

Maharashtra Electricity Regulatory Commission
(Uniform Recording, Maintenance and Reporting of
Information) Regulations, 2008

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MAHARASHTRA ELECTRICITY REGULATORY COMMISSION, MUMBAI

Maharashtra Electricity Regulatory Commission (Uniform Recording, Maintenance and Reporting of Information) Regulations, 2008

ELECTRICITY ACT, 2003

No. MERC/ADM/211/2007-08 --- 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, 2008.
- 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 Business¹ and Other Business².

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.

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.

¹ Licensed Business means as defined in the Distribution Licence Regulations and Transmission Licence Regulations

² Other Business has the meaning in terms of Section 41 and 51 of the EA 2003

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 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.

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.

Mumbai,

Dated:

P. B. Patil
Secretary,
Maharashtra Electricity
Regulatory Commission, Mumbai

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.**

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.
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 (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
	ASSETS							
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)							
	TOTAL ASSETS							
	LIABILITIES							
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							
	TOTAL LIABILITIES							

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
	ASSETS												
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)												
	TOTAL ASSETS												
	LIABILITIES												
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												
	TOTAL LIABILITIES												

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.

FORMAT 1 Gross Fixed Asset_1

S.No.	Asset Particulars	Audited Amount for Non-regulated Business and Electricity Regulated Business outside Maharashtra (Rs crore)		Electricity Regulated Maharashtra Business Sub- segments (Rs crore)			
		A	B	Generation D	Transmission E	C=A-B	
						Distribution wire F	Distribution retail supply 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 inculding cable connections						
	Plant and Machinery - 22 KV						
	Transformers						
	T kiosks, substation equipments, switchgear						
	Switchgear inculding cable connections						
	Plant and Machinery -KV						
	Transformers						
	T kiosks, substation equipments, switchgear						
	Switchgear inculding 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						
	Total						

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												
	Volatge wise Details of												
	Plant and Machinery - 33 KV												
	Transformers												
	T kiosks, substation equipments, switchgear												
	Switchgear inculding cable connections												
	Plant and Machinery - 22 KV												
	Transformers												
	T kiosks, substation equipments, switchgear												
	Switchgear inculding cable connections												
	Plant and Machinery -KV												
	Transformers												
	T kiosks, substation equipments, switchgear												
	Switchgear inculding 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												
	Total												

Accumulated Depreciation Principles:

1. The amount of Accumulated Depreciation for the reporting period should be de-segregated 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 (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 inculding cable connections							
	Plant and Machinery - 22 KV							
	Transformers							
	T kiosks, substation equipments, switchgear							
	Switchgear inculding cable connections							
	Plant and Machinery -KV							
	Transformers							
	T kiosks, substation equipments, switchgear							
	Switchgear inculding 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	Amortization on Capital Spares							
11	Others							
	Grand Total							

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 inculding cable connections												
	Plant and Machinery - 22 KV												
	Transformers												
	T kiosks, substation equipments, switchgear												
	Switchgear inculding cable connections												
	Plant and Machinery -KV												
	Transformers												
	T kiosks, substation equipments, switchgear												
	Switchgear inculding 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	Amortization on Capital Spares												
11	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 (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. Nonetheless, the Commission shall use the norms specified in the regulation for tariff determination purpose.
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. Nonetheless, the Commission shall use the norms specified in the regulation for tariff determination purpose.
3. The loans are normally to the employees and the advances are to the contractors, suppliers, 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 (Rs crore)	Electricity Regulated Maharashtra Business Sub- segments (Rs crore)			
				C=A-B			
		A	B	Generation	Transmission	Distribution wire	Distribution retail supply
				D	E	F	G
1	Inventories						
2	Sundry debtors						
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						
	Total Current Assets						

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	Sundry debtors												
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												
	Total Current Assets												

FORMAT 5 Loans_1

S.No.	Loan Type	Audited Amount (Rs crore)	Audited Amount for Non-regulated Business and Electricity Regulated Business outside Maharashtra (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
	Secured Loans						
1	Bonds						
	Source 1						
	Source 2						
	Source ..						
2	Debentures						
	Source 1						
	Source2						
	Source						
3	Other Loans and Advances						
	Source 1						
	Source....						
	UnSecured Loans						
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						
	TOTAL Loans						

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
	Secured Loans												
1	Bonds												
	Source 1												
	Source 2												
	Source ..												
2	Debentures												
	Source 1												
	Source2												
	Source												
3	Other Loans and Advances												
	Source 1												
	Source....												
	UnSecured Loans												
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												
	TOTAL Loans												

Notes:

- 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. Nonetheless the Commission shall use the norms specified in the Tariff Regulations for determining the working capital requirements.

FORMAT 6 Current Liabilities_1

S.No.	Description	Audited Amount (Rs crore)	Audited Amount for Non-regulated Business and Electricity Regulated Business outside Maharashtra (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	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								
	Total current liabilities								
	Provisions								

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												
	Total current liabilities												
	Provisions												

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.

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 1/3rd 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 (Rs Crore)
			A	B
1	Cost of Fuel	6		
2	Cost of Power Purchase	7		
3	Operation & Maintenance Expenses	8.1,8.2 & 8.3		
4	Depreciation			
5	Interest on Long-term Loan Capital	9		
6	Interest on Working Capital and on consumer security deposits	10		
7	Bad Debts Written off			
8	Other Expenses			
9	Income Tax	11		
10	Transmission Charges			
11	Wheeling Charges			
12	Contribution to contingency reserves			
13	Standby charges			
14	Return on Equity Capital	12		
	Total Expenditure			
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			
	Total Revenue			
	Net Profit/(Loss)=Total Revenue- Total Expenditure			

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	6												
2	Cost of Power Purchase	7												
3	Operation & Maintenance Expenses	8.1,8.2 & 8.3												
4	Depreciation													
5	Interest on Long-term Loan Capital	9												
6	Interest on Working Capital and on consumer security deposits	10												
7	Bad Debts Written off													
8	Other Expenses													
9	Income Tax	11												
10	Transmission Charges													
11	Wheeling Charges													
12	Contribution to contingency reserves													
13	Standby charges													
14	Return on Equity Capital	12												
	Total Expenditure													
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													
	Total Revenue													
	Net Profit/(Loss)=Total Revenue- Total Expenditure													

FORMAT 6 Cost of Fuel_1

S.No.	Unit	Particular	Audited Amount (Rs crore)	Audited Amount for Non-regulated Business and Electricity Regulated Business outside Maharashtra (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 Cost							
2		Freight							
3		Freight Surcharge, if applicable							
4		Fuel Handling Charges							
5		Taxes and Duties (pl. specify details)							
6		Any other charges							
		Total Price excluding Transit Loss							
7		Transit Loss							
		Total Price including Transit Loss							

FORMAT 6 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												
		Total Price excluding Transit Loss												
7		Transit Loss												
		Total Price including Transit Loss												

Notes:

1. Fuel expenses should be shown separately for each unit of a generating plant based on actual performance. However, the Commission shall use the norms for tariff determination purpose.

FORMAT 7 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 (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		Sources of Energy:			X				
		Own Generation							
		Source 1							
	Source 2								
2		Central Sector Purchase							
		Source 1							
		Source 2							
3		RPS							
		Wind							
		Biomass							
		Small Hydro							
		Solar							
		Bagasse							
4		CPP / IPP							
		Source 1							
		Source 2							
5		Bilateral							
		Source 1							
6		Traders							
		Source 1							
7		UI							
		Source 2							
8		Contracted Power							
		Total							

FORMAT 7 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
		Sources of Energy:	X											
1		Own Generation												
		Source 1												
		Source 2												
2		Central Sector Purchase												
		Source 1												
		Source 2												
3		RPS												
		Wind												
		Biomass												
		Small Hydro												
		Solar												
		Bagasse												
		Municipal Solid waste												
4		CPP / IPP												
		Source 1												
		Source 2												
5		Bilateral												
		Source 1												
		Source 2												
6		Traders												
		Source 1												
		Source 2												
7		UI												
8		Contracted Power												
		Total												

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 plants as well as from other sources should be disclosed separately.

FORMAT 8.1 A and G Expenses_1

S.no.	Particulars	Audited Amount (Rs crore)	Audited Amount for Non-regulated Business and Electricity Regulated Business outside Maharashtra (Rs Crore)	Electricity Regulated Maharashtra Business Sub- segments (Rs crore)			
				C=A-B			
		A	B	Generation	Transmission	Distribution wire	Distribution retail supply
				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 8.1 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. Where MERC (Terms and Conditions of Tariff) Regulations, 2005 has specified any norms for these expenses, same shall be applicable for the purpose of tariff computation.
2. Any administrative and general expenses with respect to common services or assets would be allocated in the proportion of Gross Fixed Assets

FORMAT 8.2 R and M Expenses_1

S.no.	Particulars	Audited Amount (Rs crore)	Audited Amount for Non- regulated Business and Electricity Regulated Business outside Maharashtra (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	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 8.2 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. Where MERC (Terms and Conditions of Tariff) Regulations, 2005 has specified any norms for these expenses, same shall be applicable for the purpose of tariff computation.
2. Revision in salary and wages for preceding year/s will not be debited in Profit and loss account.
3. Any employee expenses with respect to common services or assets would be allocated in the proportion of Gross Fixed Assets.
4. No provision for gratuity, provident fund, pension, etc. should be included in the employee expenses.
5. Cost related to the business development activities should not be considered in the employee expenses.

FORMAT 8.3 Employee Expenses_1

S.no.	Particulars	Audited Amount (Rs crore)	Audited Amount for Non-regulated Business and Electricity Regulated Business outside Maharashtra (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 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	Gross Employee Expenses						
20	Less: Expenses Capitalised						
21	Net Employee Expenses						

FORMAT 8.3 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												
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	Gross Employee Expenses												
20	Less: Expenses Capitalised												
21	Net Employee Expenses												

FORMAT 9 Long Term Interest Charges_1

S.No.	Loan Details	Audited Amount (Rs crore) A	Audited Amount for Non-regulated Business and Electricity Regulated Business outside Maharashtra (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	Interest						
	a Interest on Debenture loans						
	b Interest on term Loans						
	c capitalisation interest						
	d Other Interest Charges						
2	Finance Charges						
	a Loss on exchange						
	b Commission and Brokerage						
	c Other finance charges						

FORMAT 9 Long Term Interest Charges_2

S.No.	Loan 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	Interest												
	a Interest on Debenture loans												
	b Interest on term Loans												
	c capitalisation interest												
	d Other Interest Charges												
2	Finance Charges												
	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 10 Interest on Working Capital_1

S. No.	Particular	Audited Amount (Rs crore)	Audited Amount for Non-regulated Business and Electricity Regulated Business outside Maharashtra (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	Total Interest on Working Capital						
2	Total interest on consumer security deposits						

FORMAT 10 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.
2. For the purpose of tariff determination, the Commission shall use the norms specified in the regulation.

FORMAT 11 Income Tax_1

S. No.	Particular	Audited Amount (Rs crore)	Audited Amount for Non-regulated Business and Electricity Regulated Business outside Maharashtra (Rs Crore)	Electricity Regulated Maharashtra Business Sub- segments (Rs crore)			
				A	B	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 11 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. RInfra needs to give the information of the income tax that is being allocated by it to the Regulated business.
3. No provision for deferred tax shall be included under Columns 5 to 8.

FORMAT 12 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 (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		Actual Equity at the Beginning of the year							
2		Actual Equity Invested							
3		Actual equity at the end of the year							

FORMAT 12 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)		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						
a	Net Profit before Tax*						
b	Adjustments for:						
i	Depreciation/ Amortisation*						
ii	Interest Expenditure *						
iii	Interest from trade investments*						
iv	Dividend from trade investments*						
v	Dividend from subsidiaries*						
vi	Interest from other investments*						
vii	Dividend from other investments*						
viii	Profit on sale/ retirement of assets (Net)*						
ix	Profit on sale of investments (Net)*						
x	Bad debts*						
xi	Retiring Gratuities*						
xii	Leave encashment*						
xiii	Pension scheme*						
xiv	Realised exchange loss on loan repayments/swap settlement*						
xv	Provisions						
xvi	Others						
2	Operating income before working capital charges						
c	Adjustments for:						
i	Trade and other receivables*						
ii	Inventories *						
iii	Trade payables*						
3	Cash generated from operations						
i	Taxes paid (including FBT) (Net)*						
ii	Retiring Gratuities*						
iii	Leave encashment*						
iv	Pension scheme*						
v	VRS compensation paid*						
4	Net cash from generated from operating activities						
5	Cash Flows from Investing Activities						
i	Purchase of Fixed Assets (Including Interest capitalised)*						
ii	Sale of Fixed Assets*						
iii	Reserves in Government Bonds*						
iv	Interest received*						
v	Dividends from Subsidiaries*						
vi	Dividend from Trade Investments*						
vii	Purchase of Other Investment Activities*						
viii	Sale of Other Investment Activities*						
ix	Deposit with bank under Escrow agreements*						
x	Inter corporate Deposits/ advances (net)*						
xi	Dividend from other investments						
xii	Others						
6	Net cash used in (from) investment activities						
7	Cash Flows from Financing Activities						
i	Proceeds of share capital including share premium*						
ii	Proceeds from Borrowings (debentures)*						
iii	Proceeds from Borrowings (secured)*						
iv	Repayment of secured loans*						
v	Proceeds from Borrowings (unsecured)*						
vi	Repayment of unsecured loans*						
vii	Proceeds from Govt. Subsidies and Grants*						
viii	Swap income*						
ix	Deposits and Contributions from Consumers*						
x	Lease rentals*						
xi	Interest paid including FCCB issue expenses*						
xii	Dividends paid on equity shares including tax*						
8	Net cash from (used in) financing activities						
	Net Change in Cash Equivalents						
	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												
a	Net Profit before Tax*												
b	Adjustments for:												
i	Depreciation/ Amortisation*												
ii	Interest Expenditure *												
iii	Interest from trade investments*												
iv	Dividend from trade investments*												
v	Dividend from subsidiaries*												
vi	Interest from other investments*												
vii	Dividend from other investments*												
viii	Profit on sale/ retirement of assets (Net)*												
ix	Profit on sale of investments (Net)*												
x	Bad debts*												
xi	Retiring Gratuities*												
xii	Leave encashment*												
xiii	Pension scheme*												
xiv	Realised exchange loss on loan repayments/swap settlement*												
xv	Provisions												
xvi	Others												
2	Operating income before working capital charges												
c	Adjustments for:												
i	Trade and other receivables*												
ii	Inventories *												
iii	Trade payables*												
3	Cash generated from operations												
i	Taxes paid (including FBT) (Net)*												
ii	Retiring Gratuities*												
iii	Leave encashment*												
iv	Pension scheme*												
v	VRS compensation paid*												
4	Net cash from generated from operating activities												
5	Cash Flows from Investing Activities												
i	Purchase of Fixed Assets (Including Interest capitalised)*												
ii	Sale of Fixed Assets*												
iii	Reserves in Government Bonds*												
iv	Interest received*												
v	Dividends from Subsidiaries*												
vi	Dividend from Trade Investments*												
vii	Purchase of Other Investment Activities*												
viii	Sale of Other Investment Activities*												
ix	Deposit with bank under Escrow agreements*												
x	Inter corporate Deposits/ advances (net)*												
xi	Dividend from other investments												
xii	Others												
6	Net cash used in (from) investment activities												
7	Cash Flows from Financing Activities												
i	Proceeds of share capital including share premium*												
ii	Proceeds from Borrowings (debentures)*												
iii	Proceeds from Borrowings (secured)*												
iv	Repayment of secured loans*												
v	Proceeds from Borrowings (unsecured)*												
vi	Repayment of unsecured loans*												
vii	Proceeds from Govt. Subsidies and Grants*												
viii	Swap income*												
ix	Deposits and Contributions from Consumers*												
x	Lease rentals*												
xi	Interest paid including FCCB issue expenses*												
xii	Dividends paid on equity shares including tax*												
8	Net cash from (used in) financing activities												
	Net Change in Cash Equivalents												
	Cash and Cash Equivalents at Beginning of Year												
	Cash and Cash Equivalents at End of Year												

Notes:

1. The asterisk marked row entries are compulsory.

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

S.No.	Particulars	Units	Previous year	Current year
1	Planned Transmission Outage			
a	Switch yard maintenance	No.of days		
b	Line maintenance	No.of days		
2	Forced Transmission Outage			
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		
3	Availability	%		
4	Transmission loss	%		

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
	Units of Measurement	(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)
Division 1															
Division 2															
Division 3															
Division 4															
..															
..															
..															
Division n															

