

**Maharashtra Electricity Regulatory Commission**  
**(Uniform Recording, Maintenance and Reporting of**  
**Information) Regulations, 2009**

## TABLE OF CONTENTS

1. Short Title, Extent and Commencement	4
2. Definitions	4
3. Maintenance of Information	5
4. Reporting of Information	6
5. Allocation Principles	6
6. Materiality	8
7. Miscellaneous	8

## APPENDIX

1. `General Principles and Balance Sheet Principles-Notes	9
2. Balance sheet _1	11
3. Balance sheet _2	12
4. Gross Fixed Asset Principles-Notes	13
5. FORMAT 1 Gross Fixed Asset_1	14
6. FORMAT 1 Gross Fixed Asset_2	15
7. Accumulated Depreciation Principles-Notes	16
8. FORMAT 2 Accumulated Depreciation_1	17
9. FORMAT 2 Accumulated Depreciation_2	18
10. FORMAT 3 Investments_1	19
11. FORMAT 3 Investments_2 and Notes	19
12. Current Assets Principles- Notes	20
13. FORMAT 4 Current Assets_1	21
14. FORMAT 4 Current Assets_2	22
15. FORMAT 5 Loans_1	23
16. FORMAT 5 Loans_2	24
17. Notes on Loans	25
18. FORMAT 6 Current Liabilities_1	26
19. FORMAT 6 Current Liabilities_2 and Notes	27
20. Profit and Loss Principles- Notes	28
21. Profit and Loss Account_1	29
22. Profit and Loss Account_2	30

23.	FORMAT 7 Cost of Fuel_1	31
24.	FORMAT 7 Cost of Fuel_2 And Notes	32
25.	FORMAT 8 Cost of power purchase_1	33
26.	FORMAT 8 Cost of power purchase_2 and Note	34
27.	FORMAT 9.1 A and G Expenses_1	35
28.	FORMAT 9.1 A and G Expenses_2 and Notes	36
29.	FORMAT 9.2 R and M Expenses_1	37
30.	FORMAT 9.2 R and M Expenses_2- and Notes	38
31.	Employee Expense Principles- Notes	39
32.	FORMAT 9.3 Employee Expenses_1	40
33.	FORMAT 9.3 Employee Expenses_2	41
34.	FORMAT 10 Long Term Interest Charges_1	42
35.	FORMAT 10 Long Term Interest Charges_2 and Note	43
36.	FORMAT 11 Interest on Working Capital_1	44
37.	FORMAT 11 Interest on Working Capital_2 And Notes	45
38.	FORMAT 12 Income Tax_1	46
39.	FORMAT 12 Income Tax_2 and Notes	46
40.	FORMAT 13 Return on Equity_1	47
41.	FORMAT 13 Return on Equity_2 and Notes	47
42.	CASH FLOW_1	48
43.	CASH FLOW_2 and Notes	48
44.	Operation parameter_ Generation	
	a) Thermal Power Station	49
45.	b) Hydel Power Station and Note	50
46.	Operation parameter_ Transmission	51
47.	Operation parameter_ Distribution and Note	52
48.	Format for Capex	53

## **MAHARASHTRA ELECTRICITY REGULATORY COMMISSION, MUMBAI**

### **Maharashtra Electricity Regulatory Commission (Uniform Recording, Maintenance and Reporting of Information) Regulations, 2009**

#### **ELECTRICITY ACT, 2003**

**No. MERC/ADM/211/2009-10/774** - In exercise of the powers conferred under Sections 61 and 62 of the Electricity Act 2003 and Regulations 7 and 8 of the Maharashtra Electricity Regulatory Commission (Terms and Conditions of Tariff) Regulations, 2005, the Maharashtra Electricity Regulatory Commission hereby makes the following Regulations.

#### **1. SHORT TITLE, EXTENT AND COMMENCEMENT**

- 1.1 These Regulations may be called the Maharashtra Electricity Regulatory Commission (Uniform Recording, Maintenance and Reporting of Information) Regulations, 2009.
- 1.2 These Regulations shall extend to the whole of the State of Maharashtra and to all matters within the jurisdiction of the Commission.
- 1.3 These Regulations shall come into force from the date of their publication in the Official Gazette.

#### **Applicability of the Regulations**

- 1.4 These Regulations are applicable to all Licensees, Generating Companies and where any Licensee also undertakes business of generation of electricity and who submit application for determination of tariff under Section 64 of the Act or application for annual performance review under Regulation 17.2 of the Tariff Regulations and who are regulated by the Commission in the State of Maharashtra.

#### **2. DEFINITIONS**

In these Regulations unless the context otherwise requires:

- a) “**Act**” means the Electricity Act (36 of 2003), including amendments thereto;
- b) “**Auditor**” means an independent registered company Auditor or Chartered Accountant registered with the ICAI;
- c) “**Base Accounts**” means the Audited accounts of the Licensees and Generating Companies, and where any Licensee who also undertakes business of generation of electricity, that contain all the financial and non-financial information and cover the activities of such Licensees and Generating Companies, and where any Licensee who also undertakes business of generation of electricity in entirety, which includes

without limitation the Statutory Accounts prepared under Companies Act, 1956;

- d) “**Commission**” means The Maharashtra Electricity Regulatory Commission ;
- e) “**Financial Accounting Year**” means the period of time covered in the Audited Accounts that is specific to each Generating Company and Licensee, and where any Licensee who also undertakes business of generation of electricity.
- f) “**Functional Segments**” means the Generation, Transmission and Distribution business of the Regulated Business in the State of Maharashtra.
- g) “**Regulated Business**” means the business regulated by the Commission in the State of Maharashtra.
- h) “**Tariff Regulations**” mean the Maharashtra Electricity Regulatory Commission (Terms and Conditions of Tariff) Regulations, 2005 as in force from time to time.

Words and expressions used herein and not defined shall have the meaning assigned to them in the Act, rules or regulations.

### 3. MAINTENANCE OF INFORMATION

3.1 Every Licensee, Generating Company and where a Licensee also undertakes the business of generation of electricity, shall maintain segregated financial, operational and accounting information with supporting vouchers and journal entries including Allocation Statement based on actuals in respect of the business of generation, Licensed Business<sup>1</sup> and Other Business<sup>2</sup>.

**Explanation 1:-** The accounting and reporting arrangements shall be maintained in such a manner that can be verified at voucher level. Data maintained in the formats as per the Appendix shall provide information in the most understandable manner, without sacrificing relevance or reliability.

**Explanation 2:-** Entries for which there are no vouchers such as Income Tax and other statutory requirements, the information as specified in the formats in the Appendix shall be maintained without supporting vouchers.

3.2 Every Distribution Licensee shall in addition to the above, maintain segregated information including Allocation Statement based on actuals in respect of the business of wheeling and retail supply.

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<sup>1</sup> Licensed Business means as defined in the Distribution Licence Regulations and Transmission Licence Regulations

<sup>2</sup> Other Business has the meaning in terms of Section 41 and 51 of the EA 2003

3.3 Every Licensee, Generating Company and where the Licensee also undertakes the business of generation of electricity, shall maintain information as specified in the formats provided in the appendix so as to be able to submit the same on a quarterly basis to the Commission with actual cost and revenue data .

3.4 Notwithstanding the above, the Commission may direct that further or more detailed information may be required to be maintained by every Licensee, Generating Company or where a Licensee also undertakes the business of generation of electricity.

#### **4. REPORTING OF INFORMATION**

4.1 Every Licensee, Generating Company and where a Licensee also undertakes the business of generation of electricity, shall submit to the Commission the data on a quarterly basis pertaining to the Financial Accounting Year in accordance with the Formats specified in the Appendix to these Regulations.

**Explanation 1:-** The filled up formats as per the Appendix and as required to be submitted to the Commission shall provide the actual cost and revenue data for the relevant quarter and not the annualised forecast quantity approved by the Commission for the Control Period.

**Explanation 2:-** The filled up formats as per the Appendix and as required to be submitted to the Commission shall provide the basis of allocation, especially for the common assets and expenditure, along with the actual financial and accounting information and detailed workings and explanations for cost allocation.

4.2 The information as required to be submitted to the Commission as specified above shall be actual information for the period under consideration and shall be sourced directly from the General Ledger that records the actual Audited Account costs of the generation business or Licensed Business or Other Business, as the case may be.

4.3 Notwithstanding the above, the audited consolidated information shall also be submitted to the Commission at the end of the Financial Accounting Period.

4.4 Every Licensee, Generating Company and where a Licensee also undertakes the business of generation of electricity, shall submit to the Commission within one hundred and eighty days of the end of Financial year, reconciliation statement providing for different business sub-segments from the audited Annual Accounts, and basis of such reconciliation statement.

#### **5. ALLOCATION PRINCIPLES**

5.1 The allocation of audited annual accounts shall be based on the following principles:

- i. Items which are directly attributable to the Licensed business or generation business of the Generating Company or where the Licensee also undertakes generation of electricity shall be allocated accordingly; and
  - a. Items which are directly attributable to the Functional Segments shall be allocated accordingly;
  - b. Items not directly attributable to the Functional Segments shall be allocated to the Functional Segments using an appropriate allocator.
- ii. Items not directly attributable to the Licensed business or generation business of the Generating Company or where the Licensee also undertakes generation of electricity shall be allocated using an appropriate allocator.

5.2 Common items that are not directly attributable shall be allocated on a causation basis.

5.3 The information as required to be submitted to the Commission as specified above shall contain a sub-segment wise segregation linked to the voucher level and the coding structure shall be such that every transaction could be linked to a location/unit code<sup>3</sup> along with regular accounting code.

5.4 Every Licensee, Generating Company and where a Licensee also undertakes the business of generation of electricity, shall provide and substantiate the rationale for such allocation including the numeric factor used for allocation.

5.5 Unless otherwise directed by the Commission, the information required to be submitted to the Commission under these Regulations shall be submitted consistently from one period to the other.

5.6 The information required to be submitted to the Commission under these Regulations shall have two levels of Disaggregation:

- a) Reconciliation from the audited accounts shall be done by bifurcating between Regulated Business and Other Businesses without any adjustments.
- b) Under the Regulated Business appropriate adjustments will be done for Generation, Transmission, Distribution wire business and Distribution retail supply business, individually.

5.7 Every Licensee, Generating Company and where a Licensee also undertakes the business of generation of electricity, shall submit to the Commission:

- o the Audited Accounts;
- o the Chart of Accounts that underlie the Audited Accounts.

**Explanation:-** To ensure that the information provided is consistent with this regulation and facilitates interpretation and comparability, every Licensee, Generating Company and where a Licensee also undertakes the business of generation of electricity, shall follow the mandatory headings under Companies Act, 1956.

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<sup>3</sup> location/ unit code wise information needs to be filled by generating station

## **6. MATERIALITY**

6.1 An item is material if its omission, misstatement or non-disclosure has the potential to prejudice the understanding of the financial position and nature of the generation business or Licensed Business or Other Business, as the case may be.

6.2 Notwithstanding the above, the basis of allocation may be revised, altered or varied by the Commission for reasons to be recorded in writing.

## **7. MISCELLANEOUS:**

### **7.1 Power to Amend**

The Commission may, at any time, vary, alter, modify or amend any provision of these Regulations.

### **7.2 Power to remove Difficulties**

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

P. B. Patil  
Secretary,  
Maharashtra Electricity Regulatory Commission

Mumbai,  
Dated: 20<sup>th</sup> April 2009

## APPENDIX

### General Principles:

1. **The entries filed under the D, E, F and G column of all \_1 Format and Audited (D), Audited (E), Audited (F) and Audited (G) of all \_2 Format should be same.**
2. **The Formats need to be filled quarterly by the utilities. The quarterly data filled in the Formats should be based on the limited quarterly review of listed companies or without audit in other cases. At the end of financial year, all Utilities need to submit the data on the basis of audited accounts.**
3. **In conflicting situation of reporting under the formats vis-à-vis provisions of Companies Act and various Accounting standards issued by ICAI, Utilities need to follow the conservative method of reporting.**

### Balance Sheet Principles:

1. **Investments:** The details of the investments directly related/arising out of the Maharashtra regulated business sub-segments have to be clearly demarcated and separately disclosed along with the type of investment made and interest accrued thereupon. Records should also be maintained to show separately the investments in securities of associated/ subsidiary companies.
2. **Equity** directly attributable to a particular sub-segment has to be allocated, recorded, maintained and reported according to the principles and policies laid in this regulation. Any equity contribution for common assets or capital expenses allowable by the Commission has to be allocated in proportion to the Gross Fixed Assets.
3. The **Reserves and surplus** should be allocated to different business sub-segments of regulated business in Maharashtra as per the Tariff Regulations of the Commission. BEST needs to show the fund position of electric supply division under Reserves.
4. The **contributions** made by the Maharashtra regulated business consumers and the grants received from all sources shall be reflected clearly against each business sub-segments.

5. **Payment due on capital liabilities:** At the time of quarterly filing, if allocation between revenue and capital is not done, then pass the entry under capital “suspense”. Once the allocation to revenue/ capital account is done, then make relevant entries in that quarter.

**Balance sheet \_1**

S. No.	Description	Format Number	Audited Amount (Rs crore)	Audited Amount for Non-regulated Business and Electricity Regulated Business outside Maharashtra including amount not allocable to any business (Rs crore)	Electricity Regulated Maharashtra Business Sub-segments (Rs crore)			
					C=A-B			
					Generation	Transmission	Distribution wire	Distribution retail supply
			A	B	D	E	F	G
	<b>ASSETS</b>							
1	Gross Fixed Assets	1						
2	Less: Accumulated Depreciation	2						
3	Net Fixed Assets							
4	Capital Expenditure-in-progress							
5	Investments	3						
6	Current Assets	4						
7	Others (specify details)							
	<b>TOTAL ASSETS</b>							
	<b>LIABILITIES</b>							
8	Contributed Equity							
9	Reserves							
10	Retained Profits							
11	Loans	5						
12	Current Liabilities	6						
13	Consumer Contributions & Grants							
14	Payment due on Capital Liabilities							
15	Others							
	<b>TOTAL LIABILITIES</b>							

## Balance sheet \_2

S. No.	Description	Format Number	Electricity Regulated Maharashtra Business Sub- segments (Rs Crore)											
			Generation			Transmission			Distribution wire			Distribution retail supply		
			Audited(D)	Actual	Adjustment	Audited(E)	Actual	Adjustment	Audited (F)	Actual	Adjustment	Audited (G)	Actual	Adjustment
	<b>ASSETS</b>													
1	Gross Fixed Assets	1												
2	Less: Accumulated Depreciation	2												
3	Net Fixed Assets													
4	Capital Expenditure-in-progress													
5	Investments	3												
6	Current Assets	4												
7	Others (specify details)													
	<b>TOTAL ASSETS</b>													
	<b>LIABILITIES</b>													
8	Contributed Equity													
9	Reserves													
10	Retained Profits													
11	Loans	5												
12	Current Liabilities	6												
13	Consumer Contributions & Grants													
14	Payment due on Capital Liabilities													
15	Others													
	<b>TOTAL LIABILITIES</b>													

### **Gross Fixed Asset Principles:**

1. Existing **Gross Fixed Assets** have to be allocated between different business segments. The Utilities have already prepared segregated accounting statements including opening balance sheets and the same may be utilised for the above allocation.
2. For future purpose, fixed assets which are directly attributable to a particular business sub- segment has to be recorded, maintained and reported accordingly.
3. Any common fixed assets have to be allocated to various business sub-segments in the proportion of fixed assets.
4. Utilities needs to submit Voltage wise details from FY 2010-11 (i.e. April 2010 onwards)

# FORMAT 1 Gross Fixed Asset\_1

S.No.	Asset Particulars	Audited Amount (Rs crore)	Audited Amount for Non-regulated Business and Electricity Regulated Business outside Maharashtra including amount not allocable to any business (Rs crore)	Electricity Regulated Maharashtra Business Sub-segments (Rs crore)				
				A	B	C=A-B		
						Generation	Transmission	Distribution wire
				D	E	F	G	
1	Land & land rights							
2	Buildings and Roads							
3	Intangible Assets							
4	Hydraulic Works							
5	Other civil works							
6	Plant & Machinery							
a	Generators							
	Conventional							
	Hydel							
	Thermal							
	Nuclear							
	Renewables							
	Wind							
	Small Hydro							
	Biomass							
	Solar							
	Bagasse							
	Municipal solid waste							
	Others							
b	Transmission & Distribution							
	Volatge wise Details of							
	Plant and Machinery - 33 KV							
	Transformers							
	T kiosks, substation equipments, switchgear							
	Switchgear including cable connections							
	Plant and Machinery - 22 KV							
	Transformers							
	T kiosks, substation equipments, switchgear							
	Switchgear including cable connections							
	Plant and Machinery - .....KV							
	Transformers							
	T kiosks, substation equipments, switchgear							
	Switchgear including cable connections							
	Volatge wise Details of							
	Line Cable Network - 33KV							
	Overhead Lines							
	Underground Cables							
	Metering Equipements							
	Line Cable Network - 22KV							
	Overhead Lines							
	Underground Cables							
	Metering Equipements							
	Line Cable Network - .....KV							
	Overhead Lines							
	Underground Cables							
	Metering Equipements							
7	Vehicles							
8	Furniture & Fixtures							
9	Office Equipment							
10	Fully Depreciated Fixed Assets							
11	Others							
	<b>Total</b>							

# FORMAT 1 Gross Fixed Assets\_2

S.No.	Asset Particulars	Electricity Regulated Maharashtra Business Sub- segments (Rs Crore)											
		Generation			Transmission			Distribution wire			Distribution retail supply		
		Audited (D)	Actual	Adjustment	Audited (E)	Actual	Adjustment	Audited (F)	Actual	Adjustment	Audited (G)	Actual	Adjustment
1	Land & land rights												
2	Buildings and Roads												
3	Intangible Assets												
4	Hydraulic Works												
5	Other civil works												
6	Plant & Machinery												
	a Generators												
	Conventional												
	Hydel												
	Thermal												
	Nuclear												
	Renewables												
	Wind												
	Small Hydro												
	Biomass												
	Solar												
	Bagasse												
	Municipal solid waste												
	Others												
	b Transmission & Distribution												
	Volatqe wise Details of												
	Plant and Machinery - 33 KV												
	Transformers												
	T kiosks, substation equipments, switchgear												
	Switchgear including cable connections												
	Plant and Machinery - 22 KV												
	Transformers												
	T kiosks, substation equipments, switchgear												
	Switchgear including cable connections												
	Plant and Machinery - .....KV												
	Transformers												
	T kiosks, substation equipments, switchgear												
	Switchgear including cable connections												
	Volatqe wise Details of												
	Line Cable Network - 33KV												
	Overhead Lines												
	Underground Cables												
	Metering Equipements												
	Line Cable Network - 22KV												
	Overhead Lines												
	Underground Cables												
	Metering Equipements												
	Line Cable Network - .....KV												
	Overhead Lines												
	Underground Cables												
	Metering Equipements												
7	Vehicles												
8	Furniture & Fixtures												
9	Office Equipment												
10	Fully Depreciated Fixed Assets												
11	Others												
	<b>Total</b>												

**Accumulated Depreciation Principles:**

1. The amount of Accumulated Depreciation for the reporting period should be disaggregated between the various businesses sub-segments based on the rationale provided for Gross Fixed Assets.
2. The depreciation rates and methodology should be as specified by the Commission under MERC (Terms and Conditions of Tariff) Regulations, 2005.
3. The differences in the depreciation rates for Accounting and Tariffs will be evident in the reconciliation statement provided by the licensee or generating company

## FORMAT 2 Accumulated Depreciation\_1

S.No.	Description of assets	Audited Amount (Rs crore)	Audited Amount for Non-regulated Business and Electricity Regulated Business outside Maharashtra including amount not allocable to any business (Rs crore)	Electricity Regulated Maharashtra Business Sub- segments (Rs crore)				
				A	B	C=A-B		
						Generation	Transmission	Distribution wire
				D	E	F	G	
1	Land & land rights							
2	Buildings and Roads							
3	Intangible Assets							
4	Hydraulic Works							
5	Other civil works							
6	Plant & Machinery							
	a Generators							
	Conventional							
	Hydel							
	Thermal							
	Nuclear							
	Renewables							
	Biomass							
	Wind							
	Small Hydro							
	Solar							
	Bagasse							
	Municipal solid waste							
	Others							
	b Transmission & Distribution							
	Volatge wise Details of							
	Plant and Machinery - 33 KV							
	Transformers							
	T kiosks, substation equipments, switchgear							
	Switchgear including cable connections							
	Plant and Machinery - 22 KV							
	Transformers							
	T kiosks, substation equipments, switchgear							
	Switchgear including cable connections							
	Plant and Machinery - .....KV							
	Transformers							
	T kiosks, substation equipments, switchgear							
	Switchgear including cable connections							
	Volatge wise Details of							
	Line Cable Network - 33KV							
	Overhead Lines							
	Underground Cables							
	Metering Equipments							
	Line Cable Network - 22KV							
	Overhead Lines							
	Underground Cables							
	Metering Equipments							
	Line Cable Network - .....KV							
	Overhead Lines							
	Underground Cables							
	Metering Equipments							
7	Vehicles							
8	Furniture & Fixtures							
9	Office Equipment							
10	Others							
	<b>Grand Total</b>							

## FORMAT 2 Accumulated Depreciation\_2

S.No.	Description of assets	Electricity Regulated Maharashtra Business Sub- segments (Rs Crore)											
		Generation			Transmission			Distribution wire			Distribution retail supply		
		Audited (D)	Actual	Adjustment	Audited (E)	Actual	Adjustment	Audited (F)	Actual	Adjustment	Audited (G)	Actual	Adjustment
1	Land & land rights												
2	Buildings and Roads												
3	Intangible Assets												
4	Hydraulic Works												
5	Other civil works												
6	Plant & Machinery												
	a) Generators												
	Conventional												
	Hydel												
	Thermal												
	Nuclear												
	Renewables												
	Biomass												
	Wind												
	Small Hydro												
	Solar												
	Bagasse												
	Municipal solid waste												
	Others												
	b) Transmission & Distribution												
	Volatge wise Details of												
	Plant and Machinery - 33 KV												
	Transformers												
	T kiosks, substation equipments, switchgear												
	Switchgear including cable connections												
	Plant and Machinery - 22 KV												
	Transformers												
	T kiosks, substation equipments, switchgear												
	Switchgear including cable connections												
	Plant and Machinery - .....KV												
	Transformers												
	T kiosks, substation equipments, switchgear												
	Switchgear including cable connections												
	Volatge wise Details of												
	Line Cable Network - 33KV												
	Overhead Lines												
	Underground Cables												
	Metering Equipements												
	Line Cable Network - 22KV												
	Overhead Lines												
	Underground Cables												
	Metering Equipements												
	Line Cable Network - .....KV												
	Overhead Lines												
	Underground Cables												
	Metering Equipements												
7	Vehicles												
8	Furniture & Fixtures												
9	Office Equipment												
10	Others												
	Grand Total												

### FORMAT 3 Investments\_1

S.No.	Investment Details	Audited Amount (Rs crore) A	Audited Amount for Non-regulated Business and Electricity Regulated Business outside Maharashtra including amount not allocable to any business (Rs crore) B	Electricity Regulated Maharashtra Business Sub- segments (Rs crore)			
				C=A-B			
				Generation D	Transmission E	Distribution wire F	Distribution retail supply G
1							
2							
3							
4							
5							
6							
7							

### FORMAT 3 Investments\_2

S.No.	Investment Details	Electricity Regulated Maharashtra Business Sub- segments (Rs Crore)											
		Generation			Transmission			Distribution wire			Distribution retail supply		
		Audited (D)	Actual	Adjustment	Audited (E)	Actual	Adjustment	Audited (F)	Actual	Adjustment	Audited (G)	Actual	Adjustment
1													
2													
3													
4													
5													
6													
7													

### Notes:

1. The details of the investments directly related/arising out of the Maharashtra regulated business sub-segments have to be clearly demarcated and separately disclosed along with the type of investment made and interest accrued thereupon. Records should also be maintained to show separately the investments in securities of associated/ subsidiary companies.

### **Current Assets Principles:**

1. The details of the inventories directly related/arising out of the Maharashtra regulated business sub-segments has to be clearly demarcated and separately disclosed along with the type and method of inventory accounting.
2. The transactions in cash and bank shall reflect only those items that are directly related or arising out of Maharashtra regulated business sub-segments. This will also help in understanding the cash recovery from respective business sub-segments and also that the regulated tariffs ensuring recovery of cash requirements for working capital purpose.
3. The loans are normally to the employees and the advances are to the contractors and suppliers, as also advance taxes and deposits with Govt authorities like customs, port trust, etc. But these should relate only to the employees and the transactions arising out of Maharashtra regulated business segments and should be recorded for each business sub- segment separately. Any loans and advances for common purposes should be allocated on the basis of Gross Fixed Assets.

**FORMAT 4 Current Assets\_1**

S.No.	Description	Audited Amount (Rs crore)	Audited Amount for Non-regulated Business and Electricity Regulated Business outside Maharashtra including amount not allocable to any business (Rs crore)	Electricity Regulated Maharashtra Business Sub- segments (Rs crore)			
				C=A-B			
				Generation	Transmission	Distribution wire	Distribution retail supply
		A	B	D	E	F	G
1	Inventories						
2	<b>Sundry debtors</b>						
a	Less than six month						
b	six month to one year						
c	one year to two year						
d	two year to five year						
e	more than five year						
3	Cash and Bank Balances						
4	Other Current Assets						
5	Loans and Advances						
	<b>Total Current Assets</b>						
	<b>Provisions</b>						

## FORMAT 4 Current Assets\_2

S.No.	Description	Electricity Regulated Maharashtra Business Sub- segments (Rs Crore)											
		Generation			Transmission			Distribution wire			Distribution retail supply		
		Audited (D)	Actual	Adjustment	Audited (E)	Actual	Adjustment	Audited (F)	Actual	Adjustment	Audited (G)	Actual	Adjustment
1	Inventories												
2	<b>Sundry debtors</b>												
	a Less than six month												
	b six month to one year												
	c one year to two year												
	d two year to five year												
	e more than five year												
3	Cash and Bank Balances												
4	Other Current Assets												
5	Loans and Advances												
	<b>Total Current Assets</b>												
	<b>Provisions</b>												

**FORMAT 5 Loans\_1**

S.No.	Loan Type	Audited Amount (Rs crore)	Audited Amount for Non-regulated Business and Electricity Regulated Business outside Maharashtra including amount not allocable to any business (Rs crore)	Electricity Regulated Maharashtra Business Sub- segments (Rs crore)			
				C=A-B			
				Generation	Transmission	Distribution wire	Distribution retail supply
		A	B	D	E	F	G
	<b>Secured Loans</b>						
1	Bonds						
	Source 1						
	Source 2						
	Source ..						
2	Debentures						
	Source 1						
	Source2						
	Source .....						
3	Other Loans and Advances						
	Source 1						
	Source....						
	<b>UnSecured Loans</b>						
4	Short term loans and Advances						
	From Banks						
	Source1						
	Source2						
	Source .....						
	From Others						
	Source 1						
	Source 2						
	Source .....						
5	Other Loans and Advances						
	Source1						
	Source 2						
	Source .....						
	<b>TOTAL Loans</b>						

## FORMAT 5 Loans\_2

S.No.	Loan Type	Electricity Regulated Maharashtra Business Sub- segments (Rs Crore)											
		Generation			Transmission			Distribution wire			Distribution retail supply		
		Audited (D)	Actual	Adjustment	Audited (E)	Actual	Adjustment	Audited (F)	Actual	Adjustment	Audited (G)	Actual	Adjustment
	<b>Secured Loans</b>												
1	Bonds												
	Source 1												
	Source 2												
	Source ..												
2	Debentures												
	Source 1												
	Source2												
	Source .....												
3	Other Loans and Advances												
	Source 1												
	Source....												
	<b>UnSecured Loans</b>												
4	Short term loans and Advances												
	From Banks												
	Source1												
	Source2												
	Source ....												
	From Others												
	Source 1												
	Source 2												
	Source .....												
5	Other Loans and Advances												
	Source1												
	Source 2												
	Source .....												
	<b>TOTAL Loans</b>												

**Notes on loan :**

1. Loans should be allocated to different business sub- segments using the same rationale provided for Gross Fixed Assets. Loans for Working Capital should be shown separately.

**FORMAT 6 Current Liabilities\_1**

S.No.	Description	Audited Amount (Rs crore)	Audited Amount for Non-regulated Business and Electricity Regulated Business outside Maharashtra including amount not allocable to any business (Rs crore)	Electricity Regulated Maharashtra Business Sub- segments (Rs crore)			
				C=A-B			
				Generation	Transmission	Distribution wire	Distribution retail supply
		A	B	D	E	F	G
1	Consumer Benefits Account						
2	Sundry Creditors						
3	Working Capital Loan from Banks						
4	Security Deposits from Consumers						
5	Deposits and Advances from Consumers						
6	Connection charges						
7	Meter Charges						
8	Penalties						
9	Other Liabilities						
	<b>Total current liabilities</b>						
	<b>Provisions</b>						

## FORMAT 6 Current Liabilities\_2

S.No.	Description	Electricity Regulated Maharashtra Business Sub- segments ( Rs Crore)											
		Generation			Transmission			Distribution wire			Distribution retail supply		
		Audited (D)	Actual	Adjustment	Audited (E)	Actual	Adjustment	Audited (F)	Actual	Adjustment	Audited (G)	Actual	Adjustment
1	Consumer Benefits Account												
2	Sundry Creditors												
3	Working Capital Loan from Banks												
4	Security Deposits from Consumers												
5	Deposits and Advances from Consumers												
6	Connection charges												
7	Meter Charges												
8	Penalties												
9	Other Liabilities												
	<b>Total current liabilities</b>												
	<b>Provisions</b>												

### Notes:

1. Current Liabilities should be allocated to different business sub-segments using the same rationale provided for Gross Fixed Assets i.e. which are directly attributable to a particular business have to be allocated or recorded accordingly. Common liabilities that cannot be segregated have to be allocated based on Turnover.
2. Actual column in the Current Liabilities\_2 will be blank.

## **Profit and Loss Principles:**

1. Revenues shall be shown separately for each business sub-segment. Revenues will be accounted for on the basis of actual bills raised. This would be applicable similarly to generation business, transmission business, distribution wire business and retail sale business.
2. Non Tariff Income/ Other Income shall include all income under Maharashtra licensed business
3. Income from other Business: For any assets that are commonly used, the Utility shall allocate 1/3<sup>rd</sup> of the revenues to transmission or distribution business accordingly.
4. Income from UI charges: Any receipt through the UI pool should be recorded under this head, along with details of the applicable UI rate for such receipt.
5. Any receipt on account of Cross Subsidy and/or Additional Surcharge payable by an Open Access User is to be recorded under this head. Proper records should be maintained for the collection of such surcharges along with the consumer details that have paid these charges.

## Profit and Loss Account\_1

S.No.	Particulars	Format Number	Audited Amount (Rs crore)	Audited Amount for Non-regulated Business and Electricity Regulated Business outside Maharashtra including amount not allocable to any business (Rs crore)	Electricity Regulated Maharashtra Business Sub- segments (Rs crore)			
					C=A-B			
					Generation	Transmission	Distribution wire	Distribution retail supply
			A	B	D	E	F	G
1	Cost of Fuel	7						
2	Cost of Power Purchase	8						
3	Operation & Maintenance Expenses	9.1,9.2 & 9.3						
4	Depreciation							
5	Interest on Long-term Loan Capital	10						
6	Interest on Working Capital and on consumer security deposits	11						
7	Bad Debts Written off							
8	Other Expenses							
9	Income Tax	12						
10	Transmission Charges							
11	Wheeling Charges							
12	Contribution to contingency reserves							
13	Standby charges							
	<b>Total Expenditure</b>							
14	Revenue							
15	Non Tariff Income							
16	Income from Open Access consumers							
a	Income from Transmission service charges							
b	Income from wheeling charges							
17	Income from Other Business							
18	Receipt on account of Cross Subsidy and additional Surcharge							
	<b>Total Revenue</b>							
	<b>Net Profit/(Loss)=Total Revenue- Total Expenditure</b>							

## Profit and Loss Account\_2

S.No.	Particulars	Format Number	Electricity Regulated Maharashtra Business Sub- segments (Rs Crore)											
			Generation			Transmission			Distribution wire			Distribution retail supply		
			Audited (D)	Actual	Adjustment	Audited (E)	Actual	Adjustment	Audited (F)	Actual	Adjustment	Audited (G)	Actual	Adjustment
1	Cost of Fuel	7												
2	Cost of Power Purchase	8												
3	Operation & Maintenance Expenses	9.1,9.2 & 9.3												
4	Depreciation													
5	Interest on Long-term Loan Capital	10												
6	Interest on Working Capital and on consumer security deposits	11												
7	Bad Debts Written off													
8	Other Expenses													
9	Income Tax	12												
10	Transmission Charges													
11	Wheeling Charges													
12	Contribution to contingency reserves													
13	Standby charges													
	<b>Total Expenditure</b>													
14	Revenue													
15	Non Tariff Income													
16	Income from Open Access consumers													
a	Income from Transmission service charges													
b	Income from wheeling charges													
17	Income from Other Business													
18	Receipt on account of Cross Subsidy and additional Surcharge													
	<b>Total Revenue</b>													
	<b>Net Profit/(Loss)=Total Revenue- Total Expenditure</b>													

**FORMAT 7 Cost of Fuel\_1**

S.No.	Unit	Particular	Audited Amount (Rs crore)	Audited Amount for Non-regulated Business and Electricity Regulated Business outside Maharashtra including amount not allocable to any business (Rs crore)	Electricity Regulated Maharashtra Business Sub- segments (Rs crore)					
					A	B	C=A-B			
							Generation	Transmission	Distribution wire	Distribution retail supply
				D	E	F	G			
1		Basic Cost								
2		Freight								
3		Freight Surcharge, if applicable								
4		Fuel Handling Charges								
5		Taxes and Duties (pl. specify details)								
6		Any other charges								
		<b>Total Price excluding Transit Loss</b>								
7		Transit Loss								
		<b>Total Price including Transit Loss</b>								

**FORMAT 7 Cost of Fuel\_2**

S.No.	Unit	Particular	Electricity Regulated Maharashtra Business Sub- segments (Rs Crore)											
			Generation			Transmission			Distribution wire			Distribution retail supply		
			Audited (D)	Actual	Adjustment	Audited (E)	Actual	Adjustment	Audited (F)	Actual	Adjustment	Audited (G)	Actual	Adjustment
1		Basic Cost												
2		Freight												
3		Freight Surcharge, if applicable												
4		Fuel Handling Charges												
5		Taxes and Duties (pl. specify details)												
6		Any other charges												
		<b>Total Price excluding Transit Loss</b>												
7		Transit Loss												
		<b>Total Price including Transit Loss</b>												

**Notes:**

1. Fuel expenses should be shown separately for each unit of a generating station based on actual performance.

### FORMAT 8 Cost of power purchase\_1

S.No.	Unit	Particular	Audited Amount (Rs crore)	Audited Amount for Non-regulated Business and Electricity Regulated Business outside Maharashtra including amount not allocable to any business (Rs crore)	Electricity Regulated Maharashtra Business Sub-segments (Rs crore)					
					A	B	C=A-B			
							Generation	Transmission	Distribution wire	Distribution retail supply
				D	E	F	G			
		<b>Sources of Energy:</b>								
<b>1</b>		<b>Own Generation</b>								
		Source 1								
		Source 2								
<b>2</b>		<b>Central Sector Purchase</b>								
		Source 1								
		Source 2								
<b>3</b>		<b>RPS</b>								
		Wind								
		Biomass								
		Small Hydro								
		Solar								
		Bagasse								
		Municipal Solid waste								
<b>4</b>		<b>CPP / IPP</b>								
		Source 1								
		Source 2								
<b>5</b>		<b>Bilateral</b>								
		Source 1								
		Source 2								
<b>6</b>		<b>Traders</b>								
		Source 1								
		Source 2								
<b>7</b>		<b>UI</b>								
<b>8</b>		<b>Contracted Power</b>								
<b>9</b>		<b>Imbalance pool settlement</b>								
		Total								

### FORMAT 8 Cost of power purchase\_2

S.No.	Unit	Particular	Electricity Regulated Maharashtra Business Sub- segments (Rs Crore)											
			Generation			Transmission			Distribution wire			Distribution retail supply		
			Audited (D)	Actual	Adjustment	Audited (E)	Actual	Adjustment	Audited (F)	Actual	Adjustment	Audited (G)	Actual	Adjustment
		<b>Sources of Energy:</b>	X											
<b>1</b>		<b>Own Generation</b>												
		Source 1												
		Source 2												
<b>2</b>		<b>Central Sector Purchase</b>												
		Source 1												
		Source 2												
<b>3</b>		<b>RPS</b>												
		Wind												
		Biomass												
		Small Hydro												
		Solar												
		Bagasse												
		Municipal Solid waste												
<b>4</b>		<b>CPP / IPP</b>												
		Source 1												
		Source 2												
<b>5</b>		<b>Bilateral</b>												
		Source 1												
		Source 2												
<b>6</b>		<b>Traders</b>												
		Source 1												
		Source 2												
<b>7</b>		<b>UI</b>												
<b>8</b>		<b>Contracted Power</b>												
<b>9</b>		<b>Imbalance pool settlement</b>												
		<b>Total</b>												

Notes:

1. The proper records shall be maintained showing the quantum and rate of power purchased from various sources. The information of power purchased from own generating stations as well as from other sources should be disclosed separately.

**FORMAT 9.1 A and G Expenses\_1**

S.no.	Particulars	Audited Amount (Rs crore)	Audited Amount for Non-regulated Business and Electricity Regulated Business outside Maharashtra including amount not allocable to any business (Rs crore)	Electricity Regulated Maharashtra Business Sub-segments (Rs crore)				
				A	B	C=A-B		
						Generation	Transmission	Distribution wire
				D	E	F	G	
1	Rent Rates & Taxes							
2	Insurance							
3	Telephone & Postage, etc.							
4	Legal charges & Audit fee							
5	Professional, Consultancy, Technical fee							
6	Conveyance & Travel							
7	Electricity charges							
8	Water charges							
9	Security arrangements							
10	Fees & subscription							
11	Books & periodicals							
12	Computer Stationery							
13	Printing & Stationery							
14	Advertisements							
15	Purchase Related Advertisement Expenses							
16	Contribution/Donations							
17	License Fee and other related fee							
18	Vehicle Running Expenses Truck / Delivery Van							
19	Vehicle Hiring Expenses Truck / Delivery Van							
20	Cost of services procured							
21	Outsourcing of metering and billing system							
22	Freight On Capital Equipments							
23	V-sat, Internet and related charges							
24	Training							
25	Bank Charges							
26	Miscellaneous Expenses							
27	Office Expenses							
28	Others							
29	Gross A&G Expenses							
30	Less: Expenses Capitalised							
31	Net A&G Expenses							

## FORMAT 9.1 A and G Expenses\_2

S.no.	Particulars	Electricity Regulated Maharashtra Business Sub- segments (Rs Crore)											
		Generation			Transmission			Distribution wire			Distribution retail supply		
		Audited (D)	Actual	Adjustment	Audited (E)	Actual	Adjustment	Audited (F)	Actual	Adjustment	Audited (G)	Actual	Adjustment
1	Rent Rates & Taxes												
2	Insurance												
3	Telephone & Postage, etc.												
4	Legal charges & Audit fee												
5	Professional, Consultancy, Technical fee												
6	Conveyance & Travel												
7	Electricity charges												
8	Water charges												
9	Security arrangements												
10	Fees & subscription												
11	Books & periodicals												
12	Computer Stationery												
13	Printing & Stationery												
14	Advertisements												
15	Purchase Related Advertisement Expenses												
16	Contribution/Donations												
17	License Fee and other related fee												
18	Vehicle Running Expenses Truck / Delivery Van												
19	Vehicle Hiring Expenses Truck / Delivery Van												
20	Cost of services procured												
21	Outsourcing of metering and billing system												
22	Freight On Capital Equipments												
23	V-sat, Internet and related charges												
24	Training												
25	Bank Charges												
26	Miscellaneous Expenses												
27	Office Expenses												
28	Others												
29	Gross A&G Expenses												
30	Less: Expenses Capitalised												
31	Net A&G Expenses												

### Notes:

1. Administrative and General Expenses should be accounted on actual cash and not on provisional basis subject to any limit as prescribed by the Commission.
2. Any administrative and general expenses with respect to common services or assets would be allocated in the proportion of Gross Fixed Assets

### FORMAT 9.2 R and M Expenses\_1

S.no.	Particulars	Audited Amount (Rs crore)	Audited Amount for Non-regulated Business and Electricity Regulated Business outside Maharashtra including amount not allocable to any business (Rs crore)	Electricity Regulated Maharashtra Business Sub- segments (Rs crore)			
				C=A-B			
				Generation	Transmission	Distribution wire	Distribution retail supply
				D	E	F	G
1	Plant & Machinery						
2	Buildings						
3	Civil Works						
4	Hydraulic Works						
5	Lines & Cable Networks						
6	Vehicles						
7	Furniture & Fixtures						
8	Office Equipment						
9	Gross R&M Expenses						
10	Less: Expenses Capitalised						
11	Net R&M Expenses						
12	Gross Fixed Assets at beginning of year						
13	R&M Expenses as % of GFA at beginning of year						

## FORMAT 9.2 R and M Expenses\_2

S.no.	Particulars	Electricity Regulated Maharashtra Business Sub- segments (Rs Crore)											
		Generation			Transmission			Distribution wire			Distribution retail supply		
		Audited (D)	Actual	Adjustment	Audited (E)	Actual	Adjustment	Audited (F)	Actual	Adjustment	Audited (G)	Actual	Adjustment
1	Plant & Machinery												
2	Buildings												
3	Civil Works												
4	Hydraulic Works												
5	Lines & Cable Networks												
6	Vehicles												
7	Furniture & Fixtures												
8	Office Equipment												
9	Gross R&M Expenses												
10	Less: Expenses Capitalised												
11	Net R&M Expenses												
12	Gross Fixed Assets at beginning of year												
13	R&M Expenses as % of GFA at beginning of year												

### Notes:

1. Repair and Maintenance expenses should be accounted on actual cash and not on provisional basis subject to any limit as prescribed by the Commission.
2. Any repair and maintenance expenses with respect to common services or assets would be allocated in the proportion of Gross Fixed Assets

### **Employee Expense Principles:**

1. Employee expenses should be accounted on actual cash and not on provisional basis subject to any limit as prescribed by the Commission.
2. Any employee expenses with respect to common services or assets would be allocated in the proportion of Gross Fixed Assets.
3. No provision for gratuity, provident fund, pension, etc. should be included in the employee expenses.
4. Cost related to the business development activities should not be considered in the employee expenses.

### FORMAT 9.3 Employee Expenses\_1

S.no.	Particulars	Audited Amount (Rs crore)	Audited Amount for Non-regulated Business and Electricity Regulated Business outside Maharashtra including amount not allocable to any business (Rs crore)	Electricity Regulated Maharashtra Business Sub-segments (Rs crore)				
				A	B	C=A-B		
						Generation	Transmission	Distribution wire
				D	E	F	G	
1	Basic Salary							
2	Dearness Allowance (DA)							
3	House Rent Allowance							
4	Conveyance Allowance							
5	Leave Travel Allowance							
6	Earned Leave Encashment							
7	Other Allowances							
8	Medical Reimbursement							
9	Overtime Payment							
10	Bonus/Ex-Gratia Payments							
11	Interim Relief / Wage Revision							
12	Staff welfare expenses							
13	VRS Expenses/Retrenchment Compensation							
14	Commission to Directors							
15	Training Expenses							
16	Payment under Workmen's Compensation Act							
17	Net Employee Costs							
18	Others							
19	<b>Gross Employee Expenses</b>							
20	Less: Expenses Capitalised							
21	<b>Net Employee Expenses</b>							

### FORMAT 9.3 Employee Expenses\_2

S.no.	Particulars	Electricity Regulated Maharashtra Business Sub- segments (Rs Crore)											
		Generation			Transmission			Distribution wire			Distribution retail supply		
		Audited (D)	Actual	Adjustment	Audited (E)	Actual	Adjustment	Audited (F)	Actual	Adjustment	Audited (G)	Actual	Adjustment
1	Basic Salary												
2	Dearness Allowance (DA)												
3	House Rent Allowance												
4	Conveyance Allowance												
5	Leave Travel Allowance												
6	Earned Leave Encashment												
7	Other Allowances												
8	Medical Reimbursement												
9	Overtime Payment												
10	Bonus/Ex-Gratia Payments												
11	Interim Relief / Wage Revision												
12	Staff welfare expenses												
	VRS Expenses/Retrenchment												
13	Compensation												
14	Commission to Directors												
15	Training Expenses												
	Payment under Workmen's Compensation Act												
16	Net Employee Costs												
17	Others												
18													
19	<b>Gross Employee Expenses</b>												
20	Less: Expenses Capitalised												
21	<b>Net Employee Expenses</b>												

**FORMAT 10 Long Term Interest Charges\_1**

S.No.	Loan Details	Audited Amount (Rs crore)	Audited Amount for Non-regulated Business and Electricity Regulated Business outside Maharashtra including amount not allocable to any business (Rs crore)	Electricity Regulated Maharashtra Business Sub- segments (Rs crore)					
				A	B	C=A-B			
						Generation	Transmission	Distribution wire	Distribution retail supply
				D	E	F	G		
<b>1</b>	<b>Interest</b>								
	a Interest on Debenture loans								
	b Interest on term Loans								
	c capitalisation interest								
	d Other Interest Charges								
<b>2</b>	<b>Finance Charges</b>								
	a Loss on exchange								
	b Commission and Brokerage								
	c Other finance charges								

## FORMAT 10 Long Term Interest Charges\_2

S.No.	Loan Details	Electricity Regulated Maharashtra Business Sub- segments (Rs											
		Generation			Transmission			Distribution wire			Distribution retail supply		
		Audited (D)	Actual	Adjustment	Audited (E)	Actual	Adjustment	Audited (F)	Actual	Adjustment	Audited (G)	Actual	Adjustment
<b>1</b>	<b>Interest</b>												
	a Interest on Debenture loans												
	b Interest on term Loans												
	c capitalisation interest												
	d Other Interest Charges												
<b>2</b>	<b>Finance Charges</b>												
	a Loss on exchange												
	b Commission and Brokerage												
	c Other finance charges												

### Notes:

- Interest charges will be shown separately for each business segment as per the rationale provided for Gross Fixed Assets and Loans.

**FORMAT 11 Interest on Working Capital\_1**

S. No.	Particular	Audited Amount (Rs crore)	Audited Amount for Non-regulated Business and Electricity Regulated Business outside Maharashtra including amount not allocable to any business (Rs crore)	Electricity Regulated Maharashtra Business Sub- segments (Rs crore)			
				C=A-B			
				Generation	Transmission	Distribution wire	Distribution retail supply
		A	B	D	E	F	G
1	Total Interest on Working Capital						
2	Total interest on consumer security deposits						

## FORMAT 11 Interest on Working Capital\_2

S. No.	Particular	Electricity Regulated Maharashtra Business Sub- segments											(Rs Crore)	
		Generation			Transmission			Distribution wire			Distribution retail supply			
		Audited (D)	Actual	Adjustment	Audited (E)	Actual	Adjustment	Audited (F)	Actual	Adjustment	Audited (G)	Actual		Adjustment
1	Total Interest on Working Capital													
2	Total interest on consumer security deposits													

### Notes:

1. Utilities should record the actual working capital loan taken and interests paid for each business sub-segment and submit to the Commission in the quarterly Information System.

### FORMAT 12 Income Tax\_1

S. No.	Particular	Audited Amount (Rs crore)	Audited Amount for Non-regulated Business and Electricity Regulated Business outside Maharashtra including amount not allocable to any business (Rs crore)	Electricity Regulated Maharashtra Business Sub- segments (Rs crore)			
				C=A-B			
				Generation	Transmission	Distribution wire	Distribution retail supply
1	2	3	4	5	6	7	8
				D	E	F	G
1	Income Tax						

### FORMAT 12 Income Tax\_2

S. No.	Particular	Electricity Regulated Maharashtra Business Sub- segments (Rs Crore)											
		Generation			Transmission			Distribution wire			Distribution retail supply		
		Audited (D)	Actual	Adjustment	Audited (E)	Actual	Adjustment	Audited (F)	Actual	Adjustment	Audited (G)	Actual	Adjustment
		5			6			7			8		
1	Income Tax												

### Notes:

1. The Actual Income Tax paid by the company should be allocated between the different business sub-segments.
2. Utilities need to give the information on the income tax that is being allocated by them to the Regulated business.
3. No provision for deferred tax shall be included under Columns 5 to 8.

### FORMAT 13 Return on Equity\_1

S.No.	Code	Data Required	Reference	Audited Amount (Rs crore)	Audited Amount for Non-regulated Business and Electricity Regulated Business outside Maharashtra including amount not allocable to any business (Rs crore)	Electricity Regulated Maharashtra Business Sub- segments (Rs crore)			
						C=A-B			
						Generation	Transmission	Distribution wire	Distribution retail supply
				D	E	F	G		
1		Actual Equity at the Beginning of the year							
2		Actual Equity Invested							
3		Actual equity at the end of the year							

### FORMAT 13 Return on Equity\_2

S.No.	Code	Data Required	Reference	Electricity Regulated Maharashtra Business Sub- segments (Rs Crore)											
				Generation			Transmission			Distribution wire			Distribution retail supply		
				Audited (D)	Actual	Adjustment	Audited (E)	Actual	Adjustment	Audited (F)	Actual	Adjustment	Audited (G)	Actual	Adjustment
1		Actual Equity at the Beginning of the year													
2		Actual Equity Invested													
3		Actual equity at the end of the year													

### Notes:

1. Utilities also need to give information on the actual equity invested by the Utilities in various capital expenditure projects wise and for each business segment and sub-segments. BEST may fill internal fund in the actual equity invested row.

## CASH FLOW\_1

S.No.	Particulars	Audited Amount (Rs crore)	Audited Amount for Non-regulated Business and Electricity Regulated Business outside Maharashtra including amount not allocable to any business (Rs crore)	Electricity Regulated Maharashtra Business Sub- segments (Rs crore)					
				A	B	C=A-B			
						Generation	Transmission	Distribution wire	Distribution retail supply
				D	E	F	G		
1	Cash Flows from Operating Activities								
2	Cash Flows from Investing Activities								
3	Cash Flows from Financing Activities								
	<b>Net Change in Cash Equivalents</b>								
	Cash and Cash Equivalents at Beginning of Year								
	Cash and Cash Equivalents at End of Year								

## CASH FLOW\_2

S.No.	Particulars	Electricity Regulated Maharashtra Business Sub- segments (Rs Crore)											
		Generation			Transmission			Distribution wire			Distribution retail supply		
		Audited (D)	Actual	Adjustment	Audited (E)	Actual	Adjustment	Audited (F)	Actual	Adjustment	Audited (G)	Actual	Adjustment
1	Cash Flows from Operating Activities												
2	Cash Flows from Investing Activities												
3	Cash Flows from Financing Activities												
	<b>Net Change in Cash Equivalents</b>												
	Cash and Cash Equivalents at Beginning of Year												
	Cash and Cash Equivalents at End of Year												

## Notes:

1. Cash flow statement needs to be prepared and submitted as per AS-3 standards. The columns will remain same as that of balance sheet and P&L Formats.
2. For the first time, since there are no opening cash balances, proper allocation can be made as per the business requirements. Going forward there should be separate cash register for individual businesses

## Operation parameter\_ Generation

### a) Thermal Power Station

S.No.	Particulars	Units	Previous year	Current year
1	Total Capacity	MW		
2	Availability	%		
3	Plant Load Factor	%		
4	Gross Generation	MU		
5	Auxiliary energy consumption	%		
6	Station Heat Rate	kCal/ kWh		
7	Planned Outage			
a	Annual Overhaul	No.of days		
b	Complete Overhaul	No.of days		
8	Forced Outage			
a	Boiler Tube leakage	No.of days		
b	External Electrical faults	No.of days		
c	Pressure parts leakage	No.of days		
d	Flame Failures	No.of days		
e	Condensor tube leakage	No.of days		

**b) Hydel Power Station**

S.No.	Particulars	Units	Previous year	Current year
1	Total Capacity	MW		
2	Capacity Index	%		
3	Design Energy	MU		
4	Gross Generation	MU		
5	Auxiliary energy consumption	%		
6	Auxiliary energy consumption	MU		
7	Net Generation	MU		
8	Planned Outage			
a	Annual Overhaul	No. of days		
b	Complete Overhaul	No. of days		
9	Forced Outage ( with specific reasons)			
a	...	No. of days		
b	...	No. of days		

**Notes:**

1. The information provided in the above tables should be filled for each unit of each generating station.

**Operation parameter\_ Transmission**

<b>S.No.</b>	<b>Particulars</b>	<b>Units</b>	<b>Previous year</b>	<b>Current year</b>
<b>1</b>	<b>Planned Transmission Outage</b>			
a	Switch yard maintenance	No.of days		
b	Line maintenance	No.of days		
<b>2</b>	<b>Forced Transmission Outage</b>			
a	Electrical Fault	No.of days		
b	Transformer failure	No.of days		
c	Line Trippings	No.of days		
d	Cascade Trippings	No.of days		
e	Line earth	No.of days		
<b>3</b>	<b>Availability</b>	%		
<b>4</b>	<b>Transmission loss</b>	%		

## Operation parameter\_ Distribution

Division	Parameter	SAIDI		SAIFI		CAIDI		Distribution Loss		Collection efficiency		Availability		Metered Consumption	
		Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year
	<b>Units of Measurement</b>	( Total durations of sustained interruptions during the month minutes)/ (Total no. of consumers)	( Total durations of sustained interruptions during the month minutes)/( Total no. of consumers)	(Total no.of sustained interruptions during the month)/(Total no. of consumers)	(Total no.of sustained interruptions during the month)/(Total no. of consumers)	SAIDI/ SAIFI	SAIDI/ SAIFI	%	%	%	%	%	%	(Metered Consumption)/ ( Total Consumption)	(Metered Consumption)/ ( Total Consumption)
<b>Division 1</b>															
<b>Division 2</b>															
<b>Division 3</b>															
<b>Division 4</b>															
..															
..															
..															
<b>Division n</b>															

### Notes:

1. The information provided in the above table should be filled for each division of the Utilities.

### Format for Capex

S.No.	Name of Scheme	Project Code	Benefits in Quantified terms	Approved Capital Cost	Year wise Outlay approved					Actual Capital Expenditure					Physical progress					Debt Equity Ratio	Capitalisation					Date of Completion	Benefits Accrued in quantified terms
					1st year	2nd year	3rd year	4th year	5th year	1st year	2nd year	3rd year	4th year	5th year	1st year	2nd year	3rd year	4th year	5th year		1st year	2nd year	3rd year	4th year	5th year		
1																											
2																											
3																											
4																											
5																											
6																											
7																											
n																											