56	89.71	51.88	490.73	0.12	6,681.71	14,832.05
Less: Adjustment of depreciation on fixed assets created out of various deposit works/grant funds	-	-	-	357.35	0.27	-	2.62	-	502.24	862.48
<b>Balance for the year ended March 31, 2024</b>	0.90	220.44	-	6,939.21	89.44	51.88	488.11	0.12	6,179.47	13,969.57

3a.2.1 Additional Information : Refer Note 2.3



Assam Electricity Grid Corporation Limited  
Notes to the financial statements

3b Right of use assets

Particulars	(Rs. In Lakh)		
	As at March 31, 2024	As at March 31, 2023	As at April 1, 2022
<u>Land</u>			
<u>Cost</u>			
Opening balance at the beginning of the year	30.00	30.00	30.00
Additions/disposals during the year	-	-	-
<b>Closing Balance at the end of the year</b>	<b>30.00</b>	<b>30.00</b>	<b>30.00</b>
<u>Accumulated depreciation and amortisation</u>			
Opening balance at the beginning of the year	6.51	5.61	4.71
Depreciation/amortization during the year	0.90	0.90	0.90
<b>Closing Balance at the end of the year</b>	<b>7.41</b>	<b>6.51</b>	<b>5.61</b>
<b>Net Carrying amount</b>	<b>22.59</b>	<b>23.49</b>	<b>24.39</b>

3b.1 The company has computed depreciation on Right of use assets (i.e. leasehold land) as per the rates approved by the Hon'ble AERC.

4 Capital work in progress

Particulars	(Rs. In Lakh)		
	As at March 31, 2024	As at March 31, 2023 (Restated)	As at April 1, 2022 (Restated)
Opening balance at the beginning of the year	66,427.08	54,679.23	57,104.14
Additions/disposals during the year	1,105.86	(7,225.94)	3,774.26
Add/Changes due to prior period error	-	18,973.79	(6,199.17)
<b>Total</b>	<b>67,532.94</b>	<b>66,427.08</b>	<b>54,679.23</b>





Particulars	Amount in CWIP for a period of				(Rs. In Lakh)
	Less than 1 year	1-2 years	2-3 years	More than 3 years	As at March 31, 2024
Project in progress	1,105.86	11,747.85	(2,424.91)	57,104.14	67,532.94
Project Temporarily Suspended	-	-	-	-	-
<b>Total</b>	<b>1,105.86</b>	<b>11,747.85</b>	<b>(2,424.91)</b>	<b>57,104.14</b>	<b>67,532.94</b>

Particulars	Amount in CWIP for a period of				(Rs. In Lakh)
	Less than 1 year	1-2 years	2-3 years	More than 3 years	As at March 31, 2023
Project in progress	11,747.85	(2,424.91)	8,907.12	48,197.02	66,427.08
Project Temporarily Suspended	-	-	-	-	-
<b>Total</b>	<b>11,747.85</b>	<b>(2,424.91)</b>	<b>8,907.12</b>	<b>48,197.02</b>	<b>66,427.08</b>

Particulars	Amount in CWIP for a period of				(Rs. In Lakh)
	Less than 1 year	1-2 years	2-3 years	More than 3 years	As at April 1, 2022
Project in progress	(2,424.91)	8,907.12	16,683.96	31,513.06	54,679.23
Project Temporarily Suspended	-	-	-	-	-
<b>Total</b>	<b>(2,424.91)</b>	<b>8,907.12</b>	<b>16,683.96</b>	<b>31,513.06</b>	<b>54,679.23</b>

Particulars	Quantity	Face Value (Rs.)	(Rs. In Lakh)	
			As at March 31, 2024	As at April 1, 2022
Investment carried at cost less accumulated impairment, if any				
Investment in Equity shares fully paid up (Unquoted)				
North East Transmission Company Ltd	5,34,82,000	10	5,348.20	5,348.20
<b>Total</b>			<b>5,348.20</b>	<b>5,348.20</b>



Assam Electricity Grid Corporation Limited  
Notes to the financial statements

6 Other financial assets (Non current)

Particulars	(Rs. In Lakh)		
	As at March 31, 2024	As at March 31, 2023 (Restated)	As at April 1, 2022
-In deposit accounts (with original maturity more than twelve months) Changes due to prior period error	96,688.04	48,083.88	8,875.33
<b>Total</b>	<b>96,688.04</b>	<b>47,679.79</b>	<b>8,875.33</b>

6.1 Details of fixed deposits

(Rs. In Lakh)			
STDs managed by AEGCL (Principal accounts)	93,892.48	46,375.94	8,132.95
STDs managed by CPF-1, AEGCL	-	742.38	742.38
STDs managed by NPS GRATUITY	2,795.56	965.56	-
<b>Total</b>	<b>96,688.04</b>	<b>48,083.88</b>	<b>8,875.33</b>

7 Other non current assets

(Rs. In Lakh)			
<b>Particulars</b>	<b>As at March 31, 2024</b>	<b>As at March 31, 2023</b>	<b>As at April 1, 2022</b>
(Unsecured, considered good unless otherwise stated)			
Expenses on Surveys or feasibility Studies	113.99	96.48	35.81
Advance to suppliers/contractors (Capital)	7,047.77	7,410.67	7,237.13
<b>Total</b>	<b>7,161.76</b>	<b>7,507.15</b>	<b>7,272.94</b>

8 Inventories

(Rs. In Lakh)			
<b>Particulars</b>	<b>As at March 31, 2024</b>	<b>As at March 31, 2023 (Restated)</b>	<b>As at April 1, 2022 (Restated)</b>
Capital Materials Stock account	3,516.29	3,477.86	2,496.51
O&M Materials Stock account	731.40	846.33	750.54
Other Material account	361.22	331.97	327.99
Material stock-Excess/Shortage pending investigation - Capital	25.09	25.09	25.09
<b>Total (a)</b>	<b>4,634.00</b>	<b>4,681.25</b>	<b>3,600.13</b>
Less: Provision against Stock (b)	1,392.93	1,392.90	1,262.48
<b>Total (a)-(b)</b>	<b>3,241.07</b>	<b>3,288.35</b>	<b>2,337.65</b>
Add: Changes due to prior period error	-	(2.07)	(1.34)
<b>Net Total</b>	<b>3,241.07</b>	<b>3,286.28</b>	<b>2,336.31</b>

8.1 Additional Information : Refer Note 2.4



9 Trade receivables		(Rs. In Lakh)	
Particulars	As at March 31, 2024	As at March 31, 2023 (Restated)	As at March 31, 2022 (Restated)
<b>Current</b>			
Unsecured, Considered good			
-Receivable from APDCL	17,644.66	14,259.20	14,698.18
<b>Total</b>	<b>17,644.66</b>	<b>14,259.20</b>	<b>14,698.18</b>
Add: Changes due to Prior Period Error	-	-	(264.35)
<b>Net Total</b>	<b>17,644.66</b>	<b>14,259.20</b>	<b>14,433.83</b>

9.1 Receivable from APDCL amounting to Rs. 105,25.01 Lakh (Reference Note-13) and payable to APDCL amounting to Rs. 16,902.95 Lakh (Reference Note-22) as on 31.03.2024 have been adjusted with Trade Receivable, on the basis of Reconciliation Statement with APDCL.

9.2 Trade receivables ageing schedule as at March 31, 2024

Particulars	Outstanding for following periods from due date of payment					Total
	Not due	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	
(i) Undisputed Trade Receivables	-	-	-	-	-	-
- Considered good	-	17,644.66	-	-	-	17,644.66
- Significant increase in credit risk	-	-	-	-	-	-
- Credit impaired	-	-	-	-	-	-
(ii) Disputed Trade Receivables	-	-	-	-	-	-
- Considered good	-	-	-	-	-	-
- Significant increase in credit risk	-	-	-	-	-	-
- Credit impaired	-	-	-	-	-	-

Trade receivables ageing schedule as at March 31, 2023

Particulars	Outstanding for following periods from due date of payment					Total
	Not due	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	
(i) Undisputed Trade Receivables	-	-	-	-	-	-
- Considered good	-	14,259.20	-	-	-	14,259.20
- Significant increase in credit risk	-	-	-	-	-	-
- Credit impaired	-	-	-	-	-	-
(ii) Disputed Trade Receivables	-	-	-	-	-	-
- Considered good	-	-	-	-	-	-
- Significant increase in credit risk	-	-	-	-	-	-
- Credit impaired	-	-	-	-	-	-



Assam Electricity Grid Corporation Limited  
Notes to the financial statements

(Rs. In Lakh)

Particulars	Outstanding for following periods from due date of payment					Total
	Not due	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	
(i) Undisputed Trade Receivables	-	-	-	-	-	-
- Considered good	-	14,433.83	-	-	-	14,433.83
- Significant increase in credit risk	-	-	-	-	-	-
- Credit impaired	-	-	-	-	-	-
(ii) Disputed Trade Receivables	-	-	-	-	-	-
- Considered good	-	-	-	-	-	-
- Significant increase in credit risk	-	-	-	-	-	-
- Credit impaired	-	-	-	-	-	-

10 Cash and cash equivalents

Particulars	(Rs. In Lakh)		
	As at March 31, 2024	As at March 31, 2023 (Restated)	As at April 1, 2022 (Restated)
Cash on hand	151.07	136.24	135.32
Balance with bank	-	-	-
-In current accounts	3,825.24	2,562.00	3,630.66
-In saving accounts	9,659.79	12,533.33	9,374.86
-In deposit accounts (with original maturity less than three months)	-	-	-
<b>Total</b>	<b>13,636.10</b>	<b>15,231.57</b>	<b>13,140.84</b>
Add: Changes due to Prior Period Error	-	(0.08)	(0.02)
<b>Net Total</b>	<b>13,636.10</b>	<b>15,231.49</b>	<b>13,140.82</b>



Assam Electricity Grid Corporation Limited  
Notes to the financial statements

11 Bank balances other than cash and cash equivalents

Particulars	(Rs. In Lakh)		
	As at March 31, 2024	As at March 31, 2023 (Restated)	As at April 1, 2022
<b>Other bank balances</b>			
-In deposit accounts (with original maturity more than three months but upto twelve months)	26,386.25	60,244.35	89,418.55
Add: Changes due to prior period error	-	413.53	-
<b>Total</b>	<b>26,386.25</b>	<b>60,657.88</b>	<b>89,418.55</b>
<b>11.1 Details of fixed deposits</b>			
STDs managed by AEGCL (Principal accounts)	18,440.36	50,881.00	81,196.53
STDs managed by AEGCL-NERPSIP	347.39	315.45	258.91
STDs managed by NPS cell, AEGCL	-	-	1,600.00
STDs managed by CPF-I, AEGCL	5,757.70	6,327.70	6,363.11
STDs managed by AEGCL-SIR	1,070.80	1,000.01	-
STDs managed by NPS GRATUITY	770.00	1,720.19	-
<b>Total</b>	<b>26,386.25</b>	<b>60,244.35</b>	<b>89,418.55</b>

12 Loans

Particulars	(Rs. In Lakh)		
	As at March 31, 2024	As at March 31, 2023	As at April 1, 2022
<b>(Unsecured, considered good unless otherwise stated)</b>			
Loans and advances to staff	100.61	108.37	90.25
Amount Receivable from employees	4.22	4.22	4.22
Advances To APDCL	0.97	0.97	0.97
Others	4.25	4.25	4.25
Advance for GPF	-	-	-
<b>Total</b>	<b>110.05</b>	<b>117.81</b>	<b>99.69</b>

13 Other Financial Assets

Particulars	(Rs. In Lakh)		
	As at March 31, 2024	As at March 31, 2023	As at April 1, 2022
Receivable From APDCL	-	10,525.01	10,525.01
Receivable from APGCL	2.55	2.36	3.16
<b>Total</b>	<b>2.55</b>	<b>10,527.37</b>	<b>10,528.17</b>

13.1 Receivable from APDCL amounting to Rs10525.01 lakh as on 31.03.2024 has been adjusted with Trade Receivables (against Wheeling charges receivable from APDCL) on the basis of the reconciliation statement with APDCL.



14 Current tax assets (net)

Particulars	(Rs. In Lakh)		
	As at March 31, 2024	As at March 31, 2023 (Restated)	As at April 1, 2022
Tax deducted at source	1,570.65	1,579.19	1,644.20
Advance Income Tax	1,004.54	1,004.54	1,004.54
<b>Total</b>	<b>2,575.19</b>	<b>2,583.73</b>	<b>2,648.74</b>
Add: Changes due to Prior Period Error	-	283.70	-
<b>Net Total</b>	<b>2,575.19</b>	<b>2,867.43</b>	<b>2,648.74</b>

15 Other current assets

Particulars	(Rs. In Lakh)		
	As at March 31, 2024	As at March 31, 2023 (Restated)	As at April 1, 2022 (Restated)
<b>(Unsecured, considered good unless otherwise stated)</b>			
Income Accrued but not Due	3,568.50	2,788.07	2,288.97
Advances for O&M supplies/works	1,714.65	1,707.71	1,707.22
Inter Unit A/c - Materials	444.62	770.57	770.66
Inter Unit A/c - Capital Expenditure & PPE	0.90	(233.87)	2.00
Inter Unit A/c - Opening Balance	-	-	-
Inter Unit A/c - Other Transaction / Adjustments	13.84	113.83	113.83
Capital Subsidy/ Grant Receivable	-	-	-
Receivable From Pension Trust	25,447.52	24,671.59	23,694.96
Misc Receivables	1,342.46	1,421.04	1,404.14
Other deposits	1.49	1.49	1.49
<b>Total</b>	<b>32,533.98</b>	<b>31,240.43</b>	<b>29,983.27</b>
Add: Changes due to Prior Period Error	-	4.43	(234.30)
<b>Net Total</b>	<b>32,533.98</b>	<b>31,244.86</b>	<b>29,748.97</b>

15.1 As per GoA's notification No. PEL. 190/2004/69 dated 4<sup>th</sup> February, 2005, the unfunded past liability on account of GPF and LEB will be funded through the cash streams as mentioned therein and the existing Pension Trust of ASEB will be the common trust for all the new companies. In terms of the said notification and Board's approval of Item No. 8 dated 22.01.2021, Rs. 775.93 Lakhs being unfunded past liability towards GPF and LEB paid during the year has been claimed from Pension Trust out of which an amount of Rs. 531.65 Lakhs relating to GPF has been transferred to Other Reserve.



Assam Electricity Grid Corporation Limited  
Notes to the financial statements

16 Share capital

Particulars	(Rs. In Lakh)		
	As at March 31, 2024	As at March 31, 2023	As at April 1, 2022
<b>Authorised share capital</b>			
30,00,00,000 (previous year - 30,00,00,000 ) Equity Shares of face value of Rs. 100/- each	3,00,000.00	3,00,000.00	10,000.00
<b>Total</b>	<b>3,00,000.00</b>	<b>3,00,000.00</b>	<b>10,000.00</b>
<b>Issued, Subscribed and Fully Paid up</b>			
28,39,30,059 (previous year - 26,93,38,558) Equity Shares of face value of Rs. 100/- each	2,83,930.06	2,69,338.56	9,993.19
<b>Total</b>	<b>2,83,930.06</b>	<b>2,69,338.56</b>	<b>9,993.19</b>

16.1 Reconciliation of Share Capital

Particulars	Number of shares	Rs. In Lakh
<b>Equity shares of INR 100 each</b>		
As at April 1, 2021	99,93,194	9,993.19
Issued during the year	-	-
<b>As at 31 March 2022</b>	<b>99,93,194</b>	<b>9,993.19</b>
Issued during the year	25,93,45,364	2,59,345.37
<b>As at 31 March 2023</b>	<b>26,93,38,558</b>	<b>2,69,338.56</b>
Issued during the year	1,45,91,501	14,591.50
<b>As at 31 March 2024</b>	<b>28,39,30,059</b>	<b>2,83,930.06</b>

16.2 Terms/rights attached to equity shares

- a) Issued, subscribed and paid up no of shares i.e 99,93,194 were allotted as fully paid up pursuant to transfer scheme without payment being received in cash.
- b) The Company has only one class of equity shares having par value of INR 100 per share. Each holder of equity shares is entitled to one vote per share. The Company will declare and pay dividends in Indian rupees. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.



Assam Electricity Grid Corporation Limited

Notes to the financial statements

16.3 Details of shareholders holding more than 5% shares in the Company

Name of the shareholder (Equity shares of INR 100 each)	As at March 31, 2024	
	Number	% Holding
Government of Assam (GOA)	28,39,30,051	99.9999%

Name of the shareholder (Equity shares of INR 100 each)	As at March 31, 2023	
	Number	% Holding
Government of Assam (GOA)	26,93,38,550	99.9999%

Name of the shareholder (Equity shares of INR 100 each)	As at March 31, 2022	
	Number	% Holding
Government of Assam (GOA)	99,93,186	99.9999%

16.4 Details of shareholding of Promoters

Name of the shareholder (Equity shares of INR 100 each)	As at March 31, 2024		As at March 31, 2023		% Change during the year
	Number	% Holding	Number	% Holding	
Government of Assam (GOA)	28,39,30,051		26,93,38,550	99.9999%	Nil

Name of the shareholder (Equity shares of INR 100 each)	As at March 31, 2023		As at March 31, 2022		% Change during the year
	Number	% Holding	Number	% Holding	
Government of Assam (GOA)	26,93,38,550		99,93,186	99.9999%	Nil

Name of the shareholder (Equity shares of INR 100 each)	As at March 31, 2022		As at April 1, 2021		% Change during the year
	Number	% Holding	Number	% Holding	
Government of Assam (GOA)	99,93,186		99,93,186	99.9999%	Nil

16.5 The company has converted Loan from Government of Assam of Rs. 11.52 crore and Grant from Government of Assam of Rs. 134.40 crore as on 31.03.2023 into equity of Rs. 145.92 crore in financial year 2023-24 as approved by the Hon'ble cabinet, GoA.





Assam Electricity Grid Corporation Limited  
Notes to the financial statements

**16 (A) Share Application Money** (Rs. In Lakh)

Particulars	As at March 31, 2024	As at March 31, 2023	As at April 1, 2022
Part of Share capital on receipt of budgetary support towards ASEB Pension Trust from GoA, during FY 2023-24, in the form of equity infusion to AEGCL, pending allotment	1,806.71	-	-
<b>Total</b>	<b>1,806.71</b>	<b>-</b>	<b>-</b>

**17 Other equity** (Rs. In Lakh)

Particulars	As at March 31, 2024	As at March 31, 2023 (Restated)	As at April 1, 2022 (Restated)
<b>Other equity</b>			
Opening balance at the beginning of the year	-	1,95,504.60	1,95,504.60
Addition/(Reduction) during the year	-	(1,95,504.60)	-
Closing balance at the end of the year (a)	-	-	1,95,504.60
<b>Other Reserve</b>			
Opening balance at the beginning of the year	16,088.90	15,425.64	14,410.54
Addition/(Reduction) during the year	531.65	663.26	1,015.10
Closing balance at the end of the year (b)	16,620.55	16,088.90	15,425.64
<b>Retained earnings</b>			
Statement of profit & loss			
Opening balance at the beginning of the year	(35,293.30)	(39,372.89)	(41,744.25)
Changes due to prior period error	-	(33.79)	(2,899.88)
Add: Profit (loss) for the year	19,449.41	4,113.38	5,271.24
Closing balance at the end of the year (c)	(15,843.89)	(35,293.30)	(39,372.89)



Assam Electricity Grid Corporation Limited  
Notes to the financial statements

Particulars	(Rs. In Lakh)		
	As at March 31, 2024	As at March 31, 2023 (Restated)	As at April 1, 2022 (Restated)
<b>Contingency Reserve</b>			
Opening balance at the beginning of the year	218.30	-	-
Addition/(Reduction) during the year	214.01	218.30	-
<b>Closing balance at the end of the year (d)</b>	<b>432.31</b>	<b>218.30</b>	-
<b>Self Insurance Reserve</b>			
Opening balance at the beginning of the year	1,015.96	769.44	495.67
Addition/(Reduction) during the year	317.68	246.52	273.77
<b>Closing balance at the end of the year (e)</b>	<b>1,333.64</b>	<b>1,015.96</b>	<b>769.44</b>
<b>Total (a+b+c+d+e)</b>	<b>2,542.61</b>	<b>(17,970.14)</b>	<b>1,72,326.79</b>

**Nature and purpose of reserves:**

- 17.1** a) Other reserve includes claim for recovery of appropriate share (69.65 %) of GFP as past unfunded liabilities receivable from Pension Trust as per GoA notification No. PEL. 190/2004/69 dated 04-02-2005.
- b) Contingency Reserve Includes 0.1 per cent of the gross fixed assets (GFA) approved by the AERC at the beginning of the year i.e., as on 01.04.2023 subject to the limit of 1% of GFA. This has been done as per Regulation No. 67.9 of AERC MYT Regulations, 2021 to meet expenses arising out of accidents, natural calamities or circumstances beyond the control of the Licensee.
- c) Self-Insurance Reserve Includes 0.1% per annum of gross value of fixed assets (GFA) at the close of the year subject to the limit of 10% of GFA to meet the future losses arising from the uninsured risks for replacement/repair of the damaged assets. This has been done as per approval of the AERC vide order dated 24.05.2022 with prior approval of the Board of Directors of AEGCL.



Assam Electricity Grid Corporation Limited  
Notes to the financial statements

(Rs. In Lakh)			
18 Grants (Non current)	As at March 31, 2024	As at 31 March 2023 (Restated)	As at April 1, 2022 (Restated)
Unspent capital grant			
Balance as at beginning of the year	50,874.71	22,682.72	221.00
Add: Addition during the year	(587.25)	28,809.90	22,680.76
Less: Utilisation during the year	862.48	617.91	219.04
Balance as at closing of the year	49,424.98	50,874.71	22,682.72

18.1 Grant Includes :-

(a) Grant From GOA	1,351.66	13,387.15	5,446.83
(b) Grant From ADB	-	-	-
(c) Grant From Central Government	39,646.56	28,871.54	15,411.39
(d) Customer's Contribution towards cost of capital assets	8,426.76	8,363.84	1,790.40
<b>Total</b>	<b>49,424.98</b>	<b>50,622.53</b>	<b>22,648.62</b>
Add: Changes due to prior period error	-	252.18	34.10
<b>Net Total</b>	<b>49,424.98</b>	<b>50,874.71</b>	<b>22,682.72</b>

18.2 Utilisation includes depreciation on assets created out of grants and consumer contributions.

18.3 The company has converted Grant from Government of Assam of Rs. 134.40 crore as on 31.03.2023 into equity in financial year 2023-24, as approved by the Hon'ble cabinet, GoA.

(Rs. In Lakh)			
19 Borrowings (Non current)	As at March 31, 2024	As at 31 March 2023	As at April 1, 2022
Unsecured, at amortised cost			
Loans from ADB	-	-	9,567.57
State Govt. Loan	621.00	1,151.70	55,152.19
General Provident Fund	1,603.22	2,081.16	2,660.28
<b>Total</b>	<b>2,224.22</b>	<b>3,232.86</b>	<b>67,380.04</b>

19.1 The company has converted Loan from Government of Assam of Rs. 11.52 crore as on 31.03.2023 into equity in financial year 2023-24, as approved by the Hon'ble cabinet, GoA.

19.2 Details of terms of repayment and interest in respect of the unsecured long-term borrowings to be given here:

a) State Govt. Loan :

Term loan of Rs. 6.21 crore at the rate of 10% p.a., repayable in 10 yearly installments of INR 62.10 lakh.

b) General Provident Fund :

At the rate of 7.10% p.a. (Previous year 7.10% p.a.), repayable after completion of 25 years of qualifying services of the employee.

(Rs. In Lakh)			
20 Provisions (Non current)	As at March 31, 2024	As at 31 March 2023 (Restated)	As at April 1, 2022 (Restated)
Provision For Employee Benefits:			
Liability towards pension trust	2,228.29	1,450.03	678.86
<b>Total</b>	<b>2,228.29</b>	<b>1,450.03</b>	<b>678.86</b>
Add: Changes due to Prior Period Error	-	(3.25)	(353.02)
<b>Net Total</b>	<b>2,228.29</b>	<b>1,446.78</b>	<b>325.84</b>

20.1 Liability towards Pension Trust includes 33.50% of Pay plus DA of the permanent employees of AEGCL (excluding those who joined services on or after 01.01.04) for the FY 2023-24 for terminal benefits liability for future service as per AERC and GoA's notification No.PEL.190/2004/69 dated 04.02.2005 and Board's approval of Item No. 9 dated 22.01.2021.

20.2 Liability towards Pension Trust includes BST charge payable to Pension Trust computed @ Rs. 0.20 per unit, as approved by the AERC vide Tariff Order dated 29.03.2023 on the actual energy sent out to APDCL during FY 2023-24.

Assam Electricity Grid Corporation Limited  
Notes to the financial statements

(Rs. In Lakh)			
Particulars	As at 31 March 2024	As at 31 March 2023	As at April 1, 2022
Repayment due on ADB loan	-	-	-
Repayment due on State govt loan	-	87.90	-
Bank Overdraft Account	-	-	-
<b>Total</b>	-	<b>87.90</b>	-

21 Borrowings (Current)

(Rs. In Lakh)			
Particulars	As at 31 March 2024	As at 31 March 2023 (Restated)	As at April 1, 2022
<b>Trade payable</b>			
(a) Total outstanding dues of micro enterprises and small enterprises	-	-	-
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	-	16,896.60	16,896.60
(c) Changes due to prior period error	-	1.27	-
<b>Total</b>	-	<b>16,897.87</b>	<b>16,896.60</b>

22 Trade payables

22.1 Payable to APDCL amounting to Rs 169,02,95,408 /- as on 31.03.2024 has been adjusted with Trade Receivables (against Wheeling charges receivable from APDCL), on the basis of the reconciliation statement with APDCL.



Assam Electricity Grid Corporation Limited  
Notes to the financial statements

22.2 Trade Payables ageing schedule as at March 31, 2024

(Rs. In Lakh)

Particulars	Outstanding for following periods from due date of the payment					Total
	Not due	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade Payables	-	-	-	-	-	-
-MSME	-	-	-	-	-	-
-Others	-	-	-	-	-	-
(ii) Disputed Trade Payables	-	-	-	-	-	-
-MSME	-	-	-	-	-	-
-Others	-	-	-	-	-	-

Trade Payables ageing schedule as at March 31, 2023

(Rs. In Lakh)

Particulars	Outstanding for following periods from due date of the payment					Total
	Not due	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade Payables	-	-	-	-	-	-
-MSME	-	16,897.87	-	-	-	16,897.87
-Others	-	-	-	-	-	-
(ii) Disputed Trade Payables	-	-	-	-	-	-
-MSME	-	-	-	-	-	-
-Others	-	-	-	-	-	-

Trade Payables ageing schedule as at April 1, 2022

(Rs. In Lakh)

Particulars	Outstanding for following periods from due date of the payment					Total
	Not due	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade Payables	-	-	-	-	-	-
-MSME	-	16,896.60	-	-	-	16,896.60
-Others	-	-	-	-	-	-
(ii) Disputed Trade Payables	-	-	-	-	-	-
-MSME	-	-	-	-	-	-
-Others	-	-	-	-	-	-



Assam Electricity Grid Corporation Limited  
Notes to the financial statements

(Rs. In Lakh)			
Particulars	As at 31 March 2024	As at 31 March 2023 (Restated)	As at April 1, 2022
Interest accrued and due on borrowings	25,699.79	38,614.39	51,368.10
Deposits and retention from suppliers and contractors	8,823.29	11,339.70	9,822.05
<b>Total</b>	<b>34,523.08</b>	<b>49,954.09</b>	<b>61,190.15</b>
Add: Changes due to Prior Period Error	-	7.72	-
<b>Net Total</b>	<b>34,523.08</b>	<b>49,961.81</b>	<b>61,190.15</b>

23.1 Interest accrued and due on borrowings include :

(a) Interest accrued and due on SG Loan (ADB)	3,644.30	5,466.44	7,288.59
(b) Interest accrued and due on State Govt. Loan	22,055.49	33,147.95	44,079.51

24 Other current liabilities

(Rs. In Lakh)			
Particulars	As at 31 March 2024	As at 31 March 2023 (Restated)	As at April 1, 2022 (Restated)
Liabilities for capital supplies /works	4,050.41	4,942.29	4,210.01
Liabilities for O&M supplies/works	3,012.00	2,945.85	2,742.72
Unpaid salaries, wages, bonus, etc.	2.40	2.40	5.86
Salaries, wages, bonus etc., Payable	2,836.76	2,773.47	2,366.81
Staff deduction and recovery payable	547.07	552.00	534.62
Other Liabilities	20,270.40	17,801.64	17,460.50
Advance from APGCL	0.05	0.05	32.65
<b>Total</b>	<b>30,719.09</b>	<b>29,017.70</b>	<b>27,353.17</b>
Add: Changes due to Prior Period Error	-	106.51	(33.74)
<b>Net Total</b>	<b>30,719.09</b>	<b>29,124.21</b>	<b>27,319.43</b>



Assam Electricity Grid Corporation Limited  
Notes to the financial statements

25 Provisions (current)

Particulars	(Rs. In Lakh)		
	As at 31 March 2024	As at April 1, 2023 (Restated)	As at April 1, 2022 (Restated)
Provision for employee benefits	4,102.85	3,382.44	2,606.68
Provision for expenses	1,045.86	576.78	168.27
Provision for Corporate Social Responsibility (CSR) Activities	33.68	-	-
<b>Total</b>	<b>5,182.39</b>	<b>3,959.22</b>	<b>2,774.95</b>
Add: Changes due to Prior Period Error	-	(32.45)	0.59
<b>Net Total</b>	<b>5,182.39</b>	<b>3,926.77</b>	<b>2,775.54</b>

25.1 Provision for employee benefits include provision for gratuity of employees who are covered under New Pension Scheme.

25.2 Provision for Corporate Social Responsibility (CSR) Activities:

The average net profit of AEGCL for preceding 3 FYs stood at Rs. 1,684.01 Lakhs (as per audited financial statement of AEGCL for the FY 2022-23). Also, the Net Worth of AEGCL stood at Rs. 2,543.02 Crore as at 31.03.2023. AEGCL has made a provision for CSR activities of Rs. 33.68 Lakhs during FY 2023-24, as per section 135 of the Companies Act, 2013.

26 Current tax liability (net)

Particulars	(Rs. In Lakh)		
	As at 31 March 2024	As at 31 March 2023	As at April 1, 2022
Income tax	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

26.1 Calculation of Income Tax u/s 115BAA:

Particulars	(Rs. In Lakh)
Profit as per Profit and Loss A/c	19,449.41
Set Off with:	-
Brought Forward Business Loss	58,313.26
Brought Forward Unabsorbed Depreciation	19,537.42
Gross Total Income	-
Tax due @22% u/s 115BAA	-



Assam Electricity Grid Corporation Limited  
Notes to the financial statements

27 Revenue from operations

Particulars	(Rs. In Lakh)	
	For the year ended 31 March 2024	For the year ended 31 March 2023
<b>Revenue from services</b>		
Wheeling charges (Transmission charges) from APDCL	61,215.02	43,467.37
Wheeling charges (Transmission charges) from open access consumers	270.99	420.23
Income from Transmission Incentive bill	668.02	338.37
<b>Total</b>	<b>62,154.03</b>	<b>44,225.97</b>

27.1 A. Wheeling Charges of electric energy is accounted on the basis of rates approved by the Hon'ble AERC i.e., Annual Fixed Charge of Rs. 668.99 Crore including SLDC Charge of Rs. 10.11 Crore for FY 2023-24 vide Tariff Order dated 29.03.2023. As per the said Tariff Order, the above Wheeling Charge includes the following.

(a) Net ARR for Transmission for FY 2023-24 vide Tariff Order dated 29.03.2023 - Rs.658.88 Crore.

(b) SLDC Charges for FY 2023-24 vide Tariff Order dated 29.03.2023- Rs.10.11 Crore.

(c) AEGCL has made adjustment of cumulative Revenue Surplus along with the holding cost amounting to Rs. 54.12 Crore, approved by the Hon'ble AERC after Truing up of AEGCL for FY 2021-22, vide Review Tariff Order dated 31.07.2023, to the monthly bills raised to APDCL during the FY 2023-24.

(d) AEGCL has made adjustment of cumulative Revenue Surplus along with the holding cost amounting to Rs. 1.06 Crore, approved by the Hon'ble AERC after Truing up of SLDC for FY 2021-22, vide Tariff Order dated 29.03.2023, to the monthly bills raised to APDCL during the FY 2023-24.

B. AEGCL has made adjustment of Rs. 1.66 Crore for non realisation of revenue billed to APDCL during FY 2023-24, as per the agreement for construction of "LILO of 1 ckt. Of 132 kV Biswanath Chariali (PG) to Itanagar at Gohpur SS, AEGCL" between AEGCL and NER II Transmission Ltd.

After considering the above adjustments Revenue from Wheeling charges to APDCL stood at Rs. 612.15 Crore for the FY 2023-24.

27.2 The quantitative details of electric energy transacted by the Corporation during FY 2023-24, along with previous year were as follows :

Particulars	Unit	For the year ended	
		31 March 2024	31 March 2023
Energy Injected	MU	12,276.14	11452.47
Total Energy Sent Out	MU	11,874.09	11073.63
Energy Sent Out to APDCL	MU	11,828.17	10985.26
Energy Sent Out to OA Consumers	MU	45.92	88.37
Transmission Loss	MU	402.05	378.84
Transmission Loss	%	3.28	3.31

27.3 Average Transmission System Availability at AEGCL Network was 99.50% during FY 2023-24.





Assam Electricity Grid Corporation Limited  
Notes to the financial statements

28 Other income

(Rs. In Lakh)

Particulars	For the year ended 31 March 2024	For the year ended 31 March 2023 (Restated)
<b>Interest</b>		
Interest on Fixed Deposits with Banks	7,699.95	5,083.69
Interest from Banks	14.66	226.36
<b>Dividend</b>		
Dividend from Investment	427.86	909.19
<b>Others</b>		
Hire charges from others/suppliers	12.93	1.74
Sale of scrap	-	133.89
Rentals from staff quarters	94.59	12.90
Misc. receipts	12,509.13	14,174.43
Income from Investment	48.13	55.74
Delayed payment charges from customers	-	0.01
<b>Total</b>	<b>20,807.25</b>	<b>20,597.95</b>
Add: Changes due to Prior Period Error	-	297.01
<b>Net Total</b>	<b>20,807.25</b>	<b>20,894.96</b>

28.1 Amount of Interest received from Banks during FY 2023-24 was Rs. 3,54,66,134/-. However, an amount of Rs. 3,40,00,000/- was paid to the Govt. of Assam against interest accrued on unutilised fund under scheme "Enhancement of Intra State Transmission System of Assam (FY 2023-24) AIIB" as per direction of Finance Dept., GoA L. No. FEA.253596/30 dtd. 13.03.24.

29 Employee benefit expenses

(Rs. In Lakh)

Particulars	For the year ended 31 March 2024	For the year ended 31 March 2023 (Restated)
Salaries, wages and bonus	16,264.92	14,826.69
Contribution to provident and other funds	3,994.97	2,138.26
Gratuity expenses	774.18	802.50
Payment of ex-gratia	0.10	0.40
Other Employee Costs	434.70	313.00
Staff welfare expenses	34.77	20.51
<b>Total</b>	<b>21,503.64</b>	<b>18,101.36</b>
Add: Changes due to Prior Period Error	-	(123.03)
<b>Net Total</b>	<b>21,503.64</b>	<b>17,978.33</b>



**Assam Electricity Grid Corporation Limited**  
**Notes to the financial statements**

29.1 Contribution to Provident and Other Funds include 33.50% of Basic Pay and DA of employees who joined in service prior to 01-01-2004, which has been paid to the ASEB Employees Pension Fund Investment Trust and 14% of Basic Pay and DA of employees who are covered under New Pension Scheme. Gratuity expenses includes provision for gratuity of employees who are covered under New Pension Scheme.

29.2 Contribution to Provident and Other Funds include payment of budgetary support towards ASEB Pension Trust from GoA, during FY 2023-24, received in the form of equity infusion to AEGCL, amounting to Rs. 18,06,70,500/-, vide Letter No. E 436025/9 dated 17.01.2024.

**30 Finance costs**

(Rs. In Lakh)

Particulars	For the year ended 31 March 2024	For the year ended 31 March 2023
Interest expense on:		
- borrowings from govt and others	185.13	248.79
Less: Interest Capitalised	15.23	45.15
	<b>169.90</b>	<b>203.64</b>
- other borrowing costs	0.42	0.62
<b>Total</b>	<b>170.32</b>	<b>204.26</b>

**30.1 Borrowings from govt. and others include :**

Interest on State Govt. Loan	60.54	88.30
Interest on GPF	124.59	160.49

30.2 Other Borrowing Costs include Bank Charges and Bank Commissions.



Assam Electricity Grid Corporation Limited  
Notes to the financial statements

31 Other expenses

(Rs. In Lakh)

Particulars	For the year ended 31 March 2024	For the year ended 31 March 2023 (Restated)
Repair and Maintenance of Plant and Machinery	805.90	837.87
Repair and Maintenance of Building	472.78	510.48
Repair and Maintenance of Other Civil Works	93.94	98.71
Repair and Maintenance of Lines, Cable Net Works etc.	414.73	415.69
Printing & stationery	37.59	48.64
Travelling & conveyance	275.35	245.60
Insurance charges	333.29	310.87
Telephone Charges	15.49	14.01
Postage, Telegram & Tele Charges	3.40	2.82
Consultancy fees and expenses.	33.63	41.60
Audit Fees	11.48	9.84
Rent Rates & taxes	73.53	50.32
Legal charges	28.69	14.87
Technical fees and other professional fees and expenses	59.47	77.39
Fees including TA & DA for non official member of the Board	52.56	31.07
Fees & Subscription	140.29	298.55
Book and Periodicals	3.46	3.33
Advertisement & Publicity	53.62	45.76
Contribution to charities, etc.	253.30	210.91
Hiring of Vehicles	446.74	392.38
Electricity Charges	87.80	80.77
Water charges	0.88	0.32
Entertainments	25.64	24.08
Participation fees paid for Training/conference	1.09	0.08
Training of Staff and Officers	7.56	15.43
Fees for conducting recruitment & Other Departmental Examinations	0.64	1.22
Expenses for Corporate Social Responsibility (CSR) Activities	33.68	-
Misc. Expenses	7.75	6.93
Freight	3.46	2.28
Other Purchase related expenses	7.42	8.20
Other Miscellaneous Expenses	33.76	4.87
Repair and Maintenance of Vehicles	12.57	20.09
Repair and Maintenance of Furniture and Fixtures	18.50	11.83
Repair and Maintenance of Office Equipment	48.92	60.82
Miscellaneous losses written off	313.10	3,443.52
Bulk Supply Tariff	23,656.33	21,970.52
Net Prior period Charges/(Credits)	-	-
<b>Total</b>	<b>27,868.34</b>	<b>29,311.67</b>
Add: Changes due to Prior Period Error	-	(1.72)
<b>Net Total</b>	<b>27,868.34</b>	<b>29,309.95</b>



**Assam Electricity Grid Corporation Limited**  
**Notes to the financial statements**

**31.1 Provision for Corporate Social Responsibility (CSR) Activities :**

The average net profit of AEGCL for preceeding 3 FYs stood at Rs. 1,684.01 Lakhs (as per audited financial statement of AEGCL for the FY 2022-23). Also, the Net Worth of AEGCL stood at Rs. 2,543.02 Crore as at 31.03.2023. AEGCL has made a provision for CSR activities of Rs. 33.68 Lakhs during FY 2023-24, as per section 135 of the Companies Act, 2013.

**31.2 Detail of Payment to Auditors**

(Rs. In Lakh)

Particulars	For the year ended 31 March 2024	For the year ended 31 March 2023
<b>As auditor:</b>		
Audit fee	5.33	5.33
Tax audit fee	2.12	0.32
Others	4.03	4.19
<b>Total</b>	<b>11.48</b>	<b>9.84</b>

**32 Earnings per share (EPS)**

The following reflects the profit and loss share data used for the basic and diluted EPS computations:

Particulars	Unit	For the year ended 31 March 2024	For the year ended 31 March 2023 (Restated)
Net profit/(loss) for calculation of basic EPS	(In Rs.)	1,94,49,41,298.00	40,79,58,714.00
Weighted average number of equity shares for calculating basic EPS		28,39,30,059.00	26,93,38,558.00
Basic earnings/(loss) per share	(In Rs.)	6.85	1.51
Net profit/(loss) for calculation of diluted EPS	(In Rs.)	1,94,49,41,298.00	40,79,58,714.00
Weighted average number of equity shares for calculating diluted EPS		28,39,30,059.00	26,93,38,558.00
Diluted earnings/(loss) per share	(In Rs.)	6.85	1.51



Assam Electricity Grid Corporation Limited

Notes to the financial statements

33 Financial instruments-fair values and accounting classification

The following table provides the fair value measurement hierarchy to the financial assets and financial liabilities of the Company -

Particulars	As at 31 March 2024		As at 31 March 2023		As at 1 April 2022 (Restated)	
	Carrying	Fair Value	Carrying	Fair Value	Carrying Value	Fair Value
<b>Financial Assets</b>						
Amortised cost						
<b>Financial Assets- current</b>						
Trade receivables	17,644.66	17,644.66	14,259.20	14,259.20	14,433.83	14,433.83
Cash and cash equivalents	13,636.10	13,636.10	15,231.49	15,231.49	13,140.82	13,140.82
Bank balance other than cash and cash equivalents	26,386.25	26,386.25	60,657.88	60,657.88	89,418.55	89,418.55
Loans	110.05	110.05	117.81	117.81	99.69	99.69
Other financial assets	2.35	2.35	10,527.37	10,527.37	10,528.17	10,528.17
<b>Financial Assets- non current</b>						
Investments	5,348.20	5,348.20	5,348.20	5,348.20	5,348.20	5,348.20
Other financial assets	96,688.04	96,688.04	47,679.79	47,679.79	8,875.33	8,875.33
<b>Total</b>	<b>1,59,815.65</b>	<b>1,59,815.65</b>	<b>1,53,821.74</b>	<b>1,53,821.74</b>	<b>1,41,844.59</b>	<b>1,41,844.59</b>
<b>Financial Liabilities</b>						
Amortised cost						
<b>Borrowings-non current</b>						
Loans from ADB	-	-	-	-	9,567.57	9,567.57
State Govt. Loan	621.00	621.00	1,151.70	1,151.70	55,152.19	55,152.19
General Provident Fund	1,603.22	1,603.22	2,081.16	2,081.16	2,660.28	2,660.28
<b>Borrowings-current</b>						
Repayment due on ADB loan	-	-	-	-	-	-
Repayment due on State govt loan	-	-	87.90	87.90	-	-
Trade payables	-	-	16,897.87	16,897.87	16,896.60	16,896.60
Other financial liabilities- current	34,523.08	34,523.08	49,961.81	49,961.81	61,190.15	61,190.15
<b>Total</b>	<b>36,747.30</b>	<b>36,747.30</b>	<b>70,180.44</b>	<b>70,180.44</b>	<b>1,45,466.79</b>	<b>1,45,466.79</b>

33.1 Financial Instruments-Fair value hierarchy

The company categorizes financial assets and financial liabilities measured at fair value into one of three level depending on the ability to observe inputs employed in their measurement which are described as follows:

- i) Level 1 Inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities.
- ii) Level 2 Inputs are inputs that are observable, either directly or indirectly, other than quoted prices included within level 1 for the financial asset or financial liabilities.
- iii) Level 3 Inputs are unobservable input for the assets or liability reflecting the significant modifications to observable related market data or Company's assumptions about pricing by market participants.

33.2 Trade receivables, cash and cash equivalents, bank balances other than cash and cash equivalents, other financial assets, trade payables and other financial liabilities have fair value that approximate to their carrying amounts due to their short-term nature

33.3 There are no transfer between Level 1, Level 2, and Level 3 during the year ended 31 March 2024, 31 March 2023 and 31 March 2022.



34 Financial Risk Management objectives and policies

Financial risk factors

The company's activities expose it to a variety of financial risks, market risk (including currency risks, interest rate risks and price risk), credit risk and liquidity risk. This note presents information about the company's exposure to each of the said risks, the company's objectives, policies and processes for measuring risks and the company's management of capital. Further quantitative disclosures are included throughout these financial statements.

The board of director has overall responsibility for the establishment and oversight of the company's risk management framework. The company's risk management policies are established to identify and analyse the risks faced by the company to set appropriate measures and controls and to monitor risks and adherence to limits. Risks management policies and systems are reviewed regularly to reflect changes in market conditions and in the company's activities.

The company's exposure to the various types of risks associated to its activity and financial instruments is detailed below:

**Credit risk**

Credit risk is the risk that counterparty will not meet its obligation under a financial instrument or customer contract, leading to a financial loss. Credit risk encompasses of both, the direct risk of default and the risk of deterioration of creditworthiness as well as concentration of risks. Credit risk is controlled by analyzing credit limits and creditworthiness of a customer on a continuous basis to whom the credit has been granted after obtaining necessary approvals for credit. Financial instrument that are subject to concentration of credit risk principally consist of trade receivables, cash and cash equivalents, bank deposits and other financial assets. None of the financial instrument of the Company result in material concentration of credit risk.

**Liquidity risk**

Liquidity risk is the risk that the company will encounter in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The approach of the company to manage liquidity is to ensure, as far as possible, that these will have sufficient liquidity to meet their respective liabilities when they are due, under both normal and stressed conditions, without incurring unacceptable losses or risk damage to their reputation.

The table below summarises the maturity profile of financial liabilities of company based on contractual undiscounted payments:

(Rs. In Lakh)

Particulars	On demand	Within 1 year	1 to 5 years	> 5 years	Total
<b>Borrowings Non-current</b>					
Loans from ADB		-	(9,567.57)	9,567.57	-
State Govt. Loan		(530.70)	(49,281.00)	50,432.70	621.00
General Provident Fund		(477.94)	(3,218.75)	5,299.91	1,603.22
<b>Borrowings Current</b>					
Repayment due on ADB loan		-	-	-	-
Repayment due on State govt loan		(87.90)	87.90	-	-
<b>Other financial liabilities</b>					
Interest accrued and due on borrowings		(12,914.61)	(9,393.57)	48,007.96	25,699.78
<b>Trade payables</b>					
Amount payable to APDCL		(16,897.87)	(5,849.44)	22,747.31	-



Assam Electricity Grid Corporation Limited

Notes to the financial statements

As at 31 March 2023 (Restated)		(Rs. In Lakh)			
Particulars	On demand	Within 1 year	1 to 5 years	> 5 years	Total
<b>Borrowings Non-current</b>					
Loans from ADB					
State Govt. Loan	360.61		351.60	439.50	1,151.70
General Provident Fund			2,081.16		2,081.16
<b>Borrowings Current</b>					
Repayment due on ADB loan		87.90			87.90
Repayment due on State govt loan					
<b>Other financial liabilities</b>					
Interest accrued and due on borrowings		38,614.39			38,614.39
<b>Trade payables</b>					
Amount payable to APDCL		16,897.87			16,897.87

As at 1 April 2022		(Rs. In Lakh)			
Particulars	On demand	Within 1 year	1 to 5 years	> 5 years	Total
<b>Borrowings Non-current</b>					
Loans from ADB		9,567.57			9,567.57
State Govt. Loan		54,273.19	351.60	527.40	55,152.19
General Provident Fund			2,660.28		2,660.28
<b>Borrowings Current</b>					
Repayment due on ADB loan					
Repayment due on State govt loan					
<b>Other financial liabilities</b>					
Interest accrued and due on borrowings		51,368.10			51,368.10
<b>Trade payables</b>					
Amount payable to APDCL		16,896.60			16,896.60

**35 Market Risk**

Market risk is the risk that the Company's assets and liabilities will be exposed to due to a change in market prices such as foreign exchange rates and interest rates that determine the valuation of these financial instruments. Financial instruments affected by market risk include receivables, payables, loans and borrowings.

**(a) Foreign currency risk exposure:**

The Company operates in India only and it is not exposed to foreign exchange risk arising from foreign currency transactions. Foreign exchange risk arises from future commercial transactions and recognised assets and liabilities denominated in a currency that is not the company's functional currency (INR). The risk is measured through a forecast of highly probable foreign currency cash flows. The objective of the hedges is to minimise the volatility of the INR cash flows of highly probable forecast transactions.

**(b) Foreign Currency Sensitivity Analysis**

The sensitivity of profit or loss to changes in the exchange rates arises mainly from foreign currency denominated financial instruments and the impact on other components of equity arises from foreign forward exchange contracts, foreign exchange option contracts designated as cash flow hedges.



**Assam Electricity Grid Corporation Limited**

**Notes to the financial statements**

**36 Contingent Liabilities and Commitments (to the extent not provided for)**

Show cause notice served by Assistant Commissioner (Audit), Central Goods and Services Tax vide C. No. III(10)35/CIRCLE-II/Gr 6/AUDIT/ST/GHY/2017-18/220 dated 28.09.2018

(a) Non-Payment of Service Tax on SLDC charges -Rs. 1,53,03,219/-

(b) Non-Payment of Service Tax on Services provided to PGCIL-Rs. 21,86,24,367/-

(c) Non-Payment of Service Tax on Services provided to IEX & POSOCO-Rs. 4,56,76,621/-

AEGCL had filed an appeal with CESTAT but no verdict received till date.

**37 Details of dues to Micro, Small and Medium Enterprises as defined under the MSMED Act, 2006**

Information as required to be furnished as per section 22 of the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act) for the year ended March 31, 2024 is given below. This information has been determined to the extent such parties have been identified on the basis of information available with the Company.

Particulars	As at March 31, 2024	As at March 31, 2023	As at April 1, 2022
a the principal amount and the interest due thereon (to be shown separately) remaining unpaid to any supplier at the end of each accounting year,	-	-	-
b the amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006 (27 of 2006), along with the amount of the payment made to the supplier beyond the appointed day during each accounting year;	-	-	-
c the amount of interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006.	-	-	-
d the amount of interest accrued and remaining unpaid at the end of each accounting year; and	-	-	-
e the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	-	-	-

**38 Related Party Disclosure**

**38.1 Related Parties names and relationship**

Name of Party	FY	Relation
a. Sri D. Das		Managing Director
b. Sri P. K. Barman (w.e.f. 01.04.2023 to 29.02.2024)	2023-24	Chief General Manager (F&A)
c. Sri M. Sharma (w.e.f. 01.03.2024 to 31.03.2024)		Chief General Manager (F&A) (i/c)
d. Sri D. Barua		Company Secretary
a. Sri D. Das	2022-23	Managing Director
b. Sri P. K. Barman		Chief General Manager (F&A)
c. Sri D. Barua		Company Secretary
a. Sri D. J. Hazarika (w.e.f. 01.04.2021 to 31.10.2021)		
b. Sri D. Deka (w.e.f. 01.11.2021 to 20.01.2022)		Managing Director
c. Sri D. Das (w.e.f. 21.01.2022 to 31.03.2022)	2021-22	
d. Sri P.K. Barman		Chief General Manager (F&A) (i/c)
e. Sri D. Barua		Company Secretary





**Assam Electricity Grid Corporation Limited**

**Notes to the financial statements**

**38.2 Related parties transaction and balance**

Nature	FY	Sri D. Das	Sri D. J. Hazarika	Sri D. Deka	Sri P.K. Barman	Sri M. Sharma	Sri D. Barua
a. Salary	2023-24	30,16,510	Nil	Nil	21,92,620	1,29,355	24,13,876
	2022-23	28,07,111	Nil	Nil	1973092	Nil	1999490
	2021-22	Nil	5,68,576	5,34,555	1745836	Nil	1793957
b Travelling Allowance	2023-24	Nil	Nil	Nil	Nil	Nil	42119
	2022-23	Nil	Nil	Nil	Nil	Nil	25859
	2021-22	Nil	Nil	4,650	4938	Nil	Nil
c. Sales and purchase of goods and services sale of goods to associates purchase of raw materials from associates purchase of various goods and services from entities controlled by related parties professional services	2023-24	Nil	Nil	Nil	Nil	Nil	Nil
	2022-23	Nil	Nil	Nil	Nil	Nil	Nil
d Other transactions Loans and outstanding balances	2021-22	Nil	Nil	Nil	Nil	Nil	Nil
	2023-24	Nil	Nil	Nil	Nil	Nil	Nil
	2022-23	Nil	Nil	Nil	Nil	Nil	Nil
	2021-22	Nil	Nil	Nil	Nil	Nil	Nil

**39 Segment Reporting**

The company is governed by the Electricity Act, 2003. The Company's primary activities entail transmission of electricity to APDCL. This is the only activity performed and is thus also the main source of risks and returns. The Company's segments as reviewed by the Chief Operating Decision Maker (CODM) does not result into identification of different ways/ sources into which they see the performance of the Company. Accordingly, the company has a single reportable and geographical segment i.e Transmission of electricity and operating in India respectively. Hence, the relevant disclosures as per Ind AS 108, Operating Segments are not applicable to the company.

**40 Capital management**

**(a) Risk management**

The Company's objectives when managing capital are to safeguard their ability to continue as a going concern, so that they can continue to provide return for shareholders and benefits for other stakeholders and maintain an optimal capital structure to reduce the cost of capital.

Consistent with others in the industry, the company monitors capital on the basis of the followings gearing ratio:

Net debt (total borrowings net of cash and cash equivalents)  
divided by

Total 'equity' (as shown in the balance sheet, including non-controlling interests)



**Assam Electricity Grid Corporation Limited**

**Notes to the financial statements**

The company's gearing ratio were as follows:

Particular	(Rs. In Lakh)		
	As at March 31, 2024	As at March 31, 2023 (Restated)	As at April 1, 2022 (Restated)
Net debt	(11,411.88)	(11,910.73)	54,239.22
Total equity	2,88,279.38	2,51,368.42	1,82,319.98
<b>Net debt to equity ratio</b>	<b>(0.04)</b>	<b>(0.05)</b>	<b>0.30</b>

In order to achieve this overall objective, the company's capital management amongst other things, aims to ensure that it meets financial covenants attached to the interest bearing loans and borrowing that define capital structure requirement. Breaches in meeting the financial covenants would permit the bank to immediately call loans and borrowings.

**41 Net worth of AEGCL for past three financial years has been tabled as under (in Lakhs) :**

Particulars	As at March 31, 2024	As at March 31, 2023 (Restated)	As at March 31, 2022 (Restated)
Paid Up Share Capital	2,83,930.06	2,69,338.56	9,993.19
Add: Reserve & Surplus(Excluding Retained Earnings)	18,386.50	17,323.16	16,195.08
Less: Accumulated Loss/(Profit)	15,843.89	35,293.30	39,372.89
<b>Net worth</b>	<b>2,86,472.67</b>	<b>2,51,368.42</b>	<b>(13,184.62)</b>

**42 Other Statutory Information**

(i) The title deeds of all the immovable properties disclosed in the financial statements included in property, plant and equipment (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) are held in the name of the Company as at the balance sheet date except the following for which the process of collecting the title deeds is in progress:

Description of the Property	Carrying Value (In Rs. Lakh)	Whether Held in name of	Whether promotor, director, or their relative or employee	Period held indicate range, where appropriate	Reason for not held in the name of company
Land	1,030.93	AEGCL	No	ASEB/AEGCL	Not Applicable

- (ii) The Company has not revalued any of its Property, Plant and Equipment during the current reporting period and also for previous year's reporting period.
- (iii) The Company has not granted any loans or advances to promoters, directors, KMPs and the related parties (as defined under the Companies Act 2013, either severally or jointly with any other person, that are (a) repayable on demand, or (b) without specifying any terms or period of repayment.
- (iv) The company has disclosed capital work in progress as on 31.03.2024.



**Assam Electricity Grid Corporation Limited**

**Notes to the financial statements**

- (v) The Company does not have any intangible assets under development during the current and previous year reporting period.
- (vi) The Company does not hold any Benami Property and hence there were no proceedings initiated or pending against the Company for holding any benami property under the Benami Transactions (Prohibitions) Act, 1988 and the Rules made there under.
- (vii) The company is not declared willful defaulter by any bank or financial institution or other lender during the year.
- (viii) The company does not have any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.
- (ix) The Company does not have investment in any downstream companies for which it has to comply with the number of layers prescribed under Clause (87) of Section 2 of the Companies Act, 2013 read with Companies (Restriction on number of layers) Rules, 2017.
- (x) The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall -
  - (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (ultimate beneficiaries) or
  - (b) provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.
- (xi) The Company has not received any fund from any person(s) or entity(ies), including foreign entities (funding party) with the understanding (whether recorded in writing or otherwise) that the Company shall -
  - (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding party (ultimate beneficiaries) or
  - (b) provide any guarantee, security or the like on behalf of the ultimate beneficiaries.
- (xii) The Company does not have any such transactions which was not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 such as, search or survey or any other relevant provisions of the Income Tax Act, 1961.
- (xiii) The Company has not traded or invested in Crypto Currency or Virtual Currency during the financial year.



Assam Electricity Grid Corporation Limited  
Notes to the financial statements

**43 Note on Re-statement of Financial Statement**

A. During the FY 2023-24, the Company has restated its financial statement for the FY 2022-23 & earlier years for prior period years retrospectively in Compliance to Ind AS 8 - Accounting Policies, Changes in Accounting Estimates & Errors. The said restatements are due to reasons that are reported and commented by the Statutory/CAG auditors and other such errors.

**B. Impact of the rectification are as follows:**

1. The amount of correction at the beginning of earliest period i.e. on 01.04.2022  
Other Equity decreased by Rs. 2,899.88 Lakhs as on 01.04.2022

2. The amount of correction during FY 2022-23  
Expenses increased by Rs. 33.79 Lakhs  
Considering the above impacts, Other Equity decreased by Rs. 2,933.67 Lakhs as on 01.04.2023

**44 Deferred Tax Liability/Asset (net)**

The Company has deferred tax assets (primarily representing unabsorbed depreciation and losses under income tax law) in excess of deferred tax liabilities. In the absence of virtual certainty that sufficient future taxable income would be available against which such deferred tax assets can be realized, the Company has not recognized the net deferred tax assets.



**Assam Electricity Grid Corporation Limited**

45.1 Reconciliation of equity as at March 31, 2022

Particulars	Notes	As per last FS	Adjustments	(Rs. In Lakh) (Restated)
<b>Assets</b>				
<b>(I) Non-current assets</b>				
(a) Property, plant and equipment	3a	1,36,901.74	5,433.39	1,42,335.13
(b) Right of use assets	3b	24.39	-	24.39
(c) Capital work in progress	4	62,864.56	(8,185.33)	54,679.23
(d) Financial assets		-	-	-
(i) Investments	5	5,348.20	-	5,348.20
(ii) Other financial assets	6	8,875.33	-	8,875.33
(e) Other non-current assets	7	7,272.94	-	7,272.94
<b>Total non-current assets</b>		<b>2,21,287.16</b>	<b>(2,751.93)</b>	<b>2,18,535.22</b>
<b>(II) Current assets</b>				
(a) Inventories	8	2,337.64	(1.33)	2,336.31
(b) Financial assets				
(i) Trade receivables	9	14,698.18	(264.35)	14,433.83
(ii) Cash and cash equivalents	10	13,140.84	(0.02)	13,140.82
(iii) Bank balances other than cash and cash equivalents	11	89,418.55	-	89,418.55
(iv) Loans	12	99.69	-	99.69
(v) Other financial assets	13	10,528.17	-	10,528.17
(c) Current tax assets (net)	14	2,648.74	-	2,648.74
(d) Other current assets	15	29,983.28	(234.31)	29,748.97
<b>Total current assets</b>		<b>1,62,855.09</b>	<b>(500.02)</b>	<b>1,62,355.08</b>
<b>Total assets</b>		<b>3,84,142.25</b>	<b>(3,251.95)</b>	<b>3,80,890.30</b>
<b>Equity and liabilities</b>				
<b>(1) Equity</b>				
(a) Equity share capital	16	9,993.19	-	9,993.19
(b) Other equity	17	1,75,226.67	(2,899.88)	1,72,326.79
<b>Total equity</b>		<b>1,85,219.86</b>	<b>(2,899.88)</b>	<b>1,82,319.98</b>
<b>(2) Liabilities</b>				
<b>(I) Non-current liabilities</b>				
(a) Grants	18	22,648.62	34.10	22,682.72
(b) Financial liabilities				
Borrowings	19	67,380.04	-	67,380.04
(c) Provisions	20	678.86	(353.02)	325.84
(d) Deferred tax liabilities (net)	-	-	-	-
<b>Total non-current liabilities</b>		<b>90,707.53</b>	<b>(318.93)</b>	<b>90,388.60</b>
<b>(II) Current liabilities</b>				
(a) Financial liabilities				
(i) Borrowings	21	-	-	-
(ii) Trade payables	22	-	-	-
(a) Total outstanding dues of micro enterprises and small enterprises		16,896.60	-	16,896.60
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises		61,190.15	-	61,190.15
(iii) Other current financial liabilities	23	27,353.17	(33.74)	27,319.43
(b) Other current liabilities	24	2,774.95	0.59	2,775.54
(c) Provisions	25	-	-	-
(d) Current tax liability (net)	26	-	-	-
<b>Total current liabilities</b>		<b>1,08,214.87</b>	<b>(33.14)</b>	<b>1,08,181.72</b>
<b>Total liabilities</b>		<b>1,98,922.39</b>	<b>(352.07)</b>	<b>1,98,570.32</b>
<b>Total equity and liabilities</b>		<b>3,84,142.25</b>	<b>(3,251.95)</b>	<b>3,80,890.30</b>

During the FY 2023-24, the Company has restated the Audited numbers of Balance Sheet and Profit and Loss for the FY 2022-23 & earlier years for prior period years retrospectively in Compliance to Ind AS 8 - Accounting Policies, Changes in Accounting Estimates & Errors. The said restatements are due to reasons that are reported and commented by the Statutory/CAG auditors and other such errors.



Assam Electricity Grid Corporation Limited

45.2 Reconciliation of equity as at March 31, 2023

(Rs. In Lakh)

Particulars	Notes	As per last FS	Adjustments	(Restated)
<b>Assets</b>				
<b>(I) Non-current assets</b>				
(a) Property, plant and equipment	3a	1,34,970.27	6,773.03	1,41,743.30
(b) Right of use assets	3b	23.49	-	23.49
(c) Capital work in progress	4	75,949.31	(9,522.23)	66,427.08
(d) Financial assets				
(i) Investments	5	5,348.20	-	5,348.20
(ii) Other financial assets	6	48,083.88	(404.09)	47,679.79
(e) Other non-current assets	7	7,507.15	-	7,507.15
<b>Total non-current assets</b>		<b>2,71,882.30</b>	<b>(3,153.29)</b>	<b>2,68,729.01</b>
<b>(II) Current assets</b>				
(a) Inventories	8	3,289.68	(3.40)	3,286.28
(b) Financial assets				
(i) Trade receivables	9	14,523.55	(264.35)	14,259.20
(ii) Cash and cash equivalents	10	15,231.59	(0.10)	15,231.49
(iii) Bank balances other than cash and cash equivalents	11	60,244.34	413.54	60,657.88
(iv) Loans	12	117.81	-	117.81
(v) Other financial assets	13	10,527.37	-	10,527.37
(c) Current tax assets (net)	14	2,583.72	283.71	2,867.43
(d) Other current assets	15	31,474.74	(229.88)	31,244.86
<b>Total current assets</b>		<b>1,37,992.80</b>	<b>199.52</b>	<b>1,38,192.32</b>
<b>Total assets</b>		<b>4,09,875.10</b>	<b>(2,953.77)</b>	<b>4,06,921.33</b>
<b>Equity and liabilities</b>				
<b>(1) Equity</b>				
(a) Equity share capital	16	2,69,338.56	-	2,69,338.56
(b) Other equity	17	(15,036.48)	(2,933.66)	(17,970.14)
<b>Total equity</b>		<b>2,54,302.08</b>	<b>(2,933.66)</b>	<b>2,51,368.42</b>
<b>(2) Liabilities</b>				
<b>(I) Non-current liabilities</b>				
(a) Grants	18	50,588.43	286.28	50,874.71
(b) Financial liabilities				
Borrowings	19	3,232.86	-	3,232.86
(c) Provisions	20	1,803.05	(356.27)	1,446.78
(d) Deferred tax liabilities (net)	-	-	-	-
<b>Total non-current liabilities</b>		<b>55,624.34</b>	<b>(70.00)</b>	<b>55,554.35</b>
<b>(II) Current liabilities</b>				
(a) Financial liabilities				
(i) Borrowings	21	87.90	-	87.90
(ii) Trade payables	22			
(a) Total outstanding dues of micro enterprises and small enterprises				
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises		16,896.60	1.27	16,897.87
(iii) Other current financial liabilities	23	49,954.09	7.72	49,961.81
(b) Other current liabilities	24	29,051.45	72.76	29,124.21
(c) Provisions	25	3,958.64	(31.87)	3,926.77
(d) Current tax liability (net)	26	-	-	-
<b>Total current liabilities</b>		<b>99,948.68</b>	<b>49.88</b>	<b>99,998.56</b>
<b>Total liabilities</b>		<b>1,55,573.02</b>	<b>(20.12)</b>	<b>1,55,552.91</b>
<b>Total equity and liabilities</b>		<b>4,09,875.10</b>	<b>(2,953.77)</b>	<b>4,06,921.33</b>

During the FY 2023-24, the Company has restated the Audited numbers of Balance Sheet and Profit and Loss for the FY 2022-23 & earlier years for prior period years retrospectively in Compliance to Ind AS 8 - Accounting Policies, Changes in Accounting Estimates & Errors. The said restatements are due to reasons that are reported and commented by the Statutory/CAG auditors and other such errors.



Assam Electricity Grid Corporation Limited  
**45.3 Reconciliation of Profit and Loss for the year ended March 31, 2023**

(Rs. In Lakh)

Particulars	Notes	As per last FS	Adjustments	Restated
<b>Income:</b>				
Revenue from operations	27	44,225.97	-	44,225.97
Other income	28	20,597.95	297.01	20,894.96
<b>Total income</b>		<b>64,823.92</b>	<b>297.01</b>	<b>65,120.93</b>
<b>Expenses:</b>				
Employee benefits expense	29	18,101.36	(123.03)	17,978.33
Depreciation and amortization expense	3a.2	13,093.25	455.55	13,548.80
Finance costs	30	204.26	-	204.26
Other expenses	31	29,311.67	(1.72)	29,309.95
<b>Total expenses</b>		<b>60,710.54</b>	<b>330.81</b>	<b>61,041.34</b>
<b>Profit before exceptional items and tax</b>		<b>4,113.38</b>	<b>(33.79)</b>	<b>4,079.59</b>
Exceptional items		-	-	-
<b>Profit before tax</b>		<b>4,113.38</b>	<b>(33.79)</b>	<b>4,079.59</b>
<b>Tax expense</b>				
Current tax		-	-	-
Deferred tax		-	-	-
<b>Profit for the period</b>		<b>4,113.38</b>	<b>(33.79)</b>	<b>4,079.59</b>
<b>Other comprehensive income</b>				
<b>Items that will not be reclassified to profit or loss</b>				
Re-measurement gains/(losses) on defined benefit plan		-	-	-
Income tax effect		-	-	-
<b>Other comprehensive income</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income</b>		<b>4,113.38</b>	<b>(33.79)</b>	<b>4,079.59</b>

During the FY 2023-24, the Company has restated the Audited numbers of Balance Sheet and Profit and Loss for the FY 2022-23 & earlier years for prior period years retrospectively in Compliance to Ind AS 8 - Accounting Policies, Changes in Accounting Estimates & Errors. The said restatements are due to reasons that are reported and commented by the Statutory/CAG auditors and other such errors.



As per the Directive 3 (Segregation & Strengthening of SLDC) of the Tariff Order dated 07.03.2020 issued by the Assam Electricity Regulatory Commission (AERC), the income/expense pertaining to SLDC included in the "STATEMENT OF PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2024" is shown in the following table.

### STATE LOAD DESPATCH CENTRE

#### STATEMENT OF INCOME & EXPENSE ACCOUNT OF SLDC FOR THE YEAR ENDED 31ST MARCH, 2024

(In Lakhs )

Particulars	Notes	Year ended 31st March,2024	Year ended 31st March,2023
<b>I.INCOME</b>			
(a) Revenue From Operations		905.00	695.00
(b) Other Income		25.53	16.00
<b>Total Revenue ::</b>		<b>930.53</b>	<b>711.00</b>
<b>II.EXPENDITURE</b>			
(a) Employee Benefits Expense		670.88	608.00
(b) Repair & Maintenance Expenses		43.13	55.00
(c) Administration & General Expenses		51.40	52.00
(d) Finance Costs		0.01	-
(e) Depreciation and Amortization Expenses		34.44	33.00
(f) Net Prior Period Charges/(Credits)		-	-
<b>Total Expenses ::</b>		<b>799.86</b>	<b>748.00</b>
<b>Profit(Loss) Before Tax (I-II)</b>		<b>130.67</b>	<b>(37.00)</b>
<b>III.TAX EXPENSES</b>			
(a) Current Tax			-
(b) Deferred Tax			-
<b>Profit (Loss) For the Period</b>		<b>130.67</b>	<b>(37.00)</b>





**Assam Electricity Grid Corporation Limited**  
Ratio Analysis for the year ended 31st March, 2024

Sl.No	Particulars	Numerator	As on 31.03.2024 (Rs. In Lakh)	As on 31.03.2023 (Rs. In Lakh)	Denominator	As on 31.03.2024 (Rs. In Lakh)	As on 31.03.2023 (Rs. In Lakh)	Ratio as on 31.03.2024	Ratio as on 31.03.2023
1	<b>Current Ratio</b>	<b>Current Asset</b>			<b>Current Liabilities</b>				
	[Current	Inventories	3241.07	3286.28	Loans	0.00	87.90		
	Asset/Current	Trade Receivable	17644.66	14259.20	Other financial liabilities	34523.08	49961.81		
	Liabilities]	Cash & cash equivalent	13636.10	15231.49	Trade Payable	0.00	16897.87		
		Bank Balance	26386.25	60657.88	Other current liabilities	30719.09	29124.21		
		Loans	110.05	117.81	Provisions	5182.39	3926.77		
		Other Financial asset	2.35	10527.37					
		Income Tax-net	2575.19	2867.43					
		Any Other Current Asset	32533.98	31244.86					
			<b>96129.65</b>	<b>138192.32</b>		<b>70424.56</b>	<b>99998.56</b>	<b>1.37</b>	<b>1.38</b>
2	<b>Debt Equity</b>	<b>Total Borrowings</b>			<b>Shareholder's Equity</b>				
	[Total	Borrowings	2224.22	3232.86	Equity Share Capital	283930.06	269338.56		
	Borrowings/Shar	Repayment due on State	0.00	87.90	Equity Share Capital Pending	1806.71	0		
	eholder's Equity]	govt. Loan			allotment				
			<b>2224.22</b>	<b>3320.76</b>		<b>285736.77</b>	<b>269338.56</b>	<b>0.008</b>	<b>0.012</b>
3	<b>Debt Service</b>	<b>Earnings Available for</b>			<b>Total Debt Service</b>				
	<b>Coverage Ratio</b>	<b>debt service</b>			Finance Cost:Interest	170.32	204.26		
		Net Profit/(Loss) before	19449.41	4079.59	Repayment of Loan	0.00	87.90		
		exceptional item	13969.57	13548.80					
		Depreciation &	170.32	204.26					
		amortisation expn.	0.00	0.00					
	Finance Cost								
	Net Loss on sale of fixed								
	asset	<b>33589.30</b>	<b>17832.65</b>		<b>170.32</b>	<b>292.16</b>	<b>197.21</b>	<b>61.04</b>	



**Assam Electricity Grid Corporation Limited**  
Ratio Analysis for the year ended 31st March, 2024

Sl.No	Particulars	Numerator	As on 31.03.2024 (Rs. In Lakh)	As on 31.03.2023 (Rs. In Lakh)	Denominator	As on 31.03.2024 (Rs. In Lakh)	As on 31.03.2023 (Rs. In Lakh)	Ratio as on 31.03.2024	Ratio as on 31.03.2023
4	<b>Return on Equity</b>	<b>Profit for the period</b> Net profit after Tax - Pref. Dividend (if any)	19449.41	4079.59	<b>Aver. Shareholders Equity</b> (Beginning Shareholders equity + Ending Shareholders equity)/2	276634.31	139665.88		
5	<b>Trade Receivable Turnover Ratio</b>	<b>Net Credit sale</b> Annual Revenue from operation on Credit	19449.41	4079.59	<b>Average Trade Receivable</b> (opening Trade Receivable+Closing Trade Receivable)/2	276634.31	139665.88	0.07	0.03
6	<b>Net Capital Turnover Ratio</b>	<b>Net Sales</b> Total Sales -Sales Return	62154.03	44225.97	<b>Capital employed</b> Total asset- current liabilities	15951.93	14346.51	3.90	3.08
7	<b>Net Profit ratio</b>	<b>Net Profit</b> Net profit after Tax	19449.41	4079.59	<b>Net Sales</b> sales	62154.03	44225.97	0.18	0.14
8	<b>Return on Capital Employed</b>	<b>EBIT</b> Earnings Before Interest & Tax	19449.41	4079.59	<b>Capital employed</b> Total asset- current liabilities	62154.03	44225.97	0.31	0.09
			19449.41	4079.59		342156.87	306922.77	0.06	0.01



Assam Electricity Grid Corporation Limited

Notes to the financial statements

46 Previous year figures have been re-arranged and re-grouped wherever necessary.

Summary of significant accounting policies 1-2  
The accompanying notes are an integral part of the financial statements 3-46

As per our report of even date

For

ICAI Firm Registration No.:  
Chartered Accountants

H.K. AGRAWALA & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN NO.- 319293E

CA  
Partner

Membership No.:

CA HIMANSHU CHOWKHANI  
PARTNER  
M. NO.: 301901

Place: Guwahati

Date: 23/09/2024

UDIN: 24301901BKANCG4524

For and on behalf of the Assam Electricity Grid Corporation Limited

(D.Das)

Managing Director

DIN- 09498066

(M. Sharma)

CGM (F&A)(i/c)

PAN: BATPS7973J

(D.Barua)  
Director

DIN- 08286065

(D.Barua)  
Company Secretary

Membership No: FCS-4033



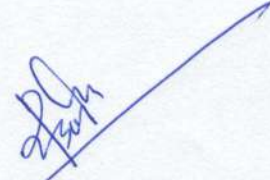
**Annexure-2**  
**Energy Balance for FY**  
**2023-24**  
**certified by SLDC**

	<p><b>Assam Electricity Grid Corporation Limited</b> <b>Regd. Office: 1<sup>st</sup> Floor, Bijulee Bhawan, Paltanbazar,</b> <b>Guwahati-781001</b> <b>CIN: U40101AS2003SGC007238</b> Phone-0361-2739520 / Fax-0361-2739513 Web: <a href="http://www.aegcl.co.in">www.aegcl.co.in</a></p>	
-----------------------------------------------------------------------------------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	------------------------------------------------------------------------------------

No: AEGCL/CGM/SLDC/T-21/Pt-3/2024/97

Date: 27/11/2024

This is to certify that the AEGCL energy accounts as per annexure I & II for the financial year 2023-24 is found to be correct.



Chief General Manager, SLDC  
AEGCL, Kahilipara, Guwahati-19

## ANNEXURE-I

TRANSMISSION LOSS OF AEGCL FOR THE FY 2023-24		
Sl. No.	Particulars	in MU
<b>1</b>	<b>Energy Injected</b>	<b>12276.136</b>
1.1	Energy Injected by APGCL	1959.300
1.2	Energy Injected by IPPs	319.278
1.3	Energy Injected by Intra State CPPs	10.191
1.4	Energy Injected by CSGS (ER & NER)	8853.309
1.5	Energy Injected by LTA	312.831
1.6	Energy Injected by Power Exchanges	1355.526
1.7	Energy Injected through DSM	214.258
1.8	Energy Sale through Power Exchanges(-)	748.557
<b>2</b>	<b>Total Energy sent out</b>	<b>11874.086</b>
2.1	Energy sent out to APDCL	11828.166
2.2	Energy sent out to Inter state OA customers	36.065
2.3	Energy sent out to Intra state OA customers	9.855
<b>3</b>	<b>Transmission loss (MU)</b>	<b>402.051</b>
<b>4</b>	<b>Transmission loss (%)</b>	<b>3.28</b>

Prepared by:

*Harika*  
20/06/2024.

JM, MO, SLDC, AEGCL

*Amal*  
20/06/24

DM, MO, SLDC, AEGCL

Checked by:

*Anbu*  
20/06/2024

AGM, MO, SLDC, AEGCL

*(S)*  
20/6/24

DGM, Operations, SLDC, AEGCL

Countersigned by:

*S*  
20/6/24

CGM, SLDC, AEGCL

## ANNEXURE II

## AEGCL EA ACCOUNTS 2023-24

IMPORT DETAILS	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	TOTAL
FROM CSGS-NER	556.243	556.991	575.691	666.259	720.620	663.325	657.863	514.049	508.210	481.669	389.457	486.955	6777.331
FROM CSGS-ER	97.457	108.739	156.938	175.932	171.346	153.014	238.074	185.315	201.962	207.769	176.481	202.663	2075.688
FROM BRBCL	0.146	0.024	0.000	0.000	0.000	0.000	0.002	0.005	0.000	0.063	0.000	0.049	0.290
FROM LTA	20.057	28.668	34.005	40.038	39.596	33.114	17.060	16.105	22.014	19.007	21.889	21.277	312.831
FROM POWER EXCHANGE (IEX)	103.323	176.434	269.987	249.782	172.562	222.387	34.008	7.552	6.063	14.008	56.659	42.762	1355.526
THROUGH DSM	1.888	7.840	11.125	13.898	37.114	60.298	19.740	4.893	7.588	22.489	17.437	9.948	214.258
TOTAL	779.113	878.694	1047.747	1145.909	1141.238	1132.139	966.746	727.919	745.838	745.005	661.923	763.654	10735.925
(-) SALE THROUGH IEX	70.679	44.410	106.075	40.764	55.696	7.294	121.613	80.727	101.189	59.473	10.120	50.519	748.557
TOTAL INTER STATE IMPORT	708.434	834.284	941.673	1105.145	1085.541	1124.845	845.134	647.192	644.649	685.533	651.803	713.135	9987.368
FROM APGCL	168.189	157.954	168.144	180.197	198.672	177.693	213.566	170.300	143.340	116.916	126.049	138.281	1959.300
FROM IPP	27.190	29.990	22.990	26.005	24.160	28.673	27.786	29.317	27.084	25.947	23.187	26.949	319.278
DALMIA-LANKA & UMR	0.808	0.656	0.791	0.927	0.631	0.890	0.775	1.013	0.768	1.060	0.922	0.947	10.191
TOTAL IMPORT	904.622	1022.885	1133.598	1312.274	1309.005	1332.101	1087.261	847.822	815.841	829.456	801.961	879.312	12276.136
EXPORT DETAILS	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	TOTAL
APDCL	873.822	986.107	1092.572	1261.620	1262.050	1283.741	1048.650	814.099	786.118	800.838	772.057	846.491	11828.166
INTER OA	1.206	1.719	1.883	4.416	1.639	2.398	2.358	5.310	4.704	3.243	3.466	3.722	36.065
INTRA OA	0.782	0.635	0.765	0.897	0.610	0.861	0.750	0.980	0.742	1.025	0.892	0.916	9.855
TOTAL EXPORT	875.810	988.461	1095.221	1266.933	1264.300	1287.000	1051.758	820.389	791.564	805.107	776.415	851.128	11874.086
TRANSMISSION LOSS IN MU	28.813	34.425	38.377	45.341	44.705	45.101	35.502	27.433	24.277	24.349	25.546	28.183	402.051
TRANSMISSION LOSS %	3.19	3.37	3.39	3.46	3.42	3.39	3.27	3.24	2.98	2.94	3.19	3.21	3.28

OK

20/6/24

Dam Gogal AEGCL

20/6/24

A.G.M. (Market Operation)  
SLDC, AEGCL, Kahilipara, Ghy-19

20/6/24

RACHAEL HLIMNIENG PAKHUMATE  
Deputy Manager  
O/o the CGM, SLDC, AEGCL,  
Kahilipara, Ghy-19

20/06/2024

Junior Manager, SLDC  
AEGCL, Kahilipara, Ghy-19

# **Annexure-3**

## **Energy Audit Report**



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# Energy Audit Report

## Power Transmission Network of Assam Electricity Grid Corporation Ltd.

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## TABLE OF CONTENTS

<b>1</b>	<b>INTRODUCTION</b> .....	<b>4</b>
1.1	BACKGROUND.....	4
1.2	CONSTITUTION OF THE COMMISSION .....	5
1.3	AEGCL ASSET DETAILS .....	6
<b>2</b>	<b>OBJECTIVE : ENERGY AUDIT</b> .....	<b>7</b>
<b>3</b>	<b>METHODOLOGY</b> .....	<b>8</b>
<b>4</b>	<b>ENERGY AUDIT FOR FY 2023-24</b> .....	<b>12</b>
4.1	TRANSMISSION LOSS FOR FY 2023-24 .....	12
4.2	ENERGY BALANCE IN FY 2023-24.....	14
4.3	MONTHLY ENERGY BALANCE OF AEGCL IN FY 2023-24.....	15
<b>5</b>	<b>ENERGY AUDIT FOR FY 2023-24</b> .....	<b>18</b>
5.1	TRANSMISSION LOSS FOR FY 2024-25 .....	18
5.2	ENERGY BALANCE IN FY 2024-25.....	20
<b>6</b>	<b>ANALYSIS AND CONCLUSION</b> .....	<b>21</b>
6.1	ANALYSIS .....	21
6.2	TRANSMISSION LOSS SCENARIO.....	21
6.3	SAMAST.....	22
6.4	PROGRESS REPORTS OF SAMAST .....	23
6.5	ANALYSIS OF TRANSMISSION LOSSES .....	26
6.6	LINE LOSSES.....	26
6.7	TRANSFORMER LOSSES.....	26
6.8	POTENTIAL METHODS OF REDUCING TRANSMISSION LOSS.....	27

**LIST OF TABLES**

**TABLE 1: TRANSMISSION LINE LENGTH (CKT KM) OF AEGCL ..... 6**  
**TABLE 2: NO OF GRID SUBSTATIONS OF AEGCL ..... 7**  
TABLE 3: TRANSMISSION LOSS FOR FY 2022-23..... 12  
TABLE 4: TRANSMISSION LOSS OF AEGCL IN FY 2022-23 ..... 14  
TABLE 5: MONTHLY ENERGY BALANCE OF AEGCL IN FY 2022-23 ..... 15  
TABLE 6: TRANSMISSION LOSS FOR FY 2023-24 ..... 18  
TABLE 7: TRANSMISSION LOSS OF AEGCL IN FY 2022-23 ..... 20

**LIST OF FIGURES**

FIGURE 1 GENERIC SLD FOR AEGCL ..... 11  
FIGURE 2 TRANSMISSION LOSS OF AEGCL IN FY 2022-23 ..... 16

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## 1 INTRODUCTION

Power Transmission is a vital link between power generation and power distribution. Till recently, India was struggling with the power deficit. With generation delicensed, India has sufficient generation capacity. However, lack of transmission capacity was a big challenge. For achieving the target of “Power for All”, a robust transmission network is must. Therefore, power sector has recognized the importance of integrated transmission planning and this sector has also garnered substantial private investment in last decade.

India’s transmission sector is primarily controlled by Government owned Companies. At Central Level, PGCIL, the Central Transmission Utility is responsible for national and inter-regional transmission network planning and at State Level, respective State Transmission Utilities are responsible for State level Transmission Planning. Historically, the power transmission business had been a monopoly as almost all projects were awarded either to PGCIL or state utilities on a regulated basis.

### 1.1 Background

- 1.1.1 From Mid-90s, the focus has been shifted on to consumer and availability of economic power to all. Over the last few years, there has been significant interest in opening the Electricity sector to competition and, by extension, interest in designing electricity markets to push the sector toward more efficient outcomes. Accordingly, the Electricity Act, 2003 (“the Act” or “EA 2003”) was enacted with effect from June 10, 2003 which requires the State Governments to initiate major changes in the structure and operations of the State power sector.
- 1.1.2 Objectives of the Electricity Act, 2003 includes Promote competition, Rationalization of tariff, Protect consumer’s interest. Promoting competition in electricity sector is one of the primary objectives of the Electricity Act, 2003.
- 1.1.3 The Electricity Act 2003 required restructuring of the State owned vertically integrated electricity boards (SEBs). Sections 131 to 134 mandate reorganization of the SEBs into functional entities and corporatization of the same.
- 1.1.4 The State of Assam has undertaken structural reforms in the state electricity sector in 2004 pursuant to the provisions of the Electricity Act 2003. At present, the Assam Power Generation Company Limited (APGCL), Assam Electricity Grid Corporation Limited (AEGCL) and Assam Power Distribution Company Limited (APDCL) are functioning as

the State-owned generation, transmission and distribution utilities respectively. AEGCL is notified as the State Transmission Utility (STU). Its core business is to efficiently transport electrical power from electrical power bulk heads to the distribution company networks in the state of Assam.

- 1.1.5 The State Load Dispatch Centre (SLDC) is the apex body constituted vide Section 31 of the Indian Electricity Act - 2003 (Central Act No. 36 of 2003) and complies with the directions stipulated in Section 33 to ensure integrated operation of the power system in the state of Assam. SLDC, ASSAM was established in the year 1983 is located at Kahilipara, Guwahati. SLDC, Assam is presently being operated by the state transmission utility of Assam i.e. Assam Electricity Grid Corporation Ltd. (AEGCL).

## **1.2 Constitution of the Commission**

- 1.2.1 The Assam Electricity Regulatory Commission (hereinafter referred to as the AERC or the Commission) was established under the Electricity Regulatory Commissions Act, 1998 (14 of 1998) on February 28, 2001. The first provision of Section 82(1) of the Electricity Act, 2003 (hereinafter referred as the Act or the EA, 2003) has ensured continuity of the Commission under the Electricity Act, 2003.
- 1.2.2 The Commission is mandated to exercise the powers and functions conferred under Section 181 of the Electricity Act, 2003 (36 of 2003) and to exercise the functions conferred on it under Section 61, 62 and 86 of the Act from June 10, 2003.
- 1.2.3 In accordance with the regulations 'AERC (Terms and Conditions for determination of Multi Year Tariff) Regulations, 2021', (hereinafter to be referred as MYT Regulations 2021' issued by the AERC, AEGCL has to file Tariff Petition every year with the Commission, which includes statements containing calculation of the expected aggregate revenue from charges under its currently approved tariff and the expected cost of providing services i.e. Aggregate Revenue Requirement (ARR) during the Previous Year, Current Year and Ensuing Year & tariff proposals so as to fully cover the gap between the expected aggregate revenue at the prevalent tariff and the expected cost of services including schemes for reduction in loss levels and other efficiency gains to be achieved.
- 1.2.4 Accordingly, AEGCL has filed its petition for determination of Aggregate Revenue Requirement (ARR) for FY 2024-25 under section 61, 62 & 64 of the Electricity Act, 2003. before the Commission on November-2023, in accordance with MYT Regulations, 2021 of AERC. After carrying out the due process of technical validation & arranging hearing the objections of various stake holders, AERC has issued an order on 27<sup>th</sup> June, 2024
-

wherein certain directives were issued to AEGCL in relation with carrying out energy audit which are reproduced as below:

**“Directive 2 – Energy Audit and Implementation of SAMAST**

*The Commission directs AEGCL to carry out the Energy Audit every year and submit the report based on the metered energy at different interconnection points, including the status of metering, functional meters, etc. This Report, with details of Transmission Losses, should be submitted along with the next Tariff Petition. AEGCL is directed to earnestly pursue the implementation of SAMAST.”*

- 1.2.5 In response to the directives of AERC, AEGCL has decided to get the preliminary energy audit done of the transmission network to quantify the losses & to identify the saving potential out of these losses.

**1.3 AEGCL Asset details**

- 1.3.1 As on FY 2023-24, AEGCL has 5270.02Ckt km line (excluding defunct Lines) length & 81 nos. of Substations. AEGCL has commissioned 158.83 km in FY 2023-24 and many projects are in pipeline which will be commissioned during FY 2024-25 to meet upcoming load development & give load relief to the network of AEGCL.
- 1.3.2 The electric supply from AEGCL to APDCL is transferred through 400 kV, 220 kV, 132 kV and 66 kV transmission line network with transformation capacity of 9381MVA. It is worth mentioning that as some of the transmission lines in the 220kV and 66kV are in defunct condition. Therefore, all the lines which are in defunct condition are not shown in the below mentioned table for Transmission Line length for 2023-24.
- 1.3.3 Details of AEGCL transmission line length and nos. of substations for FY 2021-22, FY 2022-23 and FY 2023-24 are mentioned below:

**Table 1: Transmission Line Length (Ckt km) of AEGCL**

S. No	Particulars	Unit	2023-24	2022-23	2021-22
1	<b>Transmission Line Length</b>	<b>Ckt. km</b>	<b>5270.02</b>	<b>5968.48</b>	<b>5809.65</b>
2	400 kV	Ckt. km	6.458	7.20	7.20
3	220 kV	Ckt. km	1883.864	2048.50	2048.50
4	132 kV	Ckt. km	3370.698	3299.78	3140.95
5	66 kV	Ckt. km	9.00	613.00	613.00

**Table 2: No of Grid Substations of AEGCL**

S. No	Particulars	Unit	2023-24	2022-23	2021-22
<b>1</b>	<b>No. of Grid Substation</b>		<b>81</b>	<b>76</b>	<b>69</b>
<b>2</b>	400/220/132/33 kV	No.	1	1	1
<b>3</b>	220/132 kV	No.	3	1	1
<b>4</b>	220/132/66/33 kV	No.	1	1	1
<b>5</b>	220/132/33 kV	No.	9	9	9
<b>6</b>	220/33 kV	No.	1	1	1
<b>7</b>	132/66/33 kV	No.	1	1	1
<b>8</b>	132/33 kV	No.	64	61	54
<b>9</b>	132/11 kV	No.	1	1	1

## 2 OBJECTIVE : ENERGY AUDIT

- 2.1.1 Energy Audit is the key to systematic approach for decision making in energy management. It is an effective tool to balance the total energy inputs with its outflows in various energy streams.
- 2.1.2 The energy audit exercise of transmission utility involves the energy accounting followed by the analysis of energy flow data for determination of losses at various steps in transmission. Since the ultimate burden of these losses has to be borne by the honest consumers in terms of higher tariff rates, the reduction in losses would also be beneficial in the interests of the consumers. Hence in the present era of competition the transmission utility having minimum losses has an edge over the competitors due to better profitability & economical rates.
- 2.1.3 Energy Audit helps in establishing the energy input and quantum consumed by/billed to various categories of consumers, identifying high loss areas, and evolving strategies and action plans for reduction of losses. The technical losses are inherent features of the transmission business such as load losses in transformers, losses in conductors of overhead lines or underground cables, dielectric losses in capacitors, cables etc. These losses cannot be eliminated but can be reduced by devising proper technical specification while procuring transformers, overhead conductors, capacitors, meters etc., devising & adopting strict testing plans while accepting the material, correct installation & regular maintenance.

- 2.1.4 The objective of the energy audit exercise is to identify the sources of technical losses, quantification of losses, suggest the corrective measures for minimizing technical losses, to work out the cost benefit analysis of corrective measures as suggested for computing the payback period of the investment involved. To achieve this component wise loss data needs to be calculated and subsequent energy analysis done to remedy the problem areas. Technical losses can be reduced through system improvement, e.g., by reducing overloading of lines and transformers, improvement of voltage profile, etc. But these measures require large capital investments.
- 2.1.5 There are many other reasons why energy auditing activity should be undertaken. Energy auditing will make it possible to compare energy use and cost among the various components of the power supply system and to monitor how energy use changes over time. This information will help those responsible for managing energy costs – maintenance staff, site managers, and others – to get feedback on how well their utility is performing. Energy problems and billing errors could be identified and tackled. By consistently tracking energy use, one can identify problems in the system. A sudden unexplained increase in energy consumption, for instance, would require investigation of the cause.

### 3 METHODOLOGY

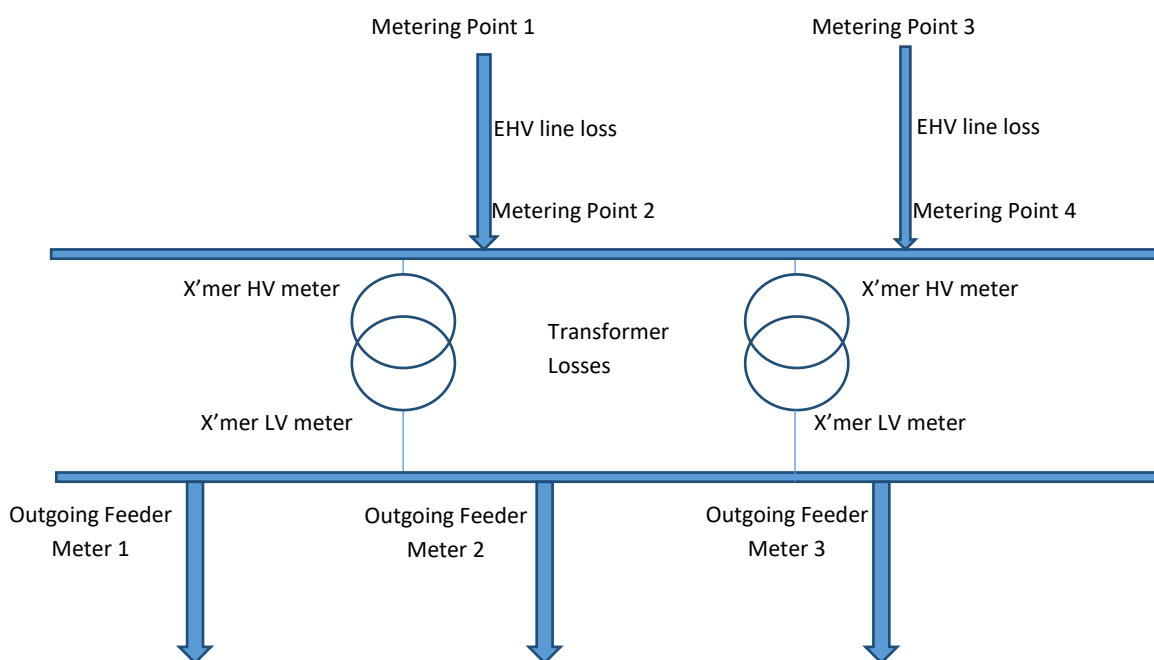
- 3.1.1 The exercise of energy audit aims to balance the total energy inputs with its outflows in various energy streams. To achieve this, one must have energy meters at all incoming & outgoing energy streams viz. at all the generation injection points and at all the secondary of all the Grid substations.
- 3.1.2 The basic principle is to identify the Net energy inflow and Net energy outflow at every metering point in the transmission system. Since there is a central transmission grid over which the central power flows the injection losses where not already accounted for need to be incorporated. Although there is a loss in each of the component of power, the major contributors for transmission losses are the  $I^2R$  loss in the transmission lines along with the transformer losses at the grid substation.
- 3.1.3 Power transmission system is a dynamic system wherein the energy parameters are changing at every moment. Hence, in addition to installation of meters at all input & output nodes, the other requirement of establishing energy balance is to get simultaneous readings of all these meters in particular period i.e., at beginning of the period & at the end of the period. This function is better served if the SCADA system is installed to acquire the meter reading data continuously at regular interval or historical data in memory of electronic



meters is downloaded using meter reading instrument.

3.1.4 Owing to dynamism of the transmission system, simultaneous meter readings of all meters on incoming and outgoing nodes is the primary requisite for energy audit exercise. At present, the meters of AEGCL are provided at:

- (i) Both ends of EHV lines
- (ii) Both at HV & LV side of the transformer
- (iii) At the point of outgoing lines.



3.1.5 However, due to the lack of simultaneous meter readings and several inactive meters at some metering points, component wise accurate energy accounting within the transmission system is not possible. AEGCL is being included in the SAMAST scheme which will provide all interfacing meters as well as Intra-state meter. Implementation of the scheme is being monitored by NERPC. Once the metering facilities are in place, the actual energy drawn & sent out can be monitored & recorded.

3.1.6 Hence presently, the energy lost is calculated by computing the net energy balance of the transmission system which is the energy input into the transmission system (at the state transmission periphery) minus the energy exported to APDCL and open access consumers.

3.1.7 Monthly energy readings recorded are used to calculate the net energy flow through the

transmission system

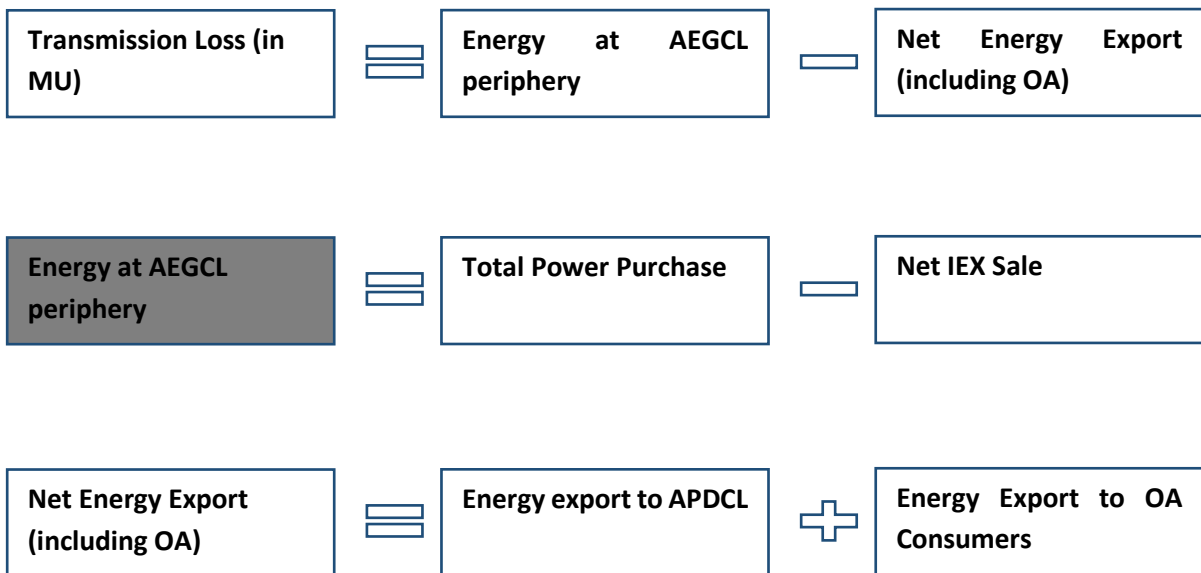
**Energy Reading of (X) = (FR – IR) x MC**

X = Energy reading for the month

FR = Final meter reading of current month

IR = Initial meter reading of current month

MC = Meter constant



3.1.8 A generic simplified SLD for AEGCL transmission system is given below to understand the energy flow from different voltage levels to export of energy to APDCL and Open Access consumers

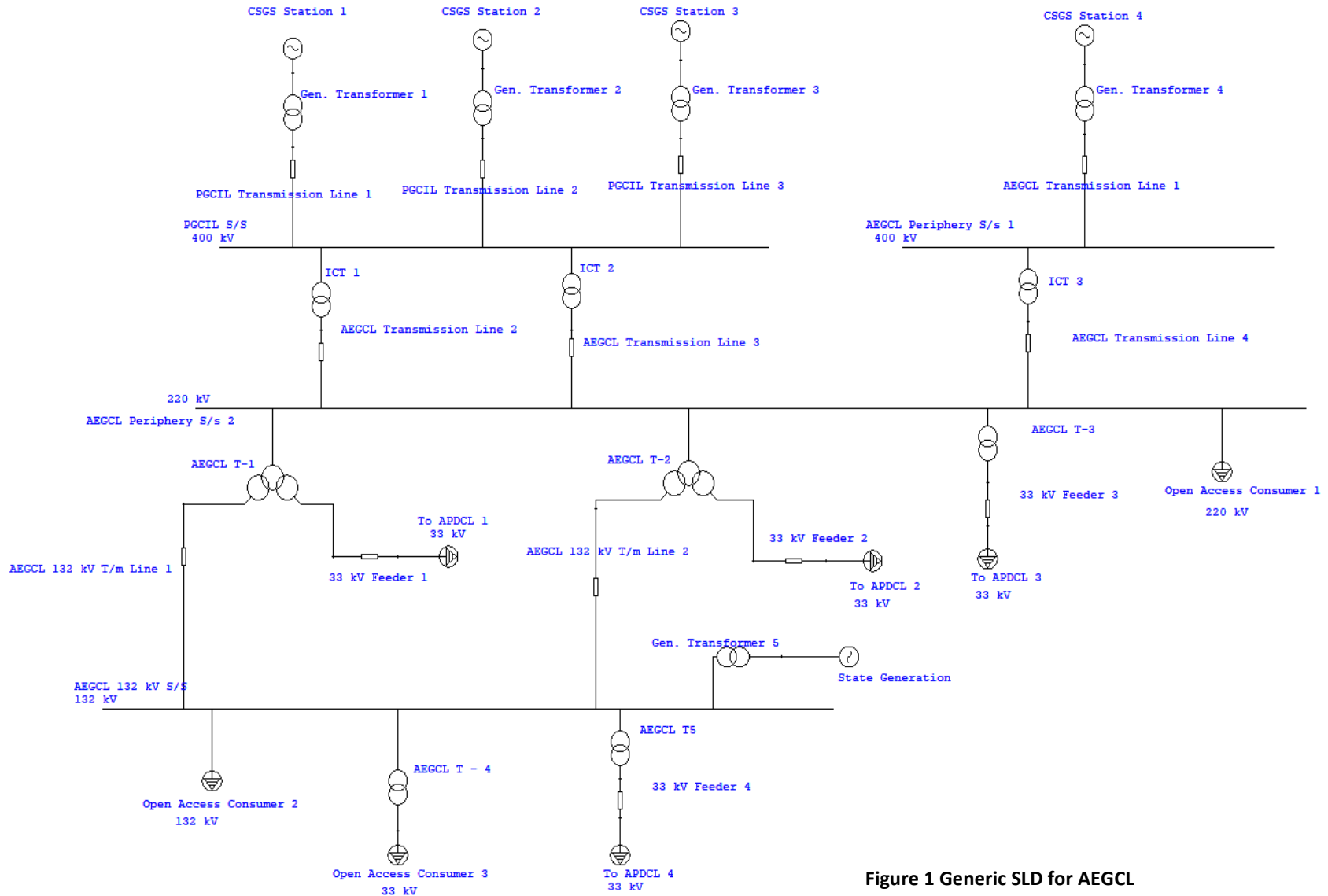


Figure 1 Generic SLD for AEGCL



**4 ENERGY AUDIT FOR FY 2023-24**

**4.1 Transmission loss for FY 2023-24**

**Table 3: Transmission loss for FY 2023-24**

<b>IMPORT DETAILS</b>	<b>AP RIL</b>	<b>MA Y</b>	<b>JUN E</b>	<b>JUL Y</b>	<b>AUG UST</b>	<b>SEPTE MBER</b>	<b>OCTO BER</b>	<b>NOVE MBER</b>	<b>DECE MBER</b>	<b>JANU ARY</b>	<b>FEBRU ARY</b>	<b>MA RCH</b>	<b>TOTAL</b>
<b>FROM CSGS-NER</b>	556.243	556.991	575.691	666.259	720.620	663.325	657.863	514.049	508.210	481.669	389.457	486.955	6777.331
<b>FROM CSGS-ER</b>	97.457	108.739	156.938	175.932	171.346	153.014	238.074	185.315	201.962	207.769	176.481	202.663	2075.688
<b>FROM BRBCL</b>	0.146	0.024	0.000	0.000	0.000	0.000	0.002	0.005	0.000	0.063	0.000	0.049	0.290
<b>FROM LTA</b>	20.057	28.668	34.005	40.038	39.596	33.114	17.060	16.105	22.014	19.007	21.889	21.277	312.831
<b>FROM POWER EXCHANGE (IEX)</b>	103.323	176.434	269.987	249.782	172.562	222.387	34.008	7.552	6.063	14.008	56.659	42.762	1355.526
<b>THROUGH DSM</b>	1.888	7.840	11.125	13.898	37.114	60.298	19.740	4.893	7.588	22.489	17.437	9.948	214.258
<b>TOTAL</b>	<b>779.113</b>	<b>878.694</b>	<b>1047.747</b>	<b>1145.909</b>	<b>1141.238</b>	<b>1132.139</b>	<b>966.746</b>	<b>727.919</b>	<b>745.838</b>	<b>745.005</b>	<b>661.923</b>	<b>763.654</b>	<b>10735.925</b>
<b>(-) SALE THROUGH IEX</b>	70.679	44.410	106.075	40.764	55.696	7.294	121.613	80.727	101.189	59.473	10.120	50.519	748.557
<b>TOTAL INTER</b>	<b>708.434</b>	<b>834.284</b>	<b>941.673</b>	<b>1105.145</b>	<b>1085.541</b>	<b>1124.845</b>	<b>845.134</b>	<b>647.192</b>	<b>644.649</b>	<b>685.533</b>	<b>651.803</b>	<b>713.135</b>	<b>9987.368</b>



<b>STATE IMPORT</b>													
<b>FROM APGCL</b>	168.189	157.954	168.144	180.197	198.672	177.693	213.566	170.300	143.340	116.916	126.049	138.281	1959.300
<b>FROM IPP</b>	27.190	29.990	22.990	26.005	24.160	28.673	27.786	29.317	27.084	25.947	23.187	26.949	319.278
<b>DALMIA-LANKA &amp; UMR</b>	0.808	0.656	0.791	0.927	0.631	0.890	0.775	1.013	0.768	1.060	0.922	0.947	10.191
<b>TOTAL IMPORT</b>	<b>904.622</b>	<b>1022.885</b>	<b>1133.598</b>	<b>1312.274</b>	<b>1309.005</b>	<b>1332.101</b>	<b>1087.261</b>	<b>847.822</b>	<b>815.841</b>	<b>829.456</b>	<b>801.961</b>	<b>879.312</b>	<b>12276.136</b>
<b>EXPORT DETAILS</b>	<b>APRIL</b>	<b>MAY</b>	<b>JUNE</b>	<b>JULY</b>	<b>AUGUST</b>	<b>SEPTEMBER</b>	<b>OCTOBER</b>	<b>NOVEMBER</b>	<b>DECEMBER</b>	<b>JANUARY</b>	<b>FEBRUARY</b>	<b>MARCH</b>	<b>TOTAL</b>
<b>APDCL</b>	873.822	986.107	1092.572	1261.620	1262.050	1283.741	1048.650	814.099	786.118	800.838	772.057	846.491	11828.166
<b>INTER OA</b>	1.206	1.719	1.883	4.416	1.639	2.398	2.358	5.310	4.704	3.243	3.466	3.722	36.065
<b>INTRA OA</b>	0.782	0.635	0.765	0.897	0.610	0.861	0.750	0.980	0.742	1.025	0.892	0.916	9.855
<b>TOTAL EXPORT</b>	<b>875.810</b>	<b>988.461</b>	<b>1095.221</b>	<b>1266.933</b>	<b>1264.300</b>	<b>1287.000</b>	<b>1051.758</b>	<b>820.389</b>	<b>791.564</b>	<b>805.107</b>	<b>776.415</b>	<b>851.128</b>	<b>11874.086</b>
<b>TRANSMISSION LOSS IN MU</b>	28.813	34.425	38.377	45.341	44.705	45.101	35.502	27.433	24.277	24.349	25.546	28.183	402.051
<b>TRANSMISSION LOSS %</b>	<b>3.19</b>	<b>3.37</b>	<b>3.39</b>	<b>3.46</b>	<b>3.42</b>	<b>3.39</b>	<b>3.27</b>	<b>3.24</b>	<b>2.98</b>	<b>2.94</b>	<b>3.19</b>	<b>3.21</b>	<b>3.28</b>



## 4.2 Energy Balance in FY 2023-24

4.2.1 The total energy input at AEGCL periphery is 12276.136 MU out of that, the estimated total energy transmitted is 11874.086 MU (energy sent out to APDCL periphery is 11828.166 MU and energy sent out to Open Access consumers is 45.92 MU) leaving behind the transmission losses of 402,051 MU with transmission loss of 3.28 %.

**Table 4: Transmission Loss of AEGCL in FY 2023-24**

Sl. No.	Particulars	in MU
<b>1</b>	<b>Energy Injected</b>	<b>12276.136</b>
1.1	Energy Injected by APGCL	1959.300
1.2	Energy Injected by IPPs	319.278
1.3	Energy Injected by Intra State CPPs	10.191
1.4	Energy Injected by CSGS (ER & NER)	8853.309
1.5	Energy Injected by LTA	312.831
1.6	Energy Injected by Power Exchanges	1355.526
1.7	Energy Injected through DSM	214.258
1.8	Energy Sale through Power Exchanges (-)	748.557
<b>2</b>	<b>Total Energy sent out</b>	<b>11874.086</b>
2.1	Energy sent out to APDCL	11828.166
2.2	Energy sent out to Inter state OA customers	36.065
2.3	Energy sent out to Intra state OA customers	9.855
<b>3</b>	<b>Transmission loss (MU)</b>	<b>402.051</b>
<b>4</b>	<b>Transmission loss (%)</b>	<b>3.28</b>



### 4.3 Monthly Energy Balance of AEGCL in FY 2023-24

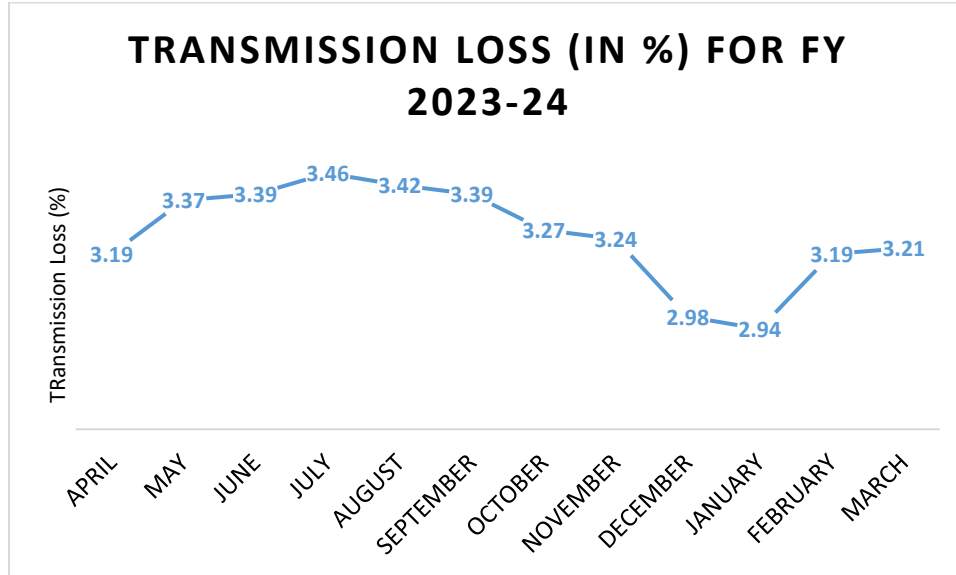
4.3.1 The monthly energy balance in respect of energy received at state periphery is established in the chart below:

**Table 5: Monthly Energy Balance of AEGCL in FY 2023-24**

<b>FY 2023-2024</b>	<b>Total Power Injection to AEGCL Grid (MU)</b>	<b>Total Power Transmitted to Distribution Including Open Access (MU)</b>	<b>Total Transmission Loss (MU)</b>	<b>Total Transmission Loss in AEGCL Grid %</b>
<b>Apr-23</b>	904.622	875.810	28.813	3.19%
<b>May-23</b>	1022.885	988.461	34.425	3.37%
<b>Jun-23</b>	1133.598	1095.221	38.377	3.39%
<b>Jul-23</b>	1312.274	1266.933	45.341	3.46%
<b>Aug-23</b>	1309.005	1264.300	44.705	3.42%
<b>Sep-23</b>	1332.101	1287.000	45.101	3.39%
<b>Oct-23</b>	1087.261	1051.758	35.502	3.27%
<b>Nov-23</b>	847.822	820.389	27.433	3.24%
<b>Dec-23</b>	815.841	791.564	24.277	2.98%
<b>Jan-24</b>	829.456	805.107	24.349	2.94%
<b>Feb-24</b>	801.961	776.415	25.546	3.19%
<b>Mar-24</b>	879.312	851.128	28.183	3.21%
<b>Total</b>	<b>12276.136</b>	<b>11874.086</b>	<b>402.051</b>	<b>3.28%</b>



**Figure 2 Transmission Loss of AEGCL in FY 2023-24**



4.3.2 The transmission loss of AEGCL has substantially come down from 3.31% in FY 2022-23 to 3.28% in FY 2023-24. The improvement in Bus Voltage & reduction in Transmission Loss from the year FY 2022-23 to FY 2023-24 was observed due to the following facts.

- i) With the commissioning of 132kV Hatsingmari GSS there has been substantial improvement in voltage at the downstream distribution substation.
- ii) The commissioning of 132kV LILO from Pare-Nirjuli line at Nalkata GSS has increased the voltage profile at Nalkata 132kV Bus voltage profile at Nalkata 132kV Dhemaji & 132kV Silapathar Bus. As a result of this 33kV downstream Distribution voltage has improved substantially at all DISCOM substations. Consequently, the Transmission Loss has come down at these areas.
- iii) Replacing old and inefficient transmission lines with new, high-capacity lines like high-temperature, low-sag (HTLS) conductors can reduce energy losses. As such Some of the old Transmission lines such as 132kV Gauripur-Gosaigaon line, 132kV Salakati-Dhaligaon line and 220kV Sarusajai-Kukurmara line have been replaced with HTLS Conductors.





- iv) Many of the old 25MVA Transformers have been replaced at various Substations namely, Depota, Barnagar, Dibrugarh, Samaguri, Mirza, Moran, Khaloigaon etc. Moreover, in 220kV Agia GSS transformer Augmentation was carried out with 160MVA.



**5 ENERGY AUDIT FOR FY 2023-24**

**5.1 Transmission loss for FY 2024-25**

**Table 6: Transmission Loss for FY 2024-25**

IMPORT DETAILS (MU)	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	TOTAL
FROM CSGS-NER	497.78	543.46	579.63	624.23	571.51	538.11	3354.71
FROM CSGS-ER	396.89	393.56	423.66	437.56	391.05	402.44	2445.16
FROM BRBCL	0.00	0.00	0.07	0.00	0.00	0.00	0.07
FROM BI-EX/LTA/GNA	32.94	60.64	91.71	111.74	102.33	101.21	500.57
FROM STOA	0.00	13.34	73.24	89.07	93.67	103.83	373.15
FROM POWER EXCHANGE (IEX)	13.79	57.38	33.96	80.61	114.30	127.92	427.96
THROUGH DSM	8.76	9.13	3.78	12.80	10.99	16.04	61.50
<b>TOTAL</b>	<b>950.17</b>	<b>1077.50</b>	<b>1206.05</b>	<b>1356.01</b>	<b>1283.84</b>	<b>1289.55</b>	7163.12
(-) SALE THROUGH IEX	141.85	160.97	262.95	223.64	112.64	101.00	1003.06
<b>TOTAL INTER STATE IMPORT</b>	<b>808.31</b>	<b>916.53</b>	<b>943.10</b>	<b>1132.37</b>	<b>1171.21</b>	<b>1188.55</b>	<b>6160.06</b>
FROM APGCL	159.91	176.56	222.63	208.93	198.91	194.25	1161.19
FROM IPP	27.63	26.56	20.50	26.01	25.64	27.20	153.54



DALMIA-LANKA & UMR	0.96	0.78	0.82	0.90	0.90	1.09	5.44
<b>TOTAL IMPORT</b>	<b>996.80</b>	<b>1120.43</b>	<b>1187.04</b>	<b>1368.22</b>	<b>1396.65</b>	<b>1411.09</b>	<b>7480.23</b>
<b>EXPORT DETAILS (MU)</b>	<b>Apr-24</b>	<b>May-24</b>	<b>Jun-24</b>	<b>Jul-24</b>	<b>Aug-24</b>	<b>Sep-24</b>	<b>TOTAL</b>
APDCL	963.88	1083.37	1147.71	1322.65	1350.27	1363.43	7231.32
INTER OA	0.00	0.00	0.00	0.00	0.00	0.34	0.34
INTRA OA	0.92	0.75	0.75	0.82	0.85	1.04	5.14
<b>TOTAL EXPORT</b>	<b>964.81</b>	<b>1084.12</b>	<b>1148.46</b>	<b>1323.47</b>	<b>1351.12</b>	<b>1364.81</b>	<b>7236.80</b>
<b>TRANSMISSION LOSS IN MU</b>	32.00	36.30	38.58	44.74	45.53	46.28	243.43
<b>TRANSMISSION LOSS %</b>	<b>3.21</b>	<b>3.24</b>	<b>3.25</b>	<b>3.27</b>	<b>3.26</b>	<b>3.28</b>	<b>3.25</b>



## 5.2 Energy Balance in FY 2024-25

5.2.1 The energy injected and transmitted at transmission at transmission grid in FY 2024-25 is based on 6 (six) months actual and 6 (six) months projection. Projection has been computed based on historical information. The total energy input at AEGCL periphery is estimated to 13505.60 MU out of that, the estimated total energy transmitted is 13067.55 MU (energy sent out to APDCL periphery is 13056.59 MU and energy sent out to Open Access consumers is 10.96 MU) leaving behind the transmission losses of 438.05 MU with transmission loss of 3.24% estimated.

**Table 7: Transmission Loss of AEGCL in FY 2024-25**

Sl. No.	Particulars	FY 2023-24		
		H1 (Actual)	H2 (Estimated)	Total (Estimated)
1	<b>Energy Injected (MU)</b>	7480.23	<b>6025.37</b>	<b>13505.60</b>
2	Energy sent out to APDCL (MU)	7231.32	5825.27	13056.59
3	Energy sent out to Inter State Open Access Consumers (in MU)	0.34	0.34	0.68
4	Energy sent out to Intra State Open Access Consumers (in MU)	5.14	5.14	10.28
5	<b>Total Energy Sent out (MU)</b>	7236.80	<b>5830.75</b>	<b>13067.55</b>
6	Transmission Loss (MU)	243.43	194.62	438.05
7	<b>Transmission Loss (%)</b>	3.25%	<b>3.23%</b>	<b>3.24%</b>



## 6 ANALYSIS AND CONCLUSION

### 6.1 Analysis

- 6.1.1 Since the component wise metering data is not available in real time, hence an effective energy auditing exercise cannot be conducted. In the absence of the same, the total energy inflow and outflow through the transmission network with transmission loss calculated on the same basis.
- 6.1.2 The actual transmission loss of AEGCL for FY 2023-24 is 3.28 % and provisional transmission loss for FY 2024-25 arrived at 3.24%.

### 6.2 Transmission Loss Scenario

- 6.2.1 The transmission loss percentage has substantially come down from 3.28% (FY 2023-24) to estimated 3.24% in FY 2024-25. This signifies a loss reduction of 0.04% against the Hon'ble Commission's stipulation of 0.03% and such an encouraging decrease in % Transformer loss become possible due to the following facts
- a) AEGCL would like to mention that 220kV Amingaon GIS has been charged. Due to which the voltage has been improved in the nearby area.
  - b) Moreover, 132kV Nathkuchi GSS, 132kV Paltanbazar GIS and 132kV GMC GIS has been charged.
  - c) Many of the old Transformers have been replaced with new Transformers at various Substations.
  - d) Replacing old and inefficient transmission lines with new, high-capacity lines can reduce energy losses. Replacement of old conductors with HTLS has been done for 132kV Gauripur-Gosaigaon line, 132kV Salakati-Dhaligaon line and 220kV Sarusajai-Kukurmara in the year FY 2023-24. Moreover, 132kV Sarusajai-Kahilipra Line will be replaced with HTLS conductor within FY 2024-25 which will help reducing the transmission loss.
- 6.2.2 Hence, further improvement in Bus Voltage & accompanying reduction in Transmission Loss is expected. Also, few substation in the higher voltage level are coming up in the new projects under execution which will reduce the transmission loss. AEGCL expected to comply with the stipulated Transmission Loss trajectory in the coming years.



### 6.3 SAMAST

6.3.1 SAMAST (Scheduling, Accounting, metering and Settlement of Transactions in Electricity) scheme is a GoI project which aims to implement a robust, scalable and transparent framework of scheduling, metering, accounting and settlement of energy transactions at intra-state as well as interstate level in India.

6.3.2 The project scope shall consist of the following:

- a) Supply and installation of the ABT Meters with TTB mounted in the meter box, Laying and termination of control cables at primary Equipment and Meter Box.
- b) Supply and installation of DCU (Data Concentrator Units) mounted in the suitable mounting panel completely wired.
- c) Supply and installation of Communication hardware such as modems, communication front end servers, routers etc. for implementation of Wireless and Leased Network access to service Provider Networks.
- d) Supply and installation of IT Infrastructure consisting of database Servers, Application Servers, Web servers, SAN Storage System, Workstations, printers, LAN with accessories, communication cables etc.
- e) Supply and installation of the system software i.e., operating systems and Application Software consisting of RDBMS, Web Service, Unified Threat Management System, and functional software for meeting the functional requirement of the specification.
- f) The entity creations in the application software module, migration of existing data required to fully operationalize the system.
- g) Communication system i.e., wireless and Leased Networks from the Service Providers. The connections shall be taken during project implementation, warranty/guarantee and maintenance period.
- h) Handholding and training of the personnel during the standard warranty/guarantee period of 1 year after go-live of the project.
- i) The maintenance of the complete system after completion of standard warranty/guarantee period including periodic and breakdown maintenance, providing and configuration of software up-grade/patches for applications software, addition of new locations/meters during this period, manpower assistance for the co-ordination of maintenance work and generation of reports at Data/control centre at Guwahati.
- j) As the meters would be of 0.2 class accuracy, commensurate CT/PT would be desirable to have correct reading from the Meters. In some of the locations, CT/PT are of much inferior



class and need to be replaced. Requirement of CT/PT has also been worked out accordingly.

- k) As per recommendation of FOR Technical Committee meeting held at Shillong on 16.4.2018, the ABT meter requirement was scrutinized by the SAMAST group and asked to reduce the meter requirement by excluding all 33 KV feeders & all ISTS lines in this project.

#### 6.4 Progress Reports of SAMAST

S.N.	Item	Responsibility	Description of work	Status	Remarks
1	<b>DATA CENTRE HARDWARE</b>	<b>Infotek Services, Kolkata</b>	Installation work of the Data Centre Hardware items. (i.e. Database server, Virtualization server, CDCS server, SAN, NAS, Firewall and UPS system & Battery bank has already been installed and commissioned at SLDC Data Centre.	<b>100%</b>	Completed, Defect liability period started from 1 <sup>st</sup> July 2023.
2	<b>DATA CENTRE SOFTWARE</b>	<b>Infotek Services, Kolkata</b>	<ul style="list-style-type: none"> <li>Activation of Replication software, back up &amp; Recovery software, Virtualization Software (VM ware), Windows server Operating system, User Client access license (CAL), Manage Engine OP manager professional Edition, Manage Engine Patch Manager, Installation of Operating software and MDAS application at CDCS server is completed</li> </ul>	<b>100%</b>	-



3	Associated IT services	SLDC	<ul style="list-style-type: none"> <li>• High Speed internet connection has been procured from M/s Power-tel Ltd.</li> <li>• Installation completed for MPLS connectivity in GPRS network for secured metered data collection from Substations to Data center</li> <li>• LAN connectivity for workstation for SAMAST has been completed.</li> <li>• Procured Domain name, SSL certificate, SMS gateway, Mail service etc. for hosting SLDC website</li> <li>• Firewall for Power-tel lease line has been procured &amp; installed as per cyber security guidelines.</li> </ul>	100%	-
4	SOFTWARE MODULE DEVELOPMENT	PwC, Kolkata	<p><b>PwC, Kolkata</b> has completed the Software development activities on Scheduling, Open Access, CMS website &amp; MDM module, E-Log-book module, Energy accounting and MIS module. Development of the software modules are completed and installed at production environment.</p>	100%	Completed, Defect liability period started from 1 <sup>st</sup> July 2023.
5	Mass Installation of ABT energy meter with AMR	Genus Infrastructure Pvt Ltd.	Completed in the AEGCL Grid Substations.	100%	





	at 220kV, 132kV level				
6	Commissioning of AMR	Genus Infrastructure Pvt Ltd.	Networking of ABT meters, installation of DCU, network switch, communication cable, LIU and patch cord etc.	100 %	
7	<u>Cyber security</u>	PwC & Genus	<ol style="list-style-type: none"> <li>1. Installation of Firewall by M/s PwC for the IT part is completed.</li> <li>2. Installation of firewall by M/s Genus for the communication server at data center is completed.</li> <li>3. Installation &amp; commissioning of Firewall with Unified Threat Protection (UTP), Advance Malware protection, Application control, Web &amp; video filtering, Antispam service etc. for internet lease line (Power Tel) is completed on 02.09.2022</li> </ol>	100%	<p>Firewall and antivirus activated till date.</p> <p>VAPT done.</p>
8	Mass Installation of ABT energy meter along with BCS software and metering PC at T-D interface points (33kV feeders of AEGCL GSSs) under AERC Tariff fund.	Secure Meter Ltd.	Mass installation of ABT energy meters along with metering PC and BCS software at GSSs of AEGCL is Completed.	100%	Completed, Defect liabilities started from 1 <sup>st</sup> September' 2023 and AMC of the project is for 5 years.



## 6.5 Analysis of Transmission Losses

6.5.1 Like all other power systems, no matter how carefully the system is designed, losses are present and must be modeled before an accurate representation of the system response can be calculated. Although various types of losses are present in transmission line, the major losses can be attributed to Transmission line losses and Transformer losses.

## 6.6 Line losses

6.6.1 The primary source of losses incurred in a transmission system is in the resistance of the conductors. For a certain section of a line, the power dissipated in the form of useless heat as the current attempts to overcome the ohmic resistance of the line and is directly proportional to the square of the rms current traveling through the line.

6.6.2 The resistance in turn is proportional to length of conductor & resistivity & inversely proportional to cross section of conductor. Also, the current in transmission line is inversely proportional to transmission voltage. a small decrease in voltage can result in a significantly high increase in loss.

## 6.7 Transformer Losses

6.7.1 Transformer losses can be categorized as:

- Copper losses: Copper loss or  $I^2R$  loss occurs because of heat dissipation due to current passing through the windings of the transformer and the internal resistance offered by the windings. The copper loss is variable loss and depend upon the variation in the current due to change in load.
- Iron Losses: Iron loss occurs in the core of the transformer and depends upon the magnetic properties of the core material. Iron loss is constant as it does not change with the load. The technical loss in transformers, both copper and iron loss, is calculated based on the number of hours the said transformer were in service, peak load, power factor, number, and capacity of the transformer.

$$\text{Total iron loss (kWh)} = I \times N \times t/1000$$

$$\text{Total copper loss (kWh)} = C \times N \times (\text{DTL})^2 \times \text{LLF} \times t/1000$$

Here,

I = Rated Iron loss of the transformer

C= Rated Copper loss of the transformer

N = Number of transformers connected to the feeder



DTL= Loading on the transformer calculated as: Peak load (MVA)/Total connected load (MVA)

t= Number of hours the transformer was working in the year

LLF = Loss load factor

## 6.8 Potential Methods of reducing Transmission loss

### a) Reconductoring of Transmission line

The old conductors and jumpers of transmission lines in Assam needs to be replaced wherever necessary. AAAC, HTLS conductor has better corrosion resistance & better strength to weight ratio and are being used at many of the transmission projects in AEGCL.

### b) Conversion of single circuit feeders to Double circuit feeders

Existing single circuit needs to be converted into double circuit. The feasibility study shall be carried out considering the tower design, right of way, clearances, sag etc. Moreover, the suitability of tower height for requisite clearances, sag, arm length, wind pressure, span, right of way as well as capital expenditure & its viability needs to be checked in detail.

### c) Improvement of Power factor

The transmission lines have to wheel active as well as reactive power. The reactive current causes additional losses in transmission lines & transformers. Due to drawl of reactive power causes decrease in the power factor. The power factor in case of all transformers in substations is found to be in range of 0.94 to 0.98.

Due to low power factor the transmission system has to carry the load of reactive power. If the reactive power is compensated locally at sub stations by installing capacitors of requisite ratings, the upstream network will be relieved by reactive current.

The improvement in power factor would also result in reduction in instantaneous demand relieving the load on upstream transmission grid as well as generating system causing surplus energy out of predefined allocation. The reduction in demand will result in reduction in demand charges.



- d) **Replacing old equipment:** One way to reduce losses is to replace older equipment. In very high usage regions of the network, installing replacement cables with a higher power rating can greatly reduce losses. When replacing power cables, a careful load analysis to anticipate load on the cable is necessary to determine which cable is most efficient.
  - e) **Right-sizing Transformers:** Transformers operate most efficiently when they are at 80-100% of maximum capacity. Underloaded transformers are inefficient due to core losses. If some transformers are frequently underloaded, it may be possible to strategically shut down certain transformers or install smaller transformers appropriate for the load. If transformers are frequently overloaded, it might be safer and more efficient to install larger transformers or rebalance the load such that the transformers are under capacity.
  - f) **Using capacitor banks to decrease the reactive load drawl from GSS:** The two components of apparent load on a system are real load, which performs work, and reactive load, which is needed to magnetize an object such as a transformer core. By installing or adjusting capacitor banks, the percentage of reactive load on the system can be decreased, reducing losses of real power.
  - g) **Voltage optimization:** By carefully re-adjusting voltage levels in a network, it may be possible to reduce the current flow in parts of the network, decreasing the total resistive loss in the system.
- 6.8.1 Identifying the causes of loss on a network and determining the best method for reducing loss can be challenging, but recent advances in smart meter infrastructure and machine learning can help substantially. The increased temporal and spatial data resolution provided by smart grid technology can be used to better understand loss, sources of loss, and the evolution of loss over time. Once a detailed map of system losses is determined, a cost-effective method for reducing losses is much easier to develop.

# **Annexure-4**

**Fund Utilisation under Colony  
Maintenance**

**For**

**FY 2023-24**

**Works under Colony Maintenance Fund for FY2023-24**

SI No	Name of the Work	Amount
1	Installation of deep tube well for officer's hostel at Dullavcherra GSS:	₹ 1,76,174.00
2	Construction of One Number of Security Booth at 132kv Dhekiajuli GSS, AEGCL	₹ 2,18,790.00
3	Construction of new main gate at the entrance of Officer's colony, repairing of existing bituminous macadam road from main gate of officer's colony to IB gate and construction of new Cement concrete approach road from IB gate to IB at 132 KV Depota GSS, AEGCL.	₹ 3,36,080.00
4	Repairing of damaged Approach road from Switchyard Gate to National Highway point at 132KV Srikona GSS.	₹ 14,76,180.00
5	Proposal for (a)Construction of slow sand filter (24kL Capacity) for deep tube well water filtration against IB and Colony of Karimganj GSS. (b) Providing aluminum partition wall, windows and doors in the varandha of IB cum Officers' Hostel at Karimganj GSS.	₹ 8,59,763.00
6	Repairing of RE office at Diphu SS	₹ 1,86,848.00
7	Repairing of RE quarter at Diphu	₹ 1,73,226.00
8	Construction of sand filter at Bokajan	₹ 4,76,706.00
9	Construction of tank at Bokajan	₹ 2,38,972.00
10	Repairing of filter at Bokajan	₹ 2,50,693.00
11	Repairing of hostel at Sonari	₹ 4,12,759.00
12	Construction of gate at Diphu	₹ 1,27,181.00
13	Renovation of floor of Betbari CRB	₹ 10,56,512.00
14	fitting of roof sheet at Betbari SS	₹ 10,72,512.20
15	Repairing of quarter at Bokakhat	₹ 1,98,674.00
16	Repairing of quarter at Golaghat	₹ 3,76,925.00
17	Construction of septic tank and associated works at IB at 132kV GSS Dhemaji GSS, AEGCL, Dhemaji.	₹ 1,04,148.00
18	Renovation (Painting, wood works, sanitary & Electrification) of TypeIV (C) quarter at 132kV Nalkata GSS, AEGCL, North Lakhimpur	₹ 2,64,363.00
19	Renovation (Roof, Ceiling, Brick work & Plastering) of TypeIV (C) quarter at 132kV Nalkata GSS, AEGCL, North Lakhimpur	₹ 2,66,696.00
20	Extension of IB at 132kV Nalkata GSS, AEGCL, North Lakhimpur.	₹ 7,03,885.00
21	Additional work executed for completion of the work of extension of IB at 132kV Nalkata GSS.	₹ 1,93,618.00
22	Repairing & renovation of RE Quarter at 132KV GSS, AEGCL, Ledo	₹ 2,61,878.00

23	Construction of approach road to the O/o the GM, UA, T&T Zone, AEGCL, Dibrugarh	₹ 2,34,040.00
24	Repairing the approach road to the entry section of the AEGCL Dhaligaon Campus by laying pavers block at 132KV GSS, AEGCL, Dhaligaon	₹ 1,52,245.00
25	Repairing the approach road to the Guest House by laying pavers block at 132KV GSS AEGCL, Dhaligaon	₹ 7,69,802.00
26	Proposal for Repairing and Renovation of Type -IV N0-17 (Instead of Type-IV Unit-03) quarter at Kahilipara, AEGCL, Colony	₹ 1,18,455.00
27	Repairing of 6 Nos. of quarters in 220KV Agia GSS	₹ 3,31,099.00
28	Replacement of water supply main pipeline with new pipes at ASEB Colony, Kahilipara	₹ 14,21,428.00
29	Construction of slow sand filter along with distribution pipes at 132KV Nalbari GSS	₹ 5,76,098.00
30	Construction of new boring along with construction of pump house at 132KV Nalbari GSS	₹ 6,22,778.00
31	Construction of approach road and earth filling at 132KV Nalbari GSS	₹ 4,01,352.00
32	Repairing of Quarter No-16 Type -IV at AEGCL Colony Kahilipara	₹ 1,38,113.00
33	Repairing & renovation of RCC Type-III Unit-03 quarter at Kahilipara AEGCL Colony	₹ 1,60,281.00
34	repairing of chajjas, parapet wall, bathroom & providing new drain with plinth protection of RCC Type-III/07 at AEGCL colony, Kahilipara	₹ 1,23,115.00
35	Repairing of battery room, providing PPGI roofing for chajja portion and external painting of the control room building of 132 kV EHV GSS, AEGCL Kahilipara.	₹ 4,77,180.00
36	External renovation of incoming line maintenance sub-division at AEGCL, Kahilipara Colony.	₹ 1,66,332.00
37	Water proofing of the first floor open verandah of the control and communication and jungle clearance at AEGCL, Kahilipara Colony	₹ 54,327.00
38	Repairing of sanitary works and water supply distribution pipelines at AEGCL, Kahilipara Colony	₹ 5,40,276.00
39	Group (A)-Repairing and renovation of internal side of the Kahilipara Community Hall at AEGCL, Kahilipara Colony.	₹ 4,90,418.00
40	Group (B)-Repairing and renovation of external side of the Kahilipara Community Hall at AEGCL, Kahilipara Colony.	₹ 4,94,453.00
41	Construction of new ladies bathroom repairing of the existing men's bathroom and earth filling of the Kahilipara Community Hall at AEGCL, Kahilipara Colony.	₹ 3,32,696.00

42	Repairing and renovation of RCC Type-IV/15 at AEGCL, Kahilipara Colony	₹ 4,40,136.00
43	Repairing of RCC Type-III quarter no. 01 at AEGCL, Kahilipara Colony.	₹ 2,10,649.00
44	Repairing and renovation of RCC Type-III/02 at AEGCL, Kahilipara Colony	₹ 1,38,038.00
45	Repairing and renovation of RCC Type-III/10 at AEGCL, Kahilipara Colony	₹ 1,23,358.00
46	Repairing and renovation of RCC Type-III/07 at AEGCL, Kahilipara Colony	₹ 77,674.00
47	Repairing and renovation of RCC Type-IV/02 at AEGCL, Kahilipara Colony	₹ 3,35,040.00
48	Repairing and renovation of RCC Type-III/12 at AEGCL, Kahilipara Colony	₹ 1,49,115.00
49	Repairing and renovation of RCC Type-V no. 3 & 4 at AEGCL, Kahilipara Colony.	₹ 1,77,973.00
50	Providing shed in the internal road from the barrack to bathroom and kitchen of the security barrack at AEGCL, Kahilipara Colony.	₹ 2,36,881.00
51	Widening of the approach road at AEGCL, Kahilipara Colony.	₹ 1,92,860.00
52	Construction of Gate with boundary wall and approach road to APDCL store campus	₹ 1,70,589.00
53	Exterior Painting of quarter no. 1&2 (RCC Type-III, Duplex) at ASEB colony, Kahilipara, Guwahati-19	₹ 19,34,294.00
54	Exterior Painting of quarter no. 3&4 (RCC Type-III, Duplex) at ASEB colony, Kahilipara, Guwahati-19	
55	Exterior Painting of quarter no. 5&6 (RCC Type-III, Duplex) at ASEB colony, Kahilipara, Guwahati-19	
56	Exterior Painting of quarter no. 7&8 (RCC Type-III, Duplex) at ASEB colony, Kahilipara, Guwahati-19	
57	Exterior Painting of quarter no. 9,10,11&12 (RCC Type-III, Non-Duplex) at ASEB colony, Kahilipara, Guwahati-19	
58	Exterior Painting of quarter no 1,2,3&4 (RCC Type-IV) at ASEB colony, Kahilipara, Guwahati-19	
59	Exterior Painting of quarter no. 5,6,7&8 (RCC Type-IV) at ASEB colony, Kahilipara, Guwahati-19	
60	Exterior Painting of quarter no. 9,10,11 &12 (RCC Type-IV) at ASEB colony, Kahilipara, Guwahati-19	
61	Exterior Painting of quarter no 13,14,15 &16 (RCC Type-IV) at ASEB colony, Kahilipara, Guwahati-19	
62	Exterior Painting of quarter no. 1,2,3&4 (RCC Type-V) at ASEB colony, Kahilipara, Guwahati-19	
63	Exterior Painting of quarter no 5,6,7&8 (RCC Type-V) at ASEB colony, Kahilipara, Guwahati-19	



64	Exterior Painting of quarter no 13,14,15&16 (RCC Type-V) at ASEB colony, Kahilipara, Guwahati-19	
65	Exterior Painting of quarter no. 17,18,19&20 (RCC Type-V) at ASEB colony, Kahilipara, Guwahati-19	
66	Exterior Painting of quarter no 21, 22,23&24 (RCC Type-V) at ASEB colony, Kahilipara, Guwahati-19	
67	Exterior Painting of quarter no. 1(Assam Type-II) at ASEB colony, Kahilipara, Guwahati-19	
68	Exterior Painting of quarter no. 2(Assam Type-II) at ASEB colony, Kahilipara, Guwahati-19	
69	Exterior Painting of quarter no 1,2,3 and 4(RCC Type-III(N), Non-Duplex) at ASEB colony, Kahilipara, Guwahati-19	
70	Exterior Painting of quarter no. 17,18,19,20,21 and 22(RCC Type-IV) at ASEB colony, Kahilipara, Guwahati-19	
71	Exterior Painting of quarter no.1 &2 (Assam Type-V) at ASEB colony, Kahilipara, Guwahati-19	
72	Exterior Painting of quarter no.3 &4 (Assam Type-V) at ASEB colony, Kahilipara, Guwahati-19	
73	Exterior Painting of quarter no.5 &6 (Assam Type-V) at ASEB colony, Kahilipara, Guwahati-19	
74	Exterior Painting of quarter no.7 &8 (Assam Type-V) at ASEB colony, Kahilipara, Guwahati-19	
75	Exterior Painting of quarter no.1,2,3&4 (Assam Type-VI) at ASEB colony, Kahilipara, Guwahati-19	₹ 14,41,710.00
76	Exterior Painting of quarter no.5,6,7&8 (Assam Type-VI) at ASEB colony, Kahilipara, Guwahati-19	
77	Exterior Painting of quarter no.9,10,11&12 (Assam Type-VI) at ASEB colony, Kahilipara, Guwahati-19	
78	Exterior Painting of quarter no. 13& 14 (Assam Type-VI) at ASEB colony, Kahilipara, Guwahati- 19	
79	Exterior Painting of quarter no. 15&16 (Assam Type VI) at ASEB colony, Kahilipara, Guwahati-19	
80	Exterior Painting of quarter no.17&18 (Assam Type-VI) at ASEB colony, Kahilipara, Guwahati-19	
81	Exterior Painting of quarter no. 19&20 (Assam Type-VI) at ASEB colony, Kahilipara, Guwahati-19	
82	Exterior Painting of quarter no.21&22 (Assam Type-VI) at ASEB colony, Kahilipara, Guwahati-19	
83	Exterior Painting of quarter no.23&24 (Assam Type-VI) at ASEB colony, Kahilipara, Guwahati- 19	
84	Exterior Painting of quarter no 25&26 (Assam Type-VI) at ASEB colony, Kahilipara, Guwahati-19	
85	Renovation of Officers Hostel at 132KV Bilashipara GSS	₹ 5,38,303.00

86	Construction of paver blocked road from main Gate to DGM office stretched upto staff hostel, Mirza T&T Circle, AEGCL, Mirza	₹ 10,62,442.00
87	Joyma Type IV 1A repairing	₹ 9,19,556.00
88	Joyma Type IV 1B repairing	
89	Joyma Type IV 3A repairing	₹ 9,97,483.00
90	Joyma Type V 1B repairing	
91	Joyma Type V 3B repairing	
92	Dhaligaon NT/IV/3 repairing	₹ 6,47,279.00
93	Dhaligaon NT/IV/2 repairing	
94	Painting in the exterior wall of Type-IV RCC building block at 132KV Sishugram GSS	₹ 2,02,968.00
95	Repairing of windows, ventilators and wall plastering (outer side of the building) of Type-IV RCC building block at 132KV Sishugram GSS	₹ 1,40,806.00
96	Renovation of existing damaged quarter to convert into officer's hostel at 132 kV Dullavcherra GSS (Unit-I)	₹ 7,75,453.00
97	Renovation of existing damaged quarter to convert into officer's hostel at 132 kV Dullavcherra GSS (Unit-II)	₹ 7,75,453.00
98	Construction of New Main Entrance Gate and Renovation of Security Booth at 220kV Samaguri GSS, AEGCL	₹ 3,92,662.00
99	Reneovation (Plastering, Painting, Tiles and Sanitary) of Control Room at 132kV Nalkata GSS, AEGCL North Lakhimpur	₹ 4,48,571.00
100	Repairing of staff hostel at Bokakhat	₹ 4,83,040.00
	<b>Total</b>	<b>₹ 3,00,49,404.20</b>

**Annexure-5**  
**Fund Utilisation under Cyber**  
**Security**  
**For**  
**FY 2023-24**

**Works under Cyber Security for 2023-24**

<b>Sl. No</b>	<b>Project Name</b>	<b>Amount Amount (in INR)</b>
1	Supply of 750 nos. of Email account with 5250 GB space	₹ 4,22,995.00
2	Supply of 200 nos. of Zimbra Basic email account	₹ 24,858.00
3	Supply and Installation of End Point Security (Antivirus solution) with cloud based centralized management console at AEGCL.	₹ 9,62,499.00
4	Set up of LAN connection in various zonal, circle and division offices	₹ 7,36,750.00
<b>TOTAL</b>		<b>₹ 21,47,102.00</b>

# **Annexure-6**

## **Capital Investment Plan**

**CAPITAL INVESTMENT PLAN OF AEGCL FOR  
FY 2023-24 TO FY 2029-30**

The scheme wise projects are detailed with capital expenditure, capitalisation, mode of funding and elaborating the requirement of project. The summary of scheme wise investments and its capitalisation is summarised below:

**Scheme Wise Capital Expenditure from FY 2023-24 TO FY 2029-30**

(Rs. Crore)

Scheme Name	FY 2023-24	FY 2024-25
	Actual	Estimated
AIIB	128.74	290.76
ADB	0	3.31
Annual Plan/ SOPD	0.43	37.81
PSDF	4.37	12.76
TDF	2.95	2.00
Total Deposit work	14.01	201.96
AIFA	1.68	10.23
AIIMS	0.00	6.00
NESIDS	0.23	10.00
Own Source	6.51	3.81
<b>TOTAL</b>	<b>158.92</b>	<b>578.64</b>

Scheme Name	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
	Projected				
AIIB	853.71	962.84	1271.45	530.32	0
Annual Plan	55.82	0	0	0	0
TDF	8.1	0	0	0	0
Total Deposit work	3.63	0	0	0	0
AIFA	10.5	0	0	0	0
AIIMS	6.56	0	0	0	0
NESIDS	27.88	0	0	0	0
Augmentation of Existing Transformer by Higher Capacity	0	0	498	0	0
Revival of 220 kV Samaguri- Mariani circuit 1	0	118.51	0	0	0
Intra State Transmission Infrastructure Development Project under 10% GBS	0	0	1510	0	0
Upcoming substation along with associated line	0	0	0	2000	2814
PSDF 2			412.5		
<b>TOTAL</b>	<b>966.2</b>	<b>1081.35</b>	<b>3691.95</b>	<b>2530.32</b>	<b>2814</b>

**Scheme Wise Capitalisation from FY 2023-24 TO FY 2029-30****(Rs. Crore)**

Scheme Name	FY 2023-24	FY 2024-25
	Actual	Estimated
AIIB	76.77	133.05
ADB	0	33.13
Annual Plan	1.91	14.14
PSDF	5.68	13.8
TDF	124.41	5
Total Deposit work	6.62	41.61
AIFA	0.25	13
AIIMS	0	8
Own Source	14.74	12.97
<b>TOTAL</b>	<b>230.31</b>	<b>274.70</b>

Scheme Name	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
	Projected				
AIIB	294.31	613.72	197.72	1323.71	1475.32
NERPSIP	946.96				
Annual Plan	94.31	25.56			
TDF	5.14				
Total Deposit work	188.03				
AIFA	55.59				
AIIMS	11.46				
NESIDS	0	37.88			
Augmentation of Existing Transformer by Higher Capacity					498
Revival of 220 kV Samaguri-Mariani circuit 1					118.51
Intra State Transmission Infrastructure Development Project under 10% GBS					283
Upcoming substation and associated line	-	-	-	-	-
PSDF 2					412.5
<b>TOTAL</b>	<b>1595.8</b>	<b>677.16</b>	<b>197.72</b>	<b>1323.71</b>	<b>2787.33</b>

## Contents

1.	<b>Asian Infrastructure Investment Bank (AIIB) Scheme</b> .....	4
2.	<b>Asian Development Bank (ADB)</b> .....	28
3.	<b>Power System Development Fund (PSDF)</b> .....	30
4.	<b>Trade Development Fund (TDF)</b> .....	32
5.	<b>NERPSIP</b> .....	35
6	<b>Assam Infrastructure Financing Authority (AIFA)</b> .....	37
7	<b>AIIMS</b> .....	39
8	<b>Annual Plan/SOPD-G</b> .....	41
9	<b>Deposit Works</b> .....	51
10	<b>North Eastern Special Infrastructure Development Scheme (NESIDS)</b> .....	66
11	<b>Own Source</b> .....	68
12	<b>PSDF 2</b> .....	71
13	<b>Augmentation of Existing Transformer by Higher Capacity</b> .....	73
14	<b>Revival of 220 kV Samaguri- Mariani circuit 1</b> .....	79
15	<b>Intra State Transmission Infrastructure Development Project under 10% GBS</b> .....	81
16	<b>Proposed/Upcoming substation along with associated transmission lines</b> .....	88



## 1. Asian Infrastructure Investment Bank (AIIB) Scheme

**1.1** The Government of India has already planned to make power available for all for 24x7. To meet such demands, the following works are proposed by AEGCL to be executed under **Assam Intra State Transmission System Enhancement Project** with financial assistance from AIIB.

**1.2** The entire project was split in two phases and the First Phase of the Project has been finalized with the scope of work based on the present availability of land for execution of the Project as per discussion with AIIB.

### 1.3 Present Status of Works:

SI No	Description of work	Name of the TKC/Supplier	Date of Award	Scheduled date of completion	Target Date of completion	Percentage of completion of work		Status as on 30-11-2024
						Physical Progress	Financial Progress	
1	Construction of 220/33kV, 2X100 MVA GIS at two locations (Bihpuria & Jakhlabandha) and associated Transmission Lines (Package A)	M/s NECCON Power & Infra Limited	26.07.2021	22.12.2024	31-12-2025	26%	17%	1. Delay in supply of major items 2. Delay in submission of design and drawings. 3. Deployment of insufficient manpower at site. 4. No site activity has started for Transmission Line. 5. 220kV GIS slab casting completed at Jakhlabandha

2	Construction of 220/33kV, 2X100 MVA GIS at two locations (Nagaon-2 &Chaygaon) and Associated Transmission Lines (Package-B)	Consortium Of M/S R.S. Infra Projects Pvt. Limited & M/S Siemens Limited	28.07.2021	01.02.2025	30-04-2025	28%	21%	<p>1. Works fronts are available as per approved drawings, however engagement of separate gang of labors has not been done.</p> <p>2.Delay in supply of major items, only 220 KV GIS has been supplied at Nagaon-2 GIS.</p> <p>3. Stubs delivered at site. Site activity for Transmission line will started.</p> <p>4. Transformer Pad work work under progress 220 GIS building internal cable trench works under progress</p>
3	Construction of 132/33kV, 2X50 MVA GIS at locations Burhigaon and associated Transmission Lines (Package C)	M/s Siddhartha Engineering Limited, JV with M/S New Modern Technomech Pvt. Limited (JV Partner)	30.07.2021	06.12.2024	31-03-2026	41%	32%	<p>1. Major equipments like CRP/SAS, 132/33 KV Transformer, Gantry and Equipment structures etc. are yet to be supplied.</p> <p>2. Failure to deploy sufficient and skilled manpower at the site.</p> <p>3.Transmission Line works</p>

								started from 27th November'24. 4. Stub delivered at site. 5. The 132kV GIS and 33kV CRB building construction works under progress
4	Construction of 220/132kV, 2X160 MVA; 132/33kV, 2X50 MVA GIS at location (Khumtai) and its associated lines and bay extension (Package-D)	M/s R. S. Infracore Pvt. Ltd. JV with M/s Parth Electricals & Engineering Pvt. Ltd.	04.05.2022	30-06-2025	30-12-2025	36%	28%	1. Major equipments like CRP/SAS, Transformer, gantry and equipment structures are yet to be supplied. 2. Foundation work of Transmission line Towers are under progress. 3. 220kV and 132kV GIS equipment with mandatory spares supplied at site. 4. The 220kV and 132kV GIS Shuttering and reinforcement work and for 33 kV CRB building column casting work under progress
5	Construction of 220/132kV, 2X160 MVA GIS at two location (Sankardevnagar & Agamoni) and	M/s Godrej and M/s Boyce Mfg. Co Ltd.	14.10.2021	08.04.2025	31-12-2025	48%	44.46%	1.All major equipments supplied at site. 2. 2 nos.of 160 MVA Transformers delivered at

	its associated lines(Package-E)								Agomoni and 2 no. Transformer delivered at Shankardev Nagar 3. No site activity has started for the associated Transmission lines. 4. CRB/SAS, gantry and equipment structures delivered at sankardevnagar and agomoni 5. The GIS constuction work under progress 6. Erection of gantry structure under progress.
6	Construction of 132/33kV GIS Scheme Conversion from AIS at location (Gohpur) (Package-F)	M/s Sumaja Electro Infra Pvt. Ltd.	07.11.2022	07.04.2026	07-04-2026	33%	10%	Inspection call for 132kV GIS raised. Cable termination kit delivered at site. The 132kV GIS building slab work under progress Project will be completed as scheduled	
7	Construction of 400/220kV, 2X500 MVA; 220/132kV 1X160 MVA Rangia GIS and 132/33kV, 2X50	M/s Shyama Power India Limited	09-03-2024	08-07-2026	08-07-207	09%	07%	Earth filling and compaction under progress	

	MVA Kumarikata AIS (Package-G)							Kiosk Building Pile work under progress
8	Construction of 400/220kV, 2X500 MVA GIS at Sonapur GIS and its associated lines and bay extension (Package-H)	M/s Techno Electric & Engineering Company Limited	Yet to be awarded	24 Month from the date of Award	Yet to be awarded	03%	0%	NOA issued on 13.09.2024. PBG amounting to 61.59 cr. submitted. ABG amounting to 49 cr. submitted. Contract Agreement signed on 19.11.2024 Contract effective date 29.11.2024 Contour survey completed. SLD for electrical layout submitted.
9	Construction of Approach Road for 400 KV Sonapur GIS	M/s High-Tech Eco Green Contractors LLP	15-02-2024	21-02-2025	21-02-2025	20%	0%	Retaining wall works are under progress.
10	Augmentation of Existing Transformer Capacity at Narengi, Kahilipara, Rangia, Kukurmara and Boko Substations of Assam (Package I)	M/S Blue Star Limited	06.09.2021	06.12.2023	30-09-2024	95%	91%	Works at Rangia GSS(50 MVA) and Boko GSS(160 MVA) are under progress.
11	Augmentation of Transformer Capacity at Barnagar, Gauripur, Panchgram and	M/S Hi-Tech Corporation (Jv With M/S Tal)	19.07.2021	06.12.2023	Completed on July-2024	100%	97%	Project completed

	Agia Sub-stations (Package-J)							
12	Augmentation of Transformer Capacity at Moran, Dibrugarh, Depota, Golaghat & Sankardevnagar sub stations in Assam (Package K)	M/S Siddhartha Engineering Limited	30.09.2021	06.12.2023	Completed on June-2024	100%	94%	Project completed
13	Augmentation of Existing Transmission Lines Capacity (Three Lines) by High Temperature Low Sag (HTLS) Conductor (Package-L)	M/S APAR Industries Limited	23.07.2021	14.08.2023	13-05-2024	97%	98%	1. All TLs under original contract were strung and charged. 2. New scope added 132KV Kamakhya-Kahilipara and 132KV Sarusajai-Kamakhya. 3. Due to shut-down issue work is pending.
14	Augmentation of the communication backbone - Replacement of existing ground wire by OPGW (636 KM) (Package M)	M/s Sterlite Power Transmission Ltd.	30.10.2021	16.01.2025	16-01-2025	92%	64%	1. Running as per L2 Schedule
15	Procurement of Enterprise Resource Planing	M/s Yash Technologies Pvt. Ltd.	28.07.2022	11.11.2026	11-11-2026	95%	33%	ERP GO LIVE ON 03-09-2024

	(ERP) (Package N)							
16	Selection of Project Management Consultancy (PMC) (Package O)	PT Feedback Infra Ltd, Indonesia JV with Jade Consult, Nepal and NIPSA, Spain	02.12.2020	02.12.2025				<ol style="list-style-type: none"> <li>1. E&amp;S and Civil related Site visit.</li> <li>2. Reviewing Design and Electrical Drawings submitted by EPC.</li> <li>3. Preparation of Monthly and Quarterly progress reports.</li> <li>4. Preparation of E&amp;S related Documents are in process.</li> </ol>

**1.4 Summary of Capital Expenditure and Capitalisation of AIIB Projects from FY 2023-24 to FY 2029-30 is tabulated below:**

**Capital Expenditure from FY 2023-24 to FY 2024-25:**

SN	Particulars	Capital Expenditure	
		FY 2023-24	FY 2024-25
		Actual	Estimated
		(Rs. in Crs.)	(Rs. in Crs.)
1	<b>Construction of 220/33kV, 2X100MVA GIS at two locations (Bihpuria &amp; Jakhalabandha) and associated lines-Pkg A</b>		
	Bihpuria	1.00	10.00
	Jakhalabandha	1.00	5.00
2	<b>Construction of 220/33kV, 2X100MVA GIS at two locations (Nagaon-2 &amp; Chyagaon) and associated lines-Pkg-B</b>		0.00
	Nagaon	5.00	10.00
	Chaygaon	0.40	10.00
3	Construction of 132/33kV, 2X50 MVA GIS at location (Burhigaon) and its associated lines-Pkg-C	0.50	5.00

SN	Particulars	Capital Expenditure	
		FY 2023-24	FY 2024-25
		Actual	Estimated
		(Rs. in Crs.)	(Rs. in Crs.)
4	Construction of 220/132kV, 2X160 MVA; 132/33kV, 2X50 MVA GIS at location (Khumtai) and its associated lines and bay extension-Pkg-D	11.04	65.00
5	<b>Construction of 220/132kV, 2X160 MVA GIS at two location Sankardevnagar &amp; Agamoni) and its associated lines-Pkg-E</b>		0.00
	Sankardevnagar	6.62	40.14
	Agamoni	6.00	38.61
6	Construction of 132/33kV GIS Scheme Conversion from AIS at location (Gohpur)-Pkg-F	1.00	20.00
7	Construction of 400/220kV, 2X500 MVA GIS; 220/132kV 1X160 MVA GIS; 132/33kV, 2X50 MVA AIS (Kumarikata) at one location (Rangia) and its associated lines and bay extension, Pkg-G	<b>0.00</b>	0.00
	Rangia	0.00	0.50
8	Construction of 400/220kV, 2X500 MVA GIS at location (Sonapur) and its associated lines and bay extension -Pkg-H	0.00	10.00
9	<b>Augmentation of Transformation Capacity at five substations (Narengi, Kahilipara, Rangia, Kukumara&amp; Boko)-Pkg-I</b>	<b>0.00</b>	0.00
	Nalbari	1.42	0.99
	Narengi	6.71	0.99
	Kahilipara	8.08	0.99
	Kukumara	4.02	0.94
	Boko	9.29	0.94
	Sishugram	4.20	2.01
	Rangia	8.85	0.94
10	<b>Augmentation of Transformation Capacity at four substations (Barnagar, Panchgram, Agia&amp;Gauripur)-PkG-J</b>		0.00
	Barnagar	4.48	1.15
	Panchgram	0.45	0.19
	Gauripur	4.55	0.82
	Agia	7.27	0.82
	Hailakandi	0.95	0.46
11	<b>Augmentation of Transformation Capacity at five substations (Dibrugarh, Depota,</b>		0.00



SN	Particulars	Capital Expenditure	
		FY 2023-24	FY 2024-25
		Actual	Estimated
		(Rs. in Crs.)	(Rs. in Crs.)
	<b>Golaghat, Sankardevnagar&amp; Moran) Pkg-K</b>		
	Dibrugarh	1.53	1.03
	Depota	0.00314	0.00
	Golaghat	0.99	0.59
	Sarusajai	0.00234	0.00
	Moran	1.26	0.59
	Rowta	0.000956	0.20
	Sishugram	0.106	0.20
	Samaguri	0.001	0.00
12	<b>Augmentation of Transmission Line Capacity (Three Lines) (HTLS) Pkg-L</b>		0.00
	132kV BTPS (Salakati)-Dhaligaon) D/C (Panther Equivalent)	0.50	0.08
	132kV Gossaigaon-Gauripur S/C (Panther Equivalent)	1.58	0.00
	220kV Kukurmara-Sarusajai D/C (Zebra Equivalent)	5.00	21.35
	<b>132 kv Sarusajai- Kamakhya TL</b>	5.93	3.23
	<b>132 kV sarusajai- kahilipara TL</b>	0.00	7.99
13	Augmentation of the communication backbone - <b>Replacement of existing ground wire by OPGW (615 kM)</b>	3.00	10.00
14	<b>Project Management Consultant (PMC) services</b>	8.00	10.00
15	<b>ERP</b>	8.00	10.00
16	<b>220/33kV, 2X100 MVA Boragaon GIS with Associated Line</b>	-	0.00
17	<b>132/33kV, 2X50 MVA Lumding GIS with Associated Line</b>	-	0.00
18	<b>132/33kV, 2X50 MVA Morigaon AIS with Associated Line</b>	-	0.00
19	<b>132/33kV, 2X50 MVA Amayapur AIS with Associated Line</b>	-	0.00
20	<b>132/33kV, 2X50 MVA Ghungur (Udarband) GIS with Associated Line</b>	-	0.00
21	<b>132/33kV, 2X50 MVA Chabua GIS with Associated Line</b>	-	0.00
22	<b>132/33kV, 2X50 MVA Dhing AIS with Associated Line</b>	-	0.00

SN	Particulars	Capital Expenditure	
		FY 2023-24	FY 2024-25
		Actual	Estimated
		(Rs. in Crs.)	(Rs. in Crs.)
23	132/33kV, 2X50 MVA Dhupdhara AIS with Associated Line	-	0.00
24	132/33kV, 2X50 MVA Titabor GIS with Associated Line	-	0.00
25	132/33kV, 2X50 MVA Serfanguri AIS with Associated Line	-	0.00
26	220/132kV, 2X160 MVA Rowta GIS with Associated Line	-	0.00
27	220/33kV, 2X100 MVA Panjabari GIS with Associated Line	-	0.00
28	132/33kV, 2X50 MVA Agamoni AIS with Associated Line	-	0.00
29	132/33kV, 2X50 MVA Zoo Road GIS with Associated Line	-	0.00
	<b>Total</b>	<b>128.74</b>	<b>290.76</b>

**Summary of Capital Expenditure of AIIB Projects from FY 2025-26 to FY 2029-30: -**

S N	Particulars	Capital Expenditure				
		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
		Projected				
		(Rs. in Crs.)	(Rs. in Crs.)	(Rs. in Crs.)	(Rs. in Crs.)	(Rs. in Crs.)
1	Construction of 220/33kV, 2X100MVA GIS at two locations (Bihpuria & Jakhalabandha) and associated lines- Pkg A					
	Bihpuria	46.04	130.64	0	0	0
	Jakhalabandha	25.00	65.60	0	0	0
2	Construction of 220/33kV, 2X100MVA GIS at two locations (Nagaon-2 & Chyagaon) and associated lines- Pkg-B		0.00	0	0	0

S N	Particulars	Capital Expenditure				
		FY 2025- 26	FY 2026- 27	FY 2027- 28	FY 2028- 29	FY 2029- 30
		Projected				
		(Rs. in Cr.)	(Rs. in Cr.)	(Rs. in Cr.)	(Rs. in Cr.)	(Rs. in Cr.)
	Nagaon	50.46	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>
	Chaygaon	56.13	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>
3	Construction of 132/33kV, 2X50 MVA GIS at location (Burhigaon) and its associated lines-Pkg-C	35.59	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>
4	Construction of 220/132kV, 2X160 MVA; 132/33kV, 2X50 MVA GIS at location (Khumtai) and its associated lines and bay extension-Pkg-D	112.31	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>
5	<b>Construction of 220/132kV, 2X160 MVA GIS at two location Sankardevnagar &amp; Agamoni) and its associated lines-Pkg-E</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>
	Sankardevnagar	57.12	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>
	Agamoni	55.63	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>
6	Construction of 132/33kV GIS Scheme Conversion from AIS at location (Gohpur)-Pkg-F	18.92	<b>6.60</b>	<b>0</b>	<b>0</b>	<b>0</b>
7	Construction of 400/220kV, 2X500 MVA GIS; 220/132kV 1X160 MVA GIS; 132/33kV, 2X50 MVA AIS (Kumarikata) at one location (Rangia) and its associated lines	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>

S N	Particulars	Capital Expenditure				
		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
		Projected				
		(Rs. in Crs.)	(Rs. in Crs.)	(Rs. in Crs.)	(Rs. in Crs.)	(Rs. in Crs.)
	and bay extension, Pkg-G					
	Rangia	50.00	250.00	535.53	0.00	0
8	Construction of 400/220kV, 2X500 MVA GIS at location (Sonapur) and its associated lines and bay extension -Pkg-H	100.00	200.00	305.93	0.00	0
9	<b>Augmentation of Transformation Capacity at five substations (Narengi, Kahilipara, Rangia, Kukumara&amp; Boko)- Pkg-I</b>	0.00	0.00	0	0.00	0
	Nalbari	0.00	0.00	0	0.00	0
	Narengi	0.00	0.00	0	0.00	0
	Kahilipara	0.00	0.00	0	0.00	0
	Kukumara	0.00	0.00	0	0.00	0
	Boko	0.00	0.00	0	0.00	0
	Sishugram	0.00	0.00	0	0.00	0
	Rangia	0.00	0.00	0	0.00	0
10	<b>Augmentation of Transformation Capacity at four substations (Barnagar, Panchgram, Agia&amp;Gauripur)- PkG-J</b>	0	0.00	0	0	0
	Barnagar	0.00	0.00	0	0.00	0
	Panchgram	0.00	0.00	0	0.00	0
	Gauripur	0.00	0.00	0	0.00	0
	Agia	0.00	0.00	0	0.00	0
	Hailakandi	0.00	0.00	0	0.00	0

S N	Particulars	Capital Expenditure				
		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
		Projected				
		(Rs. in Crs.)	(Rs. in Crs.)	(Rs. in Crs.)	(Rs. in Crs.)	(Rs. in Crs.)
11	<b>Augmentation of Transformation Capacity at five substations (Dibrugarh, Depota, Golaghat, Sankardevnagar &amp; Moran) Pkg-K</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>
	Dibrugarh	0.00	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
	Depota	0.00	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
	Golaghat	0.00	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
	Sarusajai	0.00	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
	Moran	0.00	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
	Rowta	0.00	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
	Sishugram	0.00	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
	Samaguri	0.00	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
12	<b>Augmentation of Transmission Line Capacity (Three Lines) (HTLS) Pkg-L</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>
	132kV BTPS (Salakati)-Dhaligaon) D/C (Panther Equivalent)	0.00	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
	132kV Gossaigaon-Gauripur S/C (Panther Equivalent)	0	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>
	220kV Kukurmara-Sarusajai D/C (Zebra Equivalent)	0	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>132 kv Sarusajai-Kamakhya TL</b>	0	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>132 kV sarusajai-kahilipara TL</b>	0	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>
13	Augmentation of the communication backbone - <b>Replacement of</b>	14.86	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

S N	Particulars	Capital Expenditure				
		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
		Projected				
		(Rs. in Crs.)	(Rs. in Crs.)	(Rs. in Crs.)	(Rs. in Crs.)	(Rs. in Crs.)
	existing ground wire by OPGW (615 kM)					
14	Project Management Consultant (PMC) services	13.44	0.00	0	0	0.00
15	ERP	13.21	0.00	0	0.00	0.00
16	220/33kV, 2X100 MVA Boragaon GIS with Associated Line	10.00	40.00	80.00	65.65	0.00
17	132/33kV, 2X50 MVA Lumding GIS with Associated Line	10.00	20.00	30.00	46.01	0.00
18	132/33kV, 2X50 MVA Morigaon AIS with Associated Line	10.00	30.00	70.00	110.95	0.00
19	132/33kV, 2X50 MVA Amayapur AIS with Associated Line	15.00	20.00	25.00	7.40	0.00
20	132/33kV, 2X50 MVA Ghungur (Udarband) GIS with Associated Line	10.00	20.00	20.00	3.65	0.00
21	132/33kV, 2X50 MVA Chabua GIS with Associated Line	10.00	20.00	20.00	5.71	0.00
22	132/33kV, 2X50 MVA Dhing AIS with Associated Line	10.00	10.00	20.00	24.03	0.00
23	132/33kV, 2X50 MVA Dhupdhara AIS with Associated Line	10.00	20.00	15.00	22.40	0.00

S N	Particulars	Capital Expenditure				
		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
		Projected				
		(Rs. in Crs.)	(Rs. in Crs.)	(Rs. in Crs.)	(Rs. in Crs.)	(Rs. in Crs.)
24	132/33kV, 2X50 MVA Titabor GIS with Associated Line	20.00	20.00	20.00	25.58	0.00
25	132/33kV, 2X50 MVA Serfanguri AIS with Associated Line	15.00	15.00	15.00	17.58	0.00
26	220/132kV, 2X160 MVA Rowta GIS with Associated Line	25.00	30.00	50.00	93.20	0.00
27	220/33kV, 2X100 MVA Panjabari GIS with Associated Line	20.00	20.00	20.00	27.13	0.00
28	132/33kV, 2X50 MVA Agamoni AIS with Associated Line	15.00	15.00	15.00	19.95	0.00
29	132/33kV, 2X50 MVA Zoo Road GIS with Associated Line	25.00	30.00	30.00	61.07	0.00
	<b>Total</b>	<b>853.71</b>	<b>962.84</b>	<b>1271.45</b>	<b>530.32</b>	<b>0.00</b>

**Summary of Capitalisation of AIB Projects from FY 2023-24 to FY 2024-25: -**

SN	Particulars	Capitalisation	
		FY 2023-24	FY 2024-25
		Actual	Estimated
		(Rs. in Crs.)	(Rs. in Crs.)
1	Construction of 220/33kV, 2X100MVA GIS at two locations (Bihpuria & Jakhalabandha) and associated lines-Pkg A		
	Bihpuria	0.30	10.00
	Jakhalabandha	0.29	12.00
2	Construction of 220/33kV, 2X100MVA GIS at two locations (Nagaon-2 & Chyagaon) and associated lines-Pkg-B		0.00
	Nagaon	0.35	14.00

SN	Particulars	Capitalisation	
		FY 2023-24	FY 2024-25
		Actual	Estimated
		(Rs. in Crs.)	(Rs. in Crs.)
	Chaygaon	0.42	8.00
3	Construction of 132/33kV, 2X50 MVA GIS at location (Burhigaon) and its associated lines-Pkg-C	3.31	8.00
4	Construction of 220/132kV, 2X160 MVA; 132/33kV, 2X50 MVA GIS at location (Khumtai) and its associated lines and bay extension-Pkg-D	0.00	10.00
5	<b>Construction of 220/132kV, 2X160 MVA GIS at two location Sankardevnagar &amp; Agamoni) and its associated lines-Pkg-E</b>	0	0.00
	Sankardevnagar	2.02	8.00
	Agamoni	0.08	8.00
6	Construction of 132/33kV GIS Scheme Conversion from AIS at location (Gohpur)-Pkg-F	0.04	6.00
7	Construction of 400/220kV, 2X500 MVA GIS; 220/132kV 1X160 MVA GIS; 132/33kV, 2X50 MVA AIS (Kumarikata) at one location (Rangia) and its associated lines and bay extension, Pkg-G	0	0.00
	Rangia	0.1	3.00
8	Construction of 400/220kV, 2X500 MVA GIS at location (Sonapur) and its associated lines and bay extension -Pkg-H	0.01	0.10
9	<b>Augmentation of Transformation Capacity at five substations (Narengi, Kahilipara, Rangia, Kukumara&amp; Boko)-Pkg-I</b>	0	0.00
	Nalbari	2.80	1.00
	Narengi	5	1.00
	Kahilipara	5	2.00
	Kukurmara	6.00	1.00
	Boko	3.00	2.00
	Sishugram	3.00	1.00
	Rangia	5	2.00
10	<b>Augmentation of Transformation Capacity at four substations (Barnagar, Panchgram, Agia&amp;Gauripur)-Pkg-J</b>	0	0.00
	Barnagar	2	1.00
	Panchgram	1.00	0.50
	Gauripur	0.20	1.00
	Agia	0.23	1.00
	Hailakandi	1.00	0.48



SN	Particulars	Capitalisation	
		FY 2023-24	FY 2024-25
		Actual	Estimated
		(Rs. in Crs.)	(Rs. in Crs.)
11	<b>Augmentation of Transformation Capacity at five substations (Dibrugarh, Depota, Golaghat, Sankardevnagar&amp; Moran) Pkg-K</b>	0	0.00
	Dibrugarh	0.00	0.30
	Depota	0.00	1.00
	Golaghat	1.00	0.85
	Sarusajai	0.05	1.00
	Moran	0.00	2.00
	Rowta	0.05	0.28
	Sishugram	0.05	0.75
	Samaguri	0.00	1.00
12	<b>Augmentation of Transmission Line Capacity (Three Lines) (HTLS) Pkg-L</b>	0	0.00
	132kV BTPS (Salakati)-Dhaligaon) D/C (Panther Equivalent)	3.47	0.38
	132kV Gossaigaon-Gauripur S/C (Panther Equivalent)	5.53	1.22
	220kV Kukumara-Sarusajai D/C (Zebra Equivalent)	0.89	5.46
	<b>132 kv Sarusajai- Kamakhya TL</b>	0	0.00
	<b>132 kV sarusajai- kahilipara TL</b>	0	0.00
13	Augmentation of the communication backbone - <b>Replacement of existing ground wire by OPGW (615 kM)</b>	13.00	1.73
14	<b>Project Management Consultant (PMC) services</b>	6.32	8.00
15	<b>ERP</b>	5.26	8.00
1	220/33kV, 2X100 MVA Boragaon GIS with <b>Associated Line</b>	0.00	0.00
2	132/33kV, 2X50 MVA Lumding GIS with <b>Associated Line</b>	0.00	0.00
3	220/132/33kV, 2X50 MVA Morigaon AIS with <b>Associated Line</b>	0.00	0.00
4	132/33kV, 2X50 MVA Amayapur AIS with <b>Associated Line</b>	0.00	0.00
5	132/33kV, 2X50 MVA Ghungur (Udarband) GIS with <b>Associated Line</b>	0.00	0.00
6	132/33kV, 2X50 MVA Chabua GIS with <b>Associated Line</b>	0.00	0.00
7	132/33kV, 2X50 MVA Dhing AIS with <b>Associated Line</b>	0.00	0.00
8	132/33kV, 2X50 MVA Dhupdhara AIS with <b>Associated Line</b>	0.00	0.00

SN	Particulars	Capitalisation	
		FY 2023-24	FY 2024-25
		Actual	Estimated
		(Rs. in Crs.)	(Rs. in Crs.)
9	132/33kV, 2X50 MVA Titabor GIS with Associated Line	0.00	0.00
10	132/33kV, 2X50 MVA Serfanguri AIS with Associated Line	0.00	0.00
11	220/132kV, 2X160 MVA Rowta GIS with Associated Line	0.00	0.00
12	220/33kV, 2X100 MVA Panjabari GIS with Associated Line	0.00	0.00
13	132/33kV, 2X50 MVA Agamoni AIS with Associated Line	0.00	0.00
14	132/33kV, 2X50 MVA Zoo Road GIS with Associated Line	0.00	0.00
	<b>Total</b>	<b>76.77</b>	<b>133.05</b>

**Summary of Capitalisation of AIIB Projects from FY 2025-26 to FY 2029-30: -**

S N	Particulars	Capitalisation				
		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
		Projected				
		(Rs. in Crs.)	(Rs. in Crs.)	(Rs. in Crs.)	(Rs. in Crs.)	(Rs. in Crs.)
1	Construction of 220/33kV, 2X100MVA GIS at two locations (Bihpuria & Jakhalabandha) and associated lines-Pkg A					
	Bihpuria	25.00	75.00	78.00	0.00	0.00
	Jakhalabandha	20.00	45.00	19.72	0.00	0.00
2	Construction of 220/33kV, 2X100MVA GIS at two locations (Nagaon-2 & Chyagaon) and associated lines-Pkg-B		0.00	0.00	0.00	0.00
	Nagaon	20.00	33.62	0.00	0.00	0.00

S N	Particulars	Capitalisation				
		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
		Projected				
		(Rs. in Crs.)	(Rs. in Crs.)	(Rs. in Crs.)	(Rs. in Crs.)	(Rs. in Crs.)
	Chaygaon	25.00	35.57	0.00	0.00	0.00
3	Construction of 132/33kV, 2X50 MVA GIS at location (Burhigaon) and its associated lines-Pkg-C	15.00	21.33	0.00	0.00	0.00
4	Construction of 220/132kV, 2X160 MVA; 132/33kV, 2X50 MVA GIS at location (Khumtai) and its associated lines and bay extension-Pkg-D	50.00	140.65	0.00	0.00	0.00
5	<b>Construction of 220/132kV, 2X160 MVA GIS at two location Sankardevnagar &amp; Agamoni) and its associated lines-Pkg-E</b>	0.00	0.00	0.00	0.00	0.00
	Sankardevnagar	10.00	94.67	0.00	0.00	0.00
	Agamoni	10.00	90.71	0.00	0.00	0.00
6	Construction of 132/33kV GIS Scheme Conversion from AIS at location (Gohpur)-Pkg-F	10.00	30.52	0.00	0.00	0.00
7	Construction of 400/220kV, 2X500 MVA GIS; 220/132kV 1X160 MVA GIS; 132/33kV, 2X50 MVA AIS (Kumarikata) at	0.00	0.00	0.00	0.00	0.00

S N	Particulars	Capitalisation				
		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
		Projected				
		(Rs. in Crs.)	(Rs. in Crs.)	(Rs. in Crs.)	(Rs. in Crs.)	(Rs. in Crs.)
	one location (Rangia) and its associated lines and bay extension, Pkg-G					
	Rangia	3.00	10.00	50.00	769.83	0.00
8	Construction of 400/220kV, 2X500 MVA GIS at location (Sonapur) and its associated lines and bay extension -Pkg-H	2	10.00	50.00	553.88	0.00
9	<b>Augmentation of Transformation Capacity at five substations (Narengi, Kahilipara, Rangia, Kukumara &amp; Boko)-Pkg-I</b>	0.00	0.00	0.00	0.00	0.00
	Nalbari	2.71	0.00	0.00	0.00	0.00
	Narengi	5.79	0.00	0.00	0.00	0.00
	Kahilipara	6.16	0.00	0.00	0.00	0.00
	Kukumara	2.00	0.00	0.00	0.00	0.00
	Boko	9.27	0.00	0.00	0.00	0.00
	Sishugram	2.92	0.00	0.00	0.00	0.00
	Rangia	6.83	0.00	0.00	0.00	0.00
10	<b>Augmentation of Transformation Capacity at four substations (Barnagar, Panchgram, Agia &amp; Gauripur) -Pkg-J</b>	0.00	0.00	0.00	0.00	0.00
	Barnagar	1.19	0.00	0.00	0.00	0.00
	Panchgram	0.79	0.00	0.00	0.00	0.00

S N	Particulars	Capitalisation				
		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
		Projected				
		(Rs. in Crs.)	(Rs. in Crs.)	(Rs. in Crs.)	(Rs. in Crs.)	(Rs. in Crs.)
	Gauripur	3.45	0.00	0.00	0.00	0.00
	Agia	3.15	0.00	0.00	0.00	0.00
	Hailakandi	1.00	0.00	0.00	0.00	0.00
11	<b>Augmentation of Transformation Capacity at five substations (Dibrugarh, Depota, Golaghat, Sankardevnagar &amp; Moran) Pkg-K</b>	0.00	0.00	0.00	0.00	0.00
	Dibrugarh	1.46	0.00	0.00	0.00	0.00
	Depota	1.83	0.00	0.00	0.00	0.00
	Golaghat	0.00	0.00	0.00	0.00	0.00
	Sarusajai	3.25	0.00	0.00	0.00	0.00
	Moran	0.59	0.00	0.00	0.00	0.00
	Rowta	1.00	0.00	0.00	0.00	0.00
	Sishugram	1.00	0.00	0.00	0.00	0.00
	Samaguri	1.57	0.00	0.00	0.00	0.00
12	<b>Augmentation of Transmission Line Capacity (Three Lines) (HTLS) Pkg-L</b>	0.00	0.00	0.00	0.00	0.00
	132kV BTPS (Salakati)-Dhaligaon) D/C (Panther Equivalent)	0.00	0.00	0.00	0.00	0.00
	132kV Gossaigaon-Gauripur S/C (Panther Equivalent)	0.00	0.00	0.00	0.00	0.00
	220kV Kukumara-Sarusajai D/C (Zebra Equivalent)	0.00	0.00	0.00	0.00	0.00

S N	Particulars	Capitalisation				
		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
		Projected				
		(Rs. in Crs.)	(Rs. in Crs.)	(Rs. in Crs.)	(Rs. in Crs.)	(Rs. in Crs.)
	<b>132 kv Sarusajai-Kamakhya TL</b>	0.00	0.00	0.00	0.00	0.00
	<b>132 kv sarusajai-kahilipara TL</b>	0.00	0.00	0.00	0.00	0.00
13	Augmentation of the communication backbone - <b>Replacement of existing ground wire by OPGW (615 kM)</b>	28.35	0.00	0.00	0.00	0.00
14	<b>Project Management Consultant (PMC) services</b>	10.00	13.44	0.00	0.00	0.00
15	<b>ERP</b>	10.00	13.21	0.00	0.00	0.00
1	<b>220/33kV, 2X100 MVA Boragaon GIS with Associated Line</b>	0.00	0.00	0.00	0.00	195.65
2	<b>132/33kV, 2X50 MVA Lumding GIS with Associated Line</b>	0.00	0.00	0.00	0.00	106.01
3	<b>220/132/33kV, 2X50 MVA Morigaon AIS with Associated Line</b>	0.00	0.00	0.00	0.00	220.95
4	<b>132/33kV, 2X50 MVA Amayapur AIS with Associated Line</b>	0.00	0.00	0.00	0.00	67.40
5	<b>132/33kV, 2X50 MVA Ghungur (Udarband) GIS with Associated Line</b>	0.00	0.00	0.00	0.00	53.65

S N	Particulars	Capitalisation				
		FY 2025- 26	FY 2026- 27	FY 2027- 28	FY 2028- 29	FY 2029- 30
		Projected				
		(Rs. in Crs.)	(Rs. in Crs.)	(Rs. in Crs.)	(Rs. in Crs.)	(Rs. in Crs.)
6	132/33kV, 2X50 MVA Chabua GIS with Associated Line	0.00	0.00	0.00	0.00	55.71
7	132/33kV, 2X50 MVA Dhing AIS with Associated Line	0.00	0.00	0.00	0.00	64.03
8	132/33kV, 2X50 MVA Dhupdhara AIS with Associated Line	0.00	0.00	0.00	0.00	67.40
9	132/33kV, 2X50 MVA Titabor GIS with Associated Line	0.00	0.00	0.00	0.00	85.58
10	132/33kV, 2X50 MVA Serfanguri AIS with Associated Line	0.00	0.00	0.00	0.00	62.58
11	220/132kV, 2X160 MVA Rowta GIS with Associated Line	0.00	0.00	0.00	0.00	198.20
12	220/33kV, 2X100 MVA Panjabari GIS with Associated Line	0.00	0.00	0.00	0.00	87.13
13	132/33kV, 2X50 MVA Agamoni AIS with Associated Line	0.00	0.00	0.00	0.00	64.95
14	132/33kV, 2X50 MVA Zoo Road GIS with Associated Line	0.00	0.00	0.00	0.00	146.07
	<b>Total</b>	<b>294.31</b>	<b>613.72</b>	<b>197.72</b>	<b>1323.71</b>	<b>1475.32</b>

**Funding of AIIB Projects**

Sr	Capitalisation	FY	FY	FY	FY	FY
		2025-26	2026-27	2027-28	2028-29	2029-30
		Projected				
		(Rs. in Crs.)	(Rs. in Crs.)	(Rs. in Crs.)	(Rs. in Crs.)	(Rs. in Crs.)
A	Grant (AIIB)	<b>241.34</b>	<b>503.25</b>	<b>162.13</b>	<b>1085.44</b>	<b>1209.76</b>
	Grant (GOA)	<b>52.98</b>	<b>110.47</b>	<b>35.59</b>	<b>238.27</b>	<b>265.56</b>
	<b>Total</b>	<b>294.31</b>	<b>613.72</b>	<b>197.72</b>	<b>1323.71</b>	<b>1475.32</b>



## 2. Asian Development Bank (ADB)

### 2.1 Construction of 132KV DC Chandrapur - Sonapur and 132 KV DC Sonapur-Jagiroad (Baghjap) transmission line

2.1.1 The construction of transmission line was pending due to non-approval of Forest Clearance. However, forest issue is now resolved. Balance stringing is in progress. Colour SOI Toposheet map depicting 3 (three) alternate routes, duly signed and authenticated by Divisional Forest Officer, Kamrup East Division and justification report for 3 (three) alternate routes regarding diversion of 5.77 Hectare in Teteliguri Reserve Forest for the 132 kV D/C Sonapur Baghjap line has been submitted to Inspector General of Forest (C), Integrated Regional Office, Govt. of India, Ministry of Environment, Forest and Climate Change (MOEFCC) from Govt. of Assam, Environment & Forest Department.

### 2.2 Present Status of Works:

Sl. No	Project Name	Status	Start Date of Project	Original Date of Completion	Target Date of Completion	Reasons for delay in start/ completion
1	132 kV DC Chandrapur-Sonapur and 132 Kv DC Sonapur-Jagiroad (Baghjaap) Transmission Line	Completed	Nov'11	Nov-13	Completed August-2024	Delay was mainly accounted for Forest Clearance.

### 2.3 Summary of Capital Expenditure and Capitalisation for FY 2023-24 to FY 2024-25 is tabulated below:

SN	Capital Expenditure	Actual	Estimated
		FY 2023-24	FY 2024-25
		(Rs. in Crs.)	(Rs. in Crs.)
1	132 kV DC Chandrapur-Sonapur and 132 kV DC Sonapur-Jagiroad (Baghjaap) Transmission Line	0.00	3.31
	<b>Total</b>	<b>0</b>	<b>3.31</b>

SN	Capitalisation	Actual	Estimated
		FY 2023-24	FY 2024-25
		(Rs. in Crs.)	(Rs. in Crs.)
1	132 kV DC Chandrapur-Sonapur and 132 kV DC Sonapur-Jagiroad (Baghjaap) Transmission Line	0	33.53
	<b>Total</b>	<b>0</b>	<b>33.53</b>

### Funding of ADB Projects

SN	Capital Expenditure	Funding Pattern	FY 2023-24	FY 2024-25
			Actual	Estimated
			(Rs. in Crs.)	(Rs. in Crs.)
A	Grant	100%	0	3.31
	<b>Total</b>		<b>0</b>	<b>3.31</b>

SN	Capitalisation	Funding Pattern	FY 2023-24	FY 2024-25
			Actual	Estimated
			(Rs. in Crs.)	(Rs. in Crs.)
A	Grant	100%	0	33.53
	<b>Total</b>		<b>0</b>	<b>33.53</b>

### 3. Power System Development Fund (PSDF)

**3.1** The proposal for State support to execute the project “Power System Development Fund” of the Govt. of India has been incorporated in the priority list of transmission & transformation projects of 2019-20. The grid disturbance on 30<sup>th</sup> & 31<sup>st</sup> July 2012 in most areas of India forced the M/o Power Govt of India to address the main causes for the incident. During the grid disturbance on 31<sup>st</sup> July 2012, Assam has suffered a loss of 706 MW of power.

**3.2** After analysis, the M/o Power Govt of India comes out with a proposal for “Renovation & Up-gradation of the Protection Systems” of the national grid. All the State utilities and the central utilities were asked to submit project proposal for Renovation & Up-gradation of the Protection systems of their grid. Accordingly, the Assam State Electricity Grid Corporation Ltd (AEGCL) proposed and submitted a DPR to the Govt of India (GoI). The GoI has accorded sanctioned as grant under PSDF.

#### 3.3 Status of ongoing Projects under PSDF

3.3.1 The capital expenditure of PSDF projects expected to be completed by the end of FY 2024-25, and, the capitalisation of major portion is expected to be accomplished by end of FY 2024-25.

SN	Projects	Status
A	R&U	Physical -100% completed and Financial - 99% Completed
B	R&U-BCU	Physical -100% completed and Financial - 99% Completed

#### 3.4 Summary of PSDF Projects Capital Expenditure and Capitalisation is tabulated below:

SN	Capital Expenditure	FY 2023-24	FY 2024-25
		Actual	Estimated
		(Rs. in Crs.)	(Rs. in Crs.)
A	R&U	3.73	8.38
B	R&U-BCU	0.64	4.38
	<b>Total</b>	<b>4.37</b>	<b>12.76</b>

SN	Capitalisation	FY 2023-24	FY 2024-25
		Actual	Estimated
		(Rs. in Crs.)	(Rs. in Crs.)
A	R&U	4.85	5.69
B	R&U-BCU	0.83	8.11
	<b>Total</b>	<b>5.68</b>	<b>13.80</b>

**3.5 Funding of PSDF Projects**

SN	Capital Expenditure	Funding Pattern	FY 2023-24	FY 2024-25
			(Rs. in Crs.)	(Rs. in Crs.)
A	Grant-Central Fund	100% Grant	4.37	12.76
	<b>Total</b>		<b>4.37</b>	<b>12.76</b>

SN	Capitalisation	Funding Pattern	FY 2023-24	FY 2024-25
			(Rs. in Crs.)	(Rs. in Crs.)
A	GoI – Central Fund	100% Grant	5.68	13.80
	<b>Total</b>		<b>5.68</b>	<b>13.80</b>

#### 4. Trade Development Fund (TDF)

##### 4.1 Construction of 132/33 kV Barpeta substation with LILO from 132 kV Dhaligaon-Nalbari line on D/C Tower

The Project for “the construction of 132/33 kV Barpeta substation with 132 kV S/C line on D/C tower from LILO of 132kV Dhaligaon-Nalbari line” has been completed & charged on 27.02.2022. Because of which the voltage profile of downstream network power in and around Barpeta has been improved. As such, system stability has been increased and along with reduction in transmission loss.

##### 4.2 Construction of 132/33 kV Hatsingimari substation with 132 kV S/C Agia-Hatsingimari line on D/C Tower

The power feeding to the distribution network of South Salmara, Hatsingimari, Mankachar, etc areas has been done from AEGCL grid network through proposed the construction of the 132/33 kV Hatsingimari substation with 116 km of 132 kV S/C line on D/C tower from Agia. The project has been commissioned in FY 2023-24.

This has helped improving voltage profile, system stability reducing load shedding in the concerned area.

##### 4.3 Construction of 132 KV S/C line on D/C tower from Salakati to APM

To improve the system stability and to feed quality power to the distribution network via grid sub-stations at Dhaligaon, APM, and Nalbari, construction of 132 kV S/C BTPS-APM line on D/C tower is urgently required. This line is very much essential from the redundancy plan point of view, and it will give an alternative route of power feeding to the aforesaid sub-station. It will thus reduce probability of the systems instability of power feeding to the distribution network of concerned areas covering entire Chirang, Bongaigaon, Abhyapuri & Chapar area. Currently, Forest clearance is yet to be received at 2 locations under Aie Valley Forest Division and Stage I forest clearance received for 3 locations under Haltugaon Division.

##### 4.4 Status of ongoing Projects:

Sl. No	Project Name	Status	Start Date of Project	Original Date of Completion	Target Date of Completion	Reasons for delay in start/completion
1	Construction of 132/33 KV Hatsingimari GSS	Completed and commissioned on 02.06.2023	Oct, 2016	Mar, 2019	Completed	1. ROW Issue 2. Fund Constraint
2	132 KV S/C line on D/C tower from Agia to Hatsingimari	Completed and commissioned on 02.06.2023	Oct, 2014	Apr, 2016	Completed	1. ROW Issue 2. Fund Constraint

Sl. No	Project Name	Status	Start Date of Project	Original Date of Completion	Target Date of Completion	Reasons for delay in start/completion
3	132 KV S/C line on D/C tower from Salakati to APM	Around 76% of Work completed Total (Nos): 157 Stub Cons (Nos): 142 Erected (Nos): 122 Stringing: Nil	Feb, 2015	Aug, 2016	Jan, 2025	1. Forest clearance is yet to be received at 2 locations under Aie Valley Forest Division and 2. Stage I forest clearance received for 3 locations under Haltugaon Division.

**4.5 Summary of TDF Projects Capital Expenditure and Capitalisation is tabulated below:**

SN	Capital Expenditure	FY 2023-24	FY 2024-25
		Actual	Estimated
		(Rs. in Crs.)	(Rs. in Crs.)
1	Construction of 132/33 KV Hatsingimari GSS	2.89	0
2	Construction of 132 /33 KV Barpeta GSS	0	0
	<b>SS Total</b>	<b>2.89</b>	<b>0</b>
1	Construction of 132 KV S/C line on D/C tower from Salakati to APM	0.06	2
2	Construction of 132 KV S/C line on D/C tower from Agia to Hatsingimari (Package_A&B )	0	0
	<b>Trans. Lines Total</b>	<b>0.06</b>	<b>2</b>
	<b>Total (S/S and Trans. Line)</b>	<b>2.95</b>	<b>2</b>

SN	Capital Expenditure	FY 2025-26	FY 2026-27
		Projected	Projected
		(Rs. in Crs.)	(Rs. in Crs.)
1	Construction of 132 KV S/C line on D/C tower from Salakati to APM	8.10	0
	<b>Trans. Lines Total</b>	<b>8.10</b>	<b>0</b>
	<b>Total (S/S and Trans. Line)</b>	<b>8.10</b>	<b>0</b>

SN	Capitalisation	FY 2023-24	FY 2024-25
		Actual	Estimated
		(Rs. in Crs.)	(Rs. in Crs.)
1	Construction of 132/33 KV Hatsingimari GSS	23.16	0
2	Construction of 132 /33 KV Barpeta GSS	12.85	0
	<b>SS Total</b>	<b>36.01</b>	<b>0</b>
1	Construction of 132 KV S/C line on D/C tower from Salakati to APM	20.71	5
2	Construction of 132 KV S/C line on D/C tower from Agia to Hatsingimari (Package_A&B)	67.69	0
	<b>Trans. Lines Total</b>	<b>88.40</b>	<b>5</b>
	<b>Total (S/S and Trans. Line)</b>	<b>124.41</b>	<b>5</b>

SN	Capitalisation	FY 2025-26	FY 2026-27
		Projected	Projected
		(Rs. in Crs.)	(Rs. in Crs.)
1	Construction of 132/33 KV Hatsingimari GSS	0	0
2	Construction of 132 /33 KV Barpeta GSS	0	0
	<b>SS Total</b>	<b>0</b>	<b>0</b>
1	Construction of 132 KV S/C line on D/C tower from Salakati to APM	5.14	0
2	Construction of 132 KV S/C line on D/C tower from Agia to Hatsingimari (Package_A&B)	0	0
	<b>Trans. Lines Total</b>	<b>5.14</b>	<b>0</b>
	<b>Total (S/S and Trans. Line)</b>	<b>5.14</b>	<b>0</b>

#### 4.6 Funding of TDF Projects

SN	Capitalisation	Funding Pattern	FY 2025-26
			Projected
		%	(Rs. in Crs.)
A	GoA	100%	5.14
	<b>Total</b>	<b>100%</b>	<b>5.14</b>

## 5. NERPSIP

- 5.1** GOI sanctioned “North Eastern Region Power System Improvement Project” (NERPSIP) on 01.12.2014 for six NER states (Assam, Meghalaya, Manipur, Tripura, Nagaland & Mizoram) for strengthening of Intra State Transmission and Distribution System. The Scheme is implemented as Central Sector Scheme through POWERGRID as per sanction of the President of India conveyed to the NERPSIP for six (6) states with completion schedule of 48 months from the date of release of 1st instalment of funds to PGCIL. The Implementation/Participation Agreement between Assam (AEGCL/APDCL) and PGCIL was signed on 29th May,2015.
- 5.2** The project is funded 50% through World bank fund and 50% by GoI through MoP Budget. State Government shall reimburse all form of State level taxes, duties and levies. The Government of India (Ministry of Power) shall be the borrower of the Bank loan and the total loan (the Bank loan and GoI/MoP budgetary support) shall be made directly available by GoI to Implementing Agency, POWERGRID for phase wise implementation on behalf of AEGCL.
- 5.3** The ownership of the assets lies with AEGCL and upon progressive commissioning, the project elements shall be taken over by AEGCL for operation and maintenance on their own at their own cost.
- 5.4** In the scope of NERPSIP-Assam, the following are being done by POWERGRID:
- (i) Eleven (11) nos. of new EHV Sub stations of which three (3) will be GIS and rest will be AIS.
  - (ii) Augmentation of two (2) existing sub stations at Samaguri and Dhaligaon.
  - (iii) The scheme also involves Turnkey Tower Package at various location.
  - (iv) Procurement of 27 nos. of transformers.
  - (v) Pile foundation work at 9 locations over River Brahmaputra
  - (vi) Approximately 740 kms of OPGW including existing and new Transmission lines (216km).
  - (vii) Capacity Building and Institutional Strengthening of Assam electricity transmission and distribution scenario has been taken up.
- 5.5** The project status report of ongoing works carried out under NERPSIP provided by PGCIL is provided as **Annexure-V(A)** for your kind reference.



**5.6 Summary of NERPSIP Projects Capitalisation is tabulated below:**

SN	Package Name	FY 2025-26
		Projected
		(Rs. in Crs.)
1	ASM-SS-01	82.32
2	ASM-SS-02	103.42
3	ASM-SS-03	57.76
4	ASM-SS-04	287.17
5	ASM Tr-01	124.07
6	ASM P01	36.64
7	TW02	50.26
8	TW04	27.24
9	TW05	28.40
10	TW-07	84.19
11	ASM OPGW01	10.06
12	Other compensation	55.43
	<b>Total</b>	<b>946.96</b>

**5.7 Funding of NERPSIP Projects**

SN	Capitalisation	FY
		2025-26
		Projected
		(Rs. in Crs.)
A	Grant-Central Fund	946.96
	<b>Total</b>	<b>946.96</b>

**5.8** Kindly note that the ongoing projects were commenced in the previous/current years and thus the capital expenditure has been incurred directly by GOI. Hence, capital expenditure is not reflected in the account of AEGCL. However, the projects once capitalised, shall reflect capitalisation in account of AEGCL as the ownership of the assets lies with AEGCL and the project elements shall be taken over by AEGCL for operation and maintenance on their own at their own cost.

## 6 Assam Infrastructure Financing Authority (AIFA)

**6.1** The proposal for Construction of 132/33kV, 2x50 MVA Nathkuchi Substation and associated Transmission Lines has been approved by Govt. of Assam under the Assam Infrastructure Funding Authority "AIFA" vide Revised AA No. No. PEL.192/2017/103 dtd11.10.2019.

**6.2** The 132/33 kV Nathkuchi substation has been charged on 03.12.2023. This has helped to address the load demand at Pathsala Bhabanipur, Harupather, Nathkuchi, KhudraBhaluki, Boroma and Mushalpur as there is a trend of increase in domestic, commercial and industrial loads. The project will further lead to:

- a) Increase in power transformation capacity and improvement in voltage profile of the grid system as well as power distribution network in and around Pathsala.
- b) Minimization of overloading condition of Nalbari and Barnagar Grid sub-stations erasing the load shedding scenario around the area.
- c) Increase in revenue through additional installed capacity.
- d) Enhanced power reliability & better customer service.

**6.3** Turnkey Construction has been split into two parts, considering the nature of works, as follows:

**6.3.1** Turnkey Construction of 2x50 MVA, 132/33 kV Nathkuchi Substation with associated Transmission Line (LILO of 132kV Transmission Line from Rangia GSS to Barnagar GSS at Nathkuchi). The construction of substation and Transmission Line has already been completed in Dec' 2023. However, some related civil works are going on.

**6.3.2** Supply and Erection of HTLS Conductors along with all accessories from 132 kV Rangia Substation to Nathkuchi Substation on turnkey basis. The work has been completed in April' 2022.

**6.4 Summary of Capital Expenditure and Capitalisation is tabulated below:**

S N	Capital Expenditure	FY 2023-24	FY 2024-25
		Actual	Estimated
		(Rs. in Crs.)	(Rs. in Crs.)
1	Turnkey Construction of 2x50 MVA, 132/33 kV Nathkuchi Substation with associated Transmission Line (LILO of 132kV Transmission Line from Rangia GSS to Barnagar GSS at Nathkuchi)	1.68	10.23
	<b>Total</b>	<b>1.68</b>	<b>10.23</b>

SN	Capital Expenditure	FY 2025-26
		Projected
		(Rs. in Crs.)
1	Turnkey Construction of 2x50 MVA, 132/33 kV Nathkuchi Substation with associated Transmission Line (LILO of 132kV Transmission Line from Rangia GSS to Barnagar GSS at Nathkuchi)	10.50
	<b>Total</b>	<b>10.50</b>

S N	Capitalisation	FY 2023-24	FY 2024-25
		Actual	Estimated
		(Rs. in Crs.)	(Rs. in Crs.)
1	Turnkey Construction of 2x50 MVA, 132/33 kV Nathkuchi Substation with associated Transmission Line (LILO of 132kV Transmission Line from Rangia GSS to Barnagar GSS at Nathkuchi)	0.25	13.00
	<b>Total</b>	<b>0.25</b>	<b>13.00</b>

SN	Capitalisation	FY 2025-26
		Projected
		(Rs. in Crs.)
1	Turnkey Construction of 2x50 MVA, 132/33 kV Nathkuchi Substation with associated Transmission Line (LILO of 132kV Transmission Line from Rangia GSS to Barnagar GSS at Nathkuchi)	55.59
	<b>Total</b>	<b>55.59</b>

### 6.5 Funding of AIFA Projects

SN	Capitalisation	Funding Pattern (%)	FY 2025-26
			Projected
			(Rs. in Crs.)
A	GoA- Grant	100%	55.59
	<b>Total</b>	<b>100%</b>	<b>55.59</b>

## 7 AIIMS

**7.1** In order to supply power to the upcoming AIIMS at CHANGSARI, Guwahati, AEGCL has completed construction of 1X25 MVA, 132/33KV substation at AIIMS campus along with associated transmission line.

**7.2** The Health & Family Welfare Dept., Govt of Assam has approved the project and issued Administrative Approval vide letter no. AA/DME\_2019-20(I)\_309dtd. 19.07.2019 for Rs. 4198.74 Lakhs. The substation along with associated transmission line was made operational on 30.12.2022. Some related civil works are under progress and shall be completed by 2025-26.

**7.3 Summary of AIIMS Projects Capital Expenditure and Capitalisation is tabulated below:**

SN	Capital Expenditure	FY 2023-24	FY 2024-25
		Actual	Estimated
	Package Name	(Rs. in Crs.)	(Rs. in Crs.)
1	1x25 MVA, 132/33 kV AIIMS GSS, Changsari along with associated Line	0	6.00
	<b>Total</b>	<b>0</b>	<b>6.00</b>

SN	Capital Expenditure	FY 2025-26
		Projected
	Package Name	(Rs. in Crs.)
1	1x25 MVA, 132/33 kV AIIMS GSS, Changsari along with associated Line	6.56
	<b>Total</b>	<b>6.56</b>

SN	Capitalisation	FY 2023-24	FY 2024-25
		Actual	Estimated
	Package Name	(Rs. in Crs.)	(Rs. in Crs.)
1	1x25 MVA, 132/33 kV AIIMS GSS, Changsari along with associated Line	-	8.00
	<b>Total</b>	<b>0</b>	<b>8.00</b>

SN	Capitalisation	FY 2025-26
		Projected
	Package Name	(Rs. in Crs.)
1	1x25 MVA, 132/33 kV AIIMS GSS, Changsari along with associated Line	11.46
	<b>Total</b>	<b>11.46</b>

#### 7.4 Funding of AIIMS Projects

SN	Capitalisation	FY 2025-26
		(Rs. in Crs.)
A	Grant-consumer contribution	11.46
	<b>Total</b>	<b>11.46</b>

## 8 Annual Plan/SOPD-G

### 8.1 Augmentation of transformer capacity of 132/33 kV Nalbari sub-station from 1x40 MVA + 1x16 MVA to 1x50 MVA + 1x40 MVA

Considering the sharply increasing load demand of 132/33 kV Nalbari sub-station, augmentation of transformer capacity of the sub-station was urgently required. Major part of the Nalbari district was already suffering from load shedding especially during peak load hours of summer season. Therefore, it was decided to augment existing transformer capacity of the 132/33 kV Nalbari sub-station in order to take care of present and future load growth. The work was completed on 19-09-2024.

### 8.2 Augmentation of transformer capacity of 132/33 kV Khaloigaon sub-station from 2x25 MVA to 1x25 + 1x50 MVA

Considering the sharply increasing load demand of 132/33 kV Khaloigaon sub-station, augmentation of transformer capacity of the sub-station was urgently required. Major part of the Nagaon district was already suffering from load shedding especially during peak Load hours of summer season. Therefore, it was decided to augment existing transformer capacity of the 132/33 kV Khaloigaon sub-station in order to take care of present and future Load growth. The project was completed on 09-03-2022.

### 8.3 Construction of 220 kV D/C Sonabil- Biswanath Chariali line with 2 nos. of 220 kV line bay for Sonabil Sub-station

This proposal would contribute to enhance the current power situation on the north bank of the Brahmaputra River as the system will be directly connected to the 220 KV thereby enhance the power scenario. Also, in turn enhancing commercial and trade activities in Upper Assam Region, hence improving the socio-economic scenario and directly benefiting residents/workers of the connected region. The construction of transmission line is under halt and will resume shortly.

### 8.4 2nd Circuit Stringing of 132kv,41.923 KM Long Samaguri-Khhaloigaon (Nagaon) line on D/C tower of AEGCL. (41.923km long)

The 220KV GSS Type-I Samaguri was connected to the 132 kV GSS Type-II Khhaloigaon through the 132 KV 41.923 KM Long Samaguri-Khhaloigaon (Nagaon) line S/C line on D/C tower. As this line was the only circuit linking power to both the substations without any redundancy, it was proposed to string a second circuit on the existing D/C tower so that the power supply from the substations will be more reliable in addition to the fulfilment of (n-1) contingency of CEA guidelines. The substations supply power to the connected region in major part of the Nagaon & Morigaon district which was already suffering from severe load shedding especially during peak Load hours of summer season. Thus, for reliability of power, stringing of second circuit between Samaguri-Khhaloigaon (Nagaon) was an essential requirement and have greatly impacted the beneficiaries.

## 8.5 Hotline stringing of 2nd circuit of 132kV Kukurmara (Mirza) – Azara transmission line

132/33 KV Azara substation is radially connected to 400/220/132/33 KV Kukurmara (Mirza) substation through the 132 KV Azara-Kukurmara (Mirza) S/C line on D/C tower, which was completed in December, 2019. As this line is the only circuit that feeds power to Azara substation without any redundancy, it was proposed to string a second circuit on the existing D/C tower so that the power supply from the Azara substation will be more reliable in addition to the fulfilment of (n-1) contingency of CEA guidelines. The 132/33 KV Azara substation supplies power to Palashbari, Mirza and vital areas of Airport and nearby. Thus, for reliability of power, stringing of second circuit between Kukurmara (Mirza)- Azara was an essential requirement and will have a great impact on the beneficiaries. **Construction of 01 no. of 132kV line bay at 132/33kV Azara substation along with associated PLCC work at 400/220/132/33 kV Kukurmara (Mirza)**

132/33 KV Azara substation is radially connected to 400/220/132/33 KV Kukurmara (Mirza) substation through the 132 KV Azara-Kukurmara (Mirza) S/C line on D/C tower, which was completed in December, 2019. As this line is the only circuit that feeds power to Azara substation without any redundancy, it was proposed to string a second circuit on the existing D/C tower so that the power supply from the Azara substation will be more reliable in addition to the fulfilment of (n-1) contingency of CEA guidelines. The 132/33 KV Azara substation supplies power to Palashbari, Mirza and vital areas of Airport and nearby. Thus, for reliability of power, stringing of second circuit between Kukurmara (Mirza)- Azara was an essential requirement. Also, the envisaged work for constructing the second circuit will also require construction of one no. of 132 kV bay at Azara GSS. The bay at Kukurmara end is ready with all equipment installed. However, the PLCC equipment for the link at both ends is required. The supply of equipment's is completed and erection/commissioning underway.

## 8.6 Hotline OPGW Stringing in 132kV Kukurmara (Mirza)-Azara Line

As per directives received from NERPC, line differential relay is required for short lines. As such fibre communication is required for establishing link between both end of the relays in addition to enhancing the reliability of data communication with SLDC. Therefore, the work was taken up by AEGCL under SOPD/Annual Scheme. The project was completed on 25.04.2023

## 8.7 Turnkey Construction of 2 (two) nos. of 132kV Line Bays including Supply of Bay Equipment and line bay materials and associated works etc. at Gohpur GSS, AEGCL

At present 132/33 kV Gohpur sub-station caters to 120-125 MW load to four nos. of districts viz. Lakhimpur, Dhemaji, part of Biswanath and Majuli. Gohpur substation is fed from two transmission lines one from Biswanath Chariali (AEGCL) sub-station and another from Sonabil Grid sub-station. Due to Increasing load demand at Gohpur sub-station, Gohpur was facing overloading problem. To resolve this problem there was need of another power flow route to feed additional power to Gohpur substation from Biswanath Chariali (800 kV HVDC PGCIL) sub-station.

Therefore, a transmission line from Biswanath Chariali (PGCIL) to Itanagar was being implemented as a part of NERSS-II by Power Grid Corporation of India Ltd. through TBCB. In the meeting of 6th standing committee on Power System Planning of North Eastern Region (6th SCPSPNER) held on 03.10.2019, it was proposed to construct a LILO of Biswanath Chariali (PGCIL) -- Itanagar line at Gohpur substation in order to solve the power constraint issue at Gohpur sub-station and to reduce the power flow on the Biswanath Chariali (PG) – Pavo (AEGCL) 132kV D/c line by 30 MW. The part of the line from Biswanath Chariali (PGCIL) to Gohpur has already been constructed. To terminate the LILO of Biswanath Chariali (PGCIL) -- Itanagar line at Gohpur substation, 2 nos. of bays were required to be constructed. However, during a meeting held on 10.08.2020, CEA directed AEGCL to take up the construction works for the two bays on an urgent basis. CEA further stated that the delay in construction of the bays shall result in PoC Charges, which will adversely impact the transmission tariff payable by Assam. Given the above, the construction of 2 nos. of bays at Gohpur (AEGCL) end was of utmost importance. The project was completed on 11-11-2022.

### **8.8 Revival of Srikona-Panchgram Line using Composite Insulated Cross-Arm Technology**

132KV Panchgram-Srikona line is a vital transmission link for stability & reliability at Panchgram, Srikona & Pailapool GSS's, which cater to the major share of load demand of Barak Valley. Prolonged outage of this section of the line has resulted in loss of redundancy of transmission corridor linking these sub-stations as in the event of outage of 132KV S/C Badarpur (PGCIL) – Panchgram line & 132KV S/C Panchgram-Hailakandi line, there is every likelihood of power collapse at Panchgram (in the absence of 132KV Panchgram-Srikona link). Srikona GSS being situated near the Silchar (PGCIL) sub-station, the voltage stability is higher and re-commissioning of 132KV Panchgram-Srikona line will enable Panchgram GSS to get better voltage stability. Also, due to capacity constraint at 132KV Jiribam (PGCIL)-Pailapool S/C Line, security of Srikona GSS is at lower side, as in the event of outage of 132KV Silchar (PGCIL) – Srikona line, Srikona & Pailapool GSS either face bus collapse or severe load restriction. Prolonged outage of 132KV Srikona-Panchgram line has resulted in the lowering of availability factor which has impacted AEGCL financially since the AERC's tariff offers either entails penalty charge or slash of incentive. So, for stability & reliability of power system in the entire Barak Valley region, revival of collapsed section of 132KV Srikona-Panchgram Line is urgently needed. All drawings have been approved. Inspection call and despatch is in progress. Works at site are under progress. The project is expected to be completed during 2024-25.

### **8.9 Augmentation of 2x100 MVA, 220/132 KV Rangia GSS By 2x200 MVA Auto-Transformer (Phase-I)**

220/132 KV Rangia GSS caters load demand of several 132/33 KV GSS viz. Nalbari, Sipajhar, Kamalpur and Barnagar including Rangia. 220/132 KV Rangia GSS presently have two nos. of 100 MVA auto-transformer installed. During the peak load, both the transformers get loaded almost up to full capacity. Due to these transformer constraints, the incoming power



from Deothang Hydroelectric project is affected/interrupted in case of sudden tripping of 100 MVA transformers due to overload. Also, frequent blackout occurs due to the saturation of 2X100 MVA transformers at Rangia GSS. Hence, to improve the power scenario in Lower Assam region and to enhance grid stability, it is necessary to augment the transformation capacity of Rangia GSS from 2X100 MVA to 2X200 MVA. This will not only improve the present power scenario but will also cope with the increased demand in the coming years. The project has been taken up in phase manner. In the phase-I, 1 no. of 200MVA transformer along with augmentation of 2 no. bays has been taken up and the work is in progress. The project is 35% completed however additional Inspection, despatch of equipment are in progress. Civil works at site have commenced, after shutdown approval from 1st Dec, 2024. The 200 MVA, 220/132/33 KV transformer is expected to reach site by Feb-March, 2025. In this regard, commissioning is targeted by March 2025, after necessary approval. The project shall be completed during 2024-25

### 8.10 Supply of 33 KV Equipment for Augmentation Works at 132 KV Srikona GSS

As per letter received from the DGM, Silchar T&T Circle, AEGCL, it was informed that new CT of higher ratio was required in 33KV Malinibali, PGCIL, Srikona & Silchar-II Feeder Bay (as suggested by T&C Division, Silchar). This is due to increased demand and the existing CT's are in service since commissioning of the GSS in 2009. Also, existing isolators which are in service need replacement as these are not motorized, not SCADA compatible & are in service since commissioning of the GSS. Further, the LA's need replacement as the same are in service since commissioning of the GSS. Also, the CB of 33 KV Silchar-II Feeder need replacement as CRM value was found to be beyond permissible limit and the breaker is in service since commissioning of the GSS. As such, provisional estimate was forwarded from field for procurement of 33 KV level equipment towards augmentation of 33 KV Malinibil, PGCIL, Srikona & Silchar-II Feeder at 132 KV Srikona GSS, considering actual site requirement. Accordingly, e-tendering was done for procurement of 33 KV Equipment (CT, CB, Isolator and LA). Work was awarded on 25.08.2023 and completed on 16-06-2024.

### 8.11 Summary of Annual Plan/SOPD-G Projects Capital Expenditure and Capitalisation is tabulated below:

SN	Capital Expenditure	FY 2023-24	FY 2024-25
		Actual	Estimated
	Package Name	(Rs. in Crs.)	(Rs. in Crs.)
1	Augmentation of transformer capacity of 132/33 kV Nalbari sub-station from 1x40 MVA + 1x16 MVA to 1x50 MVA + 1x40 MVA	0.00	0.67
2	Augmentation of transformer capacity of 132/33 kV Khaloigaon sub-station from 2x25 MVA to 1x25 + 1x50 MVA	0	0.00
3	Construction of 220 kV D/C Sonabil - Biswanath	0	0

SN	Capital Expenditure	FY 2023-24	FY 2024-25
		Actual	Estimated
	Package Name	(Rs. in Crs.)	(Rs. in Crs.)
	Charali line with 2 nos. 220 KV line bay. (42.768 km long as per tower Schedule)		
4	“Supply of Six (6) nos. of 220 kV CTs of ratio of 1000 -1600/1-1-1-1 A at 220 kV Sarusajai GSS, AEGCL.”	0.00	0.27
5	“Supply of spares for transformer bay equipments for 132/33 kV, 50 MVA Transformer at 132 kV GSS, Sipajhar”	0.00	0.00
6	Construction of 01 no. of 132kV line bay at 132/33kV Azara substation along with associated PLCC work at 400/220/132/33 kV Kukurmara (Mirza) substation	0.00	0.95
7	Hotline OPGW Stringing in 132 KV Kukurmara (Mirza)-Azara Line	0.09	0.00
8	Supply, erection and commissioning including associated works for strengthening of the bus system at 132kV APM GSS (Phase-I)	0.26	1.00
9	Revival of Srikona-Panchgram Line using Composite Insulated Cross-Arm Technology	0.00	0.00
10	Augmentation of 2x100 MVA, 220/132 KV Rangia GSS By 2x200 MVA Auto-Transformer (Phase-I)	0.00	0.34
11	Supply of 33 KV Equipment for Augmentation Works at 132 KV Srikona GSS	0.00	0.30
12	PM Gatishakti Procurement of Simulation and Design Software including Hardware under Part II (PM Gatishakti related Expenditure), Special Assistance Scheme 2023-24	0.08	1.92
13	Development of IT Infrastructure of AEGCL HQ, Bijulee Bhawan, Part-I, Special Assistance Scheme 2023-24	0.00	6.96
14	State support to execute the project under “Power System Development Fund” (PSDF) of the Govt. of India	0.00	20.23
15	Stringing of 2nd Circuit of 132kV Nazira-Jorhat (Garmur) Line alongwith associated terminal equipment	0.00	0.00
16	Height raising/erection of two numbers of new towers due to low ground clearance between tower loc no. 29 & 30 of Samaguri-Mariani Circuit-1	0.00	0.10

SN	Capital Expenditure	FY 2023-24	FY 2024-25
		Actual	Estimated
	Package Name	(Rs. in Crs.)	(Rs. in Crs.)
17	SAS Upgradation at 220/132 KV Rangia GSS, AEGCL	0.00	0.91
18	Construction of 132 KV D+0 tower (01 No) on pile foundation in place of river eroded tower at loc. No. 136 of 132 KV Dibrugarh-Tinsukia near sesa river, Lahoal, Dibrugarh	0.00	0.57
19	Construction of flood affected tower along with associated works of transmission line at loc 225 A of 132 KV Nalkata Gohpur line and loc 73 of Nalkata Dhemaji line	0.00	1.58
20	Augmentation of the existing 132 KV Bus (ACSR Zebra Conductor) by HTLS Drake Conductor at 132/33 KV Kahilipara GSS, AEGCL	0.00	2.00
	<b>Total</b>	<b>0.43</b>	<b>37.81</b>

S N	Capital Expenditure	FY 2025-26	FY 2026-27
		Projected	Projected
	Package Name	(Rs. in Crs.)	(Rs. in Crs.)
1	Augmentation of transformer capacity of 132/33 kV Khaloigaon sub-station from 2x25 MVA to 1x25 + 1x50 MVA	0.00	0
2	Construction of 220 kV D/C Sonabil - Biswanath Charali line with 2 nos. 220 KV line bay. (42.768 km long as per tower schedule)	11.45	-
3	“Supply of Six (6) nos. of 220 kV CTs of ratio of 1000 -1600/1-1-1-1-1 A at 220 kV Sarusajai GSS, AEGCL.”	0.00	0.00
4	“Supply of spares for transformer bay equipments for 132/33 kV, 50 MVA Transformer at 132 kV GSS, Sipajhar”	0.12	0.00
5	Construction of 01 no. of 132kV line bay at 132/33kV Azara substation along with associated PLCC work at 400/220/132/33 kV Kukumara (Mirza) substation	0.00	0.00
6	Hotline OPGW Stringing in 132 KV Kukumara (Mirza)-Azara Line	0.00	0.00

S N	Capital Expenditure	FY 2025-26	FY 2026-27
		Projected	Projected
	Package Name	(Rs. in Crs.)	(Rs. in Crs.)
7	Supply, erection and commissioning including associated works for strengthening of the bus system at 132kV APM GSS (Phase-I)	0.00	0.00
8	Revival of Srikona-Panchgram Line using Composite Insulated Cross-Arm Technology	2.55	0.00
9	Augmentation of 2x100 MVA, 220/132 KV Rangia GSS By 2x200 MVA Auto-Transformer (Phase-I)	20.43	0.00
10	Supply of 33 KV Equipment for Augmentation Works at 132 KV Srikona GSS	0.00	0.00
11	PM Gatishakti Procurement of Simulation and Design Software including Hardware under Part II (PM Gatishakti related Expenditure), Special Assistance Scheme 2023-24	0	0.00
12	Development of IT Infrastructure of AEGCL HQ, Bijulee Bhawan, Part-I, Special Assistance Scheme 2023-24	0	0.00
13	State support to execute the project under “Power System Development Fund” (PSDF) of the Govt. of India	0	0.00
14	Stringing of 2nd Circuit of 132kV Nazira-Jorhat (Garmur) Line alongwith associated terminal equipment	11.12	0.00
15	Height raising/erection of two numbers of new towers due to low ground clearance between tower loc no. 29 & 30 of Samaguri-Mariani Circuit-1	0.73	0.00
16	SAS Upgradation at 220/132 KV Rangia GSS, AEGCL	0.00	0.00
17	Construction of 132 KV D+0 tower (01 No) on pile foundation in place of river eroded tower at loc. No. 136 of 132 KV Dibrugarh-Tinsukia near sesa river, Lahoal, Dibrugarh	1.39	0.00
18	Construction of flood affected tower along with associated works of transmission line at loc 225 A of 132 KV Nalkata Gohpur line and loc 73 of Nalkata Dhemaji line	0.40	0.00
19	Augmentation of the existing 132 KV Bus (ACSR Zebra Conductor) by HTLS Drake Conductor at 132/33 KV Kahilipara GSS, AEGCL	7.63	0.00
	<b>Total</b>	<b>55.82</b>	<b>0.00</b>

SN	Capitalisation	FY 2023-24	FY 2024-25
		Actual	Estimated
	Package Name	(Rs. in Crs.)	(Rs. in Crs.)
1	Augmentation of transformer capacity of 132/33 kV Nalbari sub-station from 1x40 MVA + 1x16 MVA to 1x50 MVA + 1x40 MVA	0	0
2	Augmentation of transformer capacity of 132/33 kV Khaloigaon sub-station from 2x25 MVA to 1x25 + 1x50 MVA	0	0
3	Construction of 220 Kv D/C Sonabil - Biswanath Charali line with 2 nos. 220 KV line bay. (42.768 km long as per tower schedule)	0	0
4	“Supply of Six (6) nos. of 220 kV CTs of ratio of 1000 -1600/1-1-1-1 A at 220 kV Sarusajai GSS, AEGCL.”	-	0.27
5	“Supply of spares for transformer bay equipments for 132/33 kV, 50 MVA Transformer at 132 kV GSS, Sipajhar”	0	0
6	Construction of 01 no. of 132kV line bay at 132/33kV Azara substation along with associated PLCC work at 400/220/132/33 kV Kukurmara (Mirza) substation	0.56	1.15
7	Hotline OPGW Stringing in 132 KV Kukurmara (Mirza)-Azara Line	0.09	0
8	Supply, erection and commissioning including associated works for strengthening of the bus system at 132kV APM GSS (Phase-I)	1.26	0
9	Revival of Srikona-Panchgram Line using Composite Insulated Cross-Arm Technology	0	2.55
10	Augmentation of 2x100 MVA, 220/132 KV Rangia GSS By 2x200 MVA Auto-Transformer (Phase-I)	0	0
11	Supply of 33 KV Equipment for Augmentation Works at 132 KV Srikona GSS	0	0.3
12	PM Gatishakti Procurement of Simulation and Design Software including Hardware under Part II (PM Gatishakti related Expenditure), Special Assistance Scheme 2023-24	0.00	2
13	Development of IT Infrastructure of AEGCL HQ, Bijulee Bhawan, Part-I, Special Assistance Scheme 2023-24	0.00	6.96

SN	Capitalisation	FY 2023-24	FY 2024-25
		Actual	Estimated
	Package Name	(Rs. in Crs.)	(Rs. in Crs.)
14	State support to execute the project under “Power System Development Fund” (PSDF) of the Govt. of India	0.00	0
15	Stringing of 2nd Circuit of 132kV Nazira-Jorhat (Garmur) Line alongwith associated terminal equipment	0.00	0
16	Height raising/erection of two numbers of new towers due to low ground clearance between tower loc no. 29 & 30 of Samaguri-Mariani Circuit-1	0.00	0
17	SAS Upgradation at 220/132 KV Rangia GSS, AEGCL	0.00	0.91
18	Construction of 132 KV D+0 tower (01 No) on pile foundation in place of river eroded tower at loc. No. 136 of 132 KV Dibrugarh-Tinsukia near sesa river, Lahoal, Dibrugarh	0.00	0
19	Construction of flood affected tower along with associated works of transmission line at loc 225 A of 132 KV Nalkata Gohpur line and loc 73 of Nalkata Dhemaji line	0.00	0
20	Augmentation of the existing 132 KV Bus (ACSR Zebra Conductor) by HTLS Drake Conductor at 132/33 KV Kahilipara GSS, AEGCL	0.00	0
	<b>Total</b>	<b>1.91</b>	<b>14.14</b>

SN	Capitalisation	FY 2025-26	FY 2026-27
		Projected	Projected
	Package Name	(Rs. in Crs.)	(Rs. in Crs.)
1	Augmentation of transformer capacity of 132/33 kV Nalbari sub-station from 1x40 MVA + 1x16 MVA to 1x50 MVA + 1x40 MVA	5.62	0
2	Construction of 220 Kv D/C Sonabil - Biswanath Charali line with 2 nos. 220 KV line bay. (42.768 km long as per tower schedule)	0	25.56
3	“Supply of spares for transformer bay equipments for 132/33 kV, 50 MVA Transformer at 132 kV GSS, Sipajhar”	0.12	0
4	Augmentation of 2x100 MVA, 220/132 KV Rangia GSS By 2x200 MVA Auto-Transformer (Phase-I)	20.77	0
5	Supply of 33 KV Equipment for Augmentation Works at 132 KV Srikona GSS	0	0

SN	Capitalisation	FY 2025-26	FY 2026-27
		Projected	Projected
	Package Name	(Rs. in Crs.)	(Rs. in Crs.)
6	State support to execute the project under “Power System Development Fund” (PSDF) of the Govt. of India	42.28	0
7	Stringing of 2nd Circuit of 132kV Nazira-Jorhat (Garmur) Line alongwith associated terminal equipment	11.12	0
8	Height raising/erection of two numbers of new towers due to low ground clearance between tower loc no. 29 & 30 of Samaguri-Mariani Circuit-1	0.83	0
9	SAS Upgradation at 220/132 KV Rangia GSS, AEGCL	0.00	0
10	Construction of 132 KV D+0 tower (01 No) on pile foundation in place of river eroded tower at loc. No. 136 of 132 KV Dibrugarh-Tinsukia near sesa river, Lahoal, Dibrugarh	1.96	0
11	Construction of flood affected tower along with associated works of transmission line at loc 225 A of 132 KV Nalkata Gohpur line and loc 73 of Nalkata Dhemaji line	1.98	0
12	Augmentation of the existing 132 KV Bus (ACSR Zebra Conductor) by HTLS Drake Conductor at 132/33 KV Kahilipara GSS, AEGCL	9.63	0
	<b>Total</b>	<b>94.31</b>	<b>25.56</b>

### 8.12 Funding of SOPD-G Projects

SN	Capitalisation	FY 2025-26	FY 2026-27
		(Rs. in Crs.)	(Rs. in Crs.)
A	GoA-grant	94.31	25.56
	<b>Total</b>	<b>94.31</b>	<b>25.56</b>

## 9 Deposit Works

### 9.1 Deposit Works Funded by NRL

Rapid expansion of the production capacity of the petroleum sector in Assam is expected to increase the load demand significantly. As the refineries gear up to start production of BS-VI petroleum products, it will increase their power demand. To meet up with the increased load demand of the Refineries in Assam several projects are being executed under deposit scheme.

Construction of 220kV LILO to NRL substation from Samaguri-Mariani-2 TL

**Summary of Capital expenditure and Capitalisation is tabulated below**

SN	Capital expenditure	FY 2023-24	FY 2024-25
		Actual	Estimated
		(Rs. In Crs.)	(Rs. In Crs.)
1	Construction of 220kV LILO to NRL substation from Samaguri-Mariani-2	0.26	2.24
	<b>Total</b>	<b>0.26</b>	<b>2.24</b>

SN	Capitalisation	FY 2025-26
		Projected
		(Rs. In Crs.)
1	Construction of 220kV LILO to NRL substation from Samaguri-Mariani-2	13.12
	<b>Total</b>	<b>13.12</b>

### 9.2 Deposit Scheme funded by Railways

Railway is executing electrification of railway network in Assam at a rapid pace through RVNL, RITES, IRCON, NF Constructions and CORE. These projects are being executed with a vision to reduce dependency on imported fossil fuel-based petroleum products. This will enable railway use greener power and reduce its carbon footprint. As a part of this ambitious project, AEGCL has been entrusted with construction of several 132kV transmission lines to the Railway Traction substation and terminal line bays at AEGCL end.

**Summary of Capital expenditure and Capitalisation is tabulated below:**

#### A) Deposit Scheme funded by NFCN

SN	Capital expenditure	FY 2023-24	FY 2024-25
		Actual	Estimated
		(Rs. In Crs.)	(Rs. In Crs.)
1	Construction of 132kC S/C TL from Sonabil GSS to Balipara TSS	0.00	9.17
2	Construction of 132kC S/C TL from Rowta GSS to Udalguri TSS	0.00	8.32



SN	Capital expenditure	FY 2023-24	FY 2024-25
		Actual	Estimated
		(Rs. In Crs.)	(Rs. In Crs.)
3	Construction of 132kC S/C TL from Gohpur GSS to Gohpur TSS	0.00	9.36
4	Construction of 132kC S/C TL from Nalkata GSS to North lakhimpur TSS	0.00	7.60
5	Construction of 132kC S/C TL from Dhemaji GSS to Dhemaji TSS	0.00	5.16
6	Construction of 132kC S/C TL from Silapathar GSS to Laimekuri TSS	0.00	24.06
7	Construction of 132kC S/C TL from Jorhat west GSS to Barua Bamungaon TSS	0.00	9.87
8	Construction of 132kC S/C TL from Bordubi GSS to Tingrai TSS	0.00	2.80
9	132kV bay at Rowta GSS	0.74	1.67
10	220 kV bay at Sonabil GSS	1.87	1.46
11	132kV bay at Nalkata GSS	1.02	1.35
12	132kV bay atDhemaji GSS	1.53	1.00
13	132kV bay atGohpur GSS	0.00	2.25
14	132kV bay atSilapathar GSS	0.00	2.17
15	132kV bay atJorhatwest GSS	0.00	1.32
16	132kVbay at Khaloigaon GSS	1.26	0.99
17	132kV Bay at Bordubi GSS	0.00	3.57
	<b>Total</b>	<b>6.42</b>	<b>92.12</b>

SN	Capitalisation	FY 2023-24	FY 2024-25
		Actual	Estimated
		(Rs. In Crs.)	(Rs. In Crs.)
1	Construction of 132kC S/C TL from Sonabil GSS to Balipara TSS	0.00	0.00
2	Construction of 132kC S/C TL from Rowta GSS to Udalguri TSS	0.00	0.00
3	Construction of 132kC S/C TL from Gohpur GSS to Gohpur TSS	0.00	0.00
4	Construction of 132kC S/C TL from Nalkata GSS to North lakhimpur TSS	0.00	0.00
5	Construction of 132kC S/C TL from Dhemaji GSS to Dhemaji TSS	0.00	0.00

SN	Capitalisation	FY 2023-24	FY 2024-25
		Actual	Estimated
		(Rs. In Crs.)	(Rs. In Crs.)
6	Construction of 132kC S/C TL from Silapathar GSS to Laimekuri TSS	0.00	0.00
7	Construction of 132kC S/C TL from Jorhat west GSS to Barua Bamungaon TSS	0.85	0.00
8	Construction of 132kC S/C TL from Bordubi GSS to Tingrai TSS	2.80	0.00
9	132kV bay at Rowta GSS	2.41	0.00
10	220 kV bay at Sonabil GSS	0.00	0.00
11	132kV bay at Nalkata GSS	0.00	0.00
12	132kV bay at Dhemaji GSS	0.00	0.00
13	132kV bay at Gohpur GSS	0.00	0.00
14	132kV bay at Silapathar GSS	0.00	0.00
15	132kV bay at Jorhatwest GSS	0.00	0.00
16	132kVbay at Khaloigaon GSS	0.00	0.00
17	132kV Bay at Bordubi GSS	0.00	0.00
	<b>Total</b>	<b>6.06</b>	<b>0.00</b>

SN	Capitalisation	FY 2025-26
		Projected
		(Rs. In Crs.)
1	Construction of 132kC S/C TL from Sonabil GSS to Balipara TSS	9.17
2	Construction of 132kC S/C TL from Rowta GSS to Udalguri TSS	8.32
3	Construction of 132kC S/C TL from Gohpur GSS to Gohpur TSS	9.36
4	Construction of 132kC S/C TL from Nalkata GSS to North lakhimpur TSS	7.60
5	Construction of 132kC S/C TL from Dhemaji GSS to Dhemaji TSS	5.16
6	Construction of 132kC S/C TL from Silapathar GSS to Laimekuri TSS	24.06
7	Construction of 132kC S/C TL from Jorhat west GSS to Barua Bamungaon TSS	9.02
8	Construction of 132kC S/C TL from Bordubi GSS to Tingrai TSS	0.00
9	132kV bay at Rowta GSS	0.00
10	220 kV bay at Sonabil GSS	3.32
11	132kV bay at Nalkata GSS	2.37

SN	Capitalisation	FY 2025-26
		Projected
		(Rs. In Crs.)
12	132kV bay at Dhemaji GSS	2.53
13	132kV bay at Gohpur GSS	2.25
14	132kV bay at Silapathar GSS	2.17
15	132kV bay at Jorhatwest GSS	1.32
16	132kVbay at Khaloigaon GSS	2.35
17	132kV Bay at Bordubi GSS	3.57
	<b>Total</b>	<b>92.57</b>

**B) Deposit Scheme funded by CORE**

SN	Capital expenditure	FY 2023-24	FY 2024-25
		Actual	Estimated
		(Rs. In Crs.)	(Rs. In Crs.)
1	Construction of 132 kV Bay at Agia GSS	0.00	1.43
2	Construction of 132 kV Bay at Boko GSS	0.00	1.43
3	Construction of 132 kV Bay at Shankardev Nagar GSS	0.00	1.43
4	Construction 132kV TL from Agia GSS to Goalpara TSS	0.00	10.49
5	Construction 132kV TL from Boko GSS to Boko TSS	0.00	3.58
6	Construction 132kV TL from Baghjap GSS to Dharamtul TSS	0.00	11.27
7	Construction 132kV TL from Shankardevnagar GSS to Lanka TSS	0.00	10.91
8	Construction 132kV TL from Nagaon GSS to Bebejia TSS	0.00	5.62
	<b>Total</b>	<b>0.00</b>	<b>46.17</b>

SN	Capitalisation	FY 2023-24	FY 2024-25
		Actual	Estimated
		(Rs. In Crs.)	(Rs. In Crs.)
1	Construction of 132 kV Bay at Agia GSS	0.19	1.24
2	Construction of 132 kV Bay at Boko GSS	0.00	1.43
3	Construction of 132 kV Bay at Shankardev Nagar GSS	0.00	1.43
4	Construction 132kV TL from Agia GSS to Goalpara TSS	0.00	6.12

SN	Capitalisation	FY 2023-24	FY 2024-25
		Actual	Estimated
		(Rs. In Crs.)	(Rs. In Crs.)
5	Construction 132kV TL from Boko GSS to Boko TSS	0.00	3.58
6	Construction 132kV TL from Baghjap GSS to Dharamtul TSS	0.00	11.27
7	Construction 132kV TL from Shankardevnagar GSS to Lanka TSS	0.00	10.91
8	Construction 132kV TL from Nagaon GSS to Bebejia TSS	0.00	5.62
	<b>Total</b>	<b>0.19</b>	<b>41.61</b>

SN	Capitalisation	FY 2025-26
		Projected
		(Rs. In Crs.)
1	Construction of 132 kV Bay at Agia GSS	0.00
2	Construction of 132 kV Bay at Boko GSS	0.00
3	Construction of 132 kV Bay at Shankardev Nagar GSS	0.00
4	Construction 132kV TL from Agia GSS to Goalpara TSS	4.37
5	Construction 132kV TL from Boko GSS to Boko TSS	0.00
6	Construction 132kV TL from Baghjap GSS to Dharamtul TSS	0.00
7	Construction 132kV TL from Shankardevnagar GSS to Lanka TSS	0.00
8	Construction 132kV TL from Nagaon GSS to Bebejia TSS	0.00
	<b>Total</b>	<b>4.37</b>

### C) Deposit Scheme funded by IRCON

SN	Capital expenditure	FY 2023-24	FY 2024-25
		Actual (Rs. in Crs.)	Estimated (Rs. in Crs.)
1	Behiating to Dibrugarh TL	0.00	26.10
2	Nazira to Nazira TL		
3	Namrup to Naharkatiya TL		
4	Golaghat to Furkating TL		
5	Diphu to Dhansiri TL		
6	Karimganj to Baraigram TL		

SN	Capital expenditure	FY 2023-24	FY 2024-25
		Actual (Rs. in Crs.)	Estimated (Rs. in Crs.)
7	Pailapool to Sribar TL		
8	Panchgram to Badarpur TL		
9	Durlavchera to Ramnathpur TL		
10	Gauripur to Golakganj TL		
11	132kV bay at Panchgram GSS	0.00	1.62
12	132kV bay at Golaghat GSS	0.00	2.99
13	132kV bay at Diphu GSS	0.00	
14	220kV bay at Namrup GSS	0.00	2.77
15	132kV bay at Karimganj GSS and Pailapool GSS	2.09	0.16
16	132kV bay at Nazira GSS and behiating GSS	1.95	1.84
17	132kV bay at Dullavcherra GSS	0.00	3.69
18	Construction of Quarter, Boundary Wall & Installation, testing and commissioning of ODEX (Deep Well) along with all other associated works at 132 kV GSS, Diphu	0.00	0.71
19	Construction of Boundary wall, Sub-station Main Gate, Security Booth, RCC Drain, Culvert, Security Fencing, Quarter (Type- B, C1 & V) & Construction of new Pavement Block Road along with all other associated works at 132kV GSS, AEGCL, Golaghat	0.43	1.45
20	Additional works for construction of one no. of 132 KV Railway traction bay at 132 KV GSS Behiating	0.00	0.26
21	132kV Bay at Gauripur GSS	0.00	5.67
22	Associated Civil Works for 132kV Bay at Gauripur GSS	0.00	2.44
23	Height raising of 220 KV Samaguri Mariani TL from Loc NO 494 - 495	0.00	0.00
	<b>Total</b>	<b>4.47</b>	<b>49.70</b>

SN	Capitalisation	FY 2023-24	FY 2024-25
		Actual (Rs. in Crs.)	Estimated (Rs. in Crs.)
1	Behiating to Dibrugarh TL	0.00	0.00
2	Nazira to Nazira TL		
3	Namrup to Naharkatiya TL		
4	Golaghat to Furkating TL		
5	Diphu to Dhansiri TL		

SN	Capitalisation	FY 2023-24	FY 2024-25
		Actual (Rs. in Crs.)	Estimated (Rs. in Crs.)
6	Karimganj to Baraigram TL		
7	Pailapool to Sribar TL		
8	Panchgram to Badarpur TL		
9	Durlavchera to Ramnathpur TL		
10	Gauripur to Golakganj TL		
11	132kV bay at Panchgram GSS	0.00	0.00
12	132kV bay at Golaghat GSS	0.00	0.00
13	132kV bay at Diphu GSS	0.00	0.00
14	220kV bay at Namrup GSS	0.00	0.00
15	132kV bay at Karimganj GSS and Pailapool GSS	0.00	0.00
16	132kV bay at Nazira GSS and behiating GSS	0.00	0.00
17	132kV bay at Dullavcherra GSS	0.00	0.00
18	Construction of Quarter, Boundary Wall & Installation, testing and commissioning of ODEX (Deep Well) along with all other associated works at 132 kV GSS, Diphu	0.00	0.00
19	Construction of Boundary wall, Substation Main Gate, Security Booth, RCC Drain, Culvert, Security Fencing, Quarter (Type- B, C1 & V) & Construction of new Pavement Block Road along with all other associated works at 132kV GSS, AEGCL, Golaghat	0.00	0.00
20	Additional works for construction of one no. of 132 KV Railway traction bay at 132 KV GSS Behiating	0.26	0.00
21	132kV Bay at Gauripur GSS	0.00	0.00
22	Associated Civil Works for 132kV Bay at Gauripur GSS	0.00	0.00
23	Height raising of 220 KV Samaguri Mariani TL from Loc NO 494 - 495	0.00	0.00
	<b>Total</b>	<b>0.26</b>	<b>0.00</b>

SN	Capitalisation	FY 2025-26
		Projected
		(Rs. in Crs.)
1	Behiating to Dibrugarh TL	26.10
2	Nazira to Nazira TL	
3	Namrup to Naharkatiya TL	
4	Golaghat to Furkating TL	
5	Diphu to Dhansiri TL	
6	Karimganj to Baraigram TL	
7	Pailapool to Sribar TL	
8	Panchgram to Badarpur TL	
9	Durlavchera to Ramnathpur TL	
10	Gauripur to Golakganj TL	
11	132kV bay at Panchgram GSS	1.62
12	132kV bay at Golaghat GSS	2.99
13	132kV bay at Diphu GSS	0.00
14	220kV bay at Namrup GSS	2.77
15	132kV bay at Karimganj GSS and Pailapool GSS	3.00
16	132kV bay at Nazira GSS and behiating GSS	3.78
17	132kV bay at Dullavchera GSS	3.69
18	Construction of Quarter, Boundary Wall & Installation, testing and commissioning of ODEX (Deep Well) along with all other associated works at 132 kV GSS, Diphu	0.71
19	Construction of Boundary wall, Sub-station Main Gate, Security Booth, RCC Drain, Culvert, Security Fencing, Quarter (Type- B, C1 & V) & Construction of new Pavement Block Road along with all other associated works at 132kV GSS, AEGCL, Golaghat	1.45
20	Additional works for construction of one no. of 132 KV Railway traction bay at 132 KV GSS Behiating	0.00
21	132kV Bay at Gauripur GSS	5.67
22	Associated Civil Works for 132kV Bay at Gauripur GSS	2.44
23	Height raisng of 220 KV Samaguri Mariani TL from Loc NO 494 - 495	1.83
	<b>Total</b>	<b>56.06</b>

### 9.3 Deposit Scheme funded by APDCL

APDCL is requesting AEGCL for 33kV feeders in various locations. AEGCL under deposit scheme has taken up following projects.

SN	Capital Expenditure	FY 2023-24	FY 2024-25
		Actual	Estimated
		(Rs. in Crs.)	(Rs. in Crs.)
1	Construction of 33 KV Dhubri Medical College Bay at 132 KV Gosaigaon GSS	0.40	0.08
2	Construction of 33 KV Gunjung feeder at Haflong GSS	0.26	0.02
3	Construction of 33 KV IT Park feeder at Kukurmara GSS	0.66	0.23
4	Construction of 33 KV Nalbari Medical Bay at 132 KV Nalbari GSS and 33 KV Kokrajhar Medical Bay at 132 KV Kokrajhar GSS	0	1.47
5	Construction of 33 KV Nagaon Medical College Bay at 132 KV Khaloigaon GSS	0	0.79
6	Construction of 33kV Kukurmara-Rani Feeder at 400kV Kukurmara GSS	0	0.87
7	Construction of 2 No of 33 KV Bays for APDCL at Namrup GSS	0.95	0.10
8	Turnkey Construction of 1 no. of 33kV bay along with associated works at 132kV Sishugram GSS (JICA)	-	1.37
9	Turnkey Construction of one no. of 33kV feeder bay at 132kV Azara GSS, AEGCL under Deposit Scheme	-	-
10	Turnkey Construction of One no. of 33kV Pangram Feeder Bay along with Bay Extension including Civil Works at 132kV Pailapool GSS, AEGCL	-	-
11	Turnkey Construction of 01 No. of 33kV Bay at 132kV Sankardevnagar GSS, AEGCL	-	-
12	Turnkey Construction of 01 (one) no. of 33kV Feeder Bay including Civil works at 132 kV AIIMS GSS, AEGCL	-	-
13	Turnkey Construction of one no. of 33kV Feeder Bay along with Bay Extension including Civil Works at 220kV Sarusajai GSS, AEGCL	-	-
	<b>Total</b>	<b>2.27</b>	<b>4.93</b>



SN	Capital Expenditure	FY 2025-26
		Projected
		(Rs. in Crs.)
1	Construction of 33 KV Dhubri Medical College Bay at 132 KV Gosaigaon GSS	0
2	Construction of 33 KV Gunjung feeder at Haflong GSS	0
3	Construction of 33 KV IT Park feeder at Kukurmara GSS	0
4	Construction of 33 KV Nalbari Medical Bay at 132 KV Nalbari GSS and 33 KV Kokrajhar Medical Bay at 132 KV Kokrajhar GSS	0
5	Construction of 33 KV Nagaon Medical College Bay at 132 KV Khaloigaon GSS	0
6	Construction of 33kV Kukurmara-Rani Feeder at 400kV Kukurmara GSS	0
7	Construction of 2 No of 33 KV Bays for APDCL at Namrup GSS	0
8	Turnkey Construction of 1 no. of 33kV bay along with associated works at 132kV Sishugram GSS (JICA)	0.38
9	Turnkey Construction of one no. of 33kV feeder bay at 132kV Azara GSS, AEGCL under Deposit Scheme	0
10	Turnkey Construction of One no. of 33kV Pangram Feeder Bay along with Bay Extension including Civil Works at 132kV Pailapool GSS, AEGCL	0
11	Turnkey Construction of 01 No. of 33kV Bay at 132kV Sankardevnagar GSS, AEGCL	0
12	Turnkey Construction of 01 (one) no. of 33kV Feeder Bay including Civil works at 132 kV AIIMS GSS, AEGCL	0
13	Turnkey Construction of one no. of 33kV Feeder Bay along with Bay Extension including Civil Works at 220kV Sarusajai GSS, AEGCL	0
	<b>Total</b>	<b>0.38</b>

SN	Capitalisation	FY 2025-26
		Projected
		(Rs. in Crs.)
1	Construction of 33 KV Dhubri Medical College Bay at 132 KV Gosaigaon GSS	0
2	Construction of 33 KV Gunjung feeder at Haflong GSS	0
3	Construction of 33 KV IT Park feeder at Kukurmara GSS	0
4	Construction of 33 KV Nalbari Medical Bay at 132 KV Nalbari GSS and 33 KV Kokrajhar Medical Bay at 132 KV Kokrajhar GSS	2.03
5	Construction of 33 KV Nagaon Medical College Bay at 132 KV Khaloigaon GSS	0
6	Construction of 33kV Kukurmara-Rani Feeder at 400kV Kukurmara GSS	1.23
7	Construction of 2 No of 33 KV Bays for APDCL at Namrup GSS	1.25
8	Turnkey Construction of 1 no. of 33kV bay along with associated works at 132kV Sishugram GSS (JICA)	1.75
9	Turnkey Construction of one no. of 33kV feeder bay at 132kV Azara GSS, AEGCL under Deposit Scheme	0.74
10	Turnkey Construction of One no. of 33kV Pangram Feeder Bay along with Bay Extension including Civil Works at 132kV Pailapool GSS, AEGCL	1.45
11	Turnkey Construction of 01 No. of 33kV Bay at 132kV Sankardevnagar GSS, AEGCL	1.56
12	Turnkey Construction of 01 (one) no. of 33kV Feeder Bay including Civil works at 132 kV AIIMS GSS, AEGCL	0
13	Turnkey Construction of one no. of 33kV Feeder Bay along with Bay Extension including Civil Works at 220kV Sarusajai GSS, AEGCL	0
	<b>Total</b>	<b>10.01</b>

**9.4 Deposit Scheme funded by various entities**

SN	Capital Expenditure	FY 2023-24	FY 2024-25
		Actual	Estimated
		(Rs. in Crs.)	(Rs. in Crs.)
1	Construction of 2 No of 33 KV Bays for APGCL at Namrup GSS	-	1.11
2	Construction of 2 No of 33 KV Bays for BVFCL at Namrup GSS	-	1.39
3	Shifting of the 132 KV D/C Jorhat - Mariani TL at Loc No 21B to 28A on turnkey basis	0.49	0.18
4	Diversion of 132 KV Dibrugarh - Behaiting SC TL for construction of multipurpose sports complex at Khanikar Dibrugarh	0.00	1.21
5	Turnkey construction of 33kV Feeder Bay along with associated works at 132kV Sishugram GSS for power supply to National Data Centre	0	-
6	Turnkey construction of 33kV feeder bay along with associated works at 132kV Narengi GSS for power supply to OIL	0	0
7	Construction of 33kV bay at 400kV Kukurmara GSS	0.10	0.00
8	Turnkey Construction of 33 kV dedicated Feeder bay at 132 kV Umrangso GSS for 2nd Lower Kopili HEP of APGCL	0.01	0.00
9	132kV Bay at Haflong GSS	0.00	1.53
10	Execution of Preliminary Survey, Route Alignment and Detailed Survey for Construction of 132 KV Transmission Line from 132/33 KV Umrangso GSS, AEGCL to Langting TSS	0.00	0.34
11	Civil Works for Construction of 33 kV Dedicated feeder bay at 132 kV Sishugram GSS AEGCL North Guwahati for JICA Water Supply Project	0.00	1.04
	<b>Total</b>	<b>0.60</b>	<b>6.80</b>

SN	Capital Expenditure	FY 2025-26
		Projected
		(Rs. in Crs.)
1	Construction of 2 No of 33 KV Bays for APGCL at Namrup GSS	0
2	Construction of 2 No of 33 KV Bays for BVFCL at Namrup GSS	0
3	Shifting of the 132 KV D/C Jorhat - Mariani TL at Loc No 21B to 28A on turnkey basis	0
4	Diversion of 132 KV Dibrugarh - Behaiting SC TL for construction of multipurpose sports complex at Khanikar Dibrugarh	0
5	Turnkey construction of 33kV Feeder Bay along with associated works at 132kV Sishugram GSS for power supply to National Data Centre	1.56
6	Turnkey construction of 33kV feeder bay along with associated works at 132kV Narengi GSS for power supply to OIL	1.68
7	Construction of 33kV bay at 400kV Kukurmara GSS	
8	Turnkey Construction of 33 kV dedicated Feeder bay at 132 kV Umrangso GSS for 2nd Lower Kopili HEP of APGCL	
9	132kV Bay at Haflong GSS	
10	Execution of Preliminary Survey, Route Alignment and Detailed Survey for Construction of 132 KV Transmission Line from 132/33 KV Umrangso GSS, AEGCL to Langting TSS	
11	Civil Works for Construction of 33 kV Dedicated feeder bay at 132 kV Sishugram GSS AEGCL North Guwahati for JICA Water Supply Project	
	<b>Total</b>	<b>3.25</b>

SN	Capitalisation	FY 2023-24	FY 2024-25
		Actual	Estimated
		(Rs. in Crs.)	(Rs. in Crs.)
1	Construction of 2 No of 33 KV Bays for APGCL at Namrup GSS	0	0.00
2	Construction of 2 No of 33 KV Bays for BVFCL at Namrup GSS	0	0.00
3	Shifting of the 132 KV D/C Jorhat - Mariani TL at Loc No 21B to 28A on turnkey basis	0	0.00
4	Diversion of 132 KV Dibrugarh - Behaiting SC TL for construction of multipurpose sports complex at Khanikar Dibrugarh	0	0.00
5	Turnkey construction of 33kV Feeder Bay along with associated works at 132kV Sishugram GSS for power supply to National Data Centre	0	0.00
6	Turnkey construction of 33kV feeder bay along with associated works at 132kV Narengi GSS for power supply to OIL	0	0.00
7	Construction of 33kV bay at 400kV Kukurmara GSS	0.12	0.00
8	Turnkey Construction of 33 kV dedicated Feeder bay at 132 kV Umrangso GSS for 2nd Lower Kopili HEP of APGCL	0.00	0.00
9	132kV Bay at Haflong GSS	0.00	0.00
10	Execution of Preliminary Survey, Route Alignment and Detailed Survey for Construction of 132 KV Transmission Line from 132/33 KV Umrangso GSS, AEGCL to Langting TSS	0.00	0.00
11	Civil Works for Construction of 33 kV Dedicated feeder bay at 132 kV Sishugram GSS AEGCL North Guwahati for JICA Water Supply Project	0.00	0.00
	<b>Total</b>	<b>0.12</b>	<b>0.00</b>

SN	Capitalisation	FY 2025-26
		Projected
		(Rs. in Crs.)
1	Construction of 2 No of 33 KV Bays for APGCL at Namrup GSS	1.23
2	Construction of 2 No of 33 KV Bays for BVFCL at Namrup GSS	1.22
3	Shifting of the 132 KV D/C Jorhat - Mariani TL at Loc No 21B to 28A on turnkey basis	2.03
4	Diversion of 132 KV Dibrugarh - Behaiting SC TL for construction of multipurpose sports complex at Khanikar Dibrugarh	1.24
5	Turnkey construction of 33kV Feeder Bay along with associated works at 132kV Sishugram GSS for power supply to National Data Centre	1.56
6	Turnkey construction of 33kV feeder bay along with associated works at 132kV Narengi GSS for power supply to OIL	1.68
7	Construction of 33kV bay at 400kV Kukurmara GSS	0.00
8	Turnkey Construction of 33 kV dedicated Feeder bay at 132 kV Umrangso GSS for 2nd Lower Kopili HEP of APGCL	0.02
9	132kV Bay at Haflong GSS	1.53
10	Execution of Preliminary Survey, Route Alignment and Detailed Survey for Construction of 132 KV Transmission Line from 132/33 KV Umrangso GSS, AEGCL to Langting TSS	0.34
11	Civil Works for Construction of 33 kV Dedicated feeder bay at 132 kV Sishugram GSS AEGCL North Guwahati for JICA Water Supply Project	1.04
	<b>Total</b>	<b>11.90</b>

### Funding of Deposit Work

SN	Capitalisation	FY 2025-26
		(Rs. in Crs.)
A	Grant-Consumer Contribution	188.03
	<b>Total</b>	<b>188.03</b>

**10 North Eastern Special Infrastructure Development Scheme (NESIDS)**

- 10.1** The proposal for “Construction of 2x50 MVA, 132/33 kV GIS Substation at the existing switchyard of 220/132 kV Amingaon GIS” was started by AEGCL under NESIDS scheme after getting sanction from GoA. The proposal was to construct the downstream network of 220/32kV Amingaon GIS (under NERPSIP).
- 10.2** The construction of downstream network of Amingaon GIS will boost the power quality & reduce transmission loss. Moreover, this will also help in catering the rapid increase in industrial load in the nearby area.
- 10.3** The project has already been awarded with completion period of 2 years.
- 10.4 Present Status of Works:**

S N	Scheme Name	Project Name	Status	Start Date of Project	Original Date of Completion	Board Approved Cost (in INR)
1	North Eastern Special Infrastructure Development Scheme (NESIDS)	Turnkey Construction of 2x50 MVA, 132/33kV GIS (Gas Insulated Substation) at Existing 220/132kV Amingaon GIS	Civil work 80% Completed Supply work 30% Completed. Erection work 10% Completed.	23.08.2023	22.08.2025	Board Approved Cost is Rs. 37.68 Cr. NESIDS- Rs. 30.00 Cr Internal Source of AEGCL- 7.68

Summary of NESIDS Projects Capex & Capitalisation is tabulated below:

SN	Particulars	Actual Capital Expenditure	Estimated Capital Expenditure
		FY 2023-24	FY 2024-25
		(Rs. in Crs.)	(Rs. in Crs.)
1	Turnkey Construction of 2x50 MVA, 132/33kV GIS (Gas Insulated Substation) at Existing 220/132kV Amingaon GIS	0.23	10
	<b>Total</b>	<b>0.23</b>	<b>10</b>

SN	Particulars	Projected Capital Expenditure
		FY 2025-26
		(Rs. in Crs.)
1	Turnkey Construction of 2x50 MVA, 132/33kV GIS (Gas Insulated Substation) at Existing 220/132kV Amingaon GIS	27.88
	<b>Total</b>	<b>27.88</b>

SN	Particulars	Projected Capitalisation	Projected Capitalisation
		FY 2025-26	FY 2026-27
		(Rs. in Crs.)	(Rs. in Crs.)
1	Turnkey Construction of 2x50 MVA, 132/33kV GIS (Gas Insulated Substation) at Existing 220/132kV Amingaon GIS	0	37.88
	<b>Total</b>	<b>0</b>	<b>37.88</b>

#### Funding of NESIDS Projects

SN	Capitalisation	Funding Pattern	FY 2026-27
			(Rs. in Crs.)
A	Grant-Central Fund	100%	37.88
	<b>Total</b>	<b>100%</b>	<b>37.88</b>



**11 Own Source**

**Summary of Capital Expenditure and capitalisation is tabulated below:**

SN	Capital expenditure	FY 2023-24	FY 2024-25
		Actual	Estimated
		(Rs. In Crs.)	(Rs. In Crs.)
1	Turnkey Construction of 220 kV Bay at Balipara substation of Power Grid for termination of 2nd Circuit of 220 kV Balipara Sonabil line-II	0.00	0.01
2	Supply, erection and commissioning of battery bank and battery charger for Upper Assam Region in AEGCL	0.00	0.00
3	Supply, erection and commissioning of battery bank and battery charger for Lower Assam Region in AEGCL	0.00	0.00
4	Supply of clamps, connectors and hardware fittings for Central Assam Region in AEGCL	0.00	0.00
5	Supply of clamps, connectors and hardware fittings for Upper Assam Region in AEGCL	0.00	0.00
6	Supply of clamps, connectors and hardware fittings for Lower Assam Region in AEGCL	0.00	0.00
7	Supply of Power & Control Cables and Related Services of 1.1 kV Class for Various Substations in Assam (Package-A)	0.00	0.00
8	Supply of Power & Control Cables and Related Services of 1.1 kV Class for Various Substations in Assam (Package-B)	0.00	0.00
9	Works at CAR	1.45	1.50
10	Works at UAR	3.25	1.00
11	Works at LAR	0.87	0.54
12	Works under DGM Civil	0.00	0.03
13	Works under SLDC	0.04	0.59
14	Works under Corporate AEGCL	0.90	0.14
	<b>TOTAL</b>	<b>6.51</b>	<b>3.81</b>

SN	Capitalisation	FY 2023-24	FY 2024-25
		Actual	Estimated
		(Rs. In Crs.)	(Rs. In Crs.)
1	Turnkey Construction of 220 kV Bay at Balipara substation of Power Grid for termination of 2nd Circuit of 220 kV Balipara Sonabil line-II	1.85	0.01
2	Supply, erection and commissioning of battery bank and battery charger for Upper Assam Region in AEGCL	0.24	0.00
3	Supply, erection and commissioning of battery bank and battery charger for Lower Assam Region in AEGCL	0.23	0.00
4	Supply of clamps, connectors and hardware fittings for Central Assam Region in AEGCL	0.40	0.00
5	Supply of clamps, connectors and hardware fittings for Upper Assam Region in AEGCL	0.59	0.00
6	Supply of clamps, connectors and hardware fittings for Lower Assam Region in AEGCL	0.28	0.00
7	Supply of Power & Control Cables and Related Services of 1.1 kV Class for Various Substations in Assam (Package-A)	1.33	0.00
8	Supply of Power & Control Cables and Related Services of 1.1 kV Class for Various Substations in Assam (Package-B)	3.32	0.00
9	Works at CAR	1.45	5.41
10	Works at UAR	3.25	4.45
11	Works at LAR	0.87	1.41
12	Works under DGM Civil	0.00	0.03
13	Works under SLDC	0.04	0.62
14	Works under Corporate AEGCL	0.90	1.04
6	<b>TOTAL</b>	<b>14.74</b>	<b>12.97</b>

### Funding details

SN	Capital Expenditure	Funding Pattern (%)	FY 2023-24	FY 2024-25
			(Rs. in Crs.)	(Rs. in Crs.)
A	Equity	100%	6.51	3.81
	<b>Total</b>	<b>100%</b>	<b>6.51</b>	<b>3.81</b>

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<b><u>SN</u></b>	<b>Capitalisation</b>	<b>Funding Pattern (%)</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>
			(Rs. in Crs.)	(Rs. in Crs.)
A	Equity	100%	14.74	12.97
	<b>Total</b>	<b>100%</b>	<b>14.74</b>	<b>12.97</b>

## 12 PSDF 2

**12.1** AEGCL has submitted project proposals to NLDC for funding under PSDF Scheme. However, approval for the same is under process and expected to start the work from FY 2027-28. Following are the project submitted to NLDC for approval:

### 12.1.1 Implementation of Islanding Scheme of Guwahati

The Islanding Scheme for Guwahati is very much essential for safeguarding the essential and critical loads of Guwahati. In the event of failure of the national grid, the supply of power to the super-critical and critical loads of Guwahati will be ensured via this scheme. Thereafter, the rest of Assam Grid, NER Grid and Indian Grid can be extended power from this Island.

### 12.1.2 Reconductoring & strengthening of 132kV Transmission Lines of AEGCL by HTLS conductor along with replacement of Terminal Equipment to avoid overloading

AEGCL want to take advantage of high-capacity conductors i.e. High Temperature Low Sag (HTLS) type which are capable of carrying current double the existing one without disturbing the most critical factor of transmission line "Sag' and issues with RoW for new transmission line. As such, some of critical transmission lines mainly on 132kV class are considered for re-conductoring by HTLS conductors. This strengthening would enhance the transmission capacity and stability of the AEGCL grid network.

The following 11 numbers of transmission lines were taken for upgradation to HTLS under PSDF:

SL No	TRANSMISSION LINE	Unit	Route kM
1	132kV Kamakhya - Sishugram S/c	kM	6
2	132kV Sishugram-Amingaon S/c	kM	20.2
3	132kV Kahilipara-AIIMS S/c	kM	20
4	132kV AIIMS- Amingaon S/c	kM	14
5	132kV Sonabil-Depota D/c (One circuit LILO at Ghoramari GSS)	kM	17.73
6	132kV Rupai-LEDOS/c	kM	71.9
7	132kV Srikona-Pailapool S/c	kM	35
8	132kV Panchgram-Hailakandi S/c	kM	23.2
9	132kV Hailakandi-Durlavcherra S/c	kM	31.4
10	132kV Tinsukia-Rupai S/c	kM	40.1
11	132kV Tinsukia-LEDO S/c	kM	52.8
<b>Total</b>			<b>332.33</b>

**Summary of Capital Expenditure and Capitalisation is tabulated below:**

SN	Capital Expenditure	FY 2027-28
		Projected
		(Rs. in Crs.)
1	Implementation of Guwahati Islanding Scheme	25.56
2	Assam State Reliable Communication & Data Acquisition System Part A (OPGW)	84.5
3	Installation of Line Differential Relay in short Transmission line with week feed at one end	23.41
4	Reconductoring and Strengthening of 132kV Transmission Lines of AEGCL by HTLS Conductor along with Replacement of Terminal equipment to avoid overloading	279.03
<b>TOTAL</b>		<b>412.5</b>

SN	Capitalisation	FY 2029-30
		Projected
		(Rs. in Crs.)
1	Implementation of Guwahati Islanding Scheme	25.56
2	Assam State Reliable Communication & Data Acquisition System Part A (OPGW)	84.5
3	Installation of Line Differential Relay in short Transmission line with week feed at one end	23.41
4	Reconductoring and strengthening of 132kV Transmission Lines of AEGCL by HTLS Conductor along with Replacement of Terminal equipment to avoid overloading	279.03
<b>TOTAL</b>		<b>412.5</b>

**Funding details**

SN	Capitalisation	FY 2029-30
		(Rs. in Crs.)
A	Grant-Central Fund	412.50
	<b>Total</b>	<b>412.5</b>

### 13 Augmentation of Existing Transformer by Higher Capacity

AEGCL have 194 numbers of Power Transformers at different voltage level that operates at 81 numbers of substations, with 26 numbers of substations requiring urgent transformer augmentation to meet growing domestic and industrial demand. Most of these existing transformers operate at 70-90% capacity or are ageing. Given the increasing load demand, these transformers will become saturated by the next summer season. To avoid this, procurement must begin promptly to prevent load shedding to ensure uninterrupted power supply.

#### 13.1 Project Cost

The estimated cost of the project is ₹ 498.00 crores and will be implemented in 24 months from the date of loan sanctioned. The 90% of the Project Cost i.e., ₹ 448.2 Cr will be borne through debt financing from leading Financial Institution. And 10% of the Project cost i.e. ₹ 49.8 Cr will be borne through equity participation by AEGCL. The tenure of the loan will be 15 to 20 years and will be decided during negotiation with the financial institution.

#### 13.2 Cost Benefit Analysis:

Analysis of the project is enclosed as Annexure- A

#### 13.3 Present Status of The Proposal:

AEGCL had submitted a project proposal “Augmentation of Existing Transformer by Higher Capacity” with due approval from the 102<sup>nd</sup> Board of Director Meeting. The proposal was then forwarded to PIB for clearance. PIB through Power Department, GoA raised some queries. AEGCL is in process to submit the reply shortly.

The augmentation of Power Transformers is pursuant to requirement and needs to be implemented urgently and as such AEGCL planned to avail the loan from leading financial institute which involves comparatively less time for approval. While EAP funding is an alternative, its protracted approval and implementation duration in this transformer augmentation project would exacerbate the power crisis in the next summer season due to transformer capacity constraints.

**13.4 Proposal & Approval Sought:** The Power Department, Govt of Assam has raised some queries regarding Hon’ble Commissions approval on the Upgradation proposal. Letter from Power Department from Govt of Assam is attached as **Annexure-B**. Based on the query received, AEGCL requests the Hon’ble Commission to kindly approve the above-mentioned proposal for onward submission to Govt of Assam. The project is expected to start from FY 2027-28.

**Summary of Capital Expenditure is tabulated below:**

SN	Capital expenditure	FY 2027-28
		Projected
		(Rs. In Crs.)
<b>220kV VOLTAGE LEVEL</b>		498
1	Augmentation of 220/132kV Transformation capacity of <b>Rangia GSS</b> from 1X100+1X200 MVA to 2X200 MVA Auto-Transformer along with terminal equipment	
2	Augmentation of 220/132kV Transformation capacity of <b>Salakati GSS</b> from 2X160 MVA to 3X160 MVA Auto-Transformer along with 220kV terminal equipment, CRP, SAS integration and installation of 132kV EHV Cable.	
3	Augmentation of 220/132kV Transformation capacity of <b>Tinsukia GSS</b> from 2X100 MVA to 2X200 MVA Auto-Transformer along with terminal equipment	
<b>132kV VOLTAGE LEVEL</b>		
4	Augmentation of 132/33 KV Transformation capacity of <b>APM GSS</b> from 1X16+1X25 MVA to 2X50 MVA Power Transformer along with terminal equipment	
5	Augmentation of 132/33 KV Transformation capacity of <b>Bilasipara GSS</b> from 2X16 MVA to 1X50 +1X16 MVA Power Transformer along with terminal equipment	
6	Augmentation of 132/33kV Transformation capacity of <b>Bokakhat GSS</b> from 2X16 MVA to 2X50 MVA Power Transformer along with terminal equipment	
7	Augmentation of 132/33kV Transformation capacity of <b>Barpeta GSS</b> from 2X25 MVA to 2X50 MVA Power Transformer along with terminal equipment	
8	Augmentation of 132/33kV Transformation capacity of <b>Baghjap GSS</b> from 2X25 MVA to 1X50+1X25 MVA Power Transformer along with terminal equipment	
9	Augmentation of 132/33kV Transformation capacity of <b>Hatsingimari GSS</b> from 1X25+1X16 MVA to 2X50 MVA Power Transformer along with terminal equipment	
10	Augmentation of 132/33kV Transformation capacity of <b>Dhemaji GSS</b> from 1X50+1X16 MVA to 2X50 MVA Power Transformer along with terminal equipment	
11	Augmentation of 132/33kV Transformation capacity of <b>Diphu GSS</b> from 2X16 MVA to 1X50+1X16 MVA Power Transformer along with terminal equipment	
12	Augmentation of 132/33kV Transformation capacity of <b>Durlavcherra GSS</b> from 1X10+1X25 MVA to 2X50 MVA Power Transformer along with terminal equipment	

SN	Capital expenditure	FY 2027-28
		Projected
		(Rs. In Crs.)
13	Augmentation of 132/33kV Transformation capacity of <b>Gossaigaon GSS</b> from 1X25+1X16 MVA to 1X25+1X80 MVA Power Transformer along with terminal equipment	
14	Augmentation of 132/33kV Transformation capacity of <b>Jorhat GSS</b> from 3X25 MVA to 1X50+2X25 MVA Power Transformer along with terminal equipment	
15	Augmentation of 132/33kV Transformation capacity of <b>Karimganj GSS</b> from 2X25 MVA to 2X50 MVA Power Transformer along with terminal equipment	
16	Augmentation of 132/33kV Transformation capacity of <b>Mariani GSS</b> from 2X25 MVA to 2X50 MVA Power Transformer along with terminal equipment	
17	Augmentation of 132/33kV Transformation capacity of <b>Magherita(Ledo) GSS</b> from 2X25 MVA to 2X50 MVA Power Transformer along with terminal equipment	
18	Augmentation of 132/33kV Transformation capacity of <b>Nalkata GSS</b> from 1X25+1X50 MVA to 2X50 MVA Power Transformer along with terminal equipment	
19	Augmentation of 132/33kV Transformation capacity of <b>Nazira GSS</b> from 1X25+1X40 MVA to 1X50+1X40 MVA Power Transformer along with terminal equipment	
20	Augmentation of 132/33kV Transformation capacity of <b>Rupai GSS</b> from 2X25 MVA to 1X50+1X25 MVA Power Transformer along with terminal equipment	
21	Augmentation of 132/33kV Transformation capacity of <b>Sankardevnagar GSS</b> from 2X40 MVA to 2X80 MVA Power Transformer along with terminal equipment	
22	Augmentation of 132/33kV Transformation capacity of <b>Sarusajai GSS</b> from 2X31.5+50 MVA to 3X50 MVA Power Transformer along with terminal equipment	
23	Augmentation of 132/33kV Transformation capacity of <b>Samaguri GSS</b> from 2X50+1X25MVA to 3X50 MVA Power Transformer along with terminal equipment	
24	Augmentation of 132/33kV Transformation capacity of <b>Sivsagar GSS</b> from 2X16 MVA to 2X50 MVA Power Transformer along with terminal equipment	
25	Augmentation of 132/33kV Transformation capacity of <b>Srikona GSS</b> from 1X40+1X50 MVA to 2X50 MVA Power Transformer along with terminal equipment	
26	Augmentation of 132/33kV Transformation capacity of <b>Tinsukia GSS</b> from 2X40 MVA to 3X50 MVA Power Transformer along with terminal equipment	
<b>TOTAL</b>		<b>498</b>



Summary of Capitalisation is tabulated below:

SN	Capitalisation	FY 2029-30
		Projected
		(Rs. In Crs.)
<b>220kV VOLTAGE LEVEL</b>		498
1	Augmentation of 220/132kV Transformation capacity of <b>Rangia GSS</b> from 1X100+1X200 MVA to 2X200 MVA Auto-Transformer along with terminal equipment	
2	Augmentation of 220/132kV Transformation capacity of <b>Salakati GSS</b> from 2X160 MVA to 3X160 MVA Auto-Transformer along with 220kV terminal equipment, CRP, SAS integration and installation of 132kV EHV Cable.	
3	Augmentation of 220/132kV Transformation capacity of <b>Tinsukia GSS</b> from 2X100 MVA to 2X200 MVA Auto-Transformer along with terminal equipment	
<b>132kV VOLTAGE LEVEL</b>		
4	Augmentation of 132/33 KV Transformation capacity of <b>APM GSS</b> from 1X16+1X25 MVA to 2X50 MVA Power Transformer along with terminal equipment	
5	Augmentation of 132/33 KV Transformation capacity of <b>Bilasipara GSS</b> from 2X16 MVA to 1X50 +1X16 MVA Power Transformer along with terminal equipment	
6	Augmentation of 132/33kV Transformation capacity of <b>Bokakhat GSS</b> from 2X16 MVA to 2X50 MVA Power Transformer along with terminal equipment	
7	Augmentation of 132/33kV Transformation capacity of <b>Barpeta GSS</b> from 2X25 MVA to 2X50 MVA Power Transformer along with terminal equipment	
8	Augmentation of 132/33kV Transformation capacity of <b>Baghjap GSS</b> from 2X25 MVA to 1X50+1X25 MVA Power Transformer along with terminal equipment	
9	Augmentation of 132/33kV Transformation capacity of <b>Hatsingimari GSS</b> from 1X25+1X16 MVA to 2X50 MVA Power Transformer along with terminal equipment	
10	Augmentation of 132/33kV Transformation capacity of <b>Dhemaji GSS</b> from 1X50+1X16 MVA to 2X50 MVA Power Transformer along with terminal equipment	
11	Augmentation of 132/33kV Transformation capacity of <b>Diphu GSS</b> from 2X16 MVA to 1X50+1X16 MVA Power Transformer along with terminal equipment	
12	Augmentation of 132/33kV Transformation capacity of <b>Durlavcherra GSS</b> from 1X10+1X25 MVA to 2X50 MVA Power Transformer along with terminal equipment	

SN	Capitalisation	FY 2029-30
		Projected
		(Rs. In Crs.)
13	Augmentation of 132/33kV Transformation capacity of <b>Gossaigaon GSS</b> from 1X25+1X16 MVA to 1X25+1X80 MVA Power Transformer along with terminal equipment	
14	Augmentation of 132/33kV Transformation capacity of <b>Jorhat GSS</b> from 3X25 MVA to 1X50+2X25 MVA Power Transformer along with terminal equipment	
15	Augmentation of 132/33kV Transformation capacity of <b>Karimganj GSS</b> from 2X25 MVA to 2X50 MVA Power Transformer along with terminal equipment	
16	Augmentation of 132/33kV Transformation capacity of <b>Mariani GSS</b> from 2X25 MVA to 2X50 MVA Power Transformer along with terminal equipment	
17	Augmentation of 132/33kV Transformation capacity of <b>Magherita(Ledo) GSS</b> from 2X25 MVA to 2X50 MVA Power Transformer along with terminal equipment	
18	Augmentation of 132/33kV Transformation capacity of <b>Nalkata GSS</b> from 1X25+1X50 MVA to 2X50 MVA Power Transformer along with terminal equipment	
19	Augmentation of 132/33kV Transformation capacity of <b>Nazira GSS</b> from 1X25+1X40 MVA to 1X50+1X40 MVA Power Transformer along with terminal equipment	
20	Augmentation of 132/33kV Transformation capacity of <b>Rupai GSS</b> from 2X25 MVA to 1X50+1X25 MVA Power Transformer along with terminal equipment	
21	Augmentation of 132/33kV Transformation capacity of <b>Sankardevnagar GSS</b> from 2X40 MVA to 2X80 MVA Power Transformer along with terminal equipment	
22	Augmentation of 132/33kV Transformation capacity of <b>Sarusajai GSS</b> from 2X31.5+50 MVA to 3X50 MVA Power Transformer along with terminal equipment	
23	Augmentation of 132/33kV Transformation capacity of <b>Samaguri GSS</b> from 2X50+1X25MVA to 3X50 MVA Power Transformer along with terminal equipment	
24	Augmentation of 132/33kV Transformation capacity of <b>Sivsagar GSS</b> from 2X16 MVA to 2X50 MVA Power Transformer along with terminal equipment	
25	Augmentation of 132/33kV Transformation capacity of <b>Srikona GSS</b> from 1X40+1X50 MVA to 2X50 MVA Power Transformer along with terminal equipment	
26	Augmentation of 132/33kV Transformation capacity of <b>Tinsukia GSS</b> from 2X40 MVA to 3X50 MVA Power Transformer along with terminal equipment	
<b>TOTAL</b>		<b>498</b>

Details of funding is given below: -

SN	Capitalisation	FY 2029-30
		(Rs. in Crs.)
A	Loan-REC/SIDBI	448.20
	Equity	49.80
	<b>Total</b>	<b>498.00</b>

## 14 Revival of 220 kV Samaguri- Mariani circuit 1

The 220kV Samaguri-Mariani Circuit-I transmission line, which was commissioned several decades ago, has remained out of operation due to significant challenges, including inadequate ground clearance and its passage through the environmentally sensitive Kaziranga National Forest and densely populated areas. To address this, a second circuit (Circuit-II) was built, running parallel to the national highway and partially bypassing some of the areas of the Kaziranga National Forest. Currently, only Circuit-II is operational, resulting in constrained transmission capacity and limited bulk power supply from upper Assam to central and lower Assam. Energizing the dormant Circuit-I is vital, as the combined capacity of both lines could transmit approximately 500 MW of power from upper Assam to other regions. Also, in anticipation of the 5 GW of power evacuation from Arunachal Pradesh by 2030, this revival is crucial for maintaining a robust and reliable power transmission infrastructure that meets the region's growing energy demands.

### 14.1 Project Cost:

The total length of the transmission line 220kV Samaguri-Mariani circuit -I is 165kM. Out of this total 109 kM is under Upper Assam Region and 56 kM is under Central Assam Region. The total estimate for Revival of 220kV Samaguri-Mariani Circuit-I is of ₹118.51 crore (Rupees One hundred Eighteen point Five One Crores only).

### 14.2 Present Status of The Proposal:

The project proposal was forwarded to MoP, GoI through Power Department, GoA for approval and expected to commence from FY 2026-27.

Summary of Capital Expenditure is tabulated below:

SN	Capital expenditure	FY 2026-27
		Projected (Rs. In Crs.)
	<b>Name of the Project</b>	
1	Revival of 220 kV Samaguri- Mariani circuit 1	118.51
<b>TOTAL</b>		<b>118.51</b>

Summary of Capitalisation is tabulated below:

SN	Capitalisation	FY 2029-30
		Projected (Rs. In Crs.)
	<b>Name of the Project</b>	
1	Revival of 220 kV Samaguri- Mariani circuit 1	118.51
<b>TOTAL</b>		<b>118.51</b>

Details of funding is given below

SN	Capitalisation	FY 2029-30
		(Rs. in Crs.)
A	GoA-Central Fund	118.51
	<b>Total</b>	<b>118.51</b>

## 15 Intra State Transmission Infrastructure Development Project under 10% GBS

AEGCL has submitted the following project proposals along with Concept Paper to Power Department (E), Govt. of Assam for consideration against 10% Gross Budgetary Support (GBS) allocation for NER for FY 2024-25.

### 15.1 Construction of 2x500MVA, 400/220kV GIS at existing 220/132/33kV Khumtai GIS along with construction of 400kV Biswanath Chariali (PGCIL) to Khumtai (AEGCL) Double Circuit Transmission Line (102km).

The authority of Numaligarh Refinery Limited has informed that Cabinet Committee on Economic Affairs (CCEA), Govt. of India approved the expansion project from its current capacity of 3.0 MMTPA to 9.0 MMTPA with a scheduled completion of 4 years. With the stated capacity expansion, the total power requirement of NRL is estimated to be about 305 MW. To meet the energy demand of NRL expansion projects captive power generation of NRL Plant is not envisaged as per directive of Govt. of India and the required power would have to be imported from State Grid only. Reliable power supply being of utmost necessity for a continuously running hazardous process industry like refinery. The requirement of power to the tune of 305MW can only be achieved at 400kV connectivity only.

This Substation shall also cater to Distribution Licensee's load at 33kV Level. Establishment of 400kV Substation is extremely important not only to ensure the upcoming high quantum of load demand of Numaligarh Refinery but also to provide reliability of quality power supply to the adjoining areas including Mariani, Samaguri, Khumtai, Sarupathar, Golaghat, Bokakhat, Jorhat, Bokajan and entire Tourist Places of Kaziranga National Park.

In event of outage of transmission link between 220kV Kathalguri Generating Station - Misa (PGCIL) Transmission Line (or for outage of Kathalguri Generators) and 220kV New Mariani (PGCIL)-Mariani (AEGCL) Transmission Line, the entire eastern part of Upper Assam shall be connected only with 220kV Namrup-Mariani Feeder as there is no 400kV linkage with this part of the grid. The line corridor of 220kV Mariani-Namrup shall be overloaded resulting in complete vulnerability of the entire part of this grid and in all probability this part will be isolated & liable to collapse. Moreover, all the 220kV link lines from substations mainly Misa (PGCIL) and Samaguri substations of Central Assam are loaded to more than 100%, as such system security is at stake. Further, the entire Upper Assam will be deprived of the upcoming hydel substations in Arunachal Pradesh as the only evacuation station is 400/220kV Misa (PGCIL) substation. On the other hand, entire Upper Assam has only four numbers of 220kV substation viz, Tinsukia, Behiating, Namrup and Mariani and these substations are taking care of eighteen numbers of 132/33kV substations, as such for a single contingency on 220kV bus, entire Upper Assam is to face severe load curtailment. Hence, at Khumtai, 400/220kV transformation system is proposed to take care of 132kV substations like Gormur, Jorhat (West), Bokakhat, Golaghat, Bokajan & Diphu substation and 220kV substations like Mariani, Samaguri & Khumtai, further this substation will act as back-up to existing Mariani 220/132/33kV substation.

### 15.2 Construction of 132kV North Lakhimpur GSS to Dhemaji GSS Double Circuit Transmission Line on 220kV Tower

Presently, there is one single circuit(S/C) 132kV Line from North Lakhimpur GSS to Dhemaji GSS, which feeds the entire district of Dhemaji and part of Lakhimpur district. This line was constructed more than 30 years back and is strung on single circuit tower foundations, and hence the second circuit cannot be strung there on. Due to high flood prone area, these foundations also cannot be guaranteed to endure for long. On the other hand, load at this line has already crossed 40 MW. With the commissioning of Silapathar GSS (under NERPSIP Scheme) and accompanied ever increasing growth of load in these areas subsequent upon the construction of two bridges across the river Brahmaputra and expansion of railway lines, it is apprehended that the load at this line (132kV S/C North Lakhimpur-Dhemaji) will cross 50 MW very soon. Thus, there being no redundancy, there will be severe load restriction in the entire Dhemaji District. To avoid such an eventuality, it is extremely important that the proposal for Construction of 132kV D/C Line from North Lakhimpur GSS to Dhemaji GSS is implemented as early as possible.

This signifies radial feeding of entire Dhemaji District (up to Arunachal Pradesh border) through a single 132kV circuit thereby giving rise tendency of overloading of 132kV North Lakhimpur-Dhemaji section. Considering the ever-growing load growth, the prospect is that after one/two years 20-25MW load curtailment will be inevitable. After the commissioning of 132kV Silapathar GSS the rise in the growth of load has doubled.

This Transmission Line shall also cater to Distribution Licensee's load at 33kV Level. Establishment of this Transmission Line is extremely important not only to ensure the upcoming high quantum of load demand but also to provide reliability of quality power supply to the adjoining areas including Dhemaji, Silapathar, Jonai, a part of North Lakhimpur and entire Tourist Places of Dhemaji District and Arunachal Pradesh.

### 15.3 Capacity Augmentation of Power Transformer at various substations under AEGCL

SI No	Description	Transformer MVA rating	Remarks
1	132/33 kV Moran	1X50	The capacity of Moran GSS is 1x31.5 MVA, 1x 50 MVA and maximum load of the substation is 29 MW. During shutdown of 50 MVA transformer, force load shedding has to be imposed and hence, 16 MVA transformer is required to be augmented to 50 MVA for redundancy purpose.
2	132/33 kV Dhemaji	1X50	The capacity of Dhemaji GSS is 1x16 MVA, 1x50 MVA and maximum load of the substation is 40 MW. So, when 50 MVA transformer is under shutdown, load shedding has to be

			imposed. Hence, 16 MVA transformer is required to be augmented to 50 MVA.
3	220/132/33kV Agia	1X50	The capacity of Agia GSS is 1x16 MVA, 1x40 MVA and maximum load of the substation is 48 MW. So, when 40 MVA transformer is under shutdown, severe load shedding has to be imposed. Hence, 16 MVA transformer is required to be augmented to 50 MVA.
4	220/132/33kV Tinsukia	1X50	The capacity of Tinsukia GSS is 2x40 MVA and maximum load of the substation is 64.8 MW and expected to rise in near future. So, when 40 MVA transformer is under shutdown, severe load shedding has to be imposed. Hence, one new 50 MVA transformer with bay equipment is required to fulfil the requirement.
5	220/132/33kV Salakati	1X160	The capacity of Salakati GSS is 2x160 MVA and maximum load of the substation is more than 200 MW. So, when one 160 MVA transformer is under shut down for maintenance or any reason, severe load shedding has to be imposed in entire Lower Assam. Also, Salakati GSS is the primary source of energy which imports more than 500 MW of power from NTPC to feed entire Lower Assam. Hence, one new 160 MVA transformer with bay equipment is required to and manage the requirement.

#### 15.4 Capacity Augmentation of 220kV, 132kV 33kV Bus Conductor by replacement of old conductor with HTLS at various substations under AEGCL

SI No	Description	Remarks
1	132/33 kV Dibrugarh GSS:	At present, 132 kV bus is of single panther conductor which is old and overloaded, so, augmentation of the same is necessitated.
2	220/132 kV Agia GSS:	At present, 132 kV bus is of single zebra conductor and carries load of approximately 130 MW. So, augmentation of the same is utmost important and necessitated.
3	132/33 kV Barnagar GSS:	At present, 132 kV bus is of single zebra conductor and carries load of approximately 55-60 MW. So, augmentation of the same is utmost important and necessitated.



SI No	Description	Remarks
4	132/33 kV Gauripur GSS:	The 132 kV bus of Gauripur GSS is of single zebra conductor and carries load of approximately 50 MW and the load will increase after augmentation of 50 MVA transformer as there is future provision of Railway traction, medical college etc. So, augmentation of the same is necessitated.
5	132/33 kV Nalbari GSS	The 132 kV bus of Nalbari GSS is of twin panther conductor and carries load of approximately 70 MW As there is Railway traction feeder, load is envisaged to rise. So, augmentation of the same is necessitated.
6	132/33 kV Sipajhar GSS	The 132 kV bus of Sipajhar GSS is of twin panther conductor and overloaded. So, augmentation of the same is necessitated.
7	132/33 kV Sonari GSS	The 33 kV bus of Sonari GSS is of twin panther conductor and carries load of approximately 17 MW but 3 nos. of 33 kV bays will have to be fed from Sonari GSS in near future including one medical bay. So, capacity augmentation of the same is necessitated.
8	132/33 kV Betbari GSS	The 33 kV bus of Betbari GSS is of twin panther conductor and carries load of approximately 29 MW but 3 nos. of 33 kV bays will have to be fed from Betbari GSS in near future. So, capacity augmentation of the same is required here.
9	132/33 kV LTPS GSS:	The conductor of the bus is of wolf and is quite old. So, it is required to replace the bus at an early date.
10	132/33 kV Golaghat GSS	The 33 kV bus of Golaghat GSS is of twin panther conductor and carries load of approximately 45 MW. The projected transformer capacity is 2x50 MVA and so, augmentation of transformer capacity is required here
11	132/33 kV Moran GSS:	The 33 kV bus of Moran GSS is of twin panther conductor and carries load of approximately 31 MW. The projected transformer capacity is 2x50 MVA and so, augmentation of transformer capacity is required here.
12	220/132 kV Salakati GSS:	The 132 kV and 220 kV bus of Salakati GSS is of twin moose conductor which was constructed in 1980 and now, carries load approximately 600 MW. So, augmentation of the said bus by twin HTLS is required.

### 15.5 Capacity Augmentation of Transmission Lines by replacement of old conductor with HTLS at various substations under AEGCL

Sl No	Name of the Transmission Line	Remarks
1	132 kV Mariaini-Golaghat-Bokajan Transmission Line (59.10 KM)	The Transmission Link is quite old and commissioned in the year 1980. The said line carries around 65 MW to 70 MW during peak hours and so, replacement of the same is inevitable to avoid any kind of collapse of the line which may lead to power interruption in the entire area.
2	132 kV Pavoi-Gohpur D/C Transmission Line (51.42 KM)	The Transmission Link is very old and commissioned in the year 1970. The said line carries around 45 MW to 50 MW during peak hours and so, replacement of the same is inevitable to avoid any kind of collapse of the line which may lead to power interruption in the entire area.
3	132 kV Tinsukia-Dibrugarh Transmission Line (47.50 KM)	The Transmission Link is quite old and commissioned in the year 1980. The said line carries around 50 MW during peak hours and so, replacement of the same is inevitable to avoid any kind of collapse of the line which may lead to power interruption in the entire area. As the line runs through the town area and sag of the line in some section become high, so, conversion to HTLS is urgently required to avoid any kind of fatal accident of the passersby.

### 15.6 Project Cost:

The estimated cost of the project are as follows:

Sl No	Name of Projects	Project Cost (Cr.) (Inclusive of all taxes)
1	Construction of 132kV North Lakhimpur GSS to Dhemaji GSS Double Circuit Transmission Line on 220kV Tower	130.00
2	Construction of 2x500MVA, 400/220kV GIS at existing 220/132/33kV Khumtai GIS along with construction of 400kV Biswanath Chariai (PGCIL) to Khumtai (AEGCL) Double Circuit Transmission Line	1097.00
3	Capacity Augmentation of Power Transformer at various substations under AEGCL	66.00

4	Capacity Augmentation of 220kV, 132kV 33kV Bus Conductor by replacement of old conductor with HTLS at various substations under AEGCL	49.00
5	Capacity Augmentation of Transmission Lines by replacement of old conductor with HTLS at various substations under AEGCL	168.00

### 15.7 Present Status of The Proposal:

AEGCL had submitted the DPR for the above-mentioned project proposals to Department (E), Govt. of Assam for onward submission to MOP, Govt of India. CEA has provided the technical Clearance. However, MoP, Govt of India has not yet issued approval for funding.

#### Summary of Capital Expenditure is tabulated below:

SN	Capital expenditure	FY 2027-28
		Projected
		(Rs. In Crs.)
1	Construction of 132kV North Lakhimpur GSS to Dhemaji GSS Double Circuit Transmission Line on 220kV Tower	130
2	Construction of 2x500MVA, 400/220kV GIS at existing 220/132/33kV Khumtai GIS along with construction of 400kV Biswanath Chariyai (PGCIL) to Khumtai (AEGCL) Double Circuit Transmission Line	1097
3	Capacity Augmentation of Power Transformer at various substations under AEGCL	66
4	Capacity Augmentation of 220kV, 132kV 33kV Bus Conductor by replacement of old conductor with HTLS at various substations under AEGCL	49
5	Capacity Augmentation of Transmission Lines by replacement of old conductor with HTLS at various substations under AEGCL	168
<b>TOTAL</b>		<b>1510</b>

#### Summary of Capitalisation is tabulated below:

SN	Capitalisation	FY 2029-30
		Projected
		(Rs. In Crs.)
1	Construction of 132kV North Lakhimpur GSS to Dhemaji GSS Double Circuit Transmission Line on 220kV Tower	

SN	Capitalisation	FY 2029-30
		Projected
		(Rs. In Crs.)
2	Construction of 2x500MVA, 400/220kV GIS at existing 220/132/33kV Khumtai GIS along with construction of 400kV Biswanath Chariyai (PGCIL) to Khumtai (AEGCL) Double Circuit Transmission Line	
3	Capacity Augmentation of Power Transformer at various substations under AEGCL	66
4	Capacity Augmentation of 220kV, 132kV 33kV Bus Conductor by replacement of old conductor with HTLS at various substations under AEGCL	49
5	Capacity Augmentation of Transmission Lines by replacement of old conductor with HTLS at various substations under AEGCL	168
<b>TOTAL</b>		<b>283</b>

Details of funding is given below

SN	Capitalisation	FY 2029-30
		(Rs. in Crs.)
A	Grant-Central Fund	283.00
	<b>Total</b>	<b>283.00</b>

## 16 Proposed/Upcoming substation along with associated transmission lines

To meet the demand of Assam by 2032, AEGCL has conducted the load flow study. Based on the study following transmission system has been approved by CEA and included in the 2030 plan of National Electric Plan (NEP) of MoP, GoI. AEGCL is in the process of preparation of PPR for submission to DEA through Power Department, GoA.

SL No	Name of the Approved Project	Route Length (kM)	CKM
1	<b>Upgradation at 400kV level by installation of 400kV GIS, 3X500 MVA, 400/220kV at under construction 220/132/33kV Khumtai GIS substation</b>		
	BNC (PGCIL)- Khumtai (400kV) D/c Line by (Twin Moose)	119	238
	Extension of 220kV GIS Bus at under constructed Khumtai (220/132/33kV) GSS for interconnection of 3 x 500 MVA, 400/220kV ICT bays at 220kV level.		
2	<b>Establishment of new 220/132kV (2X160 MVA) GIS substation at Rowta</b>		
	Rowta (New)-Rangia (New) 220kV D/c Line (Single zebra)	80	160
3	<b>Establishment of new 220/132kV GIS, (2X200 MVA) &amp; 132/33kV, 2X80 MVA at existing 132/33kV Barnagar AEGCL GSS</b>		
	Barnagar (ISTS)- Barnagar (AEGCL-New) 220kV D/c Line by Twin Moose	30	60
	Barnagar (AEGCL-New) - Barnagar (Exisitng) AEGCL 132kV D/c line by Twin Moose conductor	0.5	1
4	<b>Establishment of new 220/132kV GIS, (2X200 MVA) &amp; 132/33kV, 2X80 MVA at New Dhaligaon</b>		
	LILo of both circuit of Rangia (AEGCL-Existing)-Salakati (AEGCL-Existing) 220kV D/c Line at New Dhaligaon (AEGCL-New)	4	8
	132kV New Dhaligaon-Dhaligaon (AEGCL-Exisitng) 132kV D/c Line by Twin Zebra or equivalent conductor of 1400Amps	1	2
5	<b>Establishment of new 132/33kV, 2X50 MVA Substation at Lower Haflong</b>		
	Lower Haflong-Haflong (Exisitng) 132kV S/c Line (Single panther)	20	40
	Lumding-Lower Haflong 132kV D/c Line (Single panther)	50	100

SL No	Name of the Approved Project	Route Length (kM)	CKM
	Installation of Capacitor Bank at 33kV Level at Lower Haflong.		
	<b>Establishment of new 220/132kV 2X160 MVA substation at Diphu (New)</b>		
6	New Mariani (PGCIL-existing)- Diphu (AEGCL-New) 220kV D/c Line (Single zebra)	155	310
	Sankardevnagar (AEGCL-New)-Diphu (AEGCL-New) 220kV D/c Line (Single zebra)	81	162
	Diphu - Bokajan 132kV D/c (Single panther)	45	90
	<b>Establishment of new 132/33kV, 2X80 MVA Substation at Silcoorie</b>		
7	Silchar (PGCIL)-Silcoorie 132kV D/c Line (Single panther)	20	40
	Two (2) numbers of Bay at Silchar (PGCIL)		
	<b>Establishment of 220/132, 2X160 MVA &amp; 132/33kV, 2X80 MVA AIS substation at Marigaon</b>		
8	LILO of 220kV Sarusajai-Karbi Langpi D/c Line at Marigaon (AEGCL-New) (Single zebra)	2	4
	Marigaon (AEGCL- New)-Dhing 132kV D/c Line (Single panther)	32	64
	<b>Establishment of new 132/33kV (2X80 MVA) AIS substation at Ishabheel</b>		
9	LILO of 132kV Karimganj - Kumarghat S/c Line by HTLS	15	30
	<b>Establishment of new 220/132kV, 2X160 MVA; 132/33kV, 2X 80MVA GIS Substation at Digboi</b>		
10	Tinsukia-Digboi (New) D/c Line (Single zebra)	35	70
	<b>Establishment of new 132/33kV 2X80 MVA AIS substation at Jonai</b>		
11	Silapathar-Dhemaji 2nd Ckt Stringing (Single Panther)	35.883	71.766
	132kV Silapathar-Jonai D/c (Single Panther)	75	150
	<b>Establishment of new 132/33kV 2X80 MVA AIS substation at Ghilamora</b>		
12	North Lakhimpur to Gogamukh 132kV D/C with one circuit LILO at Ghilamora (Single Panther)	40	80
	Majuli-Ghilamora 132kV S/c on D/c tower (Single panther)	60	120
	Gogamukh-Dhemaji 132kV D/c (Single Moose)	30	60
	<b>Establishment of new 132/33kV, 2X80 MVA substation at Bartari</b>		
13	Barnagar (New)-Bartari 132kV D/c Line (Single panther)	35	70

SL No	Name of the Approved Project	Route Length (kM)	CKM
14	<b>Establishment of new 132/33kV, 2X80 MVA substation at Tikrikilla</b>		
	2nd Circuit stringing of Agia-Hatsingimari 132kV S/c on D/c (Single panther)	110	110
	D/c LILO of Agia-Hatsingimari D/C line at Tikrikilla (Single panther)	15	30
15	<b>Establishment of new 132/33kV, 2X80 MVA substation at Modertoli</b>		
	LILO of both circuits of Samaguri (AEGCL-Existing) - Sankardevanagr (AEGCL-Existing) 132kV D/c Line at Modertoli (Kampur) (Single panther)	15	30
16	<b>Establishment of new 132/33kV, 2X 50MVA GSS at Missamari</b>		
	132kV Balipara - Missamari D/c line (Single Panther)	20	40
	S/c LILO of 132kV Rowta - Depota S/c line at Missamari (Single panther)	5	10
17	<b>Establishment of new 132/33kV, 2X 80MVA GSS at Kalain</b>		
	S/c LILO of Lumshnong - Panchgram S/c line at Kalain (Single panther)	10	20
	<b>TOTAL</b>	<b>1140.4</b>	<b>2280.8</b>

SL No	Name of the Approved Project	Route KM
<b>HTLS Re-Conductoring</b>		
1	132kV Sonabil-Depota	17.73
2	132kV Sonabil-Ghoramari	9
3	132kV Kamakhya-Sishugram	6
4	132kV Sishugram-Amingaon	20.2
5	132kV Kahilipara-AIIMS	20
6	132kV AIIMS-Amingaon	14
7	132kV Rangia-Kamalpur D/c	15
8	132kV Barnagar-Nathkuchi	43
9	132kV Dhaligaon-Barpeta	76
10	132kV Salakati-Kokrajhar 2nd Circuit	11
11	132kV Tinsukia-Rupai	40.1
12	132kV Rupai-Ledo	71.9
13	132kV Tinsukia-Ledo	52.8
14	132kV Dibrugarh-Behiating	9.5

15	132kV Rangia(New)-Nalbari D/c	36
<b>Strengthening of Existing T.Lines by ACSR/AAAC conductor of suitable capacity along with Tower Strengthening</b>		
1	132kV Srikona-Pailapool	34
2	132kV Hailakandi-Durlavcherra	31.4
3	132kV Panchgram-Hailakandi	23.2
<b>LILO and 2nd Circuit Stringing</b>		
1	LILO of 132kV Lakwa- Mariani at Sivasagar GSS	30
2	2nd Circuit Stringing of Namrup- Mariani 220kV	148

**4.2 Project Cost:** Rs. 4813.36 Crores

**4.3 Present Status Of The Proposal:** The preparation of “Project Preliminary Report (PPR)” is under process for availing funding from EAP.

**Summary of Capital Expenditure is tabulated below:**

SN	Capital expenditure	FY 2028-29	FY 2029-30
		Projected	Projected
		(Rs. In Crs.)	(Rs. In Crs.)
1	<b>Upgradation at 400kV level by installation of 400kV GIS, 3X500 MVA, 400/220kV at under construction 220/132/33kV Khumtai GIS substation</b>	2000	2814
	BNC (PGCIL)- Khumtai (400kV) D/c Line by (Twin Moose)		
	Extension of 220kV GIS Bus at under constructed Khumtai (220/132/33kV) GSS for interconnection of 3 x 500 MVA, 400/220kV ICT bays at 220kV level.		
<b>Establishment of new 220/132kV (2X160 MVA) GIS substation at Rowta</b>			
3	<b>Establishment of new 132/33kV, 2X50 MVA Substation at Lower Haflong</b>	2000	2814
	Lower Haflong-Haflong (Exisitng) 132kV S/c Line (Single panther)		
	Lumding-Lower Haflong 132kV D/c Line (Single panther)		
	Installation of Capacitor Bank at 33kV Level at Lower Haflong.		
4	<b>Establishment of new 220/132kV 2X160 MVA substation at Diphu (New)</b>	2000	2814
	New Mariani (PGCIL-existing)- Diphu (AEGCL-New) 220kV D/c Line (Single zebra)		



SN	Capital expenditure	FY 2028-29	FY 2029-30
		Projected	Projected
		(Rs. In Crs.)	(Rs. In Crs.)
	Sankardevnagar (AEGCL-New)-Diphu (AEGCL-New) 220kV D/c Line (Single zebra)		
	Diphu - Bokajan 132kV D/c (Single panther)		
5	<b>Establishment of new 132/33kV, 2X80 MVA Substation at Silcoorie</b>		
	Silchar (PGCIL)-Silcorie 132kV D/c Line (Single panther)		
	Two (2) numbers of Bay at Silchar (PGCIL)		
6	<b>Establishment of 220/132, 2X160 MVA &amp; 132/33kV, 2X80 MVA AIS substation at Marigaon</b>		
	LILO of 220kV Sarusajai-Karbi Langpi D/c Line at Marigaon (AEGCL-New) (Single zebra)		
	Marigaon (AEGCL- New)-Dhing 132kV D/c Line (Single panther)		
7	<b>Establishment of new 132/33kV (2X80 MVA) AIS substation at Ishaheel</b>		
	LILO of 132kV Karimganj - Kumarghat S/c Line by HTLS		
8	<b>Establishment of new 220/132kV, 2X160 MVA; 132/33kV, 2X 80MVA GIS Substation at Digboi</b>		
	Tinsukia-Digboi (New) D/c Line (Single zebra)		
9	<b>Establishment of new 132/33kV 2X80 MVA AIS substation at Jonai</b>		
	Silapathar-Dhemaji 2nd Ckt Stringing (Single Panther)		
	132kV Silapathar-Jonai D/c (Single Panther)		
10	<b>Establishment of new 132/33kV 2X80 MVA AIS substation at Ghilamora</b>		
	North Lakhimpur to Gogamukh 132kV D/C with one circuit LILO at Ghilamora (Single Panther)		
	Majuli-Ghilamora 132kV S/c on D/c tower (Single panther)		
	Gogamukh-Dhemaji 132kV D/c (Single Moose)		
11	<b>Establishment of new 132/33kV, 2X80 MVA substation at Bartari</b>		
	Barnagar (New)-Bartari 132kV D/c Line (Single panther)		
12	<b>Establishment of new 132/33kV, 2X80 MVA substation at Tikrikilla</b>		

SN	Capital expenditure	FY 2028-29	FY 2029-30
		Projected	Projected
		(Rs. In Crs.)	(Rs. In Crs.)
	2nd Circuit stringing of Agia-Hatsingimari 132kV S/c on D/c (Single panther)		
	D/c LILO of Agia-Hatsingimari D/C line at Tikrikilla (Single panther)		
13	<b>Establishment of new 132/33kV, 2X80 MVA substation at Modertoli</b>		
	LILO of both circuits of Samaguri (AEGCL-Existing) - Sankardevanagr (AEGCL-Existing) 132kV D/c Line at Modertoli (Kampur) (Single panther)		
14	<b>Establishment of new 132/33kV, 2X 50MVA GSS at Missamari</b>		
	132kV Balipara - Missamari D/c line (Single Panther)		
	S/c LILO of 132kV Rowta - Depota S/c line at Missamari (Single panther)		
15	<b>Establishment of new 132/33kV, 2X 80MVA GSS at Kalain</b>		
	S/c LILO of Lumshnong - Panchgram S/c line at Kalain (Single panther)		
<b>HTLS Re-Conductoring</b>			
1	132kV Sonabil-Depota		
2	132kV Sonabil-Ghoramari		
3	132kV Kamakhya-Sishugram		
4	132kV Sishugram-Amingaon		
5	132kV Kahilipara-AIIMS		
6	132kV AIIMS-Amingaon		
7	132kV Rangia-Kamalpur D/c		
8	132kV Barnagar-Nathkuchi		
9	132kV Dhaligaon-Barpeta		
10	132kV Salakati-Kokrajhar 2nd Circuit		
11	132kV Tinsukia-Rupai		
12	132kV Rupai-Ledo		
13	132kV Tinsukia-Ledo		
14	132kV Dibrugarh-Behiating		
15	132kV Rangia(New)-Nalbari D/c		
<b>Strengthening of Existing T.Lines by ACSR/AAAC conductor of suitable capacity along with Tower Strengthening</b>			
1	132kV Srikona-Pailapool		
2	132kV Hailakandi-Durlavcherra		

SN	Capital expenditure	FY 2028-29	FY 2029-30
		Projected	Projected
		(Rs. In Crs.)	(Rs. In Crs.)
3	132kV Panchgram-Hailakandi		
<b>LILO and 2nd Circuit Stringing</b>			
1	LILO of 132kV Lakwa- Mariani at Sivasagar GSS		
2	2nd Circuit Stringing of Namrup- Mariani 220kV		
<b>Total</b>		<b>2000</b>	<b>2814</b>

## Annexure-A

### COMPARATIVE ANALYSIS OF LOAN PARAMETERS OFFERED BY VARIOUS FINANCIAL INSTITUTIONS

#### **A. ABOUT THE PROJECT.**

1. The electricity demand is ever increasing and as per 20<sup>th</sup> Electric Power survey of India for Assam the electrical the peak electricity demand would be 4128 MW by 2031-32 from the present peak demand of 2400 MW in 2022-23.
2. The project proposal comprises of augmentation four (4) numbers of Auto-transformer of 220/132kV voltage level and thirty-six (36) numbers of power transformers at 26 existing grid substations of AEGCL.
3. Most of the transformers proposed for augmentation is loaded at 70-90% and will be saturated soon with the increasing load demand and hence, the augmentation of the transformers is very much essential to meet the growing load demands.
4. The estimated cost of the project is ₹ 498.00 crores and will be implemented in 36 months from the date of loan sanctioned.
5. The project is expected to benefit about 6.2 million electricity consumers in 18 districts of Assam by reducing power interruption and enable quality power supply to the end users and improve the economic activities as industrial, commercial, agricultural, educational and entertainment opportunities, thereby creating more employment across the state of Assam.
6. This project will establish redundant power supply by replacement of old Power Transformers and ensure fulfilling of N-1 criteria set Central Electricity Authority (CEA).

#### **B. FINANCE BY DIFFERENT INSTITUTIONS**

A comparative analysis of loan terms from REC and SIDBI has been conducted to identify potential challenges.

The loan terms of REC and SIDBI are

<b>Scheme</b>	<b>REC</b>	<b>SIDBI</b>
Project Cost	₹ 4,98,00,00,000.00	₹ 4,98,00,00,000.00
Debt/Equity Ratio	90:10	90:10
Equity Portion	₹ 49,80,00,000.00	₹ 49,80,00,000.00
Loan Amount (in Rs.)	₹ 4,48,20,00,000.00	₹ 4,48,20,00,000.00
Moratorium Period	3 Years	3 Years
Loan Duration	20 Years	There will be 4 numbers of disbursements and each disbursement will be treated as separate loan with 3 years moratorium period and loan duration of 7 years.
Tentative Interest Rate	8.75%	5.25%

Based on the above terms of loan the projected timeline of the loan is:



<b>REPAYMENT SCHEDULE</b>		
<b>SL NO</b>	<b>YEAR</b>	<b>EMI (ANNUALLY)</b>
1	2024	0.00
2	2025	0.00
3	2026	0.00
4	2027	0.00
5	2028	43,14,47,426.47
6	2029	62,79,46,875.00
7	2030	60,48,77,757.35
8	2031	58,18,08,639.71
9	2032	55,87,39,522.06
10	2033	53,56,70,404.41
11	2034	51,26,01,286.76
12	2035	48,95,32,169.12
13	2036	46,64,63,051.47
14	2037	44,33,93,933.82
15	2038	42,03,24,816.18
16	2039	39,72,55,698.53
17	2040	37,41,86,580.88
18	2041	35,11,17,463.24
19	2042	32,80,48,345.59
20	2043	30,49,79,227.94
21	2044	28,19,10,110.29
22	2045	6,68,72,977.94
<b>TOTAL</b>		<b>7,77,71,76,286.76</b>

The loan of ₹448.2 Crore from REC, with a tentative interest rate of 8.75% per annum and a repayment tenure of 20 years, will result in a total repayment amount of ₹777.71 Crore at the end of the loan period. This represents a total interest payment of ₹329.51 Crore over the loan duration.

The breakeven point (payback period) is 7 years as shown in the table below.

<b>CASE 1(REC): BREAK EVEN POINT (PAY BACK PERIOD) WITH CONSTANT TARRIF (0.51) FOR 20 YEARS (WORST CASE SCENARIO)</b>							
<b>Instalment No</b>	<b>Year (FY)</b>	<b>Projected MU sent out by AEGCL</b>	<b>Increase in MU</b>	<b>MU contributed by this project</b>	<b>Projected Tariff (Rs. /Kwh)</b>	<b>Expected Total Revenue from this project per annum (₹)</b>	<b>EMI paid annually (₹)</b>
0	2024-25	12679.02	-	-	0.51	-	0.00
1	2025-26	13312.97	633.95	633.95	0.51	32,33,14,500.00	0.00
2	2026-27	13978.62	665.65	1299.60	0.51	66,27,95,770.50	0.00
3	2027-28	14677.55	698.93	1998.53	0.51	1,01,92,50,569.0	0.00
4	2028-29	15411.43	733.88	2732.41	0.51	1,39,35,28,107.4	-43,14,47,426.4

5	2029 -30	16182.00	770.57	3502.98	0.51	1,78,65,19,522.8	-62,79,46,875.0
6	2030 -31	16991.10	809.10	4312.08	0.51	2,19,91,60,508.9	-60,48,77,757.3
7	2031 -32	17840.65	849.55	5161.63	0.51	2,63,24,33,544.4	-58,18,08,639.7
<b>BREAK EVEN POINT (PAYBACK PERIOD (7 YEARS))</b>						<b>10,01,70,02,523</b>	
8	2032 -33	18732.69	892.03	6053.67	0.51	3,08,73,70,231.6	-55,87,39,522.0
9	2033 -34	19669.32	936.63	6990.30	0.51	3,56,50,53,753.2	-53,56,70,404.4
10	2034 -35	20652.79	983.47	7973.77	0.51	4,06,66,21,450.9	-51,26,01,286.7
11	2035 -36	21685.43	467.22	8440.99	0.51	4,30,49,03,650.9	-48,95,32,169.1
12	2036 -37	22769.70		8440.99	0.51	4,30,49,03,650.9	-46,64,63,051.4
13	2037 -38	23908.18		8440.99	0.51	4,30,49,03,650.9	-44,33,93,933.8
14	2038 -39	25103.59		8440.99	0.51	4,30,49,03,650.9	-42,03,24,816.1
15	2039 -40	26358.77		8440.99	0.51	4,30,49,03,650.9	-39,72,55,698.5
16	2040 -41	27676.71		8440.99	0.51	4,30,49,03,650.9	-37,41,86,580.8
17	2041 -42	29060.55		8440.99	0.51	4,30,49,03,650.9	-35,11,17,463.2
18	2042 -43	30513.57		8440.99	0.51	4,30,49,03,650.9	-32,80,48,345.5
19	2043 -44	32039.25		8440.99	0.51	4,30,49,03,650.9	-30,49,79,227.9
20	2044 -45	33641.21		8440.99	0.51	4,30,49,03,650.9	-28,19,10,110.2
21	2045 -46	35323.28		8440.99	0.51	4,30,49,03,650.9	-6,68,72,977.94
<b>Total amount paid in 20 years</b>							<b>7,77,71,76,286</b> <b>(-777.72 Cr)</b>
<b>THE BREAK-EVEN POINT (PAY BACK PERIOD) IS 7 YEARS FROM 2025 i.e. 2032.</b>							

The Net Present Value (NPV) and Internal Rate of Return (IRR) calculations are based on the following cash flow table:

<b>CASE 1: Project IRR &amp; NPV Calculation</b>			
<b>Year</b>	<b>Project Cash Flow</b>		
	<b>Debt Cost</b>	<b>Cash Flow</b>	<b>Interest + Principal Payment</b>
0	₹ -4,48,20,00,000.00	-₹ 49,80,00,000.00	₹ 0.00
1		₹ 32,33,14,500.00	₹ 0.00
2		₹ 66,27,95,770.50	₹ 0.00
3		₹ 1,01,92,50,569.03	₹ 0.00
4		₹ 1,39,35,28,107.48	-₹ 43,14,47,426.47
5		₹ 1,78,65,19,522.85	-₹ 62,79,46,875.00

6		₹ 2,19,91,60,508.99	-₹ 60,48,77,757.35
7		₹ 2,63,24,33,544.44	-₹ 58,18,08,639.71
8		₹ 3,08,73,70,231.66	-₹ 55,87,39,522.06
9		₹ 3,56,50,53,753.25	-₹ 53,56,70,404.41
10		₹ 4,06,66,21,450.91	-₹ 51,26,01,286.76
11		₹ 4,30,49,03,650.91	-₹ 48,95,32,169.12
12		₹ 4,30,49,03,650.91	-₹ 46,64,63,051.47
13		₹ 4,30,49,03,650.91	-₹ 44,33,93,933.82
14		₹ 4,30,49,03,650.91	-₹ 42,03,24,816.18
15		₹ 4,30,49,03,650.91	-₹ 39,72,55,698.53
16		₹ 4,30,49,03,650.91	-₹ 37,41,86,580.88
17		₹ 4,30,49,03,650.91	-₹ 35,11,17,463.24
18		₹ 4,30,49,03,650.91	-₹ 32,80,48,345.59
19		₹ 4,30,49,03,650.91	-₹ 30,49,79,227.94
20		₹ 4,30,49,03,650.91	-₹ 28,19,10,110.29
21		₹ 4,30,49,03,650.91	-₹ 6,68,72,977.94
<b>Project IRR (CASE1)</b>			<b>12%</b>
<b>NPV (CASE 1)</b>			<b>₹ 3,11,35,35,142.54</b>

Case 2: Annual tariff increase of 2% and finance from REC

The repayment schedule is same as already mentioned in case 1.

The breakeven point (payback period) is 6 years as shown in the table below.

<b>CASE 2 (REC): BREAK EVEN POINT (PAY BACK PERIOD) WITH 2% GROWTH ANNUALLY IN TARRIF FOR 20 YEARS</b>							
<b>Instalment No</b>	<b>Year (FY)</b>	<b>Projected MU sent out by AEGCL</b>	<b>Increase in MU</b>	<b>MU contributed by this project</b>	<b>Projected Tariff (Rs./Kwh)</b>	<b>Expected Total Revenue from this project per annum (₹)</b>	<b>EMI paid Annually (₹)</b>
0	2024-25	12679.02	-	-	0.51	-	0.00
1	2025-26	13312.97	633.95	633.95	0.52	32,97,80,790.00	0.00
2	2026-27	13978.62	665.65	1299.60	0.53	68,95,72,719.63	0.00
3	2027-28	14677.55	698.93	1998.53	0.54	1,08,16,36,857.85	0.00
4	2028-29	15411.43	733.88	2732.41	0.55	1,50,83,99,639.40	-
5	2029-30	16182.00	770.57	3502.98	0.56	1,97,24,61,909.72	62,79,46,875.00
6	2030-31	16991.10	809.10	4312.08	0.57	2,47,66,11,919.16	60,48,77,757.35
<b>BREAK EVEN POINT (PAYBACK PERIOD) (6YEARS)</b>						<b>8,05,84,63,835.76</b>	
7	2031-32	17840.65	849.55	5161.63	0.59	3,02,38,38,683.54	58,18,08,639.71
8	2032-33	18732.69	892.03	6053.67	0.60	3,61,73,46,294.56	55,87,39,522.06



9	2033-34	19669.32	936.63	6990.30	0.61	4,26,05,69,247.25	53,56,70,404.41	-
10	2034-35	20652.79	983.47	7973.77	0.62	4,95,71,88,856.89	51,26,01,286.76	-
11	2035-36	21685.43	467.22	8440.99	0.63	5,35,26,06,599.66	48,95,32,169.12	-
12	2036-37	22769.70		8440.99	0.65	5,45,96,58,731.65	46,64,63,051.47	-
13	2037-38	23908.18		8440.99	0.66	5,56,88,51,906.28	44,33,93,933.82	-
14	2038-39	25103.59		8440.99	0.67	5,68,02,28,944.41	42,03,24,816.18	-
15	2039-40	26358.77		8440.99	0.69	5,79,38,33,523.30	39,72,55,698.53	-
16	2040-41	27676.71		8440.99	0.70	5,90,97,10,193.76	37,41,86,580.88	-
17	2041-42	29060.55		8440.99	0.71	6,02,79,04,397.64	35,11,17,463.24	-
18	2042-43	30513.57		8440.99	0.73	6,14,84,62,485.59	32,80,48,345.59	-
19	2043-44	32039.25		8440.99	0.74	6,27,14,31,735.30	30,49,79,227.94	-
20	2044-45	33641.21		8440.99	0.76	6,39,68,60,370.01	28,19,10,110.29	-
21	2045-46	35323.28		8440.99	0.77	6,52,47,97,577.41	-6,68,72,977.94	-
<b>Total amount paid in 20 years</b>								<b>-7,77,71,76,286</b> <b>(-777.72 Cr)</b>
<b>THE BREAK-EVEN POINT (PAY BACK PERIOD) IS 6 YEARS FROM 2025 i.e. 2031.</b>								

The Net Present Value (NPV) and Internal Rate of Return (IRR) calculations are based on the following cash flow table:

<b>CASE 2: Project IRR &amp; NPV Calculation</b>			
Year	Project Cash Flow		
	Debt Cost	Cash Flow	Interest + Pricipal Payment
0	₹ -4,48,20,00,000.00	-₹ 49,80,00,000.00	₹ 0.00
1		₹ 32,97,80,790.00	₹ 0.00
2		₹ 68,95,72,719.63	₹ 0.00
3		₹ 1,08,16,36,857.85	₹ 0.00
4		₹ 1,50,83,99,639.40	-₹ 43,14,47,426.47
5		₹ 1,97,24,61,909.72	-₹ 62,79,46,875.00
6		₹ 2,47,66,11,919.16	-₹ 60,48,77,757.35
7		₹ 3,02,38,38,683.54	-₹ 58,18,08,639.71
8		₹ 3,61,73,46,294.56	-₹ 55,87,39,522.06
9		₹ 4,26,05,69,247.25	-₹ 53,56,70,404.41
10		₹ 4,95,71,88,856.89	-₹ 51,26,01,286.76
11		₹ 5,35,26,06,599.66	-₹ 48,95,32,169.12
12		₹ 5,45,96,58,731.65	-₹ 46,64,63,051.47
13		₹ 5,56,88,51,906.28	-₹ 44,33,93,933.82
14		₹ 5,68,02,28,944.41	-₹ 42,03,24,816.18
15		₹ 5,79,38,33,523.30	-₹ 39,72,55,698.53

16		₹ 5,90,97,10,193.76	-₹ 37,41,86,580.88
17		₹ 6,02,79,04,397.64	-₹ 35,11,17,463.24
18		₹ 6,14,84,62,485.59	-₹ 32,80,48,345.59
19		₹ 6,27,14,31,735.30	-₹ 30,49,79,227.94
20		₹ 6,39,68,60,370.01	-₹ 28,19,10,110.29
21		₹ 6,52,47,97,577.41	-₹ 6,68,72,977.94
<b>Project IRR (CASE2)</b>			<b>13%</b>
<b>NPV (CASE 2)</b>			<b>₹ 4,90,19,24,077.38</b>

The summary of case 1 & 2 for financing from REC is as follows.

<b>REC Financing</b>	<b>CASE 1</b>	<b>CASE 2</b>
NPV	₹ 311.35	₹ 490.19
IRR	12%	13%
BREAK EVEN PERIOD	7 YEARS	6 YEARS
DISCOUNTED RATE	8.75%	8.75%
LOAN DURATION	20 YEARS	20 YEARS

**Based on the analysis, Case 2 is considered more favorable than Case 1, as it presents a higher Net Present Value (NPV) and Internal Rate of Return (IRR), indicating greater financial viability. Additionally, the break-even point for Case 2 is achieved sooner than in Case 1, further supporting its preference.**

**ii. SIDBI Financing**

*Case 1: Constant Tariff (0.51) and finance from SIDBI*

The repayment schedule is as follows.

<b>AGGREGATE REPAYMENTS OF 4 LOANS ANNUALLY</b>		
<b>SL NO</b>	<b>YEAR</b>	<b>EMI (ANNUALLY) (₹)</b>
1	2028	8,40,87,500
2	2029	68,71,52,083
3	2030	1,18,08,00,938
4	2031	1,23,57,23,281
5	2032	1,08,41,76,198
6	2033	50,67,52,031
7	2034	7,07,38,594
<b>TOTAL</b>		<b>4,84,94,30,625</b>

The loan of ₹448.2 Crore from SIDBI, with a tentative interest rate of 5.25% per annum and a repayment tenure of 10 years, will result in a total repayment amount of ₹ 484.94 Crore at the end of the loan period. This represents a total interest payment of ₹ 36.74 Crore over the loan duration.

The breakeven point (payback period) is 5 years as shown in the table below.

**CASE 1(SIDBI): BREAK EVEN POINT (PAY BACK PERIOD) WITH CONSTANT TARRIF (0.51) FOR 10 YEARS (WORST CASE SCENARIO)**

Instalment No	Year (FY)	Projected MU sent out by AEGCL	Increase in MU	MU contribute d by this project	Projected Tariff (Rs./Kwh)	Expected Total Revenue from this project per annum	EMI paid annually
0	2024-25	12679.02	-	-	0.51	-	0.00
1	2025-26	13312.97	633.95	633.95	0.51	32,33,14,500.00	0.00
2	2026-27	13978.62	665.65	1299.60	0.51	66,27,95,770.50	0.00
3	2027-28	14677.55	698.93	1998.53	0.51	1,01,92,50,569.03	0.00
4	2028-29	15411.43	733.88	2732.41	0.51	1,39,35,28,107.48	-8,40,87,500.00
5	2029-30	16182.00	770.57	3502.98	0.51	1,78,65,19,522.85	-68,71,52,083.33
<b>BREAK EVEN POINT (PAYBACK PERIOD) (5 YEARS)</b>						<b>5,18,54,08,469.85</b>	
6	2030-31	16991.10	809.10	4312.08	0.51	2,19,91,60,508.99	1,18,08,00,937.50
7	2031-32	17840.65	849.55	5161.63	0.51	2,63,24,33,544.44	1,23,57,23,281.25
8	2032-33	18732.69	892.03	6053.67	0.51	3,08,73,70,231.66	1,08,41,76,197.92
9	2033-34	19669.32	936.63	6990.30	0.51	3,56,50,53,753.25	-50,67,52,031.25
10	2034-35	20652.79	983.47	7973.77	0.51	4,06,66,21,450.91	-7,07,38,593.75
<b>Total amount paid in 10 years</b>							<b>-4,84,94,30,625</b> <b>(-484.94 Cr)</b>
<b>THE BREAK-EVEN POINT (PAY BACK PERIOD) IS 5 YEARS FROM 2025 i.e. 2030.</b>							

The Net Present Value (NPV) and Internal Rate of Return (IRR) calculations are based on the following cash flow table:

<b>CASE 1: Project IRR &amp; NPV Calculation</b>			
Year	Project Cash Flow		
	Debt Cost	Cash Flow	Interest + Principal Payment
0	₹ -4,48,20,00,000.00	-₹ 49,80,00,000.00	₹ 0.00
1		₹ 32,33,14,500.00	₹ 0.00
2		₹ 66,27,95,770.50	₹ 0.00
3		₹ 1,01,92,50,569.03	₹ 0.00
4		₹ 1,39,35,28,107.48	-₹ 8,40,87,500.00
5		₹ 1,78,65,19,522.85	-₹ 68,71,52,083.33
6		₹ 2,19,91,60,508.99	-₹ 1,18,08,00,937.50
7		₹ 2,63,24,33,544.44	-₹ 1,23,57,23,281.25
8		₹ 3,08,73,70,231.66	-₹ 1,08,41,76,197.92
9		₹ 3,56,50,53,753.25	-₹ 50,67,52,031.25

10		₹ 4,06,66,21,450.91	-₹ 7,07,38,593.75
<b>Project IRR (CASE1)</b>		<b>9%</b>	
<b>NPV (CASE 1)</b>		<b>₹ 2,51,50,64,198.09</b>	

Case 2: Annual tariff increase of 2% and finance from SIDBI

The repayment schedule is same as already mentioned in case 1.

The breakeven point (payback period) is 5 years as shown in the table below.

<b>CASE 2(SIDBI): BREAK EVEN POINT (PAY BACK PERIOD) WITH 2% GROWTH ANNUALLY IN TARRIF FOR 10 YEARS</b>							
Instalment No	Year (FY)	Projected MU sent out by AEGCL	Increase in MU	MU contribute d by this project	Projected Tariff (Rs./Kwh)	Expected Total Revenue from this project per annum	EMI paid annually
0	2024-25	12679.02	-	-	0.51	-	0.00
1	2025-26	13312.97	633.95	633.95	0.52	32,97,80,790.00	0.00
2	2026-27	13978.62	665.65	1299.60	0.53	68,95,72,719.63	0.00
3	2027-28	14677.55	698.93	1998.53	0.54	1,08,16,36,857.85	0.00
4	2028-29	15411.43	733.88	2732.41	0.55	1,50,83,99,639.40	-8,40,87,500.00
5	2029-30	16182.00	770.57	3502.98	0.56	1,97,24,61,909.72	-68,71,52,083.33
<b>BREAK EVEN POINT (PAYBACK PERIOD) (5 YEARS)</b>						<b>5,58,18,51,916.60</b>	
6	2030-31	16991.10	809.10	4312.08	0.57	2,47,66,11,919.16	-
7	2031-32	17840.65	849.55	5161.63	0.59	3,02,38,38,683.54	1,23,57,23,281.25
8	2032-33	18732.69	892.03	6053.67	0.60	3,61,73,46,294.56	1,08,41,76,197.92
9	2033-34	19669.32	936.63	6990.30	0.61	4,26,05,69,247.25	-50,67,52,031.25
10	2034-35	20652.79	983.47	7973.77	0.62	4,95,71,88,856.89	-7,07,38,593.75
<b>Total amount paid in 10 years</b>							<b>-4,84,94,30,625.</b> <b>(-484.94 Cr)</b>
<b>THE BREAK-EVEN POINT (PAY BACK PERIOD) IS 5 YEARS FROM 2025 i.e. 2030.</b>							

The Net Present Value (NPV) and Internal Rate of Return (IRR) calculations are based on the following cash flow table:

<b>CASE 2: Project IRR &amp; NPV Calculation</b>			
<b>Year</b>	<b>Project Cash Flow</b>		
	<b>Debt Cost</b>	<b>Cash Flow</b>	<b>Interest + Principal Payment</b>
0	₹ -4,48,20,00,000.00	-₹ 49,80,00,000.00	₹ 0.00
1		₹ 32,97,80,790.00	₹ 0.00
2		₹ 68,95,72,719.63	₹ 0.00
3		₹ 1,08,16,36,857.85	₹ 0.00
4		₹ 1,50,83,99,639.40	-₹ 8,40,87,500.00
5		₹ 1,97,24,61,909.72	-₹ 68,71,52,083.33
6		₹ 2,47,66,11,919.16	-₹ 1,18,08,00,937.50
7		₹ 3,02,38,38,683.54	-₹ 1,23,57,23,281.25
8		₹ 3,61,73,46,294.56	-₹ 1,08,41,76,197.92
9		₹ 4,26,05,69,247.25	-₹ 50,67,52,031.25
10		₹ 4,95,71,88,856.89	-₹ 7,07,38,593.75
<b>Project IRR (CASE2)</b>			<b>10%</b>
<b>NPV (CASE 2)</b>			₹ 3,80,89,74,992.60

The summary of case 1 & 2 for financing from SIDBI is as follows.

<b>SIDBI Financing</b>	<b>CASE 1</b>	<b>CASE 2</b>
NPV	₹ 251.51	₹ 380.90
IRR	9%	10%
BREAK EVEN PERIOD	5 YEARS	5 YEARS
DISCOUNTED RATE	5.25%	5.25%
LOAN DURATION	10 YEARS	10 YEARS

**Upon reviewing the analysis, Case 2 emerges as the more attractive option, boasting a superior Net Present Value (NPV) and Internal Rate of Return (IRR) compared to Case 1. This suggests that Case 2 offers enhanced financial returns and a more robust investment opportunity. Notably, both cases share an identical breakeven period, making Case 2 the preferred choice due to its improved financial metrics.**

#### **D. CONCLUSION**

Summarising the above four (4) analysis and considering the most favourable option (i.e. case 2) in each case.

<b>Most Favourable Cases</b>			
<b>SL NO</b>	<b>PARAMETERS</b>	<b>REC</b>	<b>SIDBI</b>
		<b>CASE 2 TARRIF @ 2% INCREASE ANNUALLY</b>	<b>CASE 2 TARRIF @ 2% INCREASE ANNUALLY</b>
1	NPV	₹ 490.2 Cr	₹ 380.9 Cr
2	IRR	13%	10%
3	BREAK EVEN PERIOD	6 YEARS	5 YEARS
4	DISCOUNTED RATE	8.75%	5.25%
5	LOAN DURATION	20 YEARS	10 YEARS

Based on the analysis, with a tariff increase of 2% annually the financing of loan by SIDBI, is the most favorable option. Although the parameters like NPV and IRR of the project is higher for REC than SIDBI there is not much difference and other parameters are more favorable for SIDBI. That is shorter Break-Even period of 5 years (SIDBI) vs 6 years (REC), lower discounted rate of 5.25% (SIDBI) vs 8.75% (REC) and shorter loan Duration of 10 years (SIDBI) vs 20 years (REC). SIDBI's loan offer is the most favorable option, providing a lower total repayment amount and higher financial viability.

---

## Annexure-B



GOVERNMENT OF ASSAM  
POWER DEPARTMENT  
DISPUR :: GUWAHATI-06

Block-A, 4<sup>th</sup> floor, Janata Bhawan

email:- [power.assam@assam.gov.in](mailto:power.assam@assam.gov.in) :: website: <https://power.assam.gov.in>

No. PEL.526577/428

Dated, Dispur the 03-10-2024

From : S.M. Zahid Chistie, ACS  
Additional Secretary to the Govt. of Assam,  
Power Department

To : The MD, AEGCL  
Bijulee Bhawan, Guwahati-01.

Sub : **DPR of estimated amount of Rs. 498.00 Cr (Rupees Four Hundred Crores Ninety-Eight lakhs only) against Augmentation of Transformation Capacity by Higher Capacity at various substations of AEGCL.**

Sir,

With reference to the subject cited above, I am directed to say that the proposal for **Augmentation of Transformation Capacity by Higher Capacity at various substations of AEGCL** was forwarded to Industries, Commerce and PE Department for placing the same before Public Investment Board (PIB). In reply, they have forwarded the following observations for further examination and processing of the proposal which is reproduced below :- "-----

1. As per the proposal Total Project Cost is Rs 498 Cr and Loan Component is Rs 448.20 Cr. Two Options of Bank Financing (i) REC & (ii) SIDBI have been shown in the DPR. In this regard, Copy of the Correspondence done with Financial Institution/ Banks for term loan component and copy of communication/letter received from the Financial Institutions agreeing to provide the loan amount may be submitted.
2. Further, it is assumed that, SIDBI Loan shall be in the form of Sovereign Loan to the Govt of Assam. AEGCL is to ascertain whether it will qualify or not for the SIDBI Loan as proposed, as well as, whether such loan shall be available or not for the proposed project.
3. It appears that AEGCL has already upgraded a number of Substation/ Transformers and Grid Components under AIIB Project. List of Transformers/ Sub-stations already upgraded under AIIB project, Cost of AIIB project, Status of Implementation and outcome thereof may be submitted.
4. Financial benefits that has accrued to AEGCL in terms of growth in Revenue earning from the Investment made in AIIB project may be submitted to justify the proposed investment.

All copies of the concurrence Report for all the proposed Upgradation works may be submitted along with justification for the requirement/ necessity of

upgradation works.

5. Whether approval from AERC on the proposed Up-gradation Project is received or not.
6. Present Loan Repayment Obligation of AEGCL and its capacity to repay the loan from its own revenue.
7. Copy of the extract of the approval of the BoD of AEGCL on the project proposal along with views of the Finance Department ".

In this backdrop, AEGCL is requested to re-submit the proposal with clarification/ reply on the above observations for forwarding the same to Industries, Commerce and PE Department and placing the proposal before PIB.

Yours faithfully

Additional Secretary to the Govt. of Assam,  
Power Department

Memo. No. PEL.526577/428-A  
Copy to:

Dated, Dispur the

1. PS to the Principal Secretary to the Government of Assam, Power Department for kind appraisal of Principal Secretary.
2. PA to the Secretary to the Government of Assam, Power Department for kind appraisal of Secretary.

By order etc.,  
**-e-signed-**  
Additional Secretary to the Govt. of Assam,  
Power Department



**Annexure-7**  
**Conversion of Government**  
**Grants & Loans into Equity**  
**For**  
**FY 2023-24**



# FINANCIAL SANCTION

Government Of Assam

## Power (Electricity) Department

Sanction No: FS/pe\_2023-24(I)\_30

Sanction Date: 12-10-2023

To,  
Accountant General (A&E) Assam, Maidamgaon, Beltola, Guwahati-29

**PURPOSE/SCHEME** Conversion of Government of Assam Loans to AEGCL into Equity, as on 31.03.2023

Proposal No. : FS-pe-2023-24-00038

Administrative Approval : Not Applicable

Dept. File No : 388656

Financial Year : 2023-24

Grant No : 62

Finance Concurrence Remarks: N/A

Finance Concurrence No : -N/A-

Sanctioned to : DIS/SAD/001 , General Administration (Secretariat Accounts) Deptt.

Sanctioned by: Mr. Sanjib Sarma AFS, Senior Financial Advisor, Power (Electricity) Department

HOA : 4801-80-190-2063-501-20-99-SOPD-ODS-V-GA

DFP Rules: Cabinet approval dated 08/09/2023

Whether this work/scheme/program etc. has Forest Royalty due to the Government? : N/A

Financial Sanction of the competent authority is hereby accorded for an amount not exceeding **Rs.1151.70000 Lakhs (Rupees Eleven Crore Fifty One Lakh Seventy Thousand only)** towards the payment subject to the following terms and conditions:

### TERMS & CONDITIONS

- All norms in Assam Financial Rules, AFRBM Act 2005, CVC Guidelines, Assam Public Procurement Act 2017, Assam Public Procurement Rules 2021 and similar directives from Finance Department issued from time to time is to be strictly followed invariably.
- The admissible deductions can be deducted and deposited into the Govt. Account by the Concerned Authority as per rule/ Govt. Instructions.
- Work to be completed within the estimated cost in all respect without involving cost and time over run.

### BENEFICIARY DETAILS

#	Name	Account Number	Amount (In Lakhs)	Remarks
1	ASSAM ELECTRICITY GRID CORPORATION LIMITED	10566984188	1151.70000	Book Adjustment only

### COPY FORWARDED TO

- The Accountant General (A&E) Assam, Maidamgaon, Beltola, Guwahati-29.
- The Accountant General (Audit), Assam, Maidamgaon, Guwahati-29
- The Chief Inspectorate of Electricity, Assam.
- Finance (EC-I/II/III) Dept.
- Finance (Budget) Dept.
- General Administration (Secretariat Accounts) Deptt.
- Treasury Officer, Dispur



# FINANCIAL SANCTION

Government Of Assam

## Power (Electricity) Department

Sanction No: FS/pe\_2023-24(I)\_34

Sanction Date: 12-10-2023

To,  
Accountant General (A&E) Assam, Maidamgaon, Beltola, Guwahati-29

**PURPOSE/SCHEME** Conversion of Government of Assam Grants to AEGCL into Equity, as on 31.03.2023

Proposal No. : FS-pe-2023-24-00042

Administrative Approval : Not Applicable

Dept. File No : 388656

Financial Year : 2023-24

Grant No : 62

Finance Concurrence Remarks: N/A

Finance Concurrence No : -N/A-

Sanctioned to : DIS/SAD/001 , General Administration (Secretariat Accounts) Deptt.

Sanctioned by: Mr. Sanjib Sarma AFS, Senior Financial Advisor, Power (Electricity) Department

HOA : 4801-80-190-2063-501-20-99-SOPD-ODS-V-GA

DFP Rules: Cabinet approval dated 08/09/2023

Whether this work/scheme/program etc. has Forest Royalty due to the Government? : N/A

Financial Sanction of the competent authority is hereby accorded for an amount not exceeding **Rs.13439.81000 Lakhs (Rupees One Hundred and Thirty Four Crore Thirty Nine Lakh Eighty One Thousand only)** towards the payment subject to the following terms and conditions:

### TERMS & CONDITIONS

- All norms in Assam Financial Rules, AFRBM Act 2005, CVC Guidelines, Assam Public Procurement Act 2017, Assam Public Procurement Rules 2021 and similar directives from Finance Department issued from time to time is to be strictly followed invariably.
- The admissible deductions can be deducted and deposited into the Govt. Account by the Concerned Authority as per rule/ Govt. Instructions.
- Work to be completed within the estimated cost in all respect without involving cost and time over run.

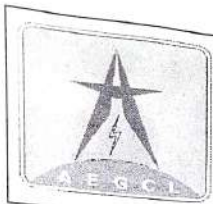
### BENEFICIARY DETAILS

#	Name	Account Number	Amount (In Lakhs)	Remarks
1	ASSAM ELECTRICITY GRID CORPORATION LIMITED	10566984188	13439.81000	Book Adjustment only

### COPY FORWARDED TO

- The Accountant General (A&E) Assam, Maidamgaon, Beltola, Guwahati-29.
- The Accountant General (Audit), Assam, Maidamgaon, Guwahati-29
- The Chief Inspectorate of Electricity, Assam.
- Finance (EC-I/II/III) Dept.
- Finance (Budget) Dept.
- General Administration (Secretariat Accounts) Deptt.
- Treasury Officer, Dispur

**Annexure-8**  
**Transmission System**  
**Availability Factor**



**Assam Electricity Grid Corporation Limited**  
Regd. Office: 1<sup>st</sup> Floor, Bijulee Bhawan, Paltanbazar, Guwahati-781001  
CIN: U40101AS2003SGC007238  
Phone-0361-2739520 / Fax-0361-2739513 Web: www.aegcl.co.in



No: AEGCL/CGM/SLDC/T-133/2023/17

Dated: 8.4.24

To,

The Managing Director, AEGCL  
7 First Floor, Bijulee Bhawan, Paltan Bazar, Ghy-01

**Sub:** Transmission System Availability Factor of AEGCL for FY 2023-2024.

Sir,

With reference to the subject *cited* above, please find herewith the transmission system availability factor of AEGCL for FY 2023-2024.

Further, it is to be mentioned that the following elements are still under outage :

1. Outage of 132kV Panchgram - Srikona TL: Under prolonged outage.
2. 12.5 MVAR reactor 1 at Mariani: under outage since 13.11.2023.

This is for favor of your kind information and necessary action.

Encl: As above.

Yours faithfully

**Chief General Manager, SLDC**  
AEGCL, Kahilipara, Guwahati-19.

Memo No.: AEGCL/CGM/SLDC/T-133/2023/17(a-c)

Date: 8.4.24

Copy to:

1. The Chief General Manager (O&M), CAR / LAR / UAR, AEGCL, Bijulee Bhawan, Paltan Bazar, Ghy-781001- for information.
2. The Deputy General Manager (Operations), SLDC, AEGCL, Kahilipara, Ghy-781019- for information.
3. Relevant File.

**Chief General Manager, SLDC, AEGCL**

O/O The Chief General Manager, SLDC, AEGCL, Kahilipara, Guwahati-781019  
E-mail:- cgm.sldc@aegcl.co.in, dgmoperation.sldc@aegcl.co.in, sldcassam@aegcl.co.in,  
Website: www.sldcassam.in

# TRANSMISSION SYSTEM AVAILABILITY FACTOR OF AEGCL

FY 2023-2024

MONTH	% AVAILABILITY
Apr-23	99.551
May-23	99.244
Jun-23	99.630
Jul-23	99.645
Aug-23	99.642
Sep-23	99.612
Oct-23	99.474
Nov-23	99.253
Dec-23	99.535
Jan-24	99.450
Feb-24	99.535
Mar-24	99.417

AVERAGE 99.499

PREPARED BY

*Bansha Kashyap*

DEPUTY MANAGER (SO)

SLDC, AEGCL

KAHILIPARA, GHY-19

SUBMITTED BY

*[Signature]*

ASSISTANT GENERAL MANAGER  
(SYSTEM OPERATIONS)

SLDC, AEGCL

KAHILIPARA, GHY-19

COUNTERSIGNED BY

*[Signature]*

DEPUTY GENERAL  
MANAGER  
(OPERATIONS)

SLDC, AEGCL

KAHILIPARA, GHY-19

*[Signature]*

CHIEF GENERAL  
MANAGER

SLDC, AEGCL

KAHILIPARA, GHY-19

**Annexure-9**  
**Energy Balance for FY 2024-25**  
**provided by SLDC**

	<p align="center"><b>Assam Electricity Grid Corporation Limited</b>  <b>Regd. Office: 1<sup>st</sup> Floor, Bijulee Bhawan, Paltanbazar,</b>  <b>Guwahati-781001</b>  <b>CIN: U40101AS2003SGC007238</b>  Phone-0361-2739520 / Fax-0361-2739513  Web: www.aegcl.co.in</p>	
-----------------------------------------------------------------------------------	----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	------------------------------------------------------------------------------------

No: AEGCL/CGM/SLDC/T-21/Pt-3/2024/96

Date: 26/11/2024

To,


The General Manager  
Marketing & Public Relations, AEGCL  
Bijulee Bhawan, Paltan Bazar, Ghy-01

Subj.: Submission of Intra State Energy Accounts of AEGCL for the FY 2024-25.

With reference to the mentioned subject, please find enclosed herewith the Intra State Energy Accounts of AEGCL for the FY 2024-25 (6 months actual and 6 months projection).

Enclo:

1. Energy Accounting Consolidated Statement of AEGCL for for the FY 2024-25 (6 months actual and 6 months projection).
2. Energy Accounting Monthwise Statement of AEGCL for the FY 2024-25, updated till September.


  
26/11/2024  
Chief General Manager, SLDC  
AEGCL, Kahilipara, Guwahati-19

Memo No.: AEGCL/CGM/ SLDC/T-21 Pt-3/2024/96 (a-d)

- Date: 26/11/2024

Copy to:

1. PS to the Managing Director, AEGCL, Bijulee Bhawan, Paltan Bazar, Ghy -01 for kind information to the MD.
2. The CGM, F&A, AEGCL, Bijulee Bhawan, Paltan Bazar, Ghy-01 for information.
3. The CGM, Comm. & EE, APDCL, Bijulee Bhawan, Paltan Bazar, Ghy -01 for information.
4. Office copy.

  
26/11/2024  
Chief General Manager, SLDC  
AEGCL, Kahilipara, Guwahati-19

Office of the Chief General Manager, SLDC, AEGCL, Kahilipara, Guwahati-781019

e-mail: [mocellsldc@aegcl.co.in](mailto:mocellsldc@aegcl.co.in) Website: [www.assamsldc.in](http://www.assamsldc.in)



**ASSAM ELECTRICITY GRID CORPORATION LTD.**

**Format for Energy Data FY 2024-25**

Sl No.	Particulars	FY 2024-25 (H1) (Actual)	FY 2024-25 (H2) (Estimated)	FY 2024-25 (H1+H2) (Estimated)
1	Energy injected (in MU)	7480.23	6025.37	13505.60
2	Energy sent out to APDCL (in MU)	7231.32	5825.27	13056.59
3	Energy sent out to Inter State Open Access Consumers (in MU)	0.34	0.34	0.68
4	Energy sent out to Intra State Open Access Consumers (in MU)	5.14	5.14	10.28
5	Total Energy Sent Out [(2)+(3)+(4)]	7236.80	5830.75	13067.55
6	Transmission Loss (in MU)[(1)-(5)]	243.43	194.62	438.05
7	Transmission Loss (in %)	3.25	3.23	3.24

Please Note: The estimated total energy sent out (5830.75 MU) in H2 of FY 2024-25 is as per the "Energy Requirement" given in the CEA LGBR FY 2024-25.

Prepared by:



JM, MO  
SLDC, AEGCL



DM, MO  
SLDC, AEGCL

Checked by:



AGM, MO  
SLDC, AEGCL



DGM, Operations  
SLDC, AEGCL

Countersigned by:



CGM, SLDC  
AEGCL

AEGCL EA ACCOUNTS 2024-25									
IMPORT DETAILS (MU)	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	TOTAL		
FROM CSGS-NER	497.78	543.46	579.63	624.23	571.51	538.11	3354.71		
FROM CSGS-ER	396.89	393.56	423.66	437.56	391.05	402.44	2445.16		
FROM BRBCL	0.00	0.00	0.07	0.00	0.00	0.00	0.07		
FROM BI-EX/LTA/GNA	32.94	60.64	91.71	111.74	102.33	101.21	500.57		
FROM STOA	0.00	13.34	73.24	89.07	93.67	103.83	373.15		
FROM POWER EXCHANGE (IEX) THROUGH DSM	13.79	57.38	33.96	80.61	114.30	127.92	427.96		
<b>TOTAL</b>	<b>950.17</b>	<b>1077.50</b>	<b>1206.05</b>	<b>1356.01</b>	<b>1283.84</b>	<b>1289.55</b>	<b>7163.12</b>		
(-) SALE THROUGH IEX	141.85	160.97	262.95	223.64	112.64	101.00	1003.06		
<b>TOTAL INTER STATE IMPORT</b>	<b>808.31</b>	<b>916.53</b>	<b>943.10</b>	<b>1132.37</b>	<b>1171.21</b>	<b>1188.55</b>	<b>6160.06</b>		
FROM APGCL	159.91	176.56	222.63	208.93	198.91	194.25	1161.19		
FROM IPP	27.63	26.56	20.50	26.01	25.64	27.20	153.54		
DALMIA-LANKA & UMR	0.96	0.78	0.82	0.90	0.90	1.09	5.44		
<b>TOTAL IMPORT</b>	<b>996.80</b>	<b>1120.43</b>	<b>1187.04</b>	<b>1368.22</b>	<b>1396.65</b>	<b>1411.09</b>	<b>7480.23</b>		
<b>EXPORT DETAILS (MU)</b>	<b>Apr-24</b>	<b>May-24</b>	<b>Jun-24</b>	<b>Jul-24</b>	<b>Aug-24</b>	<b>Sep-24</b>	<b>TOTAL</b>		
APDCL	963.88	1083.37	1147.71	1322.65	1350.27	1363.43	7231.32		
INTER OA	0.00	0.00	0.00	0.00	0.00	0.34	0.34		
INTRA OA	0.92	0.75	0.75	0.82	0.85	1.04	5.14		
<b>TOTAL EXPORT</b>	<b>964.81</b>	<b>1084.12</b>	<b>1148.46</b>	<b>1323.47</b>	<b>1351.12</b>	<b>1364.81</b>	<b>7236.80</b>		
<b>TRANSMISSION LOSS IN MU</b>	<b>32.00</b>	<b>36.30</b>	<b>38.58</b>	<b>44.74</b>	<b>45.53</b>	<b>46.28</b>	<b>243.43</b>		
<b>TRANSMISSION LOSS %</b>	<b>3.21</b>	<b>3.24</b>	<b>3.25</b>	<b>3.27</b>	<b>3.26</b>	<b>3.28</b>	<b>3.25</b>		

Since BRBCL is not related to APDCL, it is not confirmed by APDCL.  
 P. Sathya General Manager (TRC)  
 O/o the CGM (Com & EE), APDCL  
 Bijulee Bhawan, Paltanbazar, Ghy-01

CGM, SLDC  
 AEGCL, Kahilipara

Dep. General Manager (Operations)  
 SLDC, AEGCL, Kahilipara, Ghy-19  
 A.G.M. (Market Operation)  
 SLDC, AEGCL, Kahilipara, Ghy-19

RACHAEL HLIMNIENG PAKHUMATE  
 Deputy Manager  
 O/o the CGM, SLDC, AEGCL,  
 Kahilipara, Ghy-19

NEEHA HAZARIKA  
 Junior Manager  
 AEGCL

ANKUR PRATIM  
 GM (M&P)  
 AEGCL

**Annexure-10**  
**Fund Utilisation under Colony**  
**Maintenance**  
**For**  
**FY 2024-25**

### AERC Fund Cyber Security Utilised during H1 of 2024-25

SI No	Project Name	Amount (in INR)
1	Set up of LAN at various Zonal, Circle and Division Offices	1305936
2	Two nos. of CISCO-CBS350-24S-4G 24 Port Gigabit Managed Switch at AEGCL Bijulee Bhawan	149860
3	Renewal of Mail NGX- Cloud Zimbra Basic for 1171 nos. of Zimbra Basic AEGCL (for 1 Year)	816189
4	2 days training program on "Cyber Hygiene/Security" 4 batches at NPTI	1334108
	<b>Total</b>	<b>3606093</b>

**Annexure-11**  
**Fund Utilisation under Cyber Security**  
**For**  
**FY 2024-25**

### AERC Fund Cyber Security Utilised during H1 of 2024-25

SI No	Project Name	Amount (in INR)
1	Set up of LAN at various Zonal, Circle and Division Offices	1305936
2	Two nos. of CISCO-CBS350-24S-4G 24 Port Gigabit Managed Switch at AEGCL Bijulee Bhawan	149860
3	Renewal of Mail NGX- Cloud Zimbra Basic for 1171 nos. of Zimbra Basic AEGCL (for 1 Year)	816189
4	2 days training program on "Cyber Hygiene/Security" 4 batches at NPTI	1334108
	<b>Total</b>	<b>3606093</b>

# **Annexure-12**

**Conversion of Government Grants &  
Loans into Equity  
For FY 2024-25**

## **Conversion Grant and Loan to Equity**

AEGCL had received an amount of Rs. 13.52 crores as GoA Grants and Rs. 6.21 crores as GoA Loans during the FY 2023-24. The Interest accrued on the GoA Loans stands at Rs. 0.16 crores as on 31.03.2024. A proposal has been placed before the Government of Assam for conversion of Rs. 19.73 (Rs. 13.52 + 6.21) crore into Equity Share Capital of AEGCL vide AEGCL letter No: AEGCL/HQ/ACCTS/08-09/Misc. Pt V(A)/25 Dated: 04-11-2024.





# ASSAM ELECTRICITY GRID CORPORATION LIMITED

OFFICE OF THE MANAGING DIRECTOR  
Regd. Office: (FIRST FLOOR), BIJULEE BHAWAN, PALTANBAZAR, GUWAHATI - 781001  
CIN: U40101AS2003SGC007238 GSTIN: 18AAFCA4973J9Z3  
PHONE: 0361-2739520 Web: [www.aegcl.co.in](http://www.aegcl.co.in)



No. AEGCL/HQ/ACCTTS/08-09/Misc. Part -V(A)/ 25

Date: 04.11.2024

To,

The Addl. Secretary to the Govt. of Assam,  
Power (E) Dept., Dispur Secretariat,  
Ghy- 06.

Sub: Proposal for Conversion of Government of Assam Loans and Grants of AEGCL as on 31.03.2024 into Equity and waiver of Interest Accrued on such Loans.

Ref: Your Earlier Letter No E.377979/4 dated:15-9-2023

Sir,

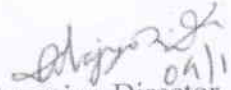
In reference to subject cited above, this is to bring to your kind notice that the Hon'ble Cabinet, GoA approved the Conversion of Govt. of Assam Loans and Grants of AEGCL into Equity as on 31.03.2023 and waiver of interest accrued on such loans vide letter under reference mentioned above (Attached vide Annexure -"A").

So, in the same line it is proposed for Conversion of Govt. of Assam Loans and Grants of AEGCL into Equity and waiver of interest accrued on such loans as on 31.3.2024. In this regard, a draft cabinet memorandum has been prepared and attached herewith vide Annexure-"B".

The details of Govt. of Assam Loans and Grants alongwith Interest Accrued on such loans as on 31.3.2024 is stated below:-

Particulars	Amount (In Rs.)
1. Loan from Government of Assam	6,21,00,000
2. Grant from Government of Assam	13,51,65,849
3. TOTAL (As on 31 <sup>st</sup> March, 2024) (1)+(2)	19,72,65,849
4. Unpaid interest on Loan	15,77,842

This is for favour of your kind information and necessary action.

  
04/11/24  
Managing Director,  
AEGCL, Bijulee Bhawan,  
Paltan Bazar, Ghy-01  
71Edu

**Annexure-13**  
**Contingency Fund utilization**  
**For**  
**FY 2024-25**

**Regarding utilization of Contingency Reserve Fund of AEGCL**

**From :** ASSAM ELECTRICITY REGULATORY COMMISSION  
<aerc\_ghy@hotmail.com>

Mon, 08 Jul, 2024 16:23

**Subject :** Regarding utilization of Contingency Reserve Fund of AEGCL

**To :** MD,AEGCL <managing.director@aegcl.co.in>

**ASSAM ELECTRICITY REGULATORY COMMISSION**  
**A.S.E.B. Campus, Dwarandhar,**  
**G. S. Road, Sixth Mile, Guwahati – 781 022**  
Phone: (0361) 2234442 Fax: (0361) 2234432  
E-mail : [aerc\\_ghy@hotmail.com](mailto:aerc_ghy@hotmail.com) Website : [www.aerc.gov.in](http://www.aerc.gov.in)

**No. AERC. 920/2024/7**

**Dated Guwahati the 08th July, 2024**

**From:** **Secretary,**  
Assam Electricity Regulatory Commission

**To:** **The Managing Director**  
Assam Electricity Grid Corporation Limited  
Bijulee Bhawan  
Paltanbazar, Guwahati-781001

**Sub: Regarding utilization of Contingency Reserve Fund of AEGCL**

Ref: 1. Your letter no. AEGCL/MD/TECH-325/ RNG-SLKT/Loc. No. 439 /7 dtd. 21.05.2024  
2. Your letter no. AEGCL/MD/TECH-314/O&M(LAR)/RNG-SLKT/ Restoration work (A)/44 dtd. 29.06.2024

Sir,

With reference to the above subject and your letters vide ref above for utilization of contingency reserve fund, the following may kindly be noted:

1. Regarding the proposal for work, "**Construction of new tower with pile foundation in place of river eroded tower at Loc – 439 of 220kV D/C Rangia - Salakati Line**" of estimated amount. **Rs. 64,14,009.00** (ref. 1), the Commission observed the tower at Loc. 439 of the said line is affected by erosion. The shifting of the tower leg is preventive action and does not fulfil the criteria for utilizing contingency reserve. Hence, the Commission disallows the utilization of Contingency Reserve Fund for this work.
2. Regarding the proposal for work, "**Construction of 3 nos. of new tower with pile foundation in place of river eroded tower at Loc – 451,452 and 453 of 220kV D/C Rangia-Salakati Line**" of estimated amount **Rs.2,93,61,277.00** (ref. 2), the Commission acknowledged that the tower at Loc no. 452 of the said Line collapsed due to sudden change in course of the river, Pagladiya and required emergency restoration. The line is operating on temporary ERS and the permanent towers need to be commissioned urgently to ensure grid stability.

In view of the above, the Commission allows the utilization of the estimated amount of **Rs.2,93,61,277.00** from the Contingency Reserve Fund subject to fulfillment of requirements as per provisions of laws of land. Also, AEGCL shall submit the actual work order and the fund utilization

subsequent tariff petition', whichever is earlier.

**Yours faithfully,  
Sd/-  
Secretary,  
Assam Electricity Regulatory  
Commission**

Memo No: **AERC. 920/2024/7-(A)**

**Dated Guwahati the 08th July, 2024**

**Copy to:**

1. The Chairman, AEGCL, Bijulee Bhawan, Paltanbazar, Guwahati – 781001, for information please.

Sd/-  
**Secretary,  
Assam Electricity Regulatory  
Commission**

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**Work and bill details of Contingency reserve fund under O&M LAR**

Sl. No.	Work Details	WO Amount	Billing Amount till date	FY 2024-25	Remarks
1	Construction of 3 (three) Nos. of new tower with pile foundation in place of river eroded tower at Loc- 451, 452 and 453 of 220 KV D/C Rangia-Salakati Line	₹ 2,63,80,375.00	₹ 2,53,08,588.00	₹ 2,53,08,588.00	Approval obtained from AERC vide email dated - 08.07.2024 No.- AERC.920/2024/7, dtd- 08.07.2024

  
**PRITAM BHUSHAN**  
 Assistant Manager  
 O&M (LAR) AEGCL

  
**Rupiyoti Sarma**  
 Asstt. General Manager  
 (BBM/Land Corp./O&M (LAR))  
 O/o the MD, AEGCL

## Regarding utilization of Contingency Reserve Fund of AEGCL

**From :** ASSAM ELECTRICITY REGULATORY COMMISSION  
<aerc\_ghy@hotmail.com>

Mon, 08 Jul, 2024 16:23

**Subject :** Regarding utilization of Contingency Reserve Fund of AEGCL

**To :** MD,AEGCL <managing.director@aegcl.co.in>

**ASSAM ELECTRICITY REGULATORY COMMISSION**

**A.S.E.B. Campus, Dwarandhar,**

**G. S. Road, Sixth Mile, Guwahati – 781 022**

Phone: (0361) 2234442 Fax: (0361) 2234432

E-mail : [aerc\\_ghy@hotmail.com](mailto:aerc_ghy@hotmail.com)

Website : [www.aerc.gov.in](http://www.aerc.gov.in)

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Assam Electricity Regulatory Commission

**To:** **The Managing Director**  
Assam Electricity Grid Corporation Limited  
Bijulee Bhawan  
Paltanbazar, Guwahati-781001

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subsequent tariff petition', whichever is earlier.

**Yours faithfully,  
Sd/-  
Secretary,  
Assam Electricity Regulatory  
Commission**

Memo No: **AERC. 920/2024/7-(A)**

**Dated Guwahati the 08th July, 2024**

**Copy to:**

1. The Chairman, AEGCL, Bijulee Bhawan, Paltanbazar, Guwahati – 781001, for information please.

**Sd/-  
Secretary,  
Assam Electricity Regulatory  
Commission**

**Annexure-14**  
**Estimate for Colony RCC (G+2)**  
**Building**  
**For FY 2025-26**



14



# ASSAM ELECTRICITY GRID CORPORATION LIMITED

OFFICE OF THE MANAGING DIRECTOR

Regd. Office: (FIRST FLOOR), BIJULEE BHAWAN, PALTANBAZAR; GUWAHATI - 781001

CIN: U40101AS2003SGC007238GSTIN: 18AAFCA4973J9Z3

PHONE: 0361-2739520 Web: [www.aegcl.co.in](http://www.aegcl.co.in)



No. AEGCL/DGM(CIVIL)/SS-050/Garmur/Part E/ 2024/ 366

Dtd: 30/9/24

To,

The Chief General Manager (O&M), UAR  
AEGCL, Bijulee Bhawan,  
Paltanbazar, Guwahati-1.

Sub:-Forwarding of Estimates

Ref:- AEGCL/DGM/UATTC/TC-Est-1/2022/795 dtd: 30.08.2024

Sir,

Enclosed please find herewith the estimate of the following works:

Sl. No.	Name of Work	Estimated amount
1.	Construction of new RCC G+2 Residential quarter (6units) at the AEGCL campus of Jorhat.	Rs.3,36,29,425 .00
2.	Construction of sliding gate for the New RCC G+2 Residential quarter at Garmur, AEGCL	Rs.1,65,627.00
3.	Construction of internal boundary fencing for proposed new G+2 building at Garmur GSS, AEGCL	Rs.8,35,957.00
4.	Construction of 2 nos. of Car Parking Shed for the new RCC G+2 Residential quarter at Garmur Colony.	Rs.8,49,207.00
5.	Development of the open area front of the new RCC G+2 Residential quarter at Garmur Colony.	Rs.18,33,811.00
<b>Total=</b>		<b>Rs.3,73,14,027 .00</b>

As per proposal, the estimates were received from the field. These estimates have been checked and corrected wherever necessary. The estimate of "Construction of Boundary wall with Grill surrounding of the New RCC G+2 Residential quarter of Garmur, AEGCL" of amount Rs.16,01,547.00 has been replaced with "Construction of internal boundary fencing for proposed new G+2 building at Garmur GSS, AEGCL" amounting to Rs. 8,35,957.00. The revised amounts of the rest of the estimates are as mentioned above in the table. The total amount comes out to be Rs. 3,73,14,027 .00.

Forwarded for kind perusal and necessary action.

Yours sincerely

Deputy General Manager (Civil)  
AEGCL, Bijulee Bhawan  
Paltanbazar, Guwahati-1



TH

# ASSAM ELECTRICITY GRID CORPORATION LIMITED

OFFICE OF THE MANAGING DIRECTOR

Regd. Office: (FIRST FLOOR), BIJULEE BHAWAN, PALTANBAZAR; GUWAHATI - 781001

CIN: U40101AS2003SGC007238GSTIN: 18AAFCA4973J9Z3

PHONE: 0361-2739520 Web: [www.aegcl.co.in](http://www.aegcl.co.in)



No. AEGCL/DGM(CIVIL)/SS-006/Dhaligaon/Part E/ 2024/ 365

Dtd: 30/9/24

To,

The Chief General Manager (O&M), LAR  
AEGCL, Bijulee Bhawan,  
Paltanbazar, Guwahati-1.

Sub:-Forwarding of Estimates

Ref:- AEGCL/DGM/Bong/T&T Circle/T-3/2024/234 dtd: 31.08.2024

Sir,

Enclosed please find herewith the estimate of the following works:

Sl. No.	Name of Work	Estimated amount
1.	Construction of new RCC G+2 Residential quarter at Dhaligaon GSS Colony, AEGCL	Rs.3,36,29,425.00
2.	Construction of sliding gate for the New RCC G+2 Residential quarter at Dhaligaon GSS Colony, AEGCL	Rs.1,65,627.00
3.	Construction of internal boundary fencing for proposed new G+2 building at Dhaligaon GSS, AEGCL	Rs.9,91,355.00
4.	Construction of Parking Shed for 12 LMVs with top consisting of PPGI Sheet (0.60mm) and base of ICBP (Pavers block 80mm thick)(9mx30m)	Rs.8,40,180.00
5.	Construction of Approach Road for the proposed RCC G+2 Residential Quarter at Dhaligaon GSS Colony	Rs.9,79,796.00
6.	Outer area development	Rs.10,57,272.00
	<b>Total=</b>	<b>Rs. 3,76,63,655.00</b>

As per proposal, the estimates were received from the field. These estimates have been checked and corrected wherever necessary. The estimate of "Construction of Boundary wall with Grill surrounding of the New RCC G+2 Residential quarter of Dhaligaon, AEGCL" of amount Rs.19,15,783.00 has been replaced with "Construction of internal boundary fencing for proposed new G+2 building at Dhaligaon GSS, AEGCL" amounting to Rs.9,91,355.00. The revised amounts of the rest of the estimates are as mentioned above in the table. The total amount comes out to be **Rs.3,76,63,655.00**.

Forwarded for kind perusal and necessary action.

Yours sincerely

Deputy General Manager (Civil)  
AEGCL, Bijulee Bhawan  
Paltanbazar, Guwahati-1

# ASSAM ELECTRICITY GRID CORPORATION LIMITED

OFFICE OF THE MANAGING DIRECTOR  
Regd. Office: (FIRST FLOOR), BIJULEE BHAWAN, PALTANBAZAR, GUWAHATI - 781001  
CIN: U40101AS2003SGC007238GSTIN: 18AAFCA4973J9Z3  
PHONE: 0361-2739520 Web: [www.aegcl.co.in](http://www.aegcl.co.in)



No. AEGCL/DGM(CIVIL)/SS-018/Depota/Part E/ 2024/ 364

Dtd: 30/9/24

To,

The Chief General Manager (O&M), CAR  
AEGCL, Bijulee Bhawan,  
Paltanbazar, Guwahati-1.

AGM, O&M, CAR  
Pr. Part up

Sub:-Forwarding of Estimates

Ref:- AEGCL/DGM/TT C/TEZ/T-41/2024/2108 dtd: 13.08.2024


Sir,

Enclosed please find herewith the estimate of the following works:

Sl. No.	Name of Work	Estimated amount
1.	Construction of new RCC G+2 Residential quarter (6units) at Depota GSS Campus, AEGCL	Rs.3,36,24,304 .00
2.	Construction of sliding gate for the New RCC G+2 Residential quarter at Depota GSS Colony, AEGCL	Rs.1,65,627.00
3.	Construction of internal boundary fencing for proposed new G+2 building at Depota GSS, AEGCL	Rs.8,35,957.00
4.	Construction of 2 nos. of Car Parking Shed for the new RCC G+2 Residential quarter at Depota Colony.	Rs.8,49,207.00
5.	Development of the open area front of the new RCC G+2 Residential quarter at Depota Colony.	Rs.18,33,811.00
	<b>Total=</b>	<b>Rs.3,73,08,906 .00</b>

As per proposal, the estimates were received from the field. These estimates have been checked and corrected wherever necessary. The estimate of "Construction of Boundary wall with Grill surrounding of the New RCC G+2 Residential quarter of Depota, AEGCL" of amount Rs.16,01,547.00 has been replaced with "Construction of internal boundary fencing for proposed new G+2 building at Depota GSS, AEGCL" amounting to Rs. 8,35,957.00. The revised amounts of the rest of the estimates are as mentioned above in the table. The total amount comes out to be **Rs.3,73,08,906.00**. Forwarded for kind perusal and necessary action.

Yours sincerely

  
Deputy General Manager (Civil)  
AEGCL, Bijulee Bhawan  
Paltanbazar, Guwahati-1

**Annexure-15**  
**Estimate for Colony Maintenance**  
**From**  
**FY 2026-27 to FY 2029-30**


# Estimate for Colony Maintenance

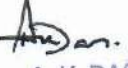
Annexure-I				
Sl. No.	Name of the work	Total no. of quarters /Colony/ GSS	Approximate expenditure per unit	Total
1	Repairing/ renovation of quarters	Approximately 150 Quarters	₹ 3,00,000.00	₹ 4,50,00,000.00
2	Repairing of roads of various colony/GSS	Approximately 30 colony/GSS	₹ 25,00,000.00	₹ 7,50,00,000.00
3	Repairing of water pipeline at various colony	Approximately 15 colony	₹ 20,00,000.00	₹ 3,00,00,000.00
4	Improvement of sanitary system along with construction of Colony drains	Approximately 15 colony	₹ 20,00,000.00	₹ 3,00,00,000.00
5	Construction of slow sand filters at various colonies of AEGCL along with associated works	Approximately 15 colonies	₹ 4,00,000.00	₹ 60,00,000.00
6	Power Supply Distribution system along with installation of separate transformers for Colony	Approximately 15 colony	₹ 40,00,000.00	₹ 6,00,00,000.00
7	Construction of boundary wall at various colonies of AEGCL	Approximately 10 colonies	₹ 55,00,000.00	₹ 5,50,00,000.00
<b>Grand Total</b>				<b>₹ 30,10,00,000.00</b>

  
**PRITAM BHUSHAN**  
 Assistant Manager  
 O&M (LAR), AEGCL

  
**Rupjyoti Sarma**  
 Asstt. General Manager  
 (BBM/Land Comp./O&M (LAR)  
 O/o the MD, AEGCL

  
**PARTHA P. DAS**  
 AGM, O&M (UAR)  
 O/o the MD, AEGCL

  
**Raj Sharma**  
 DGM (O&M), UAR  
 O/o the MD, AEGCL

  
**A. K. DAS**  
 DM (O&M), CAR  
 O/O THE MD, AEGCL

  
**Pallesh Bhuyan**  
 AGM (O&M), CAR  
 O/o the MD, AEGCL

  
**CGM (O&M), LAR**  
 AEGCL, Bijulee Bhawan  
 Pallanbazar, Guwahati-01

# **Annexure-16**

## **Estimate for ERS Procurement**

(85)

### Provisional Estimate for Procurement of 220kV Emergency Restoration Tower

SI No	Item Description	Qty	Total Price (Rs)	Remarks
1	Supply of IEEE 1070-2006 transmission line Emergency Restoration System along with suitable vehicle for transportation, mandatory spares, accessories, software etc	2	₹ 5,87,30,000.00	Estimate prepared on the basis of average of price from quotation collected from M/s Madhav Engineers and M/s Hi-Tech Corporation
	Contingency @ 15%		₹ 88,09,500.00	
	Total Amount (Total Price+Contingency)		₹ 6,75,39,500.00	
	Total including GST @18%		₹ 1,21,57,110.00	
	<b>Grand Total</b>		<b>₹ 7,96,96,610.00</b>	
	Say		₹ 7,96,96,610	

**Rupees Seven Crore Ninety-Six Lakh Ninety-Six Thousand Six Hundred and Ten Only**

**Note:** Contingency @15% considered in the preparation of estimate due to fluctuation in the Currency rate

Prepared By

Checked By

*Dipmoni Nath*  
Dipmoni Nath  
Asstt. Manage. (HQ)  
AEGCL

*D.L. Hazarika*  
D.L. Hazarika  
AGM (BD)  
O/o the MD, AEGCL

*Tridip Borah*  
Tridip Borah  
Asstt. General Manager  
O/o the MD, AEGCL

*K.Thakuria*  
K.Thakuria  
Accounts Officer (Bill/Esstt)  
AEGCL, Bijuwaso Chowan

*K.M. Bhatia*  
K.M. Bhatia  
DGM (F&A), (Bill/Esstt.)  
O/o the MD, AEGCL

Approved By

*mi*  
CGM (PP&D)  
AEGCL

*U.S. NATH*  
U.S. NATH  
DGM (BD & Tariff)  
AEGCL

*J. Devi*  
J. Devi  
GM (Marketing & PR)  
O/o the MD, AEGCL

SI No	Item	Unit	Qty
1	Supply of IEEE 1070-2006 transmission line Emergency Restoration System along with suitable vehicle for transportation, mandatory spares, accessories, software etc	No	2

**Bill of materials of Accessories and spares of 2 no of ERS**

ERS Structure Component					
SI No	Lindsey Part No	Description	Qty	Total Qty	Unit
1	7154	Foundation Plate	1	2	No
2	7424	Rigid Gimbal	1	2	No
3	7153	7ft Column	4	8	No
4	7152	14 ft Column	6	12	No
5	7157	45/45 deg Guy Plate	8	16	No
6	7158	0/0 deg Guy Plate	3	6	No
7	7155	Box Section	4	8	No
8	7500-3	ERS 5/8-11 x 3½ Hex Bolt	250	500	No
9	3-324	5/8- 11 hex Nut Zinc	250	500	No
10	3-206	5/8 Lock Washer	360	720	No

**ERS Training & Computer Programs**

11	7001	ERS Computer Analysis Program	1	1	No
12	7002	ERS On-Site Training (Weeks)	2	2	No

**Conductor & Guying Hardware**

13	3262BNC	Anchor Shackle, 60kip	40	80	No
14	3405	Chain Link, 60kip	10	20	No
15	3790EE	7/8 x 12" Eye-Eye Turnbuckle	5	10	No
16	R-10850	Insulator Blade Adopter	4	8	No
17	R-1127/150	30 kip Extension Strap x 15" long	8	16	No
18	R-1127/490	30 kip Extension Strap x 49" long	8	16	No
19	1336SY	Suspension Clamp 19.1-30.2	8	16	No
20	1708SY	Conductor Strain Clamp 12.7-30.5mm	8	16	No
21	1329	OHGW Suspension Clamp	2	4	No
22	1701SY	OHGW Strain Clamp	2	4	No

**Insulator**

23	7003-52	220kV Suspension Insulator	8	16	No
24	7003-3	EHV Corona Ring for Suspension Insulator 8"	0	0	
25	7003-28	Station Post Insulator	8	16	No
26	7003-24	EHV Corona Ring Post Insulator	0	0	

**Guy Wire Component**

27	7950	Thimble Clevis	12	24	No
28	R-13467	PLP Dead-end Guy Wire Grip	40	80	No
29	R-13531	9/16" Dia EHS Guy Wire - in meter	1000	2000	No
30	7900/100	Guy Strain Insulator	6	12	No



**Anchor Assemblies**

31	<b>R-13193</b>	<b>Cross Plate Anchor Assembly</b> <b>Each Set Consisting the following</b>	9	18	Set
	R-13193-1	Triple Eye Anchor Rod- 1No			
	R-13193-2	Cross Plate Anchor Head- 1No			
32	<b>R-14384</b>	<b>Marsh Anchor Assembly, Triple Helix</b> <b>Each Set Consisting the following</b>	9	18	Set
	R-14384-1	Triple Thimble Eye-1 no			
	R-14384-2	Triple Helix Anchor- 1 no			
	R-14384-3	10ft Extension Rod -1 no			
	R-14384-6	5ft Extension Rod- 1 no			
33	R-13193-2	Cross Plate Anchor Head Only	5	10	No

**Accessories**

34	<b>R-17509</b>	<b>Assembly and Erection tool set</b> <b>Each set Consisting of the following</b>			
	R-16289	30ft Gin Pole	1	2	No
	R-16513	2 Ton Tirfor Grip hoist	6	12	No
	7004H	Capstan with foot Pedal	1	2	No
	R-15738	5/8" Polyester Rope, 600' Spool	4	8	No
	T-1005	12" Spanner Wrench	2	4	No
	T-1006	1/2" Square Drive Ratchet	4	8	No
	T-1019	1/2" Square Drive Deep socket 15/16"	4	8	No
	T-1020	12 Point Box Wrench 15/16"	4	8	No
	R-15107	3 Ton Chain Hoist	5	10	No
	R-15103-10	Pulling Eye	8	16	No
	R-14301	Automatic Wire Grip	6	12	No
	R-14302	10ft Metal Sling	4	8	No
	R-14303	10ft Nylon Sling	6	12	No
	R-17105	6ft (1.8m) Endless Round Sling	6	12	No
	R-14305	Conductor Lifting hook	3	6	No
	R-16684	Snatch Block	5	10	No
	7272	Anchor Construction Yoke Plate	4	8	No
R-15258	6 Ton Hydraulic Wire Cutter	1	2	No	
35	<b>R-16655</b>	<b>Hydraulic Power Unit (HPU Set)</b> <b>Each set Consisting of the following</b>			
	R-16655-1	GPU-18-8 Hydraulic power unit .18hp	1	2	No
	7004-5	Hose set HC-16-25	2	4	Set
36	R-14384-4	Marsh Anchor Manual Installation Tool	3	6	No
37	R-14384	Foundation Stakes 1.2m	18	36	No
38	R16001	20ft Insulator & Hardware Storage Container	1	2	No

  
 CGM (PP&D)  
 AEGCL

# **Annexure-17**

## **Estimate for Spare Materials**

Spare for Emergency Failure of Equipment

Amount is in Rupees (INR)

SN	Description Equipments / Items for Replacement	Unit	Qty.	SUPPLY PORTION						INSTALLATION PORTION					Grand Total
				Unit Ex-works Price of previous DPR with 15% allowance	Add GST @ 18%	Total Ex-works price including taxes	Spares	Total Ex-works price + Spares	F&I charges (@8% of ex-works price)	Unit Erection /Dismantling/Civil	ing /Dismantling rates of previous total Erection	Dismantling & Civil	Add GST @ 18%		
A	B	C	D	E	F	G	H	I	J	K	L	M		N	
1.00	Sub Station Equipments (Supply & Installation)														
1.01	400kV CB	Set	3	3812000.00	686160.00	13494480.00	1349448.00	14843928.00	1022835.84	117808.30	45909.15	491152.35	88407.42	16446323.61	
1.06	400kV CT (1-Ph)	No	9	620000.00	111600.00	6584400.00	658440.00	7242840.00	499075.20	4234.30	2922.15	64408.05	11593.45	7817916.70	
1.01	220kV CB (1-Pole)	Set	5	1532998.30	275939.69	9044689.97	904469.00	9949158.97	685556.84	117808.30	45909.15	818587.25	147345.71	11600648.76	
1.02	220kV CB (3-Pole)	Set	5	1617084.00	291075.12	9540795.60	954079.56	10494875.16	723159.96	117808.30	45909.15	818587.25	147345.71	12183968.08	
1.03	132kV CB (3-Pole)	Set	5	835201.30	150336.23	4927687.67	492768.77	5420456.44	373502.02	67870.70	40722.55	542966.75	97734.02	6434659.22	
1.05	33kV CB	Set	10	501082.60	90194.87	5912774.68	591277.47	6504052.15	448168.28	67870.70	40722.65	1085933.50	195468.03	8233621.96	
1.06	220kV CT (1-Ph)	No	21	361871.65	65136.90	8967179.49	896717.95	9863897.44	679681.81	4234.30	2922.15	150285.45	27051.38	10720916.07	
1.07	132kV CT (1-Ph)	No	21	273871.35	49296.84	6786532.05	678653.21	7465185.26	514396.12	3850.20	2656.50	136640.70	24595.33	8140817.41	
1.09	33kV CT (1-Ph)	No	30	76465.80	13763.84	2706889.32	270688.93	2977578.25	205173.03	3611.00	2492.05	183091.50	32956.47	3398799.26	
1.13	33kV PT (1-Ph)	No	6	41895.65	7541.22	296621.20	29662.12	326283.32	22482.88	1275.35	879.75	12930.60	2327.51	364024.31	
1.17	132kV Surge Arrestor	No	30	42688.00	7683.84	1511155.20	151115.52	1662270.72	114540.44	2144.75	1480.05	108744.00	19573.92	1905129.08	
1.19	33kV Surge Arrestor	No	30	7417.50	1335.15	262579.50	26257.95	288837.45	19902.64	515.20	355.35	26116.50	4700.97	339557.56	
1.21	220kV 1-Ph Isolator	Set	15	396271.60	71328.89	7014007.32	701400.73	7715408.05	531637.98	19400.50	13386.00	491797.50	88523.55	8827367.08	
1.23	132kV 1-Ph Isolator	Set	15	213910.35	38503.86	3786213.20	378621.32	4164834.51	286982.13	20667.80	14261.15	523934.25	94308.17	5070059.06	
1.26	33kV 3-Ph Isolator	Set	10	95332.70	17159.89	1124925.86	112492.59	1237418.45	85265.57	4781.70	3299.35	80810.50	14545.89	1418040.40	
						61882051.06	6188205.11	68070256.16	4690449.70			4980425.75	896476.64	102901848.56	
												<b>Total</b>		<b>10,29,01,848.56</b>	







# **Annexure-18**

## **Estimate for Upgradation of SAS**

(F)

Upgradation of SAS								
Sl. No	Detail of Work	Total No of Substation required for upgradation	Unit Price (Rs)	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	Remarks
1	SAS Upgradation for 220kV GSS	6	₹ 91,27,743.00	₹ 1,82,55,486.00	₹ 1,82,55,486.00	₹ 91,27,743.00	₹ 91,27,743.00	Rates considered from recently awarded work order vide AEGCL/MD/Tech-1060/Rangia/XFMR AUG SAS UPGRADATION/45 Dated 08.08.2024
2	SAS Upgradation of 132kV GSS	41	₹ 56,55,787.00	₹ 4,52,46,296.00	₹ 5,65,57,870.00	₹ 6,22,13,657.00	₹ 6,78,69,444.00	Rates considered from Quotation of OEM
	Total			₹ 6,35,01,782.00	₹ 7,48,13,356.00	₹ 7,13,41,400.00	₹ 7,69,97,187.00	





# **Annexure-19**

## **Estimate for Cyber Security**

(10)

AEGCL CYBER SECURITY PROVISIONAL BUDGET ESTIMATE							
Sl No	Description	FY 2025-2026	FY 2026-2027	FY 2027-2028	FY 2028-2029	FY 2030-2031	Remarks
		Amount in Rs.	Amount in Rs.	Amount in Rs.	Amount in Rs.	Amount in Rs.	
1	End Point Security	₹ 25,00,000.00	₹ 25,00,000.00	₹ 25,00,000.00	₹ 25,00,000.00	₹ 25,00,000.00	Centralized End Point Security for end user devices
2	Cyber Security Awareness Programme	₹ 10,00,000.00	₹ 10,00,000.00	₹ 10,00,000.00	₹ 10,00,000.00	₹ 10,00,000.00	Cyber Awareness programme for AEGCL Employees
3	AEGCL Webmail Licenses	₹ 30,00,000.00	₹ 30,00,000.00	₹ 30,00,000.00	₹ 30,00,000.00	₹ 30,00,000.00	AEGCL Domain Based Webmail
4	Software Procurement	₹ 10,00,000.00	₹ 10,00,000.00	₹ 10,00,000.00	₹ 10,00,000.00	₹ 10,00,000.00	Essential tools for cyber security
5	Network Management	₹ 80,00,000.00	₹ 80,00,000.00	₹ 80,00,000.00	₹ 80,00,000.00	₹ 80,00,000.00	Management of network equipments
6	ISMS implementation and VAPT	₹ 40,00,000.00	₹ 40,00,000.00	₹ 40,00,000.00	₹ 40,00,000.00	₹ 40,00,000.00	ISMS Certification and cyber security consultant
<b>Total(in Rs.)</b>		<b>₹ 1,95,00,000.00</b>	<b>₹ 1,95,00,000.00</b>	<b>₹ 1,95,00,000.00</b>	<b>₹ 1,95,00,000.00</b>	<b>₹ 1,95,00,000.00</b>	

*Partha*  
26/11/24  
PARTHA PRATIM SARMA  
ASSISTANT MANAGER (IT)  
O/o THE MD, AEGCL

*Sibukay*  
26/11/24  
SIBU RAY  
AM (IT),  
O/o THE MD, AEGCL

*Lohit*  
26/11/24  
LOHIT HASNU  
AGM (IT)  
O/o The MD, AEGCL

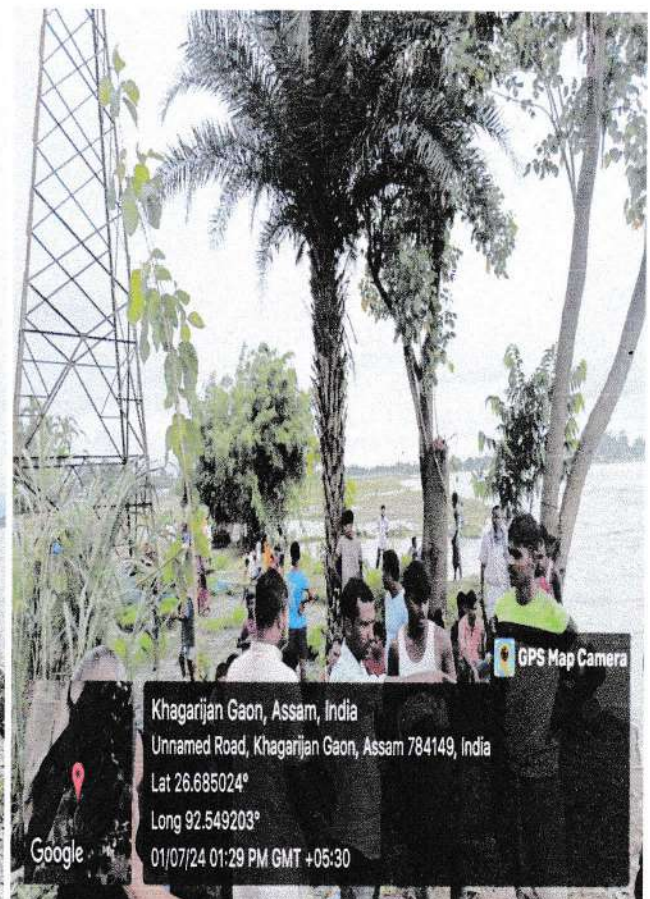
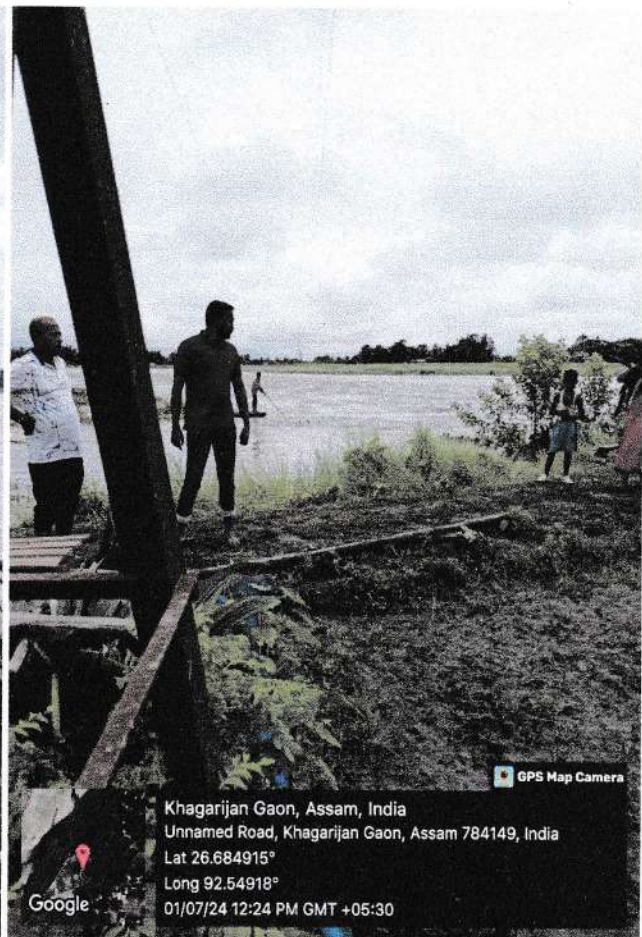
*U.S. Nath*  
26/11/24  
U.S. Nath  
DGM (IT) i/c  
O/o the MD, AEGCL

*Anindita Das*  
26/11/24  
Anindita Das  
General Manager(IT)  
O/O the MD, AEGCL

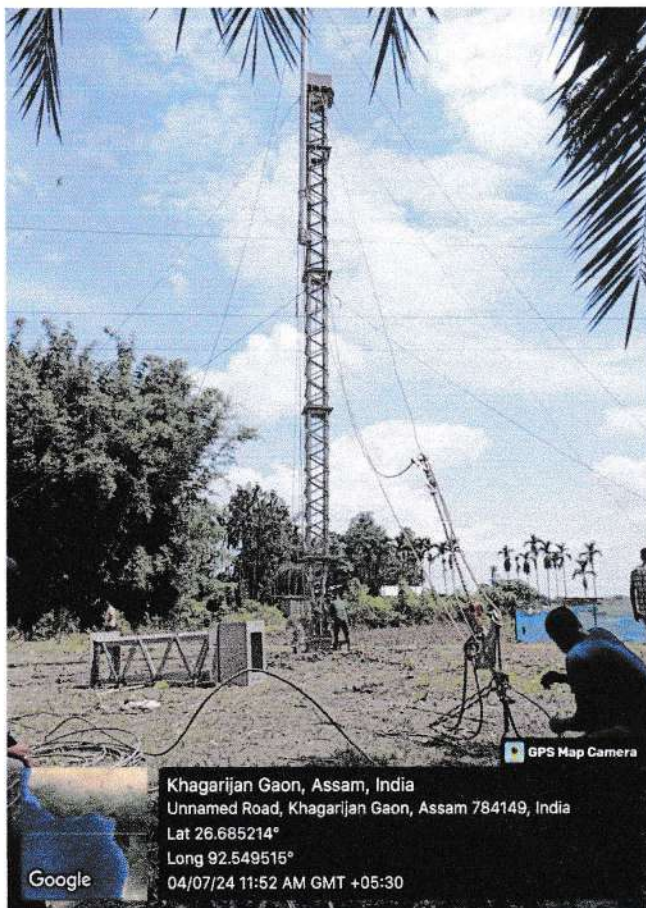
# **Annexure-20**

**Estimate for Approval of works  
under Contingency Reserve**





**132kV Depota-Dhekiajuli TL, Loc. No. 371**



**132kV Depota-Dhekiajuli TL, Loc. No. 371**

PERMANENT PROTECTION WORK BY CONSTRUCTION OF B+6 TOWER(PILE) FOUNDATION INCLUDING NECESSARY ERS DISMANTLING WORK, ERECTION & STRINGING WORK AT TOWER NO 371 UNDER DEPOTA-DHEKIAJULI TRANSMISSION LINE, AEGCL		
Sl No	Item Description	Amount in Rs.
1	SUPPLY	1855403.00
2	F&I	<del>40330.00</del> 40507.04
3	ERECTION	409283.00
4	DISMANTLING	54929.00
5	ERS	50787.00
6	FOUNDATION	2939337.00
7	GRAND TOTAL=	<del>5350069.00</del> 5350246.04 (Say=5350246

(Rupees Fifty Three Lakh Fifty Thousand ~~Sixty Nine~~ <sup>Two hundred & Forty Six</sup> Only)

*[Signature]*

Assistant Manager  
Type-1 EHV Grid Sub-Station  
AEGCL, Depota

*[Signature]*

Accounts Officer  
Type-1 EHV Grid S/S  
AEGCL, Depota

*[Signature]*  
22/08/24

Assistant General Manager  
Type-1 Grid Sub-Station  
AEGCL, Depota

*[Signature]*

Assistant Manager (Civil)  
Tezpur T&T Circle  
AEGCL, Tezpur

*[Signature]*  
Junior Manager (T)  
Tezpur T&T Circle,  
AEGCL, Tezpur, Assam

*[Signature]*  
Assistant Manager (F&A)  
Tezpur T&T Circle, AEGCL  
Tezpur, Sonitpur, Assam

*[Signature]*

Deputy General Manager  
Tezpur T&T Circle, AEGCL  
Tezpur, Sonitpur, Assam

**ANNEXURE (SUPPLY)**  
**PERMANENT PROTECTION WORK BY CONSTRUCTION OF B-6 TOWER(PILE) FOUNDATION INCLUDING NECESSARY ERS DISMANTLING WORK, ERECTION & STRINGING**  
**WORK AT TOWER NO 371 UNDER DEPTA-DHEKIAJULI TRANSMISSION LINE, AEGCL**

S/No	Item Description	Unit	Qty	Unit Rate in RS	Total in Rs.	Remarks
1	TOWER SUPERSTRUCTURE	3	4	5	6-5x4	7
1.1	Galvanized lattice steel tower super Structure including Hanger, Gussel, Strain plate (HT Steel= 70% & MS= 30%) B-6 tower	MT	5.72	195000.00	1115400.00	
2	STUB SET	MT	0.285	195000.00	51675.00	
2.1	Partially galvanized stub angle with cleal	MT				
3	NUTS and BOLT	MT	0.28	195000.00	54600.00	
3.1	Galvanized nuts and bolt spring washer	MT				
4	Power Conductor	KM	1	250000.00	250000.00	
4.1	A.CSR parner Conductor	KM	1	250000.00	250000.00	
7	INSULATOR	Nos	60	1200.00	72000.00	
7.1	Porcelain Disc insulator: 50KN	Nos	60	1200.00	72000.00	
8	POWER CONDUCTOR ACCESSORIES	Nos	6	1000.00	6000.00	
8.1	Vibrator damper	Nos	6	1000.00	6000.00	
9	DISC INSULATOR ACCESSORIES	Nos	6	2400.00	14400.00	
9.1	Single tension hardware fitting for parner conductor	Nos	6	2400.00	14400.00	
10	TOWER ACCESSORIES	Nos	1	100.00	100.00	
10.1	Supply of Dangler plate	Nos	1	100.00	100.00	
10.2	Supply of phase plate	Nos	1	100.00	100.00	
10.3	Supply of Number plate	Nos	1	100.00	100.00	
10.4	Supply of anti climbing Devices	Nos	1	8000.00	8000.00	
				Sub- total=	1572375.00	
				Add 9% SGST=	141513.75	
				Add 9% CGST=	141513.75	
				Grand Total=	1855403.00	

(Rupees Eighteen lakh Fifty Five thousand Four Hundred Three Only)

Prepared By

*[Signature]*

Assistant Manager  
Type-1 EHV Grid Sub-Station  
AEGCL, Depota

Checked By

*[Signature]*

Accounts Officer  
Type-1 EHV Grid S/S  
AEGCL, Depota

Submitted By

*[Signature]*  
22/08/20

Assistant General Manager  
Type-1 Grid Sub-Station  
AEGCL, Depota

Junior Manager (I)  
Tezpur T&T Circle  
AEGCL, Tezpur, Assam

Assistant Manager (F&A)  
Tezpur T&T Circle, AEGCL  
Tezpur, Sonthpur, Assam

Deputy General Manager  
Tezpur T&T Circle  
AEGCL, Tezpur

**ANNEXURE (FAI)**  
**MANANT PROTECTION WORK BY CONSTRUCTION OF B+6 TOWER(PILE) FOUNDATION INCLUDING NECESSARY ERS DISMANTLING WORK, FRICTION & STRINGING WORK AT TOWER NO 371 UNDER DEPOTA-DHEKIAJULI TRANSMISSION LINE, AEGCL**

Sl no	Item Description	Unit	Qty	Unit Rate In RS	Total In Rs.	Remarks
1	TOWER SUPERSTRUCTURE	3	4	5	6-5x4	7
1.1	Galvanised lattice steel tower super Structure including Hanger, Gusset, Strain plate ( HT Steel= 70% & MS= 30%) A+0 tower	MT	5.72	3200.00	18304	
2	STUB SET					
2.1	Partially galvanised stub angle with cleal	MT	0.285	3200.00	248	Rates are taken from Order No: AEGCL/MD/CGM/Q&M/Flood/2019/Pkg-F/07 Dtd: 16-9-2020
3.1	Galvanised nuts and bolt	MT	0.28	3200.00	896.00	
4	Power Conductor					
4.1	ACSR parther Conductor	KM	1	12000.00	12000.00	
5	INSULATOR					
5.1	Porcelain Disc Insulator: 90KN	Nos	60	30.00	1800.00	
6	POWER CONDUCTOR ACCESSORIES					
6.1	Vibration damper	Nos	6	30.00	180.00	
7	DISC INSULATOR ACCESSORIES					
7.1	Single Tension hardware fitting for parther conductor	Nos	16	30.00	360.00	150.00
8	Tower ACCESSORIES					
8.1	Supply of Danger plate	Nos	1	30.00	30.00	
8.2	Supply of phase plate	Nos	1	30.00	30.00	
8.3	Supply of Number plate	Nos	1	30.00	30.00	
8.4	Supply of ant climbing Devices	Nos	1	30.00	30.00	

(Rupees Forty Thousand Three hundred Thirty Only)

Sub- total=	34476.00
Add 9% SGST=	3076.02
Add 9% CGST=	3076.02
Grand Total=	40507.04

Prepared By

Checked By

Submitted By

Assistant Manager  
Type-1 EHV Grid Sub-Station  
AEGCL, Depota

Accounts Officer  
Type-1 EHV Grid S/S  
AEGCL, Depota

Assistant General Manager  
Type-1 Grid Sub-Station  
AEGCL, Depota

Junior Manager (IT)  
Tezpur T&T Circle  
AEGCL, Tezpur, Assam

Assistant Manager (F&A)  
Tezpur T&T Circle, AEGCL  
Tezpur, Sonitpur, Assam

Deputy General Manager  
Tezpur T&T Circle  
AEGCL, Tezpur

**ANNEXURE (ERECTION)**  
**PERMANENT PROTECTION WORK BY CONSTRUCTION OF B-6 TOWER(PILE) FOUNDATION INCLUDING NECESSARY ERS DISMANTLING WORK, ERECTION & STRINGING WORK AT TOWER NO 371 UNDER DEPOTA-DHEKIAJULI TRANSMISSION LINE AEGCL**

Sl No	Item Description	Unit	Qty	Rate per Unit	Total In RS	Remarks
1	Setting of Stub including transportation & distribution of stub and accessories from store to site (Sets of Four)	Set	1	15000.00	15000.00	
2	Superstructure erection including transportation of structures by any means and distribution of structure and accessories at site	MT	5.72	15000.00	85800.00	
3	Stringing of power conductors including transportation from Stores and distribution of conductors and accessories to sites and laying, stringing, tensioning, clamping, joining, jumparing and hoisting of insulators complete including cost of fittings and accessories not specifically mentioned elsewhere per route km (3 conductors) of line.	RKM	0.691	250000.00	172750.00	
4	Stringing of ground wire including distribution of ground wire and accessories to site and laying, stringing, tensioning, clamping, joining, complete including all fittings and accessories not specifically mentioned elsewhere per route km of line	RKM	0.6	30000.00	18000.00	Rate As per Order No: AEGCL/MD/CGM(O&M)/FLOOD/2019 /PKD-E/07 DATE: 16.09.2020
5	Grounding of towers with 3 metre long 25mm dia GI pipe, including cost of all materials, such as GI pipes, Gibbols knuts and washer, salt, cook etc as per specification.	Nos	1	8000.00	8000.00	
6	Painting of towers with bituminous paints of approved quality up to 3 meters from ground level including the cost of paints.	Nos	1	7000.00	7000.00	
7	Welding of all nuts & bolts up to the bottom cross arm level including all changes of transportation materials etc.	Nos	1	15000.00	15000.00	
8	Danger plates (1 no per tower)	Nos	1	100.00	100.00	Rate As per Order No: AEGCL/MD/CGM(O&M)/FLOOD/2019 /PKD-E/07 DATE: 16.09.2020
9	Erection of phase plates	Set	1	100.00	100.00	
10	Erection of Number plates (1 no per tower)	Nos	1	100.00	100.00	
11	Erection of anti climbing device (1 set per tower)	Set	1	25000.00	25000.00	
				Sub-total=	346850.00	
				Add 9% SGST=	31216.50	
				Add 9% CGST=	31216.50	
				Grand Total=	409283.00	
				Sav Rs=	409283.00	

(Rupees Four lakh Nine thousand Two Hundred Eighty Three only)

Prepared By  
*[Signature]*

Assistant Manager  
Type-1 EHV Grid Sub-Station  
AEGCL, Depota

Checked By  
*[Signature]*

Accounts Officer  
Type-1 EHV Grid S/S  
AEGCL, Depota

Submitted By  
*[Signature]*

Assistant General Manager  
Type-1 Grid Sub-Station  
AEGCL, Depota  
22/08/2019

Junior Manager (T)  
Tezpur T&T Circle  
AEGCL, Tezpur, Assam

Assistant Manager (F&A)  
Tezpur T&T Circle  
AEGCL

Deputy General Manager  
Tezpur T&T Circle  
AEGCL, Tezpur

**ANNEXURE ( DISMANTLING)**

**PERMANENT PROTECTION WORK BY CONSTRUCTION OF B+6 TOWER(PILE) FOUNDATION INCLUDING NECESSARY ERS DISMANTLING WORK, ERECTION & STRINGING WORK AT TOWER NO 371 UNDER DEPOTA-DHEKIAJULL TRANSMISSION LINE, AEGCL**

Sl No	Item Description	Unit	Qty	Rate per Unit	Total in RS	Remarks
1	Opening and lowering of the conductor from the portion of be dismantled and transport it to the store (3 Conductor) Rate for 6 Conductor as per Order=100000.00 Rate for 3 Conductor= 100000/2=50000.00	RKM	0.691	50000.00	34550.00	Rates are taken from Order No: AEGCLMD/CGM(Q&M)/Flood/2019/Pkg-F/07/Did: 18-9-2020
2	Opening and lowering of ground wire from the position of the line to be dismantled and transportation it to the store.	RKM	0.6	20000.00	12000.00	
				Sub Total=	46550.00	
				Add 9% SGST=	4189.50	
				Add 9% CGST=	4189.50	
				Grand Total=	54929.00	

( Rupees Fifty Four thousand Nine hundred Twenty Nine Only)

Prepared By

*[Signature]*

Assistant Manager  
Type-1 EHV Grid Sub-Station  
AEGCL, Depota

Checked By

*[Signature]*

Accounts Officer  
Type-1 EHV Grid S/S  
AEGCL, Depota

Submitted By

*[Signature]*  
22/08/24

Assistant General Manager  
Type-1 Grid Sub-Station  
AEGCL, Depota

*[Signature]*  
Junior Manager (T)  
Tezpur T&T Circle  
AEGCL, Tezpur, Assam

*[Signature]*  
Assistant Manager (F&A)  
Tezpur T&T Circle, AEGCL  
Tezpur, Sonitpur, Assam

*[Signature]*  
Deputy General Manager  
Tezpur T&T Circle  
AEGCL, Tezpur

**ANNEXURE (ERS)**

**PERMANENT PROTECTION WORK BY CONSTRUCTION OF B+6 TOWER(PILE) FOUNDATION INCLUDING NECESSARY ERS DISMANTLING WORK, ERECTION & STRINGING WORK AT TOWER NO 371 UNDER DEPOTA-DHEKIAJULI TRANSMISSION LINE, AEGCL**

**A. TRANSPORTATION OF ERS**

Sl	Particulars of job	Qty	Unit	Rate (Rs.)	Amount (Rs.)	Remarks
1	ERS tower material sorting, loading and carrying from work camp and unloading at Khatigana GSS. Weight per ERS= 5.2MT	1st 30KM 180KM	1 Per Ton per KM	15400.00 15.00	15400.00 14040.00	Rate as per AEGCL/M/D/CARE/panelment/Tech 502/2022/14 Dtd:14-09-2022
				Sub-Total (A)=	29440.00	

**B. DISMANTLING FOR 1 No ERS**

Particulars of job	Qty	Unit	Rate (Rs.)	Amount	Remarks
ERS tower materials sorting, loading and carrying from work site to head camp by head loading	1	LS	3250.00	3250.00	Rate as per AEGCL/M/D/CARE/panelment/Tech 502/2022/14 Dtd:14-09-2022
Dismantling of ERS tower including De-Anchoring	1	Each	10350.00	10350.00	
				Sub-Total (C)=	13600.00
				Total (A+B)=	43040.00
				Add 9% SGST=	3873.60
				Add 9% CGST=	3873.60
				Grand Total=	50787.20
				Say Rs=	50787.00

**(Rupees Fifty Thousand Four hundred Ninety Two Only)**

Prepared By

*[Signature]*

Assistant Manager  
Type-1 EHV Grid Sub-Station  
AEGCL, Depota

Checked By

*[Signature]*

Accounts Officer  
Type-1 EHV Grid S/S  
AEGCL, Depota

Submitted By

*[Signature]*  
22/08/24

Assistant General Manager  
Type-1 Grid Sub-Station  
AEGCL, Depota

*[Signature]*  
Junior Manager (T)  
Tezpur T&T Circle  
AEGCL, Tezpur, Assam

*[Signature]*  
Assistant Manager (T & S)  
Tezpur T&T Circle, AEGCL  
Tezpur, Sonitpur, Assam

*[Signature]*  
Deputy General Manager  
Tezpur T&T Circle  
AEGCL, Tezpur



Name of Work:- Permanent protection work by Construction of B+6 tower (pile) foundation including necessary ERS, erection & stringing work at  
 Tower no 371 under Depota- Dhekiajuli Transmission line, AEGCL.  
 Annexure-1 (Foundation work)  
 Ref-(1) AEGCL/MD/CGM(O&N)/FLOOD/2019/PKG-E/07 DATED 16/09/2020

Sl. No.	Ref no	Description of Items	Qty	Unit	Unit Rate(Rs.)	Amount(Rs.)
1	2.1	Mobilization (including preparation of work space, Approach road, dewatering, arrangement of electricity, jungle clearing, earth filling and making all arrangement for completion of the work) and construction and supply of all materials & labour of temporary island/platform to facilitate the construction of foundation including platform for storage of construction materials such as stone chips, sand, cement, steel reinforcement bar, mixture machines, tools & plants all foundation materials keeping & mixing.				
2	2.2	Boring providing and installation of bored cast in situ pile of 1200 mm diameter below the pile head with M25 grade of cement concrete including the cost of reinforcement steel, cost of boring with temporary guide casting bentonite solution. All necessary labour materials, plants and tackles etc complete as necessary for proper execution of the job upto 8.5m from the bottom of the pile head. The unit rate include excavation, dewatering, socketing, anchoring, backfilling, form work for placing of plain or reinforced concrete cement, supply and providing MS liner of 6mm thick in piles upto 10 meter depth from the bottom of the ground level.	1	Job	1000000.00	1,00,000.00
		Total =			80.00	80.00
3	2.30	Providing and laying M25 grade concrete of specified 28 days strength for pile head, the beam, chimney including reinforcement steel, form work, scaffolding for all level as per site necessary materials and equipment, transportations, batching, mixing, vibration, dewatering etc as per approved drawing and direction.	4	Nos	25,733.04	20,58,643.20
		Total =			80.00	80.00
4	2.5	Conducting pile integrity test on piles using electronic control unit hand held hammer, accelerometer, computer with required software to assess as installed pile characteristics including mobilisation of necessary manpower, equipment materials etc required for successful completion of the job.	4	Nos	9490.00	37,960.00
		Total =			21.83	2,94,360.30
		(A) Total amount=Rs				24,90,963.50
		Add 18% GST=Rs				4,48,373.43
		Grand Total=Rs				29,39,336.93
		SAY.				29,39,337.00

*Wavy*  
 19/12/24  
 Assistant Manager (Civil)  
 Tezpur T&T Circle  
 AEGCL, Tezpur

*Beary*  
 Assistant Manager  
 Type-1 EHV Grid Sub-Station  
 AEGCL, Depota

*S. K. Mishra*  
 Accounts Officer  
 Type-1 EHV Grid SIS  
 AEGCL, Depota

*Radhika*  
 Assistant General Manager  
 Type-1 Grid Sub-Station  
 AEGCL, Depota

*Wavy*  
 Assistant Manager (Civil)  
 Tezpur T&T Circle

*S. K. Mishra*  
 Assistant Manager (F&A)  
 Tezpur T&T Circle, AEGCL

*Radhika*  
 Deputy General Manager  
 Tezpur T&T Circle  
 Tezpur