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Bihar Electricity Regulatory Commission

NOTIFICATION

The 17th November 2021

No. BERC-Case No.-SMP-08/2021-04—In exercise of powers conferred by sub section (1) of section 181 and clauses (zd), (ze) and (zf) of sub section (2) of section 181, read with sections 61, 62, and 86, of the Electricity Act, 2003 (36 of 2003) and all other powers enabling it in that behalf, the Bihar Electricity Regulatory Commission hereby makes the following Regulations.

PART-I
PRELIMINARY

1. ***Short Title, Commencement and Extent.—***
   - **1.1** These regulations shall be called the **Bihar Electricity Regulatory Commission (Multi Year Distribution Tariff) Regulations, 2021**.
   - **1.2** These Regulations shall come into force from the date of their notification in the Official Gazette.
   - **1.3** These Regulations shall extend to the whole of the State of Bihar.
2. ***Scope of Application.—***
   - **2.1** These Regulations shall apply to all the Distribution Licensees in the State of Bihar.
   - **2.2** These Regulations shall be applicable for determination of tariff in all cases covered under these Regulations from 1st April 2022 and onwards up to FY 2024-25 or till these Regulations are amended.
   - **2.3** These Regulations shall be applicable where the cost based / Aggregate Revenue Requirement (ARR) based tariff is determined by the Commission.

3. ***Definitions.—***

3.1 In these regulations, unless the context otherwise requires, -

(1) ***"Act"*** means the Electricity Act, 2003 (36 of 2003);

(2) ***"Aggregate Revenue Requirement"*** or **"ARR"** means the costs pertaining to the licensed business which are permitted, in accordance with these Regulations, to be recovered from the tariffs and charges determined by the Commission;

(3) ***"Aggregate Technical and Commercial Losses"*** or ***"AT&C"*** is the difference between energy input units into the system and the units for which payment is collected;

(4) ***"Audited Accounts"*** for the purpose of these regulations means (Audited) Regulatory Accounts prepared in accordance with BERC (Power Regulatory Accounting) Regulations, 2018.

(5) ***"Base Year"*** means the financial year immediately preceding first year of the control period and used for the purposes of these Regulations;

(6) ***"Books of Accounts"*** means Regulatory Books of Accounts drawn up in accordance with BERC (Power Regulatory Accounting) Regulations, 2018.

(7) ***"Commission"*** means the Bihar Electricity Regulatory Commission;

(8) ***"Conduct of Business Regulations"*** means the Bihar Electricity Regulatory Commission (Conduct of Business) Regulations, 2005, and its amendments from time to time.

(9) ***"Control Period"*** means a multi-year period normally comprising of five financial years or as may be determined by the Commission, for submission of forecast in accordance with these Regulations;

(10) ***"Expenditure"*** means reasonable and prudently required expenditure incurred on the following:

(a) purchase of energy less rebate availed / to be availed and excluding late payment surcharge;
(b) salaries and wages of staff, welfare expenses excluding management remuneration covered below;
(c) Directors remuneration, fees, expenses including facilities;
(d) salaries and wages of corporate office / registered office;
(e) financing cost excluding penal interest / charges;
(f) interest charges on loan(s) borrowed for capitalized assets;
(g) interest on temporary accommodation to the extent of approved unrealized arrears from the consumers
(h) interest on working capital
(i) Return on equity;
(j) financing charges applicable to operational account;
(k) interest on security deposits (in cash) from consumers;
(l) interest on advance received from consumers, if any against sales;
(m) Impact of variation in foreign exchange rate in case of foreign currency loan taken with due approval and is not capitalised;
(n) Depreciation

(o) Rents, rates and taxes, other than all taxes relating to income / profits;
(p) Legal charges;
(q) Auditor's expenses, Auditor's fees; auditor's expenses; Payment to Auditors in any other capacity or for any work which is necessary to be got done from them in connection with audit;
(r) Consultancy charges for work which cannot be done in house or is uneconomical in doing in-house or is essential to be done from outside sources;
(s) Bad debts actually written off subject to Commission's clearance;
(t) Other expenses necessary which are ancillary or incidental to the business of electricity except penalty etc levied under the Act or any other law in force;

(11) ***"Financial Year"*** means a period commencing on 1st April of a calendar year and ending on 31st March of the subsequent calendar year;

(12) ***"Income"*** shall include all income from any sources but shall not be limited to the following:
(a) sale of energy or gross receipts from sale of energy less discounts / rebates given based on the orders of the Commission;
(b) Rental of meters, plant, equipment and other apparatus hired to the consumers;
(c) Income from services to consumers by way of repair or any sale or other service other than capital receipts;
(d) Interest on investments, bank balances including fixed and call deposits and any other income in the form of interest;
(e) Profit on sale of assets;
(f) Wheeling of energy;
(g) Non tariff income;
(h) Income from other business;
(i) Cross subsidy surcharge u/s 42(2) of the Act;
(j) Additional surcharge u/s 42(4) of the Act;
(k) Any receipt or refund from other sources against any expense or likely expense which has been earlier allowed as expense in the tariff;
(l) All other general receipts arising from and ancillary or incidental to the business of electricity supply;
(m) Other general receipts in terms of Act / Regulations including use of assets for other business whether actually recovered or not;

(13) ***"Licence"*** means a licence granted under clause (b) of section 14 of the Act;

(14) *"**Licensed Business**"* means the functions and activities, which the licensee is required to undertake in terms of the licence granted by the Commission or being a deemed licensee as referred under sections 14 and 172 of the Act;

(15) ***"Licensee"*** means a person who has been granted a licence and shall include a deemed licensee;

(16) ***"Non-Tariff Income"*** means income relating to the licensed business other than from retail tariff;

(17) ***"Other Business"*** means any other business of the distribution licensee for optimum utilisation of its assets within the meaning of Section 51 of the Act;

(18) ***"Retail Supply Business"*** means the business of sale of electricity by a distribution licensee to the consumers within the area of supply in accordance with the terms of the licence for distribution and retail supply of electricity;

(19) ***"Wheeling"*** means the operation whereby the distribution system and associated facilities of a distribution licensee are used by another person for the conveyance of electricity on payment of charges to be determined under section 62 of the Act;

(20) ***"Wheeling Business"*** means the business of operating and maintaining a distribution system for conveyance of electricity in the area of supply of the distribution licensee.

3.2 The words and expressions used and not defined in these Regulations, but defined in other Regulations or the Act, shall have the meanings assigned to them in the other Regulations or the Act respectively.

3.3 The words "Application" or "Petition" shall be interpreted synonymously.

PART-II
GENERAL PRINCIPLES

4. ***Multi Year Tariff Framework.—***

4.1 The Commission shall determine the tariff for distribution business under a Multi-Year Tariff framework with effect from April 1st of each financial year subject to provisions under regulations 8,12,13 and 14 of these Regulations.

4.2 The Multi-Year Tariff framework shall be based on the following elements, for calculation of Aggregate Revenue Requirement and expected revenue from tariff and charges for Distribution Business:

(i) Control Period, before commencement of which a forecast of the Aggregate Revenue Requirement and expected revenue from existing tariff and charges shall be submitted by the applicant and approved by the Commission;

(ii) A detailed Business Plan based on the Operational Norms specified in these regulations and trajectories of performance parameters, for each year of the Control Period, shall be submitted by the applicant for the Commission's approval, subject to provisions under regulations 8,12,13,and 14 of these Regulations;

(iii) Based on the Business Plan, the applicant shall submit a petition with the forecast of Aggregate Revenue Requirement and expected revenue from existing tariff for each year of the Control Period, and the Commission shall approve the tariff for each year of the Control Period;

(iv) The mechanism for pass-through of approved gains or losses on account of uncontrollable factors as specified by the Commission in these Regulations;

(v) The mechanism for sharing of approved gains or losses arising out of controllable factors as specified by the Commission in these Regulations;

5. ***Business Plan.—***

5.1 The Distribution Licensee shall file a Business Plan, for the Control Period by a Petition in accordance with BERC (Conduct of Business) Regulations, 2005 and its amendments from time to time, by 15th September of the year prior to the commencement of the Control Period and accompanied by such fee payable, as specified in the BERC (Fees, Fines and Charges) Regulations, 2019 as amended from time to time.

Provided that, application for approval of the Business Plan shall not be required to be filled for the Control Period 2022-23 to 2024-25 and all requirement of business plan shall be incorporated in the MYT petition of this control period.

5.2 Such Business Plan shall comprise but not limited to detailed category/sub-category-wise sales and demand projections, power procurement plan, capital investment plan, financing plan and physical targets.

Provided that in case the Commission issues guidelines and formats, from time to time, the same shall be adhered to by the Distribution Licensee.

5.3 The Distribution Licensee shall make assessment of infrastructure requirement and prepare capital investment plan in accordance with BERC (Procedure for Filing Capital Investment and Capitalization Plan) Regulations, 2018 that will spill into the year(s) under review and new projects that will commence and may be completed within or beyond the tariff period. It is the duty of the Distribution Licensee to ensure optimization of investments to enhance efficiency, productivity and meet performance standards prescribed by the Commission.

5.4 The Commission shall approve the capital investment plan in accordance with BERC (Procedure for Filing Capital Investment and Capitalization Plan) Regulations, 2018

5.5 The Commission may also undertake a detailed review of the actual works compared with the works approved in the previous Tariff Order while approving the capital expenditure for the ensuing year.

5.6 The Distribution Licensee shall normally get prior approval of every capital investment, in case the capital expenditure is required for emergency work arisen due to unforeseen circumstances, the Licensee may take up the work upto Rs.5 Crore prior to receiving the approval from the Commission provided the emergent nature of the scheme has been certified by its Board of Directors or by the Authority delegated by the Board of Directors.

5.7 The Licensee shall submit an application showing detailed justification along with supporting documents for emergent nature of expenses within 15 days of occurrence of cause for such investment, seeking post facto approval by the Commission.

5.8 The Distribution Licensees shall access and project the power purchase requirement in accordance with Bihar Electricity Regulatory Commission (Power Purchase and Procurement Process of Licensee) Regulations, 2018.

6. ***Forecast.—***

6.1 The applicant, based on the Business Plan, shall submit the forecast of Aggregate Revenue Requirement and expected revenue from tariff, for the Control Period by a Petition in accordance with BERC (Conduct of Business) Regulations, 2005 and its amendments from time to time, by 15th November of the year prior to the commencement of the Control Period and accompanied by such fee payable, as specified in the BERC (Fees, Fines and Charges) Regulations, 2019 as amended from time to time.

6.2 The forecast of Aggregate Revenue Requirement shall be developed using the assumptions relating to the behaviour of individual variables that comprise the Aggregate Revenue Requirement during the Control Period.

6.3 The forecast of expected revenue from tariff and charges shall be developed based on the following:

(a) Estimates of category/sub-category wise quantum of electricity to be supplied to consumers and wheeled on behalf of Distribution System Users for each financial year within the Control Period; and

(b) Prevailing tariff as on the date of making the application.

7. ***Specific trajectory for certain variables.—***

7.1 The Commission shall stipulate a trajectory while approving the Business Plan, for certain variables having regard to the reorganization, restructuring and development of the electricity industry in the State:

Provided that the variables for which a trajectory may be stipulated shall include, but are not limited to, Operation & Maintenance expense norms, supply availability, wires availability, distribution losses, collection efficiency and AT&C Losses.

7.2 In case the Commission has approved the business plan by 31st October of current year, the trajectory stipulated by the Commission in the order approving the Business Plan submitted by the applicant, shall be incorporated by the applicant, in its forecast of Aggregate Revenue Requirement and/or expected revenue from tariff and charges under regulation 6.3 of these Regulations.

8. ***Annual Review of Performance and True-up.—***

8.1 Where the Aggregate Revenue Requirement and expected revenue from tariff and charges of a Distribution Licensee are covered under a Multi-Year Tariff framework, such Distribution Licensee shall be subject to an annual review of performance and True-up during the Control Period in accordance with these Regulations.

9. ***Controllable and uncontrollable factors.—***

9.1 The "uncontrollable factors" shall comprise but not limited to the following factors which are beyond the control of, and could not be mitigated by the applicant:

(a) Force Majeure events, such as acts of war, fire and natural calamities;
(b) Change in law;
(c) Taxes and Duties;
(d) Variation in metered sales; if the Distribution Licensee has adequate power availability;
(e) Variation in the cost of power generation and/or power purchase due to the circumstances specified in regulations 20 of these Regulations;
(f) Variation in the cost of power purchase due to the circumstances specified in regulation 10.1.4 of Bihar Electricity Regulatory Commission (Power Purchase & Procurement Process of Licensee) Regulations, 2018, provided procedure for procurement of power in such circumstances have been complied.

9.2 The "controllable factors" shall comprise but not limited to the following factors which are within the control of, and are attributable to the applicant:

(a) Variations in capital expenditure on account of time and/or cost overruns/ efficiencies in the implementation of a capital project not attributable to an approved change in scope of such project, change in statutory levies or force majeure events;
(b) Variations in distribution losses which shall be measured as the difference between the units input into the distribution system and the units billed for the same year;
(c) Variations in Return on Equity (RoE), depreciation and working capital requirements. However, if the Commission is satisfied that the variation in the working capital requirement is attributable to any uncontrollable factors, the same may be considered as uncontrollable factor;
(d) Failure to meet the standards specified in the Standards of Performance Regulations, except where exempted;
(e) Variations in operation & maintenance expenses, except those attributable to directions of the Commission or to change in Government policy/law;
(f) Variation in Wires Availability and Supply Availability, within the control of Distribution Licensee.

10. ***Mechanism for pass-through of gains or losses on account of uncontrollable factors.—***

10.1 The approved aggregate gain or loss to the Distribution Licensee on account of uncontrollable factors shall be a pass through, as an adjustment in the tariff of the Distribution Licensee, as specified in these Regulations and as may be determined in the Order of the Commission passed under these Regulations.

10.2 The Distribution Licensee shall submit such details of the variations between actual and the figures approved by the Commission along with the detailed computations and supporting documents as may be required by the Commission.

11. ***Mechanism for sharing of gains or losses on account of controllable factors*****.—**

11.1 The approved aggregate gain or loss to the Distribution Licensee on account of controllable factors shall be dealt with separately for aggregate gain and aggregate loss in the following manner:

(*a*) Aggregate gain**:**

(i) Two-third of the amount of such gain shall be a pass through as an adjustment in the tariff of the Distribution Licensee, as specified in these Regulations and as may be determined in the Order of the Commission passed under these Regulations;

(*ii*) The balance one-third of the amount of such gain shall be on account of Distribution Licensee and such amount shall be utilized at the discretion of Distribution Licensee.

(*b*) Aggregate Loss**:**

(i) One-third of the amount of such loss shall normally be a pass through as an adjustment in the tariff of the Distribution Licensee as specified in these Regulations and as may be determined in the Order of the Commission passed under these Regulations, provided the Commission is satisfied that such loss is not on account of deliberate action of the Distribution Licensee;

(ii) The balance two-third of the amount of such loss shall be on account of Distribution Licensee.

Explanation:1- If the State Government is providing resource gap grant, Aggregate Loss shall be reduced by that amount for the purpose of computation of Aggregate Loss to be qualified for a pass through.

11.2 The Distribution Licensee shall submit such details of variation for sharing of approved aggregate gain or loss on account of controllable factors along with the detailed computations and supporting documents as may be required for verification by the Commission.

Explanation: For the purpose of variation for sharing of approved aggregate gain or loss on account of norms based expenditure. Variation will be calculated as a difference between normative expenditure as re-calculated in truing up and actual expenses booked in the audited books of accounts.

11.3 In case, there are other regulations which specifies for incentive/disincentive, gains/losses will not be shared under this regulation.

PART-III
PROCEDURE

12. ***Procedures relating to making of an application for determination of Tariff.—***

12.1 An application (alongwith soft copy) for approval of the Business Plan shall be made by 15th September of the year prior to the commencement of the Control Period, in accordance with the BERC (Conduct of Business) Regulations, 2005 and its amendments from time to time, and accompanied by such fee payable, as specified in the BERC (Fees, Fines and Charges) Regulations, 2019" as amended from time to time.

Provided that, application for approval of the Business Plan shall not be required to be filled for the Control Period 2022-23 to 2024-25 and all requirement of business plan shall be incorporated in the MYT petition of this control period.

12.2 An application (alongwith soft copy) for determination of tariff shall be made by 15th November every year, for Truing up of expenses of previous years, for Annual Performance Review (APR) of the Aggregate Revenue Requirement(ARR) for the current year and determination of ARR and tariff for retail sale of electricity for the ensuing years of the control period. The application should contain the data relating to each item of the ARR supported with the information/data in the formats 1 to 41 appended to these Regulations, revenue income on existing tariff, revenue income on proposed tariff, tariff design, structure and rates for retail sale of electricity, etc with explanatory notes and accompanied by such fees as may be specified under the BERC (Fees, Fines and Charges) Regulations, 2019 as amended from time to time. All the information as required in the formats appended to these Regulations along with justification shall be provided in the main petition.

12.3 The petition for determination of tariff shall be accompanied by information for the previous year, current year revised estimate and the ensuing years of the entire control period capturing the expected revenues from the tariff and charges including miscellaneous charges at existing rates along with detailed assumptions, parameters required in annual true-up, Annual Performance Review exercise, Annual Revenue Requirement etc.

Provided that the application shall be accompanied where relevant, by a detailed tariff revision proposal showing sub-category-wise tariff and how such revision would meet the gap, if any, in Aggregate Revenue Requirement for each year of the Control Period.

Provided further that the information for the previous year shall be based on audited accounts and in case audited accounts for the previous year are not available, audited accounts for the immediately preceding year should be filed along with provisional books of annual (regulatory) accounts for the previous year duly approved by the Board of Directors of the licensee company.

12.4 The Distribution Licensee shall along with the aforesaid petition submit a statement on the status of compliance of directives, if any, issued by the Commission in its last tariff order.

12.5 The petition for determination of tariff shall include the details of actual subsidy received from the State Government vis-à-vis claimed by the Distribution Licensee in the True-up petition for the previous year.

12.6 The Commission may seek clarification and additional information on inadequacies if any, in the application within fourteen (14) days or as may be practicable, of filing of the application for approval of the Business Plan and application for determination of tariff, as the case may be.

12.7 The Distribution Licensee shall respond to the Commission within the next ten (10) days with all clarifications and information as required.

12.8 The Commission shall admit the application for approval of the Business Plan and application for determination of tariff, as the case may be within seven (7) days or as may be required, of submission of response to the clarifications, if any, by the Distribution Licensee.

12.9 Upon receipt of a complete application accompanied by all requisite information, particulars and documents in compliance with all the requirements specified in these Regulations, the application for approval of the Business Plan and application for determination of tariff, as the case may be, shall be deemed to be received and the Commission or the Secretary or the designated Officer shall intimate to the applicant with the abridged form of application for publication of public notice in the daily newspapers. In case of non-submission or delay in submission of additional information, the Commission may take suo-motu decision to formulate this abridged form of application as it deem appropriate.

Provided that the applicant shall make available a hard copy of the complete application, to any interested party, at such locations and at such rates as may be stipulated by the Commission.

Provided further that the applicant shall also put up on its internet website, in downloadable spreadsheet format showing detailed computations, the application made to the Commission along with all regulatory filings, information, particulars and documents in the manner so stipulated by the Commission.

Provided further that the web-link to the information mentioned in the second proviso above shall be easily accessible, archived for downloading and shall be prominently displayed on the applicant's internet website.

Provided also that, the applicant may not provide or put up any such information, particulars or documents, which are confidential in nature, with the prior approval of the Commission.

Explanation – for the purpose of this Regulation, the term "downloadable spreadsheet format" shall mean one (or multiple, linked) spreadsheet software files containing all assumptions, formulae, calculations, software macros and outputs forming the basis of the application.

12.10 Notwithstanding anything contained in these Regulations, in case of delay/ non-submission of the application for approval of the Business Plan and application for determination of tariff, as the case may be, the

Commission may initiate suo-motu proceedings mandating the filing of the said applications.

Provided that in the event of the licensee not filing the application despite the aforesaid proceeding, the Commission may on its own, decide the tariff based on previous year's tariff details and after incorporating suitable adjustments. However before issuing tariff order under such circumstances, comments/ suggestions/ objections from the public and stake holders including the licensee will be invited and same will be considered for the tariff order.

Provided further that, the Commission may also pass directions under Section 129 and/or Section 142 of the Act, if required.

13. ***Order approving the Business Plan and Tariff Order.—***

13.1 An Order approving with such modifications or such conditions as may be specified in that order or rejecting the Business Plan shall, as far as practicable, be issued before filing of tariff petition separately or with the tariff order as the Commission may deem fit and practicable.

13.2 The Commission shall, within one hundred and twenty (120) days from receipt of a complete application for determination of ARR and tariff and after considering all suggestions and objections received from the public and after hearing all stakeholders and general public:-

(a) issue a Tariff Order accepting the application with such modifications or such conditions as may be specified in that Order;

(b) reject the application for reasons to be recorded in writing, if such application is not in accordance with the provisions of the Act and the Rules and Regulations made thereunder or the provisions of any other law for the time being in force:

Provided that, an applicant shall be given a reasonable opportunity of being heard before rejecting its application.

13.3 The applicant shall publish the tariff approved by the Commission within seven (7) days of issue of tariff order in at least two (2) English and two (2) Hindi daily newspapers having wide circulation in the area of supply of the applicant and shall put up the approved tariff / tariff schedule on its internet website and make available for sale, a booklet containing such tariff schedule to any person upon payment of reasonable reproduction charges.

13.4 The tariff so published shall be in force from the date specified in the said Order and shall, unless amended or revised, continue to be in force for such period as may be stipulated therein.

14. ***True-up and Annual Performance Review.—***

14.1 The Commission shall True-Up expenses of the previous year either as part of the Tariff order or issue Order/s for True-Up of expenses preceding the Tariff order of ensuing year:

(a) An order for True-Up of expenses shall be issued on annual basis.

(b) An order for True-Up of expenses shall be on the basis of expense estimates made in the beginning of the year under consideration, actual expenses booked in the audited books of accounts of the Distribution Licensee for the year, and after prudence check of data by the Commission.

(c) Where audited books of account are not available at the time of true-up, provisional books of annual (regulatory) accounts duly approved by the Board of Directors of the applicant company shall be used for the provisional True-up process.

(d) The Commission shall undertake review of estimates of expenses for the current year as a part of the tariff order on the basis of the actual expenses incurred during the period April – September of the current year and corresponding figures in the order for Annual Revenue Requirement (ARR) of the current year approved by the Commission.

(e) Estimates of expenses for the ensuing year shall be on the basis of corresponding figures in the order for True-up of expenses of the previous year and Annual Performance Review or Tariff Order of the current year, as the Commission may consider reasonable and deem fit.

(f) Notwithstanding anything contained in regulation 4 of these Regulations, the Revenue gap/surplus arising out of Truing up shall be considered by the Commission while determining the ARR of ensuing year(s).While approving adjustments towards revenue/expenses in future years, arising out of Truing up exercises, the Commission may allow the carrying costs as determined by the Commission of such expenses/revenues. However the revised estimated gap/surplus as a result of APR shall not be passed in the ARR of ensuing year.

15. ***Adherence to Tariff Order.—***

15.1 If a Distribution Licensee recovers a price or charge exceeding the tariff determined under Section 62 of the Act and in accordance with these Regulations, the excess amount shall be payable to the person who has paid such price or charge, along with interest equivalent to the Bank Rate of the Reserve Bank of India without prejudice to any other liability that may be incurred by such Distribution Licensee.

15.2 The Distribution Licensee shall submit periodic returns as may be required by the Commission, containing operational and cost data to enable the Commission to monitor the implementation of its Order.

PART-IV
SALES, POWER PURCHASE QUANTUM AND COST

16. ***Sales forecast.—***

16.1 ***Forecasting Methodology.—***Metered sales shall be treated as an uncontrollable parameter; and un-metered sales shall be treated as a controllable parameter.

Provided that, open access transactions shall not form part of the sales.

Provided further that absolute sales forecast of metered category shall be based on past trends in each of the slabs of consumer categories

Provided further that, in case of un-metered category, sales forecast shall be based on the norms developed as per Regulation 16.2 of these regulations.

Provided further that in cases where slab-wise sales to each metered consumer category are not available in audited books of accounts and only consolidated sales are available, the Distribution Licensee shall include the slab-wise sales along with the Business Plan and Tariff petition.

Provided also that in case of occurrence of materially significant findings during audit check as per Regulation 16.3 of these regulations, prudent adjustment in forecasted sales shall be carried out.

16.2 ***Methodology for determination of norms of unmetered sales.—***

(a) Till the time 100% metering of electricity consumers is achieved in the area of operation of Distribution Licensee, an independent study shall be conducted on yearly basis by the Distribution Licensee as per Regulation 17 of these regulations to assess actual consumption of power by unmetered consumer segment;

(b) The study referred to in clause (a) of this Regulation shall cover actual consumption in the block (hours of usage, specifications of motor power etc.) demonstrating seasonal impact, economic development, demographics, consumption pattern, etc. This would aid to develop norms pertaining to electricity consumption in un-metered consumer segments.

(c) Stratified random sampling shall be used to identify consumers in block/district for study which would be, well distributed representation of the block under purview such that sampled consumers shall exhibit same demographic profile, energy consumption pattern, water level etc. of the block.

Provided that the sample selected shall be from all the subdivisions in the state.

16.3 ***Overhaul Exercise.—***

(a) A team shall be formed by Distribution Licensee to validate the status of meters, load of metered and un-metered consumers and category classification of consumers in the area of operations of Distribution Licensee.

(b) The overhaul exercise shall be a year-long assessment study conducted on monthly basis.

(c) For the overhaul exercise, consumers shall be sampled for a monthly overhaul from the circles served by the Distribution Licensee.

Provided that the sample so chosen shall be close representation of geographic, demographic, industrial/ commercial/ residential/ agricultural spread served by the Distribution Licensee

(d) In the event, inconsistencies are found in the number of metered consumers, status of the meters, load at consumer premises or category classification of the consumers, the forecast arrived at in Regulation 16.1 on the basis of historical audited sales shall be adjusted accordingly as specified in Regulation 16.1.

17. ***Study of un-metered sales.—***

17.1 ***Study of Agricultural feeders not segregated in significant numbers.—***

(a) The sample of consumers selected shall be monitored and the readings of consumption can be taken from the meters installed at each DT in the sample area.

(b) The load of all the consumers connected on the DT in each of the sample area shall be validated each month to account for any additional load or replacement of old motor with new motor by the consumers.

(c) Based on the result of year long month-wise study, the consumption pattern for selected subdivisions shall be established.

(d) The results of the study shall be extrapolated to adjoining areas with similar water level and the same cropping patterns.

(e) The month-wise analysis of the sample selected for the establishment of norms shall be submitted to the Commission at regular intervals so that the directions of the Commission are incorporated before the completion of study.

17.2 ***Study of Agricultural feeders segregated in significant numbers.—***

(a) Meters shall be installed at input points of the feeder at the sub-station and based on the load flow study the technical loss of the feeder will be evaluated.

(b) The difference of the feeder meter consumption and technical losses will be agricultural consumption.

Provided that such computation of agricultural consumption may include commercial losses the percentage of which shall be worked out by the Distribution Licensee during the annual study.

(c) The study report shall be submitted to the Commission by 31st October so that the Commission have enough time to conduct validation check and analysis in collaboration with an independent agency and with due assistance of team designated by the Distribution Licensee.

(d) The Distribution Licensee shall be informed as late as morning of the day scheduled for inspection by the Commission to have reality check and to ensure that power supply and the Distribution Licensee's personnel are available.

(e) Any significant deviation in the parameters reported in annual study from the baseline study may necessitate revision of norms by the Commission.

18. ***Treatment of Aggregate Technical and Commercial Loss.—***

18.1 Aggregate Technical and Commercial Loss shall be considered as a controllable parameter. The Commission shall approve AT&C Loss targets on the basis of approved distribution loss and collection efficiency targets.

18.2 ***Distribution Loss.—***Based on the assessment of metered and un-metered sales as per Regulations 16 and 17 of these regulations, the Commission shall update existing baseline of distribution losses.

Provided that circle-wise distribution loss reduction targets shall be approved by the Commission on the basis of circle-wise distribution loss, circle-wise differential tariff by way of separate and distinct distribution loss surcharge may also be considered by the Commission, if the Commission considers it appropriate and practicable.

18.3 ***Collection Efficiency.—***The Commission shall approve collection efficiency targets. To reflect true position of Collection Efficiency, Revenue/Tariff subsidy actually received (not subsidy booked) shall be considered.

18.4 The AT&C Loss shall be computed in accordance with the formula and methodology provided in Regulations 18.5 below.

18.5 ***Formula and methodology for computation of AT&C Loss.—***The formula and methodology for calculation of Aggregate Technical and Commercial Loss shall be as under:

AT&C Loss (%) = {Energy Input- Energy Realised)*100/Energy Input

Where;

Energy Realised = Energy Billed*Collection Efficiency

Collection Efficiency (%) = Amount Realised*100/Amount Billed

Methodology for Computation of AT&C Loss

A	Gross Energy Purchased at State Periphery (Mus)	**
B	Transmission Loss (Mus)	**
C	Net Energy at Distribution Periphery (Mus)	A-B
D	Distribution Loss (Mus)	C-E
E	Energy Sold (Mus)	**
F	Revenue actually realized from sale of power without subsidy (Rs. in Crore)	**
G	Tariff Subsidy actually received(Rs. in Crore)	**
H	Net Revenue from sale of energy on subsidy received basis (Rs. in Crore)	F+G
I	Tariff Subsidy booked(Rs. in Crore)	**
J	Revenue from sale of energy on subsidy booked basis (Rs. in Crore)	F+I
K	Opening Debtors for Sale of Energy(Rs. in Crore)	**
L	Closing Debtors for Sale of Energy(Rs. in Crore)	**
M	Any amount written off during the year directly from "L" above(Rs. in Crore)	**
N	Adjusted closing Debtors for Sale of Energy (Rs. in Crore)	L+M
O	Collection Efficiency (%)	[H+K-N]*100/J
P	Units Realized (Mus)	E*O/100
Q	Units Un-Realized (Mus)	C-P
R	AT&C Loss (%)	Q*100/C

** Note:-To be filled up the petitioner based on available records.

Explanation-1: Opening as well as closing debtors for sale of Energy shall be without deduction of provisions for doubtful debtors. Unbilled Revenue shall not be considered as Debtors.

Explanation-2: Gross Energy Purchased at State Periphery and Energy Sold shall not include Energy Traded and Interstate sales i.e Gross Energy Purchased at State Periphery = Total Power Purchased including central transmission losses – Central Transmission Loss-Energy Traded/ Inter State Sales, Energy Sold= Energy Sold to all categories of consumers- Energy Traded/ Inter State Sales.

Explanation-3: The petitioner shall ensure that Revenue Actually realized from sale of power as stated in "F" does not include amount of Tariff Subsidy booked and Revenue from Energy Traded /Inter-State Sales.

Explanation-4: The petitioner shall ensure that above figures are in conformity with the information contained in Audited Accounts. Moreover Calculation of AT&C losses in the format given above including Details of subsidy booked during the year and subsidy received against current year and against previous years as given below should form a part of audited accounts as notes to accounts or annexure.

Details of Subsidy Booked and received	Amount
1. Subsidy Booked during the year	**
2. Total Subsidy received during the year i) Against subsidy booked for current year (Rs. Cr.) ii) Against subsidy booked for previous years (Rs. Cr.)	 ** **

** Note:-To be filled up the petitioner based on available records.

Illustration:

In case of the licensee have

Total Power Purchase 14,398.16 MUs including 100 Mus Energy Traded/ Inter State Sales, 266.49 Mus CTU Loss and 419.10 Mus State Transmission Loss.

Energy Sold to all categories of consumers 10810.08 MUs including Energy Traded/ Inter State Sales.

Revenue actually realized from sale of power without subsidy Rs.3810 Crore, Tariff Subsidy actually received Rs.1500 Crore, Tariff Subsidy booked Rs.1550 Crore, Opening Debtors for Sale of Energy Rs.3132 Crore, Closing Debtors for Sale of Energy Rs.3742 Crore, Amount written off during the year directly from debtors Rs.10 Crore.

Then, calculated figures of AT&C Loss would as stated below:

1	Total Power Purchase	14,398.16
2	Energy Traded/ Inter State Sales	100.00
3	Central Transmission Loss	266.49
A	Gross Energy Purchased at State Periphery (1-2-3)	14,031.67
B	Transmission Loss	419.10
C	Net Energy at Distribution Periphery (A-B)	13,612.57
D	Distribution Loss(C-E)	2,902.50
	Distribution Loss % (D/C)	21.32%
E	Energy Sold	10,710.08
F	Revenue actually realized from sale of power without subsidy	3,810.00
G	Tariff Subsidy actually received	1,500.00
H	Net Revenue from sale of energy on subsidy received basis (F+G)	5,310.00
I	Tariff Subsidy booked	1,550.00
J	Revenue from sale of energy on subsidy booked basis (F+I)	5,360.00
K	Opening Debtors for Sale of Energy	3,132.00
L	Closing Debtors for Sale of Energy	3,242.00
M	Any amount written off during the year directly from “L” above	10.00
N	Adjusted closing Debtors for Sale of Energy (L+M)	3,252.00
O	Collection Efficiency (%)([H+K-N]*100/J)	96.83
P	Units Realized(E*O/100)	10,370.39
Q	Units Un-Realized(C-P)	3,242.18
R	AT&C Loss (%)(Q*100/C)	23.82

19. ***Power Purchase Quantum and Cost.—***

(a) Based on the demand estimates grossed up with distribution losses as determined by regulation 18 of these regulations and transmission losses, the power purchase quantum shall be calculated in accordance with BERC (Power Purchase & Procurement Process of Licensee) Regulations, 2018.

Provided that the power purchase quantum shall be net of sale of surplus power, if any.

(b) The Power Purchase cost for the power purchase quantum as referred in (a) above shall be inclusive of inter-state transmission and POSOCO charges but excluding revenue from sale of surplus power, if any.

Provided that the power purchase cost calculated above shall be net of rebate at such rate as specified in CERC Tariff Regulations.

Provided further that the power purchase cost referred above shall be excluding late payment surcharge (LPSC).

(c) Revenue from sale of surplus power shall be estimated at per unit weighted average price of bilateral purchases.

19.1 ***Power Purchase Planning.—***Comprehensive Power Procurement Plan approved in accordance with the BERC (Power Purchase & Procurement Process of Licensee) Regulations, 2018 shall be submitted as part of MYT petition to the Commission.

20. ***Treatment of Incremental Power procurement cost.—***

20.1 ***Identification of Incremental cost and process of recovery.—***

(a) The Distribution Licensee shall recover the incremental cost incurred due to the following:

(1) Variation in Generation Cost of its own generation on account of increase in fuel cost, if the Distribution Licensee has its own generation.

(2) Variation in power purchase cost on account of increase in fuel cost.

(b) The incremental cost of own generation and power purchase shall be computed on the monthly basis on the basis of actual variation in fuel cost and power purchase cost vis-a-vis the cost approved in the tariff order in accordance with the formula provided in regulation 20.2 below.

Explanation:- The incremental cost shall not be computed on the basis of estimated or expected variation in fuel/power purchase cost.

(c) The Distribution Licensee shall submit on monthly basis, the details of the incremental cost incurred and to be charged to all consumers for the month, along with the detailed computations and supporting documents as may be required for approval and verification by the Commission within first 15 days of the month end.

(d) The Commission shall examine the incremental cost proposed by the Distribution Licensee with supporting documents submitted by the Licensee and approve the same with modification, if any within next 7 days.

(e) The distribution licensee shall charge the incremental cost approved by the Commission, in proportion to the energy

consumption of the month in which such incremental cost has been incurred, in the energy bill of subsequent month in accordance with the terms and conditions for application of the FPPCA formula provided in regulation 20.2 below.

(f) The Distribution Licensee shall upgrade the billing and IT systems to incorporate Incremental Costs (IC) as a component in tariff design.

20.2 ***Formula for computation of Incremental cost.—***The formula and terms and conditions for calculation of the incremental charge on account of increase in fuel cost and power purchase cost namely fuel and power purchase cost adjustment (FPPCA) charges shall be as under:

$$\text{FPPCA (Paise / kWh)} = \frac{Qc(Rc_2 - Rc_1) + Qo(Ro_2 - Ro_1) + Qpp(Rpp_2 - Rpp_1) + Vz + A}{(Qpg_1 + Qpp_1 + Qpp_2)\left(1 - \frac{L}{100}\right)} \times 100$$

Where

Qc = Quantity of coal consumed during the adjustment period in Metric Tons (MT)

= (SHR x QPg) (1+TSL)x1000 / GCV, or actual whichever is less

Rc1 = Weighted average base rate of coal supplied ex-power station coal yard as approved by the Commission for the adjustment period in Rs. / MT

Rc2 = Weighted average actual rate of the coal supplied ex-power station coal yard for the adjustment period in Rs. / MT

Qo = Actual Quantity of oil (in KL) consumed during the adjustment period or normative oil consumption as per Tariff order whichever is less.

Ro1 = Weighted average base rate of oil ex-power station (Rs./KL) approved by the Commission for the adjustment period.

Ro2 = Weighted average actual rate of oil ex-power station supplied (Rs. / KL) during the adjustment period.

Qpp = Total power purchased from different sources (kWh) = Qpp2+Qpp3

Qpp1 = $Qpp3\left(1-\frac{TL}{100}\right)$ in kWh

TL = Transmission loss (CTU) (in percentage terms).

Qpp2 = Power purchase from sources with delivery point within the state transmission or distribution system (in kWh)

Qpp3 = Power purchase from sources on which CTU transmission loss is applicable (in kWh)

Rpp1 = Average rate of power purchase as approved by the Commission (Rs. / kWh)

Rpp2 = Average rate of power purchased during the adjustment period (Rs. / kWh)

Qpg = Own power generation (kWh)

Qpg1 = Own power generation (kWh) at generator terminal – approved auxiliary consumption

L = Percentage T&D loss as approved by the Commission or actual, whichever is lower.

SHR	=	Station Heat Rate as approved by the Commission (Kcal / kWh)
TSL	=	Percentage Transit and Stacking Loss as approved by the Commission.
GCV	=	Weighted average gross calorific value of coal as fired basis during the adjustment period (Kcal / Kg).
VZ	=	Amount of variable charges on account of change of cost of unknown factors like water charges, taxes or any other unpredictable and unknown factors not envisaged at the time of tariff fixation subject to prior approval of the Commission (Rs.)
A	=	Adjustment, if any, to be made in the current period to account for any excess/shortfall in recovery of fuel or power purchase cost in the past adjustment period, subject to the approval of the Commission (Rs.)

If there are more than one power stations owned by the Licensee Qc, Rc1, Rc2, Qo, Ro1, Ro2, Qpg and Qpg1 will be computed separately for each power station and sum of the increase/decrease of cost of all power stations shall be taken into consideration.

Terms and conditions for application of the FPPCA formula

(1) The basic nature of FPPCA is 'adjustment' i.e. passing on the increase or decrease in the fuel costs and power purchase costs, as the case may be, compared to the approved fuel costs and power purchase costs in the Tariff Order.

(2) The operational parameters / norms fixed by the Commission in the Tariff Regulations / Tariff Order shall be the basis of calculating FPPCA charges.

(3) The FPPCA will be recovered every month in the form of an incremental energy charge (Rs/kwh) in proportion to the energy consumption of the month in which incremental cost has been incurred and shall not exceed 10% of the approved avg. cost of supply in the Tariff order and balance amount, if any, in the FPPCA over and above this ceiling shall be carried forward to be billed in subsequent month.

(4) Incremental cost of power purchase due to deviation in respect of generation mix or power purchase at higher rate shall be allowed only if it is justified to the satisfaction of the Commission.

(5) Any cost increase by the licensee by way of penalty, interest due to delayed payments, and due to operational inefficiencies shall not be allowed.

(6) FPPCA charges shall be levied on all categories of consumers.

(7) Distribution licensee shall file detailed computation of actual fuel cost in Rs./kWh for each month for each of power stations of the state generators as well as cost of power purchase (Fixed and Variable) from each source/station and a separate set of calculations with reference to permitted level of these costs.

(8) The data in support of the FPPCA claims shall be duly authenticated by an officer of the licensee, not below the rank of Chief Engineer on an affidavit supported with the certified copy of energy bills of power purchase, transmission and RLDC charges, bill for coal purchase and its transportation cost, oil purchase bill and the quantity of coal and oil consumed during the month.

(9) Levy of FPPCA charge will be allowed only when it is ten (10) paise or more per unit. If it is less than 10 (ten) paise/unit, the same may be carried forward for adjustment in the next month.

(10) The incremental cost per kWh due to the FPPCA arrived for a month shall be recovered in the energy bill of the month subsequent to the order of the Commission approving FPPCA with full details of rate and unit(s) on which FPPCA charges have been billed. The Generating Company and the Distribution Licensee shall provide along with the proposal of FPPCA (as applicable to them) for a month, a compliance report of the previous order of the commission in respect of FPPCA.

20.3 **Incremental cost realization per unit of electricity consumption.—** The Commission may approve recovery of incremental cost on account of fuel and power purchase cost from the consumers in one or more monthly installment.

PART-V
FINANCIAL PRINCIPLES

21. ***Component of ARR.—***The Aggregate Revenue Requirement (ARR) for the Distribution Business of the Distribution Licensee for each year of the Control Period, shall inter-alia contain but not limited to the following financial parameters:

A. Quantum and Cost of power procurement from various sources
B. Transmission and load dispatch charges
C. Operation and Maintenance expenses
D. Depreciation
E. Contingency Reserves
F. Interest on loan and other finance charges
G. Interest on Working Capital
H. Return on Equity
I. Bad debts, if any
J. Non-Tariff Income; and
K. Income from Other Business
L. Interest on security deposit.

22. ***Operation & Maintenance Expenses.—***

(a) The Commission shall stipulate a separate trajectory of norms for each of the components of O&M expenses viz., Employee cost, Repair and Maintenance (R&M) expense and Administrative and General (A&G) expense.

Provided that such norms may be specified for a specific Distribution Licensee or a class of Distribution Licensees.

(b) Norms shall be defined in terms of combination of number of personnel per 1000 consumers and number of personnel per substation along with annual expenses per personnel for Employee expenses; combination of A&G expense per personnel and A&G expense per 1000 consumers for A&G expenses and R&M expense as percentage of gross fixed assets for estimation of R&M expenses.

(c) One-time expenses such as expense due to change in accounting policy and arrears paid due to pay commission recommendation shall be excluded from the norms in the trajectory.

(d) The unforeseen expenses beyond the control of the Distribution Licensee such as pay revision, shall be excluded from the norms in the trajectory.

(e) The One-time expenses and the expenses beyond the control of the Distribution Licensee shall be allowed by the Commission over and above normative Operation & Maintenance Expenses after prudence check.

(f) The norms in the trajectory shall be specified over the control period with due consideration to productivity improvements.

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

Provided that for the purpose of escalation based on Wholesale Price Index(WPIn) and Consumer Price Index(CPIn), WPIn is to be computed based on the average yearly inflation derived based on the monthly Wholesale Price Index of the respective past three financial years (including the year of Truing-up) as per the Office of Economic Advisor Ministry of Commerce & Industry Government of India and CPIn is to be computed based on the average yearly inflation derived based on the monthly Consumer Price Index for Industrial Workers (all-India) of the respective past three financial years (including the year of Truing-up) as per the Labour Bureau Government of India, at the time of filing of Petition.

(h) The Distribution Licensee specific trajectory of norms shall be identified by the Commission on the basis of absolute and relative analysis.

(i) In absolute analysis, Distribution 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.

(j) In relative analysis, performance parameters of other Distribution Licensees within the same state or in other states, shall be considered by the Commission to estimate norms.

Provided that other Distribution Licensees so chosen shall have similar profile as that of the Distribution Licensee under consideration in terms of consumer mix, type of license area (city, state, etc.) type of distribution networks, viz., underground/overhead, High Tension (HT) consumer, Low Tension (LT) consumer ratio, etc.

(k) Suitable average of outcomes of absolute and relative analysis shall be taken by the Commission to fix the norms over the control period for the Distribution Licensee.

22.1 ***Employee Cost.—***Employee cost shall be computed as per the approved norm escalated by consumer price index (CPI), adjusted by provisions for expenses beyond the control of the Distribution Licensee and one time expected expenses, such as recovery/adjustment of terminal benefits, implications of pay commission, arrears and Interim Relief, governed by the following formula:

EMPn = (EMPb * CPI inflation) + Provision

Where:

EMPn : Employee expense for the year n

EMPb : Employee expense as per the norm

CPI inflation : is the average increase in the Consumer Price Index (CPI) for immediately preceding three years

Provision: Provision for expenses beyond control of the Distribution Licensee and expected one-time expenses as specified above.

Till the norms are specified by the Commission the employee cost shall be determined on the basis of actual historical cost.

22.2 ***Repairs and Maintenance (R&M) Expense.—***Repairs and Maintenance expense shall be calculated as percentage (as per the norm determined) of Opening Gross Fixed Assets excluding land cost for the year governed by following formula:

R&Mn = Kb * GFAn

Where:

R&Mn : Repairs & Maintenance expense for nth year

GFAn : Opening Gross Fixed Assets for nth year

Kb : Percentage point as per the norm

22.3 ***Administrative and General (A&G) Expense.—***A&G expense shall be computed as per the norm escalated by wholesale price index (WPI) and adjusted by provisions for confirmed initiatives (IT etc. initiatives as proposed by the Distribution Licensee and validated by the Commission) or other expected one-time expenses, and shall be governed by following formula:

A&Gn = (A&Gb * WPI inflation) + Provision

Where:

A&Gn: A&G expense for the year n

A&Gb: A&G expense as per the norm

WPI inflation: is the average increase in the Wholesale Price Index (WPI) for immediately preceding three years

Provision: Cost for initiatives or other one-time expenses as proposed by the Distribution Licensee and validated by the Commission.

Till the norms of A&G expenses is specified by the Commission, the actual historical cost will be considered for determination of A&G expenses.

23. ***Treatment of Depreciation.—***

(a) Depreciation shall be calculated for each year of the control period on the original cost of the fixed assets of the corresponding year.

(b) Depreciation shall not be allowed on assets funded by capital subsidies, consumer contributions or grants.

(c) Depreciation shall be calculated annually on the basis of assets capitalised and put to use based on the straight line method over the useful life of the asset at rate not exceeding the rate specified by the Central Electricity Regulatory Commission for Transmission utility.

(d) The residual value of assets shall be considered as 10% and depreciation shall be allowed to a maximum of 90% of the original cost of the asset.

The Distribution Licensee shall submit separate detail of fully depreciated asset along with year of commissioning and year of attaining ninety percent depreciation with the tariff petition.

Provided that freehold land shall not be treated as a depreciable asset and its cost shall be excluded while computing 90% of the original cost of the asset.

Provided further that cost of leasehold land shall be amortized evenly within the leased period.

(e) Depreciation shall be charged from the first year of commercial operation of the asset. Provided that in case the operation of the asset is for a part of the year, depreciation shall be charged on proportionate basis.

(f) A provision of replacement of assets shall be made in the capital investment plan.

24. ***Contribution to Contingency Reserve.—***

24.1 If the Distribution Licensee has made an appropriation to the Contingency Reserve, a sum not more than 0.5 per cent of the original cost of fixed assets at the beginning of the year shall be allowed annually towards such appropriation in the calculation of ARR.

Provided that where the amount of such Contingency Reserves exceeds five (5) per cent of the original cost of fixed assets, no further contribution shall be allowed.

Provided further that such contribution shall be invested in securities authorised under the Indian Trusts Act, 1882 within a period of six months of the close of the Year.

24.2 The Contingency Reserve shall not be drawn upon during the term of the license except to meet such charges as may be approved by the Commission, such as following:

(a) Expenses or loss of profits arising out of accidents, strikes or circumstances which the management could not have prevented;

(b) Expenses on replacement or removal of plant or works other than expenses required for normal maintenance or renewal;

(c) Compensation payable under any law for the time being in force and for which no other provision is made:

Provided that such drawal from contingency reserve shall be computed after making due adjustment for any other compensation that may have been received by the Licensee as part of an insurance cover.

24.3 No diminution in the value of contingency reserve as mentioned above shall be allowed to be adjusted as a part of tariff.

25. ***Treatment of loan and other finance charges.—***

(a) The Distribution Licensee shall provide detailed loan-wise, project-wise and utilization-wise details of all the loans.

(b) If the equity actually deployed is more than 30 % of the capital cost, equity in excess of 30 % shall be treated as normative loan.

Provided that where equity actually deployed is less than 30% of the capital cost, the actual loan shall be considered for determination of interest on loan.

(c) Actual loan or normative loan, if any, shall be referred as gross normative loan in this Regulation.

(d) The normative loan outstanding as of 1st April of control period shall be computed by deducting the cumulative repayment as approved by the Commission (basis as mentioned below) up to 31st March of current period (a year before control period) from the gross normative loan.

(e) The repayment for the control period shall be deemed to be equal to the depreciation allowed for the year.

(f) Notwithstanding any moratorium period availed by the Distribution Licensee, the repayment of the loan shall be considered from the first year of the control period as per annual depreciation allowed.

(g) The rate of interest shall be the weighted average rate of interest calculated on the basis of actual loan portfolio at the beginning of each year of the control period, in accordance with terms and conditions of relevant loan agreements, or bonds or non-convertible debentures.

Provided that if no actual loan is outstanding but normative loan is still outstanding, the last available weighted average rate of interest shall be applicable;

Provided further that if no actual loan is outstanding but normative loan is still outstanding and the last available weighted average rate of interest is also not available, rate of interest equal to the State Bank one-year Marginal Cost of Funds-based Lending Rate ('MCLR') shall be applicable;

Provided further that the interest on loan shall be calculated on the normative weighted average loan of the year by applying the weighted average rate of interest;

Provided also that exception shall be made for the existing loans which may have different terms as per the agreements already executed if the Commission is satisfied that the loan has been contracted for and applied to identifiable and approved projects;

(h) The Distribution Licensee shall make every effort to refinance the loan as long as it results in net benefit to the consumers.

Provided that the cost associated with such refinancing shall be eligible to be pass through in tariffs and the benefit on account of refinancing of loan and interest on loan shall be shared in the ratio of 50:50 between the Distribution Licensee and the consumers. Provided further that the Distribution Licensee shall submit the calculation of such benefit to the Commission for its approval.

(i) The Distribution Licensee shall enable tracking of the loans converted into grants under schemes like R-APDRP, RGGVY, DDUGJY, IPDS etc or any other loan from the Central or State Government by providing information and data regularly to the Commission, for enabling the Commission to recover from Distribution Licensee the amount of interest on loans which have been passed on to the consumers in the earlier years and have been converted into grant subsequently so that the recovered amount is passed on to the consumers.

(j) Addition to loan during the year for Interest purpose will be restricted to the quantum of assets capitalized and put to use out of actual or normative loan.

(k) Details of expenses on account of rebates for prompt payment, Power factor rebate for maintaining power factor above 0.90, other finance charges, guarantee fee etc except refinancing charges shall also be separately filed by the licensee with the ARR under the head "Interest on loan and other finance charges.

25.1 ***Interest during Construction (IDC) .—***

(i) Interest during construction shall be computed corresponding to the loan from the date of infusion of debt fund, and after taking into account the prudent phasing of funds upto Scheduled Date of Commercial operation (SCOD).

(ii) In case of additional costs on account of IDC due to delay in achieving the SCOD, the Licensee shall be required to furnish detailed justifications with supporting documents for such delay including prudent phasing of funds.

Provided that if the delay is not attributable to the Licensee and is due to uncontrollable factors as specified in these regulations, IDC may be allowed after due prudence check.

Provided further that only IDC on actual loan may be allowed beyond the SCOD to the extent, the delay is found beyond the control of licensee after due prudence and taking into account prudent phasing of funds.

25.2 ***Incidental Expenditure during Construction (IEDC) .—***

(i) Incidental expenditure during construction shall be computed from the zero date and after taking into account pre-operative expenses up to Scheduled Date of Commercial operation (SCOD).
Provided that any revenue earned during construction period up to SCOD on account of interest on deposits or advances, or any other receipts may be taken into account for reduction in incidental expenditure during construction.

(ii) In case of additional costs on account of IEDC due to delay in achieving the SCOD, the licensee shall be required to furnish detailed justification with supporting documents for such delay including the details of incidental expenditure during the period of delay and liquidated damages recovered or recoverable corresponding to the delay.
Provided that if the delay is not attributable to the licensee and is due to uncontrollable factors as specified in these regulations, IEDC may be allowed after due prudence check.
Provided further that where the delay is attributable to an agency or contactor or supplier engaged by the licensee, the liquidated damages recovered from such agency or contractor supplier shall be taken into account for computation of capital cost.

(iii) In case the time over-run beyond SCOD is not admissible after due prudence, the increase of capital cost on account of cost variation corresponding to the period of time over run may be excluded from capitalization irrespective of price variation provisions in the contracts with supplier or contractor of the licensee.

26. ***Interest on Working Capital.—***The Distribution Licensee shall be allowed interest on estimated level of working capital for the financial year, computed as follows:

(a) Two months equivalent of expected revenue.

(b) Maintenance spares @40% of R&M expenses for one month:

Less:

(i) Power purchase cost, transmission charges and load dispatch charges for one month.

(ii) Depreciation, return on equity and contribution to contingency reserves equivalent to two months.

(iii) Amount of security deposits and advance from consumers or Distribution System users, if any, held during the year.

Provided that the interest on working capital shall be on normative basis and rate of interest shall be equal to the State Bank one-year Marginal Cost of Funds-based Lending Rate ('MCLR') as of the date on which petition for determination of tariff is filed plus 150 basis points. The rate of interest for the purpose of Truing-up shall be the weighted average MCLR of the concern Financial Year plus 150 basis points.

Provided further that interest shall be allowed on consumer security deposits and security deposits from Distribution System users held during the year at the rate as of the date on which petition for determination is filed. The interest allowed shall be subject to true up at weighted average Bank Rate of the concern Financial Year.

Provided also that if the State Government is providing resource gap grant and/or direct subsidy to consumers, the working capital shall be reduced by two months equivalent of that amount.

27. ***Treatment of Return on equity .—***

(a) Return on equity shall be computed on 30% of the capital base or actual equity, whichever is lower.

Provided that assets funded by consumer contribution, capital subsidies/ grants and corresponding depreciation shall not form part of the capital base. Actual equity invested in the Distribution Licensee as per book value shall be considered as perpetual and shall be used for computation in this Regulation.

Provided further that the premium if any raised by the Licensee while issuing share capital and investment of internal resources created out of its free reserves, for the funding of the Scheme, shall be reckoned as paid up capital for the purpose of computing return on equity, provided such premium amount and internal resources are actually utilized for meeting the capital expenditure of the distribution system, and are within the ceiling of 30% of capital cost approved by the Commission.

(b) The return on the equity invested shall be allowed from the date of start of commercial operation after put to use.

(c) Return on equity shall be computed at the rate of 15.5% for the project which is commissioned w.e.f. 01.04.2016 and further incentive equivalent to 0.5% will be allowed in the form of RoE, if the project is completed within original schedule period. However, Return on Equity for the project commissioned prior to 01.04.2016 shall be allowed at the rate of 14%.

28. ***Bad and Doubtful Debts.—***Bad and Doubtful Debts shall be allowed as a legitimate business expense provided the distribution licensee actually identifies and writes off bad debts as per the transparent policy approved by the Commission. In case there is any recovery of bad debts already written off, the recovered bad debt will be treated as other income as an uncontrollable item.

29. ***Tax on Return on Equity.—***

29.1 The base rate of return on equity as allowed by the Commission under Regulation 27 shall be grossed up with the effective tax rate of the respective financial year. For this purpose, the effective tax rate shall be considered on the basis of actual tax paid in the respect of the financial year in line with the provisions of the relevant Finance Acts

by the concerned the Distribution Licensee, as the case may be. The actual tax on income from other business including deferred tax liability (i.e. income on business other than business of distribution, as the case may be) shall not be considered for the calculation of effective tax rate.

29.2 Rate of return on equity shall be rounded off to two decimal places and shall be computed as per the formula given below:

Rate of pre-tax return on equity = Base rate / (1-t)

Where "t" is the effective tax rate in accordance with Clause (1) of this regulation and shall be calculated at the beginning of every financial year based on the estimated profit and tax to be paid estimated in line with the provisions of the relevant Finance Act applicable for that financial year to the company on pro-rata basis by excluding the income of non-distribution business and the corresponding tax thereon. In case of licensee paying Minimum Alternate Tax (MAT), "t" shall be considered as MAT rate including surcharge and cess.

Illustration:-

(i) In case of the licensee paying Minimum Alternate Tax (MAT) @ 20.96% including surcharge and cess:

Rate of return on equity = 15.50/(1-0.2096) = 19.61%

(ii) In case of licensee paying normal corporate tax including surcharge and cess:

(a) Estimated Gross Income from the licensee business for FY 2017-18 is Rs 1000 crore.

(b) Estimated Advance Tax for the year on above is Rs 240 crore.

(c) Effective Tax Rate for the year 2017-18 = Rs 240 Crore/Rs 1000 Crore = 24%

(d) Rate of return on equity = 15.50/ (1-0.24) = 20.39%

29.3 The Licensee shall true up the grossed up rate of return on equity at the end of every financial year based on actual tax paid together with any additional tax demand including interest thereon, duly adjusted for any refund of tax including interest received from the income tax authorities pertaining to the tariff period 2022-23 to 2024-25 on actual gross income of any financial year. However, penalty, if any, arising on account of delay in deposit or short deposit of tax amount shall not be claimed by the Licensee. Any under-recovery or over-recovery of grossed up rate of return on equity after truing up, shall be recovered or refunded to beneficiaries on year to year basis.

30. ***Non-Tariff Income.—***

(a) All incomes being incidental to electricity business and derived by the Licensee from sources, including but not limited to theft of energy, delayed payment surcharge, meter rent (if applicable), profit derived from disposal of assets, rents, income from investments other than contingency reserves, miscellaneous receipts from the consumers, other miscellaneous receipts, income to Licensed business from the Other Business of the Distribution Licensee and any other income shall constitute Non-Tariff Income of the Licensee.

Provided that Delayed Payment Surcharge to the extent of financing cost on the principal amount corresponding to the Delayed Payment Surcharge shall not be treated as non- tariff income. The

financing Cost on the principal amount corresponding to the Delayed Payment Surcharge shall be allowed at weighted average MCLR of the concern Financial Year plus 150 basis points.

Provided further that the interest earned from investments made out of Return on Equity corresponding to the regulated Business of the Distribution Licensee shall not be included in Non-Tariff Income

(b) The amount received by the Licensee on account of Non-Tariff Income shall be deducted from the Aggregate Revenue Requirement in calculating the net revenue requirement of Distribution Licensee.

31. ***Income from Other Business.—***Where the Distribution Licensee is engaged in any other business, the income from such business will be deducted from the Aggregate Revenue Requirement in calculating the revenue requirement of the Licensee in the manner and in proportion as may be specified by the Commission in BERC (Treatment of Income of Other Businesses of Transmission Licensees and Distribution Licensees) Regulations, 2013 and its amendments from time to time.

Provided that the Licensee shall follow a reasonable basis for allocation of all joint and common costs between the Distribution Business and the Other Business and shall submit the Allocation Statement as approved by the Board of Directors to the Commission along with the application for determination of tariff;

Provided further that where the sum total of the direct and indirect costs of such Other Business exceed the revenues from such Other Business or for any other reason, no amount shall be allowed to be added to the Aggregate Revenue Requirement of the Distribution Licensee on account of such Other Business.

32. ***Treatment of Regulatory Assets.—***

(a) Regulatory assets shall not be created against cost/loss incurred in normal course of business except in case of natural calamity or forced majeure conditions and extraordinary situations as the Commission deems fit and proper.

(b) The amortization schedule corresponding to the regulatory asset shall be approved by the Commission and put in effect along with creation of the regulatory asset. The amortization schedule shall normally provide for recovery of the regulatory asset within a period not exceeding seven years.

(c) The carrying cost of the regulatory asset shall be in line with the State Bank one-year Marginal Cost of Funds-based Lending Rate ('MCLR') for the tenure for which regulatory asset has been created plus 150 basis points.

PART-VI
WHEELING AND RETAIL SUPPLY BUSINESS

33. ***Segregation of Wheeling Business and Retail Supply Business.—***Every Distribution Licensee shall maintain separate accounting records for the Wheeling Business and Retail Supply Business and shall prepare an Allocation Statement to enable the Commission to determine the Tariff separately for :—

(*a*) Wheeling Business ;

(*b*) Retail Supply of electricity:

Provided that in case complete accounting segregation has not been done between the Wheeling Business and Retail Supply Business of the Distribution Licensee, the Commission shall stipulate the ratio of allocation of the Aggregate Revenue Requirement of the Distribution Licensee based on data obtained from the Distribution Licensees. The following broad principles shall be followed for

allocation of costs towards wheeling business and supply business, out of the total annual Aggregate Revenue Requirements determined:

Power purchase cost shall be allocated to the Retail Supply business.

Operation and Maintenance expenses shall be segregated between wheeling and retail supply businesses in such manner as may be determined by the Commission;

Majority of the capital expenditure related expenses, viz., depreciation, interest and return on equity, shall be included under the wheeling business;

Explanation – The Retail Supply Business would require only a small component of the capital expenditure towards billing and collection activity.

34. ***Target Availability and Recovery of ARR.—***

(a) Recovery of the annual Aggregate Revenue Requirement determined as per the norms under these regulations shall be based on achievement of the target availability index as under:

The Availability index shall be computed for both Wheeling Business and Retail Supply Business of the Distribution Licensee on yearly basis as per following:

For Wheeling Business:

Wheeling Network Availability Index (%) = (1-(SAIDI/8760)) X 100

Where,

SAIDI = Sum of all customer interruption durations/Total number of consumers served

For Retail Supply Business:

The Supply Availability shall be measured on the basis of power contracted by the Distribution Licensee on a long-term basis as per the power procurement plan under following heads:

Base Load Supply Availability = ((Actual Contracted Base Load Supply (MW)) X (Number of Off-Peak hours)) / ((Base Load in MW) X (Number of Off-Peak hours)) Peak Load Supply Availability = ((Actual Contracted Peak Load Supply (MW)) X (Number of Peak hours)) / ((Peak Load in MW) X (Number of Peak hours)) Supply Availability Index = 75% of Base Load Supply Availability + 25% of Peak Load Supply Availability

(b) The Distribution Licensee shall maintain data on planned maintenance outages, load shedding, force majeure outages and trippings.

(c) The incentive/disincentive shall exclude the circumstances when the actual supply differs from the contracted supply due to force majeure situations, weather conditions, extreme monsoon failure, station outages, etc. which are beyond the control of the Distribution Licensee.

(d) The Commission shall specify progressively increasing normative levels of Availability for Wheeling and Supply Business of the Distribution Licensee on the basis of past performance over the control period.

Provided that the Availability of Retail Supply Business shall not be lower than 90% and shall gradually increase to 95% or 98% in no less than three years

(e) The incentive/disincentive shall be considered as +/- 0.2% of ARR for every percentage point increase/decrease in Availability vis-à-vis the normative levels of availability.

Provided that, the maximum incentive/disincentive shall be limited to +/- 2% of ARR.

35. ***Subsidy.—***

(a) The Commission shall determine the ARR and Tariff without considering subsidy.

Provided that if the State Government declares subsidy for the categories of consumers after notification of Tariff Order, the licensee shall incorporate the same in the tariff and intimate the Commission with the revised Tariff Schedule that shall be charged if the subsidy is received in advance.

Provided further that in case the State Government declares subsidy in advance or during tariff filing proceedings and the licensee incorporates the subsidy in the petition, the Commission shall notify two tariff schedules, one with subsidy and the other without subsidy.

Provided also that the Government's subsidy provided for or declared shall be supported by documentary evidence of time schedule of payment, mode of the payment of the subsidy and categorization of the subsidy amount into subsidized consumer categories.

(b) The Commission may clarify in the tariff order, post the declaration from the Government, the quantum of Government's subsidy as applicable to the fuel cost adjustment along with the range (%) of variable cost upto which the fuel adjustment cost shall not be passed to the consumers, category wise classification, mode of payment and schedule of payment etc.

(c) In case of no disbursement or delayed disbursement of subsidy by the Government, the licensee shall charge consumers as per the tariff schedule which is approved by the Commission without consideration of subsidy.

(d) In case the amount of subsidy by the Government is not utilized in full, the balance amount of subsidy amount shall be used for adjusting in ARR of the ensuing year(s).

Provided that in case the Government directs to utilize such un-utilized balance of subsidy in some other manner, the same shall not be used for adjusting in the ARR of the relevant year(s).

36. ***Cross Subsidy, Allocation of Cost to Serve and Tariff Design .—***

(a) The Commission shall notify a roadmap for reduction of cross subsidies within control period. The road map shall also have intermediate milestones, based on the approach of a gradual reduction in cross subsidy.

(b) The Distribution Licensee shall compute the consumer category-wise cost of supply as per the methodology elaborated below.

(c) Allocation of Cost: The Cost to serve shall be allocated to the consumer categories in the following manner:

Step 1: ***Functionalization of Cost*** **-** Total cost shall be divided on the basis of functions performed such as power purchase, transmission, distribution etc.

Step 2: ***Classification of Cost*** **–**Each of the functionalized costs shall be further classified, based on its intrinsic nature into Demand related cost, Energy related cost and Customer related cost. Demand related costs shall generally be of fixed nature, related to capacity creation and shall include interest on capital borrowing, depreciation etc. Energy cost shall be related to quantum of electricity consumption of consumer, such as fuel cost, interest on

working capital, etc. Consumer related cost shall include operating expenses associated with meter reading, billing and accounting.

Step 3: ***Allocation of Cost.—***

(i) Allocation of Demand Costs: Demand costs of all three functions shall be allocated among consumer categories on the basis of average coincident peak demand of the tariff categories (average of past 12 months). To facilitate determination of average coincident peak demand for the various tariff categories, load research shall be made an integral part of the operations of the DISCOMs and systematic load research exercises shall be initiated.

(ii) Allocation of Energy Costs: Energy related costs of Distribution functions shall be allocated to consumer categories on the basis of ratio of electricity consumption of each consumer category to the total electricity consumption under the purview of the Distribution Licensee. Energy related costs of Power purchase shall be allocated to various tariff categories on the basis of block approach on merit order dispatch and incremental principle, where each tariff category shall be allocated the incremental (energy related) power purchase cost on the basis of their respective share in the incremental power purchase. For the purpose of operationalising the block approach and incremental principle, the Commission shall identify and notify a suitable year as the "base year"

(iii) Allocation of Customer Costs: Customer related costs shall be allocated to consumer categories on the basis of the ratio of number of consumers in each category to total number of consumers under the purview of the Distribution Licensee.

(d) Summation of allocated Demand cost, Energy cost and Customer cost across functions shall be total Cost to serve for respective consumer categories. Cost to serve reduced by revenue from a consumer category shall give total subsidy for that category. Total subsidy for a consumer category reduced by Government subsidy, if any, shall be cross-subsidy for that consumer category.

(e) The consumers below poverty line who consume power below a specified level, as determined by the commission in Tariff Order, shall receive a special support through cross subsidy.

(f) ***Cross-subsidy surcharge and additional surcharge in Open Access.—***

(i) The amount received or to be received by the licensee on account of cross-subsidy surcharge and additional surcharge, as approved by the Commission from time to time in accordance with the Regulations specified by the Commission, shall be shown separately against the consumer category that is permitted open access as per the phasing plan.

(ii) Cross-subsidy surcharge and additional surcharge shall be shown as revenue from the tariff from the consumer categories who have been permitted open access and such amount shall be utilized to meet the cross-subsidy requirements of subsidized categories and fixed costs of the Distribution Licensee arising out of his obligation to supply.

Provided that, the licensee shall provide such details in its annual fillings.

(iii) The surcharge payable by the consumers permitted for open access shall be computed as per following formula:

S=T-[C/(1-L/100)+D+R];

Where S is the surcharge

T is the tariff payable by the relevant category of consumers, including reflecting the Renewable Purchase Obligation

C is the per unit weighted average cost of power purchase by the Licensee, including the cost of meeting the Renewable Purchase Obligation

D is the aggregate of transmission, distribution and wheeling charge applicable to the relevant voltage level

L is the aggregate of transmission (including CTU), distribution and commercial losses, expressed as a percentage applicable to the relevant voltage level

R is the per unit cost of carrying regulatory assets

However taking into consideration the overall objectives of the Electricity Act and the power scenario in the licensee's area, the Commission may determine the surcharge either lower or higher than surcharge computed using the formula provided above.

Provided that the surcharge shall not exceed 20% of the tariff applicable to the category of the consumers seeking open access."

(g) ***Tariff Design.—***

(1) The tariff design shall be in accordance with Bihar Electricity Regulatory Commission (Fixation of Charges for Supply of Electricity by Distribution Licensee) Regulations, 2018.

(2) The Commission shall be guided by the objective that the tariff progressively reflects the efficient and prudent cost of supply of electricity.

(3) After the costs have been allocated based on the method specified in clauses (c) and (d) above, tariffs for different consumer categories shall be designed with due regard to factors provided under section 62(3) of the Act.

(4) The time of day tariff would be structured across three time slabs to denote normal, peak and off-peak periods. The time-periods would vary according to different seasons of the year i.e. summer, winter and the monsoon season. The peak tariff would be 20%-30% higher than the normal tariff and the off-peak tariff would be priced 15%-20% lower than the normal tariff.

(5) The peak and off-peak hours during seasons shall be as notified by the State Load Dispatch Centers in advance.

(6) Time of Day tariff shall be introduced in a phased manner, wherein in phase 1 it would be compulsory for HT Consumers, in phase 2 – compulsory for LT consumers consuming more than 25 KW and in phase 3 compulsory for LT consumers consuming more than 10 KW.

PART- VII
MISCELLANEOUS

37. ***Power to amend.—***The Commission may, at anytime, amend, alter or modify any provision of these Regulations.

38. ***Power to remove difficulties.—***If any difficulty arises in giving effect to the provisions of these Regulations, the Commission may, by general or specific order, make such provisions not inconsistent with the provisions of the Act, as may appear to be necessary for removing the difficulty.

39. ***Right to vary terms and conditions.—***The terms and conditions for determination of tariff specified in these regulations are in the nature of general framework on the basis of which the tariff shall be determined. The Commission reserves its right to vary these terms and conditions, as and when deems fit.

40. ***Limitation of Power of Commission.—***Nothing in these regulations shall be deemed to limit the powers of the Commission to deal with any matter or exercise any power under the relevant Acts for which no regulations have been made / framed and to make such orders as it may consider appropriate to meet the ends of justice in any case.

41. ***Repeal and savings.—***

(a) Save as otherwise provided in these regulations, BERC (Multi Year Distribution Tariff) Regulations, 2018, and its amendments thereof from time to time are hereby repealed.

(b) Notwithstanding such repeal, any proceedings before the Commission pertaining to the period prior to the commencement of the fourth Control Period, including Petitions for True up of expenses, annual performance review, etc. shall be governed by respective previous regulations.

By order of the Commission,
Sd./-Illegible,
Secretary.

FORMAT-1

TARIFF PETITION FOR FY ……

Name of the Distribution Licensee

Energy Sales and Number of Consumers

Sl No	Category/ Subcategory	Previous Year (Actuals)			Current year (RE)			Ensuing year(s)(Projections)		
		No of consumers at the end of the year	Sanctioned/Contracted load at the end of the year (KW)	Energy sales during the year (MU)	No Of consumers at the end of the year	Sanctioned/Contracted load at the end of the year (KW)	Energy sales during the year (MU)	No Of consumers at the end of the year	Sanctioned/Contracted load at the end of the year (KW)	Energy sales during the year(MU)
A	**DOMESTIC SERVICES**									
1	***KutirJyoti***									
	KJ metered:									
	1 to 50 units									
	51-100									
	And so on------									
	Sub total									
2	***DS-I***									
	Metered									
	1 to 50 units									
	51-100									
	>100 units									
	Sub total									
3	***DS-II***									
	1-100 Units									
	101-200 U									
	201-300 U									
	And so on--									
	Sub total									
B	**NON-DOMESTIC SERVICES**									
1	*NDS-I*									
	1-100									
	101-200									
	>200									
2	***NDS-II***									
	upto 0.5 kW									
	above 0.5 kW:									
	1-100									
	101-200									
	>200									
	Sub Total of B									

Sl No	Category/ Subcategory	Previous Year (Actuals)			Current year (RE)			Ensuing year(s)(Projections)		
		No of consumers at the end of the year	Sanctioned/Contracted load at the end of the year (KW)	Energy sales during the year (MU)	No Of consumers at the end of the year	Sanctioned/Contracted load at the end of the year (KW)	Energy sales during the year (MU)	No Of consumers at the end of the year	Sanctioned/Contracted load at the end of the year (KW)	Energy sales during the year(MU)
C	**STREET LIGHT SERVICES**									
1	**SSUnmetered Supply**									
2	**SS Metered Supply**									
	Sub Total of C									
D	**IRRIGATION AND AGRICULTURAL SERVICES**									
1	**IAS-I Unmetered**									
2	**IAS-I Metered**									
3	**IAS-II**									
	Sub Total of D									
E	**PWW HAR GHAR NAL**									
F	**LOW TENSION SERVICES**									
1	**LTIS-I**									
2	**LTIS-II**									
	Sub total of F									
G	**HIGH TENSION SERVICES**									
1	**HTS-I**									
2	**HTS-II**									
3	**HTS-III**									
4	**HTS-IV**									
5	**HTSS**									
	Sub total of G									
H	**RAILWAY TRACTION SERVICES**									
I	**Distr. Franchisee**									
J	**Nepal**									
K	**Other bilateral sales (Pl. specify)**									
	Grand Total(A to K)									

Note: 1. Detail of Sales to Nepal, other bilateral sales etc should be separately filed with copy of invoices for Previous year, Current year and Ensuing years as per the prescribed format.

Format - 2

Tariff Petition for Financial Year _____

Name of the Distribution Licensee :

Billing Efficiency, Collection Efficiency and AT&C Loss

[In Percentage]

Particular	Previous FY			Current FY			Ensuing Years		
	Billing efficiency	Collection efficiency	AT&C Loss	Billing efficiency	Collection efficiency	AT&C Loss	Billing efficiency	Collection efficiency	AT&C Loss

FORMAT-3

Tariff Petition for Financial Year _____

Name of the Distribution Licensee:

(A) Source-wise Capacity Allocation (in MW) and Power Purchase (in MU) From Different Sources

S.N	Name of Source	Total Capacity (MW)	Share of Discom (MW)	Previous year (Actuals)		Current Year (R.E) (MU)		Ensuing year (s) (Projection)	
				MW	MU	MW	MU	MW	MU
1	2	3	4	5	6	7	8	9	10
A	Through Inter-State Transmission								
	(i) ……								
	(ii) ……..								
	……								
	Sub Total								
B	Through Intra-State Transmission								
	(i) ……								
	(ii) ……..								
	……..								
	Sub Total								
C	Distributed Generation								
D	TOTAL (A+B+C)								

(B) Other important aspectsrelated to Open Access

	Previous year (Actuals)	*Current Year*	*Ensuing year (s) (Projection)*	*Remarks*
Number of Consumers eligible for Open Access (having Contracted load more than 1 MW) (Nos.)				
Total Contracted load of the eligible Open Access Consumers (MW)				
Number of Open Access Consumers availing Open Access (Nos)				
Total Contracted load of the Consumers availing Open Access (MW)				
% of eligible Open Access Consumers availing Open Access				
Number of Applications Received				
Number of Applications Processed				
Average time for approval of Open Access(Days)				
Total Quantum of power availed by Eligible Open Access Consumers in the Year (MU)				

(C) Other important aspectsrelated to Open Access

Wheeling Charges				
HT Level (Rs. /kWh)				
Wheeling Losses				
HT Level (%)				
Transmission Charge				
Long Term /Medium Term (Rs./MW/month)				
Short Term/short term collective/renewable energy (Rs./kWh)				
Transmission Loss(%)				
Cross Subsidy Surcharge (Rs. /kWh)				
HT Category				
For 132 kV consumers				
For 33 kV consumers (other than HTSS)				
For 11 kV consumers (other than HTSS)				
For HTSS consumers (33 kV & 11 kV)				
Methodology Adopted for computation of Cross Subsidy Surcharge				

FORMAT-4

Tariff Petition for Financial Year _____

Name of the Distribution Licensee:

Energy Requirement and Energy Balance

Sl No	Particulars	Unit	Previous Year Actuals	Current Year (RE)	Ensuing Years (projections)
A	**Energy Requirement**				
1	Energy sales	MU			
2	Less: Inter-state sales, if any	MU			
3	Energy sales excluding Inter-state sales, if any	MU			
4	Distribution Loss	%			
5	Add: Distribution Loss	MU			
6	**Total energy required at Distribution periphery**	MU			
7	Add: Inter-state sales, if any	MU			
8	**Total energy required at Distribution periphery including** Inter-state sales	MU			
9	StateTransmission Loss	%			
10	Add: StateTransmission Loss	MU			
11	**Total energy required at State Transmission periphery**	MU			
B	**Energy Available**				
1	From Central Sector	MU			
2	From IPP	MU			
3	From State Generating Stations	MU			
4	From Renewable Sources	MU			
5	UI (Net)	MU			
6	Others(please specify)	MU			
7	CTU losses	%			
8	CTU Losses	MU			
9	Net power available at State periphery (1+2+3+4+5+6-8)	MU			
10	**Energy Surplus/(Deficit) at State Periphery**	MU			

FORMAT-5

Tariff Petition for Financial Year _____

Name of the Distribution Licensee : **Power Purchase Cost**

S l. N o.	Power Purchase Sources	% age allocation MW	Previous Year										Current Year										Ensuing Year (s)									
			Energy MU	Fixed Char ge rate (Rs/MW	Fixed charge Rs. Cr.	Energy Rate Rs./kWh	Energy charge Rs. Cr.	Other charges (pl. specify) Rs. cr.	Total Cha rges Rs. Cr.	Avg. Ta-riff Rate Rs./kWh	Energy MU	Fixed Charge rate (Rs/MW	Fixed charge Rs. Cr.	Energy Rate Rs./kWh	Energy charge Rs. Cr.	Other charges (pl. specify) Rs. cr.	Total Charges Rs. Cr.	Avg. Tariff Rate Rs./kWh	Energy MU	Fixed Charge rate (Rs/MW	Fixed charge Rs. Cr.	Energy Rate Rs./kWh	Energy charge Rs. Cr.	Other charges (pl. specify) Rs. cr.	Total Charges Rs. Cr.	Avg. Tariff Rate Rs./kWh
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
	Central Sector Stations																									
1	NTPC Stations																									
	Farakka 1,2&3																									
	Talchar																									
	Kahalgoan 1 &2																									
	Barh – Stg 2U #1																									
	Nabinagar - NTPC																									
	NTPC Total																									
2	NHPC Stations																									
	Rangit																									
	Teesta																									
	NHPC Total																									
3	PTC Stations																									

S l. N o.	Power Purchase Sources	% age allocation MW	Previous Year											Current Year										Ensuing Year (s)										
			Energy MU	Fixed Char ge rate (Rs/MW	Fixed charge Rs. Cr.	Energy Rate Rs./kWh	Energy charge Rs. Cr.	Other charges (pl. specify) Rs. cr.	Total Cha rges Rs. Cr.	Avg. Ta-riff Rate Rs./kWh	Energy MU	Fixed Charge rate (Rs/MW	Fixed charge Rs. Cr.	Energy Rate Rs./kWh	Energy charge Rs. Cr.	Other charges (pl. specify) Rs. cr.	Total Charges Rs. Cr.	Avg. Tariff Rate Rs./kWh	Energy MU	Fixed Charge rate (Rs/MW	Fixed charge Rs. Cr.	Energy Rate Rs./kWh	Energy charge Rs. Cr.	Other charges (pl. specify) Rs. cr.	Total Charges Rs. Cr.	Avg. Tariff Rate Rs./kWh
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
	Chukka																									
	Tala																									
	PTC Total																									
4	DVC																									
	Sub Total Central Stations																									
5	State Generating Stations																									
	BTPS																									
	KBUNL Stage 1 U# 1																									
	KBUNL Stage 1 U# 2																									
	SGS Total																									
6	Medium/ Short Term/ Others																									
	.....																									
	.....																									
	.....																									
	Others Total																									
7	Renewable Power Purchase																									

Sl. No.	Power Purchase Sources	% age allocation MW	Previous Year											Current Year										Ensuing Year (s)									
			Energy MU	Fixed Char ge rate (Rs/MW	Fixed charge Rs. Cr.	Energy Rate Rs./kWh	Energy charge Rs. Cr.	Other charges (pl. specify) Rs. cr.	Total Cha rges Rs. Cr.	Avg. Ta-riff Rate Rs./kWh	Energy MU	Fixed Charge rate (Rs/MW	Fixed charge Rs. Cr.	Energy Rate Rs./kWh	Energy charge Rs. Cr.	Other charges (pl. specify) Rs. cr.	Total Charges Rs. Cr.	Avg. Tariff Rate Rs./kWh	Energy MU	Fixed Charge rate (Rs/MW	Fixed charge Rs. Cr.	Energy Rate Rs./kWh	Energy charge Rs. Cr.	Other charges (pl. specify) Rs. cr.	Total Charges Rs. Cr.	Avg. Tariff Rate Rs./kWh
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
	BSHPC																									
	Sugar Mills																									
	Solar Power Purchase																									
	REC (Solar)																									
	REC (Non-Solar)																									
	Renewable Total																									
	Total Power Purchase																									

This is to certify that no earlier year purchase cost have been included in this table. The above table is only for current year transactions pertaining to power purchase.

FORMAT-6

Tariff Petition for Financial Year _____

Name of the Distribution Licensee:

Employee Details

S.N	Particulars	Previous year (Actuals)	Current Year (R.E)	Ensuing years (Projection)
1	2	3	4	5
1	Number of employees at the beginning of FY _____			
a)	Technical			
b)	Non Technical (Administration)			
c)	Non Technical(Revenue, Finance and Accounts)			
2	No. of employees added during FY _____			
a)	Technical			
b)	Non Technical (Administration)			
c)	Non Technical(Revenue, Finance and Accounts)			
3	Number of employees retiring/ leaving during the FY_____			
a)	Technical			
b)	Non Technical (Administration)			
c)	Non Technical(Revenue, Finance and Accounts)			
4	Number of employees at the end of the FY (1+2-3)			
a)	Technical			
b)	Non Technical (Administration)			
c)	Non Technical(Revenue, Finance and Accounts)			

FORMAT-7

Tariff Petition for Financial Year _____

Name of the Distribution Licensee:

Employee cost

(Rs. in Cr.)

S.N	Particulars	Previous Year		Current Year(RE)	Ensuing Year (s)
		Approved in MYT/RE	Actual		
1	**Salaries & Allowances**				
(i)	Existing Employees				
(ii)	New Employees				
(ii)	Total				
2	**Contribution to Terminal Benefits (Accrual Basis)**				
3	Total of Salary & Allowances and Terminal Benefits				
4.	Amount Capitalised				
5.	Net Amount				
6.	Grand Total				

Note:

(i) Terminal benefits paid for the period before the date of reorganisation i.e. 01.11.2012, shall not be considered.

(ii) In respect of continuing employees as on the date of reorganisation and newly appointed employees after re-organisation date the terminal benefits shall be allowed.

(iii) In respect of item 6, a brief description to be appended.

FORMAT-8

Tariff Petition for Financial Year _____

Name of the Distribution Licensee:

Employees Productivity Parameters

S.N	Particulars	Previous year		Current Year (R.E)	Ensuing years (Projection)
		Approved in MYT	Actuals		
1	2	3	4	5	6
1	Number of consumers (in Lakh)				
2	Connected load in kW				
3	Distribution line in circuit KM				
4	Energy sold in MU				
5	Employees per MU of energy sold				
6	Employees per 1000 consumers				
7	Share of employees cost in total costs				
8	Employees cost in paise / kWh of energy sold				
9	Distribution line circuit KM per employee				

FORMAT-9

Tariff Petition for Financial Year _____

Name of the Distribution Licensee:

Repair and Maintenance Expenses

S.N	Particulars	Previous year		Current Year (R.E)	Ensuing years (Projection)
		Approved in MYT	Actuals		
1	2	3	4	5	6
1	Plant & Machinery				
2	Building				
3	Hydraulic works & civil works				
4	Line cable & network				
5	Vehicles				
6	Furniture & fixtures				
7	Office equipments				
8	Total expenses				
9	Less capitalized				
10	Net Expenses				
11	Total expenses charged to revenue				

* Year-wise details of these charges may be provided with documentary evidence

FORMAT-10

Tariff Petition for Financial Year _____

Name of the Distribution Licensee:

Administration and General Expenses

(Rs. in Cr.)

S.N	Particulars	Previous year		Current Year (R.E)	Ensuing years (Projection)
		Approved in MYT	Actual		
1	2	3	4	5	6
1	Rent, rates & taxes				
2	Insurance				
3	Telephone, postage & Telegrams				
4	Consultancy fees				
5	Technical fees				
6	Other professional charges				
7	Conveyance & travel expenses				
8	Electricity & Water charges				
9	Freight				
10	Other material related expenses				
11	Penalty/Fine Paid (if any)				
12	Any other expenses				
13	Total expenses				
14	Less Capitalised				
15	Net expenses				
16	Total expenses charged to revenue				

* Year-wise details of these charges may be provided with documentary evidence.

FORMAT - 11

Tariff Petition for Financial Year _____

Name of the Distribution Licensee : _____

Investment Plan (Scheme-wise)

Rs. in Cr.)

S.N	Name of scheme / Project	Approved Outlay		Progressive upto the begining of previous year		Previous year				Current year (RE)		Ensuing Years (Projection)		Progressive Capital expenditure upto the end of ensuing year (s)	
						Approved in MYT/RE		Actual							
		Approved in MYT/RE	Actual	Capitalization	Capital Expenditure (CWIP)	Capitalization	Capital Expenditure (CWIP)	Capitalization	Capital Expenditure (CWIP)	Capitalization	Capital Expenditure (CWIP)	Capitalization	Capital Expenditure (CWIP)	Capitalization	Capital Expenditure (CWIP)
1															
2															
3															
4															
5															
6															
7															
8															
9															
10															
11															
12															
13															
14															
15															
16															
17															
18															
19															
Total					*			*	*						

*Must be in agreement with the figures shown in audited account, otherwise a reconciliation statement must be accompanied.

Note :

- The amount of grants and loans shall be furnished separately scheme wise and funding agency wise.
- Additional column may be inserted(if required) for Ensuing Years (Projection).
- All Information for previous year, current year (RE), Ensuing year must be in line with information approved in MYT/Business Plan (if any), other-wise a statement showing complete details of variation must be accompanied.
- CWIP shall mean Capital Work in Progress
- The MOU/Agreement signed with Central/State government for each project for which capital expenditure has been claimed shall be furnished, to the extent possible

FORMAT - 11

Tariff Petition for Financial Year _____

Name of the Distribution Licensee : _____

Investment Plan (Year-wise)

(Rs. in Cr.)

S.N	Year	Originally proposed by the Discom	Approved by the Commission	Revised by the Discom	Revised approval by the Commission in review	Actual expenditure
1	2	3	4	5	6	7

Note: i) Information for previous year to be given in columns 1 to 7 co-relating the information given in current or earlier MYT/Business Plan (if any).

ii) Information for the current year to be given in columns 1 to 5 co-relating the information given in MYT/Business Plan (if any)

iii) Amount of grants and loans shall be furnished separately funding Agencywise and yearwise.

Details of Expenses Capitalised(Rs. Crores)

Sl.No.	Particulars	Previous year		Current year (RE)	Ensuing years (Projections)
		Approved in MYT	(Actuals)		
1	Interest & Finance charges Capitalised				
2	Other expenses capitalised:				
	a. Employee expenses				
	b. R&M Expenses				
	c. A&G Expenses				
	d. Depreciation				
	e. Others, if any, please specify				
Grand Total					

FORMAT -13

Tariff Petition for Financial Year _____

Name of the Distribution Licensee : _____

Fixed Assets

(Rs. in Cr.)

S.N	Particulars	Previous Year	Current Year	Ensuing Years of the control period
1	**2**	**3**	**4**	
1	Gross fixed asset (GFA) at beginning of the year*			
2	Less accumulated depreciation			
3	Net GFA at beginning of the year			
4	Less accumulated grant including consumer contribution			
5	Net fixed asset at beginning of the year			
S.N	**Particulars**	**WIP**	**Fixed Assets**	
1	**2**	**3**	**4**	
1	As on 31st March of previous year Add capital expenditure during current year Total: Less transferred to fixed assets			
2	As on 31st March of current year Add capital expenditure during ensuing year Total: Less transferred to fixed assets			
3	As on 31st March of ensuing year*			
S.N	**Particulars**	**Amount**		
1	**2**	**3**		
1	**Accumulated Depreciation**			
2	As on 31st March of previous year			
3	Add: Depreciation for current year			
4	As on 31st March of current year			
5	**Consumers Contribution**			
6	As on 31st March of previous year			
7	Addition during current year			
8	As on 31st March of current year			
9	**Asset created from grants**			
10	As on 31st March of previous year			
11	Addition during current year			
12	As on 31st March of current year			

*Amount of WIP must be in agreement with the figures shown in format-11 and amount of Fixed Assets must be in agreement with the figures shown in format-14, otherwise a reconciliation statement must be accompanied.

Note (1) Compiled and audited Annual Account should be submitted for the previous year.

(2) The Actual figures / data from April to September and budgeted figures / data from October to March relating to the year in which the tariff petition is submitted should be submitted

FORMAT -14

Tariff Petition for Financial Year _____

Name of the Distribution Licensee : _____

Gross Fixed Assets (GFA)

(Information to be supplied for the previous year (actuals), current year (RE) and the ensuring year (s) (projections)**(**Rs. in Cr.**)**

S.N	Particulars (i.e Assets Group)	GFA at the beginning of the year					Addition to GFA during the year					Adjustment to GFA on account of assets sold/ discarded etc					GFA at the end of the year				
		Consumer Contribution	By grants	Loan	Equity	Total	Consumer Contribution	By grants	Loan	Equity	Total	Consumer Contribution	By grants	Loan	Equity	Total	Consumer Contribution	By grants	Loan	Equity	Total
1	2	3	4	5	6		8	9	10	11		12	13	14	15		16	17	18	19	
1	Land and land rights																				
2	Buildings																				
3	Hydraulic works																				
4	Other civil works																				
5	Plant and Machinery																				
6	Lines and cable network																				
7	Vehicles																				
8	Furniture and Fixtures																				
9	Office equipment																				
10	Others, if any (pl. specify)																				
	Total																				

FORMAT -15

Tariff Petition for Financial Year _____

Name of the Distribution Licensee : _____

Value of Depreciation Charges

(Information to be supplied for the previous year (actuals), current year (RE) and the ensuring year (s) (projections)

Rs. Crores

S.N	Particulars (i.e Assets Group)	Accumulated depreciation at the beginning of the year					Depreciation charges during the year					Accumulated depreciation adjustment on account of assets sold/discarded etc					Accumulated depreciation at the end of the year				
		Consumer Contribution	By grants	Loan	Equity	Total	Consumer Contribution	By grants	Loan	Equity	Total	Consumer Contribution	By grants	Loan	Equity	Total	Consumer Contribution	By grants	Loan	Equity	Total
1	2	3	4	5	6		8	9	10	11		12	13	14	15		16	17	18	19	
1	Land and land rights																				
2	Buildings																				
3	Hydraulic works																				
4	Other civil works																				
5	Plant and Machinery																				
6	Lines and cable network																				
7	Vehicles																				
8	Furniture and Fixtures																				
9	Office equipment																				
10	Others, if any (pl. specify)																				
	Total																				

FORMAT -16

Tariff Petition for Financial Year _____

Name of the Distribution Licensee : _____

Depreciation Charges

(Rs. Crores)

Sl.No.	Particulars	Previous Year	Current Year	Ensuing Year (s)
1	Gross fixed assets of the beginning of the year			
2	Additions during the year			
3	IDC			
4	Adjustment for assets sold/discarded etc			
5	Closing GFA			
6	Average GFA			
7	Weighted Average Rate of Depreciation			
8	Gross Depreciation			
9	Opening grants			
10	Grants during the year			
11	Adjustment for assets sold/discarded etc			
12	Total Grants			
13	Average Grants			
14	Weighted Average rate of Depreciation			
15	Depreciation for GFA on Grants			
16	Net Depreciation of GFA on loans (8-15)			

Note: In the case of assets utilised which have reached the residual value, after recovery of depreciation in full, details of such assets shall be furnished separately along with their residual value, so as to enable the Commission to pass on the required benefit to the consumers through tariff.

FORMAT -17

Tariff Petition for Financial Year _____

Name of the Distribution Licensee : _____

Capital Work-In-Progress (CWIP)

(Rs. Crores)

S.N	Particulars	Previous year(Actuals)			Current year(RE)			Ensuing year (s) (Projections)		
		Loan	Grant	Equity	Loan	Grant	Equity	Loan	Grant	Equity
1	Opening CWIP									
2	New Investment									
3	Less Capitalization(a+b)									
	a) CWIP Capitalization									
	b)New Investment capitalization									
4	Closing CWIP (1+2-3)*									

*Amount of WIP must be in agreement with the figures shown in format-11, otherwise a reconciliation statement must be accompanied.

Break-up of Construction/ Supply/ Service packages

	Particulars	1	2	3	4	5	6	---
1	Name/ No. of Construction / Supply / Service Package (and Schemes/plan)							
2	Scope of works1 (in line with head of cost break-ups as applicable)							
3	Whether awarded through ICB/DCB/ Depatmentally/ Deposit Work							
4	No. of bids received							
5	Date of Award							
6	Actual Date of Start of work							
	Original Scheduled date of Start of work							
7	Actual date of Completion of Work							
	Original Scheduled date of Completion of work							
8	Value of Award2 in (Rs. Lakhs)							
9	Firm or With Escalation in prices							
10	Actual capital expenditure till the completion or up to COD whichever is earlier for work capitalized during the period (Rs.Cr.) - Taxes & Duties and IEDC (included in above) - IDC, FC, FERV & Hedging Cost(included in above)							
11	Actual capital expenditure till the end of the period(Rs.Cr.) for Capital work under progress - Taxes & Duties and IEDC (included in above) - IDC, FC, FERV & Hedging Cost(included in above)							
12	Actual capital expenditure already capitalized in earlier years (Rs.Cr.) - Taxes & Duties and IEDC (included in above) - IDC, FC, FERV & Hedging Cost(included in above)							
13	**Sub -total (10+11+12)**							

Note: Above statement to be provided separately for each work commissioned during the period, work under progress and part capitalization done in earlier years.

FORMAT -18

Tariff Petition for Financial Year _____

Name of the Distribution Licensee : _____

Details of Loans for the year

(Information to be supplied separately for the previous year (actuals), current year(RE) and ensuing years (projections)

(Rs. Crores)

S.N	Particulars	Purpose of loan	Opening balance	Rate of Interest	Addition during the year	Repayment during the year	Closing balance	Amount of interest
	1	2	3	4	5	6	7	8

Note : The amount of penal interest, if any, to be shown separately.

FORMAT -19

Tariff Petition for Financial Year _____

Name of the Distribution Licensee : _____

Information Regarding Restructuring of Outstanding Loans During the Year

S.N	Source of loan	Amount of original loan	Old rate of interest	Amount already restructured	Revised rate of interest	Amount now being restructured	New rate of interest
1	2	3	4	5	6	7	8

FORMAT -20

Tariff Petition for Financial Year _____

Name of the Distribution Licensee : _____

Interest and Finance Charges

(Rs. Crores)

S.N.	Source of loan	Purpose of loan	Previous year (Actuals)	Current year (RE)	Ensuing year (s) (Projections)
1	2		3	4	5
1	SLR Bonds				
2	Non SLR Bonds				
3	LIC				
4	REC				
5	Commercial Banks				
6	Bills discounting				
7	Lease rental				
8	PFC				
9	Others, if any (Please specify)				
10	Total				
11	Add State Govt. Loan				
12	Total (10 +11)				
13	Less capitalisation				
14	Net Interest				
15	Add prior period adjustment *				
16	Total Interest				
17	Finance charges				
18	Total Interest and finance charges		**		

* Year-wise details should be submitted with documentary evidence.

Note-1-Rate of interest of various loans to be indicated in a separate sheet, as part of Format-20

**Must be in agreement with audited account

FORMAT -21

Tariff Petition for Financial Year _____

Name of the Distribution Licensee : _____

Interest (IDC) Capitalized

(Rs. Crores)

S.N.	Name of scheme / Project	Source of loan	Interest capitalized			
			As on beginning of previous year	During Previous year (Actuals)	During Current year (RE)	During ensuing year (s) (Projections)
	1	2	3	4	5	6
1						
2						
3						
4						
5						
6						

FORMAT -22

Tariff Petition for Financial Year _____

Name of the Distribution Licensee : _____

Lease details

(Rs. Crores)

S.N	Name of Lesser	Assets		Leased on	Lease Rentals	Primary Period ended / ending by	Secondary period ending by
		Descriptions	Gross Amount				
1	2	3	4	5	6	7	8

Note: Statement showing Cost benefits analysis of lease must be accompanied.

FORMAT -23

Tariff Petition for Financial Year _____

Name of the Distribution Licensee : _____

Interest on Working Capital

(Rs. Crores)

S.N	Particulars	Amount		
		Previous Year	Current Year	Ensuing Year (s)
1	2	3	4	5
1	Two months equivalent of expected revenue			
2	Maintenance spares @40% of R&M expenses for one month			
3	Less:			
	(i) Power purchase cost, Load despatch charges and transmission charges for one month.			
	(ii) Depreciation, ROE, and contribution to contingency reserve equivalent to two months.			
	(iii) Amount of security deposits and advance from consumersor Distribution System users, if any, held during the year			
	(iv) Grant received from the State Govt. for power purchase and other O&M expenses etcequivalent to two months.			
4	Net working capital			
5	Interest rate			
6	Interest on working capital			

FORMAT -24

Tariff Petition for Financial Year _____

Name of the Distribution Licensee : _____

Contribution to Contingency Reserve

(Rs. Crores)

S.N	Particulars	Amount
1	**2**	**3**
1	Fixed Assets	
2	%age appropriation to the contingency reserve	
3	Appropriation to the contingency amount	
4	Amount invested in securities	
5	Drawal from the contingency reserve (Please specify) (i) (ii) (iii) Total drawal	

FORMAT -25

Tariff Petition for Financial Year _____

Name of the Distribution Licensee : _____

Information Regarding Amount of Equity & Loan

(Rs. Crores)

S.N	Particulars	Amount of equity	Amount of loan	Ratio of equity & loan
1	**2**	**3**	**4**	**5**
1	**Amount of total asset**			
2	**Less asset created from grant**			
3	**Less asset created from consumer contribution**			
4	**Net asset**			
5	**Amount of loan (debt)**			
6	**Amount of equity**			
7	**Debt equity ratio**			
8	**Amount of equity eligible for return**			
9	**Rate of return on equity**			
10	**Amount of return on equity**			

Note : Any change in equity balance from previous year must be Supported with documentary evidence.

Details of Capital Base

(Rs. Crores)

S.N	Particulars	Previous Year	Current Year	Ensuing Year
1	**2**	**3**	**4**	**5**
1	Gross Capital at beginning of the year			
2	Less accumulated depreciation			
3	Net capital at beginning of the year			
4	Less:Accumulated Grant and Consumer Contribution(i-ii) (i) Accumulated Gross Grant and consumer contribution (ii) Less: Accumulated Grant and consumer contribution amortized			
5	Net capital at beginning of the year			

FORMAT -26

Tariff Petition for Financial Year _____

Name of the Distribution Licensee : _____

Information Regarding Amount of Income Tax Paid (for previous financial years)

(Rs. Crores)

S.N	Particulars	During previous financial year
1	**2**	**3**
1	Amount of taxable income from the licensed business	
i)	Amount of Income Tax paid	
ii)	Challan No. & Date through which Income Tax paid	
iii)	Name of Banks in which the amount was deposited	
iv)	PAN No. of the depositor	
2	Amount of income from other than licensed business	
i)	Amount of Income Tax paid	
ii)	Challan No. & Date through which Income Tax paid	
iii)	Name of Banks in which the amount was deposited	
iv)	PAN No. of the depositor	

Note: A separate sheet is required to be submitted as a part of this format showing calculation of effective tax rate of the respective financial year

FORMAT -27 - A

Tariff Petition for Financial Year _____

Name of the Distribution Licensee : _____

Non Tariff Income

(on existing rates)

(Rs.in Crores)

S.N.	Source of loan	Previous year (Actuals)	Current year (RE)	Ensuing year (s) (Projections)
1	2	3	4	5
1	Service rent			
2	Delayed payment surcharge			
3	Amount assessed in cases of UUE/Theft of energy			
4	Misc. receipts			
5	Misc. charges			
6	Wheeling charges			
7	Interest on staff loans & advance			
8	Income from trading			
9	Income from welfare activities			
10	Excess on verification			
11	Interest on investments & bank balances			
12	Total Income			
13	Add Prior period income *			
14	Total Non tariff income			

*** Year wise details of prior period income may be provided**

FORMAT -27 - B

Tariff Petition for Financial Year _____

Name of the Distribution Licensee : _____

Non Tariff Income

(on proposed tariff)

(Rs.in Crores)

S.N.	Source of loan	Current year (RE)	Ensuing year (s) (Projections)
1	**2**	**4**	**5**
1	Service rent		
2	Delayed payment surcharge		
3	Amount assessed in cases of UUE/Theft of energy		
4	Misc. receipts		
5	Misc. charges		
6	Wheeling charges		
7	Interest on staff loans & advance		
8	Income from trading		
9	Income from welfare activities		
10	Excess on verification		
11	Interest on investments & bank balances		
12	Total Income		
13	Add Prior period income *		
14	Total Non tariff income		

* Year wise details of prior period income may be provided

FORMAT -28

Tariff Petition for Financial Year _____

Name of the Distribution Licensee : _____

Information Regarding Revenue from Other Business

(Rs.in Crores)

S.N	Particulars	Amount
1	2	3
1	Total Revenue from other business	
2	Income from other business to be considered for licensed business as per regulations	

Note: To be supplied for previous year, current year and ensuing year for which licence for other business was operating

FORMAT -29

Tariff Petition for Financial Year _____

Name of the Distribution Licensee : _____

Aggregate Revenue Requirement (ARR)

(Rs.in Crores)

Sl.No.	Particulars	Previous Year	Current Year	Ensuing Years
1.	Power purchase cost			
2.	PGCIL & other transmission charges			
3.	State Transmission charges			
4.	O&M Expenses			
(i)	Employee Cost			
(ii)	R&M expenses			
(iii)	A&G expenses			
5.	Share of Holding Company expenses			
6.	Depreciation			
7.	Interest and Finance charges			
8.	Interest on working capital			
9.	Return on equity			
10.	Income Tax			
11.	Interest on security deposit			
12.	Bad debts (if any)			
13.	Contingency reserves (if any)			
14.	Total Revenue Requirement			
15.	Less: Non-tariff income			
16.	Aggregate Revenue Requirement			

FORMAT- 30-A

TARIFF PETITION FOR FY ……

Name of the Distribution Licensee

Revenue from Sale of energy at existing tariff

Sl No	Category/ Subcategory	Previous year actuals								Current year (RE)								Ensuing year(s)(Projections)								
		No. of Consumers	Connected/Sanctioned Load/Demand	Energy sales (MU)	Applicable Tariff for		Revenue from sale of energy (Rs. Crores)			Applicable Tariff for		No. of Consumers	Connected/Sanctioned Load/Demand	Energy sales (MU)	Revenue from sale of energy (Rs. Crores)			Applicable (existing) Tariff for		No. of Consumers	Connected/Sanctioned Load/Demand	Energy sales (MU)	Revenue from sale of energy at existing Tariff(Rs. Crores)		
					Fixed charge	Energy charge	Fixed charge	Energy charge	Total revenue	Fixed charge	Energy charge				Fixed charge	Energy charge	Total revenue	Fixed charge	Energy charge				Fixed charge	Energy charge	Total revenue
A	**DOMESTIC SERVICES**																								
1	***KutirJyoti***																								
	KJ metered																								
	1-50																								
	51-100																								
	101-200																								
	201-300																								
	>300																								
	Sub total																								
2	***DS-I***																								
	Metered																								
	1 to 50 units																								

Sl No	Category/ Subcategory	Previous year actuals							Current year (RE)							Ensuing year(s)(Projections)							
		No. of Consumers	Connected/Sanctioned Load/Demand	Energy sales (MU)	Applicable Tariff for		Revenue from sale of energy (Rs. Crores)		No. of Consumers	Connected/Sanctioned Load/Demand	Energy sales (MU)	Applicable Tariff for		Revenue from sale of energy (Rs. Crores)		No. of Consumers	Connected/Sanctioned Load/Demand	Energy sales (MU)	Applicable (existing) Tariff for		Revenue from sale of energy at existing Tariff(Rs. Crores)		
					Fixed charge	Energy charge	Fixed charge	Energy charge	Total revenue				Fixed charge	Energy charge	Total revenue				Fixed charge	Energy charge	Fixed charge	Energy charge	Total revenue
	51-100																						
	101-200																						
	>200 units																						
	Sub total																						
3	***DS-II***																						
	1-100 Units																						
	101-200 U																						
	201-300 U																						
	>300 units																						
4	***DS-III***																						
B	**NON-DOMESTIC SERVICES**																						
1	*NDS-I*																						
	1-100																						
	101-200																						
	>200																						

Sl No	Category/ Subcategory	Previous year actuals								Current year (RE)								Ensuing year(s)/Projections)							
		No. of Consumers	Connected/Sanctioned Load/Demand	Energy sales (MU)	Applicable Tariff for		Revenue from sale of energy (Rs. Crores)			No. of Consumers	Connected/Sanctioned Load/Demand	Energy sales (MU)	Applicable Tariff for		Revenue from sale of energy (Rs. Crores)			No. of Consumers	Connected/Sanctioned Load/Demand	Energy sales (MU)	Applicable (existing) Tariff for		Revenue from sale of energy at existing Tariff(Rs. Crores)		
					Fixed charge	Energy charge	Fixed charge	Energy charge	Total revenue				Fixed charge	Energy charge	Fixed charge	Energy charge	Total revenue				Fixed charge	Energy charge	Fixed charge	Energy charge	Total revenue
2	*NDS-II*																								
	upto 0.5 kW																								
	Above 0.5 kW																								
	1-100																								
	101-200																								
	>200																								
C	**STREET LIGHT SERVICES**																								
1	**SSUnmetered Supply**																								
2	**SS Metered Supply**																								
	Sub Total of C																								
D	**IRRIGATION AND AGRICULTURAL SERVICES**																								

Sl No	Category/ Subcategory	Previous year actuals								Current year (RE)								Ensuing year(s)(Projections)							
		No. of Consumers	Connected/Sanctioned Load/Demand	Energy sales (MU)	Applicable Tariff for		Revenue from sale of energy (Rs. Crores)			No. of Consumers	Connected/Sanctioned Load/Demand	Energy sales (MU)	Applicable Tariff for		Revenue from sale of energy (Rs. Crores)			No. of Consumers	Connected/Sanctioned Load/Demand	Energy sales (MU)	Applicable (existing) Tariff for		Revenue from sale of energy at existing Tariff(Rs. Crores)		
					Fixed charge	Energy charge	Fixed charge	Energy charge	Total revenue				Fixed charge	Energy charge	Fixed charge	Energy charge	Total revenue				Fixed charge	Energy charge	Fixed charge	Energy charge	Total revenue
1	IAS-I Unmetered																								
2	IAS-I Metered																								
3	IAS-II																								
	Sub Total of D																								
E	PWW Har-GharNal																								
F	LOW TENSION SERVICES																								
1	LTIS-I																								
2	LTIS-II																								
	Sub total of F																								
G	HIGH TENSION SERVICES																								
1	HTS-I																								
2	HTS-II																								

Sl No	Category/ Subcategory	Previous year actuals								Current year (RE)								Ensuing year(s)(Projections)								
		No. of Consumers	Connected/Sanctioned Load/Demand	Energy sales (MU)	Applicable Tariff for		Revenue from sale of energy (Rs. Crores)			Applicable Tariff for		No. of Consumers	Connected/Sanctioned Load/Demand	Energy sales (MU)	Revenue from sale of energy (Rs. Crores)			Applicable (existing) Tariff for		No. of Consumers	Connected/Sanctioned Load/Demand	Energy sales (MU)	Revenue from sale of energy at existing Tariff(Rs. Crores)		
					Fixed charge	Energy charge	Fixed charge	Energy charge	Total revenue	Fixed charge	Energy charge				Fixed charge	Energy charge	Total revenue	Fixed charge	Energy charge				Fixed charge	Energy charge	Total revenue
3	**HTS-III**																									
4	**HTS-IV**																									
5	**HTSS**																									
	Sub total of G																									
H	**RAILWAY TRACTION SERVICES**																									
I	**Distr. Franchisee**																									
J	**Nepal**																									
K	**Other bilateral sales (Pl. specify)**																									
	Grand Total (A to K)																									

Note: 1.Distribution Licensee shall file Slab Wise category wise details of revenue from sales in above format for Distribution Franchisee area.Also detail of revenue from sales to Nepal,other bilateral sales etc should be separtely filed with copy of invoices for Previous year, Current year and Ensuing years as per the prescribed format.

FORMAT- 30-B

TARIFF PETITION FOR FY ……

Name of the Distribution Licensee

Revenue from Sale of energy at proposed tariff

Sl No	Category/Subcategory	No. of Consumers	Connected/ Sanctioned Load/ Demand	Ensuing year(s) (Projections)					
				Applicable (proposed) Tariff for		Energy sales (MU)	Revenue from sale of energy at proposed Tariff(Rs. Crore)		
				Fixed charge	Energy charge		Fixed charge	Energy charge	Total revenue
A	**DOMESTIC SERVICES**								
1	***KutirJyoti***								
	KJ metered:								
	1 to 50 units								
	51-100								
	And so on-------								
	Sub total								
2	***DS-I***								
	Metered								
	1 to 50 units								
	51-100								
	And so on-------								
	Sub total								
3	***DS-II***								
	1-100 Units								
	101-200 U								
	201-300 U								
	And so on-------								
	Sub total								

Sl No	Category/Subcategory	No. of Consumers	Connected/ Sanctioned Load/ Demand	Ensuing year(s) (Projections)					
				Applicable (proposed) Tariff for		Energy sales (MU)	Revenue from sale of energy at proposed Tariff(Rs. Crore)		
				Fixed charge	Energy charge		Fixed charge	Energy charge	Total revenue
B	**NON-DOMESTIC SERVICES**								
1	*NDS-I*								
	1-100								
	101-200								
	>200								
2	***NDS-II***								
	upto 0.5 kW								
	above 0.5 kW:								
	1-100								
	101-200								
	>200								
	Sub Total of B								
C	**STREET LIGHT SERVICES**								
1	**SSUnmetered Supply**								
2	**SS Metered Supply**								
	Sub Total of C								
D	**IRRIGATION AND AGRICULTURAL SERVICES**								
1	**IAS-I Unmetered**								
2	**IAS-I Metered**								
3	**IAS-II**								
	Sub Total of D								

Sl No	Category/Subcategory	No. of Consumers	Connected/ Sanctioned Load/ Demand	Ensuing year(s) (Projections)					
				Applicable (proposed) Tariff for		Energy sales (MU)	Revenue from sale of energy at proposed Tariff(Rs. Crore)		
				Fixed charge	Energy charge		Fixed charge	Energy charge	Total revenue
E	**PWW HAR GHAR NAL**								
F	**LOW TENSION SERVICES**								
1	**LTIS-I**								
2	**LTIS-II**								
	Sub total of F								
G	**HIGH TENSION SERVICES**								
1	**HTS-I**								
2	**HTS-II**								
3	**HTS-III**								
4	**HTS-IV**								
5	**HTSS**								
	Sub total of G								
H	**RAILWAY TRACTION SERVICES**								
I	**Distr. Franchisee**								
J	**Nepal**								
K	**Other bilateral sales (Pl. specify)**								
	Grand Total(A to K)								

Note: 1.Distribution Licensee shall file Slab Wise category wise details of revenue from sales in above format for Distribution Franchisee area,Nepal,other bilateral sales etc

FORMAT -31

Tariff Petition for Financial Year _____

Name of the Distribution Licensee : _____

Revenue Gap (Ensuing Year)

(A) At Existing Tariff for Ensuing Year (FY .....)

(Rs.in Crores)

Sl.No.	Particulars	Amount
1.	Aggregate Revenue Requirement (ARR)	
2.	Less : Non Tariff Income	
3.	Add : Recovery of revenue gap / (Surplus) of past period, if any	
4.	Net ARR	
5.	Less : Power Purchase Cost disallowed, if any	
6.	Less : Revenue from Existing Tariff	
7.	Less : Revnue from sale of power to other Agency	
8.	Gap (4–5–6)	
9.	Total grant from State Govt.	
10.	Grant used for compensating disallowed power	
11.	Balance resource grant assistance from Stat Govt. (9–10)	
12.	Net Gap/(Surplus) at existing tariff (8–11)	

(B) At Proposed Tariff for Ensuing Year (FY .....)

(Rs. Crore)

Sl.No.	Particulars	Amount
1.	Aggregate Revenue Requirement (ARR)	
2.	Less : Non Tariff Income	
3.	Add : Recovery of revenue gap / (Surplus) of past period, if any	
4.	Net ARR	
5.	Less : Power Purchase Cost disallowed, if any	
6.	Less : Revenue from Existing Tariff	
7.	Less : Revnue from sale of power to other Agency	
8.	Gap (4–5–6)	
9.	Total grant from State Govt.	
10.	Grant used for compensating disallowed power	
11.	Balance resource grant assistance from Stat Govt. (9–10)	
12.	Net Gap/(Surplus) at existing tariff (8–11)	

FORMAT -32

Tariff Petition for Financial Year _____

Name of the Distribution Licensee : _____

Information Regarding Grant/Subsidy from State Govt/Central Govt.

(Rs. Crore)

S.N	Particulars	Previous Year	Current Year	Ensuing Years
1	2	3	4	5
A	Amount from State Govt.			
	(i) Purpose for which grant received			
	(a)			
	(b)			
	(ii) Targeted categories for subsidy			
	(a)			
	(b)			
B	Amount from Central Govt.			
	(i) Purpose for which grant received			
	(a)			
	(b)			

Note : The details of commitment of the government and the guidelines for utilisation of the amount received as grant or subsidy is to be supported by documentary evidence with separate explanation in the tariff petition.

FORMAT -33

Tariff Petition for Financial Year _____

Name of the Distribution Licensee : _____

(for ensuing financial year FY.....)

(A) Voltage-wise Technical Loss and Energy Sale

SI. No.	Voltage Level (KV)	Technical Losses (%)	Cumulative Loss (%)	Energy Sale (MU)	Energy input (MU)	Technical Loss (MU)
1	2	3	4	5	6	7=(6-5)
1	220					
2	132					
3	33					
4	11					
5	0.4					
Total						

(B) Voltage-wise Commercial Loss

SI. No.	Voltage Level KV	Energy Sale (MU)	Technical Loss (MU)	Sales + Tech Loss (MU)	Commercial Loss (MU)	Energy Sales + Tech. Loss + Commercial Loss (energy input at state periphery) (MU)
1	2					
1	220					
2	132					
3	33					
4	11					
5	0.4					
Total						

(C) Voltage-wise Allocation of Power Purchase Cost

SI. No.	Voltage Level KV	Energy Sale (MU)	Energy Sales + Technical loss + Comml. loss (MU)	Unit cost of power purchase approved by the Commission (Rs./unit)	Power Purchase Cost (Rs. Crore)	Cost of Power per unit sale of Energy (Rs./unit)
1	2	3	4	5	6 = (4*5)	7= (6÷3)
1	220					
2	132					
3	33					
4	11					
5	0.4					
Total						

(D) Total Network Cost

SI. No.	Particulars	Amount (Rs. Cr)
1	Employee Cost	
2	R&M costs	
3	A&G expenses	
4	Holding Company	
5	Depreciation	
6	Interest & Finance Charges	
7	Interest on Working Capital	
8	RPO fund	
9	Return on Equity	
10	Less: IDC	
11	Total (1 to 7)	
12	Transmission cost	
13	Total cost	
14	Energy Sales (MU)	
15	Network Cost per unit sale of energy (Distribution + Transmission) (Rs./kWh)	

(E) Voltage-wise Allocation of Network Cost

SI.No.	Voltage Level	Energy Sale (MU)	Network Cost (Rs./Unit)	Total Network Cost (Rs. Cr)
1	220			
2	132			
3	33			
4	11			
5	0.4			
Total				

(F) Voltage-wise Cost of Supply

Sl. No.	Supply Voltage	Cost of power purchase (Rs./unit)	Network cost (Rs./unit)	Cost of supply (Rs./unit)
1	2	3	4	5
1	220/132			
2	33			
3	11			
4	LT			

Note : The detailed work-out of energy sales, technical losses, commercial losses and network cost at different voltage levels should be submitted separately with the tariff petitions.

FORMAT -34

Tariff Petition for Financial Year _____

Name of the Distribution Licensee : _____

Tariff Structure and Rate

Sl No.	Category & Consumption	Rates on Existing Tariff			Rates on Proposed Tariff		
		FC Rs./kVA or kw or HP		EC ps./Unit	FC Rs./kVA or kw or HP	EC ps./Unit	
A	**Low Tension Supply**						
1.0	**Domestic**						
1.1	**KutirJyoti**						
	K.J.Metered)						
1.2	**DS-I (Rural)**						
	Metered -						
	First 50 Units						
	51 - 100 Units						
	Above 100 Units						
1.3	***DS-II***						
	1-100 Units						
	101-200 U						
	>200 units						
1.4	*DS-III*						
2 .0	**Non Domestic**						
2.1	*NDS-I*						
	1-100						
	101-200						
	>200						
2.2	***NDS-II***						
	upto 0.5 kW						
	Above 0.5 kW						
	1-100						
	101-200						
	>200						
3.0	**Irrigation & Agriculture**						
3.1	**IAS-I Unmetered**						
	IAS-I Metered						
	IAS-II						
4.0	**Low Tension Industrial**						
4.1	(i) LTIS – I						
4.2	(ii) LTIS – II						
5.0	**Pubic Water Works**						
6.0	**Street Light Services**						
6.1	**SS Unmetered Supply**						
6.2	**SS Metered Supply**						
B	**High Tension Supply**						
7.1	**(i) HTS - I**						
7.2	**(i) HTS – II**						
7.3	**HTS - III**						
7.4	**HTS - IV**						
7.5	**HTSS-**						
8.0	**RTS**						

FC - Fixed Charge
EC - Energy Charge

FORMAT -35

Tariff Petition for Financial Year _____

Name of the Distribution Licensee : _____

Computation of Cross Subsidy

Sl.	Category of consumers	At existing tariff rate			At proposed tariff rate		
		Avg. Tariff rate (Rs./kWh)	Avg. Cost of Supply (Rs./kWh)	% of average cost	Avg. Tariff rate (Rs./kWh)	Avg. Cost of Service (Rs./kWh)	% of average cost
1	KutirJyoti						
2	DS-I						
3	DS-II						
3a	DS-III						
4	NDS - I						
5	NDS-II						
6	Irrigation IAS – I						
7	Irrigation IAS – II						
8	L.T.I.S.-I						
9	L.T.I.S.-II						
10	Public Water work						
11	Street light (Metered)						
12	Street light (Unmetered)						
13	H.T.S.-I						
14	H.T.S.-II						
15	H.T.S.-III						
16	H.T.S.-IV						
17	H.T.S.S.						
18	R.T.S.						

FORMAT -36

Tariff Petition for Financial Year _____

Name of the Distribution Licensee : _____

Wheeling & Open Access Charges

Sl. No.	Particulars	Total Fixed Cost	33kV Wire cost		11kV	
			Wire business	Retail supply business	Wire business	Retail supply business
1	Employee cost					
2	R&M Cost					
3	A&G expenses					
4	Depreciation					
5	Interest and finance charges					
6	Interest on working capital					
7	Return on equity					
8	Less: Non-tariff income					
9	Total Cost (Rs. Cr.)					
10	Energy input (MU)					
11	Wheeling charges (sl. no. 9/10)					
12	Cross Subsidy surcharge category of consumers (i) HTS-I (ii)HTS-II (iii)HTS-III (IV)HTS-IV (V) HTSS (VI) RTS					
13	Reactive energy charge					
14	SLDC charges					
15	Standby Charges, if any					
16	Additional surcharge, if any					

Note : The detailed work-out of costs towards wire business and retail supply business, wheeling charges, cross subsidy surcharge for each category of consumers, reactive energy charges, SLDC charges and additional surcharge should be submitted separately with the tariff petition.

FORMAT -37

Tariff Petition for Financial Year _____

Name of the Distribution Licensee : _____

Investments in Non business related activities **(Rs. Crores)**

Sl. No.	Description of investment	Balance at the beginning of the year	Further Investments during the year	Investments realised during the year	Balance at the end of the year	Remarks

***Note:- Information to be provided for Previous Year, Current Year & each year of Control period**

Details of Income from Other Business (Rs. In Crore)

No	Particulars		Previous year	Current year (RE)	Ensuing Years
I	Receipts from other Business	I			
	Less: Expenses from other business	E			
	Revenue of other Business	R=I-E			
II	Assets of Licensed business utilized in other business	A			
	Total assets of other business (including the assets utilized of the Licensed Business)	C			
	Allocation of Revenue to Licensed Business decided by the Commission	X			
III	Due to Licensed Business (to be deducted from ARR)	X*(R*A/C)			

Note-In case Gross Receipts exceed expenditure of other business in (I) above (where Gross receipt is less than expenditure of other business in (I) above no amount shall be deducted from ARR of Licensee).

Details of Electrical Accidents

Type of Accident	Previous Year			Current year (RE)		
	No. of Accidents			No. of Accidents		
	Fatal	Non Fatal	**Total**	Fatal	Non Fatal	**Total**
Human						
Other, if any, (please specify)						
Total						

FORMAT -38

Net Prior Period Expenses / Income(Rs. Crores)

Sl.No.	Particulars	Previous Year	Current year (RE)
A	**Income relating to previous years:**		
1	Interest income for prior periods		
2	Income Tax prior period		
3	Excess Provision for Depreciation		
4	Excess Provision for Interest and Fin. Charges		
5	Other Excess Provision		
6	Others (please specify)		
	Sub-Total A	**-**	**-**
B	**Expenditure relating to previous years**		
1	Employee Cost		
2	Depreciation		
3	Interest and Finance Charges		
4	Admn. Expenses		
5	Withdrawal of Revenue Demand		
6	Material Related		
7	Others (please specify)		
	Sub-Total B	**-**	**-**
	Net prior period Credit/(Charges) : A-B	**-**	**-**

Note-Year wise details of prior period income may be provided

Extraordinary Items(Rs. Crores)

Sl.No.	Particulars	Previous Year	Current year (RE)
1	Extraordinary Credits		
a	`--		
	TOTAL CREDITS		
2	Extraordinary Debits		
a	`--		
	TOTAL DEBITS		

FORMAT -39

Statement of Equity

	Loan Details	Previous year	Current year (RE)	Ensuing years
1	Equity (Opening Balance)			
2	Net additions during the year			
3	Equity (Closing Balance)			
4	Average Equity			
5	Base Rate of Return on Equity%			
6	Tax Rate (Enclose detailed calculation alongwith supporting documents)%			
7	Effective Rate of Return on Equity			
8	Retrurn o Equity (Rs. In crore)			
9	Equity entitled to incentive			
10	Incentive			
11	Additional Return			
12	Total Return on Equity	0	0	

S.No.	Particulars	Previous year	Current year (RE)	Ensuing years
	Shareholders' Funds			
1	Equity Share Capital			
2	Share Premium utilized for Capital Expenditure			
2	Free Reserves utilized for Capital Expenditure			
	Total Equity			

FORMAT -40

Statement of Reconciliation of Net Actual Loan (opening) with Net Normative Loan (Opening) **(Rs. In Crore)**

Particulars		Previous year	Current year (RE)	Ensuing years
Net Actual Loan as per Books of Accounts as on :				
	Dometic			
	Foreign			
Add: Repayment Made till Date				
Gross Actual Loan				
Add: Equity considered as normative loan				
Gross Normative Loan				
Less : Depreciation Recovered as per ARR till Date				
Net Normative Loan				

Statement of Reconciliation of Gross Fixed Assets(GFA) admitted with Gross Fixed Assets(GFA) of Financial Account(Rs. Crores)

	Particulars	Previous Year		Current Year (i. e. RE)	Ensuing years (Projection
		Approved in MYT/RE	Actual		
A	**Gross Fixed Assets (as at begining of the year):**				
	1.GFA as per (Financial/Statutory Account)				
	2.Expenditure allowed but not capitalized in Financial/Statutory Account				
	3.Expenditure Capitalized in Financial/Statutory Account but not allowed.				
	4. Admitted GFA(1+2-3)				
B	**Addition/ adjustment to Gross Fixed Assets (During the year):**				
	5.Expenditure capitalized in Financial/Statutory Account				
	6.Expenditure allowed but not capitalized in Financial/Statutory Account				
	7.Expenditure Capitalized in Financial/Statutory Account but not allowed.				
C	Gross Fixed Assets (as at end of the year) Admitted by the commission (4+5+6-7)				

FORMAT -41

Consumer contributions and grants towards cost of capital assets (Rs. Crores)

	Particulars	Previous Year			Current Year		Ensuing Year/ years	
		Balance at the start of the year	Additions	Balance at the end of the Year	Additions	Balance at the end of the Year	Additions	Balance at the end of the Year
1	Consumer contributions Towards Cost Of Capital Assets							
2	Grant Towards Cost Of Capital Assets							
A	**Total (1+2)**	-						
Amount utilized for Assets forming part of Depreciable GFA								
3	Consumer contributions Towards Cost Of Capital Assets							
4	Grant Towards Cost Of Capital Assets							
B	**Total (3+4)**	-						
Amount utilized for Assets forming part of non-Depreciable GFA								
5	Consumer contributions Towards Cost Of Capital Assets							
6	Grant Towards Cost Of Capital Assets							
C	**Total (5+6)**	-						
Amount remains un-utilized (A-B-C)								
7	Consumer contributions Towards Cost Of Capital Assets							
8	Grant Towards Cost Of Capital Assets							
C	**Total (7+8)**	-						
D	Amount utilized for CWIP out of "C" above							
E	Amount kept in Bank out of "C" above							

	Particulars	Previous Year			Current Year		Ensuing Year/ years	
		Balance at the start of the year	Additions	Balance at the end of the Year	Additions	Balance at the end of the Year	Additions	Balance at the end of the Year
F	Depreciation on assets created out of grants (Admitted)							
G	Depreciation. on assets created out of grants (Financial/Statutory Account)							

Note: Summassion of D&E must be equal to C, otherwise a reconciliation statement must be accompanied.

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