

# **KERALA STATE ELECTRICITY REGULATORY COMMISSION**

## **NOTIFICATION**

### **II**

No. 1/3/KERC-2003/II

Dated, Thiruvananthapuram,

3rd January 2004

### **STATEMENT OF OBJECTS AND REASONS**

Subsection(5) of Section 62 of the Electricity Act, 2003 (Central Act No. 36 of 2003) stipulates that the Commission may require a generating company or licensee to comply with such procedure as may be specified in calculating the expected revenue from the tariff and charges which he or it is permitted to recover. Application for determination of tariff shall be made by a Generating Company, the Board or a licensee in accordance with the provisions of Subsection (1) of Section 64 of the Act. The Regulations here under have been framed in pursuance of the above provisions of the Act.

In designing the scheme contained in these Regulations, the Commission expects to achieve the following objectives:-

(a) To inform Generating companies, the Board or licensees of the basic minimum data on information requirements for seeking the Commission's approval to the expected revenue from charges and for any proposal of modification of the tariffs;

(b) To provide standardised formats in which such information is to be provided;

(c) To specify the procedure by which the Commission would take up the ERC filings and Tariff filings for its consideration and appropriate orders thereon; and

(d) To ensure the greatest possible transparency in such procedure and the fullest possible opportunity for all concerned to participate in such a process.

### **REGULATIONS**

In accordance with the provisions of Subsection (1) of Section 181 of the Electricity Act, 2003 (Central Act No. 36 of 2003), the Kerala State Electricity Regulatory Commission hereby makes the following Regulations, namely :-

## Chapter I

### GENERAL

**1. Short title and Commencement.**-(1)These regulations may be called the **Kerala State Electricity Regulatory Commission (Tariff) Regulations, 2003.**

(2)They shall come into force at once.

**2.Definitions.**-(1) In these Regulations, unless the context otherwise requires,

(a) 'Act' means the Electricity Act,  
(b) 2003 (Central  
Act No.36 of 2003);

(b) 'Board' means the Kerala State Electricity Board;

(c) 'Commission' means the Kerala State Electricity Regulatory Commission;

(d) 'ERC' shall mean the Expected Revenue from charges that the Generating company, Board or any other licensee is permitted to recover;

(e) 'General Regulations' shall mean the Kerala state Electricity Regulatory Commission (Conduct of business) Regulations, 2003;

(f) 'Licensee' means a person who has been granted a license under Section 14 of the Act.

(2) Words or expressions used in these Regulations and not defined therein above shall bear the same meaning as in the Act or in the General Regulations.

## Chapter II

### ERC AND TARIFF FILINGS

**3. Annual ERC filing.**-(1) Not later than 4 months before the commencement of any financial year, Generating Companies, the Board or licensees shall provide to the Commission full details of its calculations for the ensuing financial year of the ERC for that year.

(2) The details of calculations of ERC and other related information shall be provided in the format prescribed in Annex I to these Regulations and shall be provided for each of the financial years as directed by the instructions given in each of these formats.

(3) Where any entity holds more than one category of licence, the details in the formats in Annex I have to be filed separately in respect of each licence.

(4) The details of calculations of ERC in the formats in Annex I have to be filled by the Generating Companies, Board or licensee in 6 sets with each format being signed by an authorised officer of Generating Company, the Board or licensee respectively who shall be responsible for verifying and certifying the correctness thereof. In addition to the hard copies of the ERC formats, Generating Company, the Board or licensee has also to furnish the said formats in electronic form in disc using the MS Excel spread sheet package.

(5) The ERC filed by Generating Company, the Board or licensee will be scrutinised by the Commission and as a result of such scrutiny, the Commission may, within 15 working days, call for such further information and clarifications, as it may deem fit.

(6) The ERC filed by Generating Company, the Board or licensee will be treated as a petition upon the Commission deciding that all the information and clarifications sought for by it have been produced to the satisfaction of the Commission. Generating Company, the Board or licensee will thereafter be informed of this decision.

(7) The Commission will thereafter follow, as far as may be practicable, the procedure specified in Chapter III of the General Regulations for hearing on the ERC filing and for passing orders.

**4. Tariff filing.**- (1) The Commission may, on its own, on being satisfied that there is need to review the tariff of a Generating Company, the Board or any

other licensee, shall initiate the process of review in accordance with the procedures set out in Chapter III of the General Regulations.

(2) If Generating Company, the Board or licensee desires to amend the current tariff, it shall prepare and lodge with the Commission its application for amendments, provided that no tariff or part of any tariff shall be amended more than once in any financial year. Provided further that the application for amendment of tariff shall be filed not later than 4 months before the intended date of implementation of such amended tariff.

(3) The application for amendment of tariff may be filed along with ERC filing or at any later date.

(4) The details of calculations of proposed tariff by the Board or licensee shall be in the formats in Annex II and have to be filed in 6 sets with each format being signed by an authorised officer of the Board or licensee who shall be responsible for verifying and certifying the correctness thereof. In addition to the hard copies of the formats, it is also necessary to furnish the said formats in electronic form in disc using the MS Excel Spread sheet package.

(5) Generating Company's, Board's or licensee's application for amendment of tariff shall contain the following :

(i) A statement of the current tariffs and charges, that are proposed to be amended, together with all applicable terms and conditions;

(ii) A statement of amendments proposed with the proposed tariffs and proposed terms and conditions;

(iii) A statement of the estimated change in the annual gross revenue that would result in the ensuing financial year, from the proposed amendments, stated in rupees and as percentage of annual revenue from existing tariffs. The change in annual revenue for the Board or licensee should be shown as a whole and for each tariff category affected;

(iv) Following additional information in respect of the Board or distribution licensee:

(a) An embedded cost study showing the cost of service of supply of electricity to each consumer category;

(b) An analysis of the effect of the proposed tariff changes on the average as well as typical small, medium and large consumers in each affected tariff category and the changes in annual bills and monthly bills by season (where applicable) in both rupees and percentage terms;

(c) A statement of any proposed cross subsidy including the amount of such subsidy to the affected consumer category and the source of offset of this subsidy (e.g. other consumer category/categories);

(d) A comparison of the percentage of cost of service expected to be recovered in the ensuing financial year by the current and proposed tariff for each consumer category;

(e) A statement of any subsidy committed by the Government of Kerala to the consumers to whom it is directed and the way in which such subsidy is proposed to be reflected in the proposed tariff applicable to these consumers;

(v) A written explanation of the rationale for the proposed tariff changes, including justification of the rate of return being proposed

(vi) Any other information as required by the Commission.

(6) Within 15 working days of the receipt of the Tariff filing, the Commission shall notify Generating Company, the Board or licensee whether any additional information is required by the Commission to assess Generating Company's Board's or licensee's calculation, specifying the date by which such information is to be filed.

(7) The filled up formats filed by Generating Company, the Board or licensee will be treated as a petition upon the Commission deciding that all the information and clarification sought for by it have been produced to the satisfaction of the Commission.

(8) The Commission will there after follow, as far as may be practicable, the procedure specified in chapter III of the General Regulations for hearing on the Tariff filing and for passing orders thereon.

**5.Publication of petition.-** Generating Company, the Board or licensee shall arrange for publication of the petition on ERC filing or Tariff filing in the following manner:-

(a) The summary of the petition, in such format, as may be approved by the Commission shall be published in one issue each of two daily newspapers in English language and two daily newspapers in Malayalam language having wide circulation in the State. The advertisement should invite interested persons to file their objections and such documents as they seek to rely upon supported by an Affidavit, in six copies, within the date as specified by the Commission and also indicate whether they would like to be heard in person by the Commission.

(b) The advertisement shall also specify that interested persons may inspect the copies of the petitions in specified offices of Generating Company, the Board or licensee during normal working hours within 10 working days of the publication of the notice and also obtain the salient features of the petition at such specified places.

(c) The advertisement shall also mention that the full set of the petition/application together with supporting material would be made available at the specified offices of Generating Company, the Board or licensee to any interested person who may ask for it on payment of cost of photocopying.

**6. Commission's powers for verification.-** (1) The Commission may get the books and records of Generating Company, the Board or licensee concerned examined by its officers and/or by consultants and/or by any authorized person at any point of time during the pendency of the petition or otherwise. The report of the officers/consultants/or authorized person shall be made available to the parties concerned and they shall be given opportunity to react on the reports. The Commission shall duly take into account the report or the opinion given by the officers and/or by consultants or any authorised person and the reply filed by the parties while deciding the matter, and if considered necessary, the examination before the Commission of the person giving the report or the opinion.

(2) Generating Company, the Board and licensee shall submit periodic returns, as may be prescribed containing operational and cost data to enable the Commission to monitor the implementation of its order and reassess the basis on which tariff was approved.

(3) All filings should be in conformity with the conditions of licence, in the case of a licensee.

### Chapter- III

#### MISCELLANEOUS

**7. Saving of inherent power of the Commission.-**(1) Nothing in these Regulations shall be deemed to limit or otherwise affect the inherent power of the Commission to make such orders, as may be necessary for meeting the ends of justice or to prevent abuse of the process of the Commission.

(2) Nothing in these Regulations shall bar the Commission from adopting, in conformity with the provisions of the Act, a procedure, which is at variance with any of the provisions of these Regulations, if the Commission, in view of the special circumstances of a matter or class of

matters and for reasons to be recorded in writing, deems it necessary or expedient for dealing with such a matter or class of matters.

(3) Nothing in these Regulations shall expressly or impliedly bar the Commission dealing with any matter or exercising any power under the Act for which no Regulation have been framed and the Commission may deal with such matters, powers and functions in a manner it deems fit.

## ANNEX –I

**FORMS FOR FILING ERC**

Sl.No.	Items	Forms
1.	Energy Balance	A*
2.	Profit & Loss account	B
3.	Balance sheet	C
4.	Cash flow statement	D
5.	Aggregate revenue requirement	E
6.	Cost of purchased power	F
7.	Revenue from sale of power	G
8.	Revenue from subsidies & grants	H
9.	Non-tariff income	I
10.	Operation & Maintenance cost	J
11.	Employees costs	K
12.	Employees costs – additional information	L
13.	Administration & General charges	M
14.	Depreciation	N
15.	Loans and Debentures & Interest charges	O
16.	Sale & lease back of assets	P
17.	Details of expenses capitalised	Q
18.	Other debits	R
19.	Extraordinary items	S
20.	Net prior period credits/(charges)	T
21.	Contributions, grants & subsidies towards cost of capital assets	U
22.	Gross fixed assets	V
23.	Net fixed assets	W
24.	Work in progress (Capital expenditure)	X
25.	Receivables against sale of Power	Y
26.	Statement showing Divisionwise, tariffwise, demand, collection and balance of revenue	Z

**\*Applicable only to the Board**

**FORM A**

**ENERGY BALANCE\***

Million Units			
	Previous year	Current year	Ensuing year
(a) Own generation at 220 kV (ex-bus)			
(b) Net import at 220 kV**			
(c) Purchase at 220 kV			
(d) Total availability at 220 kV ( <b>a + b+ c</b> )			
(e) Loss in 220kV system			
(f) Net availability at 220/110 kV interface ( <b>d</b> ) – ( <b>e</b> )			
(g) Own generation at 110 kV (ex-bus)			
(h) Purchase at 110 kV, if any			
(i) Total availability at 110kV ( <b>f + g + h</b> )			
(j) Loss in 110 kV system			
(k) Sales at 110 kV			
(l) Net availability at 110/66kV Interface { <b>i – ( j + k)</b> }			
(m) Own generation at 66kV (ex-bus)			
(n) Purchase at 66kV, if any			
(o) Total availability at 66kV ( <b>l + m + n</b> )			
(p) Loss in 66kV system			
(q) Sales at 66kV			
(r) Net availability at 66/11kV interface { <b>(o – ( p+q))</b> }			
(s) Own generation at 11kV (ex-bus)			
(t) Purchase at 11kV, if any			
(u) Total availability at 11kV ( <b>r + s + t</b> )			
(v) Loss in 11kV system			
(w) Sales at 11kV			
(x) Net availability at 11/0.4kV interface { <b>u –( v + w)</b> }			
(y) Loss in LT system			
(z) LT Sales ( <b>x – y</b> )			
A) Total sales ( <b>k + q + w +z</b> )			
B) Total loss ( <b>e + j + p + v + y</b> )			
C) Total availability ( <b>d+g+h+m+n+s+t</b> )			
C= A+B			

\*Applicable only to the Board \*\*Input at 400/220kVat Trichur (Madakkathara) is assumed as at 220kV

**FORM B**

**PROFIT & LOSS ACCOUNT**

Rs. in crores

Ref. Form No.		Previous Year (Actual)			Current Year (Actual/ Estimated)			Ensuing Year (Estimated)					
	<b>I. INCOME</b>												
G	a) Revenue from sale of power												
H	b) Revenue subsidies & grants*												
I	c) Other income												
	<b>Total ( a+b+c)</b>												
		Generation	Transmission	Distribution	Total	Generation	Transmission	Distribution	Total	Generation	Transmission	Distribution	Total
	<b>II. EXPENDITURE</b>												
J	a) Operation & Maintenance												
K/L	b) Employee Costs												
M	c) Admn.& Genl. Expenses												
N	d) Depreciation												
O	e) Interest & Finance Charges												
	<b>f) Sub-total (a+b+c+d+e)</b>												
Q	g) Less Capitalised expenses:												
	- Interest & finance charges												
	- Other expenses												
R	h) Other debits												
S	i) Extraordinary items												
F	j) Purchase of power												
	<b>Total Expenditure (f – g + h + i+ j)</b>												
	<b>III Profit/ (Loss) before Tax (I – II)</b>												
	<b>IV Provision for Income Tax</b>												
T	<b>V Net prior period credits (charges)</b>												
	<b>VI Surplus (deficit)</b>												

\*The amount of subsidy committed by the Government alone should be shown here

**FORM B**

Rs.incrores

Ref. Form No.		Previous year	Current year	Ensuing year
	VII Net assets at the beginning of the year (Less consumers' contribution)			
	VIII Rate of return (VI ÷ VII)			

**FORM C**

**BALANCE SHEET AS AT THE END OF THE YEAR**

Rs in crores

Ref. Form No.	Particulars	Previous year				Current year				Ensuing year			
		Generation	Transmission	Distribution	Total	Generation	Transmission	Distribution	Total	Generation	Transmission	Distribution	Total
	Sources of Funds:												
	(A)Capital Funds: Share Capital Reserves & Surplus												
	<b>Total (A)</b>												
O	(B) Loan from State Government												
	Loan from others												
	-Secured												
	-Unsecured												
	<b>Total (B)</b>												
U	(C) Contribution, grants & subsidies towards cost of capital assets												
	<b>Grand total of sources of funds (A)+(B)+(C)</b>												
	Application of Funds:												
	A) Fixed assets												
	a) Gross fixed assets												
	b) Less accumulated depreciation												

W	c) Net Fixed assets (a) – (b)													
X	d) Capital works in progress													
	e) Assets not in use													
	f) Deferred costs													
	g) Intangible assets													
	Total (c) +(d)+(e)+(f)+(g)													
	B) Subsidy Receivable From Government													
Y	(C) Net Current Assets (1) Current assets, loans and advances a) Inventories* b) Receivables against sale of power c) Cash & bank balances d) Loans and advances e) Sundry receivables													
	Total(C) (1)													
	(2) Current liabilities & provisions a) Security deposit from Consumers b) Borrowings for working capital c) Payments due on Capital liabilities d) Other current liabilities													
	Total (C) (2)													
	Net Current Assets (C) [(C)(1) – (C)(2)]													
	Grand Total of Application of funds (A) + (B) + (C)													

Note: For the projection of current assets and current liabilities, working sheets showing the calculations along with assumptions upon which they are based should be furnished.

\* Breakup for generation, transmission and distribution should be furnished

**FORM D**

**CASH FLOW STATEMENT FOR THE YEAR**

Rs.in

crores

Particulars	Previous year (Actual)	Current year (Actual/Estimated)	Ensuing year (Estimated)
<p><b>I. <u>Net Funds from Operations</u></b></p> <p><b>1. <u>Net Funds from Earnings:</u></b></p> <p>a) Profit before tax and before revenue subsidies and grants</p> <p style="padding-left: 40px;">Less: Income Tax payment during the year</p> <p><b>Total of (a)</b></p> <p>b) Add: Debits to Revenue account Not requiring cash flow:</p> <p style="padding-left: 20px;">i) Depreciation ii) Amortisation of deferred cost iii) Amortisation of intangible assets iv) Investment allowance reserve v) Others, if any</p> <p><b>Total of (b)</b></p> <p>c) Less: Credits to Revenue account not Involving Cash receipts</p> <p style="padding-left: 20px;">(i) Depreciation (ii) .....</p> <p><b>Total of (c)</b></p> <p><b>Net funds from earning</b></p> <p style="padding-left: 40px;">(a) + (b) - (c)</p>			
<p><b>2. Contributions, grants and subsidies towards cost of capital assets</b></p>			
<p><b>3. Security deposits from consumers</b></p>			
<p><b>4. Proceeds from disposal of fixed assets</b></p>			

**Form D**

Rs.in crores

5. Total funds from Operations (1 + 2 + 3 + 4)			
6. Net increase/decrease in working Capital  (a) Increase(decrease) in current assets i) Inventories ii) Receivables against sale of power iii) Loans & advances iv) Sundry receivables  Total of (a)  (b) Increase(decrease) in current liabilities i) Borrowings for working capital ii) Other current liabilities – power purchase iii) Others  Total of (b)  Net increase /(decrease) in Working capital (a) – (b)			
7. Net funds from operations before subsidies & grants (5 – 6)			
8. Receipts from revenue Subsidies and grants			
Total net funds from operations including subsidies and grants (7+8)			

Contd...

<p>II Net increase/decrease In capital liabilities</p> <p>a) Fresh Borrowings</p> <p>    i) State Loans     ii) Foreign currency loans/ credits     iii) Other borrowings</p> <p>Total of (a)</p> <p>b) Repayments:</p> <p>    i) State Loans     ii) Foreign currency loans/credits     iii) Other borrowings</p> <p>Total of (b)</p>			
Net increase(decrease) in capital liabilities (a) – (b)			
III Increase/(decrease) in equity capital			
IV Total funds available for capital expenditure (I + II + III)			
<p>V Funds utilised on capital expenditure</p> <p>a) On projects b) Advances to suppliers and contractors c) Intangible assets d) Deferred cost</p> <p>Total of V (a+b+c+d)</p>			
VI Net increase/(decrease) in Investments			
VII Net increase/(decrease) in cash/bank balance [ IV – V – VI]			
VIII Add opening cash and bank balances			
IX Closing cash and bank balances (VII + VIII)			

**FORM E****AGGREGATE REVENUE REQUIREMENT**

Item	Previous year	Current year	Rs in crores
			Ensuing year
1. Capital Base/Net fixed assets at the beginning of the year			
Less: Consumers' Contribution			
2. Revenue return at .....%			
3. Revenue requirement expenditure (net after capitalisation of expenses) excluding prior period and extraordinary items			
4. Other income			
5. Aggregate revenue requirement (2+3-4)			

**FORM F**

**COST OF PURCHASED POWER**

Rs.in crores

Sl. No.	Source	Units purchased (MU)	Fixed charges per annum Rs in crores	Variable charge Ps/kWh						Total cost of power at each inter-face point (Rs crores)				
				Variable charge F	uel escalation charge	Incentive payment	Wheeling charge	Any other charge	Total V ariable charge	Fixed charges	Variable charges	Total	Average rate per unit	

- Note:**
1. The above information should be furnished in respect of previous year, current year(estimated) and the ensuing year (estimated)
  - 2 Assumption, if any should be listed
  3. A separate statement showing variable cost in ascending order from different sources should be furnished and deviation from merit order should also be furnished.

**FORM G**

**REVENUE FROM SALE OF POWER**

Rs in crores

S.No	Particulars	No of installation/ consumers	Energy sold MU	Revenue Rs. crores	Average Realization Rs/kwh
I	Consumer category-wise i) ii) iii)				
II	Recovery of electricity duty and other State levies				
III	Wheeling charges recovery				
IV	Misc. charges from consumers  i) Fuse off calls ii) Reconnection fee iii) Public lighting iv) Maintenance charges v) Service connection charges vi) Delayed payment charges vii) Other receipts  Total of IV				
V	Gross Revenue from sale of Power I+II+III+IV				
VI	Less i) Electricity duty payable ii) Other State levies payable iii) Withdrawal of revenue demand  Total of VI				
VII	Net Revenue from sale of power (V – VI)				

Note: 1. For the above information should be furnished for previous year, current year and ensuing year  
2. Methodology adopted for projecting the sales may be stated  
3. Working details for calculation of revenue from sales and each category of consumer should be furnished.

**FORM H****REVENUE SUBSIDIES AND GRANTS**

Rs in crores				
Sl.No	Item	Previous Year	Current Year	Ensuing Year
1.	Subsidies			
2.	Grants for R&D expenses			
3.	Grants for survey & investigation			
4.	Others			
	Grand Total			

**FORM -I**

**NON TARIFF INCOME (OTHER INCOME)**

Rs. In crores

Sl No	Particulars	Previous year	Current year	Ensuing year
1	Interest on staff loans and advances			
2	Income from investments a) Interest on securities b) Interest on Bank Fixed Deposits c) Interest on other investments d) Interest on loans/ advances to suppliers/ contractors e) Interest from Banks f) Interest on loans to societies			
3	Income from Trading a) Profit on sale/hire, etc. of apparatus b) Hire charges from contractors c) Profit on sale of stores d) sale of scrap e) Other miscellaneous receipts from trading			
4	Income/fees collection for staff welfare, etc. a) Recoveries for transport facilities			
5	Misc. receipts/rents etc. a) Income due to right of way granted for laying fibre optic cables/co-axial cables on T&D systems b) Rental from staff quarters c) Rental from others d) Leave contribution e) Excess found on physical verification of cash f) Excess found on physical verification of stock g) Excess found on physical verification of assets h) Recovery from transport and vehicle expenses i) Commission for collection of electricity duty j) Misc. recoveries			
	Grand Total			

**FORM -J**

**OPERATION AND MAINTENANCE COST**

Rs in crores

Sl.No.	Particulars	Previous year			Current year			Ensuing Year		
		Consumption of stores, fuel etc.	Other Expenses	Total	Consumption of stores, fuel etc.	Other Expenses	Total	Consumption of stores, fuel etc.	Other Expenses	Total
1.	(a) Civil works associated with Power stations i) Dams/other hydraulic structures ii) Water conducting systems iii) Power House buildings iv) Other buildings v) Roads  (b) Other Civil works									
2.	Generating Plant & Machinery									
3.	Power House switch-yard and equipment									
4.	Transmission Lines									
5.	Substations									
6.	11kV lines & associated works									
7.	11/0.4kV transformer									
8.	LT Lines, service connections, etc.									
9.	Vehicles									
10.	Furniture & fixtures									
11.	Office equipment									
12.	Others									

Note: 1. Information under 1(a) may be furnished for each power house  
2. Detailed break-up of items 2 to 5 station-wise and voltage-wise may be furnished.

**FORM -K****EMPLOYEE COSTS**

Rs in crores

Sl.No.	Particulars	Previous year	Current year	Ensuing year
1.	Salaries			
2.	Overtime			
3.	DA			
4.	Other Allowances			
5.	Bonus			
6.	Sub total of 1 to 5			
7.	Medical expenses reimbursement			
8.	Leave Travel Concession			
9.	Earned Leave encashment			
10.	Payment under Workmen's compensation			
11.	Retrenchment compensation			
12.	Sub-total 7 to 11			
13.	Staff Welfare expenses			
14.	Terminal benefits			
15.	Sub-total of 13 to 14			
16.	Grand Total			

- Note
- 1 Employee categorywise details should be furnished
  - 2 Details of projection should be furnished
  - 3 Breakup among generation, transmission and distribution may be attempted

**FORM -L**

**EMPLOYEE COSTS – ADDITIONAL INFORMATION**

Rs in crores

SI No.	Category of Employee	Previous Year			Current Year			Ensuing Year		
		Sanctioned	Working	Cost	Sanctioned	Working	cost	Sanctioned	Working	Cost
1	Chairman of Board/ CMD of Company									
2	Members of Board/ Members of Board of Directors									
3	Chief Engineers/or equivalent									
4.	Superintending Engineers/or equivalent									
5	Executive Engineers or equivalent									
6	Asstt. Executive Engineers or equivalent									
7	Asstt. Engineers or equivalent									
8	All other Technical staff									
9	All non-technical staff*									

\*Postwise information at senior position may be indicated

**FORM- M****ADMINISTRATION & GENERAL CHARGES**

Rs in crores

Sl. No.	Particulars	Previous year	Current year	Ensuing year
1.	Rents, rates and taxes			
2.	Security arrangements			
3.	Insurance			
4.	Telephone/telex charges, etc.			
5.	Internet and related charges			
6.	Legal charges			
7.	Audit fees			
8.	Consultancy charges			
9.	Technical fee			
10.	Other Professional charges			
11.	Travelling expenses			
12.	Conveyance and vehicle hire charges			
13 .	Sub Total			
14 .	OTHER EXPENSES a) Fees and subscriptions b) Books & periodicals c) Computer stationery d) Printing & stationary e) Advertisements f) Contributions/donations g) Electricity charges h) Water charges i) Entertainment j) Miscellaneous expenses			
	TOTAL OF OTHER EXPENSES			
15.	Freight			
16.	Other purchase related expenses			
	GRAND TOTAL			

**FORM –N**

**DEPRECIATION**

Rs in crores

Sl.No. Details of Assets	Previous year				Current year				Ensuing year			
	Balance of depreciation at the beginning of the year	Depreciation provided for the year	Withdrawal of depreciation	Balance accumulated depreciation for the end of the year	Balance of depreciation at the beginning of the year	Depreciation provided for the year	Withdrawal of depreciation	Balance accumulated depreciation for the end of the year	Balance of depreciation at the beginning of the year	Depreciation provided for the year	Withdrawal of depreciation	Balance accumulated depreciation for the end of the year
I Land & Rights												
II Generating Stations*												
a) Civil Works												
b) Generating Plant and machinery												
c) Switchyard equipment												
d) Protection & Control equipment												
e) Others (specify)												
III Transmission Lines**												
IV Substations**												
V 11kV Works***												
VI LT Lines, service*** Connections etc.,												
VII Metering Equipment***												
VIII Misc. Equipment												
IX Others (Provide List)												

\* Projectwise, breakup should be furnished

\*\* Details should be furnished for each transmission project

\*\*\* Break up as per practice should be furnished

**LOANS AND DEBENTURES AND INTEREST CHARGES**

**FORM O**

Rs in crores

Sl.No	Particulars	Balance at the beginning of the year	Amount Received during the year	Amount Redeemed during the year	Balance Outstanding at the end of the year	Rate of Interest	Interest for the year	Remarks
I	Loans from Government							
II	Loans from others secured							
	1							
	2							
	3							
	<b>Total</b>							
III	Loans from others Un-secured							
	1							
	2							
	3							
	<b>Total</b>							
IV	Lease/sale and lease back of assets							
	1							
	2							
	3							
	<b>Total</b>							
V	Short term loans/borrowings for working capital							
	1							
	2							
	3							
	<b>Total</b>							
VI	Others							
	1							
	2							
	3							
	<b>Total</b>							
	<b>Grand total</b>							

1. Cost of raising finance, other finance charges shall be included under respective finance charges
2. Under others, interest on belated payment of power purchase bills and other interest charges shall be shown with details

FORM P

SALE AND LEASE BACK OF ASSETS

Rs in crores

Sl.No	Particulars of Asset	Year of acquisition	Original cost of asset	Year of Sale	Book value at the time of sale	Period of lease	Annual lease payment	REMARKS

=====

FORM- Q

DETAILS OF EXPENSES CAPITALISED

Rs in crores

Sl. No	Particulars	Previous year	Current Year	Ensuing year
1	Interest and finance charges capitalized			
2.	Other expenses capitalized			
i)	Employee cost			
ii)	Admn.& General Expenses			
iii)	Operation & Maintenance			
iv)	Depreciation			
v)	Others, if any			
	Total of 2			
	Grand total			



**FORM-T****NET PRIOR PERIOD CREDITS / CHARGES**

Sl.No	Particulars	Previous year	Current year	Rs in crores
				Ensuing year
I	Income relating to previous Years			
1				
2				
3				
4				
	Total			
II	Expenditure relating to Previous years			
1				
2				
3				
4				
	Total			
	Net prior period credit/charges			

Note: Explanatory notes with full details for each of the items shall be provided

**FORM U**

**CONTRIBUTIONS, GRANTS AND SUBSIDIES TOWARDS COST OF CAPITAL ASSETS**

Rs in crores

Sl No	Particulars	Previous year			Current year			Ensuing year		
		Balance at the beginning of the year	Additions during the year	Balance at the end of the year	Balance at the beginning of the year	Additions during the year	Balance at the end of the year	Balance at the beginning of the year	Additions during the year	Balance at the end of the year
1.	Consumers' contribution									
2.	Subsidies towards cost of capital assets									
3.	Grant towards cost of capital assets									
4.	Others									
	<b>Grand Total</b>									

**FORM V**

**GROSS FIXED ASSETS**

Rs in crores

Sl. No.	Description of assets	Previous year				Current year				Ensuing year			
		Balance at the beginning of the year	Additions during the year	Retirement of assets during the year	Balance at the end of the year	Balance at the beginning of the year	Additions during the year	Retirement of assets during the year	Balance at the end of the year	Balance at the beginning of the year	Additions during the year	Retirement of assets during the year	Balance at the end of the year
I.	Land & Rights												
II	Generating Stations*												
	a) Civil works												
	b) Generating Plant & machinery												
	c) Switchyard equipment												
	d) Protection & control equipment												
	e) Others (specify)												
III	Transmission Lines**												
IV	Substations**												
V	11kV Works***												
VI	LT Lines,*** Service connections, etc.												
VII	Metering*** equipment												
VIII	Miscellaneous equipment												
IX	Others (provide list)												

\* Project-wise break up should be furnished

\*\* Details must be furnished for each transmission project

\*\*\* Breakup as per practice should be furnished

**FORM W**

**NET FIXED ASSETS**

Rs in crores

Sl. No	Description of Assets	Previous year				Current year				Ensuing year			
		Balance of written down cost of assets at the beginning of the year	Addition of assets during the year	Net depreciation for the year	Balance of written down cost of assets at the end of the year	Balance of written down costs of assets at the beginning of the year	Addition of assets during the year	Net depreciation for the year	Balance of written down cost of assets at the end of the year	Balance of written down cost of assets at the beginning of the year	Addition of assets during the year	Net depreciation for the year	Balance of written down cost of assets at the end of the year
I.	Land & Rights												
II	Generating Stations* a) Civil Works b) Generating Plant & machinery c) Switchyard & equipment d) Protection & control equipment e) Others (specify)												
III	Transmission lines**												
IV	Substations**												
V	11kV works***												
VI	LT Lines, service Connections, etc.***												
VII	Metering Equipment***												
VIII	Miscellaneous Equipment												
IX	Others (Provide list)												

\* Projectwise breakup should be furnished

\*\* Details must be furnished for each transmission project

\*\*\* Breakup as per practice should be furnished

FORM W1

CAPITAL BASE\*

Rs in crores

Sl. No.	Particulars	Previous Year	Current Year	Ensuing Year
1.(a)	Original cost of fixed assets			
(b)	Cost of intangible assets			
(c)	Original cost of work in progress			
(d)	Amount on account of working capital equal to the sum of			
d(i)	Average cost of stores (1/12 <sup>th</sup> of the sum of the stores materials and supplies including fuel in hand at the end of each month of the year.)			
d(ii)	Average cash and bank balances ( 1/12 <sup>th</sup> of the cash and bank balance whether credit or debit and call on short term deposits at the end of each month of the year)			
	Sum of above (a + b + c + d )			
	Less:			
2(i)	Amounts written off or set aside on account of depreciation of fixed assets			
(ii)	Amount of any loan or subvention from the State Government			
(iii) (a)	Amount of any loan borrowed from organizations or institutions approved by the State Government			
(iii) (b)	Amount of any debenture issued by the licensee			
(iv)	Amount deposited in cash with the licensee by consumers, by way of security			
	Sum of the above 2 (i+ii+iii+iv)			
	Net Capital Base (1 – 2)			

\*Applicable to Licensees other than Board only

**WORKS IN PROGRESS (Capital Expenditure)**

Rs in crores

Sl No	Description	Previous Year	Current Year	Ensuing year
1	Capital Expenditure			
2	Interest and Finance charges capitalised			
3	Other expenses capitalised			
4	Total Capital Expenditure for the year (1 + 2 + 3)			
5	Less Expenditure capitalised (Transferred to gross asset)			
6	Closing Balance (4 – 5)			

**FORM Y**

**RECEIVABLES AGAINST SALE OF POWER**  
(Demand, collection and balance of revenue for the year \_\_\_\_\_)

Rs in crores

Sl. No	Name of Division/ Circle/Zone	Opening Balance		For the year						Closing Balance	
		Principal	Interest	Demand		Collection		Collection %		Principal	Interest
				Principal	Interest	Principal	Interest	Principal	Interest		

- Note: 1. Information to be furnished Division-wise with circle and zone-wise total  
2. Additional information tariff-wise to be furnished in form Z

**FORM Z**

**STATEMENT SHOWING DIVISIONWISE, TARIFF WISE DEMAND, COLLECTION  
AND BALANCE OF REVENUE FOR THE YEAR \_\_\_\_\_**

Sl. No	Division Circle Zone	Particulars	Tariff Category							Total	
			EHT	HT1	HT2	etc.,	LT1	LT2	LT3		LT4
		No. of installations									
		Consumption									
		Consumption per Installation									
		OB									
		Demand									
		Collection									
		CB									

**ANNEX –II**

**FORMS FOR TARIFF FILING**

Sl. No.	Item	Form No.	
1	Statement of existing and proposed tariff	T1	
2	Revenue at current and proposed tariff	T2	
3	Expected Revenue when the proposed tariff is introduced for a part year	T3	
4	Embedded cost of service of supply of Electricity	T4	
5	External subsidy	T5	

**FORM T1**

**EXISTING TARIFF AND PROPOSED TARIFF**

Sl. No	Tariff Category	Type of Installation	Existing tariff charges		Proposed tariff charges	
			Particulars	Rate	Particulars	Rate
1.	EHT	Non-power Intensive 66kV  110kV	Demand charge Rs/kVA Energy charge Ps/kWh Demand charge Rs/kVA Energy charge Rs/kWh			
2	EHT	Power Intensive .....	..... .....			
3	HT	.....	.....			
....	.....	.....	.....			

**FORM T2**

**REVENUE AT CURRENT TARIFF CHARGES AND  
AT PROPOSED TARIFF CHARGES FOR A FULL YEAR**

S.No.	Tariff category	Type of installation	No. of connections	Sanctioned load	consumption	Charges at existing tariff				Charges at proposed tariff				Expected additional revenue at proposed charges (Rs crores)	Proposed percentage increase %
						Particulars	Rate	Amount (Rs crores)	Total amount (Rs crores)	Particulars	Rate	Amount (Rs crores)	Total amount (Rs crores)		
						Fixed charge				Fixed charge					
						Energy charge				Energy charge					

**FORM T3**

**EXPECTED REVENUE WHEN PROPOSED TARIFF IS INTRODUCED  
FOR A PART YEAR**

Sl. No	Tariff category	Type of installation	Energy Sale MU			Revenue (Rs Crores)		
			At current Tariff	At proposed Tariff	Total	At current Tariff	At proposed tariff	Total

**FORM T4**

**EMBEDDED COST OF SERVICE OF SUPPLY OF ELECTRICITY**

Sl. No.	Voltage/ Consumer Category	Cost of service of supply of Electricity											
		Item 1	Item 2	Item 3	Item 4	Item 5	Item 6	Item 7				Total	

Note: Items above refer to various elements of costs such as cost of power purchase, T&D Loss, return on equity, interest, depreciation, repairs and maintenance, employee cost, administration and general expenses, apportioned common overheads, etc.

List of assumptions and detailed working for each of the items shall be attached

**FORM T5**

**EXTERNAL SUBSIDY (ALLOCATION OF  
EXTERNAL SUBSIDY AMONG CONSUMER CLASSES)**

Sl.No	Tariff category	Type of installation	At current tariff charges		At proposed tariff charges	
			Revenue for a full year	External subsidy directly assigned	Revenue for a full year	External subsidy directly assigned
		Total				