



TATA POWER-DDL

# Annexure II

TPDDL/REGULATORY/2024-25/03/57  
May 16, 2024

Office of the HoD (Regulatory & Legal)

**The Secretary**  
Delhi Electricity Regulatory Commission,  
Viniyamak Bhawan, C-Block, Shivalik,  
Malviya Nagar,  
New Delhi -110 017.

**Subject: Submission of Employee Expenses and expenses on account of Statutory Levies for FY 2023-24 in compliance of Regulation 23 of DERC (Business Plan) Regulations, 2023.**

Dear Sir,

The Hon'ble Commission has notified the DERC (Business Plan) Regulations, 2023 for the Control Period FY 2023-24 to FY 2025-26.

Regulation 23 of DERC (Business Plan) Regulations, 2023 directs the DISCOMs to submit the Employee expenses pertaining to Employees transferred under the Tripartite Agreement and expenses on account of Statutory Levies within thirty (30) days from the end of finalization of audited accounts of the relevant year. Same is reproduced below for ready reference:

**“(23) OPERATION AND MAINTENANCE EXPENSES:**

*(5) The Employee benefits pertaining to Employees transferred under the Tripartite Agreement are considered uncontrollable in nature, therefore not forming part of Normative O&M Expenses as tabulated below, accordingly, shall be Trued up for relevant Financial year subject to prudence check:*

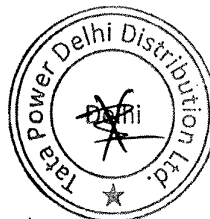
*Provided that the Distribution Licensee shall submit the above details of Employee Expenses within thirty (30) days from the end of finalization of audited accounts of the relevant year.*

*(6) Expenses on account of Statutory Levies towards Property Tax/ Land Licence Fee to GoNCTD, Licence Fee paid to DERC shall be Trued up for relevant Financial year subject to prudence check:*

*Provided that the Distribution Licensee shall submit the above details of O&M expenses within thirty (30) days from the end of finalization of audited accounts of the relevant year;”*

Further, the Hon'ble Commission at page no. 55 in its Statement of Reasons (SOR) for DERC (Business Plan) Regulations, 2023 directed that it will allow suitable replacement cost of FRSR employees. The relevant portion is reproduced below for ready reference:

*“d. .... The Commission will map suitably the replacement cost of FRSR employees with non-FRSR employees and, after prudence check, will allow such replacement cost.”*



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**TATA POWER DELHI DISTRIBUTION LIMITED**

(A Tata Power and Delhi Government Joint Venture)

Corporate Office : NDPL House Hudson Lines Kingsway Camp Delhi - 110 009

Website : www.tatapower-ddl.com CIN No. : U40109DL2001PLC111526



## TATA POWER-DDL

Accordingly, Tata Power-DDL hereby submits the following details pertaining to FY 2023-24. Further, Tata Power-DDL has challenged the Regulation no. 23 of DERC (Business Plan) Regulations, 2023 in Hon'ble Delhi High Court vide Writ C no 6724/2023. The submission of present information, data may not be construed as any waiver of Tata Power DDL's rights and contentions in the sub judice matter. The details submitted are as follows:

1. Employee expenses pertaining to Employees transferred under the Tripartite Agreement as **Annexure 1**.
2. Expenses on account of Statutory Levies as **Annexure 2**.
3. Claim for FRSR replacement cost as **Annexure 3**.

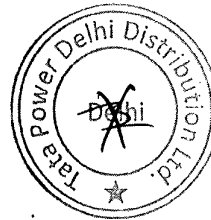
We hope that the Hon'ble Commission will find the above in order.

Thanking You.

Yours Sincerely,  
For **Tata Power Delhi Distribution Ltd.**

  
**Anurag Bansal**  
HoD (Regulatory & Legal)

Encl: As mentioned above



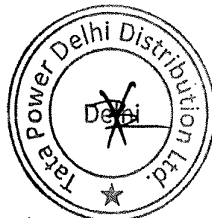


**Annexure-1****Tata Power Delhi Distribution Limited****Summary of Employee expenses pertaining to Employees transferred under the Tripartite Agreement for the year ended 31st Mar 2024**

Particulars	Amount (Rs. In Crores)
Basic Pay	108.55
Power Pay	3.20
Over Time	0.11
Holiday Pay	0.94
Dearness Allowance	49.87
Dearness Allowance on Transport Allowance	2.98
House Rent Allowance	29.28
Special Allowance	1.31
Tea Allowance	0.37
Conveyance Allowance	3.94
Transport Allowance	6.48
Uniform Allowance	0.26
Children Education Allowance	0.85
Electricity Fixed Charges Reimbursement	0.19
Staff Electricity Concession	0.09
Night Duty Allowance	0.49
Leave Travel Allowance	0.61
Driver Reimbursement	1.27
Car Maintenance	2.83
Fuel Reimbursement	1.78
Other Allowance	1.22
Pension Trust Administration Charge	3.06
Leave Salary Contribution	5.76
Pension Contribution	23.68
Group Insurance	8.70
Pension Contribution (VSS/Court Case)	2.73
Ex-gratia	8.38
Other Miscellaneous Cost	0.15
<b>Sub-Total</b>	<b>269.08</b>
<b>Less: Amount Capitalized (Refer Note-1)</b>	<b>26.47</b>
<b>Net Amount</b>	<b>242.61</b>

**Note-1**

The company capitalizes employee cost attributable to the capital expenditure incurred by the company. The capitalization of employee cost includes cost related to both FRSR as well as Non-FRSR employees. The abovementioned portion of FRSR employee cost capitalized by the company has been determined by the company based on the total employee cost capitalized during the year ended 31st Mar 2024 and the proportion of cost of FRSR employees and Non-FRSR employees for the year ended 31st Mar 2024.

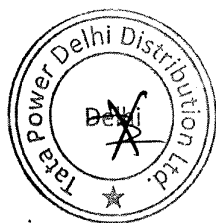


**Annexure-2****Tata Power Delhi Distribution Limited****Summary of expenses in account of Statutory Levies for the year ended 31st Mar 2024**

Particulars	Amount (Rs. In Crores)	Amount (Rs. In Crores)
Rates, Taxes & Duties		0.11
Property Tax		2.22
License Fees paid to DERC		4.56
Common Effluent Treatment Plant (CETP) Charges		0.42
Other Regulatory Expenses		1.47
a) Consultancy Fees to Members of Consumer Grievance Redressal Forum	0.97	
b) Petition Filing Fees	0.12	
c) Company's share of Electricity Ombudsman Cost	0.38	
Land License Fee paid to GoNCTD (Refer Note-1)		15.62
<b>Total</b>		<b>24.41</b>

**Note-1:**

In accordance with the requirements of Ind AS 116- Leases, the Company recognizes right-of-use assets and lease liabilities at the commencement date of the lease measured at the present value of lease payments to be made over the lease term. Accordingly, the abovementioned land license fees paid by the company to GoNCTD are reduced from the lease liabilities (Refer Note 5 of the Audited Financial Statements of the Company for the year ended 31st Mar 2024)



**Annexure-3**

**Tata Power Delhi Distribution Limited**

**Summary of claim for FRSR Replacement Cost for the year ended 31st Mar 2024**

Particulars	Amount (Rs. In Crores)
Claim for FRSR Replacement Cost (Note 1)	15.81
<b>Total</b>	<b>15.81</b>

**Note-1:**

In DERC Business Plan Regulations, 2023, the Hon'ble Commission has considered FRSR employee cost as uncontrollable in nature and in Statement of Reasons for Business Plan Regulations 2023 has further directed that it will allow suitable replacement cost of FRSR employees. Accordingly, the salary cost of retired FRSR employees for the remaining period in FY 23-24 is sought under FRSR replacement cost.

