

- (c) Tax on income, if any, liable to be paid shall be limited to tax on return on the equity component of capital employed. However any tax liability on incentives due to improved performance shall not be considered.

29. Non-Tariff Income

- a) All incomes being incidental to electricity business and derived by the Licensee from sources, including but not limited to profit derived from disposal of assets, rents, delayed payment surcharge, meter rent (if any), income from investments other than contingency reserves, miscellaneous receipts from the consumers and income to Licensed business from the Other Business of the Distribution Licensee shall constitute Non-Tariff Income of the Licensee.
- b) Interest on security deposits, in excess of the rate specified by the Commission shall be considered as Non Tariff income of the Licensees.
- c) 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 such Licensee.

30. Income from Other Business

Where the 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 proposition as may be specified by the Commission.

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 his 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 Licensee on account of such Other Business.

31. Treatment of Regulatory Assets

- (a) Regulatory assets shall not be created against cost/loss incurred in normal course of business. Provided that in such a case, financing arrangement or capital restructuring shall be deployed to cover the gap.
- (b) The amortization schedule corresponding to the regulatory asset shall be prepared and put in effect along with creation of the regulatory asset.
- (c) The carrying cost of the regulatory asset shall be in line with the State Bank Advance Rate (SBAR) for the tenure for which regulatory asset has been created.
- (d) There shall not be a long gap in trueing up of accounts of the Distribution Licensee so as to prevent the need for creation of the regulatory asset.

32. Bad and Doubtful Debt

Bad and doubtful debt shall be limited to 1% of the receivables in the true-up, subject to the condition that amount of bad and doubtful debt is actually written-off in the licensee's books of accounts.

PART-VI

WHEELING AND RETAIL SUPPLY BUSINESS

33. Segregation of Wheeling Business and Retail Supply Business

The Distribution Licensee shall maintain separate books of accounts for Wheeling Business and Retail Supply Business for such period until accounts are segregated and separate books of accounts are maintained, the Commission shall decide the ratio of allocation of all expenses and return component, 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

2832 5714-13

total annual revenue requirements determined:

- (a) Power purchase cost shall be allocated to the Supply business;
- (b) Operation and Maintenance expenses shall be segregated between wheeling and supply businesses in such manner as may be determined by the Commission;
- (c) Majority of the capital expenditure related expenses, viz., depreciation, interest and return on equity, shall be included under the wheeling business.

Note— The Supply Business would require only a small component of the capital expenditure towards billing and collection activity.

PART- VII

NORMS OF OPERATION

34. Target Availability and Recovery of ARR

- a) The availability index of wheeling business & supply business shall be maintained separately by the Licensee and informed to the Commission. The Distribution Licensee shall maintain data on planned maintenance outages, load shedding, force majeure outages and trippings.
- b) 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.
- c) The Commission shall specify progressively increasing normative levels of Availability for Wires and Supply Business of the Distribution Licensee on the basis of past performance over the control period.

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

PART-VIII

SUBSIDY. CROSS SUBSIDY AND TARIFF DESIGN

35. Subsidy

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

Provided that if the State Government/UT administration declares subsidy for the categories of consumers after notification of Tariff Order, the licensee shall intimate the Commission about the same.

Provided further that in case the State Government/UT administration 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 non-receipt of subsidy from the Government, the licensee shall charge consumers as per the tariff schedule which is approved by the Commission without consideration of subsidy.

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

- (a) The Commission shall gradually move towards reduction of cross subsidy in accordance with Electricity Act, Tariff Policy & such other guidelines of the government as applicable.
- (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: Functional Demarcation of Cost - Total cost shall be divided on the basis of functions performed such as power purchase, 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, say 30 units per month, 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 filings.
- (g) **Tariff Design**
- (i) The Commission shall be guided by the objective that the tariff progressively reflects the efficient and prudent cost of supply of electricity.
- (ii) 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.

- (iii) 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 10%-20% higher than the normal tariff and the off-peak tariff would be priced 5%-10% lower than the normal tariff.
- (iv) Time of Day tariff may be introduced in a phased manner, wherein in phase 1 it would be for HT Consumers, in phase 2 – for LT consumers consuming more than 25 KW and in phase 3 for LT consumers consuming more than 10 KW.

PART IX

MISCELLANEOUS

37. Power to amend

The Commission may, at anytime, amend 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. Repeal and savings

39.1 Save as otherwise provided in these Regulations, the Joint Electricity Regulatory Commission (Terms & Conditions for Determination of Tariff) Regulations, 2009 for Distribution Licensee.

39.2 Notwithstanding such repeal, any proceedings before the Commission pertaining to the period prior to the commencement of the Control Period, including Petitions for True up of expenses, annual performance review, etc. shall be governed by Joint Electricity Regulatory Commission (Terms and Conditions of Determination of Tariff) Regulations, 2009.

ANISH GARG, Director JERC

[ADVT. III/4/Exty./218-I/2014]

These formats shall be furnished for current year, and for the three years of MYT control period

FORMAT-1

(Name of the Applicant)
AGGREGATE REVENUE REQUIREMENT FOR THE YEAR _____
ENERGY DEMAND
YEAR

No. of Consumer***	No. of Consumer at the end of the Year (Nos.)	Connected Load at the end of the Year (KW)	Demand (in MW)		Energy Sale/Demand (MUs)
			Unrestricted	Restricted	
	3	4	5	6	7

36.

(a)

(b)

(c)	Total					
4.	Public Lighting					
5.	Railway Traction					
6.	Total Metered Sales (except Agriculture) within State/UT (total 1 to 5)					
7.	Agricultural Consumption					
(a)	Metered					
(b)	Un-metered					
(c)	Total					
8.	Total Demand/Sale within State/UT (6+7)					

*** Consumer category classifications may be suitably modified, if those in existence are different from the ones listed, or do not appear, in this Table/Format with a suitable forwarding letter/Note. If any such modification is effected in this Table/Format, the same may be carried out in the other Tables/Formats also, if necessary, in the same sequence.

Note : Month-wise agriculture consumption data as per sample meters may also be supplied for different years separately for agricultural pumpsets.

2832 527 14-14

Format-2

Information regarding Distribution loss of licensee

Name of State/UT _____

Name of licensee.....

S. No	Particulars	Calculation	Unit	Previous Years (Actuals)		Current Year (R.E)	Ensuing Year (Projection)
1	Generation (own as well as any other connected generation net after deducting auxiliary consumption) within area of supply of DISCOM.	A	MU				
2	Input energy (metered Import) received at interface points of DISCOM network.	B	MU				
3	Input energy (metered Export) by the DISCOM at interface points of DISCOM network.	C	MU				
4	Total energy available for sale within the licensed area to the consumers of the DISCOM	D=A+B-C	MU				
5	Energy billed to metered consumers within the licensed area of the DISCOM	E	MU				
6	Energy billed to un-metered consumers within the licensed area of the DISCOM@	F	MU				
7	Total energy billed	G=E+F	MU				
8	Amount billed to consumer within the licensed area of DISCOM.	H	Rs.				
9	Amount realized by the DISCOM out of the amount Billed at H#	I	Rs.				
10	Collection efficiency (%) (= Revenue realized/ Amount billed)	$J=(I/H) \times 100$	%				
11	Energy realized by the DISCOM	K=JxG	MU				
12	Distribution loss (%)	$L=\{(D-G)/D\} \times 100$	%				

@ norms for determining the energy billed to un-metered consumer may be specified. This should be only for two categories i.e. agricultural consumers and the households below poverty line. The norms could be on the basis of sample metering in case of the agricultural consumers which could be further refined on the basis of the results of the consultancy study on cost of supply to agricultural consumers.

Amount received in the current year for the amount billed in the previous years should not be excluded in this head. However, subsidy received against the current year's sale of electricity should be considered in this head.

Note: Audited figures must be taken from the commercial Department of the utility (Billing and Revenue Section) for computing the AT&C losses. However, 2013-14 provisional figures may be adopted subject to audited figures becoming available later in the year

FORMAT-3

(Name of the Applicant)
AGGREGATE REVENUE REQUIREMENT FOR THE YEAR _____
ENERGY BALANCE

(All figures in MU)

Sr. No.	Item	Previous Year (Actuals)	Current Year (R.E)	Ensuing Year (Projection)
1	2	3	4	5
	(A) ENERGY REQUIREMENT			
1.	Energy sales to metered category within the State/UT			
2.	Energy sales to Agriculture consumers			
3.	Total sales within the State/UT			
4.	Sales to common pool consumers/UI			
5.	Sales outside State/UT			
6.	Sales			
	(a) To electricity traders			
	(b) Through PX			
7.	Sales to other distribution licensees			
	(a) Bilateral Trade			
	(b) Banking Arrangement			
8.	Total sales			
9.	T & D losses			
	(i) %			
	(ii) MU			
10.	Total energy requirement			
	(B) ENERGY AVAILABILITY			
1.	Net thermal generation (Own+IPP+Share from Central Stations)			
2.	Net hydel generation (own+shared)			
3.	Power Purchased from			
	(a) Common Pool/UI			
	(b) Traders			
	(c) PX			
	(d) Others			
4.	Net Power purchase (1+2+3)			
5.	Total energy availability			

FORMAT-4

(Name of the Applicant)
AGGREGATE REVENUE REQUIREMENT FOR THE YEAR _____
POWER PURCHASE COST
YEAR _____

Sr. No.	Source	Capacity (MW)	Firm allocation to licensee		Gen. (MU)	Availability / PLF (in %)	AFC (Rs. Crore)	License share (%)	Purchase (MU)	External losses (%)	Energy recd. by licensee (MU)	VC (Ps. / Unit)	FC (Rs. Crore)	VC (Rs. Crore)	Others (Rs. Crore)	Total (Rs. Crore)
			%	MW												
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
I	NTPC															
1.																
2.																
II	NHPC															
3.																
4.																
III	NPCIL															
5.																
IV	Other Sources															
6	Own-generation															
7.	Banking															
a)																
b)																
8.	Renewable															
9.	PTC/ Traders															
10.	Others (may be specified)															
11.	UI															
V	Other Charges															
12.	PGCIL															
13.	LDC															
14.	RLDC															
	Total															

Note : Information may be supplied separately for the previous year, current year & for MYT control period years.

Format-5

(Name of the Applicant)
AGGREGATE REVENUE REQUIREMENT FOR THE YEAR _____
Investment Plan (year-wise)

Project Details						SOURCE OF FINANCING FOR SCHEME					
Name of Scheme	Year of Start	Nature of Project (Select Appropriate code from below)	Approved by the Commission* (YES/NO)	Project Start Date (DD-MM-YY)	Project Completion date (DD-MM-YY)	Total capital expenditure approved by JERC (Rs. Cr.)	Equity component		Capital Subsidies/ grants component	Consumer Contribution component	Actual Expenditure
							Internal Accrual (from free reserves and surplus)	Equity Infused **			
1	2	3	4	5	6	7	8	9	10	11	12

Notes:

* Support with appropriate paper work i.e. Detailed Project Reports and other documents, as necessary.

** Provide break up of Government and Licensee/Private share.

Codes for selecting Nature of work.

- a. EHV Schemes.
- b. Distribution schemes:
 - I. System augmentation.
 - II. System improvement.
 - III. Schemes for loss reduction.
- c. Metering schemes.
- d. Capacitor.
- e. SCADA / DMS etc.
- f. Miscellaneous.

Format-6

(Name of the Applicant)
AGGREGATE REVENUE REQUIREMENT FOR THE YEAR _____
Capital Base and Return

(Rs. in crores)

Sl. No.	Particulars	Previous Year (Actuals)	Current Year (Actuals)	Ensuing Year (Projection)
1	2	3	4	5
1	Gross block at beginning of the Year			
2	Less accumulated depreciation			
3	Net block at beginning of the Year			
4	Less accumulated consumer contribution			
5	Net fixed assets at beginning of the Year			
6	Reasonable return @3% of NFA			

Sl. No.	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		

Sl. No.	Particulars	Amount
1	Accumulated Depreciation	
2	As on 31st March of previous year	
3	Add: Depreciation for current year	

2832 527 14-15

4	As on 31st March of current year	
	Total Depreciation (2+3+4)	
5	Consumers Contribution	
6	As on 31st March of previous year	
7	Addition during current year	
8	As on 31st March of current year	
	Total Consumers Contribution (6+7+8)	

Format-7

(Name of the Applicant)

ANNUAL REVENUE REQUIREMENT FOR THE YEAR _____

Original Cost of Fixed Assets

(Rs. in crores)

Sr. No.	Assets group	Value of assets at the beginning of previous year	Addition during previous Year	Closing balance at the end of previous year	Addition during the current Year*	Closing balance at the end of current year	Addition during ensuing Year*	Closing balance at the end of ensuing year
1	2	3	4	5	6	7	8	9
1	Thermal							
2	Hydro							
3	Internal Combustion Transmission							
4	On							
5	Distribution							
6	Others							
7	Total							

*Estimated/Audited

Format-8

(Name of the Applicant)

AGGREGATE REVENUE REQUIREMENT FOR THE YEAR _____

Works-in-Progress

(Rs. in crores)

Sr. No.	Particulars	Previous year (actual)	Current year (RE)	Ensuing year (projections)
1	2	3	4	5
1.	Opening balance			
2.	Add: New investments			
3.	Total			
4.	Less investment capitalized			
5.	Closing balance			

Format-9

(Name of the Applicant)

AGGREGATE REVENUE REQUIREMENT FOR THE YEAR _____

Interest Capitalized

(Rs. in crores)

Sr. No.	Interest Capitalized	Previous Year (Actuals)	Current Year (RE)	Ensuing Year (Projections)
1	2	3	4	5
1.	WIP*			
2.	GFA* at the end of the year			

3.	WIP+GFA at the end of the year			
4.	Interest (excluding interest on WCL*)			
5.	Interest Capitalized			

*WIP: Works-in-Progress; GFA: Gross Fixed Assets; WCL: Working capital loan

Format-10

(Name of the Applicant)
AGGREGATE REVENUE REQUIREMENT FOR THE YEAR _____

Details of loans for the year

[Information to be supplied for the previous year (actuals), current year (RE) and all the three MYT control period years (projections)] (Rs. in Crores)

Sl. No.	Particulars (source)	Opening balance	Rate of interest	Addition during the year	Repayment during the year	Closing balance	Amount of interest paid	
							Current Year (RE)	Ensuing year (Projections)
1	2	3	4	5	6	7	8	9
1.	SLR Bonds							
2.	Non SLR Bonds							
3.	LIC							
4.	REC							
5.	Commercial Banks							
6.	Bills discounting							
7.	Lease rental							
8.	PFC							
9.	GPF							
10.	CSS							
11.	Working capital loan							
12.	Others							
13.	Total							
14.	Add Government loan- State Government- Central Government							
15.	Total (13+14)							
16.	Less capitalization							
17.	Net interest							
18.	Add prior period							
19.	Total interest							
20.	Finance charges							
21.	Total interest and finance charges							

Format-11

(Name of the Applicant)
ANNUAL REVENUE REQUIREMENT FOR THE YEAR _____
Information regarding restructuring of outstanding loans during the year

Sr. No.	Source of loan	Amount of original loan (Rs. in crores)	Old rate of interest	Amount already restructured (Rs. in crores)	Revised rate of interest	Amount now being restructured (Rs. in crores)	New rate of interest
1	2	3	4	5	6	7	8

Format-12

10.	Total						
	(V) Distribution						
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.	Total						
	(vi) Others						
	Grand Total (i to vi)						

Note * Depreciation rates as per CERC's Depreciation Schedule

Format-13

(Name of the Applicant)
AGGREGATE REVENUE REQUIREMENT FOR THE YEAR
Repair and Maintenance Expenses

(Rs. in crores)

Sr. No	Particulars	Previous year (actual)	Current year (RE)	Ensuing year (Projections)
1.	2.	3.	4.	5.
1.	Plant & machinery			
	-Plant & Apparatus			
	-EHV substations			
	- 33kV substation			
	- 11kV substation			
	- Switchgear and cable connections			
	- Others			
	Total			
2.	Building			
3.	Hydraulic works & civil works			
4.	Line cable & network			
	-EHV Lines			
	- 33kV lines			
	- 11kV lines			
	- LT lines			
	- Meters and metering equipment			
	- Others			
Total				
5.	Vehicles			
6.	Furniture & fixtures			
7.	Office equipments			
8.	Operating expenses			
9.	Total			
10.	Add/Deduct share of others (To			

2832 927 14-16

	be specified)			
11.	Total expenses			
12.	Less capitalized			
13.	Net expenses			
14.	Add prior period *			
15.	Total expenses charged to revenue as R&M expenses			

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

Format-14

(Name of the Applicant)
AGGREGATE REVENUE REQUIREMENT FOR THE YEAR
Total Number of Employees

(Rs. in crores)

Sr. No	Particulars	Previous year (actual)	Current year (RE)	Ensuing year (Projections)
1.	2.	3.	4.	5.
1.	Number of employees as on 1st April			
2.	Employees on deputation/foreign service as on 1st April			
3.	Total (1 +2) number of employees			
4.	Number of employees retired/retiring during the year			
5.	Number of employees at the end of the year (4-5)			

Note : Information of Number of Employees to be submitted for Generation, Transmission and Distribution separately.

Format-15

(Name of the Applicant)
AGGREGATE REVENUE REQUIREMENT FOR THE YEAR _____
Employee Cost for the year-----

[Information to be supplied for the previous year (actual), current year (revised) and ensuing year (projections) separately]

(Rs. In crores)

Sr. No	Particulars	Previous year (actual)	Current year (RE)	Ensuing year (Projections)
1.	2.	3.	4.	5.
	Salaries & Allowances			
1.	Basic pay			
2.	Dearness pay			
3.	Dearness allowance			
4.	House rent allowance			
5.	Fixed medical allowance			
6.	Medical reimbursement charges			

7.	Over time payment			
8.	Other allowances (detailed list to be attached)			
9.	Generation incentive			
10.	Bonus			
11.	Total			
	Terminal Benefits			
12.	Leave encashment			
13.	Gratuity			
14.	Commutation of pension			
15.	Workmen compensation			
16.	Ex-gratia			
17.	Total			
	Pension Payments			
18.	Basic pension			
19.	Dearness pension			
20.	Dearness allowance			
21.	Any other expenses			
22.	Total			
23.	Total (11+17+22)			
24.	Amount capitalized			
25.	Net amount			
26.	Add prior period expenses			
27.	Grand Total			

Note :

1. Year-wise details of prior period employees cost, if any, may be provided.
2. Separate information of Employee Cost to be submitted for Generation, Transmission and Distribution.

Format-16

(Name of the Applicant)
AGGREGATE REVENUE REQUIREMENT FOR THE YEAR
Administration and General Expenses

(Rs. In crores)

Sr. No	Sub-head	Previous year (actual)	Current year (RE)	Ensuing year (Projections)
1	2.	3.	4.	5.
1	Rent, rates & taxes			
2	Insurance			
3	Telephone, postage			
4	Consultancy fees			
5	Technical fees			
6	Other professional charges			
7	Conveyance & travel expenses			
8	Electricity & water charges			
9	Others			
10	Freight			
11	Other material related expenses			
12	Total			
13	Add/Deduct share of others (to be specified)			
14	Total expenses			

15.	Less capitalized			
16.	Net expenses			
17.	Add prior period*			
18.	Total expenses charged to revenue			

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

Format-17

(Name of the Applicant)
AGGREGATE REVENUE REQUIREMENT FOR THE YEAR
Information regarding Bad and Doubtful Debts

Sr. No.	Particulars	Amount (Rs. In crores)
1.	2.	3.
1.	Amount of receivables (audited)	
2.	Bad and doubtful debts actually written-off in the books of accounts	
3.	Provision made for debts in ARR	

Format-18

(Name of the Applicant)
AGGREGATE REVENUE REQUIREMENT FOR THE YEAR
Information regarding Working Capital for the current and ensuing year

Sr. No.	Particulars	Amount (in Crores Rs.)	
		Current year (RE)	Ensuing year (projections)
1.	2.	3.	4.
1.	Two months receivables		
2.	Power Purchase Cost for one month		
3.	Total Consumer Security Deposit		
4.	Consumer Security Deposit excluding Bank Guarantee/ Fixed Deposit Receipts		
5.	Inventory for two months based on Aggregate Revenue Requirement of previous year		
6.	Total (1-2-4-5)		

Format-19

(Name of the Applicant)
AGGREGATE REVENUE REQUIREMENT FOR THE YEAR
Information regarding Foreign Exchange Rate Variation (FERV)

Sr. No.	Particulars	Amount (Rs. In crores)
1	2	3
1.	Amount of liability provided	
2.	Amount recovered	
3.	Amount adjusted	

Format-20

(Name of the Applicant)
ANNUAL REVENUE REQUIREMENT FOR THE YEAR
Non Tariff Income

(Rs. In Crores)

Sr. No	Particulars	Previous year (actual)	Current year (RE)	Ensuing year (Projections)
1.	2.	3.	4.	5.
1.	Meter/service rent			
2.	Late payment surcharge			
3.	Theft/pilferage of energy			
4.	Wheeling charges under open access			
5.	Income from trading			
6.	Income staff welfare activities			
7.	Misc Receipts/income			
8.	Total income			
9.	Add prior period income*			
10.	Total non tariff income			

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

Format-21

(Name of the Applicant)
AGGREGATE REVENUE REQUIREMENT FOR THE YEAR
Information regarding Revenue from Other Business

Sr. No	Particulars	Amount in Crores Rupees		
		Previous year (actual)	Current year (RE)	Ensuing year (Projections)
1.	2.	3.	4.	5.
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.

2832 5714-17

Format-22

(Name of the Applicant)
AGGREGATE REVENUE REQUIREMENT FOR THE YEAR
Lease Details

Sr. No.	Name of Lesser	Gross Assets (Rs.in crores)	Lease entered on	Lease Rentals	Primary period ended/ending by	Secondary period ending by
1.	2.	3.	4.	5.	6.	7.

Format-23

(Name of the Applicant)
AGGREGATE REVENUE REQUIREMENT FOR THE YEAR
Information regarding Wholesale Price Index (All Commodities)
(To be supported with documentary evidence)

Sr. No.	Period		
		WPI/CPI	Increase over previous years
1.	2.	3.	4.
1.	As on April 1 of Previous Year		
2.	As on April 1 of Current Year		
3.	As on April 1 of ensuing Year		

*CPI is not necessary in case the same is deleted in draft Regulations 28.3(b).

Format-24

(Name of the Applicant)
AGGREGATE REVENUE REQUIREMENT FOR THE YEAR
Information regarding amount of equity and loan

Sr. No.	Period	Amount of equity (Rs. In crore)	Amount of loan (Rs. In crore)	Ratio of equity & loan
1.	2.	3.	4.	5.
1.	As on March 31 of previous Year			
2.	As on March 31 of current Year			
3.	As on March 31 of ensuing Year			

Format-25

(Name of the Applicant)
AGGREGATE REVENUE REQUIREMENT FOR THE YEAR

(Rs. in crores)

Sr. No.	Item of expense	Proposed by the Licensee	Revised by the Licensee	Approved by the Commission	Actuals as per accounts
1	2	3	4	5	6
1.	Cost of fuel				
2.	Cost of power purchase				
3.	Employee costs				
4.	O&M expenses				
5.	Administration and general expenses				
6.	Depreciation				
7.	Interest charges (including interest on working capital)				
8.	Return on NFA Equity				
9.	Provision for Bad Debit				
10.	Total revenue requirement				
11.	Less: non tariff income				
12.	Net revenue requirement (10-11)				
13.	Revenue from tariff				
14.	Gap (12-13)				
15.	Gap for -----				
16.	Total gap (14+15)				
17.	Revenue surplus carried over				
18.	Additional revenue from proposed tariff				
19.	Regulatory asset				
20.	Energy sales (MU)				

Note :

- i. Columns 1 to 6 applicable for previous year.
- ii. Columns 1 to 4 applicable for current year.
- iii. Columns 1 to 3 applicable for ensuring year.

Format-26

(Name of the Applicant)
AGGREGATE REVENUE REQUIREMENT FOR THE YEAR _____
Revenue from Existing Tariff

(Information to be supplied for previous year (actuals), current year (RE), ensuing year (projections))

Sr. No.	Category of consumers	No. of Consumers	Energy sales (MU)	Contacted Max. Demand KVA	Demand Charges (Rs/KVA)	Tariff rates (p/unit)	Revenue (Rs. in crores)
1	2	3	4	5	6	7	8
1.	Domestic						
	a) First slab						
	b) Second slab						
	c) Third slab						
	d) Fourth slab						
	Total						
2.	NRS / Commercial						
3.	Public lighting						
4.	Industrial						
	a) HT						
	b) LT						
	Total						
5.	Bill boards & hoardings						
6.	Bulk supply						
7.	Railway traction						
8.	Common pool/ UI						
9.	Outside state						
10.	Total						
10.	Agriculture						
11.	Total						
12.	Add MMC and Other charges						
13.	Grand Total						

***Consumer category classifications may be suitably modified, if those in existence are different from the ones listed, or do not appear, in this Table/Format with a suitable forwarding letter/Note. If any such modification is effected in this Table/Format, the same may be carried out in the other Tables/Formats also, if necessary, in the same sequence.