

Order
on
Annual Performance Review for
FY 2020-21
and
Revised ARR for FY 2021-22
For
State Load Despatch Centre of
Uttarakhand

April 26, 2021

Uttarakhand Electricity Regulatory Commission
Vidyut Niyamak Bhawan, Near I.S.B.T., P.O. Majra
Dehradun - 248171

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Before

UTTARAKHAND ELECTRICITY REGULATORY COMMISSION

Petition No.: 14 of 2021

In the Matter of:

Petition filed by State Load Despatch Centre of Uttarakhand for Annual Performance Review for FY 2020-21 and Revised Aggregate Revenue Requirement for FY 2021-22.

AND

In the Matter of:

State Load Despatch Centre (SLDC)
132 kV Substation, H/Q Building, Majra,
Dehradun, Uttarakhand

...Petitioner

Coram

Shri D.P. Gairola Member (Law)

Shri M.K. Jain Member (Technical)

Date of Order: April 26, 2021

Section 32(3) of the Electricity Act, 2003 (hereinafter referred to as “the Act”) allows the State Load Despatch Centre to levy and collect such fee and charges from generating companies and licensees involved in intra-State transmission as may be specified by the Appropriate Commission. To this end, it is required to file an application for determination of these charges in such manner and along with such fee as may be specified by the Appropriate Commission through Regulations.

In accordance with the relevant provisions of the Act, the Commission had notified Uttarakhand Electricity Regulatory Commission (Terms and Conditions for Determination of Tariff) Regulations, 2011 (hereinafter referred to as “UERC Tariff Regulations, 2011”) for the first Control Period from FY 2013-14 to FY 2015-16 specifying therein terms, conditions and norms of operation

for licensees, generating companies and SLDC. The Commission had issued the Order dated April 10, 2014 on Aggregate Revenue Requirement for SLDC for FY 2013-14 to FY 2015-16. In accordance with the provisions of the UERC Tariff Regulations, 2011, the Commission had issued the Order dated April 11, 2015 on Aggregate Revenue Requirement for SLDC for FY 2015-16.

Further, in accordance with the relevant provisions of the Act, the Commission had notified Uttarakhand Electricity Regulatory Commission (Terms and Conditions for Determination of Multi Year Tariff) Regulations, 2015 (hereinafter referred to as “UERC Tariff Regulations, 2015”) for the second Control Period from FY 2016-17 to FY 2018-19 specifying therein terms, conditions and norms of operation for licensees, generating companies and SLDC. The Commission had issued the MYT Order dated April 5, 2016 on Aggregate Revenue Requirement for SLDC for FY 2016-17 to FY 2018-19. In accordance with the provisions of the UERC Tariff Regulations, 2015, the Commission had carried out the Annual Performance Review for FY 2016-17, FY 2017-18 and FY 2018-19 vide its Orders dated March 29, 2017, March 21, 2018 and February 27, 2019.

Further, in accordance with the relevant provisions of the Act, the Commission had notified Uttarakhand Electricity Regulatory Commission (Terms and Conditions for Determination of Multi Year Tariff) Regulations, 2018 (hereinafter referred to as “UERC Tariff Regulations, 2018”) for the third Control Period from FY 2019-20 to FY 2021-22 specifying therein terms, conditions and norms of operation for licensees, generating companies and SLDC. The Commission had issued the Order dated February 27, 2019 on Aggregate Revenue Requirement for SLDC for FY 2019-20 to FY 2021-22. In accordance with the provisions of the UERC Tariff Regulations, 2018, the Commission had carried out the Annual Performance Review for FY 2019-20 vide its Order dated April 18, 2020.

In compliance with the provisions of the Act and Regulation 8(1) and Regulation 10(1) of UERC Tariff Regulations, 2018, State Load Despatch Centre of Uttarakhand (hereinafter referred to as “SLDC” or “Petitioner”) filed a Petition (Petition No. 14 of 2021 and, hereinafter, referred to as the “Petition”), giving details of its revised projections of Aggregate Revenue Requirement (ARR) for FY 2021-22, based on the Annual Performance Review for FY 2020-21 on December 28, 2020.

The Petition filed by SLDC had certain infirmities/deficiencies which were informed to SLDC vide Commission’s letter no. UERC/7/CL/438/Misc. App. No. 51 of 2020/1135 dated January 12, 2021 and SLDC was directed to rectify the said infirmities in the Petition and submit certain additional information necessary for admission of the Petition. SLDC vide its letter no. 170/Dir. (Project)/

PTCUL/ARR dated January 21, 2021 removed the critical deficiencies. Based on the submissions made by SLDC, the Commission vide its Order dated February 09, 2021 provisionally admitted the Petition for further processing subject to the condition that SLDC shall furnish any further information/ clarifications as deemed necessary by the Commission during the processing of the Petition and provide such information and clarifications to the satisfaction of the Commission within the time frame, as may be stipulated by the Commission, failing which the Commission may proceed to dispose of the matter as it deems fit based on the information available with it.

This Order, accordingly, relates to the Petition filed by the SLDC for approval of revised Aggregate Revenue Requirement for FY 2021-22, and is based on the original as well as all the subsequent submissions made by SLDC during the course of the proceedings.

Tariff determination being the most vital function of the Commission, it has been the practice of the Commission to elaborate in detail the procedure and to explain the underlying principles in determination of tariffs. Accordingly, in the present Order also, in line with past practices, the Commission has tried to elaborate the procedure and principles followed by it in determining the ARR of SLDC. The SLDC Charges are recoverable from the beneficiaries. It has been the endeavour of the Commission in past also, to issue Tariff Orders for SLDC concurrently with the issue of Order on retail tariffs for Uttarakhand Power Corporation Limited (UPCL), so that UPCL is able to honour the payment liability towards SLDC charges. For the sake of convenience and clarity, this Order has further been divided into following Chapters:

Chapter 1 - Background and Procedural History.

Chapter 2 - Petitioner's Submission, Commission's Analysis, Scrutiny and Conclusion on True up for FY 2019-20, Annual Performance Review for FY 2020-21 and determination of ARR for FY 2021-22.

Chapter 3 - Commission's Directives.

1. Background and Procedural History

In accordance with the provisions of the Uttar Pradesh Reorganization Act 2000 (Act 29 of 2000), enacted by the Parliament of India on August 25, 2000, the State of Uttaranchal came into existence on November 9, 2000. Section 63(4) of the above Reorganization Act allowed the Government of Uttaranchal (hereinafter referred to as “GoU” or “State Government”) to constitute a State Power Corporation at any time after the creation of the State. GoU, accordingly, established the Uttaranchal Power Corporation Limited (UPCL) under the Companies Act, 1956, on February 12, 2001 and entrusted it with the business of transmission and distribution in the State. Subsequently, from April 1, 2001, all works pertaining to the transmission, distribution and retail supply of electricity in the area of Uttaranchal were transferred from Uttar Pradesh Power Corporation Limited (UPPCL) to UPCL, in accordance with the Memorandum of Understanding dated March 13, 2001, signed between the Governments of Uttaranchal and Uttar Pradesh.

Meanwhile, the Electricity Act, 2003 was enacted by the Parliament of India on June 10, 2003, which mandated separate licenses for transmission and distribution activities. In exercise of powers conferred under sub-section 4 of Section 131 of the Act, the GoU, therefore, through transfer scheme dated May 31, 2004, first vested all the interests, rights and liabilities related to Power Transmission and Load Despatch of “Uttaranchal Power Corporation Limited” into itself and, thereafter, re-vested them into a new company, i.e. “Power Transmission Corporation of Uttaranchal Limited”, now renamed as “Power Transmission Corporation of Uttarakhand Limited” after change of name of the State. The State Government, further vide another notification dated May 31, 2004 declared Power Transmission Corporation of Uttarakhand as the State Transmission Utility (STU) responsible for undertaking, amongst others, the following main functions:

- a) To undertake transmission of electricity through intra-State transmission system.
- b) To discharge all functions of planning and co-ordination relating to intra-State transmission system.
- c) To ensure development of an efficient, co-ordinated and economical system of intra-State transmission lines.
- d) To provide open access.

A new company in the State was, thus, created to look after the functions of intra-State Transmission and Load Despatch, on May 31, 2004. In view of re-structuring of functions of UPCL and creation of a separate company for looking after the transmission related works, the Commission amended the earlier 'Transmission and Bulk Supply License' granted to 'Uttarakhand Power Corporation Limited' and transmission license was given to PTCUL for carrying out transmission related works in the State vide Commission's Order dated June 9, 2004.

The State Load Despatch Centre of Uttarakhand has been made operational w.e.f. November 27, 2012. As per Section 32 of the Act, the State Load Despatch Centre is the apex body to ensure integrated operation of the power system in the State. The functions of State Load Despatch Centre as stipulated in the Act are as follows:

- a) be responsible for optimum scheduling and despatch of electricity within the State, in accordance with the contracts entered into within the Licensees or the Generating Companies operating in the State;
- b) monitor grid operations;
- c) keep accounts of the quantity of electricity transmitted through the State grid;
- d) exercise supervision and control over the intra-State transmission system; and
- e) be responsible for carrying out real time operations for grid control and despatch of electricity within the State through secure and economic operation of the State grid in accordance with the Grid Standards and the State Grid Code.

In exercise of powers conferred to it under Section 61 of the Act, and all other powers enabling it in this behalf, the Commission notified the UERC Tariff Regulations, 2018 on September 14, 2018. These Regulations superseded the UERC Tariff Regulations, 2015.

The Commission vide its Order dated February 27, 2019 approved the Business Plan and Multi Year Tariff for SLDC for the third Control Period from FY 2019-20 to FY 2021-22. Further, the Commission had carried out the Annual Performance Review for FY 2018-19 and FY 2019-20 vide its Order dated February 27, 2019 and April 18, 2020.

As mentioned earlier also, in accordance with the provisions of the Act and Regulation 8(1) and Regulation 10(1) of the UERC Tariff Regulations, 2018, SLDC is required to file a Petition for Annual Performance Review by November 30 of every year. SLDC in compliance to the Regulations

submitted the Petition for Annual Performance Review for FY 2020-21 and Revised Aggregate Revenue Requirement for FY 2021-22 on December 28, 2020.

The Petition filed by SLDC had certain infirmities/deficiencies which were informed to SLDC vide Commission's letter no. UERC/7/CL/438/Misc. App. No. 51 of 2020/1135 dated January 12, 2021 and SLDC was directed to rectify the said infirmities in the Petition and submit certain additional information necessary for admission of the Petition. SLDC vide its letter no. 170/Dir. (Project)/PTCUL/ARR dated January 21, 2021 removed the critical deficiencies. Based on the submissions made by SLDC, the Commission vide its Order dated February 09, 2021 provisionally admitted the Petition for further processing subject to the condition that SLDC shall furnish any further information/clarifications as deemed necessary by the Commission during the processing of the Petition and provide such information and clarifications to the satisfaction of the Commission within the time frame, as may be stipulated by the Commission, failing which the Commission may proceed to dispose of the matter as it deems fit based on the information available with it.

The Commission, through its above Admittance Order dated February 09, 2021, to provide transparency to the process of tariff determination and give all stakeholders an opportunity to submit their objections/suggestions/comments on the proposals of SLDC, directed SLDC to publish the salient features of its Petition in the leading newspapers. The salient points of the proposals were published by the Petitioner in the following newspapers:

Table 1.1: Publication of Notice

S. No.	Newspaper Name	Date of Publication
1	Times of India, Delhi	February 12 & 13, 2021
2	Dainik Jagran, Uttarakhand	February 12 & 13, 2021
3	Amar Ujala, Uttarakhand	February 12 & 13, 2021

Through above notice, the stakeholders were requested to submit their objections/suggestions /comments latest by March 31, 2021 (copy of the notice is enclosed as **Annexure 1**). The Commission received no objections/suggestions/comments in writing on the Petition filed by SLDC.

Further, for direct interaction with all the stakeholders and public at large, the Commission also held public hearings on the proposals filed by the Petitioner at the following places in the State of Uttarakhand.

Table 1.2: Schedule of Hearing

S. No.	Place	Date
1	Nainital	April 06, 2021
2	Dehradun	April 10, 2021

The list of participants who attended the Public Hearing is enclosed at **Annexure-2**.

The Commission also sent the copies of salient features of tariff proposals to Members of the State Advisory Committee and the State Government. The salient features of the Petition submitted by SLDC were also made available on the website of the Commission, i.e. www.uerc.gov.in. The Commission also held a meeting with the Members of the Advisory Committee on April 12, 2021, wherein, detailed deliberations were held with the Members of the Advisory Committee on the various issues linked with the Petition filed by SLDC.

Meanwhile, based on the scrutiny of the Petition submitted by SLDC, the Commission pointed out certain data gaps in the Petition and sought following additional information/clarification from the Petitioner:

- Details of summary of Aggregate Revenue Requirement for FY 2019-20 and separately for April-September (Actual) and October-March (Estimated) for FY 2020-21.
- Breakup of Construction/Supply/Service package.
- Statement of Capital Expenditure, Capital work-in-progress and Outstanding Loans.
- Details of Working Capital requirement, Capital cost, Financing structure and Financial Packages.

So as to have better clarity on the data filed by the Petitioner and to remove inconsistency in the data, a Technical Validation Session (TVS) was also held with the Petitioner's officers on March 04, 2021 for further deliberations on certain issues related to the Petition filed by SLDC. The Petitioner submitted the replies to issues raised in TVS vide its letter no. 737/Dir. (Projects)/PTCUL/ARR dated March 17, 2021.

The submissions made by SLDC in the Petition as well as additional submissions have been discussed by the Commission at appropriate places in this Tariff Order along with the Commission's views on the same.

2. Petitioner's Submissions, Commission's Analysis, Scrutiny & Conclusion on True up for FY 2019-20, Annual Performance Review for FY 2020-21 and determination of ARR for FY 2021-22

2.1 Annual Performance Review

Regulation 12(1) of the UERC Tariff Regulations, 2018 specifies that under the MYT framework, the performance of the SLDC shall be subject to Annual Performance Review.

Regulation 12(3) of the UERC Tariff Regulations, 2018 specifies as under:

"The scope of the Annual Performance Review shall be a comparison of the actual performance of the Applicant with the approved forecast of Aggregate Revenue Requirement and expected revenue from tariff and charges and shall comprise the following:

- a) A comparison of the audited performance of the applicant for the previous financial year with the approved forecast for such previous financial year and truing up of expenses and revenue subject to prudence check including pass through of impact of uncontrollable factors;*
- b) Categorization of variations in performance with reference to approved forecast into factors within the control of the applicant (controllable factors) and those caused by factors beyond the control of the applicant (un-controllable factors).:/*
- c) Revision of estimates for the ensuing financial year, if required, based on audited financial results for the previous financial year;*
- d) Computation of sharing of gains and losses on account of controllable factors for the previous year."*

The Commission vide its Order dated February 27, 2019 had approved the Business Plan and Multi Year Tariff (MYT) for SLDC for the third Control Period from FY 2019-20 to FY 2021-22 alongwith the Annual Performance Review for FY 2018-19. Further the Commission vide its Order dated April 18, 2020 had approved the Annual Performance Review for FY 2019-20 and revised ARR for FY 2020-21.

SLDC has filed this Petition for Annual Performance Review for FY 2020-21 and revised ARR for FY 2021-22. SLDC and SCADA work as separate independent units within PTCUL with separate accounting heads created for recording their income and expenses. SLDC has still not been incorporated as a separate company and, hence, the accounts of SLDC are audited as part of PTCUL's accounts and no separate audited account of SLDC exists. The actual income and expenses of SLDC

for FY 2019-20 are part of income and expenses of PTCUL and are included in PTCUL's audited accounts. SLDC requested the Commission to exempt it from filing separate true up for FY 2019-20 as no separate audited accounts are available for SLDC for FY 2019-20. SLDC submitted that the APR for FY 2020-21 and revised ARR for FY 2021-22 is being submitted in the instant Petition. SLDC, further submitted that as the original ARR for FY 2019-20 approved by the Commission was part of PTCUL's ARR, it requested the Commission to treat the review of FY 2019-20 submitted in the instant Petition as indicative only and approve true up of ARR for FY 2019-20 as part of true up of PTCUL's ARR for FY 2019-20.

The Commission in its Order dated April 5, 2016 on approval of the Business Plan and MYT for the second Control Period from FY 2016-17 to FY 2018-19 directed as under:

"Hence, the Commission is of the opinion that as accounting of SLDC and SCADA is being done separately, accordingly, SLDC is directed to start preparing its annual statement of accounts separately from FY 2016-17 onwards in accordance with the requirement of the Regulations as referred above."

The Commission in its Order dated March 29, 2017 on approval of APR for FY 2016-17 and revised ARR for FY 2017-18 directed as under:

"The Commission directs SLDC that the provisions of the UERC Tariff Regulations, 2015 has to be complied strictly by SLDC regarding maintenance of its expenses related to operation of SLDC. The Commission also directs the SLDC to file the Petition seeking truing up of FY 2016-17 along with the APR of FY 2017-18 in accordance with the MYT Regulations, 2015."

The Commission vide its Tariff Order for FY 2018-19 dated March 21, 2018 directed the Petitioner to get the Transfer Scheme finalized and to submit the same to the Commission along with its Petition for Annual Performance Review for FY 2018-19.

The Commission in its Order dated February 27, 2019 on approval of MYT of FY 2019-20 to FY 2021-22 directed as under:

"The Commission expresses its extreme displeasure in the lackadaisical approach of the Petitioner in not acting responsibly in finalizing the value of transferred assets from UPCL. In this regard, the Commission holds that any consequential impact due to finalization of transfer scheme will be allowed without any carrying cost on the same as the delay is on the part of the Petitioner."

(Emphasis added)"

The Commission in its Order dated April 18, 2020 on approval of ARR of FY 2020-21 directed as under:

“The Commission once again directs SLDC that the provisions of the UERC Tariff Regulations, 2018 have to be complied strictly by SLDC regarding maintenance of its expenses related to operation of SLDC. The Commission also directs SLDC to file the Petition seeking truing up of FY 2019-20 along with the APR of FY 2020-21 in accordance with the MYT Regulations, 2018 failing which action may be initiated against it under the provisions of the Act.”

The Petitioner in the instant Petition submitted that the process of ring fencing of SLDC is underway and several concrete steps have been taken by PTCUL in this direction. The structure of 51 employees for SLDC was approved in the 65th BoD meeting. A separate portion on the third floor of PTCUL, Corporate Headquarter has been earmarked for SLDC to fulfill the requirements of staff and smooth functioning of SLDC. In order to address the emerging functional requirement of SLDC dedicated staffs have been provided from amongst the existing staff of PTCUL. Since, the accounts of SLDC and SCADA are audited with the accounts of PTCUL, SLDC is unable to file a separate true up Petition for FY 2019-20. The Petitioner has filed the APR for FY 2020-21 and Tariff Petition for FY 2021-22 based on monthly trial balance for SLDC and SCADA. As the audited accounts for SLDC are not prepared separately for FY 2019-20, the Commission is unable to carry out the truing up of SLDC for FY 2019-20 separately. Accordingly, the truing up of expenses and revenue of SLDC for FY 2019-20 has been done as part of truing up of PTCUL.

The Commission had been repeatedly directing SLDC for completion of ring fencing of SLDC and SCADA. Even after repeated directions, it has been submitted that the said process is still in progress. **The Commission once again directs SLDC that the provisions of the UERC Tariff Regulations, 2018 has to be complied strictly by SLDC regarding maintenance of its expenses related to the operation of SLDC. The Commission also directs SLDC to file the Petition seeking truing up of FY 2020-21 along with the APR of FY 2021-22 in accordance with the MYT Regulations, 2018 failing which action may be initiated against it under the provisions of the Act. SLDC is also directed to submit quarterly status to the Commission regarding the efforts made for ring fencing of SLDC within 15 days from the end of each quarter.**

The Commission in this Order has approved the revised ARR for FY 2021-22 based on the GFA approved for FY 2019-20, revised GFA for FY 2020-21 and FY 2021-22 of SLDC. The approach adopted by the Commission in approving the ARR for FY 2021-22 is elaborated in the subsequent Sections of this Order.

2.2 Gross Fixed Assets

The Petitioner has considered the opening GFA for FY 2019-20 as Rs. 14.15 Crore, the same as approved by the Commission in the APR Order for FY 2019-20 dated April 18, 2020. The Petitioner claimed GFA addition of Rs. 20.30 Crore, Rs. 0.06 Crore and Rs. 2.69 Crore for FY 2019-20, FY 2020-21 and FY 2021-22 respectively. The Petitioner further claimed asset deduction of Rs. 0.05 Lakh only in FY 2019-20.

GFA Addition for 2019-20: The Commission vide its Tariff Order dated April 18, 2020 had approved the opening GFA for FY 2019-20 as Rs. 14.15 Crore and net additional capitalisation of nil amount in FY 2019-20. The Petitioner has also proposed the GFA approved as the opening GFA for FY 2019-20. Accordingly, the Commission has considered the opening GFA for FY 2019-20 as Rs. 14.15 Crore. The Petitioner has claimed the GFA addition of Rs. 20.30 Crore and the GFA deduction of Rs. 0.05 Lakh in FY 2019-20.

Through the deficiency note dated January 12, 2021, the Commission directed the Petitioner to submit the complete details of scheme(s) against which the capitalization amounting to Rs. 20.30 Crore has been claimed. Accordingly, vide reply dated January 21, 2021 the Petitioner submitted the details of GFA addition and GFA deduction in FY 2019-20 as under:

Table 2.1: GFA addition and GFA deduction in FY 2019-20 (Rs. Crore)

Particulars	GFA addition	GFA deduction
Construction of SLDC at Rishikesh and 2 Nos Sub SLDC at Kashipur and Dehradun and its associated communication network	20.08	-
Batteries including Charging Equipment	0.06	-
Supply of Godrej Furniture's at SLDC office, Dehradun	0.03	-
Development of web-based software & implementation of online system for grant of NoC to open access consumers	0.11	-
Purchase of Split AC for SLDC office	0.01	-
Office Equipment	0.01	-
Adjustment	-	0.0005
Total	20.30	0.0005

Taking into consideration the submissions of the Petitioner, the Commission has considered the GFA addition and deduction of Rs. 20.30 Crore and Rs. 0.05 Lakh respectively for FY 2019-20 and, accordingly, arrived at the closing GFA for FY 2019-20 as Rs. 34.45 Crore.

GFA Addition for 2020-21: The Commission in the current Order has considered the opening GFA for FY 2020-21 as Rs. 34.45 Crore. The Commission in the MYT Order dated February 27, 2019 had approved the GFA addition of Rs. 0.57 Crore for FY 2020-21. As against the same, the Petitioner

has claimed the GFA addition of Rs. 0.06 Crore against “Furniture’s and Fixtures”.

Taking into consideration the submissions of the Petitioner, the Commission has considered the GFA addition of Rs. 0.06 Crore for FY 2020-21 and, accordingly, arrived at the closing GFA for FY 2020-21 as Rs. 34.51 Crore.

GFA Addition for 2021-22: The Commission has considered the opening GFA for FY 2021-22 as Rs. 34.51 Crore. The Commission in its Order dated February 27, 2019 on approval of the Business Plan and MYT for the third Control Period from FY 2019-20 to FY 2021-22 had approved the GFA addition of Rs. 62.46 Crore during FY 2021-22 against which the Petitioner has claimed only Rs. 2.69 Crore for FY 2021-22 in the present Petition.

Taking into consideration the submissions of the Petitioner, the Commission has considered the GFA addition of Rs. 2.69 Crore for FY 2021-22 and, accordingly, arrived at the closing GFA of Rs. 37.20 Crore for FY 2021-22. The actual capitalisation during FY 2021-22 shall be considered by the Commission at the time of truing up subject to prudence check.

The Table below shows the details of GFA as submitted by the Petitioner and approved by the Commission:

Table 2.2: Gross Fixed Assets (Rs. Crore)

Particulars	FY 2019-20		FY 2020-21		FY 2021-22	
	Proposed	Approved	Proposed	Approved	Proposed	Approved
Opening GFA	14.15	14.15	34.45	34.45	34.51	34.51
Addition	20.30	20.30	0.06	0.06	2.69	2.69
Deduction and adjustment	0.0005	0.0005	0.00	0.00	0.00	0.00
Closing GFA	34.45	34.45	34.51	34.51	37.20	37.20

2.3 Debt-Equity ratio

Regulation 24 of UERC Tariff Regulations, 2018 specifies as under:

“(1) For a project declared under commercial operation on or after 1.4.2019, debt-equity ratio shall be 70:30. Where equity employed is more than 30%, the amount of equity for the purpose of tariff shall be limited to 30% and the balance amount shall be considered as normative loan. Where actual equity employed is less than 30%, the actual equity would be used for determination of Return on Equity in tariff computations.”

The Petitioner has proposed the Debt-Equity ratio of 70:30 for the proposed capitalization in FY 2020-21 and FY 2021-22.

The Commission in its Order dated February 27, 2019 on approval of Business Plan for the

third Control Period from FY 2019-20 to FY 2021-22 had approved the Debt-Equity ratio as 70:30. The capitalisation for FY 2020-21 & FY 2021-22 is considered to be funded with Debt-Equity ratio of 70:30.

The Commission observed that in the Tariff Forms, LDCD fund of Rs. 0.04 Cr has been utilized during FY 2020-21 for the procurement of assets whereas vide submission dated January 21, 2021, the Petitioner submitted that Rs. 0.06 Crore of LDCD funds has been utilized. In the matter, the Petitioner clarified that at the time of filing tariff Petition LDCD utilization was proposed as per projection. However, actual utilization of LDCD fund during FY 2020-21 as on date was Rs. 0.03 Crore.

Taking into consideration the submissions of the Petitioner, the Commission has considered the utilisation of LDCD fund of Rs. 0.03 Crore for FY 2020-21. The Table below shows the Means of Finance approved by the Commission:

Table 2.3: Means of Finance (Rs. Crore)

Particulars	FY 2020-21		FY 2021-22	
	Claimed by SLDC	Approved	Claimed by SLDC	Approved
GFA Addition	0.06	0.06	2.69	2.69
Debt (%)	70.00%	70.00%	70%	70%
Equity (%)	30.00%	30.00%	30%	30%
Debt	0.01	0.025	1.78	1.78
Equity	0.01	0.011	0.76	0.76
LDCD Fund	0.04	0.025	0.15	0.15

2.4 Annual SLDC Charges

Regulation 99 of the UERC Tariff Regulations, 2018 specifies as follows:

"99. Annual SLDC Charges

The annual charges to be recovered by the SLDC shall include the component of Return on Equity and also the following expenses:

- (a) O&M expenses;*
- (b) Return on Equity;*
- (c) Depreciation;*
- (d) Lease Charges;*
- (e) Interest and Finance charges on Loan Capital;*
- (f) Income Tax, if any;*
- (g) Interest on working capital, if any;*
- (h) Any other expenses incidental to discharging the functions of SLDC as deemed appropriate by the Commission;"*

The Commission in this Order has approved the SLDC Charges for FY 2021-22 based on the

GFA approved for FY 2019-20, FY 2020-21 and FY 2021-22.

2.4.1 Operation and Maintenance (O&M) expenses

The Petitioner submitted that O&M expenses have been projected based on the methodology specified in the UERC Tariff Regulations, 2018.

Regarding the Operation and Maintenance expenses, Regulation 100 of the UERC Tariff Regulations, 2018 specifies as follows:

“100. Operation and Maintenance Expenses

(1) The O&M expenses for the first year of the Control Period will be approved by the Commission taking into account actual O&M expenses for last five years till Base Year subject to prudence check and any other factors considered appropriate by the Commission.

(2) The O&M expenses for the n th year and also for the year immediately preceding the Control Period i.e., FY 2018-19 shall be approved based on the formula given below:-

$$O\&M_n = R\&M_n + EMP_n + A\&G_n$$

Where –

- $O\&M_n$ – Operation and Maintenance expense for the n th year;*
- EMP_n – Employee Costs for the n th year;*
- $R\&M_n$ – Repair and Maintenance Costs for the n th year;*
- $A\&G_n$ – Administrative and General Costs for the n th year;*

(3) 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_{n-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 Transmission Licensee and approved by the Commission after prudence check.*
- “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 Transmission Licensee’s filing, benchmarking of repair and maintenance expenses, approved repair and*

maintenance expenses vis-à-vis GFA approved by the Commission in past and any other factor considered appropriate by the Commission;

- *CPIinflation – is the average increase in the Consumer Price Index (CPI) for immediately preceding three years;*
- *WPIinflation – is the average increase in the Wholesale Price Index (CPI) for immediately preceding three years;*
- *GFA_{n-1} - Gross Fixed Asset for the n-1th year;*
- *G_n is a growth factor for the nth year. Value of G_n shall be determined by the Commission in the MYT tariff order for meeting the additional manpower requirement based on Transmission Licensee's filings, benchmarking and any other factor that the Commission feels appropriate: Provided that repair and maintenance expenses determined shall be utilised towards repair and maintenance works only."*

The O&M expenses include Employee expenses, R&M expenses and A&G expenses. The Commission in its Order dated February 27, 2019 on approval of APR for FY 2018-19 and tariff for third control period from FY 2019-20 to FY 2021-22 had approved the O&M expenses for the third Control Period based on the actual O&M expenses for SLDC and SCADA units working within PTCUL in FY 2018-19 in accordance with Regulation 100 of the UERC Tariff Regulations, 2018.

The submissions of the Petitioner and the approach adopted by the Commission for approving the various components of O&M expenses for FY 2021-22 are discussed below.

2.4.1.1 Employee expenses

The Petitioner submitted that the employee expenses are linked to the Government approved scales and allowances and the Utility has no control over it. It has to pay its employees, the salary and allowance, as approved by the Government from time to time. The Table below shows the actual employee expenses for FY 2019-20 and employee expenses for first 6 months of FY 2020-21 as submitted by the Petitioner:

**Table 2.4: Employee expenses as submitted by the Petitioner
(Rs. Crore)**

Particulars	FY 2019-20 (Actual)	FY 2020-21 (Actual up to September, 2020)
Employee expenses	3.70	1.60

The Petitioner submitted that considering the HR plan and CPI inflation rate, the employee expenses for FY 2020-21 have been re-estimated. The increase in CPI inflation for FY 2017-18, FY 2018-

19 and FY 2019-20 are 3.59%, 3.41% and 4.77% respectively. Based on this, the average increase in CPI works out to 3.92% for last three years. The Petitioner also submitted that the employee expenses incurred in FY 2019-20 for SCADA and SLDC, have been escalated to determine the employee expenses for FY 2020-21 & FY 2021-22. With regard to growth factor, the Petitioner submitted that on the basis of the HR Plan of both SCADA and SLDC, Growth factor has been projected to estimate the employee expenses for the Control Period.

Table 2.5: Employee Recruitment Plan submitted by the Petitioner in the Petition

S. No.	Particulars	FY 2019-20	FY 2020-21 (Apr-Sep)	FY 2020-21 (Oct-Mar)	FY 2020-21	FY 2021-22
1.	Opening no. of Employees	33	33	34	33	34
2.	Employees recruited	0	1	1	2	1
3.	Retirement	0	0	1	1	0
4.	Closing no. of Employees	33	34	34	34	35
5.	Growth Factor (Gn)	0.00%	-	-	3.03%	2.94%

The Commission observed that there was some discrepancy in the recruitment plan (opening no. of Employees for FY 2019-20) submitted by the Petitioner in its Petition. The closing number (30) of employees of FY 2018-19 was not matching with the opening number (33) of employees of FY 2019-20. Accordingly, the Commission directed the Petitioner to submit the revised Recruitment Plan along with the actual number of recruitment/retirement of employees during FY 2020-21 till 28th Feb 2021 and expected recruitment/retirement in March 2021.

Further, the Petitioner in reply to the MoM of the TVS submitted the actual status of employees in SLDC and SCADA for FY 2018-19 and FY 2019-20 alongwith the revised recruitment plan for FY 2020-21. Details of status of employees in SLDC and SCADA is shown in the Tables below:

Table 2.6: Actual Status of employees submitted by the Petitioner

Department	FY 2018-19	FY 2019-20	
	Closing	Opening	Closing
SLDC	19	19	19
SCADA	13	13	14
Total	32	32	33

*further, the Chief Engineer (L-1) has an additional charge of both wings i.e. SLDC and SCADA

Table 2.7: Revised Employee Recruitment Plan submitted by the Petitioner

Particulars	FY 2020-21 (till 28 th Feb 2021)	FY 2020-21 (March 2021)
Addition	0	0
Retirement/Transfer	1	0

Accordingly, the Commission has considered the opening number of employees for FY 2020-21 equivalent to the closing number of employees, i.e. 33 submitted by the Petitioner for FY 2019-20. Further, as no addition to employees has been proposed by the Petitioner for FY 2020-21, the Commission has also not considered the same. The Petitioner submitted that one number of employee has retired during FY 2020-21 and the same has been considered by the Commission. The Commission has not considered any recruitment for FY 2021-22 based on the proposal of the Petitioner. Accordingly, the employee addition and growth factor approved by the Commission for FY 2021-22 is shown in the Table below:

Table 2.8: Employee Recruitment Plan approved by the Commission

Particulars	FY 2019-20	FY 2020-21	FY 2021-22
Opening no. of Employees	32	33	32
Addition	1	0	0
Retirement/Transfer	0	1	0
Closing No. of Employees	33	32	32
Growth Factor (Gn)	-	0.00%	0.00%

The growth factors for FY 2020-21 and FY 2021-22 is 0.00% as no recruitment has been proposed in FY 2020-21 and FY 2021-22. In this regard, the Commission would like to clarify that if the actual addition to the number of employees is higher than the number of employee addition considered in this Order, the impact of the same shall be adjusted while carrying out the truing up and the same shall not be considered as loss for sharing. Further, the CPI inflation has been revised to average increase in CPI inflation for the preceding 3 years.

The normative employee expenses approved by the Commission for FY 2021-22 are as shown in the Table below:

Table 2.9: Employee expenses for FY 2021-22 (Rs. Crore)

Particulars	Claimed	Allowable
EMPn-1	3.96	3.90
Gn	2.94%	0.00%
CPIinflation	3.92%	5.35%
EMPn = (EMPn-1) x (1+Gn) x (1+CPIinflation)	4.24	4.11

The difference in EMPn-1 and EMPn for FY 2021-22 is due to different number of CPI inflation considered by the Petitioner for FY 2020-21 & FY 2021-22. The Petitioner has considered CPI inflation based on the new base which is the average increase in CPI inflation (New Base) for the preceding 3 years, however, the Commission has considered the CPI inflation based on the Old Base which is the average increase in CPI inflation (Old Base) for the preceding 3 years.

2.4.1.2 Repairs and Maintenance (R&M) expenses

The Table below shows the actual R&M expenses booked in the accounting heads of SLDC and SCADA for FY 2019-20 and first 6 months of FY 2020-21 as submitted by the Petitioner:

Table 2.10: Actual R&M expenses as submitted by the Petitioner (Rs. Crore)

Particulars	FY 2019-20 (Actual)	FY 2020-21 (Actual upto September, 2020)
R&M expenses	0.86	0.01

The Petitioner submitted that it had awarded an Annual Maintenance Contract (AMC) to the original contractor of the project for the up-keep and maintenance of the SLDC assets. The Petitioner further submitted that it has awarded other AMCs for successful maintenance of the assets.

The Commission has revised the R&M expenses for FY 2021-22 from that approved in the MYT Order considering the following:

- The revised opening GFA has been considered for determining the R&M expenses.
- K factor has been considered as 8.17% which is same as submitted by the Petitioner and as approved in the MYT Order dated February 27, 2019.
- The WPI inflation has been revised to average increase in WPI inflation for the preceding 3 years.

The Commission in its earlier Orders had deducted the value of GFA covered under the AMC for allowing the normative R&M expenses. In addition to the normative R&M expenses computed in accordance with the Regulations, the Commission had approved the AMC expenses. The Petitioner in the instant Petition submitted that a total of 7 AMCs has been awarded for maintenance of various assets. Details of the same are as under:

Table 2.11: Details of various AMC's (in Rs.)

S. No.	Name of Work/ Details of Asset	Original Cost of the Asset	Amount of AMC in FY 2020-21 (Estimated)
1.	AMC of telecom PLCC, PABX and RTUs supplied under SCADA/EMS Project by M/s GE T&D India Ltd (formerly M/s Alstom) on single quotation basis.	46,952,045	7,152,723
2.	AMC work of 05 nos. Battery Charger and Battery Bank at various location	1,775,399	421,000
3.	AMC of PUNCOM make PLCC	6,214,538	525,000

Table 2.11: Details of various AMC's (in Rs.)

S. No.	Name of Work/ Details of Asset	Original Cost of the Asset	Amount of AMC in FY 2020-21 (Estimated)
4.	AMC of OPGW installed under various ULDC projects of the Northern Region	-	1,191,912
5.	AMC (with parts) of 08 nos. 2 Ton split AC installed at UPS battery Room of SCADA and 02 nos. of 1.5 Ton Split AC installed at Video Conferencing Room	500,000	80,000
6.	AMC (with parts) of AC system in Control Room and Server Room at SLDC Dehradun	5,000,000	500,000
7.	AMC of auxiliary power equipment installed under various projects in ULDC NR	-	515,000
	Total	60,441,981.68	10,385,635.00

For the opening GFA of Rs. 34.45 Crore for FY 2020-21, the Petitioner has claimed the AMC fee of Rs. 1.04 Crore which is around 3.01% of the GFA base. The Commission in its MYT Order for SLDC for the third Control Period from FY 2019-20 to FY 2021-22, for determining the normative R&M expenses, had approved the K factor of 8.17% considering the actual R&M expenses which already included the AMC charges and actual GFA base for SLDC for the past years. The Commission observed that the Petitioner is again claiming the normative R&M expenses considering the entire GFA base and is also claiming the AMC fees in addition to the normative R&M expenses. The Commission finds this approach of the Petitioner to be grossly incorrect as maintenance charges for the same assets cannot be claimed twice particularly when the normative R&M expenses for entire GFA is allowed as per Regulations. The AMC expenses have to be met from the normative R&M expenses allowed by the Commission. Hence, the Commission in this Order has considered the entire approved GFA base for determining the normative R&M expenses in accordance with the Regulations. The Commission vide its Tariff Order April 18, 2020 directed the Petitioner to execute AMC contracts only after following proper tendering procedures and keep the cost of AMC to the bare minimum in accordance with the norms. In reply to the directive of the Commission, the Petitioner submitted that the compliance of the directive is being adhered to and AMC is done only for the proprietary works of SCADA. The Commission noticed that along with the Petition, the Petitioner has submitted an annexure related to Annual Maintenance Contracts (AMC) for FY 2020-21 & FY 2021-22 which includes only the name of contractor, amount of contract and start/end date of AMC. In the matter, **the Commission directs the Petitioner to submit the details of bids received along with the details of L-1, L-2, and L-3 bidders for annual maintenance alongwith the next ARR Petition for FY 2022-23.**

Accordingly, the R&M expenses approved by the Commission for FY 2021-22, is shown in

the Table below:

Table 2.12: R&M expenses for FY 2021-22 (Rs. Crore)

Particulars	Claimed	Allowable
K factor	8.17%	8.17%
GFA _{n-1}	28.47	34.51
WPI inflation	2.96%	2.96%
R&M_n = K x (GFA_{n-1}) x (1+WPIinflation)	2.39	2.90
AMC Expenses	1.05	0.00
Total R&M expenses	3.44	2.90

The Petitioner has considered the wrong value for GFA_{n-1} although the Petitioner has considered Rs. 34.51 Crore as the opening GFA for FY 2021-22. The Commission has rectified the same and considered Rs. 34.51 Crore which is the Opening GFA of FY 2021-22, for the calculation of R&M expenses for FY 2021-22.

2.4.1.3 Administrative and General (A&G) expenses

The Petitioner submitted that the A&G expenses consists of rent, rates and taxes, travel and conveyance expenses, consultancy and legal fees, insurance and other administration expenses. The Table below shows the actual A&G expenses booked in the accounting heads of SLDC and SCADA for FY 2019-20 and first 6 months of FY 2020-21 as submitted by the Petitioner:

Table 2.13: Actual A&G expenses as submitted by the Petitioner (Rs. Crore)

Particulars	FY 2019-20 (Actual)	FY 2020-21 (Actual upto September, 2020)
A&G expenses	0.68	0.36

The Petitioner submitted that the A&G expenses for FY 2020-21 have been estimated based on the actual A&G expenses for first 6 months. The Petitioner submitted that the A&G expenses for FY 2021-22 have been computed in accordance with UERC Tariff Regulations, 2018.

The Commission has revised the A&G expenses for FY 2021-22 from that approved in the MYT Order considering the following:

- The base year A&G expenses have been considered as per the Order dated April 18, 2020.
- The WPI inflation has been revised to average increase in WPI inflation for the preceding 3 years.

Accordingly, the A&G expenses approved by the Commission for FY 2021-22 are as shown in the Table below:

Table 2.14: A&G expenses for FY 2021-22 (Rs. Crore)

Particulars	Claimed	Allowable
A&Gn-1	0.70	0.71
WPI inflation	2.96%	2.96%
Provision	0.00	0.00
A&Gn = A&Gn-1 x (1+WPIinflation) + Provision	0.72	0.73

2.4.1.4 O&M expenses

The Table below shows the proposed and approved O&M expenses for FY 2021-22:

Table 2.15: O&M expenses for FY 2021-22 (Rs. Crore)

Particulars	MYT Order	Claimed	Approved
Employee expenses	14.77	4.24	4.11
A&G expenses	0.94	0.72	0.73
R&M expenses	1.32	3.44	2.90
Total O&M expenses	17.03	8.40	7.74

The main reasons for reduction in O&M Expenses for FY 2021-22 as compared to that approved in MYT order dated February 27, 2019 is due to substantial lower number of employees recruited/projected to be recruited during FY 2019-20, FY 2020-21 & FY 2021-22 as compared to the recruitment figures approved in MYT Order. Further, A&G expenses have reduced due to reduction in A&Gn-1 as compared to that approved in the MYT Order whereas R&M expenses have increased due to increase in WPI as compared to that considered in MYT Order.

2.4.2 Return on Equity

Regarding the Return on Equity, Regulation 26 of the UERC Tariff Regulations, 2018 specifies as follows:

"26. Return on Equity

(1) Return on equity shall be computed on the equity base determined in accordance with Regulation 24.

Provided that, Return on Equity shall be allowed on account of allowed equity capital for the assets put to use at the commencement of each financial year.

(2) Return on equity shall be computed on at the base rate of 15.50% for thermal generating stations, transmission licensee, SLDC ..."

The Petitioner submitted that the assets under SLDC and SCADA divisions are funded through 30% equity. Further, the Petitioner has claimed RoE on the average equity for FY 2021-22. As discussed above, the Commission has considered the debt-equity ratio of 70:30 and has, accordingly, considered the equity addition to the extent of 30% of the total GFA addition for the corresponding year. However, the Return on Equity has been approved by the Commission on the opening equity

in accordance with the MYT Regulations, 2018 for FY 2021-22 and is as shown in the Table below:

Table 2.16: Return on Equity for FY 2021-22 (Rs. Crore)

Particulars	MYT Order	Claimed	Approved
Opening Equity	3.77	10.00	10.01
Addition	7.33	0.76	0.76
Closing Equity	11.10	10.77	10.77
Rate of Return on Equity	15.50%	15.50%	15.50%
Return on Equity	0.58	1.61	1.55

2.4.3 Depreciation

The Petitioner submitted that the depreciation has been calculated considering the rates of depreciation specified in the UERC Tariff Regulations, 2018.

Regulation 28 of the UERC Tariff Regulations, 2018 specifies as follows:

“28. Depreciation

(1) The value base for the purpose of depreciation shall be the capital cost of the asset admitted by the Commission.

Provided that depreciation shall not be allowed on assets funded through Consumer Contribution and Capital Subsidies/Grants.

(2) The salvage value of the asset shall be considered as 10% and depreciation shall be allowed up to maximum of 90% of the capital cost of the asset.

...

(4) Depreciation shall be calculated annually based on Straight Line Method and at rates specified in Appendix - II to these Regulations.

...”

The Commission has computed the depreciation by considering the depreciation rates specified in the UERC Tariff Regulations, 2018. The Commission has computed the depreciation for full year on opening GFA and on proportionate basis on the assets added during the year. The depreciation approved by the Commission is as shown in the Table below:

Table 2.17: Depreciation for FY 2021-22 (Rs. Crore)

Particulars	MYT Order	Claimed	Approved
Depreciation	3.80	3.51	3.50

2.4.4 Interest charges

The Petitioner submitted that the interest rate of 10.94% has been considered for projecting

the interest expenses and projected depreciation has been considered as repayment in accordance with UERC Tariff Regulations, 2018.

Regulation 27 of the UERC Tariff Regulations, 2018 specifies as follows:

"27. Interest and finance charges on loan capital and on Security Deposit

(1) The loans arrived at in the manner indicated in Regulation 24 shall be considered as gross normative loan for calculation of interest on loan.

(2) The normative loan outstanding as on 1.4.2019 shall be worked out by deducting the cumulative repayment as admitted by the Commission up to 31.3.2019 from the gross normative loan.

(3) The repayment for each year of the Control Period shall be deemed to be equal to the depreciation allowed for that year...

...

(5) The rate of interest shall be the weighted average rate of interest calculated on the basis of the actual loan portfolio at the beginning of each year applicable to the project:

...

(6) The interest on loan shall be calculated on the normative average loan of the year by applying the weighted average rate of interest.

..."

The Commission has worked out the interest charges considering the approved means of finance. The Commission has considered the closing loan balance for FY 2019-20 as opening loan balance for FY 2020-21 and has also considered loan addition during FY 2020-21 as discussed under Para 2.3 of this Order. Accordingly, the Commission has worked out the opening loan balance of Rs. 11.43 Crore for FY 2021-22. The Commission has provisionally considered the interest rate of 10.94% as per Petitioner's submission and the same shall be trued up based on the actuals. The Commission has considered the normative repayment equal to the depreciation in accordance with the UERC Tariff Regulations, 2018. The interest charges approved by the Commission for FY 2021-22 are as shown in the following Table:

Table 2.18: Interest charges for FY 2021-22 (Rs. Crore)

Particulars	MYT Order	Claimed	Approved
Opening Loan	0.13	11.66	11.43
Addition	35.83	1.78	1.78
Repayment	3.80	3.51	3.50
Closing Loan	32.16	9.93	9.71
Average Loan	16.14	10.80	10.57

Table 2.18: Interest charges for FY 2021-22 (Rs. Crore)

Interest rate	11.75%	10.94%	10.94%
Interest	1.90	1.18	1.16

2.4.5 Interest on Working Capital

The Petitioner submitted that it had estimated the Interest on Working Capital amounting to Rs. 0.55 Crore for FY 2021-22 in accordance with the provisions of UERC Tariff Regulations, 2018.

The Commission has worked out the Interest on Working Capital in accordance with the UERC Tariff Regulations, 2018 and has approved an amount of Rs. 0.51 Crore. Details of the same are as follows:

2.4.5.1 One Month O&M Expenses

The annual O&M expenses approved by the Commission are Rs. 7.74 Crore for FY 2021-22. Based on the approved O&M expenses, one month's O&M expenses works out to Rs. 0.64 Crore for FY 2021-22.

2.4.5.2 Maintenance Spares

The Commission has considered the maintenance spares as 15% of O&M expenses in accordance with UERC Tariff Regulations, 2018, which works out to Rs. 1.16 Crore for FY 2021-22.

2.4.5.3 Receivables

The Commission has approved the receivables for two months based on the approved SLDC charges of Rs. 14.46 Crore for FY 2021-22, which works out to Rs. 2.41 Crore for FY 2021-22.

Based on the above, the total working capital requirement of the Petitioner for FY 2021-22 works out to Rs. 4.22 Crore. The Commission has considered the rate of interest on working capital as 12.05% equal to State Bank Advance Rate (SBAR) of State Bank of India as on the date of filing of the APR Petition and, accordingly, the interest on working capital works out to Rs. 0.51 Crore for FY 2021-22.

The Interest on Working Capital approved by the Commission is as shown in the Table below:

Table 2.19: Interest on Working Capital for FY 2021-22 (Rs. Crore)

Particulars	MYT Order	Claimed	Approved
O&M expenses for one month	1.42	0.70	0.64
Maintenance spares	2.55	1.26	1.16
Two months receivables	4.07	2.54	2.41

Table 2.19: Interest on Working Capital for FY 2021-22 (Rs. Crore)

Particulars	MYT Order	Claimed	Approved
Working Capital	8.04	4.50	4.22
Rate of Interest on Working Capital	13.75%	12.15%	12.05%
Interest on Working Capital	1.11	0.55	0.51

2.4.6 Non-Tariff Income

The Petitioner has not proposed any non-tariff income. The Commission has also not considered any non-tariff income in this Order. The actual non-tariff income shall be considered at the time of true up for the respective year of the third Control Period.

2.4.7 SLDC Charges

Based on the above, the SLDC Charges approved by the Commission for FY 2021-22 is as shown in the Table below:

Table 2.20: SLDC Charges for FY 2021-22 (Rs. Crore)

S. No.	Particulars	MYT Order	Revised Proposed	Approved
1.	O&M expenses	17.03	8.40	7.74
2.	Return on Equity	0.58	1.61	1.55
3.	Depreciation	3.80	3.51	3.50
4.	Interest and finance charges	1.90	1.18	1.16
5.	Interest on Working Capital	1.11	0.55	0.51
6.	Less: Non-Tariff Income	0.00	0.00	0.00
	ARR	24.42	15.24	14.46

2.4.8 LDC Development Fund

Regulation 98 of UERC Tariff Regulations, 2018 specifies as under:

“

- (1) The SLDC shall create and maintain a separate fund called 'Load Despatch Centre Development Fund' ("LDCD Fund").
- (2) All the other income of SLDC like short term open access charges, registration charges, scheduling and operating charges, etc. shall be deposited into LDCD Fund.
- (3) The SLDC shall be entitled to utilise the money available in the LDCD Fund for creation of new assets, meeting stipulated equity portion in asset creation, margin money for raising loan from the financial institutions and funding of R&D projects.
- (4) The LDCD Fund shall not be utilized for revenue expenditure except to meet the short fall, if any, in the annual charges allowed by the Commission or to meet the contingency expenses which were not foreseen at the time of making the application for fees and charges and are considered necessary for the efficient power system operation. However, such draws from the

said fund shall be recouped from the expenditure allowed by the Commission under the respective heads at the time of truing up.

- (5) Any asset created by the SLDC out of the money deposited into the LDCD Fund shall not be entitled for return on equity, interest on loan and depreciation on same principles as in case of grant. SLDC shall submit details of such assets in the CAPEX plan.
- (6) SLDC shall submit the amount accumulated in LDC development fund along with the break-up of sources from where the fund is received. The Commission shall review the LDC development fund every year and issue directions to SLDC for effective utilization of the funds, if required."

The actual operating and scheduling charges collected during FY 2019-20 are as shown in the Table given below:

Table 2.21: Details of LDCD Fund submitted by SLDC (Rs. Crore)

Particulars	Amount
Short Term Open Access (Operating Charges)	1.25
Registration Fees	0.30
Total	1.55

The Commission in its earlier Order dated February 27, 2019 had directed SLDC as below:

"4.2.1 Financing of infrastructural works (Para 2.5.2)

As adequate funds are available in the LDCD fund, in exercise of powers conferred under Regulation 98(6) of the UERC Tariff Regulations, 2018, the Commission directs SLDC to finance the infrastructural works also from LDCD fund and not from internal resources as proposed in its Petition.

4.2.2 LDCD Fund (Para 3.4.8)

The Petitioner is directed to utilize the money out of LDCD fund only in creation of new assets in accordance with Regulation 98(3) and not meeting any revenue expenditure as was proposed by the Petitioner in its Business Plan for the third control period that it would carry out capacity building from funds available in LDCD fund.."

The utilization plan for LDCD fund in compliance to the direction issued by the Commission in the Tariff Order dated February 27, 2019, submitted by SLDC is shown in the Table below:

Table 2.22: Position of LDCD Fund submitted by SLDC (Rs. Crore)

S. No.	Particulars	FY 2019-20	FY 2020-21	FY 2021-22
a	Opening LDCD Fund	5.69	7.10	8.49
	Add:			
b	Additions in LDCD Fund on account of:			
(i)	Short Term Open Access	1.25	1.05	0.66

Table 2.22: Position of LDCD Fund submitted by SLDC (Rs. Crore)

S. No.	Particulars	FY 2019-20	FY 2020-21	FY 2021-22
(ii)	Registration Fees	0.30	0.37	0.23
c	Total LDCD Fund	7.24	8.53	9.39
d	Less:			
d(i)	Utilisation for Capital Expenses	0.14	0.04	0.15
d(ii)	Utilisation for Revenue Expenses			
e	Net LDCD Fund as on 31st March of the Year	7.10	8.49	9.24

The Commission observed that there is a variation in the opening LDCD balance claimed by the Petitioner for FY 2019-20 and approved by the Commission vide its Tariff Order dated April 18, 2020. Accordingly, the Commission has considered the Opening LDCD Fund for FY 2019-20 as the Closing LDCD fund of FY 2018-19 approved in Tariff Order dated April 18, 2020. The utilization of capital expenditure from LDCD fund for FY 2020-21 is considered as Rs. 0.03 Crore and Rs 0.15 Crore for FY 2021-22 as per Petitioner's submission dated March 17, 2021. Accordingly, the LDCD fund approved by the Commission is as shown in the Table below:

Table 2.23: Position of LDCD Fund as considered by the Commission (Rs. Crore)

S. No.	Particulars	FY 2019-20	FY 2020-21	FY 2021-22
1.	Opening LDCD Fund	5.60	7.01	8.40
2.	Additions during the year	1.55	1.42	0.89
3.	Total LDCD Fund	7.15	8.43	9.29
4.	Less: Utilization for capital expenditure	0.14	0.03	0.15
5.	Closing LDCD Fund	7.01	8.40	9.14

Further, as per Regulation 98(3) of UERC Tariff Regulations, 2018, the SLDC shall be entitled to utilize the money available in the LDCD Fund to meet the stipulated equity portion and margin money for raising loan from financial institutions for creation of new assets and funding of R&D projects and such LDC fund will be treated as grant and shall be accounted for accordingly. **In this regard, the Commission directs the Petitioner to ensure timely submission of the completed cost along with the scheduled CoD, actual CoD and actual IDC incurred on the projects developed through LDC Development fund within 30 days of CoD of the project/works.**

2.4.9 Operating Charges

The Commission vide UERC (Terms and Conditions of Intra-State Open Access) Regulations, 2015 and their amendment thereof, has specified the Operating Charges in respect of short-term open access customers. Regulation 21 of the UERC (Terms and Conditions of Intra-State Open Access) Regulations, 2015 specifies the Operating Charges for the Short-term Open Access customer which is reproduced hereunder:

"21. SLDC and System Operation Charges:

(1) Transactions involving inter-State transmission system

.....

(b) Short-term open access

Regional Load Despatch Centre and State load despatch centre system operation charges as specified by the Central Commission.

(2) Transactions not involving inter-State transmission system

.....

(b) Short-term open access

System Operation charge per day or for part of the day shall be payable by a short-term open access customer for each transaction to SLDC as determined by the Commission from time to time.

[Explanation: System Operation charge includes fee for scheduling and system operation, energy accounting, fee for affecting revisions in schedule on bonafide grounds and collection and disbursement of charges.]

In compliance to the aforesaid Regulation 21(2)(b), the Commission has decided to retain the system operation charges of Rs. 3,000 per day or part of the day for each transaction payable to the SLDC by Intra-state open access customers with effect from the date of issue of this Order.

The SLDC Charges approved for FY 2021-22 shall be applicable with effect from April 01, 2021 and shall continue to apply till further Orders of the Commission.

3. Commission's Directives

The Commission in its previous Orders had issued a number of specific directions to SLDC with an objective of attaining operational efficiency and streamlining the flow of information, which would be beneficial for the sector and the Petitioner both in short and long term. This Chapter deals with the compliance status and Commission's views thereon as well as the summary of new directions for compliance and implementation by SLDC.

3.1 Compliance of Directives issued in MYT Order dated February 27, 2019

3.1.1 *Project Cost & Transfer of assets from PTCUL to SLDC*

The Commission directs SLDC that the provisions of the UERC Tariff Regulations, 2018 has to be complied strictly by SLDC regarding maintenance of its expenses related to operation of SLDC. The Commission also directs the SLDC to file the Petition seeking truing up of FY 2019-20 along with the APR of FY 2020-21 in accordance with the MYT Regulations, 2018.

Petitioner's Submissions

The Petitioner submitted that the compliance report on ring fencing of SLDC as per the directive issued in Tariff Order dated 18.04.2020 was submitted before the Commission vide letter No. 1294/Dir.(Projects)/PTCUL/ UERC dated 29.07.2020. The Petitioner further submitted that the process of ring fencing of SLDC is underway and several concrete steps have been taken by PTCUL in this direction. The structure of SLDC of 51 employees was approved by 65th BoD. A separate portion on the third floor of PTCUL, Corporate Headquarter has been earmarked for SLDC to fulfill the requirements of staff and smooth functioning of SLDC. In order to address the emerging functional requirement of SLDC, dedicated staff has been provided from amongst the existing staff of PTCUL. Since, the accounts of SLDC and SCADA are audited with accounts of PTCUL ipso-facto being part of PTCUL accounts, SLDC is unable to file a true up Petition for FY 2019-20.

Fresh Directive

The Commission observed that the ring fencing of SLDC is still in process. **The Commission once again directs SLDC that the provisions of the UERC Tariff Regulations, 2018 has to be complied strictly by SLDC regarding maintenance of its expenses related to operation of SLDC. The Commission also directs the SLDC to file the Petition seeking truing up of FY 2020-21 along with the APR of FY 2021-22 in accordance with the MYT Regulations, 2018.**

3.1.2 LDC Development Fund

The Petitioner is directed to ensure timely submission of the completed cost along with the scheduled COD, actual COD and actual IDC incurred on the projects developed through LDC Development fund within 30 days of CoD of the project/works.

Petitioner's Submissions

The information of projects completed through LDCD fund shall be submitted to the Commission in a timely manner as prescribed by the Commission.

Fresh Directive

The Petitioner is directed to ensure timely submission of the completed cost along with the scheduled COD, actual COD and actual IDC incurred on the projects developed through LDC Development fund within 30 days of CoD of the project/works.

3.1.3 Financing of infrastructural works

The Petitioner is directed to submit the details of the works financed from LDCD Fund and out of Internal Resources separately for FY 2019-20 within 3 months of issuance of this Order. The Petitioner is also directed to submit the same details for FY 2020-21 at the time of filing of Petition seeking truing up of FY 2019-20 along with the APR of FY 2020-21 in accordance with the MYT Regulations, 2018.

Petitioner's Submissions

The Petitioner submitted that they shall adhere to the Commission's directions.

Fresh Directive

The Commission noticed that in the Tariff Petition the Petitioner has not submitted details of work financed from Internal Resources separately, however, details of the work financed from LDCD fund is provided. The Petitioner submitted that "the projects are financed through debt and equity in the ratio of 70:30. Other additions during the year are expected to be carried out from internal resources, for which normative debt-equity ratio is assumed." **The Petitioner is directed to submit the details of the works financed Internal Resources separately for FY 2020-21 within 3 months of issuance of this Order. The Petitioner is also directed to submit the same details for FY 2021-22 at the time of filing of Petition seeking truing up of FY 2020-21 along with the APR of FY 2021-22 in**

accordance with the MYT Regulations, 2018. The Commission has noted the compliance made by the Petitioner.

3.1.4 AMC Contracts

The Commission directs (Para 2.4.1.2) the Petitioner to execute AMC contracts only after following proper tendering procedures and keep the cost of AMC to the bare minimum in accordance with the norms.

Petitioner's Submissions

The Petitioner submitted that the compliance to the directives of the Commission is being adhered to and further submitted that the AMC is done only for proprietary work of SCADA.

Fresh Directive


The Commission noticed that along with the Petition, the Petitioner has submitted an annexure related to Annual Maintenance Contracts (AMC) for FY 2020-21 & FY 2021-22 which includes only the name of contractor, amount of contract and start/end date of AMC. In the matter, **the Commission directs the Petitioner to submit the details of bids received along with the details of L-1, L-2, and L-3 bidders for annual maintenance alongwith the next ARR Petition for FY 2022-23.**

Shri M.K. Jain
Member (Technical)

Shri D.P. Gairola
Member (Law)

4. Annexures

4.1 Annexure-1 : Public Notice on SLDC's Proposal



POWER TRANSMISSION CORPORATION OF UTTARAKHAND LTD
 (A Govt. of Uttarakhand Undertaking)
"Vidyut Bhawan" Near ISBT Crossing, Saharanpur Road, Majra, Dehradun-248002
 Corporate ID U40101UR2004GOI028675 Phone no. 0135-2642006 Fax No. 0135-2643460

Letter No. 44 /SLDC
 PUBLIC NOTICE
 Dated: 11.02.2021

Inviting Comments on the petition filed by SLDC for approval of the Annual Performance Review for FY 2020-21 and Revised Aggregate Revenue Requirement for FY 2021-22

Salient Points of the ARR/ Tariff Petition
 State Load Despatch Centre, which has been made operational for grid control and despatch of electricity and other related works w.e.f. November 27, 2012 in the State of Uttarakhand, has filed a petition before the Commission for approval of the Annual Performance Review for FY 2020-21 and Revised Aggregate Revenue Requirement for FY 2021-22. The summary of SLDC for the aforesaid is given in the following Table:

Summary of APR and ARR of SLDC (₹Crore)					
S. No	Particulars	FY 2020-21 (APR)		FY 2021-22(ARR)	
		Approved (T.O. dt. 18.04.2020)	Revised Estimates	Approved (T.O. dt. 27.02.2019)	Proposed
1	Depreciation	4.15	3.32	3.80	3.51
2	Interest & Finance Charges	1.62	1.46	1.90	1.18
3	Return on Equity	0.61	1.55	0.58	1.61
4	O&M Expenses	6.91	8.09	17.03	8.40
5	Interest on Working Capital	0.54	0.53	1.11	0.55
6	Gross Expenditure	13.83	14.95	24.42	15.24
7	Less: Non-tariff Income	0.00	0.00	0.00	0.00
8	Net Expenditure	13.83	14.95	24.42	15.24

2. SLDC has proposed a total increases of 10.20% for FY 2021-22 over the approved SLDC charges for FY 2020-21. In case, the entire claim of SLDC is accepted by the Commission, additional hike of 0.02% in consumer tariff shall be required over and above the hike proposed by UPCL. The recovery of the charges from the beneficiaries has been proposed through suitable fees and charges.

3. Detailed proposal can be seen free of cost on any working day at the Commission's office or at the office of Managing Director, Power Transmission Corporation of Uttarakhand Limited, Vidyut Bhawan, Saharanpur Road, Majra, Near ISBT, Dehradun-248001, Uttarakhand. Relevant extracts can also be obtained from the above mentioned offices of the Petitioner.

4. The proposals are also available at the website of the Commission (www.uerc.gov.in) and at SLDC's website (www.ukslde.in).

5. Objections/suggestions are invited from the consumers and other stakeholders on the above proposal. These may be sent to the the Secretary, Uttarakhand Electricity Regulatory Commission, either in person, or by post at Vidyut Niyamak Bhawan, Near I.S.B.T., P.O.-Majra Dehradun-248171 or through e-mail to secy.uerc@gov.in as a statement of objections or comments with copies of the documents and evidence in support thereof so as to reach the Secretary by 31.03.2021.

Managing Director

"Save Electricity in the Interest of Nation"

4.2 Annexure-2 : List of Participants in Public Hearings

List of Participants in Hearing at Nainital on 06.04.2021

S. No.	Name of the Participants	Designation	Organization	Postal Address
1.	Sh. Sakeel Siddiqui	President	M/s Kashi Vishwanath Textile Mill (P) limited	(SPNG Group) 5th Km Stone, Ramnagar Road, Kashipur-244713 Uttarakhand
2.	Sh. R.K. Singh	-	M/s Tata Motors	Plot No. 1, Sec-11, 11 E, SIDCUL, Pant Nagar
3.	Sh. R.K. Gupta	-	I. Sitarganj Sidcul Industries Welfare Association II. KGCCI, Kashipur	C 50, ELDECO, SIDCUL Industrial Park, Sitarganj, Udham Singh Nagar
4.	Sh. Chandan Bhandari	-	-	BST Textile Mills Pvt. Ltd, Plot No. 9, Sector-09, SIDCUL, Rudrapur
5.	Sh. Madhup Misra	-	-	KGCCI, Head Admin/ Account Indian Glycols Ltd. (IGL), Kashipur
6.	Sh. Manish Sah	-	-	Mill House, Tallital, Nainital
7.	Sh. Madan Lal Goel	-	M/s G.L.D. Agri Food	G.L.D. Agri Food, Sitarganj, Vill-Malpuri, P.O. Nakatpura, Sitarganj, Udham Singh Nagar
8.	Sh. Rajeev Gupta	DGM	M/s Kashi Vishwanath Steel Pvt. Ltd.	KVSL, Narayan Nagar, Bajpur Road, Kashipur, Udham Singh Nagar
9.	Sh. Dinesh Sah,	President	-	NIYRA, Ved Sah, Secretary India Hotel, Mall Road, Nainital
10.	Sh. Nishant Kumar	-	M/s Uttarakhand Steel Manufacturing Ass.	D-314, GF, Defence Colony, New Delhi-110024
11.	Sh. Maruti Nandan Shah	-	-	86, Ramsey Road, Tallital, Nainital

List of Participants in Hearing at Nainital on 06.04.2021

S. No.	Name of the Participants	Designation	Organization	Postal Address
12.	Sh. Madan Mohan	-	-	Vill-Pathari, P.O. Simrar, Distt. Nainital
13.	Sh. Amandeep Singh	-	-	Aagyas 108, Tallital, Nainital
14.	Sh. Tribuwan Fartiyal	General Secretary	Vypar Mandal, Nainital	Vypar Mandal, Chat Park, Mallital, Nainital
15.	Sh. Ravi Pal	Dy. Manager (Electrical)	Govt. Medical College	Govt. Medical College, Rampur Road, Rampur, Haldwani, Uttarakhand 263129

List of Participants in Hearing at Dehradun on 10.04.2021

S. No.	Name of the Participants	Designation	Organization	Postal Address
1	Sh. Pankaj Gupta,	President	M/s Industries Association of Uttarakhand	Mohabelwala Industrial Area Dehradun - 248 110 Uttarakhand
2	Sh. Rajeev Agrawal	Sr. Vice President	M/s Industries Association of Uttarakhand	Industries Association of Uttarakhand Mohabelwala Industrial Area, Dehradun - 248 110 Uttarakhand
3	Sh. Sanjeev Kumar	Sr. Office Executive	M/s Industries Association of Uttarakhand	Industries Association of Uttarakhand Mohabelwala Industrial Area, Dehradun - 248 110 Uttarakhand
4	Sh. Harindra Garg	Chairman	M/s SIDCUL Infra Association Uttarakhand	Creative Industries Plot No. 5, Sector 3, IIE, SIDCUL, Haridwar, 249403
5	Sh. R.K. Tyagi,	Sr. Vice Chairman	M/s SIDCUL Infra Association Uttarakhand	Creative Industries Plot no. 5, Sector 3, IIE, SIDCUL, Haridwar, 249403
6	Sh. Rakesh Yadav	-	-	K-3, AIS Industrial Estate Latherdeva Hoon Manglour Jhabrera, Roorkee - 247667
7	Sh. K.L. Sundariyal,	General Secretary	Prantiya Electrical Contractors Association Uttarakhand	2,(4/3) New Road, (1/1 Amrit Kaur Road), Near (Hotel Relax), Dehradun
8	Sh. Naval Duseja	-	M/s FLEX Foods Ltd.,	Lal Tappad Industrial area Haridwar Road, Roorkee, P.O. Resham Majari
9	Sh. Amit Verma,	Manager (Electrical Maintenance)	M/s Finolex Cables Ltd.,	K1+ K2, AIS Industrial Estate Village Latherdeva Hoon Manglour Jhabrera Road, Haridwar-247665

List of Participants in Hearing at Dehradun on 10.04.2021

S. No.	Name of the Participants	Designation	Organization	Postal Address
10	Sh. Rakesh Bhatia,	State Chairman	M/s Indian Industries Association (IZA)	E-8, Govt. Industrial area Patelnagar, Dehradun
11	Sh. Arvind Kr. Jain	Member of Tarun Kranti Manch	-	06-Ramleela Bazar, Dehradun
12	Sh. Dhan Singh Bisht	-	-	S/o Ram Singh Bisht, A/1 Paniyalal Road, Subhash Nagar, Roorkee, Haridwar
13	Sh. Brig. K.G. Behl	President	All India Consumer Council	8-Nemi Road, Dalanwala, Dehradun
14	Ms. Gulista Khanam	-	Sravaradhan Sadhbhwana Samiti.	Kargi Grant, Ward no. 42, Vigilance office, P.O. Banjarawala, Dehradun
15	Sh. Sushil Tyagi	-	Sanyukt Nagrik Sangathan,	JY-THOC, Colony, Pathribagh, Dehradun
16	Sh. Mukesh Naryan Sharma	-	Swatantrata senani Kalyan Samiti	24/1 Circular Road, Dehradun
17	Sh. Biru Bisht	-	-	Mohanpur, P.O. Premnagar, Dehradun
18	Sh. Arvind Kr. Gupta	Central President	Netaji Sangarsh Samiti.	18, Majari Road, Laxman Chowk, Dehradun,
19	Sh. Vijay Singh Verma	-	-	Village-Delna, P.O. Jhabrera, Roorkee-247665, Haridwar
20	Sh. Sunil Kr. Gupta	-	Teesre Aankh ka Tehelka	16-Chakrata Road (Tiptop Gali), Dehradun
21	Sh. Sushil Saini	-	Sanyukt Nagrik Sangathan	JY-THOC, Colony, Pathribagh, Dehradun
22	Sh. S.P. Chauhan	-	-	12/115, Tea State, Banjarawala, Dehradun
23	Sh. Rajendra Chaudhary	Vice President, Dist. Congress	-	35, Civil Lines, Roorkee, Haridwar
24	Sh. Kamaldeep Kamboj	-	-	21-Teachers Colony, Govindgarh, Dehradun