

Sl. No.	Particulars	Employee cost	R&M expenses	A&G expenses	Total
5	1/3 rd of Gains to be retained by the licensee				9.93

The Hon'ble Commission has worked out the gain of Rs. 10.27 Crore on account of sharing of Gains/ (Losses) for O&M expenses for FY 2020-21 and deducted this amount from the ARR of FY 2020-21. BSPTCL has worked out the Gain of Rs. 19.86 Crore on account of sharing of Gains/ (Losses) for O&M expenses for FY 2020-21 as shown above which has to be deducted from the revised ARR for FY 2020-21. Thus, the net impact on BSPTCL is Rs. 9.59 Crore for FY 2020-21 (Rs. 19.86 Crore - Rs. 10.27 Crore), which is to be reduced from the ARR for FY 2020-21.

In view of the above, BSPTCL respectfully requests the Hon'ble Commission to review the calculations for sharing of Gains/(Losses) on account of variation in O&M expenses for FY 2020-21 as approved in Tariff Order dated 25 March 2022, under the head, "error apparent on the face of the record" and approve the sharing of Gains/(Losses) for O&M expenses on aggregate basis after considering the revised approvals. The Hon'ble Commission is hence, requested to approve reduction of ARR for FY 2020-21 by Rs. 9.59 Crore on account of sharing of gains/(losses), as worked out in the above paragraphs. The impact of the above error needs to be allowed with the associated carrying cost for the respective Years.

6 Capitalisation Disallowed for FY 2021-22

BSPTCL in the Petition, had claimed capitalisation of Rs. 1311.46 Crore and IDC of Rs.52.04 Crore, i.e., the total capitalisation including IDC of Rs.1363.50 Crore for FY 2021-22. Further, BSPTCL vide letter dated 3 February, 2022 had submitted the revised list of works for FY 2021-22 wherein BSPTCL revised the capitalisation to Rs. 1301.56 Crore and IDC to Rs. 48.11 Crore; thus, sought approval for total capitalisation of Rs. 1349.67 Crore for FY 2021-22.

However, the Hon'ble Commission in the Order has approved capitalisation Rs. 1,271.38 Crore and IDC of Rs. 48.11 Crore stating that the Commission has considered Rs. 1271.38 Crore as per revised submission of BSPTCL. The relevant para of the Order is reproduced as below:

"BSPTCL has projected capital expenditure of Rs.919.14 crore for FY 2021-22. However, it is observed from the list of works furnished in Annexure-III to the petition the capex is shown as Rs.583.09 crore. The Commission addressed the petitioner to

reconcile the differences and to furnish revised list of works. BSPTCL vide letter dated 03.02.2022 has submitted the revised list of works. According to the revised works-wise statement (Annexure-III) the capex is projected at Rs.867.10 crore and capitalisation at Rs.1271.38 crore and IDC of Rs.48.11 crore, totaling to Rs.1319.50 crore and the same is considered in review for FY 2021-22."

From the above, it is observed that the Hon'ble Commission has approved capitalisation of Rs. 1271.38 Crore against capitalisation of Rs. 1,301.56 Crore and IDC of Rs. 48.11 Crore in revised submission. Thus, the Hon'ble Commission has not allowed the capitalisation of Rs. 30.18 Crore for FY 2021-22.

BSPTCL submits that since it is APR for FY 2021-22 and the True up of FY 2021-22 will be undertaken by the Hon'ble Commission on the basis of actual capitalisation, BSPTCL has not claimed impact of disallowance of capitalisation of Rs. 30.18 Crore for FY 2021-22 in this Review Petition. However, BSPTCL requests the Hon'ble Commission to take note of this submission.

7 O&M Expenses Norms for FY 2022-23 to FY 2024-25

BSPTCL has computed the norms for O&M expense as per the methodology adopted by the Hon'ble Commission in the Tariff Order dated 15 February, 2019 considering no. of employees, transmission line in Ckt.km, no. of substations and actual employees for the period from FY 2013-14 to FY 2020-21. Further, vide data gaps, the Hon'ble Commission asked BSPTCL to furnish the revised norms for Employee expenses and A&G expenses considering the three years actual information. Accordingly, in the reply, BSPTCL submitted the revised norms for Employee expenses and A&G expenses considering the actual information for FY 2018-19 to FY 2020-21 as shown below:

Table 7: Revised Base Norms for Employee Expenses as submitted by BSPTCL in data gaps reply

Particulars	FY 18-19	FY 19-20	FY 20-21	CAGR	Base Value
No. of employees	2264	2335	2334		
Transmission line in Ckt KM	14694	16,644.00	15,084		
No. of substations	142	144	146		
Number of personnel per ckt/km (55%)	0.08	0.08	0.09	0.14%	0.0852
Number of personal per substation (45%)	7.17	7.30	7.19	0.09%	7.2002
Employee cost (Including SLDC)	162.84	168.34	189.24		
Less: SLDC Cost (Rs. Crore)	4.06	5.1	6.21		
Employee cost (Rs. Crore)	158.78	163.24	183.03		

Particulars	FY 18-19	FY 19-20	FY 20-21	CAGR	Base Value
Annual expenses per personnel (Rs. Crore)	0.07013	0.07	0.08	3.79%	0.0814
Annual expenses per personnel (Rs. Lakh)	7.0133	6.9910	7.8418		8.1392

Table 8: Revised Base Norms for A&G Expenses as submitted by BSPTCL in data gaps reply

Particulars	FY 18-19	FY 19-20	FY 20-21	CAGR	Base Value
No. of employees	2264	2335	2334		
No. of substations	142	144	146		
A&G Expenses (Including SLDC) (Rs. Crore)	32.49	45.84	54.23		
Less: SLDC (Rs. Crore)	0.58	0.33	0.26		
A&G Expenses (Rs. Crore)	31.91	45.51	53.97		
A&G Expenses per personal (55%) (Rs. Crore)	0.01	0.01	0.01	17.94%	0.0150
A&G Expenses per substation (45%) (Rs. Crore)	0.10	0.14	0.17	18.05%	0.1964
A&G Expenses per personal (55%) (Rs. Lakh)	0.78	1.07	1.27		1.5000
A&G Expenses per substation (45%) (Rs. Lakh)	10.11	14.22	16.63		19.6371

However, the Hon'ble Commission has not considered the above submission of BSPTCL in the Order as the Order makes no mention about the same.

Further, the Hon'ble Commission in this MYT Period has changed the methodology for determining the Base Norms for Employee expenses and A&G expenses for determining the normative O&M expenses. The relevant paras of the Order for determining the Base Norms for Employee expenses are reproduced below:

"It is observed that BSPTCL has computed the norms based on the past data of employee expenses for FY 2013-14 to FY 2020-21 adopting the Compounded Aggregate Growth Rate (CAGR) for all the three norms employee expenses i.e., number of personnel per Ckt/km, number of personal per substation and annual expenses per personnel. BSPTCL has applied CAGR on the values of FY 2020-21 to derive base norms for Employee expenses. Further, the petitioner has considered inflationary index of 6% over the base value thus escalation of employee expense norm twice, once by applying CAGR on the value of 2020-21 and secondly by the inflationary index of 6%. The Commission in order

dated 20.03.2020 has rectified the inadvertent error occurred in computations of norms in the Tariff order dated 15.02.2019 and re-determined the norms (revised) for employee expense and A&G expense for the control period FY 2019-20 to FY 2021-22 in Tariff Order 20.03.2020.

....

The Petitioner has considered the employee expenses for FY 2013-14 to FY 2020-21. However, the regulation 21 (i) stipulates for considering audited accounts of operations for last three years. As such the employee expense norm worked out by the petitioner is inconsistent with the regulations. Regulations 21 of BERC (Multi Year Transmission Tariff and SLDC charges) Regulations 2021, specify that the Commission shall stipulate a separate trajectory of norms for each of the components viz., Employee cost, Repair and Maintenance expenses and A&G expenses which shall be defined in terms of number of personal per Ckt/km, number of personal per bay along with annual expenses per personal per employee expenses, combination of A&G expenses per personal and A&G expenses per substation for A&G expenses and R&M expenses as percentage of Gross Fixed Assets for determination of R&M expenses.

Regulation 21 (g) specify the norms shall be determined at constant prices of base year and escalation on account of inflation shall be over and above the baseline.

Regulation 21 (h) specify the Transmission Licensee specific trajectory of norms shall be identified by the Commission on the basis of absolute and relative analysis.

Regulation 21 (i) stipulated that in absolute analysis, Transmission Licensee's audited accounts of operations for last three years, expenses claimed for control period, historically approved cost, and prudence check shall be used by the Commission to estimate values of norms.

The Commission, in terms of regulation 21 (g), (h) and (i) has considered the three years average of the actual employee cost and arrived at the base value of annual expense per personnel. No. of employees for substations and no. of employees for transmission lines were considered in 45 :55 ratio for computation of norms and accordingly arrived at the no. of personnel per Ckt.KM of transmission line and number of personnel per substation.

The petitioner has furnished the details of total number of personnel, total no. of substations and total length of lines in Ckt KM for the control period FY 2022-23 to FY 2024-25 and same is considered for computing employee expenses.



The Commission has determined the employee expense norm for the control period FY 2022 to FY 2024-25

Table 6.25: Employee norm approved for the control period

Particulars	2018-19	2019-20	2020-21	Average
No. of employee	2260	2335	2334	
No. of Ckt KM	14,694	16,644	15,084	
No of substations	142	144	146	
Number of personnel per Ckt KM (55%)	0.0847	0.0772	0.0851	0.0823
Number of personal per substation (45%)	7.1746	7.2969	7.1938	7.2218
Employee cost (Including SLDC)	162.84	168.34	189.24	
Less: SLDC Cost	4.06	5.10	6.21	
Employee cost	158.78	163.24	183.03	168.35
Annual expenses per personnel(in Cr)	0.07	0.07	0.08	0.07282

Regulation 21(g) specifies that the norms determined at constant prices of base year shall be escalated on account of inflation. Accordingly, the Commission has examined and considered the computation of average increase in the Consumer Price Index (CPI) 6.00% furnished by the Petitioner for immediately preceding three years in terms of regulation 21.1 and inflated the base Annual expenses per personnel to arrive the normative Annual expenses per personnel for the control period FY 2022-23 to FY 2024-25 as detailed in table below;

Table 6.26: Employee expenses approved for the control period

Particulars	Base Value	2022-23	2023-24	2024-25
Average annual CPI index		6.00%	6.00%	6.00%
Norms-Number of personnel per Ckt. KM	0.0823	0.082	0.082	0.082
Norms-Number of personal per substation	7.2218	7.222	7.222	7.222
No. of Ckt KM		17285	18478	19850
No of substations		152	157	165
Norms-Annual expenses per personnel (in lacs)	0.0728	0.0772	0.0818	0.0867
Employee expenses for Transmission lines (Number of personal per Ckt KM basis)		109.85	124.48	141.75
Employee expenses for Substations (Number of personal per substation basis)		84.73	92.77	103.35
Total Employee expenses (Rs. Crore)		194.59	217.25	245.10

The Commission, accordingly, approves employee expenses for the control period as detailed in the table above."

The relevant paras of the Order for determining the Base Norms for A&G expenses are reproduced below:

"The Commission, in terms of regulation 21 (g), (h) and (i) has considered the three years average of the actual A&G expenses and arrived at the base value of annual expenses per personnel and annual expenses per substations. 45% of the A&G expenses are allocated to substations and balance (55%) A&G expenses are allocated to the employees considered for other services for computation of norms.

The petitioner has furnished the details of total number of personnel and total no. of substations for the control period FY 2022-23 to FY 2024-25 and same is considered for computing A&G expenses.

The Commission has determined the A&G expense norm for the control period FY 2022 to FY 2024-25.

Table 6.28:A&G expense norm approved for the control period

Particulars	2018-19	2019-20	2020-21	Average
No. of employees	2264	2335	2334	
No of substations	142	144	146	
A & G Expenses (Including SLDC)	32.49	45.84	54.23	
Less: SLDC	0.58	0.33	0.26	
A & G Expenses	31.91	45.51	53.97	
A&G Expenses per personal (55%)	0.0078	0.0107	0.0127	0.0104
A&G Expenses per substation (45%)	0.1011	0.1422	0.1663	0.1366

Regulation 21(g) specifies that the norms determined at constant prices of base year shall be escalated on account of inflation. Accordingly, the Commission has examined and considered the Wholesale Price Index (WPI) and Consumer Price Index (CPI) in 60:40 ratio for computation of weighted average increase at 3.85% furnished by the Petitioner for immediately preceding three years in terms of regulation 21.3 and escalated the base A&G expense norm per personnel and base A&G expense norm per substation to arrive the normative Annual A&G expenses for the control period FY 2022-23 to FY 2024-25 as detailed in table below.

Table 6.29: A&G expenses approved for the control period

Particulars	Base Value	2022-23	2023-24	2024-25
Average annual CPI&WPI index		3.85%	3.85%	3.85%
Norms-A&G Expenses per personal	0.0104	0.0108	0.0112	0.0116
Norms-A&G Expenses per substation	0.1366	0.1418	0.1473	0.1530

Particulars	Base Value	2022-23	2023-24	2024-25
No. of employees		2298	2284	2263
No of substations		152	157	165
A&G Expenses (No. of employee basis) (in Cr)		24.81	25.61	26.35
A&G Expenses (No of substations basis) (in Cr)		21.56	23.12	25.24
Total A&G Expenses (Rs. Crore)		46.37	48.73	51.59

The Commission, accordingly, approves A&G expenses for the control period as detailed in the table above."

It is to be noted that the Hon'ble Commission, vide Order dated 15 February, 2019 had computed the Base Norms for Employee Cost and A&G Cost for the Control Period from FY 2019-20 to FY 2021-22 wherein, the Hon'ble Commission had adopted CAGR approach. The relevant para of the Order in this regard are reproduced as under:

"The Petitioner has not proposed the trajectory of norms in terms of regulation 21 of MYT Transmission Tariff Regulations 2018. On a query of the Commission, the Petitioner vide letter no.18 dated 11.02.2019 has furnished information w.r.t. number of employees, no. of Ckt/km, no. of substations, actual employee cost and A&G Expenses for FY 2013-14 to FY 2017-18 and estimated no. of employees, no. of substations and no. of Ckt/km for FY 2018-19 to FY 2021-22. The Petitioner has not furnished no. of personal, no. of bays and no. of personal per bay. The Commission on the basis of above said information and in terms of regulation 21, has devised a separate trajectory of norm for each of the components of O&M Expenses namely Norms for No. of personal per Ckt/km, no. of personal per substation and annual expenses per personal for employee expenses, A&G expense per personal and A&G expense per substation for A&G expenses. In absence of information w.r.t to no. of bays and specific information with respect to no. of personal per Ckt/km, no. of personal per substation and specific A&G expense per substation, the Commission has adopted 45% of the total no. of the employees as a part of substation and 55% personal as a part of Ckt/km for the purpose of calculation of norms.

The Employee and A&G expenses of BSPTCL includes the SLDC cost also. The SLDC has been submitting its tariff petitions w.e.f. FY 2017-18 and SLDC cost is claimed separately. The SLDC cost details are not available for the period from FY 2013-14 to FY 2016-17. The Commission based on the SLDC cost of FY 2017-18 (trued up employee and A&G expenses) has proportionately adjusted the SLDC cost from the total cost of BSPTCL for FY 2013-14 to FY 2016-17 and accordingly BSPTCL cost is considered for computing the norm.

The Compounded Aggregate Growth Rate (CAGR) of employees per substation (SS) and Ckt KM is resulting negative and hence the number of personnel for SS and number of personnel per Ckt KM of FY 2017-18 is considered for computing the norms.

The Commission has computed the employee and A&G expense norm as detailed below:

Table 7.12 : Computation of base value of employee cost norm

Particulars	2013-14	2014-15	2015-16	2016-17	2017-18	CAGR%	Base Value
No. of employee	1424	1331	1546	1571	1919		
Transmission line in Ckt KM	8,125.72	8,488.66	8,940.67	10,405.46	12,843.77		
No of substations	95	97	99	115	130		
number of personnel per ckt/km (55%)	0.10	0.09	0.10	0.08	0.082	0.00%	0.0822
number of personal per substation (45%)	6.75	6.17	7.03	6.15	6.643	0.00%	6.6427
Employee cost (Including SLDC)	77.57	93.35	98.99	101.90	137.18		
Less: SLDC Cost	1.87	2.25	2.39	2.46	3.39		
Employee cost	75.70	91.10	96.60	99.44	133.79		
Annual expenses per personnel (Rs. Lakh)	0.05	0.07	0.06	0.06	0.07	7.01%	0.07461

Table 7.13 : Computation of base value of A & G Expense norm

Particulars	2013-14	2014-15	2015-16	2016-17	2017-18	CAGR%	Base Value
No. of employee	1424	1331	1546	1571	1919		
No of substations	95	97	99	115	130		
A & G Expenses (Including SLDC)	6.19	8.47	16.14	18.25	26.60		
Less: SLDC	0.13	0.17	0.33	0.38	0.51		

<i>Particulars</i>	<i>2013-14</i>	<i>2014-15</i>	<i>2015-16</i>	<i>2016-17</i>	<i>2017-18</i>	<i>CAGR%</i>	<i>Base Value</i>
<i>A & G Expenses</i>	6.06	8.30	15.81	17.87	26.09		
<i>A&G Expenses per personal (55%)</i>	0.00	0.00	0.01	0.01	0.01	33.68%	0.9996
<i>A&G Expenses per substation (45%) (Rs. Lakh)</i>	0.03	0.04	0.07	0.07	0.09	33.17%	12.0266

..."

From the above, it is noticed that the Hon'ble Commission had used CAGR method for computing Base Norms for the previous Control Period. BSPTCL had also proposed the Base Norms for O&M expenses following the approach adopted by the Hon'ble Commission in the previous MYT Order. However, for this Control Period, the Hon'ble Commission has changed its approach and not used CAGR method.

BSPTCL submits that the Hon'ble Commission has considered only the last 3 years actual Employee Cost and A&G Cost for determination of O&M Expense Base Norms. Also, average value last 3 years (i.e., FY 2018-19 to FY 2020-21) is considered instead of considering CAGR value and this average value is not escalated to FY 2021-22 levels by appropriate escalation factors. BSPTCL submits that when the average value of actual expenses for FY 2018-19 to FY 2020-21 has been calculated, it represents the value for mid of the period, i.e., FY 2019-20 in this case. Therefore, for arriving at the base year norm of FY 2021-22, the average value has to be escalated by appropriate escalation factors. The Hon'ble Commission has neither used CAGR approach as per its previous approach nor used any escalation factors.

Further, it is also observed that the Hon'ble Commission has considered the no. of employees for FY 2018-19 as 2260 against the actual no. of employees of 2264 as submitted by BSPTCL. Thus, the Hon'ble Commission has erroneously computed the Base Norms for Employee Cost and A&G Cost.

Revised Base Norms for the Control Period

BSPTCL, in this Review Petition, has proposed the revised Base Norms for Employee expenses and A&G expenses based on the approach adopted in the Tariff Order dated 25 March, 2022, i.e., taking the average of actual expenses of FY 2018-19 to FY

2020-21, excluding the Terminal Benefits contribution. In addition, BSPTCL has applied the CPI of 6% as approved by the Hon'ble Commission in the Order for FY 2021-22 on the average Employee expenses of FY 2018-19 to FY 2020-21 to derive the Base Norm for FY 2021-22 as shown below:

Table 9: Revised Base Norms for Employee Expenses

Particulars	FY 18-19	FY 19-20	FY 20-21	Avg. Value	Base Value (Avg. Value x CPI)
No. of employees	2264	2335	2334		
Transmission line in ckt km	14694	16,644.00	15,084		
No. of substations	142	144	146		
Number of personnel per ckt/km (55%)	0.08	0.08	0.09	0.0823	0.0873
Number of personnel per substation (45%)	7.17	7.30	7.19	7.2218	7.6551
Employee cost (Including SLDC)	162.84	168.34	189.24		
Less: SLDC Cost (Rs. Crore)	4.06	5.1	6.21		
Employee cost (Rs. Crore)	158.78	163.24	183.03	168.35	178.45
Annual expenses per personnel (Rs. Crore)	0.07	0.07	0.08	0.0728	0.0772
Annual expenses per personnel (Rs. Lakh)	7.0133	6.9910	7.8418	7.2820	7.7189

Similarly, BSPTCL has applied the average WPI:CPI (60:40) of 3.85% as approved by the Hon'ble Commission in the Order for FY 2021-22 on the average A&G expenses of FY 2018-19 to FY 2020-21 to derive the Base Norm for FY 2021-22 as shown below:

Table 10: Revised Base Norms for A&G Expenses

Particulars	FY 18-19	FY 19-20	FY 20-21	Avg. Value	Base Value (Avg. Value x Avg. WPI:CPI)
No. of employees	2264	2335	2334		
No. of substations	142	144	146		
A&G Expenses (Including SLDC) (Rs. Crore)	32.49	45.84	54.23		
Less: SLDC (Rs. Crore)	0.58	0.33	0.26		
A&G Expenses (Rs. Crore)	31.91	45.51	53.97		
A&G Expenses per personal (55%) (Rs. Crore)	0.0078	0.0107	0.0127	0.0104	0.0108
A&G Expenses per substation (45%) (Rs. Crore)	0.1011	0.1422	0.1663	0.1366	0.1418
A&G Expenses per personal (55%) (Rs. Lakh)	0.7752	1.0720	1.2718	1.0397	1.0797

Particulars	FY 18-19	FY 19-20	FY 20-21	Avg. Value	Base Value (Avg. Value x Avg. WPI:CPI)
A&G Expenses per substation (45%) (Rs. Lakh)	10.1123	14.2219	16.6349	13.6564	14.1821

Based on the revised base norms as computed above, BSPTCL has worked out the revised Employee expenses and A&G expenses for the Control Period from FY 2022-23 to FY 2024-25 as shown in the Tables below:

Table 11: Revised Employee Expenses for the Control Period (Rs. Crore)

Sl. No.	Particulars	Base Value	FY 2022-23	FY 2023-24	FY 2024-25
1	Average annual CPI Inflation		6.00%	6.00%	6.00%
2	Norms-Number of personnel per ckt. km	0.0873	0.0873	0.0873	0.0873
3	Norms-Number of personnel per substation	7.6551	7.6551	7.6551	7.6551
4	Transmission line length in ckt. km		17,285	18,478	19,850
5	No. of Sub-stations		152	157	165
6	Norms-Annual expenses per personnel (Rs. Lakh)	7.7189	8.1821	8.6730	9.1935
7	Employee cost (Number of personnel per ckt. km) (2*4*6)/100 (Rs. Crore)		123.43	139.87	159.27
8	Employee cost (Number of personnel per substation) (3*5*6)/100 (Rs. Crore)		95.20	104.24	116.12
9	Total Employee cost for the year (7+8) (Rs. Crore)		218.64	244.11	275.39

Table 12: Revised A&G Expenses for the Control Period (Rs. Crore)

Sl. No.	Particulars	Base Norms	FY 2022-23	FY 2023-24	FY 2024-25
1	Average annual WPI & CPI Index		3.85%	3.85%	3.85%
2	Norms-A&G Expenses per personnel (Rs. Lakh)	1.0797	1.1213	1.1644	1.2093
3	Norms-A&G Expenses per substation (Rs. Lakh)	14.1821	14.7282	15.2952	15.8841
4	No. of Employees		2,298	2,284	2,263
5	No. of Sub-stations		152	157	165

Sl. No.	Particulars	Base Norms	FY 2022-23	FY 2023-24	FY 2024-25
6	A&G Expenses (No. of employees) (2*4) (Rs. Crore)		25.77	26.60	27.37
7	A&G Expenses (No. of substations) (3*5) (Rs. Crore)		22.39	24.01	26.21
8	Total A&G Expenses for the year (Rs. Crore) (6+7)		48.15	50.61	53.57

BSPTCL has worked out the impact of the revised Employee expenses and A&G expenses for the Control Period from FY 2022-23 to FY 2024-25 as shown in the Tables below:

Table 13: Impact of Revised Employee Expenses and A&G Expenses for the Control Period (Rs. Crore)

S. No.	Particulars	As approved by BERC	As worked out in Review	Net Impact on BSPTCL
A	Employee Expenses			
1	Employee Expenses for FY 2022-23	194.59	218.64	24.05
2	Employee Expenses for FY 2023-24	217.25	244.11	26.86
3	Employee Expenses for FY 2024-25	245.10	275.39	30.29
	Total impact on Employee Expenses			81.19
B	A&G Expenses			
1	A&G Expenses for FY 2022-23	46.37	48.15	1.78
2	A&G Expenses for FY 2023-24	48.73	50.61	1.88
3	A&G Expenses for FY 2024-25	51.59	53.57	1.98
	Total impact on Employee Expenses			5.65

In view of the above, BSPTCL respectfully requests the Hon'ble Commission to review the calculations for Base Norms for Employee expenses and A&G expenses as approved in Tariff Order dated 25 March 2022, under the head, "error apparent on the face of the record" and approve the Base Norms with appropriate escalation factors as sought by BSPTCL in this Petition. The Hon'ble Commission is hence, requested to additionally approve Rs. 81.19 Crore for Employee expenses and Rs. 5.65 Crore for A&G expenses for the Control Period, as worked out in the above paragraphs, on account of the revised Base Norms.