

**True-up for FY 2012-13, Provisional True-up for FY 2013-14 &
FY 2014-15**

Annual Performance Review of FY 2016-17

Determination of Tariff for FY 2017-18

Submitted by:

Lakshadweep Electricity Department

Administration of Lakshadweep

November-2016

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GENERAL HEADINGS OF PROCEEDINGS

**BEFORE HON'BLE JOINT ELECTRICITY REGULATORY COMMISSION
FOR THE STATE OF GOA & UNION TERRITORIES**

FILE No: _____

CASE No: _____

**Petition for Approval of True-up for FY 2012-13,
Provisional True-up for FY 2013-14& FY 2014-15,
Annual Performance Review of FY 2016-17&
Determination of Tariff for FY 2017-18.**

IN THE MATTER OF

AND

**IN THE MATTER OF
THE PETITIONER**

**Lakshadweep Electricity Department, Kavaratti-
682555**

.....Petitioner

Lakshadweep Electricity Department (hereinafter referred to as 'LED'), files Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14& FY 2014-15, Annual Performance Review of FY 2016-17 & Determination of Tariff for FY 2017-18.



AFFIDAVIT

**BEFORE HON'BLE JOINT ELECTRICITY REGULATORY COMMISSION
FOR THE STATE OF GOA & UNION TERRITORIES**

FILE No: _____

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IN THE MATTER OF : **Petition for Approval of True-up for FY 2012-13,
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Annual Performance Review of FY 2016-17 &
Determination of Tariff for FY 2017-18.**

AND

**Lakshadweep Electricity Department, Kavaratti -
682555**

IN THE MATTER OF THE :
PETITIONER

.....Petitioner

I, Shri R. Ravichandar ,S/o, Shri Raveendran Ramaswamy (aged 50 years), Executive Engineer, Lakshadweep Electricity Department, U.T of Lakshadweep residing at Govt. Quarter, Kavaratti, Lakshadweep, the deponent named above do hereby solemnly affirm and state on oath as under:-

1. That the deponent is the Executive Engineer of Lakshadweep Electricity Department and is acquainted with the facts deposed to below.




2. I, the deponent named above do hereby verify that the contents of the accompanying petition are based on the records of Lakshadweep Electricity Department maintained in the ordinary course of business and believed by them to be true and I believe that no part of it is false and no material has been concealed there from.

Details of enclosures:

Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, Annual Performance Review of FY 2016-17 & Determination of Tariff for FY 2017-18.

a) Fee for MYT petition – Rs.....- (through RTGS).

For Lakshadweep Electricity Department



Petitioner

Place: Kavaratti, Lakshadweep,

Dated: 24. 11. 2016

Solemnly affirmed before me on thisday of2016..at a.m.
/p.m. by the deponent who is personally know to me.



**BEFORE HON'BLE JOINT ELECTRICITY REGULATORY COMMISSION
FOR THE STATE OF GOA & UNION TERRITORIES**

FILE No: _____

CASE No: _____

IN THE MATTER OF : Petition for Approval of True-up for FY 2012-13,
Provisional True-up for FY 2013-14 & FY 2014-15,
Annual Performance Review of FY 2016-17 &
Determination of Tariff for FY 2017-18.

AND

IN THE MATTER OF THE : Lakshadweep Electricity Department, Kavaratti-682555,
PETITIONER U.T. of Lakshadweep.

.....Petitioner

PETITIONER, UNDER JOINT ELECTRICITY REGULATORY COMMISSION FOR THE STATE OF GOA AND UNION TERRITORIES (MULTI YEAR DISTRIBUTION TARIFF) REGULATIONS, 2014 READ WITH JERC (CONDUCT OF BUSINESS) REGULATIONS, 2009 FILES FOR INITIATION OF PROCEEDINGS BY THE HON'BLE COMMISSION FOR APPROVAL OF TRUE-UP FOR FY 2012-13, PROVISIONAL TRUE-UP FOR FY 2013-14 & FY 2014-15, ANNUAL PERFORMANCE REVIEW OF FY 2016-17 & DETERMINATION OF TARIFF FOR FY 2017-18. OF LAKSHADWEEP ELECTRICITY DEPARTMENT (HEREIN AFTER REFERRED TO AS "LED").

LAKSHADWEEP ELECTRICITY DEPARTMENT RESPECTFULLY SUBMITS:

1. The Petitioner, Lakshadweep Electricity Department has been allowed to function as Distribution Utility for UT of Lakshadweep.



2. Pursuant to the enactment of the Electricity Act, 2003, LED is required to submit its Aggregate Revenue Requirement (ARR) and Tariff Petitions as per procedures outlined in section 61, 62 and 64, of EA 2003, and the governing regulations thereof.

3. The Joint Electricity Regulatory Commission For The State Of Goa And Union Territories (Multi Year Distribution Tariff) Regulations, 2014 requires the LED to file MYT petition & tariff proposal, for Control Period of three financial years from April 1, 2016 to March 31, 2019. For the subsequent years of the control period, the licensee is required to file the APR for the current year and tariff proposal for the next financial year based on the ARR approved by the Commission.

4. The Hon'ble approved the ARR for the control period FY 2016-17 to FY 2018-19 vide order dated 31.03.2016 Along with tariff for the FY 2016-17.

5. Further, the Hon'ble Commission also directed LED in the MYT order to file true-up for the previous years.

6. Accordingly, LED is submitting the instant Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, Annual Performance Review of FY 2016-17 & Tariff for FY 2017-18 on the basis of the principles outlined in tariff regulations notified by the Joint Electricity Regulatory Commission.

7. LED prays to the Hon'ble Commission to admit the attached petition for True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, Annual Performance Review of FY 2016-17 & Determination of Tariff for FY 2017-18 and would like to submit that:

PRAYERS TO THE HON'BLE COMMISSION:

1. The petition provides, inter-alia, LED's approach for formulating the present petition, the broad basis for projections used, summary of the proposals being made to the Hon'ble Commission, performance of LED in the recent past, and certain issues impacting the performance of LED in the Licensed Area.

2. Broadly, in formulating the petition, the principles specified by the Joint Electricity Regulatory Commission For The State Of Goa And Union Territories (Multi Year Distribution Tariff) Regulations, 2014 (for APR for FY 2016-17 & tariff proposal for the FY 2017-18) and JERC Determination for Tariff Regulations 2009 (for True-up for FY 2012-13 and Provisional True-up for FY 2013-14 & FY 2014-15) have been considered as the basis.

3. In order to align the thoughts and principles behind the Petition and Tariff Proposal, LED respectfully seeks an opportunity to present their case prior to the approval of the petition. LED believes that such an approach would go a long way towards providing a fair treatment to all the stakeholders and may eliminate the need for a review or clarification.

4. LED may also be permitted to propose suitable changes to the petition and the mechanism of meeting the revenue on further analysis, prior to the final approval by the Hon'ble Commission.

In view of the above, the petitioner respectfully prays that Hon'ble Commission may:

- Approve the True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, Annual Performance Review of FY 2016-17 & Determination of Tariff for FY 2017-18 for LED formulated in accordance with the guidelines outlined in the regulations of Joint Electricity Regulatory Commission relating to Distribution Licensee and the principles contained in Tariff Regulations ;
- Condone any inadvertent delay/ omissions/ errors/ rounding off differences/shortcomings and LED may please be permitted to add/ change/ modify/ alter the petition;
- Permit LED to file additional data/ information as may be necessary;
- Pass such further and other orders, as the Hon'ble Commission may deem fit and proper, keeping in view the facts and circumstances of the case.

Lakshadweep Electricity Department



Petitioner

Place: Kavaratti, Lakshadweep

Dated: 24.11.2015

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LIST OF ABBREVIATIONS

Abbreviation	Description
A&G	Administration & General
ARR	Annual Revenue Requirement
CAGR	Compound Annual Growth Rate
CD	Contract Demand
CERC	Central Electricity Regulatory Commission
CGS	Central Generating Stations
CoS	Cost of Supply
CPSU	Central Power Sector Undertakings
Cr	Crore
D/E	Debt Equity
ED	Electricity Department of Lakshadweep
FAC	Fuel Adjustment Costs
FDR	Fixed Deposits Receipts
FY	Financial Year
GFA	Gross Fixed Assets
HP	Horse Power
HT	High Tension
JERC	Joint Electricity Regulatory Commission
KV	Kilovolt
KVA	Kilo Volt Amps
kWh	Kilo Watt hour
LT	Low Tension
LTC	Leave Travel Concession
MU	Million Units
MVA	Million Volt Amps
MW	Mega Watt
O&M	Operation & Maintenance
PLF	Plant Load Factor
PLR	Prime Lending Rate
R&M	Repairs and Maintenance
RoE	Rate of Return
Rs	Rupees
S/s	Sub Station
SBI	State Bank of India
T&D	Transmission & Distribution
UT	Unscheduled Interchange
UT	Union Territory
MYT	Multi Year Tariff

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1. INTRODUCTION

1.1. Historical Perspective

Lakshadweep Electricity Department ("LED") is responsible for power supply in the union territory. Power requirement of LED is met by own generation station ~~as well as power purchase.~~

The Union Territory (UT) of Lakshadweep is an archipelago consisting of 12 atolls, three reefs and five submerged banks. It is a uni-district Union Territory with an area of 32 Sq. Kms and is comprised of ten inhabited islands, 17 uninhabited islands attached islets, four newly formed islets and 5 submerged reefs. The inhabited islands are Kavaratti, Agatti, Amini, Kadmat, Kiltan, Chetlat, Bitra, Andrott, Kalpeni, and Minicoy (10 islands).

Electrification of Lakshadweep Islands was initiated during the second Five Year Plan. Minicoy was the first Island electrified in 1962 followed by Kavaratti Island in 1964, then Amini and Andrott in 1965 and 1966 respectively. Bitra was the last Island electrified in 1982. Initially, power supply was limited to 6 - 12 hours till 1982-83 except in Kavaratti where 24 hours power supply was provided from 1964 itself. Round the clock power supply is provided in all the Islands since 1983.

Starting with modest capacity of 51.6 kilo Watts in 1962 from two Diesel Generating Sets, the generating capacity of Lakshadweep Electricity Department has grown up over the years with increase in demand. The power generated has been steadily increasing over the years to meet the demand of the people in the Islands. Since, the Diesel Generating sets were the only source of power, diesel has to be transported from Calicut (Kerala) in barrels. These barrels are transported in cargo barges to the Islands and stored for use. To alleviate this problem of transportation, oil storage facilities initially at Kavaratti and Minicoy Islands are under installation.

Due to the geographical & topographical peculiarities of these islands including separation by sea over great distances there is no single power grid for the entire electrified island and instead a power house caters independently to the power requirements of area/islands.

Lakshadweep Electricity Department is operating and maintain power generation, transmission & distribution system network in these islands for providing electric power supply to general public and implements various schemes under Plan & Non Plan for augmentation of DG Generating Capacity and establishment of new power houses and T&D Systems. Presently, the department is headed by Executive Engineer.



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1.2. Power Scenario

1.2.1 The salient features about development of electric power supply in these islands are provided below:

ELECTRICITY DEPARTMENT AT A GLANCE (2015-16)

Total Installed capacity	:	24.35 MW <i>(22.15 MW Diesel, 2.20 MW solar)</i>
No. of Power Houses	:	22 Nos <i>(11 nos. Diesel Power Plant and 11 nos. solar power plants)</i>
Total Staff strength	:	399Nos
HT line	:	106.36 Kms
LT line	:	305.00 Kms
Distribution Transformers	:	108 Nos.
No. of consumers	:	22,158 Nos..

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1.3. JERC Formation

In exercise of the powers conferred by the Electricity Act 2003, the Central Government constituted a Joint Electricity Regulatory Commission for all Union Territories to be known as "Joint Electricity Regulatory Commission for Union Territories" as notified on 2nd May 2005. Later with the joining of the State of Goa, the Commission came to be known as "Joint Electricity Regulatory Commission for the State of Goa and Union Territories" as notified on 30th May 2008.

The Hon'ble Commission is a two-member body designated to function as an autonomous authority responsible for regulation of the power sector in the State of Goa and Union Territories of ~~Lakshadweep~~, Lakshadweep, Chandigarh, Daman & Diu, Dadra Nagar & Haveli and Puduchery. The powers and the functions of the Hon'ble Commission are as prescribed in the Electricity Act 2003. The Head Office of the Commission presently is located in the district town of Gurgaon, Haryana and falls in the National Capital Region.

The Joint Electricity Regulatory Commission for the State of Goa and Union Territories started to function with effect from August 2008 with the objectives and purposes for which the Commission has been established. Presently the Hon'ble Commission is framing various regulations as mandated in the Electricity Act 2003 to facilitate its functioning. Some of the Regulations notified by the Hon'ble Commission include the following:

- JERC Conduct of Business Regulations 2009;
- JERC Establishment of Forum for Redressal of Grievances of Consumers Regulations 2009;
- JERC Appointment and Functioning of Ombudsman Regulations 2009;
- JERC Recruitment, Control and Service Conditions of Officers and Staff Regulations 2009;
- JERC Treatment of other businesses of Transmission Licensees and Distribution Licensees Regulations, 2009.
- JERC Standard of Performance Regulations, 2009.
- JERC State Advisory Committee Regulations, 2009.
- JERC Appointment of Consultants Regulation, 2009.
- JERC Open Access in Transmission and Distribution Regulations, 2009.
- JERC Terms and condition for determination of Tariff Regulation 2009.
 - (a) Addition / insertion of Clause 7(3) after 7(2)
 - (b) Corrigendum
- JERC Electricity Supply Code Regulations 2010
 - (a) 1st Amendments
 - (b) 2nd Amendments
 - (c) Corrigendum dt. 6th Jan. 2014
- JERC State Grid Code Regulations 2010



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- JERC Electricity Trading Regulations 2010
- JERC Procurement of Renewal Energy Regulations 2010
- JERC (Distribution Code) Regulations 2010
- JERC (Procedure for filling Appeal before the Appellate Authority) Regulations 2013
- JERC for the State of Goa and Union Territories (Multi Year Distribution Tariff) Regulations, 2014.

1.4. Filing under Tariff Regulations

1.4.1. LED has been filing its ARR and Tariff petitions for the past years with the Hon'ble Commission based on the principles outlined by the Hon'ble Commission vide their Regulations on applicable terms and conditions of Tariff for Distribution Licensees as notified in 2009 and filed the last petition in accordance with the JERC for the State of Goa and Union Territories (Multi Year Distribution Tariff) Regulations, 2014.

1.4.2. LED filed its petition for determination of Aggregate Revenue Requirement (ARR) for the control period FY 2016-17 to FY 2018-19 & Retail Tariff for distribution and retail sale of electricity for FY 2016-17 under section 61, 62 & 64 of the Electricity Act, 2003 and JERC (Multi Year Distribution Tariff) Regulations, 2014 on 15th January, 2016 against which Tariff Order was issued by the Hon'ble Commission on 31st March, 2016. In the said Order, the Hon'ble Commission has directed to file True-up Petition for the previous years.

1.4.3. Accordingly, true-up of FY 2012-13 as per audited accounts and provisional true-up for FY 2013-14 & FY 2014-15 based on provisional accounts has been prepared in line with the Terms & Conditions of Tariff Regulations, 2009 and JERC (Multi Year Distribution Tariff) Regulations, 2014 issued by the Hon'ble Commission.

1.4.4. As per JERC (Multi Year Distribution Tariff) Regulations, 2014, in the second year of the control period, LED is required to file the APR for the first year along with Tariff proposal for the second year of the control period.

1.4.5. Accordingly, this petition has been prepared in line with the Tariff Regulations 2009, MYT order, MYT Regulations, 2014 and subsequent amendments.

1.5. Filing of True-up, APR and Tariff proposal

1.5.1. Under the provisions of Electricity Act, 2003, Licensee is required to submit its ARR and Tariff Petition as per procedures outlined in section 61, 62 and 64 of EA 2003, and the governing regulations of JERC of the relevant years thereof.

1.5.2. The Hon'ble Commission has notified first amendment to JERC (MYT Distribution Tariff) Regulations, 2014 wherein tariff determination under MYT framework shall be applicable from 1st April 2016. However, clause 39 of MYT Regulations, 2014 states as follows:

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“39. Repeal and savings - 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”.

- 1.5.3. In line with the above clause, LED has adopted the principles of Terms and Conditions for Determination of Tariff Regulations 2009 (Tariff Regulations 2009) notified by the Joint Electricity Regulatory Commission for FY 2012-13 to FY 2014-15. Accordingly LED is submitting the said petition for True-up of FY 2012-13 based on audited accounts, Provisional true-up of FY 2013-14 & FY 2014-15 as per provisional accounts in line with JERC (Terms & Conditions of Tariff) Regulations, 2009 for the approval of the Hon'ble Commission.
- 1.5.4. Also, along with the said Petition, petition for approval of ARR for the FY 2016-17 & Tariff Proposal for the FY 2017-18 are prepared in line with MYT Regulations, 2014 and subsequent first amendment.
- 1.5.5. LED hereby submits its petition for approval of True-up for the FY 2012-13, Provisional true-up of FY 2013-14 & FY 2014-15, APR for the FY 2016-17 and Tariff Proposal for the FY 2017-18. The petitioner has attempted to comply with the various guidelines in the Act and regulations within the limitations of availability of data. The details are provided in the subsequent sections.

2. OVERALL APPROACH FOR PRESENT FILING

The Hon'ble Commission had notified the Joint Electricity Regulatory Commission (Terms and Conditions of Tariff) Regulations 2009 and JERC (Multi Year Distribution Tariff) Regulations, 2014. The Hon'ble Commission has notified the JERC (Multi Year Distribution Tariff) (First Amendment) Regulations, 2015 on 10th August, 2015. In line with the Tariff regulations, 2009, LED has been filing the ARR petitions for consideration of the Hon'ble Commission in the formats laid down for providing information relating to past, present and future performance. In this petition, LED is filing the True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15 and Annual Performance Review for FY 2016-17 along with Tariff proposal for the FY 2017-18.

2.1. True-up for the FY 2012-13, FY 2013-14 & FY 2014-15

As specified in the Tariff Regulations, the Hon'ble Commission shall undertake the trueing-up exercise for the previous year based on audited accounts. LED submits that it has completed the audit of accounts of FY 2012-13 and is in the process of auditing the accounts for FY 2013-14 & FY 2014-15. Accordingly, LED is submitting the True-up petition of FY 2012-13 with the audited accounts. Also, at present the provisional actual figures of FY 2013-14 & FY 2014-15 are made available for Provisional True-up along with provisional accounts with the

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details of ARR specified in the relevant chapter of this petition. LED further submits that it may provide the final audited accounts for the FY 2013-14 & FY 2014-15 during the regulatory process of finalisation of the tariff Order. Further, it is submitted that the Annual Accounts for the FY 2015-16 is still under preparation and LED seeks permission to submit the True-up after finalization of the Accounts for the year and its audit.

2.2. Annual Performance Review for the FY 2016-17

2.2.1. As specified in the Tariff Regulations, the Hon'ble Commission shall undertake the Annual Performance Review by considering variations between the approved and revised estimates of sale of electricity, income and expenditure for the relevant year.

2.2.2. Accordingly, LED is filing this Annual Performance Review petition for the year FY 2016-17 based on the actual performance during the 1st half of the year and the revised estimates for the second half of the year of purchase and sales.

2.3. Tariff Proposal for the FY 2017-18

The Hon'ble Commission has already approved the ARR for the FY 2017-18 along with other parameters in the MYT order dated 31.03.2016. LED is filing the instant petition for approval of the Tariff for the FY 2017-18 based on the approved ARR & other parameters.

2.3.1. True-up for FY 2012-13, FY 2013-14 & FY 2014-15, APR for FY 2016-17 and Tariff proposal for the FY 2017-18 have been carried out separately and details of the same are presented separately.

3. Truing Up of FY 2012-13

3.1.1. Preamble

This section outlines the performance of LED for FY 2012-13. LED submits that the unaudited accounts for the FY 2012-13 was submitted along with MYT petition for the control period FY 2016-17 to FY 2018-19. But the Commission did not true-up citing the absence of audited accounts. Therefore, in the Tariff Order dated 31st March, 2016, the Hon'ble Commission had directed LED to submit the True-up for FY 2012-13 based on audited accounts.

3.1.2. Accordingly, the final truing up of FY 2012-13 is submitted by comparing actual audited figures with those approved by Hon'ble Commission vide tariff order for the FY 2012-13.

3.1.3. This chapter summarizes each of the components of ARR for FY 2012-13 and thereby working out the revenue gap for the said year.



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3.2. ARR approved for the FY 2012-13

3.2.1. The summary of the actual charges for FY 2012-13 in comparison to the figures as approved by the Hon'ble Commission in the Tariff Order for the FY 2012-13 is tabulated below:

Table 3.1: ARR approved for the FY 2012-13

(Rs. in crore)

Sl.No.	Particular	FY 2012-13		
		Approved by Commission	Actuals	Deviation
1	2	3	4	5
1	Cost of fuel	65.87	57.12	8.75
2	Cost of power purchase for full year			
3	Employee costs	9.30	9.91	-0.61
4	Repair & Maintenance Expenses	3.14	1.14	2.00
5	Administration and general expenses	0.90	2.13	-1.23
6	Depreciation	1.83	4.39	-2.56
7	Interest and finance charges	3.17	11.56	-8.39
8	Interest on working capital	1.76	1.40	0.36
9	Interest on Security Deposit	0.01	0.10	-0.09
10	Return on NFA /Equity	0.72	2.44	-1.72
11	Provision for Bad Debt	0.04	0.10	-0.06
12	Advance Against Depreciation	0.00	0	0.00
13	Total Revenue Requirement	86.75	90.29	-3.54
14	Less: Non-Tariff Income	0.19	2.21	-2.02
15	Net Revenue Requirement (13-14)	86.56	88.08	-1.52

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3.3. Number of consumers

3.3.1. LED submits before the Hon'ble Commission the actual consumer numbers for FY 2012-13 in comparison to the approved numbers as highlighted below:

Table 3.2: Number of consumers for the FY 2012-13

Sl No.	Category	FY 2012-13		
		Approved by Commission	Actuals	Deviation
1	Domestic	16798	16302	496
2	Commercial	3080	2989	91
3	Industry	316	321	-5
4	Public Lighting	62	73	-11
5	Temporary Connection	20	0	20
6	Total	20276	19685	591

3.3.2. It is requested to the Hon'ble Commission to approve the number of consumers as submitted in the above table for FY 2012-13.

3.4. Energy Sales

3.4.1. LED submits before the Hon'ble Commission the category wise actual and approved sales for FY 2012-13 in the table below:

Table 3.3: Energy Sales for the FY 2012-13

(In MUs)

Sl No.	Category	FY 2012-13		
		Approved by Commission	Actuals	Deviation
1	Domestic	26.11	27.23	-1.12
2	Commercial	7.60	9.26	-1.66
3	Industry	0.46	0.39	0.07
4	Public Lighting	1.59	1.07	0.52
5	Temporary Connection	0.02	0.05	-0.03
6	Total	35.78	38.00	-2.22

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3.4.2. It is requested to the Hon'ble Commission to approve the actual sales as submitted in the above table for FY 2012-13.

3.5. Energy Balance

3.5.1. LED has submitted 15.93% as the energy distribution losses for FY 2012-13 as compared to that approved by Hon'ble Commission at 26%. The comparison of energy balance statement and the loss levels based on audited accounts and approved figures are shown in the table below:

Table 3.4: Energy Balance for the FY 2012-13

Sr.No.	Particulars	FY 2012-13		
		Approved by Commission	Actuals	Deviation
1	2	3	4	5
A)	ENERGY REQUIREMENT (MU)			
1	Total sales within the State/UT	35.78	38.00	-2.22
2	T&D losses			
i	%	26.00%	15.93%	0.10
ii	MU	12.57	7.20	5.37
3	Total energy requirement for UT (MU)	48.35	45.20	3.15
B)	ENERGY AVAILABILITY/PURCHASED			
1	Net Generation after auxiliary consumption (Mus)			
i	Own generation	48.36	45.20	3.16
2	Energy Surplus/(CAP)(MU)	0.01	0.00	0.01

3.5.2. LED submits that there is reduction in T&D loss as compared to earlier years. LED requests the Hon'ble Commission to approve the Distribution Loss as submitted above for FY 2012-13.

3.6. Cost of fuel

3.6.1. The energy requirement of LED is met from own generation. There is no availability of power from Central Generating Stations or from other sources/ open market/ power exchanges etc.

3.6.2. LED submits before the Hon'ble Commission the actual cost of fuel and the approved figures for FY 2012-13 in the table below:



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Table 3.5: Cost of fuel for the FY 2012-13

(Rs. in crore)

Sr.No.	Particulars	FY 2012-13		
		Approved by Commission	Actuals	Deviation
1	2	3	4	5
1	Cost of Fuel	65.87	57.12	8.75
2	Total	65.87	57.12	8.75

3.6.3. The Hon'ble Commission is requested to approve the fuel cost as submitted above for FY 2012-13

3.7. GFA, Capitalisation & Depreciation

3.7.1. GFA: The Opening Balance of GFA, additions and closing balance of GFA for FY 2012-13 as per annual accounts is submitted in the table below:

Table 3.6: GFA, & Capitalisation for the FY 2012-13

(Rs. in crore)

Sl. No.	Particulars	FY 2012-13		
		Approved by Commission	Actuals	Deviation
1	2	3	4	5
1	Opening GFA	25.50	109.81	-84.31
2	Additions	13.00	15.23	-2.23
3	Closing GFA	38.50	125.04	-86.54

3.7.2. LED submits that the Asset and Depreciation registers have been prepared and duly audited fixed assets' gross amount, accumulated depreciation and depreciation for the year have been shown in the accounts for FY 2012-13. LED requests the Hon'ble Commission to approve the actual Gross Fixed Assets opening and additions as submitted above for FY 2012-13

3.7.3. Depreciation: "As per Regulation 26 of JERC Tariff Regulations, depreciation for the assets shall be calculated annually at the rates specified by CERC from time to time. The same have been applied on different asset categories.

3.7.4. LED would like to submit that the depreciation arrived in annual accounts for FY 2012-13 is based on the rates specified by Hon'ble Commission in its Tariff Regulations.



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3.7.5. The following table shows the depreciation arrived by LED for FY 2012-13 based on the approved depreciation rates specified by the Hon'ble Commission for different asset class. The same is reflecting in the annual audited accounts for respective years.

Table 3.7: Depreciation for the FY 2012-13

(Rs. in crore)

Sl. No.	Particulars	FY 2012-13		
		Approved by Commission	Actuals	Deviation
1	2	3	4	5
1	Opening GFA	25.50	109.81	-84.31
2	Additions	13.00	15.23	-2.23
3	Closing GFA	38.50	125.04	-86.54
4	Average GFA	32.00	117.42	-85.42
5	Depreciation Amount	1.83	4.39	-2.56
6	Average Depreciation Rate	5.72%	3.74%	1.98%

3.7.6. The Hon'ble Commission is requested to approve the actual depreciation for FY 2012-13 as submitted in the table above.

3.8. Operation & Maintenance expenses

3.8.1. Operation & Maintenance Expenses consists of three elements viz Employee Expenses, A&G Expense and R&M Expense:

- Employee expenses comprise of salaries, dearness allowance, bonus, terminal benefits in the form of pension & gratuity, leave encashment and staff welfare expenses
- Administrative expenses mainly comprise of rents, telephone and other communication expenses, professional charges, conveyance and travelling allowances and other debits.
- Repairs and Maintenance Expenses go towards the day to day upkeep of the distribution network of the Company and form an integral part of the Company's efforts towards reliable and quality power supply as well as in the reduction of losses in the system.



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3.8.2. Regulation 27 (3) of JERC for the State of Goa and Union Territories (Terms and Conditions for Determination of Tariff) Regulations, 2009 provides for O&M Expense for a distribution licensee. The relevant regulation is re-produced hereunder:

“27 (3) O&M expenses for distribution functions shall be determined by the Commission as follows: a) O&M expenses as approved by the Commission for the first time for a year shall be considered as base O&M expenses for determination of O&M expenses for subsequent years;

Base O&M expenses as above shall be adjusted according to variation in the rate of WPI per annum to determine the O&M expenses for subsequent year, where WPI is the Wholesale Price Index on April 1 of the relevant year.....”

3.8.3. Employee Expenses

3.8.3.1. LED has computed the O&M (Employee) expense for FY 2012 -13 based on the actual employee expenses incurred during the entire year. The actual employee cost along with the approved figure for the FY 2012-13 is given below:

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Table 3.8: Employee Expenses for the FY 2012-13

(Rs. in crore)

Sr.No.	Particulars	FY 2012-13		
		Approved by Commission	Actuals	Deviation
1	2	3	4	5
	Salaries & Allowances			
1	Basic Pay	4.39		
2	Dearness Pay			
3	Dearness Allowance	2.31		
4	House Rent Allowance	0		
5	Fixed medical allowance			
6	Medical reimbursement charges	0.16		
7	Over time payment			
8	Other allowances (detailed list to be attached)			
a.	Washing allowance	0		
b.	Transport allowance	0.39	9.91	-0.60
c.	L.T.C.			
d.	Children Education All.			
e.	Family Planning Allow.			
f.	Other allowance	1.96		
g.	Island special duty allowance for A&N and Lakshadweep			
h.	Special Compensatory Allowance			
i.	Hard Area Allowance			
9	Generation incentive			
10	Bonus	0.1		
11	Total	9.30	9.91	-0.60
	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)	9.30	9.91	-0.61
24	Amount capitalized			
25	Net amount			
26	Add prior period expenses			
27	Grand total	9.30	9.91	-0.61

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3.8.3.2. LED requests the Hon'ble Commission to kindly approve the actual cost during the year for FY 2012-13 as reflecting in audited annual accounts.

3.8.4. Repair & Maintenance Expenses

3.8.4.1. The actual repairs and maintenance cost as compared with the approved figures for the FY 2012-13 is provided in the table below:

Table 3.9: Repair & Maintenance Expenses for the FY 2012-13
(Rs. in crore)

Sr.No.	Particulars	FY 2012-13		
		Approved by Commission	Actuals	Deviation
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		1.14	2.00
	- EHV Lines			
	- 33kV lines		3.14	
	- 11kV lines			
	- LT Lines			
	- Meters and metering equipment			
	- Others			
	Total			
5	Vehicles			
6	Furniture & fixtures			
7	Office equipments			
8	Operating expenses			
9	Total	3.14	1.14	2.00
10	Add/Deduct share of others (To be specified)			
11	Total expenses	3.14	1.14	2.00
12	Less capitalized			
13	Net expenses	3.14	1.14	2.00
14	Add prior period *			
15	Total expenses charged to revenue as R&M expenses	3.14	1.14	2.00

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3.8.4.2. LED submits that R&M expenses are necessary for maintenance of infrastructure and for ensuring proper Standards of Performance of the utility. There is a need for R&M expenses to be growing in line with the increase in GFA also. LED therefore requests the Hon'ble Commission to approve the R&M expenses as submitted in the table above for the FY 2012-13.

3.8.5. Administrative & General Expenses

3.8.5.1. The administrative expense mainly comprise of rents, professional charges, office expenses, etc. The expenses incurred by the petitioner for FY 2012-13 are shown in the table below.

Table 3.10: Administrative & General Expenses for the FY 2012-13

(Rs. in crore)

Sr.No.	Particulars	FY 2012-13		
		Approved by Commission	Actuals	Deviation
1	2	3	4	5
1	Rent, rates & taxes			
2	Insurance			
3	Telephone, postage & telegrams			
4	Regulatory & Consultancy fees			
5	Technical fees			
6	Other professional charges	0.90	2.13	-1.23
7	Conveyance & travel expenses			
8	Electricity & water charges			
9	Others			
10	Freight			
11	Consumer indexing			
12	Total	0.90	2.13	-1.23
13	Add/Deduct share of others (to be specified)			
14	Total expenses	0.90	2.13	-1.23
15	Less capitalized			
16	Net expenses			
17	Add prior period			
18	Total expenses charges to REVENUE	0.90	2.13	-1.23

3.8.5.2. LED requests the Hon'ble Commission to approve the A&G expenses as submitted in the table above for the FY 2012-13.

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3.8.6. O&M expenses summary - Based on the foregoing paragraphs, the O&M expenses for the year FY 2012-13 are summarised below:

Table 3.11: O&M expenses summary for the FY 2012-13
(Rs. in crore)

Sr.No.	Particulars	FY 2012-13		
		Approved by Commission	Actuals	Deviation
1	2	3	4	5
1	Employee Expenses	9.31	9.91	-0.60
2	A & G Expenses	0.90	2.13	-1.23
3	R & M Expenses	3.14	1.14	2.00
4	Total O & M Expenses	13.35	13.18	0.17

3.8.7. The Hon'ble Commission is requested to approve the O&M Expenses for FY 2013-14 as shown in the table above.

3.9. Interest & Finance charges

3.9.1. The Regulation 25 provides for Interest and Finance Charges on Loan. LED has submitted that all the capital assets are created out of the budgetary allocation from the Government of India. However, LED has been claiming interest charges based on normative loan calculation. The Interest and Finance Charges arrived is based on normative loan considered to the extent of capitalization during the year. The table below shows the Interest and Finance Charges vis-a-vis approved by the Hon'ble Commission for FY 2012-13.

Table 3.12: Interest & Finance charges for the FY 2012-13
(Rs. in crore)

Sl. No.	Interest on Long-term Loans	FY 2012-13		
		Approved by Commission	Actuals	Deviation
1	2	3	4	5
1	Opening Loan	17.85	76.87	-59.02
2	Addition in Loan (70% of Asset Capitalization)	9.10	10.66	-1.56
3	Repayment of Loan (10% of Opening Balance)	1.79	7.69	-5.90
4	Closing Loan Amount	25.16	79.84	-54.68
5	Average Loan	21.51	78.35	-56.84
6	Interest Rate on Loan	14.75%	14.75%	0.00%
7	Total Interest Cost on Long-term Loans	31.79	11.56	-8.38

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3.9.2. It is submitted that it has considered an addition in the Gross Fixed Assets to the extent of assets capitalized for FY 2012-13, which are considered funded through normative debt to the tune of 70% in line with the Tariff Regulations. The rate of interest considered is prevailing Prime Lending Rate of the State Bank of India as on 1st April of that relevant year.

3.9.3. The Hon'ble Commission is requested to approve the Interest & Finance Charges at as submitted above for FY 2012-13.

3.10. Interest on Working Capital

3.10.1. Regulation No. 29 of JERC for the State of Goa and Union Territories (Terms and Conditions for Determination of Tariff) Regulations, 2009 stipulates the procedure for calculation of Working Capital and Interest on Working Capital as applicable. This is as shown below:

(1) For generation and transmission business, the working capital shall be as per CERC norms.

(2) Subject to prudence check, the working capital for distribution business shall be the sum of one month requirement for meeting:

(a) Power purchase cost,

(b) Employees cost,

(c) Administration & general expenses and

(d) Repair & Maintenance expenses.

(3) Subject to prudence check, the working capital for integrated utility shall be sum of one month requirement for meeting:

(a) Power purchase cost

(b) Employees cost

(c) Administration & general expenses

(d) Repair & Maintenance expenses.

(e) Sum of two month requirement for meeting Fuel cost.



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(4) The rate of interest on working capital shall be equal to the short term Prime Lending Rate of State Bank of India on the 1st April of the relevant financial year. The interest on working capital shall be payable on normative basis notwithstanding that the generating company / licensee has not taken working capital loan from any outside agency or has exceeded the working capital loan amount worked out on the normative figures.

3.10.2. The table below shows the Interest on working capital vis-a-vis approved by the Hon'ble Commission for FY 2012-13.

Table 3.13: Interest on Working Capital for the FY 2012-13
(Rs. in crore)

Sl. No.	Interest on Working Capital	FY 2012-13		
		Approved by Commission	Actuals	Deviation
1	2	3	4	5
1	One Month Employee Cost	0.77	0.83	-0.06
2	One Month R&M Cost	0.26	0.09	0.17
3	One Month A&G Cost	0.08	0.18	-0.10
4	Two Month Fuel Cost	10.98	9.52	1.46
5	Total Working Capital requirement	12.09	10.62	1.47
	Net Working Capital for one month after deducting security deposit	11.96	9.50	2.46
6	SBI PLR	14.75%	14.75%	0.00%
7	Total Interest on Working Capital	1.76	1.40	0.36

3.10.3. The Hon'ble Commission is requested to approve the Interest on working capital as submitted above for FY 2012-13.

3.11. Interest on Security deposits

3.11.1. The Regulation 25 of JERC (for the State of Goa and Union Territories (Terms and Conditions for Determination of Tariff) Regulations, 2009 provides for Interest on Security Deposit, if any, made by the consumer with the licensee. The provision of interest on security deposits is to be made at the bank rate.

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Table 3.14: Interest on Security deposits for the FY 2012-13

(Rs. in crore)

Sl. No.	Interest on Security Deposit	FY 2012-13		
		Approved by Commission	Actuals	Deviation
1	2	3	4	5
1	Opening Security Deposit/ Misc. Deposit	0.06	1.10	-1.04
2	Add: Deposits during the Year	0.01		-0.01
3	Less: Deposits refunded		0	-1.11
4	Closing Security Deposit	0.06	1.11	-1.05
5	Bank Rate	9.50%	9.50%	0.00
6	Interest on Security Deposit	0.01	0.10	-0.099

3.11.2. The Hon'ble Commission is requested to approve the Interest on Security Deposit for FY 2012-13 as submitted in the table above.

3.12. Return on Capital base/Net Fixed Assets

3.12.1. The proviso of Regulation 23 (2) and Regulation 24 of Tariff Regulations 2009 provides for entitlement for Returns on Capital Base/ Net Fixed Assets by utility / licensee.

3.12.2. The summary of the Return on Net Fixed Assets as claimed by the petitioner, as approved by the Hon'ble Commission and as calculated for FY 2012-13 is tabulated below:

Table 3.15: Return on Capital base/Net Fixed Assets for the FY 2012-13

(Rs. in crore)

Sl. No.	Return on Capital Base	FY 2012-13		
		Approved by Commission	Actuals	Deviation
1	2	3	4	5
1	Gross block at beginning of the year	25.5	109.81	-84.31
2	Less accumulated depreciation	1.46	28.42	-26.96
3	Net block at beginning of the year	24.04	81.39	-57.35
4	Less accumulated consumer contribution	0	0	0.00
5	Net fixed assets at beginning of the year	24.04	81.39	-57.35
6	Reasonable return @3% of NFA	0.72	2.44	-1.72

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3.12.3. The Hon'ble Commission is requested to kindly allow the above Return on Net Fixed Assets for FY 2012-13.

3.13. Provision for Bad & Doubtful Debts

3.13.1. Regulation no. 28 of JERC Tariff regulations, regarding Provision for Bad & Doubtful Debts provides as follows :

“28. Bad and Doubtful Debts The Commission may, after the generating company/licensee gets the receivables audited, allow a provision for bad debts up to 1% of receivables in the revenue requirement of the generating company/licensee. (Information to be furnished in format 18)”

3.13.2. The Provision for Bad & Doubtful Debts as claimed by the petitioner, as approved by the Hon'ble Commission for FY 2012-13 is tabulated below:

Table 3.16: Provision for Bad & Doubtful Debts for the FY 2012-13
(Rs. in crore)

Sl. No.	Provision for Bad & Doubtful Debt	FY 2012-13		
		Approved by Commission	Actuals	Deviation
1	2	3	4	5
1	Receivables	8.47	9.98	-1.51
2	Provision for Bad & Doubtful Debts as % of Receivables	0.50%	1%	-0.01
3	Provision for Bad & Doubtful Debts	0.04	0.10	-0.06

3.13.3. The Hon'ble Commission is requested to kindly allow the above Provision for Bad & Doubtful Debts for FY 2012-13.

3.14. Non-Tariff Income

3.14.1. The Non-Tariff Income comprises metering, late payment charges, interest on staff loans, income from trading, reconnection fee, and miscellaneous income among others. The actual Non-Tariff Income and that approved by the Hon'ble Commission for FY 2012-13 is provided in the table below:



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Table 3.17: Non-Tariff Income for the FY 2012-13

(Rs. in crore)

Sl.No.	Non Tariff Income	FY 2012-13		
		Approved by Commission	Actuals	Deviation
1		3	4	5
1	Meter rent, late payment charges & misc. charges from various categories of consumers	0.19	2.21	-2.02

3.14.2. The Hon'ble Commission is requested to kindly allow Non-Tariff Income for FY 2012-13 as submitted above.

3.15. Revenue from sale of Power at Existing Tariff

3.15.1. The actual Revenue from Tariff for FY 2012-13 at existing tariff is shown in the table below:

Table 3.18: Revenue from sale of Power at Existing Tariff for the FY 2012-13

(Rs. in crore)

Sl. No.	Particulars	FY 2012-13		
		Approved by Commission	Actuals	Deviation
1		3	4	5
1	Domestic	4.13	5.01	-0.88
2	Commercial	3.75	4.47	-0.72
3	Industrial	0.2	0.17	0.03
4	Public (Street Light)	0.39	0.32	0.07
5	Temporary Connections	0.01	0.01	0.00
6	Total	8.47	9.98	-1.51

3.15.2. The Hon'ble Commission is requested to kindly allow Revenue from Tariff for FY 2012-13 at existing tariff as submitted above.

3.16. Aggregate Revenue Requirement

3.16.1. The Aggregate Revenue Requirement for FY 2012-13 as approved by the Hon'ble Commission and the calculation for Aggregate Revenue Requirement on the basis of actuals for FY 2012-13 is shown below:

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Table 3.19: Aggregate Revenue Requirement for the FY 2012-13

(Rs. in crore)

Sl No	Particular	FY 2012-13		
		Approved by Commission	Actuals	Deviation
1	2	3	4	5
1	Cost of fuel	65.87	57.12	8.75
2	Cost of power purchase for full year			
3	Employee costs	9.30	9.91	-0.61
4	Repair & Maintenance Expenses	3.14	1.14	2.00
5	Administration and general expenses	0.90	2.13	-1.23
6	Depreciation	1.83	4.39	-2.56
7	Interest and finance charges	3.17	11.56	-8.39
8	Interest on working capital	1.76	1.40	0.36
9	Interest on Security Deposit	0.01	0.10	-0.09
10	Return on NFA /Equity	0.72	2.44	-1.72
11	Provision for Bad Debt	0.04	0.10	-0.06
12	Advance Against Depreciation	0.00	0	0.00
13	Total Revenue Requirement	86.75	90.29	-3.54
14	Less: Non-Tariff Income	0.19	2.21	-2.02
15	Net Revenue Requirement (13-14)	86.56	88.08	-1.52

3.16.2. The Petitioner requests the Commission to approve the ARR for FY 2012-13 as submitted above.

3.17. Revenue Gap for FY 2012-13

3.17.1. The Revenue Gap as approved by the Hon'ble Commission and as calculated on the basis of true up of FY 2012-13 is shown in the table below:

Table 3.20: Revenue Gap for FY 2012-13

(Rs. in crore)

Sl No	Particulars	FY 2012-13		
		Approved by Commission	Actuals	Deviation
1	2	3	4	5
1	Net Revenue Requirement	86.56	88.08	-1.52
2	Less: Revenue from Retail Sales at Existing Tariff	8.47	9.98	-1.52
3	Net Gap at existing tariff for FY 2012-13 (1-2)	78.10	78.10	0.00
4	Gap of the previous year			
5	Total Gap at existing tariff of FY 2012-13 (3-4)	78.10	78.10	0.00

Hon'ble Commission is requested to approve the revenue gap for FY 2012-13 as shown in the table above.

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4. Truing Up of FY 2013-14

4.1.1. Preamble

This section outlines the performance of LED for FY 2013-14. LED submits that the audit of the accounts has been completed by AG but the audit certificate is yet to be issued. LED is pursuing the same with the office AG. Therefore LED submits the provisional actual for FY 2013-14 in this petition for provisional truing up along with the comparison of the approved figures by Hon'ble Commission vide tariff order for the FY 2013-14. LED submits that since the accounts has already been finalized, the variation with the audited accounts may be marginal. Also, the Audited accounts for FY 2013-14 will be submitted to the Hon'ble Commission during the present regulatory proceedings..

4.1.2. This chapter summarizes each of the components of ARR for FY 2013-14 and thereby working out the revenue gap for the said year.

4.2. ARR approved for the FY 2013-14

4.2.1. The summary of the actual charges for FY 2013-14 in comparison to the figures as approved by the Hon'ble Commission in the Tariff Order for the FY 2013-14 is tabulated below:

Table 4.1: ARR approved for the FY 2013-14

(Rs. in crore)

Sl. No.	Particular	FY 2013-14		
		Approved by Commission	Actuals	Deviation
1	2	3	4	5
1	Cost of fuel	83.48	73.44	10.04
2	Cost of power purchase for full year	0.00	0.00	0.00
3	Employee costs	10.00	14.77	-4.77
4	Repair & Maintenance Expenses	0.97	4.81	-3.84
5	Administration and general expenses	3.38	2.47	0.91
6	Depreciation	2.66	6.41	-3.75
7	Interest and finance charges	4.25	12.63	-8.38
8	Interest on working capital	2.17	1.92	0.25
9	Interest on Security Deposit	0.01	0.10	-0.09
10	Return on NFA/Equity	1.06	2.77	-1.71
11	Provision for Bad Debt	0.05	0.14	-0.09
12	Advance Against Depreciation	0.00	0	0.00
13	Total Revenue Requirement	108.03	119.47	-11.44
14	Less: Non-Tariff Income	0.20	0.40	-0.20
15	Net Revenue Requirement (13-14)	107.83	119.07	-11.24



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4.3. Number of consumers

4.3.1. LED submits before the Hon'ble Commission the actual consumer numbers for FY 2013-14 in comparison to the approved numbers as highlighted below:

Table 4.2: Number of consumers for the FY 2013-14

Sl. No.	Category	FY 2013-14		
		Approved by Commission	Actuals	Deviation
1	2	3	4	5
1	Domestic	16302	17169	-867
2	Commercial	2987	3140	-153
3	HT Consumers	20	0	
4	Industrial	303	317	-14
5	Public Lighting	73	73	0
6	Temporary Connection	107	0	107
7	Total	19792	20699	-907

4.3.2. It is requested to the Hon'ble Commission to approve the number of consumers as submitted in the above table for FY 2013-14.

4.4. Energy Sales

4.4.1. LED submits before the Hon'ble Commission the category wise actual and approved sales for FY 2013-14 in the table below:

Table 4.3: Energy Sales for the FY 2013-14

(In MUs)

Sl. No.	Category	FY 2013-14		
		Approved by Commission	Actuals	Deviation
1	2	3	4	5
1	Domestic	28.71	29.65	-0.94
2	Commercial	7.93	10.08	-2.15
3	HT Consumers	0.34	0.00	
4	Industrial	0.50	0.42	0.08
5	Public Lighting	1.66	1.17	0.49
6	Temporary Connection	0.02	0.05	-0.03
7	Total	39.16	41.38	-2.22

4.4.2. It is requested to the Hon'ble Commission to approve the actual sales as submitted in the above table for FY 2013-14.

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4.5. Energy Balance

4.5.1. LED has submitted 15.92 % as the energy distribution losses for FY 2013-14 as compared to that approved by Hon'ble Commission at 17.59%. The comparison of energy balance statement and the loss levels based on audited accounts and approved figures are shown in the table below:

Table 4.4: Energy Balance for the FY 2013-14

Sr.No.	Particulars	FY 2013-14		
		Approved by Commission	Actuals	Deviation
1	2	3	4	5
A)	ENERGY REQUIREMENT (MU)			
1	Total sales within the State/UT	39.16	41.38	-2.22
2.I	AT&C losses %	18.41%		
2.II	T&D losses %	17.59%	15.92%	1.67%
	MU	8.36	7.84	0.52
3	Total energy requirement for UT (MU)	47.51	49.22	-1.71
B)	ENERGY AVAILABILITY/PURCHASED			
	Net Generation after auxiliary consumption (Mus)			
1	Own generation	47.51	49.22	-1.71
4	Energy Surplus/(GAP)(MU)	0	0.00	0.00

4.5.2. LED submits that there is reduction in T&D loss as compared to earlier years. PED requests the Hon'ble Commission to approve the Distribution Loss as submitted above for FY 2013-14.

4.6. Cost of fuel

4.6.1. The energy requirement of LED is met from own generation. There is no availability of power from Central Generating Stations or from other sources/ open market/ power exchanges etc.

4.6.2. LED submits before the Hon'ble Commission the actual cost of fuel and the approved figures for FY 2013-14 in the table below:

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Table 4.5: Cost of fuel for the FY 2013-14

(Rs. in crore)

Sl. No.	Particular	FY 2013-14		
		Approved by Commission	Actuals	Deviation
1	2	3	4	5
1	Cost of fuel	83.48	73.44	10.04
2	TOTAL	83.48	73.44	10.04

4.6.3. The Hon'ble Commission is requested to approve the fuel cost as submitted above for FY 2013-14.

4.7. GFA, Capitalisation & Depreciation

4.7.1. GFA: The Opening Balance of GFA, additions and closing balance of GFA for FY 2013-14 as per annual accounts is submitted in the table below:

Table 4.6: GFA, & Capitalisation for the FY 2013-14

(Rs. in crore)

Sl. No.	Particulars	FY 2013-14		
		Approved by Commission	Actuals	Deviation
1	2	3	4	5
1	Opening GFA	38.50	125.04	-86.54
2	Additions	15.96	12.22	3.74
3	Closing GFA	54.46	137.25	-82.79

4.7.2. LED submits that the Asset and Depreciation registers have been prepared and duly audited fixed assets' gross amount, accumulated depreciation and depreciation for the year have been shown in the accounts for FY 2013-14. LED requests the Hon'ble Commission to approve the actual Gross Fixed Assets opening and additions as submitted above for FY 2013-14

4.7.3. Depreciation: "As per Regulation 26 of JERC Tariff Regulations, depreciation for the assets shall be calculated annually at the rates specified by CERC from time to time. The same have been applied on different asset categories.

4.7.4. LED would like to submit that the depreciation arrived in annual accounts for FY 2013-14 is based on the rates specified by Hon'ble Commission in its Tariff Regulations.



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4.7.5. The following table shows the depreciation arrived by LED for FY 2013-14 based on the approved depreciation rates specified by the Hon'ble Commission for different asset class. The same is reflecting in the annual audited accounts for respective years.

Table 4.7: Depreciation for the FY 2013-14

(Rs. in crore)

Sl. No.	Particulars	FY 2013-14			Deviation
		Approved by Commission	Actuals		
1	2	3	4	5	
1	Opening GFA	38.50	125.04		-86.54
2	Additions	15.96	12.22		3.74
3	Closing GFA	54.46	137.25		-82.79
4	Average GFA	46.48	131.14		-84.66
5	Depreciation Amount	2.66	6.41		-3.75
6	Average Depreciation Rate	5.72%	4.89%		0.83%

4.7.6. The Hon'ble Commission is requested to approve the actual depreciation for FY 2013-14 as submitted in the table above.

4.8. Operation & Maintenance expenses

4.8.1. Operation & Maintenance Expenses consists of three elements viz Employee Expenses, A&G Expense and R&M Expense:

- Employee expenses comprise of salaries, dearness allowance, bonus, terminal benefits in the form of pension & gratuity, leave encashment and staff welfare expenses
- Administrative expenses mainly comprise of rents, telephone and other communication expenses, professional charges, conveyance and travelling allowances and other debits.
- Repairs and Maintenance Expenses go towards the day to day upkeep of the distribution network of the Company and form an integral part of the Company's efforts towards reliable and quality power supply as well as in the reduction of losses in the system.

4.8.2. Regulation 27 (3) of JERC for the State of Goa and Union Territories (Terms and Conditions for Determination of Tariff) Regulations, 2009 provides for O&M Expense for a distribution licensee. The relevant regulation is re-produced hereunder:

"27 (3) O&M expenses for distribution functions shall be determined by the Commission as follows: a) O&M expenses as approved by the Commission for the

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first time for a year shall be considered as base O&M expenses for determination of O&M expenses for subsequent years;

Base O&M expenses as above shall be adjusted according to variation in the rate of WPI per annum to determine the O&M expenses for subsequent year, where WPI is the Wholesale Price Index on April 1 of the relevant year.....”

4.8.3. Employee Expenses

4.8.3.1. LED has computed the O&M (Employee) expense for FY 2013-14 based on the actual employee expenses incurred during the entire year. The actual employee cost along with the approved figure for the FY 2013-14 is given below:

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Table 4.8: Employee Expenses for the FY 2013-14

(Rs. in crore)

Sl.No.	Particulars	Approved by Commission	FY 2013-14 Actuals	Deviation
1	2	3	4	5
	Salaries & Allowances			
1	Basic Pay	4.73		
2	Dearness Pay			
3	Dearness Allowance	2.48		
4	House Rent Allowance			
5	Fixed medical allowance			
6	Medical reimbursement charges	0.18		
7	Over time payment			
8	Other allowances (detailed list to be attached)			
a.	Washing allowance			
b.	Transport allowance	0.41	14.77	-4.77
c.	L.T.C.			
d.	Children Education All.			
e.	Family Planning Allow.			
f.	Other allowance	2.1		
g.	Island special duty allowance for A&N and Lakshadweep			
h.	Special Compensatory Allowance	0.11		
i.	Hard Area Allowance			
9	Generation incentive			
10	Bonus			
11	Total	10.00	14.77	-4.77
	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)	10.00	14.77	-4.77
24	Amount capitalized			
25	Net amount			
26	Add prior period expenses			
27	Grand total	10.00	14.77	-4.77

4.8.3.2. LED requests the Hon'ble Commission to kindly approve the actual cost during the year for FY 2013-14 as reflecting in audited annual accounts.



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4.8.4. Repair & Maintenance Expenses

4.8.4.1. The actual repairs and maintenance cost as compared with the approved figures for the FY 2013-14 is provided in the table below:

Table 4.9: Repair & Maintenance Expenses for the FY 2013-14
(Rs. in crore)

Sr.No ¹	Particulars	FY 2013-14		
		Approved by Commission	Actuals	Deviation
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	3.38	4.81	-1.43
10	Add/Deduct share of others (To be specified)			
11	Total expenses	3.38	4.81	-1.43
12	Less capitalized			
13	Net expenses			
14	Add prior period *			
15	Total expenses charged to revenue as R&M expenses	3.38	4.81	-1.43

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4.8.4.2. LED submits that R&M expenses are necessary for maintenance of infrastructure and for ensuring proper Standards of Performance of the utility. There is a need for R&M expenses to be growing in line with the increase in GFA also. LED therefore requests the Hon'ble Commission to approve the R&M expenses as submitted in the table above for the FY 2013-14.

4.8.5. Administrative & General Expenses

4.8.5.1. The administrative expense mainly comprise of rents, professional charges, office expenses, etc. The expenses incurred by the petitioner for FY 2013-14 are shown in the table below.

Table 4.10: Administrative & General Expenses for the FY 2013-14

(Rs. in crore)

Sl.No.	Particulars	FY 2013-14		
		Approved by Commission	Actuals	Deviation
1	2	3	4	5
1	Rent, rates & taxes			
2	Insurance			
3	Telephone, postage & telegrams			
4	Regulatory & Consultancy fees			
5	Technical fees			
6	Other professional charges	0.97	2.47	-1.50
7	Conveyance & travel expenses			
8	Electricity & water charges			
9	Others			
10	Freight			
11	Consumer indexing			
12	Total	0.97	2.47	-1.50
13	Add/Deduct share of others (to be specified)			
14	Total expenses	0.97	2.47	-1.50
15	Less capitalized			
16	Net expenses			
17	Add prior period			
18	Total expenses charges to revenue	0.97	2.47	-1.50

4.8.5.2. LED requests the Hon'ble Commission to approve the A&G expenses as submitted in the table above for the FY 2013-14.

4.8.6. O&M expenses summary - Based on the foregoing paragraphs, the O&M expenses for the year FY 2013-14 are summarised below:

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Table 4.11: O&M expenses summary for the FY 2013-14

(Rs. in crore)

Sr.No	Particulars	FY 2013-14		
		Approved by Commission	Actuals	Deviation
1	2	3	4	5
1	Employee Expenses	10.00	14.77	-4.77
2	A & G Expenses	0.97	2.47	-1.50
3	R & M Expenses	3.38	4.81	-1.43
4	Total O & M Expenses	14.35	22.05	-7.70

4.8.7. The Hon'ble Commission is requested to approve the O&M Expenses for FY 2013-14 as shown in the table above.

4.9. Interest & Finance charges

4.9.1. The Regulation 25 provides for Interest and Finance Charges on Loan. LED has submitted that all the capital assets are created out of the budgetary allocation from the Government of India. However, LED has been claiming interest charges based on normative loan calculation. The Interest and Finance Charges arrived is based on normative loan considered to the extent of capitalization during the year. The table below shows the Interest and Finance Charges vis-a-vis approved by the Hon'ble Commission for FY 2013-14.

Table 4.12: Interest & Finance charges for the FY 2013-14

(Rs. in crore)

Sl. No	Interest on Long-term Loans	FY 2013-14		
		Approved by Commission	Actuals	Deviation
1	2	3	4	5
1	Opening Loan	25.17	87.52	-62.35
2	Addition in Loan (70% of Asset Capitalization)	11.17	8.55	2.62
3	Repayment of Loan (10% of Opening Balance)	2.70	8.75	-6.05
4	Closing Loan Amount	33.64	87.32	-53.68
5	Average Loan	29.40	87.42	-58.02
6	Interest Rate on Loan	14.45%	14.45%	0.00
7	Total Interest Cost on Long-term Loans	7.75	12.63	-4.88

4.9.2. It is submitted that it has considered an addition in the Gross Fixed Assets to the extent of assets capitalized for FY 2013-14, which are considered funded through normative debt to the tune of 70% in line with the Tariff Regulations. The rate of

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interest considered is prevailing Prime Lending Rate of the State Bank of India as on 1st April of that relevant year.

4.9.3. The Hon'ble Commission is requested to approve the Interest & Finance Charges as submitted above for FY 2013-14.

4.10. Interest on Working Capital

4.10.1. Regulation No. 29 of JERC for the State of Goa and Union Territories (Terms and Conditions for Determination of Tariff) Regulations, 2009 stipulates the procedure for calculation of Working Capital and Interest on Working Capital as applicable. This is as shown below:

(1) For generation and transmission business, the working capital shall be as per CERC norms.

(2) Subject to prudence check, the working capital for distribution business shall be the sum of one month requirement for meeting:

(a) Power purchase cost,

(b) Employees cost,

(c) Administration & general expenses and

(d) Repair & Maintenance expenses.

(3) Subject to prudence check, the working capital for integrated utility shall be sum of one month requirement for meeting:

(a) Power purchase cost

(b) Employees cost

(c) Administration & general expenses

(d) Repair & Maintenance expenses.

(e) Sum of two month requirement for meeting Fuel cost.

(4) The rate of interest on working capital shall be equal to the short term Prime Lending Rate of State Bank of India on the 1st April of the relevant financial year. The interest on working capital shall be payable on normative basis notwithstanding that the generating company / licensee has not taken working capital loan from any outside agency or has exceeded the working capital loan amount worked out on the normative figures.

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4.10.2. The table below shows the Interest on working capital vis-a-vis approved by the Hon'ble Commission for FY 2013-14.

Table 4.13: Interest on Working Capital for the FY 2013-14
(Rs. in crore)

Sl. No.	Interest on Working Capital	FY 2013-14		
		Approved by Commission	Actuals	Deviation
1	2	3	4	5
1	One Month Employee Cost	0.83	1.23	-0.40
2	One Month R&M Cost	0.28	0.40	-0.12
3	One Month A&G Cost	0.08	0.21	-0.13
4	Two Month Fuel Cost	13.91	12.24	1.67
5	Total Working Capital requirement	15.11	14.08	1.03
	Net Working Capital for one month after deducting security deposit	15.05	13.30	1.75
6	SBI PLR	14.45%	14.45%	0.00%
7	Total Interest on Working Capital	2.17	1.99	0.25

4.10.3. The Hon'ble Commission is requested to approve the Interest on working capital as submitted above for FY 2013-14.

4.11. Interest on Security deposits

4.11.1. The Regulation 25 of JERC (for the State of Goa and Union Territories (Terms and Conditions for Determination of Tariff) Regulations, 2009 provides for Interest on Security Deposit, if any, made by the consumer with the licensee. The provision of interest on security deposits is to be made at the bank rate.

Table 4.14: Interest on Security deposits for the FY 2013-14

(Rs. in crore)

Sl. No.	Interest on Security Deposit	FY 2013-14		
		Approved by Commission	Actuals	Deviation
1	2	3	4	5
1	Opening Security Deposit/ Misc. Deposit	0.07	1.12	-1.05
2	Add: Deposits during the Year	0.01	0.16	-0.15
3	Less: Deposits refunded		0.50	-0.50
4	Closing Security Deposit		0.78	-0.78
5	Bank Rate	8.75%	8.75%	0.00
6	Interest on Security Deposit	0.01	0.10	-0.09

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4.11.2. The Hon'ble Commission is requested to approve the Interest on Security Deposit for FY 2013-14 as submitted in the table above.

4.12. Return on Capital base/Net Fixed Assets

4.12.1. The proviso of Regulation 23 (2) and Regulation 24 of Tariff Regulations 2009 provides for entitlement for Returns on Capital Base/ Net Fixed Assets by utility / licensee.

4.12.2. The summary of the Return on Net Fixed Assets as claimed by the petitioner, as approved by the Hon'ble Commission and as calculated for FY 2013-14 is tabulated below:

Table 4.15: Return on Capital base/Net Fixed Assets for the FY 2013-14
(Rs. in crore)

Sl. No.	Return on Capital Base	FY 2013-14		
		Approved by Commission	Actuals	Deviation
1	2	3	4	5
1	Gross block at beginning of the year	38.50	125.04	-86.5
2	Less accumulated depreciation	3.29	32.81	-29.5
3	Net block at beginning of the year	35.21	92.23	-57.0
4	Less accumulated consumer contribution	0	0	0.0
5	Net fixed assets at beginning of the year	35.21	92.23	-57.0
6	Reasonable return @3% of NFA	1.06	2.77	-1.7

4.12.3. The Hon'ble Commission is requested to kindly allow the above Return on Net Fixed Assets for FY 2013-14.

4.13. Provision for Bad & Doubtful Debts

4.13.1. Regulation no. 28 of JERC Tariff regulations, regarding Provision for Bad & Doubtful Debts provides as follows :

“28. Bad and Doubtful Debts The Commission may, after the generating company/licensee gets the receivables audited, allow a provision for bad debts up to 1% of receivables in the revenue requirement of the generating company/licensee. (Information to be furnished in format 18)”



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4.13.2. The Provision for Bad & Doubtful Debts as claimed by the petitioner, as approved by the Hon'ble Commission for FY 2013-14 is tabulated below:

Table 4.16: Provision for Bad & Doubtful Debts for the FY 2013-14

Sl. No.	Provision for Bad & Doubtful Debt	FY 2013-14		
		Approved by Commission	Actuals	Deviation
1	2	3	4	5
1	Receivables	10.86	13.72	-2.86
2	Provision for Bad & Doubtful Debts as % of Receivables	0.50%	1%	-0.01
3	Provision for Bad & Doubtful Debts	0.05	0.14	-0.08

(Rs. in crore)

4.13.3. The Hon'ble Commission is requested to kindly allow the above Provision for Bad & Doubtful Debts for FY 2013-14.

4.14. Non-Tariff Income

4.14.1. The Non-Tariff Income comprises metering, late payment charges, interest on staff loans, income from trading, reconnection fee, and miscellaneous income among others. The actual Non-Tariff Income and that approved by the Hon'ble Commission for FY 2013-14 is provided in the table below:

Table 4.17: Non-Tariff Income for the FY 2013-14

(Rs. in crore)

Sl. No.	Non-Tariff Income	FY 2013-14		
		Approved by Commission	Actuals	Deviation
1	2	3	4	5
1	Meter rent, late payment charges & misc. charges from various categories of consumers	0.20	0.40	-0.20

4.14.2. The Hon'ble Commission is requested to kindly allow Non-Tariff Income for FY 2013-14 as submitted above.

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4.15. Revenue from sale of Power at Existing Tariff

4.15.1. The actual Revenue from Tariff for FY 2013-14 at existing tariff is shown in the table below:

Table 4.18: Revenue from sale of Power at Existing Tariff for the FY 2013-14
(Rs. in crore)

Sl. No.	Particulars	FY 2013-14		
		Approved by Commission	Actuals	Deviation
1	2	3	4	5
1	Domestic	5.29	7.04	-1.75
2	Commercial	4.19	5.77	-1.58
3	HT Consumers	0.35	0.44	-0.09
4	Industrial	0.35		
5	Public (Street Light)	0.67	0.34	0.33
6	Temporary Connections	0.01	0.12	-0.11
7	Total	10.86	13.72	2.86

4.15.2. The Hon'ble Commission is requested to kindly allow Revenue from Tariff for FY 2013-14 at existing tariff as submitted above.

4.16. Aggregate Revenue Requirement

4.16.1. The Aggregate Revenue Requirement for FY 2013-14 as approved by the Hon'ble Commission and the calculation for Aggregate Revenue Requirement on the basis of actuals for FY 2013-14 is shown below:

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Table 4.19: Aggregate Revenue Requirement for the FY 2013-14

Sl. No.	Particular	FY 2013-14		
		Approved by Commission	Actuals	Deviation
1	2	3	4	5
1	Cost of fuel	83.48	73.44	10.04
2	Cost of power purchase for full year	0.00	0.00	0.00
3	Employee costs	10.00	14.77	-4.77
4	Repair & Maintenance Expenses	0.97	4.81	-3.84
5	Administration and general expenses	3.38	2.47	0.91
6	Depreciation	2.66	6.41	-3.75
7	Interest and finance charges	4.25	12.63	-8.38
8	Interest on working capital	2.17	1.92	0.25
9	Interest on Security Deposit	0.01	0.10	-0.09
10	Return on NFA /Equity	1.06	2.77	-1.71
11	Provision for Bad Debt	0.05	0.14	-0.09
12	Advance Against Depreciation	0.00	0	0.00
13	Total Revenue Requirement	108.03	119.47	-11.44
14	Less: Non-Tariff Income	0.20	0.40	-0.20
15	Net Revenue Requirement (13-14)	107.83	119.07	-11.24

(Rs. in crore)

4.16.2. The Petitioner requests the Commission to approve the ARR for FY 2013-14 as submitted above.

4.17. Revenue Gap for FY 2013-14

4.17.1. The Revenue Gap as approved by the Hon'ble Commission and as calculated on the basis of true up of FY 2013-14 is shown in the table below:

Table 4.20: Revenue Gap for FY 2013-14

(Rs. in crore)

Sl. No.	Particulars	FY 2013-14		
		Approved by Commission	Actuals	Deviation
1	2	3	4	5
1	Net Revenue Requirement	107.83	119.07	-11.24
2	Less: Revenue from Retail Sales at Existing Tariff	10.86	13.72	-2.86
3	Net Gap at existing tariff for FY 2013-14 (1-2)	96.97	105.35	-8.38
4	Total Gap at existing tariff of FY 2013-14	96.97	105.35	-8.38

4.17.2. Hon'ble Commission is requested to approve the revenue gap for FY 2013-14 as

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shown in the table above.

5. Truing Up of FY 2014-15

5.1.1. Preamble

This section outlines the performance of LED for FY 2014-15. LED submits that the audit of the accounts has been completed by AG but the audit certificate is yet to be issued. LED is pursuing the same with the office AG. Therefore LED submits the provisional actual for FY 2014-15 in this petition for provisional truing up along with the comparison of the approved figures by Hon'ble Commission vide tariff order for the FY 2014-15. LED submits that since the accounts has already been finalized, the variation with the audited accounts may be marginal. Also, the Audited accounts for FY 2014-15 will be submitted to the Hon'ble Commission during the present regulatory proceedings..

5.1.2. This chapter summarizes each of the components of ARR for FY 2014-15 and thereby working out the revenue gap for the said year.

5.2. ARR approved for the FY 2014-15

5.2.1. The summary of the actual charges for FY 2014-15 in comparison to the figures as approved by the Hon'ble Commission in the Tariff Order for the FY 2014-15 is tabulated below:

Table 5.1: ARR approved for the FY 2014-15

(Rs. in crore)

Sl. No.	Particular	FY 2014-15		
		Approved by Commission	Actuals	Deviation
1	2	3	4	5
1	Cost of fuel	108.19	77.27	30.92
2	Cost of power purchase for full year			0.00
3	Employee costs	10.57	16.38	-5.81
4	Repair & Maintenance Expenses	3.57	6.35	-2.78
5	Administration and general expenses	1.03	2.98	-1.95
6	Depreciation	3.66	5.62	-1.96
7	Interest and finance charges	5.44	13.89	-8.45
8	Interest on working capital	2.82	2.15	0.67
9	Interest on Security Deposit	0.01	0.07	-0.06
10	Return on NFA /Equity	1.52	2.94	-1.42
11	Provision for Bad Debt	0.07	0.14	-0.07
12	Advance Against Depreciation	0.00	0.00	0.00
13	Total Revenue Requirement	136.89	127.80	9.09
14	Less: Non-Tariff Income	0.33	0.85	-0.52
15	Net Revenue Requirement (13-14)	136.56	126.95	9.61

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- 5.3. Number of consumers
- 5.3.1. LED submits before the Hon'ble Commission the actual consumer numbers for FY 2014-15 in comparison to the approved numbers as highlighted below:

Table 5.2: Number of consumers for the FY 2014-15

Sl No.	Category	FY 2014-15		
		Approved by Commission	Actuals	Deviation
1	2	3	4	5
1	Domestic	16984	17761	-777
2	Commercial	3157	3189	-32
3	HT Consumers	18	0	
4	Industrial	317	321	-4
5	Public Lighting	74	73	1
6	Temporary Connection	107	0	107
7	Total	20657	21344	-687

- 5.3.2. It is requested to the Hon'ble Commission to approve the number of consumers as submitted in the above table for FY 2014-15.
- 5.4. Energy Sales
- 5.4.1. LED submits before the Hon'ble Commission the category wise actual and approved sales for FY 2014-15 in the table below:

Table 5.3: Energy Sales for the FY 2014-15

(In MUs)

Sl No.	Category	FY 2014-15		
		Approved by Commission	Actuals	Deviation
1	2	3	4	5
1	Domestic	35.69	33.57	2.12
2	Commercial	11.54	9.34	2.20
3	HT Consumers	-	0.00	
4	Industrial	0.39	0.42	-0.03
5	Public Lighting	1.07	0.81	0.26
6	Temporary Connection	0.09	0.12	-0.03
7	Total	48.77	44.26	4.51

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5.4.2. It is requested to the Hon'ble Commission to approve the actual sales as submitted in the above table for FY 2014-15.

5.5. Energy Balance

5.5.1. LED has submitted 13.75 % as the energy distribution losses for FY 2014-15 as compared to that approved by Hon'ble Commission at 14 %. The comparison of energy balance statement and the loss levels based on audited accounts and approved figures are shown in the table below:

Table 5.4: Energy Balance for the FY 2014-15

Sr. No.	Particulars	FY 2014-15		
		Approved by Commission	Actuals	Deviation
1	2	3	4	5
A)	ENERGY REQUIREMENT (MU)			
1	Total sales within the State/UT	48.77	44.26	4.51
2.I	AT&C losses %			
2.II	T&D losses %	14.00%	13.75%	0.25%
	MU	7.95	7.06	0.89
3	Total energy requirement for UT (MU)	56.72	51.32	5.40
B)	ENERGY AVAILABILITY/PURCHASED			
	Net Generation after auxiliary consumption (Mus)			0.00
1	Own generation	56.72	51.32	5.40
4	Energy Surplus/(CAP)(MU)	0	0.00	0.00

5.5.2. LED submits that there is reduction in T&D loss as compared to earlier years and at this rate tremendous change is difficult. PED requests the Hon'ble Commission to approve the Distribution Loss as submitted above for FY 2014-15.

5.6. Cost of fuel

5.6.1. The energy requirement of LED is met from own generation. There is no availability of power from Central Generating Stations or from other sources/ open market/ power exchanges etc.



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5.6.2. LED submits before the Hon'ble Commission the actual cost of fuel and the approved figures for FY 2014-15 in the table below:

Table 5.5: Cost of fuel for the FY 2014-15

(Rs. in crore)

Sl. No.	Particulars	FY 2014-15		
		Approved by Commission	Actuals	Deviation
1	2	3	4	5
1	Cost of fuel	108.19	77.27	30.92
2	Total	108.19	77.27	30.92

5.6.3. The Hon'ble Commission is requested to approve the fuel cost as submitted above for FY 2014-15.

5.7. GFA, Capitalisation & Depreciation

5.7.1. GFA: The Opening Balance of GFA, additions and closing balance of GFA for FY 2014-15 as per annual accounts is submitted in the table below:

Table 5.6: GFA, & Capitalisation for the FY 2014-15

(Rs. in crore)

Sl. No.	Particulars	FY 2014-15		
		Approved by Commission	Actuals	Deviation
1	2	3	4	5
1	Opening GFA	54.46	137.25	-82.79
2	Additions	19.06	8.20	10.86
3	Closing GFA	73.52	145.45	-71.93

5.7.2. LED submits that the Asset and Depreciation registers have been prepared and duly audited (certificate is yet to be issued) fixed assets' gross amount, accumulated depreciation and depreciation for the year have been shown in the accounts for FY 2014-15. LED requests the Hon'ble Commission to approve the actual Gross Fixed Assets opening and additions as submitted above for FY 2014-15

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5.7.3. Depreciation: "As per Regulation 26 of JERC Tariff Regulations, depreciation for the assets shall be calculated annually at the rates specified by CERC from time to time. The same have been applied on different asset categories.

5.7.4. LED would like to submit that the depreciation arrived in annual accounts for FY 2014-15 is based on the rates specified by Hon'ble Commission in its Tariff Regulations.

5.7.5. The following table shows the depreciation arrived by LED for FY 2014-15 based on the approved depreciation rates specified by the Hon'ble Commission for different asset class. The same is reflecting in the annual audited accounts for respective years.

Table 5.7: Depreciation for the FY 2014-15

(Rs. in crore)

Sl. No.	Particulars	FY 2014-15		
		Approved by Commission	Actuals	Deviation
1	2	3	4	5
1	Opening GFA	54.46	137.25	-82.79
2	Additions	19.06	8.20	10.86
3	Closing GFA	73.52	145.45	-71.93
4	Average GFA	63.99	141.35	-77.36
5	Depreciation Amount	3.66	5.62	-1.96
6	Average Depreciation Rate	5.77%	3.98%	1.74%

5.7.6. The Hon'ble Commission is requested to approve the actual depreciation for FY 2014-15 as submitted in the table above.

5.8. Operation & Maintenance expenses

5.8.1. Operation & Maintenance Expenses consists of three elements viz Employee Expenses, A&G Expense and R&M Expense:

- Employee expenses comprise of salaries, dearness allowance, bonus, terminal benefits in the form of pension & gratuity, leave encashment and staff welfare expenses
- Administrative expenses mainly comprise of rents, telephone and other communication expenses, professional charges, conveyance and travelling allowances and other debits.
- Repairs and Maintenance Expenses go towards the day to day upkeep of the distribution network of the Company and form an integral part of the Company's efforts towards reliable and quality power supply as well as in the reduction of losses in the system.



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5.8.2. Regulation 27 (3) of JERC for the State of Goa and Union Territories (Terms and Conditions for Determination of Tariff) Regulations, 2009 provides for O&M Expense for a distribution licensee. The relevant regulation is re-produced hereunder:

“27 (3) O&M expenses for distribution functions shall be determined by the Commission as follows: a) O&M expenses as approved by the Commission for the first time for a year shall be considered as base O&M expenses for determination of O&M expenses for subsequent years;

Base O&M expenses as above shall be adjusted according to variation in the rate of WPI per annum to determine the O&M expenses for subsequent year, where WPI is the Wholesale Price Index on April 1 of the relevant year....”

5.8.3. Employee Expenses

5.8.3.1. LED has computed the O&M (Employee) expense for FY 2014-15 based on the actual employee expenses incurred during the entire year. The actual employee cost along with the approved figure for the FY 2014-15 is given below:

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Table 5.8: Employee Expenses for the FY 2014-15

(Rs. in crore)

Sl.No.	Particulars	FY 2014-15		
		Approved by Commission	Actuals	Deviation
1	2	3	4	5
1	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			
a.	Washing allowance			
b.	Transport allowance	10.57	16.38	-2.19
c.	L.T.C.			
d.	Children Education All.			
e.	Family Planning Allow.			
f.	Other allowance			
	Island special duty allowance for			
g.	A&N and Lakshadweep			
h.	Special Compensatory			
i.	Hard Area Allowance			
9	Generation incentive			
10	Bonus			
11	Total	10.57	16.38	-5.81
	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)	10.57	16.38	-5.81
24	Amount capitalized			
25	Net amount			
26	Add prior period expenses			
27	Grand total	10.57	16.38	-5.81

5.8.3.2. LED requests the Hon'ble Commission to kindly approve the actual cost during the year for FY 2014-15 as reflecting in audited annual accounts.

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5.8.4. Repair & Maintenance Expenses

5.8.4.1. The actual repairs and maintenance cost as compared with the approved figures for the FY 2014-15 is provided in the table below:

Table 5.9: Repair & Maintenance Expenses for the FY 2014-15

Sr.No.	Particulars	FY 2014-15		
		Approved by Commission	Actuals	Deviation
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 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	3.57	6.35	-2.78

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5.8.4.2. LED submits that R&M expenses are necessary for maintenance of infrastructure and for ensuring proper Standards of Performance of the utility. There is a need for R&M expenses to be growing in line with the increase in GFA also. LED therefore requests the Hon'ble Commission to approve the R&M expenses as submitted in the table above for the FY 2014-15.

5.8.5. Administrative & General Expenses

5.8.5.1. The administrative expense mainly comprise of rents, professional charges, office expenses, etc. The expenses incurred by the petitioner for FY 2014-15 are shown in the table below.

Table 5.10: Administrative & General Expenses for the FY 2014-15
(Rs. in crore)

Sr.No.	Particulars	FY 2014-15		
		Approved by Commission 3	Actuals 4	Deviation 5
1	Rent, rates & taxes			
2	Insurance			
3	Telephone, postage & telegrams			
4	Regulatory & Consultancy fees			
5	Technical fees			
6	Other professional charges	1.03	2.98	-1.95
7	Conveyance & travel expenses			
8	Electricity & water charges			
9	Others			
10	Freight			
11	Consumer indexing			
12	Total	1.03	2.98	-1.95
13	Add/Deduct share of others (to be specified)			
14	Total expenses	1.03	2.98	-1.95
15	Less capitalized			
16	Net expenses			
17	Add prior period			
18	Total expenses charges to revenue	1.03	2.98	-1.95

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5.8.5.2. LED requests the Hon'ble Commission to approve the A&G expenses as submitted in the table above for the FY 2014-15.

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5.8.6. O&M expenses summary - Based on the foregoing paragraphs, the O&M expenses for the year FY 2014-15 are summarised below:

Table 5.11: O&M expenses summary for the FY 2014-15
(Rs. in crore)

Sr.No.	Particulars	FY 2014-15		
		Approved by Commission	Actuals	Deviation
1	2	3	4	5
1	Employee Expenses	10.57	16.38	-5.81
2	A & G Expenses	1.03	2.98	-1.95
3	R & M Expenses	3.57	6.35	-2.78
4	Total O & M Expenses	15.17	25.71	-10.54

5.8.7. The Hon'ble Commission is requested to approve the O&M Expenses for FY 2014-15 as shown in the table above.

5.9. Interest & Finance charges

5.9.1. The Regulation 25 provides for Interest and Finance Charges on Loan. LED has submitted that all the capital assets are created out of the budgetary allocation from the Government of India. However, LED has been claiming interest charges based on normative loan calculation. The Interest and Finance Charges arrived is based on normative loan considered to the extent of capitalization during the year. The table below shows the Interest and Finance Charges vis-a-vis approved by the Hon'ble Commission for FY 2014-15.

Table 5.12: Interest & Finance charges for the FY 2014-15
(Rs. in crore)

Sl No.	Interest on Long-term Loans	FY 2014-15		
		Approved by Commission	Actuals	Deviation
1	2	3	4	5
1	Opening Loan	31.90	96.08	-64.18
2	Addition in Loan (70% of Asset Capitalization)	13.34	5.74	7.60
3	Repayment of Loan (10% of Opening Balance)	3.44	9.61	-6.17
4	Closing Loan Amount	41.80	92.21	-50.41
5	Average Loan	36.85	94.14	-57.29
6	Interest Rate on Loan	14.75%	14.75%	0.00
7	Total Interest Cost on Long-term Loans	5.44	19.89	-14.45

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- 5.9.2. It is submitted that it has considered an addition in the Gross Fixed Assets to the extent of assets capitalized for FY 2014-15, which are considered funded through normative debt to the tune of 70% in line with the Tariff Regulations. The rate of interest considered is prevailing Prime Lending Rate of the State Bank of India as on 1st April of that relevant year.
- 5.9.3. The Hon'ble Commission is requested to approve the Interest & Finance Charges at as submitted above for FY 2014-15.
- 5.10. Interest on Working Capital
- 5.10.1. Regulation No. 29 of JERC for the State of Goa and Union Territories (Terms and Conditions for Determination of Tariff) Regulations, 2009 stipulates the procedure for calculation of Working Capital and Interest on Working Capital as applicable. This is as shown below:
- (1) For generation and transmission business, the working capital shall be as per CERC norms.
 - (2) Subject to prudence check, the working capital for distribution business shall be the sum of one month requirement for meeting:
 - (a) Power purchase cost,
 - (b) Employees cost,
 - (c) Administration & general expenses and
 - (d) Repair & Maintenance expenses.
 - (3) Subject to prudence check, the working capital for integrated utility shall be sum of one month requirement for meeting:
 - (a) Power purchase cost
 - (b) Employees cost
 - (c) Administration & general expenses
 - (d) Repair & Maintenance expenses.
 - (e) Sum of two month requirement for meeting Fuel cost.
 - (4) The rate of interest on working capital shall be equal to the short term Prime Lending Rate of State Bank of India on the 1st April of the relevant financial year. The interest on working capital shall be payable on normative basis notwithstanding that the generating company / licensee has not taken working capital loan from any outside agency or has exceeded the working capital loan amount worked out on the normative figures.



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5.10.2. The table below shows the Interest on working capital vis-a-vis approved by the Hon'ble Commission for FY 2014-15.

Table 5.13: Interest on Working Capital for the FY 2014-15
(Rs. in crore)

Sl. No.	Interest on Working Capital	FY 2014-15		
		Approved by Commission	Actuals	Deviation
1	2	3	4	5
1	One Month Employee Cost	0.88	1.36	-0.48
2	One Month R&M Cost	0.30	0.53	-0.23
3	One Month A&G Cost	0.09	0.25	-0.16
4	Two Month Fuel Cost	17.95	12.88	5.07
5	Total Working Capital requirement	19.22	15.02	4.20
	Net Working Capital for one month after deducting security deposit	19.13	14.60	4.53
6	SBI PLR	14.75%	14.75%	0.00%
7	Total Interest on Working Capital	2.82	2.15	0.67

5.10.3. The Hon'ble Commission is requested to approve the Interest on working capital as submitted above for FY 2014-15.

5.11. Interest on Security deposits

5.11.1. The Regulation 25 of JERC (for the State of Goa and Union Territories (Terms and Conditions for Determination of Tariff) Regulations, 2009 provides for Interest on Security Deposit, if any, made by the consumer with the licensee. The provision of interest on security deposits is to be made at the bank rate.

Table 5.14: Interest on Security deposits for the FY 2014-15
(Rs. in crore)

Sl. No.	Interest on Security Deposit	FY 2014-15		
		Approved by Commission	Actuals	Deviation
1	2	3	4	5
1	Opening Security Deposit/Misc. Deposit	0.08	0.78	-0.70
2	Add: Deposits during the Year	0.00	0.18	-0.18
3	Less: Deposits refunded		0.55	-0.55
4	Closing Security Deposit		0.42	-0.42
5	Bank Rate	8.75%	8.75%	0.00
6	Interest on Security Deposit	0.08	0.07	-0.06

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5.11.2. The Hon'ble Commission is requested to approve the Interest on Security Deposit for FY 2014-15 as submitted in the table above.

5.12. Return on Capital base/Net Fixed Assets

5.12.1. The proviso of Regulation 23 (2) and Regulation 24 of Tariff Regulations 2009 provides for entitlement for Returns on Capital Base/ Net Fixed Assets by utility / licensee.

5.12.2. The summary of the Return on Net Fixed Assets as claimed by the petitioner, as approved by the Hon'ble Commission and as calculated for FY 2014-15 is tabulated below:

Table 5.15: Return on Capital base/Net Fixed Assets for the FY 2014-15
(Rs. in crore)

Sl. No.	Return on Capital Base	FY 2014-15		
		Approved by Commission	Actuals	Deviation
1	2	3	4	5
1	Gross block at beginning of the year	54.46	137.25	-82.79
2	Less accumulated depreciation	3.66	39.22	-35.56
3	Net block at beginning of the year	50.80	98.03	-47.23
4	Less accumulated consumer contribution	0	0.00	0.00
5	Net fixed assets at beginning of the year	50.80	98.03	-47.23
6	Reasonable return @3% of NFA	1.52	2.94	-1.42

5.12.3. The Hon'ble Commission is requested to kindly allow the above Return on Net Fixed Assets for FY 2014-15.

5.13. Provision for Bad & Doubtful Debts

5.13.1. Regulation no. 28 of JERC Tariff regulations, regarding Provision for Bad & Doubtful Debts provides as follows :

“28. Bad and Doubtful Debts The Commission may, after the generating company/licensee gets the receivables audited, allow a provision for bad debts up to 1% of receivables in the revenue requirement of the generating company/licensee. (Information to be furnished in format 18)”



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5.13.2. The Provision for Bad & Doubtful Debts as claimed by the petitioner, as approved by the Hon'ble Commission for FY 2014-15 is tabulated below:

Table 5.16: Provision for Bad & Doubtful Debts for the FY 2014-15
(Rs. in crore)

Sl. No.	Provision for Bad & Doubtful Debt	FY 2014-15		
		Approved by Commission	Actuals	Deviation
1	2	3	4	5
1	Receivables	13.30	14.43	-1.13
2	Provision for Bad & Doubtful Debts as % of Receivables	0.50%	1%	-0.01
3	Provision for Bad & Doubtful Debts	0.07	0.14	-0.08

5.13.3. The Hon'ble Commission is requested to kindly allow the above Provision for Bad & Doubtful Debts for FY 2014-15.

5.14. Non-Tariff Income

5.14.1. The Non-Tariff Income comprises metering, late payment charges, interest on staff loans, income from trading, reconnection fee, and miscellaneous income among others. The actual Non-Tariff Income and that approved by the Hon'ble Commission for FY 2014-15 is provided in the table below:

Table 5.17: Non-Tariff Income for the FY 2014-15

Sl. No.	Non-Tariff Income	(Rs. in crore)		
		Approved by Commission	Actuals	Deviation
1	2	3	4	5
1	Meter rent, late payment charges & misc. charges from various categories of consumers	0.33	0.85	-0.52

5.14.2. The Hon'ble Commission is requested to kindly allow Non-Tariff Income for FY 2014-15 as submitted above.



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5.15. Revenue from sale of Power at Existing Tariff

5.15.1. The actual Revenue from Tariff for FY 2014-15 at existing tariff is shown in the table below:

Table 5.18: Revenue from sale of Power at Existing Tariff for the FY 2014-15
(Rs. in crore)

Sl. No.	Particulars	FY 2014-15		
		Approved by Commission	Actuals	Deviation
1	2	3	4	5
1	Domestic	7.01	8.07	-1.06
2	Commercial	5.65	5.43	0.22
3	HT Consumers			
4	Industrial	0.17	0.34	-0.17
5	Public (Street Light)	0.33	0.33	0.00
6	Temporary Connections	0.04	0.26	-0.22
7	Total	13.21	14.43	-1.22

5.15.2. The Hon'ble Commission is requested to kindly allow Revenue from Tariff for FY 2014-15 at existing tariff as submitted above.



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5.16. Aggregate Revenue Requirement

5.16.1. The Aggregate Revenue Requirement for FY 2014-15 as approved by the Hon'ble Commission and the calculation for Aggregate Revenue Requirement on the basis of actuals for FY 2014-15 is shown below:

Table 5.19: Aggregate Revenue Requirement for the FY 2014-15
(Rs. in crore)

Sl.No.	Particular	FY 2014-15		
		Approved by Commission	Actuals	Deviation
1	2	3	4	5
1	Cost of fuel	108.19	77.27	30.92
2	Cost of power purchase for full year			0.00
3	Employee costs	10.57	16.38	-5.81
4	Repair & Maintenance Expenses	3.57	6.35	-2.78
5	Administration and general expenses	1.03	2.98	-1.95
6	Depreciation	3.66	5.62	-1.96
7	Interest and finance charges	5.44	13.89	-8.45
8	Interest on working capital	2.82	2.15	0.67
9	Interest on Security Deposit	0.01	0.07	-0.06
10	Return on NFA /Equity	1.52	2.94	-1.42
11	Provision for Bad Debt	0.07	0.14	-0.07
12	Advance Against Depreciation	0.00	0.00	0.00
13	Total Revenue Requirement	136.89	127.80	9.09
14	Less: Non-Tariff Income	0.33	0.85	-0.52
15	Net Revenue Requirement (13-14)	136.56	126.95	9.61

5.16.2. The Petitioner requests the Commission to approve the ARR for FY 2014-15 as submitted above.

5.17. Revenue Gap for FY 2014-15

5.17.1. The Revenue Gap as approved by the Hon'ble Commission and as calculated on the basis of true up of FY 2014-15 is shown in the table below:



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Table 5.20: Revenue Gap for FY 2014-15

(Rs. in crore)

Sl. No.	Particulars	FY 2014-15		
		Approved by Commission	Actuals	Deviation
1	2	3	4	5
1	Net Revenue Requirement	136.56	126.95	9.61
2	Less: Revenue from Retail Sales at Existing Tariff	13.30	14.43	-1.13
3	Net Gap at existing tariff for FY 2014-15 (1-2)	123.26	112.52	10.74
4	Total Gap at existing tariff of FY 2014-15	123.26	112.52	10.74

5.17.2. Hon'ble Commission is requested to approve the revenue gap for FY 2014-15 as shown in the table above.

6. Annual Performance Review for the FY 2016-17

6.1. Background to FY 2016-17 Tariff Petition

6.1.1. LED filed the MYT Petition for the control period FY 2016-17 to FY 2017-18. FY 2016-17 is the first year of the control period. The ARR for the control period was approved by the Hon'ble Commission vide MYT order Dt. 31st March, 2016 along with the tariff for the FY 2016-17. Regulation 8 (1) of the JERC MYT Regulations, 2014 provides as follows:

“The Commission shall undertake a review along with the next Tariff Order of the expenses and revenue approved by the Commission in the Tariff Order. While doing so, the Commission shall consider variations between approvals and revised estimates/actuals of sale of electricity, income and expenditure for the relevant year and permit necessary adjustments/ changes in case such variations are for adequate and justifiable reasons. Such an exercise shall be called 'Review'.”

In accordance with the above Regulation, LED is filing for Annual Performance Review for the FY 2016-17.

6.1.2. This chapter summarizes each of the components of ARR for FY 2016-17 and requests the Hon'ble Commission to review the performance for FY 2016-17. The Annual Performance Review for FY 2016-17 is based on actual data/ information for first 6 months (First Half – H1) and as per the performance of LED and estimation/projections for remaining 6 months (Second Half – H2), wherever applicable. The projections for the second 6 months are arrived at based on the performance over the first half data/ information.



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6.2. Approved ARR for the FY 2016-17

6.2.1. The summary of the charges for FY 2016-17 as claimed by the petitioner in the ARR petition and as approved by the Hon'ble Commission in the MYT Order is tabulated below:

Table 6.1: ARR approved for the FY 2016-17

(Rs. in crore)

Sl. No.	Particular	FY 2016-17	
		Claimed by Petitioner	Approved by Commission
1	2	3	4
1	Cost of fuel	79.34	71.68
2	Cost of power purchase for full year	0	1.60
3	Employee costs	12.44	12.70
4	Repair & Maintenance Expenses	11.47	3.76
5	Administration and general expenses	1.41	1.73
6	Depreciation	7.85	5.44
7	Interest and finance charges		7.09
8	Interest on working capital	19.24	1.12
9	Interest on Security Deposit		0.01
10	Return on NFA /Equity	3.28	4.62
11	Provision for Bad Debt	0.17	0.00
12	Advance Against Depreciation	0	0.00
13	Total Revenue Requirement	135.20	109.74
14	Less: Non-Tariff Income	0.43	0.43
15	Net Revenue Requirement (13-14)	134.77	109.31

6.3. Number of consumers

6.3.1. Hon'ble Commission has approved the number of consumers for the FY 2016-17 in the MYT order Dt. 31.03.2016. However, on the basis of the number of consumers added during the first half of FY 2016-17, LED submits the revised estimates for FY 2016-17. A comparison of the revised estimates with earlier approved numbers is shown below:



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Table 6.2: Number of consumers for the FY 2016-17

Sl No.	Category	Claimed by Petitioner	Approved by Commission	No. of Consumers for FY 2016-17 H1 (Actual)	No. of Consumers for FY 2016-17 H2 (Estimated)	No. of Consumers for FY 2016-17 (Total)
1	2	3	4	5	6	7
1	Domestic	18806	19351	18645	18806	18806
2	Commercial	3330	3402	3408	3418	3418
3	Industry	321	321	334	336	336
4	Public Lighting	73	73	73	73	73
5	Total	22530	23147	22460	22633	22633

6.3.2. It is requested to the Hon'ble Commission to approve the number of consumers as submitted in the above table for FY 2016-17.

6.4. Energy Sales

6.4.1. Hon'ble Commission has approved the Energy Sales for the FY 2016-17 in the MYT order Dt. 31.03.2016. However, on the basis of the sales during the first half of FY 2016-17, LED submits the revised estimates for FY 2016-17. A comparison of the revised estimates with earlier approved numbers is shown below:

Table 6.3: Energy Sales for the FY 2016-17

Sl No.	Category	Claimed by Petitioner	Approved by Commission	Sales for FY 2016-17 H1 (Actual)	Sales for FY 2016-17 H2 (Estimated)	Sales for FY 2016-17 (Total)
1	2	3	4	5	6	7
1	Domestic	41.01	42.28	17.66	23.35	41.01
2	Commercial	10.49	11.03	6.39	4.10	10.49
3	Industry	0.42	0.42	0.20	0.22	0.42
4	Public Lighting	0.66	0.81	0.30	0.36	0.66
5	Temporary Connection	0.12		0.06	0.06	0.12
6	Total	52.70	54.54	24.61	28.09	52.70

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6.4.2. It is requested to the Hon'ble Commission to approve the sales as submitted in the above table for FY 2016-17.

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6.5. Energy Balance

6.5.1. Hon'ble Commission has approved the Energy Balance and T&D loss for the FY 2016-17 in the MYT order Dt. 31.03.2016. However, on the basis of the actual figures during the first half of FY 2016-17, LED submits the revised estimates for FY 2016-17. A comparison of the revised estimates with earlier approved numbers is shown below:

Table 6.4: Energy Balance for the FY 2016-17

Sl. No.	Particulars	3 Claimed by Petitioner	4 Approved by Commission	5 FY 2016-17 H1 (Actual)	6 FY 2016-17 H2 (Estimated)	7 FY 2016-17 (Total)
A)	ENERGY REQUIREMENT (MU)					
1	Total sales within the State/UT	52.70	54.54	24.61	28.09	52.70
2	T&D losses					
(i)	%	13.50%	13.25%	13.50%	13.50%	13.50%
(ii)	MU	8.23	8.33	3.87	4.36	8.23
3	Total energy requirement for UT (MU)	60.94	62.87	28.68	32.26	60.94
B)	ENERGY AVAILABILITY/PURCHASED					
	Net Generation after auxiliary consumption (Mus)					
1	Own generation	60.94	62.87	28.68	32.26	60.94
4	Energy Surplus/(GAP)(MU)	0	0.00	0.00	0.00	0.00

6.5.2. LED requests the Hon'ble Commission to approve the Energy Balance and T&D Loss as submitted above for FY 2016-17.

6.6. Cost of fuel

6.6.1. The energy requirement of LED is met from own generation. There is no availability of power from Central Generating Stations or from other sources/ open market/ power exchanges etc.

6.6.2. Hon'ble Commission has approved the Fuel Cost for the FY 2016-17 in the MYT order Dt. 31.03.2016. However, on the basis of the cost figures during the first half of FY 2016-17, LED submits the revised estimates for FY 2016-17. A comparison of the revised estimates with earlier approved numbers is shown below:

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Table 6.5: Cost of fuel for the FY 2016-17

Sl. No.	Particular	Claimed by Petitioner	Approved by Commission	Fuel Cost for FY 2016-17 H1 (Actual)	Fuel Cost for FY 2016-17 H2 (Estimated)	Fuel Cost for FY 2016-17 (Total)
		3	4	5	6	7
1	Cost of fuel	79.34	71.68	38.09	41.25	79.34
2	Total	79.34	71.68	38.09	41.25	79.34

6.6.3. The Hon'ble Commission is requested to approve the fuel cost as submitted above for FY 2016-17.

6.7. GFA, Capitalisation & Depreciation

6.7.1. GFA: Hon'ble Commission has approved the GFA for the FY 2016-17 in the MYT order Dt. 31.03.2016. As per the estimates based on the figures for during the first half of FY 2016-17, LED does not propose any revised estimates for GFA figures for FY 2016-17.

6.7.2. As there is no proposed revision in the GFA estimates, the depreciation as approved by the Hon'ble Commission for the FY 2016-17 is also proposed to be same. However, LED shall submit the actual GFA along with justification after audited accounts are available for the consideration of the Hon'ble Commission at the time of true-up. The following table shows the depreciation approved by the Hon'ble Commission for FY 2016-17.

**Table 6.6: GFA, Capitalisation & Depreciation for the FY 2016-17
(Rs. in crore)**

Sl. No.	Particulars	Claimed by Petitioner	Approved by Commission	Depreciation for FY 2016-17 H1 (Actual)	Depreciation for FY 2016-17 H2 (Estimated)	Depreciation for FY 2016-17 (Total)
		3	4	5	6	7
1	Opening GFA	160.96	87.47	160.96	170.76	160.96
2	Additions	19.6	17.7	9.8	9.8	19.6
3	Closing GFA	180.56	105.17	170.76	180.56	180.56
4	Average GFA	170.76	96.32	165.86	175.66	170.76
5	Depreciation Amount	7.85	5.44	3.81	4.04	7.85
6	Average Depreciation Rate	4.60%	5.65%	4.60%	4.60%	4.60%

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6.7.2.1. LED requests the Hon'ble Commission to kindly approve the same for APR for FY 2016-17.

6.8. Operation & Maintenance expenses

6.8.1. Operation & Maintenance Expenses consists of three elements viz Employee Expenses, A&G Expense and R&M Expense:

- Employee expenses comprise of salaries, dearness allowance, bonus, terminal benefits in the form of pension & gratuity, leave encashment and staff welfare expenses
- Administrative expenses mainly comprise of rents, telephone and other communication expenses, professional charges, conveyance and travelling allowances and other debits.
- Repairs and Maintenance Expenses go towards the day to day upkeep of the distribution network of the Company and form an integral part of the Company's efforts towards reliable and quality power supply as well as in the reduction of losses in the system.

6.8.2. Employee Expenses

6.8.2.1. The Hon'ble Commission has approved the Employee cost for the FY 2016-17 based on the approved norms. Regulation 21.1 of the MYT Regulations, 2014 states as follows:

“Employee cost shall be computed as per the approved norm escalated by wholesale price index (WPI), 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.....”

6.8.2.2. Hon'ble Commission did not approve the employee cost as projected by the department. It is submitted that LED is not proposing any revised estimates for the same. However, LED shall submit the actual expenses along with justification after audited accounts are available for the consideration of the Hon'ble Commission at the time of true-up. The cost as approved by the Commission for the FY 2016-17 is given below:



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Table 6.7: Employee Expenses for the FY 2016-17

(Rs. in crore)

Sr. No.	Particulars	Claimed by Petitioner	Approved by Commission	Employee Cost for FY 2016-17 H1 (Actual)	Employee Cost for FY 2016-2017 H2 (Estimated)	Employee Cost for FY 2016-17 (Total)
1	2	3	4	5	6	7
	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)					
a.	Washing allowance					
b.	Transport allowance					
c.	L.T.C.					
d.	Children Education All.					
e.	Family Planning Allow.					
f.	Other allowance					
g.	Island special duty allowance for A&N and Lakshadweep					
h.	Special Compensatory	12.44	12.70	8.03	8.03	16.06
i.	Hard Area Allowance					
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)	12.44	12.70	8.03	8.03	16.06
24	Amount capitalized					
25	Net amount					
26	Add prior period expenses					
27	Grand total	12.44	12.70	8.03	8.03	16.06

*True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15
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6.8.2.3. LED requests the Hon'ble Commission to kindly approve the same for APR for FY 2016-17.

6.8.3. Repair & Maintenance Expenses

6.8.3.1. The Hon'ble Commission has approved the Repair & Maintenance Expenses for the FY 2016-17 based on the approved norms. Regulation 21.2 of the MYT Regulations, 2014 states as follows:

“Repairs and Maintenance Expenses Repairs and Maintenance (R&M) expenses shall be calculated as percentage (as per the norm defined) of Opening Gross Fixed Assets for the year.....”

6.8.3.2. LED is submitting a revised estimate and shall submit the actual expenses along with justification after audited accounts are available for the consideration of the Hon'ble Commission at the time of true-up. The cost as approved by the Commission and as per estimate for the FY 2016-17 is given below:

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Table 6.8: Repair & Maintenance Expenses for the FY 2016-17

		(Rs. in crore)				
Sr.No.	Particulars	3	4	5	6	7
		Claimed by Petitioner	Approved by Commission	R & M Expenses for FY 2016-17 H1 (Actual)	R & M Expenses for FY 2016-17 H2 (Estimated)	R & M Expenses for FY 2016-17 (Total)
1	2	3	4	5	6	7
1	Plant & machinery					
	- Plant & Apparatus					
	- EHV substations					
	- 33kV substation					
	- 11kV substation					
	- Switchgear and					
	- Others					
	Total					
2	Building					
3	Hydraulic works & civil					
4	Line cable & network					
	- EHV Lines	11.47	3.76	7.67	7.67	15.34
	- 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	11.47	3.76	7.67	7.67	15.34
10	Add/Deduct share of others (To be specified)	0	0	0.00	0.00	0.00
11	Total expenses	11.47	3.76	7.67	7.67	15.34
12	Less capitalized	0	0	0.00	0.00	0.00
13	Net expenses	11.47	3.76	7.67	7.67	15.34
14	Add prior period *	0	0	0	0	0
15	Total expenses charged to revenue as R&M expenses	11.47	3.76	7.67	7.67	15.34

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- 6.8.3.3. LED requests the Hon'ble Commission to kindly approve the same for APR for FY 2016-17.
- 6.8.4. Administrative & General Expenses
- 6.8.4.1. The Hon'ble Commission has approved the Administrative & General Expenses for the FY 2016-17 based on the approved norms. Regulation 21.3 of the MYT Regulations, 2014 states as follows:
- “A&G expenses 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.....”*
- 6.8.4.2. LED is submitting the revised estimate and shall submit the actual expenses along with justification after audited accounts are available for the consideration of the Hon'ble Commission at the time of true-up. The cost as approved by the Commission for the FY 2016-17 is given below:

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Table 6.9: Administrative & General Expenses for the FY 2016-17

(Rs. in crore)

Sr.No.	Particulars	3	4	5	6	7
		Claimed by Petitioner	Approved by Commission	A & G Expenses for FY 2016-17 H1 (Actual)	A & G Expenses for FY 2016-17 H2 (Estimated)	A & G Expenses for FY 2016-17 (Total)
1	2					
1	Rent, rates & taxes					
2	Insurance					
3	Telephone, postage & telegrams					
4	Regulatory & Consultancy fees					
5	Technical fees	1.41	1.73	0.75	0.75	1.50
6	Other professional charges					
7	Conveyance & travel expenses					
8	Electricity & water charges					
9	Others					
10	Freight					
11	Consumer indexing					
12	Total	1.41	1.73	0.75	0.75	1.50
13	Add/Deduct share of others (to be specified)	0.00	0.00	0.00	0.00	0.00
14	Total expenses	1.41	1.73	0.75	0.75	1.50
15	Less capitalized	0.00	0.00	0.00	0.00	0.00
16	Net expenses	1.41	1.73	0.75	0.75	1.50
17	Add prior period	0.00	0.00	0.00	0.00	0.00
18	Total expenses charges to revenue	1.41	1.73	0.75	0.75	1.50

6.8.4.3. LED requests the Hon'ble Commission to kindly approve the same for APR for FY 2016-17.

6.8.5. O&M expenses summary - Based on the foregoing paragraphs, the O&M expenses for the year FY 2016-17 are summarised below:

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Table 6.10: O&M expenses summary for the FY 2016-17

(Rs. in crore)

Sl.No.	Particulars	3 Claimed by Petitioner	4 Approved by Commission	5 O & M Expenses for FY 2016-17 H1 (Actual)	6 O & M Expenses for FY 2016-17 H2 (Estimate d)	7 O & M Expenses for FY 2016-17 (Total)
1	Employee Expenses	12.44	12.7	8.03	8.03	16.06
2	A & G Expenses	1.41	1.73	0.75	0.75	1.50
3	R & M Expenses	11.47	3.76	7.67	7.67	15.34
4	Total O & M Expenses	25.32	18.19	16.45	16.45	32.90

6.8.5.1. LED requests the Hon'ble Commission to kindly approve the same for APR for FY 2016-17.

6.9. Interest & Finance charges

6.9.1. The LED being a Government Department, the entire capital employed till date has been funded through equity infusion by the Central Government through budgetary support without any external borrowings. The interest on debt/loan has been approved by the Hon'ble Commission for the FY 2016-17 considering debt to be 70% of GFA. Regulation 24 of the MYT Regulations, 2014 provides as follows:

“

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.....”*

6.9.2. It is submitted that since the Interest charges are based on the GFA, LED is submitting the revised figures based on the Accounts of FY 2014-15 & shall submit the audited figures at the time of True-up when audited GFA is available for the consideration of the Hon'ble Commission at the time of true-up. The cost as approved by the Commission for the FY 2016-17 is given below:

NS

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Table 6.11: Interest & Finance charges for the FY 2016-17

(Rs. in crore)

Sl. No.	Interest on Long-term Loans	Claimed by Petitioner	Approved by Commission	Interest on Loan for FY 2016-17 H1	Interest on Loan for FY 2016-17 H2	Interest on Loan for FY 2016-17 (Total)
1	2	3	4	5	6	7
1	Opening Loan	112.67	46.97	112.67	113.90	112.67
2	Addition in Loan (70% of Asset Capitalization)	13.72	12.39	6.86	6.86	13.72
3	Repayment of Loan (10% of Opening Balance)	11.27	5.44	5.63	5.63	11.27
4	Closing Loan Amount	115.12	53.92	113.90	115.12	115.12
5	Average Loan	113.90	50.45	113.28	114.51	113.90
6	Interest Rate on Loan	14.75%	14.05%	14.05%	14.05%	14.05%
7	Total Interest Cost on Long-term Loans	16.80	7.09	7.96	8.04	16.00

6.9.3. LED requests the Hon'ble Commission to kindly approve the same for APR for FY 2016-17.

6.10. Interest on Working Capital

6.10.1. The Hon'ble Commission has approved the Interest on Working Capital for the FY 2016-17 based on the cost parameters approved for MYT Control Period in accordance with the Regulation 25 of the MYT Regulations, 2014 which states as follows:

“Working capital for retail supply activity of the licensee shall consist of:

- i. Receivables of two months of billing
- ii. Less power purchase cost of one month
- iii. Less consumer security deposit but excluding Bank Guarantee/Fixed Deposit Receipt
- iv. Inventory for two months based on annual requirement for previous year.

The rate of interest on working capital shall be equal to the base rate for the State Bank of India on the 1st April of the relevant financial year. The interest on working capital shall be payable on normative basis notwithstanding that the licensee has not taken working capital loan from any outside agency or has exceeded the working capital loan worked out on the normative figures.”

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6.10.2. LED submits that it is not proposing any revision in the figures as approved by the Hon'ble Commission for the FY 2016-17. However, it is submitted that since the Interest on Working Capital are based on the cost parameters approved for MYT Control Period, LED shall submit the revised figures at the time of True-up when audited costs are available for the consideration of the Hon'ble Commission at the time of true-up. The cost as approved by the Commission for the FY 2016-17 is given below:

Table 6.12: Interest on Working Capital for the FY 2016-17

(Rs. in crore)

Sl. No.	Interest on Long-term Loans	Approved by Commission	Interest on Working Capital for FY 2016-17 (Total)
1	2	3	4
1	Interest on Working Capital	1.12	1.12

6.10.3. LED requests the Hon'ble Commission to kindly approve the same for APR for FY 2016-17.

6.11. Interest on Security deposits

6.11.1. Hon'ble Commission has approved the Interest on Security deposits on the balance of Security Deposit from the consumers during the FY 2016-17 in the MYT order Dt. 31.03.2016. LED submits that it is not proposing any revision in the figures as approved by the Hon'ble Commission for the FY 2016-17.

6.11.2. However, it is submitted that since the Interest on Security deposits is calculated on the balance of Security Deposit from the consumers during the FY 2016-17, LED shall submit the revised figures at the time of True-up when audited Security Deposit balance are available for the consideration of the Hon'ble Commission at the time of true-up. The cost as approved by the Commission for the FY 2016-17 is given below:

Table 6.13: Interest on Security deposits for the FY 2016-17

(Rs. in crore)

Sl. No.	Interest on Long-term Loans	Claimed by Petitioner	Approved by Commission	Interest on Security Deposit for FY 2016-17 (Total)
1	2	3	4	5
1	Opening Security Deposit/Misc. Deposit	1.17	0.1	1.17
2	Add: Deposits during the Year	0.02	0.02	0.02
3	Less: Deposits refunded	0	0	0
4	Closing Security Deposit	1.19	0.12	1.19
5	Bank Rate	14.75%	7.75%	7.75%
6	Interest on Security Deposit	0.18	0.01	0.09

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6.11.3. LED requests the Hon'ble Commission to kindly approve the same for APR for FY 2016-17.

6.12. Return on Capital base/Net Fixed Assets

6.12.1. The Commission has considered 30% of the approved opening capital base of FY 2016-17 as the opening equity base of FY 2016-17. The Commission has considered addition to equity at 30% of the capitalization. Accordingly, Return on Equity has been calculated/approved in the MYT order Dt. 31.03.2016.

6.12.2. It is submitted that, since the Return on Equity calculation is based on the GFA/capital base, LED is submitting the revised estimate based on the accounts and shall submit the revised figures when audited GFA/capital base is available for the consideration of the Hon'ble Commission at the time of true-up. The RoE as approved by the Commission for the FY 2016-17 is given below:

Table 6.14: Return on Capital base/Net Fixed Assets for the FY 2016-17

(Rs. in crore)

Sl. No.	Interest on Long-term Loans	Claimed by Petitioner	Approved by Commission	Return on Equity for FY 2016-17 (Total)
1	2	3	4	5
1	Opening Equity Amount	48.29	26.24	48.29
2	Equity Addition	5.88	5.31	5.88
3	Closing Equity	54.17	31.55	54.17
4	Average Equity	51.23	29.9	51.23
5	Rate of Return on Equity	16%	16%	16%
6	Return on Equity	8.20	4.62	8.20

6.12.3. LED requests the Hon'ble Commission to kindly approve the same for APR for FY 2016-17.

6.13. Provision for Bad & Doubtful Debts

6.13.1. Hon'ble Commission has not approved any provision for Bad & Doubtful Debts in the MYT order Dt. 31.03.2016. Regulation 32 of the MYT Regulations, 2016 provides as follows:

"Bad and Doubtful Debt of the MYT Regulations 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."

As per the above Regulations, the bad and doubtful debts have to be reviewed at the true-up stage only, LED is submitting an estimate of the same. However, LED shall

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submit the claim towards bad and doubtful debts when audited figures are available for the consideration of the Hon'ble Commission at the time of true-up.

Table 6.15: Provision for Bad & Doubtful Debts for the FY 2016-17

(Rs. in crore)

Sl. No.	Interest on Long-term Loans	Claimed by Petitioner	Approved by Commission	Provision for Bad Debt for FY 2016-17 (Total)
1	2	3	4	5
1	Provision for Bad & Doubtful Debts	0.17	0	0.18

6.14. Non-Tariff Income

6.14.1. Hon'ble Commission has approved the Interest on Security deposits on the balance of Security Deposit from the consumers during the FY 2016-17 in the MYT order Dt. 31.03.2016.

6.14.2. It is submitted that LED is submitting the revised estimate based on the accounts but shall submit the final figures at the time of True-up when audited Non-Tariff Income are available for the consideration of the Hon'ble Commission at the time of true-up. The NTI as approved by the Commission for the FY 2016-17 is given below:

Table 6.16: Non-Tariff Income for the FY 2016-17

(Rs. in crore)

Sl. No.	Interest on Long-term Loans	Claimed by Petitioner	Approved by Commission	Non-Tariff Income for FY 2016-17 H1 (Actual)	Non-Tariff Income for FY 2016-17 H2 (Estimated)	Non-Tariff Income for FY 2016-17 (Total)
1	2	3	4	5	6	7
1	Meter rent, late payment charges & misc. charges from various categories of consumers	0.43	0.43	0.31	0.31	0.62

6.14.3. LED requests the Hon'ble Commission to kindly approve the same for APR for FY 2016-17.

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6.15. Aggregate Revenue Requirement

6.15.1. The Aggregate Revenue Requirement for FY 2016-17 as approved by the Hon'ble Commission and the calculation for Aggregate Revenue Requirement on the basis of revised estimates for FY 2016-17 is shown below:

Table 6.17: Aggregate Revenue Requirement for the FY 2016-17
(Rs. in crore)

Sl. No.	Interest on Long-term Loans	Claimed by Petitioner	Approved by Commission	ARR for FY 2016-17 H1 (Actual)	ARR for FY 2016-17 H2 (Estimated)	ARR for FY 2016-17 (Total)
1	2	3	4	5	6	7
1	Cost of fuel	79.34	71.68	35.70	43.637	79.34
2	Cost of power purchase for full year	0	1.6	0	0	
3	Employee costs	12.44	12.7	8.03	8.03	16.06
4	Repair & Maintenance Expenses	11.47	3.76	7.67	7.67	15.34
5	Administration and general expenses	1.41	1.73	0.75	0.75	1.50
6	Depreciation	7.85	5.44	3.81	4.04	7.85
7	Interest and finance charges		7.09	7.96	8.04	16.00
8	Interest on working capital	19.24	1.12	0.56	0.56	1.12
9	Interest on Security Deposit		0.01	0.046	0.046	0.09
10	Return on NFA /Equity	3.28	4.62	4.1	4.1	8.20
11	Provision for Bad Debt	0.17	0	0.09	0.09	0.18
12	Advance Against Depreciation		0	0	0	
13	Total Revenue Requirement	135.20	109.75	68.72	76.97	145.69
14	Less: Non-Tariff Income	0.43	0.43	0.31	0.31	0.62
15	Net Revenue Requirement (13-14)	134.77	109.32	68.41	76.66	145.07

6.15.2. LED requests the Hon'ble Commission to kindly approve the same for APR for FY 2016-17.

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6.16. Revenue from sale of Power at Existing Tariff

6.16.1. The revised estimate of Revenue from Tariff for FY 2016-17 as compared with the figures approved by the Hon'ble Commission in the MYT order Dt. 31.03.2016 is shown in the table below:

Table 6.18: Revenue from sale of Power at Existing Tariff for the FY 2016-17

(Rs. in crore)

Sl. No.	Interest on Long-term Loans	Approved by Commission	Revenue at Existing Tariff for FY 2016-17 (Actual)	Revenue at Existing Tariff for FY 2016-17 H2 (Estimated)	Revenue at Existing Tariff for FY 2016-17 (Total)
1	2	3	4	5	6
1	Domestic	16.74	4.85	4.85	9.70
2	Commercial				
3	HT Consumers	7.69	3.63	3.63	7.26
4	Industrial	0.15	0.16	0.16	0.32
5	Public (Street Light)	0.25	0.20	0.20	0.39
6	Temporary Connections	0.36	0.15	0.15	0.29
7	Total	25.19	9.15	9.15	18.30

6.16.2. LED requests the Hon'ble Commission to kindly approve the same for APR for FY 2016-17.

NA

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6.17. Revenue Gap for FY 2016-17

6.17.1. The Revenue Gap as approved by the Hon'ble Commission and as calculated on the basis of the APR for the FY 2016-17 is shown in the table below:

Table 6.19: Revenue Gap for the FY 2016-17

(Rs. in crore)

Sl. No.	Interest on Long-term Loans	Claimed by Petitioner	Approved by Commission	Revenue Gap for FY 2016-17 HI (Actual)	Revenue Gap for FY 2016-17 H2 (Estimated)	Revenue Gap for FY 2016-17 (Total)
1	2	3	4	5	6	7
1	Net Revenue Requirement	134.77	109.31	68.41	76.66	145.06
2	Less: Revenue from Retail Sales at Existing Tariff	16.9	25.19	9.15	9.15	18.30
3	Net Gap at existing tariff for FY 2016-17 (1-2)	117.87	84.12	59.26	67.51	126.76
4	Gap of the previous year					
5	Total Gap at existing tariff of FY 2016-17 (3-4)	117.87	84.12	59.26	67.51	126.76

6.17.2. LED requests the Hon'ble Commission to kindly approve the same for APR for FY 2016-17.

AK

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7. Tariff Proposal for the FY 2017-18

Background of the Tariff Proposal

The Hon'ble Commission has already approved the ARR for the FY 2017-18 along with other parameters in the MYT order dated 31.03.2016. LED is filing the instant petition for approval of the Tariff for the FY 2017-18 based on the approved ARR & other parameters.

This chapter summarizes the ARR approved by the Hon'ble Commission for the FY 2017-18, Revenue from existing tariff, Revenue Gap, and proposed tariff.

7.1. ARR approved for the FY 2017-18

7.1.1. The Annual Revenue Requirement approved by the Hon'ble Commission for the FY 2017-18 is provided in the table below:

Table 7.1: ARR approved for the FY 2017-18

(Rs. in crore)

Sl. No.	Particular	FY 2017-18	
		Claimed by Petitioner	Approved by Commission
1		3	4
1	Cost of fuel	83.4	74.76
2	Cost of power purchase for full year	0	5.59
3	Employee costs	12.69	13.35
4	Repair & Maintenance Expenses	11.69	4.52
5	Administration and general expenses	1.44	1.83
6	Depreciation	8.85	6.36
7	Interest and finance charges		8.06
8	Interest on working capital	21.32	1.24
9	Interest on Security Deposit		0.01
10	Return on NFA/Equity	3.64	5.50
11	Provision for Bad Debt	0.18	0.00
12	Advance Against Depreciation	0	0.00
13	Total Revenue Requirement	143.21	121.22
14	Less: Non-Tariff Income	0.45	0.45
15	Net Revenue Requirement (13-14)	142.76	120.77

NGX

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7.2. Average cost of supply

Average cost of supply based on the approved ARR & sales is provided in the table below:

Table 7.2: Average cost of supply for the FY 2017-18

Sl. No.	Particular	FY 2017-18	
		Units	Approved by Commission
1	2	3	4
1	Net ARR for FY 2017-18	Rs. Crores	120.77
2	Revenue for FY 2017-18	Rs. Crores	19.78
3	Gap (1-2)	Rs. Crores	100.99
4	Total Sales	MU's	60.66
5	Average Cost of Supply (1 / 4 x 10)	Rs. per kWh	19.91
6	Average Revenue (2 / 4 x 10)	Rs. per kWh	3.26
7	Pure Gap (5-6)	Rs. per kWh	16.65

7.3. Revenue at existing Tariff for the FY 2017-18

7.3.1.1. Approved sales for the FY 2017-18

The Hon'ble Commission has already approved category wise sales for the FY 2017-18 in the MYT order Dt 31.03.2016. The details of approved sales is provided in the table below:

Table 7.3: Approved sales for the FY 2017-18

(In MUs)

Sl.No.	Particular	FY 2017-18	
		Claimed by Petitioner	Approved by Commission
1	2	3	4
1	Domestic	45.33	47.45
2	Commercial	11.12	11.98
3	Industry	0.43	0.42
4	Public Lighting	0.60	0.81
5	Temporary Connection	0.12	0.00
6	Total	57.60	60.66

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7.3.1.2. Existing tariff for the FY 2016-17

7.3.1.3. Revenue at existing tariff

On the basis of the approved sales for the FY 2017-18 and existing tariff, the revenue for the FY 2017-18 at existing tariff is provided in the table below:

Table 7.4: Revenue at existing tariff for the FY 2017-18

Sl No.	Particulars	FY 2017-18	
		Sales (MU's)	At Existing Tariff (Rs. Crores)
1		3	5
1	Domestic	47.45	11.24
2	Commercial	11.98	7.73
3	Industrial	0.42	0.42
4	Public Lighting	0.81	0.39
5	Total	60.66	19.78

7.4. Revenue Gap at existing tariff for FY 2017-18

The Revenue Gap calculated based on the approved ARR and Revenue at existing tariff for the FY2017-18 is shown in the table below:

Table 7.5: Revenue Gap at existing tariff for FY 2017-18

(Rs. in crore)

Sr. No.	Particulars	FY 2017-18 (Rs. Crores)
I	Net Annual Revenue Requirement	120.77
II	Revenue from Sale of Power	19.78
III	(Gap)/ Surplus (LED)	117.87

7.5. Recovery of Revenue Gap

The estimated gap in the FY 2017-18 has been computed by deducting the Revenue at Existing Tariff from the net ARR. LED has projected gap for the FY 2017-18 at Rs. 117.87Crores as detailed in the table above.

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7.6. Proposed Tariff

Tariff is a sensitive subject having substantial impact on social, economic and financial wellbeing of the public at large as well as the viability and growth of power sector. LED proposes to recover a part of the gap through hike in tariff as recovery of the total gap would result in huge burden on the consumers. The proposed tariff for recovery of the gap is detailed in the subsequent section.

The basic requirement of any Tariff proposal is that it has to be transparent and justifiable against various policy guidelines and the framework evolved by the JERC and various SERCs. In the light of the experience gained by other utilities in implementation of the tariff orders and regulatory requirements specified under various states and policy guidelines an attempt has been made to improve upon the present tariff design. The Cost of supply computes to Rs. 19.91 per unit. Average revenue per unit at existing tariff is Rs.3.26 Thus, there is gap of Rs.16.65 per unit.

It is submitted that over 95% of power is generated from Diesel based generating stations. There is no other source of energy. Major component of cost of supply is cost of HSD and Lubricants. Further, there has been a reduction in budgetary support from the government. The above factors, apart from general rise in prices have necessitated the increase in tariff. However, in this Tariff proposal only partial recovery of cost is proposed.

Considering the above, the tariff proposal for FY 2017-18 for individual categories is given below along with the comparison of existing and proposed energy charges.



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Table 7.6: Proposed Tariff

BPL/Kutir Jyoti		BPL/Kutir Jyoti		BPL/Kutir Jyoti	
Category	Rs. 25/- per service connection per month or part thereof	Rs. 25/- per service connection per month or part thereof	Rs. 25/- per service connection per month or part thereof	Rs. 25/- per service connection per month or part thereof	Rs. 25/- per service connection per month or part thereof
Domestic					
-0 to 100 units	1.25		-0 to 100 units	1.50	Rs. 15/- per connection per month or part thereof for single phase Rs. 50/- per connection per month or part thereof for three phase Plus Rs.10/- for cashless transaction
-101 to 200 units	2.75		-101 to 200 units	3.05	
-201 to 300 units	4.40		-201 to 300 units	5.50	
-301 units & above	5.70		-301 units & above	8.00	
Commercial			Commercial		
0-100 Units	5.50	Rs. 25/- per connection per month or part thereof for single phase Rs. 100/- per connection per month or part thereof for three phase	0-100 Units	6.05	Rs. 25/- per connection per month or part thereof for single phase Rs. 100/- per connection per month or part thereof for three phase Plus Rs.10/- for cashless transaction
101 to 200 Units	6.60		101 to 200 Units	7.25	
201 units & above	7.70		201 units & above	8.45	
Industrial			Industrial		
All units	5.25	Rs. 35/- per KVA per month or part thereof	0 to 200 Units	5.80	Rs. 35/- per KVA per month or part thereof Plus Rs.10/- for cashless transaction
HT Consumers	7.00	Rs. 100/- per KVA per month or part thereof	HT Consumers	8.40	Rs. 100/- per KVA per month or part thereof Plus Rs.10/- for cashless transaction
Public Lighting	4.80		Public Lighting	5.30	
Temporary	8.50		Temporary	10.20	

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Based on the tariff proposed above, following is the summary of the revenue from various consumer categories at the proposed tariff, which is being compared with the consumer category-wise revenue at existing tariff:

Table 7.7: Comparison of Existing Tariff with proposed Tariff

Consumer Category	Existing Tariff		Proposed Tariff	
	Revenue in Rs Crores	Revenue in Rs Crores	Revenue in Rs Crores	Revenue in Rs Crores
Domestic	47.45	11.24	14.23	
Commercial	11.98	7.73	8.53	
Industry	0.42	0.42	0.51	
Public Lighting	0.81	0.39	0.43	
Revenue from Sales Tax	60.66	19.78	23.70	

7.7 Impact of Tariff on Consumers

The revenue gap and the average tariff hike proposed are presented in the table below:

Table 7.8: Impact of Tariff on Consumers

Sl. No.	Particulars	Units	FY 2017-18	
			Existing	Proposed
1	Net ARR for FY 2017-18	Rs. Crores	120.77	120.77
2	Revenue for FY 2017-18	Rs. Crores	19.78	23.70
3	Gap (1-2)	Rs. Crores	100.99	97.07
4	Total Sales	MU's	60.66	60.66
5	Average Cost of Supply (1 / 4 x 10)	Rs. per kWh	19.91	19.91
6	Average Revenue (2 / 4 x 10)	Rs. per kWh	3.26	3.91
7	Pure Gap (5-6)	Rs. per kWh	16.65	16.00
8	Average Hike in Tariff			0.65
	Hike in %			19.81%

Hence, it is submitted that the average tariff required to recover the gap attributable to FY 2017-18 is Rs.16.65, but keeping in view the resultant burden on the consumers, the proposed hike has been restricted to Rs 0.65 per unit.

In view of the above, it is prayed to the Hon'ble Commission that considering the submissions in previous sections and price index for the period, the hike in tariff be allowed.

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8. Compliance of Directives

The submission towards compliance of directives issued by the Hon'ble Commission in the MYT order Dt. 31.03.2016 is being submitted separately.

RG

DEPARTMENT OF ELECTRICITY, LAKSHASWEEP
Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 &
Determination of Tariff for FY 2017-18.
ENERGY DEMAND
YEAR 2016-17

Sr. No.	Category of Consumer***	No. of Consumers at the end of the year (Nos.)					Energy Sale/Demand (MUs)				
		3 Claimed by Petitioner	4 Approved by Commission	5 No. of Consumers for FY 2016-17 HE (Actual)	4 No. of Consumer Served FY 2016-17 HE (Estimated)	5 No. of Consumer Served FY 2016-17 (Total)	6 Claimed by Petitioner	7 Approved by Commission	8 Sales for FY 2016-17 (Actual)	9 Sales for FY 2016-17 HE (Estimated)	10 Sales for FY 2016-17 (Total)
1	2	3	4	5	4	5	6	7	8	9	10
1	Domestic	18806	19351	18645	18806	18806	41.01	42.28	17.66	23.35	41.01
2	Commercial (MRS)	3330	3402	3408	3418	3418	10.49	11.03	6.39	4.10	10.49
3	Industrial										
(a)	HT Supply										
(b)	LT Supply	321	321	334	336	336	0.42	0.42	0.20	0.22	0.42
(c)	Total	321	321	334	336	336	0.42	0.42	0.20	0.22	0.42
4	Public Lighting	73	73	73	73	73	0.66	0.81	0.30	0.36	0.66
5	Railway Traction										
6	Total Metered Sales (except Agriculture) within State/UT (Total: 1 to 5)	22530	23147	22460	22633	22633	52.58	54.54	24.55	28.03	52.58
7	Agricultural Consumption										
(a)	Metered										
(b)	Un-metered										
(c)	Total										
8	Temporary	0	0	0	0	0	0.12	0.00	0.06	0.06	0.12
9	LTG (Unmetered)										
10	Bulk supply										
10	Total Demand/ Sale Within State/UT (6 to 9)	22530	23147	22460	22633	22633	52.70	54.54	24.61	28.09	52.70

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**Information regarding AT&C LOSS OF licensee
Name of State/UT Lakshadweep Island
Name of licensee Department of Electricity, Lakshadweep Administration.
YEAR 2016-17**

S. No	Particulars	Calculation	Unit	Claimed by Particulars	Approved by Committee	FCRHS-V-11 (Actual)	FCRHS-V-11 (Estimate)	FY 2016-17 (Total)
1	2	3	4	5	6	7	8	9
1	Generation (own as well as any other connected generation net after deducting auxiliary consumption) within area of supply of DISCOM.	A	MU	60.94	62.87	28.68	32.26	60.94
2	Input energy (metered Import) received at interface points of DISCOM network.	B	MU	0.00	0.00	0.00	0.00	0.00
3	Input energy (metered Export) by the DISCOM at interface points of DISCOM network.	C	MU	0	0	0	0	0
4	Total energy available for sale within the licensed area to the consumers of the DISCOM	D=A+B-C	MU	60.94	62.87	28.68	32.26	60.94
5	Energy billed to metered consumers within the licensed area of the DISCOM	E	MU	52.70	54.54	54.54	54.54	54.54
6	Energy billed to un-metered consumers within the licensed area of the DISCOM	F	MU	0	0	0	0	0
7	Total energy billed	G=E+F	MU	52.70	54.54	54.54	54.54	54.54
8	Amount billed to consumer within the licensed area of DISCOM.	H	Rs.		25.19	9.15	9.15	18.30

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FORMAT-3

**Department of Electricity, Lakshadweep Island
YEAR 2016-17
ENERGY BALANCE**

		(All figures in MU)				
Sr. No.	Item	Claimed by Petitioner	Approved by Commission	FY 2016-17 B1 (Actual)	FY 2016-17 B2 (Estimate)	FY 2016-17 (Total)
1	2	3	4	5	6	7
A)	ENERGY REQUIREMENT					
1	Energy sales to metered category within the State/UT	52.70	54.54	24.61	28.09	52.70
2	Energy sales to Agriculture consumers	0.00	0.00	0.00	0.00	0.00
3	Total sales within the State/UT	52.70	54.54	24.61	28.09	52.70
4	Sales to common pool consumers/ UI	0.00	0.00	0.00	0.00	0.00
5	Sales outside state/UT	0.00	0.00	0.00	0.00	0.00
6	Sales	0.00	0.00	0.00	0.00	0.00
	a) To electricity traders					
	b) Through PX					
7	Sales to other distribution licensees	0.00	0.00	0.00	0.00	0.00
	a) Bilateral Trade					
	b) Banking Arrangement					
8	Total sales	52.70	54.54	24.61	28.09	52.70
9	T&D losses					
i) %		13.50%	13.25%	13.50%	13.50%	13.50%
ii) MU		8.23	8.33	3.87	4.36	8.23
10	Total energy requirement	60.94	62.87	28.68	32.26	60.94
B)	ENERGY AVAILABILITY					
1	Thermal	60.94	62.87	28.68	32.26	60.94
2	Solar					
	Power Purchased from	0.00	0.00	0.00	0.00	0.00
a)	Common Pool/UI	0.00	0.00	0.00	0.00	0.00
b)	Traders	0.00	0.00	0.00	0.00	0.00
c)	PX	0.00	0.00	0.00	0.00	0.00
d)	Others					
4	Net power purchase (1 +2 +3)	60.94	62.87	28.68	32.26	60.94
5	Total energy availability	60.94	62.87	28.68	32.26	60.94

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Department of Electricity, Lakshadweep Island
 Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18.
 POWER PURCHASE COST
 YEAR 2016-17

Sr. No.	Source	Capacity (MW)	Firm allocation to Licensee		Gen. (MU)	Availability / PLF (in %)	AFC (Rs. Crore)	Licensee share (%)	Purchase (MU)	External losses (%)	Energy recd. by Licensee	VC (Ps/ Unit)	FC (Rs. crores)	VC (Rs. crore)	Others (Rs.cror e)	Total (Rs.crore)
			%	MW												
1	2	4	5		6	7	8	9	10	11	12	13	14	15	16	17
1	Power Purchase															
1.	Thermal															
1.	Hydro															
iii.	Solar							NIL								
2	PTC/traders															
3	Others (may be specified)															
4	UI															
5	Other Charges								0.00		0.00		0.00	0.00	0.00	0.00
	Total															

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SOURCE OF FINANCING FOR SCHEME																						
Actual Expenditure	Consumer Contribution / Subsidies / Capital grants / component	Component	Equity infused**	Internal Accrual (from free reserves and surplus)	Total capital expenditure approved (Rs. Cr.)	Project Completion date (DD-MM-YY)	Project Start Date (DD-MM-YY)	Approved by the Commission* (YES/NO)	Nature of Project (Select appropriate code from below)	Year of Start	1	2	3	4	5	6	7	8	9	10	11	12
												2014-15	-	-	-	-	NA	NA	NA	NA	NA	NA
												Scheme wise details provided as per Annexure - I										

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Department of Electricity, Lakshadweep Island
Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of FY 2017-18.

Capital Base and Return
(Rs. in crores)

Sr. No.	Particulars	FY 2016-17				
		Claimed by Petitioner	Approved by Commission	Return on Equity for FY 2016-17	Approved by Commission	Return on Equity for FY 2016-17 (Total)
		3	4	5		5
1	Opening Equity Amount	48.29	26.24	48.29		
2	Equity Addition	5.88	5.31	5.88		
3	Closing Equity	54.17	31.55	54.17		
4	Average Equity	51.23	29.90	51.23		
5	Rate of Return on Equity	16%	16%	16%		16%
6	Return on Equity	8.20	4.62	8.20		

Sr. No.	Particulars	WIP			Fixed		
		Claimed by Petitioner	Approved by Commission	WIP for FY 2016-17 (Total)	Claimed by Petitioner	Approved by Commission	Fixed for FY 2016-17 (Total)
		3	4	5	6	7	
1	As on 31st March of previous year						
1	Add capital expenditure during current year				160.96	87.47	
	Total:				19.60	17.70	
	Less transferred to fixed assets				180.56	105.17	
2	As on 31st March of current year				170.76	96.32	
					7.85	5.44	

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Format-7

Department of Electricity, Lakshadweep Island

Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18.

Original Cost of Fixed Assets

(Rs. in crores)

Sr. No.	Assets group	Value of assets at the beginning of the year			Addition during the year			Closing balance at the end of the year		
		Claimed by Petitioner	Approved by Commission	(Actual)	Depreciation Claimed by Petitioner	Approved by Commission	(Actual)	Depreciation Claimed by Petitioner	Approved by Commission	(Actual)
1	Thermal	3	4	87.47	160.96	170.76	170.76	180.56	180.56	180.56
2		Hydro	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3		Internal combustion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4		Transmission	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5		Distribution	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6		Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7		Total	160.96	87.47	160.96	170.76	160.96	170.76	180.56	180.56
		5	6	7	8	9	10	11	12	
		FY 2016-17			FY 2016-17			FY 2016-17		
		17 (Total)	17 (Total)	17 (Total)	17 (Total)	17 (Total)	17 (Total)	17 (Total)	17 (Total)	
		17 H2 (Estimated)	17 H1 (Actual)	17 H2 (Estimated)	17 H1 (Actual)	17 H2 (Estimated)	17 H1 (Actual)	17 H2 (Estimated)	17 H1 (Actual)	

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Format-8

Department of Electricity, Lakshadweep Island
Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18.
Works-in-Progress

Sr. No.	Particulars	(Rs. in crores)		
		Claimed by Petitioner	Approved by Commission	Depreciation for FY 2016-17 HI (Actual)
1	2	3	4	5
1	Opening balance			
2	Add: New investments			
3	Total			
4	Less investment capitalized			
5	Closing balance			

Not applicable

Format-9

Department of Electricity, Lakshadweep Island
Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18.
Interest Capitalized

Sr. No.	Interest Capitalized	(Rs. in crores)		
		Claimed by Petitioner	Approved by Commission	Depreciation for FY 2016-17 HI (Actual)
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 WCI*) 14.75%			
5	Interest Capitalized			

Not applicable

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Department of Electricity, Lakshadweep Island
 Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 &
 Determination of Tariff for FY 2017-18.
 Details of loans for the year 2016-17
 (Rs. in Crores)

Sl. No.	Particulars (source)	2	3	4	5	6	7	8	9	10	11	12
	Opening balance	Rate of interest	Addition during the year	Repayment during the year	Closing balance	Claimed by Petitioner	Approved by Commission	Depreciation for FY 2016-17 (Actual)	Depreciation for FY 2016-17 (Estimated)	Depreciation for non-FY 2016-17 (Total)	Amount of interest paid	
1	SLR Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Non SLR Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	LIC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	RFC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Commercial Banks	0.00	0.00	-0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Bills discounting	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	Lease rental	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	PFC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	GPF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	CSS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	Working capital loan	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Add Govt. loan	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	-State Govt.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	-Central Govt.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	Total (13+14)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16	Less capitalization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17	Net interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18	Add prior period	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19	Total interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20	Finance charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21	Total interest and finance charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Format-11

Department of Electricity, Lakshadweep Island

Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 &

Determination of Tariff for FY 2017-18.

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	Revised rate of interest	Amount now being restructured	New rate of interest
				(Rs. in crores)	interest	(Rs. in crores)	
1	2	3	4	5	6	7	8
				0.00	0.00	0.00	0.00

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Format-13

Department of Electricity, Lakshadweep Island

Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18.

Repair and Maintenance Expenses

Sr. No	Particulars	Claimed by Petitioners	Approved by Commission	(Rs. in crores)						
				FY 2016-17						
		3	4	5	6	7				
				R & M Expenses for FY 2016-17 EB (Actual)	R & M Expenses for FY	R & M Expenses for FY				
1	2									
	Plant & machinery	11.47	3.76	7.67	7.67	15.34				
	-Plant & Apparatus	0.00	0.00	0.00	0.00	0.00				
	-EHV substations	0.00	0.00	0.00	0.00	0.00				
	- 33KV substation	0.00	0.00	0.00	0.00	0.00				
	- 11KV substation	0.00	0.00	0.00	0.00	0.00				
	- Switchgear and cable connections	0.00	0.00	0.00	0.00	0.00				
	- Others	0.00	0.00	0.00	0.00	0.00				
	Total	11.47	3.76	7.67	7.67	15.34				
2.	Building	0.00	0.00	0.00	0.00					
3.	Hydraulic works & civil works									
	Line cable & network	0.00	0.00	0.00	0.00	0.00				
	-EHV Lines	0.00	0.00	0.00	0.00	0.00				
	- 33KV lines	0.00	0.00	0.00	0.00	0.00				
	- 11KV lines	0.00	0.00	0.00	0.00	0.00				
	- LT lines	0.00	0.00	0.00	0.00	0.00				
	- Meters and metering equipment	0.00	0.00	0.00	0.00	0.00				
	- Others	0.00	0.00	0.00	0.00	0.00				
	Total	0.00	0.00	0.00	0.00	0.00				
5.	Vehicles	0.00	0.00	0.00	0.00	0.00				
6.	Furniture & fixtures	0.00	0.00	0.00	0.00	0.00				
7.	Office equipments	0.00	0.00	0.00	0.00	0.00				
8.	Operating expenses	0.00	0.00	0.00	0.00	0.00				
9.	Total	11.47	3.76	7.67	7.67	15.34				
10.	Add/Deduct share of others (To be specified)	0.00	0.00	0.00	0.00	0.00				
11.	Total expenses	11.47	3.76	7.67	7.67	15.34				
12.	Less capitalized	0.00	0.00	0.00	0.00	0.00				
13.	Net expenses	11.47	3.76	7.67	7.67	15.34				
14.	Add prior period *	0.00	0.00	0.00	0.00	0.00				
15.	Total expenses charged to revenue as R&M expenses	11.47	3.76	7.67	7.67	15.34				

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Format-14

Department of Electricity, Lakshadweep Island
Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18.

Total Number of Employees

Sr. No.	Particulars	Claimed by Petitioner	Approved by Commission	No. of Employees for FY 2016-17 H1 (Actual)	FY 2016-17		No. of Employees for FY 2016-17 H2 (Estimated)	No. of Employees for FY 2016-17 (Total)
1	2	3	4	5		6	7	
1	Number of employees as on 1st April	401	401	401		401	401	
2	Employees on deputation/ foreign service as on 1st April	0	0	0		0	0	
3	Total number of employees (1+2)	401	401	401		401	401	
4	Number of employees retired/retiring during the year	0	0	0		0	0	
5	Number of employees Recruited during the year	0	0	0		0	0	
6	Number of employees at the end of the year (3-4+5)	401	401	401		401	401	

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Format-15

Department of Electricity, Lakshadweep Island
Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18.

Employee Cost for the year 2016-17

Sr.No	Particulars	(Rs. in crores)				
		3 Claimed by Petitioner	4 Approved by Commission	5 Employee Cost for FY 2016-17 H1 (Actual)	6 Employee Cost for FY 2016-17 H2 (Estimated)	7 Employee Cost for FY 2016-17 (Total)
1	2	FY 2016-17				
	Salaries & Allowances					
1	Basic pay					
2	Dearness pay					
3	Dearness allowance					
4	House rent allowance					
5	Fixed medical allowance					
6	Medical reimbursement charges	12.44	12.70	8.03	8.03	16.06
7	Over time payment					
8	Other allowances (detailed list to be attached)					
9	Generation incentive					
10	Bonus					
11	Total	12.44	12.70	8.03	8.03	16.06
	Terminal Benefits					
12	Leave encashment	0.00	0.00	0.00	0.00	0.00
13	Gratuity	0.00	0.00	0.00	0.00	0.00
14	Commutation of pension	0.00	0.00	0.00	0.00	0.00
15	Workmen compensation	0.00	0.00	0.00	0.00	0.00
16	Ex-gratia	0.00	0.00	0.00	0.00	0.00
17	Total	0.00	0.00	0.00	0.00	0.00
	Pension Payments					
18	Basic pension	0.00	0.00	0.00	0.00	0.00
19	Dearness pension	0.00	0.00	0.00	0.00	0.00
20	Dearness allowance	0.00	0.00	0.00	0.00	0.00
21	Any other expenses	0.00	0.00	0.00	0.00	0.00
22	Total	0.00	0.00	0.00	0.00	0.00
23	Total (11 + 17 + 22)	12.44	12.70	8.03	8.03	16.06
24	Amount capitalized	0.00	0.00	0.00	0.00	0.00
25	Net amount	12.44	12.70	8.03	8.03	16.06
26	Add prior period expenses	0.00	0.00	0.00	0.00	0.00
27	Grand total	12.44	12.70	8.03	8.03	16.06

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Format-16

Department of Electricity, Lakshadweep Island

Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18.

Administration and General Expenses

(Rs. in crores)

Sr. No.	Sub-head	Claimed by Petitioner	Approved by Commission	FY 2016-17		
				A & G Expenses for FY 2016-17 HI (Actual)	A & G Expenses for FY 2016-17 H2 (Estimated)	A & G Expenses for FY 2016-17 (Total)
1	2	3	4	5	6	7
1	Rent, rates & taxes					
2	Insurance					
3	Telephone, postage & telegrams					
4	Consultancy fees					
5	Technical fees					
6	Other professional charges	1.41	1.73	0.75	0.75	1.50
7	Conveyance & travel expenses					
8	Electricity & water charges					
9	Others					
10	Freight					
11	Other material related expenses					
12	Total	1.41	1.73	0.75	0.75	1.50
13	Add/Deduct share of others (to be specified)	0.00	0.00	0.00	0.00	0.00
14	Total expenses	1.41	1.73	0.75	0.75	1.50
15	Less capitalized	0.00	0.00	0.00	0.00	0.00
16	Net expenses	1.41	1.73	0.75	0.75	1.50
17	Add prior period*	0.00	0.00	0.00	0.00	0.00
+	Total expenses charged to revenue	1.41	1.73	0.75	0.75	1.50

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Format-17

Department of Electricity, Lakshadweep Island

Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18.
Information regarding Bad and Doubtful Debts

Sr. No.	Particulars	Amount (Rs. in crores)					
		Claimed by Petitioners	Approved by Commission	Provision for Bad Debts for FY 2016-17 (Total)	3	4	5
1	Amount of receivable bad and doubtful debts (audited)						
2	Bad and doubtful debts actually written-off in the books of accounts						
3	Provision made for debts in ARR	0.17	0.00	0.18			

Format-18

Department of Electricity, Lakshadweep Island

Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18.
Information regarding Working Capital for the current Year 2016-17

Sr. No.	Particulars	Amount (in Crores Rs.)			
		Approved by Commission	Interest on Working Capital for FY 2016-17 (Total)	3	4
1	Interest on Working Capital	1.12	1.12		

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Format-19

Department of Electricity, Lakshadweep Island

**Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15,
APR of FY 2016-17 & Determination of Tariff for FY 2017-18.**

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	Nil
3	Amount adjusted	

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Department of Electricity, Lakshadweep Island
**Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15,
APR of FY 2016-17 & Determination of Tariff for FY 2017-18.**

Non Tariff Income

(Rs. in crores)

Sr. No.	Particulars	3	4	5	6	7
FY 2016-17						
1	2	3	4	5	6	7
1	Meter/service rent					
2	Late payment surcharge					
3	Theft/pilferage of energy					
4	Wheeling charges under open access	0.43	0.43	0.31	0.31	0.62
5	Income from trading					
6	Income staff welfare activities					
7	Misc. Receipts/income					
8	Total income	0.43	0.43	0.31	0.31	0.62
9	Add prior period income*	0.00	0.00	0.00	0.00	0.00
10	Total non tariff income	0.43	0.43	0.31	0.31	0.62

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Exhibit-24

Department of Electricity, Lakshadweep Island
 Provisional True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, ACR of FY 2016-17 & Determination of Tariff for FY 2017-18.
 Information regarding Wholesale Price Index (All Commodities)
 (To be submitted with documentary evidence)

Sr. No.	Period	WPI/CPI*	Increase over previous year
1	As on April 1 of previous Year	3	1
2	As on April 1 of Current Year		
3	As on April 1 of Security Year		Nil

Exhibit-24

Department of Electricity, Lakshadweep Island
 Provisional True-up for FY 2013-14 & FY 2014-15, ACR of FY 2016-17 & Determination of Tariff for FY 2017-18.
 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	6	7	8	9	10		11
1	As on March 31 of previous Year	48.29	26.24	48.29	51.23	48.29	112.67	112.67	61.23	112.67	119.53	112.67	30:70
2	During the current Year	5.86	5.31	2.94	2.94	5.86	13.72	12.39	6.86	6.86	13.72	30:70	
3	As on March 31 of Current Year	54.17	31.55	51.23	54.17	54.17	126.39	73.62	119.53	126.39	126.39	30:70	

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Format-25

Department of Electricity, Lakshadweep Island
Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18.
(Rs. in crores)

Sr. No.	Item of expense	FY 2016-17						
		3	4	5	6	7		
	Claimed by Petitioner	Approved by Commission	ARR for FY 2016-17 BH (Actual)	ARR for FY 2016-17 BH (Estimated)	ARR for FY 2016-17 BH (Total)			
1	2							
1	Cost of fuel	79.34	71.68	35.70	43.64	79.34		
2	Cost of power purchase	0.00	1.60	0.00	0.00	0.00		
3	Employee costs	12.44	12.70	8.03	8.03	16.06		
4	R&M expenses	11.47	3.76	7.67	7.67	15.34		
5	Administration and general expenses	1.41	1.73	0.75	0.75	1.50		
6	Depreciation	7.85	5.44	3.81	4.04	7.85		
7	Interest charges (including interest on working capital)	19.24	8.21	8.52	8.60	17.12		
8	Interest on Security Deposit		0.01	0.05	0.05	0.09		
9	Return on NFA /Equity	3.28	4.62	4.10	4.10	8.20		
10	Provision for Bad Debit	0.17	0.00	0.09	0.09	0.18		
11	Total revenue requirement	135.20	109.75	68.72	76.97	145.69		
12	Less: non tariff income	0.43	0.43	0.31	0.31	0.62		
13	Net revenue requirement (10-11)	134.77	109.32	68.41	76.66	145.07		
14	Revenue from tariff	16.90	25.19	9.15	9.15	18.30		
15	Gap	117.87	84.13	59.26	67.51	126.77		
16	Gap for -----	0.00	0.00	0.00	0.00	0.00		
17	Total gap (14+15)	117.87	84.13	59.26	67.51	126.77		
18	Revenue surplus carried over	0.00	0.00	0.00	0.00	0.00		
19	Additional revenue from proposed tariff	0.00	0.00	0.00	0.00	0.00		
20	Regulatory asset	0.00	0.00	0.00	0.00	0.00		
21	Energy sales (MU)	52.70	54.54	24.61	28.09	52.70		

RQ

-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18. Existing Tariff

2016-17 (As per existing Tariff)

Energy sales (MU)				Revenue (Rs. in crores)					
Claimed by Petitioner	Approved by Commission	Sales for FY 2016-17 H1 (Actual)	Sales for FY 2016-17 H2 (Estimate)	Sales for FY 2016-17 H1 (Actual)	Claimed by Petitioner	Approved by Commission	Non Tariff Income for FY 2016-17 H1 (Actual)	Non Tariff Income for FY 2016-17 H2 (Estimate)	Non Tariff Income for FY 2016-17 (Total)
4							8		
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42.28	17.66	23.35	41.01	41.01	16.74	4.85	4.85	9.70	9.70
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11.03	6.39	4.10	10.49	10.49	7.69	3.63	3.63	7.26	7.26
0.81	0.30	0.36	0.66	0.66	0.36	0.15	0.15	0.29	0.29
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.42	0.20	0.22	0.42	0.42	0.25	0.20	0.16	0.32	0.39
0.42	0.20	0.22	0.42	0.42	0.40	0.36	0.36	0.71	0.71
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.06	0.06	0.12	0.12	0.00	0.17	0.17	0.34	0.34
54.53	24.60	28.08	52.69	52.69	25.19	9.15	9.15	18.30	18.30
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54.53	24.60	28.08	52.69	52.69	25.19	9.15	9.15	18.30	18.30

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SUMMARY SHEET

Name of the Generating Station				
(Rs. in crores)				
Sr. No.	Particulars	Approved by Commission	Actuals	Deviation
1	2	3	4	5
1. Calculation of Capacity / Fixed Charges				
1.1	Interest on Loan Capital (Form - 4 & 5)			
1.2	Depreciation (Form - 7)			
1.3	Advance Against Depreciation (Form - 8)			
1.4	Return on Equity			
1.5	Operation & Maintenance Expenses (Form - 11)			
1.6	Foreign Exchange Rate Variation (Form - 10)			
1.7	Interest on Allowed Working Capital (Form — 9 as applicable)			
1.8	Taxes on Income			
1.9	Total		Not applicable	
2. Calculation of Energy / Variable charges				
2.1	Rate of Energy Charge from Primary Fuel (REC) p2			
2.2	Rate of Energy Charge from Secondary Fuel (REC)			
2.3	Rate of Energy Charge ex-bus(REC) ^{3A,3B,3C} Total		Not applicable	
3	Grand Total (1+2)			

Tariff Norms for Energy / Variable charges										
Name of the Generation Station:										
Special features of the plant										
a) Basic Characteristics ¹ & Site Specific Features ²										
b) Environmental Regulation related Features ³										
c) Any other special features										
d) Date of Commercial Operation (COD)										
e) Type of cooling System ⁵										
Fuel Details ⁴		Mention type of fuel			Primary		Secondary		Alternate Fuels	
Sr. No.	Particulars	Unit	Ref.	Derivation	X-3 Actual	X-2 Actual	X-1 Actual	Current year		
1	2	3	4	5	6	7	8	9		
1	Installed Capacity	MW								
2	PLF	%								
3	Generation	MU	A	A						
4	Auxiliary Consumption	% MU	B	B						
5	Generation (Ex-bus)	MU	C	(A - B)						
6	Station Heat Rate	Kcal/kWh	D	D						
7	Specific Oil Consumption	ML/kWh	E	E						
8	Calorific Value of Fuel Oil	Kcal/Litre	F	F						
9	Calorific Value of Coal	Kcal/Kg	G	G						
10	Overall Heat rate	Gcal	H	(A x D)						
11	Heat from Oil	Gcal	I	(A x E x F)						
12	Heat from Coal	Gcal	J	(H - I)						
13	Actual Oil consumption	KL	K	(J x 1000 /						
14	Actual Coal consumption	MT		(J x 1000 /						
15	Cost of Oil per KL	Rs/KL	M	M						
16	Cost of Coal per MT (incl. LADT)	Rs/MT	N	N						
17	Total cost of Oil	Rs.	0	(M x K / 10						
		Million		^ 6						
18	Total cost of Coal	Rs. Million	P	(N x L / 10						
				^ 6)						
19	Total Fuel Cost	Rs. Million	Q	(O + P)						
20	Fuel Cost/ kWh	Rs/kWh	R	(Q / C)						
The Commission may relax the norm and set trajectory										

Details provided vide separate Annexure

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Format - 3G

Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18.

Information regarding amount of Equity & Loan

Sr. No.	Period	Amt. of Equity (Rs. in crores)	Amt. of Loan (Rs. in crores)	Ratio of equity & loan
1	2	3	4	5
1	As on March 31 of previous year	Details provided in format- 24		
2	As on March 31 of current year			
3	As on March 31 of ensuing year			

Format - 4G
Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18.

Interest Capitalized

Sr. No.	Interest Capitalized	Previous year (actuals)	Current year (RE)	Ensuing year (projections)
1	2	3	4	5
1	WIP*	Details provided in format- 9		
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			

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Format - 5G
Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18.

Details of Loans Interest and Finance Charges for the year

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							
	PFC							
9	GPF							
10	CSS							
11	Working capital loan							
12	Others							
13	Total							
14	Add. Govt. loan -State Govt. -Central Govt.							
15	Total (13+14)							
16	Less Capitalisation							
17	Net Interest							
18	Add prior period							
19	Total Interest							
20	Finance charges							
21	Total Interest and finance charges							

Details provided in Format -10

Format - 6G
Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18.

Information regarding restructuring of outstanding loans during the year

Sr. No.	Source of Loans	Amount of original loans (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

Details provided in Format -11

RJ

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Calculation of Depreciation Rate									
Name of the Generating Station									
Date of Commercial operation of the Generating Station									
Capital Cost of the Generating Station									
Additional Capitalisation									
Total Capital cost of the Generating Station									
Estimated life of the Generating Station									
Rate of Depreciation									
(Amount in Crore Rupees)									
Sr. No.	Name of the Assets ¹	Depreciation rates as per CERC's Depreciation Rate		Previous Year		Current Year		Ensuing Year	
		Assets value at the beginning of the year	Depreciation charges	Assets value at the beginning of the year	Depreciation charges	Assets value at the beginning of the year	Depreciation charges	Assets value at the beginning of the year	Depreciation charges
1	Land	3	4	5	6	7	8	9	10
2	Building	3	4	5	6	7	8	9	10
3	and so on	3	4	5	6	7	8	9	10
4		3	4	5	6	7	8	9	10
5		3	4	5	6	7	8	9	10
6		3	4	5	6	7	8	9	10
7		3	4	5	6	7	8	9	10
8		3	4	5	6	7	8	9	10
9		3	4	5	6	7	8	9	10
10		3	4	5	6	7	8	9	10
11		3	4	5	6	7	8	9	10
12		3	4	5	6	7	8	9	10
Total		3	4	5	6	7	8	9	10
Weighted Average Depreciation Rate (%)		3	4	5	6	7	8	9	10
Details provided in Format - 12									

Name of the Power Station:

Calculation of Advance Against Depreciation

Sr. No.	Particulars	Previous Year				Current year	Ensuing Year	
		X-2	X-1	X	X+1		X+2	
		Actual	Actual	Revised	Projected	Projected		
1	1/10th of the Loan(s)							
2	Repayment of the Loan(s) as considered for working out Interest on Loan							
3	Minimum of the Above							
4	Less: Depreciation during the year							
	A							
5	Cumulative Repayment of the Loan(s) as considered for working out Interest on Loan							
6	Less: Cumulative Depreciation							
	B							
7	Advance Against Depreciation (minimum of A or B)							

Not applicable as there is no loan repayment

RG

Format - 9C

Name of the Power Station:
Calculation of interest on Working Capital for generation

Sr. No.	Particulars	(Rs. In Crores)				
		Previous Year		Current year	Ensuing Year	
		X-3 Actual	X-2 Actual	X Revised	X+1 Projected	X+2 Projected
1	2	3	4	5	6	7
1	Cost of Coal / Lignite ¹					
2	Cost of Secondary Fuel Oil ¹					
3	Fuel Cost					
4	Liquid Fuel Stock ²					
5	O&M expenses					
6	Maintenance spares					
7	Receivables					
8	Total working capital					
9	Rate of interest on working capital					
10	Interest on working capital					

Being an integrated utility working capital requirement is calculated for all the functions and provided in Format -18

Format - 10C
Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18.

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	Not applicable
3	Amount adjusted	

19

Format 11G

Name of the Power Station:

Details of Operation and Maintenance Expense

Sr. No.	Particulars	Previous Year			Current year	Ensuing Year
		X-3	X-2	X-1	X	X+1
		Actual	Actual	Actual	Revised	Projected
1	2	3	4	5	6	7
(A)	Breakup of O&M expenses					
1	Consumption of Stores and Spares					
2	Repair and Maintenance					
3	Insurance					
4	Security					
5	Administrative Expenses					
	- Rent					
	- Electricity Charges					
	- Travelling and conveyance					
	- Telephone, telex and postage					
	- Advertising					
	- Entertainment					
	- Others (Specify items)					
	Sub-Total (Administrative					
6	Employee Cost					
	a) Salaries, wages and allowances					
	i. Basic pay					
	ii. Dearness pay					
	iii. Dearness allowance					
	iv. House rent allowance					
	v. Fixed medical allowance					
	vi. Medical reimbursement charges					
	vii. Over time payment					
	viii. Other allowances (detailed list to be attached)					
	ix. Generation incentive					
	x. Bonus					
	b) Staff welfare Expenses / Terminal Benefits					
	i. Leave encashment					
	ii. Gratuity					
	iii. Commutation of pension					
	iv. Workman compensation					
	v. Ex-gratia					
	Total					

Separate power stationwise details are not maintained. Consolidated Operation & Maintenance expenses is provided in Format-13, 15 & 16

12

Sr. No.	Particulars	Previous Year			Current year	Ensuing Year
		X-3	X-2	X-1		
		Actual	Actual	Actual	Revised	Projected
1	2	3	4	5	6	7
	c) Productivity linked incentive					
	d) Pension Payments					
	i. Basic pension					
	ii. Dearness pension					
	iii. Dearness allowance					
	iv. Any other expenses					
	Total					
	Total Employee Cost (a+b+c=4)					
7	Corporate/ Head office expenses allocation					
8	Total (1 to 7)					
	LESS: Recovered, if any					
	Net Expenses					
(B)	Breakup of corporate expenses (Aggregate)					
	- Employee expenses					
	- Repair and maintenance					
	- Training and Recruitment					
	- Communication					
	- Travelling					
	- Security					
	- Rent					
	- Others					
	Total					
(C)	Details of number of Employees					
	i. Executives					
	ii. Non-Executives					
	iii. Skilled					
	iv. Non-Skilled					
	Total					

NS

Format - 12G

Name of the Generating Station:
 Date of Commercial operation of the Generating Station:
Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18.

Generation Tariff Determination, Return on Equity and Tax on Income

Sr. No.	Particulars	(Rs. in Crore)					
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
1	Gross Generation (MU)						
2	Auxiliary Consumption (MU)						
3	Net Generation (MU)						
4	Capacity Charges						
	a) Interest on Loan Capital						
	b) Depreciation						
	c) Advance Against Depreciation						
	d) O&M Expenses						
	e) Interest on Working Capital						
	f) Foreign exchange Rate Variation						
	g) Return on Equity						
	h) Taxes						
5	Energy/ Variable Charges*						
6	Total Expenses (4+ 5)						
7	Cost per Unit (3 / 6)						

LED is operating as an integrated utility and separate generation tariff is not proposed

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DEPARTMENT OF ELECTRICITY, LAKSHASWEEP

Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18.

**ENERGY DEMAND
YEAR 2014-15**

Sr. No.	Category of Consumer***	No. of Consumers at the end of the year (Nos.)			Energy Sale/Demand (MUs)		
		Approved by Commission	Actuals	Deviation	Approved by Commission	Actuals	Deviation
1	2	3	4	5	6	7	8
1	Domestic	16984	17761	-777	35.69	33.57	2.12
2	Commercial (NRS)	3157	3189	-32	11.54	9.34	2.20
3	Industrial						
(a)	HT Supply	18	0		0.00	0.00	
(b)	LT Supply	317	321	14	0.39	0.42	-0.03
(c)	Total	335	321	14	0.39	0.42	-0.03
4	Public Lighting	74	73	1	1.07	0.81	0.26
5	Railway Traction						
6	Total Metered Sales (except Agriculture) within State/UT (total: 1 to 5)	20550	21344	-794	48.69	44.14	4.55
7	Agricultural Consumption						
(a)	Metered						
(b)	Un-metered						
(c)	Total						
8	Temporary	107	0	107	0.09	0.12	-0.03
9	LIG (Unmetered)						
10	Bulk supply						
10	Total Demand/ Sale Within State/UT (6 to 9)	20657	21344	-687	48.77	44.26	4.51

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Format-2

**Information regarding AT&C LOSS OF licensee
Name of State/UT Lakshadweep Island
Name of licensee Department of Electricity, Lakshadweep Administration.
YEAR 2014-15**

S. No	Particulars	Calculation	Unit	Approved by Commission	Actuals	Deviation
1	2	3	4	5	6	7
1	Generation (own as well as any other connected generation net after deducting auxiliary consumption) within area of supply of DISCOM.	A	MU	56.72	51.32	5.40
2	Input energy (metered Import) received at interface points of DISCOM network.	B	MU	0.00	0.00	0.00
3	Input energy (metered Export) by the DISCOM at interface points of DISCOM network.	C	MU	0	0	0.00
4	Total energy available for sale within the licensed area to the consumers of the DISCOM	D=A+B+C	MU	56.72	51.32	5.40
5	Energy billed to metered consumers within the licensed area of the DISCOM	E	MU	48.77	44.26	4.51
6	Energy billed to un-metered consumers within the licensed area of the DISCOM	F	MU	0	0	0.00
7	Total energy billed	G=E+F	MU	48.77	44.26	4.51
8	Amount billed to consumer within the licensed area of DISCOM.	H	Rs.	13.21	14.43	-1.22

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**Department of Electricity, Lakshadweep Island
YEAR 2014-15
ENERGY BALANCE**

(All figures in MU)

Sr. No.	Item	Approved by Commission	Actuals	Deviation
1	2	3	4	5
A)	ENERGY REQUIREMENT			
1	Energy sales to metered category within the State/UT	48.77	44.26	4.51
2	Energy sales to Agriculture consumers	0.00	0.00	0.00
3	Total sales within the State/UT	48.77	44.26	4.51
4	Sales to common pool consumers/ UI	0.00	0.00	0.00
5	Sales outside state/UT	0.00	0.00	0.00
	Sales			
6	a) To electricity traders	0.00	0.00	0.00
	b) Through PX			
	Sales to other distribution licensees			
7	a) Bilateral Trade	0.00	0.00	0.00
	b) Banking Arrangement			
8	Total sales	48.77	44.26	4.51
9	T&D losses			
	i) %	14.00%	13.75%	0.25%
	ii) MU	7.95	7.06	0.89
10	Total energy requirement	56.72	51.32	5.40
B)	ENERGY AVAILABILITY			
1	Thermal			
2	Solar	56.72	51.32	5.40
	Power Purchased from			
	a) Common Pool/UI	0.00	0.00	0.00
3	b) Traders	0.00	0.00	0.00
	c) PX	0.00	0.00	0.00
	d) Others	0.00	0.00	0.00
4	Net power purchase (1 +2 +3)	56.72	51.32	5.40
5	Total energy availability	56.72	51.32	5.40

KG

Department of Electricity, Lakshadweep Island
 Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18.
 POWER PURCHASE COST
 YEAR 2014-15

Sr. No.	Source	Capacity (MW)		Firm allocation to Licensee MW	Gen. (MU)	Availability / PLF (in %)	AFC (Rs. Crore)	Licensee share (%)	Purchase (MU)	External losses (%)	Energy recd. by Licensee	VC (Rs./ Unit)	FC (Rs. crores)	VC (Rs. crores)	Others (Rs. crore)	Total (Rs. crore)
		4	5													
1	2				6	7	8	9	10	11	12	13	14	15	16	17
	1	Power Purchase														
	1	Thermal														
	ii.	Hydro														
	iii.	Solar						NIL								
	2	PTC/Traders														
	3	Others (may be specified)														
	4	UI														
	5	Other Charges														
		Total			0.00				0.00		0.00		0.00	0.00	0.00	0.00

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SOURCE OF FINANCING FOR SCHEME											
Actual Expenditure	Consumer Contribution	Capital Subsidies / Grants / Component	Equity Infused **	Internal Accrual (from free reserves and surplus)	Total capital expenditure approved (Rs. Cr.)	Project Completion date (DD-MM-YY)	Project Start Date (DD-MM-YY)	Approved by the Commission* (YES/NO)	Nature of Project (Select appropriate code from below)	Year of Start	Name of scheme
12	11	10	9	8	7	6	5	4	3	2	1
NA	NA	NA	NA	NA	NA	-	-	-	-	2014-15	Scheme wise details provided as per Annexure - I

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Department of Electricity, Lakshadweep Island
Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of FY 2017-18.

Capital Base and Return
(Rs. in crores)

Sr. No.	Particulars	FY 2014-15				
		Approved by Commission	Actuals	Deviation	Actuals	Deviation
		3	4	5		
1	2					
1	Gross block at beginning of the year	54.46	137.25	-82.79		
2	Less accumulated depreciation	3.66	39.22	-35.56		
3	Net block at beginning of the year	50.80	98.03	-47.23		
4	Less accumulated consumer contribution	0.00	0.00	0.00		
5	Net fixed assets at beginning of the year	50.80	98.03	-47.23		
6	Reasonable return @3% of NFA	1.52	2.94	-1.42		

Sr. No.	Particulars	WIP			Fixed Assets		
		Approved by Commission	Actuals	Deviation	Approved by Commission	Actuals	Deviation
		FY 2014-15			FY 2014-15		
		3	4	5	6	7	
1	2						
	As on 31st March of previous year				54.46	137.25	
1	Add capital expenditure during current year				19.06	8.20	
	Total:				73.52	145.45	
	Less transferred to fixed assets				0.00	0.00	
2	As on 31st March of current year				73.52	145.45	

Sr. No.	Particulars	WIP			Fixed Assets		
		Approved by Commission	Actuals	Deviation	Approved by Commission	Actuals	Deviation
		FY 2014-15			FY 2014-15		
		3	4	5	6	7	
1	2						
	As on 31st March of previous year				54.46	137.25	
1	Add capital expenditure during current year				19.06	8.20	
	Total:				73.52	145.45	
	Less transferred to fixed assets				0.00	0.00	
2	As on 31st March of current year				73.52	145.45	

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Department of Electricity, Lakshadweep Island
 Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18.

Original Cost of Fixed Assets

(Rs. in crores)

Sr. No.	Assets group	Value of assets at the beginning of the year			Addition during the year			Closing balance at the end of the year			
		Approved by Commission	Actuals	Deviation	Approved by Commission	Actuals	Deviation	Approved by Commission	Actuals	Deviation	
1	Thermal	3	54.46	-82.79	6	8.20	10.86	9	73.52	145.45	-71.93
2		4	137.25	-82.79	7	8.20	10.86	10	73.52	145.45	-71.93
3	Internal combustion	5	0.00	0.00	8	0.00	0.00	9	0.00	0.00	0.00
4		6	0.00	0.00	9	0.00	0.00	10	0.00	0.00	0.00
5	Transmission	7	0.00	0.00	10	0.00	0.00	11	0.00	0.00	0.00
6		8	0.00	0.00	11	0.00	0.00	12	0.00	0.00	0.00
7	Distribution	9	0.00	0.00	12	0.00	0.00	13	0.00	0.00	0.00
8		10	0.00	0.00	13	0.00	0.00	14	0.00	0.00	0.00
9	Others	11	0.00	0.00	14	0.00	0.00	15	0.00	0.00	0.00
10		12	0.00	0.00	15	0.00	0.00	16	0.00	0.00	0.00
11	Total	13	54.46	-82.79	16	8.20	10.86	17	73.52	145.45	-71.93
12		14	137.25	-82.79	17	8.20	10.86	18	73.52	145.45	-71.93

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Format-7

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Department of Electricity, Lakshadweep Island

Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18.

Works-in-Progress

Sr. No.	Particulars	Approved by Commission	FY 2014-15		Deviation
			Actuals	Deviation	
1	2	3	4	5	
1	Opening balance				
2	Add: New investments				
3	Total			Not applicable	
4	Less investment capitalized				
5	Closing balance				

Format-9

Department of Electricity, Lakshadweep Island

Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18.

Interest Capitalized

Sr.No.	Interest Capitalized	Approved by Commission	FY 2014-15		Deviation
			Actuals	Deviation	
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*) 14.75%			Not applicable	
5	Interest Capitalized				

NS

Department of Electricity, Lakshadweep Island

Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 &

Determination of Tariff for FY 2017-18.

Details of loans for the year 2014-15

(Rs. in Crores)

Sl. No.	Particulars (source)	Opening balance	Rate of interest	Addition during the year	Repayment during	Closing balance	Amount of interest paid		
							Approved by Commission	Actuals	Deviation
1	2	3	4	5	6	7	8	9	10
1	SLR Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Non SLR Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	LIC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	REC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Commercial Banks	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Bills discounting	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	Lease rental	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	PFC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	GPF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	CSS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	Working capital loan	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Add Govt. loan	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	-State Govt.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	-Central Govt.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	Total (13+14)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16	Less capitalization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17	Net interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18	Add prior period	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19	Total interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20	Finance charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21	Total interest and finance charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Format-11

Department of Electricity, Lakshadweep Island

Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 &

Determination of Tariff for FY 2017-18.

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	Revised rate of interest	Amount now being restructured (Rs. in crores)	New rate of interest
				(Rs. in crores)			
1	2	3	4	5	6	7	8
		0.00	0.00	0.00	0.00	0.00	0.00

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Value of Assets and Depreciation Charges

Sr. No.	Particulars Name of the Assets	1	2	3	4	5	6	7	8	9	FY 2014-15	
											Assets value at the beginning of the year	Depreciation charges
					Approved by Commission	Actuals	Deviation	Approved by Commission	Actuals	Deviation		
	(i) Thermal				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1	Land and land rights				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Buildings				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Hydraulic works				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Other civil works				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Plant and machinery				54.46	137.25	-82.79	3.66	5.62	-1.96		
6	Lines and cable network				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	Vehicles				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Furniture and fixtures				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Computer				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Total				54.46	137.25	-82.79	3.66	5.62	-1.96		
	(ii) Hydel				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1	Land and land rights				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Buildings				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Hydraulic works				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Other civil works				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Plant and machinery				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Lines and cable network				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	Vehicles				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Furniture and fixtures				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Office equipment				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Total				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	(iii) Internal combustion				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1	Land and land rights				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Buildings				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Hydraulic works				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Other civil works				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Plant and machinery				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Lines and cable network				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	Vehicles				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Furniture and fixtures				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Office equipment				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Total				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Note: Category wise details of depreciation provided in separate Annexure-2

Sr. No.	Particulars Name of the Assets	FY 2014-15				FY 2014-15				
		Assets value at the beginning of the year	Approved by Commission	Actuals	Deviation	Approved by Commission	Actuals	Deviation	Depreciation charges	
		1	2	3	4	5	6	7	8	9
	(iv) Transmission	1	Land and land rights	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2	Buildings	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		3	Hydraulic works	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		4	Other civil works	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		5	Plant and machinery	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		6	Lines and cable network	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		7	Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		8	Furniture and fixtures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		9	Office equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total	10		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	(v) Distribution	1	Land and land rights	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2	Buildings	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		3	Hydraulic works	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		4	Other civil works	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		5	Plant and machinery	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		6	Lines and cable network	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		7	Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		8	Furniture and fixtures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		9	Office equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total	10		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	(vi) Others									
	Total	10		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Grand Total (I to VI)			54.46	137.25	-82.79	3.66	5.62	-1.96	

Department of Electricity, Lakshadweep Island

Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18.

Repair and Maintenance Expenses

(Rs. in crores)

Sr. No	Particulars	Approved by Commission	FY 2014-15		
			3	4	5
1	2				
	Plant & machinery	3.57	6.35	-2.78	
	-Plant & Apparatus	0.00	0.00	0.00	
	-EHV substations	0.00	0.00	0.00	
1	- 33KV substation	0.00	0.00	0.00	
	- 11KV substation	0.00	0.00	0.00	
	- Switchgear and cable connections	0.00	0.00	0.00	
	- Others	0.00	0.00	0.00	
	Total	3.57	6.35	-2.78	
2.	Building	0.00	0.00	0.00	
3.	Hydraulic works & civil works				
	Line cable & network	0.00	0.00	0.00	
	-EHV Lines	0.00	0.00	0.00	
	- 33KV lines	0.00	0.00	0.00	
	- 11KV lines	0.00	0.00	0.00	
4.	- LT lines	0.00	0.00	0.00	
	- Meters and metering equipment	0.00	0.00	0.00	
	- Others	0.00	0.00	0.00	
	Total	0.00	0.00	0.00	
5.	Vehicles	0.00	0.00	0.00	
6.	Furniture & fixtures	0.00	0.00	0.00	
7.	Office equipments	0.00	0.00	0.00	
8.	Operating expenses	0.00	0.00	0.00	
9.	Total	3.57	6.35	-2.78	
10.	Add/Deduct share of others (To be specified)	0.00	0.00	0.00	
11.	Total expenses	3.57	6.35	-2.78	
12.	Less capitalized	0.00	0.00	0.00	
13.	Net expenses	3.57	6.35	-2.78	
14.	Add prior period *	0.00	0.00	0.00	
15.	Total expenses charged to revenue as R&M expenses	3.57	6.35	-2.78	

Department of Electricity, Lakshadweep Island

Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18.

Total Number of Employees

Sr. No.	Particulars	Approved by Commission	FY 2014-15		Deviation
			Actuals		
1	2	3	4	5	
1	Number of employees as on 1st April	356	385	-29	
2	Employees on deputation/ foreign service as on 1st April	0	0	0	
3	Total number of employees (1+2)	356	385	-29	
4	Number of employees retired/retiring during the year	0	0	0	
5	Number of employees Recruited during the year	0	0	0	
6	Number of employees at the end of the year (3-4+5)	356	385	-29	

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Department of Electricity, Lakshadweep Island

Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18.

Employee Cost for the year 2014-15

Sr.No	Particulars	Approved by Commission	FY 2014-15		Deviation
			3	4	
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	10.57	16.38	-5.81	
7	Over time payment				
8	Other allowances (detailed list to be attached)				
9	Generation incentive				
10	Bonus				
11	Total	10.57	16.38	-5.81	
	Terminal Benefits				
12	Leave encashment	0.00	0.00	0.00	
13	Gratuity	0.00	0.00	0.00	
14	Commutation of pension	0.00	0.00	0.00	
15	Workmen compensation	0.00	0.00	0.00	
16	Ex-gratia	0.00	0.00	0.00	
17	Total	0.00	0.00	0.00	
	Pension Payments				
18	Basic pension	0.00	0.00	0.00	
19	Dearness pension	0.00	0.00	0.00	
20	Dearness allowance	0.00	0.00	0.00	
21	Any other expenses	0.00	0.00	0.00	
22	Total	0.00	0.00	0.00	
23	Total (11+17+22)	10.57	16.38	-5.81	
24	Amount capitalized	0.00	0.00	0.00	
25	Net amount	10.57	16.38	-5.81	
26	Add prior period expenses	0.00	0.00	0.00	
27	Grand total	10.57	16.38	-5.81	

NS

Format-16**Department of Electricity, Lakshadweep Island**

Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18.

Administration and General Expenses

Sr. No.	Sub-head	Approved by Commission		Actuals	Deviation
		FY 2014-15			
1	2	3	4	5	
1	Rent, rates & taxes				
2	Insurance				
3	Telephone, postage & telegrams				
4	Consultancy fees				
5	Technical fees				
6	Other professional charges	1.03	2.98	-1.95	
7	Conveyance & travel expenses				
8	Electricity & water charges				
9	Others				
10	Freight				
11	Other material related expenses				
12	Total	1.03	2.98	-1.95	
13	Add/Deduct share of others (io be specified)	0.00	0.00	0.00	
14	Total expenses	1.03	2.98	-1.95	
15	Less capitalized	0.00	0.00	0.00	
16	Net expenses	1.03	2.98	-1.95	
17	Add prior period*	0.00	0.00	0.00	
+	Total expenses charged to revenue	1.03	2.98	-1.95	

Format-17
Department of Electricity, Lakshadweep Island
Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY
2016-17 & Determination of Tariff for FY 2017-18.
Information regarding Bad and Doubtful Debts

Sr. No.	Particulars	Approved by Commission	Amount (Rs. in crores)		
			FY 2014-15	Actuals	Deviation
1	2	3	4	5	
1	Amount of receivable bad and doubtful debts (audited)				
2	Bad and doubtful debts actually written-off in the books of accounts			Not Applicable	
3	Provision made for debts in ARR	0.07	0.14	-0.08	

Format-18
Department of Electricity, Lakshadweep Island
Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY
2016-17 & Determination of Tariff for FY 2017-18.
Information regarding Working Capital for the current Year 2014-15

Sr. No.	Particulars	Approved by Commission	Amount (in Crores Rs.)		
			FY 2014-15	Actuals	Deviation
1	2	3	4	5	
1	Fuel Cost	17.95	12.88	5.07	
2	Power Purchase Cost	0.00	0.00	0.00	
3	One month's employee costs	0.88	1.36	-0.48	
4	Administration & general expenses	0.09	0.25	-0.16	
5	One month's R&M Cost	0.30	0.53	-0.23	
6	Total	19.22	15.02	4.20	
7	Interest on working capital	2.82	2.15	0.67	

AG

Format-19

Department of Electricity, Lakshadweep Island
Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15,
APR of FY 2016-17 & Determination of Tariff for FY 2017-18.

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	Nil
3	Amount adjusted	

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Department of Electricity, Lakshadweep Island
Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15,
APR of FY 2016-17 & Determination of Tariff for FY 2017-18.

Non Tariff Income

Sr. No.	Particulars	Approved by Commission	FY 2014-15		Deviation
			3	4	
1	2	3	4	5	
1	Meter/service rent				
2	Late payment surcharge				
3	Theft/pilferage of energy				
4	Wheeling charges under open access	0.33	0.85	-0.52	
5	Income from trading				
6	Income staff welfare activities				
7	Misc. Receipts/Income				
8	Total income	0.33	0.85	-0.52	
9	Add prior period income*	0.00	0.00	0.00	
10	Total non tariff income	0.33	0.85	-0.52	

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Format-23

Department of Electricity, Lakshadweep Island
 Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of
 Tariff for FY 2017-18.

Information relating Wholesale Price Index (All Commodities)
 (To be supported with documentary evidence)

Sr. No.	Period	WPI/CPI*	Increase over previous year
		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	Nil	

Format-24

Department of Electricity, Lakshadweep Island
 Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of
 Tariff for FY 2017-18.

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
		Approved by Commission	Actuals	Deviation	Approved by Commission	Actuals	Deviation	
		FY 2014-15			FY 2014-15			
		3	4	5	6	7	8	9
1	As on March 31 of previous Year	16.34	41.18	-24.84	31.90	96.08	-64.18	30:70
2	During the current Year	5.72	2.46	3.26	13.34	5.74	7.60	30:70
3	As on March 31 of current Year	22.06	43.64	-21.58	45.24	101.82	-56.58	30:70

NS

Format-25**Department of Electricity, Lakshadweep Island**

Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18.

Sr. No.	Item of expense	FY 2014-15		
		Approved by Commission	Actuals	Deviation
1	2	3	4	5
1	Cost of fuel	108.19	77.27	30.92
2	Cost of power purchase	0.00	0.00	0.00
3	Employee costs	10.57	16.38	-5.81
4	R&M expenses	3.57	6.35	-2.78
5	Administration and general expenses	1.03	2.98	-1.95
6	Depreciation	3.66	5.62	-1.96
7	Interest charges (including interest on working capital)	8.26	16.04	-7.78
8	Interest on Security Deposit	0.01	0.07	-0.06
9	Return on NFA /Equity	1.52	2.94	-1.42
10	Provision for Bad Debit	0.07	0.14	-0.07
11	Total revenue requirement	136.89	127.80	9.09
12	Less: non tariff income	0.33	0.85	-0.52
13	Net revenue requirement (10-11)	136.56	126.95	9.61
14	Revenue from tariff	13.30	14.43	-1.13
15	Gap	123.26	112.52	10.74
16	Gap for -----	0.00	0.00	0.00
17	Total gap (14+15)	123.26	112.52	10.74
18	Revenue surplus carried over	0.00	0.00	0.00
19	Additional revenue from proposed tariff	0.00	0.00	0.00
20	Regulatory asset	0.00	0.00	0.00
21	Energy sales (MU)	48.77	44.26	4.51

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SUMMERY SHEET				
Name of the Generating Station				
Sr. No.	Particulars	Approved by Commission	Actuals	Deviation
1	2	3	4	5
1. Calculation of Capacity / Fixed Charges				
1.1	Interest on Loan Capital (Form - 4 & 5)			
1.2	Depreciation (Form - 7)			
1.3	Advance Against Depreciation (Form - 8)			
1.4	Return on Equity			
1.5	Operation & Maintenance Expenses (Form - 11)			
1.6	Foreign Exchange Rate Variation (Form - 10)			
1.7	Interest on Allowed Working Capital (Form - 9 as applicable)			
1.8	Taxes on Income			
1.9	Total			
2. Calculation of Energy / Variable charges				
2.1	Rate of Energy Charge from Primary Fuel (REC) p2			
2.2	Rate of Energy Charge from Secondary Fuel (REC)			
2.3	Rate of Energy Charge ex-bus(REC) ^{3A,3B,3C} Total			
3	Grand Total (1+2)			

Not applicable

12

Tariff Norms for Energy / Variable charges										
Name of the Generation Station:										
Special features of the plant										
a) Basic Characteristics ¹ & Site Specific Features ²										
b) Environmental Regulation related Features ³										
c) Any other special features										
d) Date of Commercial Operation (COD)										
e) Type of cooling System ⁵										
Fuel Details ⁴		Mention type of fuel			Primary		Secondary		Alternate Fuels	
Sr. No.	Particulars	Unit	Ref.	Derivation	Previous Year		Current year			
1	2	3	4	5	X-3 Actual	X-2 Actual	X-1 Actual	X	Revised	
					6	7	8	9		
1	Installed Capacity	MW								
2	PLF	%								
3	Generation	MU	A	A						
4	Auxiliary Consumption	% MU	B	B						
5	Generation (Ex-bus)	MU	C	(A - B)						
6	Station Heat Rate	Kcal/kWh	D	D						
7	Specific Oil Consumption	MI/kWh	E	E						
8	Calorific Value of Fuel Oil	Kcal/Litre	F	F						
9	Calorific Value of Coal	Kcal/Kg	G	G						
10	Overall Heat rate	Gcal	H	(A x D)						
11	Heat from Oil	Gcal	I	(A x E x F)						
12	Heat from Coal	Gcal	J	(H - I)						
13	Actual Oil consumption	KL	K	(J x 1000 /						
14	Actual Coal consumption	MT		(J x 1000 /						
15	Cost of Oil per KL	Rs/KL	M	M						
16	Cost of Coal per MT (incl. LADT)	Rs/MT	N	N						
17	Total cost of Oil	Rs. Million	0	(M x K / 10 ^{^6})						
18	Total cost of Coal	Rs. Million	P	(N x L / 10 ^{^6})						
19	Total Fuel Cost	Rs. Million	Q	(O + P)						
20	Fuel Cost/ kWh	Rs/kWh	R	(Q / C)						
The Commission may relax the norm and set trajectory										

Details provided vide separate Annexure

Format - 3G

Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18.

Information regarding amount of Equity & Loan

Sr. No.	Period	Amt. of Equity (Rs. in crores)	Amt. of Loan (Rs. in crores)	Ratio of equity & loan
1	2	3	4	5
1	As on March 31 of previous year	Details provided in format- 24		
2	As on March 31 of current year			
3	As on March 31 of ensuing year			

Format - 4G

Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18.

Interest Capitalized

Sr. No.	Interest Capitalized	Previous year (actuals)	Current year (RE)	Ensuing year (projections)
1	2	3	4	5
1	WIP*	Details provided in format- 9		
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			

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Format - 5G
Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18.

Details of Loans Interest and Finance Charges for the year

Sl. No.	Particulars (source)	Opening balance	Rate of interest	Addition during the year	Repayment during the year	Closing balance	Amount of interest paid (Rs. In Crores)	
							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							
	PFC							
9	GPF							
10	CSS							
11	Working capital loan							
12	Others							
13	Total							
14	Add. Govt. loan -State Govt. -Central Govt.							
15	Total (13+14)							
16	Less Capitalisation							
17	Net Interest							
18	Add prior period							
19	Total Interest							
20	Finance charges							
21	Total Interest and finance charges							

Details provided in Format -10

Format - 6G
Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18.

Information regarding restructuring of outstanding loans during the year

St. No.	Source of Loans	Amount of original loans (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

Details provided in Format -11

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22

Name of the Generating Station									
Date of Commercial operation of the Generating Station									
Capital Cost of the Generating Station									
Additional Capitalisation									
Total Capital cost of the Generating Station									
Estimated life of the Generating Station									
Rate of Depreciation									
(Amount in Crore Rupees)									
Sr. No.	Name of the Assets	Depreciation rates as per CERCs	Previous Year		Current Year		Ensuing Year		Accumulated depreciation amount
			Assets value at the beginning of the year	Depreciation charges	Assets value at the beginning of the year	Depreciation charges	Assets value at the beginning of the year	Depreciation charges	
1	2	3	4	5	6	7	8	9	10
	Land								
	Building								
	3 and so on								
	4								
	5								
	6								
	7								
	8								
	9								
	10								
	11								
	12								
	Total								
	Weighted Average Depreciation Rate (%)								

Details provided in Format - 12

Calculation of Depreciation Rate

Format - 7G

Name of the Power Station:

Calculation of Advance Against Depreciation

Sr. No.	Particulars	Previous Year		Current year	Ensuing Year	
		X-2	X-1	X	X+1	X+2
		Actual	Actual	Revised	Projected	Projected
1	1/10th of the Loan(s)					
2	Repayment of the Loan(s) as considered for working out Interest on Loan					
3	Minimum of the Above					
4	Less: Depreciation during the year					
	A					
5	Cumulative Repayment of the Loan(s) as considered for working out Interest on Loan					
6	Less: Cumulative Depreciation					
	B					
7	Advance Against Depreciation (minimum of A or B)					

Not applicable as there is no loan repayment

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Format - 9C

Name of the Power Station: Calculation of interest on Working Capital for generation

Sr. No.	Particulars	(Rs. In Crores)				
		Previous Year		Current year	Ensuing Year	
		X-3 Actual	X-2 Actual	X Revised	X+1 Projected	X+1 Projected
1	2	3	4	5	6	7
1	Cost of Coal / Lignite ¹					
2	Cost of Secondary Fuel Oil ¹					
3	Fuel Cost					
4	Liquid Fuel Stock ²					
5	O&M expenses					
6	Maintenance spares					
7	Receivables					
8	Total working capital					
9	Rate of interest on working capital					
10	Interest on working capital					

Being an integrated utility working capital requirement is calculated for all the functions and provided in Format -18

Format - 10C
Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18

Sr. No.	Particulars	Amount (Rs. In Crores)
		2
1	Amount of Liability provided	3
2	Amount recovered	Not applicable
3	Amount adjusted	

R2

Name of the Power Station:

Format 11G

Details of Operation and Maintenance Expense

Sr. No.	Particulars	Previous Year				Current year	Ensuig Year
		X-3	X-2	X-1	X		
		Actual	Actual	Actual	Revised	Projected	
1	2	3	4	5	6	7	
(A)	Breakup of O&M expenses						
1	Consumption of Stores and Spares						
2	Repair and Maintenance						
3	Insurance						
4	Security						
5	Administrative Expenses						
	- Rent						
	- Electricity Charges						
	- Travelling and conveyance						
	- Telephone, telex and postage						
	- Advertising						
	- Entertainment						
	- Others (Specify items)						
	Sub-Total (Administrative						
6	Employee Cost						
	a) Salaries, wages and allowances						
	i. Basic pay						
	ii. Dearness pay						
	iii. Dearness allowance						
	iv. House rent allowance						
	v. Fixed medical allowance						
	vi. Medical reimbursement charges						
	vii. Over time payment						
	viii. Other allowances (detailed list to be attached)						
	ix. Generation incentive						
	x. Bonus						
	b) Staff welfare Expenses / Terminal Benefits						
	i. Leave encashment						
	ii. Gratuity						
	iii. Commutation of pension						
	iv. Workman compensation						
	v. Ex-gratia						
	Total						

Separate power stationwise details are not maintained. Consolidated Operation & Maintenance expenses is provided in Format-13,15 &16

Sr. No.	Particulars	Previous Year				Current year	Ensuing Year
		X-3	X-2	X-1	X		
		Actual	Actual	Actual	Revised	Projected	
1	2	3	4	5	6	7	
	c) Productivity linked incentive						
	d) Pension Payments						
	i. Basic pension						
	ii. Dearness pension						
	iii. Dearness allowance						
	iv. Any other expenses						
	Total						
	Total Employee Cost (a+b+c=4)						
7	Corporate/ Head office expenses allocation						
8	Total (1 to 7)						
	LESS: Recovered, if any						
	Net Expenses						
(B)	Breakup of corporate expenses (Aggregate)						
	- Employee expenses						
	- Repair and maintenance						
	- Training and Recruitment						
	- Communication						
	- Travelling						
	- Security						
	- Rent						
	- Others						
	Total						
(C)	Details of number of Employees						
	i. Executives						
	ii. Non-Executives						
	iii. Skilled						
	iv. Non-Skilled						
	Total						

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Name of the Generating Station:
 Date of Commercial operation of the Generating Station:
Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18.

Generation Tariff Determination, Return on Equity and Tax on Income

Sr. No.	Particulars	(Rs. in Crore)					
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
1	Gross Generation (MU)						
2	Auxiliary Consumption (MU)						
3	Net Generation (MU)						
4	Capacity Charges						
	a) Interest on Loan Capital						
	b) Depreciation						
	c) Advance Against Depreciation						
	d) O&M Expenses						
	e) Interest on Working Capital						
	f) Foreign exchange Rate Variation						
	g) Return on Equity						
	h) Taxes						
5	Energy/ Variable Charges*						
6	Total Expenses (4+ 5)						
7	Cost per Unit (3 / 6)						

LED is operating as an integrated utility and separate generation tariff is not proposed

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DEPARTMENT OF ELECTRICITY, LAKSHASWEEP
 Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR
 of FY 2016-17 & Determination of Tariff for FY 2017-18.

ENERGY DEMAND
 YEAR 2013-14

Sr. No.	Category of Consumer***	No. of Consumers at the end of the year (Nos.)			Energy Sale/Demand (MUs)		
		Approved by Commission	Actuals	Deviation	Approved by Commission	Actuals	Deviation
1	2	3	4	5	6	7	8
1	Domestic	16302	17169	-867	28.71	29.65	-0.94
2	Commercial (NRS)	2987	3140	-153	7.93	10.08	-2.15
3	Industrial						
(a)	HT Supply	20	0		0.34	0.00	
(b)	LT Supply	303	317	6	0.50	0.42	0.42
(c)	Total	323	317	6	0.84	0.42	0.42
4	Public Lighting	73	73	0	1.66	1.17	0.49
5	Railway Traction						
6	Total Metered Sales (except Agriculture) within State/UT (total: 1 to 5)	19685	20699	-1014	39.14	41.32	-2.18
7	Agricultural Consumption						
(a)	Metered						
(b)	Un-metered						
(c)	Total						
8	Temporary	107	0	107	0.02	0.05	-0.03
9	LIG (Unmetered)						
10	Bulk supply						
10	Total Demand/ Sale Within State/UT (6 to 9)	19792	20699	-907	39.16	41.38	-2.22

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Format-2

**Information regarding AT&C LOSS OF licensee
Name of State/UT Lakshadweep Island
Name of licensee Department of Electricity, Lakshadweep Administration,
YEAR 2013-14**

S. No	Particulars	Calculation	Unit	Approved by Commission	Actuals	Deviation
1	2	3	4	5	6	7
1	Generation (own as well as any other connected generation net after deducting auxiliary consumption) within area of supply of DISCOM.	A	MU	47.51	49.22	-1.71
2	Input energy (metered Import) received at interface points of DISCOM network.	B	MU	0.00	0.00	0.00
3	Input energy (metered Export) by the DISCOM at interface points of DISCOM network.	C	MU	0	0	0.00
4	Total energy available for sale within the licensed area to the consumers of the DISCOM	D=A+B-C	MU	47.51	49.22	-1.71
5	Energy billed to metered consumers within the licensed area of the DISCOM	E	MU	39.16	41.38	-2.22
6	Energy billed to un-metered consumers within the licensed area of the DISCOM	F	MU	0	0	0.00
7	Total energy billed	G=E+F	MU	39.16	41.38	-2.22
8	Amount billed to consumer within the licensed area of DISCOM.	H	Rs.	10.86	13.72	-2.86

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FORMAT-3

**Department of Electricity, Lakshadweep Island
YEAR 2013-14**

ENERGY BALANCE

		(All figures in MU)			
Sr. No.	Item	Approved by Commission	Actuals	Deviation	
1	2	3	4	5	
A)	ENERGY REQUIREMENT				
1	Energy sales to metered category within the State/UT	39.16	41.38	-2.22	
2	Energy sales to Agriculture consumers	0.00	0.00	0.00	
3	Total sales within the State/UT	39.16	41.38	-2.22	
4	Sales to common pool consumers/ UI	0.00	0.00	0.00	
5	Sales outside state/UT	0.00	0.00	0.00	
6	Sales				
	a) To electricity traders	0.00	0.00	0.00	
	b) Through PX				
7	Sales to other distribution licensees				
	a) Bilateral Trade	0.00	0.00	0.00	
	b) Banking Arrangement				
8	Total sales	39.16	41.38	-2.22	
9	T&D losses				
i) %		17.59%	15.92%	1.67%	
ii) MU		8.36	7.84	0.51	
10	Total energy requirement	47.51	49.22	-1.71	
B)	ENERGY AVAILABILITY				
1	Thermal	47.51	49.22	-1.71	
2	Solar				
	Power Purchased from				
	a) Common Pool/UI	0.00	0.00	0.00	
3	b) Traders	0.00	0.00	0.00	
	c) PX	0.00	0.00	0.00	
	d) Others				
4	Net power purchase (1 +2 +3)	47.51	49.22	-1.71	
5	Total energy availability	47.51	49.22	-1.71	

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Department of Electricity, Lakshadweep Island
 Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18.
 POWER PURCHASE COST
 YEAR 2013-14

Sr. No.	Source	Capacity (MW)	Firm allocation to Licensee		Gen. (MU)	Availability / PLF (in %)	AFC (Rs. Crore)	Licensee share (%)	Purchase (MU)	External losses (%)	Energy recd. by Licensee	VC (Rs. crores)	VC (Rs. crores)	Others (Rs. crore)	Total (Rs. crore)	
			%	MW												
1	2	4	5		6	7	8	9	10	11	12	13	14	15	16	17
1	Power Purchase															
1.	Thermal															
ii.	Hydro															
iii.	Solar							NIL								
2	PTC/traders															
3	Others (may be specified)															
4	UI															
5	Other Charges				0.00						0.00			0.00		0.00
	Total				0.00						0.00			0.00		0.00

2

Department of Electricity, Lakshadweep Island
 Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18.
 Investment Plan (2013-14)

Rs in Crores

SOURCE OF FINANCING FOR SCHEME											
Project Details						Actual Expenditure					
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 (Rs. Cr.)	Internal Accrual (from free reserves and surplus)	Equity component**		Capital grants / Subsidies / Contribution component	Consumer Contribution component
								Equity	Infused		
1	2	3	4	5	6	7	8	9	10	11	12
Scheme wise details provided as per Annexure - I	2013-14	-	-	-	-	NA	NA	NA	NA	NA	NA

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Department of Electricity, Lakshadweep Island
Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of FY 2017-18.

Capital Base and Return
(Rs. in crores)

Sr. No.	Particulars	Approved by Commission		Actuals		Deviation
		FY 2013-14		FY 2013-14		
		3	4	4	5	
1	Gross block at beginning of the year	38.50	125.04	125.04	-86.54	
2	Less accumulated depreciation	3.29	32.81	32.81	-29.52	
3	Net block at beginning of the year	35.21	92.23	92.23	-57.02	
4	Less accumulated consumer contribution	0.00	0.00	0.00	0.00	
5	Net fixed assets at beginning of the year	35.21	92.23	92.23	-57.02	
6	Reasonable return @3% of NFA	1.06	2.77	2.77	-1.71	

Sr. No.	Particulars	Approved by Commission		Actuals		Deviation	Fixed Assets	
		FY 2013-14		FY 2013-14			Approved by Commission	Actuals
		3	4	4	5		6	7
1	As on 31st March of previous year	3	4	4	5		38.50	125.04
1	Add capital expenditure during current year						15.96	12.22
	Total:						54.46	137.25
2	Less transferred to fixed assets						0.00	0.00
	As on 31st March of current year						54.46	137.25

Sr. No.	Particulars	Approved by Commission		Actuals		Deviation
		FY 2013-14		FY 2013-14		
		3	4	4	5	
1	Accumulated Depreciation					
2	As on 31st March of previous year (13-14)	3.29	32.81	32.81	-29.52	
3	Add: Depreciation for current year (13-14)	2.66	6.41	6.41	-3.75	
	Total Depreciation	5.95	39.22	39.22	-33.27	
7	Consumers Contribution	0.00	0.00	0.00	0.00	
8	As on 31st March of previous year	0.00	0.00	0.00	0.00	
9	Addition during current year	0.00	0.00	0.00	0.00	
	Total Consumers Contribution	0.00	0.00	0.00	0.00	

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Sr. No.	Assets group	Value of assets at the beginning of the year			Addition during the year			Closing balance at the end of the year		
		Approved by Commission	Actuals	Deviation	Approved by Commission	Actuals	Deviation	Approved by Commission	Actuals	Deviation
1	2	3	4	5	6	7	8	9	10	11
		FY 2013-14			FY 2013-14			FY 2013-14		
1	Thermal	38.50	125.04	-86.54	15.96	12.22	3.74	54.46	137.25	-82.79
2	Hydro	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Internal combustion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Transmission	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Distribution	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	Total	38.50	125.04	-86.54	15.96	12.22	3.74	54.46	137.25	-82.79

(Rs. in crores)

**Original Cost of Fixed Assets
2017-18.**

Department of Electricity, Lakshadweep Island
Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18.

Format-7

Format-8

Department of Electricity, Lakshadweep Island

Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18.

Works-in-Progress

Sr. No.	Particulars	(Rs. in crores)		
		Approved by Commission	Actuals	Deviation
1	2	3	4	5
1	Opening balance			
2	Add: New investments			
3	Total			
4	Less investment capitalized			
5	Closing balance			

Not applicable

Format-9

Department of Electricity, Lakshadweep Island

Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18.

Interest Capitalized

Sr.N o.	Interest Capitalized	(Rs. in crores)		
		Approved by Commission	Actuals	Deviation
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*) 14.75%			
5	Interest Capitalized			

Not applicable

Handwritten signature and date: 24/11/16

Format-10

Department of Electricity, Lakshadweep Island

Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 &

Determination of Tariff for FY 2017-18.

Details of loans for the year 2013-14

(Rs. in Crores)

Sl. No.	Particulars (source)	Opening balance	Rate of interest	Addition during the year	Repayment during	Closing balance	Amount of interest paid		
							Approved by Commission	Actuals	Deviation
1	2	3	4	5	6	7	8	9	10
1	SLR Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Non SLR Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	LIC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	REC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Commercial Banks	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Bills discounting	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	Lease rental	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	PFC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	GPF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	CSS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	Working capital loan	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Add Govt. loan	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	-State Govt.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	-Central Govt.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	Total (13+14)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16	Less capitalization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17	Net interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18	Add prior period	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19	Total interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20	Finance charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21	Total interest and finance charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Sr. No.	Source of loan	Amount of original loan (Rs. in crores)	Old rate of interest	Amount already restructured	Revised rate of interest	Amount now being restructured	New rate of interest
				(Rs. in crores)	interest	(Rs. in crores)	
1	2	3	4	5	6	7	8
				0.00	0.00	0.00	0.00

Department of Electricity, Lakshadweep Island
Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18.
Information regarding restructuring of outstanding loans during the year

Value of Assets and Depreciation Charges

Sr. No.	Particulars Name of the Assets	FY 2013-14					FY 2013-14				
		Assets value at the beginning of the year	Approved by Commission	Actuals	Deviation	Approved by Commission	Actuals	Deviation	Approved by Commission	Actuals	Deviation
1	2	3	4	5	6	7	8	9	10	11	
	(i) Thermal										
1	Land and land rights	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2	Buildings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
3	Hydraulic works	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
4	Other civil works	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5	Plant and machinery	38.50	125.04	-86.54	2.66	6.41	-3.75				
6	Lines and cable network	0.00	0.00	0.00	0.00	0.00	0.00				
7	Vehicles	0.00	0.00	0.00	0.00	0.00	0.00				
8	Furniture and fixtures	0.00	0.00	0.00	0.00	0.00	0.00				
9	Computer	0.00	0.00	0.00	0.00	0.00	0.00				
10	Total	38.50	125.04	-86.54	2.66	6.41	-3.75				
	(ii) Hydel										
1	Land and land rights	0.00	0.00	0.00	0.00	0.00	0.00				
2	Buildings	0.00	0.00	0.00	0.00	0.00	0.00				
3	Hydraulic works	0.00	0.00	0.00	0.00	0.00	0.00				
4	Other civil works	0.00	0.00	0.00	0.00	0.00	0.00				
5	Plant and machinery	0.00	0.00	0.00	0.00	0.00	0.00				
6	Lines and cable network	0.00	0.00	0.00	0.00	0.00	0.00				
7	Vehicles	0.00	0.00	0.00	0.00	0.00	0.00				
8	Furniture and fixtures	0.00	0.00	0.00	0.00	0.00	0.00				
9	Office equipment	0.00	0.00	0.00	0.00	0.00	0.00				
10	Total	0.00	0.00	0.00	0.00	0.00	0.00				
	(iii) Internal combustion										
1	Land and land rights	0.00	0.00	0.00	0.00	0.00	0.00				
2	Buildings	0.00	0.00	0.00	0.00	0.00	0.00				
3	Hydraulic works	0.00	0.00	0.00	0.00	0.00	0.00				
4	Other civil works	0.00	0.00	0.00	0.00	0.00	0.00				
5	Plant and machinery	0.00	0.00	0.00	0.00	0.00	0.00				
6	Lines and cable network	0.00	0.00	0.00	0.00	0.00	0.00				
7	Vehicles	0.00	0.00	0.00	0.00	0.00	0.00				
8	Furniture and fixtures	0.00	0.00	0.00	0.00	0.00	0.00				
9	Office equipment	0.00	0.00	0.00	0.00	0.00	0.00				
10	Total	0.00	0.00	0.00	0.00	0.00	0.00				

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Sr. No.	Particulars Name of the Assets	1	2	3	4	5	6	7	8	9	FY 2013-14	
											Assets value at the beginning of the year	Depreciation charges
					Approved by Commission	Actuals	Deviation	Approved by Commission	Actuals	Deviation		
	(iv) Transmission											
1	Land and land rights	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
2	Buildings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
3	Hydraulic works	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
4	Other civil works	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
5	Plant and machinery	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
6	Lines and cable network	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
7	Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
8	Furniture and fixtures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
9	Office equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
10	Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	(v) Distribution											
1	Land and land rights	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
2	Buildings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
3	Hydraulic works	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
4	Other civil works	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
5	Plant and machinery	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
6	Lines and cable network	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
7	Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
8	Furniture and fixtures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
9	Office equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
10	Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	(vi) Others											
	Grand Total (I to vi)	38.50	125.04	-86.54	2.66	6.41	-3.75					

Department of Electricity, Lakshadweep Island
Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18.
Repair and Maintenance Expenses

Sr. No	Particulars	Approved by Commission			Actuals	Deviation
		3	4	5		
1	Plant & machinery	3.38	4.81	5	-1.43	
	- Plant & Apparatus	0.00	0.00		0.00	
	- EHV substations	0.00	0.00		0.00	
1	- 33KV substation	0.00	0.00		0.00	
	- 11KV substation	0.00	0.00		0.00	
	- Switchgear and cable connections	0.00	0.00		0.00	
	- Others	0.00	0.00		0.00	
	Total	3.38	4.81		-1.43	
2.	Building	0.00	0.00		0.00	
3.	Hydraulic works & civil works					
	Line cable & network	0.00	0.00		0.00	
	- EHV Lines	0.00	0.00		0.00	
	- 33KV lines	0.00	0.00		0.00	
	- 11KV lines	0.00	0.00		0.00	
4.	- LT lines	0.00	0.00		0.00	
	- Meters and metering equipment	0.00	0.00		0.00	
	- Others	0.00	0.00		0.00	
	Total	0.00	0.00		0.00	
5.	Vehicles	0.00	0.00		0.00	
6.	Furniture & fixtures	0.00	0.00		0.00	
7.	Office equipments	0.00	0.00		0.00	
8.	Operating expenses	0.00	0.00		0.00	
9.	Total	3.38	4.81		-1.43	
10.	Add/Deduct share of others (To be specified)	0.00	0.00		0.00	
11.	Total expenses	3.38	4.81		-1.43	
12.	Less capitalized	0.00	0.00		0.00	
13.	Net expenses	3.38	4.81		-1.43	
14.	Add prior period *	0.00	0.00		0.00	
15.	Total expenses charged to revenue as R&M expenses	3.38	4.81		-1.43	

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Format-14

Department of Electricity, Lakshadweep Island

Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18.

Total Number of Employees

Sr. No.	Particulars	Approved by Commission	FY 2013-14		Deviation
			3	4	
1	2	3	4	5	
1	Number of employees as on 1st April	415	385	30	
2	Employees on deputation/ foreign service as on 1st April	0	0	0	
3	Total number of employees (1+2)	415	385	30	
4	Number of employees retired/retiring during the year	0	0	0	
5	Number of employees Recruited during the year	0	0	0	
6	Number of employees at the end of the year (3-4+5)	415	385	30	

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Format-15

Department of Electricity, Lakshadweep Island

Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18.

Employee Cost for the year 2013-14

Sr.No	Particulars	Approved by Commission	FY 2013-14		Deviation
			3	4	
1	2			5	
	Salaries & Allowances				
1	Basic pay				
2	Dearness pay				
3	Dearness allowance				
4	House rent allowance				
5	Fixed medical allowance				
6	Medical reimbursement charges	10.00	14.77	-4.77	
7	Over time payment				
8	Other allowances (detailed list to be attached)				
9	Generation incentive				
10	Bonus				
11	Total	10.00	14.77	-4.77	
	Terminal Benefits				
12	Leave encashment	0.00	0.00	0.00	
13	Gratuity	0.00	0.00	0.00	
14	Commutation of pension	0.00	0.00	0.00	
15	Workmen compensation	0.00	0.00	0.00	
16	Ex-gratia	0.00	0.00	0.00	
17	Total	0.00	0.00	0.00	
	Pension Payments				
18	Basic pension	0.00	0.00	0.00	
19	Dearness pension	0.00	0.00	0.00	
20	Dearness allowance	0.00	0.00	0.00	
21	Any other expenses	0.00	0.00	0.00	
22	Total	0.00	0.00	0.00	
23	Total (11+17+22)	10.00	14.77	-4.77	
24	Amount capitalized	0.00	0.00	0.00	
25	Net amount	10.00	14.77	-4.77	
26	Add prior period expenses	0.00	0.00	0.00	
27	Grand total	10.00	14.77	-4.77	

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Format-16

Department of Electricity, Lakshadweep Island

Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18.

Administration and General Expenses

Sr. No.	Sub-head	Approved by Commission		Actuals	Deviation
		3	4		
1	2	3	4	5	
1	Rent, rates & taxes				
2	Insurance				
3	Telephone, postage & telegrams				
4	Consultancy fees				
5	Technical fees				
6	Other professional charges	0.97	2.47	-1.50	
7	Conveyance & travel expenses				
8	Electricity & water charges				
9	Others				
10	Freight				
11	Other material related expenses				
12	Total	0.97	2.47	-1.50	
13	Add/Deduct share of others (to be specified)	0.00	0.00	0.00	
14	Total expenses	0.97	2.47	-1.50	
15	Less capitalized	0.00	0.00	0.00	
16	Net expenses	0.97	2.47	-1.50	
17	Add prior period*	0.00	0.00	0.00	
+	Total expenses charged to revenue	0.97	2.47	-1.50	

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Format-17
Department of Electricity, Lakshadweep Island
Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18.
Information regarding Bad and Doubtful Debts

Sr. No.	Particulars	Amount (Rs. in crores)		
		Approved by Commission	Actuals	Deviation
1	2	3	4	5
1	Amount of receivable bad and doubtful debts (audited)			
2	Bad and doubtful debts actually written-off in the books of accounts			Not Applicable
3	Provision made for debts in ARR	0.05	0.14	-0.08

Format-18
Department of Electricity, Lakshadweep Island
Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18.
Information regarding Working Capital for the current Year 2013-14

Sr. No.	Particulars	Amount (in Crores Rs.)		
		Approved by Commission	Actuals	Deviation
1	2	3	4	5
1	Fuel Cost	13.91	12.24	1.67
2	Power Purchase Cost	0.00	0.00	0.00
3	One month's employee costs	0.83	1.23	-0.40
4	Administration & general expenses	0.08	0.21	-0.13
5	One month's R&M Cost	0.28	0.40	-0.12
6	Total	15.10	14.08	1.02
7	Interest on working capital	2.17	1.92	0.25

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Format-19

Department of Electricity, Lakshadweep Island
Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15,
APR of FY 2016-17 & Determination of Tariff for FY 2017-18.
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	Nil
3	Amount adjusted	

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Department of Electricity, Lakshadweep Island
Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15,
APR of FY 2016-17 & Determination of Tariff for FY 2017-18.
Non Tariff Income

(Rs. in crores)

Sr. No.	Particulars	FY 2013-14		
		Approved by Commission	Actuals	Deviation
1	2	3	4	5
1	Meter/service rent			
2	Late payment surcharge			
3	Theft/pilferage of energy			
4	Wheeling charges under open access	0.20	0.40	-0.20
5	Income from trading			
6	Income staff welfare activities			
7	Misc. Receipts/income			
8	Total income	0.20	0.40	-0.20
9	Add prior period income*	0.00	0.00	0.00
10	Total non tariff income	0.20	0.40	-0.20

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Sr. No.	Name of Lessee	Gross Assets (Rs.in crores)	Lease entered on	Lease Rentals	Primary period ended/ending by	Secondary period ending by
1		0.00	0.00	0.00	6	7
2		0.00	0.00	0.00		
3		0.00	0.00	0.00		
4		0.00	0.00	0.00		
5		0.00	0.00	0.00		
6		0.00	0.00	0.00		
7		0.00	0.00	0.00		

Lease Details
 Department of Electricity, Lakshadweep Island
 Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18.
 Format-22

Sr. No.	Particulars	Approved by Commission	Actuals	Deviation
1	Total revenue from other business	0.00	0.00	0.00
2	Income from other business to be considered for licensed business as per regulations	0.00	0.00	0.00

Information regarding Revenue from Other Business
 Department of Electricity, Lakshadweep Island
 Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18.
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Department of Electricity, Lakshadweep Island
Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of
Tariff for FY 2017-18.

Information regarding Wholesale Price Index (All Commodities)
(To be supported with documentary evidence)

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

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

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Department of Electricity, Lakshadweep Island
Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of
Tariff for FY 2017-18.

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	
		Approved by Commission	Actuals	Deviation	Approved by Commission	Actuals	Deviation
		FY 2013-14		FY 2013-14			
1	2	3	4	5	6	7	8
1	As on March 31 of previous Year	11.55	37.51	-25.96	25.17	87.52	-62.35
2	During the current Year	4.79	3.66	1.12	11.17	8.55	2.62
3	As on March 31 of current Year	16.34	41.18	-24.84	36.34	96.08	-59.74
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							30:70
							30:70
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Format-25**Department of Electricity, Lakshadweep Island**

Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18.

(Rs. in crores)

Sr. No.	Item of expense	FY 2013-14		
		Approved by Commission	Actuals	Deviation
1	2	3	4	5
1	Cost of fuel	83.48	73.44	10.04
2	Cost of power purchase	0.00	0.00	0.00
3	Employee costs	10.00	14.77	-4.77
4	R&M expenses	0.97	4.81	-3.84
5	Administration and general expenses	3.38	2.47	0.91
6	Depreciation	2.66	6.41	-3.75
7	Interest charges (including interest on working capital)	6.42	14.55	-8.13
8	Interest on Security Deposit	0.01	0.10	-0.09
9	Return on NFA /Equity	1.06	2.77	-1.71
10	Provision for Bad Debit	0.05	0.14	-0.09
11	Total revenue requirement	108.03	119.47	-11.44
12	Less: non tariff income	0.20	0.40	-0.20
13	Net revenue requirement (10-11)	107.83	119.07	-11.24
14	Revenue from tariff	10.86	13.72	-2.86
15	Gap	96.97	105.35	-8.38
16	Gap for -----	0.00	0.00	0.00
17	Total gap (14+15)	96.97	105.35	-8.38
18	Revenue surplus carried over	0.00	0.00	0.00
19	Additional revenue from proposed tariff	0.00	0.00	0.00
20	Regulatory asset	0.00	0.00	0.00
21	Energy sales (MU)	39.16	41.38	-2.22

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Department of Electricity, Lakshadweep Island
Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14
Determination of Tariff for FY 2017-18.
Revenue from Existing Tariff

Sr. No.	Category of consumers	No. of Consumers			Energy sales (M	
		Approved by Commission	Actuals	Deviation		Approved by Commission
1	2	3			4	
1	Domestic					
	a) 0 to 50 units	0	0	0	0.00	0.00
	b) 51-100 units	0	0	0	0.00	0.00
	c) 101-200 units	0	0	0	0.00	0.00
	d) 201 & Above	0	0	0	0.00	0.00
	Total	16302	17169	-867	28.71	29.65
2	NRS / Commercial					
	0 to 200	0	0	0	0.00	0.00
	201 & Above	0	0	0	0.00	0.00
	Total	2987	3140	-153	7.93	10.08
3	Public lighting	73	73	0	1.66	1.17
		0	0	0	0.00	0.00
4	Industrial					
	a) HT					
	i) HT (A) Motive					
	0-50000	0	0	0	0.00	0.00
	50000-500000	0	0	0	0.00	0.00
	Above 500000	0	0	0	0.00	0.00
	ii) HT (B) Furnace					
	0-300	0	0	0	0.00	0.00
	301-500	0	0	0	0.00	0.00
	Above 500	0	0	0	0.00	0.00
	iii) HT (C) Rolling Mill					
	0-200	0	0	0	0.00	0.00
	201-300	0	0	0	0.00	0.00
	Above 300	0	0	0	0.00	0.00
	iv) Panel charges	0	0	0	0.00	0.00
	Total	20	317	6	0.34	0.00
	b) LT	303			0.50	0.42
	Total (a+b)	323	317	6	0.84	0.42
5	Bulk supply	0	0	0	0.00	0.00
6	Railway traction	0	0	0	0.00	0.00
7	Common pool/ UI	0	0	0	0.00	0.00
8	Outside state	0	0	0	0.00	0.00
9	Total					
10	Temporary Connection	107	0	107	0.02	0.05
11	Total	107	0	107	39.16	41.38
12	Add MMC and Other charges	0	0	0	0.00	0.00
	Surcharge (HT)	0	0	0	0.00	0.00
	PF Charges (HT)	0	0	0	0.00	0.00
13	Grand Total	19792	20699	-907	39.16	41.38

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SUMMARY SHEET				
Name of the Generating Station				
(Rs. in crores)				
Sr. No.	Particulars	Approved by Commission	Actuals	Deviation
1	2	3	4	5
1. Calculation of Capacity / Fixed Charges				
1.1	Interest on Loan Capital (Form - 4 & 5)			
1.2	Depreciation (Form - 7)			
1.3	Advance Against Depreciation (Form - 8)			
1.4	Return on Equity			
1.5	Operation & Maintenance Expenses (Form - 11)			
1.6	Foreign Exchange Rate Variation (Form - 10)			
1.7	Interest on Allowed Working Capital (Form — 9 as applicable)			
1.8	Taxes on Income			
1.9	Total			
2. Calculation of Energy / Variable charges				
2.1	Rate of Energy Charge from Primary Fuel (REC) p2			
2.2	Rate of Energy Charge from Secondary Fuel (REC)			
2.3	Rate of Energy Charge ex-bus(REC) ^{3A,3B,3C} Total			
3	Grand Total (1+2)			

Generating station wise details are not available, however, details for the department is provided in the the respective formats

Not applicable

Not applicable

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Tariff Norms for Energy / Variable charges											
Name of the Generation Station:											
Special features of the plant											
a) Basic Characteristics ¹ & Site Specific Features ²											
b) Environmental Regulation related Features ³											
c) Any other special features											
d) Date of Commercial Operation (COD)											
e) Type of cooling System ⁵											
Fuel Details ⁴											
Mention type of fuel											
Sr. No.	Particulars	Unit	Ref.	Derivation	Primary	Secondary	Alternate Fuels	Previous Year	Current year		
1	2	3	4	5				X-3 Actual	X-2 Actual	X-1 Actual	X Revised
1	Installed Capacity	MW						6	7	8	9
2	PLF	%									
3	Generation	MU	A	A							
4	Auxiliary Consumption	%	B	B							
5	Generation (Ex-bus)	MU	C	(A - B)							
6	Station Heat Rate	Kcal/kWh	D	D							
7	Specific Oil Consumption	MU/kWh	E	E							
8	Calorific Value of Fuel Oil	Kcal/Litre	F	F							
9	Calorific Value of Coal	Kcal/Kg	G	G							
10	Overall Heat rate	Gcal	H	(A x D)							
11	Heat from Oil	Gcal	I	(A x E x F)							
12	Heat from Coal	Gcal	J	(H - I)							
13	Actual Oil consumption	KL	K	(I x 1000 / (J x 1000 /							
14	Actual Coal consumption	MT		(J x 1000 /							
15	Cost of Oil per KL	Rs/KL	M	M							
16	Cost of Coal per MT (incl. LADT)	Rs/MT	N	N							
17	Total cost of Oil	Rs. Million	0	(M x K / 10 ^{^6})							
18	Total cost of Coal	Rs. Million	P	(N x L / 10 ^{^6})							
19	Total Fuel Cost	Rs. Million	Q	(O + P)							
20	Fuel Cost/ kWh	Rs/kWh	R	(Q / C)							
The Commission may relax the norm and set trajectory											
Details provided vide separate Annexure											

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Format - 3G

Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18.

Information regarding amount of Equity & Loan

Sr. No.	Period	Amt. of Equity (Rs. in crores)	Amt. of Loan (Rs. in crores)	Ratio of equity & loan
1	2	3	4	5
1	As on March 31 of previous year	Details provided in format- 24		
2	As on March 31 of current year			
3	As on March 31 of ensuing year			

Format - 4G

MYT FOR THE PERIOD 2016-17 TO 2018-19

Interest Capitalized

Sr. No.	Interest Capitalized	Previous year (actuals)	Current year (RE)	Ensuing year (projections)
1	2	3	4	5
1	WIP*	Details provided in format- 9		
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			

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Format - 5G
Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18.

Details of Loans Interest and Finance Charges for the year

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	LJC							
4	REC							
5	Commercial Banks							
6	Bills discounting							
7	Lease rental							
	PFC							
9	GPF							
10	CSS							
11	Working capital loan							
12	Others							
13	Total							
14	Add. Govt. loan -State Govt. -Central Govt.							
15	Total (13+14)							
16	Less Capitalisation							
17	Net Interest							
18	Add prior period							
19	Total Interest							
20	Finance charges							
21	Total Interest and finance charges							

Details provided in Format -10

Format - 6G
Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18.

Information regarding restructuring of outstanding loans during the year

Sr. No.	Source of Loans	Amount of original loans (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

Details provided in Format -11

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Name of the Generating Station									
Date of Commercial operation of the Generating Station									
Capital Cost of the Generating Station									
Additional Capitalisation									
Total Capital cost of the Generating Station									
Estimated life of the Generating Station									
Rate of Depreciation									
(Amount in Crore Rupees)									
Sr. No.	Name of the Assets ¹	Depreciation rates as per CERC's	Previous Year		Current Year		Ensuing Year		Accumulated depreciation Amount
			Assets value at the beginning of the year	Depreciation charges	Assets value at the beginning of the year	Depreciation charges	Assets value at the beginning of the year	Depreciation charges	
1	2	3	4	5	6	7	8	9	10
	1	Land							
	2	Building							
	3	and so on							
	4								
	5								
	6								
	7								
	8								
	9								
	10								
	11								
	12								
		Total							
		Weighted Average Depreciation Rate (%)							
Details provided in Format -12									

Calculation of Depreciation Rate

Name of the Power Station:

Calculation of Advance Against Depreciation

Sr. No.	Particulars	Previous Year			Current year	Ensuing Year	
		X-2	X-1	X	X+1	X+2	
		Actual	Actual	Revised	Projected	Projected	
1	1/10th of the Loan(s)						
2	Repayment of the Loan(s) as considered for working out Interest on Loan						
3	Minimum of the Above						
4	Less: Depreciation during the year						
	A						
5	Cumulative Repayment of the Loan(s) as considered for working out Interest on Loan						
6	Less: Cumulative Depreciation						
	B						
7	Advance Against Depreciation (minimum of A or B)						

Not applicable as there is no loan repayment

Rg

Format - 9G

Name of the Power Station:

Calculation of interest on Working Capital for generation

Sr. No.	Particulars	(Rs. In Crores)				
		Previous Year			Current year	Ensuing Year
		X-3 Actual	X-2 Actual	X-1 Actual	X Revised	X+1 Projected
1	2	3	4	5	6	7
1	Cost of Coal / Lignite ¹					
2	Cost of Secondary Fuel Oil ¹					
3	Fuel Cost					
4	Liquid Fuel Stock ²					
5	O&M expenses					
6	Maintenance spares					
7	Receivables					
8	Total working capital					
9	Rate of interest on working capital					
10	Interest on working capital					

Being an integrated utility working capital requirement is calculated for all the functions and provided in Format - 18

Format - 10G

Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR Determination of Tariff for FY 2017-18.

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	Not applicable
3	Amount adjusted	

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Name of the Power Station:

Format 11G

Details of Operation and Maintenance Expense

Sr. No.	Particulars	Previous Year			Current year	Ensuing Year
		X-3	X-2	X-1	X	X+1
		Actual	Actual	Actual	Revised	Projected
1	2	3	4	5	6	7
(A)	Breakup of O&M expenses					
1	Consumption of Stores and Spares					
2	Repair and Maintenance					
3	Insurance					
4	Security					
5	Administrative Expenses					
	- Rent					
	- Electricity Charges					
	- Travelling and conveyance					
	- Telephone, telex and postage					
	- Advertising					
	- Entertainment					
	- Others (Specify items)					
	Sub-Total (Administrative					
6	Employee Cost					
	a) Salaries, wages and allowances					
	i. Basic pay					
	ii. Dearness pay					
	iii. Dearness allowance					
	iv. House rent allowance					
	v. Fixed medical allowance					
	vi. Medical reimbursement charges					
	vii. Over time payment					
	viii. Other allowances (detailed list to be attached)					
	ix. Generation incentive					
	x. Bonus					
	b) Staff welfare Expenses / Terminal Benefits					
	i. Leave encashment					
	ii. Gratuity					
	iii. Commutation of pension					
	iv. Workman compensation					
	v. Ex-gratia					
	Total					

Separate power stationwise details are not maintained. Consolidated Operation & Maintenance expenses is provided in Format-13,15 &16

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Sr. No.	Particulars	Previous Year				Current year	Ensuing Year
		X-3	X-2	X-1	X		
		Actual	Actual	Actual	Revised	Projected	
1	2	3	4	5	6	7	
	c) Productivity linked incentive						
	d) Pension Payments						
	i. Basic pension						
	ii. Dearness pension						
	iii. Dearness allowance						
	iv. Any other expenses						
	Total						
	Total Employee Cost (a+b+c=4)						
7	Corporate/ Head office expenses allocation						
8	Total (1 to 7)						
	LESS: Recovered, if any						
	Net Expenses						
(B)	Breakup of corporate expenses (Aggregate)						
	- Employee expenses						
	- Repair and maintenance						
	- Training and Recruitment						
	- Communication						
	- Travelling						
	- Security						
	- Rent						
	- Others						
	Total						
(C)	Details of number of Employees						
	i. Executives						
	ii. Non-Executives						
	iii. Skilled						
	iv. Non-Skilled						
	Total						

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Name of the Generating Station:
 Date of Commercial operation of the Generating Station:
 Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR
 of FY 2016-17 & Determination of Tariff for FY 2017-18.

Generation Tariff Determination, Return on Equity and Tax on Income

Sr. No.	Particulars	(Rs. in Crore)					
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
1	Gross Generation (MU)						
2	Auxiliary Consumption (MU)						
3	Net Generation (MU)						
4	Capacity Charges						
	a) Interest on Loan Capital						
	b) Depreciation						
	c) Advance Against Depreciation						
	d) O&M Expenses						
	e) Interest on Working Capital						
	f) Foreign exchange Rate Variation						
	g) Return on Equity						
	h) Taxes						
5	Energy/ Variable Charges*						
6	Total Expenses (4+5)						
7	Cost per Unit (3 / 6)						

LED is operating as an integrated utility and separate generation tariff is not proposed

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DEPARTMENT OF ELECTRICITY, LAKSHASWEEP

Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18.

**ENERGY DEMAND
YEAR 2012-13**

Sr. No.	Category of Consumer***	No. of Consumers at the end of the year (Nos.)				Energy Sale/Demand (MUs)			
		Approved by Commission	Actuals	Deviation	Approved by Commission	Actuals	Deviation	Approved by Commission	Actuals
1	2	3	4	5	6	7	8		
1	Domestic	16798	16302	496	26.11	27.23	-1.12		
2	Commercial (NRS)	3080	2989	91	7.60	9.26	-1.66		
3	Industrial								
(a)	HT Supply								
(b)	LT Supply	316	321	-5	0.46	0.39	0.07		
(c)	Total	316	321	-5	0.46	0.39	0.07		
4	Public Lighting	62	73	-11	1.59	1.07	0.52		
5	Railway Traction								
6	Total Metered Sales (except Agriculture) within State/UT (total: 1 to 5)	20256	19685	571	35.76	37.95	-2.19		
7	Agricultural Consumption								
(a)	Metered								
(b)	Un-metered								
(c)	Total								
8	Temporary	20	0	20	0.02	0.05	-0.03		
9	LIG (Unmetered)								
10	Bulk supply								
10	Total Demand/ Sale Within State/UT (6 to 9)	20276	19685	591	35.78	38.00	-2.22		

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Format-2

**Information regarding AT&C LOSS OF licensee
Name of State/UT Lakshadweep Island
Name of licensee Department of Electricity, Lakshadweep Administration.
YEAR 2012-13**

S. No	Particulars	Calculation	Unit	Approved by Commission	Actuals	Deviation
1	2	3	4	5	6	7
1	Generation (own as well as any other connected generation net after deducting auxiliary consumption) within area of supply of DISCOM.	A	MU	48.36	45.20	3.16
2	Input energy (metered Import) received at interface points of DISCOM network.	B	MU	0.00	0.00	0.00
3	Input energy (metered Export) by the DISCOM at interface points of DISCOM network.	C	MU	0	0	0.00
4	Total energy available for sale within the licensed area to the consumers of the DISCOM	D=A+B-C	MU	48.36	45.20	3.16
5	Energy billed to metered consumers within the licensed area of the DISCOM	E	MU	35.78	38.00	-2.22
6	Energy billed to un-metered consumers within the licensed area of the DISCOM	F	MU	0	0	0.00
7	Total energy billed	G=E+F	MU	35.78	38.00	-2.22
8	Amount billed to consumer within the licensed area of DISCOM.	H	Rs.	8.47	9.98	-1.51

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FORMAT-3

**Department of Electricity, Lakshadweep Island
YEAR 2012-13
ENERGY BALANCE**

(All figures in MU)

Sr. No.	Item	Approved by Commission	Actuals	Deviation
1	2	3	4	5
A)	ENERGY REQUIREMENT			
1	Energy sales to metered category within the State/UT	35.78	38.00	-2.22
2	Energy sales to Agriculture consumers	0.00	0.00	0.00
3	Total sales within the State/UT	35.78	38.00	-2.22
4	Sales to common pool consumers/ UI	0.00	0.00	0.00
5	Sales outside state/UT	0.00	0.00	0.00
	Sales			
6	a) To electricity traders	0.00	0.00	0.00
	b) Through PX			
	Sales to other distribution licensees			
7	a) Bilateral Trade	0.00	0.00	0.00
	b) Banking Arrangement			
8	Total sales	35.78	38.00	-2.22
9	T&D losses			
i) %		26.00%	15.93%	10.07%
ii) MU		12.57	7.20	5.38
10	Total energy requirement	48.36	45.20	3.16
B)	ENERGY AVAILABILITY			
1	Thermal	48.36	45.20	3.16
2	Solar			
	Power Purchased from			
a)	Common Pool/UI	0.00	0.00	0.00
b)	Traders	0.00	0.00	0.00
c)	PX	0.00	0.00	0.00
d)	Others			
4	Net power purchase (1 +2 +3)	48.36	45.20	3.16
5	Total energy availability	48.36	45.20	3.16

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Department of Electricity, Lakshadweep Island
 Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18.
 POWER PURCHASE COST
 YEAR 2012-13

Sr. No.	Source	Capacity (MW)		Firm allocation to Licensee		Gen. (MU)	Availability / PLF (in %)	AFC (Rs. Crore)	Licensee share (%)	Purchase (MU)	External losses (%)	Energy recd. by Licensee	VC (Rs./Unit)	FC (Rs. crores)	VC (Rs. crores)	Others (Rs. crore)	Total (Rs. crore)	
		Capacity	Capacity	%	MW													
1	Power Purchase																	
1	Thermal																	
ii.	Hydro																	
iii.	Solar								NIL									
2	PTC/Traders																	
3	Others (may be specified)																	
4	UI																	
5	Other Charges																	
	Total					0.00				0.00				0.00		0.00		0.00

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Department of Electricity, Lakshadweep Island
Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of FY 2017-18.

Capital Base and Return (Rs. in crores)

Sr. No.	Particulars	FY 2012-13		
		Approved by Commission	Actuals	Deviation
1	2	3	4	5
1	Gross block at beginning of the year	25.50	109.81	-84.31
2	Less accumulated depreciation	1.46	28.42	-26.96
3	Net block at beginning of the year	24.04	81.39	-57.35
4	Less accumulated consumer contribution	0.00	0.00	0.00
5	Net fixed assets at beginning of the year	24.04	81.39	-57.35
6	Reasonable return @3% of NFA	0.72	2.44	-1.72

Sr. No.	Particulars	WTP			Fixed Assets		
		Approved by Commission	Actuals	Deviation	Approved by Commission	Actuals	Actuals
1	2	3	4	5	6	7	
1	As on 31st March of previous year				25.50	109.81	
	Add capital expenditure during current year				13.00	15.23	
	Total:				38.50	125.04	
	Less transferred to fixed assets				0.00	0.00	
2	As on 31st March of current year				38.50	125.04	

Sr. No.	Particulars	WTP			Fixed Assets		
		Approved by Commission	Actuals	Deviation	Approved by Commission	Actuals	Actuals
1	2	3	4	5	6	7	
1	As on 31st March of previous year (12-13)	1.46	28.42	-26.96			
	Add: Depreciation for current year (12-13)	1.83	4.39	-2.56			
	Total Depreciation	3.29	32.81	-29.52			
7	Consumers Contribution	0.00	0.00	0.00			
8	As on 31st March of previous year	0.00	0.00	0.00			
9	Addition during current year	0.00	0.00	0.00			
	Total Consumers Contribution	0.00	0.00	0.00			

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Format-7

Department of Electricity, Lakshadweep Island

Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY

2017-18.

Original Cost of Fixed Assets

(Rs. in crores)

Sr. No.	Assets group	Value of assets at the beginning of the year			Addition during the year			Closing balance at the end of the year		
		Approved by Commission	Actuals	Deviation	Approved by Commission	Actuals	Deviation	Approved by Commission	Actuals	Deviation
1		3	4	5	6	7	8	9	10	11
		FY 2012-13			FY 2012-13			FY 2012-13		
1	Thermal	25.50	109.81	-84.31	13.00	15.23	-2.23	38.50	125.04	-86.54
2	Hydro	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Internal combustion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Transmission	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Distribution	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	Total	25.50	109.81	-84.31	13.00	15.23	-2.23	38.50	125.04	-86.54

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Format-8

Department of Electricity, Lakshadweep Island

Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18.

Works-in-Progress

Sr. No.	Particulars	Approved by Commission		Actuals	Deviation
		3	4		
1	2				5
1	Opening balance				
2	Add: New investments				
3	Total			Not applicable	
4	Less investment capitalized				
5	Closing balance				

Format-9

Department of Electricity, Lakshadweep Island

Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18.

Interest Capitalized

Sr. No.	Interest Capitalized	Approved by Commission		Actuals	Deviation
		3	4		
1	2				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*) 14.75%			Not applicable	
5	Interest Capitalized				

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Format-10

Department of Electricity, Lakshadweep Island
 Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 &

Determination of Tariff for FY 2017-18.

Details of loans for the year 2012-13

(Rs. in Crores)

Sl. No.	Particulars (source)	Opening balance	Rate of interest	Addition during the year	Repayment during	Closing balance	Amount of interest paid		
							Approved by Commission	Actuals	Deviation
1	2	3	4	5	6	7	8	9	10
1	SLR Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Non SLR Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	LIC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	REC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Commercial Banks	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Bills discounting	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	Lease rental	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	PFC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	GPF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	CSS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	Working capital loan	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Add Govt. loan	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	-State Govt.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	-Central Govt.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	Total (13+14)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16	Less capitalization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17	Net interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18	Add prior period	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19	Total interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20	Finance charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21	Total interest and finance charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Department of Electricity, Lakshadweep Island
Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 &

Determination of Tariff for FY 2017-18,
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	Revised rate of interest	Amount now being restructured (Rs. in crores)	New rate of interest
				(Rs. in crores)			
1							
2							
3							
4							
5							
6							
7							
8							

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Department of Electricity, Lakshadweep Island

Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 &

Determination of Tariff for FY 2017-18,

Value of Assets and Depreciation Charges

Sr. No.	Particulars Name of the Assets	FY 2012-13			FY 2012-13			
		Assets value at the beginning of the year	Depreciation charges	Deviation	Approved by Actuals	Approved by Commission	Deviation	
1	2	3	4	5	6	7	8	9
(I) Thermal								
1	Land and land rights	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Buildings	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Hydraulic works	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Other civil works	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Plant and machinery	25.50	109.81	-84.31	1.83	4.39	-2.56	
6	Lines and cable network	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Furniture and fixtures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Computer	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Total							
(II) Hydel								
1	Land and land rights	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Buildings	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Hydraulic works	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Other civil works	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Plant and machinery	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Lines and cable network	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Furniture and fixtures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Office equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Total							
(III) Internal combustion								
1	Land and land rights	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Buildings	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Hydraulic works	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Other civil works	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Plant and machinery	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Lines and cable network	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Furniture and fixtures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Office equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Total							

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Sr. No.	Particulars Name of the Assets	FY 2012-13		FY 2012-13		FY 2012-13	
		Assets value at the beginning of the year	Actuals	Deviation	Approved by Commission	Actuals	Deviation
1	2	3	4	5	6	7	8
9							9
	(iv) Transmission						
1	Land and land rights	0.00	0.00	0.00	0.00	0.00	0.00
2	Buildings	0.00	0.00	0.00	0.00	0.00	0.00
3	Hydraulic works	0.00	0.00	0.00	0.00	0.00	0.00
4	Other civil works	0.00	0.00	0.00	0.00	0.00	0.00
5	Plant and machinery	0.00	0.00	0.00	0.00	0.00	0.00
6	Lines and cable network	0.00	0.00	0.00	0.00	0.00	0.00
7	Vehicles	0.00	0.00	0.00	0.00	0.00	0.00
8	Furniture and fixtures	0.00	0.00	0.00	0.00	0.00	0.00
9	Office equipment	0.00	0.00	0.00	0.00	0.00	0.00
10	Total	0.00	0.00	0.00	0.00	0.00	0.00
	(v) Distribution						
1	Land and land rights	0.00	0.00	0.00	0.00	0.00	0.00
2	Buildings	0.00	0.00	0.00	0.00	0.00	0.00
3	Hydraulic works	0.00	0.00	0.00	0.00	0.00	0.00
4	Other civil works	0.00	0.00	0.00	0.00	0.00	0.00
5	Plant and machinery	0.00	0.00	0.00	0.00	0.00	0.00
6	Lines and cable network	0.00	0.00	0.00	0.00	0.00	0.00
7	Vehicles	0.00	0.00	0.00	0.00	0.00	0.00
8	Furniture and fixtures	0.00	0.00	0.00	0.00	0.00	0.00
9	Office equipment	0.00	0.00	0.00	0.00	0.00	0.00
10	Total	0.00	0.00	0.00	0.00	0.00	0.00
	(vi) Others						
	Grand Total (i to vi)	25.50	109.81	-84.31	1.83	4.39	-2.56

Department of Electricity, Lakshadweep Island

Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18.

Repair and Maintenance Expenses

Sr. No	Particulars	(Rs. in crores)				
		Approved by Commission	Actuals	FY 2012-13		
		3	4	5	Deviation	
1	2					
	Plant & machinery	3.14	1.14	2.00		
	- Plant & Apparatus	0.00	0.00	0.00		
	- EHV substations	0.00	0.00	0.00		
	- 33kV substation	0.00	0.00	0.00		
	- 11kV substation	0.00	0.00	0.00		
	- Switchgear and cable connections	0.00	0.00	0.00		
	- Others	0.00	0.00	0.00		
	Total	3.14	1.14	2.00		
2.	Building	0.00	0.00	0.00		
3.	Hydraulic works & civil works					
	Line cable & network	0.00	0.00	0.00		
	- EHV Lines	0.00	0.00	0.00		
	- 33kV lines	0.00	0.00	0.00		
	- 11kV lines	0.00	0.00	0.00		
	- LT lines	0.00	0.00	0.00		
	- Meters and metering equipment	0.00	0.00	0.00		
	- Others	0.00	0.00	0.00		
	Total	0.00	0.00	0.00		
5.	Vehicles	0.00	0.00	0.00		
6.	Furniture & fixtures	0.00	0.00	0.00		
7.	Office equipments	0.00	0.00	0.00		
8.	Operating expenses	0.00	0.00	0.00		
9.	Total	3.14	1.14	2.00		
10.	Add/Deduct share of others (To be specified)	0.00	0.00	0.00		
11.	Total expenses	3.14	1.14	2.00		
12.	Less capitalized	0.00	0.00	0.00		
13.	Net expenses	3.14	1.14	2.00		
14.	Add prior period *	0.00	0.00	0.00		
15.	Total expenses charged to revenue as R&M expenses	3.14	1.14	2.00		

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Department of Electricity, Lakshadweep Island

Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18.

Total Number of Employees

Sr. No.	Particulars	Approved by Commission	FY 2012-13		Deviation
			3	4	
1	2	3	4	5	
1	Number of employees as on 1st April	415	385	30	
2	Employees on deputation/ foreign service as on 1st April	0	0	0	
3	Total number of employees (1+2)	415	385	30	
4	Number of employees retired/retiring during the year	0	0	0	
5	Number of employees Recruited during the year	0	0	0	
6	Number of employees at the end of the year (3-4+5)	415	385	30	

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Department of Electricity, Lakshadweep Island

Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18.

Employee Cost for the year 2012-13

Sr.No	Particulars	Approved by Commission	FY 2012-13		Deviation
			3	4	
1	2			5	
	Salaries & Allowances				
1	Basic pay				
2	Dearness pay				
3	Dearness allowance				
4	House rent allowance				
5	Fixed medical allowance				
6	Medical reimbursement charges	9.30	9.91		-0.61
7	Over time payment				
8	Other allowances (detailed list to be attached)				
9	Generation incentive				
10	Bonus				
11	Total	9.30	9.91		-0.61
	Terminal Benefits				
12	Leave encashment	0.00	0.00		0.00
13	Gratuity	0.00	0.00		0.00
14	Commutation of pension	0.00	0.00		0.00
15	Workmen compensation	0.00	0.00		0.00
16	Ex-gratia	0.00	0.00		0.00
17	Total	0.00	0.00		0.00
	Pension Payments				
18	Basic pension	0.00	0.00		0.00
19	Dearness pension	0.00	0.00		0.00
20	Dearness allowance	0.00	0.00		0.00
21	Any other expenses	0.00	0.00		0.00
22	Total	0.00	0.00		0.00
23	Total (11+17+22)	9.30	9.91		-0.61
24	Amount capitalized	0.00	0.00		0.00
25	Net amount	9.30	9.91		-0.61
26	Add prior period expenses	0.00	0.00		0.00
27	Grand total	9.30	9.91		-0.61

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Format-16**Department of Electricity, Lakshadweep Island****Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18.****Administration and General Expenses**

Sr. No.	Sub-head	(Rs. in crores)		
		Approved by Commission	Actuals	Deviation
1	2	3	4	5
1	Rent, rates & taxes			
2	Insurance			
3	Telephone, postage & telegrams			
4	Consultancy fees			
5	Technical fees			
6	Other professional charges	0.90	2.13	-1.23
7	Conveyance & travel expenses			
8	Electricity & water charges			
9	Others			
10	Freight			
11	Other material related expenses			
12	Total	0.90	2.13	-1.23
13	Add/Deduct share of others (to be specified)	0.00	0.00	0.00
14	Total expenses	0.90	2.13	-1.23
15	Less capitalized	0.00	0.00	0.00
16	Net expenses	0.90	2.13	-1.23
17	Add prior period*	0.00	0.00	0.00
+	Total expenses charged to revenue	0.90	2.13	-1.23

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Format-17

Department of Electricity, Lakshadweep Island
Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY
2016-17 & Determination of Tariff for FY 2017-18.
Information regarding Bad and Doubtful Debts

Sr. No.	Particulars	Approved by Commission	Amount (Rs. in crores)		
			Actuals FY 2012-13	Deviation	
1	2	3	4	5	
1	Amount of receivable bad and doubtful debts (audited)				
2	Bad and doubtful debts actually written-off in the books of accounts		Not Applicable		
3	Provision made for debts in ARR	0.04	0.10	-0.06	

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Department of Electricity, Lakshadweep Island
Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY
2016-17 & Determination of Tariff for FY 2017-18.
Information regarding Working Capital for the current Year 2012-13

Sr. No.	Particulars	Approved by Commission	Amount (in Crores Rs.)		
			Actuals FY 2012-13	Deviation	
1	2	3	4	5	
1	Fuel Cost	10.98	9.52	1.46	
2	Power Purchase Cost	0.00	0.00	0.00	
3	One month's employee costs	0.77	0.83	-0.06	
4	Administration & general expenses	0.08	0.18	-0.10	
5	One month's R&M Cost	0.26	0.09	0.17	
6	Total	12.09	10.62	1.47	
7	Interest on working capital	1.76	1.40	0.36	

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Department of Electricity, Lakshadweep Island

Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15.
APR of FY 2016-17 & Determination of Tariff for FY 2017-18.

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	Nil
3	Amount adjusted	

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Department of Electricity, Lakshadweep Island
Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15.
APR of FY 2016-17 & Determination of Tariff for FY 2017-18.
Non Tariff Income

Sr. No.	Particulars	Approved by Commission	FY 2012-13		Deviation
			3	4	
1	2			5	
1	Meter/service rent				
2	Late payment surcharge				
3	Theft/pilferage of energy				
4	Wheeling charges under open access	0.19	2.21		-2.02
5	Income from trading				
6	Income staff welfare activities				
7	Misc. Receipts/income				
8	Total income	0.19	2.21		-2.02
9	Add prior period income*	0.00	0.00		0.00
10	Total non tariff income	0.19	2.21		-2.02

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Department of Electricity, Lakshadweep Island
Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of
Tariff for FY 2017-18.

Information regarding Wholesale Price Index (All Commodities)
(To be supported with documentary evidence)

Sr. No.	Period	WPI/CPI*	Increase over previous year
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 ensuring Year	Nil	

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Department of Electricity, Lakshadweep Island
Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of
Tariff for FY 2017-18.

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
		Approved by Commission	Actuals	Deviation	Approved by Commission	Actuals	Deviation	
1	2	3	4	5	6	7	8	9
1	As on March 31 of previous Year	7.65	32.94	-25.29	17.85	76.87	-59.02	30:70
2	During the current Year	3.90	4.57	-0.67	9.10	10.66	-1.56	30:70
3	As on March 31 of current Year	11.55	37.51	-25.96	26.95	87.52	-60.57	30:70

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Department of Electricity, Lakshadweep Island

Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18.

(Rs. in crores)

Sr. No.	Item of expense	Approved by Commission	Actuals	Deviation
1	2	3	4	5
1	Cost of fuel	65.87	57.12	8.75
2	Cost of power purchase	0.00	0.00	0.00
3	Employee costs	9.30	9.91	-0.61
4	R&M expenses	3.14	1.14	2.00
5	Administration and general expenses	0.90	2.13	-1.23
6	Depreciation	1.83	4.39	-2.56
7	Interest charges (including interest on working capital)	4.93	12.96	-8.03
8	Interest on Security Deposit	0.01	0.10	-0.09
9	Return on NFA /Equity	0.72	2.44	-1.72
10	Provision for Bad Debit	0.04	0.10	-0.06
11	Total revenue requirement	86.74	90.29	-3.55
12	Less: non tariff income	0.19	2.21	-2.02
13	Net revenue requirement (10-11)	86.56	88.08	-1.52
14	Revenue from tariff	8.47	9.98	-1.51
15	Gap	78.10	78.10	0.00
16	Gap for -----	0.00	0.00	0.00
17	Total gap (14+15)	78.10	78.10	0.00
18	Revenue surplus carried over	0.00	0.00	0.00
19	Additional revenue from proposed tariff	0.00	0.00	0.00
20	Regulatory asset	0.00	0.00	0.00
21	Energy sales (MU)	35.78	38.00	-2.22

Department of Electricity, Lakshadweep Island
 Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 &
 Determination of Tariff for FY 2017-18
 Revenue from Existing Tariff

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

Sl. No.	Category of consumers	No. of Consumers		Energy sales (MU)			Revenue (Rs. in crores)			
		Approved by Commission	Actuals	Deviation	Approved by Commission	Actuals	Deviation	Approved by Commission	Actuals	Deviation
1		3								8
1	Domestic									
	a) 0 to 50 units	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
	b) 51-100 units	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
	c) 101-200 units	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
	d) 201 & Above	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
	Total	16798	16302	496	26.11	27.23	-1.12	4.13	5.01	-0.88
2	NRS / Commercial									
	0 to 200	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
	201 & Above	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
	Total	3080	2969	91	7.60	9.26	-1.66	3.75	4.47	-0.72
3	Public lighting	62	73	-11	1.59	1.07	0.52	0.39	0.32	0.07
4	Industrial	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
	a) HT									
	i) HT (A) Motive									
	0-50000	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
	50000-500000	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
	Above 500000	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
	ii) HT (B) Furnace									
	0-300	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
	301-500	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
	Above 500	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
	iii) HT (C) Rolling Mill									
	0-200	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
	201-300	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
	Above 300	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
	iv) Panel charges	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
	Total	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
	b) LT	316	321	-5	0.46	0.39	0.07	0.20	0.17	0.03
	Total (a+b)	316	321	-5	0.46	0.39	0.07	0.20	0.17	0.03
5	Bulk supply	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
6	Railway traction	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
7	Common pool/ LI	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
8	Outside state	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
9	Total	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
10	Temporary Connection	20	0	20	0.02	0.05	-0.03	0.01	0.01	0.00
11	Total	20	0	20	35.78	36.00	-2.22	8.47	9.98	-1.51
12	Add MMC and Other charges	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
	Surcharge (HT)	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
	PF Charges (HT)	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13	Grand Total	20276	19685	591	35.78	36.00	-2.22	8.47	9.98	-1.51

19

SUMMARY SHEET				
Name of the Generating Station				
(Rs. in crores)				
Sr. No.	Particulars	Approved by Commission	Actuals	Deviation
1	2	3	4	5
1. Calculation of Capacity / Fixed Charges				
1.1	Interest on Loan Capital (Form - 4 & 5)			
1.2	Depreciation (Form - 7)			
1.3	Advance Against Depreciation (Form - 8)			
1.4	Return on Equity			
1.5	Operation & Maintenance Expenses (Form - 11)			
1.6	Foreign Exchange Rate Variation (Form - 10)			
1.7	Interest on Allowed Working Capital (Form --- 9 as applicable)			
1.8	Taxes on Income			
1.9	Total			
2. Calculation of Energy / Variable charges				
2.1	Rate of Energy Charge from Primary Fuel (REC) p2			
2.2	Rate of Energy Charge from Secondary Fuel (REC)			
2.3	Rate of Energy Charge ex-bus(REC) ^{3A,3B,3C} Total			
3	Grand Total (1+2)			

Generating station wise details are not available, however, details for the department is provided in the the respective formats

Not applicable

Not applicable

12

Tariff Norms for Energy / Variable charges										
Name of the Generation Station:										
Special features of the plant										
a) Basic Characteristics ¹ & Site Specific Features ²										
b) Environmental Regulation related Features ³										
c) Any other special features										
d) Date of Commercial Operation (COD)										
e) Type of cooling System ⁵										
Fuel Details ⁴		Mention type of fuel			Primary		Secondary		Alternate Fuels	
Str. No.	Particulars	Unit	Ref.	Derivation	Previous Year		Current year			
1	2	3	4	5	X-3	X-2	X-1	X	Actual	Revised
1	Installed Capacity	MW			6	7	8	9		
2	PLF	%								
3	Generation	MU	A	A						
4	Auxiliary Consumption	% MU	B	B						
5	Generation (Ex-bus)	MU	C	(A - B)						
6	Station Heat Rate	Kcal/kWh	D	D						
7	Specific Oil Consumption	MI/kWh	E	E						
8	Calorific Value of Fuel Oil	Kcal/Litre	F	F						
9	Calorific Value of Coal	Kcal/Kg	G	G						
10	Overall Heat rate	Gcal	H	(A x D)						
11	Heat from Oil	Gcal	I	(A x E x F)						
12	Heat from Coal	Gcal	J	(H - I)						
13	Actual Oil consumption	KL	K	(I x 1000 /						
14	Actual Coal consumption	MT	M	J x 1000 /						
15	Cost of Oil per KL	Rs/KL	M	M						
16	Cost of Coal per MT (incl. LADT)	Rs/MT	N	N						
17	Total cost of Oil	Rs.	0	(M x K / 10 ^{^6})						
		Million								
18	Total cost of Coal	Rs. Million	P	(N x L / 10 ^{^6})						
19	Total Fuel Cost	Rs. Million	Q	(O + P)						
20	Fuel Cost/ kWh	Rs/kWh	R	(Q / C)						
The Commission may relax the norm and set trajectory										
Details provided vide separate Annexure										

19

Format - 3G

Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18.

Information regarding amount of Equity & Loan

Sr. No.	Period	Amt. of Equity (Rs. in crores)	Amt. of Loan (Rs. in crores)	Ratio of equity & loan
1	2	3	4	5
1	As on March 31 of previous year	Details provided in format- 24		
2	As on March 31 of current year			
3	As on March 31 of ensuing year			

Format - 4G

MYT FOR THE PERIOD 2016-17 TO 2018-19

Interest Capitalized

Sr. No.	Interest Capitalized	Previous year (actuals)	Current year (RE)	Ensuing year (projections)
1	2	3	4	5
1	WIP*	Details provided in format- 9		
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			

19

Format - 5C
Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18.

Details of Loans Interest and Finance Charges for the year

Sl. No.	Particulars (source)	Opening balance	Rate of interest	Addition during the year	Repayment during the year	Closing balance	Amount of interest paid (Rs. In Crores)	
							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							
	PFC							
9	GPF							
10	CSS							
11	Working capital loan							
12	Others							
13	Total							
14	Add. Govt. loan							
	-State Govt.							
	-Central Govt.							
	Total							
15	Total (13+14)							
16	Less Capitalisation							
17	Net Interest							
18	Add prior period							
19	Total Interest							
20	Finance charges							
21	Total Interest and finance charges							

Details provided in Format - 10

Format - 6C
Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18.

Information regarding restructuring of outstanding loans during the year

Sr. No.	Source of Loans	Amount of original loans (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
1	2	3	4	5	6	7	8

Details provided in Format - 11

12

75

Name of the Generating Station									
Date of Commercial operation of the Generating Station									
Capital Cost of the Generating Station									
Additional Capitalisation									
Total Capital cost of the Generating Station									
Estimated life of the Generating Station									
Rate of Depreciation									
(Amount in Crore Rupees)									
Sr. No.	Name of the Assets ¹	Depreciation rates as per CERC's Depreciation Rate		Previous Year		Current Year		Ensuing Year	
		Assets value at the beginning of the year	Depreciation charges	Assets value at the beginning of the year	Depreciation charges	Assets value at the beginning of the year	Depreciation charges	Depreciation charges	Accumulated depreciation Amount
1	2	3	4	5	6	7	8	9	10
1	Land								
2	Building								
3	and so on								
4									
5									
6									
7									
8									
9									
10									
11									
12									
	Total								
	Weighted Average Depreciation Rate (%)								

Details provided in Format -12

Format - 8G

Name of the Power Station:
Calculation of Advance Against Depreciation

Sr. No.	Particulars	Previous Year		Current year	Ensuing Year	
		X-2	X-1	X	X+1	X+2
		Actual	Actual	Revised	Projected	Projected
1	1/10th of the Loan(s)					
2	Repayment of the Loan(s) as considered for working out Interest on Loan					
3	Minimum of the Above					
4	Less: Depreciation during the year					
	A					
5	Cumulative Repayment of the Loan(s) as considered for working out Interest on Loan					
6	Less: Cumulative Depreciation					
	B					
7	Advance Against Depreciation (minimum of A or B)					

Not applicable as there is no loan repayment

19

Format - 9G

Name of the Power Station:

Calculation of interest on Working Capital for generation

Sr. No.	Particulars	(Rs. In Crores)				
		Previous Year		Current year	Ensuig Year	
		X-3 Actual	X-2 Actual	X-1 Actual	X Revised	X+1 Projected
1	2	3	4	5	6	7
1	Cost of Coal/Lignite ¹					
2	Cost of Secondary Fuel Oil ¹					
3	Fuel Cost					
4	Liquid Fuel Stock ²					
5	O&M expenses					
6	Maintenance spares					
7	Receivables					
8	Total working capital					
9	Rate of interest on working capital					
10	Interest on working capital					

Being an integrated utility working capital requirement is calculated for all the functions and provided in Format -18

Format - 10G
Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18.

Information regarding Foreign Exchange Rate Variation (FERV)

Sr. No.	Particulars	Amount (Rs. In Crores)
		3
1	2	
1	Amount of Liability provided	
2	Amount recovered	
3	Amount adjusted	Not applicable

Rg

Name of the Power Station:

Format 11G

Details of Operation and Maintenance Expense

Sr. No.	Particulars	Previous Year				Current year	Ensuing Year
		X-3	X-2	X-1	X	X+1	
		Actual	Actual	Actual	Revised	Projected	
1	2	3	4	5	6	7	
(A)	Breakup of O&M expenses						
1	Consumption of Stores and Spares						
2	Repair and Maintenance						
3	Insurance						
4	Security						
5	Administrative Expenses						
	- Rent						
	- Electricity Charges						
	- Travelling and conveyance						
	- Telephone, telex and postage						
	- Advertising						
	- Entertainment						
	- Others (Specify items)						
	Sub-Total (Administrative						
6	Employee Cost						
	a) Salaries, wages and allowances						
	i. Basic pay						
	ii. Dearness pay						
	iii. Dearness allowance						
	iv. House rent allowance						
	v. Fixed medical allowance						
	vi. Medical reimbursement charges						
	vii. Over time payment						
	viii. Other allowances (detailed list to be attached)						
	ix. Generation incentive						
	x. Bonus						
	b) Staff welfare Expenses / Terminal Benefits						
	i. Leave encashment						
	ii. Gratuity						
	iii. Commutation of pension						
	iv. Workman compensation						
	v. Ex-gratia						
	Total						

Separate power stationwise details are not maintained. Consolidated Operation & Maintenance expenses is provided in Format-13,15 &16

19-

Sr. No.	Particulars	Previous Year				Current year X	Ensuing Year X+1
		X-3	X-2	X-1	Revised		
		Actual	Actual	Actual		Actual	Projected
1	2	3	4	5	6	7	
	c) Productivity linked incentive						
	d) Pension Payments						
	i. Basic pension						
	ii. Dearness pension						
	iii. Dearness allowance						
	iv. Any other expenses						
	Total						
	Total Employee Cost (a+b+c=4)						
7	Corporate/ Head office expenses allocation						
8	Total (1 to 7)						
	LESS: Recovered, if any						
	Net Expenses						
(B)	Breakup of corporate expenses (Aggregate)						
	- Employee expenses						
	- Repair and maintenance						
	- Training and Recruitment						
	- Communication						
	- Travelling						
	- Security						
	- Rent						
	- Others						
	Total						
(C)	Details of number of Employees						
	i. Executives						
	ii. Non-Executives						
	iii. Skilled						
	iv. Non-Skilled						
	Total						

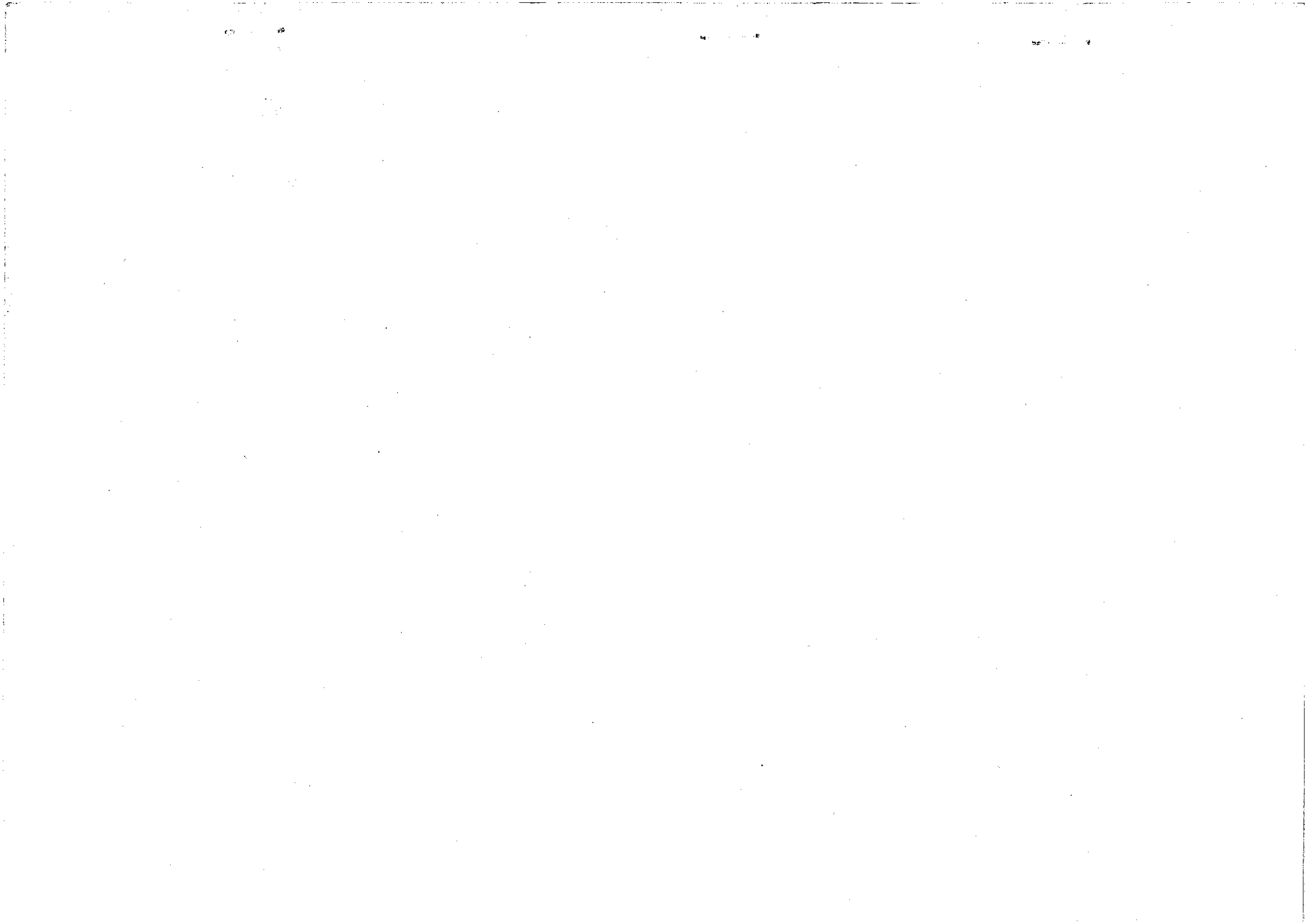
N2

Name of the Generating Station:
 Date of Commercial operation of the Generating Station:
 Petition for Approval of True-up for FY 2012-13, Provisional True-up for FY 2013-14 & FY 2014-15, APR of FY 2016-17 & Determination of Tariff for FY 2017-18.
Generation Tariff Determination, Return on Equity and Tax on Income

Sr. No.	Particulars	(Rs. in Crore)					
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
1	Gross Generation (MU)						
2	Auxiliary Consumption (MU)						
3	Net Generation (MU)						
4	Capacity Charges						
	a) Interest on Loan Capital						
	b) Depreciation						
	c) Advance Against Depreciation						
	d) O&M Expenses						
	e) Interest on Working Capital						
	f) Foreign exchange Rate Variation						
	g) Return on Equity						
	h) Taxes						
5	Energy/ Variable Charges*						
6	Total Expenses (4+ 5)						
7	Cost per Unit (3 / 6)						

LED is operating as an integrated utility and separate generation tariff is not proposed

AG



प्रधान निदेशक लेखापरीक्षा (केन्द्रीय) का कार्यालय, चेन्नै
शाखा कोच्ची, गोल्डन जुबिली रोड, कलूर, कोच्ची- 682 017
OFFICE OF PRINCIPAL DIRECTOR OF AUDIT (CENTRAL), CHENNAI
BRANCH KOCHI, GOLDEN JUBILEE ROAD, KALOOR, KOCHI - 682 017

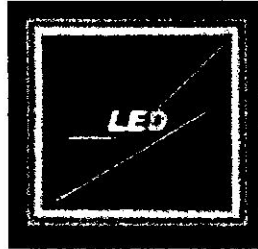
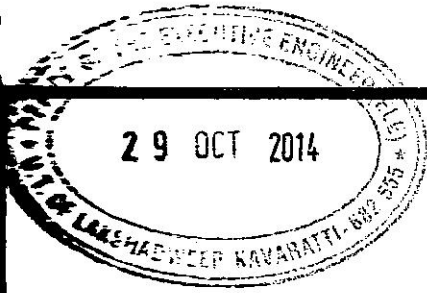
Audit Certificate

I have examined the Proforma Accounts for the years 2010-11, 2011-12 and 2012-13 of electricity department, Kavaratti . I have obtained all the information and explanation that I have required and subject to the following observations, I certify, as a result of my audit, that in my opinion, these accounts are properly drawn up so as to exhibit a true and fair view of the state of affairs of the electricity department, Kavaratti, UTL according to the best of information as shown by the books of the organisation. The Inspection Report containing the audit comments are appended to this certificate.

(Approved by DD (DT) II)



Senior Audit Officer/CE

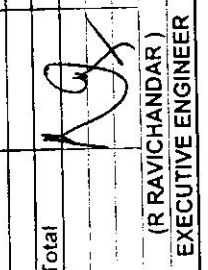


**LAKSHADWEEP ADMINISTRATION
ELECTRICITY DEPARTMENT**

**PROFORMA ACCOUNTS
FOR THE YEAR 2012-13**

Department of Electricity, Administration of the U.Y. of Lakshadweep
General Balance Sheet as at 31.03.2013

Corresponding figure of the previous year	Liabilities	Capital Account	Current Account	Amount	Corresponding figure of the previous year	Assets	Amount
1	2	3	4	5 (3+4)	6	7	8
	I. CAPITAL					I. FIXED ASSETS	
	Govt Capital					Capital amount expended on assets in use/less excess debits in previous year.	
5739916047	Opening capital	1854010963	4760426103	6614437066			
4843339068	Add: Drawing	152275849	280871087	433149336			
379707325	Add: Adjustments	426440409	426440409	426440409			
146755354	Add: Interest on Capital	164316613	164316613	164316613	918487704		1098077912
6750711794	Total	2006286812	5632054211	7638341023			
136274728	Deduct: Remittance		160037358	160037358	179590208	Add: Additions	152275849
	Deduct: Adjustments				1098077912	Total	1250353761
6614437066	Net	2006286812	5472016853	7478303665		Less: Accumulated provision for Depreciation	328084081
	II. Undischarged Liabilities	0	0	0	284153355		922269680
					813924557	II. Work in progress	94643152
					131953663		
					40889866.85	III. Current Assets	66836162
						Stores	
11021419	III. a) Consumer Security Deposit			11157357		IV. Sundry Debtors for Electricity supplied	7343147
0	b) Other Deposits			0	6905080		
3687797	c) EMD			5086840		V. Accounts Receivable	516033219
10077293	d) Civil Deposit			30869342	516033219		
	IV. Other Current & Accrued Liabilities						
8954730	a) Salary			9483804		a) Cash Settlement	0
0	b) Rent			0		0 suspense	0
0	c) Maintenance			0		0 b) Misc. P.W. Advance	0
0	d) Stock			0		0 VI. Cash in Hand	0
0	e) Others			0		VII. Deferred Revenue Expend.	0
				0		a) Accumulated Deficit	5138471920
						b) Deficit as per Net Revenue Appropriation	789303729
					5138471920	Total	5927775649
	Grand Total			7534901009	6648178306	Grand Total	7534901009


 ACCOUNTS OFFICER
 SECRETARIAT
 U.T. OF LAKSHADWEEP
 (R RAVICHANDRAR)
 EXECUTIVE ENGINEER

SUBSIDIARY STATEMENT - II
STATEMENT OF OPERATING EXPENSES FOR THE
YEAR ENDED 31.03.2013

		Amount in (₹)
Corresponding figures for previous year	Particulars of Expenses	Amount
	A. Operation	
483107319	1.Fuel	563119725
8096947	2.Lubricating and other consumable	8046670
	3.Station suppliers miscellaneous expenses containers etc.	
0	4.Proportion of salaries advances, gratuity etc. Engineers, Supdt. Engrs.	
33330947	Supervising and other staff	36956834
2333710	5.Wages & Gratuity of Labor	2370527
526868923	Total Operation	610493755
	B. Repairs and Maintenance	
	1.Proportion of salaries, allowances gratuities etc. for supervising staff.	
5810533		6442628
	2.Building and Civil Engineering Works containing generating plant & equipment	
529359		537710
	3.Engineers, generators and equipment including plant foundation	
600594		610069
2702290	4.Conveyance and Misc. expenses	2744921
423240	5.Miscellaneous power plant & Equipment	429917
109684	6.Freight charges and shipping bills	111415
10175700	Total Repairs & Maintenance	10876660
	C.General Expenses	
	1. Depreciation on Generating plant and equipment vide subsidiary statement-VII	
20871026		24290525
	2.General establishment and Administration expenses vide subsidiary statement - IX.	
4676041		7739430
25547067	Total - General Expenses	32029955
562591690	Total generation cost (A+B+C)	653400371
	D.Distribution (M&L) voltage	
	1.Operation & Maintenance preposition of salaries and allowances gratuities to staff	
35029142		38839760
2331503	2.Wages and Gratuities of Labour	2368285
0	3.(a) Metering equipment	
	(b) Towers, poles, fixtures, OH, Conductors devices.	
0	4.Service Lines	0
469684	5.Transformers	477094
	6.Depreciation of Distribution plant and equipment vide subsidiary statement - VII	
11968598		13246903
	7.General establishment and Administration expenses vide subsidiary	

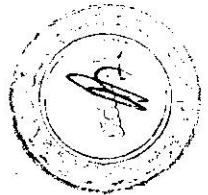
ACCOUNTS OFFICER
SECRETARIAT
P. T. OF LAKSHADWEE



SUBSIDIARY STATEMENT - III

To: Revenue and Appropriation Account for the year ending 2012-2013

Corresponding figure of the previous year	Particulars	Amount	Corresponding figure of the previous year	Particulars	Amount
1	2	3	4	5	6
518532731	To Net deficit transferred from consolidated Revenue and expenditure amount	624987116	665288085	By Balance loss transferred to Govt. current Account.	789303729
146755354	Interest on capital from Govt. including arrears	164316613			
665288085	Total	789303729	665288085	Total	789303729
				<i>(Signature)</i>	
				(R.RAVICHANNNDAR)	
				EXECUTIVE ENGINEER.	



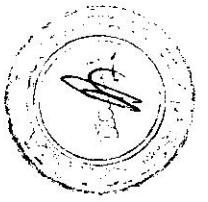
ACCOUNTS OFFICE
SECRETARIAT
U.T. OF LAKSHADWEE
KAVARATTI

SUBSIDIARY STATEMENT - III

To: Revenue and Appropriation Account for the year ending 2013-14

Amount in ₹

Corresponding figure of the previous year	Particulars	Amount	Corresponding figure of the previous year	Particulars	Amount
1	2	3	4	5	6
518532731	To Net deficit transferred from consolidated Revenue and expenditure amount	624987116	665288085	By Balance loss transferred to Govt. current Account.	789303729
146755354	Interest on capital from Govt. including arrears	164316613			
665288085	Total	789303729	665288085	Total	789303729
				<i>(Signature)</i>	
				(R.RAVICHANDNAR)	
				EXECUTIVE ENGINEER.	




ACCOUNTS OFFICE,
SECRETARIAT
U.T. OF LAKSHADWEEP
KAVARATTI

SUBSIDIARY STATEMENT

Net Revenue and Appropriation Amount for the year ending 2013-14

Amount in Rs.

Corresponding figure of the previous year	Particulars	Amount	Corresponding figure of the previous year	Particulars	Amount
1	2	3	4	5	6
518532731	To Net deficit transferred from consolidated Revenue and expenditure amount	624987116	665288085	By Balance loss transferred to Govt. current Account.	789303729
146755354	Interest on capital from Govt. including arrears	164316613			
665288085	Total	789303729	665288085	Total	789303729


 (R. RAVICHANDRAR)
 EXECUTIVE ENGINEER.



ACCOUNTS OFFICER
 SECRETARIAT
 U.T. OF LAKSHADWEEP
 KAVARATTI

SUBSIDIARY STATEMENT - VI
STATEMENT OF CAPITAL EXPENDITURE FOR THE YEAR ENDING 31ST MARCH, 2013

	Balance at the beginning of the year	Additions during the year	Retirement during the year	Balance at the end of the year
Fixed Assets				
Plant and machinery	121779275	0		121779275
Plant and machinery including works in progress	70041063	9805505		79846568
Plant and machinery including works in progress	289668870	4893492		294562362
Plant and machinery including works in progress	13169152	666182		13835334
Plant and machinery including works in progress	76121793	62403142		138524935
Plant and machinery including works in progress	570780153	77768321		648548474
Intangible Assets (MVA) (MVA) (MVA)				
Intangible Assets (MVA) (MVA) (MVA)	6053986	0		6053986
Intangible Assets (MVA) (MVA) (MVA)	14041126	45,200		14086326
Intangible Assets (MVA) (MVA) (MVA)	86179147	7549442		93728589
Intangible Assets (MVA) (MVA) (MVA)	59291010	6911458		66202468
Intangible Assets (MVA) (MVA) (MVA)	141997756	145073		142142829
Intangible Assets (MVA) (MVA) (MVA)	27393907	1484208		28878115
Intangible Assets (MVA) (MVA) (MVA)	334956932	16135381		351092313
Intangible Assets (MVA) (MVA) (MVA)	24294481	45834472		70128953
Intangible Assets (MVA) (MVA) (MVA)	24294481	45834472		70128953
Capital Expenditure				
Capital Expenditure	868890	570581		1439471
Capital Expenditure	109986378	0		109986378
Capital Expenditure	6180137	0		6180137
Capital Expenditure	7567970	0		7567970
Capital Expenditure	474133	0		474133
Capital Expenditure	18203586	837373		19040959
Capital Expenditure	14315563	21960		14337523
Capital Expenditure	10449689	11107761		21557450
Capital Expenditure	168046346	12537675		180584021
Capital Expenditure	1098077912	152275849		1250353761

(Signature)
(R. RAVICHANDAR),
EXECUTIVE ENGINEER

(Signature)
ACCOUNTS OFFICER
SECRETARIAT
U.T. OF LAKSHADWEEP
KAVARATTI

STATEMENT OF DEPRECIATION - 1981

STATEMENT OF DEPRECIATION FOR THE YEAR ENDING 31st MARCH 1982

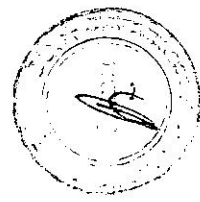
S. No.	Particulars	Total Opening Accumulated Depreciation	Depreciation Provision for the year	Total Closing Accumulated Depreciation
1	A. Power Plant		2423525	
2	B. Distributor Plant (M&L) Voltage		13246903	
3	C. Public Lighting Equipment		2443667	
4	D. General Assets Equipment		3949631	
	Total	284153355	43330726	328084081

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ACCOUNTS OFFICER,
SECRETARIAT
U.T. OF LAKSHADWEE,
KAVARATTI

(R. RAVICHANDAR)
EXECUTIVE ENGINEER



SUBJECT: SUPPLEMENT - II

STATEMENT OF PROVISION FOR DEPRECIATION FOR THE YEAR ENDING 31st MARCH 2013

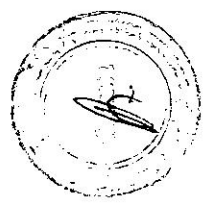
S.No.	Particulars	Total closing accumulated Depreciation	Depreciation Provision for the year	Total closing accumulated Depreciation
1	A. Power Plant		24230625	
2	B. Distribution Plant (M&L) Voltage		13246903	
3	C. Public Lighting Equipment		2443667	
4	D. General Assets Equipment		3949631	
	Total	284153355	43930726	328084081

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(R. RAVICHANDAR)
EXECUTIVE ENGINEER

ACCOUNTS OFFICER,
SECRETARIAT
U.T. OF LAKSHADWEE,
KAVARATTI



SUBSIDIARY STATEMENT - VII

STATEMENT OF THE ACCOUNTS OF THE DEPARTMENT OF REVENUE FOR THE YEAR 1957-58

-NIL-

NG

(R. RAVICHANDAR)
EXECUTIVE ENGINEER

[Signature]

ACCOUNTS OFFICE
SECRETARIAT
U.T. OF LAKSHADW.
KAVARATTI

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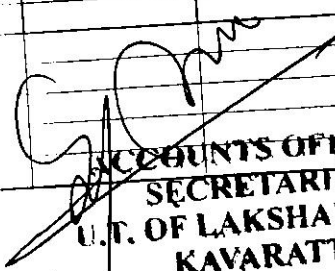
TRIAL BALANCE as at 31.03.2013 (DEBIT BALANCE)

	Amount in (₹)
1 Salaries	8896840
2 General Wages	865383
3 Postage and Telegram	1259077
4 Printing and Stationeries	8967576
5 Rent rates and taxes	152870
6 Miscellaneous	1174115
7 Interest	563119725
8 Dividend	8046670
9 Wages and gratuities of Labor (Generation)	2370527
10 Office supplies and Misc. Expenses	0
11 R&M Building and civil works	537710
12 R&M Plant and equipments	610069
13 R&M Misc. power plant equipment	429917
14 Spare parts and Misc. expenses	2744921
15 Freight charges and shipping bills	111415
16 Wages & gratuities of Labor (distribution)	2368285
17 R&M Towers, Poles, Fixtures etc.	0
18 R&M Lines and Connections	0
19 R&M Motoring equipments	0
20 R&M Transformers	477094
21 R&M Tools	0
22 R&M Staff	6442628
23 Operational Staff	36956834
24 Stationery Staff	38839766
25 Training and Accounting Staff	18608362
26 Unpaid remittances	160037358
27 Security deposits	7343147
28 Loans	66836162
29 Dividends	0
30 Cash Account	0



STATEMENT OF DEPRECIATION FOR THE YEAR ENDING MARCH, 2013

Particulars	Opening Balance	Additions		Total	Life period	Amount Depreciated for the period
POWER PLANT						
121779275		0		121779275	Infinity	
70041063		9805505		79846568	30 years	
289668870		4893492		294562362	15 years	
13169152		666182		13835334	15 years	
76121793		62403142		138524935	15 years	
570780153		77768321		648548474		
TOTAL						
DISTRIBUTION PLANT						
6053986		0		6053986	Infinity	
14041126		45200		14086326	30 years	
86179147		7549442		93728589	35 years	
59291010		6911458		66202468	20 years	
141997756		145073		142142829	15 years	
27393907		1484208		28878115	15 years	
334956932		16135381		351092313		
TOTAL						
PUBLIC BUILDINGS						
24294481		45834472		70128953	15 years	
24294481		45834472		70128953		
TOTAL						
GENERAL EQUIPMENT						
868890		570581		1439471	Infinity	
109986378		0		109986378	50 years	
6180137		0		6180137	20 years	
7567970		0		7567970	15 years	
474133		0		474133	15 years	
18203586		837373		19040959	35 years	
14315563		21960		14337523	15 years	
10449689		11107761		21557450	15 years	
168046346		12537675		180584021		
1098077912		152275849		1250353761		


ACCOUNTS OFFICER,
SECRETARIAT
U.T. OF LAKSHADWEEP
KAVARATTI

(R.RAVICHANDRAN)
EXECUTIVE



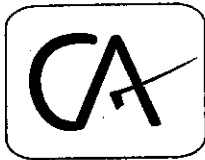
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LAKSHADWEEP ADMINISTRATION
ELECTRICITY DEPARTMENT

PROFORMA ACCOUNTS

FOR THE YEAR 2013-14



RSA & CO

CHARTERED ACCOUNTANTS

ACCOUNTANT'S REPORT

We have compiled the attached Balance sheet of Electricity Department, Administration of the U.T. of Lakshadweep as at **31st March 2014**, and also the Profit and Loss Account for the year ended on that date annexed thereto along with the Schedules and Notes to Accounts forming parts thereof.

The said Financial Statements have not been audited by us. These have been compiled on the basis of records & books of accounts maintained by the Department, the relevant information and explanations provided to us for the purpose and on that basis we report that:

The Balance Sheet and the Profit & Loss Account dealt with by this report are:

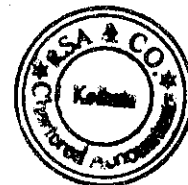
- (i) In agreement with the Books of Accounts and Records produced before us;
- (ii) Subject to certain exceptions as furnished in the Notes to Accounts forming parts of Annual Accounts.

Place: Kolkata
Dated: 12/02/2016

For & on Behalf of
RSA & Co.
Chartered Accountants,

Arvind Tewari

CA. Arvind Tewari
(Partner)



Department of Electricity, Administration of the U.T. of Lakshadweep
General Balance Sheet as at 31.03.2014

Corresponding figure of the previous year	Liabilities	Capital Account	Current Account	Amount	Corresponding figure of the previous year	Assets	Amount
1	2	3	4	5 (3+4)	6	7	8
	I. CAPITAL					I. FIXED ASSETS	
	Govt. Capital						
5614437066	Opening capital	2006286812	5472016853	7478303665		Capital amount expended on assets in use/less	
433146936	Add: Drawing	122161369	983752663	1105914032		excess debits in previous year.	1250353761
426440409	Add: Adjustments		0	0	1098077912		
164316613	Add: Interest on Capital		184041674	184041674			
7638341023	Total	2128448181	6639811190	8768259371			
160037358	Deduct: Remittance		117155087	117155087	152275849	Add: Additions	122161369
	Deduct: Adjustments				1250353761	Total	1372515130
7478303665	Net	2128448181	6522656103	8651104284		Less: Accumulated provision for Depreciation	392222468
	II. Undischarged Liabilities				328084081	Net	980292662
					922269680		
					94643152	II. Work in progress	94643152
						III. Current Assets	
					66836162	Stores	76717282
11157357	III. a) Consumer Security Deposit			7833142			
0	b) Other Deposits			0	7343147	IV. Sundry Debtors for Electricity supplied	26411545
5086840	c) EMD			9465543			
30869342	d) Civil Deposit			0	516033219	V. Accounts Receivable	516033219
	IV. Other Current & Accrued Liabilities						
9483804	a) Salary			15470266		a) Cash Settlement suspense	0
0	b) Rent			0		b) Misc. P.W. Advance	0
0	c) Maintenance			0		c) Other Advance	32081
0	d) Stock			0		VI. Cash in Hand	0
0	e) Others			0			
						VII. Deferred Revenue Expend.	0
						a) Accumulated Deficit	5927775649
						b) Deficit as per Net Revenue Appropriation	1061967646
					5927775649	Total	6989743295
7534901009	Grand Total			8683873236	7534901009	Grand Total	8683873236



(R RAVICHANDAR)
EXECUTIVE ENGINEER

ACCOUNTS OFFICER
SECRETARIAT

B-4 (net)

Department of Electricity, Administration of the U. T. of Lakshadweep
CONSOLIDATED REVENUE AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2014

Corresponding figure of the previous year	Expenses particulars	Amount	Corresponding figure of the previous year	Revenue particulars	Amount in (₹)
1	2	3	4	5	6
653400371	Power Generation, Operation and Maintenance expenses.	875952799	99785583	Net Revenue by sale of Electricity for cash & credit	137167787
63492981	Distributions(M&L) Operation Maintenance, Management Expenses, consumer servicing Meter reading & billing	94268238	22137810	Miscellaneous Revenue from consumers-other Revenue	3998988
30017157	Collection accounting sale promotion and management expenses	37063103	624987116	Net Deficit carried over to net revenue credit appropriation account	871925972
0	Prior period Adjustments	11808606			
746910509	Total	1019092747	746910509		1019092747

(R.RAVICHANDAR)
EXECUTIVE ENGINEER



(Signature)
**ACCOUNTS OFFICER
 SECRETARIAT
 DEPARTMENT OF ELECTRICITY, LAKSHADWEEP, MAHADEWOTTA**

Perfit/1035

SUBSIDIARY STATEMENT - I
STATEMENT OF OPERATING REVENUE FOR THE YEAR ENDING 31.03.2014

Corresponding figure of the previous year		Sl. No.	Particulars of Receipt	Current Year			
KWH Sold	Amount			Average Revenue per Kwh	KWH Sold	Amount	Average Revenue per Kwh
1	2	3	4	5	6	7	8
			Net Revenue by sale of electricity for cash and credit.				
26958779	50060154	1	Domestic lights and fans	30005651	70415805		
9205594	44741969	2	Commercial lights and fans	9117889	57739647		
388102	1662782	3	Industrial Power (M&L) Voltage	590989	4434418		
1059468	3224834	4	Public lighting	801402	3422339		
14084	95844	5	Other	57797	1155578		
37626027	99785583	6	Total sale and Receipt by sale of electricity	40573728	137167787		3.38
		7	Other Revenue(By sale of burnt oil, tariffing hire charges battery charging service and other revenue receipts etc.		3998988		
	22137810						
	121923393		Total Revenue per KWH sold (in paise)		141166775		3.48

(R.RAVICHANDAR),
EXECUTIVE ENGINEER



(Signature)
ACCOUNTS OFFICER
SECRETARIAT

SUBSIDIARY STATEMENT - II		
STATEMENT OF OPERATING EXPENSES FOR THE		
YEAR ENDED 31.03.2014		
		Amount in (₹)
Corresponding figures for previous year	Particulars of Expenses	Amount
	A. Operation	
563119725	1.Fuel	723173652
8046670	2.Lubricating and other consumable	11266725
0	3.Station suppliers miscellaneous expenses containers etc.	
	4.Proportion of salaries advances, gratuity etc. Engineers, Supdt. Engrs.	
36956834	Supervising and other staff	42443855
2370527	5.Wages & Gratuity of Labor	19639278
610493755	Total Operation	796523509
	B. Repairs and Maintenance	
6442628	1.Proportion of salaries, allowances gratuities etc. for supervising staff.	7399172
537710	2.Building and Civil Engineering Works containing generating plant & equipment	4454808
610069	3.Engineers, generators and equipment including plant foundation	5054282
2744921	4.Conveyance and Misc. expenses	22741053
429917	5.Miscellaneous power plant & Equipment	3561769
111415	6.Freight charges and shipping bills	923046
10876660	Total Repairs & Maintenance	44134130
	C.General Expenses	
24290525	1. Depreciation on Generating plant and equipment vide subsidiary statement-VII	26310343
7739430	2.General establishment and Administr- ation expenses vide subsidiary state- ment - IX.	8984817
32029955	Total - General Expenses	35295160
653400371	Total generation cost (A+B+C)	875952799
	D.Distribution (M&L) voltage	
38839766	1.Operation & Maintenance preposition of salaries and allowances gratuities to staff	44606347
2368285	2.Wages and Gratuities of Labour	19620703
0	3.(a) Metering equipment	0
	(b) Towers, poles, fixtures, OH, Conductors devices.	
0	4.Service Lines	0
477094	5.Transformers	3952613
13246903	6.Depreciation of Distribution plant and equipment vide subsidiary statement - VII	16150063
	7.General establishment and Administra- tion expenses vide subsidiary	

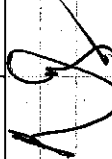


SUBSIDIARY STATEMENT - III

Net Revenue and Appropriation Amount for the year ending 2013-14

Corresponding figure of the previous year	Particulars	Amount	Corresponding figure of the previous year	Particulars	Amount in (₹)
1	2	3	4	5	6
624987116	To Net deficit transferred from consolidated Revenue and expenditure amount	877925972	789303729	By Balance loss transferred to Govt. current Account.	1061967646
164316613	Interest on capital from Govt. including arrears	84041674			
789303729	Total	1061967646	789303729	Total	1061967646

Total Revenue


 (R. RAVICHANDDAR)
 EXECUTIVE ENGINEER.





ACCOUNTS OFFICER
SECRETARIAT
A. T. OF LAKSHADWEEP, KAVAYATTA

SUBSIDIARY STATEMENT - IV

STATEMENT OF GENERAL RESERVE FOR THE YEAR ENDING 31.03.2014

Particulars	Balance at the beginning of the year.	Appropriation during the year of account	Transfer to total profit on sale of obsolete assets etc. sold during the year (Col.6 of subsidiary statement - VIII)	Withdrawal during the year, other withdrawal (Purpose to be specified in remarks Column)	Balance at the end of the year	Remarks

-NIL-

R. Ravichandrar

(R. RAVICHANDAR)
EXECUTIVE ENGINEER



R. Ravichandrar

ACCOUNTS OFFICER
SECRETARIAL
A. T. DE LAKSHADWEEP, KANAKPETA

SUBSIDIARY STATEMENT - VIII

Statement showing written down cost of fixed assets not in use on account of Obsolescence/inadequacy, superfluity etc., on which no further depreciation shall be allowed on a charge on the revenue for the year ending 31.03.2014

-NIL-



(R.RAVICHANDAR)
EXECUTIVE ENGINEER



ACCOUNTS OFFICER
SECRETARIAL
OFFICE OF LAKSHADWEEP, KAVAYATTA

SUBSIDIARY STATEMENT - IX

**Statement showing the expenses of Rent, Rates, Taxes, Establishment and
Allocation to major heads of Revenue for the year 2013-2014**

Sl. No.	Particulars	Gross Amount	Amount in (₹)		
			Oil Power generation	Distribution	Consumer Services
179:198:116					
1	General Establishment				
	a. Proportion of Salaries,				
	TA and other allowances	1021763	3709898	4103686	2404179
	b. Proportion of Wages	1102941	400459	442966	259516
2	Printing and Stationeries	11429279	4149779	4590258	2689242
3	Postage and Telegrams	1604709	582643	644488	377579
4	Rent, Rates and Taxes	194835	70741	78250	45843
5	Misc. expenses	196365	71297	78865	46204
	TOTAL	24745892	8984817	9938512	5822563


(R.RAVICHANDRAR)
EXECUTIVE ENGINEER





ACCOUNTS OFFICER
SECRETARIAT

TRIAL BALANCE as at 31.03.2014 (DEBIT BALANCE)		Amount in (₹)
1	Salaries	10217763
2	General Wages	1102941
3	Postage and Telegram	1604709
4	Printing and Stationeries	11429279
5	Rent, Rates and Taxes	194835
6	Miscellaneous	196365
7	HSD Oil	723173652
8	Lub Oil	11266725
9	Wages and gratuities of Labor(Generation)	19639278
10	Station supplies and Misc: Expenses	0
11	R&M Building and civil works	4454808
12	R&M Plant and equipments	5054282
13	R&M Misc: power plant equipment	3561769
14	Conveyance and Misc: expenses	22741053
15	Fright charges and shiping bills	923046
16	Wages & gratuities of Labor (distribution)	19620703
17	R&M Towers, Poles, Fixtures etc.	0
18	R&M Lines and Connections	0
19	R&M Metering equipments	0
20	R&M Transformers	3952613
21	R&M Oil Barge	0
22	Salaries of R&M Staff	7399172
23	Salaries of Operational Staff	42443855
24	Salaries of Distribution Staff	44606347
25	Salaries of Billing and Accounting Staff	21371165
26	Govt. Account remittances	117155087
27	Sundry debtors	26411545
28	Stores	76717282
29	MPWA	0
30	CSS Account	0

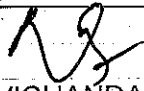


31	Cash in hand	0
32	Accumulated loss	5927775649
33	Land and Rights (Generation)	121779275
34	Building and Civil Engineering Works containing plant and equipment	79961568
35	Other Civil works, Office Building, Residential Quarters,	110069161
36	Land and Rights General	1439471
37	Engine, Generators and Auxiliary equipment	326473566
38	Misc: power plant and equipment	39374048
39	Land and Rights (Distribution)	6053986
40	Transformers and Substation Equipment	110833309
41	Building and Civil Works	14256326
42	Towers, Poles and O.H. Conductors	66226413
43	Service Lines	153879790
44	Metering Equipment	34656809
45	Street Light and signal system	72427516
46	Transportation Equipment (Oil Barge)	7582390
47	Office furniture and equipments	6180137
48	Lab and Meter Testing Equipments	474133
49	Workshop plant and equipment	19040959
50	Tools and Workshop equipment	14824907
51	Misc: equipment	28985894
52	SPV Power Plant	157995472
53	Interest Account	184041674
54	Depreciation	52329781
55	Account Receivable	516033219
56	Work-in-progress	94643152
57	Other Advance	32081
58	Prior period	11808606
	TOTAL	933447566

(R. RAVICHANDAR)
EXECUTIVE ENGINEER



[Signature]
ACCOUNTS OFFICER
SECRETARIAT
U. T. OF LAKSHADWEEP, KAVARATTI

TRIAL BALANCE as at 31.03.2014 (CREDIT BALANCE)		
		Amount in (₹)
1	Govt. Capital Account	2006286812
2	Govt. Current Account	5472016853
3	Withdrawals	1105914032
4	Adjustments	0
5	Consumers security Deposit	7833142
6	Other Deposit	0
7	Earnest Money Deposit	9465543
8	Depreciation Reserve Account	392222468
9	Other current and Accrued liabilities	15470266
10	Domestic lights and fans	70415805
11	Commercial lights and fans	57739647
12	Industrial power (M&L) voltage	4434418
13	Public lighting	3422339
14	Others	1155578
15	Un analysed items	3998988
16	Interest payable Account	184041674
17	Civil Deposit	0
	TOTAL	9334417565
		
		(R.RAVICHANDAR) EXECUTIVE ENGINEER



ACCOUNTS OFFICER
SECRETARIAT

OF LAKSHADWEEP, KAVARATTI

STATEMENT OF DEPRECIATION FOR THE YEAR ENDING MARCH, 2014

Sl.No.	Particulars	Opening Balance	Additions	Total	Life period	Amount in (₹) Depreciation for the period
A. POWER PLANT						
1	Land and Rights	121779275	0	121779275	Infinity	0
2	Building and Civil Engineering Works including plant and equipment	79846568	115000	79961568	27 years	2611963
3	Engines, Turbine, Generators etc.,	294562362	31911204	326473566	17 years	14570664
4	Miscellaneous Equipment	13835334	25538714	39374048	17 years	1277234
5	SPV Power Plant	138524935	19470537	157995472	17 years	7850482
	Total	648548474	77035455	725583929		26310343
B. DISTRIBUTION PLANT						
1	Land and Rights	6053986	0	6053986	Infinity	0
2	Building and Structures	14086326	170000	14256326	27 years	457189
3	Substation & Transformers	93728589	17104720	110833309	17 years	5034955
4	Towers, Poles, Fixtures etc.	66202468	23945	66226413	17 years	2504033
5	Service Lines	142142829	11736961	153879790	17 years	6483105
6	Metering Equipment	28878115	5778694	34656809	17 years	1670781
	Total	351092313	34814320	385906633		16150063
C. PUBLIC LIGHTINGS						
1	Street light and signal system.	70128953	2298563	72427516	17 years	3465315
	Total	70128953	2298563	72427516		3465315
D. GENERAL EQUIPMENT						
1	Land and Rights	1439471	0	1439471	Infinity	0
2	Building and Structures	109986378	82783	110069161	27 years	3667596
3	Office Furniture	6180137	0	6180137	14 years	127428
4	Transportation equipment	7567970	14420	7582390	9.5 years	685
5	Lab and Meter Testing equipment	474133	0	474133	17 years	11380
6	Workshop Plant and Equipment	19040959	0	19040959	17 years	771242
7	Tools and Workshop Equipment	14337523	487384	14824907	17 years	616940
8	Miscellaneous equipment	21557450	7428444	28985894	17 years	1208789
	Total	180584021	8013031	188597052		6404060
	Grand Total(A+B+C+D)	1250353761	122161369	1372515130		52329781


(R.RAVICHANDAR)
EXECUTIVE ENGINEER



ACCOUNTS OFFICER
SECRETARIAT

Schedule annexed to and forming part of the Financial Statements

Notes to Accounts

1. Basis of Preparation of financial statements

The financial statements are prepared on accrual basis of accounting and in accordance with the generally accepted accounting principles in India and comply in material aspects with the applicable accounting standards.

They are prepared under Historical Cost Convention, except specifically stated otherwise.

The estimates and assumptions used in the preparation of financial statements are based upon management's evaluation of the relevant facts and circumstances as of the date of the Financial Statements, which may differ from the actual results at a subsequent date.

The financial statements of the Department are being compiled based on the statement of expenses and revenue from various divisions duly reconciled with funds statement/treasury receipts maintained at Head office. No separate accounts is being made at division level and the final balance sheet of the Department was being prepared by consolidating the said balances/cash statements.

2. Revenue Recognition

Sale of Energy

The Department recognises income on accrual basis. However, if the ultimate collection thereof lacks reasonable certainty, revenue recognition is postponed to the extent of uncertainty. Accordingly, revenue from sale/wheeling of power is accounted for on accrual basis.

Other Incomes

- i) Profit / loss on sale are recognised on contract date.
- ii) Interest incomes on Fixed Deposits accrue in most circumstances on time basis determined by the amount outstanding and the rate of interest as applicable.
- iii) Income from sale of tenders and other revenue recoveries has been accounted as and when the payments thereof are received.
- iv) Insurance and other claims if any are recognized as revenue on certainty of receipt on prudent basis and the interest/ surcharge charged from the customers are recognized as income on receipt or when there is reasonable certainty of collection.



3. Fixed Assets

Fixed Assets on Historical Cost

- i) The fixed assets are stated at cost of acquisition or construction (except revalued assets) including cost attributable to bringing the assets to their working conditions for their intended use. Where the assets are completed and ready to use and their bills are required to be finally settled, they are capitalised on estimated basis including necessary adjustments.
- ii) The fixed assets created on the lands not belonging to the Department are included under fixed assets.
- iii) Such land which is neither owned by Department nor do the economic benefits from use of such land otherwise flow to the Department, the ownership remains with the Government. The Department merely acts as a trustee in respect of such land. As neither the ownership nor the economic benefits arising from such land vests with Department, it is not considered as an asset of Department. Hence, is not recorded in the books of account.
- iv) Cost of any improvement to land such as filling cost fencing cost, etc. is capitalised as a part of the cost of land. In case any super structure is built on land the cost of such superstructure is capitalised separately under the head "Buildings".
- v) Costs incurred to develop new roads are capitalised and shown as an asset in the Balance Sheet under the head 'Roads'. Costs incurred which improves or enhances the life of the asset such as widening of roads, up – gradation from gravel to black top, constructing road dividers etc. are capitalised i.e. added to the cost of the asset. Maintenance cost incurred on maintaining the road are revenue expenses hence debited to Profit and Loss Account under the head 'Repairs and Maintenance of Roads.
- vi) The payments made provisionally towards the compensation and other expenses related to the land are termed as cost of land.
- vii) The capital expenditure on the assets where neither the land nor the asset is owned by the Department then they are accounted as a distinct item in capital work in progress till the period of completion and thereafter they become the part of fixed assets.
- viii) The cost of machinery includes the cost of machinery spares procured along with the machinery and if the cost of such spares is not known then these are capitalised and depreciated along with the mother plant. The machinery spares procured along with the plant & machinery and if the cost of such spares is known then they are capitalised separately and also depreciated over the residual useful life of the related machinery.
- ix) Other machinery spares are treated as 'stores and spares' and they are included in inventory. When they are issued or used, they are treated as expense.
- x) Preliminary expenses relating to a project are capitalised to the assets of the project on the basis of each component of the project asset.



4. Depreciation and Amortization

- i) The depreciation is charged on straight line method to the extent of 90% of the cost of assets following the rates of depreciation as notified by the Joint Electricity Regulatory Commission (JERC) for Union Territories for the purpose of fixation of tariff. The depreciation is charged on monthly pro rata basis in the year in which the assets becomes available for use.
- ii) In case of the depreciable assets are revalued, the provision for depreciation is based on the revalued amount and the estimate of the remaining useful lives of such assets.
- iii) The expenditure on software is recognized as 'Intangible Assets' to be amortized over a period of three year.
- iv) The movable fixed assets acquired amounting to ` 5,000/- or less are fully depreciated during the year.

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- i) All project related expenditure viz. civil works, machinery under erection, construction and erection material, pre-operative expenditure incidental/attribution to the construction of the project, borrowing cost incurred prior to the date of commercial operation and trial run expenditure/receipts are shown under Capital Work-in-Progress (CWIP).
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- i) The 'stores and spares' are valued at cost, determined on cost or net realizable value whichever is lower. FIFO method is used to determine the pricing of issues and valuation of inventories. Adequate provisions are made so as to reflect the stocks at cost or net realizable value whichever is lower.
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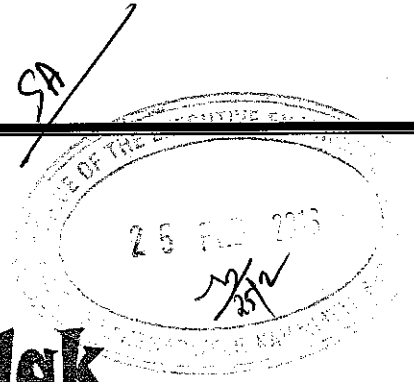
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Department estimates the probability of any loss that might be incurred on outcome of contingencies on the basis of information available up to the date on which the financial statements are prepared. A provision is recognized when an enterprise has a present obligation, as a result of a past event, and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are determined based on management estimates of amounts required to settle the obligation at the balance sheet date, supplemented by experience of similar transactions. These are reviewed at each balance sheet date and adjusted to reflect the current management estimate. In cases where the available information indicates that the loss on the contingency is reasonably possible but the amount of loss cannot be reasonably estimated, a disclosure to this effect is made in the financial statements. In case of remote possibility neither provision nor disclosure is made in the financial statements. The Department does not account for or disclose contingent assets, if any.

As on the date of Balance sheet the Department is of the opinion that there are no such recognizable contingent liabilities.

8. Expenses relating to running power houses have been charged to Profit and Loss Account and the revenue expenses relating to ongoing schemes have been capitalised unless otherwise stated.
9. The provisioning of expenses, if any has been made on estimate basis at the end of the year. This has been done to make the financial statements on accrual basis.
10. The provisioning for those expenses have not been made the bills there of were under process at the year end and in cases where the provisioning has been made on the basis of any certainty, then the statutory dues thereon have not been considered. The provisioning for prepaid expenses have been made having regard to the concept of materiality.
11. The figures have been rounded off to the nearest of rupee.
12. Figures of the previous year have been regrouped /reclassified /rearranged wherever necessary to make them comparable to those for the current year to the extent possible.
13. **Miscellaneous**
 - i) Expenses on training, recruitment and research & development not related to any specific projects are charged to revenue.
 - ii) All identifiable items of income and expenditure pertaining to prior period are accounted as prior period adjustment.





LAKSHADWEEP ADMINISTRATION
ELECTRICITY DEPARTMENT

PROFORMA ACCOUNTS

FOR THE YEAR 2014-15



RSA & CO

CHARTERED ACCOUNTANTS

ACCOUNTANT'S REPORT

We have compiled the attached Balance sheet of Electricity Department, Administration of the U.T. of Lakshadweep as at **31st March 2015**, and also the Profit and Loss Account for the year ended on that date annexed thereto along with the Schedules and Notes to Accounts forming parts thereof.

The said Financial Statements have not been audited by us. These have been compiled on the basis of records & books of accounts maintained by the Department, the relevant information and explanations provided to us for the purpose and on that basis we report that:

The Balance Sheet and the Profit & Loss Account dealt with by this report are:

- (i) In agreement with the Books of Accounts and Records produced before us;
- (ii) Subject to certain exceptions as furnished in the Notes to Accounts forming parts of Annual Accounts.

Place: Kolkata
Dated: 12/02/2016

For & on Behalf of
RSA & Co.
Chartered Accountants,

Arvind Tewari

CA. Arvind Tewari
(Partner)



Department of Electricity, Administration of the U.T. of Lakshadweep
CONSOLIDATED REVENUE AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2015

Corresponding figure of the previous year	Expenses particulars	Amount	Corresponding figure of the previous year	Revenue particulars	Amount in (₹)
1	2	3	4	5	6
875952799	Power Generation, Operation and Maintenance expenses.	940383477	137167787	Net Revenue by sale of Electricity for cash & credit	144263853
94268238	Distributions(M&L) Operation Maintenance, Management Expenses, consumer servicing Meter reading & billing	106827044	3998988	Miscellaneous Revenue from consumers-other Revenue	8497351
37063103	Collection accounting sale promotion and management expenses	38713260	877925972	Net Deficit carried over to net revenue credit appropriation account	933162577
11808606	Prior period Adjustments	0			
1019092747	Total	1085923781	1019092747		1085923781
				<i>AS</i>	
				(R.RAVICHANDAR)	
				EXECUTIVE ENGINEER	



ACCOUNTS OFFICER
 SECRETARIAT
 U.T. OF LAKSHADWEEP
 KAVARATTI

SUBSIDIARY STATEMENT - II		
STATEMENT OF OPERATING EXPENSES FOR THE		
YEAR ENDED 31.03.2015		
Corresponding figures for previous year	Particulars of Expenses	Amount in (₹)
	A. Operation	
723173652	1.Fuel	761292287
11266725	2.Lubricating and other consumable	11381220
0	3.Station suppliers miscellaneous expenses containers etc.	
42443855	4.Proportion of salaries advances, gratuity etc. Engineers, Supdt. Engrs. Supervising and other staff	42960844
19639278	5.Wages & Gratuity of Labor	27035283
796523509	Total Operation	842669634
	B. Repairs and Maintenance	
7399172	1.Proportion of salaries, allowances gratuities etc. for supervising staff.	7489298
4454808	2.Building and Civil Engineering Works containing generating plant & equipment	6132455
5054282	3.Engineers, generators and equipment including plant foundation	6957687
22741053	4.Conveyance and Misc. expenses	31305163
3561769	5.Miscellaneous power plant & Equipment	4903105
923046	6.Freight charges and shipping bills	1270658
44134130	Total Repairs & Maintenance	58058366
	C.General Expenses	
26310343	1. Depreciation on Generating plant and equipment vide subsidiary statement-VII	28846510
8984817	2.General establishment and Administr- ation expenses vide subsidiary state- ment - IX.	10808967
35295160	Total - General Expenses	39655477
875952799	Total generation cost (A+B+C)	940383477
	D.Distribution (M&L) voltage	
44606347	1.Operation & Maintenance preposition of salaries and allowances gratuities to staff	45149678
19620703	2.Wages and Gratuities of Labour	27009713
0	3.(a) Metering equipment	0
0	(b) Towers, poles, fixtures, OH, Conductors devices.	
0	4.Service Lines	0
3952613	5.Transformers	5441137
16150063	6.Depreciation of Distribution plant and equipment vide subsidiary statement - VII	17270229
	7.General establishment and Administra- tion expenses vide subsidiary	




SUBSIDIARY STATEMENT - III

Net Revenue and Appropriation Amount for the year ending 2014-15

Corresponding figure of the previous year	Particulars	Amount	Corresponding figure of the previous year	Particulars	Amount in (₹)
1	2	3	4	5	6
877925972	To Net deficit transferred from consolidated Revenue and expenditure amount	933162577	1061967646	By Balance loss transferred to Govt. current Account.	1131594090
184041674	Interest on capital from Govt. including arrears	1131594090			
1061967646	Total	1131594090	1061967646	Total	1131594090


(R. RAVICHANDRAR)
EXECUTIVE ENGINEER.




ACCOUNTS OFFICER
SECRETARIAT
U.T. OF LAKSHADWEEP
KAVARATTI

SUBSIDIARY STATEMENT - VIII


Statement showing written down cost of fixed assets not in use on account of
Obsolescence/inadequacy, superfluity etc., on which no further depreciation
shall be allowed on a charge on the revenue for the year ending 31.03.2015

-NIL-



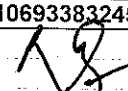
(R.RAVICHANDAR)
EXECUTIVE ENGINEER




ACCOUNTS OFFICER
SECRETARIAT
U.T. OF LAKSHADWEEP
KAVARATTI

TRIAL BALANCE as at 31.03.2015 (DEBIT BALANCE)		
		Amount in (₹)
1	Salaries	10342221
2	General Wages	1473217
3	Postage and Telegram	2143436
4	Printing and Stationeries	15266276
5	Rent, Rates and Taxes	260244
6	Miscellaneous	284555
7	HSD Oil	761292287
8	Lub Oil	11381220
9	Wages and gratuities of Labor(Generation)	27035283
10	Station supplies and Misc: Expenses	0
11	R&M Building and civil works	6132455
12	R&M Plant and equipments	6957687
13	R&M Misce: power plant equipment	4903105
14	Conveyance and Misc: expenses	31305163
15	Fright charges and shiping bills	1270658
16	Wages & gratuities of Labor (distribution)	27009713
17	R&M Towers, Poles, Fixtures etc.	0
18	R&M Lines and Connections	0
19	R&M Metering equipments	0
20	R&M Transformers	5441137
21	R&M Oil Barge	0
22	Salaries of R&M Staff	7489298
23	Salaries of Operational Staff	42960844
24	Salaries of Distribution Staff	45149678
25	Salaries of Billing and Accounting Staff	21631478
26	Govt. Account remittances	131258200
27	Sundry debtors	39023713
28	Stores	67262262
29	MPWA	0
30	CSS Account	0



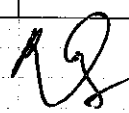
31	Cash in hand	0
32	Accumulated loss	6989743295
33	Land and Rights (Generation)	121779275
34	Building and Civil Engineering Works containing plant and equipment	79961568
35	Other Civil works, Office Building, Residential Quarters,	110202308
36	Land and Rights General	1439471
37	Engine, Generators and Auxiliary equipment	351290053
38	Misc: power plant and equipment	39570277
39	Land and Rights (Distribution)	6053986
40	Transformers and Substation Equipment	129192079
41	Building and Civil Works	16884326
42	Towers, Poles and O.H. Conductors	66283026
43	Service Lines	157767715
44	Metering Equipment	34713421
45	Street Light and signal system	72821435
46	Transportation Equipment (Oil Barge)	7582390
47	Office furniture and equipments	6180137
48	Lab and Meter Testing Equipments	474133
49	Workshop plant and equipment	19040959
50	Tools and Workshop equipment	14824907
51	Misc: equipment	40472544
52	SPV Power Plant	177995472
53	Interest Account	198431513
54	Depreciation	56193827
55	Account Receivable	516033219
56	Work-in-progress	94643152
57	Other Advance	116534628
58	Prior period	0
	TOTAL	10693383245
		
		(R. RAVICHANDAR)
		EXECUTIVE ENGINEER




ACCOUNTS OFFICER
SECRETARIAT
U.T. OF LAKSHADWEEP
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STATEMENT OF DEPRECIATION FOR THE YEAR ENDING MARCH, 2015

Sl.No.	Particulars	Opening Balance	Additions	Total	Life period	Amount in (₹) Depreciation for the period
A.	POWER PLANT					
1	Land and Rights	121779275	0	121779275	Infinity	0
2	Building and Civil Engineering Works including plant and equipment	79961568	0	79961568	27 years	2336733
3	Engines, Turbine, Generators etc.,	326473566	24816487	351290053	17 years	15749016
4	Miscellaneous Equipment	39374048	196229	39570277	17 years	1865433
5	SPV Power Plant	157995472	20000000	177995472	17 years	8895328
	Total	725583929	45012716	770596645		28846510
B.	DISTRIBUTION PLANT					
1	Land and Rights	6053986	0	6053986	Infinity	0
2	Building and Structures	14256326	2628000	16884326	27 years	475020
3	Substation & Transformers	110833309	18358770	129192079	17 years	5893147
4	Towers, Poles, Fixtures etc.	66226413	56613	66283026	17 years	2394539
5	Service Lines	153879790	3887925	157767715	17 years	6751043
6	Metering Equipment	34656809	56612	34713421	17 years	1756480
	Total	385906633	24987920	410894553		17270229
C.	PUBLIC LIGHTINGS					
1	Street light and signal system.	72427516	393919	72821435	17 years	3498263
	Total	72427516	393919	72821435		3498263
D.	GENERAL EQUIPMENT					
1	Land and Rights	1439471	0	1439471	Infinity	0
2	Building and Structures	110069161	133147	110202308	27 years	3671197
3	Office Furniture	6180137	0	6180137	14 years	96217
4	Transportation equipment	7582390	0	7582390	9.5 years	1366
5	Lab and Meter Testing equipment	474133	0	474133	17 years	5218
6	Workshop Plant and Equipment	19040959	0	19040959	17 years	682152
7	Tools and Workshop Equipment	14824907	0	14824907	17 years	503088
8	Miscellaneous equipment	28985894	11486650	40472544	17 years	1619587
	Total	188597052	11619797	200216849		6578825
	Grand Total(A+B+C+D)	1372515130	82014352	1454529482		56193827


(R.RAVICHANDAR)
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ACCOUNTS OFFICER
SECRETARIAT
U.T. OF LAKSHADWEEP
KAVARATTI

Schedule annexed to and forming part of the Financial Statements

Notes to Accounts

1. Basis of Preparation of financial statements

The financial statements are prepared on accrual basis of accounting and in accordance with the generally accepted accounting principles in India and comply in material aspects with the applicable accounting standards.

They are prepared under Historical Cost Convention, except specifically stated otherwise.

The estimates and assumptions used in the preparation of financial statements are based upon management's evaluation of the relevant facts and circumstances as of the date of the Financial Statements, which may differ from the actual results at a subsequent date.

The financial statements of the Department are being compiled based on the statement of expenses and revenue from various divisions duly reconciled with funds statement/treasury receipts maintained at Head office. No separate accounts is being made at division level and the final balance sheet of the Department was being prepared by consolidating the said balances/cash statements.

2. Revenue Recognition

Sale of Energy

The Department recognises income on accrual basis. However, if the ultimate collection thereof lacks reasonable certainty, revenue recognition is postponed to the extent of uncertainty. Accordingly, revenue from sale/wheeling of power is accounted for on accrual basis.

Other Incomes

- i) Profit / loss on sale are recognised on contract date.
- ii) Interest incomes on Fixed Deposits accrue in most circumstances on time basis determined by the amount outstanding and the rate of interest as applicable.
- iii) Income from sale of tenders and other revenue recoveries has been accounted as and when the payments thereof are received.
- iv) Insurance and other claims if any are recognized as revenue on certainty of receipt on prudent basis and the interest/ surcharge charged from the customers are recognized as income on receipt or when there is reasonable certainty of collection.



3. Fixed Assets

Fixed Assets on Historical Cost

- i) The fixed assets are stated at cost of acquisition or construction (except revalued assets) including cost attributable to bringing the assets to their working conditions for their intended use. Where the assets are completed and ready to use and their bills are required to be finally settled, they are capitalised on estimated basis including necessary adjustments.
- ii) The fixed assets created on the lands not belonging to the Department are included under fixed assets.
- iii) Such land which is neither owned by Department nor do the economic benefits from use of such land otherwise flow to the Department, the ownership remains with the Government. The Department merely acts as a trustee in respect of such land. As neither the ownership nor the economic benefits arising from such land vests with Department, it is not considered as an asset of Department. Hence, is not recorded in the books of account.
- iv) Cost of any improvement to land such as filling cost fencing cost, etc. is capitalised as a part of the cost of land. In case any super structure is built on land the cost of such superstructure is capitalised separately under the head "Buildings".
- v) Costs incurred to develop new roads are capitalised and shown as an asset in the Balance Sheet under the head 'Roads'. Costs incurred which improves or enhances the life of the asset such as widening of roads, up – gradation from gravel to black top, constructing road dividers etc. are capitalised i.e. added to the cost of the asset. Maintenance cost incurred on maintaining the road are revenue expenses hence debited to Profit and Loss Account under the head 'Repairs and Maintenance of Roads.
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