

# The Brihan Mumbai Electric Supply & Transport Undertaking

(OF THE BRIHAN MUMBAI MAHANAGARPALIKA)

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OUR REF. : CER/DCER/M-12/184/2022

DATE : 25 DEC 2022

To,

**The Secretary,**  
**Maharashtra Electricity Regulatory Commission,**  
13<sup>th</sup> Floor, World Trade Centre,  
Centre No. 1, Cuffe Parade,  
Colaba, Mumbai – 400 005.

Sub.: BEST's replies to Data Gaps Set – 1 on MTR petition for 4<sup>th</sup> MYT Control period (Case No. 212 of 2022).

Ref: Email dated 14.12.2022.

Sir,

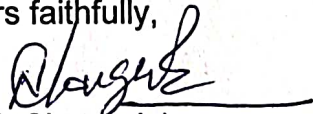
BEST has e-filed its Mid-Term Review Petition of 4<sup>th</sup> MYT Control period for approval of Final Truing up for FY 2019-20 under MERC (MYT) Regulations, 2015, Final Truing-up for FY 2020-21, FY 2021-22 and Provisional Truing-up for FY 2022-23 and Revised forecast of Aggregate Revenue Requirement (ARR), expected revenue from existing tariff and charges, expected revenue gap and category-wise Tariff Proposal for FY2023-24 to FY2024-25 as per MERC (MYT) Regulations, 2019. Subsequently, the Commission has forwarded the Data Gaps Set - 1 query through email on 14.12.2022.

BEST is submitting herewith the enclosed replies to Data Gaps Set - 1 queries and Statement of Accounts audited by Municipal Chief Auditor for FY 2019-20, FY 2020-21 and FY 2021-22 for kind consideration of Hon'ble Commission. BEST is in the process of revising its MTR Petition considering the Data Gaps and same will be submitted shortly.

Thanking you,

Encl.: As above

Yours faithfully,

  
(N.N. Chougule)  
Chief Engineer (Regulatory)

**“BEST Travel Saves Fuel”**

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

**List of Data Gaps**

**Subject** : BEST MTR Petition for Truing-up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing-up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25

Sr. No	Reference in Petition	Data Gaps
<b>General</b>		
1.	Bifurcation of ARR into Wire and Supply Business	<p>BEST to provide the rationale/methodology for allocation of cost in Wire and Supply Business for each component of ARR and include the same in write-up.</p> <p><b>Response of BEST:</b>                      The methodology used by BEST for allocation of cost between the Wire and Supply Business is in accordance with the Regulation 68 of MERC MYT Regulation 2015 for FY 2019-20 and Regulation 71 of MERC MYT Regulation 2019 for FY 2020-21 to FY 2024-25. However, normative working capital requirement for wire and supply business is computed in accordance with Regulation 31.3 and 31.4 of MERC MYT Regulation 2015 for FY 2019-20 and Regulation 32.3 and 32.4 of MERC MYT Regulation 2019 for FY 2020-21 to FY 2024-25 on the ARR elements worked out for Wire and Supply Business. However, it is submitted that BEST has claimed IoWC as per actual IoWC paid and it is allocated in Wire and Supply Business in the ratio of 10% and 90% respectively, as mentioned in the Regulations 68 and Regulation 71 of MERC MYT Regulations 2015 and 2019 respectively. The specific approach for normative IoWC is being covered in reply of IoWC. The rationale for the methodology adopted for allocation will be incorporated in the revised petition which is to be submitted to the Hon'ble Commission.</p>
2.	Excel Statement and linkage	<ul style="list-style-type: none"> <li>• BEST has provided the PDF statement for all the workings as annexure. BEST to provide the detailed excel working, wherever required.</li> </ul> <p><b>Response of BEST:</b></p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p>BEST will include the detailed excel workings wherever available and submit the same along with the revised petition to be submitted to the Hon’ble Commission.</p> <ul style="list-style-type: none"> <li>Also, in MTR petition formats, the number are punched and inter-linkage with other forms in many sheet is not provided. BEST is requested to avoid punch number and provide proper linkage wherever necessary.</li> </ul> <p><b>Response of BEST:</b> BEST will provide inter-linkage with other forms wherever available/ necessary and submit the same along with the revised petition to be submitted to the Hon’ble Commission.</p>
3.	Requirement of Cost Audit Report	<p>Cost Audit report as per Regulations 23.4 of MYT Regulations 2019 justifying the revenue expenses is not provided. BEST to submit the Cost Audit Report duly audited by the internal auditor.</p> <p><b>Response of BEST:</b> BEST is an Undertaking of Brihanmumbai MahanagarPalika (and a Local Authority) and is in the business of providing electricity and public transport in some areas of Mumbai Metropolitan Region. For accounting purposes, BEST follows The Mumbai Municipal Corporation (MMC) Act 1888 and as per this Act, it is required to maintain books of accounts as provided in section 460MM of MMC Act 1888.</p> <p>BEST further submits that it follows financial prudence with respect to revenue expenditure as follows:</p> <ol style="list-style-type: none"> <li>The Undertaking maintains the Books of Accounts which includes records of Revenue Income, Revenue Expenditure and Capital Expenditure.</li> </ol>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p>b. The each and every payment voucher is being verified by the Internal Audit Department before releasing the payment to Suppliers, Government Authorities, Banks and any other organization, etc.</p> <p>c. The Undertaking is maintaining the records of loan availed, the repayment of installment and interest thereon on regular basis. BEST ensures that the repayment of Loan Interest, Payment of Statutory Levies such as Service Tax, Income Tax, Sales Tax, Electricity Duty, Maharashtra Tax, Motor Vehicle Tax etc., is made in stipulated time.</p> <p>As mentioned above, BEST conducts internal audit &amp; Municipal Audit (MCA Audit) for financial prudence, therefore BEST requests the Hon’ble Commission to exempt it from the compliance of submission of Cost Audit Report.</p>
4.	Energy Sales	<p>BEST is required to submit Consumer Category-wise and Slab-wise data of Number of Consumers, sanctioned Load (kW/BHP/kVA), contracted demand, actual recorded demand, ToD Consumption details for the FY 2019-20 to FY 2021-22 and Sales in kWh and sales in kVAh for each category for FY 2020-21 and FY 2021-22 (with PF details) in separate excel sheet as per the categories defined in the tariff order.</p> <p><b>Response of BEST:</b> The details as available for the above period i.e FY 2019-20 to FY 2021-22 is provided in <b>Annexure Point4.</b></p>
5.	Approved v/s. Actual (projected)	<p>It has been observed that in many tables, only the cost claimed for that respective years has been provided in the table and no comparison with the approved figures has been provided. BEST is requested to include the approved cost along with the actual cost claimed for better comparison.</p> <p><b>Response of BEST:</b></p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
6.	Depreciation	<p>BEST will include the approved and/ actual figures for comparison wherever required and will also include it in the revised petition to be submitted to the Hon'ble Commission.</p> <ul style="list-style-type: none"> <li>BEST has submitted that it has not considered depreciation for the assets funded through grants. BEST to provide the assets register highlighting that such depreciation is not calculated on the assets funded through grants.</li> </ul> <p><b>Response of BEST:</b> It is confirmed that depreciation is not considered for the assets funded through grants.</p> <ul style="list-style-type: none"> <li>BEST to also provide the details of the depreciation rate considered for calculation of depreciation.</li> </ul> <p><b>Response of BEST:</b> As an example to the calculation of the rate of depreciation for FY 2019-20, the same has already been mentioned in para 2.7.1 and 2.7.2 of the petition. The details of GFA and depreciation are submitted in the Form-5 of the Tariff formats submitted by BEST. The approach adopted by BEST for the claim of depreciation is in line with previous submissions and also approval of the Hon'ble Commission. Depreciation has been computed as per applicable MERC MYT Regulations for the relevant year. The average rate of depreciation arrived for FY 2019-20 is 3.73%, for FY 2020-21 is 3.65% and for FY 2021-22 is 3.53% as per audited accounts.</p> <ul style="list-style-type: none"> <li>BEST to provide the accumulated depreciation for each assets decapitalised in FY 2019-20 to FY 2022-22.</li> </ul> <p><b>Response of BEST:</b> The details of decapitalised or retired assets in the truing-up years are provided in Form F5 under Gross Fixed Assets and Depreciation head in withdrawal during the year.</p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
	<b>1 Background</b>	
7.	1.4 Past Performance - Table 1: Historical Performance of BEST	<ul style="list-style-type: none"> <li>The Load in MW, if considered as demand, does not reconcile with the demand as provided in F1.5 of the MTR Petition formats. BEST to justify the same. <b>Response of BEST:</b> The load specified in Table 1 refers to the connected load and is not to be considered as demand. BEST will correct the Table in the revised petition to be submitted to the Hon’ble Commission.</li> <li>Energy Sold as specified in Table for FY 2020-21 and FY 2021-22 does not reconcile with F1. BEST to justify the same. <b>Response of BEST:</b> The correct figures of Energy Sold for FY 2020-21 is 3838.41 MU and 4078.43 MU for FY 2021-22 is as given in F1 of the model/ format. BEST will rectify the numbers in Table 1 in the revised petition to be submitted to the Hon’ble Commission.</li> <li>Distribution Loss for FY 2019-20 does not reconcile with F1.4. <b>Response of BEST:</b> The correct figure for distribution loss for FY 2019-20 is 4.65% as given in F1.4 of the model/ format and petition. BEST will rectify the numbers in Table 1 in the revised petition to be submitted to the Hon’ble Commission.</li> </ul>
	<b>2 Truing up for FY 2019-20</b>	
8.	2.2 Energy Sales and Energy Balance (Table 7)	<ul style="list-style-type: none"> <li>As per FAC order approved for the period January, 2020 to March,2020, the cumulative sales as per actual for FY 2019-20 is 4,560.56 MU whereas per Table 7, it is 4569.34. BEST to provide the reconciliation of the same category wise. <b>Response of BEST:</b></li> </ul>



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**December 13, 2022**

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		<p>It is submitted that the monthly sales for April 19 to March 20 considered in FAC submissions are of 4560.56 MUs based on the BEST’s internal sales report from May 2019 to April 2020 which was submitted along with supporting documents to the Hon’ble Commission for approval.</p> <p>Further, it is submitted that in MTR Petition, BEST has considered sales of 4569.34 MUs for the period from April 2019 to March 2020 based on BEST’s energy sales report for the period from April 2019 to March 2020. Month-wise deviation in sales submitted in FAC and that submitted in True-up is provided in <b>AnnexurePoint8FAC</b>.</p> <ul style="list-style-type: none"> <li>• Sales as specified in Table 7 does not reconcile with the category wise sales provided in F1 of the MTR Petition format. BEST to reconcile the same.</li> </ul> <p><b>Response of BEST:</b> BEST had submitted sales based on the rationalised consumer categories as on 1<sup>st</sup> April, 2020 in Table 7 of the Petition. However, while populating form F1 it had shown sales based on old consumer categories. BEST has rectified the same and will submit it in the revised petition.</p> <ul style="list-style-type: none"> <li>• The categories of the consumers as specified in Table 7 does not match with the tariff category as approved by the Commission in Case No. 203 of 2017. BEST to rectify the same.</li> </ul> <p><b>Response of BEST:</b> BEST will rectify the consumer categories in Table 7 and submit the same in the revised petition.</p> <ul style="list-style-type: none"> <li>• As per Case No. 324 of 2019, rationalisation of tariff categories and slab was approved w.e.f. 1<sup>st</sup> April 2020. However, BEST while submitting the sales for FY 2019-20, has considered the same rationalisation and has not provided the sales for following categories:             <ul style="list-style-type: none"> <li>• HT IV- PWW (not specified in F1)</li> <li>• HT-VII Temporary Supply (not specified in F1)</li> </ul> </li> </ul>

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**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<ul style="list-style-type: none"> <li>● LT - II (a) Commercial - 0 - 500 units and &gt; 500 units</li> <li>● LT-IV PWW</li> <li>● LT - V Advertisement &amp; Hoardings</li> <li>● LT - VII (a) Temporary Supply Religious</li> <li>● LT - VII (b) Temporary Supply Others</li> <li>● LT - VIII Crematorium and Burial Grounds</li> </ul> <p><b>Response of BEST:</b> BEST has included the sales for the categories above in the petition. BEST will include the same in F1 in the revised petition to be submitted to the Hon’ble Commission..</p>
9.	2.2 Energy Sales and Energy Balance	<p>As per BEST, there is reduction in demand in lighting load due to widespread use of LED lighting and energy conservative measures. BEST is required to quantify the effect of use of energy efficient devices by consumers and the impact of reduction in sales.</p> <p><b>Response of BEST:</b> BEST submits that due to replacement of street lights with LED lights, there is nearly CAGR 10% reduction in energy consumption in FY 2021-22 as compared to FY 2016-17. BEST has replaced around 96% of street lights with LED in the last 5 years which resulted in great savings. The details of reduction in energy consumption is attached as <b>AnnexurePoint9</b>. Also, due to rooftop installations of around 13.689 MW, sales have decreased. Further, BEST submits that it is difficult to quantify the reduction in consumer sales due to use of energy efficient devices.</p>
10.	2.2 Energy Sales and Energy Balance (Table 8)	<ul style="list-style-type: none"> <li>● BEST to substantiate its claim of actual InSTS loss of 3.16% FY 2019-20 through documentary evidence and calculation, in view of the fact that MSLDC in State Grid Account published on Website has computed InSTS loss of 3.17%.</li> </ul> <p><b>Response of BEST:</b></p>



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		<p>BEST has adopted following method to work out InSTS Loss for FY 2019-20. BEST’s monthly energy drawl at T&lt;&gt;D interface is grossed-up by monthly InSTS loss available on MSLDC’s website to derive energy requirement at G&lt; &gt; T interface. The summation of 12 months energy drawl at T&lt; &gt; D Interface &amp; summation of 12 months energy drawl at G&lt; &gt; T interface is considered for working out InSTS loss for FY 2019-20. Based on above mentioned method, InSTS loss of 3.16% for FY 2019-20 is worked out by considering total energy drawl of 12 months of 4792.25 MUs at T&lt; &gt; D Interface &amp; derived total grossed-up energy drawl of 12 months of 4948.73 MU at G&lt; &gt; T interface. Relevant computation sheet in excel format is attached in <b>AnnexurePoint10</b>.</p> <ul style="list-style-type: none"> <li>• BEST to provide reasons for achieving lower distribution losses for FY 2019-20</li> </ul> <p><b>Response of BEST:</b></p> <p>BEST submits that its losses have been hovering around 4-5% and are almost near to the technical minimum of the network by taking various initiatives such as continuous vigilance activities, raids, consumer awareness on theft and energy conservation, legal actions against theft incidences and faulty meter replacements. Further, the Distribution losses are impacted by various technical, commercial and other parameters; such as sales mix, weather variations, vintage of the network and equipment, line loading, etc.</p> <p>Since the losses are at a minimum technical level, it would be difficult to identify exact contributions from above mentioned initiatives. BEST would also like to submit that its losses in fact are higher than FY 2018-19 (4.18%) as it was an aberration in that year and not a consistent achievement.</p> <p>Further, the purchase units are recorded on the 1st of every month i.e. the purchases are for 365 days. Whereas, BEST has a total of 24 billing cycles of 30 days billing period for its consumers, these cycles have different meter reading dates spread throughout the month. In some years the</p>

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**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p>billing period can vary from 365 days to 366 days due to holidays. BEST has a daily average sale of 12.5 MUs. Hence, any such variation in the billing cycle for a day or two can also cause the loss to vary by 0.5%.</p> <ul style="list-style-type: none"> <li>As per FAC order approved for the period from January, 2020 to March, 2020, the actual cumulative distribution loss is 4.83% whereas as per MTR petition, the same is 4.65%. BEST to provide the reconciliation of the same.</li> </ul> <p><b>Response of BEST:</b> BEST submits that in preceding replies it has explained about the variations that occur in sales and power purchase quantum in monthly/quarterly FAC submissions. The figures under the Truing-up process are audited and finalised after due audit process and receipt of all proper invoices etc. Hence BEST humbly requests the Hon’ble Commission to consider the figures as submitted in MTR petition.</p>
11.	2.3 Power Purchase expense for FY 2019-20	<ul style="list-style-type: none"> <li>BEST should also provide a monthly summary of source-wise power purchase alongwith the break-up of each cost component in excel version also.</li> </ul> <p><b>Response of BEST:</b> The monthly source wise power purchase along with the break-up of each cost component is provided as <b>AnnexurePoint11Monthlypowerpurchase</b>.</p> <ul style="list-style-type: none"> <li>As per para 2.3.11, the tied-up capacity for FY 2019-20 is 796.69 MW whereas as per F1.5, the supply quantum highlighted is 808.69 MW. BEST to reconcile the same.</li> </ul> <p><b>Response of BEST:</b></p>

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**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p>The PPA with a bagasse and biomass generator through TPTCL (Lokmangal Agro 4MW) and Greta Energy (8 MW) of 12 MW was inadvertently missed out. The same will be rectified and included in the revised petition to be submitted to the Hon'ble Commission.</p> <ul style="list-style-type: none"> <li>BEST should provide full details of the Merit Order Dispatch (MOD) followed for power purchase by BEST, including details of backing down of TPC-G's Units in FY 2019-20 separately for each month, including the tariff considered for the MOD, technical minimum level considered for TPC-G's Units, etc.</li> </ul> <p><b>Response of BEST:</b> BEST submits that Up to 10th Oct 2021, FBSM mechanism was prevailing in Maharashtra. Under FBSM, the centralized MoD was operated by SLDC. Hence, BEST didn't have any control over the generator scheduling. BEST submits that month wise power purchase cost and TPC-G backing down information was provided in <b>AnnexurePoint11MOD</b>.</p>
12.	Power Purchase - Manikaran Power Limited (MPL)	<ul style="list-style-type: none"> <li>BEST has compared the average rate of Short Term Purchase for the Period April 19 to Feb 20 to justify the delay in power supply from MPL. However, rate for the period April 19 to June 19 were higher than the PPA rate of Rs 3.94/unit. BEST to justify the higher rate for said short term purchase.</li> </ul> <p><b>Response of BEST:</b> BEST submits that it has not compared the average rate of short term purchases to justify the delay in power supply from MPL. The delay in supply of power has already been dealt with in the order dated 12.07.2021 in the Case No. 61 of 2021. The table being referred for the period from April 2019 to February 2020 is an extract from the said order and not any justification for MPL purchases.</p>

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**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p>It is submitted that due to delay in power supply from MPL (started from 1st March 2020) it necessitated the purchase from bilateral sources and exchanges during April 2019 to June 2019 and it is not the case that MPL power was available during that period and such costly power was purchased from the open market.</p> <p>During April 2019 to June 2019 BEST has procured short term bilateral power through competitive bidding by floating e-tender for purchase of Short term Bilateral Power as per Ministry of Power’s Guidelines dated 30th March 2016 for “Procurement of power for short term power by Distribution Licensees through tariff based bidding process using National e-bidding portal. The copy of result of the e-bidding is attached as <b>AnnexurePoint12Ebidding</b>.</p> <ul style="list-style-type: none"> <li>• BEST has compared the Medium Term PPA rate with the Imbalance Pool Rate of Rs 2.86/unit, which was a provisional rate approved by the Commission. Since FY 2019-20 is over and actual Pool Rates are available, BEST to compare the same with actual Imbalance Pool rate and submit the justification.</li> </ul> <p><b>Response of BEST:</b></p> <p>BEST had made mention that even with all purchases it had a shortfall which was met from the imbalance pool. BEST submits that as provided in Table 16 of the petition, the cost against imbalance pool is provisional as received from SLDC for FY 2019-20. Hence there is no comparison made with medium term PPA rate. On the contrary if MPL power had been available and purchased from April 2019 it would have increased the burden (pool purchase and/ exchange purchases would have been avoided). It is submitted that BEST is yet to receive all final bills pertaining to imbalance pool purchases for FY 2019-20 from SLDC.</p>

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**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<ul style="list-style-type: none"> <li>• BEST to submit if any penalty was levied on delay in supply of power by MPL as per provisions of RfP/PPA. <b>Response of BEST:</b> BEST submits that there was not penalty levied on M/s. Manikaran Power Ltd.</li> <li>• BEST to provide the calculation / supporting for the number projected in para 2.3.12 (866 MU available from SWPL/MPL, BEST was in shortfall by ~694 MUs, medium term power of Rs 4.06/Unit) <b>Response of BEST:</b> BEST has procured 846.41 MUs for FY 2020-21 from SWPGL/ MPL amounting Rs 330.92 Cr at average rate of Rs 3.91 per unit. Month wise and source wise power purchase sheet for FY 2020-21 is attached as <b>AnnexurePoint12MPL</b>.</li> </ul>
13.	Power Purchase -RE Power Purchase	<ul style="list-style-type: none"> <li>• The quantum of RE Procurement in Table 12 is mentioned as 92.10 MU whereas in the write-up above the table, it is mentioned as 91.20 MU. BEST to clarify the same. <b>Response of BEST:</b> The correct figure is 91.20 MU. BEST has inadvertently included the 0.90 MU from the additional power from Walwhan Solar which has been accounted for in the last financial year but the cost is accounted for in FY 2019-20. BEST will correct the table in the revised petition to be submitted to the Hon'ble Commission.</li> <li>• BEST to reconcile the RE Purchase submission in MTR Petition, as submitted in Case No 50 of 2021 and as per FAC order approved for the period January, 2020 to March, 2020 <b>Response of BEST:</b></li> </ul>

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		<p>RE purchase quantum considered for FAC was on a different approach as mentioned earlier whereas revised numbers were available at the time of filing of petition for RPO compliance for FY 2019-20 under Case No. 50 of 2021. Further, BEST submits that additional power procurement of Walwhan solar was not considered for FAC calculation as bills of such power were received in Aug 2020.</p> <ul style="list-style-type: none"> <li>• BEST to provide the details of RPS Rebate invoice wise in excel table along with the calculation.</li> </ul> <p><b>Response of BEST:</b> BEST has provided the invoice details in an excel table in <b>AnnexurePoint13RPSrebate</b></p> <ul style="list-style-type: none"> <li>• BEST to provide the details of the invoice procured of 0.90 MUs from Walwhan Solar MH Ltd for FY 2018-19.</li> </ul> <p><b>Response of BEST:</b> BEST has provided the invoice details for the 0.90 MUs from Walwhan Solar MH Ltd for FY 2018-19 in <b>AnnexurePoint13Walwhan</b>.</p> <ul style="list-style-type: none"> <li>• BEST has purchased 58.95 MU of Non-Solar RE (Biomass and bagasse) under short term. BEST to submit the details of such purchase giving details of Competitive Bidding Process adopted by it, if any, Source of Purchase, rate, quantum, LOI issued or PPA entered by BEST for the said purchase, applicable RE order for tariff and reference order of the approval of the Commission. BEST to confirm that power purchase is carried out as per relevant RE Order. BEST to provide details as per below given table for FY 2019-20.</li> </ul>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps											
		Month	Source	Generator	Energy at Ex-bus / Del. Point	Wheeling Loss	Energy at InSTS / Del. point	RE Tariff	STOA charges	Wheeling Charges	Total Cost	Order Ref.	Remark
					MU	MU	MU	Rs./kWh	Rs. Crs	Rs. Crs	Rs. Cr		
		<p><b>Response of BEST:</b>                      Details of the short term PPA for the purchase of non-solar RE are attached as <b>AnnexurePoint13LOI</b>.</p> <ul style="list-style-type: none"> <li>BEST should submit the documentary evidence for purchase of REC indicating number of certificates purchased and cost of purchase of REC for FY 2019-20.</li> </ul> <p><b>Response of BEST:</b>                      BEST has provided the requisite documentary evidence in <b>AnnexurePoint13REC</b></p> <ul style="list-style-type: none"> <li>The Commission in its Tariff order has mentioned that RECs should be done only in situations wherein the RE power is not available even after reasonable efforts put in by the utility. BEST to outline the efforts undertaken for procurement of RE power and reasons for REC procurement.</li> </ul> <p><b>Response of BEST:</b>                      BEST submits that considering the situation at that time it had partly planned for purchase of RE power and partly planned to purchase REC for balance quantum to meet RPO in the MYT petition filed in November 2019. The same was assessed and considered by Hon’ble Commission in the MYT Order for FY 2019-20 and as discussed at para 5.4.13, provisionally approved REC rate for Solar at Rs.2.71/kWh and for Non-Solar rate at Rs.2.83/kWh. As against the same, BEST has</p>											



**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		actually incurred a rate of Rs.2.53/kWh for Solar RECs and rate of Rs.1.94/kWh for Non-Solar RECs which is lower than the approved rate.
14.	Power Purchase - Prior Period Payment & Other Cost	<ul style="list-style-type: none"> <li>Table 15 to also provide the details of the approved cost for comparison purpose.</li> </ul> <p><b>Response of BEST:</b> BEST will provide the details as available in the MYT order for FY 2019-20 for comparison purposes in the revised petition to be submitted to the Hon’ble Commission. However, the breakup is Rs.2.78 Cr for payment of stand by energy purchase in FY 2016-17 and FY 2017-18, Rs.77.30 Cr for Prior period payment for Pool imbalances for FY 2017-18 and FY 2018-19 and Rs.102.64 Cr for Standby charges; totalling to Rs.182.72 Cr.</p> <ul style="list-style-type: none"> <li>BEST should clarify the status of FBSM bills received by BEST and considered in Petition.</li> </ul> <p><b>Response of BEST:</b> BEST submits that it has attached details of FBSM bills received upto 10-Oct-2021, bills paid, not paid, under stay, pending, to be received, OC provision made, etc in the <b>AnnexurePoint14FBSM</b>. In MTR Petition for FY 2019-20, Rs. 120.37 Crores are accounted for and the same are paid.</p> <ul style="list-style-type: none"> <li>BEST should submit month-wise details of quantum, rate and total cost for pool imbalance units for FY 2019-20. BEST to briefly explain the payments made under UI charges under regional DSM for WRPC.</li> </ul> <p><b>Response of BEST:</b> BEST requests the Hon’ble Commission to refer <b>AnnexurePoint14FBSM</b> for month wise details of total cost considered in FY 2019-20. As regards to payments made under UI charges under regional DSM for WRPC, BEST would like to state that the FBSM bill itself is generated to find the share of individual utility in regional UI payments for all the unscheduled energy exchanged by</p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

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		<p>Maharashtra state with the regional pool, the due date for making payment is 15 to 25 days from the end of the week. However, the liability share/contribution of individual SPP (State Pool Participant) can't be estimated without generation of FBSM bill. Since FBSM bill lags behind by around 2 years, an advance payment is being collected from Discoms in terms of WRPC DSM bill as per methodology decided in MSPC Sub-Committee meeting held on 22nd February 2019 at SLDC Kalwa, as and when a bill is raised by WRPC. Copy of MoM of MSPC Sub Committee meeting is attached as <b>AnnexurePoint39MOM_MSPC Meeting</b>.</p> <p>BEST has submitted that it has procured 694.06 MUs. Further, BEST submits that it has received provisional bills for the pool imbalance of Rs. 83.65 Cr (partial only). The invoice details of partial received provisional bills are attached as <b>AnnexurePoint14UIcharges</b>.</p> <p>Further, details of past Pool imbalance bills submitted in following table as summary:</p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps				
<p align="center"><b>Summary of FBSM Bills (Variable Charges/Fixed Charges) &amp; WRPC DSM Bills (Payable &amp; Refundable) Accounted in FY 2019-20 (As on 18-12-2022)</b></p>						
Sr.No.	Particulars	No. of Bills	FBSM Bill Amount Rs.Crore	FBSM Bill Paid Rs.Crore	No. of Bills	FBSM Bills Accounted in MTR Petition Rs.Crore
(A)	FBSM Variable Charge Bills (Credit Not Received from MSLDC)	7	(8.43)	-		-
(B)	FBSM Variable Charge Bills	32	92.55	92.55	32	92.55
<b>Sub TOTAL (A+B)</b>		<b>39</b>	<b>84.11</b>	<b>92.55</b>	<b>32</b>	<b>92.55</b>
(C)	FBSM Fixed Charge Bills	1	112.68	22.53	1	22.53
(D)	WRPC's DSM Bills	12	10.77	10.77	12	10.77
(E)	WRPC's DSM Bills (Refunded)	2	(5.48)	(5.48)	2	(5.48)
<b>Sub TOTAL (C+D+E)</b>		<b>15</b>	<b>117.98</b>	<b>27.83</b>	<b>15</b>	<b>27.83</b>
<b>Grand TOTAL</b>		<b>54</b>	<b>202.09</b>	<b>120.37</b>	<b>47</b>	<b>120.37</b>
<ul style="list-style-type: none"> <li>BEST submits that there has been pool imbalance power and MSEDCL standby support power to the extent of 699.61 MU which is equivalent to 14% of the total energy requirement. BEST to justify such a higher quantum of Imbalance Pool.</li> </ul> <p><b>Response of BEST:</b></p>						

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p>It is submitted that FBSM was prevailing in FY 2019-20 due to which Centralised MoD was applicable for the entire State. This has resulted into backing down of units of TPC-G (which was the tied up source of BEST) and power was made available for BEST from the state pool. Hence such a huge quantum of power is reflected under the Imbalance Pool.</p> <ul style="list-style-type: none"> <li>• BEST to provide the details of the Rs. 0.09 Crs shown as REC GST to PXIL for prior period. BEST to submit the details such as period for which it pertains, number of RECs and calculations to arrive at the amount with documentary evidences.</li> </ul> <p><b>Response of BEST:</b> BEST submits that the details of REC along with documentary evidence are attached in <b>AnnexurePoint13REC.</b></p>
15.	Power Purchase – Table 16	<ul style="list-style-type: none"> <li>• BEST to submit the reason for variation in actual InSTS charges and as approved in MYT order</li> </ul> <p><b>Response of BEST:</b> BEST has paid Transmission Charges of Rs. 224.88 Crore (i.e. Rs.18.71 Crore*12 months + Rs.0.36 Crore) during FY 2019-20 as against Rs. 224.52 Crore approved in MYT Order. There is an increase of Rs. 0.36 Crore in Transmission Charges paid during FY 2019-20. This variation of Rs. 0.36 Crores was billed in the monthly bill for the month of February-2020 by STU as an additional Transmission charges for the use of InSTS in excess of Base TCR/Contracted Capacity as per MYT Regulations, 2015. Details of February month are attached in <b>AnnexurePoint15.</b></p> <p>Summary of the annexure is given in below table:</p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

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		<p align="center"><b>Details of InSTS Charges Approved in MTR Order and Actual InSTS Charges Paid by BEST for FY 2019-20</b></p> <table border="1"> <thead> <tr> <th style="background-color: #F4C08E;">Sr. No.</th> <th style="background-color: #F4C08E;">Month</th> <th style="background-color: #F4C08E;">InSTS charges Approved in MYT Order</th> <th style="background-color: #F4C08E;">Actual InSTS Charges Paid by BEST</th> <th style="background-color: #F4C08E;">Difference</th> </tr> <tr> <td></td> <td></td> <td align="center">Rs. Crore</td> <td align="center">Rs. Crore</td> <td align="center">Rs. Crore</td> </tr> </thead> <tbody> <tr><td>1</td><td>Apr-19</td><td align="center">18.71</td><td align="center">18.71</td><td align="center">-</td></tr> <tr><td>2</td><td>May-19</td><td align="center">18.71</td><td align="center">18.71</td><td align="center">-</td></tr> <tr><td>3</td><td>Jun-19</td><td align="center">18.71</td><td align="center">18.71</td><td align="center">-</td></tr> <tr><td>4</td><td>Jul-19</td><td align="center">18.71</td><td align="center">18.71</td><td align="center">-</td></tr> <tr><td>5</td><td>Aug-19</td><td align="center">18.71</td><td align="center">18.71</td><td align="center">-</td></tr> <tr><td>6</td><td>Sep-19</td><td align="center">18.71</td><td align="center">18.71</td><td align="center">-</td></tr> <tr><td>7</td><td>Oct-19</td><td align="center">18.71</td><td align="center">18.71</td><td align="center">-</td></tr> <tr><td>8</td><td>Nov-19</td><td align="center">18.71</td><td align="center">18.71</td><td align="center">-</td></tr> <tr><td>9</td><td>Dec-19</td><td align="center">18.71</td><td align="center">18.71</td><td align="center">-</td></tr> <tr><td>10</td><td>Jan-20</td><td align="center">18.71</td><td align="center">18.71</td><td align="center">-</td></tr> <tr><td>11</td><td>Feb-20</td><td align="center">18.71</td><td align="center">19.07</td><td align="center">0.36</td></tr> <tr><td>12</td><td>Mar-20</td><td align="center">18.71</td><td align="center">18.71</td><td align="center">-</td></tr> <tr> <td><b>TOTAL</b></td> <td></td> <td align="center"><b>224.52</b></td> <td align="center"><b>224.88</b></td> <td align="center"><b>0.36</b></td> </tr> </tbody> </table>			Sr. No.	Month	InSTS charges Approved in MYT Order	Actual InSTS Charges Paid by BEST	Difference			Rs. Crore	Rs. Crore	Rs. Crore	1	Apr-19	18.71	18.71	-	2	May-19	18.71	18.71	-	3	Jun-19	18.71	18.71	-	4	Jul-19	18.71	18.71	-	5	Aug-19	18.71	18.71	-	6	Sep-19	18.71	18.71	-	7	Oct-19	18.71	18.71	-	8	Nov-19	18.71	18.71	-	9	Dec-19	18.71	18.71	-	10	Jan-20	18.71	18.71	-	11	Feb-20	18.71	19.07	0.36	12	Mar-20	18.71	18.71	-	<b>TOTAL</b>		<b>224.52</b>	<b>224.88</b>	<b>0.36</b>
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		<ul style="list-style-type: none"> <li>As per FAC order approved for the period January, 2020 to March, 2020, total Cost is Rs. 2434.15 Crs whereas per MTR petition, the same is Rs. 2415.04 Crss, resulting in over recovery</li> </ul>																																																																													

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p>of the Power purchase cost through FAC. BEST to provide the reconciliation and justification for the same.</p> <p><b>Response of BEST:</b> BEST submits that in preceding replies it has explained about the variations that occur in sales and power purchase quantum in monthly/quarterly FAC submissions. In this regard, it is submitted that the reconciliation exercise for the cost considered in the FAC Formats for entire FY 2019-20 and the cost considered in the present MTR Petition may be futile as the cost considered in the present MTR Petition is as per the cost booked in the Books of Accounts. The figures under the Truing-up process are audited and finalised after due audit process and receipt of all proper invoices etc. Hence BEST humbly requests the Hon'ble Commission to consider the figures as submitted in MTR petition for truing up purpose.</p>
16.	2.4 Operation and Maintenance Expenses – Table 18	<p>BEST has provided the computation of WPI / CPI based on which the revised escalation rate has been computed. However, the figures considered in “sheet - OnM esc rate” are punched figures. BEST to provide the calculation of the average numbers of the respective years with proper formula.</p> <p><b>Response of BEST:</b> BEST has provided the excel sheet for the escalation rate calculations in <b>AnnexurePoint16</b></p>
17.	2.4 Operation and Maintenance Expenses – Employee Expenses	<ul style="list-style-type: none"> <li>● As per para 2.4.8, BEST has stated that “<i>BEST submits that it has incurred Rs. 350.58 Cr. as employee expenses for <u>FY 20219-20.</u></i>” BEST to rectify the reference of the financial year.</li> </ul> <p><b>Response of BEST:</b> BEST will rectify this error and submit the same in the revised petition.</p> <ul style="list-style-type: none"> <li>● BEST to provide the reasons for reduction in the overall employee cost and the variance in each component of salary.</li> </ul>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p><b>&amp;</b></p> <ul style="list-style-type: none"> <li>• BEST needs to provide the justification of the major reduction in Dearness Allowance, Medical allowance, Bonus / Ex-gratia, Other allowances and increase in overtime payment.</li> </ul> <p><b>Response of BEST:</b></p> <p><u>General for O&amp;M:</u> BEST submits that since approved O&amp;M figures were available on a consolidated basis, it had presented a comparison based on MYT provisional figures for FY 2019-20. Though the explanation is given below for all elements of O&amp;M on the clarifications sought, BEST will try to provide comparison with previous year (FY 2018-19) in the revised petition to be submitted to the Hon'ble Commission.</p> <p><u>Below are justifications as compared to MYT submissions for O&amp;M queries.</u></p> <p>The main reasons for reduction in the employee cost is due to Dearness Allowances which is merged with the Basic pay as per the Wage revision and revised percentage of DA is much lesser compared to earlier wage revision which resulted in the Dearness allowances decreasing by Rs.20.77 Cr (as compared to MYT submissions).</p> <p>Due to the Covid 19 impact which resulted in a shortage of funds the Bonus and ex-gratia is paid lesser than the amount indicated at the time of submission i.e. Rs.28.23 Cr which resulted in a decrease of Rs. 22.30 Cr.</p> <p>Medical Allowances are submitted considering the average. However, the same is paid on the actual basis. This resulted in the decrease of Rs. 7.26 Cr.</p>



**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

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		<p>Basic pay has increased by Rs.50.96 Cr mainly on account of Wage revision of individual employees in their respective grade w.e.f. Sept- 2019. This has also resulted in the increase in Overtime payment.</p> <p>The figures submitted in the MYT petition were pertaining to provisional submissions at the time and the figures presented now in true-up are audited. Further, BEST submits that the Hon’ble Commission has approved the O&amp;M expenses in totality and hence it is difficult to provide any such comparison with each component of salary. Hence BEST requests Hon’ble Commission to consider the figures as per audited accounts for true-up purpose.</p> <ul style="list-style-type: none"> <li>• In para 2.4.10, BEST has provided the principles of allocation of employee expenses considering the allied departments within BEST. BEST to confirm that the allocation principle as determined for FY 2019-20 is similar to the principles adopted in previous years. In case of any change in allocation principle, BEST to provide reasons for such change.</li> </ul> <p><b>Response of BEST:</b> BEST submits that the allocation principle adopted for all the true-up years is similar to principles adopted in previous years.</p> <ul style="list-style-type: none"> <li>• As per F3.2, the expenses capitalised is highlighted whereas in MTR petition, the same is highlighted as “Establishment of Allied departments”. BEST to provide the rationale of the expenses and rectify the same.</li> </ul> <p><b>Response of BEST:</b> BEST submits that, in the earlier petition &amp; order the nomenclature used for expenses towards Establishment of Allied departments was Employee Expenses Capitalized. However, in actual it is</p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

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		<p>pertaining to allied department employee expenses. Hence, in MTR petition BEST has used employee expenses towards Establishment of Allied departments.</p> <ul style="list-style-type: none"> <li>• BEST to confirm that whether the wage revision impact considered in MTR Petition is actually paid to employee or is accounted on provisional basis. BEST to also confirm that the same has been implemented in totality.</li> </ul> <p><b>Response of BEST:</b> The wage revision started from September 2019 in case of employees and from October 2020 in case of officers. Hence, BEST has actually paid revised salaries for 7 months of FY 2019-20 and accordingly the same is claimed under true-up of FY 2019-20 for employees.</p> <ul style="list-style-type: none"> <li>• BEST to also provide the computation of the wage revision along with the details of the payment of the same to the employees.</li> </ul> <p><b>Response of BEST:</b> The details of wage revision and its impact are already given in the petition para 2.4.11.</p>
18.	2.4 Operation and Maintenance Expenses – A&G expenses	<ul style="list-style-type: none"> <li>• BEST to provide the reasons for reduction in the overall A&amp;G cost as compared to approved and the variance in each component of A&amp;G cost.</li> </ul> <p><b>Response of BEST:</b> The figures submitted in the MYT petition were pertaining to provisional submissions at the time and the figures presented now in true-up are audited. Further, BEST submits that the Hon’ble Commission has approved the O&amp;M expenses in totality and hence it is difficult to provide any such comparison with each component of A&amp;G cost.</p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<ul style="list-style-type: none"> <li>• BEST to provide clarification on major reduction in Electricity Charges, Security arrangement, Advertisement, Miscellaneous expenses, etc.</li> </ul> <p><b>Response of BEST:</b></p> <p>The Security expenses depend upon the placing of Security personnel according to the requirement of the supply department. In the year 2018-19, 31% of total Security personnel were posted. However, for 2019-20, 21% of total Security personnel were posted. This resulted in the decrease in the cost of Security &amp; Vigilance by Rs. 3.43 Crores.</p> <p>The Advertisement expenses has decreased due to reduction in Tender invited through public advertisement for procurement/availing of goods and services. This resulted in the decrease in the cost of Advertisement expenses by Rs. 2.32 crores.</p> <p>The reduction in consumption/power has resulted in a decrease in the cost of Electricity charges by Rs. 2.51Crores.</p> <p>The Miscellaneous expenditure is considered on the actual basis i.e. printing ribbon/cartridge, Medical reimbursement to staff, charges for collection of bills etc. which has resulted in a decrease in the miscellaneous cost by Rs 1.80 crores.</p> <p>The figures submitted in the MYT petition were pertaining to provisional submissions at the time and the figures presented now in true-up are audited. Hence BEST requests Hon’ble Commission to consider the figures as per audited accounts for true-up purpose.</p> <ul style="list-style-type: none"> <li>• BEST to provide the details of the insurance expenses incurred and highlighted as new head of expenses in FY 2019-20.</li> </ul>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

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		<p><b>Response of BEST:</b> The Expenses incurred towards “Employees Deposit Linked Insurance Scheme i.e. EDLI” which resulted in insurance expenses of Rs. 1.46 Crores.</p> <ul style="list-style-type: none"> <li>• In Table 23 - BEST to provide the nature of expenses incurred under the “Miscellaneous and general expenses” head.</li> </ul> <p><b>Response of BEST:</b> The heads under Miscellaneous expenses are Medical reimbursement to staff, Printing cartridge/material, Employers Contribution to ESIC, Contribution to best staff amenities fund, charges for collection of bills, fees to forum members, MERC fees and charges, Lease rent of DSS, websites maintenance, deputation/training expenses, reward to employees, travelling, tea charges etc.</p> <ul style="list-style-type: none"> <li>• As compared to FY 2018-19, the expenses under the Miscellaneous head for FY 2019-20 has been increased by 22%. BEST to provide the justification for the same.</li> </ul> <p><b>Response of BEST:</b> The cost of Miscellaneous Expenses has increased due to increase in hike in website maintenance charges, increase in the cost of Printing cartridge/material due to inflation and other similar expenses.</p> <ul style="list-style-type: none"> <li>• BEST to provide the reasons for decrease in General Administration between Electricity Supply and Transport. (Table 22)</li> </ul> <p>&amp;</p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

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		<ul style="list-style-type: none"> <li>As per the table 24, there is a change in allocation of the cost in Security and Vigilance and EDP Department as compared to FY 2018-19. BEST to provide the reason for such changes.</li> </ul> <p><b>Response of BEST:</b>                      The ratio of expenditure is dependent on, in case of security department - on the Security personnel posted for the Supply department as per the requirement. In case of Timekeeping, Personnel, Welfare, Medical department - it is dependent on the ratio of the Staff of Supply and Transport Branch. In case of Civil Engineering Dept, Legal dept, Audit Dept., Account Dept, Cash Dept, Secretarial Dept, PRO Dept etc allocation are constant. The ratio of EDP department staff is also dependent upon the IT work area.</p> <p>The allocation of General Administration Expenses between the Electric Supply and Transport Division is mainly on the basis of the number of employees deployed in each division.</p> <p>The figures submitted in the MYT petition were pertaining to provisional submissions at the time and the figures presented now in true-up are audited. Hence BEST requests Hon’ble Commission to consider the figures as per audited accounts for true-up purpose.</p> <ul style="list-style-type: none"> <li>BEST to provide the impact of wage revision in the Share of General Administration expenses and to provide the calculation of the same alongwith the justification that whether the same is paid to the employees or is provision in nature. The details of the amount actually paid to employees to be provided.</li> </ul> <p><b>Response of BEST:</b>                      BEST would like to submit that the share of GA expenses are shown in Table 25 of the petition; wherein the amount pertaining towards establishment cost is Rs.40.27 Cr. It is submitted that the</p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		break-up of the same is provided in the Statement of accounts - Annexure B. Share of G.A. increase is Rs.3.70 crores due to wage revision implemented in case of employees of the General administration department. The same is paid through Monthly Wages. The wage revision amount has been paid on actual basis.
19.	2.4 Operation and Maintenance Expenses – R&M expenses	<ul style="list-style-type: none"> <li>• BEST submitted that the increase in R&amp;M expenses is mainly attributed to increase in Civil Works by Rs. 5.81 Crs &amp; Lines &amp; Cable Net Works by Rs.0.98 Crs. However, as per the details provided in Table 26, Civil Work cost is increased by Rs. 23.2 Crs and there is a reduction in Lines &amp; Cable Networks by Rs. 4.26 Crs. BEST to justify / rectify the same.</li> </ul> <p><b>Response of BEST:</b> The increase in Civil works of Rs. 5.81 crore and Rs. 0.98 crore is with respect to the actual cost of FY 2018-19 and not with respect to the approved figures of FY 2019-20.</p> <ul style="list-style-type: none"> <li>• As per para 2.4.24, BEST submitted that Plant &amp; Machinery is increased by Rs.3.21 Crs and Office Equipment is increased by Rs.1.62 Crs. The same needs to be reconciled with Table 26.</li> </ul> <p><b>Response of BEST:</b> The increase in the figures for Plant and Machinery and Office Equipment is also with respect to the actual cost of FY 2018-19 and not with respect to the approved figures of FY 2019-20.</p> <ul style="list-style-type: none"> <li>• R&amp;M expense for Civil Works has increased significantly, and the reason stated by BEST is that the same is due to increase in Reinstatement Charges and increase in Line and Cable Net Works. W.r.t same, BEST to submit the Reinstatement Charges - Old and Revised</li> </ul> <p><b>Response of BEST:</b> The BMC note for increase in the cost of Reinstatement Charges is attached as <b>AnnexurePoint19</b></p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<ul style="list-style-type: none"> <li>BEST to provide the rationale on why the cost related to increase in Line and Cable Works will not be capitalised and will be part of R&amp;M.</li> </ul> <p><b>Response of BEST:</b> The lines and Cable works is the part of the repairs and Maintenance expense that is incurred regularly and within the same year. These expenses are required to meet the current operational costs of the business, making them essentially the same as operating expenses. In view of this the said expenditure is treated as revenue expenditure. The cost claimed in R&amp;M is purely related to revenue expenses and not related to capital expenditure; hence we have considered in revenue expenditure.</p>
20.	2.5 Capital Expenditure and Capitalisation	<ul style="list-style-type: none"> <li>Para 2.5.1 - Reference of the Regulations under MYT Regulations 2015 to be provided</li> </ul> <p><b>Response of BEST:</b> BEST submits that Clause No. 23.5 is reproduced below and the same will be incorporated in the revised petition to be submitted to the Hon’ble Commission. <i>“The Commission may approve, for each year of the Control Period, an additional amount equivalent to 20% of the total capital expenditure approved for that year, towards planned or unplanned capital expenditure that is yet to be approved by the Commission.”</i></p> <ul style="list-style-type: none"> <li>Para 2.5.1 – BEST has submitted that the Commission had approved CAPEX of Rs. 202.66 Crs for FY 2019-20 in Case No. 324 of 2019. However, no CAPEX was approved by the Commission and only Capitalisation was approved after disallowance of Not approved DPR. BEST to rectify the statement.</li> </ul> <p><b>Response of BEST:</b> BEST will rectify the same in the revised petition to be submitted to the Hon’ble Commission.</p>



**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<ul style="list-style-type: none"> <li>Para 2.5.7 – BEST submitted that, “<i>Hence, the said capitalization of Rs. 3.28 Cr. is not considered for FY 2019-20 &amp; shifted to FY 2019-20.</i>” BEST to provide the rationale of this statement.  <b>Response of BEST:</b>                      There is a typographical error in the statement which should read as “<i>.... for FY 2018-19 &amp; shifted to FY 2019-20.</i>” BEST will rectify the same in the revised petition to be submitted to the Hon’ble Commission.</li> <li>BEST has stated that total capitalisation related to Electricity Supply business is Rs. 246.22 Crs. and Rs. 0.26 Crs related to General Admin business. BEST to clarify whether they have claimed capitalisation related to General Admin Business, and if claimed the reasons for the same.  <b>Response of BEST:</b>                      BEST undertaking runs two businesses viz. Transport Division, Electric Supply Division. The General Administration is common for both the businesses. According to past practice, 50% of General Administration capitalisation is claimed along with the electric supply business. The Statement of Account for FY 2019-20 provides for General Admin related asset addition i.e. Rs.0.527 Cr and hence 50% = Rs.0.26 Cr.</li> <li>Further it has stated that Rs. 3.28 Crs has been shifted from FY 2018-19 to FY 2019-20 but the impact of the same is considered only in CWIP. Additionally, Civil work of Rs. 3.02 Crs capitalised in the books of accounts is not claimed for capitalisation. The understanding of the Commission is that Rs. 3.28 Crs is yet to be capitalised and hence the same is not added in FY 2019-20. BEST to confirm the understanding of the Commission and accordingly provide the clarification.</li> </ul>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p><b>Response of BEST:</b> BEST submits that the understanding is correct; Rs. 3.28 crore is yet to be capitalised.</p> <ul style="list-style-type: none"> <li>• BEST to provide cost benefit analysis report and project completion / closure reports for all schemes for which capitalisation has been sought in the Petition as part of the truing up process.</li> </ul> <p><b>Response of BEST:</b> The cost benefit report and project completion/closure reports are attached as <b>AnnexurePoint20</b></p>
21.	2.7 Depreciation	<ul style="list-style-type: none"> <li>• Certain assets are retired in FY 2019-20. BEST to provide the details of such assets retired, need to retirement of such assets and accounting treatment with respect to difference in Net Fixed assets value and the salvage value.</li> </ul> <p><b>Response of BEST:</b> The Fixed assets are depreciated up to 90% of their cost and the remaining 10% value is debited from revenue expenditure. The assets when retired are auctioned through the E-Auction process. The realized value through auction is shown as income through sale of scrap and is recorded in the respective financial year of the transaction date.</p>
22.	2.8 Interest on Long term loan	<ul style="list-style-type: none"> <li>• BEST has considered weighted average interest rate of 10.63% for FY 2019-20. Weighted average rate computation has to be substantiated by documentary evidence in the form of letters from banks / financial institutions, etc. certifying the opening &amp; closing loan balances, interest paid during the year, rates of interest applicable during the year, etc.</li> </ul> <p><b>Response of BEST:</b></p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps															
		<p>BEST submits that interest statement for APDRP is attached as <b>AnnexurePoint22</b>. Further, interest statements from REC has been requested. The same is yet to receive. BEST will submit those statement in due course of time.</p> <ul style="list-style-type: none"> <li>• It has been observed that there is a huge time gap between the claim submitted by BEST to REC and release of the amount by REC. BEST to provide the reasons for the same.</li> </ul> <p><b>Response of BEST:</b>                      The time gap for REC is not as significant as has been observed, the maximum difference is around one month only. The information provided in the petition was for reference of overall loan balances and not pertaining to addition during the year. The tranche wise information of the dates on which the amount was claimed and the the amount is released is given below:</p> <table border="1" data-bbox="698 831 2018 1300"> <thead> <tr> <th>Particulars</th> <th>Date of Claim</th> <th>Date of Release</th> </tr> </thead> <tbody> <tr> <td>Tranche 1</td> <td>29/07/2015</td> <td>04/08/2015 &amp; 06/08/2015</td> </tr> <tr> <td>Tranche 2</td> <td>08/02/2017 &amp; 22/02/2017</td> <td>31/03/2017</td> </tr> <tr> <td>Tranche 3</td> <td>27/03/2018</td> <td>29/03/2018</td> </tr> <tr> <td>Tranche 4</td> <td>29/10/2018</td> <td>31/10/2018</td> </tr> </tbody> </table> <ul style="list-style-type: none"> <li>•BEST to also provide the details of the loans availed in the following format:</li> </ul>	Particulars	Date of Claim	Date of Release	Tranche 1	29/07/2015	04/08/2015 & 06/08/2015	Tranche 2	08/02/2017 & 22/02/2017	31/03/2017	Tranche 3	27/03/2018	29/03/2018	Tranche 4	29/10/2018	31/10/2018
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**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p><b>Response of BEST:</b> It is submitted that no new loans have been availed in FY 2019-20 and the details of the existing loan are already available in Table 30 of the petition. The documentary evidence of the interest expenses on actual long term loan is also being submitted through the response to this data gap as mentioned above.</p> <ul style="list-style-type: none"> <li>• There is a marginal difference in opening and closing balance of APDRP / Total loan as per Table 30 and F6 of Petition format. BEST to rectify the same.</li> </ul> <p><b>Response of BEST:</b> BEST has rectified the table and will submit the same in the revised petition to the Hon'ble Commission</p> <ul style="list-style-type: none"> <li>• Para 2.8.4 – BEST submitted that “1. <i>Tranche 1: BEST submitted a claim of Rs. 167.45 crores for the FY 2013-14 &amp; 2014-15;</i>”. The sentence to be rectified “&amp;”</li> </ul> <p><b>Response of BEST:</b> BEST has rectified the statement and will submit the same in the revised petition to the Hon'ble Commission.</p>
23.	2.9 Interest on Working Capital (IoWC)	<ul style="list-style-type: none"> <li>• BEST has considered the actual interest amount of Rs. 8.88 Crs. BEST to substantiate the same by documentary evidence in the form of letters from banks / financial institutions, etc. certifying the opening &amp; closing loan balances, interest paid during the year, rates of interest applicable during the year, etc.</li> </ul> <p><b>Response of BEST:</b> BEST submits that request for interest statement has been submitted to respective banks. The same will be submitted to the Hon'ble Commission in due course of time.</p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<ul style="list-style-type: none"> <li>As per normative calculation, after considering security deposit, normative working capital requirement of BEST is 87 Crs for Wire business and negative for overall business. BEST has taken a loan of Rs. 225 Crs for working capital. BEST to provide reasons for the same.</li> </ul> <p><b>Response of BEST:</b></p> <p>BEST submits that the provision in the MERC MYT Regulation, 2015 of reducing the working capital by total amount of consumer security is resulting in the net working capital being negative for the Supply Business. Therefore, the working capital requirement based on normative principle works out to zero. However, as per the Audited Account, BEST has paid IoWC. The working capital loan is being taken to meet actual daily requirements of overall business whereas as per the regulatory provisions the same is computed separately for Wires and Supply ARR. One of the factors for negative working capital is that the security deposit amount being considered for working capital is the cumulative/ accumulated amount over the period of years and the other components are for the year.</p> <p>Canara bank Overdraft (O.D.) is used for electric supply as well as transport. Amount of actual interest on O.D account is allocated to electric supply based on usage of O.D. limit by electric supply division. Further BEST's day to day inflow of cash/bank from Electric bill receipt from consumers varies from month to month (i.e. date of payment of bill every month by consumer is uncertain) and the huge payment of power purchase/Employee salary and vital items are to be paid in bulk. Hence this facility is availed by BEST.</p> <ul style="list-style-type: none"> <li>As per Regulation 31.6 of MYT Regulations, 2015, contribution of delay in receipt of payment to the actual interest on working capital shall be deducted from the actual interest on working</li> </ul>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p>capital, before sharing of the efficiency gain or efficiency loss. BEST to consider the same while claiming the sharing of efficiency gain in working capital.</p> <p><b>Response of BEST:</b> BEST submits that it has been availing short term / working capital for regular requirements only. BEST has not taken any short term assistance due to a delay in receipt of payment and hence is not considering it for deduction while calculating sharing of efficiency gain/loss for interest on working capital. BEST further submits that it has requested the Hon'ble Commission to approve Interest on working capital on actual basis without any sharing mechanism.</p> <ul style="list-style-type: none"> <li>● Para 2.9.9 - BEST to clarify the reason for lower collection efficiency in FY 2019-20 (97.99%) as compared to FY 2018-19 (99.99%)</li> </ul> <p><b>Response of BEST:</b> The Collection efficiency in FY 2019-20 has been dropped due to Covid-19 pandemic and nationwide lockdown effect called on 22nd March 2020. It is submitted that the majority of the collections happen in the last few days of the year end and hence the collection efficiency has dropped.</p>
24.	2.10 Interest on consumer security deposit	<ul style="list-style-type: none"> <li>● Para 2.10.1 – BEST submitted that it has claimed interest on Consumer Security Deposit as per audited accounts. BEST to clarify whether this amount has been actually paid/ adjusted against the consumer's bill or provision has been made in accounts.</li> </ul> <p><b>Response of BEST:</b> As mentioned in para 2.10.4 of the petition, BEST submits that interest on consumer security deposit amount claimed is on actual paid basis which is adjusted in consumer's bill.</p> <ul style="list-style-type: none"> <li>● BEST to provide working of interest on security deposit.</li> </ul>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p><b>Response of BEST:</b> The interest on SD amount is computed considering 10% rate i.e.8.50% MCLR + 1.50% as per Amendment to MYT Regulations 2015. The interest on security deposit is considered as per Statement of Accounts and the Hon'ble Commission in the past has been allowing the same.</p>
25.	2.12 Other expenses	<ul style="list-style-type: none"> <li>● BEST to provide the nature of expenses claimed under “ED &amp; M. Tax paid to Government” as such claim was not made earlier.</li> </ul> <p><b>Response of BEST:</b> The Recovery of theft income is inclusive of ED and Mtax. collection of ED and Mtax is being paid/transferred to the treasury account of the State Government. Hence ED and M. Tax components are shown separately in the other expenses.</p>
26.	2.13 Provision for Bad and doubtful Debts	<ul style="list-style-type: none"> <li>● BEST to provide the efforts undertaken for recovery of arrears and the details of the arrears collected during the year which were due for more than 6 months.</li> </ul> <p><b>Response of BEST:</b></p> <ol style="list-style-type: none"> <li>1) Major reasons for bills remaining unpaid in BEST area is Demolition of buildings / slum structures, vacating of premises etc. In such cases, before giving reconnection to original residents of the Plot in rehab buildings, arrears are recovered.</li> <li>2) In some cases, consumers staying in existing premises fail to pay the bills due to unavoidable circumstances. In such cases our Vigilance department carry out regular raids and register cases against consumers using unauthorised supply. Recovery of old arrears is made and then supply is reconnected through meters.             <ol style="list-style-type: none"> <li>a. Also In such cases, meters are removed and final bills are prepared after 2 years of meter removal. An amnesty scheme was brought in by BEST Undertaking whereby the delay payment charge (DPC) and interest on arrears (IOA) charged after meter removal is waived and only energy</li> </ol> </li> </ol>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

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		<p>charges are recovered. At present, this scheme is applicable for meter removal prior to 2015. Consumers have taken advantage and got their meters reconnected after paying energy charges.</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Sr. No.</th> <th>Period</th> <th>No.of Cases Processed</th> <th>Energy Charges Recovered (Rs.)</th> <th>DP Charges Waived (Rs.)</th> <th>IOA waived (Rs.)</th> </tr> </thead> <tbody> <tr> <td align="center">1</td> <td align="center">Feb.2018 to Mar.2019</td> <td align="center">2415</td> <td align="right">4,99,29,151.71</td> <td align="right">11,98,259.56</td> <td align="right">3,76,27,926.86</td> </tr> <tr> <td align="center">2</td> <td align="center">Jul.2019 to Jan.2022</td> <td align="center">802</td> <td align="right">2,01,96,671.07</td> <td align="right">2,58,150.59</td> <td align="right">1,74,36,300.80</td> </tr> </tbody> </table>				Sr. No.	Period	No.of Cases Processed	Energy Charges Recovered (Rs.)	DP Charges Waived (Rs.)	IOA waived (Rs.)	1	Feb.2018 to Mar.2019	2415	4,99,29,151.71	11,98,259.56	3,76,27,926.86	2	Jul.2019 to Jan.2022	802	2,01,96,671.07	2,58,150.59	1,74,36,300.80
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		<p>3) In case of SRA projects, BDD chawl redevelopment project, Government authorities ask BEST to certify that the concerned resident was BEST consumer. In such cases, before giving the certificate, the consumer is asked to make payment of arrears, if any.</p> <ul style="list-style-type: none"> <li>● BEST to provide the details of security deposit against such bad written off and the reasons on why the security deposit was not equivalent to the average amount billed to the consumers as per the Regulations.</li> </ul> <p><b>Response of BEST:</b>                      BEST submits that as a normal business practice it considers the available security deposit and all payment received for determining the final bad debt amount. BEST also takes concerted efforts as explained above for recovery of the same.                      The exercise of recovering balance amount of security deposit is carried out only in case of change of name applicants. Every year, the exercise of recouping the required amount of security deposit was not being carried out in the past.</p>																					



**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<ul style="list-style-type: none"> <li>It has been observed that while calculating the receivables, BEST has grossed up the bad debts written off with 1.5% which is an incorrect approach. BEST to reconcile the receivables as per the audited accounts.</li> </ul> <p><b>Response of BEST:</b> BEST submits that it will rectify the same in the revised petition to be submitted to the Hon'ble Commission.</p>
27.	2.17 Sharing of gain and losses of Controllable Factors	<ul style="list-style-type: none"> <li>Under what provisions of MYT Regulations, 2015, BEST has not considered amount paid against wage revision for sharing purpose, needs to be justified by BEST.</li> </ul> <p><b>Response of BEST:</b> In this context, it is relevant to mention that BEST had submitted its claim against wage revision in MYT Petition in Case No. 324 of 2019. The Hon'ble Commission in the MYT Order dated 30<sup>th</sup> March, 2020 in Case No. 324 of 2019 ruled as under:</p> <p><i>“5.5.10 As submitted by BEST, revision in pay scale as per MoU entered between Unions and Management is approved and accordingly, payment has been made to employees from October, 2019 onwards. BEST has sought estimated O&amp;M expenses of Rs. 584.87Crore which includes the impact of the wage revision as against normative O&amp;M expenses of Rs. 579.64 Crore and hence is seeking approval for an additional payment of Rs. 5.23 Crore.</i></p> <p><i>5.5.11 The Commission has noted that BEST has started making payments from October, 2019 onwards only and hence impact of wage revision considered by BEST in the Petition is not based on the actual payments made to the employees as Petition was filed on 29 November, 2019. The Commission also observes that BEST has not provided details of likely additional payment due to wage revision in FY 2019-20. The Commission has also</i></p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p><i>noted that BEST in its reply to data gaps submitted that wage settlement of the Officers is in process and will be finalized in due course. <b>As wage revision is not implemented in totality, the Commission does not find merit in approving impact of wage revision on adhoc basis. The Commission directs BEST to submit impact of wage revision separately along with necessary documentary proof during final truing-up of FY 2019-20. <u>The Commission will carry out necessary prudence check and provide treatment of wage revision as per MYT Regulations, 2015.</u></b></i></p> <p>In line with the above directions BEST has submitted impact of wage revision separately in this Petition for the purpose of final truing-up of FY 2019-20. Implementation of wage revision also led to introduction/increase of other salary component allowances. The impact on employee expenses on account of these new expenses need to be added separately to normative expenses. It is also submitted that impact of wage revision is not captured in YoY escalation and considering the same Hon’ble Commission had approved impact of wage revision separately in its earlier Order. As the impact on employee expenses on account of these new expenses are not captured in normative expenses it is not in BEST interest to consider the same under actual expenses. It is also to submit that there is absence of explicit provision regarding treatment of wage revision in MERC MYT Regulations, 2015. Further, pending decision or clarity from Hon’ble Commission on its proposed approach on treatment of wage revision in Order in Case No. 324 of 2019, BEST has not considered the amount paid against wage revision for sharing purposes. BEST humbly requests the Hon'ble Commission to approve such wage revision over and above normative expenses.</p> <ul style="list-style-type: none"> <li>• BEST to justify for not claiming any sharing mechanism against interest on working capital considering the normative and actual cost related to interest on working capital.</li> </ul> <p><b>Response of BEST:</b></p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p>BEST has paid total actual interest on working capital of Rs.8.88 Cr and as against that it is eligible for Rs.8.44 Cr on normative basis for Wires ARR. Further BEST in its para 2.9.9 has mentioned that there is a drop in collection efficiency due to the reasons explained in point no. 23. Hence, BEST is requesting the Hon'ble Commission to allow actual interest on working capital without any sharing mechanism. BEST also requests the Hon'ble Commission to use its powers available under Regulation 102 of MERC MYT REgulation 2015 and Regulation 96 of earlier Conduct of Business Regulations 2004 which is now replaced by Regulation 46(a) of MERC (Transaction of Business and Fees and Charges) Regulations, 2022.</p>
28.	2.18 Non-tariff Income	<ul style="list-style-type: none"> <li>As per F5, certain assets has been retired during FY 2019-20 but no scrap sale has been considered in the Non-Tariff Income. BEST to provide the procedure of such retired assets and their accounting treatment.</li> </ul> <p><b>Response of BEST:</b> After retirement of Assets, Undertaking sells these retired assets through a tendering system via E-Auction. The amount realized against the retired Assets is recorded as non-Tariff income from sale of scrap. However, it is to be noted that the non-tariff income against this is booked in the financial year in which the asset is sold out through E auction.</p>
29.	2.19 True-up of Aggregate Revenue Requirement of FY 2019-20	<ul style="list-style-type: none"> <li>No clarification has been provided by BEST with respect to the table of ARR highlighting for Wire / Retail Supply / Combined distribution business.</li> </ul> <p><b>Response of BEST:</b> BEST has provided the ARR table for the Distribution Wire business, Retail Supply business and combined distribution business in the model/ format. The same will be incorporated in the revised petition to the Hon'ble Commission.</p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<ul style="list-style-type: none"> <li>Certain rounding off issues has been observed with respect to the values as approved in Case No. 324 of 2019 and considered in Table 46. BEST needs to rectify the same. (e.g - Power Purchase cost – as per Order Rs. 2536.04 Crs and as per Table Rs. 2536.05 Crs)</li> </ul> <p><b>Response of BEST:</b> BEST has rectified the table and will submit the same in the revised petition to the Hon’ble Commission</p>
30.	2.20 Revenue for FY 2019-20 - Table 47 - Revenue from Sale of Power for FY 2019-20	<ul style="list-style-type: none"> <li>Category of Consumers needs to be in line with the category approved in Case No. 203 of 2017.</li> </ul> <p><b>Response of BEST:</b> BEST has included the revenue for the categories in the petition. BEST will include the same in the revised petition submitted to the Hon’ble Commission.</p> <ul style="list-style-type: none"> <li>Figures represented against PF and Diff in M. Tax seems to be abnormally high and does not reconcile with F13. BEST to reconcile the amount.</li> </ul> <p><b>Response of BEST:</b> BEST has rectified the table and will submit the same in the revised petition to the Hon’ble Commission</p> <ul style="list-style-type: none"> <li>BEST to clarify the details of the sales reflected in PF and Diff in M. Tax.</li> </ul> <p><b>Response of BEST:</b> BEST has rectified the table and will submit the same in the revised petition to the Hon’ble Commission</p> <ul style="list-style-type: none"> <li>BEST to justify the adjustment of the difference amount of Rs. 1.85 Crs with detailed calculation and type of manual adjustment undertaken.</li> </ul>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p><b>Response of BEST:</b> The net of debit and credit adjustments carried out in cases of non-billing, wrong billing re-estimation etc. for the prior periods are incorporated under the head ‘Difference in cost’ in the revenue statements. The Audited statements of debit/credit for FY 2019-20 are enclosed as <b>AnnexurePoint30</b>. Code 03 means debit adjustments and Code 43 means credit adjustments.</p>
	<b>3</b>	<b>RPO Compliance for FY 2020-21 &amp; FY 2021-22</b>
31.	RPO Compliance	<ul style="list-style-type: none"> <li>● BEST to submit in a tabular format its entire plan (year wise for the entire Control Period FY 2020-21 to FY 2024-25) to meet RPO Targets cumulatively considering its PPAs.</li> </ul> <p><b>Response of BEST:</b> BEST submits that, due to delay in receiving power from SECI, BEST couldn’t procure RE power from Renewable sources except Walwhan. Hence, BEST submits that it will procure RE power required for the RPO compliance from short-term bidding/GTAM/GDAM from power exchanges. The cumulative shortfall is presented in the <b>AnnexurePoint31RPOshortfall</b>.</p> <ul style="list-style-type: none"> <li>● BEST to also submit the details of all RE PPAs including the details of Start Date/End date of PPA, expected yearly generation, tenure etc.</li> </ul> <p><b>Response of BEST:</b> PPA executed by BEST for Walwhan Solar MH Ltd. is attached as <b>AnnexurePoint31WalwhanPPA</b>.</p> <ul style="list-style-type: none"> <li>● BEST to reconcile the Gross Energy Consumption for FY 2019-20 as submitted in MTR Petition with Case No. 50 of 2021.</li> </ul> <p><b>Response of BEST:</b></p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p>Gross Energy Consumption for FY 2019-20 submitted in MTR is based on actual monthly purchase &amp; considering 3.16% InSTS loss. Whereas, in the Case No. 50 of 2021, InSTS loss is considered is 3.17% based on the methodology adopted by the Hon’ble Commission for previous year compliance. Hence, there is a difference between MTR petition &amp; Case No. 50 of 2021.</p> <ul style="list-style-type: none"> <li>• BEST to reconcile the Gross Energy Consumption for FY 2020-21 and FY 2021-22 as submitted in MTR Petition with F1.4.</li> </ul> <p><b>Response of BEST:</b> BEST has attached internally audited data files submitted to MEDA for RPO Compliance. The same is attached as <b>AnnexurePoint31MEDA</b>.</p> <ul style="list-style-type: none"> <li>• BEST to provide the excel computation of the RPO computation for FY 2019-20 and FY 2020-21.</li> </ul> <p><b>Response of BEST:</b> The excel computation of the same is provided in <b>AnnexurePoint31RPOcomputation</b></p> <ul style="list-style-type: none"> <li>• Considering the stay by the Hon’ble ATE on procurement of REC , BEST to provide the effort undertaken for procurement of Renewable Power from other sources to meet such a huge shortfall and why such shortfall was not met in FY 2020-21. Efforts highlighted by BEST in Petition are undertaken in FY 2021-22.</li> </ul> <p><b>Response of BEST:</b> BEST submits that BEST had entered into a long term Power Purchase Agreement (PPA) with SECI to fullfil the RPO compliance. To meet the shortfall of RPO compliance, BEST has also conducted the bidding process for procurement of 250 MW Solar power and 500 MW Wind power on a short</p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p>term basis in 2022-23. The details are already provided in the MTR petition. BEST has signed PSA with SECI for procurement of 400 MW Solar Wind Hybrid power and 234 MW Solar power on a long term basis. Meanwhile, SECI has informed about the delay power scheduling via mail on 01.11.2022. Further SECI Hybrid project is expected to be commissioned in December 2024 and SECI Solar is expected in FY 2025-26.</p> <ul style="list-style-type: none"> <li>As per the data made available, BEST has tried to meet the RPO of FY 2021-22 but RPO shortfall of FY 2020-21 was not met by BEST. BEST to provide the clarification for the same.</li> </ul> <p><b>Response of BEST:</b> BEST submits that it has tried to meet cumulative RPO shortfall for FY 2020-21. The efforts undertaken for the same are already detailed in the earlier query and also in the MTR petition.</p> <ul style="list-style-type: none"> <li>As per Regulation 12.3 of MERC (Renewable Purchase Obligation, its Compliance and Implementation of Renewable Energy Certificate Framework) Regulations, 2019, any shortfall in meeting RPO may be carried forward from FY 2020-21 and FY 2021-22 to FY 2022-23. BEST to highlight the efforts undertaken for meeting the shortfall in FY 2022-23.</li> </ul> <p><b>Response of BEST:</b> BEST submits that it has tried to meet cumulative RPO shortfall for FY 2020-21. The efforts undertaken for the same are already detailed in the earlier query and also in the MTR petition.</p>
	<b>4 Truing up for FY 2020-21</b>	
32.	4.2 Energy Sales and Energy Balance	<ul style="list-style-type: none"> <li>Para 4.2.3 states that the actual Energy Sales of 2020-21 was almost 21% lower than the Energy Sales approved. However, as per computation the deviation is around 17% (814 (difference)/4644 (approved)). BEST to provide the calculation of the 21% or rectify the same.</li> </ul>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps																
		<p><b>Response of BEST:</b> BEST has rectified this in the revised petition to be submitted to the Hon’ble Commission.</p> <ul style="list-style-type: none"> <li>Para 4.2.4 – BEST has claimed that there is a decrease of nearly 600 MUs in LT &amp; HT Commercial Category as compared to approved in MYT Order and more than 500 MUs decrease as compared to previous year sales. It appears that there is an inadvertent error in comparison. BEST to revisit the number and provide the computation for the same.</li> </ul> <p><b>Response of BEST:</b> It is submitted that there is no such inadvertent error. The comparison for LT and HT Commercial category figures is provided below:</p> <table border="1"> <thead> <tr> <th align="left">Particulars</th> <th align="right">FY 2019-20 (Actual)</th> <th align="right">FY 2020-21 (Actual)</th> <th align="right">FY 2020-21 (Approved)</th> </tr> </thead> <tbody> <tr> <td>HT Commercial</td> <td align="right">225.83</td> <td align="right">160.24</td> <td align="right">278.98</td> </tr> <tr> <td>LT Commercial</td> <td align="right">1,464.39</td> <td align="right">1,011.06</td> <td align="right">1,500.98</td> </tr> <tr> <td><b>Total - MUs</b></td> <td align="right"><b>1,690.22</b></td> <td align="right"><b>1,171.30</b></td> <td align="right"><b>1,779.96</b></td> </tr> </tbody> </table>	Particulars	FY 2019-20 (Actual)	FY 2020-21 (Actual)	FY 2020-21 (Approved)	HT Commercial	225.83	160.24	278.98	LT Commercial	1,464.39	1,011.06	1,500.98	<b>Total - MUs</b>	<b>1,690.22</b>	<b>1,171.30</b>	<b>1,779.96</b>
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HT Commercial	225.83	160.24	278.98															
LT Commercial	1,464.39	1,011.06	1,500.98															
<b>Total - MUs</b>	<b>1,690.22</b>	<b>1,171.30</b>	<b>1,779.96</b>															
33.	4.2.5 Energy Sales and Energy Balance (Table 56)	<ul style="list-style-type: none"> <li>BEST to substantiate its claim of actual InSTS loss of 2.93% for FY 2020-21 through documentary evidence in view of the fact that MSLDC in in State Grid Account published on Website has computed InSTS loss of 2.94%.</li> </ul> <p><b>Response of BEST:</b> BEST has calculated the Energy Purchased at T&lt;&gt;D interface, Energy purchased at G&lt;&gt;T interface and, InSTS loss month-wise for FY 2020-21. The total Energy purchased at T&lt;&gt;D interface is</p>																



**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
34.	4.2 Energy Sales and Energy Balance – Para 4.2.6 - Distribution Loss - 2.58%	<p>3931.42 MU and the total Energy purchased at G&lt;&gt;T interface is 4050.12 MU which results in InSTS loss of 2.93% as shown in the table in <b>AnnexurePoint10</b></p> <ul style="list-style-type: none"> <li>• BEST to clarify the reason for lower loss when any estimated sales during the covid period was adjusted when actual reading were taken during the year.</li> </ul> <p><b>&amp;</b></p> <ul style="list-style-type: none"> <li>• BEST claims that the same needs to be excluded for the future from any kind of analysis and setting up future targets. Considering that the actual billing was undertaken and the comparative load was on a lower side, still BEST was able to achieve the distribution loss of 2.58%. BEST needs to justify why this factors shall not be considered.</li> </ul> <p><b>Response of BEST:</b></p> <p>BEST submits that, Meter reading activity was suspended and consumers were billed on average between April 2020 to June 2020 in view of COVID 19 lockdown imposed from 24th March 2020. Afterwards billing as per actual reading was resumed from July, Aug, September 2020 (Due to restrictions in zones based with different contamination level and easing of lockdown thereof), For consumers of cycle 1 to 18 the re-estimation was carried out for the period of average billing (varying from March - April 20 to June, July, August, September 20 for different consumers) and their average billed units were adjusted in the system based on the actual meter reading. However, for the consumers of Cycle 19 and 24, due to limitations of billing software, the re-estimation was done on monetary terms whereas approx. 135 MUs. were not adjusted in the billing system. However, BEST will reassess the same in detail and accordingly submit in the revised petition.</p> <ul style="list-style-type: none"> <li>• As per FAC order for the month of March 2021, Actual Sales submitted by BEST was 3734.85 MU whereas as per MTR petition, the same is 3829. 81 MU. Also, the Distribution loss</li> </ul>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p>submitted was 4.89% as per FAC order whereas in MTR petition, BEST has claimed 2.58%. BEST to reconcile the difference.</p> <p><b>Response of BEST:</b> BEST submits that in preceding replies it has explained about the variations that occur in sales and power purchase quantum in monthly/quarterly FAC submissions. The figures under the Truing-up process are audited and finalised after due audit process and receipt of all proper invoices etc. Hence there would be variation in figures and hence BEST humbly requests Hon'ble Commission to consider the figures as submitted in MTR petition. Month-wise deviation in sales submitted in FAC and that submitted in True-up is provided in <b>AnnexurePoint34FAC</b></p>
35.	4.3 Power Purchase expense for FY 2020-21	<ul style="list-style-type: none"> <li>● BEST should also provide a monthly summary of source-wise power purchase along with invoice amount. BEST to provide excel version also.</li> </ul> <p><b>Response of BEST:</b> The monthly source wise power purchase along with the break-up of each cost component is provided as <b>AnnexurePoin35Monthlypowerpurchase.</b></p> <ul style="list-style-type: none"> <li>● BEST should submit the documentary evidence for source-wise power purchase along with PPAs.</li> </ul> <p><b>Response of BEST:</b> BEST has attached documentary evidence in <b>AnnexurePoint35(b)DocumentaryEvidencesFY2019-20.</b> Further, PPA details in <b>AnnexurePoint35PPA.</b></p> <ul style="list-style-type: none"> <li>● BEST should provide full details of the Merit Order Dispatch (MOD) followed for power purchase by BEST, including details of backing down of TPC-G's Units in FY 2020-21</li> </ul>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

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Sr. No	Reference in Petition	Data Gaps
		<p>separately for each month, including the tariff considered for the MOD, technical minimum level considered for TPC-G's Units, etc.</p> <p><b>Response of BEST:</b> BEST submits that Up to 10th Oct 2021, FBSM mechanism was prevailing in Maharashtra. Under FBSM, the centralized MoD was operated by SLDC. Hence, BEST didn't have any control over the generator scheduling. BEST submits that month wise power purchase cost and TPC-G backing down information was provided in <b>AnnexurePoint35MOD</b>.</p> <ul style="list-style-type: none"> <li>• BEST to provide the details of RPS Rebate invoice wise in excel table along with the calculation.</li> </ul> <p><b>Response of BEST:</b> BEST has provided the invoice details in an excel table in <b>AnnexurePoint35RPSrebate</b></p>
36.	4.3 Power Purchase expense for FY 2020-21 – TPC G	<ul style="list-style-type: none"> <li>• BEST to provide the reconciliation of the cost of TPC-G with the FAC format submitted to the Commission for FAC approval for all the sources.</li> </ul> <p><b>Response of BEST:</b> Total Power Purchase from TPC-G for FY 2020-21 based on 12 monthly bills is Rs. 1204.10 Crores. Further, considering TPC-G's Hydro Incentive Power Supply Bill dated 1st July-2020 for the month of April-2020 to June-2020 of Rs. 1.9953204/- and TPC-G's Supplementary differential coal cost power supply bill No.91000125954 dated 30-January-2021 for Rs.- 45,20,680/- for the month of April-2020 to July-2020, the net Total Power Purchase from TPC-G for FY 2020-21 is works out to Rs.1205.64 Crores and considered in the present MTR Petition. In FAC formats Form 18 (Power Purchase Cost) for FY 2020-21, the cumulative Total Power Purchase from TPC-G for FY 2020-21 is Rs. 1203.65 Crores. Also, TPC-G's Hydro Incentive Power Supply Bill dated 1st July-2020 for the month of April-2020 to June-2020 of Rs. 1.9953204/- is</p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps																													
		<p>accounted in FAC Format under head “Total Variation of Prior period”. As such, net Total Power Purchase from TPC-G for FY 2020-21 as per FAC Formats is works out to Rs.1205.64 Crores. In view of all the above, it can be seen that the Total Power Purchase from TPC-G for FY 2020-21 considered in the FAC Formats and in the present MTR Petition for FY 2020-21 is Rs. 1205.64 Crores and hence the reconciliation is not required.</p> <table border="1"> <thead> <tr> <th rowspan="3">Sr. No.</th> <th rowspan="3">Period</th> <th rowspan="3">Particulars</th> <th>Considered in MTR Petition</th> <th>Considered in FAC Calculation</th> </tr> <tr> <th>Cost</th> <th>Cost</th> </tr> <tr> <th>Rs. Crore</th> <th>Rs. Crore</th> </tr> </thead> <tbody> <tr> <td align="center">1</td> <td align="center">FY 2020-21</td> <td>Total Power Purchase from TPC-G considered for FY 2020-21 based on 12 monthly bills</td> <td align="center">1204.10</td> <td align="center">1203.65</td> </tr> <tr> <td align="center">2</td> <td align="center">Apr-2020 to Jun-2020</td> <td>Payment of TPC-G's Hydro Incentive Power Supply Bill dated 1st July-2020 for the month of April-2020 to June-2020</td> <td align="center">2.00</td> <td align="center">2.00</td> </tr> <tr> <td align="center">3</td> <td align="center">Apr-2020 to Jul-2020</td> <td>TPC-G's Supplementary differential coal cost power supply bill No.91000125954 dated 30-January-2021 for Rs.- 45,20,680/- for the month of April-2020 to July-2020.</td> <td align="center">-0.4521</td> <td></td> </tr> <tr> <td align="center" colspan="3"><b>Total TPC-G_FY 2020-21</b></td> <td align="center"><b>1205.64</b></td> <td align="center"><b>1205.64</b></td> </tr> </tbody> </table> <p> <ul style="list-style-type: none"> <li>The fixed cost and the variable cost as provided in Table 57 does not reconcile with F2. BEST to rectify the same.</li> </ul> <p><b>Response of BEST:</b></p> </p>	Sr. No.	Period	Particulars	Considered in MTR Petition	Considered in FAC Calculation	Cost	Cost	Rs. Crore	Rs. Crore	1	FY 2020-21	Total Power Purchase from TPC-G considered for FY 2020-21 based on 12 monthly bills	1204.10	1203.65	2	Apr-2020 to Jun-2020	Payment of TPC-G's Hydro Incentive Power Supply Bill dated 1st July-2020 for the month of April-2020 to June-2020	2.00	2.00	3	Apr-2020 to Jul-2020	TPC-G's Supplementary differential coal cost power supply bill No.91000125954 dated 30-January-2021 for Rs.- 45,20,680/- for the month of April-2020 to July-2020.	-0.4521		<b>Total TPC-G_FY 2020-21</b>			<b>1205.64</b>	<b>1205.64</b>
Sr. No.	Period	Particulars				Considered in MTR Petition	Considered in FAC Calculation																								
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			Rs. Crore	Rs. Crore																											
1	FY 2020-21	Total Power Purchase from TPC-G considered for FY 2020-21 based on 12 monthly bills	1204.10	1203.65																											
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**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps																											
		The fixed and variable cost components include the incentive costs and Other costs which have been provided separately in F2. BEST will modify the table to show these costs separately and submit the same in the revised petition to be submitted to the Hon’ble Commission.																											
37.	4.3 Power Purchase expense for FY 2020-21 – Renewable Power Purchase	<ul style="list-style-type: none"> <li>Since accounts are maintained on the accrual basis, BEST to justify the reasons for not considering the cost of additional power quantum received from Walwhan Solar Energy in March 2021, even though the bill of the same is received post March 2021 in line with the Accounting standard. As per BEST, the approval of the bill is time consuming. BEST to provide the details of the time period considered for approval of the bill and reasons for such delay.</li> </ul> <p><b>Response of BEST:</b> BEST submits that it procures additional power purchase every year at discounting rate. Normally the excess generated units were informed by the generator in May after due certification from SLDC. Also to purchase these excess generated units BEST is also required to obtain Management’s sanction which takes some time. After management’s approval, BEST will receive invoices for additional power purchase units. This whole process nearly takes 3 months. Following tables show the invoice details which BEST receives.</p> <table border="1"> <thead> <tr> <th>Month</th> <th>Invoice No. &amp; Date</th> <th>Units at Generation Terminal ( Kwh)</th> <th>Energy at Insts (Kwh)</th> <th>Tariff Rs./ Kwh</th> <th>Energy charges in Rs.</th> <th>Rebate</th> <th>Total Paid</th> <th>Rate Rs./ Kwh</th> </tr> </thead> <tbody> <tr> <td>Additional Units for March-2019</td> <td>WSMHL/FY2018 - 19/ADDL.,31.07.2019</td> <td>902247</td> <td>902247</td> <td>8.56</td> <td>7723230</td> <td>6830006</td> <td>893224</td> <td>0.99</td> </tr> <tr> <td>Additional</td> <td>WSMHL/FY2019</td> <td>747353</td> <td>747353</td> <td>8.56</td> <td>639734</td> <td>5657462</td> <td>739879</td> <td>0.99</td> </tr> </tbody> </table>	Month	Invoice No. & Date	Units at Generation Terminal ( Kwh)	Energy at Insts (Kwh)	Tariff Rs./ Kwh	Energy charges in Rs.	Rebate	Total Paid	Rate Rs./ Kwh	Additional Units for March-2019	WSMHL/FY2018 - 19/ADDL.,31.07.2019	902247	902247	8.56	7723230	6830006	893224	0.99	Additional	WSMHL/FY2019	747353	747353	8.56	639734	5657462	739879	0.99
Month	Invoice No. & Date	Units at Generation Terminal ( Kwh)	Energy at Insts (Kwh)	Tariff Rs./ Kwh	Energy charges in Rs.	Rebate	Total Paid	Rate Rs./ Kwh																					
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**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps							
		Units for March-2020	- 20/ADDL.,23.11.2020				2		
		Additional Units for March-2021	WSMHL/FY2020 - 21/ADDL.,23.07.2021	410319	410319	8.56	351233 1	3106115	406216 0.99
		Additional Units for March-2022	WSMHL/FY2021 - 22/ADDL.,03.08.2022	116466	116466	8.56	996946	881645	115301 0.99
		<ul style="list-style-type: none"> <li>• Cost of power procured from Walwhan Solar Energy as per Table 59 is Rs. 26.77 Crs whereas as per F2, the same is reflected as Rs. 26.96 Crs. BEST to reconcile the same.</li> </ul> <p><b>Response of BEST:</b> The cost of power in Table 59 includes the RPS rebate of Rs. 0.84 crore as well as the prior period cost for additional power for March-2020 of Rs. 0.64 crore which is given separately in the 'Other Charges' section of F2.</p>							
38.	4.3 Power Purchase expense for FY 2020-21 – Bilateral Power	<p>As per F2, STOA Application Processing Fee of MSLDC of Rs. 0.01 Crs has been claimed, however the same is not reflected in bilateral power. BEST to reconcile the same.</p> <p><b>Response of BEST:</b> BEST will reconcile the processing fee and include the same in the revised petition submitted to the Hon'ble Commission.</p>							

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
39.	4.3 Power Purchase expense for FY 2020-21 – Prior Period Payment & Other Cost	<ul style="list-style-type: none"> <li>As per Case No. 324 of 2019, the Commission has considered FBSM payment of Rs. 274.48 Crs for FY 2020-21, which includes the payment against pool imbalance purchase of FY 2018-19 and FY 2019-20. BEST in MTR Petition has claimed Rs. 256.54 Cr against the approved cost of Rs. 274.48 Crs. BEST to confirm that the payment made against pool imbalance of FY 2018-19 and FY 2019-20 is full and final payment and no bill is pending against pool imbalance for FY 2018-19 and FY 2019-20.</li> </ul> <p><b>Response of BEST:</b> MERC vide case no 297 of 2018 has changed the methodology of computation of FBSM bills. Accordingly directed MSLDC to revise all the FBSM bills right from Aug-2011. MSLDC has started raising the revised differential bill. Kindly note that Revised differential bills from Feb-13 onwards are yet to be received from MSLDC. The bills which are under stay will become payable once the stay is lifted by Hon’ble Aptel. All these bills will have to be considered as prior period recovery. Further first provisional bills are received upto June-2019 only. Currently the bills are not paid being under stay. Hence it is hereby confirmed that the payments made against FBSM bill is not full and final. Many FBSM bill are yet to be received from MSLDC. FBSM bill details accounted for FY 2020-21 amounting to Rs.256.54 Cr. Out of which only Rs.7.89 Crore are paid by BEST and Rs.248.66 Crores are unpaid as on date. The bills are attached as <b>AnnexurePoint39FBSMBills</b></p> <ul style="list-style-type: none"> <li>Table 61 to also provide the details of the approved cost for comparison purpose.</li> </ul> <p><b>Response of BEST:</b> BEST will include the same in the revised petition to be submitted to the Hon’ble Commission</p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<ul style="list-style-type: none"> <li>BEST should submit month-wise details of quantum, rate and total cost for pool imbalance units for FY 2020-21. BEST to briefly explain the payments made under UI charges under regional DSM for WRPC.</li> </ul> <p><b>Response of BEST:</b> BEST requests the Hon’ble Commission to refer <b>AnnexurePoint39FBSMBills</b> for month wise details of total cost considered in FY 2020-21. As regards to payments made under UI charges under regional DSM for WRPC, BEST would like to state that the FBSM bill itself is generated to find the share of individual utility in regional UI payments for all the unscheduled energy exchanged by Maharashtra state with the regional pool, the due date for making payment is 15 to 25 days from the end of the week. However, the liability share/contribution of individual SPP (State Pool Participant) cannot be estimated without generation of FBSM bill. Since FBSM bill lags behind by around 2 years, an advance payment is being collected from Discoms in terms of WRPC DSM bill as per methodology decided in MSPC Sub-Committee meeting held on 22nd February 2019 at SLDC Kalwa, as and when a bill is raised by WRPC. Copy of MoM of MSPC Sub Committee meeting is attached as <b>AnnexurePoint39MOM_MSPC Meeting</b>.</p>
40.	4.3 Power Purchase expense for FY 2020-21 – Intra-state Transmission Charges & MSLDC Charges	<ul style="list-style-type: none"> <li>BEST to submit the reason for variation in actual InSTS charges and as approved in MYT order</li> </ul> <p><b>Response of BEST:</b> BEST has paid Transmission Charges of Rs. 258.48 Crore (i.e. Rs.21.57 Crore*12 months - Rs.0.36 Crore) during FY 2020-21 as against Rs. 258.80 Crore approved in MYT Order. There is a decrease of Rs. 0.33 Crore in Transmission Charges paid during FY 2020-21. This variation is mainly due to adjustment of Rs. (0.36) Crores given by STU in the monthly Transmission charges bill for October-2020 as per MERC Order in Case No. 52 Of 2020 and adjustment of Rs. 0.03 Crores due to decimal adjustment of monthly Transmission charges bill amount for 12 months. Copy of said bill in PDF is attached as <b>AnnexurePoint40</b>.</p>



**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
41.	4.3 Power Purchase expense for FY 2020-21 – Table 62	<ul style="list-style-type: none"> <li>Power Purchase cost approved by the Commission in Case No. 324 of 2019 is Rs. 3010.40 Crs whereas as per Table 62, the same is outlined as Rs. 3010.20 Crs. BEST to reconcile the same.</li> </ul> <p><b>Response of BEST:</b> BEST will rectify the approved numbers and include the same in the revised petition to be submitted in the Hon’ble Commission</p> <ul style="list-style-type: none"> <li>The cost of Walwahan Solar and other charges does not reconcile with F2. BEST to reconcile the same.</li> </ul> <p><b>Response of BEST:</b> The cost for the RPS rebate for Walwhan (Rs. 0.84 crore) and the cost for addition power for March 2020 from Walwhan (Rs. 0.64 crore) is excluded from the other charges and included Walwhan as shown in Table 59 for Walwhan.</p>
42.	4.4 Operation and Maintenance Expenses – Table 67	<p>BEST has provided the computation of WPI / CPI based on which the revised escalation rate has been computed. However, the figures considered in “sheet - OnM esc rate” are punched numbers. BEST to provide the calculation of the average numbers of the respective years with proper formula.</p> <p><b>Response of BEST:</b> BEST has provided the excel sheet for the escalation rate calculations in <b>AnnexurePoint16</b></p>
43.	4.4 Operation and Maintenance Expenses – Table 68: Normative operation and maintenance expenses (Rs. Crs)	<p>BEST has recalculated the Base Normative O&amp;M expenses for FY 2019-20 after sharing of gains and losses as Rs. 564.97 Crs. However, BEST has not provided any calculation for the same. BEST to justify the calculation of Rs. 564.97 Crs in line with Regulations 75.1 and 84.1 of MYT Regulations 2019, in proper presentable format in excel.</p> <p><b>Response of BEST:</b> BEST will provide the detailed workings for the same in <b>AnnexurePoint43</b></p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
44.	4.4 Operation and Maintenance Expenses – Employee Expenses	<ul style="list-style-type: none"> <li>• BEST to provide the reasons for increase in the employee cost considering the major component of salary such as increase in Basic Salary by 72%, HRA by 27%, Wage Revision impact by 108% and reduction in DA by 43%, etc compared to last year actual expenses.</li> </ul> <p><b>Response of BEST:</b></p> <p>i)Basic pay is increased by Rs.110.56 Crs. mainly on account of wage revision of individual employees in their respective grade w.e.f. Sept – 2019 in case of employees &amp; in case of officers from October -2020 as per the Wage revision</p> <p>ii)The main reasons for reduction in the employee cost is due to Dearness Allowances which is merged with the Basic pay as per the Wage revision and revised percentage of DA is much lesser compared to earlier wage revision which resulted in the decrease of Dearness allowances by Rs. 45.98 Crs (as compared to FY 2019-20 submissions)</p> <p>iii)HRA,OT,PF &amp; Gratuity have increased by Rs. 8.48 Crs., Rs. 1.00Crs. Rs. 0.79 Crs. &amp; Rs. 0.37 Crs. respectively on account of increased in basic pay.</p> <ul style="list-style-type: none"> <li>• In para 4.4.13, BEST has provided the principles of allocation of employee expenses considering the allied departments within BEST. BEST to confirm that the allocation principle as determined for FY 2020-21 is similar to the principles adopted in previous years. In case of any change in allocation principle, BEST to provide reasons for such change.</li> </ul> <p><b>Response of BEST:</b></p> <p>BEST submits that the allocation principle adopted for all the true-up years is similar to principles adopted in previous years.</p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<ul style="list-style-type: none"> <li>As per F3.2, the expenses capitalised is highlighted whereas in MTR petition in Table 69, the same is highlighted as “Establishment of Allied departments”. BEST to provide the rationale of the expenses and rectify the same.</li> </ul> <p><b>Response of BEST:</b> BEST submits that, in the earlier petition &amp; order the nomenclature used for expenses towards Establishment of Allied departments was Employee Expenses Capitalized. However, in actual it is pertaining to allied department employee expenses. Hence, in MTR petition BEST has used employee expenses towards Establishment of Allied departments.</p> <ul style="list-style-type: none"> <li>BEST to confirm that whether the wage revision impact considered in MTR Petition is actually paid to employee or is accounted on provision basis. BEST to also confirm that the same has been implemented in totality.</li> </ul> <p><b>Response of BEST:</b> The wage revision started from September 2019 in case of employees and from October 2020 in case of officers. Hence, BEST has actually paid revised salaries in FY 2020-21 and accordingly the same is claimed under true-up of FY 2020-21 for employees and officers.</p> <ul style="list-style-type: none"> <li>BEST to also provide the computation of the wage revision alongwith the details of the payment of the same to the employees.</li> </ul> <p><b>Response of BEST:</b> The details of wage revision and its impact are already given in the petition para 4.4.14.</p> <ul style="list-style-type: none"> <li>BEST to provide the justification on negative Dearness Allowance considered while computing the Impact of Wage revision – Table 70.</li> </ul>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p><b>Response of BEST:</b> The main reasons for reduction in the employee cost due to Dearness Allowances is as the DA Percentage as per wage revision is reduced compared to the earlier wage revision which has resulted in such decrease by Rs. 45.98 crores.</p>
45.	4.4 Operation and Maintenance Expenses – A&G expenses	<ul style="list-style-type: none"> <li>● BEST has not provided the justification for the increase in expenses related to Insurance &amp; Professional, Consultancy, Technical fee, Miscellaneous expenses and need to provide the reasons for such increase.</li> </ul> <p><b>Response of BEST:</b> i) The increase in expenses related to insurance is mainly due to increased premium cost of the group insurance scheme. ii) The increase in expenses related to Professional, consultancy, technical fees is due to the payment to western region power exchange of Rs. 9.82 crs. iii) The Miscellaneous Expenses have increased by Rs. 9.44 crores due to safety measures such as sanitization of premises, providing face mask, sanitizer &amp; other material to staff/officers to prevent infection adhering to Covid-19 Government guidelines &amp; financial aid in lieu of ex-gratia compensation of Rs.50 lakh for each employee which was provided to the member of deceased employees’ family who died of Covid-19 infection while performing their duty.</p> <ul style="list-style-type: none"> <li>● BEST to provide the justification for increase in the number of hiring vehicles though the sales have reduced and number of consumers have marginally increased.</li> </ul> <p><b>Response of BEST:</b> The nos. of hiring vehicles have increased as 25 nos of Own vehicles used for similar work were scrapped and only 4 vehicles were replaced against these scrapped vehicles. Leading to an increase in hiring costs for vehicles used for service.</p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<ul style="list-style-type: none"> <li>● In Table 72 - BEST to provide the nature of expenses incurred under the “Miscellaneous and general expenses” head.</li> </ul> <p><b>Response of BEST:</b> The heads under Miscellaneous/General expenses is Medical reimbursement to staff, Printing cartridge/material, Employers Contribution to ESIC, Contribution to best staff amenities fund, charges for collection of electricity bills, fees to forum members, MERC fees and charges, Lease rent of DSS, websites maintenance, deputation/training expenses, reward to employees, travelling, tea charges, Books &amp; Periodicals etc.</p> <ul style="list-style-type: none"> <li>● BEST to provide the reasons for increase in General Administration between Electricity Supply and Transport. (Table 22)</li> </ul> <p>&amp;</p> <ul style="list-style-type: none"> <li>● As per the table 73, there is a change in allocation of the cost in Security and Vigilance and EDP Department as compared to FY 2018-19 and FY 2019-20. BEST to provide the reason for such changes.</li> </ul> <p><b>Response of BEST:</b> The ratio of expenditure is dependent on, in case of security department - on the Security personnel posted for the Supply department as per the requirement. In case of Timekeeping, Personnel, Welfare, Medical department - it is dependent on the ratio of the Staff of Supply and Transport Branch. In case of Civil Engineering Dept, Legal dept, Audit Dept., Account Dept, Cash Dept, Secretarial Dept, PRO Dept etc allocation are constant. The ratio of EDP department staff is also dependent upon the IT work area.</p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p>The allocation of General Administration Expenses between the Electric Supply and Transport Division is mainly on the basis of the number of employees deployed in each division.</p> <p>The figures submitted in the MYT petition were pertaining to provisional submissions at the time and the figures presented now in true-up are audited. Hence BEST requests Hon'ble Commission to consider the figures as per audited accounts for true-up purpose.</p> <ul style="list-style-type: none"> <li>• BEST to provide the impact of wage revision in the Share of General Administration expenses and to provide the calculation of the same alongwith the justification that whether the same is paid to the employees or is provision in nature. The details of the amount actually paid to employees to be provided.</li> </ul> <p><b>Response of BEST:</b> BEST would like to submit that the share of GA expenses are shown in Table 74 of the petition; wherein the amount pertaining towards establishment cost is Rs.45.29 Cr. It is submitted that the break-up of the same is provided in the Statement of accounts - Annexure B. Share of G.A. increase is Rs.8.19 crores due to wage revision implemented in case of employees of the General administration department. The same is paid through Monthly Wages. The wage revision amount has been paid on actual basis.</p>
46.	4.4 Operation and Maintenance Expenses – R&M expenses	<ul style="list-style-type: none"> <li>• As per para BEST, R&amp;M expenses has been reduced due to lockdown as there was very little work on account of excavation undertaken for repairing underground cable faults occurring during the year. However, considering the 40% reduction in the R&amp;M cost but increase in capitalisation as compared to the approved cost, it seems that capitalisation work was not impacted due to Covid-19. BEST to provide the justification for the same.</li> </ul>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p><b>Response of BEST:</b> BEST submits that as the demand was low in FY 2020-21, accordingly the R&amp;M activities also got reduced. The works of capitalisation were being done subject to Covid-19 protocols.</p>
47.	4.5 Capital Expenditure and Capitalisation	<ul style="list-style-type: none"> <li>● Para 4.5.1 - Reference of the Regulations under MYT Regulations 2019 to be provided</li> </ul> <p><b>Response of BEST:</b> BEST submits that clause no. 24.6 of the MYT Regulations, 2019 is reproduced below and the same will be incorporated in revised petition to be submitted to the Hon’ble Commission.</p> <p><i>“24.6 The Commission may approve, for each year of the Control Period, an additional amount equivalent to 20% of the total capital expenditure approved for that year, towards planned or unplanned capital expenditure that is yet to be approved by the Commission.”</i></p> <ul style="list-style-type: none"> <li>● Para 4.5.1 – BEST has submitted that the Commission had approved CAPEX of Rs. 160.40 Crs for FY 2020-21 in Case No. 324 of 2019. However, no CAPEX was approved by the Commission and only Capitalisation was approved after disallowance of Not approved DPR. BEST to rectify the statement.</li> </ul> <p><b>Response of BEST:</b> BEST will rectify the same in the revised petition to be submitted to the Hon’ble Commission.</p> <ul style="list-style-type: none"> <li>● Para 4.5.4 – BEST has submitted that during FY 2020-21, due to nationwide lockdown, the capital expenditure &amp; capitalization were lesser than approved figures. However, the Commission has approved capitalisation of Rs. 77.73 Crs and actual capitalisation is Rs. 136.30 Crs which is higher than approved. BEST to justify its claim of having lower capitalisation than approved figures.</li> </ul>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p><b>Response of BEST:</b> BEST will rectify the para 4.5.4 in the revised petition to be submitted to the Hon'ble Commission.</p> <ul style="list-style-type: none"> <li>BEST has stated that total capitalisation related to Electricity Supply business is Rs. 136.31 Crs. and Rs. 0.47 Crs related to General Admin business. BEST to clarify whether they have claimed capitalisation related to General Admin Business, and if claimed the reasons for the same.</li> </ul> <p><b>Response of BEST:</b> BEST undertaking runs two businesses viz. Transport Division, Electric Supply Division. The General Administration is common for both the businesses. According to past practice, 50% of General Administration capitalisation is claimed along with the electric supply business. The Statement of Account for FY 2020-21 provides for General Admin related asset addition i.e. Rs.0.94 Cr and hence 50% = Rs.0.47 Cr.</p> <ul style="list-style-type: none"> <li>BEST to provide cost benefit analysis report and project completion / closure reports for all schemes for which capitalisation has been sought in the Petition as part of the truing up process.</li> </ul> <p><b>Response of BEST:</b> The cost benefit report and project completion/closure reports are attached as <b>AnnexurePointCapex2Costbenefit.</b></p>
48.	4.7 Depreciation	<ul style="list-style-type: none"> <li>Certain assets are retired in FY 2020-21. BEST to provide the details of such assets retired, need to retirement of such assets and accounting treatment with respect to difference in Net Fixed assets value and the salvage value.</li> </ul> <p><b>Response of BEST:</b></p>



**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p>The Fixed assets are depreciated up to 90% of their cost and the remaining 10% value is debited to revenue expenditure. The assets when retired are auctioned through the E-Auction process. The realized value through auction is shown under Non-Tariff income through sale of scrap and is recorded in the respective financial year of the transaction date.</p> <ul style="list-style-type: none"> <li>Certain assets are transfer to other division. BEST to provide the details of such assets and how the accounting of such practices has been considered in the books of accounts and MTR Petition – Value of the assets (cost / replacement value/etc), depreciation on the assets, etc. It has been observed that no impact of the assets transferred to other division is considered with respect to reduction in loan and equity. BEST to provide justification for the same.</li> </ul> <p><b>Response of BEST:</b>                      For truing-up, BEST has calculated depreciation using average depreciation rate of 3.65% in FY 2020-21. Depreciation rate is arrived by dividing depreciation as per audited accounts by average of opening and closing GFA as per accounts. BEST submits that it has been claiming depreciation on Regulatory GFA only and the same is in line with previous submissions of BEST and approval of the HOn’ble Commission in Tariff order.                      BEST does not transfer Assets between supply and transport divisions.</p>
49.	4.8 Interest on Long term loan	<ul style="list-style-type: none"> <li>BEST has considered a weighted average interest rate of 10.58% for FY 2020-21. Weighted average rate computation has to be substantiated by documentary evidence in the form of letters from banks / financial institutions, etc. certifying the opening &amp; closing loan balances, interest paid during the year, rates of interest applicable during the year, etc.</li> </ul> <p><b>Response of BEST:</b></p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p>BEST submits that interest statement for APDRP is attached as <b>AnnexurePoint22</b>. Further, interest statements from REC has been requested. The same is yet to receive. BEST will submit those statement in due course of time.</p> <ul style="list-style-type: none"> <li>• There is a marginal difference in opening and closing balance of Loan profile as per Table 79 and F6 of Petition format. BEST to rectify the same.</li> </ul> <p><b>Response of BEST:</b> BEST has rectified the table and will submit the same in the revised petition to the Hon'ble Commission.</p>
50.	4.9 Interest on Working Capital (IoWC)	<ul style="list-style-type: none"> <li>• BEST has considered the actual interest amount of Rs. 10.57 Crs. BEST to substantiate the same by documentary evidence in the form of letters from banks / financial institutions, etc. certifying the opening &amp; closing loan balances, interest paid during the year, rates of interest applicable during the year, etc.</li> </ul> <p><b>Response of BEST:</b> BEST submits that request for interest statement has been submitted to respective banks. The same will be submitted to the Hon'ble Commission in due course of time.</p> <ul style="list-style-type: none"> <li>• BEST to provide the reasons for availing the additional loan of Rs. 100 Crs from Bank of India and to prove that the same has been utilised for the electricity business of BEST in future.</li> </ul> <p><b>Response of BEST:</b> The loan of Rs. 100 Crores is availed during the COVID 19 impact period. Due to the pandemic, the day to day inflow of cash/bank was uncertain. The sale of electricity was affected during COVID-19 as the commercial consumers and Industrial consumers billing was very low due to lockdown. In this situation, BEST availed this loan to meet the expenditure for power purchase and other vital expenses to provide uninterrupted electric supply to the City of Mumbai.</p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<ul style="list-style-type: none"> <li>• There is a marginal difference in the Total Working requirement amount as approved by the Commission (Rs. 55.00 Crs) and as provided in Table 82 and F7 of the petition format (Rs. 54.99 Crs). BEST to rectify the same.</li> </ul> <p><b>Response of BEST:</b> BEST has rectified the difference and will submit the same in revised petition to the Hon’ble Commission.</p> <ul style="list-style-type: none"> <li>• As per normative calculation, after considering security deposit, normative working capital requirement of BEST is 73 Crs for Wire business and negative for overall business. BEST has taken loan of Rs. 325 Crs for working capital. BEST to provide the supporting highlighting that the same is totally utilised for Electricity business.</li> </ul> <p><b>Response of BEST:</b> BEST submits that the provision in the MERC MYT Regulation 2019 of reducing the working capital by total amount of consumer security is resulting in the net working capital being negative for the Supply Business. Therefore, the working capital requirement based on normative principle works out to zero. However, as per the Audited Account, BEST has paid IoWC. BEST submits that working capital loan is being taken to meet actual daily requirements of overall business whereas as per the regulatory provisions the same is computed separately for Wires and Supply ARR. The security deposit amount being considered for working capital is the cumulative/ accumulated amount over the period of years and the other components are for the year. Further, it is also relevant to quote following relevant para’s of the Petition highlighting the Special Interim Dispensation granted by Hon’ble Commission in light of additional working capital required due to outbreak of COVID-19 pandemic.</p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p><i>“4.9.7 BEST submits that Hon’ble Commission in its order in Case No. 324 of 2019 dtd. 31.03.2022 has mentioned about the outbreak of COVID-19 and resulted lockdown. Hon’ble Commission has also issued a practice direction on 26.03.2020 whereby meter reading and physical bill distribution work was suspended and utilities were asked to issue bills on average usage basis till the current crisis gets subsided. Further, Hon’ble Commission mentioned that Distribution Licensees will be required to borrow/avail additional working capital over and above the Regulations. BEST recognises the fact that Hon’ble Commission in MYT Order in Applicability of the Order has provided for Special Interim Dispensation considering covid-19 pandemic and need for additional working capital to manage business.</i></p> <p align="center">...</p> <p><i>4.9.8 BEST submits that it has been severely affected by the ongoing pandemic of COVID-19 and the resultant restrictions/ measures adopted by the State Government as well as the Central Government. The pandemic has affected the sales of the BEST. Considering the concessions as granted by this Hon’ble Commission to the consumers in payment of electricity, and due to the continuation of the pandemic of COVID-19, BEST has faced issues with regard to under-recovery of cross-subsidy for the FY 2020-21.</i></p> <p align="center">....</p> <p><i>4.9.10 As mentioned in the earlier chapter, working capital requirement is very crucial for BEST as it has to rollover the short term loan thereby effectively using it as a long term fund. The normative interest on working capital is very low on account of high consumer security deposit as compared to actual interest paid during FY 2020-21. Hence, BEST requests the Hon’ble Commission to approve the interest on working capital on actual basis for the reasons explained above.”</i></p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p>Canara bank Over Draft (O.D.) of Rs. 225 crores is used for electric supply as well as transport. Amount of actual interest on O.D account is allocated to electric supply based on usage of O.D. limit by electric supply division. Further BEST’s day to day inflow of cash/bank from Electric bill receipt from consumers varies from month to month (i.e. date of payment of bill every month by consumer is uncertain) and the huge payment of power purchase/Employee salary and vital items are to be paid in bulk. Hence this facility is availed by BEST.</p> <ul style="list-style-type: none"> <li>As per Regulation 32.6 of MYT Regulations, 2019, contribution of delay in receipt of payment to the actual interest on working capital shall be deducted from the actual interest on working capital, before sharing of the efficiency gain or efficiency loss. BEST to consider the same while claiming the sharing of efficiency gain in working capital.</li> </ul> <p><b>Response of BEST:</b> BEST submits that it has been availing short term / working capital for regular requirements only. BEST has not taken any short term assistance due to a delay in receipt of payment and hence is not considering it for deduction while calculating sharing of efficiency gain/loss for interest on working capital. BEST further submits that it has requested the Hon'ble Commission to approve Interest on working capital on actual basis without any sharing mechanism.</p>
51.	4.10 Interest on consumer security deposit	<ul style="list-style-type: none"> <li>BEST submitted that it has claimed interest on Consumer Security Deposit as per audited accounts. BEST to clarify whether this amount has been actually paid/ adjusted against consumer’s bill or provision has been made in accounts.</li> </ul> <p><b>Response of BEST:</b> As mentioned in para 4.10.2 of the petition, BEST submits that interest on consumer security deposit amount claimed is on actual paid basis which is adjusted in consumer’s bill.</p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<ul style="list-style-type: none"> <li>BEST to provide working of interest on security deposit.</li> </ul> <p><b>Response of BEST:</b> As per MERC(MYT) Regulations, 2019, Clause No. 30.11 the amount of interest payable to the consumer security deposit for FY 2020-21 is 4.65% (RBI Bank Rate) as on 1<sup>st</sup> April 2020.</p>
52.	4.11 Contribution to Contingency Reserves	<ul style="list-style-type: none"> <li>Table 85 – the Opening Balance of Contingency Reserves as % of Opening GFA needs to be highlighted in %.</li> </ul> <p><b>Response of BEST:</b> BEST has rectified the figure and will include the same in the revised petition to be submitted to the Hon’ble Commission.</p> <ul style="list-style-type: none"> <li>BEST has submitted that the investment was undertaken on 30<sup>th</sup> December 2021 and delay was due to getting the appropriate approval. Considering the period of 6 months (April to September 2021) available with the licensee, BEST to provide the details process to be required to be undertaken for approval process alongwith the supporting and the dates of the approval in the chronological order, with remarks if any.</li> </ul> <p><b>Response of BEST:</b> BEST respectfully submits that under Para 4.11.4 and Para 5.11.4 of its Petition it has already submitted reasons for such delay. The relevant extract of the Petition is submitted herewith:  <i>“4.11.4 The investment was delayed due to the disruption caused by Covid-19 lockdowns which resulted in significant delays in getting the appropriate approvals for the investment to be made. BEST submits that despite cash flow issues and pandemic situation it has complied with the regulatory provision with slight delay and requests Hon’ble Commission to condone the same and allow in ARR.</i>                      ....</p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p align="center"><i>5.11.4 The investment was slightly delayed in getting the appropriate approvals for the investment to be made and requests Hon’ble Commission to condone the delay and allow the same in ARR.”</i></p> <p>The procedure for investment of contribution to the Contingency Reserve Fund followed by BEST is as follows:</p> <ol style="list-style-type: none"> <li>1. DY. CAO(MERC) with the approval of the GM or CAO&amp;FA intimates the Administrative Manager (Cash) for making such investment as per availability of cash flow</li> <li>2. On receipt of such intimation A.M.(Cash) sends an online request to approved brokers of the BEST Undertaking for quotations for suitable investments</li> <li>3. On receipt of quotes from the approved brokers the investment is made by an investment committee comprising of the CAO&amp;FA(Accounts), A.M. (Cash) and Dy. Manager(Audit) in a Government Security authorized under the Indian Trust Act, 1882.</li> </ol> <p>In view of the above process and considering the lockdown situation during Covid-outbreak, delay in getting appropriate approvals for the investment occurred.</p> <p>BEST further submits that finalisation of Accounts also takes considerable time. As a result, delay in making investment towards contingency reserve funds occurred.</p>
53.	4.12 Other expenses	<ul style="list-style-type: none"> <li>● BEST to provide the nature of expenses claimed under “ED &amp; M. Tax paid to Government” as such claim was not made earlier.</li> </ul> <p><b>Response of BEST:</b></p> <p>The Recovery of theft income is inclusive of ED and Mtax. collection of ED and Mtax is being paid/transferred to the treasury account of the State Government. Hence ED and M. Tax components are shown separately in the other expenses.</p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<ul style="list-style-type: none"> <li>BEST submitted that it has implemented Incentive Scheme of 2020 against which it has claimed the expenses of Rs. 21.92 Crs. BEST to provide the cost benefit analysis of the said scheme and the impact of the collection due to same. Also, BEST to clarify whether the intimation of such scheme was communicated to the Commission and to provide the notification of such scheme implemented.</li> </ul> <p><b>Response of BEST:</b> The outstanding from consumers in the month of October 2020 was Rs.534.24 Cr. In order to give relief to the consumers during the lockdown period and to encourage payment of electricity bills and to recover dues, BEST had announced the scheme to its consumers. BEST submits that the scheme was implemented to enhance the collection during that period and the incentive was supposed to be met from Return on equity. However, considering the situation prevailing during the period and amount under claim (Rs.21.92 Cr), BEST humbly requests Hon’ble Commission to allow incentive amount as an expense in the ARR. The details of the scheme are attached as <b>Annexure53Incentivescheme.</b></p>
54.	4.13 Provision for Bad and doubtful Debts	<ul style="list-style-type: none"> <li>BEST to provide the efforts undertaken for recovery of arrears and the details of the arrears collected during the year which were due for more than 6 months.</li> </ul> <p><b>Response of BEST:</b></p> <ol style="list-style-type: none"> <li>Major reasons for bills remaining unpaid in BEST area is Demolition of buildings / slum structures, vacating of premises etc. In such cases, before giving reconnection to original residents of the Plot in rehab buildings, arrears are recovered.</li> <li>In some cases, consumers staying in existing premises fail to pay the bills due to unavoidable circumstances. In such cases our Vigilance department carry out regular raids and register cases against consumers using unauthorised supply. Recovery of old arrears is made and then supply is reconnected through meters.</li> </ol>



**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps																						
		<p>a. Also in such cases, meters are removed and final bills are prepared after 2 years of meter removal. An amnesty scheme was brought in by BEST Undertaking whereby the delay payment charge (DPC) and interest on arrears (IOA) charged after meter removal is waived and only energy charges are recovered. At present, this scheme is applicable for meter removal prior to 2015. Consumers have taken advantage and got their meters reconnected after paying energy charges.</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Sr. No.</th> <th>Period</th> <th>No.of Cases Processed</th> <th>Energy Charges Recovered (Rs.)</th> <th>DP Charges Waived (Rs.)</th> <th>IOA waived (Rs.)</th> </tr> </thead> <tbody> <tr> <td align="center">1</td> <td align="center">Feb.2018 to Mar.2019</td> <td align="center">2415</td> <td align="right">4,99,29,151.71</td> <td align="right">11,98,259.56</td> <td align="right">3,76,27,926.86</td> </tr> <tr> <td align="center">2</td> <td align="center">Jul.2019 to Jan.2022</td> <td align="center">802</td> <td align="right">2,01,96,671.07</td> <td align="right">2,58,150.59</td> <td align="right">1,74,36,300.80</td> </tr> </tbody> </table>					Sr. No.	Period	No.of Cases Processed	Energy Charges Recovered (Rs.)	DP Charges Waived (Rs.)	IOA waived (Rs.)	1	Feb.2018 to Mar.2019	2415	4,99,29,151.71	11,98,259.56	3,76,27,926.86	2	Jul.2019 to Jan.2022	802	2,01,96,671.07	2,58,150.59	1,74,36,300.80
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		<p>3) In case of SRA projects, BDD chawl redevelopment project, Government authorities ask BEST to certify that the concerned resident was BEST consumer. In such cases, before giving the certificate, the consumer is asked to make payment of arrears, if any.</p> <ul style="list-style-type: none"> <li>● BEST to provide the details of security deposit against such bad written off and the reasons on why the security deposit was not equivalent to the average amount billed to the consumers as per the Regulations.</li> </ul> <p><b>Response of BEST:</b></p>																						

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p>BEST submits that as a normal business practice it considers the available security deposit and all payment received for determining the final bad debt amount. BEST also takes concerted efforts as explained above for recovery of the same.</p> <p>The exercise of recovering the balance amount of security deposit is carried out only in case of change of name applicants. Every year, the exercise of recouping the required amount of security deposit was not being carried out in the past.</p> <ul style="list-style-type: none"> <li>● It has been observed that while calculating the receivables, BEST has grossed up the bad debts written off with 1.5% which is incorrect approach. BEST to reconcile the receivables as per the audited accounts.</li> </ul> <p><b>Response of BEST:</b> BEST submits that it will rectify the same in the revised petition to be submitted to the Hon'ble Commission.</p>
55.	4.15 Return on Equity	<ul style="list-style-type: none"> <li>● As per Regulations 10.3 of MERC ((Standards of Performance of Distribution Licensees, Period for Giving Supply and Determination of Compensation) Regulations, the distribution licensee to upload the details of Reliability Indices on website on monthly basis and submit such report to the Commission on quarterly basis. BEST to provide the details of such report submitted to the Commission.</li> </ul> <p><b>Response of BEST:</b> BEST submits that the details are available on the website. The link of the same is provided below: <a href="https://bestundertaking.com/in/pdf/RI-new-fullpdf 9 12 22.pdf">https://bestundertaking.com/in/pdf/RI-new-fullpdf 9 12 22.pdf</a></p> <p>The copy of such report is provided at <b>AnnexurePoint55Reliabilityindices</b></p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<ul style="list-style-type: none"> <li>BEST to provide the auditors certificate for certifying its collection efficiency with respect to revenue booked and revenue billed.</li> </ul> <p><b>Response of BEST:</b> BEST has attached certification for collection efficiency at <b>AnnexurePoint55CollectionEfficiency</b></p>
56.	4.17 Non-tariff Income	<ul style="list-style-type: none"> <li>As per F5, certain assets have been retired during FY 2020-21 but no scrap sale has been considered in the Non-Tariff Income. BEST to provide the procedure of such retired assets and their accounting treatment.</li> </ul> <p><b>Response of BEST:</b> After retirement of Assets, Undertaking sells these retired assets through a tendering system via E-Auction. The amount realized against the retired Assets is recorded as non-tariff income from sale of scrap. However, it is to be noted that the non-tariff income against this is booked in the financial year in which the asset is sold out through E auction.</p> <ul style="list-style-type: none"> <li>As per FY 2019-20, the contract charges were highlighted which are not assigned in FY 2020-21. BEST to justify the reasons for non-accrual of such contract charges.</li> </ul> <p><b>Response of BEST:</b> The total revenue under the Contract charges was Rs.48.07 crore. As against this, the total expenditure was Rs.61.85 crores, thus Contract charges were not highlighted as income. The contract charges are surplus of amount received on account street light i.e. (Income from Street light less Expenses for Street Light). In the FY 2020-21 the expenditure on street light exceeded the Income of Street light therefore contract charges for FY 2020-21 is NIL.</p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
57.	4.18 Sharing of gain and losses of Controllable Factors	<p><b><u>Sharing on O&amp;M Expenses</u></b></p> <ul style="list-style-type: none"> <li>Under what provisions of MYT Regulations, 2019, BEST has not considered the amount paid against wage revision for sharing purpose, needs to be justified by BEST.</li> </ul> <p><b>Response of BEST:</b></p> <p>In this context, it is relevant to mention that BEST had submitted its claim against wage revision in MYT Petition in Case No. 324 of 2019. The Hon'ble Commission in the MYT Order dated 30<sup>th</sup> March, 2020 in Case No. 324 of 2019 ruled as under:</p> <p><i>“6.5.16 The Commission noted the submission of BEST regarding impact of wage revision. The Commission observes that BEST has considered the impact of wage revision payable during the 4th Control Period while projecting the O&amp;M expenses for recovery through the ARR, however, the submissions are not supported by any calculation or justification and the trend of expenses after inclusion of the impact of wage revision projected over the Control period is also not consistent. As submitted by BEST, revision in pay scale as per MoU entered between Unions and Management is approved and accordingly, payment has been made to employees from October, 2019 onwards.</i></p> <p><i>6.5.17 Accordingly, as discussed in para 5.5.11, the Commission noted that wage revision is not implemented in totality as wage settlement of the Officers is pending. In view of the same, the Commission does not find merit in approving impact of wage revision on adhoc basis. <b>The Commission directs BEST to submit impact of wage revision separately along with necessary documentary proof during MTR Petition. The Commission will carry out necessary prudence check and provide treatment of wage revision as per MYT Regulations, 2019”.</b></i></p> <p>In line with the above directions BEST has submitted impact of wage revision separately in this Petition for the purpose of final truing-up. Implementation of wage revision also led to</p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p>introduction/increase of other salary component allowances. The impact on employee expenses on account of these new expenses need to be added separately to normative expenses. It is also submitted that impact of wage revision is not captured in YoY escalation and considering the same Hon'ble Commission had approved impact of wage revision separately in its earlier Order. As the impact on employee expenses on account of these new expenses are not captured in normative expenses it is not in BEST interest to consider the same under actual expenses. Further, pending decision or clarity from Hon'ble Commission on its proposed approach on treatment of wage revision in Order in Case No. 324 of 2019, BEST has not considered the amount paid against wage revision for sharing purposes. BEST humbly requests the Hon'ble Commission to approve such wage revision over and above normative expenses.</p> <p><b><u>Sharing on Interest on working capital</u></b></p> <ul style="list-style-type: none"> <li>• BEST to justify for not claiming any sharing mechanism against interest on working capital considering the normative and actual cost related to interest on working capital.</li> </ul> <p><b>Response of BEST:</b></p> <p>BEST has paid total actual interest on working capital of Rs.10.57 Cr and as against that it is eligible for Rs. 6.23 Cr on normative basis for Wires ARR. Further BEST in its para 4.9.7 and 4.9.8 has mentioned that it has been severely affected by the ongoing pandemic of COVID-19 and the resultant restrictions/ measures adopted by the State Government as well as the Central Government. The pandemic has affected the sales of the BEST. Considering the concessions as granted by this Hon'ble Commission to the consumers in payment of electricity, and due to the continuation of the pandemic of COVID-19, BEST has faced issues with regard to under-recovery of cross-subsidy for the FY 2020-21. Hence, BEST is requesting the Hon'ble Commission to allow actual interest on working capital without any sharing mechanism.</p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
58.	4.19 True-up of Aggregate Revenue Requirement of FY 2020-21	<ul style="list-style-type: none"> <li>No clarification has been provided by BEST with respect to the table of ARR highlighting for Wire / Retails Supply / Combined distribution business. <b>Response of BEST:</b> BEST has provided the ARR table for the Distribution Wire business, Retail Supply business and combined distribution business in the model/format. The same will be incorporated it in the revised petition to the Hon’ble Commission.</li> <li>Certain rounding off issues has been observed with respect to the values as approved in Case No. 324 of 2019 and considered in Table 97. BEST needs to rectify the same. (e.g – Contribution to Contingency reserve– as per Order Rs. 6.85 Crs and as per Table and F1 is Rs. 6.84 crs) <b>Response of BEST:</b> BEST has rectified the table and will submit the same in the revised petition to the Hon’ble Commission.</li> <li>As per Case No. 324 of 2019, Revenue Gap/ (Surplus) from FY 2017-18 &amp; FY 2018-19 along with carrying/ (holding) cost and Revenue Gap/ (Surplus) of FY 2019-20 of Rs. 771.50 Crs has been adjusted in ARR. However, as per MTR petition in Table 97, the same is reflected as Receipts from Additional Surcharges. Also, there is no Additional Surcharge applicable at present for BEST, hence BEST to rectify the Table. <b>Response of BEST:</b> BEST has rectified the table and will submit the same in the revised petition to the Hon’ble Commission.</li> </ul>
59.	4.20 Revenue for FY 2020-21 - Table 98 -	<ul style="list-style-type: none"> <li>BEST to justify the adjustment of the difference amount of Rs. 90.26 Crs with detailed calculation and type of manual adjustment undertaken.</li> </ul>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
	Revenue from Sale of Power for FY 2020-21	<p><b>Response of BEST:</b> The net of debit and credit adjustments carried in cases of non billing, wrong billing re-estimation etc. for the prior periods are incorporated under the head ‘Difference in cost’ in the revenue statements. The Audited statements of debit/credit for FY 2020-21 are enclosed as <b>AnnexurePoint59</b>. Code 03 means debit adjustments and Code 43 means credit adjustments. In FY 2020-21, the main reason for this is the assessed/average billing carried out from April 2020 to June 2020 in view of COVID 19 lockdown. After billing as per actual reading had been resumed from July 2020 and re-estimation (majorly credit adjustment) have been done for consumers who had been billed on assessed/average earlier.</p> <ul style="list-style-type: none"> <li>• BEST to clarify the details of the revenue earned from LTIVB – Public Lightning, against NIL sales.</li> </ul> <p><b>Response of BEST:</b> BEST has inadvertently bifurcated the revenue earned for LTIVB Category. BEST will correct the same in the revised petition to be submitted to the Hon’ble Commission.</p> <ul style="list-style-type: none"> <li>• Also, as per Tariff Order dated 30 March 2020 in Case No. 324 of 2019, no category such as LTIVB – Public Lightning, LT -IVA – Schools &amp; Hospitals exist. BEST to provide the details in line with the categories as approved by the Commission in the tariff order.</li> </ul> <p><b>Response of BEST:</b> BEST will rectify the table and submit the same in the revised petition to the Hon’ble Commission</p>
5	<b>Truing up for FY 2021-22</b>	

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
60.	5.1 Truing up Details	<p>Para 5.1.3 - The Annual Accounts of BEST for FY 2021-22 have been internally audited and is being submitted with this Petition as Annexure 21. The reference of annexure number needs to be rectified.</p> <p><b>Response of BEST:</b> The correct annexure reference is Annexure 6. BEST will rectify the same and submit in the revised petition</p>
61.	5.2 Energy Sales and Energy Balance	<ul style="list-style-type: none"> <li>Par 5.2.5 – BEST has claimed that there is nearly 5.7% reduction in residential category demand which is the largest consumer category for BEST. However, it has been experienced among other licensee that due to COVID restrictions, the energy consumption within the Residential category has been increased. BEST to clarify the reasons for such a reverse scenario.</li> </ul> <p><b>Response of BEST:</b> BEST submits that it serves the metropolitan area of Mumbai city serving mainly to residential, commercial &amp; public service consumers. As the lockdown was imposed, many residential consumers who came to work in the city moved back to their native place as almost all companies allowed work from home facilities. This has mainly led to reduction in residential category sales.</p>
62.	5.2.7 Energy Sales and Energy Balance (Table 101)	<ul style="list-style-type: none"> <li>There is a marginal rounding off difference in approved Energy Requirement at G-T interface (MU), Approved in Case No. 324 of 2019 – 5048.58 MU and as per MTR petition – 5048.57 MU.</li> </ul> <p><b>Response of BEST:</b> BEST will rectify this error and include the same in the revised petition to be submitted to the Hon’ble Commission.</p>
63.	5.2 Energy Sales and Energy Balance – Para	<ul style="list-style-type: none"> <li>BEST to clarify the reason for higher loss, even when the demand has been increased which may lead to higher utilisation of distribution infrastructure compared to earlier year load. .</li> </ul> <p><b>Response of BEST:</b></p>



**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
	5.2.8 - Distribution Loss – 4.63%	<p>The Distribution loss for last year was abnormally low due to the difficulties caused by Covid-19 in meter reading etc. The distribution loss for FY 2021-22 is more in line with that of normal non-covid year such as FY 2019-20 where Distribution Loss was 4.65%.</p> <ul style="list-style-type: none"> <li>As per FAC order for the month of March 2021, Actual Sales submitted by BEST was 4,087 MU whereas as per MTR petition, the same is 4068.96 MU. Also, the Distribution loss submitted was 4.16% as per FAC order whereas in MTR petition, BEST has claimed 4.63%. BEST to reconcile the difference.</li> </ul> <p><b>Response of BEST:</b> BEST submits that in preceding replies it has explained about the variations that occur in sales and power purchase quantum in monthly/quarterly FAC submissions. The figures under the Truing-up process are audited and finalised after due audit process and receipt of all proper invoices etc. Hence there would be variation in figures and hence BEST humbly requests Hon’ble Commission to consider the figures as submitted in MTR petition.</p>
64.	5.3 Power Purchase expense for FY 2021-22	<ul style="list-style-type: none"> <li>BEST should also provide monthly summary of source-wise power purchase along with invoice amount. BEST to provide excel version also.</li> </ul> <p><b>Response of BEST:</b> The monthly source wise power purchase along with the break-up of each cost component is provided as <b>AnnexurePoint64Monthlypowerpurchase</b></p> <ul style="list-style-type: none"> <li>BEST should submit the documentary evidences for source-wise power purchase along with PPAs.</li> </ul> <p><b>Response of BEST:</b></p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p>BEST has attached documentary Evidences in <b>AnnexurePoint64(b)DocumentaryEvidencesFY2020-21</b>. Further, PPA details in <b>AnnexurePoint35PPA</b>.</p> <ul style="list-style-type: none"> <li>• BEST should provide full details of the Merit Order Dispatch (MOD) followed for power purchase by BEST, including details of backing down of TPC-G's Units in FY 2021-22 separately for each month, including the tariff considered for the MOD, technical minimum level considered for TPC-G's Units, etc.</li> </ul> <p><b>Response of BEST:</b>                      BEST submits that up to 10th October 2021 FBSM mechanism was prevailing in Maharashtra. Under the FBSM mechanism, the centralized MoD was operated by SLDC to meet the state demand as a whole. In the FBSM mechanism BEST didn't have any control on MoD scheduling. BEST's contracted generators were scheduled by MSLDC as per the MoD stack irrespective of BEST's individual demand. From 11th October 2021 MERC DSM mechanism was implemented in the state. As per this mechanism decentralized MoD is being operated by SLDC. The BEST's contracted generators are scheduled by MSLDC to meet its demand. However, under day-ahead constraints scheduling MSLDC mandatorily schedules TPC-G thermal generations to control tie line overloading. BEST submits that month wise power purchase cost and TPC-G backing down information was provided in <b>Annexure64MOD</b>.</p> <ul style="list-style-type: none"> <li>• BEST to provide the details of RPS Rebate invoice wise in excel table alongwith the calculation.</li> </ul> <p><b>Response of BEST:</b>                      BEST has provided the invoice details in an excel table in <b>AnnexurePoint64RPSrebate</b></p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps																				
65.	5.3 Power Purchase expense for FY 2021-22 – TPC G	<ul style="list-style-type: none"> <li>Marginal rounding off error in total amount against the power procured from TPC-G. As per Order, the approved cost is Rs. 1681.08 whereas as per F2 and Table 108, the same is considered as Rs. 1681.09 Crs.</li> </ul> <p><b>Response of BEST:</b> BEST will rectify this error and include the same in the revised petition to be submitted to the Hon’ble Commission.</p> <ul style="list-style-type: none"> <li>BEST to provide the reconciliation of the cost of TPC-G with the FAC format submitted to the Commission for FAC approval for all the sources.</li> </ul> <p><b>Response of BEST:</b> BEST submits that in preceding replies it has explained about the variations that occur in sales and power purchase quantum and cost in monthly/quarterly FAC submissions. The figures under the Truing-up process are audited and finalised after due audit process and receipt of all proper invoices etc. Hence there would be variation in figures. The details of quantum and cost considered in FAC submission for FY 2021-22 for TPC-G and the quantum and cost considered in MTR petition for FY 2021-22 is given below.</p> <table border="1"> <thead> <tr> <th align="center">Sr No</th> <th align="center">Details</th> <th align="center">Quantum (MU)</th> <th align="center">Cost (Rs Cr)</th> <th align="center">Rate Rs/Unit</th> </tr> </thead> <tbody> <tr> <td align="center">1</td> <td>As per FAC for FY 2021-22</td> <td align="right">3281.20</td> <td align="right">1760.21</td> <td align="right">5.36</td> </tr> <tr> <td align="center">2</td> <td>As per MTR petition for FY 2021-22</td> <td align="right">3284.74</td> <td align="right">1760.21</td> <td align="right">5.36</td> </tr> <tr> <td align="center">3</td> <td>Difference (2-1)</td> <td align="right">3.54</td> <td align="right">0</td> <td></td> </tr> </tbody> </table> <p>Also the month wise details are attached as <b>AnnexurePoint-Q65 (B)_Reconciliation of FAC.</b></p>	Sr No	Details	Quantum (MU)	Cost (Rs Cr)	Rate Rs/Unit	1	As per FAC for FY 2021-22	3281.20	1760.21	5.36	2	As per MTR petition for FY 2021-22	3284.74	1760.21	5.36	3	Difference (2-1)	3.54	0	
Sr No	Details	Quantum (MU)	Cost (Rs Cr)	Rate Rs/Unit																		
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**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps																				
		BEST humbly requests the Hon’ble Commission to consider the figures as submitted in MTR petition.																				
66.	5.3 Power Purchase expense for FY 2021-22 – Manikaran Power Ltd. (MPL)	<ul style="list-style-type: none"> <li>BEST to provide the reconciliation of the cost of MPL with the FAC format submitted to the Commission for FAC approval for all the sources.</li> </ul> <p><b>Response of BEST:</b> BEST submits that in preceding replies it has explained about the variations that occur in sales and power purchase quantum and cost in monthly/quarterly FAC submissions. The figures under the Truing-up process are audited and finalised after due audit process and receipt of all proper invoices etc. Hence there would be variation in figures. The details of quantum and cost considered in FAC submission for FY 2021-22 for MPL and the quantum and cost considered in MTR petition for FY 2021-22 is given below.</p> <table border="1"> <thead> <tr> <th align="center">Sr No</th> <th align="center">Details</th> <th align="center">Quantum (MU)</th> <th align="center">Cost (Rs Cr)</th> <th align="center">Rate Rs/Unit</th> </tr> </thead> <tbody> <tr> <td align="center">1</td> <td>As per FAC for FY 2021-22</td> <td align="right">720.08</td> <td align="right">285.60</td> <td align="right">3.97</td> </tr> <tr> <td align="center">2</td> <td>As per MTR petition for FY 2021-22</td> <td align="right">720.08</td> <td align="right">294.01</td> <td align="right">4.08</td> </tr> <tr> <td align="center">3</td> <td>Difference</td> <td align="right">0.00</td> <td align="right">8.41</td> <td></td> </tr> </tbody> </table> <p>The difference of Rs 8.41Cr is due to accounting of Annual Reconciliation Charges Bill having reference no. MPL/E/30/22-23 dated 12-Apr-2022 for FY 2021-22 in MTR petition. <b>Details are attached as AnnexurePoint66_Reconciliation of cost of MPL</b></p> <p>BEST humbly requests the Hon’ble Commission to consider the figures as submitted in MTR petition.</p>	Sr No	Details	Quantum (MU)	Cost (Rs Cr)	Rate Rs/Unit	1	As per FAC for FY 2021-22	720.08	285.60	3.97	2	As per MTR petition for FY 2021-22	720.08	294.01	4.08	3	Difference	0.00	8.41	
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67.	5.3 Power Purchase expense for FY 2021-22 –	<ul style="list-style-type: none"> <li>Since accounts are maintained on the accrual basis, BEST</li> </ul>																				

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
	Renewable Power Purchase	<ul style="list-style-type: none"> <li>to justify the reasons for not considering the cost of additional power quantum received from Walwhan Solar Energy in March 2022, even though the bill of the same is received post March 2022 in line with the Accounting standard. As per BEST, the approval of the bill is time consuming. BEST to provide the details of the time period considered for approval of the bill and reasons for such delay.</li> </ul> <p><b>Response of BEST:</b> BEST humbly submits it has explained the details of bills received for the additional power procurement in March 2022 in the answer of query no. 37.</p> <ul style="list-style-type: none"> <li>Cost per unit of power procured from renewable sources is required to be highlighted in the table.</li> </ul> <p><b>Response of BEST:</b> The cost per unit of power is included in the rate column of the Table.</p> <ul style="list-style-type: none"> <li>BEST should submit the documentary evidences for purchase of REC indicating number of certificates purchased and cost of purchase of REC for FY 2021-22</li> </ul> <p><b>Response of BEST:</b> BEST submits that the details of REC along with documentary evidence are attached in <b>AnnexurePoint67REC</b></p> <ul style="list-style-type: none"> <li>The Commission in its Tariff order has mentioned that RECs should be done only in situations wherein the RE power is not available even after reasonable efforts put in by the utility. BEST to outline the efforts undertaken for procurement of RE power and reasons for REC procurement.</li> </ul>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p><b>Response of BEST:</b> BEST has already mentioned efforts undertaken for RE power in the RPO Compliance Chapter no. 3.</p>
68.	5.3 Power Purchase expense for FY 2021-22 – Bilateral Power	<ul style="list-style-type: none"> <li>As per F2, STOA Application Processing Fee of MSLDC of Rs. 0.01 Crs has been claimed, however the same is not reflected in bilateral power. BEST to reconcile the same.</li> </ul> <p><b>Response of BEST:</b> BEST will reconcile the processing fee and include the same in the revised petition submitted to the Hon’ble Commission.</p> <ul style="list-style-type: none"> <li>The Commission in tariff order in Case No. 324 of 2019 has approved the short term rate of Rs. 4/kWh for FY 2021-22. BEST has procured short-term power at weighted average rate of Rs. 4.70/kWh. The weighted average rate is higher than the rate of Rs. 4.00/kWh approved in Case No. 324 of 2019 BEST to justify whether the same was intimated to the Commission and process for adoption of tariff was undertaken for such higher tariff.</li> </ul> <p><b>Response of BEST:</b> The procurement of short-term bilateral power in FY 2021-22 was carried out through competitive bidding for the months of Oct-2021 and Dec-2021. For this purpose, BEST had floated e-tenders for purchase of Short term Bilateral Power as per Ministry of Power’s Guidelines dated 30th March 2016 for “Procurement of power for short term (i.e. for a period more than one day to one year) by Distribution Licensees through tariff based bidding process using National e-bidding portal. BEST have informed the Hon’ble Commission regarding the procurement of short term bilateral power and the results of the e-bidding process. The copies of i) Intimation Letter to MERC ii) Certificate of Conformity &amp; iii) results of the e-bidding process are attached as <b>AnnexurePoint68</b>.</p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps																																																
		<ul style="list-style-type: none"> <li>BEST to provide the reconciliation of the cost of Bilateral Power with the FAC format submitted to the Commission for FAC approval for all the sources.</li> </ul> <p><b>Response of BEST:</b>                      BEST submits that in preceding replies it has explained about the variations that occur in sales and power purchase quantum and cost in monthly/quarterly FAC submissions. The figures under the Truing-up process are audited and finalised after due audit process and receipt of all proper invoices etc. Hence there would be variation in figures.                      Summary of the short term bilateral power purchase for FY 2021-22 is as follows:</p> <table border="1"> <thead> <tr> <th>Sr No</th> <th>Source</th> <th>Quantum MU</th> <th>Cost Rs Cr</th> <th>Quantum MU</th> <th>Cost Rs Cr</th> <th>Quantum MU</th> <th>Cost Rs Cr</th> </tr> </thead> <tbody> <tr> <td>1</td> <td></td> <td align="center" colspan="2"><b>As per FAC format</b></td> <td align="center" colspan="2"><b>As per MTR Petition</b></td> <td align="center" colspan="2"><b>Difference</b></td> </tr> <tr> <td>2</td> <td>Traders</td> <td align="right">42.31</td> <td align="right">28.85</td> <td align="right">42.31</td> <td align="right">28.85</td> <td align="right">0.00</td> <td align="right">0.00</td> </tr> <tr> <td>3</td> <td>IEX Buy</td> <td align="right">290.24</td> <td align="right">132.08</td> <td align="right">290.24</td> <td align="right">132.67</td> <td align="right">0.00</td> <td align="right">0.58</td> </tr> <tr> <td>4</td> <td>IEX sell</td> <td align="right">-23.48</td> <td align="right">-16.23</td> <td align="right">-23.48</td> <td align="right">-16.17</td> <td align="right">0.00</td> <td align="right">0.06</td> </tr> <tr> <td>5</td> <td><b>Total</b></td> <td align="right"><b>309.07</b></td> <td align="right"><b>144.71</b></td> <td align="right"><b>309.07</b></td> <td align="right"><b>145.35</b></td> <td align="right"><b>0.00</b></td> <td align="right"><b>0.64</b></td> </tr> </tbody> </table> <p>The details of difference in IEX Buy and sell is due to following reasons:                      1) In FAC Formats, Quantum &amp; Cost is considered as per Daily Obligation Sheets of IEX.                      2) In MTR Petition 2022, Quantum is considered for FY 2021-22 as per Daily Obligation Sheets of IEX (i.e. "n" the day) and Cost is considered as per Cost deducted from BEST's Bank Account. i.e. (n-1)th Day.</p>	Sr No	Source	Quantum MU	Cost Rs Cr	Quantum MU	Cost Rs Cr	Quantum MU	Cost Rs Cr	1		<b>As per FAC format</b>		<b>As per MTR Petition</b>		<b>Difference</b>		2	Traders	42.31	28.85	42.31	28.85	0.00	0.00	3	IEX Buy	290.24	132.08	290.24	132.67	0.00	0.58	4	IEX sell	-23.48	-16.23	-23.48	-16.17	0.00	0.06	5	<b>Total</b>	<b>309.07</b>	<b>144.71</b>	<b>309.07</b>	<b>145.35</b>	<b>0.00</b>	<b>0.64</b>
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**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p>3) Since, Cost considered in MTR Petition for FY 2021-22 is as per Books of Account, hence, it is requested to consider the same for FY 2021-2022.</p> <p>Details of IEX purchase are attached as <b>AnnexurePoint Q68(C)_ Reconciliation of cost of Bilateral power with FAC format.</b></p> <p>BEST humbly requests the Hon’ble Commission to consider the figures as submitted in MTR petition.</p>
69.	5.3 Power Purchase expense for FY 2021-22 – Prior Period Payment & Other Cost	<ul style="list-style-type: none"> <li>Table 107 to also provide the details of the approved cost for comparison purpose.</li> </ul> <p><b>Response of BEST:</b></p> <p>BEST will provide the details as available in the MYT order for FY 2021-22 for comparison purposes in the revised petition to be submitted to the Hon’ble Commission.</p> <ul style="list-style-type: none"> <li>BEST should submit month-wise details of quantum, rate and total cost for pool imbalance units for FY 2021-22. BEST to briefly explain the payments made under UI charges under regional DSM for WRPC.</li> </ul> <p><b>Response of BEST:</b></p> <p>It is submitted that for FY 2021-22, MSLDC has issued a Provisional monthly energy Balancing and Settlement Account under Intra State ABT for July-2021, August-2021 &amp; September-2021 considering Imbalance pool Rate of <b><u>Rs. 2.86/kWh.</u></b></p> <ul style="list-style-type: none"> <li>In MTR Petition for FY 2021-22, Rs.4.48 Crore of DSM Bills (Current Year) are paid and the same are accounted for.</li> <li>In MTR Petition for FY 2021-22, Rs. 17.86 Crores of FBSM Bills (Current Year) are accounted for based on O/C (Outstanding Creditors) Provision. Out of which Rs.17.86 Crore are not paid by BEST.</li> </ul>



**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<ul style="list-style-type: none"> <li>In MTR Petition for FY 2021-22, Rs. 75.99 Crores of FBSM Bills (Prior Period) are accounted for based on O/C (Outstanding Creditors) Provision. Out of which Rs. 75.99 Crore are not paid by BEST.</li> </ul> <p>As regards to payments made under UI charges under regional DSM for WRPC, we would like to state that the FBSM bill itself is generated to find the share of individual utility in regional UI payments for all the unscheduled energy exchanged by Maharashtra state with the regional pool, the due date for making payment is 15 to 25 days from the end of the week. However, the liability share / contribution of individual SPP (State Pool Participant) can not be estimated without generation of FBSM bill. Since FBSM bill lags behind by around 2 years, an advance payment is being collected from Discoms in terms of WRPC DSM bill as per methodology decided in MSPC Sub-Committee meeting held on 22nd February 2019 at SLDC Kalwa, as and when a bill is raised by WRPC. Copy of MoM of MSPC Sub Committee meeting is attached as <b>AnnexurePoint39MOM_MSPCMeeting</b>.</p>
70.	5.3 Power Purchase expense for FY 2021-22 – Intra-state Transmission Charges & MSLDC Charges	<p>BEST to submit the reason for variation in actual InSTS charges and as approved in MYT order</p> <p><b>Response of BEST:</b>                      BEST has paid Transmission Charges of Rs. 258.00 Crore (i.e. Rs.21.50 Crore*12 months + Rs.0.04 Crore) during FY 2021-22 as against Rs. 257.96 Crore approved in MYT Order. There is an increase of Rs. 0.04 Crore in Transmission Charges paid during FY 2021-22. This variation is mainly due to adjustment of Rs. (0.04) Crores due to decimal adjustment of monthly Transmission charges bill amount for 12 months. Copy of said bill is attached as <b>AnnexurePoint70</b>.                      The summary is given in below table:</p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

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		<p align="center"><b>Details of InSTS Charges Approved in MTR Order and Actual InSTS Charges Paid by BEST for FY 2021-22</b></p> <table border="1"> <thead> <tr> <th style="background-color: #F4C49E;">Sr. No.</th> <th style="background-color: #F4C49E;">Month</th> <th style="background-color: #F4C49E;">InSTS charges Approved in MYT Order</th> <th style="background-color: #F4C49E;">Actual InSTS Charges Paid by BEST</th> <th style="background-color: #F4C49E;">Difference</th> </tr> <tr> <td></td> <td></td> <th style="background-color: #F4C49E;">Rs. Crore</th> <th style="background-color: #F4C49E;">Rs. Crore</th> <th style="background-color: #F4C49E;">Rs. Crore</th> </tr> </thead> <tbody> <tr><td align="center">1</td><td align="center">Apr-21</td><td align="center">21.50</td><td align="center">21.50</td><td align="center">0.00</td></tr> <tr><td align="center">2</td><td align="center">May-21</td><td align="center">21.50</td><td align="center">21.50</td><td align="center">0.00</td></tr> <tr><td align="center">3</td><td align="center">Jun-21</td><td align="center">21.50</td><td align="center">21.50</td><td align="center">0.00</td></tr> <tr><td align="center">4</td><td align="center">Jul-21</td><td align="center">21.50</td><td align="center">21.50</td><td align="center">0.00</td></tr> <tr><td align="center">5</td><td align="center">Aug-21</td><td align="center">21.50</td><td align="center">21.50</td><td align="center">0.00</td></tr> <tr><td align="center">6</td><td align="center">Sep-21</td><td align="center">21.50</td><td align="center">21.50</td><td align="center">0.00</td></tr> <tr><td align="center">7</td><td align="center">Oct-21</td><td align="center">21.50</td><td align="center">21.50</td><td align="center">0.00</td></tr> <tr><td align="center">8</td><td align="center">Nov-21</td><td align="center">21.50</td><td align="center">21.50</td><td align="center">0.00</td></tr> <tr><td align="center">9</td><td align="center">Dec-21</td><td align="center">21.50</td><td align="center">21.50</td><td align="center">0.00</td></tr> <tr><td align="center">10</td><td align="center">Jan-22</td><td align="center">21.50</td><td align="center">21.50</td><td align="center">0.00</td></tr> <tr><td align="center">11</td><td align="center">Feb-22</td><td align="center">21.50</td><td align="center">21.50</td><td align="center">0.00</td></tr> <tr><td align="center">12</td><td align="center">Mar-22</td><td align="center">21.50</td><td align="center">21.50</td><td align="center">0.00</td></tr> <tr style="background-color: #D9EAD3;"> <td align="center"><b>TOTAL</b></td> <td></td> <td align="center"><b>257.96</b></td> <td align="center"><b>258.00</b></td> <td align="center"><b>0.04</b></td> </tr> </tbody> </table>	Sr. No.	Month	InSTS charges Approved in MYT Order	Actual InSTS Charges Paid by BEST	Difference			Rs. Crore	Rs. Crore	Rs. Crore	1	Apr-21	21.50	21.50	0.00	2	May-21	21.50	21.50	0.00	3	Jun-21	21.50	21.50	0.00	4	Jul-21	21.50	21.50	0.00	5	Aug-21	21.50	21.50	0.00	6	Sep-21	21.50	21.50	0.00	7	Oct-21	21.50	21.50	0.00	8	Nov-21	21.50	21.50	0.00	9	Dec-21	21.50	21.50	0.00	10	Jan-22	21.50	21.50	0.00	11	Feb-22	21.50	21.50	0.00	12	Mar-22	21.50	21.50	0.00	<b>TOTAL</b>		<b>257.96</b>	<b>258.00</b>	<b>0.04</b>
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71.	5.3 Power Purchase expense for FY 2021-22 – Table 108	<p>As per summation of Power purchase cost (F2), InSTS and MSLDC Charges (F2.2), the total power purchase cost amounts to Rs. 2790.16 Crs whereas as per Table 108, the same is outlined as Rs. 2790.17 Crs.</p> <p><b>Response of BEST:</b> BEST will rectify this error and include the same in the revised petition to be submitted to the Hon’ble Commission</p>																																																																											

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
72.	5.4 Operation and Maintenance Expenses – Normative O&M Expenses	<ul style="list-style-type: none"> <li>As per Table 114, the normative O&amp;M expenses claimed is Rs. 616.07, however as per F3.1, the same is reflected as Rs. 616.06. BEST to rectify the same.</li> </ul> <p><b>Response of BEST:</b> BEST will rectify this error and include the same in the revised petition to be submitted to the Hon’ble Commission</p>
73.	5.4 Operation and Maintenance Expenses – Employee Expenses	<ul style="list-style-type: none"> <li>BEST to provide the reasons for increase in the employee cost considering the major component of salary such as increase in LTA – 24%, Bonus – 69%, etc. compared to last year actual expenses.</li> </ul> <p><b>Response of BEST:</b> The LTA is paid to the employees as per the slab and the slab is dependent upon the Basic Pay to the respective Employees. Basic pay increased due to Dearness Allowances merging with the Basic pay as per the Wage revision which subsequently led to an increase in the LTA amount.</p> <p>The bonus /ex-gratia is approved jointly by MCGM/BEST Committee. Every year the variation depends upon the approval of the said Authority.</p> <ul style="list-style-type: none"> <li>BEST to provide the justification on negative Dearness Allowance for FY 2021-22 compared to FY 2020-21.</li> </ul> <p><b>Response of BEST:</b> The main reasons for reduction in the employee cost is due to Dearness Allowances which is merged with the Basic pay as per the Wage revision and revised percentage of DA is much lesser compared to earlier wage revision which resulted in the Dearness allowances decreased by Rs. 12.55 Cr compared to FY 2020-21.</p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<ul style="list-style-type: none"> <li>● Para 5.4.11 – As per BEST, the impact of the wage revision has increased the gratuity payments (nearly by 73%). BEST to provide the detailed calculation of such gratuity payment highlighting separately the impact of wage revision.  <b>Response of BEST:</b>                      The gratuity amount increase or decrease depending upon the number of employees/officers and also hike in gratuity amount due to wage revision.</li>   <li>● In para 5.4.12, BEST has provided the principles of allocation of employee expenses considering the allied departments within BEST. BEST to confirm that the allocation principle as determined for FY 2021-22 is similar to the principles adopted in previous years. In case of any change in allocation principle, BEST to provide reasons for such change.  <b>Response of BEST:</b>                      BEST submits that the allocation principle adopted for all the true-up years is similar to principles adopted in previous years.</li>   <li>● As per F3.2, the expenses capitalised is highlighted whereas in MTR petition in Table 115, the same is highlighted as “Establishment of Allied departments”. BEST to provide the rationale of the expenses and rectify the same.  <b>Response of BEST:</b>                      BEST submits that, in the earlier petition &amp; order the nomenclature used for expenses towards Establishment of Allied departments was Employee Expenses Capitalized. However, in reality, the same is pertaining to allied department employee expenses. Hence, accordingly, in MTR petition BEST has used employee expenses towards Establishment of Allied departments</li> </ul>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<ul style="list-style-type: none"> <li>BEST has not provided any impact of Wage revision in FY 2021-22. In case the same is clubbed with the expenses, BEST to provide separately the impact of wage revision in the employee expenses and to confirm whether the same is actually paid to employee. In case the same is not considered, BEST to provide the reasons for the same.</li> </ul> <p><b>Response of BEST:</b> Presently, Wage revision impact is applicable till FY 2020-21 only.</p>
74.	5.4 Operation and Maintenance Expenses – A&G expenses	<ul style="list-style-type: none"> <li>BEST has not provided the justification for the increase in expenses related to Bank Charges. It has been observed that there is an increase in Bank Charges by Rs. 5.53 Crs (395%). BEST to provide the details of the bank charges incurred in excel sheet alongwith the justification for such a huge increase.</li> </ul> <p><b>Response of BEST:</b> BEST submits that the Bank has started to levy bank charges on day-to-day RTGS transactions, e-payment transactions, as well as cash deposits. This has led to an increase in bank charges.</p> <ul style="list-style-type: none"> <li>BEST has not provided any justification for increase in Legal Charges (256%), Electricity Charges (35%), Printing &amp; Stationery (33%). BEST to provide the details justification for the same alongwith the details of the nature of the legal charges incurred and the case against which such charges has been incurred.</li> </ul> <p><b>Response of BEST:</b> The legal charges have increased on account of various cases filed against BEST and where BEST had to hire the services of legal professionals. Electricity charges have been increased on account of increased consumption of electricity. The cost of printing and stationery has increased on account of inflationary increases as well as other consumables.</p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<ul style="list-style-type: none"> <li>• BEST to provide the justification for increase in the number of hiring vehicles though the sales and number of consumers have marginally increased.  <b>Response of BEST:</b>                      The nos. of hiring vehicles have increased as 25 nos. of Own vehicles used for similar work were scrapped and only 4 vehicles were replaced against these scrapped vehicles. Leading to an increase in hiring costs for vehicles used for service.</li> <li>• In Table 117 - BEST to provide the nature of expenses incurred under the “Miscellaneous and general expenses” head.  <b>Response of BEST:</b>                      The heads under Miscellaneous/General expenses is Medical reimbursement to staff, Printing cartridge/material, Employers Contribution to ESIC, Contribution to best staff amenities fund, charges for collection of electricity bills, fees to forum members, MERC fees and charges, Lease rent of DSS, websites maintenance, deputation/training expenses, Interest on Gratuity payment, reward to employees, travelling, tea charges, Books &amp; Periodicals etc.</li> <li>• As per Table 117- Miscellaneous expenses claimed is Rs. 14.12 Crs whereas as per Table 116 of MTR Petition and F3.3 of tariff petition formats, the amount considered is Rs. 14.15 Crs. BEST to rectify the same.  <b>Response of BEST:</b>                      BEST will rectify the Miscellaneous expenses and include the same in the revised petition.</li> </ul>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<ul style="list-style-type: none"> <li>As per the table 118, there is a change in allocation of the cost in Security and Vigilance and EDP Department as compared to earlier years. BEST to provide the reason for such changes.</li> </ul> <p><b>Response of BEST:</b> The ratio of expenditure is dependent on, in case of security department - on the Security personnel posted for the Supply department as per the requirement. The ratio of EDP department staff is also dependent upon the IT work area.</p>
75.	5.6 Capital Expenditure and Capitalisation	<ul style="list-style-type: none"> <li>Para 5.6.1 - Reference of the Regulations under MYT Regulations 2019 to be provided</li> </ul> <p><b>Response of BEST:</b> BEST submits that clause no. 24.6 of the MYT Regulations, 2019 is reproduced below and the same will be incorporated in revised petition to be submitted to the Hon'ble Commission.</p> <p>“24.6 The Commission may approve, for each year of the Control Period, an additional amount equivalent to 20% of the total capital expenditure approved for that year, towards planned or unplanned capital expenditure that is yet to be approved by the Commission.”</p> <ul style="list-style-type: none"> <li>Para 5.6.1 – BEST has submitted that Commission had approved CAPEX of Rs. 71.10 Crs for FY 2021-22 in Case No. 324 of 2019. However, no CAPEX was approved by the Commission and only Capitalisation was approved after disallowance of Not approved DPR. BEST to rectify the statement.</li> </ul> <p><b>Response of BEST:</b> BEST will rectify the statement in the revised petition to be submitted to the Hon'ble Commission.</p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<ul style="list-style-type: none"> <li>BEST to provide cost benefit analysis report and project completion / closure reports for all schemes for which capitalisation has been sought in the Petition as part of the truing up process.</li> </ul> <p><b>Response of BEST:</b> The cost benefit report and project completion/closure reports are attached as <b>AnnexurePointCapex2Costbenefit.</b></p>
76.	5.5 Depreciation	<ul style="list-style-type: none"> <li>Certain assets are retired in FY 2021-22. BEST to provide the details of such assets retired, need to retirement of such assets and accounting treatment with respect to difference in Net Fixed assets value and the salvage value.</li> </ul> <p><b>Response of BEST:</b> The Fixed assets are depreciated up to 90% of their cost and the remaining 10% value is debited from revenue expenditure. The assets when retired are auctioned through the E-Auction process. The realized value through auction is shown as income through sale of scrap and is recorded in the respective financial year of the transaction date.</p>
77.	5.8 Interest on Long term loan	<ul style="list-style-type: none"> <li>BEST has considered weighted average interest rate of 10.44% for FY 2021-22. Weighted average rate computation has to be substantiated by documentary evidence in the form of letters from banks / financial institutions, etc. certifying the opening &amp; closing loan balances, interest paid during the year, rates of interest applicable during the year, etc</li> </ul> <p><b>Response of BEST:</b> BEST submits that interest statement for APDRP is attached as <b>AnnexurePoint22.</b> Further, interest statements from REC has been requested. The same is yet to receive. BEST will submit those statement in due course of time.</p>
78.	5.9 Interest on Working Capital (IoWC)	<ul style="list-style-type: none"> <li>BEST has considered actual interest amount of Rs. 9.93 Crs. BEST to substantiate the same by documentary evidence in the form of letters from banks / financial institutions, etc. certifying</li> </ul>



**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p>the opening &amp; closing loan balances, interest paid during the year, rates of interest applicable during the year, etc.</p> <p><b>Response of BEST:</b> Canara bank Over Draft (O.D.) of Rs. 225 crores are used for electric supply as well as transport. Amount of actual interest on O.D account is allocated to electric supply based on usage of O.D. limit by electric supply division. The interest statements are attached in <b>AnnexurePoint78</b>.</p> <ul style="list-style-type: none"> <li>• Table 126 – The total column of the Loan Balance at the end of the year highlights Rs. 9.93 Crs whereas the same needs to be Rs. 225 Crs. BEST to rectify the same.</li> </ul> <p><b>Response of BEST:</b> BEST has rectified the error and will include the same in the revised petition to be submitted to the Hon’ble Commission</p> <ul style="list-style-type: none"> <li>• There is a marginal difference in the Total Working requirement amount as approved by the Commission (Rs. 55.00 Crs) and as provided in Table 82 and F7 of the petition format (Rs. 54.99 Crs). BEST to rectify the same.</li> </ul> <p><b>Response of BEST:</b> BEST has rectified the error and will include the same in the revised petition to be submitted to the Hon’ble Commission</p> <ul style="list-style-type: none"> <li>• As per normative calculation, after considering security deposit, normative working capital requirement of BEST is 82 Crs for Wire business and negative for overall business. BEST has taken loan of Rs. 225 Crs for working capital. BEST to provide the supporting highlighting that the same is totally utilised for Electricity business.</li> </ul>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p><b>Response of BEST:</b>                      BEST submits that the provision in the MERC MYT Regulation, 2019 of reducing the working capital by total amount of consumer security is resulting in the net working capital being negative for the Supply Business. Therefore, the working capital requirement based on normative principle works out to zero. However, as per the Audited Account, BEST has paid IoWC. The working capital loan is being taken to meet actual daily requirements of overall business whereas as per the regulatory provisions the same is computed separately for Wires and Supply ARR. One of the factors for negative working capital is that the security deposit amount being considered for working capital is the cumulative/ accumulated amount over the period of years and the other components are for the year.</p> <p>Canara bank Overdraft (O.D.) is used for electric supply as well as transport. Amount of actual interest on O.D account is allocated to electric supply based on usage of O.D. limit by electric supply division. Further BEST’s day to day inflow of cash/bank from Electric bill receipt from consumers varies from month to month (i.e. date of payment of bill every month by consumer is uncertain) and the huge payment of power purchase/Employee salary and vital items are to be paid in bulk. Hence this facility is availed by BEST.</p> <ul style="list-style-type: none"> <li>As per Regulation 32.6 of MYT Regulations, 2019, contribution of delay in receipt of payment to the actual interest on working capital shall be deducted from the actual interest on working capital, before sharing of the efficiency gain or efficiency loss. BEST to consider the same while claiming the sharing of efficiency gain in working capital.</li> </ul> <p><b>Response of BEST:</b>                      BEST submits that it has been availing short term / working capital for regular requirements only. BEST has not taken any short term assistance due to a delay in receipt of payment and hence is</p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		not considering it for deduction while calculating sharing of efficiency gain/loss for interest on working capital. BEST further submits that it has requested the Hon'ble Commission to approve Interest on working capital on actual basis without any sharing mechanism.
79.	5.10 Interest on consumer security deposit	<ul style="list-style-type: none"> <li>BEST submitted that it has claimed interest on Consumer Security Deposit as per audited accounts. BEST to clarify whether this amount has been actually paid/ adjusted against consumer's bill or provision has been made in accounts.</li> </ul> <p><b>Response of BEST:</b> As mentioned in para 5.10.2 of the petition, BEST submits that interest on consumer security deposit amount claimed is on actual paid basis which is adjusted in consumer's bill.</p> <ul style="list-style-type: none"> <li>BEST to provide working of interest on security deposit.</li> </ul> <p><b>Response of BEST:</b> As per MERC(MYT) Regulations, 2019, Clause No. 30.11 the amount of interest payable to the consumer security deposit for FY 2020-21 is 4.25% (RBI Bank Rate) as on 1<sup>st</sup> April 2021.</p>
80.	5.11 Contribution to Contingency Reserves	<ul style="list-style-type: none"> <li>BEST has submitted that the investment was undertaken on 18<sup>th</sup> October 2022 and delay was due to getting the appropriate approval. Considering the period of 6 months (April to September 2022) available with the licensee, BEST to provide the details process to be required to be undertaken for approval process alongwith the supporting and the dates of the approval in the chronological order, with remarks if any.</li> </ul> <p><b>Response of BEST:</b> BEST respectfully submits that under Para 4.11.4 and Para 5.11.4 of its Petition it has already submitted reasons for such delay. The relevant extract of the Petition is submitted herewith: <i>"4.11.4 The investment was delayed due to the disruption caused by Covid-19 lockdowns which resulted in significant delays in getting the appropriate approvals for the</i></p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p><i>investment to be made. BEST submits that despite cash flow issues and pandemic situation it has complied with the regulatory provision with slight delay and requests Hon’ble Commission to condone the same and allow in ARR.</i></p> <p>....</p> <p><i>5.11.4 The investment was slightly delayed in getting the appropriate approvals for the investment to be made and requests Hon’ble Commission to condone the delay and allow the same in ARR.”</i></p> <p>The procedure for investment of contribution to the Contingency Reserve Fund followed by BEST is as follows:</p> <ul style="list-style-type: none"> <li>• DY. CAO(MERC) with the approval of the GM or CAO&amp;FA intimates the Administrative Manager (Cash) for making such investment as per availability of cash flow</li> <li>• On receipt of such intimation A.M.(Cash) sends an online request to approved brokers of the BEST Undertaking for quotations for suitable investments</li> <li>• On receipt of quotes from the approved brokers the investment is made by an investment committee comprising of the CAO&amp;FA (Accounts), A.M. (Cash) and Dy. Manager(Audit) in a Government Security authorized under the Indian Trust Act, 1882.</li> </ul> <p>In view of the above process and considering the lockdown situation during Covid-outbreak, delay in getting appropriate approvals for the investment occurred.</p> <p>BEST further submits that finalisation of Accounts also takes considerable time. As a result, delay in making investment towards contingency reserve funds occurred.</p>
81.	5.12 Other expenses	<ul style="list-style-type: none"> <li>• Table 131-Heading of the table is “<b>Other Expenses Details for <u>FY 2020-21</u></b>”. Since the table is representing for FY 2021-22, the heading needs to be rectified.</li> </ul> <p><b>Response of BEST:</b></p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p>BEST has rectified the error and will include the same in the revised petition to be submitted to the Hon'ble Commission</p> <ul style="list-style-type: none"> <li>• BEST to provide the nature of expenses claimed under “ED &amp; M. Tax paid to Government” as such claim was not made earlier.</li> </ul> <p><b>Response of BEST:</b> The Recovery of theft income is inclusive of ED and Mtax. Hence ED and M. Tax components are shown separately in the other expenses.</p> <ul style="list-style-type: none"> <li>• BEST submitted that it has incurred Rs. 28.05 Crs against the Interest on Bill discounting. BEST to provide the nature of the transaction and the details of the charges made applicable against such bill discounting. Since under working capital, receivables are considered for 1.5 months, and in case the bill discounting is undertaken against such revenue, BEST to provide the justification that allowing such cost may not result in double accounting whereby BEST is claiming interest on working capital for on Revenue for 1.5 months and also claiming the cost of the same for early realisation. Also, BEST to justify why the cost may not be considered under A&amp;G expenses and to be treated as other expenses. .</li> </ul> <p><b>Response of BEST:</b> COVID 19 pandemic impact has affected the Supply division business due to lockdown. The Industrial and Commercial billing was very meager which are the main sources of Supply income and the same resulted into the shortage of working Capital. The residential consumers were also delaying the payment of bills. Further Supply division was in deficit of Rs. 285.75 crores in FY 2020-21 and Rs. 609.13 Crores for FY 2021-22 which led to a situation for additional working capital / bill discounting facility. On the other side, the Undertaking is required to pay Power</p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p>purchase bills in time (to avoid Late payment surcharge) along with other vital expenses and therefore in order to provide uninterrupted supply in the city of Mumbai the bill discounting facility was availed to meet the working capital. The key details of bill discounting are:</p> <ol style="list-style-type: none"> <li>1. Receivables amount - Rs. 364.78 Cr.</li> <li>2. Interest Rate - 6% p.a.</li> <li>3. Due date of discounting - 12 months from the principal payment being realized at the end of the month, starting from the end of 7th month to the end of 12th month.</li> </ol> <p>BEST had availed such facility for first time and hence considered/ booked under Other expenses.</p>
82.	5.13 Provision for Bad and doubtful Debts	<ul style="list-style-type: none"> <li>• BEST to provide the efforts undertaken for recovery of arrears and the details of the arrears collected during the year which were due for more than 6 months.</li> </ul> <p><b>Response of BEST:</b></p> <ol style="list-style-type: none"> <li>1) Major reasons for bills remaining unpaid in BEST area is Demolition of buildings / slum structures, vacating of premises etc. In such cases, before giving reconnection to original residents of the Plot in rehab buildings, arrears are recovered.</li> <li>2) In some cases, consumers staying in existing premises fail to pay the bills due to unavoidable circumstances. In such cases our Vigilance department carry out regular raids and register cases against consumers using unauthorised supply. Recovery of old arrears is made and then supply is reconnected through meters.             <ol style="list-style-type: none"> <li>a. Also in such cases, meters are removed and final bills are prepared after 2 years of meter removal. An amnesty scheme was brought in by BEST Undertaking whereby the delay payment charge (DPC) and interest on arrears (IOA) charged after meter removal is waived and only energy charges are recovered. At present, this scheme is applicable for meter removal prior to 2015. Consumers have taken advantage and got their meters reconnected after paying energy charges.</li> </ol> </li> </ol>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps																					
		<table border="1"> <thead> <tr> <th>Sr. No.</th> <th>Period</th> <th>No.of Cases Processed</th> <th>Energy Charges Recovered (Rs.)</th> <th>DP Charges Waived (Rs.)</th> <th>IOA waived (Rs.)</th> </tr> </thead> <tbody> <tr> <td align="center">1</td> <td align="center">Feb.2018 to Mar.2019</td> <td align="center">2415</td> <td align="right">4,99,29,151.71</td> <td align="right">11,98,259.56</td> <td align="right">3,76,27,926.86</td> </tr> <tr> <td align="center">2</td> <td align="center">Jul.2019 to Jan.2022</td> <td align="center">802</td> <td align="right">2,01,96,671.07</td> <td align="right">2,58,150.59</td> <td align="right">1,74,36,300.80</td> </tr> </tbody> </table>	Sr. No.	Period	No.of Cases Processed	Energy Charges Recovered (Rs.)	DP Charges Waived (Rs.)	IOA waived (Rs.)	1	Feb.2018 to Mar.2019	2415	4,99,29,151.71	11,98,259.56	3,76,27,926.86	2	Jul.2019 to Jan.2022	802	2,01,96,671.07	2,58,150.59	1,74,36,300.80			
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		<p>3) In case of SRA projects, BDD chawl redevelopment project, Government authorities ask BEST to certify that the concerned resident was BEST consumer. In such cases, before giving the certificate, the consumer is asked to make payment of arrears, if any.</p> <ul style="list-style-type: none"> <li>BEST to provide the details of security deposit against such bad written off and the reasons on why the security deposit was not equivalent to the average amount billed to the consumers as per the Regulations.</li> </ul> <p><b>Response of BEST:</b>                      BEST submits that as a normal business practice it considers the available security deposit and all payment received for determining the final bad debt amount. BEST also takes concerted efforts as explained above for recovery of the same.                      The exercise of recovering the balance amount of security deposit is carried out only in case of change of name applicants. Every year, the exercise of recouping the required amount of security deposit was not being carried out in the past. BEST has started sending notices for recovery of additional security deposit as per latest MERC (Electricity Supply Code and Standards Of</p>																					

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p>Performance for Distribution Licensees, including Power Quality) Regulations, 2021 from April 2021 onwards.</p> <ul style="list-style-type: none"> <li>Table 132-Heading of the table is “<b>Bad Debts written off for <u>FY 2020-21</u></b>”. Since the table is representing FY 2021-22, the heading needs to be rectified.</li> </ul> <p><b>Response of BEST:</b> BEST has rectified the error and will include the same in the revised petition to be submitted to the Hon’ble Commission.</p> <ul style="list-style-type: none"> <li>It has been observed that while calculating the receivables, BEST has grossed up the bad debts written off with 1.5% which is incorrect approach. BEST to reconcile the receivables as per the audited accounts.</li> </ul> <p><b>Response of BEST:</b> BEST submits that it will rectify the same in the revised petition to be submitted to the Hon’ble Commission.</p>
83.	5.15 Return on Equity	<ul style="list-style-type: none"> <li>There is a marginal difference in the value of RoE at the beginning of the year (Rs. 129.98 Crs) as approved in the tariff order and as considered in MTR Petition / F8 (Rs. 129.97 Crs). BEST to rectify the same.</li> </ul> <p><b>Response of BEST:</b> BEST has rectified the error and will include the same in the revised petition to be submitted to the Hon’ble Commission</p> <ul style="list-style-type: none"> <li>As per Regulations 10.3 of MERC ((Standards of Performance of Distribution Licensees, Period for Giving Supply and Determination of Compensation) Regulations, the distribution licensee</li> </ul>



**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p>to upload the details of Reliability Indices on website on monthly basis and submit such report to the Commission on quarterly basis. BEST to provide the details of such report submitted to the Commission.</p> <p><b>Response of BEST:</b> BEST submits that the details are available on the website. The link of the same is provided below: <a href="https://bestundertaking.com/in/pdf/RI-new-fullpdf 9 12 22.pdf">https://bestundertaking.com/in/pdf/RI-new-fullpdf 9 12 22.pdf</a></p> <p>The copy of such report is provided at <b>AnnexurePoint55Reliabilityindices</b></p> <ul style="list-style-type: none"> <li>• BEST to provide the auditors certificate for certifying its collection efficiency with respect to revenue booked and revenue billed.</li> </ul> <p><b>Response of BEST:</b> BEST has attached auditors certificate for certifying its collection efficiency as <b>AnnexurePoint55Collectionefficiency</b>.</p>
84.	5.17 Non-tariff Income	<ul style="list-style-type: none"> <li>• BEST to provide the details of the sale of scrap and nature of components considered under scrap sale.</li> </ul> <p><b>Response of BEST:</b> An amount of Rs. 9.71 Crs. Has been shown as Non tariff income for FY 2021-22 comprising of components such as 1) Old unserviceable Single phase meters, Transformers, Scrap of Casting Aluminum waste/cable pieces, scrap of Cambric Cable, Scrape of Cut out, CI casing, connectors, Cable joint sleeves, St. Joint and T joint, Switch gears and Accessories of Switch gears, Transformer oil, Unserviceable polyphase meters, Unserviceable Electronic poly phase meters, Single phase meters, scrape of Cable /control cable, Capacitors, Fire fighting system in dismantled condition, MCCB units etc.</p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<ul style="list-style-type: none"> <li>As per FY 2019-20, the contract charges were highlighted which are not assigned in FY 2021-22. BEST to justify the reasons for non-accrual of such contract charges.</li> </ul> <p><b>Response of BEST:</b>                      The total revenue under the Contract charges was Rs. 49.63 crore. As against this, the total expenditure was Rs. 66.84 crore thus Contract charges were not highlighted as income. The contract charges is surplus of amount received on account street light i.e. (Income from Street light less Expenses for Street Light). In the FY 2021-22 the expenditure on street light exceeded the Income of Street light therefore contract charges for FY 2021-22 is NIL.</p> <ul style="list-style-type: none"> <li>It is observed that the other income has been reduced by 94%, however the same includes Charges for collection of Electricity Duty collected on behalf of Government at a rate of Rs.45 per 100 consumers and BEST has claimed collection efficiency of 101% for FY 2021-22. So since the collection efficiency has been increased alongwith the sales and revenue, BEST to justify the decrease in other income.</li> </ul> <p><b>Response of BEST:</b>                      The others category consists of two heads others as well as electric duty therefore even if the Electric duty on behalf of government is increased it does not mean that other income should increase as the Electric duty is a very small part of that head. Following are the main reasons for decrease in the other income.</p> <ul style="list-style-type: none"> <li>The Advertisement income is Nil on the ground Locked down due to COVID 19.</li> <li>The income from recovery against theft and / or pilferage of electric is also decreased on the ground Locked down due to COVID 19.</li> </ul>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<ul style="list-style-type: none"> <li>The contract charges is surplus of amount received on account street light i.e. (Income from Street light less Expenses for Street Light). In the FY 2021-22 the expenditure on street light is exceeded the Income of Street light therefore contract charges for FY 2021-22 is NIL.</li> </ul>
85.	5.18 Sharing of gain and losses of Controllable Factors	<p><b><u>Incentive on Distribution Loss</u></b></p> <ul style="list-style-type: none"> <li>As per para 5.18.5, BEST stated that it proposes recovery of the incentive for reduction of distribution loss in truing-up of FY 2021-22. However, for FY 2021-22, there is a penalty due to higher distribution loss. BEST to rectify the statement.</li> </ul> <p><b>Response of BEST:</b> BEST has rectified the statement and will include the same in the revised petition to be submitted to the Hon'ble Commission</p> <p><b><u>Sharing on Interest on working capital</u></b></p> <ul style="list-style-type: none"> <li>BEST to justify for not claiming any sharing mechanism against interest on working capital considering the normative and actual cost related to interest on working capital.</li> </ul> <p><b>Response of BEST:</b> BEST has paid total actual interest on working capital of Rs. 9.93 Cr and as against that it is eligible for Rs. 6.23 Cr on normative basis for Wires ARR. Further, BEST has been severely affected by the ongoing pandemic of COVID-19 second wave (for quarter 1) and the resultant restrictions/ measures adopted by the State Government as well as the Central Government. The pandemic has affected the sales of the BEST. Considering the concessions as granted by this Hon'ble Commission to the consumers in payment of electricity, and due to the continuation of the pandemic of COVID-19, BEST has faced issues with regard to under-recovery of cross-subsidy for the FY 2020-21. Hence, BEST is requesting the Hon'ble Commission to allow actual interest on working capital without any sharing mechanism.</p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
86.	5.19 True-up of Aggregate Revenue Requirement of FY 2021-22	<ul style="list-style-type: none"> <li>No clarification has been provided by BEST with respect to the table of ARR highlighting for Wire / Retails Supply / Combined distribution business.</li> </ul> <p><b>Response of BEST:</b> BEST has provided the ARR table for the Distribution Wire business, Retail Supply business and combined distribution business in the model/ format. The same will be incorporated it in the revised petition to the Hon’ble Commission</p> <ul style="list-style-type: none"> <li>As per Case No. 324 of 2019, Revenue Gap/ (Surplus) from FY 2017-18 &amp; FY 2018-19 along with carrying/ (holding) cost and Revenue Gap/ (Surplus) of FY 2019-20 of Rs. (340.93) Crs has been adjusted in ARR. However, as per MTR petition in Table 142, the same is reflected as Receipts from Additional Surcharges. Also, there is no Additional Surcharge applicable at present for BEST, hence BEST to rectify the Table.</li> </ul> <p><b>Response of BEST:</b> BEST has rectified the table and will submit the same in the revised petition to the Hon’ble Commission</p>
87.	5.20 Revenue for FY 2021-22 - Table 143 - Revenue from Sale of Power for FY 2021-22	<ul style="list-style-type: none"> <li>BEST to justify the adjustment of the difference amount of Rs. 5.16 Crs with detailed calculation and type of manual adjustment undertaken.</li> </ul> <p><b>Response of BEST:</b> The net of debit and credit adjustments carried in cases of non-billing, wrong billing re-estimation etc. for the prior periods are incorporated under the head ‘Difference in cost’ in the revenue statements. The Audited statements of debit/credit for FY 2021-22 are enclosed as <b>AnnexurePoint87</b>. Code 03 means debit adjustments and Code 43 means credit adjustments.</p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<ul style="list-style-type: none"> <li>BEST to clarify the details of the revenue earned from LTIVB – Public Lightning, against NIL sales.</li> </ul> <p><b>Response of BEST:</b> BEST has inadvertently bifurcated the revenue earned for LTIVB Category. BEST will correct the same in the revised petition to be submitted to the Hon’ble Commission.</p> <ul style="list-style-type: none"> <li>Also, as per Tariff Order dated 30 March 2020 in Case No. 324 of 2019, no category such as LTIVB – Public Lightning, LT -IVA – Schools &amp; Hospitals exist. BEST to provide the details in line with the categories as approved by the Commission in the tariff order.</li> </ul> <p><b>Response of BEST:</b> BEST will rectify the table and submit the same in the revised petition to the Hon’ble Commission</p>
88.	5.21 Revenue Gap of FY 2021-22	<p>As per Case No. 324 of 2019, the Commission has been allowed to create the FAC fund. BEST to provide the accounting treatment of FAC Fund under the books of accounts and its impact on ARR for FY 2021-22.</p> <p><b>Response of BEST:</b> BEST will undertake the exercise of assessment of FAC levied in this financial year and accordingly take necessary steps for creation of FAC fund.</p>
	<b>6 Provisional Truing up for FY 2022-23</b>	
89.	6.2 Energy Sales and Energy Balance	<ul style="list-style-type: none"> <li>Para 6.2.6 – BEST has stated that it has calculated category-wise CAGR for 3, 5 &amp; 7 years. However, the results are abnormal which may be unsuitable for forecasting. BEST to provide the working related to CAGR of sales of each categories for 3,5 and 7 years.</li> </ul> <p><b>Response of BEST:</b> The detailed working of Category Wise CAGR for 3, 5 &amp; 7 years are attached as <b>AnnexurePoint89</b></p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps																																																						
		<ul style="list-style-type: none"> <li>Para 6.2.6 – BEST has stated that CEA and other utilities forecasts the demand and sales in the range of 2%-2.5%. BEST to provide the supporting for the same.</li> </ul> <p><b>Response of BEST:</b>                      BEST submits that it has detailed out the demand forecasting of other utilities in Power Purchase Plan which are filed with the Hon’ble Commission on 20.11.2022. Some of the extract related to other utility’s projections and CEA forecast are given below:                      In the MYT Order 326 of 2019 of TPC-D, TPC-D has forecasted its overall energy sales with ~ 4% CAGR for the period of FY 2020-21 to FY 2024-25, which mainly comprise of growth in LT residential sales as shown in below Figure. Further, TPC-D has projected a steady growth in HT category Sales.                      In the MYT Order 325 of 2019, AEML-D has forecasted its overall energy sales with ~2% CAGR for the period of FY 2020-21 to FY 2024-25. It has considered the reduction in energy sales due to DSM initiatives and rise in RTPV penetration during the projection.</p> <div style="display: flex; justify-content: space-around;"> <div data-bbox="698 919 1326 1289"> <table border="1"> <caption>Energy Sales for TPC-D as per MYT Order</caption> <thead> <tr> <th>FY</th> <th>Direct Sales (MUs)</th> <th>Change-over Sales (MUs)</th> <th>Total Sales (MUs)</th> </tr> </thead> <tbody> <tr> <td>FY 2020-21</td> <td>3,076.15</td> <td>1,602.31</td> <td>4,678.46</td> </tr> <tr> <td>FY 2021-22</td> <td>3,243.15</td> <td>1,598.49</td> <td>4,841.64</td> </tr> <tr> <td>FY 2022-23</td> <td>3,434.95</td> <td>1,596.66</td> <td>5,031.61</td> </tr> <tr> <td>FY 2023-24</td> <td>3,655.30</td> <td>1,596.27</td> <td>5,251.57</td> </tr> <tr> <td>FY 2024-25</td> <td>3,908.83</td> <td>1,597.04</td> <td>5,505.87</td> </tr> </tbody> </table> <p align="center">TPC-D MYT Tariff Order 326 of 2019</p> </div> <div data-bbox="1370 919 1998 1289"> <table border="1"> <caption>Energy Sales of AEML-D as per MYT Order</caption> <thead> <tr> <th>FY</th> <th>Direct Sales (MUs)</th> <th>Change-over Sales (MUs)</th> <th>OA Consumption (MUs)</th> <th>Overall Sales (MUs)</th> </tr> </thead> <tbody> <tr> <td>FY 2020-21</td> <td>8,834.29</td> <td>1,499.36</td> <td>-</td> <td>10,568.90</td> </tr> <tr> <td>FY 2021-22</td> <td>9,048.92</td> <td>1,495.74</td> <td>-</td> <td>10,779.91</td> </tr> <tr> <td>FY 2022-23</td> <td>9,266.90</td> <td>1,494.02</td> <td>-</td> <td>10,996.17</td> </tr> <tr> <td>FY 2023-24</td> <td>9,488.60</td> <td>1,493.64</td> <td>-</td> <td>11,217.49</td> </tr> <tr> <td>FY 2024-25</td> <td>9,714.15</td> <td>1,494.36</td> <td>-</td> <td>11,443.76</td> </tr> </tbody> </table> <p align="center">AEML-D MYT Tariff Order 325 of 2019</p> </div> </div>	FY	Direct Sales (MUs)	Change-over Sales (MUs)	Total Sales (MUs)	FY 2020-21	3,076.15	1,602.31	4,678.46	FY 2021-22	3,243.15	1,598.49	4,841.64	FY 2022-23	3,434.95	1,596.66	5,031.61	FY 2023-24	3,655.30	1,596.27	5,251.57	FY 2024-25	3,908.83	1,597.04	5,505.87	FY	Direct Sales (MUs)	Change-over Sales (MUs)	OA Consumption (MUs)	Overall Sales (MUs)	FY 2020-21	8,834.29	1,499.36	-	10,568.90	FY 2021-22	9,048.92	1,495.74	-	10,779.91	FY 2022-23	9,266.90	1,494.02	-	10,996.17	FY 2023-24	9,488.60	1,493.64	-	11,217.49	FY 2024-25	9,714.15	1,494.36	-	11,443.76
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**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p>2.3.4 As per Central Electricity Authority 19th Electric Power Survey (EPS) of India report published in January 2017, the growth of Energy sales forecast for Maharashtra and Mumbai are analyzed as shown in below figure:</p> <div style="display: flex; justify-content: space-around;"> <div data-bbox="698 483 1330 874"> <p><b>Energy Sales for Maharashtra as per EPS Econometric Model</b></p> <p>5 year CAGR: 3.26 to 3.97 % 9 year CAGR : 3.25 to 3.96 %</p> </div> <div data-bbox="1370 483 1993 874"> <p><b>Forecasted Energy Sales for Mumbai</b></p> <p>5 year CAGR: 2.34 % 9 year CAGR : 2.32 %</p> </div> </div> <p>However, BEST has projected its demand/ sales based on the long term power procurement plan now submitted to the Hon'ble Commission on 20.12.2022.</p> <ul style="list-style-type: none"> <li>Considering the FY 2021-22 is the normal year whereby the effect of COVID-19 was almost annulled, BEST to justify why the base sales considered for projection purpose was for FY 2019-20 and not FY 2021-22.</li> </ul> <p><b>Response of BEST:</b> BEST submits that, although effect of COVID-19 was almost annulled in FY 2021-22, the sales are almost ~490 MUs lower in FY 2021-22 as compared to pre-covid year of FY 2019-20. Hence, the forecast base year is considered as FY 2019-20</p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<ul style="list-style-type: none"> <li>• BEST to justify the rationale for considering growth of 2% for each category irrespective of their past performance.</li> </ul> <p><b>Response of BEST:</b>            BEST respectfully submits that in its Power Procurement Plan submitted to the Hon’ble Commission on 20.12.2022, it has stated as under:</p> <p><i>“3.5.1 Under Trend based + New load analysis, BEST has projected the demand and energy sales for the Period FY 2022-23 to FY 2029-30, as discussed in the <b>Table 17</b> and <b>Table 23</b> respectively. The projected CAGR for the same period comes out to be ~2.6% which is on a higher side considering the present historical growth of energy sales for the period of FY 2010-11 to FY 2019-20 and the uncertainty of commencement of the future new loads.</i></p> <p><i><b>3.5.2 However, the CAGR of 2% for demand forecast under Trend based method as discussed above is more suitable for power procurement analysis. It has factored the past historical load, upcoming new loads in future but it’s uncertainty at present, and the impact of reduction in the APPC of BEST post implementation of current Power Procurement Plan.</b></i></p> <p><i>3.5.3 Therefore, for further power purchase analysis and Plexos modelling, the energy sales from trend-based analysis are considered. Further, the T&amp;D losses has been considered to compute the final energy sales at G&lt;=&gt;T periphery as shown in <b>Table 27.</b>”</i></p> <p>Accordingly, BEST has considered growth of 2%. BEST will incorporate appropriate justification/ rationale in revised petition to be submitted to the Hon’ble Commission.</p>



**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<ul style="list-style-type: none"> <li>Table 145 – BEST to provide the sales of HT Categories in MVAH as approved by the Commission in Tariff Order in Case No. 324 of 2019.</li> </ul> <p><b>Response of BEST:</b> BEST submits that, in the Tariff Order in Case No. 324 of 2019, it is observed that sales approved are in MU only.</p>
90.	6.3 Distribution Losses and Energy Balance	<ul style="list-style-type: none"> <li>Para 6.3.1 – BEST has stated that it has achieved a distribution loss of 4.63% in FY 2021-22 and has projected reduction in distribution loss further by 0.1% and considered distribution loss at <b>4.43%</b> for FY 2023-24. The considered distribution loss post 0.1% reduction will be 4.53% and not 4.43%. BEST to rectify the same.</li> </ul> <p><b>Response of BEST:</b> BEST submits that it has projected reduction in distribution loss by 0.1% over FY 2021-22. Hence, BEST has proposed distribution losses of 4.53% for FY 2022-23. Further, BEST proposed reduction by 0.1% in the distribution loss for subsequent years, hence distribution losses for FY 2023-24 will be 4.43%.</p> <ul style="list-style-type: none"> <li>Considering the distribution loss target of 4.18% as approved by the Commission in Case No. 324 of 2019, BEST to justify projecting distribution loss reduction of only 0.1% with proposed distribution loss higher than the approved target.</li> </ul> <p><b>Response of BEST:</b> BEST submits that for the past few years except some exceptional years, BEST has been able to consistently maintain its distribution losses in the range of 4.5% to 5% which are almost near to the technical minimum of the network. The present distribution losses are one of the lowest in the country.</p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p>BEST submits that the Commission has set a loss target of 4.18% based on BEST’s performance in FY 2018-19. However, BEST in the replies to data gaps itself has mentioned that maintaining the losses at 4.18% in the future period would not be possible unless the losses remain at this level for a consistent period. Further, the distribution losses are impacted by various technical, commercial and other parameters; such as sales mix such as weather variations, vintage of the network and equipment, line loading, etc.</p> <p>Further, the purchase units are recorded on the 1st of every month i.e. the purchase are for 365 days. Whereas BEST has a total of 24 billing cycles of 30 days billing period for its around 10.36 lacs consumers, these cycles have different meter reading dates spread throughout the month. Sometimes there is a possibility of this period getting reduced or increased by a day or two due to holidays etc. Hence in some years the billing period can vary from 365 days to 366 days. BEST has a daily average sale of 12.5 MUs. Hence, any such variation in the billing cycle for a day or two can also cause the loss to vary by 0.5%. Therefore, the distribution loss targets for the future periods should have a buffer to accommodate such variations. Hence, BEST has taken a realistic approach and proposed 0.1% reduction in the distribution loss achieved in FY 2021-22.</p>
91.	6.4 Power Purchase expense for FY 2022-23	<ul style="list-style-type: none"> <li>• BEST to provide the details of actual power procured, the cost with the break-up for H1 in excel format along with the invoice details.</li> </ul> <p><b>Response of BEST:</b> The details of actual power procured in H1 of FY 2022-23 is attached as <b>AnnexurePoint91Powerprocured.</b></p> <ul style="list-style-type: none"> <li>• BEST should provide full details of the Merit Order Dispatch (MOD) followed for power purchase by BEST, including details of backing down of TPC-G's Units in FY 2022-23</li> </ul>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p>separately for each month, including the tariff considered for the MOD, technical minimum level considered for TPC-G's Units, etc.</p> <p><b>Response of BEST:</b> BEST will submit the details in F2.2 in the revised petition to be submitted to the Hon'ble Commission. Further, BEST submits details of MoD considered and backing down TPC-G data for FY 2022-23 in <b>AnnexurePoint94MoD</b>.</p> <ul style="list-style-type: none"> <li>• BEST to provide the details of RPS Rebate invoice wise in excel table alongwith the calculation.</li> </ul> <p><b>Response of BEST:</b> BEST has provided the RPS Rebate Invoice details as <b>Annexure91RPSinvoice</b>.</p> <ul style="list-style-type: none"> <li>• BEST has submitted that current per unit rate of TPC-G power will continue till December 2022 and then it may decrease further. Hence, BEST has considered H1 per unit rate for the first three months of H2 and MYT approved rate for the remaining three months of H2. BEST to provide justification for considering such rationale.</li> </ul> <p><b>Response of BEST:</b> BEST submits that the current high prices of Thermal Power generation were due to coal shortage faced by generators. BEST had envisaged that the situation of such coal shortage and high exchange prices may improve in coming months and hence prices may normalise. BEST in the hindsight had also considered CERC Order in the Petition No. 13/SM/2022 dtd. 29.09.2022 which stated that based on the data provided by the Power Exchanges, POSOCO and as available on the website of CEA, Domestic coal stock seems to be well positioned as compared to last year's period from Oct'21 to Dec'21. Therefore, BEST had considered higher charges till December 2022 and MYT approved rates for the last 3 months of H2 of FY 2022. BEST also believes that during tariff</p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

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		<p>order proceedings latest power purchase figures may be considered in provisional true-up as per past practice so as to reflect correct position to the extent possible.</p> <ul style="list-style-type: none"> <li>Table 147 - BEST to provide the column of the approved quantum and cost also for better comparison.</li> </ul> <p><b>Response of BEST:</b> BEST submits that approved vs actual quantum and cost are already provided in the Form 2 of the tariff format.</p> <ul style="list-style-type: none"> <li>BEST to provide the detailed working of power projection (Mus and cost) from each source as numbers provided in F2 and F2.1 are punch numbers. BEST to provide the working in excel highlighting the capacity tied-up, PLF considered for each month of projection of power procurement source, variable cost, fixed cost, etc.</li> </ul> <p><b>Response of BEST:</b> The detailed working of power projections (MUs) is provided in the attached <b>AnnexurePoint91Powerprojection</b>. BEST submits that it has considered power purchase cost approved in the MYT for TPC-G, Manikaran &amp; Walwhan Solar. For G-TAM/G-DAM, BEST has considered the H1 rate at which power is procured.</p> <ul style="list-style-type: none"> <li>BEST has projected Power procurement to the extent of 83 MU from Manikaran Power Limited (MPL), however, the maximum power supplied by MPL is 77 MU in the last 2 years. BEST to provide rationale for considering the high quantum from MPL.</li> </ul> <p><b>Response of BEST:</b></p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p>The query is not pertaining to this financial year.</p> <ul style="list-style-type: none"> <li>● BEST to provide the table highlighting the yearly entitlement of RPO, RPO fulfilled and Shortfall in RPO for FY 2022-23 and highlight that the power procured under GTAM will be suffice enough to meet RPO and no surplus / deficit prevail, considering the past gap, if any.</li> </ul> <p><b>Response of BEST:</b> BEST requests the Hon’ble Commission to refer replies given in the query no. 31.</p> <ul style="list-style-type: none"> <li>● Considering the quantum as projected in Case No. 151 of 2022, it has been observed that power procured for the month of August and September 2022 is very low. BEST to clarify any penalty being made applicable for low procurement of power. Also, against such lower procurement, the power procurement from IEX has been increased. BEST to provide justification for the same.</li> </ul> <p><b>Response of BEST:</b> BEST had filed a petition before the Hon’ble Commission vide Case No.151 of 2022 for approval of tariff discovered through competitive bidding process undertaken by BEST for short term bilateral power purchase for the period August 2022 to December 2022. The final Order in Case No.151 of 2022 was issued by the Hon’ble Commission on 24th August, 2022. Since the Order from the Hon’ble Commission was yet to be received, Short-term bilateral power was not commenced/scheduled till 24th August, 2022. After the receipt of Hon’ble Commission’s Order in Case No.151 of 2022, Short-term bilateral power was commenced/scheduled from 25th August, 2022. Due to this the power procured from successful bidders during the month of August-2022 was on the lower side. Also no penalty was made applicable for low procurement of short term bilateral power.</p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p>Further, since there was delay in commencement of Short-term bilateral power in the absence of Hon’ble Commission’s Order, power procurement was carried out through Power Exchange i.e. IEX for meeting BEST’s shortfall as well as backing down of costly thermal generation.</p> <p>BEST submits that, Hon’ble Commission has approved the procurement of power at weighted average tariff of Rs. 7.72/kWh for August to December 2022. On the other hand, BEST has procured power from IEX @ Rs. 5.49/kWh. Therefore, BEST has procured very less quantum in the month of August and September 2022 from Bilateral.</p>
92.	6.5 Operation and Maintenance Expenses	<ul style="list-style-type: none"> <li>• BEST to justify the reasons for non-availability of data for H1 of FY 2022-23</li> </ul> <p><b>Response of BEST:</b> BEST submits due to delay in bank’s reconciliation, there was a delay in closing H1 data. However, BEST will incorporate H1 data in the revised petition to be submitted to the Hon’ble Commission.</p> <ul style="list-style-type: none"> <li>• Table 148 – BEST to include the details of the approved expenses for better comparison.</li> </ul> <p><b>Response of BEST:</b> BEST will incorporate the approved expenses in the revised petition to be submitted to the Hon’ble Commission.</p>
93.	6.7 Funding of Capital Expenditure	<p>BEST to provide the basis for consideration of Grants for Street Lights as Rs. 2.50 Crs for FY 2022-23.</p> <p><b>Response of BEST:</b> BEST submits that it receives funding from MCGM for the capex of street lights. Further, for street lights, BEST assumes equal capitalization to capex for FY 2022-23. Hence, the capitalisation amount of Rs.2.50 Cr for street lights is considered to be funded from grants.</p>
94.	6.8 Depreciation	<p>Table 152 – BEST to include the details of the approved expenses for better comparison.</p> <p><b>Response of BEST:</b></p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		BEST will incorporate the approved expenses in the revised petition to be submitted to the Hon'ble Commission.
95.	6.9 Interest on Long term loan	<ul style="list-style-type: none"> <li>BEST has considered a weighted average interest rate of 10.49% for FY 2022-23. Weighted average rate computation has to be substantiated by documentary evidence in the form of letters from banks / financial institutions, etc. certifying the opening balances, rates of interest applicable as on 1<sup>st</sup> April 2022, etc.</li> </ul> <p><b>Response of BEST:</b> BEST submits that it has considered rates of FY 2021-22 for the purpose provisional true-up of FY 2022-23. The details of the same are already provided in F6 of the excel formats. Further, BEST would like to submit the long term loans taken from Financial Institutions such as REC and loans under the RAPDRP scheme. BEST requests the Hon'ble Commission to consider the weighted average rates as submitted in F6 and the same would be subject to true-up at the time of next MYT submission.</p>
96.	6.10 Interest on Working Capital (IoWC)	<ul style="list-style-type: none"> <li>Para 6.10.2 – BEST has submitted that it has considered as SBI MCLR as on 15<sup>th</sup> November, 2022, however, as per Regulations 32.3 (b) and 32.4 (b), Rate of interest on working capital shall be equal to the Base Rate as on the date on which the Petition for determination of Tariff is filed, plus 150 basis points. BEST to accordingly, modify the statement.</li> </ul> <p><b>Response of BEST:</b> BEST will modify the statement in the revised petition to be submitted to the Hon'ble Commission.</p>
97.	6.11 Interest on Consumer Security Deposit	<ul style="list-style-type: none"> <li>BEST to provide the rationale of considering the annual growth rate of 2.75%, whereby the increase in sales is assumed to be only 2%.</li> </ul> <p><b>Response of BEST:</b> BEST submits that it has considered an annual growth rate of 2.75%, for the amount of CSD held for computation of interest on CSD. BEST submits that the growth rate considered is based on</p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		previous year growth rate. Further there is no direct correlation with sales growth as security deposit amount in actual would depend upon the consumer category.
98.	6.13 Other expenses	<ul style="list-style-type: none"> <li>BEST has considered escalation rate of 3% on other expenses of FY 2021-22 excluding certain expenses like bill discounting, etc. BEST to provide the rationale for the same.</li> </ul> <p><b>Response of BEST:</b> BEST submits that there was unsteady growth observed in other costs for true-up years. Hence, BEST has considered the approved escalation rate of 3% on the other expenses of FY 2021-22. Further, BEST submits that expenses for elements like Bill Discounting, etc. will claim at the time of true-up.</p>
99.	6.18 Non-Tariff Income	<p>BEST has considered escalation rate of 3% on Non-Tariff Income of FY 2021-22. BEST to provide the rationale for the same.</p> <p><b>Response of BEST:</b> BEST submits that there was no growth pattern observed in Non-tariff Income for true-up years &amp; on the contrary non-tariff income has reduced due to COVID-19. However, BEST estimates that since the COVID-19 impact has been annulled by FY 2021-22, the growth in Non-Tariff income will be the same as the pre-covid basis. Hence, BEST has considered the approved escalation rate of 3% on the other expenses of FY 2021-22.</p>
100.	6.19 Revenue from Existing Tariff	<ul style="list-style-type: none"> <li>Summation of Revenue as computed for H1 and H2 is Rs. 3611.59 Crs whereas the revenue computed for consolidated FY 2022-23 and as per Table 165 is Rs. 3609.82 Crs. BEST to reconcile the same.</li> </ul> <p><b>Response of BEST:</b> BEST will correct the Table in the revised petition to be submitted to the Hon'ble Commission.</p>



**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<ul style="list-style-type: none"> <li>● Also, as per Tariff Order dated 30 March 2020 in Case No. 324 of 2019, no category such as LTIVB – Public Lightning, LT -IVA – Schools &amp; Hospitals exist. BEST to provide the details in line with the categories as approved by the Commission in the tariff order. <b>Response of BEST:</b> BEST will correct the Table in the revised petition to be submitted to the Hon’ble Commission.</li>   <li>● For category LTIV B- Public lightning – BEST to provide rationale on considering revenue without any sale of electricity. <b>Response of BEST:</b> BEST has inadvertently bifurcated the revenue earned for LTIVB Category. BEST will correct the same in the revised petition to be submitted to the Hon’ble Commission.</li>   <li>● As per F1, no sales is highlighted in LT-X (A) Agriculture- Pumpsets, however Table 165 highlights the sales and revenue from the said category. BEST to rectify the same. <b>Response of BEST:</b> BEST will correct the Table in the revised petition to be submitted to the Hon’ble Commission.</li>   <li>● BEST to rectify the sales category wise as highlighted in F1 with Table 165. <b>Response of BEST:</b> BEST will correct the Table in the revised petition to be submitted to the Hon’ble Commission.</li>   <li>● BEST has not considered any increase in number of consumers in H2 of FY 2022-23. BEST to provide the justification for the same and provide the list of the pending connections to be released.</li> </ul>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p><b>Response of BEST:</b> Information of the pending connections to be released is under compilation. Accordingly, BEST will assess the same and if required change the projections for no. of consumers in the revised petition to be submitted to the Hon’ble Commission.</p>
101.	6.20 Provisional True-up of Aggregate Revenue Requirement of FY 2022-23	<ul style="list-style-type: none"> <li>• No clarification has been provided by BEST with respect to the table of ARR highlighting for Wire / Retails Supply / Combined distribution business.</li> </ul> <p><b>Response of BEST:</b> BEST will incorporate Wire/ Retail Supply Table in the revised petition to be submitted to the Hon’ble Commission.</p>
<b>7 Revised MTR Petition for FY 2023-24 and FY 2024-25</b>		
102.	7.2 Demand Projection	<ul style="list-style-type: none"> <li>• BEST to provide the working of projection of demand considered in Table 168</li> </ul> <p><b>Response of BEST:</b> BEST respectfully submits that in its Power Procurement Plan submitted to the Hon’ble Commission on 20.12.2022, it has stated as under: <i>“3.1.2 Demand forecasting primarily depends on historical demand pattern, and analysis of unpredictable nature of various factors involved. It makes difficult to ascertain exact impact and timeliness on the demand growth. Following factors are considered for demand forecast:</i></p> <p style="padding-left: 40px;"><i>Ø Load projections due to construction activities in its area of Supply was done under last Power Procurement plan in Case no. 25 of 2017. No progress in two of these three old major projects i.e., mill land area development and Wadala Truck Terminal project has been observed. However, BEST anticipates the load of Dharavi mega make-over plan project in the future years.</i></p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p>∅ <i>With the population growth and increase in per capita income of people, various new developments are taking place in the supply area of BEST. These new developments along with the new costal road development project and trans-harbor streetlight projects are coming in upcoming years as discussed in the later section.</i></p> <p>∅ <i>BEST under its decarbonization strategy, is in process of replacing conventional buses into Electric Buses. BEST has planned to replace 10,000 buses by 2027-28 with electric buses. Further, out of 10,000 buses, about 3,000 buses are planned to be replaced with Electric buses in first phase. A flit of 3,000 buses comprising of 900 double decker and 2,100 single decker buses is planned in first phase. Some of these buses would be charged in the BEST area. The impact of the energy sales/demand due to EV load on BEST are discussed in later sections.</i></p> <p>∅ <i>Migration of existing consumers to parallel licensee depends on reliability of power, convenience of consumers, network growth of parallel licensee in the area, difference of tariff between distribution utilities. However, the present study is carried out with the objective to reduce average power purchase cost (APPC) which will further lead to a competitive tariff w.r.t. other utilities in Mumbai. Hence future growth in consumers moving to parallel licensee is assumed to be low.</i></p> <p>∅ <i>With the technological advancement and implementation of various initiatives under DSM measures, the reduction in energy sales has been factored in Case No. 25 of 2017. Further, the same is projected in the</i></p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p><i>medium term and long-term energy sales forecast as discussed in later sections.</i></p> <p><i>Ø Ease of installation of solar rooftops with net metering would also impact the energy sales and demand of the BEST. Moreover, in the supply area of BEST, it has been observed that these consumers are increasing day by day due to the competitiveness of Tariff of power generated by solar roof top.</i></p> <p><i>3.1.3 Considering the above developments in the area of BEST, BEST has projected the demand and energy sales from FY 2022-23 to FY 2029-30 based on the following methods:</i></p> <p><i>Ø Trend based method</i></p> <p><i>Ø Trend based + new load method</i></p> <p><b>3.2 Trend Based Method</b></p> <p><i>3.2.1 Under this method, the past trend of demand and energy sales is analyzed. Further, with the anticipation of new load developments and probable reduction in load in future, demand and sales projections are done.</i></p> <p><i>3.2.2 Key considerations for demand and energy sales projections are listed as below:</i></p> <p><i>Ø For the demand forecast, FY 2019-20 is taken as base year.</i></p> <p><i>Ø Peak demand for the base year is taken as average of actual demand in month of April, May, June of 2019. Considering annual peak demand occurred in June 2019, demand will be on higher side in near future.</i></p> <p><i>Ø Base demand of BEST is taken as per actual base demand for FY 2019-20.</i></p> <p><i>Ø Energy sales for base year is taken as the actual energy sales for FY 2019-20 as per <b>Table 6</b>.</i></p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps									
		<p><i>Ø Although significant growth was not observed in the past, BEST is anticipating new developments and EV loads in future which will result in increase in demand.</i></p> <p><i>Ø Therefore, demand and energy sales are projected with 2% CAGR with the base year FY 2019-20 considering these new upcoming loads and increase in demand due to reduction in APPC in the future years.</i></p> <p><i>Ø Further, it was also observed that the CEA and other utilities forecasts the demand and sales in the same range which was discussed in Section 2.3.”</i></p> <p>Based on above assumptions the base load and peak load projected for FY 2023-24 to FY 2024-25 is shown in the table below:</p> <p align="center"><b>Table: Base load and peak load forecast (T&lt;=&gt;D) for FY 2023-24 to FY 2024-25 (MW)</b></p> <table border="1" data-bbox="792 831 1576 1050"> <thead> <tr> <th>Particulars</th> <th>FY 2023-24</th> <th>FY 2024-25</th> </tr> </thead> <tbody> <tr> <td>Base Load (MW)</td> <td align="center">401</td> <td align="center">409</td> </tr> <tr> <td>Peak Demand (MW)</td> <td align="center">923</td> <td align="center">942</td> </tr> </tbody> </table> <p>Accordingly, BEST will incorporate appropriate justification/ rationale in revised petition to be submitted to the Hon’ble Commission.</p>	Particulars	FY 2023-24	FY 2024-25	Base Load (MW)	401	409	Peak Demand (MW)	923	942
Particulars	FY 2023-24	FY 2024-25									
Base Load (MW)	401	409									
Peak Demand (MW)	923	942									
103.	7.3 Demand Projections in MUs	<ul style="list-style-type: none"> <li>BEST to justify the rationale for considering growth of 2% and that also for each categories irrespective of their past performance.</li> </ul> <p><b>Response of BEST:</b></p>									

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p>BEST respectfully submits that in its Power Procurement Plan submitted to the Hon'ble Commission on 20.12.2022, it has stated as under:</p> <p><i>“3.5.1 Under Trend based + New load analysis, BEST has projected the demand and energy sales for the Period FY 2022-23 to FY 2029-30, as discussed in the <b>Table 17</b> and <b>Table 23</b> respectively. The projected CAGR for the same period comes out to be ~2.6% which is on higher side considering the present historical growth of energy sales for the period of FY 2010-11 to FY 2019-20 and the uncertainty of commencement of the future new loads.</i></p> <p><b>3.5.2 However, the CAGR of 2% for demand forecast under Trend based method as discussed above is more suitable for power procurement analysis. It has factored the past historical load, upcoming new loads in future but it's uncertainty at present, and the impact of reduction in the APPC of BEST post implementation of current Power Procurement Plan.</b></p> <p><i>3.5.3 Therefore, for further power purchase analysis and Plexos modelling, the energy sales from trend-based analysis are considered. Further, the T&amp;D losses has been considered to compute the final energy sales at G&lt;&gt;T periphery as shown in <b>Table 27.</b>”</i></p> <p>Accordingly, BEST has considered growth of 2%. BEST will incorporate appropriate justification/ rationale in revised petition to be submitted to the Hon'ble Commission.</p> <ul style="list-style-type: none"> <li>• Table 169 – BEST to provide the sales of HT Categories in MVAH as approved by the Commission in Tariff Order in Case No. 324 of 2019.</li> </ul> <p><b>Response of BEST:</b></p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p>BEST respectfully submits that, under the main operating part of the MYT Order in Case No. 324 of 2019, Hon’ble Commission has not separately approved sales for HT Category in Mn kVAh. BEST has already submitted sales for all HT categories in Mn kVAh for revenue calculation.</p> <ul style="list-style-type: none"> <li>• The figures as approved in Case No. 324 of 2019 needs to be reconcile with Table 170 and F1.4.  <b>Response of BEST:</b>                      BEST will correct the approved sales in the revised petition to be submitted to the Hon’ble Commission.</li> <li>• Table 170 - Distribution losses in MU for FY 2023-24 need to reconcile with F1.4.  <b>Response of BEST:</b>                      BEST will correct the approved sales in the revised petition to be submitted to the Hon’ble Commission.</li> <li>• Considering the distribution loss target of 4.18% as approved by the Commission in Case No. 324 of 2019, BEST to justify for projecting distribution loss reduction of only 0.1% with proposed distribution loss higher than the approved target.  <b>Response of BEST:</b>                      BEST submits that for the past few years except some exceptional years, BEST has been able to consistently maintain its distribution losses in the range of 4.5% to 5% which are almost near to the technical minimum of the network. The present distribution losses are one of the lowest in the country.                      BEST submits that it has projected reduction in distribution loss by 0.1% over FY 2021-22. Hence, BEST has proposed distribution losses of 4.43% for FY 2023-24 &amp; will be 4.33% for FY 2024-25.</li> </ul>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
104.	7.4 Supply Projections	<ul style="list-style-type: none"> <li>Para 7.4 – BEST has stated that <b>it has decided</b> that it will continue its PPA with TPC-G for its Hydro project only. BEST to provide the details of approval provided by the Commission for extension of such PPA as well as any communication with TPC-G for approval on such arrangement.</li> </ul> <p><b>Response of BEST:</b> BEST would like to retract and correct its statement and humbly submit that various options are being explored including the option to continue with the Hydro project. However, as mentioned in para 7.8.22 of the petition, BEST has filed a separate petition for the Power Procurement Plan in line with MYT Regulations 2019 on 20.12.2022. Hence, BEST will review its Power purchase submission and will modify its power purchase submission as appropriate in the revised petition to be submitted to the Hon’ble Commission.</p> <ul style="list-style-type: none"> <li>Table 172: BEST to provide the detailed working of power projection (Mus and cost) from each source as numbers provided in F2 and F2.1 are punch numbers. BEST to provide the working in excel highlighting the capacity tied-up, PLF considered for each month of projection of power procurement source, variable cost, fixed cost, etc.</li> </ul> <p align="center">&amp;</p> <ul style="list-style-type: none"> <li>Table 172: BEST has projected a new source – “NEW RTC” estimating the power of 1879.18 MU. BEST to provide the details about the same in the petition with the status on the approval of the same.</li> </ul> <p><b>Response of BEST:</b> BEST submits that as mentioned in the MTR petition, it has filed a separate petition for the Power Procurement Plan in line with MYT Regulations 2019 on 20.12.2022. BEST will review/modify</p>



**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
105.	7.6 Energy Sales	<p>numbers in F2 &amp; F2.1 and will modify its power purchase as appropriate in the revised petition to be submitted to the Hon’ble Commission.</p> <ul style="list-style-type: none"> <li>Para 7.6.3 - Considering the FY 2021-22 is the normal year whereby the effect of COVID-19 was almost annulled, BEST to justify why the base sales considered for projection purpose was for FY 2019-20 and not FY 2021-22.</li> </ul> <p><b>Response of BEST:</b> BEST submits that, although effect of COVID-19 was almost annulled in FY 2021-22, the sales are almost ~490 MUs lower in FY 2021-22 compared to pre-covid year of FY 2019-20. Hence, the forecast base year is considered as FY 2019-20.</p> <ul style="list-style-type: none"> <li>Para 7.6.4 – BEST has stated that CEA and other utilities forecast the demand and sales in the range of 2%-2.5%. BEST to provide the supporting for the same.</li> </ul> <p><b>Response of BEST:</b> BEST requests the Hon’ble Commission to refer our reply to the query no. 89.</p> <ul style="list-style-type: none"> <li>Approved Sales for FY 2023-24 in Table 173 differs marginally compared to the approved sales in Case No. 324 of 2019.</li> </ul> <p><b>Response of BEST:</b> BEST will correct the approved sales in the revised petition to be submitted to the Hon’ble Commission.</p>
106.	7.7 Energy Balance	<ul style="list-style-type: none"> <li>Considering the distribution loss target of 4.18% as approved by the Commission in Case No. 324 of 2019, BEST to justify for projecting distribution loss reduction of only 0.1% with proposed distribution loss higher than the approved target.</li> </ul> <p><b>Response of BEST:</b></p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
107.	7.8 Power Purchase Expenses	<p>BEST requests Hon'ble Commission to refer Reply no.103.</p> <ul style="list-style-type: none"> <li>• BEST has stated that it has considered the power procurement cost from TPC-G as approved by the Commission in Case No. 324 of 2019. BEST to justify the reasons for not considering the current power procurement cost for projection purpose for FY 2023-24 and FY 2024-25.</li> </ul> <p><b>Response of BEST:</b>                      BEST submits that the current high prices of Thermal Power generation was due to coal shortage faced by generators. BEST had envisaged that the situation of such coal shortage and high exchange prices will improve in coming months and prices would normalise. BEST in the hindsight had also considered CERC Order in the Petition No. 13/SM/2022 dtd. 29.09.2022 which stated that based on the data provided by the Power Exchanges, POSOCO and as available on the website of CEA, Domestic coal stock seems to be well positioned as compared to last year's period from Oct'21 to Dec'21. Therefore, BEST had considered the power procurement cost from TPC-G as approved by the Commission in Case No. 324 of 2019. However, Power Procurement Plan for future years is submitted to the Hon'ble Commission by BEST on 20.12.2022. Hence, Hence, BEST will review its Power purchase submission and will modify its power purchase submission as appropriate in the revised petition to be submitted to the Hon'ble Commission.                      Further, the Hon'ble Commission would be approving the cost of TPC-G plants on the basis of the TPC-G MTR petition which is currently unavailable.</p> <ul style="list-style-type: none"> <li>• Table 175 – BEST to provide the excel working of the carrying cost to be recovered from TPC-G.</li> </ul> <p><b>Response of BEST:</b>                      The detailed calculation of carrying cost to be recovered from TPC-G has been provided in <b>AnnexurePoint107Carryingcost.</b></p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<ul style="list-style-type: none"> <li>● Table 176 - The Commission in Case No. 324 of 2019 has approved the fixed charges of TPC-G Station of Rs. 447.78 Crs whereas the BEST has considered Fixed charges of Rs. 421.34 Crs for FY 2023-24. BEST to provide the justification for the same. Similarly, the variable charges for FY 2024-25 of TPC-G station needs to be reconciled with Case No. 324 of 2019.</li> </ul> <p><b>Response of BEST:</b> BEST has inadvertently considered lower fixed cost. BEST will rectify its error and submit the correct fixed cost in the revised petition to be submitted to the Hon'ble Commission.</p> <ul style="list-style-type: none"> <li>● BEST has projected power from Sai Wardha Power Generation Ltd, from January 2024. BEST provides clarification under which section of the Electricity Act 2003, the said power is projected to be source and status on the approval process from the Commission.</li> </ul> <p><b>Response of BEST:</b> BEST submits that, BEST has filed a power procurement plan petition with Hon'ble Commission on 20.12.2022 for approval. Further, BEST would like to submit while preparing the power procurement plan BEST has received communication from M/s Manikaran &amp; M/S Sai Wardha Power Generation Ltd. For availability of an additional 100 MW power from January 2024 also made a request to extend the tenure of existing PPA on same terms and conditions. Hence, the same is considered in the MTR petition.</p> <ul style="list-style-type: none"> <li>● Table 180 – BEST to justify for not considering the solar rooftop metering RPO.</li> </ul> <p>&amp;</p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<ul style="list-style-type: none"> <li>● Para 7.8.21 – As per BEST, the power evacuation from SECI will be delayed till December 2024. However, BEST has not considered any power quantum for January 2024 to March 2025. BEST to justify the same.</li> </ul> <p>&amp;</p> <ul style="list-style-type: none"> <li>● Para 7.8.21 – BEST to provide the rationale for considering the cost of RE power purchase as Rs. 3.75/kWh. Also, BEST to provide the unit against the rate of Rs. 3.75.</li> </ul> <p>&amp;</p> <ul style="list-style-type: none"> <li>● Para 7.8.23 – BEST has considered an escalation of 5% on the cost of Manikaran Power Limited for projecting power procurement cost from a new source. BEST to provide the rationale for considering 5% escalation. Also, BEST provides more details on the quantum of power, source of power, time period for procurement for such power and all other details for tying up the additional power.</li> </ul> <p><b>Response of BEST:</b> BEST submits that 5 % of cost escalation is considered as per the previous years observed tariff escalation as per the variation in WPI inflation as mentioned in PPA clause 11. Further, BEST has filed a Power Purchase Plan for future years with the Hon’ble Commission on 20.12.2022. BEST submits that the sources, quantum &amp; cost considered in the PP Plan will be reviewed and accordingly will modify power procurement as appropriate in revised petition with the Hon’ble Commission.</p> <ul style="list-style-type: none"> <li>● Table 182 – Total cost as highlighted in Table 182 for FY 2023-24 needs to be matched with the approved cost as per Case No. 324 of 2019.</li> </ul> <p><b>Response of BEST:</b></p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p>BEST will modify the approved cost in the revised petition to be submitted to the Hon'ble Commission.</p> <ul style="list-style-type: none"> <li>BEST has proposed extension of PPA with Manikaran Power upto March 25. BEST to submit whether there is any communication from Manikaran Power for extension of the PPA and the provisions in the PPA to extend the same.</li> </ul> <p><b>Response of BEST:</b> BEST would like to submit, while preparing the power procurement plan BEST has received communication from M/s Manikaran requesting to extend the tenure of existing PPA on same terms and conditions. Accordingly, BEST has considered the same in the Power Procurement Plan. The petition on the same is filed with the Hon'ble Commission on 20.12.2022.</p>
108.	7.9 Operation and Maintenance Expenses	<ul style="list-style-type: none"> <li>BEST has proposed additional cost over and above normative O&amp;M against the Smart Meter Scheme under Totex Model. BEST needs to provide the relevant Regulations under which the additional claim has been made.</li> </ul> <p>&amp;</p> <ul style="list-style-type: none"> <li>Also, as per MYT Regulations 2019, while claiming such additional expenses, Distribution Licensee to submit detailed justification, cost benefit analysis of such schemes as against capex schemes, and savings in O&amp;M expenses, if any. BEST to adhere to the provisions of MYT Regulations 2019 and provide the details as specified.</li> </ul> <p><b>Response of BEST:</b> BEST would also like to highlight the Smart Metering scheme is being undertaken as per the Operational Guidelines for Revamped Distribution Sector Scheme (RDSS) - A Reforms-based and Results-linked Scheme issued by GOI vide dated 29.07.2021. The relevant para of the guideline pertaining to Totex and funding linked to the same is given below:</p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p><b>2.3 Eligible Works and Activities under Part A - Metering</b></p> <p><i>2.3.1 Under this part, Prepaid Smart metering for consumers, and System metering at Feeder and Distribution Transformer level with communicating feature along with associated Advanced Metering Infrastructure (AMI) will be done in TOTEX mode through PPP, to facilitate reduction of Distribution losses and enable automatic measurement of energy flows and energy accounting as well as auditing.</i></p> <p><b>2.3.2 Funding under this Part will be available only if the DISCOM agrees to the operation of smart meters in prepayment mode for consumers, and in accordance with the uniform approach indicated by the Central Government, with implementation in TOTEX mode.....</b></p> <p>BEST would like to submit that as per Regulation 75.7 of MERC MYT Regulations 2019 a distribution license may undertake opex schemes over and above normative O&amp;M expenses subject to prudence check by Hon’ble Commission.</p> <p>Further as provided in the regulations about justification, cost benefit analysis etc, BEST in its MTR petition at para 7.9.5 has mentioned that it has already submitted Smart Meter Scheme DPR under Totex Model before Hon’ble Commission on dtd. 21.10.2022 which covers all required details.</p> <p>Further as per MERC Capex Regulation, 2022, Regulation 3.11, BEST has planned to execute the project of “Implementation of Smart Metering” under TOTEX model through Advanced Metering Infrastructure Service Provider (<b>AMISP</b>) on Design, Built, Finance, Own, Operate and Transfer (DBFOOT) basis.</p> <p><i>“The Distribution Business/Licensees may consider implementation of Smart Meters and/or Prepaid meters under Total Expenses or TOTEX (Capex Expenditure + Opex Expenditure) model”.</i></p>
109.	7.10 Capital Expenditure	<ul style="list-style-type: none"> <li>• BEST has proposed the equivalent CAPEX and Capitalisation for FY 2023-24 and FY 2024-25 which means that the work undertaken in the year will be capitalised. BEST to provide the rationale for such assumptions.</li> </ul> <p><b>Response of BEST:</b></p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p>BEST submits from the perusal of the Petition it is clear that a major portion of the Capital expenditure proposed forms part of the Revamped Distribution Sector Scheme. In this context, it is relevant to refer to para 7.10.6 of the Petition where BEST has already provided rationale for such assumptions. The relevant extract is reproduced below:</p> <p><i>“7.10.4 To achieve the above goal and to utilize the opportunity provided by the central government in form of Grant under the Revamped Distribution Sector Scheme (RDSS) an Action plan &amp; DPR was prepared. BEST has forwarded the DPR of Rs. 3460.98 Crore and Action Plan under the RDSS Project to Government of Maharashtra for its approval and to recommend the same to Govt. of India. This DPR contains Distribution Infrastructure works (i.e. RSS/DSS infra works, IT applications and Infrastructure works, Advance Distribution Management System (ADMS)) and Advance Metering Infrastructure (Smart Metering). The GoM has approved BEST’s DPR of Rs. 3460.98 Crore and Action Plan on 25.08.2022 and presently BEST’s proposal is under consideration of Govt. of India. The GR of GoM approval of RDSSS Plan is attached as Annexure 21. The grant to be provided is in the ratio of 60:40 for the component of Distribution Infrastructure works wherein the Central Government would be providing grant to the extent of 60% of the total value of the RDSS package and 40% shall have to be provided through internal funds of the utility.</i></p> <p><i>7.10.5 BEST further submits that according to sanctioned letter received by Power Finance Corporation dtd. 21.11.2022, PFC has approved Rs. 978.22 Crore in the 13th Monitoring Committee meeting of RDSS held under the chairmanship of Secretary (Power) on 22.08.2022. Accordingly, BEST has considered 60% as grant of the of approved expenses and proposed to be capitalize in FY 2023-24 &amp; FY 2024-25.</i></p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p><i>7.10.6 However, BEST submits that, it has proposed capex and capitalization according to the proposal submitted to GoI. Further, BEST submits that the scope of existing approved DPRs are covered under RDSS scheme. Hence, BEST will close the existing DPRs and in process of submitting fresh DPRs for RDSS scheme.”</i></p> <p>Also, as already stated in the Petition various schemes were not completed due to COVID-19 and due to such delay it is proposed to execute all such schemes under the RDSS programme.</p>
110.	7.11 Funding of Capital Expenditure	<ul style="list-style-type: none"> <li>BEST to provide the detailed calculation of grant calculation for FY 2023-24 and FY 2024-25, as the same are punched figures in the model.</li> </ul> <p><b>Response of BEST:</b> BEST submits that, Capital Connection Fee received from consumers in FY 2021-22 has been kept constant and considered for Grant. Further BEST submits that it receives funding from MCGM for the capex of street lights. Further, for street lights, BEST assumes equal capitalization to capex for FY 2023-24 &amp; FY 2024-25. Hence, the capitalisation amount of Rs. 7.50 Cr for street lights is considered to be funded from grants. Apart from that, BEST has got confirmation from PFC for funding of RDSS Scheme of Rs. 972.88 Cr. for Loss Reduction Works. Under the RDSS Scheme BEST will receive a total grant of Rs. 583.73 Cr. (60%) of approved RDSS funding for Loss Reduction Works. However, BEST will incur phase wise capital expenditure under the RDSS scheme. Therefore, BEST has considered only Rs. 530.32 Cr. as grant for two years which is 60% of total capital expenditure proposed for approved funding by PFC.</p> <ul style="list-style-type: none"> <li>BEST is requested to provide proper linkage within the Excel file (F4, 4.1, 4.2, 4.3, F5 – Grant Sheet) rather than having punched figures.</li> </ul> <p><b>Response of BEST:</b></p>



**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps																																	
		<p>BEST will modify the forms and submit along with the revised petition to be submitted to the Hon'ble Commission.</p> <ul style="list-style-type: none"> <li>Considering the RDSS Scheme, BEST to provide the calculation on the grant considered for RDSS Scheme and other scheme separately.</li> </ul> <p><b>Response of BEST:</b> For RDSS Scheme, BEST has considered grants for 2 years on approved cost as per PFC Sanctioned letter. The details of the grant are as follows:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th colspan="2" style="text-align: right;">in Rs. Cr.</th> </tr> <tr> <th></th> <th colspan="2" style="text-align: center;"><b>Grant Considered</b></th> </tr> <tr> <th></th> <th style="text-align: center;"><b>FY 2023-24</b></th> <th style="text-align: center;"><b>FY 2024-25</b></th> </tr> </thead> <tbody> <tr> <td>ERP, Billing Software and IT/OT enablement works</td> <td style="text-align: center;">41.13</td> <td style="text-align: center;">4.45</td> </tr> <tr> <td>Implementation of SCADA &amp; DMS</td> <td style="text-align: center;">34.80</td> <td style="text-align: center;">51.43</td> </tr> <tr> <td>Replacement of old Switchgear</td> <td style="text-align: center;">27.37</td> <td style="text-align: center;">22.85</td> </tr> <tr> <td>Renovation /Augmentation of Infrastructure at Power/Receiving Substations</td> <td style="text-align: center;">12.06</td> <td style="text-align: center;">6.03</td> </tr> <tr> <td>Renovation /Augmentation of Infrastructure at Distribution Substations</td> <td style="text-align: center;">44.79</td> <td style="text-align: center;">45.53</td> </tr> <tr> <td>Renovation /Augmentation of HV and LV lines</td> <td style="text-align: center;">98.18</td> <td style="text-align: center;">98.18</td> </tr> <tr> <td>Auxiliary component cost for Consumer metering</td> <td style="text-align: center;">21.76</td> <td style="text-align: center;">21.76</td> </tr> <tr> <td><b>Total</b></td> <td style="text-align: center;"><b>280.09</b></td> <td style="text-align: center;"><b>250.23</b></td> </tr> </tbody> </table> <ul style="list-style-type: none"> <li>Table 186 – Approved capitalisation for FY 2023-24 and FY 2024-25 is Rs. 71.10 Crs whereas BEST has highlighted Rs. 208.16 Crs and Rs. 208.90 Crs respectively. BEST to justify /modify the same.</li> </ul> <p><b>Response of BEST:</b></p>		in Rs. Cr.			<b>Grant Considered</b>			<b>FY 2023-24</b>	<b>FY 2024-25</b>	ERP, Billing Software and IT/OT enablement works	41.13	4.45	Implementation of SCADA & DMS	34.80	51.43	Replacement of old Switchgear	27.37	22.85	Renovation /Augmentation of Infrastructure at Power/Receiving Substations	12.06	6.03	Renovation /Augmentation of Infrastructure at Distribution Substations	44.79	45.53	Renovation /Augmentation of HV and LV lines	98.18	98.18	Auxiliary component cost for Consumer metering	21.76	21.76	<b>Total</b>	<b>280.09</b>	<b>250.23</b>
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**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p>BEST will modify the approved capitalization in the revised petition to be submitted to the Hon'ble Commission.</p> <ul style="list-style-type: none"> <li>• BEST to provide the rationale for consideration of Rs. 7.50 Crs as grants for street lights.</li> </ul> <p><b>Response of BEST:</b> BEST submits that, since BEST gets a grant for capital expenditure towards Street Lights from Municipal Corporation of Greater Mumbai, BEST has considered proposed capital expenditure of Street Light for FY 2023-24 &amp; FY 2024-25 as Grants.</p>
111.	7.12 Depreciation	<ul style="list-style-type: none"> <li>• Table 187 – Mismatch in the amount approved as highlighted in Table and the figures approved in Case No. 324 of 2019. BEST to rectify the same.</li> </ul> <p><b>Response of BEST:</b> BEST will rectify the amount in the revised petition to be submitted to the Hon'ble Commission.</p> <ul style="list-style-type: none"> <li>• The amount of grant considered against the capitalisation is on the higher side compared to previous year due to the RDSS Scheme. However, the depreciation considered is equivalent to the rate as calculated for FY 2021-22. Since depreciation is not allowed on the assets funded through Grants, BEST to provide the detailed calculation of depreciation on the assets.</li> </ul> <p><b>Response of BEST:</b> BEST submits that the weighted average rate of depreciation as considered for true-up is derived based on the actual basis excluding depreciation on assets funded through grants. No depreciation is charged on such funded assets. BEST submits that depreciation is computed as per Regulation 28 of MERC MYT Regulation 2019. Further it would like to refer to Regulation 28.5 which says that Depreciation shall be re-computed for assets capitalised at the time of Truing-up along with the Mid-term Review or at the end of the Control Period, based on documentary evidence of assets</p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		capitalised by the Petitioner, subject to the prudence check of the Commission, such that the depreciation is allowed proportionately from the date of capitalisation. Accordingly, BEST has assumed rate as equal to FY 2021-22 for projection purpose and actual would be taken at the time of truing-up as receipt of grant would depend on the milestones stipulated and agreed as per RDSS approved scheme document.
112.	7.15 Interest on Consumer Security Deposit	<p>BEST to provide the rationale of considering the annual growth rate of 2.75%, whereby the increase in sales is assumed to be only 2%.</p> <p><b>Response of BEST:</b> BEST submits that it has considered an annual growth rate of 2.75%, for the amount of CSD held for computation of interest on CSD. BEST submits that the growth rate considered is based on previous year growth rate. Further there is no direct correlation with sales growth as security deposit amount in actual would depend upon the consumer category.</p>
113.	7.17 Other expenses	<ul style="list-style-type: none"> <li>• BEST has considered an escalation rate of 3% on other expenses excluding certain expenses like bill discounting, etc. BEST to provide the rationale for the same.</li> </ul> <p><b>Response of BEST:</b> BEST submits that there was unsteady growth observed in other costs for true-up years. Hence, BEST has considered the approved escalation rate of 3% on the other expenses of FY 2022-23. Further, BEST submits that expenses for elements like Bill Discounting, etc. will claim at the time of true-up.</p> <ul style="list-style-type: none"> <li>• While computing the other expenses for FY 2024-25, BEST has considered escalation on the O&amp;M cost approved for FY 2024-25 as per Case No. 324 of 2019 rather the cost of FY 2023-24. BEST to rectify the same.</li> </ul> <p><b>Response of BEST:</b></p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		While computing the other expenses for FY 2024-25, BEST has correctly considered escalation on FY 2023-24.
114.	7.22 Non-Tariff Income	<p>BEST has considered an escalation rate of 3% on Non-Tariff Income. BEST to provide the rationale for the same.</p> <p><b>Response of BEST:</b> BEST submits that there was no growth pattern observed in Non-tariff Income for true-up years &amp; on the contrary non-tariff income has reduced due to COVID-19. However, BEST estimates that since the COVID-19 impact has been annulled by FY 2021-22, the growth in Non-Tariff income will be the same as the pre-covid basis. Hence, BEST has considered the approved escalation rate of 3% on the other expenses of FY 2022-23.</p>
115.	7.23 Summary of Aggregate Revenue Requirement for FY 2023-24 and FY 2024-25	<ul style="list-style-type: none"> <li>Table 199, 200 and 201- Rounding off issues in relation to figures considered under approved column and as per Case No. 324 of 2019 in certain cost component. BEST to rectify.</li> </ul> <p><b>Response of BEST:</b> BEST will rectify the rounding off issues in the revised petition to be submitted to the Hon'ble Commission.</p>
116.	7.24 Revenue from Existing Tariff	<ul style="list-style-type: none"> <li>Para 7.24.1 – As per para Revenue from sale of power at the existing tariff is Rs. 3,389.62 Crs for FY 2023-24 and Rs. 3450.29 Crs for FY 2024-25. However as per Table 202/ 203 and F13.2/13.3, the revenue projected is Rs. 3413. 12 Crs and Rs. 3473.78 Crs respectively. BEST to rectify the same.</li> </ul> <p><b>Response of BEST:</b> BEST will rectify the difference / reconcile in the revised petition to be submitted to the Hon'ble Commission.</p>
	<b>8 Tariff Philosophy</b>	

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
117.	8.1 Past Recoveries of Revenue Gaps/ (Surplus) from FY 2019-20 to FY 2021-22	<ul style="list-style-type: none"> <li>Table 205 – Carrying cost to be highlighted with 2 decimal points.</li> </ul> <p><b>Response of BEST:</b> BEST will modify the % of carrying cost with 2 decimal points in the revised petition to be submitted to the Hon'ble Commission.</p>
118.	8.2 Recovery of revenue gap	<ul style="list-style-type: none"> <li>Table 207 – Sales in MU highlighted is 4793.90 MU whereas as per F1.4, the sales projected is 4754.22 MU. BEST to provide the proper nomenclature of Sales i.e. kWh and kVAh. BEST to rectify / justify the same.</li> </ul> <p><b>Response of BEST:</b> BEST submits that while calculating the revenue for FY 2023-24 in Table No. 207, HT sales considered in kVAh while in the F1.4, sales considered are in kWh. BEST submits that in line with the Hon'ble Commission's directions it has considered sales under "Form F1.4:Energy Balance" in MU, whereas while calculating revenue, sales is in Mn kVAh considered for all HT categories and MU for all LT consumer categories.</p> <ul style="list-style-type: none"> <li>Table 208 – Sales in MU highlighted is 4202.53 MU whereas as per F1.4, the sales projected is 4849.30 MU. BEST to provide the proper nomenclature of Sales i.e. kWh and kVAh. BEST to rectify / justify the same.</li> </ul> <p><b>Response of BEST:</b> BEST submits that while calculating the revenue for FY 2024-25 in Table No. 208, HT sales considered are in kVAh while in the F1.4, sales considered are in kWh. BEST submits that in line with the Hon'ble Commission's directions it has considered sales under "Form F1.4:Energy Balance" in MU, whereas while calculating revenue sales is in Mn kVAh considered for all HT categories and MU for all LT consumer categories.</p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
119.	8.3 Wheeling Charges	<ul style="list-style-type: none"> <li>Table 209 – BEST to provide the rationale of considering the HT:LT Ratio of 40.65% and 59.35%. <b>Response of BEST:</b> BEST has provided voltage wise asset data for FY 2021-22 along with the MTR petition as <b>Annexure 9</b>. BEST has considered HT:LT ratio for calculating wheeling charges as per the existing practice.</li> <li>BEST to confirm that the sales considered for HT is in MkWh or MkVAh. <b>Response of BEST:</b> BEST confirms that the sales considered for HT is in MkWh for calculating wheeling charges.</li> <li>BEST has proposed to recover the wheeling charges of the respective years only and the unrecovered gap / surplus of past years is proposed to be adjusted in Retail Supply. BEST to rework the Revenue Gap / Surplus of Wire business and accordingly recompute the wheeling charges. <b>Response of BEST:</b> BEST submits that it would evaluate workings including past approvals and accordingly recompute the wheeling charges to adjust past unrecovered gap/ surplus based on the expected revision in Wires ARR. The same would be submitted to the Hon’ble Commission in the revised petition.</li> <li>Details of wheeling loss has not been provided in the petition though the working of the same is provided in the MTR formats. <b>Response of BEST:</b></li> </ul>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps																
		BEST will incorporate wheeling losses in the revised petition to be submitted to the Hon'ble Commission.																
120.	8.4 Proposed Tariff Design	<p>Para 8.4.1 (e) - BEST to provide the calculation of tariff hike of 5.16% and 5.59% for FY 2023-24 and FY 2024-25 respectively.</p> <p><b>Response of BEST:</b> BEST submits that it has calculated the Average Billing Rate for FY 2022-23 as Rs. 7.74/unit.</p> <p>Further, BEST submits that for FY 2023-24, Average Billing Rate proposed on proposed sales and tariff is Rs. 8.14/unit and for FY 2024-25, the same is Rs. 8.59/unit.</p> <table border="1"> <thead> <tr> <th align="left">Particulars</th> <th align="center">FY 2022-23</th> <th align="center">FY 2023-24</th> <th align="center">FY 2024-25</th> </tr> </thead> <tbody> <tr> <td></td> <td align="center">ABR at existing Tariff (Rs./unit)</td> <td align="center">ABR at Proposed Tariff (Rs./unit)</td> <td align="center">ABR at Proposed Tariff (Rs./unit)</td> </tr> <tr> <td></td> <td align="center">7.74</td> <td align="center">8.14</td> <td align="center">8.59</td> </tr> <tr> <td>Growth Rate</td> <td></td> <td align="center">5.16%</td> <td align="center">5.59%</td> </tr> </tbody> </table>	Particulars	FY 2022-23	FY 2023-24	FY 2024-25		ABR at existing Tariff (Rs./unit)	ABR at Proposed Tariff (Rs./unit)	ABR at Proposed Tariff (Rs./unit)		7.74	8.14	8.59	Growth Rate		5.16%	5.59%
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**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
121.	8.5 Fixed/Demand charges / 8.6 Energy charges	<ul style="list-style-type: none"> <li>BEST to provide the percentage of revenue recovered through fixed charged and energy charges recovered against the fixed cost and variable cost for the respective years.</li> <li>BEST to provide clarification on whether the fixed cost recovery for the ensuing year will be recovered from the proposed fixed charges across the consumer categories or some part of the fixed cost is proposed to be recovered from energy charges.</li> </ul> <p><b>Response of BEST:</b> Presently BEST submits that as per the data gaps, BEST will be revising its petition including certain figures such as power purchase &amp; hence, these tables may undergo change. Further as per suggestions in data gaps, BEST needs to allocate revenue gap/ (surplus) into wires and supply also for respective years. Accordingly, based on the revised ARR and revenue gap, revised proposed tariff will be submitted in revised Petition to be submitted to the Hon'ble Commission.</p>
122.	8.7 Cross Subsidy	<ul style="list-style-type: none"> <li>As per the Electricity Act 2003 and National Tariff Policy 2016, the tariff of the categories is in the <math>\pm 20\%</math> of ACoS range. However, BEST has not proposed the same. BEST to justify the same.</li> </ul> <p><b>Response of BEST:</b> BEST submits that the National Tariff Policy envisages that the consumer tariff should progressively reflect the cost of supply of electricity. Accordingly, BEST has proposed tariffs for certain categories close to the cost of supply of electricity.</p> <p>However, owing to the historical legacy and background of the present tariff of various consumer categories, it is difficult to maintain the ratio. As per the data gaps, BEST will be revising its petition including certain figures such as power purchase &amp; hence, these tables will undergo change. Hence, BEST will modify cross subsidy tables in the revised petition and submit the same to the Hon'ble Commission.</p>



**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps																				
123.	8.9 Green Power Tariff	<ul style="list-style-type: none"> <li>BEST to provide the category wise details of consumers opted for Green Tariff and power sold under green tariff. (No of Consumers and MUs)</li> </ul> <p><b>Response of BEST:</b> BEST submits that the list of consumers opted for Green Tariff and power sold under green tariff is attached as <b>AnnexurePoint123</b>.</p>																				
124.	8.10 Grid Support Charges for Rooftop Net Metering Arrangements	<ul style="list-style-type: none"> <li>BEST to provide the computation in the excel mode as the data at present provided is in picture format.</li> </ul> <p><b>Response of BEST:</b> BEST submits that it has computed Grid Support Charges based on the methodology laid down by Hon’ble Commission in the Case No. 322 of 2019. The detailed computation of the same is provided in <b>AnnexurePoint124</b>.</p> <ul style="list-style-type: none"> <li>BEST to submit the quantum of Roof-Top installations within its area of supply as on November 2022 and expected installation up to March 2023.</li> </ul> <p><b>Response of BEST:</b> BEST submits that it has a total 402 connections under net metering arrangement with total quantum of nearly 13.689 kW upto H1 of FY 2022-23</p> <table border="1"> <thead> <tr> <th>Sr. No.</th> <th>Size of Meter</th> <th>As on Nov. 2022</th> <th>Projected on Mar. 2023</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Single Phase 10-60 A</td> <td>14</td> <td>16</td> </tr> <tr> <td>2</td> <td>Poly Phase 50-100 A</td> <td>262</td> <td>270</td> </tr> <tr> <td>3</td> <td>LVCTO -/5A</td> <td>114</td> <td>116</td> </tr> <tr> <td>4</td> <td>CTPTO -/5A, 110 Volts</td> <td>12</td> <td>14</td> </tr> </tbody> </table>	Sr. No.	Size of Meter	As on Nov. 2022	Projected on Mar. 2023	1	Single Phase 10-60 A	14	16	2	Poly Phase 50-100 A	262	270	3	LVCTO -/5A	114	116	4	CTPTO -/5A, 110 Volts	12	14
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**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
125.	8.11 Schedule of Charges	<ul style="list-style-type: none"> <li>BEST to provide supporting for consideration of the meter charges for Net / Smart Meter</li> </ul> <p><b>Response of BEST:</b> BEST submits that it has provided documentary evidence in the form of quotes received from vendors for Net/Smart Meters as <b>AnnexurePoint125</b>.</p>
126.	8.12 kVAh billing of LT consumers with load above 20kW:	<ul style="list-style-type: none"> <li>BEST to provide the total number of LT consumers above 20kW, consumers with kVAh meter, pending consumers categorywise and the phase of implementation of 100% metering arrangement.</li> </ul> <p><b>Response of BEST:</b> For the replacement of Smart Meters, LOA has been awarded to M/s. Adani Transmission Ltd. (Ref.: DMM/SB/06/T-TA73759/4494/2022-23 Date: 30.09.2022). After issuing of LOA, the work shall be completed within 30 months and after 9 months of LOA, first 5% of the meters of total quantity shall be covered under go-live system. Considering the maximum period for AMISP the scheduling is given below – [We are expecting replacement and coverage under kVAh billing would be given below]</p> <p>The implementation of the AMI system is aligned to the schedule provided. This implies the following: -</p> <p>1) Total Quantity Considered as Bill Of Material – 10,80,676 Nos. 2) 9th month after Issuing LOA will be June 2023 and the 30th month will be March 2025. a) 54,035 Smart Meters (5% of total) are operational at the end of 9th Month from date of execution of the Contract;</p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p>b) From there on, 44,200 Smart Meters (4.09% of total) are operational every month till 5,00,000 Smart Meters (50% of total) are operational at the end of 20th Month from date of execution of the Contract;</p> <p>c) From there on, 54,035 Smart Meters (5 % of total) are operational every month till 10,80,676 smart meters (100% of total) are operational at the end of 30th Month from date of execution of the Contract.</p> <p>The accrual of meter-months will commence as soon as the first lot of 5% of total Smart Meters are installed and operational at the end of 9th Month from date of execution of the Contract. Hence, 'Meter-Months' of AMI system operated after operational go-live is determined as below:</p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

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127.	ARR Summary	<ul style="list-style-type: none"> <li>• Marginal rounding off issues with the figures approved in Case No. 324 of 2019 and approved figures considered in the Petition formats. BEST to reconcile the same.</li> </ul> <p><b>Response of BEST:</b></p>																																																																							

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		BEST will rectify the rounding off issues in the revised petition to be filed to the Hon'ble Commission.
128.	F1 – Customer Sales Forecast / F1.1. – Wheeling Forecast	<ul style="list-style-type: none"> <li>• BEST has not specified whether the sales provided in the format is “MU” or “MVAh”. Also, a different table needs to be provided highlighting the sales under MUs and MVAh.</li> </ul> <p><b>Response of BEST:</b> BEST will rectify the nomenclature in the revised petition to be filed to the Hon'ble Commission.</p> <ul style="list-style-type: none"> <li>• As per Case No. 324 of 2019, rationalisation of tariff categories and slab was approved w.e.f. 1<sup>st</sup> April 2020. However, BEST while submitting the sales for FY 2019-20, has considered the same rationalisation and has not provided the sales for following categories:</li> <li>• HT IV- PWW (not specified in F1)</li> <li>• HT-VII Temporary Supply (not specified in F1)</li> <li>• LT - II (a) Commercial - 0 - 500 units and &gt; 500 units</li> <li>• LT-IV PWW</li> <li>• LT - V Advertisement &amp; Hoardings</li> <li>• LT - VII (a) Temporary Supply Religious</li> <li>• LT - VII (b) Temporary Supply Others</li> <li>• LT - VIII Crematorium and Burial Grounds</li> </ul> <p><b>Response of BEST:</b> BEST will rectify the sales representation in the revised petition to be submitted to the Hon'ble Commission.</p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

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Sr. No	Reference in Petition	Data Gaps
		<ul style="list-style-type: none"> <li>As per F1, LT - VI Street Lights have been identified separately. However, as per Case No. 324 of 2019, the same is merged into LT IX (B) – Public Services (Others) from FY 2020-21 onwards. BEST to rectify the same.</li> </ul> <p><b>Response of BEST:</b> BEST will rectify the sales representation in the revised petition to be submitted to the Hon’ble Commission.</p> <ul style="list-style-type: none"> <li>Also, under the approved column, certain categories though approved in Table 135 of Case No. 324 of 2019, have been rationalised and merged into other categories. The same to be considered while highlighting the sales for proper comparison.</li> </ul> <p><b>Response of BEST:</b> BEST will rectify the sales representation in the revised petition to be submitted to the Hon’ble Commission.</p>
129.	F1.1. – Wheeling Forecast	<ul style="list-style-type: none"> <li>FY 2021-22 - Sales considered for calculation of distribution loss is 4068.96 (F1.4), whereas while computing the wheeling loss for HT and LT, the sale considered is 4078.43 (F1 – Wheeling sheet) considering the same distribution loss. BEST to rectify the same alongwith the proper identification of sales into MVAH/ MU.</li> </ul> <p><b>Response of BEST:</b> BEST will rectify the same in the revised petition to be submitted to the Hon’ble Commission.</p> <ul style="list-style-type: none"> <li>Similar issues are with FY 2022-23 to FY 2024-25.</li> </ul> <p><b>Response of BEST:</b></p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p>BEST will rectify the same in the revised petition to be submitted to the Hon’ble Commission.</p> <ul style="list-style-type: none"> <li>• BEST has stated that the Past wheeling data is not applicable and hence the same is not filled up. BEST to justify the same.</li> </ul> <p><b>Response of BEST:</b> BEST will add the past wheeling data in the revised petition to be submitted to the Hon’ble Commission.</p>
130.	F 1.2 : Voltage Wise Sales	<ul style="list-style-type: none"> <li>• BEST to highlight the units of sales as MU / MVAh</li> </ul> <p><b>Response of BEST:</b> BEST will highlight the units of sales in the revised petition to be submitted to the Hon’ble Commission.</p>
131.	F1.3: Distribution Loss	<ul style="list-style-type: none"> <li>• BEST has recognised the income under “Income from recovery against theft and / or pilferage of electricity” which usually arises due to commercial loss. However, BEST in F1.3, has categorised Commercial Loss as 0%. BEST to provide the justification for the same.</li> </ul> <p><b>Response of BEST:</b> The total loss indicated in F1.3 includes technical and commercial loss. However, it would be difficult to segregate such loss. The Form F1.3 shall be suitably modified/ commented in the revised petition to be submitted to the Hon’ble Commission.</p> <ul style="list-style-type: none"> <li>• For FY 2020-21 and FY 2021-22, BEST to clarify why sales from LT - VI Street Lights is added separately.</li> </ul> <p><b>Response of BEST:</b></p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		BEST will rectify the representation in the revised petition to be submitted to the Hon'ble Commission.
132.	F1.5: Demand & Supply Position	<ul style="list-style-type: none"> <li>• BEST to provide the detail working of the Demand projected for FY 2023-24 to FY 2024-25</li> </ul> <p><b>Response of BEST:</b> BEST respectfully submits that in its Power Procurement Plan submitted to the Hon'ble Commission on 20.12.2022, it has stated as under:</p> <p><i>"3.1.2 Demand forecasting primarily depends on historical demand pattern, and analysis of unpredictable nature of various factors involved. It makes difficult to ascertain exact impact and timeliness on the demand growth. Following factors are considered for demand forecast:</i></p> <ul style="list-style-type: none"> <li>Ø <i>Load projections due to construction activities in its area of Supply was done under last Power Procurement plan in Case no. 25 of 2017. No progress in two of these three old major projects i.e., mill land area development and Wadala Truck Terminal project has been observed. However, BEST anticipates the load of Dharavi mega make-over plan project in the future years.</i></li> <li>Ø <i>With the population growth and increase in per capita income of people, various new developments are taking place in the supply area of BEST. These new developments along with the new costal road development project and trans-harbor streetlight projects are coming in upcoming years as discussed in the later section.</i></li> <li>Ø <i>BEST under its decarbonization strategy, is in process of replacing conventional buses into Electric Buses. BEST has planned to replace 10,000</i></li> </ul>



**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p><i>buses by 2027-28 with electric buses. Further, out of 10,000 buses, about 3,000 buses are planned to be replaced with Electric buses in first phase. A flit of 3,000 buses comprising of 900 double decker and 2,100 single decker buses is planned in first phase. Some of these buses would be charged in the BEST area. The impact of the energy sales/demand due to EV load on BEST are discussed in later sections.</i></p> <p><i>Ø Migration of existing consumers to parallel licensee depends on reliability of power, convenience of consumers, network growth of parallel licensee in the area, difference of tariff between distribution utilities. However, the present study is carried out with the objective to reduce average power purchase cost (APPC) which will further lead to a competitive tariff w.r.t. other utilities in Mumbai. Hence future growth in consumers moving to parallel licensee is assumed to be low.</i></p> <p><i>Ø With the technological advancement and implementation of various initiatives under DSM measures, the reduction in energy sales has been factored in Case No. 25 of 2017. Further, the same is projected in the medium term and long-term energy sales forecast as discussed in later sections.</i></p> <p><i>Ø Ease of installation of solar rooftops with net metering would also impact the energy sales and demand of the BEST. Moreover, in the supply area of BEST, it has been observed that these consumers are increasing day by day due to the competitiveness of Tariff of power generated by solar roof top.</i></p> <p><b>3.1.3</b> <i>Considering the above developments in the area of BEST, BEST has projected the demand and energy sales from FY 2022-23 to FY 2029-30 based on the following methods:</i></p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p align="center"> <i>Ø Trend based method</i>  <i>Ø Trend based + new load method</i> </p> <p><b>3.2 Trend Based Method</b></p> <p>3.2.1 Under this method, the past trend of demand and energy sales is analyzed. Further, with the anticipation of new load developments and probable reduction in load in future, demand and sales projections are done.</p> <p>3.2.2 Key considerations for demand and energy sales projections are listed as below:</p> <ul style="list-style-type: none"> <li><i>Ø For the demand forecast, FY 2019-20 is taken as base year.</i></li> <li><i>Ø Peak demand for the base year is taken as average of actual demand in month of April, May, June of 2019. Considering annual peak demand occurred in June 2019, demand will be on higher side in near future.</i></li> <li><i>Ø Base demand of BEST is taken as per actual base demand for FY 2019-20.</i></li> <li><i>Ø Energy sales for base year is taken as the actual energy sales for FY 2019-20 as per <b>Table 6</b>.</i></li> <li><i>Ø Although significant growth was not observed in the past, BEST is anticipating new developments and EV loads in future which will result in increase in demand.</i></li> <li><i>Ø Therefore, demand and energy sales are projected with 2% CAGR with the base year FY 2019-20 considering these new upcoming loads and increase in demand due to reduction in APPC in the future years.</i></li> <li><i>Ø Further, it was also observed that the CEA and other utilities forecasts the demand and sales in the same range which was discussed in Section 2.3.”</i></li> </ul>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps									
		<p>Based on above assumptions the base load and peak load projected for FY 2023-24 to FY 2024-25 is shown in the table below:</p> <p align="center"><b>Table: Base load and peak load forecast (T&lt;=&gt;D) for FY 2023-24 to FY 2024-25 (MW)</b></p> <table border="1" data-bbox="792 453 1576 673"> <thead> <tr> <th>Particulars</th> <th>FY 2023-24</th> <th>FY 2024-25</th> </tr> </thead> <tbody> <tr> <td>Base Load (MW)</td> <td align="center">401</td> <td align="center">409</td> </tr> <tr> <td>Peak Demand (MW)</td> <td align="center">923</td> <td align="center">942</td> </tr> </tbody> </table> <ul style="list-style-type: none"> <li>As per F1.5, BEST has highlighted a gap of 493 MW. BEST to provide the details in the Form to meet such gap through long / medium / short term source.</li> </ul> <p><b>Response of BEST:</b> BEST submits that it has filed a Power Procurement Plan petition before the Hon’ble Commission on 20th Dec 2022. However, BEST will update the form with the likely quantum to be tied-up / required and the same will be submitted in the revised petition to be submitted to the Hon’ble Commission.</p>	Particulars	FY 2023-24	FY 2024-25	Base Load (MW)	401	409	Peak Demand (MW)	923	942
Particulars	FY 2023-24	FY 2024-25									
Base Load (MW)	401	409									
Peak Demand (MW)	923	942									
133.	F2 and F2.1	<ul style="list-style-type: none"> <li>BEST has considered the punch figures in F2 and need to be linked with F2.1.</li> </ul> <p><b>Response of BEST:</b> BEST will link the F2 with F2.1 in the revised petition to be submitted to the Hon’ble Commission.</p>									
134.	F2 – Power Purchase Expenses	<ul style="list-style-type: none"> <li>As per MTR formats, the cost related to InSTS charges and MSLDC charges needs to be highlighted in F2.2, however for FY 2022-23 to FY 2024-25, BEST has highlighted the same in F2. BEST to rectify the same.</li> </ul>									

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p><b>Response of BEST:</b> BEST will rectify the representation in the revised petition to be submitted to the Hon'ble Commission.</p> <ul style="list-style-type: none"> <li>FY 2019-20 (Cell D21), the rate approved by the Commission is Rs. 8.56/kWh for Walwhan Solar Energy Maharashtra, but the same is mentioned as Rs. 8.36/kWh. BEST to rectify the same.</li> </ul> <p><b>Response of BEST:</b> BEST submits that it procures additional power from Walwhan Solar Energy Maharashtra in the month of March whose invoices it receives after 2-3 months. Hence, BEST considered MUs to the extent of additional power procurement in the FY 2019-20 and cost pertaining to it considered next year. Accordingly, BEST in the form F2 BEST has added the 0.75 MUs purchased as additional power while the cost is not considered for the same. Hence, there is a difference in the per unit cost. Further, BEST submits that it has adopted this methodology for subsequent years too.</p> <ul style="list-style-type: none"> <li>FY 2022-23 to FY 2024-25, the cost of power procurement from Manikaran Power Limited needs to be bifurcated into variable and fixed cost.</li> </ul> <p><b>Response of BEST:</b> BEST will provide the bifurcated cost in the revised petition to be submitted to the Hon'ble Commission.</p>
135.	F2.1 - Power Procurement Quantum & Energy Availability	<ul style="list-style-type: none"> <li>Manikaran Power Limited variable cost is linked with the indices based on which it changes on an annual basis. BEST to provide the relevant clause from the PPA and working of the energy charges for every year.</li> </ul>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p><b>Response of BEST:</b> BEST will provide the relevant clauses and calculation of energy charges for Manikaran Power Ltd. in the revised petition to be submitted to the Hon’ble Commission.</p> <ul style="list-style-type: none"> <li>• FY 2019-20 (Cell D21), the rate approved by the Commission is Rs. 8.56/kWh for Walwhan Solar Energy Maharashtra, but the same is mentioned as Rs. 8.36/kWh. BEST to rectify the same.</li> </ul> <p><b>Response of BEST:</b> BEST submits that as explained in the para 5.3.9, additional power purchased at discounted rate in FY 20-21 considered in FY 2019-20. As a result, there is a per unit cost variation in FY 2019-20 as compared to rate approved for FY 2019-20.</p> <ul style="list-style-type: none"> <li>• FY 2020-21 (Cell D47), the rate approved by the Commission is Rs. 8.56/kWh for Walwhan Solar Energy Maharashtra, but the same is mentioned as Rs. 8.45/kWh. BEST to justify the same.</li> </ul> <p><b>Response of BEST:</b> BEST submits that per unit cost variation for FY 20-21 is on account of the same reason stated against above query.</p> <ul style="list-style-type: none"> <li>• FY 2021-22 (Cell D70), the rate approved by the Commission is Rs. 8.56/kWh for Walwhan Solar Energy Maharashtra, but the same is mentioned as Rs. 8.53/kWh. BEST to justify the same.</li> </ul> <p><b>Response of BEST:</b></p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p>BEST submits that per unit cost variation for FY 21-22 is on account of the same reason stated against above query.</p> <ul style="list-style-type: none"> <li>FY 2022-23 (Cell D103), the variable rate as per F2 is Rs. 6.38/kWh whereas in F2.1, the same is highlighted as Rs. 7.71/kWh. BEST to justify / rectify the same.</li> </ul> <p><b>Response of BEST:</b> BEST submits that per unit cost variation for FY 22-23 is on account of the same reason stated against the above query.</p> <ul style="list-style-type: none"> <li>FY 2022-23 to FY 2024-25, the cost of power procurement from Manikaran Power Limited needs to be bifurcated into variable and fixed cost. As per F2.1, only energy charges are required to be provided.</li> </ul> <p><b>Response of BEST:</b> BEST is reviewing the power procurement plan Petition submitted to the Hon'ble Commission on 20.12.2022 and would accordingly review the power procurement quantum and cost for the projection period and modify power procurement as appropriate in the revision Petition to the Hon'ble Commission.</p> <ul style="list-style-type: none"> <li>Similarly, for FY 2024-25, the power procurement cost from Sai Wardha needs to be bifurcated into fixed and energy charges and only energy charges are required to be outlined.</li> </ul> <p><b>Response of BEST:</b> BEST is reviewing the power procurement plan Petition submitted to the Hon'ble Commission on 20.12.2022 and would accordingly review the power procurement quantum and cost for the</p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p>projection period and will modify power procurement as appropriate in the revision Petition to the Hon’ble Commission.</p> <ul style="list-style-type: none"> <li>• FY 2024-25, BEST to justify the energy charges of TPC - Hydro at Rs. 1.12/kWh.</li> </ul> <p><b>Response of BEST:</b> BEST is reviewing the power procurement plan Petition submitted to the Hon’ble Commission on 20.12.2022 and would accordingly review the power procurement quantum and cost for the projection period and modify power procurement as appropriate in the revision Petition to the Hon’ble Commission.</p> <ul style="list-style-type: none"> <li>• Energy Availability is required to be calculated based on the tie-up capacity rather than the actual power procured from the different sources. BEST to rectify the same.</li> </ul> <p><b>Response of BEST:</b> BEST will submit the energy availability as per tie-up capacity in the revised petition to be submitted to the Hon’ble Commission.</p>
136.	F3 – Summary of O&M Expenses	<ul style="list-style-type: none"> <li>• FY 2022-23, as per F3.1, BEST has claimed Rs. 0.14 Crs as additional OPEX under Supply business, however, no reference of the same has been provided in MTR Petition. BEST to justify / rectify the same.</li> </ul> <p><b>Response of BEST:</b> BEST will justify the addition of OPEX of Rs. 0.14 Crs under Supply business in the revised petition</p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
137.	F 3.2/3.3 and 3.4 – Empl, A&G and R&M expenses	<ul style="list-style-type: none"> <li>BEST to provide the details of FY 2022-23 expenses for each subcomponent of the head of the expenses along with H1 and H2 projection.</li> </ul> <p><b>Response of BEST:</b> BEST will provide the details in requisite form in the revised petition to be submitted to the Hon’ble Commission as the information is under compilation.</p>
138.	F 4.2 – Capitalisation Plan	<ul style="list-style-type: none"> <li>For certain scheme, capitalisation is higher than CAPEX (Revamping of existing RSS - MERC/CAP/DPR/2020-21/553 Dtd 15.12.2021, Street Lighting (lamps &amp; Cables) and Furniture, Office Eq., Tools, Civil Engg. Works, Motor Vehicle etc. &amp; Share of G A. BEST to justify the same.</li> </ul> <p><b>Response of BEST:</b> BEST has inadvertently missed the addition of amount for certain years in CAPEX, hence its capitalization appears more than CAPEX. BEST will rectify the same in the revised petition to be submitted to the Hon’ble Commission.</p>
139.	F4 / 4.2 and 4.3	<ul style="list-style-type: none"> <li>Capitalisation for FY 2022-23 for Wire business as per F4 and F4.2 is Rs. 132.09 Crs whereas as per F4.3 it is Rs. 132.59 Crs. BEST to reconcile the same.</li> </ul> <p><b>Response of BEST:</b> BEST will reconcile the capitalization in the revised petition to be submitted to the Hon’ble Commission.</p>
140.	F5 / 5.2 / 5.3 - Assets & depreciation	<ul style="list-style-type: none"> <li>FY 2021-22, the accumulated depreciation is higher than 90% for Furniture &amp; Office Equipment and still depreciation is charged. BEST to rectify the same.</li> </ul> <p><b>Response of BEST:</b></p>



**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
141.	F7 – Interest on working capital.	<p>The main accounts of BEST are prepared as per MMC Act. BEST will try to check into the issue and will correct the same in the revised Petition to be submitted to the Hon’ble Commission.</p> <ul style="list-style-type: none"> <li>● FY 2019-20: for Wire and Supply business               <ul style="list-style-type: none"> <li>○ O&amp;M Expenses considered for wire business is 10% of total Distribution business whereas the allocation considered to wire and supply business is different. BEST to justify the differential approach.</li> <li>○ Actual Revenue from wheeling business has not been considered but ARR from Wire business is considered as Revenue. BEST to justify the same. (Cell F17)</li> </ul> </li> </ul> <p><b>Response of BEST:</b>            The Regulation 31.3(a)(i) of MYT Regulations, 2015 provides for formula/working for arriving at working capital requirement. The relevant extract of the said Regulation is reproduced below:  <i>31.3 Distribution Wires Business: —</i>  <i>(a) The working capital requirement of the Distribution Wires Business shall cover —</i>  <i>(i) Operation and maintenance expenses for one month;</i>  <i>(ii) Maintenance spares at one per cent of the opening Gross Fixed Assets for the Year; and</i>  <i>(iii) One and half months equivalent of the expected revenue from charges for use of Distribution Wires at the prevailing Tariff;</i></p> <p>BEST submits that for Wire Business, one-month O&amp;M expenses of Distribution Wires has been considered as per the Clause no. 31.3(a)(i) of MYT Regulations, 2015. The O&amp;M expenses are already computed and allocation done into wires and supply is used for IoWC purpose. It is submitted that computation of overall IoWC and then allocating into wires and supply may lead to different figures. Hence allocated O&amp;M expenses (considering ratio of 65% and 35% for wire and supply business respectively) has been used for interest of working capital computation.</p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p>With regards to revenue for IoWC purpose, BEST would like to submit that actual revenue from wheeling charges only has been considered and not the ARR. It is requested to kindly refer to F13, Cell G45 for the same which indicates that revenue of 1.5 months has been taken.</p> <ul style="list-style-type: none"> <li>GFA considered for calculation of Maintenance spares is linked to F5.1 but needs to be linked with F5.3 (assets allocated to electricity business)</li> </ul> <p><b>Response of BEST:</b> BEST will look into the same and will correct the same in the revised petition to be submitted to the Hon'ble Commission.</p> <ul style="list-style-type: none"> <li>While considering the revenue from total distribution business, the revenue from wheeling charges has been deducted. BEST to justify the same.</li> </ul> <p><b>Response of BEST:</b> BEST submits that there is a linking issue and the same will be rectified in the revised petition to be submitted to the Hon'ble Commission. However, there is no impact on totality as supply IoWC is nil.</p>
142.	F8 – Return on Equity	<ul style="list-style-type: none"> <li>The figures represented for FY 2022-23 to FY 2024-25 (MYT Order) for total distribution business does not reconcile with the approved numbers of Case No. 324 of 2019 and the same is required to be rectified. (BEST has considered the numbers equivalent to supply business)</li> </ul> <p><b>Response of BEST:</b> BEST will rectify the approved numbers in the revised petition to be submitted to the Hon'ble Commission.</p>
143.	F11 – Contribution to Contingency Reserves	<ul style="list-style-type: none"> <li>GFA considered for calculation of the contribution to contingency reserves is linked to F5.1 and F5.2. The same needs to be linked to F5.3 – Assets allocated to Electricity Supply Business.</li> </ul>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p><b>Response of BEST:</b> BEST will look into the same and will correct the same in the revised petition to be submitted to the Hon'ble Commission.</p>
144.	F13 – Revenue from Existing Tariff	<ul style="list-style-type: none"> <li>● BEST to provide the period of Revenue recovery for FY 2022-23.</li> </ul> <p><b>Response of BEST:</b> BEST will mention the period of Revenue Recovery for FY 2022-23 in the revised petition to be submitted to the Hon'ble Commission.</p> <ul style="list-style-type: none"> <li>● BEST to provide the details of the Average Billing Rate approved in MYT/MTR Order (Rs./kWh) and Remarks, if any for major variation for FY 2019-20.</li> </ul> <p><b>Response of BEST:</b> BEST submits that there is no major variation in Average Billing Rate approved in MYT Order. Further, there is nearly 0.80% lower sales observed in FY 2019-20 and coupled with actual variation in sales mix and consumption may have resulted in minor variation in approved and actual ABR.</p> <ul style="list-style-type: none"> <li>● Reasons needs to be specified for following major ABR variance:               <ul style="list-style-type: none"> <li>○ FY 2020-21 – HT Railways</li> <li>○ FY 2021-22, FY 2022-23 (H1) – LT Agriculture Other</li> </ul> </li> </ul> <p><b>Response of BEST:</b> BEST submits that the Hon'ble Commission in MYT has approved sales for HT Railways 2.14 MUs while actual sales observed was low ie. 1.82 MUs. Therefore, there is ABR variance observed in the HT Railways.</p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
145.	Form 13.1 - Expected Revenue at Existing Tariff- FY 2022-23	<p>BEST submits that Hon'ble Commission has proposed nil sales against LT Agriculture Others in the MYT Order while in FY 2021-22 &amp; FY 2022-23 (H1) there is a marginal sale in this category was observed. Hence, there is a deviation in ABR.</p> <ul style="list-style-type: none"> <li>Summation of Revenue as computed for H1 and H2 is Rs. 3611.59 Crs whereas the revenue computed for consolidated FY 2022-23 and as per Table 165 is Rs. 3609.82 Crs. BEST to reconcile the same.</li> </ul> <p><b>Response of BEST:</b> BEST will rectify the computation in the revised petition to be submitted to the Hon'ble Commission.</p> <ul style="list-style-type: none"> <li>BEST to confirm the energy charges for LT Category, considered for FY 2022-23 needs to be in line with the energy charges as approved in Case No. 324 of 2019.</li> </ul> <p><b>Response of BEST:</b> BEST will rectify the energy charges in the revised petition to be submitted to the Hon'ble Commission.</p>
146.	F 13.2 and F 13.3	<ul style="list-style-type: none"> <li>BEST to justify the consideration of an escalation of 1.25% on a uniform basis for contract demand of each categories of consumers.</li> </ul> <p><b>Response of BEST:</b> BEST respectfully submits that as against escalation for contract demand at the time of filing MYT Petition (0% for HT, 0% for LT) for period from FY 2020-21 to FY 2024-25, Hon'ble Commission vide MYT Order (Case No. 324 of 2019) approved revenue for each year of the Control Period with contract demand considering an escalation of (2% for HT, 3% for LT). As a part of Mid-term Review Petition, BEST has proposed realistic escalation rate of 1.25% for projecting contract demand for balance years of the Control Period i.e. FY 2023-24 and FY 2024-25. However, BEST</p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p>will review the projection and if required will submit the same in revised Petition to be submitted to the Hon'ble Commission.</p> <ul style="list-style-type: none"> <li>• BEST to clarify why standard PF of 0.95 has been considered and not the PF of relevant category.</li> </ul> <p><b>Response of BEST:</b> The average Power Factor 0.95 as applicable for incentive is considered a standard PF of 0.95% for the projection period and the actual consumer/ category wise PF may be different. The impact of such deviation would be accounted for in the truing up of relevant years.</p> <ul style="list-style-type: none"> <li>• F13.2 - Revenue from Fixed as well as demand charges has been considered for LT II (B), (C) and LT III B categories.</li> </ul> <p><b>Response of BEST:</b> BEST submits that it has considered revenue from Demand charges only for LT II(B), (C) and LT III B categories. BEST will provide the details in F13.2 in the revised petition to be submitted to the Hon'ble Commission.</p> <ul style="list-style-type: none"> <li>• No fixed charges / No. of Consumers considered for LT 5A Agriculture Pumpset. BEST to rectify the same.</li> </ul> <p><b>Response of BEST:</b> BEST submits that, being a licensee in Mumbai Metropolitan Area, it doesn't have any LT 5A Agricultural Pumpset Consumers.</p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<ul style="list-style-type: none"> <li>F13.3 – Cell linkage (Cell M40) – Fixed charges of LT Agriculture Pumpset is linked with LT Agri others.</li> </ul> <p><b>Response of BEST:</b> BEST will rectify the linkage at the time of revised petition to be submitted to the Hon’ble Commission.</p>
147.	F14.1 and F14.2- Revenue from proposed tariff	<ul style="list-style-type: none"> <li>BEST has considered wheeling charges as Rs./kVAH and Energy charges as Rs./kWh. BEST to define the nomenclature of the Sales properly in MTR petition and formats.</li> </ul> <p><b>Response of BEST:</b> BEST will provide proper nomenclature of the sales in the revised petition to be submitted to the Hon’ble Commission.</p> <ul style="list-style-type: none"> <li>F14.2 – Cell linkage (Cell L40) – Fixed charges of LT Agriculture Pumpset is linked with LT Agri others.</li> </ul> <p><b>Response of BEST:</b> BEST will rectify the linkage at the time of revised petition to be submitted to the Hon’ble Commission.</p>
148.	F15 – Cross subsidy trajectory	<ul style="list-style-type: none"> <li>For calculation of the Ratio of Average Billing Rate to Projected Average Cost of Supply (%), Projected AvCoS is not equivalent to the one projected in F15.</li> <li>&amp;</li> <li>BEST to reconcile the formula of AvCOS in F14.1, F14.2 and F15.</li> </ul> <p><b>Response of BEST:</b> BEST will rectify the formula in AvCoS in F14.1,14.2 &amp; 15 in the revised petition to be submitted to the Hon’ble Commission.</p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
149.	F16 – Billing Efficiency and Collection Efficiency	<ul style="list-style-type: none"> <li>Energy Sales as per F16 does not reconcile with F1 and MTR Petition. BEST to provide the reconciliation of the same. <b>Response of BEST:</b> BEST submits that in F16, BEST has not included sales pertaining to street lights. The same is also mentioned in the notes in F16 under each year's tables. Hence, there is a difference between F1 &amp; F16 sales.</li> <li>Closing Receivables as outlined in F16 does not reconcile with audited accounts as well as F10. <b>Response of BEST:</b> BEST submits that, as a normal practice of distribution utility, provides data of live consumers in F16 which also has collection efficiency, revenue collection, etc. details. However, in audited accounts, receivables values of overall consumers are represented. Hence, both will vary.</li> <li>Energy Input of FY 2019-20 and FY 2020-21 does not reconcile with F1.4 resulting in difference in billing efficiency. BEST to provide justification for the same. <b>Response of BEST:</b> BEST submits that in F16 BEST has not included sales pertaining to street lights. The same is also mentioned in the notes in F16 under each year's tables. Hence, there is a difference in the F16 and F1.4.</li> </ul>
150.	F 17 - Trajectory for Billing Efficiency and Collection Efficiency	<ul style="list-style-type: none"> <li>Distribution loss projected by BEST is in the range of 4.53% to 4.33% for FY 2023-24 to FY 2024-25. However, BEST has projected billing efficiency of 99.95%. BEST to provide the rationale for the same. <b>Response of BEST:</b> BEST submits that the % error in formula will be rectified in the revised petition.</li> </ul>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
151.	F 18: Payment Efficiency	<ul style="list-style-type: none"> <li>BEST has highlighted the details of the generator bill only related to TPC-G. No other details related to other power suppliers has been submitted.</li> </ul> <p><b>Response of BEST:</b> BEST will provide the details in F18 along with the revised petition to be submitted to the Hon’ble Commission.</p> <ul style="list-style-type: none"> <li>No details have been provided for loan repayment as well as for FY 2021-22.</li> </ul> <p><b>Response of BEST:</b> BEST will provide the details of loan repayment in F18 in the revised petition to be submitted to the Hon’ble Commission.</p>
152.	F21: Depreciation Schedule	<ul style="list-style-type: none"> <li>BEST to provide the details in F21 as specified as per MTR Petition formats.</li> </ul> <p><b>Response of BEST:</b> BEST will provide the details in F21 in the revised petition to be submitted to the Hon’ble Commission.</p>
153.	F23 – Other Expenses	<p>While computing the other expenses for FY 2024-25, BEST has considered escalation on the O&amp;M cost approved for FY 2024-25 as per Case No. 324 of 2019 rather than the cost of FY 2023-24. BEST to rectify the same. (Cell M17)</p> <p><b>Response of BEST:</b> While computing the other expenses for FY 2024-25, BEST has correctly considered escalation on other expense of FY 2023-24 and accordingly projected the expenses for FY 2024-25.</p>
<b>Annexures</b>		
154.	Annexure 1 to 3 / 23	<ul style="list-style-type: none"> <li>Reasons for reduction in Contingencies Reserve Fund Investment in FY 2020-21.</li> </ul> <p><b>Response of BEST:</b></p>



**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p>BEST states that, there are some investments invested against contingency reserves that were matured in FY 2020-21 to Contingency Reserve Fund Investment in FY 2020-21.</p> <ul style="list-style-type: none"> <li>• Even Though Finance cost reconciled in toto with the audited accounts, the separate head wise accounts does not reconcile. BEST to confirm that the interest cost as highlighted in MTR is related to Long Term debt and not against working capital through proper supporting documents.</li> </ul> <p><b>Response of BEST:</b> Interest statements for Long-Term debt is being submitted through replies of data gaps, which clarifies that the interest cost highlighted in MTR is related to Long Term Debt.</p> <ul style="list-style-type: none"> <li>• Reconciliation of figures in MTR Petition with Audited accounts needs to be provided. The table highlighting the difference between the MTR Petition and Audited accounts is outlined as Annexure 1 of this Data gaps.</li> </ul> <p><b>Response of BEST:</b> BEST submits that the Hon'ble Commission has compared the MTR figures with Proforma accounts. In Proforma Accounts BEST considers 100% cost of allied department expenses whereas in MTR petition, it only claims a certain % of allied department expenses. Further, DPC charges, R&amp;M expenses towards allied dept., property insurance expenses, etc. are not claimed in MTR petition which are included in the Proforma accounts. Hence, the same will vary.</p> <ul style="list-style-type: none"> <li>• As per Annexure 23, Vigilance income has been reduced from the revenue. BEST to provide the nature of this expenses, reasons for deduction and the impact of the same in audited accounts.</li> </ul>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p><b>Response of BEST:</b> Vigilance income is the revenue realised through recovery from theft and/or pilferage of electricity. Vigilance income is considered under Non-Tariff Income, hence it is reduced from the revenue in Annexure 23.</p> <ul style="list-style-type: none"> <li>As per Annexure 23, the Revenue for FY 2019-20 is Rs. 3466.49 Crs whereas as per F13, the same is highlighted as Rs. 3466.68 Crs. BEST to reconcile the same.</li> </ul> <p><b>Response of BEST:</b> BEST will reconcile the revenue in the revised petition to be submitted to the Hon'ble Commission.</p>
155.	Annexure 7 to 9 / 22 – Voltage wise allocation of assets	<ul style="list-style-type: none"> <li>BEST has not bifurcated the Fixed Assets into Wire and Supply Business for FY 2019-20.</li> </ul> <p><b>Response of BEST:</b> BEST submits the bifurcated Fixed Assets into Wire &amp; Supply Business in the attached <b>AnnexurePoint155Bifurcation</b>.</p> <ul style="list-style-type: none"> <li>BEST to provide the rationale for inclusion of Meters into Voltage / Wire business as per Annexures 7 to 9.</li> </ul> <p><b>Response of BEST:</b> BEST submits that bifurcation of assets in the Wire &amp; Retail Supply Business will be submitted in the revised petition.</p> <ul style="list-style-type: none"> <li>Figures as provided in the Annexure 7 to 9 does not reconcile with F5 component wise. BEST to provide the reconciliation for the same.</li> </ul> <p><b>Response of BEST:</b></p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Sr. No	Reference in Petition	Data Gaps
		<p>BEST submits that the categorization of assets depicted in the Annexure 7 to 9 is based on accounting practice. In view of reconciliation sought in the above query, the necessary notes are already provided in Annexure 7 to 9. However, it can be seen that the total asset base figure shown in F5 is matching Annexure 7 to 9.</p> <ul style="list-style-type: none"> <li>• GFA as per Annexure 7 to 9 does not reconcile with Annexure 22. Also, the bifurcation amount voltage wise does not reconcile.</li> </ul> <p><b>Response of BEST:</b> BEST submits that as per the Voltage wise Asset Guidelines published by Hon’ble Commission, BEST tried to bifurcate the voltage wise assets. Further, it submits that this study is undertaken on a trial basis. BEST assures that it will provide detailed calculation of voltage wise assets as per new guidelines during the next MYT petition.</p> <ul style="list-style-type: none"> <li>• BEST to provide the excel table to highlight the calculation and allocation of the Common Assets.</li> </ul> <p><b>Response of BEST:</b> BEST has attached the calculation &amp; allocation of Common Assets considered in the <b>AnnexurePoint155Commonassets</b>.</p> <ul style="list-style-type: none"> <li>• BEST has limited their approach only on allocation of GFA and no allocation of cost has been proposed. BEST to provide the clarification for the same.</li> </ul> <p><b>Response of BEST:</b> BEST submits that as per the Voltage wise Asset Guidelines published by Hon’ble Commission, BEST tried to bifurcate the voltage wise assets. Further, it submits that this study is undertaken</p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

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156.	Annexure 10 & 11 – Contingency Reserve Investment	<p>on a trial basis. BEST assures that it will provide detailed allocation of cost and assets as per new guidelines during the next MYT petition.</p> <p>As per Annexure 10, the note for approval of Contingency Reserve Investment was issued post 30<sup>th</sup> September (on 7<sup>th</sup> December 2021 for FY 2020-21 and 21<sup>st</sup> October 2022 for FY 2021-22). BEST to provide the reasons for such delay.</p> <p><b>Response of BEST:</b>  <i>BEST respectfully submits that under Para 4.11.4 and Para 5.11.4 of its Petition it has already submitted reasons for such delay. The relevant extract of the Petition is submitted herewith:</i></p> <p align="center"><i>“4.11.4 The investment was delayed due to the disruption caused by Covid-19 lockdowns which resulted in significant delays in getting the appropriate approvals for the investment to be made. BEST submits that despite cash flow issues and pandemic situation it has complied with the regulatory provision with slight delay and requests Hon’ble Commission to condone the same and allow in ARR.</i></p> <p align="center">....</p> <p align="center"><i>5.11.4 The investment was slightly delayed in getting the appropriate approvals for the investment to be made and requests Hon’ble Commission to condone the delay and allow the same in ARR.”</i></p> <p>The procedure for investment of contribution to the Contingency Reserve Fund followed by BEST is as follows:</p> <ol style="list-style-type: none"> <li>1. DY. CAO(MERC) with the approval of the GM or CAO&amp;FA intimates the Administrative Manager (Cash) for making such investment as per availability of cash flow</li> <li>2. On receipt of such intimation A.M.(Cash) sends an online request to approved brokers of the BEST Undertaking for quotations for suitable investments</li> </ol>

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		<p>3. On receipt of quotes from the approved brokers the investment is made by an investment committee comprising of the CAO&amp;FA (Accounts), A.M. (Cash) and Dy. Manager(Audit) in a Government Security authorized under the Indian Trust Act, 1882.</p> <p>In view of the above process and considering the lockdown situation during Covid-outbreak, delay in getting appropriate approvals for the investment occurred.</p> <p>BEST further submits that finalisation of Accounts also takes considerable time. As a result, delay in making investment towards contingency reserve funds occurred.</p>																																								
157.	Annexure 15, 16 & 17 – GFA Details	<p>Reconciliation of GFA between F5 and Annexure 15, 16 and 17</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: #4F81BD; color: white;">Particulars</th> <th style="background-color: #4F81BD; color: white;">FY 2019-20</th> <th style="background-color: #4F81BD; color: white;">FY 2020-21</th> <th style="background-color: #4F81BD; color: white;">FY 2021-22</th> </tr> </thead> <tbody> <tr> <td><b>As per Annexure</b></td> <td></td> <td></td> <td></td> </tr> <tr> <td>GAD</td> <td align="right">96.57</td> <td align="right">97.03</td> <td align="right">97.50</td> </tr> <tr> <td>Electric Supply</td> <td align="right">2,792.96</td> <td align="right">2,897.94</td> <td align="right">3,001.79</td> </tr> <tr> <td><b>Total</b></td> <td align="right"><b>2,889.53</b></td> <td align="right"><b>2,994.96</b></td> <td align="right"><b>3,099.29</b></td> </tr> <tr> <td><b>As per MTR Petition / F5</b></td> <td align="right">2,841.23</td> <td align="right">2,946.45</td> <td align="right">3,050.43</td> </tr> <tr> <td><b>Difference</b></td> <td align="right"><b>48.30</b></td> <td align="right"><b>48.51</b></td> <td align="right"><b>48.86</b></td> </tr> </tbody> </table> <p><b>Response of BEST:</b></p> <p>BEST submits that the GFA of the General Administrative Department is bifurcated in Supply &amp; Transport Division equally (50% to Supply Business &amp; 50% Transport Business). Hence, there is a difference in F5 &amp; Annexure 15, 16 &amp; 17. The reconciled GFA is shown in below table:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: #4F81BD; color: white;">Particulars</th> <th style="background-color: #4F81BD; color: white;">FY 2019-20</th> <th style="background-color: #4F81BD; color: white;">FY 2020-21</th> <th style="background-color: #4F81BD; color: white;">FY 2021-22</th> </tr> </thead> <tbody> <tr> <td><b>As per Annexure</b></td> <td></td> <td></td> <td></td> </tr> <tr> <td>GAD</td> <td align="right">48.29</td> <td align="right">48.52</td> <td align="right">48.75</td> </tr> </tbody> </table>	Particulars	FY 2019-20	FY 2020-21	FY 2021-22	<b>As per Annexure</b>				GAD	96.57	97.03	97.50	Electric Supply	2,792.96	2,897.94	3,001.79	<b>Total</b>	<b>2,889.53</b>	<b>2,994.96</b>	<b>3,099.29</b>	<b>As per MTR Petition / F5</b>	2,841.23	2,946.45	3,050.43	<b>Difference</b>	<b>48.30</b>	<b>48.51</b>	<b>48.86</b>	Particulars	FY 2019-20	FY 2020-21	FY 2021-22	<b>As per Annexure</b>				GAD	48.29	48.52	48.75
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		Electric Supply	2,792.96	2,897.94	3,001.79
		<b>Total</b>	<b>2,841.25</b>	<b>2,946.46</b>	<b>3,050.54</b>
		<b>As per MTR Petition / F5</b>	2,841.23	2,946.45	3,050.43
		<b>Difference (rounding off)</b>	0.01	0.01	0.11
158.	Annexure 24b, d , f	<p>Cable connection fees and grants as provided in Annexure does not reconcile with MTR Petition – Funding of CAPEX.</p> <p><b>Response of BEST:</b></p> <p>BEST submits that in the funding of CAPEX, BEST has considered full capitalization of Street Lights through Grants. However, in the Annexures, street light capex has not shown through grants. Hence, there is a difference between Annexures and MTR Petitions.</p>			

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**December 13, 2022**

**Related to CAPEX**

<b>Sr. No</b>	<b>Reference</b>	<b>Data Query</b>
1.	Spill over projects	<p>BEST to provide the details of Spillover projects. Also, to provide justification for delay in the project and in case the same is on account of the supplier, then whether any LD has been charged.</p> <p><b>Response of BEST:</b></p> <ul style="list-style-type: none"> <li>• Most of the capital schemes of BEST are deferred / delayed due to urgent diversion of HV and LV cables for Mumbai Metro Rail Corporation (MMRC) projects like Metro rail.</li> <li>• The schemes executed under IPDS, and other schemes are delayed due to delay in the tendering procedure and the same is already submitted to Hon'ble Commission through various DPRs and Annual Capex Report.</li> <li>• The job of supply, installation, and commissioning of the AFF System is delayed due to delay in execution of the project by the contract firm.</li> <li>• Due to COVID -19, material deliveries were badly suffered from the supplier's end.</li> <li>• Scheme-wise justification in delay is given in subsequent paragraphs.</li> </ul>
2.	Capitalisation of projects	<p>1) BEST to provide the summary table of CAPEX / Capitalisation for DPR / Non-DPR / DPR under approval for each Financial year.</p> <p><b>Response of BEST:</b></p> <p>The year wise summary of CAPEX/Capitalisation for DPR/ Non- DPR/DPR under approval is given in the following table.</p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

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**December 13, 2022**

Sr. No	Reference	Data Query
		<p>2) Please submit the Cost Benefit Analysis for all the mentioned schemes in F-4.2 with scheme wise IDC and reasons for time-run as well as cost over-run if any.</p> <p><b>Response of BEST:</b> Cost-Benefit Analysis are attached as <b>AnnexurePointCapex2Costbenefit</b>.</p> <p><b>Reason for time overrun:</b></p> <p><b>(1) Revamping of RSS Scheme (BEST/FY16/02):</b> MERC approval No and date: MERC/DESK TECH_V/ CAP/DPR /20 122013/02688 dt. 22.02.2013 (Approved CAPEX- Rs. 36.63 Crs.):</p> <p>(a) Major works like installation of transformers (Mahalaxmi, Kussara, Mazgaon Dock), switchgears (Mahim Causeway, Navy Nagar, Wadala, etc.), are deferred due to urgent EHV cable diversion work of MMRC (Mumbai Metro Rail Corporation). Most of these EHV cable diversion schemes of MMRC are obligatory and urgent in nature which is not included in Capitalisation. Most of the workforce is utilised for EHV cable diversion work of MMRC.</p> <p>(b) 33kV cable replacement of Worli and Mahalaxmi RSS is to be executed under IPDS and due to delay in tendering procedure the job is delayed.</p> <p>(c) Due to delay in tendering procedure for procurement of 33kV switchgears, replacement jobs are delayed.</p> <p>(d) The job of supply, installation and commissioning of the AFF System is delayed due to delay in execution of the project by the contract firm.</p> <p><b>2) Revamping of RSS (BEST/FY17/02 and 18/02):</b> MERC Approval No. MERC/CAPEX/2017-18/ 4706 dt, 16.11.2017 (Capex-Rs. 64.09 &amp; Rs, 58.86 Crs.):</p> <p>(a) Major works of replacement / laying of 33 kV cable from TPC Mahalaxmi to Prabhadevi RSS, L T Marg Junction, and Esplanade RSS etc. works were included in this DPR. But the same work is</p>

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		<p>executed under IPDS in the FY 2018-19 &amp; FY 2019-20 and the said work is deleted from this DPR. Due to delay in tendering procedure the job is delayed.</p> <p>(b) Due to delay in tendering procedure for procurement of 33kV switchgears, replacement job at Sewree, G T Hospital, PMGP, KEM &amp; Ballard Estate is delayed.</p> <p>(c) The job of supply, installation and commissioning of AFF System at Backbay, Nariman Point, and Esplanade RSS is delayed due to delay in execution of project by the contract firm.</p> <p>(d) The balance works included in this DPR is deferred due to EHV cable diversion work of MMRC (Mumbai Metro Rail Corporation). Most of these EHV cable diversion schemes of MMRC are obligatory and urgent in nature which is not included in Capitalisation. Most of the work force is utilised for EHV cable diversion work of MMRC.</p> <p><b>3) Revamping of RSS (BEST/FY18/02A):-</b>MERC Approval No: MERC/ CAP/ DPR/2019-20/135 dt. 10.05.2019 (Capex Rs.15.58 Crs.):-</p> <p>The work included in the DPR is required to be completed before March, 2020. Civil work required for installation &amp; commissioning of T/F at Naval Dock RSS is deferred due to security reasons, strict restrictions on outside personnel entering in the naval premises. Considerable time had elapsed for security check of contractor personnel before entering in the naval premises. The work included in this DPR is also deferred due to EHV cable diversion work of MMRC (Mumbai Metro Rail Corporation).</p> <p><b>Cost Over Run</b></p> <p><b>1) Revamping of RSS (BEST/FY18/02A-Approved cost 15.58 Crore):</b></p> <p>During FY 2018-19, NDPR the capital expenditure of Rs.4.37 Crs done on installation &amp; commissioning of 33kV additional bus section at 110KV DBA RSS was inadvertently included in this DPR resulting in an increase in cost of the DPR. The said amount should be included in the Non</p>

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		<p>–DPR scheme in FY 2018-19. After deduction of the said cost (19.85-4.37=15.48), capital expenditure is within the approval limit.</p> <p>Now, most of the work included in the DPR is completed and DPR is closed as on 11.11.2022.</p> <p><b>2) Laying of HV LV cables and associated equipments (BEST/FY17/04):-</b> MERC Approval No. MERC/CAPEX/2017-18/ 4784 dt. 28.11.2017 (Capex Rs. 152.25 Crs.)</p> <p><b>Reason for Cost Overrun (Higher Capitalisation):</b></p> <p>(a) Initially, by considering the expected cable laying jobs, DPR was submitted for total capital expenditure of Rs. 241.60 Cr. However, while approving the DPR, capitalization amount was revised to Rs. 152.25 Cr from 241.60 Crs. by reducing the quantity.</p> <p>(b) For achieving scheduled expected output of laying of HV / LV cables and installation of Distribution Pillars (ADPs), sufficient work force and material was required to be made available. Accordingly, due to labour contract, more work force / labours were made available &amp; same were utilised for replacement / laying of HV /LV cables, resulting in higher Capitalisation.</p> <table border="1"> <thead> <tr> <th></th> <th align="center">Approved in DPR</th> <th align="center">Actual Work Done</th> <th align="center">% Variation</th> </tr> </thead> <tbody> <tr> <td>HV. Cable in Kms.</td> <td align="center">21</td> <td align="center">31.14</td> <td align="center">148.29</td> </tr> <tr> <td>L.V Cable in Kms.</td> <td align="center">56</td> <td align="center">74.90</td> <td align="center">133.75</td> </tr> <tr> <td>New Pillars in Nos.</td> <td align="center">96</td> <td align="center">133</td> <td align="center">138.54</td> </tr> <tr> <td>Service Cable in Kms.</td> <td align="center">28</td> <td align="center">56.67</td> <td align="center">202.39</td> </tr> </tbody> </table> <p>Now, the DPR is closed on 07.06.2021 and copy of the same is attached with the reply of the Data Gap Sr. No. 47 (Truing up for 2020-21).</p> <p><i>(ii) FY2020-21 &amp; FY2021-22: Detail Cost Benefit Analysis (CBA) for all the mentioned schemes in F4.2 with scheme closure report for FY 2020-21 is enclosed as AnnexurePointCapex2Costbenefit.</i></p>		Approved in DPR	Actual Work Done	% Variation	HV. Cable in Kms.	21	31.14	148.29	L.V Cable in Kms.	56	74.90	133.75	New Pillars in Nos.	96	133	138.54	Service Cable in Kms.	28	56.67	202.39
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**December 13, 2022**

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		<p align="center"><i>and</i></p> <p><i>(iii) FY 2021-22: Detail Cost Benefit Analysis (CBA) for all the mentioned schemes in F4.2 with scheme closure report for FY 2021-22 is enclosed as AnnexurePointCapex2Costbenefit.</i></p> <p><b>Reason for time overrun:</b></p> <p><b>(1) Revamping of RSS Scheme (BEST/FY16/02):</b> MERC approval No and date: MERC/DESK TECH_V/ CAP / DPR /20122013/02688 dt. 22.02.2013 (Approved CAPEX- Rs. 36.63 Crs.)</p> <p align="center"><i>and</i></p> <p><b>2) Revamping of RSS (BEST/FY17/02 and 18/02): MERC Approval No. MERC/CAPEX/2017-18/4706 dt, 16.11.2017 (Capex-Rs. 64.09 &amp; Rs, 58.86 Crs.):</b></p> <p>The work was not completed in the target scheduled period due to COVID -19 and material deliveries were badly suffered from the suppliers end. The management also holds on the deliveries of the material, as the management has decided to execute these schemes under RDSS programme. Now, approval of GoI is received for execution of schemes under RDSS.</p> <p><b>3) Revamping of RSS (BEST/FY18/02A):-</b>MERC Approval No: MERC/ CAP/ DPR/2019-20/135 dt. 10.05.2019 (Capex Rs.15.58 Crs.):-</p> <p>The work included in the DPR is required to be completed before March, 2020. Civil work required for installation &amp; commissioning of T/F at Naval Dock RSS is deferred due to security reasons, strict restrictions on outside personnel entering in the naval premises. Considerable time had elapsed for security check of contractor personnel before entering in the naval premises. The work included in this DPR is also deferred due to EHV cable diversion work of MMRC (Mumbai Metro Rail Corporation).</p> <p><b>Cost Over Run</b></p> <p><b>1) Revamping of RSS (BEST/FY18/02A-Approved cost 15.58 Crore):</b></p>

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		<p>During FY 2018-19, NDPR the capital expenditure of Rs.4.37 Crs done on installation &amp; commissioning of 33kV additional bus section at 110KV DBA RSS was inadvertently included in this DPR resulting in an increase in cost of the DPR. The said amount should be included in Non – DPR scheme in FY 2018-19. After deduction of the said cost (19.85-4.37=15.48), capital expenditure is within the approval limit.</p> <p>Now, most of the work included in the DPR is completed and DPR is closed as on 11.11.2022.</p> <p>3) For all the schemes mentioned under DPR/Non-DPR in F-4.2 please provide the details of Competitive Bidding carried out against any of the scheme.</p> <p><b>Response of BEST:</b></p> <p>BEST Undertaking adopts the Quality and Cost Based System (QCBS) for procurement of any Equipment and follows the Guidelines of World Bank and Central Vigilance commission (CVC). For least cost procurement of various types of materials required for execution of various schemes, BEST undertaking invites open tender by public advertisement through Two-bid e-tendering method which entails the Technical Bid Eligibility criteria. The Tender Notice is also displayed on the Undertaking’s e-tender website viz. <a href="http://www.bestetender.com">www.bestetender.com</a> as well as sent through e-mails to various vendors registered with the Undertaking for that particular item.</p> <p>To get competitive and realistic prices, the BEST Undertaking has also adopted the practice of opening of Two-bid tenders as per State Government GR No.Tender-2012/AN97/PR-7 dtd.23-09-2013. Besides, the items whose prices are volatile due to fluctuation of prices of their raw materials, the BEST Undertaking has prepared price variation clauses based on the IEEMA Price Variation formula. This has also resulted into getting competitive and realistic prices.</p> <p>BEST submits that IPDS scheme executed on the Turn-key basis. Details of the same are enclosed as <b>AnnexurePointCapex2IPDSScheme</b>.</p>

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		<p>Lastly, for utmost transparency, the best undertaking has prepared guidelines for procurement of materials and a copy of the same is enclosed as <b>AnnexurePointCapex2ProcurementGuidlines</b>.</p> <p>4) A separate column of remarks giving the reason for delay in execution w.r.t to be completed timeline proposed in the DPR.</p> <p><b>Response of BEST:</b> A separate column of remarks is added in the excel format sheet, where the reason for delay in execution w.r.t to be completed is the time line proposed in the DPR.</p> <p>5) For each DPR scheme, wherever applicable, please submit the reasons for time overrun as well as cost overrun as compared to the approved DPR cost and the approved phasing, if any. and</p> <p>6) For each DPR scheme, wherever applicable, please submit the reasons for time overrun as well as cost overrun as compared to the approved DPR cost and the approved phasing, if any. and</p> <p>7) For each DPR scheme, wherever applicable, please submit the reasons for time overrun as well as cost overrun as compared to the approved DPR cost and the approved phasing, if any.</p> <p><b>Response of BEST:</b> Scheme wise reasons of time overrun and cost overrun wherever applicable is listed below: <b>(1) New Receiving Substation Schemes:</b> (i) <b>Time Overrun:</b> - New RSS Commissioning Scheme at M.G.M. Hosp, Wankhede Stadium, Dosti Acres, Sai Sunder Nagar and Jerbai Wadia Road (Scheme No. BEST/FY16/01). <b>M. G. M Hospital RSS:</b> Handing over of RSS site was delayed. After finalization of tender, the work order for construction of M G. M 33kV RSS has been awarded to the firm and construction</p>



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		<p>work is commenced on 10.05.2018 and completed by the end of March.2020. In the area there was no load demand, hence commissioning of RSS was delay. Now, commissioning work is in progress.</p> <p><b>Wankhede Stadium RSS:</b> RSS is being constructed by the party and same is delayed by the party. Civil work was delayed. RSS is commissioned in FY2019-20 under IPDS.</p> <p><b>Sai Sunder Nagar RSS:</b> Handing over of RSS site was delayed. The civil work of the proposed 33kV Receiving substation commenced in Sept 2018. The civil work of the proposed 33kV Receiving substation has been delayed due to diversion of HV &amp; LV cables existing in the plot.</p> <p><b>Dosti Acres RSS:</b> Handing over of RSS site was delayed. The civil work of prop. RSS commenced in September 2018. The RSS work is delayed due to delay in civil work. Also, in the area, there was no load demand, hence commissioning RSS was delayed. Now, commissioning work is in progress.</p> <p><b>Proposed Jerbai Wadi RSS:</b> It is learnt that M/s. TATA was approached to give power supply to this project. Consumer is has not shown interest towards. BEST for taking electric supply. Hence, commissioning of this RSS is cancelled. Hence, the work of commission of RSS is deleted from the list of work.</p> <p>(ii) <b>Time Overrun:</b> - New RSS commissioning Scheme at Wadala Truck Terminal (WTT) No.1 and Wadala Truck Terminal (WTT) No.2 (Scheme No. BEST/FY13/09B).</p> <p>(a) Earlier M/s. Lodha Crown was informed that they had planned proposed construction at Salt Pan Block zone, Wadala Truck Terminal, Wadala Mumbai. Under this project, they have planned to construct 10 nos. of Residential Towers and 11 nos. Commercial Towers at Wadala Truck Terminal (WTT) which requires a huge amount of load i.e. about 50 MW. Accordingly, DPR for the same was prepared and approved by MERC on 28.03.2013. Till up to F.Y. 2017-18 there was no any</p>

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		<p>development seen in this area. BEST had anticipated that the development in Wadala truck terminal would come up in the F.Y. 2012-13 onwards but as anticipated by BEST it did not happened.</p> <p>(b) Actual development is started from F.Y. 2017-18 onwards. In the F.Y. 2017-18, BEST has laid EHV cables for commissioning of Lodha Crown No.1 RSS, Tr. No. 1 and the same is now commissioned.</p> <p>(c) The main reason behind delay in the project is due to delay in development at WTT &amp; due to that load not come up as anticipated earlier. Construction of RSS building was also delayed.</p> <p><b>(2) Revamping of Existing Receiving Substations (RSS):</b></p> <p>(i) <b>Time Overrun:-</b>Revamping of RSS Scheme (BEST/FY16/02): MERC approval No and date: MERC/DESK TECH _V / CAP/DPR/20122013/02688 dt. 22.02.2013 (Approved CAPEX- Rs. 36.63 Crs.)</p> <p align="center">And</p> <p>(ii) <b>Revamping of RSS (BEST/FY17/02 and 18/02): MERC Approval No. MERC/CAPEX/2017-18/4706 dt, 16.11.2017 (Capex-Rs. 64.09 &amp; Rs, 58.86 Crs.):</b></p> <p align="center">And</p> <p>(iii) <b>Revamping of RSS (BEST/FY18/02A):-</b>MERC Approval No: MERC/ CAP/ DPR/2019-20/135 dt. 10.05.2019 (Capex Rs.15.58 Crs.):-</p> <p>For reasons of the time overrun of the scheme, kindly refer to earlier replies in the Sr. No. 2 of the”related to CAPEX” query table.</p> <p>(iv) <b>Revamping of RSS (BEST/FY18/02A):-</b>MERC Approval No: MERC/ CAP/ DPR/2019-20/135 dt. 10.05.2019 (Capex Rs.15.58 Crs.):-</p> <p>For reasons of the cost overrun of the scheme, kindly refer to earlier replies in the Sr. No. 2 of the”related to CAPEX” query table.</p>

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**December 13, 2022**

<b>Sr. No</b>	<b>Reference</b>	<b>Data Query</b>
		<p>8) Please provide the scheme wise details of capitalisation disallowed in past order and claimed in which financial year in current petition.</p> <p><b>Response of BEST:</b> The capitalisation amounting to Rs. 3.28 Crore pertaining to (BEST Scheme code No. BEST/FY16/01) MERC scheme ref No. MERC/CAPEX / 2016-17/00770 dated 28.09.2016 was disallowed in Tariff Order issued by MERC vide Case No. Case No. 324 of 2019 dated 30.03.2020 stating the reason that the asset is Not Put to Use. The cost was pertaining to civil work of M.G.M. Hospital (Rs.1.85 Cr.), Dosti Acres (Rs.0.42 Cr.) and 33 kV cable laying for Sai Sunder (1.01Cr). Till date the asset Not Put To Use hence not claimed for capitalisation in the MTR Petition. (Kindly refer to Page No.78 of Tariff Order 324 of 2019 dated 30.03.2020).</p> <p>9) Capitalisation details to be provided in the formats as enclosed in Excel format</p> <p><b>Response of BEST:</b> BEST has attached the details in the requisite format as <b>AnnexurePointCapex9</b>.</p>

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Name of DPR	MERC approval	MERC approved cost	Grant	CAPE X till FY 2018-19		CAPE X till FY 2024-25	Total CAPE X till FY 2024-25	Cumm. capitalization till FY 2018-19	IDC for FY 2019-20	Total Capitalization (Incl. IDC) for FY 2019-20	IDC for FY 2020-21	Total Capitalization (incl. IDC) for FY 2020-21		IDC for FY 2024-25	Total Capitalization (Incl. IDC) for FY 2024-25	Competitive bidding details	Project Completion report

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Annexure 1 – Comparison Statement of MTR Petition and Audited accounts.

Particulars	FY 2019-20			FY 2020-21			FY 2021-22		
	Accounts	MTR	Diff	Accounts	MTR	Diff	Accounts	MTR	Diff
Revenue from Operations	3,532.33	3,466.68	65.65	2,846.24	2,792.74	53.50	3,049.04	2,995.19	53.85
<i>Distribution of energy by meter</i>	3,466.05	3,466.68	7.16	2,786.91	2,792.74	2.78	2,990.18	2,995.19	2.85
<i>Distribution of energy</i>	7.79			8.61			7.87		
<i>Repairs &amp; Maintenance of Street lighting</i>	53.92			48.07			49.63		
<i>Sale of Scrap</i>	4.57			2.65			1.36		
<b>Other Income</b>	<b>42.03</b>	<b>39.27</b>	<b>2.76</b>	<b>57.99</b>	<b>17.44</b>	<b>40.55</b>	<b>71.25</b>	<b>26.84</b>	<b>44.41</b>
<i>Bank deposits</i>	0.55			0.94			0.76		
<i>Rent of Building &amp; land</i>	2.74			3.81			4.12		
<i>E. D collection &amp; D P charges</i>	10.41			10.03			49.00		
<i>Profit on Sale of Assets</i>	2.45			3.09			9.71		
<i>Miscellaneous income</i>	0.02						0.08		
<i>Discount, sundry balances written back</i>	20.00			40.12			7.58		
<i>Advertisement receipts</i>	5.86						0.00		
<b>Total Revenue</b>	<b>3,574.36</b>	<b>3,505.95</b>	<b>68.41</b>	<b>2,904.23</b>	<b>2,810.18</b>	<b>94.04</b>	<b>3,120.29</b>	<b>3,022.03</b>	<b>98.26</b>
<b>Expenses</b>									
Purchase of electricity	2,445.19	2,415.04	-30.15	2,317.29	2,290.87	-26.42	2,803.51	2,790.16	-13.35
Employee benefit expense	441.58	350.58	-91.00	522.63	413.19	-109.44	559.78	444.31	-115.47
Finance cost	87.80	87.81	0.00	64.31	64.30	-0.01	85.40	57.34	-28.06
<i>Interest expense</i>	50.11	41.24		47.18	36.60		69.75	31.76	
<i>Other borrowing cost</i>	37.69	8.88		17.13	10.57		15.65	9.93	
<i>Interest on Security Deposit</i>		37.69			17.13			15.65	
Depreciation including depreciation of G&AD	103.27	101.67	0.00	107.13	105.56	0.01	107.58	105.99	-4.86
		1.60			1.56			6.45	

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Particulars	FY 2019-20			FY 2020-21			FY 2021-22		
	Accounts	MTR	Diff	Accounts	MTR	Diff	Accounts	MTR	Diff
Other expenses*	197.99	233.68	35.69	174.72	220.76	46.04	168.57	231.99	63.42
Provision for doubtful debts	5.09	5.09	-0.00	3.91	3.91	0.00	4.59	4.59	-
Prior Period Item		-48.82	-48.82	-116.73		116.73	-249.78		249.78
<b>Total Expenses</b>	<b>3,280.93</b>	<b>3,145.05</b>	<b>-134.28</b>	<b>3,073.24</b>	<b>3,098.59</b>	<b>26.92</b>	<b>3,479.64</b>	<b>3,634.38</b>	<b>151.47</b>
<b>Profit</b>	<b>293.43</b>	<b>360.90</b>	<b>202.69</b>	<b>-169.01</b>	<b>-288.41</b>	<b>67.12</b>	<b>-359.35</b>	<b>-612.35</b>	<b>-53.21</b>
<b>Balance Sheet</b>									
<b>Liabilities</b>									
<b>Grant</b>									
Consumer Cont	90.02	101.81	11.79	27.93	12.75	-15.18	8.28	18.17	9.89
<b>Long Term Debt</b>	<b>366.97</b>	<b>366.97</b>	<b>-</b>	<b>325.23</b>	<b>325.23</b>	<b>-</b>	<b>283.48</b>	<b>283.48</b>	<b>-</b>
APDRP Loan	8.97	366.97		6.76	325.23		4.54	283.48	
REC	316.25			276.72			237.19		
Current Maturities of Long Term Borrowings	41.75			41.75			41.75		
<b>Short Term Loan</b>	<b>-</b>	<b>225.00</b>	<b>225.00</b>	<b>100.00</b>	<b>325.00</b>	<b>-</b>	<b>1,508.93</b>	<b>225.00</b>	<b>-</b>
Canara OD		225.00	225.00		225.00			225.00	
MCGM									
Bank of India / Short Term Loan			-	100.00	100.00		1,508.93		
Security Deposit from Customers	426.60	416.38	-10.22	434.62	424.46	-10.16	447.43	436.15	-11.28
<b>Assets</b>									
<b>Gross Fixed Assets</b>									
Op. Bal	2,614.34	2,614.33	-0.01	2,841.24	2,841.23	-0.01	2,946.45	2,946.45	-0.00

**Data Gaps – Set 1 on MTR Petition 2022 of BEST - Truing up for Aggregate Revenue Requirement (ARR) and Revenue for FY 2019-20, FY 2020-21 & FY 2021-22, Provisional Truing up for FY 2022-23, and Revised Projections for FY 2023-24 & FY 2024-25**

**December 13, 2022**

Particulars	FY 2019-20			FY 2020-21			FY 2021-22		
	Accounts	MTR	Diff	Accounts	MTR	Diff	Accounts	MTR	Diff
<i>Addition</i>	246.48	246.48	0.00	136.31	136.31	0.00	123.68	123.68	-
<i>Reduction</i>	19.57	19.58	0.01	24.79	24.77	-0.02	19.59	19.70	0.11
<i>Trsf to other division</i>				6.31	6.32	0.01			
<i>Cl. Bal</i>	2,841.24	2,841.23	-0.01	2,946.45	2,946.45	-0.00	3,050.54	3,050.43	-0.11
Contingencies Reserve Fund Investment	48.09	47.99	-0.10	43.47	47.99	4.52	51.16	55.11	3.95
Receivables	322.47	339.33	16.87	417.31	260.67	-156.65	531.51	306.00	-225.51
* - Other expenses adjusted with Depreciation of G&AD and provision for doubtful debts and includes A&G, R&M and Other expenses									

## **ANNEXURES to BEST MTR Petition - Data Gap Set I & Statement of Accounts**

### **List of Annexures:**

<b>Sr. No.</b>	<b>Annexure</b>
1	AnnexurePoint4
2	AnnexurePoint8FAC
3	AnnexurePoint9.
4	AnnexurePoint10
5	AnnexurePoint11MOD.
6	AnnexurePoint11Monthlypowerpurchase
7	AnnexurePoint12Ebidding
8	AnnexurePoint12MPL
9	AnnexurePoint13LOI
10	AnnexurePoint13REC
11	AnnexurePoint13RPSrebate
12	AnnexurePoint13Walwhan
13	AnnexurePoint14FBSM
14	AnnexurePoint14UIcharges
15	AnnexurePoint15
16	AnnexurePoint16
17	AnnexurePoint19
18	AnnexurePoint20
19	AnnexurePoint22
20	AnnexurePoint30
21	AnnexurePoint31MEDA
22	AnnexurePoint31RPOcomputation
23	AnnexurePoint31RPOshortfall
24	AnnexurePoint31WalwhanPPA.
25	AnnexurePoint34FAC
26	AnnexurePoint35(b)DocumentaryEvidencesFY2019-20
27	AnnexurePoint35MOD
28	AnnexurePoint35Monthlypowerpurchase
29	AnnexurePoint35PPA
30	AnnexurePoint35RPSrebate
31	AnnexurePoint39FBSMBills
32	AnnexurePoint39MOM_MSPC sub Committee
33	AnnexurePoint40
34	AnnexurePoint43
35	AnnexurePoint53Incentivescheme



Sr. No.	Annexure
36	AnnexurePoint55Collectionefficiency
37	AnnexurePoint55Reliabilityindices
38	AnnexurePoint59
39	AnnexurePoint64(b)DocumentaryEvidencesFY2020-21
40	AnnexurePoint64MOD
41	AnnexurePoint64Monthlypowerpurchase
42	AnnexurePoint64RPSrebate
43	AnnexurePoint65(b)Reconciliation of FAC
44	AnnexurePoint66ReconciliationofcostofMPL
45	AnnexurePoint67REC
46	AnnexurePoint68
47	AnnexurePoint68(C)_Reconciliation of cost of Bilateral power
48	AnnexurePoint70
49	AnnexurePoint78
50	AnnexurePoint87
51	AnnexurePoint89
52	AnnexurePoint91MOD
53	AnnexurePoint91Powerprocured
54	AnnexurePoint91Powerprojection
55	AnnexurePoint91RPSinvoice
56	AnnexurePoint107Carryingcost
57	AnnexurePoint123
58	AnnexurePoint124
59	AnnexurePoint125
60	AnnexurePoint155Bifurcation
61	AnnexurePoint155Commonassets
62	AnnexurePointCapex2Costbenefit
63	AnnexurePointCapex3Guidelines
64	AnnexurePointCapex3IPDS
65	AnnexurePointCapex9

**Link for Annexures & Statement of Accounts**

[https://drive.google.com/file/d/1z-jR73g5VkZ4mUwR6V0u3mE3u1mGUGJA/view?usp=share\\_link](https://drive.google.com/file/d/1z-jR73g5VkZ4mUwR6V0u3mE3u1mGUGJA/view?usp=share_link)