January 29, 2016

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Madhyanchal Vidyut Vitaran Nigam Limited (MVVNL) Truing -Up of FY 2013-14 and Annual Revenue Requirement for FY 2016-17

Preliminary Information Requirement/Discrepancies in the Petition

Note:

- 1) Petitioner should submit the replies in soft copy and hard copy. (5 Nos.)
- 2) All the letters/correspondence / annexures should be submitted in scanned PDF copies.
- 3) In case any submission has already been made to the Commission earlier, the same should be re-submitted to make it part of the present proceedings.

A. General

- 1. Tariff Formats for (i) True Up of FY 2013-14 & (ii) ARR/ Tariff for FY 2016-17
 - a. It has been observed that there are certain forms specified in the Distribution Tariff Regulations, 2006 which the Petitioner has not submitted. Further, some of the formats submitted by the Petitioner along with the Petition are either not filled completely or some of the cells are left unfilled with only totals entered in the respective cells. The Petitioner should provide the details as prescribed in the formats in line with the Distribution Tariff Regulations, 2006. The missing or incomplete Forms are listed below:

Form No.	Particulars			
S2	Balance Sheet			
S3	Cash flow statement			
S8	Energy Balance			
S10	Accounting Ratios			
F1	Revenue from Tariff and Charges			
F4	Summary of Own Generation & Power Purchase			
F4a	Monthly Power Purchase Details			
F6	Employee Strength			
F6b	Retirement Pattern			
F8	Statement of Fixed Assets and Depreciation			
F9a	Domestic loans, bonds and financial leasing			
F16	Project-wise / Scheme-wise Capital Expenditure			
F19	Current Assets and Liabilities			
T1	Existing & Proposed Tariff	~		
T2	Revenue from Current Tariffs in Ensuing Year	~		
T3	Revenues at Proposed Tariffs for the Ensuing Year	V		

True up of FY 2013-14 and ARR,	/Tariff for FY 2016-17
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Form No.	Particulars			
P1	Age wise Analysis of Revenue Arrears			
P1a	Age wise Analysis of Revenue Arrears of Government			
P2	T&D Losses in LT and HT Systems			
P2a	Losses in 33 KV system			
P2b	Losses in 11 KV system			
P2c	Losses in LT system			
P3	Consumer Complaint	~		
P4	Voltage Profile	~		
P5	Transformer and Line Length Details	~		
P6	Abstract of outages due to tripping in HT feeders	~		
P7	Failure of Transformers	~		
P8	Billing Periodicity			
P9	Electrical Accidents			
P10	Peak Demand	~		
P11	Management and operation related ratios			
P12	Debt Restructuring			
P13	Release of New Service, Connection			
P14	Status of Metering			

Licensee's Response:

The Petitioner humbly submits that out of the list, the ticket forms are provided in soft copy in compact disk attached herewith. For the remaining forms petitioner seeks some more time.

b. Petitioner should submit the complete filled in formats from FY 2013-14 till FY 2016-17.

Licensee's Response:

The Petitioner seeks some more time to respond to this query.

B. Truing-up for FY 2013-14

2. UPPCL CAG Report

The Petitioner should submit the Audited accounts of UPPCL for FY 2013-14 along with the supplementary audit report of CAG to make it the part of current proceedings. Petitioner should also submit the provisional accounts of UPPCL for FY 2014-15.

Licensee's Response

The audited accounts for FY 2013-14 of UPPCL along with the supplementary audit report of CAG and provisional accounts for FY 2014-15 are hereby annexed marked as "Annexure-1".

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3. Power Purchase

a. With regard to the power purchase cost the Petitioner has submitted that, it has calculated the allowable power purchase input at Discom end by grossing up the actual energy sales by the approved Distribution loss target or actual Distribution losses, whichever is lower and thereafter, the allowable power purchase input has been multiplied by the Trued-up Bulk Supply Rate to derive the allowable power purchase cost for FY 2013-14. However, in Table 2-2of the Petition the actual energy received at Discom end is mentioned to be 77,586.12 MUs whereas the Petitioner has considered 79,820.83 MUs for grossing up with approved transmission loss of 5.26% to reach at actual power purchase level of 84,251.84 MUs. In this regard, the Petitioner should submit the revised power purchase cost based on the approach adopted by the Commission in the last Tariff Order and as stated by the Petitioner in its approach for claiming power purchase cost for FY 2013-14.

Licensee's Response

The Petitioner humbly submits that the revised power purchase cost and calculation of revised bulk supply tariff based on the approach adopted by the Commission in the last Tariff Order dated 18th June, 2015. Further the Petitioner humbly submits that there is substantial rise in actual transmission loss level for FY 2013-14 is due to increase in Inter-State transmission losses. The actual Inter-State transmission losses approved for FY 2013-14 were 1.65% against which the actual inter-state transmission losses for FY 2013-14 is 3.67%.

In this regard Petitioner further requests the Hon'ble Commission to kindly approve the additional power purchase quantum due to increase in Inter-State transmission losses, as the same is beyond the control of the Petitioner, while approving the revised Bulk Supply Tariff. Accordingly the Petitioner has worked out the revised Bulk Supply Tariff for the purpose of truing –up for FY 2013-14 as depicted in the table below.

Particulars	Unit	Approved	Actuals	True-up Petition
Power Purchase	MU	84,632.00	84,251.84	83,871.72
Inter-State Transmission Losses	MU	1,397.00	3,344.80	3,329.71
Inter-State Transmission Losses	%	1.65%	3.97%	3.97%
Intra-State Transmission Losses	MU	3,054.00	3,320.92	80,542.01
Intra-State Transmission Losses	%	3.67%	4.10%	3.67%
Energy available at Discom End	MU	80,181.00	77,586.12	77,586.12
Power Purchase Cost (including PGCIL charges)	Rs Crore	31,456.00	33,233.64	33,083.70
Power Purchase Cost per unit	Rs/kWh	3.72	3.94	3.94
O&M Expenses of UPPCL	Rs Crore			157.71
Allowable Power Purchase Cost at Discom end	Rs Crore			33,241.40
Power Purchase Cost per unit at Discom end (BST)	Rs/kWh			4.284

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Further in line with the approach adopted by the Commission in the last Tariff Order dated 18th June, 2015, the Petitioner has also included the O&M expenses incurred by UPPCL for procuring the power for the Discoms. Accordingly such O&M expense for the purpose of Truing up has been considered as a part of Bulk Supply Tariff.

b. The Commission in its Tariff Order dated June 18, 2015 had given the following direction.

"Thus, in order to have greater clarity the Commission directs the Licensees that, from FY 2013-14 onwards it should clearly depict the total power purchase cost incurred at UPPCL level based on actual power purchase cost, total power purchase cost billed by the UPPCL to the Distribution Licensees and power cost payable to UPPCL in its true-up petitions for future years."

Accordingly the Petitioner should submit the above mentioned details as directed by the Commission for FY 2013-14.

Licensee's Response

The Petitioner humbly submits the required data in the following tables

Particulars	Amount (Rs. Crore)
Power Purchase Cost	31,956.62
PGCIL Charges	1,277.02
Total Power Purchase Cost incurred at UPPCL Level	33,233.64

Particulars	Amount (Rs. Crore)
DVVNL	7,980.02
MVVNL	6,693.04
PVVNL	11,374.21
PuVVNL	7,966.35
KESCO	1,663.59
Total Power purchase cost billed by the UPPCL to the Distribution Licensees	35,677.21

Particulars	Sales (MU)	Minimum of Target and Actual Distribution Losses	Allowable Power Purchase (MU)	Trued-up Bulk Supply Tariff (Rs./kWh)	Power Purchase Payable to UPPCL on Truing -up (Rs. Crore)
DVVNL	13,148.05	28.00%	18,260.56	4.284	7,823.65
MVVNL	10,710.70	23.00%	13,910.39	4.284	5,959.84

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Particulars	Sales (MU)	Minimum of Target and Actual Distribution Losses	Allowable Power Purchase (MU)	Trued-up Bulk Supply Tariff (Rs./kWh)	Power Purchase Payable to UPPCL on Truing -up (Rs. Crore)
PVVNL	18,536.64	23.00%	24,073.59	4.284	10,314.22
PuVVNL	12,742.52	22.00%	16,336.08	4.284	6,999.12
KESCO	2,458.09	23.00%	3,192.33	4.284	1,367.74
Total power cos	t payable to UPP	CL in its true-up po	etitions for future	years	32,464.56

c. Petitioner should submit the actual Distribution losses and Sales at UPPCL level for FY 2013-14.

Licensee's Response

The Petitioner humbly submits that the actual distribution losses and sales at UPPCL level has already been submitted before the Hon'ble Commission forming part of the True-up Petition. The Petitioner in table 2-2 of the True-up petition for FY 2013-14 has clearly mentioned the total power purchase, total units sold to discosms and total distribution losses at UPPCL level. The same is been reproduced for the kind reference of the Hon'ble commission:

Particulars	Unit	Approved	Actuals
Power Purchase	MU	84,632.00	84,251.84
Transmission Loss	MU	4,451.00	6,665.72
Transmission Loss	%	5.26%	7.91%
Energy available at Discom End	MU	80,181.00	77,586.12

The above figures are as per the Balance Sheet of UPPCL for FY 2013-14 and can be verified from notes to accounts forming annexure to the Balance Sheet. The audited accounts for FY 2013-14 of UPPCL along with the supplementary audit report of CAG and provisional accounts for FY 2014-15 are hereby annexed marked as "Annexure-1".

d. As regard the detailed analysis of the losses, the Petitioner should submit the Circle wise AT&C Losses for last six years as per the enclosed Annexure -1 Circle wise losses, thereby grossing them up to Discom level. Thus, the Petitioner should submit the same in the format as specified by the Commission, for the proceedings in the matter of ARR / Tariff for FY 2016-17.

Licensee's Response:

It is humbly submitted that the circle wise AT&C losses, are not maintained at the circle level in the particular format issued by the Hon'ble Commission. However the circle wise AT&C losses

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for FY 2013-14, 2014-15 and 2015-16 (upto November) are enclosed herewith marked as "Annexure-2".

 e. The Petitioner should submit the detailed break-up the energy procured from short term sources and unscheduled interchange (UI) along with the power purchase rates for FY 2013-14.
 In case the Petitioner is not able to submit the above data, the Commission may disallow the related Power Purchase Cost.

Licensee's Response:

The detailed break-up of the energy procured from short term sources and unscheduled interchange (UI) along with the power purchase rates is hereby annexed marked as "Annexure-3"

f. As regard to the Inter State and Intra State Transmission Losses for FY 2013-14 the Petitioner has claimed transmission losses at consolidated level as 5.26% against the actual loss of 7.91%. In this regard, the Petitioner should submit the breakup of Inter-State transmission losses and Intra-State transmission loss (claimed in Petition as well as actual) for FY 2013-14. The Petitioner should also submit reason for such a rise in actual loss level for FY 2013-14 over the past years.

Licensee's Response

The Petitioner humbly submits that the details of the Intra-State transmission losses for FY 2013-14 are provided in the table below:

FY 14
3.97%
4.10%

Further in regard with the Commission's query reason for such a rise in actual loss level for FY 2013-14, the Petitioner humbly submits that the same is due to increase in Inter-State transmission losses. The actual Inter-State transmission losses for FY 2012-13 were 1.17%, against which the losses for FY 2013-14 have been recorded at 3.97%. The actual Intra-State transmission losses for FY 2012-13 were 4.08%, against which the losses for FY 2013-14 have been recorded at 3.97%.

In this regard Petitioner further requests the Hon'ble Commission to kindly approve the additional power purchase quantum while approving the revised Bulk Supply Tariff, due to increase in Inter-State transmission losses, as the same is beyond the control of the Petitioner.

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Particulars	Unit	Approved	Actuals	True-up Petition
Power Purchase	MU	84,632.00	84,251.84	83,871.72
Inter-State Transmission Losses	MU	1,397.00	3,344.80	3,329.71
Inter-State Transmission Losses	%	1.65%	3.97%	3.97%
Intra-State Transmission Losses	MU	3,054.00	3,320.92	80,542.01
Intra-State Transmission Losses	%	3.67%	4.10%	3.67%
Energy available at Discom End	MU	80,181.00	77,586.12	77,586.12
Power Purchase Cost (including PGCIL charges)	Rs Crore	31,456.00	33,233.64	33,083.70
Power Purchase Cost per unit	Rs/kWh	3.72	3.94	3.94
O&M Expenses of UPPCL	Rs Crore			157.71
Allowable Power Purchase Cost at Discom end	Rs Crore			33,241.40
Power Purchase Cost per unit at Discom end (BST)	Rs/kWh			4.284

g. The Petitioner in its Petition has submitted the Power Purchase Cost (including PGCIL charges) (Table 2-2 of Petition) and not submitted the bifurcated details of power purchase cost and PGCIL charges. In this regard, the Petitioner should submit the segregated details of PGCIL charges and power purchase cost for FY 2013-14.

Licensee's Response

As desired the breakup of PGCIL charges and power purchase cost for FY 2013-14 is detailed as below:

Particulars	Amount (Rs. Crore)
Power Purchase Cost	31,956.62
PGCIL Charges	1,277.02
Total Power Purchase Cost incurred at UPPCL Level	33,233.64

The above figures are as per the audited balance sheet (Note-21) of UPPCL for FY 2013-14.

 h. The Petitioner should submit source wise actual power purchase quantum and power purchase cost (with break up for fixed charges, energy charges and other charges) for FY 2013-14 at UPPCL level.

Licensee's Response

The Petitioner hereby submits that source wise actual power purchase quantum and power purchase cost (with break up for fixed charges, energy charges and other charges for FY 2013-14

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at UPPCL level has already been submitted with the Hon'ble Commission at the time of submitting the data gap replies in respect with the ARR Petition for 2015-16. However the petitioner hereby re-submits the same for kind consideration of the Hon'ble Commission. The details are hereby annexed marked as "Annexure-4".

4. O&M Expense

a. Petitioner in its True up Petition for FY 2013-14 have claimed the actual O&M Expenses as per the audited accounts. Petitioner should also submit the normative O&M Expenses as per the Regulation 4.3 of the Distribution Tariff Regulations, 2006.

Licensee's Response

The normative O&M Expenses as per the Regulation 4.3 of the Distribution Tariff Regulations, 2006 is been calculated considering the following methodology, which has also been considered by the Hon'ble Commission in its previous True-up Orders:

- The inflation index for FY 2013-14 is calculated based on the weighted average index of WPI and CPI
- The normative O&M expenses for FY 2012-13 as approved by the Hon'ble Commission in its previous True-up Order have been escalated using the inflation index of FY 2013-14 to arrive at the normative O&M Expenses for FY 2013-14
- Further, in addition to the normative O&M expenses based on inflation, the Distribution Tariff Regulations, 2006 provide for incremental O&M expenses at 2.5 % on addition to asset during the previous year

Particulars	FY 2012-13 (Normative as per True-up Order dtd 18.06.2015)	FY 2013-14 (True-Up Petition)	FY 2013-14 (Normativε)
Employee Expenses			
Employee Cost and Provisions	437.90	500.06	471.59
Incremental Employee Expenses @ 2.5%			0.00
Gross Employee Expenses	437.90	500.06	471.59
Expenses Capitalised	79.47	121.66	121.66
Net Employee Expenses	358.43	378.41	349.93
A&G Expenses			
Admin & Gen Expenses	80.94	163.71	87.17

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Particulars	FY 2012-13 (Normative as per True-up Order dtd 18.06.2015)	FY 2013-14 (True-Up Petition)	FY 2013-14 (Normative)
Incremental Admin & Gen Expenses @ 2.5%			0.00
Gross Admin & Gen Expenses	80.94	163.71	87.17
Expenses Capitalised	13.37	16.84	16.84
Net Admin & Gen Expenses	67.57	146.87	70.33
R&M Expenses			
Repair & Maintenance Expenditure	141.29	225.00	152.16
Incremental R&M Expenses @ 2.5%			0.00
Gross Repair & Maintenance Expenses	141.29	225.00	152.16
Gross O&M Expenses	660.13	888.76	710.92
Expenses Capitalised	92.84	138.50	138.50
Net O&M Expenses	567.29	750.27	572.42

b. The Petitioner should also compute the efficiency gain (if any) based on the normative O&M Expenses of FY 2013-14, as per the Distribution Tariff Regulations, 2006 and the approach adopted by the Commission in its earlier Tariff Orders.

Licensee's Response

The efficiency gain based on the approach adopted by the Commission is provided as per the table below:

Particulars	FY 2013-14 (As per Order dtd 31.05.2013)	FY 2013-14 (True-Up Petition)	FY 2013-14 (Normative)
Gross O&M Expenses	710.11	888.76	710.92
Expenses Capitalised	83.56	138.50	138.50
Net O&M Expenses	626.55	750.27	572.42
Efficiency Gains (50%)		· · · · · · · · · · · · · · · · · · ·	27.06

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c. As regards the O&M expenses the Petitioner should clarify whether the CGRF expenses have been included in O&M expenses claimed for FY 2013-14. Petitioner should submit the details of CGRF expenses separately for FY 2013-14.

Licensee's Response

The CGRF expenses are part of the O&M expenses being claimed by the licensee. Currently such expenses are not separately accounted for. Hence the details of such expenses are not available with the licensee. However, it is prayed that the Hon'ble Commission may allow an adhoc allowance towards the CGRF expenses considering the remuneration norms and associated costs in the CGRF framework approved by the Hon'ble Commission.

5. Capital Investment

 Petitioner in its True-up Petition has claimed the GFA addition as Rs. 1001.27 Crore for FY 2013-14. However, the Petitioner has not submitted the source of funding of such capitalisation. Petitioner should submit the detailed source-wise funding of the above mentioned GFA addition for FY 2013-14.

Licensee's Response

It is stated that the Hon'ble Commission in the true up order for FY 2008-09 to 2012-13 and ARR order for FY 2015-16 had considered a normative tariff approach wherein it had considered a normative gearing of 70:30.

Considering this approach, 70% of the capital expenditure undertaken in any year was considered to be financed through loan and balance 30% has been considered to be financed through equity contributions. The portion of capital expenditure financed through consumer contributions, capital subsidies and grants was separated as the depreciation and interest thereon would not be charged to the consumers.

The licensee is agreeable to this normative approach approved by the Hon'ble Commission. No deviation in this approach has been sought by the licensee. The licensee has prepared the true up petition for FY 2013-14 based on this normative approach approved by the Hon'ble Commission.

b. Petitioner has submitted that it has considered the interest rate of 9.24% for computing the interest expenses for FY 2013-14 which is as per the weighted average interest rate of the licensee as per audited accounts. However, the computation of the same has not been

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Licensee's Response

The Petitioner humbly submits that the weighted average interest rate depicted in the table 2-9 of the True-up Petition for FY 2013-14. Further the detailed computation for arriving at the interest rate of 9.24% is shown in the table below:

Particulars	Reference	FY 2013-14
Opening Loan (Excluding Bank Short Term Loans)	Balance Sheet	2451.21
Closing Loan Balance (Excluding Bank Short Term Loans)	Balance Sheet	2911.46
Average Loan Balance		2681.33
Interest (Excluding Bond Interest and Finance Charges)	Profit & Loss A/c	247.87
Rate of Interest		9.24%

6. Interest on Working Capital

a. Petitioner in its Petition has considered the rate of interest for computing the interest on working capital for FY 2012-13 as 12,50%. Petitioner should submit the basis for considering above rate of interest.

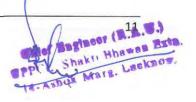
Licensee's Response

The Petitioner humbly submits that it has used the same rate of interest on working capital for true-up petition of FY 2013-14 as was approved in the tariff order for the relevant year.

b. It has been observed that the actual Interest on Working Capital for FY 2013-14 is exorbitantly higher than the interest on working capital approved in the Tariff Order for FY 2012-13. The actual interest on Working capital submitted by the Licensee is Rs. 574.79 Crore as against approved interest on working capital of 103.58 Crore. In this regard, the Petitioner should submit the justification for the same.

Licensee's Response

The Petitioner humbly submits that it has claimed the interest on working capital as per the normative methodology prescribed by the Tariff Regulations and adopted by the Hon'ble Commission in the previous true-up and tariff orders without imposing any additional burden on the consumers.



7. Consumer Security Deposit

a. Petitioner in its petition has claimed the interest on consumer security deposit as Rs. 19.15 Crore. The Petitioner should submit the detailed computation of interest on consumer security for FY 2013-14 clearly indicating the opening balance, additions during the year and closing balance of the consumer security deposit.

Licensee's Response

The Petitioner humbly submits that the opening balance, additions during the year and closing balance of the consumer security deposit and interest thereon is provided in the table below:

Particulars	FY 2013-14 (Audited)
Opening Balance of Security Deposit	254.95
Additions during the Year	35.95
Closing Balance of Security Deposit	290.90
Interest on Consumer Security Deposit	19.15

b. Petitioner should submit the rate of interest considered for payment of interest on consumer security deposit in FY 2013-14.

Licensee's Response

The Petitioner humbly submits that the interest on consumer security deposit claimed in the true-up petition is as per actual audited accounts for FY 2013-14

c. Further, with regard to the payment of interest on consumer security deposit, the Petitioner should submit an undertaking that, it has paid all the dues pertaining to interest on consumer security deposit for FY 2013-14.

Licensee's Response

The Petitioner humbly submits that the interest on consumer security deposit is being paid as per the provisions of the Electricity Supply Code and the Tariff Orders issued by the Hon'ble Commission.

8. Depreciation

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a. It has been observed that the Petitioner for the purpose of Truing-up has claimed the depreciation at the uniform depreciation rate of 7.84% based on the rate approved by the Commission in its Tariff Order for FY 2013-14. However, as per Regulation 4.9 (1) (b) of Distribution Tariff Regulations, 2006 states that the depreciation should be calculated annually at the rates specified in the Annexure – B of the mentioned Regulations. Petitioner should submit the justification for not considering the depreciation rates as mentioned in the Annexure-B (Depreciation Schedule) of the Regulations.

Licensee's Response

The Distribution Tariff Regulations provides for a depreciation rate of 7.84% in respect of lines and distribution system. Further, in the tariff order for FY 2013-14, the Hon'ble Commission had considered a weighted average depreciation rate of 7.84%.

Accordingly, the licensee has considered a weighted average depreciation rate of 7.84% for the truing up in respect of financial year 2013-14.

 Petitioner should submit the depreciation computation for FY 2013-14 considering depreciation rates prescribed in Annexure – B of Distribution Tariff Regulations, 2006.

Licensee's Response

The Distribution Tariff Regulations provides for a depreciation rate of 7.84% in respect of lines and distribution system. Further, in the tariff order for FY 2013-14, the Hon'ble Commission had considered a weighted average depreciation rate of 7.84%.

Accordingly, the licensee has considered a weighted average depreciation rate of 7.84% for the truing up in respect of financial year 2013-14. The detailed computation is provided in the table below:

Particulars	Opening GFA	Additions to GFA	Deductio ns to GFA	Closing GFA	Depreciation Rates considered	Allowable Depreciat ion
Land & Land Rights						
i) Unclassified	0.03			0.03		
ii) Freehold Land	-					-
Buildings	33.76	12.40		46.15	7.84%	3.13
Other Civil Works	-			-	7.84%	-
Plant & Machinery	538.18	692.91	431.94	799.15	7.84%	52.42
Lines, Cable Network etc.	1,377.21	294.74	23.47	1,648.48	7.84%	118.61
Vehicles	4.16	0.00	-	4.16	7.84%	0.33

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Particulars	Opening GFA	Additions to GFA	Deductio ns to GFA	Closing GFA	Depreciation Rates considered	Allowable Depreciat ion
Furniture & Fixtures	4.87	0.90	-	5.77	7.84%	0.42
Office Equipments	40.09	0.32	-	40.41	7.84%	3.16
Jeep & Motor Car	-			-	7.84%	-
Assets taken over from the Licensee pending final valuation	-					
Total	1,998.31	1,001.27	455.42	2,544.16		178.06
Fixed Asset as per Transfer Scheme	1,601.03			1,601.03	7.84%	125.52
GRAND TOTAL	3,599.34	1,001.27	455.42	4,145.19	7.84%	303.58

c. Petitioner in its Petition has not submitted the Fixed Asset Register for FY 2013-14, Petitioner should submit the same at the earliest.

Licensee's Response

The Petitioner humbly submits that it has not been able to finalise the preparation of the FARs due to the huge backlog of previous financial years and due to the fact that the transfer scheme has still not been finalised. The Petitioner humbly requests that depreciation may be allowed to the petitioner based on the GFA balance as per audited accounts as it has been duly certified by the statutory auditors and by the CAG.

d. Petitioner should confirm that the accumulated depreciation in FY 2013-14 is less than 90% of GFA for all assets, since assets cannot be depreciated beyond 90% of GFA in accordance with the U.P. Electricity Regulatory Commission (Terms and Conditions for Determination of Distribution Tariff) Regulation, 2006.

Licensee's Response

The licensee confirms that the depreciation in FY 2013-14 is less than 90% of GFA for all assets.

9. Prior Period Expense

Petitioner in its Petitions has claimed the prior period income of Rs. 23.18 Crore for the purpose of Truing-up of FY 2013-14. As regard the same, the Commission in its Order dated October 1, 2014 has

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directed the Licensee to file a separate Petition for approval of prior period expenses / income for FY 2008-09 to FY 2011-12 which should clearly indicate the head wise and year wise bifurcation of prior period expenses / income clearly indicating the impact of such expenses or incomes on various ARR components and such impact should not exceed the normative expenses for any particular year. Petitioner should submit the relevant information for FY 2012-13 and FY 2013-14 as well.

Licensee's Response:

The Petitioner respectfully submits that the prior period expenses / incomes are recognised in the financial statements in compliance with the Accounting Standards (AS 5) (Revised) on 'Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies' which does not require year wise classification of prior period items. As there was no statutory requirement of classifying the prior period items with respect to the each year to which they pertain, such information was not specifically depicted in the audited accounts. Considering this the expenses and incomes which are omitted to be accounted for in one or more financial years are accounted for as and when such omissions or errors are detected. It is humbly submitted that the prior period expenses may be allowed as stated in the audited accounts which has also received the approval of the CAG.

10. Provision for bad and Doubtful Debts, Subsidy & Others

The Petitioner should submit the details of the actual Bad and Doubtful debts written off during FY 2013-14 duly reconciled with the audited accounts.

Licensee's Response:

The Petitioner respectfully submits that the normative amount set aside as provision for bad and doubtful debts in FY 2013-14 is to the tune of Rs. 63.14 crore, being worked out as 2% of the closing balance of Trade Receivables.

b. The Petitioner should submit the reconciliation of the amounts received towards consumer contributions, capital grants and subsidies in FY 2013-14 with the audited accounts of FY 2013-14.

Licensee's Response

The Petitioner humbly submits that the reconciliation of the amounts received towards consumer contributions, capital grants and subsidies in FY 2013-14 with the audited accounts of FY 2013-14 is detailed in the table below:

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Particulars	FY 2013-14 (Audited)
Opening Balance of Consumer Contributions, Grants and Subsidies towards Cost of Capital Assets	773.31
Additions during the year	184.20
Less: Amortisation	39.04
Closing Balance	918.47

c. Petitioner in its Petition has claimed the allocation of O&M of UPPCL for FY 2013-14 as Rs. 28.97 Crore. The Petitioner should submit the computation of arriving at the above mentioned amount of Rs. 28.97 Crore along with the supporting documents. Petitioner should also submit the breakup of the above amount in terms of Employee Expenses, A&G Expenses and R&M Expenses.

Licensee's Response

The Petitioner humbly submits that the detailed computation of arriving at of O&M of UPPCL for FY 2013-14 along with the breakup of the above amount in terms of Employee Expenses, A&G Expenses and R&M Expenses in shown in the table below:

Particulars	Balance Sheet Note	FY 2013-14 (Audited)
Employee Benefit Expenses	Note No. 22	138.48
Administrative, General and Other Expenses	Note No. 25	19.23
Total O&M Expenses		157.71

Table: Computation of O&M Expenses of UPPCL for FY 2013-14

Table: Allocation of O&M Expenses in the ratio of Input Energy

Particulars	DVVNL	MVVNL	PVVNL	PuVVNL	KESCO	NPCL	Total
Input energy	18,436.63	14,252.93	24,098.90	16,928.91	3,554.39	314.36	77,586.12
Total O&M E	xpenses – U	PPCL					157.71
0&M	37.48	28.97	48.98	34.41	7.22	0.64	157.71

Further, it would be imperative to mention, that in line with the approach adopted by the Hon'ble Commission for approving the Bulk Supply Tariff in its last True-up Order for FY 2012-13, the Petitioner has also included the UPPCL O&M expenses as a part of Bulk Supply Tariff for the purpose of truing-up for FY 2013-14, as submitted in the reply to the Query 3(a) of this document.

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d. The Petitioner should submit the subcategory wise details of pending dues as prescribed in Form P1 and Form P1a of the formats of the Distribution Tariff Regulations, 2006. Licensee's Response:

The Petitioner humbly submits that the current query is repetitive as the same format has already been sought in Query no. 1

e. Petitioner has submitted the actual subsidy received from GoUP during FY 2013-14 as Rs 817.86 Crore. As regard the same, the Petitioner should submit the details of the subsidy utilised for various categories along with justification.

Licensee's Response

The Petitioner humbly submits that the detail of the subsidy used for various categories is shown in the table below:

Particulars	MVVNL
R E Subsidy	29.78
Revenue Subsidy	619.25
Revenue Subsidy against ED	168.83
Total	817.86

f. It has come into the knowledge of the Commission that the GoUP has been providing subsidy on the purchase of Solar power. The Petitioner should provide year wise details for the same starting from FY 2012-13 to FY 2015-16 (till December 2015). The Petitioner should also show detail calculation and its adjustment in the true up of ARR for FY 2013-14.

Licensee's Response

The Petitioner humbly submits that under the U.P. solar power policy, 2013, projects of around 450MW have been awarded on competitive bid basis with Schedule COD upto January 2017 and with the terms that UPPCL will pay tariff upto Case-1 tariff rates and the balance amount would be administered by U.P.NEDA through budgetary support. UPPCL has started receiving such subsidy only in 2015-16. The details of the same would be available only after the accounts of 2015-16 have been duly audited. Further, the Petitioner humbly submits that no subsidy has been received for FY 2012-13 to 2014-15.

g. The Petitioner should submit the audited actual category and sub-category wise billing determinants (Sales, number of consumers and connected load) for FY 2012-13 and FY 2013-14.

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Licensee's Response

The Petitioner humbly submits that the details of audited actual category and sub-category wise billing determinants (Sales, number of consumers and connected load) for FY 2012-13 and FY 2013-14 are hereby annexed marked as "Annexure-5".

h. The Petitioner in para 2.2.1 of the Truing up Petition for FY 2013-14 has submitted that the actual revenue from sale of power as Rs. 4698.54 Crore is including delayed payment surcharge. As Delayed Payment Surcharge is part of the non-tariff income, Petitioner should, confirm that such amount has not been double accounted in the total revenue. Further, the Petitioner should also submit the reconciliation of revenue considered for FY 2013-14 from the audited accounts.

Licensee's Response

The Petitioner humbly submits that the delayed payment surcharge has only been taken into consideration while calculating the total revenue and does not form part of Non-Tariff Income. The detailed reconciliation of revenue considered for FY 2013-14 with the audited accounts is summarized I the table below:

Particulars	FY 2013-14 (Audited)
Revenue from Energy Sales	4,495.74
Delayed Payment Surcharge	202.80
Total Revenue for Truing-up	4,698.54

i. The Licensee should submit the details regarding the energy internally consumed as specified in the Note-15 of the audited accounts of FY 2013-14of the Distribution Licensee.

Licensee's Response

The energy internally consumed represents the energy consumed at the offices of the distribution companies and the field offices.

 Petitioner should also submit the detailed break-up of Revenue (Rs. Crore) and Sales (MU) for FY 2013-14 for each category and sub-category of consumers as specified in the Rate Schedule (i.e. from LMV-1 to HV-4) for FY 2012-13 and FY 2013-14.

Licensee's Response:

The requisite data towards Revenue and Sales are hereby enclosed and marked as." Annexure-5"

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k. The Petitioner should submit category and sub-category wise increase in revenue due to tariff increasein FY 2013-14 over the existing tariff for FY 2012-13 in a workable MS-Excel sheet. The model should also reflect the actual energy billed, revenue billed and revenue realised. The Petitioner should also perform similar exercise for FY 2014-15.

Licensee's Response:

The Petitioner humbly submits that the details of category and sub-category wise increase in revenue due to tariff increase in FY 2013-14 over the existing tariff for FY 2012-13 and details of category and sub-category wise increase in revenue due to tariff increase in FY 2014-15 over the existing tariff for FY 2013-14 are hereby annexed marked as "Annexure-5"

I. The Petitioner should submit the energy balance for FY 2013-14 as per the below mentioned format:

FY 2013-14 (Audited)	Unit	DVVNL	MVVNL	PVVNL	PuVVNL	KESCO	NPCL	UPPCL	Others (Provid e Details)	Total
Power Purchase Input	MU									
Transmission Losses	MU									
Transmission Loss	%									
Energy Input into Discoms	MU									
Distribution Losses	MU									
Distribution Losses	%									
Energy Sales by Discoms	MU									

Licensee's Response

The Petitioner humbly submits that the detail of the energy balance for FY 2013-14 as per the given format is depicted in the table below:

FY 2013-14 (Audited)	Unit	DVVNL	MVVNL	PVVNL	PuVVNL	Kesco	NPCL	UPPCL	Total
Power Purchase Input	MU							84,251.84	84,251.84
Transmission Losses	MU							6,665.72	6,665.72
Transmission Loss	%								7.91%
Energy Input into Discoms	MU	18,436.63	14,252.93	24,098.90	16,928.91	3,554.39	314.36)	77,586.12

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Deficiency Note on MVVNL's Petition for Truing-up of FY 2013-14 ond ARR/Tariff for FY 2016-17

FY 2013-14 (Audited)	Unit	DVVNL	MVVNL	PVVNL	PuVVNL	Kesco	NPCL	UPPCL	Total
Distribution Losses	MU	6,246.52	3,542.22	5,562.26	4,186.39	1,096.30	0.00		20,633.69
Distribution Losses	%	33.88%	24.85%	23.08%	24.73%	30.84%	0.00%		26.59%
Energy Sales by Discoms	MU	12,190.11	10,710.70	18,536.64	12,742.52	2,458.09	314.36		56,952.43

C. Compliance to Directives of Commission in Tariff Order for FY 2013-14, FY 2014-15 & FY 2015-16

The Petitioner should submit the detailed compliance report on the directions issued by the Commission as summarized below:

a. Compliance of Commission's Directives issued vide Order dated May 31, 2013

Sl. No	Description of Directive	Time Period for compliance from the date of issue of the Tariff Order	Status of Compliance as submitted by Petitioner in Petition	Commission's Direction
1	The Commission directs the Licensee to pressingly pursue the proposal for allocation of PPAs to Discoms with GoUP and expedite the process of allocation.	Immediate	The Petitioner humbly submits that the process of allocation of PPAs to the Discoms has already been sent to the GoUP for notification and the matter is still pending at their level.	Petitioner should pursue the matter with GoUP and complete the process at the earliest.
2	The Commission directs the Licensee to pressingly pursue the GoUP for finalisation of the Transfer Scheme and submit a copy of the same.	Within 3 months	The Petitioner humbly submits that the matter is being handled through the holding company namely UPPCL on behalf of all the Discoms which is pressingly pursuing the matter with the GoUP for the finalization of the Transfer Scheme.	The Licensee should expedite the process of finalization of transfer scheme and submit the status of the same in next Tariff filling.
3	The Commission reiterates its direction to the Licensee to ensure proper maintenance of detailed fixed assets registers		The Petitioner humbly submits that it has not been able to finalise the preparation of the FARs	It has been observed that the Petitioner has neither submitted the status report on

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Sl. No	Description of Directive	Time Period for compliance from the date of issue of the Tariff Order	Status of Compliance as submitted by Petitioner in Petition	Commission's Direction
	as specified in the Distribution Tariff Regulations. As the fixed asset registers are pending since the creation of Discom, the Commission directs the Licensee to submit a status report and provide the proposed timelines / milestones for clearing the backlog. The Commission understands that clearing the backlog would take substantive time. In order to ensure that fixed asset registers are timely and regularly prepared going forward, the Commission directs the Licensee to prepare the fixed asset registers duly accounting for the yearly capitalisations from FY 2012-13 onwards. The capitalisation for the period before that may be shown on gross level basis. This dispensation is merely to ensure that the proper asset registers capturing all necessary details of the asset, including the costs incurred, date of commissioning, location of asset, and all other technical details are maintained for the ensuing years. However, the Licensee would also be required to clear the backlog in a time bound manner. Upon finalisation of the Transfer Scheme and clearing of backlog, the Licensee may update the fixed asset registers		due to the huge backlog of previous financial years. The Petitioner humbly seeks time extension in this regard.	clearance of backlog nor has it submitted the Fixed Asset Registers for FY 2012-13 onwards. The Commission cannot give indefinite time for preparation of the FAR. Licensee should submit the same in next ARR filling.

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SI. No	Description of Directive	Time Period for compliance from the date of issue of the Tariff Order	Status of Compliance as submitted by Petitioner in Petition	Commission's Direction
	appropriately by passing necessary adjustments.			
4	The Commission directs the Licensee to frame an appropriate policy on capitalization of (i) employee costs, and (ii) A&G expenses.	Along with the petition for FY 2014-15	The Petitioner's policy on capitalization of (i) employee costs, and (ii) A&G expenses has been provided in the Notes on Accounts annexed with the audited accounts which is reproduced below: "Due to multiplicity of functional units as well as multiplicity of function at particular unit, employee cost and general & administration expenses to capital works are capitalised @ 15% on distribution and deposit work, 11% on other works on the amount of total expenditure."	The Commission in its Order dated October 1, 2014 had directed the Petitioner that the Licensee has quoted the extract of the audited accounts, however, the Licensee has not framed any policy in the same. Licensee should frame a policy for capitalization of (i) employee costs, and (ii) A&G expenses.
5	The Commission directs the Licensee to submit Fresh Actuarial Valuation Study Report in respect to employee expenses.		The Petitioner submits that the matter would be taken up at UPPCL level as the employees of the Licensee are not its core employees but common employees across all 4 Discoms, UPPTCL and UPPCL.	As directed in the previous Order, the Licensee should submit the Fresh Actuarial Valuation Study Report in respect to employee expenses in its next ARR filing.
6	As lack of approved transparent policy on identifying and writing off bad debts is hindering allowance of bad debts as an ARR component; the Commission directs the	Within 1 month	The Petitioner submits that it had submitted a procedure for identifying and writing off old arrears and a copy of the same was submitted to the	The Petitioner has submitted the approach for creation of provision of bad debts instead of the policy followed by it for identification of

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Sl. No	Description of Directive	Time Period for compliance from the date of issue of the Tariff Order	Status of Compliance as submitted by Petitioner in Petition	Commission's Direction
	Licensee to submit ten sample cases of LT & HT consumers where orders have been issued for writing off bad debts, clearly depicting the procedure adopted for writing off bad debts along with policy framework for managing bad debts for the Commission's perusal.		Hon'ble Commission during the proceedings in respect of ARR and Tariff Petition for FY 2014-15. Appropriate directions have been issued to the field units to compile the sample cases based on such order issued by the licensee.	actual bad debts and writing off the same. Thus, the Licensee should submit appropriate policy with regard to the same. Further, it is observed that the Petitioner has not yet submitted any such sample data on the consumer indicating the policy framework for managing bad debts for the Commission's perusal. In this regards the Petitioner should submit ten sample cases of LT & HT consumers where orders have been issued for writing off bad debts and steps undertaken by it to ensure compliance with the directive.
7	The Commission directs the Licensee to evolve principles for prudent segregation of ARR towards wheeling function and retail supply function embedded in the distribution function in accordance with Clause 2.1.2 of the Distribution Tariff Regulations.	Within 4 months	The Licensee submits that the same would be taken up subsequent to the notification of the Multi Year Tariff Regulations which are currently under formulation.	
8	The Commission directs the Licensee to submit a long term business plan in accordance with Clause 2.1.7 of the	Within 3 months	The Licensee submits that the same would be taken up subsequent to the notification of the Multi	

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Sl. No	Description of Directive	Time Period for compliance from the date of issue of the Tariff Order	Status of Compliance as submitted by Petitioner in Petition	Commission's Direction
	Distribution Tariff Regulations. The Licensee in such business plan shall identify capex projects for the ensuing year and subsequent four years and submit detailed capital investment plan along with a financing plan for undertaking the identified projects in order to meet the requirement of load growth, refurbishment and replacement of equipment, reduction in distribution losses, improvement of voltage profile, improvement in quality of supply, system reliability, metering, communication and computerization, etc.		Year Tariff Regulations which are current under formulation.	
9	The Commission directs the Licensee to conduct benchmarking studies to determine the desired performance standards in accordance with Clause 2.1.8 of the Distribution Tariff Regulations.	Within 3 months	The Petitioner submits that as per the Uttar Pradesh Electricity Regulatory Commission (Multi Year Distribution Tariff) Regulations, 2014 the benchmarking studies have to be undertaken by the distribution companies, are to be taken up. Accordingly, the distribution companies are most likely to take up the same at the earliest.	
10	The Commission directs the Licensee to conduct proper loss estimate studies for assessment of technical and commercial losses under its supervision so that the	months	The PFC Consulting Ltd has submitted a draft approach paper which is in discussion stage. Once the approach paper is finalised, the Petitioner	expedite the process a the time period allower for conducting the study was 3 months. In

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Sl. No	Description of Directive	Time Period for compliance from the date of issue of the Tariff Order	Status of Compliance as submitted by Petitioner in Petition	Commission's Direction
	Commission may set the base line losses in accordance with Clause 3.2.3 and Clause 3.2.4 of the Distribution Tariff Regulations and submit the report to the Commission. The study shall segregate voltage-wise distribution losses into technical loss (i.e. Ohmic/Core loss in the lines, substations and equipment) and commercial loss (i.e. unaccounted energy due to metering inaccuracies/inadequacies, pilferage of energy, improper billing, no billing, unrealized revenues etc.).		would submit the same to the Hon'ble Commission.	Petitioner should submit a tentative date for submission of the report and complete the study at the earliest.
11	The Commission directs the Licensee to conduct Cost of Service studies which would serve as a tool for alignment of costs and charges and submit details regarding the cost of service studies for each category or voltage level.	months	The PFC Consulting Ltd. has submitted a draft approach paper which is in discussion stage. Once the approach paper is finalised, the Petitioner would submit the same to the Hon'ble Commission.	expedite the process as the time period allowed for conducting the
12	Commission directs the Licensee to submit a road map for 100% metering in its licensed area. However, based on the ground realities, if the Distribution Licensee seeks exemption towards its metering obligation for any	months	The Petitioner submits that as per the Uttar Pradesh Electricity Regulatory Commission (Multi Year Distribution Tariff) Regulations, 2014 the study for assessment of metered and	submit the same as pe the stipulated time frame.

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Sl. No	Description of Directive	Time Period for compliance from the date of issue of the Tariff Order	Status of Compliance as submitted by Petitioner in Petition	Commission's Direction
	particular category of consumers, it must provide the Commission revised norms specific for its supply area, based on fresh studies, for assessment of consumption for these categories. Sales forecast for un-metered categories shall be validated with norms approved by the Commission on the basis of above study carried out by the Licensee.		unmetered consumers has to be completed within a defined time frame. The road map of 100% metering has already been defined by the Hon'ble Commission.	
13	The Commission directs the Licensee to install electronic meters in the residential consumers under LMV-10 category and submit a progress report every month.	Within one month	The Petitioner submits that Section 23 (7) of Electricity Reforms Act, 1999 provides that "terms and condition of service of the personnel shall not be less favourable to the terms and condition which were applicable to them before the transfer". The same spirit has been echoed under first proviso of section 133 (2) of the Electricity Act, 2003. The benefits for employees / pensioners as provided in section 12 (b) (ii) of the Uttar Pradesh Reform Transfer Scheme, 2000 include "concessional rate of electricity", which means concession in rate of electricity to the extent it is not inferior to what was existing before 14th January, 2000.	The Commission in its earlier directive has stated that the referred statutory provision nowhere specifies that the LMV- 10 consumers can be unmetered supply. Thus, the Commission again directs the Licensee to install electronic meters in the residential consumers under LMV- 10 category.

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Sl. No	Description of Directive	Time Period for compliance from the date of issue of the Tariff Order	Status of Compliance as submitted by Petitioner in Petition	Commission's Direction
14	The Commission directs the Licensee to submit data related to its peak demand and off peak demand in MW along with its sales projections in accordance with Clause 3.1.4 of the Distribution Tariff Regulations.	Along with the petition for FY 2014-15		Petitioner should submit the details sought by the Commission regarding peak and off peak demand along with next tariff filing.
15	The Commission directs the Licensee to reconcile the inter- unit balances lying un- reconciled either itself or through independent chartered accountant firms.	Along with the petition for FY 2014-15		The Commission has trued-up the ARR for various years. However, it has been observed that the amount shown in head of inter-unit balance is very high and a detailed reconciliation and breakup of the same should be submitted to the Commission within 1 month of this Order. The above details should be submitted for FY 2011-12, FY 2012-13 and 2013-14.
16	The Commission directs the Licensee to file submissions in respect of FPPCA in a timely and regular manner.	quarter as	The Petitioner may kindly be allowed some more time.	The Licensee is directed to file FPPCA regularly as per the formula approved in this order.
17	The Commission directs the Licensee to depict the regulatory surcharge distinctly in the electricity bills of the consumers and create separate accounting fields to capture the	September 2014		Licensee should submit the details of the regulatory surcharge in the true up petition for FY 2013-14.

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Sl. No	Description of Directive	Time Period for compliance from the date of issue of the Tariff Order	Status of Compliance as submitted by Petitioner in Petition	Commission's Direction
	amounts collected as regulatory surcharge in both of its financial and commercial statements. The Commission directs the Licensee to provide the details of the regulatory surcharge so collected for FY 2013-14 duly certified by the statutory auditor.			

Licensee's Response:

The Petitioner respectfully submits that wherever the current status has been changed, the same has been updated in the above table. For the balance status of compliance of directives has been provided in the ARR Petition and since no significant time has lapsed since the submission of the same, there is no change in the position subsequent to submission of the Petition.

b. Compliance of Commission's Directives issued vide Order dated October 1,2014

SI. Description of Directive No	Time Period for compliance from the date of issue of the Tariff Order	Status of Compliance	Commission's Direction
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SI. No	Description of Directive	Time Period for compliance from the date of issue of the Tariff Order	Status of Compliance	Commission's Direction
1	The Licensees are directed to arrange for quarterly meetings between the MDs of the Licensees and the consumer representatives for solving various grievances of the consumers and submit a status report containing details of such meetings along with the next ARR filing.	Immediate	The consumer's grievances are mostly resolved at the sub division level. All complaints are handled at the level of sub divisional officer of the respective discom. The status report of pending issues, if any, would be submitted in respect of each discom after the closure of the current financial year.	The Petitioner should submit status report for the quarter Oct-Dec and Jan-March at the earliest.
2	The Commission directs the Licensee to pay the applicable interest on consumer's security deposit as per the Orders of the Commission and submit the compliance report with the next ARR filing. Licensees are directed to ensure the timely payment of the interest on security deposit to the consumers.	Immediate	The Petitioner submits that the interest on consumer security deposit is being credited to the consumer's account in terms of the Supply Code and Tariff Orders of the Hon'ble Commission.	Petitioner should submit the details of the actual interest on consumer security deposit paid to the consumers in FY 2014- 15 along with next ARR filing.

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SI. No	Description of Directive	Time Period for compliance from the date of issue of the Tariff Order	Status of Compliance	Commission's Direction
3	As regards the various complaints of the stakeholders brought to the notice of the Commission during public hearing, the Licensee is directed to look into the matters and take appropriate action on the same. Further, the Licensee must ensure that proper advertising regarding CGRF is done to bring awareness amongst the consumers. The chairperson of the CGRF should also be part of such public hearings so that a direct interaction may take place and the grievances of the consumers could be settled in a more appropriate manner	Immediate	The Petitioner has noted the directions of the Hon'ble Commission and a constructive approach towards prompt address and disposal of consumer grievances is always adopted to the best satisfaction of consumers. The Petitioner also welcomes the suggestion of the Hon'ble Commission towards proper advertising of the CGRFs and is working towards it.	Licensee should submit the advertisement given regarding CGRF to bring awareness amongst the consumers along with next ARR filing.
4	To provide accurate and effective consumption norms, the Commission directs the Petitioners to conduct a detailed study which should include all the relevant details pointed out by the Commission.	Within 6 months from issue of this Order	The Petitioner submits that as per the Uttar Pradesh Electricity Regulatory Commission (Multi Year Distribution Tariff) Regulations, 2014 the study for assessment of metered and unmetered consumers has to be completed within a specified time frame. The licensee seeks some more time.	The Petitioner should submit the study report as per the time lines mentioned in the UPERC MYT, Regulations, 2014.

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SI. No	Description of Directive	Time Period for compliance from the date of issue of the Tariff Order	Status of Compliance	Commission's Direction
5	As regards the Commission's directives to submit a road map for 100% metering in its licensed area given in the Tariff Order dated 31 st May, 2013, the Licensees has not complied with the directions of the Commission. The Commission once againdirects the Licensee to comply with the direction given by the Commission in this Order and accordingly put it sincere efforts to achieve 100% metering.	3 months from issue of this Order	The Petitioner submits that the licensee is endeavoring to comply with the targets set by the Hon'ble Commission in terms of metering. The roadmap for 100% metering has already been given by the Hon'ble Commission, which shall be complied with.	Licensee should submit the road map for 100% metering as per given timelines.
6	The Commission directs the Distribution Licensees to formulate a mechanism so as to make their officials accountable by providing incentives or disincentives for achievement or non-achievement of the distribution loss and the collection efficiency targets. The Policy should include all the relevant details pointed out by the Commission in this Order	Within 2 months from the issue of this Order	The Petitioner humbly seeks some more time to comply with the directives of the Hon'ble Commission. However, presently, monthly review meetings are being conducted in the form of video conferencing wherein the progress for each division is been monitored at the central level.	The Licensee must expedite the process to comply with the direction given by the Commission.
7	The Commission further directs the Petitioner to sign the MoUs to be implemented at all levels and submit the copy of the same to the Commission within 2 months from the date of this Order.	Within 2 months from the date of issuance of this Order	The Petitioner humbly seeks some more time to comply with the directives of the Hon'ble Commission.	The Licensee must expedite the process to comply with the direction given by the Commission.

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SI. No	Description of Directive	Time Period for compliance from the date of issue of the Tariff Order	Status of Compliance	Commission's Direction
8	The Commission directs the Petitioner to provide the actual power purchase data in the format specified by the Commission along with the ARR Petition for FY 2015- 16.	Next ARR filing	The Petitioner humbly submits that it has enclosed a detailed power procurement plan for the FY 2015-16 along with the ARR Petition.	
9	As regards timely filing of FPPCA the Commission once again directs the Licensees that they should file FPPCA in a timely and regular manner in accordance with the Distribution Tariff Regulations, 2006 failing which the Commission may have to resort to take strict action against the Licensees.	Immediate	The Petitioner humbly requests for some more time	The Licensee is directed to file FPPCA regularly as per the formula approved in this order.
10	As regards the increasing number of unmetered consumers the Commission accords a final opportunity to the Distribution Licensees and directs them to ensure that all their unmetered consumers get converted into metered connection.	By 31 st March, 2015	The Petitioner is committed to the target set by the Hon'ble Commission.	The Licensee should expedite the process and complete the metering as per this direction of the Commission.

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SI. No	Description of Directive	Time Period for compliance from the date of issue of the Tariff Order	Status of Compliance	Commission's Direction
11	As regards the RPO Obligation the Licensees are directed to ensure that they procure renewable energy in accordance with Regulation 4 of the UPERC (Promotion of Green Energy through Renewable Purchase Obligation) Regulations, 2010 during FY 2014-15 to meet their obligation.	Next ARR filing	The Petitioner is procuring power from various renewable energy sources such as bagasse based co- generation plants, small hydro power stations, biomass based renewable energy plants, solar, etc with a view to promote green energy sources and compliance with the UPERC RPO Obligations.	Petitioner should demonstrate that how it is going to comply with the RPO obligation in FY 2015-16 separately showing the procurement and obligation from solar & non solar sources in next tariff filing.
12	As regards the choice of connection, the Licensee, in accordance with the provisions of the supply code wherein the consumer has the choice to opt the supplier, is directed to release connections to all such consumers who desire to disconnect their connections from the single point supplier and instead wish to take connections directly from the Licensee and submit the status report on the same along with next ARR filing	Next ARR filing	Wherever feasible (both technical and economical), the Petitioner is complying with the provisions of the Supply Code.	
13	The Licensees are directed to provide the monthly MRI reports to all the applicable consumers through email. The consumers would be required to register their email to the Licensee and submit the status report on the same along with next ARR filing	Immediate	The MRI reports are being provided to the consumers. However, the possibilities of sending the same by email are being explored by the Petitioner.	The Licensee must expedite the process to comply with the direction given by the Commission and submit the compliance of the same at the earliest.
14	The Licensee is directed to file a separate Petition for approval of prior period expenses / incomes.	1 month from the date of issuance of this	The Petitioner submits that the prior period expenses / incomes are	Petitioner should expedite the process and submit the same

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SI. No	Description of Directive	Time Period for compliance from the date of issue of the Tariff Order	Status of Compliance	Commission's Direction
	The Petition should clearly indicate the head-wise year-wise bifurcation of prior period expenses / incomes clearly indicating the impact of such expenses / incomes on various ARR components, and such impact should not exceed the normative expenses for any particular year.	Order	recognised in the financial statements in compliance with the Accounting Standards (AS 5) (Revised) on 'Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies' which does not require year wise classification of prior period items. As there was no statutory requirement of classifying the prior items with respect to the each year to which they pertain, such information was not specifically depicted in the audited accounts. Considering this, the expenses and incomes which are omitted to be accounted for in one or more financial years are accounted for as and when such omissions or errors are detected. However, given the directive by the Hon'ble Commission, the Petitioner has instructed the field units to compile such information. The information made available by the field units would be compiled at the zonal	with next tariff filing.

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nd ni 11			level and then zonal accounts would be compiled at the corporate level. Given the complexity	
nd ni 11			of this task, the Petitioner seeks waiver from immediate submission of this information.	
	he Licensee is directed to submit a note detailing the area-wise actual number of supply hours provided to ural areas by the end of FY 2014- 15.	By end of FY 2014-15	The same shall be submitted shortly.	As the financial year has ended. The Licensee should submit a note detailing the area-wise actual number of supply hours provided to rural areas during FY 2014-15 at the earliest.
th a o d su th v d a t a i t s	The Licensees are directed to depict the Regulatory Surcharge separately and distinctly in the electricity bills of the consumers. The Commission directs the Licensee to maintain separate accounting fields for both the regulatory surcharges approved vis-a vis the Commission's Order dated 6 th June, 2014 and that approved in this Order, and capture the two different amounts collected as Regulatory Surcharges in both of its financial and commercial statements. This would enable the Licensee to correctly report the	Immediate	Suitable instructions have been issued to the billing agencies and field units to create a separate and distinct head under which the regulatory surcharges would be collected.	

Chief Bugineer (R.A.U.) SPPCL, Shaki Hhawan En 14-35 hok Mara, Lackao

SI. No	Description of Directive	Time Period for compliance from the date of issue of the Tariff Order	Status of Compliance	Commission's Direction
17	The Distribution Licensees are directed to submit the actual Regulatory Surcharge recovered in FY 2014-15 on account of the Revenue Gap / Regulatory Asset admitted by the Commission in this Order along with the actual Distribution Losses achieved in FY 2014-15 and additional target consumers added in FY 2014-15 by 15 th April, 2015.	By 15 th April, 2015	The Petitioner humbly states that it would be able to submit the figures of actual regulatory surcharge recovered in FY 2014- 15 by 30 th June 2015. This is due to the reason that the commercial statements are finalised with a time lag of 2 months.	The Distribution Licensees are directed to submit the actual Regulatory Surcharge recovered in FY 2014- 15 on account of the Revenue Gap / Regulatory Asset admitted by the Commission in this Order along with the actual Distribution Losses achieved in FY 2014-15 and additional target consumers added by June 30, 2015

Licensee's Response:

The Petitioner respectfully submits that wherever the current status has been changed, the same has been updated in the above table. For the balance status of compliance of directives has been provided in the ARR Petition and since no significant time has lapsed since the submission of the same, there is no change in the position subsequent to submission of the Petition.

c. Compliance of Commission's Directives issued vide Order dated June 18,2015

SI. No.	Description of Directive	Time Period for compliance from the date of issue of the Tariff Order	Status of Compliance	Commission's Query
1	The Commission directs the Licensee to pressingly pursue the GoUP for finalisation of the Transfer Scheme and submit a copy of the same.	Within 3 months	The Petitioner humbly submits that efforts are already underway as regards finalization of transfer schemes, line pending for notification by the GoUP.	Petitioner should complete the process at the earliest and submit tentative time for such completion.

36 Ingineer (R.A.W.) SPPCE: Shakti Bhawan Bre 14-Ashok Mars. Lucksow.

SI. No.	Description of Directive	Time Period for compliance from the date of issue of the Tariff Order	Status of Compliance	Commission's Query
2	The Commission reiterates its direction to the Licensee to ensure proper maintenance of detailed fixed assets registers as specified in the Distribution Tariff Regulations. As the fixed asset registers are pending since the creation of Discom, the Commission directs the Licensee to submit a status report and provide the proposed timelines / milestones for clearing the backlog.	Immediate	The Petitioner humbly submits that it has not been able to finalise the preparation of the FARs sofar owing to the huge backlog of previous financial years. The Petitioner is committed to complete the fixed asset register as early as possible.	
3	The Commission directs the Licensee to frame an appropriate policy on capitalization of (i) employee costs, and (ii) A&G expenses.		The Petitioner's policy on capitalization of (i) employee costs, and (ii) A&G expenses has been provided in the Notes on Accounts annexed with the audited accounts which is reproduced below: "Due to multiplicity of functional units as well as multiplicity of function at particular unit, employee	policy in this regard. Licensee should frame a policy for capitalization of (i) employee costs, and (ii) A&G expenses.

37 (Chief Engineer (R.A.U.) RPCE: Shakii Bhaman Exten-Id-Ashok Mars. Lasknee.

SI. No.	Description of Directive	Time Period for compliance from the date of issue of the Tariff Order	Status of Compliance	Commission's Query
			cost and general & administration expenses to capital works are capitalised @ 15% on distribution and deposit work, 11% on other works on the amount of total expenditure."	also submit a detailed note on the framed policy in its next ARR filing. Licensee should submit the same.
4	The Commission directs the Licensee to submit Fresh Actuarial Valuation Study Report in respect to employee expenses.	Along with the petition for FY 2016-17	The Petitioner submits that the matter would be taken up at UPPCL level as common cadre is maintained in the Discoms and UPPCL.	In this regard the Petitioner should submit the steps taken from its side on the issue to take up the matter with UPPCL at the earliest.
5	As lack of approved transparent policy on identifying and writing off bad debts is hindering allowance of bad debts as an ARR component; the Commission directs the Licensee to submit ten sample cases of LT & HT consumers where orders have been issued for writing off bad debts, clearly depicting the procedure adopted for writing off bad debts along with policy framework for managing bad debts for the Commission's perusal.	Within 1 month	The Petitioner submits that it has framed a policy for identifying and writing off old arrears and a copy of the same was submitted to the Hon'ble Commission during the proceedings in respect of ARR and Tariff Petition for FY 2014-15. A copy of which again resubmitted and marked as Annexure-4. Appropriate directions have been issued to the field units to compile the sample cases based on such order issued by the licensee.	debts for the Commission's perusal. In this regards the Petitioner should submit steps undertaken by it to ensure

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Deficiency Note on MVVNL's Petition for Truing-up of FY 2013-14 and ARR/Tariff for FY 2016-17

SI. No.	Description of Directive	Time Period for compliance from the date of issue of the Tariff Order	Status of Compliance	Commission's Query
6	The Commission directs the Licensee to submit data related to its peak demand and off peak demand in MW along with its sales projections in accordance with Clause 3.1.4 of the Distribution Tariff Regulations.	Along with the petition for FY 2016-17	The Petitioner humbly submits that the connected load is around 7700 MW and the R.D.M is around 2500 MW.	
7	The Commission directs the Licensee to reconcile the inter-unit balances lying un-reconciled either itself or through independent chartered accountant firms.			
8	The Commission directs the Licensee to pay the applicable interest on consumer's security deposit as per the Orders of the Commission and submit the compliance report with the next ARR filing. Licensees are directed to ensure the timely payment of the interest on security deposit to the consumers.		The Petitioner submits that the interest on consumer security deposit is being credited to the consumer's account in terms of the Supply Code and Tariff Orders of the Hon'ble Commission.	

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SI. No.	Description of Directive	Time Period for compliance from the date of issue of the Tariff Order	Status of Compliance	Commission's Query
9	As regards the Commission's directives to submit a road map for 100% metering in its licensed area given in the Tariff Order dated 31 st May, 2013, the Licensees has not complied with the directions of the Commission. The Commission once againdirects the Licensee to comply with the direction given by the Commission in this Order and accordingly put it sincere efforts to achieve 100% metering.	3 months from issue of this Order	The Petitioner submits that the road map of 100% metering of urban as well as rural consumers as directed by the Hon'ble Commission will be strictly complied with.	The Petitioner should submit the current status on the same.
10	The Commission further directs the Petitioner to sign the MoUs to be implemented at all levels and submit the copy of the same to the Commission	Within three months from the date of issuance of this Order	The Petitioner humbly seeks some more time to comply with the directives of the Hon'ble Commission.	The Licensee must expedite the process to comply with the direction given by the Commission.
11	The Commission directs the Petitioner to provide the actual power purchase data in the format specified by the Commission along with the ARR Petition for FY 2016- 17	Next ARR filing	The Petitioner humbly submits that it has provided a detailed power procurement plan for FY 2015-16 and 2016- 17 in the present petition.	The petitioner should submit the power procurement data in the required format.

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Deficiency Note on MVVNL's Petition for	Truing-up of FY 2013-14 and ARR/Tariff for FY 2016-17
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SI. No.	Description of Directive	Time Period for compliance from the date of issue of the Tariff Order	Status of Compliance	Commission's Query
12	As regards timely filing of FPPCA the Commission once again directs the Licensees that they should file FPPCA in a timely and regular manner in accordance with the Distribution Tariff Regulations, 2006 failing which the Commission may have to resort to take strict action against the Licensees like disallowance of additional power purchase expenses and the associated carrying cost on account of additional Power Purchase expenses or any other action that the Commission may deem fit while doing the Truing up.	Immediate	The Petitioner Humbly seeks some more time.	
13	As regards the RPO Obligation the Licensees are directed to ensure that they procure renewable energy in accordance with Regulation 4 of the UPERC (Promotion of Green Energy through Renewable Purchase Obligation) Regulations, 2010 during FY 2014-15 to meet their obligation.	Next ARR filing	The Petitioner humbly submits that the RPO obligation is being met through purchase from cogen and solar power producers.	Petitioner should demonstrate that how it is going to comply with the RPO obligation in FY 2016-17 separately showing the procurement and obligation from solar & non solar sources.

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SI. No.	Description of Directive	Time Period for compliance from the date of issue of the Tariff Order	Status of Compliance	Commission's Query
14	As regards the choice of connection, the Licensee, in accordance with the provisions of the supply code wherein the consumer has the choice to opt the supplier, is directed to release connections to all such consumers who desire to disconnect their connections from the single point supplier and instead wish to take connections directly from the Licensee and submit the status report on the same along with next ARR filing	Next ARR filing	Wherever feasible (both technically and economically), the Petitioner is complying with the provisions of the Supply Code.	
15	The Licensee is directed to file a separate Petition for approval of prior period expenses / incomes. The Petition should clearly indicate the head-wise year-wise bifurcation of prior period expenses / incomes clearly indicating the impact of such expenses / incomes on various ARR components, and such impact should not exceed the normative expenses for any particular year.		The Petitioner submits that the prior period expenses / incomes are recognised in the financial statements in compliance with the Accounting Standards (AS 5) (Revised) on 'Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies' which does not require year wise classification of prior period items. As there was no statutory requirement of classifying the prior items with respect to the each year to which they pertain, such information was not specifically depicted in the audited accounts. Considering this, the expenses and incomes which are omitted to be accounted for in one or	expedite the process and submit the tentative time lines for the same.

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SI. No.	Description of Directive	Time Period for compliance from the date of issue of the Tariff Order	Status of Compliance	Commission's Query
			more financial years are accounted for as and when such omissions or errors are detected. The desired information is required to be made available by the respective field unit which would be compiled at the zonal level and then zonal accounts would be compiled at the corporate level. Given the complexity and time involved in this task, the Petitioner humbly seeks waiver from immediate submission of this information.	
16	The Licensee is directed to submit a note detailing the area-wise actual number of supply hours provided to rural areas by the end of FY 2015-16.	8y end of FY 2015-16	The Petitioner humbly submits that the information pertaining to the supply hours is being regularly published on the website of the Petitioner. Also the information towards the same has been provided in the succeeding chapter where load forecast has been discussed.	
17	The Distribution Licensees are directed to submit the actual Regulatory Surcharge recovered in FY 2015-16 on account of the Revenue Gap / Regulatory Asset admitted by the Commission in this Order along with the actual Distribution Losses achieved in FY 2015-16 and additional target consumers added in FY 2015-16 by 15 th April, 2016.	2016		should adhere to the specified timeline.

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SI. No.	Description of Directive	Time Period for compliance from the date of issue of the Tariff Order	Status of Compliance	Commission's Query
18	The Commission directs the Licensee to evolve principles for prudent segregation of ARR towards wheeling function and retail supply function embedded in the distribution function in accordance with Clause 2.1.2 of the Distribution Tariff Regulations.	As per the Time frame stipulated in MYT Regulations, 2014	The Petitioner humbly submits that the Hon'ble Commission being an expert and independent body may kindly like to take up a study in this regard. Alternately, if the Petitioner is required to take up such study, then the Hon'ble Commission is requested to provide the terms of reference of such study so as ensure that the study is conducted in an objective manner.	
19	The Commission directs the Licensee to submit a long term business plan in accordance with Clause 2.1.7 of the Distribution Tariff Regulations. The Licensee in such business plan shall identify capex projects for the ensuing year and subsequent four years and submit detailed capital investment plan along with a financing plan for undertaking the identified projects in order to meet the requirement of load growth, refurbishment and replacement of equipment, reduction in distribution losses, improvement of voltage profile, improvement in quality of supply, system reliability, metering, communication and	As per the Time frame stipulated in MYT Regulations, 2014	The Petitioner would endeavor to meet the deadlines prescribed by the Hon'ble Commission.	The Petitioner should adhere to the specified timeline.
20	computerization, etc. The Commission directs the Licensee to conduct benchmarking studies to determine the desired performance standards in accordance with Clause 2.1.8 of the Distribution Tariff Regulations.	As per the Time frame stipulated in MYT Regulations, 2014		The Petitioner should adhere to the specified timeline.

SI. No.	Description of Directive	Time Period for compliance from the date of issue of the Tariff Order	Status of Compliance	Commission's Query
21	The Petitioner should file its Annual ARR/ Tariff Petition for FY 2016-17 as per the Regulations 12.2, 12.7, 12.8, 12.9 notified vide MYT Regulations, 2014	As per the Time frame stipulated in MYT Regulations, 2014	The instant petition has been filed duly complying with the indicated provisions of the 2014 Tariff Regulations.	
22	The Petitioner should complete the Assessment Study of metered consumers as per the Regulations16.2 notified vide MYT Regulations, 2014 and subsequently submit the report to the Commission	As per the Time frame stipulated in MYT Regulations, 2014	The Petitioner would endeavor to meet the deadlines prescribed by the Hon'ble Commission.	The Petitioner should adhere to the specified timeline.
23	The Petitioner should complete the Assessment Study of un-metered consumers to establish base line norms as per the Regulations 17.1 notified vide MYT Regulations, 2014 and subsequently submit the report to the Commission	As per the Time frame stipulated in MYT Regulations, 2014	The Petitioner would endeavor to meet the deadlines prescribed by the Hon'ble Commission.	The Petitioner should adhere to the specified timeline.
24	The Petitioner should complete the Study of Agriculture feeders segregated and not segregated in significant numbers to determine base line norms as per the Regulations17.2, 17.3 notified vide MYT Regulations, 2014 and subsequently submit the report to the Commission	As per the Time frame stipulated in MYT Regulations, 2014	The Petitioner would endeavor to meet the deadlines prescribed by the Hon'ble Commission.	The Petitioner should adhere to the specified timeline.
25	The Commission reiterates that the Licensees should conduct a detailed study to provide accurate and effective consumption norms as specified by the Commission in its earlier Orders and as per the provisions outlined in Uttar Pradesh Electricity Regulatory Commission (Multi Year Distribution Tariff) Regulations, 2014 in the time bound manner.		The Petitioner would endeavor to meet the deadlines prescribed by the Hon'ble Commission.	The Petitioner should adhere to the specified timeline.

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SI. No.	Description of Directive	Time Period for compliance from the date of issue of the Tariff Order	Status of Compliance	Commission's Query
26	The Petitioner should submit Incremental Power Purchase Cost as per the Regulations 20.1 notified vide MYT Regulations, 2014 and subsequently submit the report to the Commission	Within 28 days of quarter end , for each quarter of Tariff Period 1.4.2015 to 31.3.2020	The Petitioner understands that it is required to submit the FPPCA petition up to 31.3.2017.	The Petitioner should adhere to the specified timeline.
27	The Petitioner should submit Roadmap for Reduction of Cross Subsidy as per the Regulation 39 notified vide MYT Regulations, 2014	Immediately	The Petitioner would endeavor to meet the deadlines prescribed by the Hon'ble Commission.	The Petitioner should adhere to the specified timeline.
28	The Petitioner should record and maintain Division wise, Circlewise AT&C Losses and submit the quarterly report to the Commission.	Quarterly for FY 2015-16	The Petitioner had filed such report along with the data gaps reply pertaining to the ARR petition for FY 2015-16.	The Petitioner should adhere to the specified timeline.
29	The Petitioner should submit month wise details of number of supply hours for rural and urban area for FY 2014-15.	Within one month from issue of this Order	The information pertaining to the supply hours has been submitted along with the instant petition.	The Petitioner should submit month wise details of number of supply hours for rural and urban area for FY 2014-15.
30	Licensee should provide online facility for submission of application for new connection, name change, load enhancement and load reduction	Within 3 months	The observations of the Hon'ble Commission have been noted and action has been initiated on such matters. The Petitioner has a robust automated consumer interface which has been detailed in the instant petition in the foregoing sections.	The Petitioner should submit the current status in this matter.
31	Licensee should develop the mobile application for online payments of bills including other services for facilitation to consumers	Within 3 months	The Petitioner is committed to introduce mobile application for online payment of bills and other services. The Petitioner has a robust automated consumer	The Petitioner should submit the current status ir this matter.

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SI. No.	Description of Directive	Time Period for compliance from the date of issue of the Tariff Order	Status of Compliance	Commission's Query
			interface which has been detailed in the instant petition in the foregoing sections.	
32	The Petitioner should submit Standards of Performance parameters as per the tariff formats of Distribution Tariff Regulations, 2006.	Within one month from issue of this Order	The Petitioner would endeavor to meet the deadlines prescribed by the Hon'ble Commission.	The Petitioner should submit the same at the earliest.
33	The Petitioner should submit additional consumers added in FY 2014-15 apart from the normal consumer addition.	Within three month of issue of this Order	The information pertaining to the number of consumers has been provided in the succeeding chapter where load forecast has been discussed.	
34	The Commission directs the Petitioner to frame guidelines and procedures for identifying, physically verifying and writing off the bad debts and also to fix responsibility of its employees in this regard and submit the same to the Commission for its approval	Within three months of issue of this Order	The Petitioner submits that it has framed a policy for identifying and writing off old arrears and a copy of the same was submitted to the Hon'ble Commission during the proceedings in respect of ARR and Tariff Petition for FY 2014-15. Appropriate directions have been issued to the field units to compile the sample cases based on such order issued by the licensee. A copy of same is enclosed and marked as Annerxure-4	
35	The Commission directs the Licensees that, from FY 2013-14 onwards it should clearly depict the total power purchase cost incurred at UPPCL level, total power purchase cost paid by the Licensees to UPPCL and power cost payable to UPPCL in its true-up petitions for		The directions issued by the Hon'ble Commission have been complied in the instant petition.	

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SI. No.	Description of Directive	Time Period for compliance from the date of issue of the Tariff Order	Status of Compliance	Commission's Query
	future years.			
36	The Commission directs the Licensee that Open Access shall be allowed as per the provisions outlined by the Commission in its Regulations and amendments from time to time.	Immediate	Open access has already been operationalised in the MVVNL supply area.	

Licensee's Response:

The Petitioner respectfully submits that wherever the current status has been changed, the same has been updated in the above table. For the balance status of compliance of directives has been provided in the ARR Petition and since no significant time has lapsed since the submission of the same, there is no change in the position subsequent to submission of the Petition.

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D. ARR/ Tariff for FY 2016-17:

11. Billing Determinants

 Petitioner in its Petition has submitted the methodology for forecasting the sales for FY 2016-17. However, the Petitioner has not submitted the detailed computation for the same in the workable excel sheet. As regard the same, the Petitioner should submit detailed workable excel sheet for projecting the category-wise sales for FY 2016-17.

Licensee's Response

The Petitioner hereby submits that the load forecast model is hereby enclosed in a compact disc and marked as "Annexure-6".

Petitioner should also submit the number of consumers, connected load (kW), sales per consumer (kWh) and sales per kW of connected load (kWh/kW) for each of the years fromFY 2007-08 and FY 2015-16 till December, 2015 and for each consumer sub-category.

Licensee's Response

The Petitioner hereby submits that the number of consumers, connected load (kW), sales per consumer (kWh) and sales per kW of connected load (kWh / kW) for each of the years between FY 2007-08 and FY 2015-16 are provided in the load forecast model in a compact disk marked as "Annexure-6".

c. Petitioner should also submit the projected number of consumers, connected load (kW), sales(MU), sales per consumer (kWh) and sales per kW of connected load (kWh / kW) for FY 2016-17 for each category and subcategories with all possible scenarios (including consumption slab-wise, voltage –wise, load-wise etc).

Licensee's Response

The Petitioner hereby submits that the projected number of consumers, connected load (kW), sales(MU), sales per consumer (kWh) and sales per kW of connected load (kWh / kW) for FY 2016-17 for each category and subcategories are provided in the load forecast model enclosed herewith in a compact disc marked as "Annexure-6".

- d. Petitioner should submit the following details regarding the unmetered category/sub-category as per enclosed Annexure 2 Unmetered Consumption from FY 2007-08 to FY 2015-16 (till December):
 - iii) No. of consumers

Chief Engineer (R.A.S.) BPPCL, Sbakti Bhawan Ente 14-Asbok Mark. Lackson.

- iv) ConnectedLoad
- v) Consumption (MU)
- vi) Amount billed to consumers.
- vii) Amount collected from consumers.
- viii) Consumption per Consumer
- ix) Consumption per KW

Licensee's Response

The Petitioner hereby submits that the details of unmetered category/sub-category are provided in the load forecast model enclosed herewith in a compact disc marked as "Annexure-6".

- e. Petitioner should submit the following details consolidated for all four DISCOMs for FY 2016-
 - 17:
 - i) Billing Determinants including No. of consumers, connected load and sales
 - ii) Category-wise Revenue
 - iii) Average cost of supply

Licensee's Response

The Petitioner humbly submits that the required details have already been submitted to the Commission along-with the Proposed Tariff Structure for FY 2016-17.

- f. Petitioner should submit the following category-wise details of the subsidy from FY 2007-08 to FY 2015-16 (till December):
 - i) No. of consumers
 - ii) ConnectedLoad
 - iii) Consumption (MU)
 - iv) Proposed amount of subsidy
 - v) Subsidy committed by GoUP
 - vi) Subsidy approved by the Commission
 - vii) Subsidy atual received from the GoUP
 - viii) Amount billed to consumers.

Licensee's Response

The Petitioner humbly submits that the subsidy details for FY 2007-08 to FY 2012-13 have already been submitted to the Hon'ble Commission in the previous hearings. Further subsidy details for FY 2013-14 and 2014-15 is detailed hereunder:

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Particulars	20131-4	2014-15
R E Subsidy	29.78	29.79
Revenue Subsidy	619.25	689.15
Revenue Subsidy against ED	168.83	183.66
Subsidy for Power Looms	-	120.20
Total	817.86	1,022.80

12. Distribution Loss Forecast

Petitioner in its Petition has submitted that the loss trajectory proposed is in line with the loss reduction trajectory suggested by Ministry of Power, Government of India. The Petitioner further submitted that, considering the commitments made by it in the aforesaid submission, it has estimated the losses for FY 2014-15, FY 2015-16& FY 2016-17 as per its earlier submissions made before the Commission. Also if in case the actual losses for FY 2014-15 are lower than the committed losses as per the trajectory, the petitioner has estimated a 2% reduction in the Distribution Losses each year over the actual loss level of FY 2014-15 as shown in the Table below:

Particulars	Base Year (FY 2014-15)	FY 2014-15	FY 2015-16
Distribution Loss (MVVNL)	22.88%	21.03%	19.00%

As regard the same,

- The Petitioner should submit the actual Distribution losses for FY 2015-16 (till December, 2015).
- The Petitioner should also submit the Distribution losses considered by it under the FRP.
- iii) The Petitioner should submit the reason for variation in the Distribution losses projected for FY 2016-17 and the Distribution Loss considered in FRP, if any.

Licensee's Response

The Petitioner humbly submits that the data in respect of actual distribution losses for FY 2015-16 (till December) has yet not been prepared and the same can be made available only on the annual basis when the provisional accounts of the licensee are in shape. However the estimated losses for FY 2015-16 have already been intimated to the commission in the ARR petition. Further the major reason for variation in the Distribution losses projected for FY 2016-17 and

> 51 Chief Engineer (R.A.U.) MPPCL, Shakt: Bhawan Exten-14-Akbok Mare, Lucknew,

the Distribution Loss considered in FRP is due to the gap in the funding of cash gap estimated by the petitioner in the FRP and the actual funding made by the participating banks. Due to the substantial gap in the availability of funds, the petitioner has not been able to make the envisaged capital investments for implementing loss reduction schemes and other performance improvement measures planned in the FRP. However the Petitioner is in the process of finding new sources of funding for implementation of aforementioned measures at the earliest possible to curb the distribution losses and bring down the same to the desired level as projected in the FRP. In the mean time the Petitioner humbly requests the Hon'ble Commission to approve the distribution losses for FY 2016-17 keeping the actual distribution losses in the FRP for Agra Discom were projected considering the sales made to torrent as Bulk Sales i.e the losses of Agra city have not been accounted for, in the projections. The distribution losses for all the Discoms considered in the FRP are detailed as under:

Particulars	FY 2014-15 Base Year	FY 2015-16	FY 2016-17	
PVVNL	21.00%	19.00%	17.00%	
DVVNL (Considering Torrent as Bulk Sales)	24.55%	21.55%	18.55%	
MVVNL	21.00%	19.00%	17.00%	
PuVVNL	20.00%	18.00%	16.00%	
Kesco	21.00%	19.00%	17.00%	

13. Power Procurement for FY 2016-17

a. Petitioner should submit the details of the actual Intra- State and Inter-State Transmission charges and basis for same for each year from FY 2011-12to FY 2015-16 reconciling with the audited/provisional accounts.

Licensee's Response

The Petitioner hereby submits that the details of the actual Transmission charges and basis for the same for FY 2013-14 and FY 2014-15 reconciling with the audited/provisional accounts are depicted in the table below:

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Particulars	DVVNL	MVVNL	PVVNL	PuVVNL	Kesco
Units Wheeled (MU)	18,436.63	14,252.93	24,098.90	16,928.91	3,554.39
Transmission Charges as per Audited Accounts (Rs. Crore)	248.89	298.94	505.45	228.54	74.55

Particulars	DVVNL	MVVNL	PVVNL	PuVVNL	Kesco
Units Wheeled (MU)	19,138.36	15,126.36	25,946.02	18,251.84	3,490.81
Transmission Charges as per Audited Accounts (Rs. Crore)	303.88	237.41	404.49	289.34	67.72

Table: Transmission Charges for FY 2014-15

b. Petitioner in its Petition has submitted the write-up for the power procurement plan for FY 2016-17, However the Petitioner has not submitted the supporting computation for the same. As regard the same, the Petitioner should submit the detailed workable MS Excel model prepared for power procurement plan for FY 2016-17.

Licensee's Response

The Petitioner hereby submits that the MS Excel model prepared for power procurement plan for FY 2016-17 is enclosed in a compact disc marked as "Annexure-7".

c. The Petitioner should submit source wise actual power purchase quantum and power purchase cost (with break up for fixed charges, energy charges and other charges for FY 2014-15and for FY 2015-16 (upto December 2015) at UPPCL level.

Licensee's Response

The Petitioner seeks some more time to respond to this query.

d. The Petitioner in its Petition has estimated the power availability also from the new generating stations coming in ensuing year. Petitioner should submit the basis of estimating the energy availability (MU) and estimation of Fixed and Variable Charge for such stations. Petitioner should also submit the current status of new generating stations alongwith likely date of commercial operation.

Licensee's Response

The Petitioner hereby submits that the power availability from the new generating stations coming in ensuing year has been estimated on the basis of their expected commissioning dates. Further the estimations of the Fixed and Variable Charge for Anpara D thermal power station has been made on the basis of the tariff petition filed for approval of provisional tariff for Anpara D. The cost estimation for Bara Thermal Power Plant has been done based on the competitive bidding price i.e Rs. 3.02 per kWh for the base year and in respect of Lalitpur TPP, the capacity and energy charges have been considered as per the UPERC Order

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dated 27.11.2015 in Petition No. 975/2014 and 2017/2015 in respect of approval of capital cost and fixation of provisional tariff.

e. While estimating the fixed cost component for procuring power from UPRVUNL, Petitioner has considered the escalation of 4% on the fixed charges approved. As regard the same, the Petitioner should submit the basis of considering such escalation.

Licensee's Response

The Petitioner humbly submits that the escalation rate of 4.00% on the O&M Expenses is the inflation index for the relevant year. The same has been calculated based on the weighted average index of WPI and CPI being in-line with the provisions of the Distribution Tariff Regulations of the Hon'ble Commission.

f. As regard the variable charges for UPRVUNL's power stations, Petitioner has submitted that it has considered the same as per the actual bills raised by UPRVUNL for the period April to September, 2015 including the bills raised for Fuel Cost Adjustment. As regard the same the Petitioner should submit the summary of actual variable charges separately showing the base variable charges and Fuel adjustment cost for each station of UPRVUNL and for each month from April, 2015 to September, 2015.

Licensee's Response:

The Petitioner seeks some more time to respond to this query.

g. Petitioner has submitted that it has considered the fixed and variable charges for UPJVNL stations as per the actual bills raised by UPJVNL for the period April to September, 2015. As regard the same the Petitioner should submit the summary of actual fixed charges and variable charges for each station and for each month from April, 2015 to September, 2015. Licensee's Response:

The Petitioner seeks some more time to respond to this query.

h. Petitioner has submitted that it has considered the variable charges for NTPC stations as per the actual bills raised for the period April to September, 2015. As regard the same the Petitioner should submit the summary of actual variable charges separately showing the base variable charges and Fuel adjustment cost for each station of NTPC for each month from April, 2015 to September, 2015.

Licensee's Response:

The Petitioner seeks some more time to respond to this query.

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 Petitioner has submitted that it has considered the variable charges for NHPC stations as per the actual bills raised for the period April to September, 2015. As regard the same the Petitioner should submit the summary of actual variable charges separately for each station of NHPC for each month from April, 2015 to September, 2015.

Licensee's Response:

The Petitioner seeks some more time to respond to this query.

j. Petitioner has submitted that it has considered the variable charges (single part) for NPCIL stations as per the actual bills raised for the period April to September, 2015. As regard the same the Petitioner should submit the summary of actual variable charges separately for each station of NPCIL for each month from April, 2015 to September, 2015.

Licensee's Response:

The Petitioner seeks some more time to respond to this query.

k. As regard the power purchase cost from IPPs / JVs, Petitioner submitted that it has considered the cost (Single Part/Two part) i.e. variable charges and fixed charges as per the as per the recent energy bills raised for the period April to September, 2015. As regard the same the Petitioner should submit the summary of actual variable charges and fixed charges separately for each IPP / JV for each month from April, 2015 to September, 2015. Licensee's Response:

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The Petitioner seeks some more time to respond to this query.

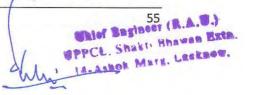
 Petitioner in its Petition has not submitted the basis of estimating the energy availability (MU) and power purchase rate (Rs./kWh) considered for power procurement from following sources for FY 2016-17:

Particulars	Energy Availability (MU)	Average Cost (Rs./kWh)
Captive and Co-generation facilities	2865	4.79
Inter system exchange (Bilateral & PXIL) /UI	217	5.30
Solar Energy	84	10.76
NVVN Coal Power	352	3.26

The Petitioner should submit the basis of estimating the energy availability and power purchase rate from the above sources.

Licensee's Response:

The Petitioner respectfully submits that the basis of estimating the energy availability and power purchase rate from the aforementioned sources has been projected considering the



tie-ups, PPAs, available Cogen capacity in the State and the bilateral and exchange energy has been estimated considering the seasonal trends and seasonal requirement of short term power. The rates are reflective of the trends and the projected scenario for the ensuing year.

m. Petitioner has submitted that wherever the Tariff Orders for FY 2016-17 have not been issued, the base year tariffs i.e., for FY 2014-15 have been escalated by 4% in case of fixed charges (only on O&M Expenses), 6.00% in case of variable charges and 4% for gas based stations. Petitioner should submit the justification for considering such escalation rates.

Licensee's Response:

The Petitioner respectfully submits that as per the Distribution Tariff Regulations, "the cost of energy available from State Generating Stations shall be assessed as per tariffs opproved by the Commission and that of energy fram Central Sector Station shall be taken as per tariffs approved by Central Electricity Regulatory Cammission. The cost of energy from other sources shall be assessed as per the power purchase/banking/trading agreements and toriffs approved by the Commission."

The Regulations further provide that "the cost of power purchase from Independent Power Producers (IPPs) within the State shall be as per the tariffs determined in accordance with UPERC (Terms and Conditions of Generation Tariff) Regulations. Similarly the cast of power purchase from IPPs out side the State shall be as as per the tariffs and power purchase ogreement approved by the Commissian."

However, the tariff for the state and central generating stations as well as IPPs in the State for FY 2016-17 has still not been fixed by the State and Central Commission. In the premises, the Petitioner was constrained to adopt a suitable escalation rate based on best judgment for projecting the fixed and energy charges of generating stations for the ensuing year.

n. The Petitioner should submit the current Status of RPO compliance (separately for Solar and Non-Solar) for FY 2010-11, FY 2011-12, FY 2012-13, FY 2013-14, FY 2014-15& FY 2015-16 (upto December 2015)against the approved power purchase (as % of total power purchase as well as in MUs) in the respective years. The Petitioner should also provide the amount of subsidy received from GoUP in regard to purchase of such power for above years and its treatment in the respective ARRs.

Licensee's Response:

The Petitioner submits that the requisite details are attached hereby marked as "Annexure-8".

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Petitioner should submit the source-wise details of the actual power purchased during FY 2012-13, FY 2013-14, FY 2014-15, FY 2015-16 (till December) as per the enclosed Annexure - 3 Power Purchase Details.

Licensee's Response:

The Petitioner seeks some more time to respond to this query.

p. As regard the power purchase for FY 2015-16 the Petitioner in para 6.1.6 (c) has submitted that the difference on Energy Requirement and available at DISCOM level was allocated to all the categories expect HT, Agriculture and Railway on the basis of existing share in sales. Petitioner should submit in detail how such allocation has been made along with the supporting computation.

Licensee's Response:

The Licensee humbly submits that the detail of allocation of difference on Energy Requirement and available at DISCOM level was allocated to all the categories expect HT, Agriculture and Railway on the basis of existing share in sales along with the supporting computation is provided in the load forecast model submitted along with the tariff petition.

q. The Petitioner should submit actual RPO compliance (separately for Solar and Non-Solar) starting from FY 2011-12 to FY 2015-16 (till December) against the target.

Licensee's Response:

The Petitioner submits that the requisite details are attached hereby marked as "Annexure-8".

14. Revenue from Tariff

a. Petitioner should submit the workable excel model to arrive at the revenue from the existing Tariff for FY 2016-17.

Licensee's Response:

The Petitioner hereby submits that the workable excel model to arrive at the revenue from the existing Tariff and the Tariff proposed for FY 2016-17 is hereby enclosed in a compact disc marked as "Annexure-9".

b. Petitioner should submit its proposal for all the charges to be levied on the consumer opting for the open access of power in FY 2016-17.

Licensee's Response:

The Petitioner respectfully submits that the proposed cross subsidy charges are as proposed below:

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WHEELING CHARGES FROM OPEN ACCESS CONSUMERS

Clause 2.1(2) & (3) of the Distribution Tariff Regulations provide that ARR/Tariff filing by the Distribution Licensee shall separately indicate Aggregate Revenue Requirement (ARR) for Wheeling function and Retail Supply function embedded in the distribution function. Till such time complete segregation of accounts between Wheeling and Retail Supply Business takes place ARR proposals for Wheeling and Retail Supply Business shall be prepared based on an allocation statement to the best judgment of the distribution licensee. The wheeling charge has been computed on overall consolidated discom basis keeping in line with the consistent philosophy of the Hon'ble Commission in past Tariff Orders.

Particulars	DVVNL	MVVNL	PVVNL	PuVVNL	TOTAL
Net Distribution Wheeling Function ARR	1,408.84	1,195.17	1,921.67	1,734.41	6,260.10
Retail sales by Discom	20,551.90	17,434.92	28,032.91	25,301.24	91,320.97
Wheeling Charge					0.686

Wheeling Charges for FY 2016-17

VOLTAGE-WISE WHEELING CHARGES FOR FY 2016-17

S. No.	Particulars	Units	FY 2015-16
1	Connected at 11 kV		
1	Long Term (@ 80% of Average Wheeling Charge)	Rs./kWh	0.549
11	Short Term (@ 80% of Average Wheeling Charge)	Rs./kWh	0.549
2	Connected above 11 Kv		
J	Long Term (@ 50% of Average Wheeling Charge)	Rs./kWh	0.343
11	Short Term (@ 50% of Average Wheeling Charge)	Rs./kWh	0.343

Wheeling Wt. Avg. Power System **Total Cost** S No. Categories Charge (D) Purchase Cost (C) Loss (L) 6.720 4.00% HV Categories above 11 KV 0.343 6.132 1 7.171 8.00% 0.549 6.132 2 HV Categories at 11 KV

CROSS SUBSIDY SURCHARGE PROPOSED FOR FY 2016-17

S No.	Categories	Average Billing Rate	Average Billing Rate (inclusive of Regulatory Surcharge) "T"	Cost of Supply for computing CSS	Cross Subsidy Surcharge "CSS"
1	HV-1 (Supply at 11 kV)	9.76	10.93	7.171	3.75
2	HV-1 (Supply above 11 kV)	9.36	10.48	6.720	3.76
3	HV-2 (Supply at 11 kV)	7.73	8.66	7.171	1.49

S No.	Categories	Average Billing Rate	Average Billing Rate (inclusive of Regulatory Surcharge) "T"	Cost of Supply for computing CSS	Cross Subsidy Surcharge "CSS"
4	HV-2 (Supply above 11 kV)	6.94	7.77	6.720	1.05
5	HV-3 (Supply above 11 kV)	8.15	9.13	6.720	2.41
6	HV-4 (Supply at 11 kV)	8.03	8.99	7.171	1.82
7	HV-4 (Supply above 11 kV)	7.78	8.72	6.720	2.00

"T" - Projected to be 12% per annum

15. Capital Expenditure

a. Petitioner has proposed capital expenditure of Rs.2500.00 Crore during FY 2016-17. In this regard, Petitioner should submit the details of preparedness to execute the works in terms of funds tie up and orders placed.

Licensee's Response

The proposed capital expenditure would be funded through a mix of debt and equity. The equity is invested by the GoUP through a budgetary allocation. The debt would be tied up from financial institutions such as PFC and REC. The licensee has a long standing relationship with such financial institutions and getting debt support is not seen as a challenge. The work orders would be placed in the ensuing year as they pertain to FY 2016-17.

b. In Form F9 (a) the Petitioner has submitted its loan profile. In this regards Petitioner should submit the duly filled form F9(a) indicating the source wise details of the opening balance, additions during the year, repayment closing balance, rate of interest as prescribed in the format instead of only total values for each sub head for FY 2013-14, FY 2014-15, FY 2015-16 and FY 2016-17 respectively. In the form F9 (a), the Petitioner has not submitted the addition, repayment and interest paid for the loan profile for FY 2014-15. The Petitioner should submit the same.

Licensee's Response

The licensee has followed the approach approved by the Hon'ble Commission in its previous true up orders wherein it had considered a normative tariff approach with a gearing of 70:30.

In this approach, 70% of the capital expenditure undertaken in any year has been considered to be financed through loan and balance 30% has been considered to be funded through equity contributions. The portion of capital expenditure financed through consumer

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contributions, capital subsidies and grants has been separated as the depreciation and interest thereon has not been charged to the beneficiaries.

Allowable depreciation for the year has been considered as normative loan repayment.

After consideration of a normative approach in the true up order loan wise segregation neither has any implication nor is possible

16. Bad and Doubtful Debts

As regards the provision for bad and doubtful debts,

- In line with the Regulations 4.4 of Distribution Tariff Regulations, 2006, Petitioner should submit the policy for Commission's approval to identify and write off bad debts in FY 2016-17.
- The Petitioner should submit the actual bad and doubtful debts written off by it for FY 2013-14and FY 2014-15 as per its Audited/provisional accounts.

Licensee's Response:

(a) The Petitioner respectfully submits that it has framed a policy for identifying and writing off old arrears and a copy of the same was submitted to the Hon'ble Commission during the proceedings in respect of ARR and Tariff Petition for FY 2014-15 and also a copy was annexed with the tariff filing for FY 2016-17. Appropriate directions have been issued to the field units to compile the sample cases based on such order issued by the licensee.

(b) Further, the provision for bad and doubtful debt made by the Petitioner is to the tune of Rs. -31.32 crore in FY 2013-14 (audited accounts) and Rs 37.95 crore in FY 2014-15 (provisional accounts)

17. Depreciation

It has been observed that the Petitioner has claimed the depreciation for FY 2016-17 at an uniform rate of 7.84%. Petitioner has also submitted that the mentioned rate is the weighted average rate of depreciation rates specified in the Distribution Tariff Regulations, 2006. As regard the same, the Petitioner should submit the computation of arriving at the above mentioned weighted average rate in Ms. Excel Format with proper linkages and formulas instead of punch in numbers.

PPCL, Shaki60thawaa Exte

Licensee's Response

The Distribution Tariff Regulations provides for a depreciation rate of 7.84% in respect of lines and distribution system. Further, even in the tariff order for FY 2015-16, the Hon'ble Commission had considered a weighted average depreciation rate of 7.84%.

Accordingly, the licensee has considered a weighted average depreciation rate of 7.84% for the ensuing year FY 2016-17.

18. Interest on Working capital

Petitioner while computing the interest on working capital requirement for FY 2016-17, has considered the one-twelfth of the sum of the book value of stores, materials and supplies at the end of each month of such financial year as Rs. 17.36 Crore. Petitioner should submit the basis of considering the same.

Licensee's Response

Regulation 4.8.2 (a) (ii) of the Distribution Tariff Regulations provides that working capital requirment would include one-twelfth of the sum of the book value of stores, materials and supplies which have been considered at 1/12 of the annual capital expenditure proposed for the ensuing year FY 2016-17.

19. Revenue gap and Carrying Cost

a. The Petitioner has submitted that, it has evaluated a revenue gap of Rs. 1942.91Crore for FY 2016-17 and revenue gap of Rs. 1674.89Crorefor truing up of FY 2013-14.It further submitted that, the total revenue gap which needs to be recovered by the Petitioner from its consumers is to the tune of Rs. 3617.80Crore excluding carrying cost. If the above claimed Revenue Gap of Rs. 3617.80 Crore does not include the carrying cost, then Petitioner should submit the revised revenue gap including the carrying cost along with the detailed computation in a workable excel sheets.

Licensee's Response

The Petitioner humbly submits that the carrying cost is to be allowable at the applicable interest rates and would be in addition to the revenue gap. It is clarified that the revenue gap claimed does not include carrying cost; however the same is allowable additionally.

Further, the Petitioner humbly submits that the revised revenue gap including the carrying cost along with the detailed computation of the same is summarized in the table below:

Anter Engineer (R.A.J.) Id-Asbok Mars, Lankowry

Particulars	Amount (Rs. Crore)
Revenue Gap as per True up Petition for 2013-14	1,942.91
Carrying Cost @12.50% for 2 years	485.73
Revenue Gap as per ARR for FY 2016-17 at existing tariff	1,674.89
Total	4,103.53

b. Petitioner should submit the total revenue gap till end of FY 2016-17 (at existing tariff) considering the Revenue Gap approved by the Commission in its Order dated June 18, 2015 and the Revenue Gap claimed by the Petitioner in its Petition.

Licensee's Response

The Petitioner humbly submits that the total revenue gap till end of FY 2015-16 (at existing tariff) considering the Revenue Gap approved by the Commission in its Order dated 18th June 2015 (upto Truing-up for FY 2012-13) and the Revenue Gap claimed by the Petitioner in its Petition is summarized in the table below:

Particulars	Amount (Rs. Crore)
Revenue Gap approved by the Commission in its Order dated June 18, 2015 (upto Truing-up for FY 2012-13)	6,006.09
Revenue Gap as per True up Petition for 2013-14	1,942.91
Carrying Cost @12.50% for 2 years on above	485.73
Revenue Gap as per ARR for FY 2016-17	1,674.89
Total	10,109.62

c. The Petitioner should also submit the detailed recovery mechanism for the gap claimed by the Petitioner created out of truing up of FY 2013-14 and ARR / Tariff of FY 2016-17.

Licensee's Response

The Petitioner humbly submits that it is understood that given the significant amount of revenue gap, the whole impact may be not be able to be passed through a revision in retail tariffs, as it may lead to massive tariff shock. Thus the Petitioner requests the Hon'ble Commission being the Regulatory Authority, to find out a suitable way in which the Petitioner can recover its revenue gap and also the least burden can be passed on to the retail consumers to protect them from tariff shock.

, Chief Engineer (R.A.U.) OPPCL, Shakig Bhawas Bate 14-Ashok Marg, Luckney, d. The Petitioner should also submit the consolidated Revenue Gap for PVVNL, MVVNL, PuVVNL and DVVNL till end of FY 2016-17 in workable MS-Excel sheet.

Licensee's Response

The Petitioner humbly submits that the consolidated Revenue Gap for PVVNL, MVVNL, PuVVNL gap till end of FY 2016-17 (at existing tariff) considering the Revenue Gap approved by the Commission in its Order dated 18th June 2015 (upto Truing-up for FY 2012-13) and the Revenue Gap claimed by the Petitioner in its Petition is summarized in the table below:

Particulars	DVVNL	MVVNL	PVVNL	PuVVNL	Consolidated
Revenue Gap approved by the Commission in its Order dated June 18, 2015 (upto Truing-up for FY 2012-13)	6,119.51	6,006.09	1,312.46	6,249.70	19,687.76
Revenue Gap as per True up Petition for 2013-14	3,394.09	1,942.91	1,590.27	2,809.32	9,736.59
Carrying Cost @12.50% for 2 years on above	848.52	485.73	397.57	702.33	2,434.15
Revenue Gap as per ARR for FY 2016-17	3,110.28	1,674.89	811.03	2,983.23	8,579.42
Total	13,472.40	10,109.62	4,111.32	12,744.57	40,437.92

20. Miscellaneous

- The Petitioner should submit the comparison of following parameters with Other States in India:
 - Average Power Purchase Cost per unit
 - Ratio of HT/LT consumers
 - Average Cost of Supply (ACOS)
 - Tariff Comparison for Domestic, Non Domestic, LT Industrial, HT Industrial, PTW, Public Lamps, PWW, Railway Traction, and Bulk Supply categories of consumers.

Licensee's Response

The Petitioner respectfully submits that the relevant data published by Power Finance Corporation in its latest report on Performance of State Power Utilities is annexed herewith and marked as "Annexure-10".

> Chief Engineer (R.A.U.) GPPCL, Shaki65 hawan Extended 14-Ashok Marg, Lacknow,

b. The Petitioner should submit Discom wise and consolidated trajectory for improvement in operational efficiency along with reduction in loss under UDAY (Ujwal DISCOM Assurance Yojana) lunched by Ministry of Power.

Licensee's Response

The Petitioner respectfully submits that the Discom wise and consolidated trajectory for improvement in operational efficiency along with reduction in loss under UDAY (Ujwal DISCOM Assurance Yojana) launched by Ministry of Power is detailed hereunder:

		FY 2015		FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Discom Name	Dist. Losses	Collection Efficiency	AT&C	AT&C	AT&C	AT&C	AT&C	AT&C
DVVNL	28.69%	85.60%	38.95%	35.94%	30.30%	24.83%	20.44%	15.35%
MVVNL	24.11%	85.05%	35.46%	33.13%	27.80%	23.20%	19.45%	14.89%
PVVNL	22.62%	96.89%	25.02%	24.63%	22.99%	20.63%	17.53%	14.01%
PuVVNL	23.99%	76.25%	42.04%	38.87%	34.19%	26.92%	20.65%	15.49%
Kesco	26.10%	90.89%	32.83%	35.25%	29.44%	24.11%	19.37%	14.45%
Total UPPCL	25.06%	87.78%	34.22%	32.36%	28.27%	23.63%	19.36%	14.86%

c. Petitioner should submit the details of the actions being taken up by the Petitioner and targets achieved towards reaching the goal of 100% metering in the Licensee Area as directed by the Commission in its previous Orders.

Licensee's Response:

The Petitioner seeks some more time to respond on this query.

d. The Petitioner should submit consumer category and sub-category wise Regulatory Surcharges (separately for Regulatory Surcharge-1 & Regulatory Surcharge-2) collected (year wise) till FY 2015-16(December). Please also submit by when Regulatory Surcharge - 1 will stop as the recovery would have been completed.

Licensee's Response:

The Petitioner submits that the requisite details are hereby attached marked as "Annexure-5".

e. The Petitioner should provide supporting documents for the subsidy which it is going to receive from GoUP/ any other organization for FY 2016-17. Also in light of the Hon'ble APTEL's Order dated

Chief Engineer (R.A.U.) UPPCL, Shatti Bhawan Exten-14-Ashok Marg, Lucknew, November 23, 2015 in Petition No. 128/2014, the Petitioner should submit the details and current status of the additional subsidy to be received from GoUP.

Licensee's Response:

The Petitioner humbly submits that a petition has been filled before the Hon'ble Supreme Court against the APTEL's Order dated November 23, 2015 in Petition No. 128/2014.

f. Petitioner should submit the details of the total prepaid meters installed in FY 2013-14, FY 2014-15, FY 2015-16 (till December).

Licensee's Response:

The Petitioner seeks some more time to respond on this query.

g. Petitioner should submit the details of all the consumers who have taken open access during FY 2013-14, FY 2014-15, FY 2015-16 (till December). Petitioner should also submit the total revenue realized by the Licensee though open access charges.

Licensee's Response:

The Petitioner seeks some more time to respond on this query.

- h. The Commission vide letter UPERC/Secy/D(Tariff)/14-1282 dated November 3, 2014 asked certain information. In reference to the same, the Petitioner should submit the information sought in the referred letter so as to make it part of the current proceedings. The information sought in the referred letter is also extracted below:
 - "...
 - Kindly submit the detailed design / methodology on tariffs to be charged from the end consumers of single point bulk load consumer having mixed loads for e.g. in LMV-1 (b), HV-1 (b) etc. after consultations with various stokeholders and specifically the end consumers affected.
 - Based on the tariff proposal submitted by the State owned Distribution Companies, slabs in LMV-6 category (for the first time) were approved by the Commission. You are requested to submit the detoils as to how the approved tariffs (slabs & TOD rates) for FY 2014-15 would be implemented vide the TOD metering system.
 - 3. Based on your consumer dato, you may please submit the following informotion:
 - i. For an average consumer (rural domestic) what is the load & consumption per month?
 - ii. For on average consumer (urban domestic) what is the load & consumption per manth?

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- iii. For an average consumer (rural commercial) what is the load & consumption per month?
- *iv.* For an average consumer (urban commercial) what is the load & consumption per month?
- v. For an average consumer (PTW) what is the load & consumption per month?
- vi. Far an average consumer (LMV-6) what is the load & consumption per month?
- vii. For an average consumer (HV-1) what is the lood & consumption per month?
- viii. For an average consumer (HV-2) what is the load & consumption per manth?

Further based an the above, you may kindly submit for each of the above (average consumer), the %rise in their electricity bill year wise, since 2003 till date."

Licensee's Response:

The Petitioner humbly submits that the requisite details are hereby attached marked as "Annexure-5".

i. The Petitioner should submit a detailed proposal on the differential distribution of FPPCA based on 'through rate', or 'average billing rate' as suggested by the Petitioner itself and based on feedback of consumers and keeping their interest in mind. The Petitioner has not submitted any such proposal before the Commission till date. The Petitioner has not filed the detailed computation of the FPPCA formula for atleast a year, along with the details of quantum, amount & source of all the UI and unapproved power purchases made for each quarter of the year. In this regard, the Petitioner should submit the same at the earliest. In this regard, the Commission in its Order dated June 18, 2015 had given the following direction:-

"The Commission once again directs the licensees that they should file FPPCA in a timely and regular manner failing which the Commission may have to resort to take strict action against the Licensees like disallowance of additional power purchase expenses and the associated carrying cost on account of additional Power Purchase expenses or any other action that the Commission may deem fit while doing the Truing up."

In light of the above the Petitioner should submit why the Commission should not take appropriate action in this matter which it deems fit.

Licensee's Response:

The Petitioner seeks some more time to respond on this query.

j. The Petitioner should submit the GoUP subsidy details from inception to till date, for each year along with the billing determinants (i.e. no. of consumers, connected load, sales) for the category that availed the above subsidy.

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Chief Engineer (R.A.W.) UPPCL, Shakti Bhawan Esta: 14-Ashok Marg, Lacknew.

Licensee's Response

The said details have already provided to the Hon'ble Commission in reply to query no. 11(f)

k. The Petitioner should submit the Discom-wise Distribution losses in various States of India for last five years.

Licensee's Response:

The Petitioner respectfully submits that the relevant data published by Power Finance Corporation in its latest Report on Performance State Power Utilities is annexed herewith and marked as 'Annexure-10A".

I. The Petitioner should submit the details of its Distribution Losses and collection efficiency from inception to till date.

Licensee's Response

The Petitioner humbly submits that details of Distribution Losses and collection efficiency for FY 2013-14 and FY 2014-15 are summarized in the table below:

Particulars		FY 2013-14	FY 2014-15
Energy Input into Discoms	1VIU	18,436.63	19,138.36
Distribution Losses	MU	6,246.52	6,461.61
Distribution Losses	%	33.88%	33.76%
Energy Sales by Discoms	MU	12,190.11	12,676.75
Collection Efficiency	%	90.34%	85.73%

m. The Petitioner should submit the percentage rise in tariff in each category for last six years (i.e. FY 2010-11 to FY 2015-16).

Licensee's Response

The Petitioner humbly submits that percentage rise in tariff for last five years (i.e. FY 2010-11 to FY 2015-16) is detailed in the table below:

Financial Year	Tariff Hike %
2010-11	1424
2011-12	NA
2012-13	20.93%
2013-14	10.29%

Shier Bugibeer (R.A.W.) SPPCL, Shakir Bhawas Exte 14-Ashok M

2014-15	11.28%
2015-16	5.47

 The Petitioner should submit the details of wheeling charges, open access charges and transmission charges from inception till date approved by the Commission for the Distribution Licensee.

Licensee's Response:

The Petitioner respectfully submits that the details of wheeling charges, open access charges and transmission charges have been approved by the Hon'ble Commission in the past tariff orders under separate chapters titled "Open Access Charges". The same for the past three years are enclosed herewith and marked as "Annexure-11".

o. The Petitioner should submit the year wise revenue gaps, ACOS, ABR, percentage gap in ACOS and ABR from inception till date for the Distribution Licensee.

Licensee's Response

The Petitioner humbly submits that the details of year wise revenue gaps, ACOS, ABR, percentage gap in ACOS and ABR for FY 2013-14 and FY 2014-15 for the Distribution Licensee is summarized in the table below:

Particulars	FY 2013-14 (True-up)	FY 2014-15 (Provisional Accounts)	
Revenue Gap	1,942.91	2,024.65	
ACOS	6.96	7.12	
ABR	4.39	4.34	
Percentage gap in ACOS and ABR	37.01%	39.02%	

p. The Petitioner should submit a detailed note on the merits and demerits of single part tariff and two part tariff. Petitioner should also submit the possibility of having single part tariff in certain categories along with the financial impact to the Licensee.

Licensee's Response:

Section 45 of the Electricity Act, 2003 provides the power to distribution licensee to recover the charges for the supply of electricity by it in accordance with tariffs fixed from time to time. As per Section 45 (2):

The charges for electricity supplied by a distribution licensee shall be:

Chief Bugineer (R.A.U.) PPCL. Shaki. Hhawan Ext. 14-Ashok Mars, Laskney.

- (a) fixed in accardance with the methods and the principles as may be specified by the concerned State Commissions;
- (b) published in such manner so as to give adequate publicity for such charges and prices.

Section 45(3) (b) states that:

The charges for electricity supplied by a distribution licensee may include a fixed charge in addition to the charge for the actual electricity supplied.

Moreover, the National Tariff Policy, 2006 focuses on introduction of Two-part tariff and TOD tariffs as it would result in flattening the peak and implementing various energy conservation measures. Clause 8.4.1 of the National Tariff Policy, 2006 defines the tariff components and its applicability as follows:

"Two part tariffs featuring separate fixed and variable charges and Time differentiated tariff shall be introduced on priority for large consumers (say, consumers with demand exceeding 1 MW) within one year....."

Thus, the principle of two part tariff is well advocated in law and through policy intervention by the Government.

The benefits of two part tariff are mentioned below:

- (i) Two part tariff considers a balanced approach by regulators for recovery of costs.
- (ii) Two part tariff ensures protection of interests of the licensee as well as that of the consumers.
- (iii) Fixed cost component ensures a minimum recovery of costs
- q. The Petitioner should month wise consumer addition for FY 2013-14, FY 2014-15 and FY 2015-16 (till December).

Licensee's Response:

The Petitioner humbly submits that the requisite details are hereby attached marked as "Annexure-5".

r. For computation of Cross Subsidy Surcharge (CSS), the Petitioner should submit the values for system losses at applicable voltage levels ("L" as used in the calculation for CSS in the Distribution Tariff Regulations, 2006).

Chief Bogineer (R.A.S.) SPPCL, Shaki, Hhavan Ext. Id-Asbok Mark, Lasknow,

Licensee's Response:

The Petitioner humbly submits that the values for system losses at applicable voltage levels ("L" as used in the calculation for CSS in details hereunder:

S No.	Categories	System Loss (L)
1	HV Categories above 11 KV	4.00%
2	HV Categories at 11 KV	8.00%

E. Queries related to prerequisites as per UPERC (Multi Year Distribution Tariff) Regulations, 2014

a. As per Regulation 4.2.1 the Distribution Licensee is required to initiate the benchmark studies under the supervision of the Commission to determine the desired performance standards and the study should be completed by September 30, 2015. As regard the same the Petitioner should submit the status of such study to be undertaken.

Licensee's Response:

Benchmarking studies required in accordance with the MYT Regulations 2014 is to be carried out under the supervision of the UPERC. The Petitioner would submit such studies as soon as the same would get completed.

b. As per Regulation 16.2 the Distribution Licensee is required to form team consisting of an independent agency and designated team of the Distribution Licensee to validate the status of meters, load of metered consumers and category classification of consumers in the area of operations of Distribution Licensee. Such exercise should have been started from October 1, 2014. Petitioner should submit the status of the above exercise and its progress. Petitioner should also submit the necessary justification in case there is any delay.

Licensee's Response:

The Petitioner submits that a road-map in this regard would be chalked out in consultation with the Hon'ble Commission.

 Petitioner should submit a roadmap for reduction of cross subsidies in the period between FY 2016-17 to FY 2019-20 detailing intermediate milestones, based on the approach of a gradual reduction in cross subsidy.

Licensee's Response:

At the outset, the Petitioner respectfully submits that the proposed rates for each consumer category are within $\pm 20\%$ of the ACOS. Further, it is imperative to reproduce the findings of the Hon'ble Commission in respect of the reduction of cross subsidies from the FY 2014-15 tariff order dated 01.10.2014:

70

Chief Engineer (R.A.T.) SPPCL, Shakti Bhawan Exta, 14-Ashok Marg, Lucknew,

- "3.43.10 The Hon'ble Commission is of the view that tariff should be rotionalized. However, it is also awore of the socio-economic condition of different groups of the population. Therefore, it is of the opinion, that there is a need to have a feasible solution that helps the couse of rationalization. The Commission has ensured that the tariff payable by these consumers is law, keeping in mind that they belong to the most disodvantaged sections of the society. The current tariff for this category of consumers, well justifies the rationalization policy of the Commission and is in line with the Notional Tariff Policy.
- 3.43.11 In accordonce with the Notional Electricity Policy, consumers below poverty line who consume electricity belaw a specified level may receive o special support through cross subsidy. Tariffs for such designated group of cansumers will be at least 50% of the average cost of supply. The tariff has been designed in such a way that it shall progressively reflect the cost of supply of electricity."
- d. The Petitioner should submit the status of the activities as listed in the "Annexure-A" of the "MYT Distribution Tariff Regulations, 2014" as applicable to the Petitioner.
 <u>Licensee's Response:</u>

The Petitioner seeks some more time to respond to this query.

F. FRP related queries:

a. The Commission is aware of the fact that expenses towards interest on long term loan, working capital etc. are allowed on normative basis, but the rate of interest considered by the Commission are based on actual in some cases. In this regard, the Petitioner must submit the segregated details pertaining to FRP and non- FRP loans and interest for FY 2013-14. Further, it should also submit the impact of FRP if any in the ARR / Tariff process of FY 2016-17 and Truing-up of FY 2013-14.

Licensee's Response

The Petitioner humbly submits that as per the consistent approach of the Hon'ble Commission, it considers a normative gearing of 70:30. Considering this approach, 70% of the capital expenditure undertaken in any year was considered to be financed through loan and balance 30% has been considered to be financed through equity contributions. The portion of capital expenditure financed through consumer contributions, capital subsidies and grants was separated as the depreciation and interest thereon would not be charged to the consumers.

The FRP scheme was towards restructuring of power purchase liability and working capital loans. The FRP loans are towards working capital loans and are shown separately in the balance sheet under the head 'Bank Loans', and the interest portion is separately recognized in the audited accounts as 'interest on bank loans'. The interest on FRP loans does not form part of the total interest which is been worked out for the purpose of calculating weighted average interest on long

71 Engineer (R.A.S.) L. Shaki Bhawan Ext. -Ashok Mars, Lacknew.

term loans to be allowed in the ARR. Further, the interest on working capital has been claimed based on the normative approach prescribed by the Tariff Regulations. Hence the FRP has no impact over the ARR/Tariff process for FY 2016-17.

b. It has been observed in the ARR Petition submitted by the Distribution Licensees for FY 2016-17 that there is no mention of impact of FRP on ARR for FY 2016-17. In respect of the same, the Petitioner should submit the impact of FRP scheme on the components of ARR such as interest expenses etc. separately for each Discom.

Licensee's Response

The Petitioner humbly submits that as per the consistent approach of the Hon'ble Commission, it considers a normative gearing of 70:30. Considering this approach, 70% of the capital expenditure undertaken in any year was considered to be financed through loan and balance 30% has been considered to be financed through equity contributions. The portion of capital expenditure financed through consumer contributions, capital subsidies and grants was separated as the depreciation and interest thereon would not be charged to the consumers.

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The FRP prepared by the Discoms have already been submitted and the in-principle approval has already been granted by the Hon'ble Commission.

- c. The Petitioner should submit the actual details of loans pertaining to FRP for FY 2013-14, FY 2014-15, FY 2015-16 and FY 2016-17 (till December) including:
 - i) Opening loan at the beginning of the year,
 - ii) Repayment during the year
 - ng Repayment during the year
 - iii) Closing balance of loan at the end of the year
 - iv) Effective interest rate
 - v) Actual interest paid.

Licensee's Response

Shake Bhawan Extra

The Petitioner humbly submits that as per the consistent approach of the Hon'ble Commission, it considers a normative gearing of 70:30. Considering this approach, 70% of the capital expenditure undertaken in any year was considered to be financed through loan and balance 30% has been considered to be financed through equity contributions. The portion of capital expenditure financed through consumer contributions, capital subsidies and grants was separated as the depreciation and interest thereon would not be charged to the consumers.

The FRP scheme was towards restructuring of power purchase liability and working capital loans. The FRP loans are towards working capital loans and are shown separately in the balance sheet under the head 'Bank Loans', and the interest portion is separately recognized in the audited accounts as 'interest on bank loans'. The interest on FRP loans does not form part of the total interest which is been worked out for the purpose of calculating weighted average interest on long term loans to be allowed in the ARR. Further, the interest on working capital has been claimed based on the normative approach prescribed by the Tariff Regulations. Hence the FRP has no impact over the ARR/Tariff process for FY 2016-17.

The FRP prepared by the Discoms have already been submitted and the in-principle approval has already been granted by the Hon'ble Commission.

G. Rate Schedule

a. The Petitioner has not submitted any proposal for tariff revision for FY 2016-17. The Clause No. 2.1 (12) of the Distribution Tariff Regulations, 2006 specifies that:

"11. The Commissian may initiate suo-moto praceedings for tariff determination in case the licensee fails to file its tariff revision petition in time as per these regulatians; any revenue gap an account of delay in filing/nan filing will be an account of licensee."

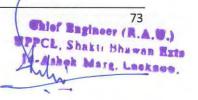
The Petitioner should submit immediately without any further delay the tariff proposal and treatment of the revenue gap, in absence of which the Commission will be constrained to proceed as per the above regulation. On receipt of the rate schedule for FY 2016-17 from the Petitioner the deficiency regarding the same may be raised.

Licensee's Response

The Petitioner humbly submits that the same has already been submitted to Hon'ble Commission vide letter No. 225/RAU/ ARR & Tariff 2016-17 dated 2nd February, 2016

- b. In the existing Rate Schedule for FY 2015-16 for HV-2 (Large and Heavy Power) the Commission in its Order dated FY 2015-16 has made the following provision.
 - "(C) Consumers already existing under HV-2 category with metering arrangement at low voltage:

Existing consumer under HV-2 with metering **ot 0.4 kV** shall be required to pay as per schedule applicoble to 11 kV cansumers under HV-2 category."[Emphasis Added]



The Commission is considering changing "at 0.4 kV" to "below 11 kV". The Petitioner should submit its comments in this matter.

Licensee's Response:

The Petitioner is agreeable with the approach of the Hon'ble Commission.

c. The Commission in its Order dated June 18, 2015, in the rate schedule for LMV- 10 category consumers had provided dispensation for rebate to be provided to the employees/ pensioners. The Petitioner should submit the current status on the same.

Licensee's Response:

The Petitioner seeks some more time to respond to this query.

d. The Commission in its Order dated June 18, 2015, in the rate schedule under General Provision clause No. 20 for "Scheme for Advance deposit for Future monthly energy bills" directed the Petitioner to make a provision for consumers who intend to make advance deposit against his future monthly energy bills for which the consumers shall be entitled to interest at bank rate as specified by RBI from time to time for the period during which advance exist for each month on reducing balance method and amount so accrued shall be adjusted in the electricity bill. In this regard the Petitioner should submit the current status of the total number of consumers who availed the scheme, amount collected, interest paid against the advance deposit and its treatment in the annual accounts/ ARR/ revenue.

Licensee's Response:

The Petitioner seeks some more time to respond to this query.

e. The Petitioner should submit tariff design for the Single Point Bulk supply consumers along with the tariff proposal for FY 2016-17.

Licensee's Response

The Petitioner humbly submits that the same has already been submitted to Hon'ble Commission vide letter No. 225/RAU/ ARR & Tariff 2016-17 dated 2nd February, 2016

f. The Petitioner had filed a Petition regarding definition of "Rural Schedule" on October 6, 2015 it was requested to the Commission to specify those areas/ feeder whose supply schedule, as given by SLDC, is less than 12 hours per day on monthly basis, shall be treated as getting supply as per Rural Schedule. The Petitioner may make the same a part of current proceeding and include it in the tariff proposal for FY 2016-17.

Licensee's Response:

The Petitioner humbly submits that it is agreeable with the Commissions advice for including the referred petition as part of current proceeding and requests to also include the same in the tariff proposal for FY 2016-17.

Chief Engineer (74.9.) PPEL: Shakii Bhawan Entr-J-Aibok Mars, Looknow,

Additional Queries

a. The distribution loss levels, operational efficiency and revenue gaps are different for each Discom in the State. The Petitioner should submit its comments for different tariff structure for each Discom.

Licensee's Response:

Clause 8.4.2 of the Tariff Policy states:

"The National Electricity Policy states that existing PPAs with the generating companies would need to be suitably assigned to the successor distribution companies. The State Governments may make such assignments taking care of different load profiles of the distribution companies so that retail tariffs are uniform in the State for different categories of consumers. Thereafter the retail tariffs would reflect the relative efficiency of distribution companies in procuring power at competitive costs, controlling theft and reducing other distribution losses."

Hence in line with the Tariff Policy and the consistent philosophy of the State Commission in the past year, the licensees have proposed uniform retail tariffs.

 b. The Petitioner should submit the details of consumer category / sub-category wise estimated sales, revenue, number of consumers, connected load of Torrent Franchisee area separately for FY 2014-15 and FY 2015-16 16 (uptp December 2015) separately.

Licensee's Response:

The Petitioner humbly submits that the requisite details are hereby attached marked as "Annexure-12".

c. Petitioner should submit category and sub-category wise, month wise achievement details of the conversion of unmetered consumers to metered category in FY 2014-15, FY 2015-16 (uptp December 2015) respectively.

Licensee's Response:

The Petitioner seeks some more time to respond to this query.

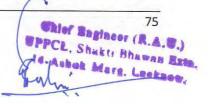
Petitioner should submit the cross subsidy surcharge proposed for each category of consumers in FY
 2016-17 along with detailed computation in a workable excel sheet.

Licensee's Response:

The Petitioner respectfully submits that the proposed cross subsidy charges are as proposed below:

WHEELING CHARGES FROM OPEN ACCESS CONSUMERS

Clause 2.1(2) & (3) of the Distribution Tariff Regulations provide that ARR/Tariff filing by the Distribution Licensee shall separately indicate Aggregate Revenue Requirement (ARR) for Wheeling function and Retail Supply function embedded in the distribution function. Till such time complete



Deficiency Note on MVVNL's Petition for Truing-up of FY 2013-14 and ARR/Tariff for FY 2016-17

segregation of accounts between Wheeling and Retail Supply Business takes place ARR proposals for Wheeling and Retail Supply Business shall be prepared based on an allocation statement to the best judgment of the distribution licensee. The wheeling charge has been computed on overall consolidated discom basis keeping in line with the consistent philosophy of the Hon'ble Commission in past Tariff Orders.

Wheeling Charges for FY 2016-17

Particulars	DVVNL	MVVNL	PVVNL	PuVVNL	TOTAL
Net Distribution Wheeling Function ARR	1,408.84	1,195.17	1,921.67	1,734.41	6,260.10
Retail sales by Discom	20,551.90	17,434.92	28,032.91	25,301.24	91,320.97
Wheeling Charge					0.686

VOLTAGE-WISE WHEELING CHARGES FOR FY 2016-17

S. No.	Particulars	Units	FY 2015-16
1	Connected at 11 kV		
I	Long Term (@ 80% of Average Wheeling Charge)	Rs./kWh	0.549
11	Short Term (@ 80% of Average Wheeling Charge)	Rs./kWh	0.549
2	Connected above 11 kV		
1	Long Term (@ 50% of Average Wheeling Charge)	Rs./kWh	0.343
11	Short Term (@ 50% of Average Wheeling Charge)	Rs./kWh	0.343

COST OF SUPPLY FOR FY 2016-17

S No.	Categories	Wheeling Charge (D)	Wt. Avg. Power Purchase Cost (C)	System Loss (L)	Total Cost
1	HV Categories above 11 KV	0.343	6.132	4.00%	6.720
2	HV Categories at 11 KV	0.549	6.132	8.00%	7.171

CROSS SUBSIDY SURCHARGE PROPOSED FOR FY 2016-17

Categories	Average Billing Rate	Average Billing Rate (inclusive of Regulatory Surcharge) "T"	Cost of Supply for computing CSS	Cross Subsidy Surcharge "CSS"
HV-1 (Supply at 11 kV)	9.76	10.93	7.171	3.75
HV-1 (Supply above 11 kV)	9.36	10.48	6.720	3.76
HV-2 (Supply at 11 kV)	7.73	8.66	7.171	1.49
HV-2 (Supply above 11 kV)	6.94	7.77	6.720	1.05
HV-3 (Supply above 11 kV)	8.15	9.13	6.720	2.41
HV-4 (Supply at 11 kV)	8.03	8.99	7.171	1.82
HV-4 (Supply above 11 kV)	7.78	8.72	6.720	2.00
	HV-1 (Supply at 11 kV) HV-1 (Supply above 11 kV) HV-2 (Supply at 11 kV) HV-2 (Supply above 11 kV) HV-3 (Supply above 11 kV) HV-4 (Supply at 11 kV)	CategoriesBilling RateHV-1 (Supply at 11 kV)9.76HV-1 (Supply above 11 kV)9.36HV-2 (Supply at 11 kV)7.73HV-2 (Supply above 11 kV)6.94HV-3 (Supply above 11 kV)8.15HV-4 (Supply at 11 kV)8.03	CategoriesAverage Billing RateRate (inclusive of Regulatory Surcharge) "T"HV-1 (Supply at 11 kV)9.7610.93HV-1 (Supply above 11 kV)9.3610.48HV-2 (Supply at 11 kV)7.738.66HV-2 (Supply above 11 kV)6.947.77HV-3 (Supply above 11 kV)8.159.13HV-4 (Supply at 11 kV)8.038.99	CategoriesAverage Billing RateRate (inclusive of Regulatory Surcharge) "T"Cost of Supply for computing CSSHV-1 (Supply at 11 kV)9.7610.937.171HV-1 (Supply above 11 kV)9.3610.486.720HV-2 (Supply at 11 kV)7.738.667.171HV-2 (Supply above 11 kV)6.947.776.720HV-3 (Supply above 11 kV)8.159.136.720HV-4 (Supply at 11 kV)8.038.997.171

Chief Bugincer (R.A.S.) PPEL, Shaku Bhawan Bath, Manoh Mare, Lasharon Further, the Petitioner should also submit the actual collection efficiency from FY 2012-13 to FY 2015-16 (till December) for each Distribution Licensee clearly depicting the revenue collected for that particular year and the arrear received for previous years in a workable MS-Excel sheet.

Licensee's Response:

The Petitioner respectfully submits that Tariff form-12 filed along with the instant petition contains the desired data towards revenue collection. Further, the Petitioner respectfully submits that revenue collection has no bearing on the Annual Revenue Requirement and this has already been elaborated by the Hon'ble Commission in its FY 2014-15 Tariff Order dated 01.10.2014.

"3.10.12 The Commission ogrees with the Licensee's submission that the past dues cannot be treated as income of the Distribution Licensee and further treating the realization af arrears as income would amount to double accounting of income os also established by the Hon'ble ATE in its above mentioned Judgments.

3.10.13 The Commission has ensured that Truing-up and Toriff determination has been done in accordance with the philosophies and principles laid in the Distribution Tariff Regulations, 2006 and the past Orders of the Commission. In the True up Sections of this Order the Commission has also conducted revenue side Truing up, which has ensured that the burden of poor collection efficiency and consequent larger arrears is not passed on to the consumers.

3.10.14 The Commission in its Orders dated 21st Moy, 2013 and 31st Moy, 2013 had directed the Distribution Licensee to formulate a policy for identifying and writing off fictitious arreors within a period of 6 months from the date of Order and submit a copy of such report before the Commission. However, the same has not been submitted so for, as detailed subsequently the Commission in this Order the Commission hos accorded o final opportunity to the Licensee to comply with the directive of the Cammission."

f. The Petitioner should submit the supporting documents / SLDC Certification, justifying that the contracted capacity entitled for each source, specifically the cheaper sources, had being fully utilized in FY 2013-14. It should submit the source wise / station wise details regarding the contracted capacity and the actual power procured from that station for FY 2013-14 clearly depicting the fixed and variable charges. Petitioner should also submit the justification / reasoning if power is not being procured from any station / cheaper source to the fullest extent i.e. the contracted capacity.

Licensee's Response:

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The SLDC is scheduling and dispatching in real time basis as per the provisions of IEGC/UPEGC. Further, the source wise monthly power purchase details have already been submitted to the Hon'ble Commission in FY 2013-14 tariff proceedings.

g. Petitioner should submit the detailed status of ascertaining the actual load of consumers under LMV-1 (a) and LMV-2 (a) categories so that the contracted load of such consumers should not be in variation with their actual load as per the Order given by the Commission dated June 18, 2015.

Licensee's Response:

The Petitioner respectfully submits that the field officers' conduct regular drives for load verification and if any anomaly is found then due process prescribed by law is followed to regularize the load. Also adequate advertisement is made through several media sources to encourage voluntary disclosure of actual load in cases where it is at variance with the contracted load.

h. Petitioner should submit the status of metering of consumers under LMV-10 category.

Licensee's Response:

The Petitioner respectfully submits that it already recovers a reasonable sum towards the cost of electricity sold to departmental employees. In the first stage, the Petitioner has embarked towards the glorious intention of 100% metering and has proceeded to accomplish the metering target in a phased manner. Further Licensee is bound to honor the Statutory provision mandated by Section 23 (7) of Electricity Reforms Act, 1999 which provides that "terms and condition of service of the personnel shall not be less favourable to the terms and condition which were applicable to them before the transfer".

i. The Petitioner should submit the category wise / sub category wise details for the no. of consumers separately for Urban & Rural area with the details of unmetered and metered consumers. It should also submit the category wise / sub category wise details of the no. of consumers that are being billed as per the metered category but till now no meter has been installed for those consumers. The Petitioner should duly submit the details as per the attached Annexure-4.

Licensee's Response:

The Petitioner respectfully submits that the sub-category wise details of the metered and unmetered consumers have been provided in the Load Forecast Model, workable excel copy of which has been provided with these reply in the form of a compact disc. It is humbly prayed that the submission of the information in Annexure-5 may be waived for the sake of brevity as the same is being provided in the load forecast model.

Thief Bagiacer (A.A.W.) TPPCL, Shakti Hhawan Extp 14-Ashok Marg, Laskage

Deficiency Note on MVVNL's Petition for Truing-up of FY 2013-14 and ARR/Tariff for FY 2016-17

j. As per the clarification issued by the Ministry of Power letter No. 25/19/2004-R&R dated 06.05.2014 regarding granting the status of deemed licensee to the Indian Railways and subsequently relief has been granted to the Indian Railways by CERC vide order dated 5.11.2015 in Petition No. 197/MP/2015 in the matter, the petitioner should examine the repercussion of the said order and furnish a considered view on the treatment to be given to Railways. The petitioners should also furnish the analysis of the impact on the ARR proposed in the petition.

Licensee's Response:

The Petitioner humbly submits that while disposing the Petition No. 197/MP/2015, the CERC has acknowledged the Indian Railways as a deemed Licensee which is found to be not a legally neat judgment, as it is felt that railways cannot be allowed such license to procure power without undertaking their responsibilities of universal service obligation. UPPCL is proceeding to file a petition in this regard before the APTEL as such decision of CERC is not in the commercial interest of UPPCL.

- k. Ministry of Power, Govt. of India vide its letter dated 7th January 2016 addressed to UPPCL has communicated about the scheme for utilisation of gas based power generation capacity and release of PSDF fund. In the said letter, MoP communicated that the Distribution Licensee is requested to approach the Ministry of Power for releasing PSDF fund along with relevant supporting documents. In this regard, UPPCL should submit the details of power availed till date/proposed to be availed in FY 2015-16 and FY 2016-17 under this scheme with complete details as follows:
 - Capacity (MW)
 - Proposed Energy Purchase during FY 2015-16 and FY 2016-17 separately
 - Fixed Cost per unit
 - Variable Cost per unit
 - Total Amount to be obtained under PSDF Fund

MoP in the said letter also mentioned that the distribution licensee to obtain the approval of Appropriate Commission on the electricity tariff for the incremental energy generated and ensure that the tariff for this incremental electricity purchased by the distribution licensee does not exceed the target price as specified under Phase II of the scheme. UPPCL in this regard should submit a separate application for approval of the Commission.

Licensee's Response:

The Petitioner humbly submits that the requisite details are hereby attached marked as "Annexure-13".

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The Commission in its Order dated November 3, 2015 in Petition No. 995/2014 in the matter of M/s.
 Rimjhim Ispat Pvt. Ltd. had given the following direction:

"Directions on Issue No. 1:

The Commission in its Tariff Order dated October 1, 2014, has rightly computed the crass subsidy surcharge as per the relevant provisions of the Distribution Tariff Regulations, 2006. However the Commission reolises that provisions made in the Tariff Orders for FY 2014-15 & FY 2015-16 regarding open access cross subsidy surcharge has failed in operationalization of open access in the State despite power prices being low in the power exchanges. Therefore to promote open access in the State, the Commission directs that provisions regarding open access surcharge made in the Tariff Orders for FY 2014-15 & FY 2015-16 be kept in abeyance and all open access consumers may be levied the cross subsidy surcharge os per rotes approved in the Tariff Orders for FY 2013-14 only. The Commission would be revisiting the issue of cross subsidy surcharge etc. in its next Tariff Order with a view to promote open access as mandated by the Electricity Act, 2003. Further the Commission directs UPPCL to file a detailed report within a month on the various aspects of open access and reasons why it is not being operationalized. Also UPPCL / SLDC are directed to submit within 15 days, the details of all open access consumers in the State olong with the quantum of power wheeled through open occess, charges levied etc. for FY 2012-13, FY 2013-14 & FY 2014-15."

The Petitioner should make its submission in this regard.

Licensee's Response:

The Petitioner has challenged the decision of the Commission before the Hon'ble APTEL, in regard with keeping in abeyance the open access surcharge approved in Tariff Orders for FY 2014-15 & FY 2015-16 and on the directive that open access consumers may be levied the cross subsidy surcharge as per rates approved in the Tariff Orders for FY 2013-14 only.

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Annexure-1

MANAGEMENT'S REPLY TO THE STATUTORY AUDITORS' REPORT ON THE ACCOUNTS OF THE CORPORATION FOR THE YEAR ENDED ON 31.03.2014

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AUDITORS' REPORT	MANAGEMENT'S REPLY
To, The Members UP Power Corporation Limited, Shakti Bhawan, 14 Ashok Marg, Lucknow.	-*
Report on the Financial Statements	
We have audited the accompanying financial statements of U. P. Power Corporation Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2014, the Statement of Profit and Loss and Cash Flow Statement for the year then ended and a summary of significant accounting policies and other explanatory information (which have been signed by us on this date with reference to this report) wherein are incorporated the accounts of Zonal Accounts Office (Material Management) audited by the branch auditor.	No Comments .
Management's Responsibility for the Financial Statements Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance and cash flows of the company in accordance with the accounting principles generally accepted in India including Accounting Standards referred to in Section 211 (3C) of the Companies Act, 1956 ("the Act") read with the General Circular 15/2013 dated 13th September 2013 of the Ministry of Corporate Affairs in respect of section 133 of the Companies Act, 2013. This responsibility includes the design, implementation and maintenance of internal controls relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.	
	bagand :

MANAGEMENT'S REPLY

AUDITORS' REPORT Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement, of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Qualified Opinion

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 As mentioned in para 2 (a) and 3 of Note no. 29 (B) of transfer schemes of DISCOMs and TRANSCO are pending for approval of Government of Uttar Pradesh (GoUP) and debit balance of Rs. 1,784.30 crores (net) in Restructuring Account under Other Non-Current Assets relates to the transactions affecting the balances of assets and liabilities of the Company/DISCOMs/

The final Transfer Schemes of Discoms/Transco are finalized by GoUP and sent for publication in extra ordinary gazette by GoUP letter no. 2792(1)/24-P-2-15-Sa(218)/2014 dated Nov 3, 2015. The consequential adjustments in the balances of Assets and Liabilities will be given as per notification in the Accounts in hands.

when y and

No Comments

AUDITORS' REPORT	MANAGEMENT'S REPLY
UPPTCL which were transferred under the various transfer schemes.	
Consequently, the balances of assets and liabilities as at the year-end are subject to confirmation, reconciliation and consequential adjustments, if any, with these transfer schemes on issue of notification of final transfer schemes by the GoUP.	-*
(2) Details of balances pertaining to DISCOMs which are included in some assets and liabilities in addition to the balances which have already been transferred provisionally to DISCOMs was not provided to us. These balances will also be transferred to the DISCOMs on issue of notification of final transfer schemes by GoUP. Consequently, balances of assets and liabilities are subject to confirmation, reconciliation and consequential adjustments, if any. Further in view of the above interest on security deposits from consumers and on financial participation by consumers has also not beer recognised in the financial statements {Refer para 14 of Note no. 29(B)}.	been issued hence, the balances of Assets and Liabilities lying in the books of UPPCL pertaining to Discoms will be transferred to Discoms as per Notifications in the Accounts in hands.
`Inter Unit Transfer` being the un	t unmatched entries will be given in the accounts of subsequent year.
(4) Documentary evidences in respect of ownership/title of land and land rights buildings were not provided to us and hence could not be verified.	
(5) Capital work in progress (Note No. 10) aggregating Rs. 208.29 crores as at the year-end include old balances pertaining to the earlier years, in the absence of adequate information we are unable to comment on the appropriateness of the such amount.	 were transferred in lump-sum by Transferred Scheme 2001 to UPPCL and subsequently ou of these balances provisional balances under CWIP were transferred to Discoms as notified

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AUDITORS' REPORT	MANAGEMENT'S REPLY
-1	not be worked out. However, unit wise balances under OBR Exercise have now been worked out. Since Transfer Scheme is finalised hence, necessary adjustments will be made in the accounts in hand.
(6) Dues payable to Micro. Small and Medium Enterprises as defined under MSMED Act, 2006 have not been disclosed in accordance with section 22 of the Act and interest, if any, due on such balances has also not been recognized in the financial statement as sufficient information is not available with the Company (Refer para 13 of Note no. 29(B)).	Amount due to Micro, Small and medium enterprises (under the MSMED Act 2006) could not be ascertained and interest thereon could not be provided for want of sufficient related information. However the company is in process to obtain the complete information in this regard.
 (7) The balances of all assets and liabilities of the Company other than secured loans, non- current investments and bank balances are subject to confirmation, reconciliation and consequential adjustments, if any. Further in view of the above and in the absence of adequate information, we are unable to comment on the adequacy or otherwise of the provision for bad & doubtful debts made in respect of Long Term Loans & Advances (Note no. 12), Other non-current assets (Note no. 13), Trade Receivables (Note no. 15), Short Term Loans & Advances (Note no. 17) and Other Current Assets (Note,No. 18). 	Reconciliation work of the balances under the head of current assets, non-current assets current and non-current loans and advances unsecured loans, current and non-curren liabilities (including the balances of DISCOMs other companies etc), is a continuous proces and necessary accountal/adjustment will b made in the books of account, as may b required from time to time as per th reconciliation. The provision for Bad & Doubtful Debts mad in respect of Long Term Loans & Advances Other non-current assets, Trade Receivables Short Term Loans & Advances and Othe Current Assets have been made on consister basis and are adequate.
(8) It was observed that the maintenance of party-wise subsidiary ledger and its reconciliation with primary books of accounts i.e. cash book and sectional journal are not proper and effective as various transfer schemes notified by the government were not final and the party- wise reconciliation of balances as at the beginning of the year is still in process.	Instructions have been issued to units to maintain the party wise subsidiary books of accounts and ensure its matching will primary books of accounts.
(9) (a) The inventories have been valued at cost and not at 'lower of cost or net realizable value' as required by AS 2' Valuation of inventories'. (Refer accounting policy no. 5 of	only for construction and maintenance fixed assets. The Corporation do not have a
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AUDITORS' REPORT	MANAGEMENT'S REPLY
sufficient and appropriate information, we are unable to comment on the adequacy or otherwise of provision made for old, obsolete	Hence the valuation of inventory does not contravene the provisions of AS-2. Further to note that provision under this head has been given in the Transfer Scheme related to UPPCL.
to staff and other items of income mentioned in accounting policy no.1 (c) of Note no. 29 (A)	Accounting has been done as per Significant Accounting Policies of the Corporation considering the certainty of realization in line with AS 9.
(c) The cast of fixed assets includes employees cost and general & administration expenses as per the accounting policy 2(d) of Note no. 29 (A). This is not in accordance with the provisions of Accounting Standard (AS) 10 `Accounting for fixed assets`.	Due to multiplicity of functional units as well as multiplicity of function at particular unit, capitalization policy of Indirect expenses like employee cost and General & Administrative Expenses are framed to capitalize the said expenses at a predetermined rate and accordingly the treatment has been given while capitalizing the indirect expenses.
(d) Leave encashment is accounted for on the basis of claims received and approved during the year (Refer accounting policy no. 8 (b) of Note no. 29 (A)). Further, provisions for pension and gratuity in respect of employees has been made on the basis of actuarial valuation report dated 09.11.2000 adopted by the Board of Directors (Refer accounting policy number 8 (a) of Note no. 29 (A) and para 5 of Note no. 29(B)).	In absence of the latest actuarial valuation report, the provision of Pension and Gratuity has been made on the basis of actuarial valuation report dated 09.11.2000.
Recognition, measurement and disclosure of employee benefits is not in accordance with the provisions of AS 15, Employees Benefits (revised 2005).	1 · ·
(e) In the absence of adequate information substantiating the opinion of the Management of the Company on impairment of assets as mentioned in para 23 of Note no. 29(B), we are unable to comment on the compliance with the provisions of Accounting Standard (AS) 28 'Impairment of Assets'.	note, that the assets of the corporation have been accounted for at their historical cos and most of them are very old where the impairment of assets is very unlikely.
(10) The financial statements of the Zonal Accounts Office (Material Management) were not prepared by the Company and the financial statements of the Company have been prepared by incorporating the trial balances of	Zonal Accounts Office (MM) can not b prepared as units covered under ZAO (MM account for the transactions for the work
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AUDITORS' REPORT	MANAGEMENT'S REPLY
Zonal Accounts Office (Material Management). The branch auditor has also expressed the audit opinion on the Trial Balances as at 31 st March, 2014 of the Zonal Accounts Office (Material Management).	eflect the entire working of the UPPCL
In view of the above, we are unable to comment on the basis of classification of the assets and liabilities, income & expenditure of Zonal Accounts Office (Material Management) in the financial statements of the Company as also whether such classification is in accordance with the requirement of Scheoure VI of the Companies Act, 1956.	
(11) Provision towards Wealth Tax Licbility has not been made by the Company for current year and previous years.	
(12) For want of complete information, the cumulative impact of our observations in paras 1 to 11 above and in the annexure to this Report is not ascertained.	No Comments
Emphasis of matter	
	Discoms and ease out the position of payment of power purchase liability by Discoms to UPPCL. U.P. Power Corporation
Opinion	:
In our opinion and to the best of our information and according to the explanations given to us, except for matters described in	
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AUDITORS' REPORT	MANAGEMENT'S REPLY
basis for qualified opinion' paragraph the foresaid financial statements give the offormation required by the Act in the manner o required and give a true and fair view in	
onformity with the accounting principles enerally accepted in India:	-1
(a) In the case of Balance Sheet, of the state of affairs of the Company as at March 31, 2014;	No Comments
(b) In the case of the Statement of Profit and Loss, of the loss for the year ended on that date and.	No Comments
(c) In the case of the Cash Flow Statement, of the cash flows for the year ended on that date.	No Comments
Report on Other Legal and Regulatory	
 Requirements As required by the Companies (Auditor's Report) Order, 2003 ("the order") issued by the Central Government of India in terms of Section 227 (4A) of the Act. we give in the Annexure a statement on the matters specified in paragraphs 4 and 5 of the Order. 	No Comments
 As required by section 227(3) of the Act, We report that: 	
a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.	
b. In our opinion, and subject to the matters described in para 8 of 'Basis for qualified opinion' paragraph proper books of accounts as required by law have been kept by the Company so far as appears from the examination of those books and subject to our observation in para 10 of basis for qualified opinion paragraph proper returns adequate for the purposes of our audit have been received from branches not visited by us.	
c. The report on the accounts of the branch offices audited under section 228 by other	
	the same through the

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	AUDITORS' REPORT	MANAGEMENT'S REPLY
	auditor has been forwarded to us as required by clause (c) of sub-section (3) of section 228 and have been dealt with in preparing our report in the manner considered necessary by us;"	
d.	The Balance Sheet, the Statement of Profit and Loss and Cash Flow Statement dealt with by this report are in agreement with the books of accounts.	
÷.	In our opinion, subject to matters described in para 9 of 'Basis for qualified' opinion' the Balance Sheet, the Statement of Profit and Loss and Cash Flow Statement dealt by this report comply with the Accounting Standards referred to in Section 211(3C) of the Act;	
Ĵ.	In view of department of company affairs' circular no. 8/2002, the provisions of disqualification of directors as per section 274 (1) (g) of the Companies Act, 1956 are not applicable to the company.	
(1) (1)	The Company has a part-time Company Secretary. This is not in accordance with the provisions of Section 383A of the Companies Act, 1956 which prescribes for the appointment of a whole time Company Secretary in every company having a paid up share capital of Rs.5 crores or above.	a full time Company Secretary.

TAIR: Gupts -Chief General Manager (Accounts)

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(S.K. Agarwal) <u>Effrector (Finance)</u>

Management's reply to the Annexure of Statutory Auditors' Report

ANNEX	URE (OF STATUTORY AUDITORS' REPORT	MANAGEMENT'S REPLY
Annexi	are re	ferred to in our report of even date	
o the	men	bers of U.P. Power Corporation	
imited	on t	he accounts for the year ended on	-1
31 st Ma	rch, 2	014)	
	Lasi	s of such tests as we considered	
		to apply, the information and	4
		rendered to us by the management ourse of audit of head office and the	
		ort of Zonal Accounts Office (Materia)	
-		t) audited by other auditors, we	
report	dS Uni		
(i)	(a)		instructions have been issued to units to
		proper records showing full	maintain the Fixed Assets Registers
		particulars including quantitative	
		details and situations of fixed assets	
		as required by the Companies Act.	
		1956.	
	(5)		Necessary instructions have been issued to
		physical verification of the fixed	
		assets hence we are unable to	
	-	comment whether any material	
		discrepancy was noticed as such or not.	
	10	The company has not disposed of	No Comments
	(c)	substantial part of the fixed assets	3
		during the year.	
(ii) ·	(a)		Necessary.instructions have been issued t
(11)	1 (4)		the units to carry out the physic
		verified by the management.	verification of inventory as soon a
			possible.
	i (b)	As per the size of the company and	Necessary instructions have been issued t
	11	nature of its business, adequate	
			procedure for physical verification
		inventory was not followed by the	
		management during the year.	
	(c)		No Comments
	1~1	records of inventory. As the	
	1	company has not physically verified	
+		the inventory during the year, the	
		discrepancies on physica	
		verification can not be commented	1
		upon.	
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ANNE)	XURE	OF STATUTORY AUDITORS' REPORT	MANAGEMENT'S REPLY
(11)	(a)	As per the information and	No Comments
		explanation given to us, the	
a de la dela de la dela dela dela dela d		company has not granted any loans	
		secured or unsecured to companies,	
		firms or other parties covered in the	
	~	register maintained under section	-•
		301 of the Companies Act, 1956.	
	(b)	in view of (iii) (a) above the clause	No Comments
		nos. (iiii) (b), (c) and (d) of the	4
	1	Companies (Auditors Report) Order	
		2003, are not applicable.	
	(ci	As per the information and	No Comments
		explanation given to us, the	
	1	company has not taken any loans.	
	1	secured or unsecured from	
	-	companies, firms or other parties	
		covered in the registers maintained	
		under section 301 of the Companies	
	1	Act. 1956.	1
	(d)	In view of (iii) (c) above the clause	No Comments
	101	nos. (iii) (f) and (g) of the Companies	
10-		(Auditors Reports) Order, 2003 are	
	-	not applicable.	
(iv)		in our opinion and according to the	No Comments
fix1		information and explanations given	
	ł	to us, there are adequate internal	1
		control procedures commensurate	4
		with the size of company and the	
		nature of its business for the	-
	1	purchase of inventories and fixed	
	1	assets and for the sale of goods 8	
	1	services. However, internal contro	
	1	system needs to be strengthened.	
E.A.	1		l Ma Campania
	[8]		
		explanation given to us, there are no	
,		contracts or arrangements the	
1	1	particulars whereof are required to	
		be entered in the register required	
	1	to be maintained under section 30	I I
1	4 8 8	of the Companies Act, 1956.	
	; (b)	In view of (v) (a) above the clause (v) No Comments
-	ŧ	(b) of the Order, is not applicable.	
		As per the information an	d No Comments
	1	explanation given to us, th	e
		company has not accepted an	¥ I
	1	deposits from the public, hence th	e
1		directions issued by the Reserv	

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ANNE	KURE	OF ST	ATUTO	RY AUDIT	ORS' R	EPORT	MANAGEMENT'S REPLY
	1					sions of	
						y other	
						and the	
Marana Way						are not	
		appli	cable.				
(vii)		The	Compan	y has a	n interr	nal audit	Management has taken cognizance of
							auditors' remarks and necessary action will
							be taken in due course of time.
						inducted	
		durin	ng the ye	ear.			
					e cost	records	No Comments
1 1						09 (1)(d)	
						56, have	
						ompany.	
						made a	
						records	
						whether	
		1		urate an			
(ix)	(a)						Instructions have been issued to
4		1					concerned units to scrutinize the matter
							and take the necessary action.
		*				statutory	
	1					s' State	1
						ales tax,	
		1				, Excise	
		duty	, Cess,	etc. exc	ept We	alth Tax,	
		the	return	of whic	h has i	not been	
		filea	l and ta	x has no	t been	paid for	
		curr	ent year	and pre	vious ye	ears.	
	(b)					nere are	
		folle	wing d	ues that	have .	not been	
		dep	osited o	n accoun	t of dis	oute-: .	Contingent Lisbility. Later, the Income Ta
		S	Name of	Assess	Amount	Forum	 Deptt. has deducted Rs. 2.82 crore as amoun of default from UPPCL's bank account. After
		L	the	ment	(Rs In	where	scrutiny it was found that Out of Rs.162.8
		N 0.	Statue	year	lakhs)	dispute is pendina	I lakhs Rs.27 lakhs pertains to UPPCL, rest of th
	1		Inaama	1 4004 00	1.00		amount were pertaining to UPPTCL, MVVNI
		1.	Income Tax	1991-92	1.00	Hon'ble Income Tax	
1			Act, 1961			Appellate	the PAN No. of UPPCL with their TAN. Thes
		12	Income	i 1992-93	1.00	Tribunal Hon'ble	Companies are instructed to get the matter
			Tax	noestee.	1	Income Tax	rectified with Income Tax Deptt. and make th
			Act.1961			Appellate	necessary accountal. The management
		3.	I Income	2014-15	162.85	Tribunal	- making efforts to recover this amount for
			Tax		1	Department	
2. 1			Act. 1961	L.,	<u> </u>		
(x)						of the	
				are m			
	<u> </u>	per	cent of	the ne	et wort	h of the	<u>}</u>
			7	÷			the second se

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	OF STATUTORY AUDITORS' REPORT company as on the balance sheet	MANAGEMENT'S REPLY
	date. Further, in our opinion, the	
	company has incurred cash losses	
	during the current financial year as	
	well as in the immediately preceding	
(()	financial year.	111 - 2
(xi)	The company has defaulted in	NO Comments
1	repayment of interest and	
	installment due on loans amounting	1
Ì	to Rs.1400.54 crores (Refer	1
l	Annexure attached with Note no.4	
1	and foot note of Note no. 6 forming	
	part of the Balance Sheet).	
(xii)	The company has not granted any	No Comments
-	loans and advances on the basis of	· · · · · · · · · · · · · · · · · · ·
1	security by way of pledge of shares,	· · · · ·
	debentures and other securities.	
(xiii)	The company is not chit fund /nidhi	No Comments
	/mutual benefit fund/societies;	
	hence clause (xiil) of the Order is not	
	applicable.	
(xiv)	The company is not dealing or	No Comments
	trading in shares, securities,	
	debenture and other investments;	
	hence clause (xiv) of the Order is not	
	applicable.	
(xv)	According to the information and	INo Comments
	explanations given to us, the	her contracted
	Company has not given any	
	guarantees for loan taken by others	
	from a bank or financial institution.	
(xvi)	As the accounts are not maintained	Loan funds were applied for the purpo.
Vient/	in such manner which could identify	1 · · · · · · · · · · · · · · · · · · ·
	the immediate nexus for ultimate	i en winen ioans were obtained.
	usage of loan funds, we are unable	
	to comment whether loan funds	
	were applied for the purpose for	1
	which the loans were obtained.	1
1	However, as per the explanations	
	given by the management the loan	
	funds were applied for the purpose	
	for which the loans were obtained.	
(xvit)	As the accounts are not maintained	The funds received on short term ba
	in such manner which could identify	have not been used for long ter
	the immediate nexus for ultimate	
	usage of funds, we are unable to	
	comment whether short term funds	
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ANNEXU	RE OF STATUTORY AUDITORS' REPORT	MANAGEMENT'S REPLY
	were applied for the purpose for which they were obtained. However, as per the explanations given by the management the funds received on short term basis have not been used for long term investments.	
(xviii)	The company has not made any preferential allotment of shares, hence clause (xviil) of the Order is not applicable.	No Comments
(xix)	The company has not issued any debentures hence clause (xix) of the Order is not applicable.	No Comments
(x0;)	The company has not raised any money by public issue; hence clause (xx) of the Order is not applicable.	No Comments
(xxi)	Based on the audit procedures performed and the information and explanations given to us, we report that no fraud on or by the Company has been noticed or reported during the year. nor have we been informed of such case by the	Δ.

(A.K. Gtipta) Chief General Manager (Accounts)

(S.K. Agarwal) <u>Director (Finance)</u>

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भारतीय लेखा एवं ले अर्यालय महालेखाकार (आर्थिक एवं राजस्व		Indian Audit & Accounts Department Office of the Accountant General (Economic and Revenue Sector Audit), U.P. 6th Floor, Kendriya Bhawan, Sector 'H' Aliganj, Lucknow - 226 024
442		•
41 41 4 P	स्पीड पोस्ट/गोपनीय पत्रांकः म.ले.(ई. एण्ड आर.एस.ए)/इ.एस–।।/ दिनांकः ।। १९२१	त्तेखा / यू॰पी॰पा॰का•ति• / 2018—14 / 3 o ५
е.	संवा में.	
57 17 17	प्रबन्ध निदेशक, उत्तर प्रदेश पॉवर कारपोरेंशन लिमिटेंड शक्ति भवन, 14–अशोक मार्ग, लखनऊ	
la ·	सहोदय,	
	एतत्सह कम्पनी अधिनियन, 1956 की धा कारपोरेशन लिमिटेड के 31 मार्च 2014 को समा नियंत्रक-महालेखापरीक्षक की टीका-टिप्पणियों कम्प निबन्धनों के अनुसरण में कम्पनी की वार्षिक सामान्य की जा रही है। कृपया वार्षिक सामान्य बैठक के र जाने की वास्तविक तिथि की सूचना दें। उत्तर प्रदेश पॉवर कारपोरेशन लिमिटेड के 31 मार भारत के नियंत्रक एवं महालेखापरीक्षक का प्रबन्धकीय The report has been prepared on the basis available by the auditee. The Office of the Revenue Sector Audit), Uttar Pradesh di misinformation and/or non-information on t	नी अधिनियम, 1956 की धारा 619(6) के बैठक के समक्ष प्रस्तुत करने हेतु अग्रेषित तमक्ष इन टीका-टिप्पणियों के प्रस्तुत किये र्व 2014 को समाप्त हुए वर्ष हेतु लखों पर पत्र बाद मे निर्गत किया जायेगा। of information furnished and made e Accountant General (Economic & isclaims any responsibility for any
*** *		भवदीया
X- 7		ASTON MA
	सहपत्र—यथोपरि	(विनीता मिश्रा) महालेखाकार
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700	तूरमाष / Phone : 0522-4929122, 2324170, 232	3890 फैक्स / Fax : 0522-4080215

M. C

COMMENTS OF THE COMPTROLLER & AUDITOR GENERAL OF INDIA UNDER SECTION 619(4) OF THE COMPANIES ACT, 1956 ON THE ANNUAL ACCOUNTS OF U. P. POWER CORPORATION LIMITED, LUCKNOW FOR THE YEAR ENDED ON 31 MARCH 2014

The preparation of the Financial Statement of the U.P. Power Corporation Limited, Lucknow for the year ended 31 March 2014 in accordance with the financial reporting framework prescribed under the Companies Act, 1956 is the responsibility of the management of the Company. The statutory auditors appointed by the Comptroller and Auditor General of India under Section 619 (2) of the Companies Act, 1956 are responsible for expressing opinion on these financial statements under Section 227 of the Companies Act, 1956 based on independent audit in accordance with the Auditing and Assurance Standards prescribed by their professional body, the Institute of Chartered Accountants of India. This is stated to have been done by them vide their Audit Report dated 16 March 2015.

I, on behalf of Comptroller and Auditor General of India, have conducted a supplementary audit under section 619(3) (b) of the Companies Act, 1956 of the financial statements of U.P. Power Corporation Limited, Lucknow for the year ended 31 March 2014. This supplementary audit has been carried out independently without access to the working papers of the statutory auditors and is limited primarily to inquiries of the statutory auditors and company personnel and a selective examination of some of the accounting records. Based on my supplementary audit. I would like to highlight the following significant matters under Section 619(4) of the Companies Act, 1956 which have come to my attention and which in my view are necessary for enabling a better understanding of the financial statement and the related Audit Report:

BALANCE SHEET

Other Current Liabilities (Note 8)

1. Liabilities towards UP Power Sector Employee Trust: ₹ 0.14 crore

The above does not include ₹ 18.56 erore and ₹ 0.20 erore being interest payable or account of delay/non-deposit of GPF and Pension & Gratuity as worked out and accounted for in financial statements of CPF/GPF Trust for the year 2010-11. This has resulted in understatement of Current Liabilities and loss for the year each by ₹ 18.76 erore.

Despire the comment of similar nature in 2012-13, no corrective action has been taken by the Management.

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Accountant General

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Place: Lucknow

Date: 11.09.15

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Reconciliation with DISCOMs

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Due to non reconciliation of the inter Company balances of Current Assets vis-a-vis Current

. Liabilities, a difference of $\overline{\tau}$ 33.22 lakh could not be taken into account by the Company.

Despite the comment of similar nature in 2012-13, no corrective action has been taken by the Management.

For and on behalf of the Comptroller and Auditor General of India

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Pro la तीय लेखा एवं लेखापरीक्षा विभाग Indian Audit & Accounts Department 1 कार्यालय महालेखाकार Office of the Accountant General (Economic and Revenue Sector Audit), U.P. (आर्थिक एवं राजस्व लेखापरीक्षा), उ०प्र० 10-4 6th Floor, Kendriva Bhawan, Sector 'H' छठा तल, केन्द्रीय भवन, सेक्टर 'एच', अलीगंज Aligani, Lucknow - 226 024 लखनऊ-226 024 14 Fat 1 1. N. B. No.: A.G. (E&RSA)/ES-II/Acets/UPPCL/2013-14/ 3 c? Date: 23-9-11 1 13 Te. 199 1 The Managing Director. UP Power Corporation Limited. 14 Shakti Bhawan, 14 Ashok Marg. 1 Lucknow-226001 14 Section ... 12 Subject: Comments on the accounts of UPPCL for the year ending 31st March 2014. Sir. The second Īn continuation this office letter न.स.(ईएण्डआर.एस.ए)/ इ. 10 no. एस-11/ लेखा / यू॰पी॰पा॰का॰लि॰ / 2013-14 / 304 दिनांकः 11.09.2015, it is suggested that UPPCL and DISCOMs may enter into Memorandum of Understanding (MOU) i.e a **夏**伊 formal agreement for method of sharing and accountal of power purchase cost in their books of accounts. This may be done in the light of UPERC direction in true up order for 1 P 2012-13 on DISCOMs that in order to have greater clarity, the licencees from the year 1 2013-14 onwards should clearly depict the total power purchase cost incurred at UPPCL, -4°-7,72 total power purchase cost billed by the UPPCL to the DISCOMs and power purchase cost 64 payable to UPPCL in true up petition for future years. 44 Yours faithfully. --/CGM (F) H. Question Dy. G.M. (Arish Trans. (P.K. Miffal) Lin G.A.O. /: y. C.A. (A. (A-a)) Trans Dy. Accountant General/ES-II E a 1 30/09/20/5 C.C.M. (F 1 इरमाम / Phone : 0522-4929122, 2324170, 2323890 फ़्रेंक्स / Eax : 0522-4080215 CA-01 elatell 新

MANAGEMENT'S REPLY TO THE COMMENTS OF THE COMPTROLLER & AUDITOR GENERAL OF INDIA UNDER SECTION 619(4) OF THE COMPANIES ACT, 1956 ON THE ANNUAL ACCOUNTS OF U.P. POWER CORPORATION LIMITED, LUCKNOW FOR THE YEAR ENDED ON 31 MARCH 2014

[Comments	MANAGEMENT'S REPLY
	The preparation of the Financial Statement of the	
-	U.P. Power Corporation Limited. Lucknow	1
e .	for the year ended 31 March 2014 in accordance	
	with the financial reporting framework	No Comments
	prescribed under the Companies Act. 1956 is the	
	responsibility of the management of the	1
	Company. The statutory auditors appointed by	
	the Comptroller and Auditor General of India	
	under section 619(2) of the Companies Act.	
	1956 are responsible for expressing opinion on	
	these financial statements under section 227 of	
	the Companies Act. 1956 based on independent	
	audit in accordance with the Auditing and	
	Assurance Standards prescribed by their	
2	professional body, the Institute of Chartered	
	Accountants of India. This is stated to have been	
	done by them vide their Audit Report dated 16	
K.	March 2015.	
de la	I. on behalf of Comptroller and Auditor General	
-	of India, have conducted a supplementary audit	
	under section 619(3) (b) of the Companies Act.	
	1956 of the financial statements of U.P. Power	
3	Corporation Limited, Lucknow for the year	
	ended 31 March 2014. This supplementary audit	
	has been carried out independently without	
F	access to the working papers of the statutory	1
(ar	auditors and is limited primarily to inquiries of the statutory auditors and company personnel	
	and a selective examination of some of the	
ica The	and a selective examination of some of the accounting records. Based on my supplementary	-
La.	audit. I would like to highlight the following	
	significant matters under Section 619(4) of the	
	Companies Act. 1956 which have come to my	
i.	attention and which in my view are necessary for	
1	enabling a better understanding of the financial	
	statement and the related Audit Report:	
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COMMENTS	MANAGEMENT'S R	EPLY
BALANCE SHEET		
Other Current Liabilities (Note 8)		
1. Liabilities towards UP Power Sector		
Employee Trust: ₹ 0.14 crore		
The above does not include ₹ 18.56 crore and ₹	As per the audited b	palance sheet of
AT I A A A A ATT I D I A I	UPPCL for F.Y. 2010-11.	
	balances against GPF/CPF	
financial statements of CPF/GPF Trust for the	Pension & Gratuity and CPP	
vear 2010-11. This has resulted in	the Schedule-11 and 12 were as	under :
understatement of Current Liabilities and loss for	Particulars	Amount (र)
the year each by ₹ 18.76 crore	PF liability (Debit balance)	
Despite the comment of similar nature in 2012-	Pension & Gratuity Liability	5.77.15.855
13. no corrective action has been taken by the	(Credit balance)	28.64.507
Management.	CPF liability (Credit balance)	20.04.007
	Net Liability (Debit	- 8,75,66,927
	Balance)	0,,
	From the above it	is clear that no
	liability was negative, hence a	
	payable on outstanding dues to	o Trust, as referre
	by auditor, was not required.	
2. General		
Reconciliation with DISCOMs		
Due to non reconciliation of the inter company	Regarding non-recon	
balances of Current Assets vis-à-vis Current Liabilities, a difference of ₹ 33.22 lakh could not	company balances of Curren	
be taken into account by the company. Despite	Current Liabilities, amounting	·
of the of the appoint of the company of the	it is to submit that after hu	
		cainchles with th
the comment of similar nature in 2012-13. no corrective action has been taken by the	reconciled balances of net re	
the comment of similar nature in 2012-13. no	reconciled balances of net re of the balances of Discoms	have reduced fro
the comment of similar nature in 2012-13. no corrective action has been taken by the	reconciled balances of net re	have reduced fro lakh till the end
the comment of similar nature in 2012-13. no corrective action has been taken by the	reconciled balances of net re of the balances of Discoms ₹ 8392.15 crore to ₹ 33.22 audit. Now this balance is 0.26 lakh. The transacti	have reduced fro lakh till the end further reduced on occurring
the comment of similar nature in 2012-13. no corrective action has been taken by the	reconciled balances of net re of the balances of Discoms ₹ 8392.15 crore to ₹ 33.22 audit. Now this balance is 0.26 lakh. The transacti receivable/payable is a regu	have reduced fro lakh till the end further reduced on occurring lar process and
the comment of similar nature in 2012-13. no corrective action has been taken by the	reconciled balances of net re of the balances of Discoms ₹ 8392.15 crore to ₹ 33.22 audit. Now this balance is 0.26 lakh. The transacti receivable/payable is a regu necessary corrective actions	have reduced fro lakh till the end further reduced on occurring lar process and are being taken
the comment of similar nature in 2012-13. no corrective action has been taken by the	reconciled balances of net re of the balances of Discoms ₹ 8392.15 crore to ₹ 33.22 audit. Now this balance is 0.26 lakh. The transacti receivable/payable is a regu	have reduced fro lakh till the end further reduced on occurring lar process and are being taken
the comment of similar nature in 2012-13. no corrective action has been taken by the	reconciled balances of net re of the balances of Discoms ₹ 8392.15 crore to ₹ 33.22 audit. Now this balance is 0.26 lakh. The transacti receivable/payable is a regu necessary corrective actions	have reduced fro lakh till the end further reduced on occurring lar process and are being taken
the comment of similar nature in 2012-13. no corrective action has been taken by the	reconciled balances of net re of the balances of Discoms ₹ 8392.15 crore to ₹ 33.22 audit. Now this balance is 0.26 lakh. The transacti receivable/payable is a regu necessary corrective actions	have reduced fro lakh till the end further reduced on occurring lar process and are being taken
the comment of similar nature in 2012-13. no corrective action has been taken by the	reconciled balances of net re of the balances of Discoms ₹ 8392.15 crore to ₹ 33.22 audit. Now this balance is 0.26 lakh. The transacti receivable/payable is a regu necessary corrective actions	have reduced fro lakh till the end further reduced on occurring lar process and are being taken
the comment of similar nature in 2012-13. no corrective action has been taken by the	reconciled balances of net re of the balances of Discoms ₹ 8392.15 crore to ₹ 33.22 audit. Now this balance is 0.26 lakh. The transacti receivable/payable is a regu necessary corrective actions	have reduced fro lakh till the end further reduced on occurring lar process and are being taken
the comment of similar nature in 2012-13. no corrective action has been taken by the Management.	reconciled balances of net re of the balances of Discoms 1 ₹ 8392.15 crore to ₹ 33.22 audit. Now this balance is 0.26 lakh. The transacti receivable/payable is a regu necessary corrective actions reconcile the balance amount.	have reduced fro lakh till the end further reduced on occurring lar process and are being taken
the comment of similar nature in 2012-13. no corrective action has been taken by the Management. (A.K. Gupta)	reconciled balances of net re of the balances of Discoms 1 ₹ 8392.15 crore to ₹ 33.22 audit. Now this balance is 0.26 lakh. The transacti receivable/payable is a regu necessary corrective actions reconcile the balance amount. (S.K. Agarwal)	have reduced fro lakh till the end further reduced on occurring lar process and are being taken
the comment of similar nature in 2012-13. no corrective action has been taken by the Management. (A.K. Gupta)	reconciled balances of net re of the balances of Discoms 1 ₹ 8392.15 crore to ₹ 33.22 audit. Now this balance is 0.26 lakh. The transacti receivable/payable is a regu necessary corrective actions reconcile the balance amount. (S.K. Agarwal)	have reduced fro lakh till the end further reduced on occurring lar process and are being taken
the comment of similar nature in 2012-13. no corrective action has been taken by the Management. (A.K. Gupta)	reconciled balances of net re of the balances of Discoms 1 ₹ 8392.15 crore to ₹ 33.22 audit. Now this balance is 0.26 lakh. The transacti receivable/payable is a regu necessary corrective actions reconcile the balance amount. (S.K. Agarwal)	have reduced fro lakh till the end further reduced on occurring lar process and are being taken

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<u>Management Letter of CAG on the comments on the accounts of UPPCL for the year</u> ending 31st March. 2014

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Management letter	Action taken
In continuation to this office letter no. म.ल. (ईएण्डआर.एस.ए)/इ.एस-11/लेखा/यू0पी0पा0का0 लि0/2013-14/304 विनांक 11.09.2015. It is suggested that UPPCL and DISCOMs may enter into Memorandum of Understanding (MOU) i.e a formal agreement for method of sharing and accountal of power purchase cost in their books of accounts. This may be done in the light of UPERC direction in true up order for 2012-13 on DISCOMs that in order to have greater clarity, the licensees from the year 2013-14 onwards should clearly depict the total power purchase cost billed by the UPPCL, total power purchase cost billed by the UPPCL to the DISCOMs and power purchase cost payable to UPPCL in true up petition for future vears.	
(A.K. Gupta) Chief General Manager (Accou	(S.K. Agarwal) nts; Director (Finance)

U.P. POWER CORPORATION LIMITED

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BALANCE SHEET

AS AT

31st MARCH 2014

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PROFIT & LOSS STATEMENT

FOR THE PERIOD ENDED ON

31st MARCH 2014

Registered Office :- 14, Ashok Marg, Lucknow - 226 001.

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Ö	#_ ·		CONTENTS		
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. 8		SLNo.	Particulars	<u> </u>	
0		.1	Balance Sheet		
Ò		2	Profit & Loss Statement		
0		3	Note (1 - 28)		
0		4	Significant Accounting Policies - Note 29(A)		
0		5	Notes on Accounts - Note 29(B)		* p=
9	· · · ·	6	Cash Flow Statement		
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Sec.			-		
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BALANCE SHEET AS AT 31st MARCH 2014

	the second	Figures as at the end of	Figures as at the end of
Particulars -	Note No.		previous reporting period
I. EQUITY AND LIABILITIES			
(1) Shareholders funds :			
(a) Share Capital	1	356902268000	349487769000
(b) Reserve & Surplus	2	(343951430230)	(329053726877)
(c) Money received under share warrants			
(2) Share Application Money pending Allotment	3	50505918031	7244500113
(3) Non-Current Liabilities			
(a) Long-Term Borrowings	· .	491838436955	291803248588
(b) Deferred Tax Liabilities (Nel)	4	431000400300	201000240000
		001011000	004644888
(c) Other Long-Term Liabilities	5	921611825	921611825
(d) Other Long-Term Provisions			-
(4) Current liabilities			
(a) Short-Term Borrowings	8	10358017207	
(b) Trade Payable .	7	134465712903	
' (c) Other Cuireni Liabilities	8	14047783623	5770882855
(d) Short-Term Provisions			: -
TOTAL		715086318314	53228311295
II. Assets			
(1) Non-Current Assets			
(a)Fixed Assets			
(i) Tangible Assets	9	295889715	5 26259358
. (ii) Intangible Assets		-	-
(III) Capital Work-In-Progress	10	208285916	1 203671479
(iv) Intangible Assets under Development			
(b) Non-Current Investments	- 11	1962923036	4 1900052629
(c) Deferred Tax Assets (Net)			
(d) Long-Term loans and advances	- 12	185576625	7 185576625
(a) Other Non-Current Assets	13	50324374286	
(2) Current Assets	15	00024014200	22000201011
(a) Current Investments			

(b) Inventories	14	144159454	
(c) Trada Receivables	15	14710357567	
(d) Cash and Cash Equivalents	16	985890790	
(e) Short-Term Loans and Advances	17	86449308	
(f) Other Current Assets -	18	269002149	
Inter Unit Transfers	1.20	18100438	38 17893325
Significant Accounting Policies	29(A)		
Notes on Accounts	29(B)	P	
Note 1 to 29(B) form Integral Part of Accounts.			
TOTAL		71508631831	14 5322831129
		110000100	0022001125
11.1		1.	0.
	An	rand	1/2
When at the	/	6	
(HLKAgarwal) (A.K.Gupta)	(5	KAgarwal)	(A.P.Mishra)
Company Secretary General Manager	Dire	ctor (Finance)	Managing Director
(Part Time) (Accounts)	DI	v - 01320750	DIN - 05183625 ·
	0.		
. Place: Lucknow		Sub	ject to our report of even da
Date : 16th Mosich, 2015		200	and the second s
18 COLONDIA	-		For R.M. Lal &
		Ingineer (R.A.	Chartered Accounta
	SPPCI	Shakt Bhawing	FRN No. 00093
		lloct) Call
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· · · ·	A 14-Ashe	ak Merg, Lagina	
	Alt-Ash	Marg. Lawing	
*. •	Mr-Ash	Marg, Lawra	
	Mr.Ash	(E)	DACENT (R.P. Tex
· · · ·	whi	(E)	BACCUIT (R.P. Tex Part M. No. 071

U.P.POWER CORPORATION LIMITED 14-ASHOK MARG, SHAKTI BHAWAN, LUCKNOW. PROFIT AND LOSS STATEMENT FOR THE YEAR ENDED ON 31st MARCH 2014

	Particulars	Note No.	Figures for the Current Reporting Period -	Figures for the end of Previous Reporting Period
-				No. of Concession, Name
	evenue from Operations (Gross)	19	365210511053	266170113142
	Other Income	20	- 249108439	131573815
(111) 7	OTAL REVENUE (1+II)	- Transford - Failure	365459619492	266301686957
-	XPENSES			
1 .0	Cost of Materials Consumed	· ·		
2 F	Purchases of Stock-in-Trade (Power Purchased)	21	332336362632	295579394505
3 (changes in Inventories of Finished -		-	•
(Goods, Work In Progress and Stock-In-Trade			
4 1	Employee Banefits Expense (Employee Cost)	22	1384763461	1289458472
5 1	Finance Costs (Interest and Finance Charges)	23	1746034571	1979949702
	Depreciation and Amortization expense	24	22940756	21341736
	Other Expenses		Sector States S	
1.2	Administrative, General & Other Expenses	25	192290081	182850051
12.5	Repairs and Maintenance Expenses	26	59514111	60963891
	Bad Debts & Provisions	27	41186280993	2619717321
{IV}	TOTAL EXPENSES		376928186605	301733675678
V	Profit before Prior Period Income/(Expanditura),Exceptional and Extraordinary items and Tax (III - IV)	1	(11468567113)	(35431988721
		-	12420126440	638755121
	Prior period Income/(Expenditure)	28	(3429136440)	030/00121
	Exceptional Items Profit before Extraordinary Items and Tax (V - VI - VII)		(14897703553)	(34793233600
	Extraordinary items and Tax (V - VI- VII)		(14091103555)	10418020000
	Profit before Tax (VIII - IX)		(14897703553)	(34793233600
	Tax expense:		(1405/100000)	1041 5020000
a)	Current Tax -			
b)	Deferred Tax -		-	-
XIII	Profit/(Loss) from Discontinuing Operations			
	Profit/(Loss) from Discontinuing Operations			•
VIX	Tax Expense of Discontinuing Operations	M		
VIX VX	Tax Expense of Discontinuing Operations Profit/(Loss) from Discontinuing Operations (After Tax) (XIII-XI	M	(14907702553	
VIX VX IVX	Tax Expense of Discontinuing Operations Profit/(Loss) from Discontinuing Operations (After Tax) (XIII-XI Profit/(Loss) for the Period (XII + XV)	M	(14897703553	
VIX XV XVI XVI	Tax Expense of Discontinuing Operations Profit/(Loss) from Discontinuing Operations (After Tax) (XIII-XI Profit/(Loss) for the Period (XII + XV) Earnings per Equity Share;	M) (3479323360
XIX XV XV XVII XVII a)	Tax Expense of Discontinuing Operations Profit/(Loss) from Discontinuing Operations (After Tax) (XIII-XI Profit/(Loss) for the Period (XII + XV) Earnings per Equily Share: Basic	M	(41.74) (3479323360
VIX XV XV XVI	Tax Expense of Discontinuing Operations Profit/(Loss) from Discontinuing Operations (After Tax) (XIII-XI Profit/(Loss) for the Period (XII + XV) <u>Earnings per Equily Share:</u> Basic Diluted) (3479323360
XIV XV XV XVI XVII a)	Tax Expense of Discontinuing Operations Profit/(Loss) from Discontinuing Operations (After Tax) (XIII-XI Profit/(Loss) for the Period (XII + XV) Earnings per Equily Share: Basic Diluted Significant Accounting Policies	29(A)	(41.74) (3479323360
XIV XV XVI XVII XVII a)	Tax Expense of Discontinuing Operations Profit/(Loss) from Discontinuing Operations (After Tax) (XIII-XI Profit/(Loss) for the Period (XII + XV) Earnings per Equily Share: Basic Diluted Significant Accounting Policies Notes on Accounts		(41.74) (3479323360
XIX XV XV XVI XVII XVII a)	Tax Expense of Discontinuing Operations Profit/(Loss) from Discontinuing Operations (After Tax) (XIII-XI Profit/(Loss) for the Period (XII + XV) Earnings per Equily Share: Basic Diluted Significant Accounting Policies	29(A)	(41.74) (3479323360
XIX XV XV XVI XVII XVII a)	Tax Expense of Discontinuing Operations Profit/(Loss) from Discontinuing Operations (After Tax) (XIII-XI Profit/(Loss) for the Period (XII + XV) Earnings per Equily Share: Basic Diluted Significant Accounting Policies Notes on Accounts	29(A)	(41.74) (3479323360
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XIX XV XV XVI XVII XVII a)	Tax Expense of Discontinuing Operations Profit/(Loss) from Discontinuing Operations (After Tax) (XIII-XT Profit/(Loss) for the Period (XII + XV) Earnings per Equily Share: Basic Diluted Significant Accounting Policies Notes on Accounts Note 1 to 29(B) form Integral Part of Accounts	29(A)	(41.74 (41.74) (3479323360
XIV XV XV XVI XVII a)	Tax Expense of Discontinuing Operations Profit/(Loss) from Discontinuing Operations (After Tax) (XIII-XI Profit/(Loss) for the Period (XII + XV) Earnings per Equily Share: Basic Diluted Significant Accounting Policies Notes on Accounts Note 1 to 29(B) form Integral Part of Accounts. (H.K.)garwai) Company Secretary General Manager	29(A)	(41.74 (41.74 (41.74) (3479323360) (194.6) (194.5
XIV XV XVI XVII XVII a)	Tax Expense of Discontinuing Operations Profit/(Loss) from Discontinuing Operations (After Tax) (XIII-XI Profit/(Loss) for the Period (XII + XV) Earnings per Equity Share: Basic Diluted Significant Accounting Policies Notes on Accounts Note 1 to 29(B) form Integral Part of Accounts (HX,garwal) KK.Gupta)	29(A)	(41.74 (41.74 (41.74) (3479323360) (194.9) (194.9) (194.9
XVV XVV XVI XVII a) b)	Tax Expense of Discontinuing Operations Profit/(Loss) from Discontinuing Operations (After Tax) (XIII-XT Profit/(Loss) for the Period (XII + XV) Earnings per Equilty Share: Basic Diluted Significant Accounting Policies Notes on Accounts Note 1 to 29(B) form Integral Part of Accounts (H:X)garwal) Company Secretary (Part Time) Company Secretary (Part Time)	29(A)	(41.74 (41.74 (41.74 (5.K.Agarwa)) Director (Fhance) DIN - 01320750) (3479323360) (194.6) (194.5) (194.5 (A.P.Mishra) Managing Director DIN - 05183525
XVX XV XVII a) b)	Tax Expense of Discontinuing Operations Profit/(Loss) from Discontinuing Operations (After Tax) (XIII-XI Profit/(Loss) for the Period (XII + XV) Earnings per Equily Share: Basic Diluted Significant Accounting Policies Notes on Accounts Note 1 to 29(B) form Integral Part of Accounts (HiX.garwai) Company Secretary (Part Time) Carpany Secretary (Part Time) Carpany Secretary (Accounts) Carpany Secretary (Part Time) Carpany Secretary (Carpany Secretar	29(A)	(41.74 (41.74 (41.74 (5.K.Agarwa)) Director (Fhance) DIN - 01320750) (3479323360) (194.6) (194.5 (194.5 (A.P.Mishra) Managing Director
XIV XX XIX XXX XXX XXX XXX XXX XXX XXX X	Tax Expense of Discontinuing Operations Profit/(Loss) from Discontinuing Operations (After Tax) (XIII-XI Profit/(Loss) for the Period (XII + XV) Earnings per Equily Share: Basic Diluted Significant Accounting Policies Notes on Accounts Note 1 to 29(B) form Integral Part of Accounts (HiX.garwai) Company Secretary (Part Time) Carpany Secretary (Part Time) Carpany Secretary (Accounts) Carpany Secretary (Part Time) Carpany Secretary (Carpany Secretar	29(A) 29(B)	(41.74 (41.74 (41.74 (S.K.Agarwa)) Director (Fhance) DIN - 01320750 Sub) (3479323360) (194.6) (194.5) (194.5 (194.5) (194.5 DIN-05183525 Ject to our report of even date
XIV XV XVIX XV XVIX A) b)	Tax Expense of Discontinuing Operations Profit/(Loss) from Discontinuing Operations (After Tax) (XIII-XT Profit/(Loss) for the Period (XII + XV) Earnings per Equilty Share: Basic Diluted Significant Accounting Policies Notes on Accounts Note 1 to 29(B) form Integral Part of Accounts (H:X)garwal) Company Secretary (Part Time) Company Secretary (Part Time)	29(A) 29(B)	(41.74 (41.74 (41.74 (S.K.Agarwa)) Director (Fhance) DIN - 01320750 Sub	(3479323360 (194.6) (194.6) (194.5 (194.5) (194.5 JIN- 05183625 JIN- 05183625 Ject to our report of even date For R.M. Lat & Co.
XIV XX XIX XXX XXX XXX XXX XXX XXX XXX X	Tax Expense of Discontinuing Operations Profit/(Loss) from Discontinuing Operations (After Tax) (XIII-XI Profit/(Loss) for the Period (XII + XV) Earnings per Equily Share: Basic Diluted Significant Accounting Policies Notes on Accounts Note 1 to 29(B) form Integral Part of Accounts (HiX.garwai) Company Secretary (Part Time) Carpany Secretary (Part Time) Carpany Secretary (Accounts) Carpany Secretary (Part Time) Carpany Secretary (Carpany Secretar	29(A) 29(B)	(41.74 (41.74 (41.74 (5.K.Agarwal) Director (Fhance) DIN - 01320750 Sub	(194.6) (194.6) (194.6) (194.5) (194.5) (194.5) (A.P.Mishra) Managing Director DIN - 05183625 ject to our report of even date For R.M. Laß & Co.
XIV XX XIX XXX XXX XXX XXX XXX XXX XXX X	Tax Expense of Discontinuing Operations Profit/(Loss) from Discontinuing Operations (After Tax) (XIII-XI Profit/(Loss) for the Period (XII + XV) Earnings per Equily Share: Basic Diluted Significant Accounting Policies Notes on Accounts Note 1 to 29(B) form Integral Part of Accounts (HiX.garwai) Company Secretary (Part Time) Carpany Secretary (Part Time) Carpany Secretary (Accounts) Carpany Secretary (Part Time) Carpany Secretary (Carpany Secretar	29(A) 29(B) Calef J PPCL	(41.74 (41.74 (41.74 (5.K.Agarwal) Director (Fhance) DIN - 01320750 Sub	(194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (194.9) (19
XIV XV XVIX XV XVIX A) b)	Tax Expense of Discontinuing Operations Profit/(Loss) from Discontinuing Operations (After Tax) (XIII-XI Profit/(Loss) for the Period (XII + XV) Earnings per Equily Share: Basic Diluted Significant Accounting Policies Notes on Accounts Note 1 to 29(B) form Integral Part of Accounts (HiX.garwai) Company Secretary (Part Time) Carpany Secretary (Part Time) Carpany Secretary (Accounts) Carpany Secretary (Part Time) Carpany Secretary (Carpany Secretar	29(A) 29(B) Calef J PPCL	(41.74 (41.74 (41.74 (5.K.Agarwal) Director (Fhance) DIN - 01320750 Sub	(194.6) (194.6) (194.6) (194.5) (194.5) (194.5) (A.P.Mishra) Managing Director DIN - 05183625 ject to our report of even date For R.M. Laß & Co.
XIV XX XIX XXX XXX XXX XXX XXX XXX XXX X	Tax Expense of Discontinuing Operations Profit/(Loss) from Discontinuing Operations (After Tax) (XIII-XI Profit/(Loss) for the Period (XII + XV) Earnings per Equily Share: Basic Diluted Significant Accounting Policies Notes on Accounts Note 1 to 29(B) form Integral Part of Accounts (HiX.garwai) Company Secretary (Part Time) Carpany Secretary (Part Time) Carpany Secretary (Accounts) Carpany Secretary (Part Time) Carpany Secretary (Carpany Secretar	29(A) 29(B) Calef J PPCL	(41.74 (41.74 (41.74 (5.K.Agarwal) Director (Fhance) DIN - 01320750 Sub	(194.6) (194.6) (194.6) (194.5) (194.5) (194.5) (A.P.Mishra) Managing Director DIN - 05183625 ject to our report of even date For R.M. Laß & Co.
XIV XX XIX XXX XXX XXX XXX XXX XXX XXX X	Tax Expense of Discontinuing Operations Profit/(Loss) from Discontinuing Operations (After Tax) (XIII-XI Profit/(Loss) for the Period (XII + XV) Earnings per Equily Share: Basic Diluted Significant Accounting Policies Notes on Accounts Note 1 to 29(B) form Integral Part of Accounts (HiX.garwai) Company Secretary (Part Time) Carpany Secretary (Part Time) Carpany Secretary (Accounts) Carpany Secretary (Part Time) Carpany Secretary (Carpany Secretar	29(A) 29(B) Calef J PPCL	(41.74 (41.74 (41.74 (5.KAgarwa)) Director (Fhance) Director (Fhance) Director (Fhance) Director (Fhance) Director (F.A. 3 Sub Sub Sub Sub Sub Marz, Lacka	(3479323360 (194.6 (194.5 (194.5) (A.P.Mishva) Managing Director DIN - 05183525 Ject to our report of even date For R.M. Lall & Co. TALL Gratered Accountants
XIV XX XIX XXX XXX XXX XXX XXX XXX XXX X	Tax Expense of Discontinuing Operations Profit/(Loss) from Discontinuing Operations (After Tax) (XIII-XI Profit/(Loss) for the Period (XII + XV) Earnings per Equily Share: Basic Diluted Significant Accounting Policies Notes on Accounts Note 1 to 29(B) form Integral Part of Accounts (HiX.garwai) Company Secretary (Part Time) Carpany Secretary (Part Time) Carpany Secretary (Accounts) Carpany Secretary (Part Time) Carpany Secretary (Carpany Secretar	29(A) 29(B) Calef J PPCL	(41.74 (41.74 (41.74 (5.KAgarwa)) Director (Fhance) Director (Fhance) Director (Fhance) Director (Fhance) Director (F.A. 3 Sub Sub Sub Sub Sub Marz, Lacka	(194.5 (194.5 (194.5) (194.5) (194.5) (A.P. Mishra) Managing Director DIN - 05183625 Ject to our report of even date For R.M. Lall & Co. (A.P. Mishra) Ject to our report of even date For R.M. Lall & Co. (A.P. Tewari) (R.P. Tewari)
XIV XX XIX XXX XXX XXX XXX XXX XXX XXX X	Tax Expense of Discontinuing Operations Profit/(Loss) from Discontinuing Operations (After Tax) (XIII-XI Profit/(Loss) for the Period (XII + XV) Earnings per Equily Share: Basic Diluted Significant Accounting Policies Notes on Accounts Note 1 to 29(B) form Integral Part of Accounts (HiX.garwai) Company Secretary (Part Time) Carpany Secretary (Part Time) Carpany Secretary (Accounts) Carpany Secretary (Part Time) Carpany Secretary (Carpany Secretar	29(A) 29(B) Calef J PPCL	(41.74 (41.74 (41.74 (5.KAgarwa)) Director (Fhance) Director (Fhance) Director (Fhance) Director (Fhance) Director (F.A. 3 Sub Sub Sub Sub Sub Marz, Lacka	(3479323360 (194.6 (194.5 (194.5)) (A.P.Mishva) Managing Director DIN - 05183525 Ject to our report of even date For R.M. Lall & Co. TALL Gratered Accountants For R.M. Lall & Co. (R.P. Tewari) Partner
XIV XX XIX XXX XXX XXX XXX XXX XXX XXX X	Tax Expense of Discontinuing Operations Profit/(Loss) from Discontinuing Operations (After Tax) (XIII-XI Profit/(Loss) for the Period (XII + XV) Earnings per Equily Share: Basic Diluted Significant Accounting Policies Notes on Accounts Note 1 to 29(B) form Integral Part of Accounts (HiX.garwai) Company Secretary (Part Time) Carpany Secretary (Part Time) Carpany Secretary (Accounts) Carpany Secretary (Part Time) Carpany Secretary (Carpany Secretar	29(A) 29(B) Calef J PPCL	(41.74 (41.74 (41.74 (5.KAgarwa)) Director (Fhance) Director (Fhance) Director (Fhance) Director (Fhance) Director (F.A. 3 Sub Sub Sub Sub Sub Marz, Lacka	(194.5 (194.5 (194.5) (194.5) (194.5) (A.P.Mishra) Managing Director DIN - 05183525 Ject to our report of even date For R.M. Lall & Co. TALL Gratered Accountants For R.M. Lall & Co. (R.P. Tewari) Partner
XIV XX XIX XXX XXX XXX XXX XXX XXX XXX X	Tax Expense of Discontinuing Operations Profit/(Loss) from Discontinuing Operations (After Tax) (XIII-XI Profit/(Loss) for the Period (XII + XV) Earnings per Equily Share: Basic Diluted Significant Accounting Policies Notes on Accounts Note 1 to 29(B) form Integral Part of Accounts (HiX.garwai) Company Secretary (Part Time) Carpany Secretary (Part Time) Carpany Secretary (Accounts) Carpany Secretary (Part Time) Carpany Secretary (Carpany Secretar	29(A) 29(B) Calef J PPCL	(41.74 (41.74 (41.74 (5.KAgarwa)) Director (Fhance) Director (Fhance) Director (Fhance) Director (Fhance) Director (F.A. 3 Sub Sub Sub Sub Sub Marz, Lacka	(194.9 (194.9 (194.9 (194.9) (194.9) (A.P.Mishra) Managing Director DIN - 05183525 Ject to our report of even date For R.M. Lall & Co. TALL Gratered Accountants

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SHARE CAPITAL (Amount I					
Particulars	As at 31.03.2014	As at 31.03.2013			
(A) AUTHORISED ;					
60000000 Equity share of par value of Rs.1000/- each (previous year 400000000 Equity share of par value Rs,1000/- each)	60000000000	400000000000000000000000000000000000000			
(B) ISSUED SUBSCRIBED AND FULLY PAID UP					
356902268 Equity share of par value Rs.1000/- each (previous year 349487769 Equity share of par value Rs.1000/- each) (of the above shares 36113400 were alloted as fully paid up pursuant to UP Power Sector Reform Scheme for consideration other than cash)	356902268000	349487769000			
TOTAL	356902268000	349487769000			

a) During the year, the Company has issued 7414499 Equity shares of Rs.1000 each only and has not bought back any shares.

b) The Company has only one class of equity shares having a par value Rs. 1000/- per share.

c) During the year ended 31st March 2014, no dividend has been declared by board due to heavy accumulated losses,

d) Detail of Shareholders holding more than 5% shares in the Company:

Shareholder's Name	As at 31.03.2014		As at 31.03.2013	
0	No. of shares	%age holding	No. of shares	%age holding
Government of UP	, 356902268	100%	349487769	100%

e) Reconcillation of No	o. of Shares		(Amount in Rs	
No. of Shares as on 31.03.2013	Issued during the year	Buyback during the year	No. of Shares as on 31.03.2014	
349487769 -	.7414499		356902268	

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NOTE - 2

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RESERVES AND SURPLUS

Particulara -	As at 31.03.2014		As at 31.03.2013	
Capital Reserves Consumers Contributions towards Service Line and other charges		116157947		116157947
As per last financial statement Subsidies towards Cost of Capital assets As per last financial statement		2729354675		2729354675
Surplus As per last financial statement Add:- Profil/(Loss) for the year as per statement of Profit & Loss	(331899239299) (14897703553)	(348796942852)	(297106005699) (34793233600)	(331899239299)
, TOTAL		(343951430230)	and a state of the	(329053726677)

<u>011</u>	ANC AFT LIVATION MOTIO	(Amount In Rs.)
Particulars	As at 31.03.2014	As at 31.03.2013
Share Application Money (Pending for allotment to the Govt. of UP)	5050591	8031 7244500113
TOTAL	5050591	8031 7244500113

Reconcillation of Share Application Mo	ney		(Amount In Rs.)
Share Application Money as on 31.03.2013	Received during the year	. Allotted during the year	Share Application Money as on 31.03.2014
7244500113	50675916918	7414499000	50505918031
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NOTE -4 LONG-TERM BORROWINGS (Amount in Rs.) PARTICULARS As at 31.03.2013 As at 31.03.2014 A. UNSECURED LOANS -TERM LOANS : Govt of UP Loan 150000000 150000000 Less - Transfer to DISCOMS 150000000 150000000 Financial Participation by Consumers Loan 70937278 70937278 Less -Transfer to Discoms 48145084 48145084 22792194 22792194 Add - Interest accrued & due 12944325 12944326 35736520 35736520 Sub Total (A) 35736520 35736520 B. BONDS/LOANS RELATE TO DISCOMS (=) Dakshinanchal VVNL SECURED 9.58% Non Convertible Bonds 48457233662 0 92563908150 78580859031 Banks 12 UNSECURED REC 11198770770 4350000000 9125114200 11287652870 PEC HUDCO 1557346653 2249649883 UP GOVERNMENT (APDRP). LOAN 0 418555268 UP GOVERNMENT (W.B.AIDED PROJECT) 165064912105 LOAN 0 374865290 93099043672 Madhyanchal VVNL (b) SECURED 30291107042 9.68% Non Con 0 41251106912 Banks 46067627447 UNSECURED REC 7876685070 4350000000 PFC 7932246170 7334972200 HUDCO 1808741511 2258370648 UP GOVERNMENT (APDRP). LOAN 0 220685538 UP GOVERNMENT(W.B.AIDED PROJECT) LOAN . 93774407240 0 1053242710 58488378008 e lo next page 100 1.4 ALD ACCO Phiof Bagineer (R.A.B.) SPPCL, Shuki, Bhawas Bala 14-Ashok Mars, Leoksew,

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NOTE - 4 (Continue) LONG-TERM BORROWINGS (Amount In Rs.) PARTICULARS As at 31,03.2013 As at 31.03.2014 Paschimanchal VVNL (c) SECURED 9.68% Non Convertible Bonds 29548019182 0 41795823734 41422885397 Banks - . UNSECURED 4350000000 7444908210 REC 7261746200 PFC 7499106310 HUDCO 1542572183 2451985902 UP GOVERNMENT (APDRP). LOAN 389155870 0 UP GOVERNMENT (W.B.AIDED PROJECT) . * LOAN 87930429819 795280953 56681054132 0 (0) Purvanchal VVNL SECURED 39916466386 9.68% Non Convertible Bonds O 53843786437 57800474139 Backs UNSECURED 4350000000 8756833590 REC 8283482500 PEC 8830049890 HUDCO 1593335653 2342489567 UP GOVERNMENT (APDRP). LOAN 235335911 0 UP GOVERNMENT (W.B.AIDED PROJECT) LOAN 0 116897159658 241245368 69296340883 Kosco (0) SECURED 9.68% Non Convertible Bonds 9890973728 0 Banks 14259070965 13411002960 UNSECURED. REC 1982802360 900000000 PFC 2000944760 1874684800 UP GOVERNMENT (APDRP). LOAN 28133791813 16222695373 ð. 37007613 Sub-Total (B) 491800700435 291767512068 GRAND TOTAL LOAN (A+B) 491836436955 291803248588

te - The terms of repayment, default details and security/guarantee details have been annexed with this note. (Refer Annexure to Note - 4)

of BERTBEET (R.A.W.) SPPCL, Shakir Bhawan Exte 14-Ashek Mars, Leekage,

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Annexure to Note-4 •

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OF BORROWINGS AS REQUIRED IN REVISED SCHEDULE-VI	by Almoine an an Stallante	
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Particulars	As at 31.03.2	014	As at 31,03.20	
earity Deposits from Consumers terest on Security Deposits from Consumers	7000427895 312383930	7312811825	7000427895 312383930	7312811825
ess Provisional Transfer to Datsbinanchal VVNL Madhyanchal VVNL Paschimanchal VVNL Purvanchal VVNL	848500000 736300000 2183500000 2624900000	6391200000	846500000 736300000 2183500000 2624900000	6391200000
TOTAL		921611825		921611825
	SHORT-TERM BOR	ROWINGS		NOTE- 5
Particulara	As at 31.03.	2014	As at 31.03.2	013
Overdraft from Banks				
Central Bank of India (Parl Passu charge on Receivables and Other Cu	and Arrely of Conception	729098843		0
Canara Bank	and free light considerations and	121075036		947722266
(Parl Passu charge on Receivables of Corporation Allahabad Bank		3394798346		314946416
(Pari Passu charge on Receivables of Corporation ICICI Bank		o		38579104
(Part Passu charge on Receivables of Corporation Indian Overseas Bank		968472884		100514920
(Charge on Stock,Receivables & Other Current A Oriental Bank of Commerce (Parl Passu charge on Receivables of Corporatio	Service 2	1439980096		142101019
Bank of India (Part Passu charge on Receivables of DISCOMS		446243157		50000000
Karur Vysya Bank* (Part Passu charge on Receivables of the Comp		758348845		75843904
Loans relates to DISCOMS (Unsecured)				
(a) Dakshinanchal VVNL Now Okhla Industrial Dev. authority	786225000		832400000	
Mandi Parishad	- 0	766225000	416200000	124850000
(b) <u>Madhyanchal VVNL</u> New Okhla Industrial Dev. authority Mandi Parished	478975000	478975000	317400000	4761000
(c) <u>Paschimanchal VVNL</u> New Okhla Industrial Dev. authority Mandi Parishad	467225000 0	487225000	345900000	5188500
(d) <u>Purvanchal VVNL</u> New Okhla Industrial Dev. authority	631175000		402450000	
Mandi Parishad (e) Kesco	0	631175000	201230000	6038900
New Okhla Industrial Dev. authority Mandi Partshad	156400000	155400000	101840000	1527600

The amount of default of Short-Term Borrowings (Over Draft from Banks) is Rs.8348845/- as on 31,03.2014 Previous year Rs.13588250-)

Note *- The Loans of New Okhla Industries Dev Authority and Mandi Parishad are guaranteed by GoUP.

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Chief Engineer (R.A.U.) UPPCL, Shas Injawat. Exta 14. Asheik More LHELM -----

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	TRADE PAYABLE	NOTE-7 (Amount in Rs.)
Particulars	As at 31.03.2014	As at 31.03.2013
Liability for Purchase of Power	134465712903	194941251332
TOTAL	134455712903	194941251332

OTHER CURRENT LIABILITIES

			18	mount in Rs.)
Particulars	As at 31.03.	2014	As at 31.03.2	
Interest accrued & due Current Maturity of Long Term Borrowir Liability for Capital Suppilos/ Works		13134518016 '3300000000 1281668314		12235871662 3657119669 1283500373
Liability for O & M Supplies / Works		204794972		205115413
Statt Related Liabilities		776663762		881427519
Deposits & Retendons from Suppliers J	Others	462186027		463875802
Electricity Duty & Other Levias payable		694125341		694125341
Deposit for Electrification works Sundry Llabilities Payable to UPJVNL Liabilities for Expenses		1316568528 288956692 392780743 385672849		1316568628 220353992 394422519 389243089
Liabilities towards UPPCL CPF Trust Liabilities towards Power Sector Em	ployee Trust	284974		894934
Provident Fund	(114585502)		(97743403)	10 M T N
Pension and Gratulty Llability Interest Accrued but not Due on Borrowing	116030593	1445091 7817320214	135307317	37563914
TOTAL Less Provisional Transfer to DISCOMS	ter an an and an	30056983623		21780082855
TOTAL	-	14047783623		5770882855

Note:- Details of Interest Accrued & Due and Current Maturity of Long Term Borrowings is annexed with this Note. (Refer Annexura to Note - 8)

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NOTE- 8

Chief Bagineer (R.A.B.) SPPCL, Shakt Rhewan Exts 14-ABDUR MATE. LACKBON

Annexure to Note-8

			F.Y. 201	3-14				Amount In As.)
T	UNSECURED LOANS							
1	Goup							283084425
	Total- A					-		
H	Loans Relate to Discoms							
SI.No.	Name of the Discom	APDRP	World Bank	HUDCO	REC	PFC	Banks	Total
1	Madhyanchal Vidyut Vibran Nigara Limited	451538833	1435502141	67924173	78279849	72601094	586976530	269280282
2	Purvanchal Vidyut Vitran Nigam Limited	481481083	330451207	70639634	100473002	91629758	734232250	180888691
3	Paschimanchal Vidyut Vitran Nigam Limited	798182289	1080551175	78655669	72510355	83003478	527139754	261514272
4	Dakshinanchal Vidyut Vitran Nigam Limited	856329765	508870017	68190496	138682759	128039683	1181537633	288185035
5	KESCO ·	75996590		1	24794102	22458109	180942350	30419115
	Total-B	2651488540	3355474540	283409972	414740057	377732122	3210828517	1030367375
-	Total Interest Accrued & Due (Total A+I	3) .					and the second sec	1313451801

1	UNSECURED LOANS							
1	GoUP							2830844258
	Total-A						1110	
111	Loans Relate to Discoms						1	
SI,NO.	Name of the Discom	APDRP	World Bank	HUDCO	REC	PFC	Banks	Total
1	Madhyanchal Vidyut Vitran Nigam Limited	391773391	1435502141	34780601	0	0	654527693	2516583826
2	Purvanchal Vidyut Viluari Nigam Limited	417753633	330451207	36428604	0	0	854236597	1638870041
3	Paschimanchal Vidyut Vitran Migum Limited	890830520	1030651175	38194545	0	D	657478496	2467154836
4	Dakshivanchal Vidyut Vitran Migars Limited	743019319	506870017	34692032	0	0	1217116552	2503698030
S	KESCO	65940642	0	0	0	D	212780029	278720871
	Total-B	2309317605	3355474540	144095782	0	0	3596139477	9405027404
	Total Interest Accrued & Due (Total A+E	1						12235871662

F.Y. 2012-13

Statement of Current Maturity of Long-Term Borrowings

-		F.Y. 2013-14			
1	Loans Relate to Discoms				
SL No.	Name of the Discore	APDRP	World Bank	HUDCO	Total
	Machyaschal WHL	0		755674772	7155674772
	Purvanchal WINC	0	. (848220109	\$44220189
3	Paschimenchal WNL	0	1	908495069	908455089
	Dakshinanchai WML	. 0		787609950	717603950
3	AESCO	0		0	0
	Total (C)	0		33000000000	3300000000
	Total Current Matu	rity of Long-Term Sorron	Mags		3300000050

		F.Y. 2012-13			3
	Louis Ralaia ta Urscoms			1 million	
SL ND.		APDRP	World Bank	HUDCO I	Total
1	Madhyanchał White	20420462	79810290	776275009	87836576
2	Purvanchal VVN8,	21775089	18280832	867185198	90724191
3	Paschimancha WVNL	35009330	60263037	903839785	99991215
4	Cakshinanchal WNL	36729732	28405710	802900008	87003545
5	KESCO	3424387	01	D	342434
-	Total (B)	120360000	186759669	3350000000	365711965
	Total Current Maturt	y of Long-Term Barrow	foos		365711966



Chief Engineer (R.A. ...) OPPCL, Shakt Hhawan Exts 14-Ashok Marg. Lucknow

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		U.P., POWER CORPORATION LIMITED 14-ASHOK MARG, SHAKTI BHAWAN, LUCKNOW.	CORPC RG, SHAKT	DRATION	LIMITE UCKNOW.	D	2	۵	
	:		TANGIBLE ASSETS	ASSETS					NOTE-9
	GUNE	Grove Block			Denre	Denreciation	-	Nat BI	Block
Particulars As at 31.03.20	i3 Addiu	Deductions / Adjustments*	As at 31.03.2014	As at 31.03.2013	Additions	Deductions / Adjustments*	As at 31,03,2014	As at 31.03.2014	As at 31.03.2013
Land & Land Rights 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	5757 31178894	o	47044651	0			~ 0	47044851	15866757
CX.		0	264701281	106710821	4327908	0	111038720	133662552	146390575
			66947685	31065796	1087361	•	32153157	34794428	35881789
Plant & Machinery 33160927 Vehicles 24060800	1927 2002078 BDD 873345		35163005	14036015	1634360	0.000000	16270375 R457B0R	11757207	18524912 13428417
12	τ.		7394404	2101368	432692		2534060	4860344	3900229
	100 004000 000 000 000 000 000 000 000 0	3040000	CALIGZZUTA	00400740	0102/101	DADROTT	SOFENERIC	705880745	PR75035RA
har		3600000	494878477	211688719	21014120	3420000	229282839	262593588	255077873
					8			4)	(Amount in Rs.)
PARTICULARS As at	As at 31.03.2013	Additions	501	Deduction/ Adjustments	ljustments	Capitalised	ised .	As at 31.03.2014	3.2014
Capital Work in Progress * 526	5262814791	71440413	13	1 179254		25116789	. 687	5308959161	3161
onal Transfer to DISCOMS	26100000	0		0		0		3226100000	0000
	2036714791	71440413	13	179254	4	25116789	89	2082855	161

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NOTE - 11

· Particulara	As at 31.03.2014		As at \$1.03.2013	
	As at o house of			
IG TERM INVESTMENT IN EQUITY INSTRUMENT AT COST (Unquoted)				
DE INVESTMENTS				
Subskilaries ·				
153147400 Equity Shares of Rs.104 each Fully paid up.	1631474000		163 1474000	
(163147400 Equity Shares of Ra.104 each Fully paid up.)				
From this 6000000 shares are alloted for consideration other than cash persuant to KESA Zone EOU scheme 2009			•	
Share Application Money panding for allotment	508932000		0	
and a the second s	2140405000		1531474000	
Lass - Provision for diminution in Investment	2140406000		1531474000	
) Dakahinanchal VVNL				
19463274 Equity shares of Rs. 1000f- each fully paid up	19463274000		19463274000	
(19453274 Equity Shares of Rs. 1000/- each Fully pold up.)	Valacian Bhun			
Share Application Money pending for alloiment	20623352381		11206875402	
anising teleforecentric matters frammed for mentionit	40086625381		30670149402	
Laza - Provision for diminution in Investment	40086625000	381	30670149000	- 4
c) Madhyanchal VVNL				
27803937 Equity shares of Rs. 1000/- each fully paid up	27803937000		23061064000	
(23061064 Equity Shares of Rs.1000- each Fully paid up.)				
Share Application Money pending for allotment	17077961118	-	6961852920	
	44881898118		30022926920	
Less - Provision for diminution in Investment	44881898000	118	30022928000	9
d) Paschimanchal VVNL	bines and and			
24781533 Equity shares of Rz. 1000/- each fully paid up	24781533000		18390963000	
(18390963 Equity Shares of Rs. 1000F each Fully pakl up.)			-	
Share Application Money pending for eliotneni	7636847055		6390570098	
Less - Provision for durinution in Investment	324183800055 32418380000		24781533095 24781533000	
less - Provision for durandian in investment	32418300000		2410 103.3004	
30860718 Equity shares of Rs. 1000/- each fully paid up	30860716000		22041766000	
(22041755 Equity Shares of Ra, 1000L each Fully paid up.)	2000070000			
Share Application Money pending for allotment	10565497810		2813950875	
	41426213810		30860716875	
Losa - Provision for diminution in Investment	41426213000	810	30860716000	
(I) Wa Sonebhadra PGCL		665000		665
665 Equity shares of Rs. 1000/- each hilly paid up				
(655) Equily Shares of Rs. 1000/- each Fully paid up.)		500000		
(g) Ws Jawaharpur Vidyut Utpadan Nigam		300000		500
50000 Equity shares of Rs. 104 each Mity paid up (50000) Equity Shares of Rs.104 each Fully paid up.)				
(h) Wis Yamuna Power generation Co.		125000		325
12500 Equity shares of Rs. 10/- each fully paid up				143
(12500) Equity Shares of Rs.10/- each Fully paid up.)				
(1) We Southern U.P.Power Transmission Co. Ltd.		500000		
50000 Equity Shares of Rs.10/- each Fully paid up.)				
(0) Equity Shares of Rs.10/- each Fully paid up.)				
Il Associates				
(a) UPPTCL	1. 15 2 4			
22133352 Equity shares of Rs. 1000/- sach fully paid up	22133352000.		22133352000	
(22133352) Equity Shares of Rs. 10004- each Fully paid up.)				
from this 18429700 shares are alloted for consideration other than cash.				
Share Application Money pending for alloiment	22133352000	-	22133352000	
Less - Provision for cimination in investment	2505913000	19527439000	3134118000	1899923
TOTAL		19629230354		1900052
1 Aggingate amount of unquoted investment in equity charas & Share Ap	Dication Money as on 31.0	3.2014 h Ra. 18	3088665364	
(Previous year Rs. 140101442295)		and a start 10		
1 Aggregate amount of provision for diminution made upto 31.03.2014 are	Rs. 153459436000 (Pr	evicus year Rs. 12	1100918000 1	
³ Considering the accumulated losses of Discoms/UPPTOL & Provision				58520000
(Previous year Rs. 12448394000)	and the second s		August and a second as the	

Bagineer (R.A.) -----LACKNOD. MD-Shak' INPPCL

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NOTE - 12"

(Amount in Rs.)

LONG-TERM LOANS AND ADVANCES

Particulars .	As at 31.03	3.2014	As at 31.0	3.2013
LOANS (Secured/Considered Good)				
KESCO - (Subsidiary)	1950000000		1950000000	
(as per UP Transfer of KESA Zone EDU Scheme - 2000)	111111111111111			
Less - Provision for B/D Loan	195000000	1755000000	195000000	1755000000
Interest Accrued & Due	472535334		472535334	
Less - Provision for B/D Interest	472535334	0_	472535334	
B LOANS (Unsecured/Considered Doubtful)				
KESCO (Subsidiary)	227797714		227797714	
Interest Accrued & Due	35844248		35844246	
	263641960	-	263641960	
Less - Provision for B/D Loan & Interest	263641960	0	263641960	
NPCL (Licencee)	56843000		56843000	
Interest Accrued & Due	510929072		437154802	
	567772072	-	_493997802	
Less - Provision for B/D Loan & Interest	567772072	0_	493997802	
Other Licencees	833010		833010	
Less - Provision for B/D Loan	833010	0_	833010	
Others	4062352		4062352	
Less - Provision for B/D Loan	4062352	· 0_	4062352	
Agricultural Bank (Special Programming)				
(Unsecured/Considered Good)		26746000		267460
C Deposits (Unsecured/Considered Good) -				
Others	82244730		82244730	
Lass - Provision for doubtful deposits	8224473	74020257	8224473	740202

 TOTAL		18557662	157	1855766257
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 hypert .	Und	- thing and	1 las	THE &
		- (A SULL	P
		artin	list.	RED ALCOURS
			CL. Shaki Marte	A. E.U.
	ł		CL. Shaki and	

			•	NOTE - 13
OTHE	R NON - CURRENT	ASSETS		(Amount in Rs.)
Particulars	As at 31.03.	2014	As at 31.	
			- Million - San	
Restructuring A/c		17843038434		17693038434
Receivables on account of Loan				
(Unsecured and Considered good)				12
Madhyanchal VVNL	92167665729		52936079112	
Paschimanchal WNL	86287857436		53034631597	
Dakshinanchal VVNL	163507565452		90055973231	
Purvanchal WNL	115303824005 -		66477269037	
KESCO .	28133791813	485400704435	16185687759	278689640736
terre the second second		503243742869		296382679170
				(Amount in Rs.)
Particulara	As at 31.0	3.2014	As at 3	(Amount in Rs.) 1.03.2013
(a) <u>Stores and Spares</u> Stock of Materials - Capital Works Stock of materials - O & M	As at 31.0 5835698843 731610028	6567308871	As at 3 5835698843 731084346	1.03.2013 6566783189
(a) <u>Stores and Spares</u> Stock of Materials - Capital Works Stock of materials - O & M (b) Others*	5835698843	6567308871 467617673	5835698843 731084346	1.03.2013 6566783189 467617873
(a) <u>Stores and Spares</u> Stock of Materials - Capital Works Stock of materials - O & M (b) Others* SUB TOTAL	5835698843	6567308871	5835698843 731084346	1.03.2013 6566783189 467617873
(a) <u>Stores and Spares</u> Stock of Materials - Capital Works Stock of materials - O & M (b) Others* SUB TOTAL Less - Transfer to	5835698843 731610028	6567308871 467617673	5835698843 731084346	1.03.2013 6566783189 467617873
(a) <u>Stores and Spares</u> Stock of Materials - Capital Works Stock of materials - O & M (b) <u>Others*</u> <u>SUB TOTAL</u> <u>Less -</u> Transfer to Uttranchal PCL	5835698843 731610028 471601744	6567308871 467617673 7034926544	5835698843 731084346	1.03.2013 6566783189 <u>467617873</u> 7034400862
(a) <u>Stores and Spares</u> Stock of Materials - Capital Works Stock of materials - O & M (b) <u>Others*</u> SUB TOTAL Less - Transfer to	5835698843 731610028	6567308871 467617673	5835698843 731084346 471601744 4254500000	1.03.2013 6566783189 467617873 7034400862 472510174
(a) <u>Stores and Spares</u> Stock of Materials - Capital Works Stock of materials - O & M (b) <u>Others*</u> <u>SUB TOTAL</u> <u>Less -</u> Transfer to Uttranchal PCL	5835698843 731610028 471601744	6567308871 467617673 7034926544 4726101744	5835698843 731084346 471601744 4254500000	1.03.2013 6566783189 467617873 7034400862 4725101744
(a) <u>Stores and Spares</u> Stock of Materials - Capital Works Stock of materials - O & M (b) <u>Others*</u> SUB TOTAL <u>Less -</u> Transfer to Uttranchal PCL DISCOMS (Provisional)	5835698843 731610028 471601744 4254500000	6567308871 467617673 7034926544 4726101744	5835698843 731084346 471601744 4254500000 2120430260	

Other materials include material issued to fabricators, obsolete material, scrap transformer sent for repair store, excess/shortage pending for investigation and material in transit.

Inventories are valued at cost.

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Engineer (R.A.W.) HEBWHE BEER Shaki VID N-Asbok Mars, Lebhnart.

TRADE RECEIVABLES

NOTE - 15

			(4	mount in Rs.) -
Particulars	As at 31.03.	2014	As at 31.03	2013
Sundry Debtors	76165343942		75610905576	
Less - Transfer to DISCOMS	71211853933		71211853933	•
SUB TOTAL	4953490009		4399051643	
Less - Allowance for Bad & Doubtful Debts	2957897879	1995592130	2930175961	1468875682
Sundry Debtors through KESCO	6204820956		6204820956	
Less - Allowance for Bad & Doubtful Debts	8204820958		6204820956	-
Debtors - Sale of Power (Subsidiary)				
KESCO	5340770018		8937379601	
Dakshinanchal VVNL	32533011283		45120677225	
Madhyanchal VVNL	34209539078	•	34098104966	
Paschimanchal VVNL	12287321718	,	11284812460	
Purvanchal VVNL	89080138135		71559887738	
SUB TOTAL	153450780232	-	171000681990	
Less- Amount received centrally from Govt. Depta"	705534397		18490085245	
	152745245835	and the statements	152510576745	-
Less - Allowance for Bad & Doubtful Debts	7637262292	145107983543	7625528837	144885047908
Total		147103575573		146353923590
Debts outstanding for a period exceeding six				
months from the date they are due for payment				
Secured & Considered Good				
Unsecured & Considered Good Considered Doubtful	36271343902		52095866725	
Considered Douodul	10966705771		11799575393	
Other Debts -	47238049673		63895442118	
Unsecured & Considered Good	110832231771		94258056865	
Considered Doubtful	5833275356		4960950361	
	118685507127	163903556800	99219007226	16311444934
Less - Provision for Bad & Doubtful Debts	58351658407		58312203034	
Less - Transfer to DISCOMS	41551677280	16799981127		1676052575
TOTAL		147103575673		14635392359

.

As per UP Transfer of KESA Zone EDU Scheme - 2000. Receipt from GovL Departments against Electricity dues for and on behalf of Discoms, panding allocation.

ACCO Chief Engineer (R.) SPPCL, Shakti Hhawaa Bata Lackson. Ashok Mars

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CASH AND CASH EQUIVALENTS

NOTE - 16

- Particulars	a As at 31J	3.2014	As at 31.0	3.2013
A Balances with Banks		i anda		
In Current & Other account	8711599286		9435232776	
In Fixed Deposit accounts*	5827162317	14538781603	492617858	9927850634
B Cash on Hand				
Cash in Hand (Including Stamps in hand)	153136263		153102468	
Cash Imprest with Staff	28710043	181846306	28584700	181687168
SUB TOTAL	4	14720607909		10109537802
Less Provisional Transfer to -		ALC: NOT		
Dakshinanchai VVNL	1159500000		1159500000	
Madhyanchal VVNL	901900000		901900000	\$
Paschimanchal VVNL	1535300000		1635300000	
Purvanchal VVNL	1165000000	4861700000	1165000000	4881700000
TOTAL		9858907909	and the state of the	5247837802

SHORT-TERM LOANS & ADVANCES

NOTE - 17

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			(Amount in Rs.)
Particulars	As at 31,03,2014		As at 31.03.2013
-	and the second sec	-	
CES (Unsecured/Considered Good)	000081279		2004 54259

Suppliers / Contractors	(Considered Good)	903981378	Alter Charles In	290151368	
Less - Provision for Doubl	ful Advances	90398138	813583240	29015137	261136231
Tax deducted at source	and the second sec		48406109		40911011
Advance Income Tax			1328233		1328233
Fringe Benefit Tax -	Advance.Tax	5278319	and the second	5278319	1876 1995 1996
Contraction of the second second	Less - Provision	4102821	1175498	4102821	1175498

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NOTE - 18

Particulars	As at 31.03.	2014	As at 31.03	.2013
ncome Accured & Due		51911628		51911628
ncome Accured but not Due		15421463		12624354
Receivables (Unsecured) -		10121100		
Uttranchal PCL	1924715539		1924715539	
UPRVUNL	41065100		34797998	
UPPTCL	239709760		22261186	
Sub Total	2205490399		1981774723	-
Subsidiaries (Unsecured) -		-		
KESCO	1419444		366638487	
Dakshinanchal WNL	376197034		3780620455	
Madhyanchal VVNL	397778476		4356761998	
Paschimanchal VVNL	461553779		4108729968	
Purvanchal VVNL	468801736		3768305910	
Sub Total	1705750469	-	16379056818	
Employees	472114563	-	471972949	
Others	7881408828		6900476280	
Total	12264764259		25733280770	
Less - Provision for Doubtful Receivables	1226476426	11038287833	2573328077	23159952693
Receivables on account of Loan (Unsecured)			
Madhyanchal VVNL	9481144778		14261710927	
Less - Llabilitles against Loan	5333177782	4147966996	5860517782	840119314
Paschimanchal VVNL	10198379055		14902168608	Contractor and
Less - Liabilities against Loan	7035815933	3162563122	7285815933	761635267
Dakshinanchal VVNL	11405234983		18011253752	
Less - Liabilities against Loan	6220244390	5184990593	6977144390	11034109362
Purvanchal VVNL	9966143253		14745679027	
Less - Llabilities against Loan	7094041014	2872102239	8844533083	5901145944
KESCO	996090124		1996030732	
Less - Liabilities against Loan	0	996090124	0	199603073
Prepald Expenses		1420540		533821
	32844855		32844855	
TheR of Fixed Assets Pending Investigation				and the second
Theft of Fixed Assets Pending Investigation Less - Provision for estimated losses	3284485	29560370	3284485	2956037
	3284485	29560370		
	3284485	The second se		
Less - Provision for estimated losses	3284485	The second se		
Less - Provision for estimated losses Less Provisional Transfer to -	•	The second se		
Less - Provision for estimated losses Less Provisional Transfer to - Dakshinanchal VVNL	32400000	The second se	32400000	
Less - Provision for estimated losses Less Provisional Transfer to - Dakshinanchal VVNL Madhyanchal VVNL	32400000 92000000	The second se	32400000 92000000 219800000	2956037 5820821911

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Chief Engineer (R.A.W.) 220,032 14-Alles Mars. Lastage.

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NOTE - 19

REVENUE FROM OPERATIONS (GROSS)

Parliculars	For the Year 31.03.3	and the second sec	For the Year ende	d on 31.03.2013
SALE OF POWER	and the second second second	and the second second	· • 7	
Extra State Consumers	* 7	0		165902708
Supply in Bulk	· .			
a- NPCL	1532153860		1300556114	
b- Subsidiaries				
Dakshinanchal VVNL	86706444537		62565422620	
Madhyanchal WNL	66930429226		47459453430	
Paschimanchal VVNL	113742079127		85461428860	
Purvanchal VVNL	79663472579		57881693100	
KESCO	16635931724	365210511053	11335656310	266004210434
TOTAL		365210511053	1	266170113142

NOTE - 20

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OTHER INCOME

Particulars	For the Year e 31.03.20	and the second se	For the Year ended	on 31.03.2013
a Interest from ;				
Loans to Staff	745440	5	635719	
Loans to NPCL (Licencee)	73774270		64188305	
Fixed Deposits	124193986		20439698	
Others	16075587	214789283	39708121	124971843
b Other non operating income				
Income from Contractors/Suppliers	1148384		2880105	
Rental from Staff	2098556		1467688	
Miscellaneous Receipts	31072218	34319156	2254178	6601972

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TOTAL

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PURCHASE OF POW

NOTE - 21

PURCHAS	EOFPOWER	
		(Amount in Rs.)
Particulars	or the Year ended on 31.03.2014	For the Year ended on 31.03.2013
ower Purchased from -		
NTPC	83754268985	81355877037
Power Trading Corporation Ltd.	1906882261	1011994633
NPCIL	7142787220	6641733081
UPRVUNL	84865875362	53172992994
Sata JVNL	6256071944	3305130329
NHPC	10057606449	9646999198
UPJVNL	687665651	748300380
Adaní Export	390621777	0
NTPC (WNL)	3181634871	201073511
Tata Power Trading Co. Ltd.	637580481	7677013
Global Energy Ltd.	405951402	577432811
LANCO EU LIM / NETS	54794911	5545352053
THOC	9065544114	9076576110
Vishnu Prayag	. 3561534478	4177262250
ROSA Power Co. Ltd.	45084354519	40524695836
Arawall Power Co. Pvt. Ltd.	2569856215	896775999
Power Purchase Through Energy Exchange	5769901180	211836833
Baja) Energy PvLLtd.	17357044238	16495011083
Lanco Anpara Power Ltd.	19470759102	12055639306
SASAN (UMPP)	223201748	325859
G.M.R. Energy Pvt. Ltd.	74971215	
Co-Generating Units	14488707313	15350805863
Surcharge	4617650035	7195000393
Unscheduled Interchange & Reactive Energy Chi	arges (1704457816)	15685054594
Inter-state Transmission & Related Charges to -		
Power Grid Corporation Ltd.	12718564745	11676731999
Power System Operation Corp.	51529259	57428458
TOTAL - Purchase of Power	332679201657	29561870762
Less - Rebate against Power Purchase	342839025	3931311
TOTAL	332336362632	295579394505

EMPLOYEES COST

NOTE - 22

	the second states	(Amount in Rs.)
Particulars	For the Year ended on 31.03.2014	For the Year ended on 31.03.2013
Salaries & Allowances	541105172	556433150
Deamess Allowance	473814447	376513167
Other Allowances	64124318	67939079
Bonus/ Ex-gratia	4379221	4614729
Medical Expenses (Re-Imbursement)	41349666	35156813
Leave Travel Assistance	2760	20798
Eatned Leave Encashment	84085759	79121576
Steff Welfare Expenses	5413285	2834112
Pension & Gratuity	162279145	150805158
Other Terminal Benefits	7853269	6083269
Expenditure on Trust	1658438	1618628
SUB TOTAL	1386075460	1291140477
LESS - Expenses Capitalised	1311999	1682005
- TOTAL	1384763461	1289458472

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NOTE - 23

	FINANCE COST	<u>s</u>	(Ar	nount in Rs.)
Particulars	For the Year 31,03.2		For the Year 31.03.2	a data and
a Interest on Loans Working Capital	1509330071	1509330071	1799649927	1799649927
b Other borrowing costs Finance Charges	28017030		30117288	
Bank Charges Guarantee Charges	194187470 14500000	236704500	135682487 14500000	180299775
GRAND TOTAL		1746034571		1979949702

NOTE - 24

DEPRECIATION AND AMORTIZATION EXPENSE

· Particulars	For the Year e - 31.03.20		For the Year e 31.03.20	and a second sec
Depreciation on - Buildings Other Civil Works Plant & Machinery Vehicles Furniture & Fodures Office Equipments	4327908 1087361 1634380 2148475 432692 <u>13309960</u>	22940756	4136050 1087361 1537157 2428428 348377 11804363	21341738
GRAND TOTAL	and a state of the	22940756	1. 200	21341736

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NOTE - 25

NOTE -26

ADMINISTRATIVE, GENERAL & OTHER EXPENSES

			(Am	ount in Rs.)
Particulars	For the Year e 31.03.20		For the Year en	and a second second
				-
Rent		580927		- 732058
INSUIGNOB	•	358457		245849
Communication Charges		8144680		7603456
Legal Charges		20248544		21365805
Auditors Remuneration & Expenses				
· Audit Fee	380000		288000	
Service Tax	46968	426968	35597	323597
Consultancy Charges		15125128		14987498
Technical Fees & Professional Charges		1742003		1802953
Travelling and Conveyance		23114870		22965636
Printing and Stationery		2722420		4017812
Advertisement Expenses		14470187		5243828
Electricity Charges		34375180		25202450
Water Charges		13257	,	13145
Entertainment		1078483		94751
Expenditure on Trust		80051		82151
Miscallaneous Expenses		70756598		78144540
SUB TOTAL		193237759		183826329
LESS - Expenses Capitalised		947678		976278
TOTAL		192290081		182850851

REPAIRS AND MAINTENANCE

Particulars	For the Year e 31.03.20		For the Year e 31.03.20	C Taken Scone
Plant & Machinery Buildings Other Civil Works		7131894 45139983 189075		5524301 50212154
Vehicles - Expenditure Less - Transferred to different Capital &	8127258	100.005	4221425	
O&M Works/Administrative Exp. Furniture & Fotures Office Equipments	8127258	0	4221425	0 0 5227438
TOTAL		59514111		60963891

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NOTE - 27 **BAD DEBTS & PROVISIONS** (Amount In Rs.) For the Year ended on For the Year ended on Particulars . . 31.03.2014 31.03,2013 PROVISIONS (10287552190) 39455373 Doubtful Debts (Sale of Power) Doubthil Loans and Advances 16587899 Short Term 61383001 73774270 135157271 64188305 80776204 Long Term -1346851651 . 358099307 Doubtful Other Current Assets (Receivables) Diminution in Investment 42358520000 12448394000 2619717321 TOTAL 41186280993

Particulars	For the Year ended on 31.03.2014	(Amount in Rs.) For the Year ended on 31,03,2013
INCOME	-	
a Other Income b Other Excess Provision c Depreciation Under/Excess Provided	958838 0 0	407120349 (24985) 327616
SUB TOTAL	958838	407422979
EXPENDITURE		
a Employee Cost	9217	(8357571)
b Power Purchase	3375451260	(190273974)
c Administrative & General Exp	54771951	(32700597)
d Depreciation Under/Excess Provided	(137150)	. 0
SUB TOTAL	3430095278	(231332142)
NET PRIOR PERIOD INCOME/(EXPEND	ITURE) . (3429136440).	638755121
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U.P. POWER CORPORATION LIMITED

NOTE NO. 29 (A)

SIGNIFICANT ACCOUNTING POLICIES

1. GENERAL

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- (a) The financial statements are prepared in accordance with the applicable provisions of the Companies Act, 1956. However where there is a deviation from the provisions of the Companies Act, 1956 in preparation of theseaccounts, the corresponding provisions of Electricity (Supply) Annual Accounts Rules 1985 have been adopted.
- (b) The accounts are prepared under historical cost convention, on accrual basis unless stated otherwise and on accounting assumption of going concern.
- (c) Subsidy, Grant, Insurance and Other Claims, Refund of Custom Duty Interest on Income Tax & Trade Tax and Interest on loans to staff is accounted for on receipt basis after the recovery of principal in full.
- 2. FIXED ASSETS
- (a) Fixed Assets are shown at historical cost less accumulated depreciation.
- (b) All costs relating to the acquisition and installation of fixed assets till the date of commissioning are capitalized.
- (c) 'In the case of commissioned assets, where final settlement of bills with the contractor is yet to be affected, capitalization is done, subject to necessary adjustment in the year of final settlement.
- (d) Due to multiplicity of functional units as well as multiplicity of function at particular unit, employees cost and general & administration expenses to capital works are capitalized @ 15% on deposit works and @ 11% on other works on the amount of total expenditure.
- (e) Borrowing cost during construction stage of capital assets are apportioned on the average balance of capital work in progress for the year. The determination of amount of borrowing cost attributable to capital works are capitalized as per the computation method given in the Electricity (Supply) Annual Accounts Rules 1985.

3. DEPRECIATION

(a) Depreciation is charged on Straight Line Method at the rates specified in Schedule XIV of the Companies Act 1956.

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PPCL, Shakri Hhawas Exts . 4-Asbob Mars, Lackpop (b) Depreciation on additions to / deductions from Fixed Assets during the year is charged on Pro rata basis.

The Fixed Assets are depreciated up to 95% of original cost except in case (c) of temporary erections/constructions where 100% depreciation is charged.

4. INVESTMENTS

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Long term investments are carried at cost. Provision is made for diminution, other than temporary, in the value of such investments.

STORES & SPARES 5.

- Stores & Spares are valued at cost. (a)
- Steel scrap is valued at realizable value and scrap other than steel is (b) accounted for in the accounts as and when sold.
- Any shortage /excess of material found during the year end are shown as (c) "material short/excess pending investigation" till the finalization of investigation.

REVENUE/ EXPENDITURE RECOGNITION 6.

- Revenue from sale of energy is accounted for on accrual basis. (a)
- Late payment surcharge recoverable from subsidiaries and other bulk (b) power purchasers are accounted for on cash basis due to uncertainty of realisation.
- Sale of energy to subsidiary distribution companies is accounted for, on the (c) rates decided by the management.
- All prior period income & expenditure are shown in the current period as a (d) distinct item.

POWER PURCHASE 7.

Power purchase is accounted for in the books of Corporation as below:

- (i) · In respect of Central Sector Generating Units and unscheduled interchange/reactive energy, at the rates approved by Central Electricity Regulatory Commission (CERC).
- (ii) In respect of State Sector Generating Units and unscheduled interchange/reactive energy, at the rates approved by U.P. Electricity Regulatory Commission (UPERC).
- In respect of Power Trading Companies, at the mutually agreed (iii) rates.

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8. EMPLOYEE BENEFITS

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- (a) Liability for Pension & Gratuity in respect of employees has been determined on the basis of actuarial valuation and has been accounted for . on accrual basis.
- Leave encashment, medical benefits and LTC are accounted for on the (b) basis of claims received and approved during the year.

PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS 9.

- Accounting of the Provisions is made on the basis of estimated (a) expenditures to the extent possible as required to settle the present obligations.
- (b) Contingent liabilities are disclosed in the Notes on Accounts,
- The Contingent assets of unrealisable income are not recognised. (c)

Gupta) IAH General Manager

(Accounts)

(S.K. Agarwal) Director (Finance) DIN - 01320750

Ve-Ashok Mars. Lacknow

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(A.P. Mishra) Managing Director DIN - 05183625

Place : Lucknow Date: 16th March, 2015

npany Secretary

(Part Time)

Subject to our report of even date For R. M. Lall & Co. Chartered Accountants (R.P. Tewan) Partner Chief Bogincer (R. A. U.) M. No.071448 PPCL, Shakt Bhawan Exto

U.P. POWER CORPORATION LIMITED NOTE NO. 29 (B)

NOTES ON ACCOUNTS ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2014 AND PROFIT & LOSS STATEMENT FOR THE YEAR ENDED ON THAT DATE

- The Corporation was incorporated under the Companies Act, 1956 on 30.11.1999 and commenced the business w.e.f. 15.01.2000 in terms of Government of U.P. Notification No. 149/P-1/2000-24 dated 14.01.2000.
- (b) Vide Govt. of U.P. Notification No. 186/XXIV-I-2000 dt. Jan 15, 2000 the distribution business of KESA Zone of erstwhile UPSEB has been transferred to KESCO, as wholly owned subsidiary company of UPPCL, w.e.f. 15.1.2000.
- (c) Due to division of State of Uttar Pradesh a separate State named Uttaranchal (now Uttarakhand) came into existence and a separate Corporation Uttaranchal Power Corporation Ltd, had taken over commercial operations in the State of Uttaranchal as per Govt, of India notification no. 42/7/2000-R&R dated 05.11.2001.
 - The distribution business of U.P. Power Corporation Ltd. has been transferred to subsidiary companies viz. Madhyanchal Vidyut Vitran Nigam Ltd., Lucknow, Paschimanchal Vidyut Vitran Nigam Ltd., Meerut, Poorvanchal Vidyut Vitran Nigam Ltd., Varanasi & Dakshinanchal Vidyut Vitran Nigam Ltd., Agra (Known as DISCOMs) as per The Uttar Pradesh Power Sector Reforms (Transfer of Distribution Undertakings) Scheme, 2003 issued vide GoUP Notification No. 2740/P-1-2003-24-14P/2003 dated 12.08.2003.

The State Government through Gazette Notification' No. 2974(1)/24-P-2-2010, Dated 23 Dec 2010 made a Provisional Transfer Scheme for the purpose of transfer of the transmission activities including Assets, Liabilities and related proceedings from U.P. Power corporation Ltd. (UPPCL) to the Uttar Pradesh Power Transmission Corporation Limited (UPPTCL/TRANSCO). In terms of this Scheme, the transfer has been made effective from 01.04.2007, the date since which UPPCL and UPPTCL have started working as separate entities for purchase/sale of Bulk power and transmission work respectively.

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The reconciliation of balances of assets and liabilities transferred under Transfer Scheme-2000 vide Notification No.348/P-1/2001

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Chief Bagineer (R.A.U.) UPPCL, Shaki Marwan Extended 14-Ashok Mare, Lucknow 24 dated 25.01.2001 and those appearing in the Unit's accounts have been done. Final balances to be transferred to 'DISCOMs' as on 11.08.2003 and 'TRANSCO' as on 01.04.2007 and the balances to be retained by UPPCL as on 01.04.2007 have been sent to GoUP for approval/notification. The necessary adjustments in this regard shall be done on its approval/ notification by GoUP in the annual accounts under preparation.

The assets and liabilities relating to Utlaranchal Power Corporation Ltd. had been transferred as per an agreement dated 12.10.2003 with Utlranchal Power Corporation Ltd., w.e.f. 9.11.01.

(c)

(b)

(i) Consequent upon transfer of distribution business to four DISCOMs, the provisional balances as on 31.03.2003 as per Notification dated 12.08.03 have been transferred to these companies.

(ii) The transactions pertaining to distribution business during the period from 01.04,2003 to 11.08.2003 are taken in the accounts of UPPCL and debtors outstanding except balances of KESCO, debtors through KESCO and NPCL, as at 11.08.2003 have been transferred to Discoms as per advice of CAG.

(iii) The difference in assets and liabilities transferred to DISCOMs as per provisional Transfer Scheme and the balances available in the UPPCL accounts have been adjusted through Restructuring Account.

(iv) The actual balances of transmission units on 01.04.07 were transferred to UPPTCL (Uttar Pradesh Power Transmission Corporation Limited) instead of the balances of the Uttar Pradesh Electricity Reforms (Transfer of Transmission and Related Activities including the Assets, Liabilities and Related Proceedings) Scheme, 2010 (Provisional TRANSCO Transfer Scheme). The difference between the balances so transferred and the balances of Provisional TRANSCO Transfer Scheme 2010 amounting to Rs. 180.72 Crore was transferred to Restructuring A/c in the FY 2007-08.

(v) Residuary balances of assets and liabilities after the above transfers have been retained in the books of UPPCL.

The transactions affecting the Opening Balances of UPPCL as per the Transfer Scheme 2000 and the Transfer Scheme of KESCO were transferred to Restructuring Account and similarly the transactions affecting the Opening Balances of DISCOMs as per the Provisional Transfer Scheme 12.08.2003 were also transferred to Restructuring Account, pending final adjustments.

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(a) The Debit balance of Rs. 2.68 Crore (previous year Rs. 2.68 Crore) shown as Special Programming Loan from agriculture

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Chief Buginter (R.A.U.) UPPCL, Shaki Hhawan Esta 14-Ashot Mary, Lucenow,

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banks under Note No. 12 "Long Term Loans & Advances" (Rs. 2.57 Crore was transferred through the Transfer Scheme-2000) is subject to reconciliation/confirmation.

(b)

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Provisional loan balances transferred to each of DISCOMs vide the Transfer Scheme 2003 vary with the final audited Balance Sheet for financial year 2002-2003. To take care of these differences following approach had been adopted.

- As per advice of Reform consultants, in the absence of loan agreement wise details, the Institution wise loans had been transferred to DISCOMs.
- (ii) The payment of interest and repayment of loan after 11.8.03 had been apportioned, as per Para (b) (i) above.
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(i)

(c)

- Loans obtained from REC, PFC, HUDCO & GoUP for distribution works received by UPPCL on behalf of DISCOMs after 11.08.2003 were accounted for in UPPCL separately and shown as 'Loans Relate to DISCOMs'. Debt service obligations on account of these loans are accounted for as receivables from respective Discoms, therefore, interest on such loans amounting to Rs. 193.31 crore accrued and due during the year has been shown as receivable from respective Discoms.
- (ii) Ministry of Power, Govt. of India has issued Financial Restructuring Schemes of Distribution Companies on 5th October, 2012. As per the scheme, 50% of the bank loan llability and outstanding power purchase llability of more than 60 days subject to ceiling of accumulated losses of Discoms upto 31st March, 2012 has to be taken over by the State Govt. In this respect it has been decided in the Board of Directors meeting of U.P. Power Corporation Ltd. held on 19th September, 2013 vide Board's resolution no. 740 that ;

(a) Outstanding loans from Banks as on 31.03.2012,

(b) Fresh loans/Bonds for funding upto the power purchase liabilities outstanding as on 31.03.2012 and

(c) Fresh loans taken / to be taken to meet operational losses from 01.04.2012

will be allocated to the Discoms and adjusted against receipts of sale of Power to Discoms. Accordingly necessary adjustment has been carried out in the books of UPPCL showing the referred loans under the title "Loans Relate to Discoms". Debt service obligations on account of these loans are accounted for as receivables from respective Discoms, therefore, interest on such loans

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Shief Bagineer (R.A.B.) OPPCL, Shak Hinswan Exta Aof Ashok Mars, Lacknow, amounting to Rs. 3937.67 crore accrued during the year has been shown as receivable from respective Discoms.

(iii) · As per the provision of Financial Restructuring Plan Bonds @ 9.68% p.a. of Rs. 15810.38 crore have been issued to the bank, Power Finance Corporation and Rural Electrification Corporation Ltd. in October, 2013 and December, 2013 on behalf of Discoms. Accordingly necessary accountal has been carried out in the books of UPPCL and shown under the head "Bonds/Loans Relate to Discoms". Interest on such bonds amounting to Rs. 728.22 crore accrued during the year is shown as receivable from Discoms.

> As per the scheme of FRP the Govt. of U.P. has taken over Bonds of Rs. 5270.13 crore in January 2015.

- GoUP vide G.O. no. 05/30/24-1-14-1041(Budget)/2013 (iv)dated 30.01.2014 has converted outstanding loan amounting to Rs. 422.25 crore into Equity given to UPPCL on behalf of Discoms. Accordingly necessary accountal has been carried out in the books of UPPCL and shown as Equity (Share Application Money) from Govt. of U.P. and investment in Discoms. Consequent upon this, the GoUP loan amounting to Rs. 15.00 crore earlier transferred to Discoms under Provisional Transfer Scheme, has now been adjusted through Restructuring Account.
- (d) Equity received from GoUP for distribution works is invested in each DISCOM based on physical / financial targets and is shown as investment in respective DISCOMs.

Based on actuarial valuation report dt. 9.11.2000 (adopted by Board of Directors), provision for accrued liability on account of Pension and Gratuity has been made @ 16.70% and 2.38% respectively on the amount of basic Pay and D.A. paid to employees.

The Company is making efforts to recognise and identify the location of land along with its title deed as well as of other fixed assets, transferred under various Transfer Schemes for the purpose of maintaining fixed assets registers.

Where historical cost of a discarded/ retired/ obsolete fixed asset is not available, the estimated value of such asset and depreciation thereon has been adjusted and accounted for.

The Provision for Bad & Doubtful Debts against revenue from Sale of Power has been made @ 5% on incremental debtors during the year.

Chief Engineer (R.A.W.)

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(b). The details of provision for doubtful loans & advances are as under:-

> Provision @ 10% on the incremental balances of suppliers/ contractors (O&M) has been made under the Note no. 17 of Short term Loans & Advances.

> (ii) Provision @ 100% on interest accrued and due during the year on loan of NPCL has been made under the Note No. 12 of Long term Loans & Advances.

A provision for doubtful receivables @ 10% on the incremental balances appearing under the different heads of "Other Current Assets Note no. 18 (excluding Receivable on account of loan)" has been made.

* (d) Due to non-receipt of loan installments and interest thereon from "Secured and Unsecured Loan to KESCO", no interest on such loans has been accounted for in the books of accounts.

The reconciliation of Inter Unit Transfer balances amounting to Rs. 181.00 Crore (Debit) (previous year Debit Rs. 178.93 Crore) is in process and effect of reconciliation, if any, will be provided for in the coming years.

 Liability towards staff training expenses, medical expenses and LTC has been provided to the extent established.

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8.

(a) Some balances appearing under the heads 'Other Current Assets', 'Long Term and Short Term Loans & Advances', 'Other Current Liabilities', 'Trade Receivables', 'Trade Payables' and Material in transit/ under inspection/ lying with contractors/ fabricators are subject to confirmation/ reconciliation and subsequent adjustments as may be required.

(b) On an overall basis the assets other than Fixed Assets and noncurrent investments have a value on realisation in the ordinary course of business at least equal to the amounts at which they are stated in the Balance Sheet.

11. Basic and diluted earnings per share has been shown in the Profit & Loss Account in accordance with AS-20 "Earnings Per Share". Basic earnings per share have been computed by dividing net loss after tax by the weighted average number of equity shares outstanding during the year. Number used for calculating diluted earnings per equity share includes the amount of share application money (pending for allotment).

(Amount In Rs.) Earning per share: 31.03.2014 31.03.2013 Net loss after tax (numerator used for 14897703553 34793233600 (a) calculation) Weighted average number of Equity 356902268 18498935 (b) Shares* (denominator for, calculating Basic EPS) Chief Engine PPCL, Shas: Bnawan Ext 14-Ashok Mars, Lucknon.

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(c)	Weighted average number of Equity Shares (denominator for calculating Diluted EPS)	369097391	341697920
(d)	Basic earnings per share of Rs. 1000/- each	(41.74)	(194.92)
(e)	Diluted earnings per share of Rs. 1000/-each	(41.74)	(194.92)

(As per para 41 of AS-20 Issued by Institute of Chartered Accountants of India, Potential Equity Shares are treated as Anti Dilutive as their conversion to Equity Share would decrease loss per share, therefore, effect of Anti Dilutive Potential Equity Shares are ignored in calculating Diluted Earning Per Share)

* Calculated on monthly basis.

12. Due to non-formation of finance, accounts, audit, headquarter and other service units in UPPTCL, the employees of UPPCL working in these units were entrusted the work of UPPTCL also, therefore, the services rendered by such UPPCL employees, the 25% of the employee cost and 25% of administrative cost which cannot be segregated of such units have been loaded to UPPTCL during the year.

- Amount due to Micro, Small and medium enterprises (under the MSMED Act 2006) could not be ascertained and interest thereon could not be provided for want of sufficient related information. However the company is in process to obtain the complete information in this regard.
- 14. As the balances of assets and liabilities had been transferred provisionally to Discoms, hence there are still some balances of such assets and liabilities which are related to Discoms lying in the books of UPPCL. Since necessary adjustments will be made on Issuance of notification of Final Transfer Scheme by GoUP as referred in Point no. 2(a) of this note and the said balances is no way pertain to U.P. Power Corporation business, hence, neither any interest on Security Deposit from consumers and financial participation by consumers has been charged nor any provision against the such assets have been made in the books of company.

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Due to implementation of Financial Restructuring Plan of distribution companies, the rate of sale of energy sold to Discoms have been calculated on the basis of cost of energy purchased by UPPCL (duly adjusted with the cost of sale of energy to NPCL) divided by total quantity of energy supplied to Discoms. The Discoms are, therefore, billed with the rate of sale of energy so calculated @ Rs. 4.00848777 /kwh and Rs. 4.32834978 /kwh in FY 2012-13 and 2013-14 respectively and accounted for accordingly as against the accountal of sale of energy on the rates notified by UPERC i.e. Rs. 3.61 /kwh for FY 2012-13 and Rs. 3.92 /kwh for FY 2013-14 as per earlier Accounting Policy. On account of change/of significant accounting policy no. 6(c) i.e.

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"Sale of energy to subsidiaries distribution companies is accounted for, on the rates decided by Management", the sale volume to Discoms has increased by a sum of Rs. 6077.31 crore (FY 2012-13 Rs. 2921.92 crore and FY 2013-14 Rs. 3155.39 crore) in this year resulted in reduction of loss for the year and accumulated loss of the company under the head of "Reserve & Surplus" with a corresponding increase in Sundry Debtors to that extent.

- As per agreement with Noida Power Company Ltd. sale of energy (b) to NPCL upto 45 MVA is to be charged at double the prescribed rates. Since NPCL has disputed the issue and currently the matter is pending before Hon'ble Supreme Court, therefore the sale of energy to NPCL up to 45 MVA is accounted for at the rates approved by UPERC and drawl of energy by NPCL above 45 MVA, has been accounted for at the rates decided by the Management till November 2013. After that the power drawl by NPCL has also been accounted for at the rates decided by the management till February 2014 due to non compliance of verdict of Hon'ble High Court to make a new power purchase agreement by NPCL dictating new terms and conditions between UPPCL. and NPCL. In absence of new agreement, no power has been drawn w.e.f. March 2014 by NPCL.
- Payment to Directors and Officers in foreign currency towards foreign 16. tour was NIL (Previous year NIL).
- Debts due from Directors were Rs. Nil (previous year Nil). 17.

Quantitative Details of Energy purchased and sold: 18.

S No.	Details	2013-14	2012-13
(1)	Total number of Units purchased	84251.840 MU	77707.161 MU
(11)	Total number of units sold	77586.121 MU	73667.397 MU

19. **Contingent Liabilities:**

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S. No.	Details	2013-14 Amount (Rs: in lacs)	2012-13 Amount (Rs. in lacs)
(i)	Capital commitments	-	-
(i) (ii)	Income Tax	164.85*	2.00
(iii)	Power Purchase	46239.09	43367.09
(iv)	Other Contingencies	1 · · · · · · · · · · · · · · · · · · ·	-

* Includes Rs. 162.85 lacs on account of TDS default as per 26 AS.

20. Since the Company is principally engaged in the business of Electricity, and there are no other reportable segments as per AS-17, hence the disclosure as per AS-17 on segment reporting is not required.

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21. Disclosure as per AS-18 (related party): -

Key management personnel:-

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S. No.	S. Name	Designation	Working Period (For FY 2013-14)	
		Appointment	Retirement/ Cessation	
1	Shri Sanjiv Millal	Chairman	16.01.13	17.05.13
2	Shri Sanjay Agarwal	Chairman	17.05.13	Working
3	Shri Ayodhya Prasad Mishra	Managing Director	31.07.12	Working
4	Shri S.K. Agarwal	Director (Finance)	09.01.09	Working
5	Shri Srikant Prasad	Director (Distribution)	14.07.12	Working
6	Shri Radhey Mohan	Director (P.M. & Admn.)	19.11.12	Working
7	Shri Srikant Prasad	Director (Corporate planning)	22.11.11	Working
8	Shrl Sanjay Kumar Singh	Director (Commercial)	08.03.13	Working

(b) Transactions with related parties- Remuneration and Benefits paid to key management personnel (Chairman, Managing Director and Directors) are as follows: -

	Amount (Rs. in lacs		
	2013-2014	- 2012-2013	
Salary & Allowances	57.66	50.58	
Leave Encashment	15.01	-	
Contribution to Gratuity/ Pension/ PF	0.33	2.09	

(c) The company has no related party enterprises other than State owned enterprises, detail/ transactions of which have not been disclosed in view of Para '9' of AS-18 "Related Party disclosures" which exempts State Controlled Enterprises from making any disclosure pertaining for their transactions with other related parties which are also State Controlled.

Due to heavy carried forward losses / depreciation and uncertainties to recover such losses/depreciation in near future, the deferred tax assets have not been recognised in accordance with AS-22 issued by ICAI.

In the opinion of management, there is no specific indication of impairment of any assets as on balance sheet date as envisaged by AS 28 of ICAI. Further, the assets of the corporation have been accounted for at their historical cost and most of the assets are very old where the impairment of assets is very unlikely.

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24. Disclosure as per AS 29 is as under:-

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S. NO.	PARTICULARS	MOVEMENT OF PROVISIONS			
		OPENING BALANCE AS ON 01.04.2013	DI IONIC THE VEND	WITHORAWL OF PROVISION DURING THE YEAR	CLOSING BALANCE AS ON 31.03.2014
. 11	Provision for diminution in Investment	1,21,10,09,16,000	42,98,67,25,000	62,82,05,000	1,63,45,94,38,000
2	Provision for Doubtful debts on Sundry Debtors (Sale of power)	16,76,05,25,754	3,94,55,373	, 0	16,79,99,81,127
3	Provision for Bad & doubtful debts- Other current assets.	2,57,66,12,562	. 0	1,34,68,51,651	1,22,97,60,911
4	Provision for Bad & doubtful debls- Long Term Loans & Advances	1,43,82,94,931	7,37,74,270	0 0	1,51,20,69,201
5	Provision for Bad & doubtful debla- Short Term Loans & Advances	2,90,15,13	6,13,63,001	1 0	9,03,98,138
Total		1,41,90,53,64,38	43,16,13,37,64	1,97,50,56,651	1,83,09,16,45,377

25. The figures as shown in the Balance Sheet, Profit & Loss Statement and Notes thereto have been rounded off to the nearest rupee.

26. Previous year figures have been regrouped and reclassified wherever considered necessary.

(A.K. Gupla)

General Manager

(Accounts)

(S.K. Agarwal) Director (Finance)

DIN - 01320750

(A.P. Mishra)

Managing Director DIN - 05183625

Place: Lucknow Dale: 16th Most ch, 2015

(H.K. Agarwal) Company Secretary

(Part Time)

Subject to our report of even date For R. M. Lall & Co.

Chartered Accountants FRN No.000932C

> (R.P. Tewari) Partner

M. No.071448

BPPCL, Shaar Minean Exte

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Chief Engineer (R.)

CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31st MARCH 2014

-			(Rs. in crors)
-		2013-14	2012-13
	SH FLOW FROM OPERATING ACTIVITIES		
_	Loss Before Taxation & Extraordinary items	(1,148:86)	(3,543.20)
<u>A</u>	lustment For:		
3	Depreciation	2.29	2,13
b	Interest & Financial Charges	174,60	197,99
C	Bad Debts & Provision	4,118.63	261.97
d	Interest Income	(21.48)	(12.50)
	Prior Period Expanditure (Net)	- (342.91)	53.88
1	Fringe Benefit Tax	-	-
Su	rb Total	3,931.13	513.47
0	perating Profit Before Working Capital Change	2,784.27	(3,029.73)
-	fivelment for;		
-	Stores & Spares	(0.05)	(0.05)
5	Trade Receivable	(78.91)	20,535,10
C	Other Current Assets	3,205.47	(3,827,79)
6	Short-Term Loans & Advances	. (62,13)	(17.36)
6	Inter Unit Transfer	(2.07)	(10.04)
F	Other Current Llab.	827,69	175.24
0	Short-Term Borrowings	(80.96)	20.62
h	Trade Payable	(6,047,55)	1,755.98
S	to Total	(2,238.51)	18,631,70
	IET CASH FROM OPERATING ACTIVITIES (A)	545.76	15,601.97
	ASH FLOW FROM INVESTING ACTIVITIES		
	Decrease (Increase) in Fixed Assets	(5.62)	(2.89
5	Decrease (increase) in Work in Progress	(4.51)	0.21
· Č	(Increase)/Decrease in Investments -	(4,298,72)	(1,275.64
1		(20,686.11)	(27,868.96
	- Decrease/(Increase) In Long Term Loans & Advances	(7.38)	(8.42
1	Interest Incomes -	21.48	. 12.50
1	NET CASH GENERATED FROM INVESTING ACTIVITIES (B)	(24,980.96)	(29,141.20
	CASH FLOW FROM FINANCING ACITIVITIES		
	Proceeds from Borrowing :	20,003.32	11,933.04
	Increase from Borrowing		
- 1	Repayment of Borrowing		
i	b Proceeds from Share Capital	741.45	18,653.33
F	c Proceed from Share Application Money	4,326.14	(16,494.5
	d Proceeds from consumers contribution & GoUP capital subsidy (Reseve & Surplus)		
1	a Other long term fiabilities		
	Interest & Financial Charges	(174.60)	(197.9
	g Accumulated losses as per transfer Scheme transferred to PTCL		-
	NET CASH GENERATED FROM FINANCING ACTIVITIES (C)	24,896.31	13,893.8
	INCREASE (DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)	461.11	\$ 354.6
	& CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	524.78	170.1
ASI	A CASH EQUIVALENTS AT THE END OF THE YEAR	935.89	524.7

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Notes to the Cash-Flow Statement This Statement has been prepared under indirect method as prescribed by AS-3 Cash and cash equivalent consists of cash in hand, bank balances with scheduled banks and fixed deposits with banks.

(F) (*) The figures in this statement have been rounded off to the rupees in crore up to two decimals. Previous year figures have been regrouped and rectassified wherever considered necessary.

7 (S.K.Agarwal) Director (Finance) A.K.Gupta) neral Manager (A.P.Mishra) C lanaging Director DIN - 05183625 (Pa DIN - 01320750 (Accounts) Place: Lucknow Date: 16th March, 2015 Subject to our report of even date For RM Lal & Co. Charlered Accountants ALL FRN No. 000932C

(R.P. Tewan) Partner M. No. 071448

Calef Engineer (R A. S.) SPPCL. Share Manor Exts 14-Ashok Mais, Lackson,

R.M. LALL & CO. CHARTERED ACCOUNTANTS

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Head Office: 4/10,Vishal Khand⁻ Gomti Nagar, Lucknow-226010. India Tel.: +91-522-4043793 +91-522-2304172 e-mail:<u>rmlallco@rmlallco.co</u>

Independent Auditors' Report

To, The Members UP Power Corporation Limited, Shakti Bhawan, 14 Ashok Marg, Lucknow.

Report on the Financial Statements

We have audited the accompanying financial statements of U. P. Power Corporation Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2014, the Statement of Profit and Loss and Cash Flow Statement for the year then ended and a summary of significant accounting policies and other explanatory information (which have been signed by us on this date with reference to this report) wherein are incorporated the accounts of Zonal Accounts Office (Material Management) audited by the branch auditor.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance and cash flows of the company in accordance with the accounting principles generally accepted in India including Accounting Standards referred to in Section 211 (3C) of the Companies Act, 1956 ("the Act") read with the General Circular 15/2013 dated 13th September 2013 of the Ministry of Corporate Affairs in respect of section 133 of the Companies Act, 2013. This responsibility includes the design, implementation and maintenance of Internal controls relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error:

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of

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Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement, of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Qualified Opinion

(1) As mentioned in para 2 (a) and 3 of Note no. 29 (B) of transfer schemes of DISCOMs and TRANSCO are pending for approval of Government of Uttar Pradesh (GoUP) and debit balance of Rs. 1,784.30 crores (net) in Restructuring Account under Other Non-Current Assets relates to the transactions offecting the balances of assets and liabilities of the company/DISCOMs/UPPTCL which were transferred under the vorious transfer schemes.

Consequently, the balances of assets and liabilities as at the year-end are subject to confirmation, reconciliation and cansequential adjustments, if any, with these transfer schemes on issue of notification of final transfer schemes by the GOUP.

Details of balances pertaining to DISCOMs which are included in some assets and llabilities in addition to the balances which have already been transferred provisionally to DISCOMs was not provided to us. These balances will also be transferred to the DISCOMs on issue of notification of final transfer schemes by GoUP. Consequently, balances of assets and liabilities are subject to canfirmation, reconciliation and consequential adjustments, if any. Further in view of the above interest on security deposits from consumers and on financial participation by consumers has also not been recognised in the financial statements (Refer para 14 of Note no. 29(B)).

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Current Assets include Rs. 181.00 crores as 'Inter Unit Transfer' being the un-reconciled balance of inter Unit transactions. The Company has informed that the reconciliation of Inter unit account is in process (Refer Para 8 of Note 29(B)).

(4) Documentary evidences in respect of ownership/title of land and lond rights, buildings were not provided to us and hence could not be verified.

(5) Capital work in progress (Note No. 10) aggregating Rs. 208.29 crores as at the year-end include old balances pertaining to the earlier years, in the absence of adequate information we are unable to comment on the appropriateness of the such amount.

Dues payable to Micro, Small and Medium Enterprises as defined under MSMED Act, 2006 have not been disclosed in accordance with section 22 of the Act and interest, if any, due on such bolances has also not been recognized in the financial statement as sufficient information is not available with the Company (Refer para 13 of Note no. 29(B)).

The balances of all assets and liabilities of the Company other than secured loans, noncurrent investments and bank balances are subject to confirmation, reconciliation and consequential adjustments, if any. Further in view of the above and in the absence of adequate information, we are unable to comment on the adequaty or otherwise of the pravision for bad & doubtful debts made in respect of Long Term Loans & Advances (Note no. 12), Other non-current assets (Note no. 13), Trade Receivables (Note no. 15), Short Term Loans & Advances (Note na. 17) and Other Current Assets (Note No. 18).

(8) It was observed that the maintenance of party-wise subsidiary ledger and its reconciliation with primary books of accounts i.e. cash book and sectional journal are not proper and effective as various transfer schemes notified by the government were not final and the party-wise reconciliation of balances as at the beginning of the year is still in process.

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The inventories have been valued at cost and not of Tawer of cost or net realizable value' as required by AS 2' Valuation of inventories'. (Refer accounting policy no. 5 of Note no. 29(A)). Further, in the absence of sufficient and appropriate information, we are unable to comment on the adequacy or otherwise of provision made for old, obsolete and unserviceable stores.

(b) Recognition of interest on loans to staff and other items of income mentioned in accounting policy no.1 (c) of Nate no. 29 (A) has been dane on cash basis. This is not in accordance with the provisions of AS 9 'Revenue Recognition'.

(c)

The cost of fixed assets includes employees cost and general & administration expenses as per the accounting policy 2(d) of Note no. 29 (A). This is not in

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accordance with the provisions of Accounting Standard (AS) 10 "Accounting for fixed assets".

Leave encashment is accounted for on the basis of claims received and approved during the year (Refer accounting policy no. 8 (b) of Note no. 29 (A)). Further, provisions for pension and gratuity in respect of employees has been made on the basis of actuarial valuation report dated 09.11.2000 adopted by the Board of Directors (Refer accounting palicy number 8 (a) of Note no. 29 (A) and para 5 of Note no. 29(B)).

Recognition, measurement ond disclosure of employee benefits is not in accordance with the provisions of AS 15, Employees Benefits (revised 2005).

In the obsence of adequate information substantiating the opinion of the Management of the Company on impairment of assets as mentioned in para 23 of Note no. 29(B), we are unable to comment on the compliance with the provisions of Accounting Standard (AS) 28 'Impairment of Assets'.

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The financial statements of the Zonal Accounts Office (Material Management) were not prepared by the Campany and the financial statements of the Company have been prepared by incorporating the triol balances of Zonal Accounts Office (Material Management). The branch auditor has also expressed the audit opinion on the Trial Balances as at 31st March, 2014 of the Zonal Accounts Office (Material Management).

In view of the above, we are unable to comment on the basis of classification of the assets and liabilities, income & expenditure of Zonal Accounts Office (Moterial Management) in the financial statements of the Company as also whether such classification is in accordance with the requirement of Schedule VI of the Companies Act, 1956.

(11) Provision towards Wealth Tax Liability has not been made by the Campany for current year and previous years.

(12) For want of complete information, the cumulative impact of our observations in paros 1 to 11 above and in the annexure to this Report is not ascertained.



The Borneer (R.A.W.) PPCL Shas Hiswan Extra 14-Ashob Marg, Lacknow

Emphasis of matter

We draw attention to para 4 (c) of Note No. 29(B) stating that interest amounting to Rs. 4859.20 crores during the year has been shown as receivables from respective Discoms. Our opinion is not qualified in respect of this matter.

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 In our opinion and to the best of our information and according to the explanations given to us, except for motters described in 'basis for qualified opinion' paragraph the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) In the case of Balance Sheet, of the state of affairs of the Company as at March 31, 2014;
- (b) In the case of the Statement of Profit and Loss, of the loss for the year ended on that date and,
- (c) In the case of the Cash Flow Statement, of the cash flows for the year ended on that date.

Report on Other Legal and Regulatory Requirements

- As required by the Companies (Auditor's Report) Order, 2003 ("the order") issued by the Central Government of India in terms of Section 227 (4A) of the Act, we give in the Annexure a statement on the matters specified in paragraphs 4 and 5 of the Order.
- 2. As required by section 227(3) of the Act, We report that:
 - a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
 - b. In our opinion, and subject to the matters described in para 8 of 'Basis for qualified opinion' paragraph proper books of accounts as required by law have been kept by the Company so far as appears from the examination of those books and subject to our observation in para 10 of basis for qualified opinion paragraph proper returns adequate for the purposes of our audit have been received from branches not visited by us.

. The report on the accounts of the branch offices audited under section 228 by other auditor has been forwarded to us as required by clause (c) of sub-section (3) of

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section 228 and have been dealt with in preparing our report in the manner considered necessary by us;"

d. The Balance Sheet, the Statement of Profit and Loss and Cash Flow Statement dealt with by this report are in agreement with the books of accounts.

e. In our opinion, subject to matters described in para 9 of 'Basis for qualified opinion' the Balance Sheet, the Statement of Profit and Loss and Cash Flow Statement dealt by this report comply with the Accounting Standards referred to in Section 211(3C) of the Act;

f. In view of department of company affairs' circular no. 8/2002, the provisions of disqualification of directors as per section 274 (1) (g) of the Companies Act, 1956 are not applicable to the company.

g. The Company has a part-time Company Secretary. This is not in accordance with the provisions of Section 383A of the Companies Act, 1956 which prescribes for the appointment of a whole time Company Secretary in every company having a paid up share capital of Rs.5 crores or above.

Place: Lucknow Date: 16th March, 2015

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Chartered Accountants CRN No. 000932C (R. P. TEWARI) Partner M. No. 071448

For R. M. Lall & Co.

Chief Bagiacer (R.A.U.) Shaki Hnawan Exta

(Annexure referred to In our report of even date to the members of U.P. Power Corporation Limited on the accounts for the year ended on 31st March, 2014)

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On the basis of such tests as we considered appropriate to apply, the information and explanation rendered to us by the management during the course of audit of head office and the Auditor' Report of Zonal Accounts Office (Material Management) audited by other auditors, we report as under :-

i)	(a)	The company has not maintained proper records showing full particulars Including quantitative details and situations of fixed assets as required by the Companies Act, 1955.
	(b)	The company has not carried out physicol verification of the fixed assets hence we are unable to comment whether any material discrepancy was noticed as such or not.
	(ć)	The company has not disposed of substantial part of the fixed assets during the year.
(ii)	.(a)	During the year, the inventory of the company has not been physically verified by the management.
5	(b)	As per the size of the company and nature of its business, adequate procedure of physical verification of inventory was not followed by the management during the year.
	(c)	The company is maintaining proper records of inventory. As the company has not physically verified the inventory during the year, the discrepancies on physical verification can not be commented upon.
(iii) -	(a)	As per the information and explanation given to us, the company has not granted any loans secured or unsecured to companies, firms or other parties covered in the register maintained under section 301 of the Companies Act, 1956.
	(b)	In view of (iii) (a) above the clause nos. (iii) (b), (c) and (d) of the Companies (Auditors Report) Order 2003, are not applicable.
	(c),	As per the information and explanation given to us, the company has no taken any loans, secured or unsecured from companies, firms or othe

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parties covered in the registers maintained under section 301 of the Companies-Act, 1956. (d) In view of (iii) (c) above the clause nos. (iii) (f) and (g) of the Companies (Auditors Reports) Order, 2003 are not applicable. (iv) In our opinion and according to the information and explanations given to us, there are adequate Internal control procedures commensurate with the size of company and the nature of its business for the purchase of inventories and fixed assets and for the sale of goods & services. However, internal control system needs to be strengthened. (v) (a) As per the information and explanation given to us, there are no contracts or arrangements the particulars whereof are required to be entered in the register required to be maintained under section 301 of the Companies Act, 1956. (b) In view of (v) (a) above the clause (v) (b) of the Order, is not applicable. (v)) As per the information and explanation given to us, the company has not accepted any deposits from the public, hence the directions issued by the Reserve Bank of India and the provisions of section 58A, 58AA or any other relevant provision of the Act and the rules framed there under are not applicable. (vii) The Company has an internal audit system for its various units by the firms of Chartered Accountants, but no internal audit was conducted during the year. (viii) In our opinion, the cost records prescribed under section 209 (1)(d) of the Companies Act 1956, have been maintained by the company. We have however, not made a detailed examination of the records with a view to determine whether they are accurate and complete. (ix) (a) According to the information and explanation given to us, the company is generally regular in depositing undisputed statutory dues including Employees' State Insurance, Income Tax, Sales tax, Service tax, Custom duty, Excise duty, Cess, etc. except Wealth Tax, the return of which has not been filed and tax has not been paid for current year and previous years.

> PPGL, Shakt Bhawan Ext., Me-Ashok Mara, Lacknow,

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As informed to us, there are following dues that have not been deposited (b) on account of dispute-: . . SL Name of Assessment Amount Forum where dispute is the Statue year No. (Rs. In pending lakhs) 1991-92 1.00 Hon'ble Income 1. Income Tax Tax Act.1961 Appellate Tribunal Hon'ble 2. 1992-93 1.00 Income Income Tax Tax Act,1961 Appellate Tribunal in a 2014-2015 162.85 3. Income Income Tax Tax Department Act,1961 The accumulated losses of the company are more than fifty percent of (x) the net worth of the company as on the balance sheet date. Further, in our opinion, the company has incurred cash losses during the current financial year as well as in the immediately preceding financial year. (xi)The company has defaulted in repayment of interest and installment due on loans amounting to Rs.1400.54 crores (Refer Annexure attached with Note no.4 and foot note of Nate no. 6 forming part of the Balance Sheet). The company has not granted any loans and advances on the basis of (xii) security by way of pledge of shares, debentures and other securities. (xiii) The company is not chit fund /nidhi /mutual benefit fund/societies; hence clause (xiii) of the Order is not applicable. n.,1 (xiv) The company is not dealing or trading in shares, securities, debenture

BPPCL, Shaki Blaves Exts. 16-Ashok Mark, Luschao-

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	and other investments; hence clause (xiv) of the Order is not applicable.
xv)	 According to the information and explanations given to us, the Company has not given any guarantees for loan taken by others from a bank or financial institution.
(xvi)	As the accounts are not maintained in such manner which could identify the immediate nexus for ultimate usage of loan funds, we are unable to comment whether loan funds were applied for the purpose for which the loans were obtained. However, as per the explanations given by the management the loan funds were applied for the purpose for which the loans were obtained.
(xvil)	As the accounts are not maintained in such manner which could identify the immediate nexus for ultimate usage of funds, we are unable to comment whether short term funds were applied for the purpose for which they were obtained. However, as per the explanations given by the management the funds received on short term basis have not been used for long term investments.
(xviii)	The company has not made any preferential allotment of shares, hence clause (xviil) of the Order is not applicable.
(xix)	The company has not issued any debentures hence clause (xix) of the Order is not applicable.
(xx)	The company has not raised any money by public issue; hence clause (xx) of the Order is not applicable.
(xxi)	Based on the audit procedures performed and the Information and explanations given to us, we report that no fraud on or by the Company has been noticed or reported during the year, nor have we been informed of such case by the management.

Place: Lucknow Date: 16th March, 2015

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For R. M. LALL & CO. **Chartered Accountants** FRN No. 000932C (R. P. TEWARI) Partner M. No. 071448

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PROVISIONAL

U.P. POWER CORPORATION LIMITED

BALANCE SHEET

AS AT

31st MARCH 2015

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PROFIT & LOSS STATEMENT

FOR THE PERIOD ENDED ON

31st MARCH 2015

Registered Office :- 14, Ashok Marg, Lucknow - 226 001.

CONTENTS

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SLNo.	Particulars
	Balance Sheet
2	Profit & Loss Statement
3	Note (1 - 28)
4	Significant Accounting Policies - Note 29(A)
5	Notes on Accounts - Note 29(B)

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PROVISIONAL

BALANCE SHEET AS AT 31st MARCH 2015

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10	moi	int	in	Re	1

Particulars			Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I. EQUITY AND LIABILITIES	nen hilling and an on the state of a second of the state of the second of the		,	1	
(1) Shareholders funds :					
(a) Share Capital			1	397508184000	356902268000
(b) Reserve & Surplus			2	(427652273961)	(343951430230
(c) Money received under sha	ire warrants		-		-
(2) Share Application Money po	ending Allotment		3	101796468229	50505918031
(3) Non-Current Liabilities					
(a) Long-Term Borrowings			4	479631886757	491836436955
(b) Deferred Tax Liabilities (N	et)				-
(c) Other Long-Term Liabilitie	S		,5	921611825	921611825
(d) Other Long-Term Provisio				-	*
(4) Current liabilities					
(a) Short-Term Borrowings			6	13372733689	10358017207
(b) Trade Payable			7	157670702523	134465712903
(c) Other Current Liabilities			8	25706922186	14047783623
(d) Short-Term Provisions					-
TOTAL				748956235248	71508631831
II. Assets					
(1) Non-Current Assets					•
(a)Fixed Assets		e.		and an and a second sec	
(i) Tangible Assets			9	295939912	29588971
(ii) Intangible Assets				-	` #
(iii) Capital Work-in-Progres	SS		10	2219091721	208285916
(iv) Intangible Assets under	Development			-	-
(b) Non-Current Investments	3		- 11	21496135767	19629230364
(c) Deferred Tax Assets (Net)			-	
(d) Long-Term loans and adv	ances		12	1855766257	185576625
(e) Other Non-Current Assets	S	4	13	296532679170	50324374286
(2) Current Assets					
(a) Current Investments				4 1	-**
(b) Inventories			14	1445784619	144159454
(c) Trade Receivables			15	170546192091	14710357567
(d) Cash and Cash Equivaler	nts		. 16	10591931294	985890790
(e) Short-Term Loans and Ad			17	888973044	86449308
(f) Other Current Assets			18	241262969517	2690021490
Inter Unit Transfers				1820771856	181004383
Significant Accounting Policie	25		29(A)		
Notes on Accounts			29(B)		
Note 1 to 29(B) form Integra	Part of Accounts.				

TOTAL

(Surendra Kumar) Dy. Chief Accounts Officer

(K.Gupta) General Manager (Accounts)

Shief Engineer (R.A.W.) INPCL. Shabi Bhawna Lata tacknes

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(S.K.Agarwal) Director (Finance)

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PROVISIONAL

PROFIT AND LOSS STATEMENT FOR THE YEAR ENDED ON 31st MARCH 2015

	Particulars		Note No.	Figures for the Current Reporting Period	Figures for the end of Previous Reporting Period
					005040544050
	Revenue from Operations (Gross)		19	361122463839	365210511053
N	Revenue Subsidies & Grants			540000000	040400420
	Other Income		20	275621674	. 249108439
(N)	TOTAL REVENUE (1+II+III)			366798085513	365459619492
	EXPENSES				
1	Cost of Materials Consumed		24	361156707481	332336362632
2	Purchases of Stock-in-Trade (Power Purchased)	9 4	21	301130707401	332330302032
3	Changes in Inventories of Finished Goods, Work in Progress and Stock-in-Trade				
A	Employee Benefits Expense (Employee Cost)		22	1381068168	1384763461
4	Finance Costs (Interest and Finance Charges)		23	1645908577	1746034571
5	Depreciation and Amortization expense		24	20422458	22940756
G 7	Other Expenses		24	20422400	ELOTO DO
	Administrative, General & Other Expenses		25	252590496	192290081
	Repairs and Maintenance Expenses		26	139152334	59514111
	Bad Debts & Provisions		27	86066410825	41186280993
	TOTAL EXPENSES		Ke I	450662260339	376928186605
VI	Profit before Prior Period Income/(Expenditure),E Extraordinary Items and Tax (IV - V)	xceptional ar	nd	(83864174826)	. (11468567113)
VII	Prior period Income/(Expenditure)		28	163331095	(3429136440)
	Exceptional Items		20	100001000	(0420100440)
IX	Profit before Extraordinary Items and Tax (VI - VI	I - VIII)		(83700843731)	(14897703553)
X	Extraordinary Items	1.117		(00100010101)	
XI	Profit before Tax (IX - X)			(83700843731)	(14897703553)
XII	Tax expense:			(and so from a state	
3)	Current Tax				
b)	Deferred Tax			-	-
	Profit (Loss) for the Period from Continuing Oper	ations (XI - X)	(83700843731)	(14897703553)
XIV	Profit/(Loss) from Discontinuing Operations				
XV	Tax Expense of Discontinuing Operations		~ 1		-
XVI	Profit/(Loss) from Discontinuing Operations (Afte		V)		
				1007000 (870.4)	(4 (2007)000000
	Profit/(Loss) for the Period (XIII + XVI)			(83700843731)	(14897703553)
XVII	Earnings per Equity Share:				
a)	Basic			(214.21)	(41.74)
b)	Diluted		-	(214,21)	(41.74)
	Significant Accounting Policies		A 29(A)		
	Notes on Accounts Note 1 to 29(B) form Integral Part of Accounts.		/ 29(8)		
and the second	Note File 25(b) With mitigran are of recounts.	1	11	and a state of the second state	. 1
	Au	1	Ill	t	ingual
	(Surendra Kuma)	INKI	Supta)	(SKA	narwal
	Dy. Chief Accounts Officer		ager (Accounts)		(Finance)
k					of Engineer (R.A.W.)
			- /		L Shaki Hhawan Extn

SHARE CAPITAL (Amount in Rs.) Particulars As at 31.03.2015 As at 31.03.2014 (A) AUTHORISED : 600000000 Equity share of par value of Rs.1000/- each 600000000000 000000000000 (previous year 600000000 Equity share of par value Rs.1000/- each) (B) ISSUED SUBSCRIBED AND FULLY PAID UP 397508184 Equity share of par value Rs.1000/- each (previous year 356902268 Equity share of par value Rs.1000/- each) 397508184000 (of the above shares 36113400 were alloted as fully paid up pursuant to 356902268000 UP Power Sector Reform Scheme for consideration other than cash) TOTAL . . 397508184000 356902268000

a) During the year, the Company has issued 40605916 Equity shares of Rs.1000 each only and has not bought back any shares.

b) The Company has only one class of equily shares having a par value Rs. 1000/- per share,

c) During the year ended 31st March 2014, no dividend has been declared by board due to heavy accumulated losses.

d) Detail of Shareholders holding more than 5% shares in the Company:

nareholder's Name As at 31.03.2015		As at 31	.03.2014	
Government of UP	No. of shares	%age holding	No. of shares %age hol	
Government of UP	397508184	100%	356902268	100%

e) Reconciliation of No. of Shares

Reconciliation of No. of Shares					
No. of Shares as on 31.03.2014	issued during the year	Buyback during the year	No. of Shares as on 31.03.2015		
356902268	40,605,916.00	-	. 397508184		

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Dief Buginder (R.A.W.) Bhawas Exts. CL. Shakl Lacknow. shok)

NOTE - 1

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U.P.POWER CORPORATION LIMITED

14-ASHOK MARG, SHAKTI BHAWAN, LUCKNOW.

NOTE - 2

÷ RESERVES AND SURPLUS

			· · · · · · · · · · · · · · · · · · ·		(Amount in Rs.)
	Particulars	As at 31.0	3.2015	As at 31.0	03.2014
(i) Cons Serv	al Reserves umers Contributions towards ice Line and other charges ir last financial statement	• <u>•</u> ••••••••••••••••••••••••••••••••••	116157947		r 116157947
(II) assel	idies towards Cost of Capital ts r last financial statement		2729354675		2729354675
Surp As pe	lus er last financial statement	(346796942852)	:	(331899239299)	
	 Profit/(Loss) for the year as per ment of Profit & Loss 	(83700843731)	(430497786583)	(14897703553)	(346796942852)
· · · · ·	· TOTAL	and the second state of the	(427652273961)		(343951430230)

IVIAL	HEIGOLEIGSGI	
		NOTE - 3
SH	ARE APPLICATION MONEY	
and an		(Amount in Rs.)
Particulars	As at 31.03.2015	As at 31.03.2014
Share Application Money (Pending for allotment to the Govt. of UP)	101796468229	50505918031
TOTAL	101796468229	50505918031

Share Application Money	Received during the year	Allotted	Share Application Mone
as on 31.03.2014		during the year	as on 31.03.2015
• 50505918031	32118372357109	32067081806911	101796468229

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Chief Engineer (R.A.S.) SPPCL, Shes Showan Exts 14-Asken Mars, Lackson,

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							mount in Rs.)
		PARTICULARS		As at 31.03.	2015	As at \$1.03.201	4
e	UNSE	CURED LOANS -					
		LOANS :			,		
		Govt. of UP					
		Loan		150000000		1500600000	
		Less - Transfer to DISCOMS	***	150000000	-	150000000	
		Financial Participation by Consum	ors	70937278		70937278	
		Loan Less - Transfer to Discoms		48145084		49145084	
		transfer to broad the	-	22792194		22792194	
		Add - interest accrued & due		12944326	35736520	12944326	35736520
	***********	and the second s	Sub Total (A)		35736520		35736520
1	BON	DS/LOANS RELATE TO DISCOMS	inder some og her stander og her stander og her som er				
	DOM	COLUMN RECEIVE TO PROVING					
	(a)	Dakshinanchal VVNL SECURED					
		9 68% Non Convertible Bonds		32304812225		48457233662	
		Banks		98926216546		92563908150	
		UNSECURED					
		REC		12606244731		11198770770	
		PFC		20263687306		11287652870	
		HUDCO		1260795398	165361756204	1557346653	165064912105
	(6)	Madhyanchal VVNL					
		SECURED		20194064975	4	30291107042	
		9.68% Non Convertible Bonds Banks		48769292076		46067627447	
		UNSECURED REC		12284159031		7878685070	
		PFC		12122085106		7932245170	
		HUDCO		1458876012	82858457280	1606741511	9377440724
	(c)	Paschimanchal VVNL					
	257	SECURED					
		9.68% Non Convertible Bonds		10698673225		29548019182	
		Banks		39733341459		41795823734	
		UNSECURED			5		
		REC	,	8852382171		7444908210	
		PEC		10990101798		7499100310	
		HUDCO		2029258542	81303847193	1642572183	8793042961
				and the second second	*		
	(d)						
		SECURED 9.68% Non Convertible Bonds		26610969175		39916466365	
		Banks		58374496489		57800474139	
		UNSECURED '	3-	2001 1100 100		avalationer	
		REC		13184307551		8756833590	
		PFC		14053022876		8830049800	
		HUDCO		1057788511	113260594602	1593335653	1168971596
	(0)	Kesco					
		SECURED					
		3.68% Non Convertible Bonds		6593980400		9890973728	
		Banks		14179104688		14259070965	
		UNSECURED					
		REC		3076672748		1982802360	***
		PFC		2961747202	26811505038	2000944760	281337918
		Sub-Total (B)		·····	479596150237	and the second second	4918007004
		GRAND TOTAL LC			479631886757		4510304309

The terms of repayment, default details and security/guesanilee telails yave been annexed will this note. (Refer Annexure to Note - 4) Nate .. Wel

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Chief Engineer (K.A. U.) TPPCL, Shasi Shawan Exta. 14-Ashok Mars, Lacknew Un

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DISCLOSURE OF BORROWINGS AS REQUIRED IN REVISED SCHEDULE-VI

		Repayn	Repayment Ferms			Outsto	Outstandlen as on 31 03.2015	2015		Defaulties on 31.03.2015	5102 201		AIII0
Drawl Date	Date of Restru- cturing! Drawi Date		Repay- ment Due From	R0 (%)	Guaranteed By	Principal	Interest	Total	Principal	Interest	Principal Default w.e.f.	Interest Default w.e.f.	Augregate Amount of Guaranteed Loens
im Loan	(interest Ac	m Loan (interest Accrued & Due)	6)										
Total B	Total Borrowngs (UPPCL)	(UPPCL.)					0	0	0	0	,	1	
sconis	0,00	at the second se											
	21.00.12	Moratorium Moratorium 84 Monthly Instalments	Apr-15	12.25% to 13.00%	GoUP Guarantee	a a a			3		ŀ	Mar-15	
		-				3786085077	25998478	3812083555		25998478			. 3812083555
						. 9558564506	66841223	9625405729		66841223			9625405729
						4535331853	31907532	4567239385		31907532			4567239385
						5656954885	38668927	5695623812		38668927			5695623812
						1369402846	9440210	1378843056		9440210			1378843056
						24906339167	172856370	25079195537		172856370			25079195537
						1491581785		1491581785					
						23414757382	172856370	23587613752					
0.06.11	31.03.12	36 Month Moratonum 84 Monthly Instalments	Apr-15	01 %22.51 13.50%	to GoUP Guarantee	U.			*		ł	Mar-15	
					1	2533887773	27903965	2561797738		27909365			2561797738
						4470964494	49060703	4520025197		49060703			4520025197
					The second	2553344584	28150307	2581494871		28150307			2581494871
						3345900980	36899390	3382800370		36899390	-		3382800370
						831602189	9169594	840771783		9169594			840/71783
						13735700000	151189959	13886889959		151189959	and a subscise sport succession where		13886889959
						1752236999		1752236999					
						11983463001	151189959	12134652960	-				
9:06.10	31.03.12	36 Manth Micratonum 84 Moranly Instalmenus	Apr-15	12.25% to 0 15.75%	to GoUP Guarantee				i		1	Feb-15	
						1474745060	21702004	Anderstand+		11 76 1004			Caper Facer
						7946146646	12000110	2000 1400 1400 21		27306784			MEST SPECIE
				ANNAL TO BE AND A DESCRIPTION OF A DESCR		1360717013	35001946	1395718959		35001946			1395718959
				the second or and second sub-second second s	Not the state of t	1700380443	43980290	1244 380733		43980290			1744360733
	-		the second second			413734370	10784802 37	424519172		107849021			424519172
						7595695650	198827910	7794523560	and the second s	192827910			7794523560
						511254136		511254136					and a particular day of the effective of the excitation of the end
					V	7084441514	1988279:0	7283269424					
. 7	R	(m)			(Inc.		Clef Fn						
	Ł	1		1	Sec.	T	1 PPt 1						

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Drave Date 31		Taday	vepayment rerins			Outsta	Outstanding as on 31.03.2015	2015	\$	Cefauit as on 31.03.2015	1.03.2015		
3	Date of Re-Hru- -cturing/ Drawl Date	Install- ment (Nonths)	Repay- ment Due From	108 (%)	Suaranteed By	Principal	1:cerest	Total	Principal	Interest	Principal Default w.e.f.	Interest Default w.e.f.	Aggragate Amount of Guaranteed Loans
	31.03.12	36 Moreh Moratarium 84 Monthly Instalments	Apr-15	12.25% to 13.25%	GoUP Guarantee	tee		r				Mar-15	
						1501126057	17506713	1518632770		17506713			1518632770
-						3801031594	43719086	3844750680		43715086		+	1845903904
						2274304151	26336076	· 2300640227		26336076			2300640227
						549338087	6369820	555707907		6369820			555707907
_						14/04T00255	+TONYNETT	866555155		ATONYOCT			
						9409074676	115020814	9524095490					and a second
6.02.12 31.	31.03.12	36 Month Moratorium 84 Monthy Instaiments	Apr-15	12.25% to 14.75%	GoUP Guarantee			•••	• •	-	1.1	Jan-15	
			-			5529292358	174689618	5703981976	**	174689618			5703981976
						13270736355	412390544	13683126898	4- E+	412390544	1.00		13683126899
-	+					63848553851	199636646	6584492031		199636546			6584452031
	T					ALASHOUZ	24980/2/0	2/186/92/000	-	101770012 8100012			31106145200C
-	1		-			10000100000000000000000000000000000000	1020110010	36706212002		10010010101			36704312916
	-					1350355000TEC	TOTATOLON	9369520926			and the second s		
						32746341728	1097614232	33843955960			A DESCRIPTION OF A DESC	and a first of the second s	
31.0	31.03.12 3	35 Month Moratonum 64 Monthy Instalments	Apr-15 1	12.25% to C	GoUP Guaractee	100			1		1	Mar-15	
	-					2034225829	22896791	2057122620		22896791			2057122620
						5088032166	66368759	5144400914	-	96368759			5144400914
						2322345253	25893662	2348238915		25893662			2348238915
	+	-	-			2904405839	32455081	2936861920		124560814	-		U261050582
-	-					1.00230324, 1	1120221	VICCVBCUCES		T 120201			13202847264
		-				54600001	LATTACET	544600000					
					and the second	12512700000	145542264	12658242264					
02.11 31.0	31.03.12 36 Mo 84 Inst	36 Month Moratonum 84 Monthy instalments	Apr-15 12	12.25% to 6 14.75%	GoUP Guarantee	1			,		•	Feb-15	
	-					4859757053	39738191	4859495244		39738191		Anomaly and a second	4399495244
and the second se		-				12193243072	101551655	12294794727	Accession Constanting Constanting	101551655	there is the or the option of the option		12294794727
					- between a second	5641408432	46838639	5638247071	-	46838639			5688247071
-					10	7048766914	58225836	7106992750		58225836			7106992750
-		+		-	11	BZChZChL/L	14144964	1/28069493		50252141		and the second second second	1/20003430
+	-	-		-	+++	51457/000001	102765tna7	17663000001		CONCEPTOR NO			COVERTON ITE
-	-		-		1 1	TO T	260404785	20000000000000					
5		-		4	1111			-					and a subscription of the second s

Chief Baginter (R a A hus

Orawi		Repayn	Repayment Terms	And and a second se		Outst	Outstanding as on 31.03.2015	2015		Default as on 31.03.2015	1.03.2015	-	
	Date of Restru- cturing' Drawd Date	Install- ment (Months)	Repay- ment Dua From	10 (%)	Guarantierd	Principal	Interest '	Total	Principal	Interest	Principal Default w.e.f.	Intervst Default w.e.r.	Aggregate Amount of Guaranteed Loams
30.03.12	31.03.12	36 Month Moratorium 84 Monthly Instalments	Apr-15	12.25% to 14.75%	GoUP Guarantee	httee .		÷.	•		•	Jan-15	
						6407654907 16222517377 7783457320		6571882654 16650752114 7987490614		154227747 428234737 204033294	the second second		657188265 1665075211 798749061
						9701071164 2343472418	253694336 61027670	9954765500 2404500088		253694336			9954765500
	-				E.	42458173186	4	43569390970		1111217784			4356939097
1.12.10	31.03.12	36 Month Moratonum 84 Monthy Instalments	Apr-15	12.25% to 14.60%	GoUP Guarantee	1 1	1111217784	41027875752				Feb-15	
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						2296340921	49428664	2344769585		-19428664			234476958
						10338794652	221675019	10560469671.		221675019			10560469671
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31.03.12	Apr-15			385541440	12155684	397697124		12155684		-	357697124
31.03.12	Apr-15			481934364	15224225	497158589		15224225			497158585
31.03.12	Apr-15			117265898	3709043	120974941		3709043	-		120974941
31.03.12	Apr-15		Antistration of the second	2153077734	67828120	2220905854		67828120			2220905854
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84 Months Instalment		0	GoUP Guarantee	0			ı			Jan-15	
	2.2	14.25%					<u></u>				
			1	61838456	1923800	63832256		1993800			63832256
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		Repayr	Repayment Terms			Outst	Outstanding as on 31.03.2015	12015		Default as on 31,03,2015	1.03.2015		
Drawl	Date of Restra- cturing/ Drawt Date	Install- ment (Months)	Repay- ment Due From	ROI (%)	Guaranteed By	Principal	Intercet .	Totol .	Principal	Interest	Principal Default w.e.f.	Interest Default w.e.f.	Aggregato Artcunt of Guaranteed Loans
	Sep.10/ Oct.10/ Nov.10/ Jan. 11	99	Sep. 10	12.50%		2125452478 2125452478 1762076015 2823143956 1926750008 1926750008 8637422450	x + + + + + + + + + + + + + + + + + + +	2125452478 2125452478 1762276015 2823143959 1926750008 8637425460	* * * *	0			212545247 176207601 282314395 192676000 8,637,422,460
Sub Total Total B Grand Tot gs which h	b Total Total Borrowings relates to Discom and Total(UPPCL+ Relates to Discom which have been guaranteed is guar	relates to Relates t Juarantee	Sub Total Total Borrowings relates to Discom Grand Total(UPPCL+ Relates to Discom) gs which have been guaranteed is guaranteed by	Su ed by GoUP.	Sub Total UP.	2800703939 5836713461 479596150237 479596150237	0 6005652547 6005652547	2800/03999 5836718461 485601802784 485601802784			00	00	10540250000
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<u>1</u>	OTHER LONG TERM	LIABILITIES		Amount in Rs.)
Particulars	As at 31.0	3 2015	As at 31.03.2	
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ecurity Deposits from Consumers nerest on Security Deposits from Consumers ess Provisional Transfer to	7000427895 312383930	7312811825	7000427895 312383930	7312811825
Dakshinanchal VVNL Madhyanchal VVNL Paschimanchal VVNL	846500000 736300000 2183500000		846500000 736300000 2183500000	
Purvanchal VVNL	2624900000	6391200000	2624900000	6391200000
TOTAL		921611825		921611825
	SHORT-TERM BO	DRROWINGS		NOTE- 6 (Amount in Rs.)
Particulars	As at 31.	03.2015	As at 31.03	
				1
Verdraft from Banks State Bank of India (Pari Passu charge on Receivables of Corporation	n)	303695705	,	0
Central Bank of India (Pari Passu charge on Receivables and Other Cu	rrent Assets of Corporati		÷	729098843
Canara Bank (Pari Passu charge on Receivables'of Corporatio Punjab National Bank	n)	1004209628	1. 11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1213/2000
(Pari Passu charge on Receivables of Corpo Allahabad Bank	*	3688992522		3394798346
(Pari Passu charge on Receivables of Corporatio ICICI Bank		1001210146		0
(Pari Passu charge on Receivables of Corporation Indian Overseas Bank (Charge on Stock, Receivables & Other Current A		1011678082		968472884
Oriental Bank of Commerce (Pari Paseu charge on Receivables of Corporatio		1249936125		1439980096
Bank of India (Parl Passu charge on Receivables of DISCOMS		493180515		446243157
Karur Vysya Bank* (Pari Passu charge on Receivables of the Comp Loans relates to DISCOMS (Unsecured)	any)	7576987.76		758343845
 (a) <u>Dakshinanchal VVNL</u> New Okhla Industrial Dev. authority (b) Madhyanchal VVNL 		766225000		766225000
(c) New Okhla Industrial Dev. authority (c) Paschimanchal VVNL		478975000		478975000
(d) Purvanchal VVNL		467225000		467225000
New Okhla Industrial Dev. authority (e) Kesco		631175000		631175000
New Okhla Industrial Dev. authority		156400000		15640000
TOTAL		13372733689		1035801720

The amount of default of Short-Term Borrowings (Over Draft from Banks) is Rs.35735886 as on 31.03.2014 (Previous year Rs.8348845A) Note - The Loans of New Okhla Industries Dev.Authority and Mandi Parishad are guaranteed by GoUP.

Chief Bagineer (R.A.S.) SPPCL, NEAN HEAWER EXTR 10-Ashing wrong ~ *

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	TRADE PAYABLE	<u>NOTE-7</u> (Amount in Rs.)
Particulars	As at 31.03.2015	As at 31.03.2014
Liability for Purchase of Power	157670702523	134465712903
	A FRENCH CONTRACTOR	104100710000

TOTAL 157670702523 134465712903

OTHER CURRENT LIABILITIES

			4	Amount in Rs.)
Particulars	As at 31.03.	2015	As at 31.03.	2014
Interest accrued & due Current Maturity of Long Term Borrowing Liability for Capital Supplies/ Works	gs	6005652546 23876526664 1276204830		13134518016 3300000000 1281666314
Liability for O & M Supplies / Works		220982443		204794972
Staff Related Liabilities		790004906		776663762
Deposits & Retentions from Suppliers &	Others	469637881		462186027
Electricity Duty & Other Levies payable		694125341	1	694125341
Deposit for Electrification works Sundry Liabilities Payable to UPJVNL Liabilities for Expenses Liabilities towards UPPCL CPF Trust		1393178628 726749492 363151857 390136320 631127		1316568628 288956692 392780743 385672849 284974
Liabilities towards Power Sector Emp			(444505500)	
Provident Fund Pension and Gratuity Liability Interest Accrued but not Due on Borrowing	(165979717) 39164075	-126815642	(114585502) 116030593	1445091 7817320214
TOTAL		41716122186		30056983623
Less Provisional Transfer to DISCOMS		16009200000		16009200000
TOTAL		25706922186		14047783623

Note - Details of Interest Accrued & Due and Current Maturity of Long Term Borrowings is annexed with this Note. (Refer Annexure to Note - 8)

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Chief Bugineer (R.A.W.) UPPCL NEL Stands Exte

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NOTE-8

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Annexure to Note-8

Statement of Interest Accrued & Due

F.Y. 2014-15

SLNo.	Name of the Discom	APDRP	World Bank	HUDCO	REC	PFC	Banks	Total
1.	Madhyanchai Vidyut Vitran Nigam Limited	C	0	0	145980958	0	964326270	1110307228
2	Purvanchal Vidyut Vitran Nigam Limited	0	0	0	156051436	0	1205341860	1361393296
3	Paschimanchal Vidyut Vitran Nigam Umited	0	0	0	141179972	0	828626446	969806418
4	Dakshinarichal Vidyut Vitran Nigam Limited	0	0	Q	183355575	0	2023235393	2206590968
5	KESCO	0	0	0	64086260	0	293468376.5	357554636.5
Present and a second	Total Interest Accrued & Due							6005652546

F.Y. 2013-14

1	GoUP							2830844258
	Total- A	1						2630844258
11	Loans Relate to Discoms							
SI.No.	Name of the Discom	APDRP	World Bank	HUDCO	REC	PFC	Banks	Total
1	Madhyanchal Vidyut Vitran Nigam Limited	451518833	1435502141	67924173	78279849	72601094	586976530	2692802620
2	Purvanchal Vidyut Vitran Nigam Limited	481461063	330451207	70639634	100473002	91629758	734232250	1808886914
3	Paschimanchai Vidyut Vitran Nigam Limited	796182289	1080651175	76655669	72510355	63003478	527139754	2616142720
4	Dakshinanchal Vidyut Vitran Nigam Limited	856329765	508870017	68190496	138682759	128039683	1181537633	2881650353
5	KESCO	75996590			24794102	22458109	180942350	304191151
	Total-B	2661488540	3355474540	283409972	414740067	377732122	3210828517	10303673758
	Total Interest Accrued & Due (Total A+E	3)			and the second synapsed	- the first of the second s		13134518016

Statement of Current Maturity of Long-Term Borrowings

*

		F,Y, 2014	-15			1000-00-00-00-00-00-00-00-00-00-00-00-00
1	Loans Relate to Discoms					
SI. No.	Name of the Discom	Banks	REC	PFC	HUDCO	Total
1	Madhyanchal VVNL	3197416885.00	492526039,00	258923214,00	636576466.00	4585442604
2	Purvanchal VVNL	4163674355.00	492526039.00	258923214,00	704287504.00	5619411112
3	Paschimanchal VVNL	3233274835.00	492526039.00	258923214.00	793885417.00	4778609505
4	Dakshinanchal VVNL	6137554873.00	492526039.00	256923214.00	665954612.00	7554958738
5	KESCO	1038382235.00	246129612.00	53592856.00	0.00	1338104705
	Total (C)	17770303183	2216233768	1089285714	2800703999	23876526664
	Total Curr	ent Maturity of Long-Term	Borrowings			23878526664

		F.Y. 2013-14			
1	Loans Relate to Discome				
SI: No.	Name of the Discom	APORP	World Bank	HUDCO	Total
1	Madhyanchal VVNL	0	Ç	755674772	765674772
2	Purvanchal VVNL	0	0	848220189	848220189
3	Paschimanchal VVNL	0	0	008495089	908495089
4	Dakshinanchol VVNL	0	0	787609950	787609950
b	KESCO	0	C	0	0
	Total (B)	0	0	3300000000	3300000000
	Total Current Matu	unity of Long-Term Borrow	ings		3300000000

Chiof Ragineer (R.A.W.) UPPCL, Shasti Bhawan Exta. 4-Ashok Marg. Laskaew.

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OR	CTI B
RP	SHAKT
CORPORAT	8G, 5
ER	HOK MARG
POWER	HOK
PG-	4-AS
U.P.	+

TANGIBLE ASSETS

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		Gross	Gross Block			Depr	Depreciation		Net Block	lock
ticulars	As at 31.03.2014	Additions	Deductions / Adjustments*	As at 31.03.2015	As at 31.03.2014	Additions	Deductions / Adjustments*	As at 31.03.2015	As at 31.03.2015	31.
thts	47044651	0	0	47044651	0	0	D	0	47044651	2
	264701281	4879427	0	269580708	111038729	4433640	0	115472369	154108339	*0
53	66947585	0	0	66947585	32153157	1087361	0	33240518	33707067	6.1
S.	35163005	3492010	0	38655015	16270375	1733174	0	18003549	20651466	1.0
	20715015	124199	0	20839214	8957808	1826187	0	10783995	10055219	£
res	7394404	4151188	0	11545592	2534060	563428	0	3102488	8443104	
ts ·	102287169	7825830	0	110112999	77409266	10773667	0	88182933	21930066	5
DTAL	544253110	20472654	0	564725764	248363395	20422457	0	268785852	295939912	295
ous Year	491876427	56295683	3919000	544253110	229282839	22803606	3723050	248363395	295889715	262

CAPITAL WORKS IN PROGRESS

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(Amou

				A second	
CULARS	As at 31.03.2014	Additions	Deduction/ Adjustments	Capitalised	As at 31.03.201
, vogress *	5308959161	156705214	0	20472654	5445191721
fer to DISCOMS	. 3226100000	0	0	0	322610000
TOTAL .	2082859161	156705214	0	20472654	2219091721
blishment and Admin	blishment and Administration & General Cost related to works.	d to works.			

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Chief Bugineer (R.A.V.) UPPCL, Shake Hindun Erta.

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NON-CURRENT INVE	STRENTS		(Am	ount in Rs.)
Particulars	As at 31.03.20	15	As at 31.03.20	014
NG TERM INVESTMENT IN EQUITY INSTRUMENT AT COST (Unquoted)	and the second			
ADEINVESTMENTS				
Subsidiaries				
I) KESCO	and the second second		1	
163147400 Equity Shares of Rs. 10/- each Fully paid up.	1631474000		1531474000	
(153147400 Equity Shares of Rs. 10/- each Fully paid up.) From this 6000000 shares are alloted for consideration other than cash persuant to KESA Zone EDU scheme 2000				
Share Application Money pending for allotment	3778224910		508932000	
austa subhumanna a standa a standarda a	5409698910		2140405000	
Less - Provision for diminution in investment	5409698000	918	2140408000	3
b) Dakshinanchal VVNL	the second s		All and the second s	
36351479 Equity shares of Rs. 1000/- each fully paid up	35351479000		19463274000	
	00001410000		10400214000	
(19463274 Equily Shares of Rs. 1000/- each Fully paid up.)	2000C720707055		20623352381	
Shere Application Money pending for allotment	28857207255 64208686255	-01	40086626381	
· ·····	64206686255	255	40086525000	361
Less - Provision for diminution in investment	6420000000	4352 entroixe	#20000050000	0.01
c) Madhyanchal VVNL	42953517000		27803937000	
42963517 Equity shares of Rs. 1000/- each fully paid up	42953511050		210000010000	
(27803937 Equity Shares of Rs 1000/- each Fully paid up.)	21697281868		17077961118	
Share Application Money pending for allotment	64660798868	5.0000pt	44881598118	
Level Destriction for distinction in investment	64660798000	858	44881898000	118
Less - Provision for diminution in investment	04600130000	000	44001000000	110
(d) Paschimanchal VVNL 31556379 Equity shares of Rs. 1000/- each fully paid up	31556379000		24781533000	
	5105057,5000		24101000000	
(24781533 Equily Shares of Rs. 1000/- each Fully paid up.)	19244581384		7636847055	
Share Application Money pending for allotment	50800960384		32418380055	
Less - Provision for diminution in investment	50800960000	. 384	32418380000	55
(a) Purvanchal VVNL		way to a	0241000000	50
39396913 Equity shares of Rs. 1000/ each fully paid up	39396913000		30860716000	
(30860716 Equity Shares of Rs. 1000/- each Fully paid up.)		· · · · · · · · · · · · · · · · · · ·		
Share Application Monay pending for allotment	22764560342		10565497810	
Outrie uppression internet perioding for anotherin	82161473342		41426213810	
Less - Provision for diminution in investment	82161473000	342	41426213000	810
(f) M/s Sonebhadra PGCL		665000	and the second	665000
665 Equity shares of Rs. 1000/- each fully paid up				
(665) Equity Shares of Rs. 1000/- each Fully paid up.)				
(g) M/s Jawaharpur Vidyut Utpadan Nigam		500000		³ 500000
50000 Equity shares of Rs. 10/- each fully paid up				
(50000) Equity Shares of Rs. 10/- each Fully paid up.)				
(h) M/s Yamuna Power generation Co.	*	125000		125000
12500 Equity shares of Rs. 10/- each fully paid up	12			
(12500) Equity Shares of Rs 10/- each Fully paid up.)		N-		
(i) M/s Southern U.P.Power Transmission Co. Ltd.		500000		50000
50000 Equity Shares of Rs. 10/- each Fully paid up.)	· · · ·			
(50000) Equily Shares of Fts10/- each Fully paid up.)	12			
II Associates	*			
(a) UPPTCL	-		22133552000	
22133352 Equity shares of Rs. 1000/- each fully paid up ((22133352) Equity Shares of Rs.1000/- each Fully paid up.)	22133352000		22103052000	
from this 18429700 shares are alloted for consideration other than cash.				
Share Application Money pending for allotment	0		0	
	22133352000		22133352000	
Lass - Provision for diminution in investment	639009000	21494343000	2505913000	1962743900

Aggregate amount of unquoted investment in equity shares & Share Application Money as on \$1.03.2015 is Rs. 269376759767 (Previous year Rs. 163088666364) Aggregate amount of provision for diminution made upto 31.03.2015 are Rs. 247880824000 (Previous year Rs. 163459436000) Considering the accumulated losses of Discoms/UPPTCL a Provision for diminution has been made during the year are Rs. 84421168000 (Previous year Rs. 42358520000) The amount of provision for diminution is based on net worth calculated on the basis of audited balance sheets of DISCOMS & UPPTCL for CY. 2013-14

Chief Engineer (R.A.W.) UPPCL, Shast briaven Exts 14-Ashine Mary Lackson

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LONG-TERM LOANS AND ADVANCES

NOTE - 12

_	and the second			(A)	mount in Rs.)
	Particulars	As at 31.0	3.2015	As at 31.0	3.2014
A	LOANS (Secured/Considered Good) KESCO - (Subsidiary) (as per UP Transfer of KESA Zone EDU Scheme - 2000)	1950000000		1950000000	
	Less - Provision for B/D Loan Interest Accrued & Due	195000000 472535334	1755000000	· 195000000 472535334	1755000000
	Less - Provision for B/D interest	472535334	- 0	472535334	0
8	LOANS (Unsecured/Considered Doubtful) KESCO (Subsidiary) Interest Accrued & Due	227797714 35844246 263641960	. 1	227797714 35844246 263641960	
	Less - Provision for B/D Loan & interest	263641960	0		0
	NPCL (Licencee) Interest Accrued & Due	56843000 595720887 652563887		56843000 510929072 567772072	
	Less - Provision for B/D Loan & interest	652563887	C	567772072	0
	Other Licencees	833010		833010	
-	Less - Provision for B/D Loan	833010	· (833010	. 0
and how supported to the second	Others Less - Provision for B/D Loan	4062352 4062352	c.	4062352 4062352	C
	Agricultural Bank (Special Programming) (Unsecured/Considered Good)	÷	2674600	2	26746000
	(Ousecured/Considered Good)		20/4000	5	20140000
<	C Deposits (Unsecured/Considered Good) - Others Less - Provision for doubtful deposits	82244730 8224473	7402025	82244730 7 8224473	74020257

TOTAL		1855766257	185576625
Aun	- //10	V PPCL	Bagineer (R. A. U. Shasi Shasi Shasa B

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U.P.POWER CORPORATION LIMITED

14-ASHOK MARG, SHAKTI BHAWAN, LUCKNOW.

NOTE - 13

OTHER NON - CURRENT ASSETS

Particulars	As at 31.03.	2015	As at 31.	03,2014
Restructuring A/c		17843038434		17843038434
Receivables on account of Loan		1	·	1
(Unsecured and Considered good)				
Madhyanchal VVNL	52936079112		92167665729	
Paschimanchal VVNL	53034631597		86287657436	
Dakshinanchal VVNL	90055973231		163507565452	
Purvanchal VVNL	66477269037		115303824005	
KESCO	16185687759	278689640736	28133791813	48540070443
	·····	296532679170		503243742869
				1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
	INVENTORIES			NOTE - 1
Particulars	As at 31.03		As at 31	(Amount in Rs.
• Particulars (a) <u>Stores and Spares</u> Stock of Materials - Capital Works Stock of materials - O & M			As at 31 5835698843 731610028	.03.2014
(a) <u>Stores and Spares</u> Stock of Materials - Capital Works Stock of materials - O & M	As at 31.03 5835698843	3.2015	5835698843	.03.2014 656730887
(a) <u>Stores and Spares</u> Stock of Materials - Capital Works	As at 31.03 5835698843	6571498950	5835698843	.03.2014 656730887 46761767
(a) <u>Stores and Spares</u> Stock of Materials - Capital Works Stock of materials - O & M (b) Others*	As at 31.03 5835698843	3.2015 6571498950 467617673	5835698843	.03.2014 656730887 46761767
(a) <u>Stores and Spares</u> Stock of Materials - Capital Works Stock of materials - O & M (b) <u>Others*</u> <u>SUB TOTAL</u> <u>Less -</u> Transfer to Uttranchal PCL	As at 31.03 5835698843	3.2015 6571498950 467617673 7039116623	5835698843	.03.2014 656730887 46761767
(a) <u>Stores and Spares</u> Stock of Materials - Capital Works Stock of materials - O & M (b) <u>Others*</u> SUB TOTAL Less - Transfer to	As at 31.0: 5835698843 735800107	6571498950 467617673 7039116623 4726101744	5835698843 731610028	.03.2014 656730887 46761767 703492654 472610174
(a) <u>Stores and Spares</u> Stock of Materials - Capital Works Stock of materials - O & M (b) <u>Others*</u> <u>SUB TOTAL</u> <u>Less -</u> Transfer to Uttranchal PCL <u>DISCOMS (Provisional)</u>	As at 31.03 5835698843 735800107 471601744 4254500000	3.2015 6571498950 467617673 7039116623	5835698843 731610028 471601744	.03.2014 656730887 46761767 703492654 472610174
(a) <u>Stores and Spares</u> Stock of Materials - Capital Works Stock of materials - O & M (b) <u>Others*</u> <u>SUB TOTAL</u> <u>Less -</u> Transfer to Uttranchal PCL <u>DISCOMS (Provisional)</u> Less - Provision for Unserviceable Stores	As at 31.03 5835698843 735800107 471601744 4254500000 2120430260	6571498950 6571498950 467617673 7039116623 4726101744 2313014879	5835698843 731610028 471601744	.03.2014 656730887 46761767 703492654 472610174 230882480
(a) <u>Stores and Spares</u> Stock of Materials - Capital Works Stock of materials - O & M (b) <u>Others*</u> <u>SUB TOTAL</u> <u>Less -</u> Transfer to Uttranchal PCL <u>DISCOMS (Provisional)</u>	As at 31.03 5835698843 735800107 471601744 4254500000	6571498950 467617673 7039116623 4726101744	5835698843 731610028 471601744 4254500000	(Amount in Rs. .03.2014 656730887 467617673 703492654 472610174 230882480 86723026

* Other materials Include material issued to fabricators, obsolete material, scrap transformer sent for repair store, excess/shortage pending for investigation and material in transit/

Chief Bagincer (R.A.V.) UPPCL, Shast Howwas Exta 14-Ashok Marg, Lesknew,

TRAD

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	TRADE RECEIVAB	LEO	(Amount in Rs.)
Particulars	As at 31.03	.2015	As at 31.0	3.2014
Sundry Debtors	76165343942	L	76165343942	
Less - Transfer to DISCOMS	71211853933		71211853933	
SUB TOTAL	4953490009		4953490009	
Less - Allowance for Bad & Doubtful Debts	2957897879	1995592130	2957897879	1995592130
Sundry Debtors through KESCO *	6204820956		6204820956	
Less - Allowance for Bad & Doubtful Debts	6204820956	7	6204820956	-
Debtors - Sale of Power (Subsidiary)				
KESCO	6099541274		5340770018	
Dakshinanchal VVNL	33959999502		32533011283	
Madhyanchal VVNL	39148409026		34209539078	
Paschimanchal VVNL	17363114043		12287321718	
Purvanchal VVNL	81556154722		69080138135	
SUB TOTAL	178127218567		153450780232	
Less- Amount received centrally from Govt. Deptis**	705534397		705534397	
	177421684170		152745245835	
Less - Allowance for Bad & Doubtful Debts	8871084200	168550599961_	7637262292	145107983543
Total		170546192091		147103 375673
Debts outstanding for a period exceeding six	· · · · · · · · · · · · · · · · · · ·	1		
months from the date they are due for payment				
Secured & Considered Good				
Unsecured & Considered Good	50987146689	•	36271343902	
Considered Doubtful	11741221707	_	10966705771	
	62728368396		47238049673	
Other Debts				
Unsecured & Considered Good	119559045402		110832231771	ł
Considered Doubtful	6292561337		5833275356	and a second
	125851626739	188579995135	116665507127	163903555800
Less - Provision for Bad & Doubtful Debts	59585480324		58351658407	!
Less - Transfer to DISCOMS	41551677280	18033803044	41551677280	1679998112
TOTAL		170546192091		147103575673

* As per UP Transfer of KESA Zone EDU Scheme - 2000. ** Receipt from Govt. Departments against Electricity dues for and on tax, all of Discoms, pending ellocation statements against Electricity dues for and on tax, all of Discoms, pending ellocation statements against Electricity dues for and on tax.

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TRPCL. Shast Hnawan Bath. 14-Ashok Mary, Lackage,

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NOTE · 15

CASH AND CASH EQUIVALENTS

NOTE - 16

NOTE - 17

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		·····	(A)	mount in Rs.)
Particulars	As at 31.4	03.2015	As at 31.	03.2014
A Balances with Banks	-,	- · ·		
In Current & Other account	11438946891		8711599286	
In Fixed Deposit accounts*	3832708152	15271655043	5827162317	14538761603
B Cash on Hand				
Cash in Hand (Including Stamps in hand)	153127218		153136263	
Cash Imprest with Staff	28849033	181976251	28710043	181846306
SUB TOTAL		15453631294		14720607909
Less Provisional Transfer to -				
Dakshinanchał WNL	1159500000		1159500000	
Madhyanchal VVNL	901900000		901900000	3
Paschimanchal WNL	1635300000		1635300000	doute
Purvanchal VVNL	1165000000	4861700000	1165000000	4861700000
TOTAL	······································	10591931294		9858907909

Includes FOR amounting Rs.85000000/- (Previous year Rs.85000000/-) pladged against LC Limit from PNB.

	SHORT-TERM	LOANS & AD	ANCES	(An	iount in Rs.)
Particular	5	As at 31.0	3.2015	As at 31.0	3,2014
ADVANCES (Unsecured) Suppliers / Contractors Less - Provision for Doubt	and the second se	904392953 90439295	813953658	903981378 90398138	813583240
Tax deducted at source Advance Income Tax	an Auyanoco		72515655	0000000	48406109
Fringe Benefit Tax -	Advance Tax	5278319		5278319	

Aug Mul B88973044 B64493080 Chief Engineer (R.A.U.) OPPCL, Shast: Bhawan Extn 14-Asbok Marg, Lacknow,

OTHER CURRENT ASSETS

			(Amount in Ro.)
Particulars	As at 31.03	1.2015	As at 31.0	03.2014
ncome Accured & Due		51911628		51911628
ncome Accrued but not Due		41111958		15421463
Receivables (Unsecured) -				
Ultranchal PCL	1924715539		1924715539	
UPRVUNL	47376660		41065100	
UPPTCL	512378489		239709760	
Sub Total	2484470688		2205490399	
Subsidiaries (Unsecured) -				
KESCO	3082179		1419444	
Dakshinanchal VVNL	880817648		376197034	
Madhyanchal VVNL	1155964901		397778476	4
Paschimanchal VVNL	1201440748		461553779	
Purvanchal VVNL	1064608414		468801736	
Sub Total	4305913890		1705750469	
Employees	472181413	4-	472114563	
Dihers	8267877628		7881408828	
Total	15530443619		12264764259	
Less - Provision for Doubtful Receivables	1553044362	13977399257	1226476426	11038287833
· · · · · · · · · · · · · · · · · · ·	······································	1	and a substant a grant of the second second	3
Receivables on account of Loan (Unsecured)				1
Madhyanchal VVNL	50980423345		9481144778	
Less - Liabilities against Loan	5960039782	45020383563	5333177782	4147956996
Paschimanchal VVNL	40234656170		10198379055	
Less - Liabilities against Loan	8479320933	31755335237	7035815933	3162563122
Dakshinanchal VVNL	91976323063		114052349833	
Less - Liabilities against Loan	6769859390	85206463673	6220244390	5184990593
Purvanchal VVNL	60411873352		9966143253	
Less - Liabilities against Loan	7503950014	52907923338	7094041014	2872102239
KESCO	12871573817	02001020000	996090124	2012102000
Less - Liabilities against Loan	0	12871573817	0	996090124
Prepaid Expenses		1406676		1420540
Theft of Fixed Assets Pending Investigation	32844855	1100010	32844855	
Less - Provision for estimated losses	3284485	29560370	3284485	29560370
LESS- Provision for catinated rosses	0204400	241863069517	0201100	27500314908
Less Provisional Transfer to -		a 11000000011		
Dakshinanchal VVNL	32400000		32400000	
Madhyanchal WNL	92000000		92000000	
Paschimanchal WNL	219800000		219800000	
Purvanchal VVNL	255900000	600100000	255900000	600100000
Total		241262969517		26900214908

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Chief Bagincer (R.A.S.) BPPCL, Shaki, Hnawan Exta. 14-Askok Mark, Lackage,

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NOTE - 18

NOTE - 19

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REVENUE FROM OPERATIONS (GROSS)

Particulars	For the Year 31.03.3	and second real time	For the Year ende	d on 31.03.201‡
SALE OF POWER	and the second second second	4	5	
Supply in Bulk				2
a- NPCL	. 0		1532153860	
b- Subsidiaries				
Dakshinanchal VVNL	83988265689		86706444537	
Madhyanchal VVNL	66381702723	**	66930429226	
Paschimanchal VVNL	113863553450	1	113742079127	
Purvanchal VVNL	80097791643		79663472579	
KESCO	16791150334	361122463839	16635931724	365210511053
TOTAL		361122463839		365210511053

NOTE - 20

d on 31.03.2014	For the Year ended		For the Year e 31.03.20	Particulars
				Interest from :
	745440	1	364520	Loans to Staff
	73774270	1. 1.	84791815	Loans to NPCL (Licencee)
	124193986	5 P	118220652	Fixed Deposits
21478928	16075587	219086146	15709159	Others
		1		Other non operating income
	1148384		1305685	Income from Contractors/Suppliers
	2098556		2432586	Rental from Staff
3431915	31072216	56535528	52797257	Miscellaneous Receipts

TOTAL 275621674 249103439 Chief Engineer (R.A.W.) OPPCL, Shakti Bhawan Exts 14-Ashok Mars, Laskaer.

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NOTE - 21

PURCHASE OF POWER

	· · · · · · · · · · · · · · · · · · ·	· · ·	(Amount in Rs.)
•	Particulars	For the Year ended on 31.03.2015	For the Year ended on 31.03.2014
Power Pu	rchased from -		
NTP	C	86378746414	63754268985
Pow	er Trading Corporation Ltd.	3711063531	1906882261
NPC		6474765016	7142787220
UPF	IVUNL .	82688992899	84865875362
Sati	aj JVNL	4793145735	6256071944
NHE	2°C	12875402488	10057606449
UP,	VNL	721799112	687665651
Ada	ni Export	307014989	390621777
NTE	C (WNL)	3019202269	3181634871
Tati	Power Trading Co. Ltd.	0	637580481
Glo	bal Energy Ltd.	0	405951402
LAN	ICO EU Ltd / NETS	101605871	64794911
TH	C	17170301517	9065544114
Visl	nu Prayag	3937062536	3561534478
RO	SA Power Co. Ltd.	46156052681	45064354519
Ara	wall Power Co. Pvt. Ltd.	3518999053	2569856215
Pov	ver Purchase Through Energy Exchange	7354541853	5769901180
	a Energy Pvt.Ltd.	18941379200	17357044236
	nco Anpara Power Ltd.	23465279290	19470759102
	SAN (UMPP)	1303705669	223201748
	A.R. Energy Pvt. Ltd.	383144128	74971215
	Generating Units	15316910522	14466707313
	charge	3588954509	4617850035
	scheduled Interchange & Reactive Energy Ch	arges 4664500850	-1704457816
Inter-sta	te Transmission & Related Charges to -	2	
Po	wer Grid Corporation Ltd.	14502954068	12718664745
	wer System Operation Corp.	49180665	51529259
	TOTAL - Purchase of Power	361424705865	332679201657
Less - R	ebate against Power Purchase	267998384	342839025
- de adama	TOTAL	361156707481	332336362632

EMPLOYEES COST

NOTE - 22

1	Lini Coreco ocor	
		(Amount in Rs.)
Particulars	For the Year ended on 31.03.2015	For the Year ended on 31.03.2014
Salaries & Allowances	515749196	541105172
Dearness Allowance	502470123	473814447
Other Allowances	58581233	64124318
Bonus/ Ex-gratia	4158482	4379221
Medical Expenses (Re-imbursement)	55509460	41349666
Leave Travel Assistance	10647	2760
Earned Leave Encashment	68152470	84085759
Staff Welfare Expenses	6316993	5413265
Pension & Gratuity	160587871	162279145
Other Terminal Benefits	9216828	- 7853269
Expenditure on Trust	1574325	1668438
SUB TOTAL	1382329628	1386075460
LESS - Expenses Capitalised	1261460	1311999
TOTAL	/ 1381068168	1384763461

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Chief Engineer (R.A.S.) PPCL. Stiani Bhawan Exten Ashok Mark, Lacknow,

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NOTE - 23

				(Ar	nount in Rs.)
	Particulars	For the Year ended on 31.03.2015		For the Year 31.03.2	
a	Interest on Loans Working Capital	1442328974	1442328974	1509330071	1509330071
b	Other borrowing costs				
	Finance Charges	15169896		28017030	
	Bank Charges	173909707		194187470	
	Guarantee Charges	14500000	203579603	14500000	236704500
	GRAND TOTAL		1645908577		1746034571

FINANCE COSTS

NOTE - 24

22940756

DEPRECIATION AND AMORTIZATION EXPENSE

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20422458

Particulars	For the Year e 31.03.20		For the Year er 31.03.201	
Depreciation on -				
Buildings	4433640		4327908	
Other Civil Works	1087361		1087361	
Plant & Machinery	1734186		1634360	
Vehicles	1826187		2148475	
Furniture & Fixtures	600803		432692	
Office Equipments	10740281	20422458	13309960	22940756

GRAND TOTAL

Chief Engineer (R.A.C.) OPPCL, Shaki Bhewan Exte. 14-Ashok Marg. Lucknow.

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· ADMINISTRATIVE, GENERAL & OTHER EXPENSES

NOTE - 25

Particulars	For the Year on 31.03.201		For the Year er 31.03.20	
Rent		401184		580927
Insurance		278846		358457
Communication Charges		7851248		8144680
Legal Charges		19423941		20248544
Auditors Remuneration & Expenses				
Audit Fee	380000		380000	
Service Tax	53200		46968	
Travelling Expenses	0	433200	0	426968
Consultancy Charges		7698219		15125128
Technical Fees & Professional Charges		43204982		1742003
Travelling and Conveyance		26711422		23114870
Printing and Stationery		5585628		2722420
Advertisement Expenses		13075968		14470187
Electricity Charges		47181053		34375186
Water Charges	÷,	10003		13257
Entertainment		1147209		1078483
Expenditure on Trust		122977		8005
Miscellaneous Expenses		80241977		70756598
SUB TOTAL		253357857		19323775
LESS - Expenses Capitalised		767361		94767
TOTAL		252590495		19229008

NOTE - 26

REPAIRS AND MAINTENANCE

NEFAIN	S AND MAINIE	MANUE	18.	minime the Dark
 Particulars	For the Year 31.03.2		For the Year 31.03.2	
Plant & Machinery Buildings Other Civil Works Lines, Cables Networks etc. Vehicles - Expenditure Less - Transferred to different Capital &	10711938	45442077 83404356 354603 0	8127258	7131894 45139983 189075 0
Q&M Works/Administrative Exp. Furniture & Fixtures Office Equipments	10711938	0 . 227912 9723386	C 7 457 46 0 0	0 218029 6835130

139152334

TOTAL

Chief Bagineer (R.A.W.) PPCL, Shakn Bhawan Exts. 14-Ashok Mars. Lackaes,

BAD DEBTS & PROVISIONS

NOTE - 27

				(Ar	nount in Rs.)
			For the Year e 31.03.20		
					00.000000
		1233821917			39455373
ort Term	41157		613	83001	
ng Term	84791815	84832972	73	774270	135157271
ceivables)		326567936			-1346851651
		84421188000	•		42358520000
		86066410825	******		41186280993
,	ng Term	31,03. ort Term 41157 ng Term <u>84791815</u>	ng Term 84791815 84832972 ceivables) 326567936 84421188000	31,03.2015 1233821917 ort Term 41157 ng Term 84791815 84832972 73 ceivables) 326567936 84421188000 31000	For the Year ended on 31,03.2015 For the Year 31.03.2 1233821917 ort Term 41157 61383001 ng Term 84791815 84832972 73774270 ceivables) 326567936 84421188000 1

NOTE - 28

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NET PRIOR PERIOD INCOME/EXPENDITURE

(Amount in Rs.) For the Year ended on For the Year ended on Particulars 31.03.2014 31.03.2015 I INCOME . 0 958838 a Other Income 958838 SUB TOTAL 0 II EXPENDITURE 2210296 9217 a Employee Cost b Interest & Finance Charges (338) 0 (165569165) 337545126C **b** Power Purchase c Administrative & General Exp 28112 54771951 d Depreciation Under/Excess Provided -137150 0 SUB TOTAL (163331095) 3430095278 NET PRIOR PERIOD INCOME/(EXPENDITURE) 163331095 (3429136440) Chief Engineer (R.A.S.) SPPCL, Shast Shawan Exte 14-Ashok Marg, Lucknow,

U.P. POWER CORPORATION LIMITED

NOTE NO. 29 (A)

SIGNIFICANT ACCOUNTING POLICIES

1. GENERAL

- (a) The financial statements are prepared in accordance with the applicable provisions of the Companies Act, 2013. However where there is a deviation from the provisions of the Companies Act, 2013 in preparation of these accounts, the corresponding provisions of Electricity (Supply) Annual Accounts Rules 1985 have been adopted.
- (b) The accounts are prepared under historical cost convention, on accrual basis unless stated otherwise and on accounting assumption of going concern.
- (c) Subsidy, Grant, Insurance and Other Claims, Refund of Custom Duty Interest on Income Tax & Trade Tax and Interest on Ioans to staff is accounted for on receipt basis after the recovery of principal in full.

2. FIXED ASSETS

- (a) Fixed Assets are shown at historical cost less accumulated depreciation.
- (b) All costs relating to the acquisition and installation of fixed assets till the date of commissioning are capitalized.
- (c) In the case of commissioned assets, where final settlement of bills with the contractor is yet to be affected, capitalization is done, subject to necessary adjustment in the year of final settlement.
- (d) Due to multiplicity of functional units as well as multiplicity of function at particular unit, employees cost and general & administration expenses to capital works are capitalized @ 15% on deposit works and @ 11% on other works on the amount of total expenditure.
- (e) Borrowing cost during construction stage of capital assets are apportioned on the average balance of capital work in progress for the year. The determination of amount of borrowing cost attributable to capital works are capitalized as per the computation method given in the Electricity (Supply) Annual Accounts Rules 1985.

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3. DEPRECIATION

(a) Depreciation is charged on Straight Line Method at the rates specified in Schedule II of the Companies Act 2013.

PCL Sites Stawn Extn. Ashok Mary, Unchanne (b) Depreciation on additions to / deductions from Fixed Assets during the year is charged on Pro rata basis.

(c) The Fixed Assets are depreciated up to 95% of original cost.

4. INVESTMENTS

Long term investments are carried at cost. Provision is made for diminution, other than temporary, in the value of such investments.

5. STORES & SPARES

- (a) Stores & Spares are valued at cost.
- (b) Steel scrap is valued at realizable value and scrap other than steel is accounted for in the accounts as and when sold.
- (c) Any shortage /excess of material found during the year end are shown as "material short/excess pending investigation" till the finalization of investigation.

6. REVENUE/ EXPENDITURE RECOGNITION

- (a) Revenue from sale of energy is accounted for on accrual basis.
- (b) Late payment surcharge recoverable from subsidiaries and other bulk power purchasers are accounted for on cash basis due to uncertainty of realisation.
- (c) Sale of energy to subsidiary distribution companies is accounted for, on the rates decided by the management.
- (d) All prior period income & expenditure are shown in the current period as a distinct item.

7. POWER PURCHASE

Power purchase is accounted for in the books of Corporation as below:

- In respect of Central Sector Generating Units and unscheduled interchange/reactive energy, at the rates approved by Central Electricity Regulatory Commission (CERC).
- In respect of State Sector Generating Units and unscheduled interchange/reactive energy, at the rates approved by U.P. Electricity Regulatory Commission (UPERC).
- (iii) In respect of Power Trading Companies, at the mutually agreed rates.

Chief Engineer (R.A.W.) UPPCL, Shakti Hhaven Enta. 14-Ashok Mark, Laeknew,

8. EMPLOYEE BENEFITS

- (a) Liability for Perisson & Gratuity in respect of employees has been determined on the basis of actuarial valuation and has been accounted for on accrual basis
- (b) Leave encasiment, medical benefits and LTC are accounted for on the basis of claimen deived and approved during the year.
- 9. PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS
- (a) Accounting of the Provisions is made on the basis of estimated expenditures to the extent possible as required to settle the present obligations.
- (b) Contingent Labilities are disclosed in the Notes on Accounts.
- (c) The Contingent assets of unrealisable income are not recognised.

(Surendra Kussian) Dy. Chief Accounts Officer

(A.K. Gupta) General Manager (Accounts)

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(C Agarwal) Director (Finance)

Shief Bagineer (R.A.W.) PPCL, Shant Bhawan Exts 14-Ashok Mars, Laoksew,

U.P. POWER CORPORATION LIMITED NOTE NO. 29 (B)

NOTES ON ACCOUNTS ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2015 AND PROFIT & LOSS STATEMENT FOR THE YEAR ENDED ON THAT DATE

1.

- (a) The Corporation was incorporated under the Companies Act, 1956 on 30.11.1999 and commenced the business w.e.f. 15.01.2000 in terms of Government of U.P. Notification No. 149/P-1/2000-24 dated 14.01.2000.
 - (b) Vide Govt. of U.P. Notification No. 186/XXIV-I-2000 dt. Jan 15 2000 the distribution business of KESA Zone of erstwhile UPSEE has been transferred to KESCO, as wholly owned subsidiary company of UPPCL, w.e.f. 15.1.2000.
 - (c) Due to division of State of Uttar Pradesh a separate State named Uttaranchal (now Uttarakhand) came into existence and a separate Corporation Uttaranchal Power Corporation Ltd. had taken over commercial operations in the State of Uttaranchal as per Govt. of India notification no. 42/7/2000-R&R dated 05.11.2001.
 - (d) The distribution business of U.P. Power Corporation Ltd. has been transferred to subsidiary companies viz. Madhyanchal Vidyut Vitran Nigam Ltd., Lucknow, Paschimanchal Vidyut Vitran Nigam Ltd., Meerut, Poorvanchal Vidyut Vitran Nigam Ltd., Varanasi & Dakshinanchal Vidyut Vitran Nigam Ltd., Agra (Known as DISCOMs) as per The Uttar Pradesh Power Sector Reforms (Transfer of Distribution Undertakings) Scheme, 2003 issued vide GoUP Notification No. 2740/P-1-2003-24-14P/2003 dated 12.08.2003.
 - (e) The State Government through Gazette Notification No. 2974(1)/24-P-2-2010, Dated 23 Dec 2010 made a Provisional Transfer Scheme for the purpose of transfer of the transmission activities including Assets, Liabilities and related proceedings from U.P. Power corporation Ltd. (UPPCL) to the Uttar Pradesh Power Transmission Corporation Limited (UPPTCL/TRANSCO). In terms of this Scheme, the transfer has been made effective from 01.04.2007, the date since which UPPCL and UPPTCL have started working as separate entities for purchase/sale of Bulk power and transmission work respectively.

SPP'

- (a) The reconciliation of balances of assets and liabilities transferred under Transfer Scheme-2000 vide Notification No.348/P-1/2001-24 dated 25.01.2001 and those appearing in the Unit's accounts have been done. Final balances to be transferred to 'DISCOMs' as on 11.08.2003 and 'TRANSCO' as on 01.04.2007 and the balances to be retained by UPPCL as on 01.04.2007 have been sent to GoUP for approval/notification. The necessary adjustments in this regard shall be done on its approval/ notification by GoUP in the annual accounts under preparation.
 - (b) The assets and liabilities relating to Uttaranchal Power Corporation Ltd. had been transferred as per an agreement dated 12.10.2003 with Uttranchal Power Corporation Ltd., w.e.f. 9.11.01.
 - (c) (i) Consequent upon transfer of distribution business to four DISCOMs, the provisional balances as on 31.03.2003 as per Notification dated 12.08.03 have been transferred to these companies.
 - (ii) The transactions pertaining to distribution business during the period from 01.04.2003 to 11.08.2003 are taken in the accounts of UPPCL and debtors outstanding except balances of KESCO, debtors through KESCO and NPCL, as at 11.08.2003 have been transferred to Discoms as per advice of CAG.
 - (iii) The difference in assets and liabilities transferred to DISCOMs as per provisional Transfer Scheme and the balances available in the UPPCL accounts have been adjusted through Restructuring Account.
 - (iv) The actual balances of transmission units on 01.04.07 were transferred to UPPTCL (Uttar Pradesh Power Transmission Corporation Limited) instead of the balances of the Uttar Pradesh Electricity Reforms (Transfer of Transmission and Related Activities including the Assets, Liabilities and Related Proceedings) Scheme, 2010 (Provisional TRANSCO Transfer Scheme). The difference between the balances so transferred and the balances of Provisional TRANSCO Transfer Scheme 2010 amounting to Rs. 180.72 Crore was transferred to Restructuring A/c in the FY 2007-08.
 - (v) Residuary balances of assets and liabilities after the above transfers have been retained in the books of UPPCL.
- 3. The transactions affecting the Opening Balances of UPPCL as per the Transfer Scheme 2000 and the Transfer Scheme of KESCO were transferred to Restructuring Account and similarly the transactions affecting the Opening Balances of DISCOMs as per the Provisional Transfer Scheme 12.08.2003 were also transferred to Restructuring Account, pending final adjustments.

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(a) The Debit balance of Rs. 2.68 Crore (previous year Rs. 2.68 Crore) shown as Special Programming Loan from agriculturebanks under Note No. 12 "Long Term Loans & Advances" (Rs. 2.57 Crore was transferred through the Transfer Scheme-2000) is subject to reconciliation/confirmation.

4.

(c)

- (b) Provisional loan balances transferred to each of DISCOMs vice the Transfer Scheme 2003 vary with the final audited Balance Sheet for financial year 2002-2003. To take care of these differences following approach had been adopted.
 - As per advice of Reform consultants, in the absence of loan agreement wise details, the Institution wise loans had been transferred to DISCOMs.
 - (ii) The payment of interest and repayment of loan after 11.8.03 had been apportioned, as per Para (b) (i) above.
 - (I) Loans obtained from Financial Institutions & GoUP for Capital works received by UPPCL on behalf of DISCOMs after 11.08.2003 were accounted for in UPPCL separately and shown as 'Loans Relate to DISCOMs'. Debt service obligations on account of these loans are accounted for as receivables from respective Discoms, therefore, interest on such loans amounting to Rs. 139.91 crore accrued and due during the year has been shown as receivable from respective Discoms.
 - (ii) Ministry of Power, Govt. of India has issued Financial Restructuring Schemes of Distribution Companies on 5th October, 2012. As per the scheme, 50% of the bank loan liability and outstanding power purchase liability of more than 6C days subject to ceiling of accumulated losses of Discoms upto 31st March, 2012 has to be taken over by the State Govt. In this respect it has been decided in the Board of Directors meeting of U.P. Power Corporation Ltd. held on 19th September, 2013 vide Board's resolution no. 740 that :
 - (a) Outstanding loans from Banks as on 31.03.2012,
 - (b) Fresh loans/Bonds for funding upto the power purchase liabilities outstanding as on 31.03.2012 and
 - (c) Fresh loans taken / to be taken to meet operational losses from 01.04.2012

will be allocated to the Discoms and adjusted against receipts of sale of Power to Discoms. Accordingly necessary adjustment has been carried out in the books of UPPCL showing the referred loans under the title "Loans Relate to Discoms". Debt service obligations on account of these loans are accounted for as receivables from

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respective Discoms, therefore, interest on such loans amounting to Rs. 4546.76 crore accrued during the year has been shown as receivable from respective Discoms.

- As per the provision of Financial Restructuring Plan Bonds @ 9.68% p.a. of Rs. 15810.38 crore have been issued to the bank, Power Finance Corporation and Rural Electrification Corporation Ltd. in October, 2013 and December, 2013 on behalf of Discoms. Accordingly necessary accountal has been carried out in the books of UPPCL and shown under the head "Bonds/Loans Relate to Discoms. Further as per the scheme of FRP the Govt. of U.P. has taken over Bonds of Rs. 5270.13 crore in January 2015. As such balance Bonds of Rs.10540.25 crore are outstanding on behalf of Discoms at the end of FY 2014-15.
- GoUP vide G.O. no. 96/2699/24.1.14-1041(Budget)/ (iv) 2013TC dated 17.12.2014 has converted the interest on outstanding GoUP loans amounting to Rs. 884.78 crore into Equity. Accordingly necessary accountal has been carried out in the books of UPPCL.
- (d) Equity received from GoUP for distribution works is invested in each DISCOM based on releases and is shown as investment in respective DISCOMs.
- Based on actuarial valuation report dt. 9.11.2000 (adopted by Board of 5. Directors), provision for accrued liability on account of Pension and Gratuity has been made @ 16.70% and 2.38% respectively on the amount of basic Pay and D.A. paid to employees.
- The Company is making efforts to recognise and identify the 6. (a)location of land along with its title deed as well as of other fixed assets, transferred under various Transfer Schemes for the purpose of maintaining fixed assets registers.
 - Where historical cost of a discarded/ retired/ obsolete fixed asset (b) is not available, the estimated value of such asset and depreciation thereon has been adjusted and accounted for.
 - (c)The depreciation on Fixed Assets is to be charged as per provisions of Schedule II of Companies Act, 2013 from F.Y. 2014-15. However, due to non-availability of fixed assets registers few units have continued to charge the depreciation as per the rates prevailing in F.Y. 2013-14.

The Provision for Bad & Doubtful Debts against revenue from (a) Sale of Power has been made @ 5% on incremental debtors during the year.

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(Bagineer (R.A.S.) HINANAB EXT Lacknow

(iii)

- (b) The details of provision for doubtful loans & advances are as under:-
 - Provision @ 10% on the incremental balances of suppliers/ contractors (O&M) has been made under the Note no. 17 of Short term Loans & Advances.
 - Provision @ 100% on interest accrued and due during the year on loan of NPCL has been made under the Note No. 12 of Long term Loans & Advances.
- (c) A provision for doubtful receivables @ 10% on the incremental balances appearing under the different heads of "Other Current Assets Note no. 18 (excluding Receivable on account of loan)" has been made.
- (d) Due to non-receipt of loan installments and interest thereon from "Secured and Unsecured Loan to KESCO", no interest on such loans has been accounted for in the books of accounts.
- As per the scheme for financial restructuring of state distribution (e) company dated 08.10.2012, the state Govt. shall make a firm commitment to underwrite the short fall of annual projection of FRP not achieved & provide the shortfall annually. In the year 2012-13 the actual operational loss including UPPCL was Rs. 13257.44 Crore whereas FRP loss was Rs. 9899 Crore, hence. the difference of Rs. 3358.44 Crore is to be funded by the state Govt. against this, Govt. of UP has released Rs. 540 Crore as subsidy. In the year 2012-13 the Power Purchase was Rs. 29557.94 Crore as against the sale of power of Rs. 26617.01 Crore, thus the difference between purchase of power and sale of power Rs. 2940.93 Crore have been transferred to Discoms in the year 2013-14, accordingly after transferring the whole cost of power purchase ,the losses of UPPCL for the year 2012-13 will be Rs. 538.39 Crore (3479.32-2940.93). Hence the subsidy received from state Govt, have been retained in the books of UPPCL.
- The reconciliation of Inter Unit Transfer balances amounting to Rs.182.08 Crore (Debit) (previous year Debit Rs. 181.00 Crore) is in process and effect of reconciliation, if any, will be provided for in the coming years.
- Liability towards staff training expenses, medical expenses and LTC has been provided to the extent established.
- 10. (a) Some balances appearing under the heads 'Other Current Assets', 'Long Term and Short Term Loans & Advances', 'Other Current Liabilities', 'Trade Receivables', 'Trade Payables' and Material in transit/ under inspection/ lying with contractors/ fabricators are subject to confirmation/ reconciliation and subsequent adjustments as may be required.
 - (b) On an overall basis the assets-other than Fixed Assets and noncurrent investments have a value on realisation in the ordinary

Chief Engineer (R.A.U.) Brigh Shaki Hhawan Extr Ashphy Marg. Lacknow

course of business at least equal to the amounts at which they are stated in the Balance Sheet.

11. Basic and diluted earnings per share has been shown in the Profit & Loss Account in accordance with AS-20 "Earnings Per Share". Basic earnings per share have been computed by dividing net loss after tax by the weighted average number of equity shares outstanding during the year. Number used for calculating diluted earnings per equity share includes the amount of share application money (pending for allotment).

				(Amount in Rs.	1
	Earning per share:		31.03.2015	31.03.201	4
(a)	Net loss after tax (numerator used for calculation)	1 7	83700843731	1489770355	13
(b)	Weighted average number of Equity Shares* (denominator for calculating Basic EPS)	1	390740531	35690226	13
(C)	Weighted average number of Equity Shares* (denominator for calculating Diluted EPS)		422540321	36909739	31
(d)	Basic earnings per share of Rs. 1000/- each		(214.21)		4)
(e)	Diluted earnings per share of Rs. 1000/- each		(214.21)	. (41.7	4

(As per para 41 of AS-20 issued by Institute of Chartered Accountants of India, Potential Equity Shares are treated as Anti Dilutive as their conversion to Equity Share would decrease loss per share, therefore, effect of Anti Dilutive Potential Equity Shares are ignored in calculating Diluted Earning Per Share)

* Calculated on monthly basis.

- 12. Due to non-formation of finance, accounts; audit, headquarter and other service units in UPPTCL, the employees of UPPCL working in these units were entrusted the work of UPPTCL also, therefore, the services rendered by such UPPCL employees, the 25% of the employee cost and 25% of administrative cost which cannot be segregated of such units have been loaded to UPPTCL during the year.
- 13. Amount due to Micro, Small and medium enterprises (under the MSMED Act 2006) could not be ascertained and interest thereon could not be provided for want of sufficient related information. However the company is in process to obtain the complete information in this regard.
- 14. As the balances of assets and liabilities had been transferred provisionally to Discoms, hence there are still some balances of such assets and liabilities which are related to Discoms lying in the books of UPPCL. Since necessary adjustments will be made on issuance of notification of Final Transfer Scheme by GoUP as referred in Point no. 2(a) of this note and the said balances is no way pertain to U.P. Power Corporation business, hence, neither any interest on Security Deposit

from consumers and financial participation by consumers has been charged nor any provision against the such assets have been made in the books of company.

15. (a) Due to implementation of Financial Restructuring Plan of distribution companies, the rate of sale of energy sold to Discoms have been calculated on the basis of cost of energy purchased by UPPCL divided by total quantity of energy supplied to Discoms. The Discoms are, therefore, billed with the rate of sale of energy so calculated @ Rs. 4.38847860/kwh in FY 2014-15 (Previous year Rs. 4.32834978/kwh) and accounted for accordingly.

- (b) Since agreement with Noida Power Corporation Ltd has expired in FY 2013-14 and no fresh agreement has been made, hence no power has been supplied to NPCL in FY 2014-15.
- 16. Payment to Directors and Officers in foreign currency towards foreign tour was NIL (Previous year NIL).
- 17. Debts due from Directors were Rs. Nil (previous year Nil).

Ş No.	Details	2014-15	2013-14
(I)	Total number of Units purchased	87735.523 MU	84251.840 MU
(11)	Total number of units sold	82288.760 MU	77586.121 MU

18. Quantitative Details of Energy purchased and sold:

19. Confingent Liabilities:

S. No.	Details	2014-15 Amount (Rs. in lacs)	2013-14 Amount (Rs. in lacs)
(i)	Capital commitments		-
(ii)	Income Tax	62.94*	164.85**
(iii)	Power Purchase	46239.09	46239.09
(iv)	Other Contingencies	-	-

* Includes Rs. 60.94 lacs on account of TDS default as per 26 AS

** Includes Rs. 162.85 lacs on account of TDS default as per 26 AS.

20. Since the Company is principally engaged in the business of Electricity, and there are no other reportable segments as per AS-17, hence the disclosure as per AS-17 on segment reporting is not required.

the

			MOVEMENT OF	PROVISIONS	Management in the second s
s. No.	PARTICULARS	OPENING BALANCE AS ON 01.04.2014	PROVISION MADE DURING THE YEAR	WITHDRAWL OF PROVISION DURING THE YEAR	CLOSING BALANCE AS ON 31.03.2015
1	Provision for diminution in Investment	1,63,45,94,36,000	86,28,80,92,000	1,86,69,04,000	2,47,88,06,24,000
2	Provision for Doubtful debts on Sundry Debtors (Sale of power)	16,79,99,81,127	1,23,38,21,917	Ģ	18,03,38,63,044
3	Provision for Bad & doubtful debts- Other current assets.	1,22,97,50,911	32,65,67,936	C	1,65,63,28,847
4	Provision for Bad & doubtful debts- Long Term Loans & Advances	1,51,20,69,201	8,47,91,815	0	1,59,68,61,016
5	Provision for Bad & doubtful debts- Short Term Loans & Advances	9,03,98,138	41,157	0	9,04,39,295

1,83,09,16,45,377

24. Disclosure as per AS 29 is as under:-

25. The figures as shown in the Balance Sheet, Profit & Loss Statement and Notes thereto have been rounded off to the nearest rupee.

87,93,33,14,825

26. Previous year figures have been regrouped and reclassified wherever considered necessary.

(Surendra Kumar

Dy. Chief Accounts Officer

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Total

(A.K. Gupta) General Manager (Accounts)

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(S.K. Agarwal) Director (Finance)

1,86,69,04,000

2,69,15,80,56,202

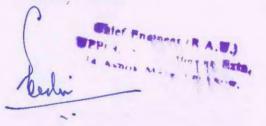
Annexure-2

NAME OF ZONE/CIRCLE	ATC Losses (%	6)
MAILE OF ZONE/CINCEE	FY 14 I	Y 15
AME OF ZONE :MEERUT		
UDC MEERUT	27.05	27.21
DC MEERUT	27.29	25.42
DC BAGHPAT	40.80	23.13
AME OF ZONE :GHAZIABAD		
UDC I GHAZIABAD	11.81	10.03
UDC II GHAZIABAD	7 26	5.04
DC GHAZIABAD	23.65	21.35
DC HAPUR	35.13	28.32
DC I BULANDSHAHAR	43.87	33.28
DC II BULANDSHAHAR	30.14	21.65
AME OF ZONE: SAHARANPUR		
UDC MUZAFFARNAGAR	19.08	16.96
DC MUZAFFARNAGAR	38.91	34.17
DC SHAMLI	51.76	40.81
UDC SAHARANUR	38.41	34.54
DC SAHARANPUR	44.80	27.43
AME OF ZONE: NOIDA	6.85	7 ()4)
AME OF ZONE : MORADABAD		22.10
DC I MORADABAD	23.76	22.48
DC BHEEMNAGAR	58.95	50.04
DC II MORADABAD	34.58	43 88
UDC MORADABAD	33.29	28 79
DC RAMPUR	49 01	46.55
DC BUNOR	24.79	16 13
SAME OF ZONE : BAREILLY		22.07
DC BAREILLY	39.26	32.86
DC BADAUN	27.59	17.83
DC SHAHJAHANPUR	40.26	32 13
UDC BAREILLY	30.75	28 71
NAME OF ZONE:LUCKNOW	21.10	
DC RAIBAREILI	21.18	26 bt
DC UNNAO	23.67	27.61
DC SITAPUR	16.82	20:01
EDCHARDOL	27 13	21.08
NAME OF ZONE:FAIZABAD	11 93	27.0
EDC FAIZABAD	37.21	27.98
EDC SULTANPUR	20.02	18.6
EDC BARABANKI	31.12	21.34
NAME OF ZONE: DEVI PATAN	27.12	25.3
FDC GONDA	27.12	25.2.
NAME OF ZONE: L.E.S.A.	10.72	24.0
EUDCTLESA EUDCTLESA	19.65	20.0
In the second se	18.37	18.2
EUDC III LESA	32.21	32.2
EDC IV LESA	34.91	30.0
EUDC VILLESA	21.67	217
EUDC VII LESA	17.33	203
EUDC VIII LESA EUDC IX LESA	32.84	311
EUDC X LESA	14.47	16.4
NAME OF ZONE : AGRA	35.45 .	33.9
EDC AGRA	29.65	25.6
EDC FIROZABAD	47.46	361
EUDC MATHURA	34 21	. 27 1
EDC MATHURA	34 21	12/4
EDC MAINPURI	59.17	<u>*1.</u> 51.4
NAME OF ZONE : ALIGARH	29.17	314
EUDC ALIGARH	32.48	201
EDC ALIGARI	32.48	29.2
EDC HATHRAS	50.18	43
EDC ETAIL	25.26	
NAME OF ZONE: KANPUR	.23.20	18
FDC KANPUR	21.20	-
EDC ETAWAII	31 38	11)
EDC FARRUKHABAD	58 35	571
NAME OF ZONE : JHANSI	66.22	53.3
EUDC JHANSI	77.77	
	35.67	29
EDC JHANSI EDC ORAI	51.46	49.1
NAME OF ZONE : BANDA	55 55	54
THE THE THINE THANKING		

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NAME OF ZONE/CIRCLE	ATC Losse	s (%)
NAME OF LONE/CINCLE	FY 14	FY 15
EDC HAMIRPUR	31.88	28 84
NAME OF ZONE : ALLAHABAD		
EDC I ALLAHABAD	17.25	16 17
EDC FATEHPUR	19.38	21-41
EDC II ALLAHABAD	17.24	1591
EUDC LALLAHABAD	29.15	26.29
EUDC II ALLAHABAD	25.53	29 71
NAME OF ZONE : GORAKHPUR		
EDC GORAKHPUR	27.26	24 29
EDC DEORIA	41.55	28.46
EUDC GORAKHPUR	27 16	24.86
NAME OF ZONE : BASTI		
EDC BASTI	34.60	19 ()4
NAME OF ZONE : VARANASI		
EUDC I VARANASI	25.55	23.41
EUDC II VARANASI	28,17	25.26
EDC VARANASI	39 07	34 4 1
EDC GHAZIPUR	40.91	33.37
EDC JAUNPUR	34,93	28.43
NAME OF ZONE : MIRZAPUR		
EDC I MIRZAPUR	51.31	-40.01
EDC II MIRZAPUR	32.56	1817
NAME OF ZONE : AZAMGARH		
EDC AZAMGARH	56.81	56-10
EDC MAU	33.47	34.40
NAME OF ZONE -KESCO		
CIRCLE-I	36.39	32.7-
CIRCLE-II	10.83	10.60
CIRCLE-III	30 33	28 ().
CIRCLE-IV	23.31	19.2.



A STATE OF A	ATC Losses (%)
NAME OF ZONE/CIRCLE	NOV, 2015
NAME OF ZONE :MEERUT	
UDC MEERUT	35.02
DC MEERUT	39.37
EDC BAGHPAT	40.56
NAME OF ZONE :GHAZIABAD	+
EUDC 1 GHAZIABAD	15.80
EUDC II GHAZIABAD	9.62
EDC GHAZIABAD	30.71
EDC HAPUR	42.51
EDCTBULANDSHAHAR	39.40
EDC II BULANDSHAHAR	31.81
NAME OF ZONE: SAHARANPUR	
EUDC MUZAFFARNAGAR	23.21
LDC MUZAFFARNAGAR	49,10
EDC SHAMLI	57.45
EUDC SAHARANUR	40,11
EDC SAHARANPUR	56.35
NAME OF ZONE: NOIDA	7.66
NAME OF ZONE : MORADABAD	
EDC I MORADABAD	. 29.24
EDC BHEEMNAGAR	54.08
LDC II MORADABAD	50,05
EUDC MORADABAD	30.25
EDC RAMPUR	55.35
EDC BIJNOR	33.83
NAME OF ZONE : BAREILLY	
EDC BAREILLY EDC BADAUN	37.47 29.52
EDC SHAHJAHANPUR	38,80
EUDC BAREILLY	29.52
NAME OF ZONE:LUCKNOW	=7,2=
EDC RAIBAREILI	39.91
EDC UNNAO	30.07
EDC SITAPUR	27.10
EDC HARDOI	32.77
NAME OF ZONE:FAIZABAD	
EDC FAIZABAD	35.02
EDC SULTANPUR	30.13
EDC BARABANKI	29.12
NAME OF ZONE: DEVI PATAN	
EDC GONDA	24.77
NAME OF ZONE: L.E.S.A.	
EUDCILESA	. 22.04
EUDC II LESA	21.10
EUDCHILESA	32.99
EDC IV LESA	37.59
EUDC VI LESA EUDC VI LESA	28.77
EUDC VII LESA	22.19
EUDC IX LESA	36.76
EUDC X LESA	32.04
NAME OF ZONE : AGRA	
EDC AGRA	35.08
EDC FIROZABAD	45.40
EUDC MATHURA	28.08
EDC MATHURA	37.92
EDC MAINPURI	64.50
NAME OF ZONE : ALIGARH	04.20
EUDC ALIGARH	30.48
EDC ALIGARH	37.00
LDC HATHRAS	57.5

Chief Engineer (R.A.W.

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^{4.} Ashok Mary Lucks

NUME OF CONFICERCLE	ATC Losses (%)
NAME OF ZONE/CIRCLE	NOV, 2015
EDC ETAH	35.52
NAME OF ZONE: KANPUR	
DUKANPUR	4(),()4
EDC ETAWAH	61.79
EDC FARRUKHABAD	66.55
NAME OF ZONE : JHANSI	
EUDC JHANSI	34.31
EDC JHANSI	53.44
EDC ORAL	57.83
NAME OF ZONE : BANDA	
EDC BANDA	54.14
EDC HAMIRPUR	39.77
NAME OF ZONE : ALLAHABAD	
EDCTALLAHABAD	28.87
EDC FATEHPUR	37.85
EDC II ALLAHABAD	37.77
EUDCTALLAHABAD	43.11
EUDC II ALLAHABAD	45.03
NAME OF ZONE : GORAKHPUR	
EDC GORAKHPUR	43.58
EDC DEORIA	58.6:
EUDC GORAKHPUR	37.4
NAME OF ZONE : BASTI	
EDC BASTI	44.7
NAME OF ZONE : VARANASI	
EUDCIVARANASI	27.4
EUDC II VARANASI	42.9
EDC VARANASI	42.4
EDC GHAZIPUR	47.2
EDC JAUNPUR	41,4
NAME OF ZONE : MIRZAPUR	
EDCIMIRZAPUR	57.0
EDC II MIRZAPUR	27.1
NAME OF ZONE : AZAMGARH	
EDC AZAMGARH	62.1
EDC MAU	58 (
NAME OF ZONE -KESCO	
CIRCLE-I	35.1
CIRCLE-II	13.5
CIRCLE-III	31.7
CIRCLE-IV	16.0

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Annexure-3

DETAIL OF STOA AND U.I. CHARGES

ाषयः— वर्ष 2013—14 के ट्रू—अप एवं वर्ष 2016—17 की ए0आर0आर0 एवं टैरिफ याचिका हेतु सूचना उपलब्ध कराने के सम्बन्ध में।

सन्दर्भः- पत्र संख्या 316/आर0ए0यू0/ए0आर0आर0 2016-17 दिनांक 09 फरवरी 2016.

		2013	the second se	2014	the shift interest on the owner of the share where
	STOA	Aud	ited	(Provisi	ional)
SL. NO.	UNIT NAME	Energy (kwh)	Amount	Energy (kwh)	Amount
1	PTC	466290810	1584460669	273037023	105007360
2	ADANI ENTERPRISES	119450948	390621777	92952328	30701498
3	GLOBLE ENERGY	90565930	405951402	0	
4	GMR	22718550	74971215	107237935	38314412
5	JSWPTC	13494900	53121439	23548800	13129868
6	LANCO/NETS	19594110	64794911	30789658	10160587
7	MITTAL PROCESSORS	73740653	399622717	36490900	37732046
8	NTPC-VVNL	404717335	1565279604	34144345	13742109
9	POWER PUR. TROUGH ENERGY EXCHANGE	1957473001	5769901180	1768077333	728723445
10	SREE CEMENT	0	0	74494470	3598118
11	TATA POWER TRADING CORPN.	193516092	637580481	0	
and real plants and an of a second second	TOTAL (STOA	3361562329		2440772792	981109447
	U.I. & REACTIV		and a set of the set of	• • • • • • • • • • • • • • • • • • •	- alter and a second second
4	ANPARA-A	31229995	29421378	29763821	4873796
2	ANPARA-B	39332438	36140546	8855741	-1733686
3	PANKI	217869	-47362102	-6548959	-1302667
4	PARICHHA-A	2912431	-10495047	-3673324	-2526661
5	PARICHHA-B	2561539	-23090920	10448231	2998167
6 .	PARICHHA-C	12105121	-7055774	40657692	6377045
7	HARDUAGANJ			253615345	42097793
8	ROSA-I	0	-369670931	-72583121	-14839185
9	ROSA-II	5712386	-356993016	-55230115	-10976348
10	CHUNAR CEMENT FACTORY	7501415	6054676	1300547	883600.0
11	DALLA CEMENT FACTORY	660731	599817	356893	16979
12	KFCL (CHURK)	96575	-183218	5849947	-41572
13	NTPC-TANDA (Payble)	15497501	3333733	-107688674	-2268397
14	J.P. VISHNUPRYAG	0	0	2007794	33294
15	KHAMBHARKHERA	0	-6916541	-17617079	
16	BARKHERA	0	-10108370	-23731859	
17	KUNDARKHI	0	-2716517	-22325904	
18	MAQSOODPUR	290013	-2126236	-23582840	
19	UTRAULA	.0	(-22748397	
20	LANCO ANPARA-C	7026177	-285741863	-60525416	
21	NPCL	0	-5912632		and the second day of the seco
No.	U.I. CHARGES FROM SLDC (A)	125144191	-105282301		and the second s
22	NREB	273019975	27578651	24045970	56113396
23	Reactive Pool A/C	0	and the second s	6 0	
24	Reactive Rajsthan	0	-93531		
25	Reactive Delhi	0	4332		1797
25	Reactive Uttranchal	(-875924	U I	-1363
20	U.L/REACTIVE CHARGES FROM NREB (B)	273019975	-65163479	And and and and an and an and an and an and an and an and and	0 4983157
	TOTAL U.I. (A+B)	398164166		6 -5441136	1 4627894

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Biof Bagineer (R.A.S.) HOAWAB Exte

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Alama of Ananzy	D dividar	201	2012-13 (Audited)	2013	2013-14 (Audited)
	14. 11 4.1	Energy	Amount	Energy	Amount
1 APCPL	other	155.84	4 896775999		
2 BAJAJ ENERGY PVT. LTD.	other	2470.93	3 16495011083	2384.90	F
3 CO-GENERATION	other	3718.54	4 14399075991	3331.76	
	other				
INCENTIVE FROM CGS AGAINST POWER PURCHASE	CHASE other	00.00	0	******	and second distance in the second second
6 LANCO ANPARA POWER LTD.	other	3631.29	9 12056639306	5897.92	19470759102
1	other				
1	other				
T	other	2507.09	9646999196	2765.08	8 10057806449
-	lither	2260.32			
1	other	26295.91	80	26354.33	100
	other	0.00	1		
	lither	0.00	57428458		51529259
TT	uther	00.0			-342839025
15 ROSA POWER SUPPLY CO.	ther	6919.19	40524695836	7745.70	4
-	ether	0.00		421.18	-
-	cther	1156.94	3305	1310.13	9
18 SRI NAGAR H.E.P.	lother				
	other	0.00	7195000393	00.00	4617850035
		1751.68		2290,64	
		3249.41	-	398.16	
T	other	1342.80	748300380	1061.14	687665651
-	other	18561.26	53	23196.37	84
1	other	1628.64		380.71	
1	other	136.71	276164186	159.61	
-	other			source and a superior of the s	
27 NVVN BUNDLE POWER	other	40.83	168132975	358.54	1616355267
Sub Total (other)		75827.37	287	80890.26	32
28 ABCIL '	short term				
29 ACC	sh yt term	0.08	326668		
30 ADANI EXPORT	short term	0	0	119.45	390621777
31 GLOBAL ENERGY LTD.	short term	108.42	577432811	90.57	405951402
32 GMR ENERGY	short term			22.72	74971215
MSL EE	short term			13.49	53121439
34 KNOWLEDGE I.N.S.P. LTD.	short term	127.34	729040978		
35 LANCO/NETS	short term	1425.14	5545352053	19.59	64794911
36 MITTAL PORCESSORS PVT. LTD.	short term	9.91	222362228	73.74	399622717
37 NTPC V.V.M.L.	short term	0.00	32940536	404.71	1565279604
38 POWER PURCHASE THROUGH ENERGY EXCHANGE	NGE short term	50.69	211836833	1957.47	5769901180
39 POWER TRADING CORPORATION	short term	158.21	735830447	466.30	1584460569
40 RELIANCE P.T.C.	short term				
41 SHREE CEMENT	short term				
42 TATA POWER TRADING CO. LTD.	short lerm	0.00	7677013	193.52	637580481
Sub Total (Short Term)		1879.80	8062799565	3361.57	10946305395

Chief Engineer (R.A.S.) OPPCI, Shar, Mars Extr 14-ABON MAIN, LECKNOW

Annexure-4

Quarter		1		
Company	Station	Total Amount Verified	Total Energy Verified (MU)	. Rate (Rs./ kWh)
UPRVUNL	Total	1,947.81	5,890.31	3.31
UPJVNL	Total	16.09	240.05	0.67
CENTRAL SECT	OR			
NTPC	Total	1,962.61	6,333.61	3.10
NHPC	Total	400.77	994.98	4.03
NPCIL	Total	187.10	619.29	3.02
IPP /JV	Total	2,320.97	5,592.21	4.15
COGEN	Total	370.42	848.22	4.37
NVVNL	Total	5.28	11.15	4.74
UI Charges	Total	(3.16)	(21.89)	1.44
UI Charges Cental Pool	Total	41.03	71.52	5.74
OPEN Excess	Total	80.99	173.16	4.68

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Month	April	and the second s		
Company	Station	Total Amount Verified	Total Energy Verified (MU)	Rate (Rs./ kWh)
State Sector				
UPRVUNL	Total	602.07	1,916.11	3.14
· UPJVNL	Total	4.83	68.96	0.70
CENTRAL SECTO	R			
NTPC	Total	718.35	2,026.20	3.55
NHPC	Total	122.27	227.44	5.38
NPCIL	Total	57.17	193.06	2.96
IPP /JV	Total	607.22	1,447.55	4.19
COGEN	Total	198.02	453.83	4.36
NVVNL	Total	1.51	3.51	4.32
UI Charges	Total	(2.15)	(13.92)	1.54
UI Charges Cental Pool	Total	10.22	(18.98)	(5.39)
OPEN Excess	Total	1.37	-	-

Chief Bagineer (R.A.W.) SPPCL, Shas Bousan Fat 14. Ashok Marg Sackson

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Month	May	and the second		
Company	Station	Total Amount Verified	Total Energy Verified (MU)	Rate (Rs./ kWh)
State Sector				
UPRVUNL	Total	696.62	2,081.69	3.35
UPJVNL	Total	5.85	86.84	0.67
CENTRAL SECT	OR			
NTPC	Total	692.83	2,282.88	3.03
NHPC	Total	152.07	370.71	4.10
NPCIL	Total	62.84	215.29	2.92
VI/ PPI	Total	847.47	2,135.06	3.97
COGEN	Total	120.11	274.99	4.37
NVVNL	Total	2.02	4.05	4.99
UI Charges	Total	(0.87)	(6.28)	1.39
UI Charges Cental Pool	Total	10.11	23.30	4.34
OPEN Excess	Total	40.66	92.72	4.39

Chief Boeineer (R.A.V.) 14-Annus Maria Rickan Whi

Month	June			
Company	Station	Total Amount Verified	Total Energy Verified (MU)	Rate (Rs./ kWh)
State Sector				
UPRVUNL	Total	649.12	1,892.51	3.43
UPJVNL	Total	5.42	84.25	0.64
CENTRAL SECT	OR			
NTPC	Total	551.43	2,024.53	2.72
NHPC	Total	126.44	396.83	3.19
NPCIL .	Total	67.10	210.93	3.18
IPP /JV	Total	866.28	2,009.59	4.31
COGEN	Total	52.29	119.39	4.38
NVVNL	Total	1.75	3.59	4.87
UI Charges	Total	(0.14)	(1.69)	0.83
UI Charges Cental Pool	Total	20.71	67.20	3.08
OPEN Excess	Total	38.96	80.44	4.84

Chief Bagineer (R.A.U.) UPPCL, Shakti Hhawan Extr 14-Ashok Marg, Lucknor

Quarter	2 July 2013 to September 2013							
Company	Station	Main Amount Verified	Supplemen- tary Amount Verified	Total Amount Verified	Total Energy Verified (MU)	Rate (Rs./ kWh)		
UPRVUNL	Total	1,909.79	29.61	1,939.40	5,643.05	3.44		
UPJVNL	Total	21.67		21.67	335.49	0.65		
CENTRAL SECT	OR							
NTPC	Total	1,939.91	(13.96)	1,925.95	6,715.21	2.87		
NHPC	Total	274.66	7.60	282.26	991.84	2.85		
NPCIL	Total	153.12	(0.79)	152.34	523.29	2.91		
IPP /JV	Total	2,706.87	201.41	2,908.28	5,807.49	5.01		
COGEN	Total	59.79	0.31	60.10	142.79	4.21		
NVVNL	Total	33.15	0.38	33.54	73.61	4.56		
UI Charges	Total	(6.83)	(4.06)	(10.89)	(94.84)	1.15		
UI Charges Central Pool	Total	3.50		3.67	(119.39)	the second se		
OPEN Excess	Total	89.43	(1.68)	87.75	342.91	2.56		

Thief Engineer (R.A.U.) UPPCL, Shakir Shawan Exte 14-Ashok Mars, Lacknon

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Month	July	Main	Supp			
Company	Station	Main Amount Verified	Supplemen- tary Amount Verified	Total Amount Verified	Total Energy Verified (MU)	Rate (Rs./ kWh)
State Sector	-					and an a second s
UPRVUNL	Total	610.48	30.05	640.53	1,834.31	3.49
UPJVNL	Total	7.25	-	7.25	113.95	0.64
CENTRAL SECTO	DR					
NTPC	Total	691.12	1.25	692.37	2,356.10	2.94
NHPC	Total	96.80	3.95	100.75	365.05	2.76
NPCIL	Total	44.58	0.09	44.66	152.77	2.92
IPP /JV	Total	992.42	(0.11)	992.31	2,138.64	4.64
COGEN	Total	23.70	0.31	24.00	56.74	4.23
NVVNL	Total	1.53	0.02	1.55	3.65	4.24
UI Charges	Total	(5.64)	(2.43)	(8.08)	(73.99)	1.09
UI Charges Central Pool	Total	1.13	0.31	1.44	(30.84)	(0.47)
OPEN Excess	Total	26.64	(0.05)	26.59	63.80	4.17

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Month	Aug	Main	Supp			
Company	Station	Main Amount Verified	Supplemen- tary Amount Verified	Total Amount Verified	Total Energy Verified (MU)	Rate (Rs./ kWh)
State Sector						
UPRVUNL	Total	645.34	-	645.34	1,894.87	3.41
UPJVNL	Total	6.85	-	6.85	104.88	0.65
CENTRAL SECT	OR					
NTPC	Total	657.70	(15.50)	642.21	2,274.71	2.82
NHPC	Total	95.33	1.72	97.04	357.00	2.72
NPCIL	Total	53.76	(0.88)	52.88	184.20	2.87
VL/ 991	Total	884.40	121.42	1,005.81	1,920.02	5.24
COGEN	Total	18.07	-	18.07	42.78	4.22
NVVNL	Total	10.31	0.36	10.67	24.47	4.36
UI Charges	Total	(1.13)	(0.96)	(2.09)	(18.76)	1.11
UI Charges Central Pool	Total	1.24	(0.03)	1.21	(42.47)	(0.28)
OPEN Excess	Total	61.94	(1.45)	60.48	279.11	2.17

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Month	Sep	Main	Supp	upp				
Company	Station	Main Amount Verified	Supplemen- tary Amount Verified	Total Amount Verified	Total Energy Verified (MU)	Rate (Rs./ kWh)		
State Sector								
UPRVUNL	Total	653.97	(0.44)	653.53	1,913.87	3.41		
UPJVNL	Total	7.57		7.57	116.66	0.65		
CENTRAL SECT	FOR							
NTPC	Total	591.08	0.29	591.37	2,084.41	2.84		
NHPC	Total	82.54	1.93	84.47	269.79	3.13		
NPCIL	Total	54.79	Carl maker	54.79	186.32	2.94		
IPP /JV	Total	830.05	80.11	910.16	1,748.83	5.20		
COGEN	Total	18.02		18.02	43.27	4.17		
NVVNL	Total	21.31	-	21.31	45.49	4.69		
UI Charges	Total	(0.07)	(0.66)	(0.727)	(2.09)	3.48		
UI Charges Central Pool	Total	1.14	(0.12)	1.02	(46.07)	(0.22)		
OPEN Excess	Total	0.85	(0.18)	0.67	-	-		

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Quarter	3 October 2014 to December 2014						
Company	Station	Main - Amount Verified	Supplemen- tary Amount Verified	Total Amount Verified	Total Energy Verified (MU)	Rate (Rs./ kWh)	
State Sector							
UPRVUNL	Total	2,126.37	-	2,126.37	5,570.21	3.82	
UPJVNL	Total	13.05	-	13.05	192.58	0.68	
CENTRAL SECT	OR					4	
NTPC	Total	2,128.26	9.62	2,137.89	6,566.22	3.26	
NHPC	Total	210.43	80.54	290.97	485.21	6.00	
NPCIL	Total	152.20	(0.68)	151.53	355.87	4.26	
IPP /JV	Total	2,667.03	213.91	2,880.94	6,076.07	4.74	
Solar	Total	2.92	-	2.92	1.63	17.89	
COGEN	Total	290.66	-	290.66	645.49	4.50	
NVVNL	Total	68.35		68.35	145.33	4.70	
UI Charges	Total	2.05	-	2.05	23.90	0.86	
UI Charges Central Pool	Total		-		-	-	
OPEN Excess	Total	165.55	-	165.55	419.85	3.94	

Chief Engineer (R.A.W.)

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Month	Oct	Main	Supp			
Company	Station	Main Amount Verified	Supplemen- tary Amount Verified	Total Amount Verified	Total Energy Verified (MU)	Rate (Rs./ kWh)
State Sector						
UPRVUNL	Total	672.99		672.99	1,818.95	3.70
UPJVNL	Total	6.86	-	6.86	109.79	0.62
CENTRAL SECTO	DR					
NTPC	Totai	688.42	2.57	690.99	2,120.76	3.26
NHPC	Total	96.09	80.54	176.63	254.69	6.94
NPCIL	Total	44.78	0.16	44.93	162.12	2.77
IPP /JV	Total	911.80	88.42	1,000.22	2,045.08	4.89
Solar	Total	1.21	-	1.21	0.68	17.89
COGEN	Total	23.83	-	23.83	56.06	4.25
NVVNL	Total	21.58	-	21.58	43.74	4.93
UI Charges	Total	0.85	-	0.85	9.06	0.94
UI Charges Central Pool	Total		-	-	-	-
OPEN Excess	Total	105.49	44	105.49	242.83	4.34

Chief Engineer (R.A.U.)

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Month	Nov	Main	Supp			
Company	Station	Main Amount Verified	Supplemen- tary Amount Verified	Total Amount Verified	Total Energy Verified (MU)	Rate (Rs./ kWh)
State Sector						
UPRVUNL	Total	700.04	-	700.04	1,785.38	3.92
UPJVNL	Total	2.33	-	2.33	27.62	0.84
CENTRAL SECT	OR					
NTPC	Total	716.50	1.27	717.77	2,224.37	3.23
NHPC	Total	64.89		64.89	138.66	4.68
NPCIL	Total	58.70	(0.36)	58.34	20.27	28.78
IPP /JV	Total	908.45	45.60	954.04	2,075.13	4.60
Solar	Total	0.98	-	0.98	0.55	17.89
COGEN	Total	48.91	-	48.91	107.58	4.55
NVVNL	Total	20.77	-	20.77	42.34	4.91
UI Charges	Total	(0.57)	-	(0.57)	5.02	(1.14)
UI Charges Central Pool	Total		-	-		-
OPEN Excess	Total	51.93	-	51.93	149.92	3.46

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Month	Dec	Main	Main Supp					
Сотралу	Station	Main Amount Verified	Supplemen- tary Amount Verified	Total Amount Verified	Total Energy Verified (MU)	Rate (Rs./ kWh)		
State Sector				and the later of the				
UPRVUNL	Total	753.34	and the second second	753.34	1,965.88	3.83		
UPJVNL	Total	3.86	-	3.86	55.17	0.70		
CENTRAL SECT	OR							
NTPC	Total	723.34	5.79	729.13	2,221.10	3.28		
NHPC	Total	49.45	-	49.45	91.86	5.38		
NPCIL	Total	48.73	(0.47)	48.25	173.48	2.78		
IPP /JV	Total	846.78	79.89	926.67	1,955.86	4.74		
Splar	Total	0.73		0.73	0.41	17.90		
COGEN	Total	217.92	Stores of the	217.92	481.85	4.52		
NVVNL	Total	26.00		26.00	59.25	4.39		
UI Charges	Total	1.77	-	1.77	9.82	1.80		
UI Charges Central Pool	Total	-	-1-	-	-	-		
OPEN Excess	Total	8.13	-	8.13	27.10	3.00		

Chief Bagineer (R.A.U.) OPPCL, Shast: Stinwan Exten 14-Aakok Marg, Lackaow.)

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Quarter	4 OF FY 2013-14					
Company	Station	Main Amount Verified	Supplemen- tary Amount Verified	Total Amount Verified	Total Energy Verified (MU)	Rate (Rs./ kWh)
UPRVUNL	Total	2,129.52	2.14	2,131.65	5,761.26	3.70
UPJVNL	Total	15.38	(0.32)	15.05	221.80	0.68
CENTRAL SECT	OR					
NTPC	Total	2,130.26	215.57	2,345.83	6,563.72	3.57
NHPC	Total	171.10	(5.22)	165.89	2,981.99	0.56
NPCIL	Total	180.06	0.32	180.37	615.21	2.93
IPP /JV	Total	2,138.32	104.09	2,242.41	4,413.79	5.08
Solar	Total	2.88	-	2.88	1.61	17.90
COGEN	Total	721.35	0.39	721.75	1,671.28	4.32
NVVNL	Total	61.02	-	61.02	135.06	4.52
UI Charges	Total	(6.47)	-	(6.47)	(29.08)	2.22
UI Charges Central Pool	Total		-	- 11		-
OPEN Excess	Total	367.50		367.50	1,097.33	3.35

Chief Engineer (R.A.W.) "PPCL, Store thrower Exti-16-Asbok Marg, Lackner,

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Month	Jan	Main	Supp		-	
Company	Station	Main Amount Verified	Supplemen- tary Amount Verified	Total Amount Verified	Total Energy Verified (MU)	Rate (Rs./ kWh)
State Sector						
UPRVUNL	Total	808.54		808.54	2,176.20	3.72
UPJVNL	Total	4.94	(0.32)	4.61	71.44	0.65
CENTRAL SECTO	R					
NTPC	Total	705.49	48.35	753.84	2,264.73	3.33
NHPC	Total	44.08	1.93	46.01	81.97	5.61
NPCIL	Total	62.22	0.21	62.44	214.31	2.91
IPP /JV	Total	691.48	8.11	699.59	1,355.45	5.16
Solar	Total	0.69	-	0.69	0.39	17.89
COGEN	Total	258.82	0.04	258.86	593.15	4.36
NVVNL	Total	20.02	-	20.02	46.19	4.33
UI Charges	Total	(0.57)	-	(0.57)	(1.66)	3.40
UI Charges Central Pool	Total				-	-
OPEN Excess	Total	150.79		150.79	454.16	3.32

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Month	Feb	Main	Supp			
Company	Station	Main Amount Verified	Supplemen- tary Amount Verified	Total Amount Verified	Total Energy Verified (MU)	Rate (Rs./ kWh)
State Sector				······································		
UPRVUNL	Total	646.73	2.14	648.87	1,674.07	3.88
UPJVNL	Total	4.94		4.94	70.42	0.70
CENTRAL SECT	FOR					
NTPC	Total	684.46	5.82	690.28	2,141.16	3.22
NHPC	Total	42.72	1.31	44.04	105.88	4.16
NPCIL	Total	55.67	0.10	55.77	191.18	2.92
IPP /JV	Total	720.30	3.26	723.56	1,470.66	4.92
Solar	Total	1.05		1.05	0.58	17.89
COGEN	Total	232.16	0.15	232.31	537.66	4.32
NVVNL	Total	19.31	-	19.31	43.87	4.40
UI Charges	Total	(4.53)	-	(4.53)	(22.47)	2.02
UI Charges Central Pool	Total		-	-	-	-
OPEN Excess	Total	84.45		84.45	249.06	3.39

Chief Bagineer (R.A.U.) PPCL, Shakt- Hnawan Exta. 14-Ashok Mare, Lacknow,

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Month Company	Mar	Main	ain Supp					
	Station	Main Amount Verified	Supplemen- tary Amount Verified	Total Amount Verified	Total Energy Verified (MU)	Rate (Rs./ kWh)		
State Sector		100						
UPRVUNL	Total	674.24	-	674.24	1,910.99	3.53		
UPJVNL	Total	5.50	-	5.50	79.94	0.69		
CENTRAL SECT	OR							
NTPC	Total	740.31	161.41	901.72	2,157.82	4.18		
NHPC	Total	84.30	4.95	89.26	2,794.15	0.32		
NPCIL	Total	62.16		62.16	209.72	2.96		
IPP /JV	Total	726.54	92.72	819.26	1,587.68	5.16		
Solar	Total	1.14	-	1.14	0.64	17.91		
COGEN	Total	230.36	0.20	230.57	540.46	4.27		
NVVNL	Total	21.69		21.69	45.00	4.82		
UI Charges	Total	(1.37)		(1.37)	(4.94)	2.77		
UI Charges Central Pool	Total	-	-		-	-		
OPEN Excess	Total	132.25	-	132.25	394.12	3.36		

Chief Engineer (R.A.S.) TPPCL. Share shawae Sxte. Id-Ashok Mars. Lacknow,

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Annexure-8

INDIA NON JUDICIAL

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BEFORE THE HON'BLE UTTAR PRADESH ELECTRICITY REGULATORY COMMISSION, KISAN MANDI BHAWAN, GOMTINAGAR, LUCKNOW

Receipt Register No.:

Petition No.:

IN THE MATTER OF

MODIFICATION OF TARGET IN RESPECT OF RENEWABLE PURCHASE OBLIGATION.

AND

IN THE MATTER OF

- 1. UTTAR PRADESH POWER CORPORATION LIMITED, LUCKNOW
- 2. MADHYANCHAL VIDYUT VITRAN NIGAM LIMITED, LUCKNOW.
- 3. POORVANCHAL VIDYUT VITRAN NIGAM LIMITED, VARANASI.
- 4. DAKSHINANCHAL VIDYUT VITRAN NIGAM LIMITED, AGRA.
- 5. PASCHIMANCHAL VIDYUT VITRAN NIGAM LIMITED, MEERUT.
- 6. KANPUR ELECTRICITY SUPPLY COMPANY LIMITED (KESCO).

1, Sanjay Agarwal, son of Sri R. C. Agarwal, being the Chairman of above named companies, respectfully submit on oath as under:-

Chief Engineer

(R.A.U.)

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- That Hon'ble Commission, through notification No. UPERC/Secy/Regulation/10 -787 Lucknow : Dated, 17th August , 2010, has notified Uttar Pradesh Electricity Regulatory Commission (Promotion of Green Energy through Renewable Purchase Obligation) Regulations, 2010.
- 2. That clause 4 of above RPO Regulation-2010, provide that every distribution licensee is required to purchase a minimum percentage of its <u>total consumption</u> of <u>electricity</u> (in kWh) from renewable energy sources under the renewable purchase obligation during each financial year. The prescribed minimum purchase as stipulated in the Regulation for the period FY2010-11 to FY2012-13 is as below:

Year		of purchase from re f total energy consur	
	Non-Solar	Solar	Total(2+3)
(1)	(2)	(3)	(4)
2010-11	3.75	0,25	4
2011-12	4.50	0.50	5
2012-13	5.00	1.00	6

3. That in order to meet the renewable purchase obligation of the Discoms as per the above regulations, UPPCL on behalf of Discoms has been signing agreements for purchase of renewable power from various sources. The status of compliance with respect to non-solar and solar renewable power during the past few years has been as below:

Non-solar

			Status of RPC	D-Fulfilment
			Non-S	Solar
Financial Year	Renewable Energy Purchased (MU)	Total Energy Purchased (MU)	Target as per Regulation	RPO Achieved (A/B*100)
2010-11	2978.77	65375.42	3.75	4.56
2011-12	5152.37	74479.61	4.50	6.92
2012-13	3619.98	77707.16	5.00	4,66
2013-14	3318.20	84251.84	5.00	3.94
2014-15	2883.61	86431.18	5.00	3.34

Chief Bagineer (R.A Shaki Bhawas

Solar

			Statu	s of RPO-Fulfilment
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Financial Year	Renewable Energy Purchased (MU)	Total Energy Purchased (MU)	Target as per Regulation	RPO Achieved (A/B*100)
2010-11	0	65375.42	0.25	0.00
2011-12	0	74479,61	0.50	0.00
2012-13	11.04	77707.16	1.00	. 0.01
2013-14	82.29	84251.84	1.00	0.10
2014-15	141.82	86431.18	1.00	0.16

Total

Financial Year	Renewable Energy	Total Energy	Target Regul		Total Target	RPO Achieved
	Purchased (MU)	Purchased (MU)	Non- Solar	Solar		(2/3*100)
1	2	3	4	5	6	7
2010-11	2978.77	65375.42	3.75	0.25	4.00	4.56
2011-12	5152.37	74479.61	4.50	0.50	5.00	6.92
2012-13	3631.02	77707.16	5.00	1.00	6.00	4.67
2013-14	3400.49	84251.84	5.00	1.00	6.00	4.04
2014-15	3025.43	86431.18	5.00	1.00	6.00	3.50

- 4. That State of Uttar Pradesh was left with very little hydro potential after its bifurcation and creation of separate State of Uttarakhand in the year 2000 under the State Re-organization Act.
- That the Discoms/UPPCL have successfully achieved the prescribed RPO targets on cumulative basis for the period FY 2010-11, 2011-12, and FY 2012-13, exceeding the obligation in FY 2010-11, 2011-12 and slightly missing the target in the year FY 2012-13.
- 6. That with increased demand of Discoms/UPPCL from FY 2013-14 the Discoms/UPPCL are finding difficult to meet the RPO targets. The problem became more acute with increase in percentage of solar purchase obligation and non availability of commensurate solar power in the State/market. It is now almost impossible for Discoms/UPPCL to meet its overall renewable purchase obligations form the resources available within the State.

Chief Bagineer (R.A.C.) IPPCL, Shakti Bharn Extern 14-Asbok Marg, Luciour

- 7. It is also respectfully submitted that as per the scheme of the regulations, Discoms/UPPCL are required to purchase renewable energy certificates against the balance renewable obligation. However, due to dearth of finances and lack of infrastructure & knowledge with the DisComs it could not happen during all these years. However, during all this period, DisComs/UPPCL were making concerted efforts to procure renewable/solar power to promote green energy and to meet their solar purchase obligations.
- In the above context it is also to highlight that to promote solar power Govt. of U.P. notified a separate Solar Power Policy 2013. Under this Solar Energy Policy, solar power plants of a total capacity of 500 megawatt are targeted to be set up by 2017.
- 9. It is heartening to inform the Hon'ble Commission that because of initiative of U.P. government and effort made by the Discoms/UPPCL in this regard Discoms/UPPCL have now signed PPAs for 567 MW solar capacity with the solar power generators :

Particulars	Capacity	Year of Commissioning as per PPA
Running	67 MW	
Phase-I bidding conducted by UPNEDA. PPA signed by UPPCL	130 MW	2014-15
Phase-II bidding conducted by UPNEDA. PPA signed by UPPCL	105 MW	2016-17
Phase-III bidding conducted by UPNEDA. PPA execution under progress.	215 MW	 (a) 115 MW (13 Bidders below 25 MW): 13months from the date of PPA. (b) 100 MW (2 bidders of 50 MW each): 18months from the date of PPA.
From BSUL through MOU Route. PPA execution under progress.	50 MW	18months from the date of PPA.
Total	567 MW	

Chief Bagineer (A. C) PPCL, Shakti Bhawan Hiter 14-Asbok Marg, Lacknow 10. Similarly, Discoms/UPPCL are also exploring options to enhance the non-solar renewable capacity. Almost 1350 MW non-solar renewable capacity has been tied up by Discoms/UPPCL

Particulars	Capacity(MW) Running	Capacity(MW) Under construction
Co-Gen • Bagasse Based	1190.16	60
Biomass Based Non-Conventional/RE	33	
Flue Gas BasedSmall Hydro	20	20.95
Captive (Coal Based)	26,5	

- It is to further submit that UPPCL is in the process of procuring additional 500 MW (approx.) under the aegis of SECI. Accordingly, it is evident that UPPCL is making relentless efforts to fulfil its responsibility of RPO.
- 12. It is to submit further that for purchase of renewable energy and for development of pollution free energy the Board of Directors of UPPCL in its 116th meeting held on 03-06-2015 took a decision and subsequently advertisements were issued in various newspapers for purchase of power generated through renewable sources of energy for achieving the target set by the Hon'ble Commission. That against above notice the response was not very encouraging and UPPCL received only 6 proposals totalling to 32 MW for RE generation based on Spent Wash, Black Liquor/Biogas. Out of 32 MW capacity, 27 MW was for FY 2015-16 and 5 MW for FY 2016-17. It is pertinent to submit that to meet the specified RPO target the Petitioner is not rejecting any proposal from NCE generators for entering into PPAs at preferential tariff.
- 13. It is further submitted that there are genuine difficulties in complying with the Renewable Purchase Obligations due other reasons as stated under:-
 - Considerable delay in commissioning of new RE projects by the developers.

5 micro-hydle Power Projects aggregating to 20.95 MW being non

Chief Bagiacer (R.A.U.)

POL, Shakti Bhawan

functional.

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- 3 Biomass base projects aggregating to 30.5 MW being non functional.
- The existing RE projects are presently operating at very low plant load factor.
- 14. That it is further submitted that the distribution companies are gearing up to enhance the supply hours to all consumers w.e.f. October 2016 as detailed under-

Category of Load	Min. Av. Supply Hours in a month w.e.f. Oct. 2016
Rural	16:00
Tehsil	18:00
District HQ	22:00
Commissionary HQ	24:00
Mahanagar	24:00
Bundelkhand Area	24:00
Industries, Railways, Lucknow, TTZ area, and improvement Utility Feeders.	24:00

- 15. In order to achieve the above targets, after October 2016, total energy requirement for FY2015-16 & FY2016-17 is expected to be 110231 MU & 125627 MU respectively.
- 16. That as per the provisions of UPERC (Promotion of Green Energy) Regulations 2014, for the increase in supply to consumers, Discoms/UPPCL will be required to purchase almost double of present quantum of renewable energy to fulfil the RP obligations. Renewable power in such quantum is presently not available in the State and establishing such additional renewable capacities within the State is definitely going to take some time.
- 17. The Commission may appreciate that it is also the responsibility of Discoms/UPPCL to provide electricity to the consumers at affordable prices. In this context it is humbly submitted that average cost per unit of solar plants is almost double the per unit cost of conventional plants and for increased hours of supply minimum 16 hrs.for Rural and 22-24 hrs for urban w.e.f. Oct 2016 Discoms/UPPCL will have to procure significant capacity of solar power at almost double the price which in turn is going to adversely impact the retail tariffs of consumers. This sudden and quantum increase in renewable power may lead to tariff shock for small retail consumers.

Chief Engineer (R.A.

A-Ashok

- 18. That from the above, it is evident that despite several attempts to procure power from renewal sources, the petitioner has not been successful in its effort to meet the RPO compliance in its true spirit.
- 19. That the Petitioner has also detailed the availability constraints and other factors which are beyond its control owing to which it has not been able to full fill the RPO obligations.
- 20. In this context, it is also to mention that coordinated planning of conventional and renewable power generation is an extremely complex task to achieve. The first and foremost responsibility of the State is to ensure as much power to the consumers of the State as possible at reasonable rates. Issue of completing RPO, although being extremely important, cannot be equated in priority to availability of supply that too at higher tariff. The result would be that generation from renewable sources has to logically follow the trend of development in conventional generation rather than being a parallel and simultaneous growth. It is a largely known feature that a thermal power project has a much longer gestation period and it involves different uncertain parameters in terms of land clearance, forest clearance, development of rail transport system, canal system for water availability, therefore delivery schedule of power from a conventional thermal generating station cannot be ascertained in future with certainty. In such a scenario, if a co-terminus planning is done for simultaneous development of conventional and renewable generation, there is significantly higher probability that renewable sources may get connected to grid much in advance of the commensurate conventional thermal generation thereby burdening the consumers with higher tariff. In this scenario, it becomes pertinent that conventional generation should be given at least 2 years lead as compared to the matching renewable generation and thereby the obligation of fulfilling RPO responsibility. In nutshell, it is not only logical but imperative that RPO of any year should be linked with the procurement of power 2 years prior to it i.e. RPO of "nth year" should be linked with power purchase of DISCOMS of "(n-2)nd year" on a rolling basis. This dispensation not only takes care of the uncertainty involved in thermal generation but it also takes care of unnecessary burdening of renewable

Chief Bagincer (R.A.U.) PPCL. Shakti Bhawan Exte 14-Ashok Marg. Lacks

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obligation, which would result in higher tariff to consumer and at the same time it castes a specified responsibility on the licensees to adhere to the specified RPO limits.

- 21. That in view of submissions made above, considering the effort made by the Discoms/UPPCL and practical difficulties, the Hon'ble Commission is humbly requested not to take any penal action against the Discoms/UPPCL and exempt Discoms/UPPCL from the requirement of transferring funds equal to shortfall quantum at the forbearance price to the designated account for short fall in meeting the RP obligations w.e.f. FY2011-12 to FY2014-15, since licensees are already under heavy financial crunch.
- 22. That the Regulation 4.2,17,18 Uttar Pradesh Electricity Regulatory Commission (Promotion of Green Energy through Renewable Purchase Obligation) Regulations, 2010 provides that :

"4.2 The Commission may, either on its own motion or on recommendation of the State Agency or on receipt of an application from the obligated entity, revise for any year the percentage targets given in clause 4.1 hereinabove as deemed appropriate."

- 23. The regulations under Clause 16 "Redressal Mechanism" also provide that all disputes arising out of or under these regulations shall be decided by the Commission on a petition made in this behalf by the person aggrieved and under Clause 17 "General Power to Amend" provide that The Commission may, at any time and on such terms as it may deem fit, amend / vary / delete / modify any of the provisions of these regulations and make necessary amendments thereof.
- 24. That in light of above, the Petitioner humbly request the Hon'ble Commission to kindly amend the minimum percentage targets for the purchase of power from renewal energy sources for FY2013-14 to FY2014-15 and approve the same as per the actual achievement made so far. Further, in view of quantum jump in power requirement of the Discoms from the financial year 2014-15 onwards, Hon'ble Commission is requested to fix the combined renewable purchase obligations (Solar + Non Solar) as 5%.

Chief /Bugiacer (R.A.V.) SPPCL Shakir Bhawan Exta 14-Ashok Mars, Lackson

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Prayer

The Petitioner respectfully prays the Hon'ble Commission:-

- a) To admit this Review Petition.
- b) To set off the shortfall of FY2012-13 by over achievement of FY2011-12, as it is obvious from the averment that Discoms/ UPPCL missed RPO Target for FY2012-13 by 1.33%, whereas it had overachieved its target in FY2011-12 by 1.92%. Further, Hon'ble Commission is also requested to revise the percentage target of RPO for FY2013-14 & FY2014-15 as per the actual achievement made in these years on the grounds mentioned in the petition.
- c) To fix the combined renewable purchase obligations (Solar+ Non Solar) of "nth year" from the financial year 2015-16 and onwards as 5% of power procured of the "(n-2)nd year" for reasons stated in para 20 of the petition.
- d) To issue any other orders which Hon'ble Commission may deem fit.

Date : Lucknow.

, 2015

Saryan (Sanjay Agarwal) DEPONENT

Chief Engineer (R.A.W.) PPCL, Shaki Hhawan Esta shot Mars, Lask

Annexure-10

Rs./kwh

Cost Structure

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Total States	PERMIT	STATES OF STATES OF STATES OF STATES	21-1102			CONTRACTOR DATE	Statement of the local division of the local	No. of Concession, Name			
	C - CALVENDARY	The street of the store	POWER		Employee				Admin & Gen		and and all
Regian	State	Utility	Purchase	Fuel Cost	Cost	O&M Cost	Interest Cost	Depreciation	Exp	Other Exp.	ACS
Eastern	Bihar	BSEB	3.54	0.07	0,75	0.07	1.17	01.0	0.04	0.16	5.89
	Jharkhand	JSEB	3.07	0.06	0.29	0.05	0,50	0.12	0.06	2.25	6.40
	Orissa	CESCO	2.44	0:00	0.50	0.04	0.13	0.08	0.15	0:00	3,34
		GRIDCO	2.28	0.00	0.00	00'0	0.31	0.08	0.00	0.03	2.75
		NESCO	2.85	0:00	0.41	0.03	0.08	0.03	0.10	0.04	3.53
	1	OHPC	0:00	0.02	0.30	0.06	0.04	0.25	0.04	0.05	0.75
		OPGCL	0.00	66'0	0.12	0.17	0.00	0.06	0.06	00'0	1.39
		OPTCI	0.00	00.0	0.12	0.02	0.02	0.06	0.04	(0:01)	0.25
	44 54	SESCO	1.60	0.00	0.49	0.03	0.08	0.06	0.18	0.03	2.45
		WESCO	2.84	0,00	0.29	0:03	60.0	0.02	0.06	0.03	3.36
	Sikkim	Sikkim: PD	0.14	0.02	0.63	0.36	0.00	0:00	0.00	0,00	1.15
	West Bengal	WBPDCL	0.00	2.29	0.15	0.12	0.26	0.19	0.16	0:00	3.17
	1000 m	WBSEDCL	3.67	0.00	0.35	0.07	0.22	0.11	0.04	0.01	4.47
		WBSETCI.	0.00	0.00	0.03	0.01	0.05	0:04	0.02	(00:0)	0.15
Edward a	approximation and an		and the figure of the figure o	の作者の見たいの	PERSONALISATION OF A	Washest South	CONSTRUCTION OF THE OWNER	のないのないないの	PRAY NEW TOTAL OF	STORE STORES	The second
orth Eastern	North Eastern Arunachal Pradesh Arunachal PD	h Arunachal PD	3.20	0.05	1,70	0.39	0.17	0.00	0.00	0,00	5.52
	Assam	AEGOL	000	0.00	0.18	0.03	0.04	0.10	10.0	0.50	0.86
		APGCL	0.00	1.88	0.39	0.14	0.16	0.19	0,06	0.13	2.94
		APOCI	3.76	00.00	0.77	0.06	0.15	0.10	0.04	(0.24)	4.64
	Manipur	Manipur PD	3.76	0.02	1.35	0.13	0.19	1.44	0.00	00'0	6.88
	Meghalaya	MeSEB									
		MeECL	2.61	0.00	0.89	0.11	0.44	0,16	0.08	00'0	4.30
	Mizoram	Mizoram PD	3.25	0.00	1.39	16:0	0.02	0:00	0:00	0.00	5.64
	Nagaland	Nagaland PD	3.58	0.00	1.03	0.31	0:30	0.29	0.00	0.01	5.52
Contra out	Tripura	TSECL	1.64	1.47	0.77.	0.15	00.00	0.36-	0.00	0:00	4.39
Northern	Dethi	RSFS Raidhani	474	0.00	0.21	0:08	0.42	0.11	0.13	0,00	5.69
10 A 10		BSES Yamuna	4.79	0.00	0.25	0.08	0.44	0.12	01.0	0.01	5.79
12.2	-	Delhi Transco	0.00	0,00	0.03	0:01	0.02	0:04	0.01	0.07	0.17
Service -	them put a subde -	Indraprastha	0.00	2.97	0.41	0.22	0.22	0.15	0.13	(0.14)	3.95
145-24		NDPL	3.88	0.14	0.29	0.13	0.36	0,16	0.06	0.00	5.02
100,001		Pragati	0:00	2.37	0.11	0:07	0.14	0.27	0.08	(0.05)	2.98
10000	Haryana	DHBVNL	3.73	00.00	0.27	0.02	0.27	0.04	0.02	0.04	4.41
NAS C		HPGCL	0.00	3.15	0.12	60:0	0.57	0.28	0.02	(10.0)	4.22
AND REAL		TNUM	0,00	0:00	0:09	0:02	0.08	0.04	0.03	00.00	0.28
Carlos and		UHBVNL	3.94	0.00	0.27	10:01	0.58	0.07	0.04	0.01	4.93



Rs./kwh

100		Contraction of the second			tmployee				Admin & Gen		
Region	State	Utility	Purchase	Fuel Cost	Cost	O&M Cost	Interest Cast	Depreciation	Exo	Other Exp.	ACS
E	Himachal Pradesh	HPSEB			-						
		HPSEB Ltd.	2,70	0:00	1.05	0.06	0.25	0.20	0.05	0.23	4.53
1	ammu & Kashmir	J&K PDCL		0.00	0.26	0.11	0.67	1.06	0.03	0.02	2.15
0	the same of the control of the second states	1&K PDD		10.01	0.46	0.05	0.01	0.10	0.00	0.00	4.03
-	unjab	PSEB									
Never 1		PSPCL.	1.36	68.0	0.86	0.09	0.52	0.17	0.02	0.06	3.97
æ	lajasthan	AVVNL	3.63	00.00	0.73	0.04	1.38	0.14	0.03	2,39	8.35
1111		IDWNL	3.18	0:00	0.68	0.05	1.15	0.12	0:04	1.44	6.66
The second		INVNL	3.58	0.00	0.48	0.04	0:90	0.15	0.03	. 0.86	6.04
Prover and		RRVPNL		0.03	0.18	0.02	60.0	0.05	0.01	0.01	0.39
112		RRVUNL		2.77	0.06	0.07	0.35	0.24	0.02	(0:00)	3.51
0	Ittar Pradesh	DVVN		0:00	0:09	0.13	0.10	0.12	0:02	0.04	3.67
State of the	14 ments of the Part	KESCO	3.91	0.00	0.31	0.08	0.04	0.05	0.16	0.00	4.55
The state		MVVN		0.00	0.29	0.14	01.0	0.07	0.03	0.03	3.80
1		Pash WN		0.00	0.08	0.07	0.06	0:06	0.02	00.00	3.46
1210		POON VVN		0:00	0.29	0.23	0.08	0.08	0.02	0.03	3.88
No. No.		NAVAL		0.00	0.23	0:00	0.16	0.05	0.39	00.0	0.83
-		UPPCL		0:00	0:02	00.0	0.33.	0:00	0,00.	0.05	3.95
-		UPRVUNL		1.77	0.27	0.14	0.15	01.0	0.05	(0,03)	2.46
	100 million (100 m	UPPTCL		0.00	0.03	0.02	0.03	0.05	0,00	.0.01	0.15
5	ttarakhand	DIVNL		0.00	0.27	210	0.25	0.14	0.06	(0:04)	0.86
S Pall		UUPCL		00'0	0.19	0.06	60.0	0.12	10.01	0.14	3.47
		Ut Transco	0,00	0,00	0.04	0.01	0.03	0.02	0.01	0.00	0.11
8	A DESCRIPTION OF THE OWNER OF THE	CONSTRUCTION OF THE PARTY OF TH	REAR	Contraction of the second	CANAL BRIDE DA	のであるので	CALIFY CONTRACTOR	HUA-BRAN ROOM	Statistical and the other	SPORT PUBLIC	STATE AND
outhern An	Andhra Pradesh	AP Genco	0,00	1.77:	0.20	0.05	0.42	0.28	D.02	0,00	2.74
-		AP Transco-	00.00	0.00	0:03	0:02	0.03	0.05	0.01	00.00	0.12
1		APCPDCL	3.41	0.00	0.22	0.04	0.25	0.11	0.03	0.00	4.07
-		APEPDCI.	3.50	0.00:	0.31	0.02	0.21	0.15	0.04	0.00	4.24
1		APNPDCL	3.32	0:00	0.25	0.04	0.25	0.15	0.03	0:02	4.05
		APSPDCL	3:40	0.00	0.31	0.04	0.29	0.20	0.04	(00.0)	4.28
Ka	Karnataka	BESCOM	3.34	0:00	0.25	0.01	0.05	0.08	0.08	(0.06)	3.75
		CHESCOM	3:07	0.00	0.41	0.04-	0.26	0.09	0.05	(0.04)	3.88
1		GESCOM	2.72	0.00	0.31	0.05	0.28	0.12	0.05	0:14	3.67
	in s	HESCOM	3.02	0.00	0.37	0.03	0:28	60:0	0.05	10:0	3.85
-		CPCL	00.00	1.29	0.24	0.07	0.29	0.15	0.02	0.02	2.08
	-	(PTCL	0.00	0.00	0.09	0.02	0.11	0.08	0.01	0:00	0.29
8	27	VESCOM.	3.13	0.00	0.46	0.03	0.29	0.15	0.08	0.03	4.13
Ker	Kerala	SEB	2.24	0.14	16'0	0.13	0.16	0.24	0.10	0.04	3.96
Put	Puducherry P	uducherry PCL	0.00	2.46	0,00	0.47	00:0	0.19	0.00	00:00	3.11
2		uducherry PD	16.2	0.00	0.17	0.03	0:00	0.08	0.00	00.0	3.18
Tan	Tamil Nadu T	TINEB	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Aller 1						12 14	
		ANGEDCO	3,10	16:0	0.55	0.04	0.53	0.09	0.03	0.16	5:40
			1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.	1.4-10-10-10-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1		THE REPORT OF TH		The second se		The second se	

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Cost Structure

Annexure - 1.8.3

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Region	State	Utility	Power	Fuel Cost	Employee Cost	O&M Cost	Interest Cost	Depreciation	Admin & Gen Exp	Other Exp.	ACS
Nestern	sgarh	CSPGGL	0.00	0.84	0.49	0.13	0.17	0.16	0.02	0.01	1.81
		CSPTCL	00:00	0.00	0.21	10.0	0.02	0.05	10.0	0.00.	0.32
		CSPDCL	2.59	0.00	0.31	0.05	0.04	0.06	0.04	(00:0)	3.10
		Goa PD:	2.64	00.0	0.40	0.04	0.03	10.01	0.00	0.00	3.11
	Gujarat	DGVCL	4.30	00:00	0.11	0.01	0.05	0.08	0.02	0.02	4,60
		GETCO	0.00	0.00	0.04	0.02.	0.07	0.06	0.01	0:00	0.21
		GSECU	00.00	2.48	0.16	0.10	0.18	0.24	0.08	0:00	3.24
		GUVNL	3.39	0,00	00'0	0.00	0.01	0.00	0.01	0.04	3.45
		MGVCL	3.58	0:00	0.23	0.04	0.08	0,11	0.04	0:00	4.08
		PGVCL	2.96	0:00	11.0	0.03	0.05	0,10	. 0.01	10:0	3.27
		UGVCI	3.20	0:00	0.13	0.03	0.05	0.07	0.02	0.02	63.52
	Madhya Pradesh	MP Madhya Kshetra VVCL	2.82	0:00	0.36	0.02	0.11	0:03	0.06	0.39	3.84
		MP Paschim Kshetra WCL	2.76	00'0	0:30	0.04	0.10	0.07	0.05	0.14	3.45
		MP Purv Kshetra VVCL	3.37	0:00	0.53	0.04	0.11	0.10	0.11	0.11	4.36
		MPPGCL	00:00	2.18	0.22	0.14	71:0	0.20	0.02	(0.01)	2.91
		MPPTCL	0.00	0:00	0.21	0.01	0.04	0.06	0.01	0.08	0.41
	Maharashtra	MSEDCL.	3.56	0:00	0.23	0.06	0.18	(0.05)	0.05	0.11.	4.14
	1	MSPGCL	00.00	2.22	0.18	0.12	0.20	0.09	0.11	0.00	2.92
		MSPTCL	0.00	0.00	0.05	0.02	0.04	0.04	0.02	10.011	0.15

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Consumer Category wise Sale of Power (Mkwh)

		-																																		A	ппехи	re - 5.	2
	Total	6,695	6,498	4,470	3,302	1,508	3,775	208	22,201		310	4,115	429	COLT	797'T	316	303	RCR	8.382	14,779	14,195		8,441	4,267		35,042	10,646	12,024	15,249	9,348	2,071		11,590	16,006	8,422				
	Others			94	30	33	101		1,403	COLUMN TO A		529	1		2	0		and the second se	226	157	62		127			489			-	1,376	1 1 1 1		693	and a state of the	161				
	inter State	1,164	435						633	CONTRACT.	65	146	104	CV.	101	64	00	555	1.680	1,122	992.		1,597			442		and the second se	15						170				
	Railway I	537	641	229	Chronic Contraction	139	248		106	President of									57	159	112					138		2.10	370	185			448		60				
	Bulk Supply	-		37		8	No.	18	1,386	THE REAL PROPERTY.		387	68	00	00	17	48	69		339	286		193.	840		843	256	488	366				Mr.	2	and the second second				
Water		45	71	93		35			250	The Local Division	10	58	20	05	30	36	T IN	48	172	329	434	-	440	636			383	667	387	232	48		567	235	325				
Public	Lighting	23	132	28	6	12	12		150	MIRTHAR	12	10	4	*	1	9 1	2.00	97	96	44	54		13	36	144	136	53	118	110		38	-	131	157	67				
Industrial	11	203	144	109	60	56	115	78.			9	76	14		0	2	13	15	2.014	652	732			850		2,369	860	694	904		226		449	845	270				
Industrial	TH	1,470	2,187	1,544	2,140	340	2,157		7,412	STATES OF	89	768	15		775	0		-	-	3.794	2,320		4,240		- Car	8,759	2,446	1,124	3,835	2,277	389	-	1,003	5,671	4,536				
	Agricultural	363	65	28	45	21	69	13	1,296	STATISTICS.	-	32	1	4	0	0	0	67	17	3.333	5,711		36	141	The second secon	10,249	4,022	6,399	4,931	1,898	T		2,452	2,310	325				
Non		1.000	340	735	187	173	202	35	2,696	CONTRACTOR OF	19	622	27		10	19	32	09	1.227	1,930	842		387	333	1.4	2,981	514	527	1,188	537	405		306	1,308	885				
No. of the lot of the	Domestic	2,368	2,483	1,572	831	691	870	61	6,074	I STRUCTURES	114	1,487	174		355	171	194	341	2,893	2.920	2.649		1,407	1,432	No.	8,636	2,114	2,007	3,142	2,843	966	111111111111	4,941	5,481	1,676		er (1	7 100
	A N			0	0	6	0	0 PD	DCL	Charles and the lot	ichal PD	1	Manipur PD	8	T	Mizoram PD	Nagaland PD	and the second se		TA	TA		Ltd.	00							N. S.		NN	NNN		and a	New Shares	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
1	Utulity	BSEB	JSEB	CESCO	NESCO	SESCO	WESCO	Sikkim PD	WBSEDCL	State of the other	sh Aruna	APDCL	Manip	MeSEB	Meect	Mizora	Nagala	ISECL	INDPI	DHBVNL	UHBVNL	- 1	10.00	r J&K PDD	PSEB	PSPCL	AVVNL	INVVIDE	INVNL	NNNO	KESCO	MVVN	Poorv WN	Pashci.WN	Ut PCL	•	2		
ALL LA	State	Bihar	Jharkhand	Orissa	- Indexenter			Sikkim	West Bengal	Contraction of the second	Arunachal Pradesh Arunachal PD	Assam	Manipur	Meghalaya	1000000	Mizoram	Nagaland	Tripura	Dalhi	Harvana		Himachal Pradesh	channes of the second second	Jammu & Kashmi	Punjab		Rajasthan			Uttar Pradesh		-			Uttarakhand		-	r	U
Nave Al	Rerion	Eastern		and the second	1	Carlo Color	Contraction of the second	A Low Cont	No. 1		North Eastern	「ころ」	No. AND	ALC: NOT OF			The second se		Northern		and a second	1	San San San	124 2 2 mill	and	No. 1990	A. M. W. W.	and the second	AND STORE		Street Land	No. of the lot		ALL NO					



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Region State Utility Domestic Mon Southern Andrea Pradesh ArCPOCL E/162 3,680 9,217 Southern Andrea Pradesh ArCPOCL E/162 3,680 9,217 Andrea Pradesh ArCPOCL 8,192 967 1,923 Andrea Pradesh ArSPDCL 2,396 647 1,923 Andrea Pradesh BESCOM 4,397 980 9,370 Arshold BESCOM 4,739 3,980 5,370 Arshold BESCOM 8,11 2,84 4,435 Monterry Free 1,057 4,37 2,86 Arshold 1,055 4,31 2,86 2,112 Arshold 1,057 5,31 3,900 5,135 Funducterry	Industrial cultural HT 9.217 0.333 1,923 4,300 1,923 4,300 1,923 4,300 1,023 4,300 2,159 7,20 2,159 7,20 2,159 881 4,435 881 4,435 883 4,495 883 4,495 883 4,495 883 1,080 582 2,159 7,20 2,159 7,20 2,20 7,20 7,20 2,20 7,20 7,20 7,20 7,20 7,20 7,20 7,20	Industrial LT L334 537 537 537 134 1014 1.044 1.044 1.045 293 169 1.097 2.097		Morks Bulk Supply 212 552 552 552 552	Rai	Inter State	Others	Total
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APEPOC 3.209 697 APNPCC 3.209 697 APNPCC 2,397 987 AFNPCC 4,397 987 AFNPCC 4,397 987 AFNPCC 4,397 987 AFNPCC 4,397 3980 AFSPDC 4,797 3981 AFNPCC 4,797 3981 AFSCOM 816 299 CHESCOM 851 258 MESCOM 1,226 404 MESCOM 1,057 413 MESCOM 1,057 414 Puducherry Puducherry PD 5,47 166 Tamil Nadu TNEB 7,706 2,141 Tamil Nadu TNEB 5,47 166 Chattisgath 65PCL 3,312 979 Goa 269 3,114 8,580 1 Goa 7NGEDCO 18,174 8,580 1 Gaart Goa 2,014 2,99		537 314 1,014 1,044 133 133 293 293 135 1,097 2007			1. The second se	and a second sec	and the second se	31,597
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Aristoch Aristoch 4/397 987 Karnatala BESCOM 315 3,960 BESCOM 815 3,980 2593 CHESCOM 815 2,793 3,980 RESCOM 815 2,893 3,980 RESCOM 1,256 403 403 HESCOM 1,256 403 463 MESCOM 1,057 463 241 Puduchenty Puduchenty PD 2,47 166 141 Tamil Nadu TNEB 7,706 2,141 2,141 Foulduchenty Puduchenty PD 2,47 166 141 Tamil Nadu TNEB 7,706 2,141 2,93 Chattisgath CSEB 7,706 2,141 2,55 450 1 Goa 260 1,730 3,08 3,16 2,05 2,05 Goa DGVCL 1,770 2,08 3,16 2,08 3,16		1,014 1,044 1,044 133 169 293 135 1,097		952	416	794		11,038
Karnataka BEECOM 4.793 3.980 CHESCOM 816 2.99 CHESCOM 816 2.99 CESCOM 1.216 4.04 HESCOM 1.226 4.63 MESCOM 1.027 4.63 Puducherry Puducherry PD 2.41 Puducherry Puducherry PD 2.47 Tamil Nadu TNEB 7.706 2.141 Famil Nadu TNEB 9.5 1.66 Tamil Nadu TNEB 9.312 9.580 1 Gea 2.01 3.312 9.76 3.16 Goalaratt Gea PD 7.706 3.15 9.75 MOVCL 1.730 3.08 3.16 9.580 1		1,044 133 169 293 135 1,097		952 447	570		50	16,388
CHESCOM B16 299 GESCOM 81 258 GESCOM 851 258 HESCOM 1,226 404 HESCOM 1,226 404 MESCOM 1,226 404 MESCOM 1,057 413 KEB N/706 2,141 Puducherry Puducherry PD 5,47 166 Tamil Nadu TYRE 5,141 8,580 1 Chattisgath CSPDCL 18,114 8,580 1 Goa TANGEDCO 18,114 8,580 1 Goa Chattisgath CSPDCL 3,312 975 Gran Cos 2,014 3,16 2,016 DeVCL 1,730 308 467 MOVCL 2,652 487 467		133 169 293 135 1,097 2008		447			127	21,030
Rescon 851 238 HECCOM 851 238 HECCOM 1,226 404 MESCOM 1,057 463 MESCOM 1,057 463 MESCOM 547 165 Puducherry <pd< td=""> 547 166 Tamil Nadu TNEB 7,706 2,141 Chattisgath 706 2,141 8,580 1 Chattisgath 260 18,114 8,580 1 Chattisgath CSPDCL 3,312 975 6 Goal Goal 263 336 16 1 MOVCL 1,730 3,08 336 16 1 MOVCL 1,730 308 16 16 16</pd<>		169 293 135 1,097 208				1.0		4,652
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MESCOM 1,057 463 1 Kerala KSEB 7,706 2,141 1 Puducherry Puducherry PD 5,47 166 10 Tamil Nadu TNEB 5,114 8,580 10 Chattisgarith CSPDC1 3,312 975 2, 2,708 2,00 Goa Goa 10,173 3,312 9,75 2, 2,773 2, 2,08 2, 2,08 2, 2,03 2, 2,03 2, 2,773 2, 2,773 2, 2,773 2, 2,773 2, 2,73 2, 2		135 1,097 306		323				7,675
Kerala KSEB 7,706 2,141 Puducherry Puducherry PD 547 166 Tamil Nadu TNEB 547 166 Tamil Nadu TNEB 547 166 Chattisearth TANGEDCO 18,114 8,580 10. Chattisearth CSPDC1 3,312 975 2. Goa Goa 708 316 2. Goa DGVC1 1,730 308 2. ModVC1 1,719 288 2. 2. PGVC1 2,719 2.88 2. 2.		1,097 3ne	294	166			33	3,570
Puducherry Puducherry PD 547 166 Tamil Nadu TNIE 547 166 Tamil Nadu TNEE 5312 975 Chattisearth CSPDCL 3;312 975 Goa Coa 708 316 Goa Coa 708 316 MovCL 1,730 308 POVCL 2,713 208 POVCL 2,732 316 POVCL 2,732 308 POVCL 2,732 308		auc	100	472	154	201		16,182
Tamil Nadu TNEB 1 Tamil Nadu TANGEDCO 18,114 8,580 TANGEDCO 18,114 8,580 Chattisgarh CSPDCL 3,312 975 Goa Goa 3,312 975 Goa Goa 1,730 308 Gujarat DGVCL 1,730 308 PGVCL 2,622 487		tont .	2			516		2,838
TANGEDCO 18,114 8,580 Chattisgarh CPDCL 3,312 975 Goa Goa 1,730 308 MoVCL 1,730 308 POVCL 1,730 308	and the second s		and the second se					
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Chartisgarth CSPDCL 3,312 975 2,1 Goia Caia Caia 708 316 2,1 Goia Caia 708 316 7,1 308 316 7,1 Guidarat DGVCL 1,730 308 50 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 17,719 2,98 9 9 17,719 2,98 9 9 10 10 10 10 10 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 1					State States	ALL STATES		and
Gea PD 708 316 rat DGVCL 1,730 308 9 MGVCL 2,719 298 9 PGVCL 2,672 487 5,11	2,181 5,066	476	83 1	157 138	789	806	0	13,983
rat DGVCL 1,730 308 MGVCL 1,719 298 PGVCL 2,652 487 5,	19 1,434	105	33 1	122		423	16	3,176
1,719 298 2,652 487 5	579 4,376	3,131	34	113	292	1,114		11,677
2,652 487	925 2,449	831		164	376	1,399		8,221
		2,059	75 3	378		2,618		18,950
UGVCL 1,371 227 7,261	,261 3,566	1,047	41. 41	482	17	2,018		16,030
532	2,790 1,428	204	83 1:	153 563	760		3	8,580
MP Paschim Kshetra VVCL 2,544 640 4,494	,494 '3,448	444	· 87 12	122 45	401			12,225
1,869	-	227	88 1.	120 296	570		773	8,178
Maharashtra MSEDCL 13,370 5,120 21,612	612 25,521	4,957	934 1,707	07 5,586	1,325			80,132
Grand Total 6 1 43 975 51 171 1 32 468	d68 1.63.42%	31.531	7,634 11,329	13.051	11 280	19.780	515.8	5.94.959

Annexure - 5.2.3

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Annexure - 1.6.3

Gap (Rs./kwh) for Utilities Selling Directly to Consumers

			011-12	and the second second				1.1
122371	A DECK STORE			A CALLER				
10000		P.D.S. Property		Avg. Revenue				Gap
122325	ALL STREW	And the second se		(without	Gap (without	Gap (subsidy	Gap (subsidy	(Subsidy/Revenue
ioil:		Julity	ACS	subsidy)	subsidy)	booked basis)	rectibasts)	on realised basis)
taria		35E8	5.89	2.69	3.20	1.48	1.48	2.15
		ISEB	6.40	2,44	3.96	3.21	3.21	3.48
		CESCÓ	3.34	2.98	0.36	0.36	0.36	0.67
12.00		NESCO	3.53	3.35	0.18	0.18	0.18	0.40
		SESCO:	2.45	2.37	Ó.08	0.08	0.08	0.30
		WESCO.	3.36	3.28	0.08	0.08	0.08	0.30
	Sikkim	Sikkim PD	1.15	2.04	(0.89)	(0.89)	(0,89)	(0,44)
	West Bengal	WBSEDCI	4.47	4.50	(0.03)	(0.03)	(0.03)	0,44
tern Total			4.60	3,52	1:09	0.70.	0.70	1:12
ith Eastern	Arunachal Pradesh	Arunachal PD	5.52	1.51	4.01	4.01	4:01	4.29
	Assam	APDCL	4.64	3.70	0.93	D,68	0.93	1.13
	Manipur	Manipur PD	6.88	1.97	4.91	4.91	4.91	5.13
	Meghalaya	MeSEB	0.00		1.44			
	Intelliterated	MeECL	4.30	3.05	1.24	1.16	1.16	1.69
	a at the second	Contraction and the second s	5.64	2:42	3.72	3.22	3.22	3.04
	Mizoram	Mizocam PD		2:10	3.22	3:42		
	Nagaland	Nagaland PD	5.52				3.42	2.98
	Tripura	TSECL	4,39	2.81	1.58	1.26	1.26	1.47
orth Eastern		Contraction of the second second	4.82	3,15	1.68	1.50	1,63	1,54
orthern	Delhi	BSES Rajdhani	5.69	5.78	(0.09)	(0.09)	(0.09)	1.87
		85E5 Yamuna	5.79	5,84	(0.04)	(0.64)	(0.04)	2.28
		NOPL	5.02	5,46	(0.44)	(0.44)	(0:44)	1,44
	Haryana	DEBANT	4.41	2.88	1.53	0.82	0.84	0,82
		UHSVNL	4.93	2.76	2.17	1.08	1.08	1,15
	Himachal Pradesh	HPSEB		1.75			(41)(1)	Contract Manager and
		HPSE8 Ltd.	4.53	4.01	0.52	0.52	0.52	0.74
	Jammu & Kashmir	J&K PDD	4,03	1.29	2.74	2.74	2.74	2.8
	Punjab	PSEB						
	i unius	PSPCL	3.97	2.87	1.10	0.11	0.11	-0.2
	Rajasthan	AVVNL	8.35	2.74	5.61	5.24	5.24	5.3
	nojastinan	IDVVNL	6.65	2.41	4.25	3.93	3.93	4.0
	Chinese and	IVANT	6.04	2.76	3.28	2.92	2.92	30
						112000072371		
	Uttar Pradesh	DVVN	3.67	2.34	1:32	0.93	0.93	1.6
	and the second second	KESCO	4.55	3.31	1.24	1.24	1.24	
		MO/VN.	3.80	2,55	1.24	0.72	0.72	
	and the second	Pash VVN	3.46	2.83	0.63	0.17	0.17	
	the second second	Poorv.VVN	3.88	2.33	1.55	0.74	0.74	
INV-DUPET-	Uttarakhand	URPÓL	3.47	3.09	0.39	0.39	0.39	0.6
Northern To	tal .		4.75.	3.07	1.58	1,19	1.19	1.6
Southerns	Andhra Pradesh	APCPDCL	4.07	3.37	0.70	(0.00)	0.40) <u>1</u> 1
		APEPDCL	4.24	3,20	1.04	(0.01)	0.75	0.8
C. Section	10	APNPOCL	4.06	2.26	1.80	(0.00)	0.65	1.1
		APSPOCE	4.28	3.35	0.93	(0.00)	0.38	
	Karnataka	BESCOM	3.75	3.75	(0.01)		(0.06	
		CHESCOM	3.88	2,38	1.50	0.20	0,46	
		GESCOM	3.67	3.59	0.07	0.02	0.0	
		HESCOM	3,85	3.43		(0.04)	0.04	
		MESCOM	4.18	4.20				
	Xerala			4.08				
		KSEB.	3.96	and the second se				
SHAN THE	Puducherry	Puducherry PD	3.18	2.66	0.52	0.51	0.5	1 0.
	Tamil Nadu	THEB				1		
		TANGEDCO	5.40	3.04			2.0	
Southern Te	otal		4,42	3.25	1.13	0.62	0.8	i î
Wastern	Chattisgarh	CSPOCL	3.10	2.44	0.66	0.56	0.6	6 0.
	Goa,	Goa PD	3:11	2.39) Ö72	0,72	0.7	2 0.
	Gujarat	DGVEL	4.60	4.63	(0:04	(0.07) (0.0	7) 0.
-	245 #	MGVCL	4.08	4.05				
-	100	PGVCL	3.27	3,2				
2.000-	134	UGVCL	3.52					
12200	Madhya Pradesh		3.84	2.6				
Same		MP Paschim Kshetra VVCL	3.45	2.0				21.01
The state		MP Pury Kshetra WCL	4.36	3.1				
A COMPANY OF THE OWNER.	and street	MSEDCL	4.14	4.1				
Contract of the local division of the local								
Western Tr	Maharashtra	. Helde Dec	3.85	3.5	and the second se			

Gap = ACS - Avg Revenue

Chief Bagincer (R.A.U.) SPPCL, Shast Bhawne Extent 14-Ashok Marg, Lackson

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state Andhra Pradesh Karnataka Karala Fuducherry Tamil Nadu Chattisgaith	Utility APEPDCL APEPDCL APPEDCL APSPDCL APSPDCL APSPDCL BESCOM GESCOM GESCOM MESCOM	Domestic 4.20 2.37	Domestic										
n Andhra Pradesh Karnataka Kerala Fuducherry Tamil Nadu Chattisgaith	RCPOCL PREPOCL PREPOCL BSEDOM HESCOM ESCOM ESCOM RESCOM	4.20		Agricultural It	Agricultural Industrial HT Industrial LT	ndustrial LT	Lighting	Works	Bulk Supply	Railway	Inter State	Others	Total
Karnataka Karnataka Kerala Fuducherry Tamil Nadu	PEPDCI PNPDCL PNPDCL BSUDM HESCOM ESCOM ESCOM	2.37	5.95	0.15	4.45	7.21	2:00			4.30			3.37
Karnataka Kerala Puduchery Tamil Nadu Chattisguith	PNPDCL SSPUCL ESCOM HESCOM ESCOM ESCOM	- I - And	5.97	0.07	4.02	4.19	1.75			4.33	4.77		3.07
Karnataka Karala Puducherry Tamil Nadu Chattisguith	PSFUCL ESCOM HESCOM ESCOM FSCOM	2.57	6:59	0.12	5.22	5.72	2.09	14		4.95	3.67		2.38
Kamataka Kerala Puducherry Tamil Nadu Chattisgarh	ESCOM HESCOM ESCOM ESCOM	2.38	5,80	0.02	3.81	5.94		1.61		4.30			3.36
Kerala Fuducherry Tamil Nadu Chattisgarh	HESCOM ESCOM ESCOM	3.65	6.85	1.68	5.34	5.00	4.76	4.81				The second second	4.33
Kerala Fuducherry Tamil Nadu Chattisgarh	ESCOM ESCOM FSCOM	3.24	4,83	0.36	6.48	ALL ALL	4.47	4.01				10 10 10 10 10 10 10 10 10 10 10 10 10 1	2.58
Kerala Fuducherry Tamil Nadu Chattisgaith	ESCOM	3.00	6.76	2.78	5.52	4.80	3.13	5.07					3.72
Kerala Puducherry Tamil Nadu Chattisguith	PSCOM	3.46	6.79	3.58	5.26	4.82	4,61	4.82			-		4.06
Kerala Puducherry Tamil Nadu Chattisgarh	incomit	3.31	6.66	2.92	5.34	4.92	4.21	4.17					4.10
Puducherry Tamil Nadu Chattisgarh	KSEB	1.98	7,23.	1.15	4.25	4.37	2.12		3.65	4.12			3.54
Tamil Nadu Chattisgarh	Puducherry PD	1.02	3.21	0.02	3,48	1.97	-				2.57		2:64
Chattisgarh	TNEB	1.77	5.79	0.00	4.72	5.02	3.32			4.17	3.04		3.15
Chattisgarh	TANGEDCO												
Chattisgarh	Specification and second second second	Street Street	attender anderen		Contraction of the	Contraction of the local distribution of the	CONTRACTOR INC.		No. of Concession, Name		CONTRACTOR OF THE OWNER	Name and Address of the	
	CSPDCL	1.98	4.45	1.02	2.27	3.93	2.01	2.28		4.15	5.30	3.86	3.16
	Goa PD	1.53	3,15	1.12	3.55	2.96	1.98	3:53			2.71	6.77	2.92
Gujarat	SVCL	3.79	5.52	1.68	5.35	4.93	4.07	3.57		5.60	4.19		4.70
M	MGVCL	3.74	5.48	1.54	5.31	5.36	4.03	3.30		5.55	3.48		4.26
PG	PGVCL	3.67	5.55	1.69	4.99	5.15	4.08	3.29			3.86		3.72
UG	UGVCL	3.54	5.57	1.67	5.12	5.41	3.93	3,40		5.67	3.27		3.13
Madhya Pradesh MP	MP Madhya Kshetra VVCL	3.86	6.16	0.93	6.75	5.73		4.25	2.29	5.21	alor a sum	1.1	3.57
MF	MP Paschim Kshetra WVCL	4.08	6.13	1,48	4.59	5:05	5.00	5.88		5.16			3.53
MF	MP Purv Kshetra VVCL	2.77	6.27	2.25	9.03	S.30	4.08	4.10	6.33	5.22			3.83
Maharashtra MS	MSEDCL	4.20	7.92	2.00	5.53	4.24	3.72	3.25	in the second second	6.07			4.59
Shire Style United and a second	Section states in the	- House		STATISTICS STATISTICS						The second second		HERE AND	

Consumer Category wise Revenue per Unit (Rs./kwh)

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The second

Consumer Category wise Revenue per Unit (Rs./kwh)

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	and the second		Non				Public Pu	Public Public Water					
Region State	Utility	Domestic	Domestic	Agricultural I	Agricultural Industrial HT Industrial LT	ndustrial LT	Lighting	Works	Bulk Supply	Railway	Inter, State	Others	Total
THE P.	BSEB	3.19	7.56	1.69	6.84	6.04	3.58	5.02		5.90	3.61		4.64
No.	EPTC 	1.21	5.76	0.56	5.14	6.45	1.36	5.09	and the second se	5.48	2.44	The second	3.43
Orissa	CESCO	2.39	5.91	1.43	5.03	5.96	5.84	5.44	4.21	5.63		6.00	4:31
	C.a.	2.29	2.16	0.79	5.19	6.00	4.64	ac.					4:62
COLUMN -	SESCO	2.09	6.18	1.74	4.94	6.11	5.77	5.27		5.74			4.07
Contraction of the second	WESCO.	2.60	5.67	0.86	5.53	4.84	4.22			4.72		4.85	4,68
Sikkim	Sikkim PD	2:05	4.06	191		6.13	1.00		3.83				3,93
West Bengal	Igal	4,85	61.9	2.63	5.83				4.46	6,52	3.21	8.31	5.34
No. of Concession, Name	1	SALES OF STREET, S	Distant Rows		No. No. of the little l	No. of Concession, Name	STATISTICS IN CONTRACTOR	CONTRACTOR OF			States and states in the last		
forth Eastern Arunac	North Eastern Arunachal Pradesh Arunachal PD	02 3.30	4.10	-	3:00	3,80	4.14	4.15			2.70		3.19
Assam	APDCL		6:06	4.01	4.97	3.75	7.03	5.15	5.39		2:32	6.42	4.97
Manipur	ur Manipur PD	2.51	3,09	4.46	5.70	1.34	3.33	3.98	3.67		2.44	1.56	2.86
Meghalaya	laya MeSEB								All and a second				
	MeECL	2.47	4.67	1.46	3.99		7,64	4.53	4.48		2.07	1	3.43
Mizoram	m Mizoram PD.	3.11	4.42	2.22	7.88	5.91	4,87	4.87	4.54		2.85	5.81	3.47
Nagaland	nd Nagaland PD	D 3.40	4.50	2:50	1. 1.0	3.50	3.00	3.82	3.85		3.01		3.50
Tripura			4.72	3.33		4.55	2.87	3:35	5.14		3.24		3.63
		and a second						1.96		. ne	A COMPANY OF A COMPANY	00 0	101
Northern Delhi	*	3.84	121	2.43		5.04	17:0	0//0		4.12	- Within The second	DE'C	1.01
Haryana		3.55	4.41	0.31	4.31	4.37	3,99	5.09	4.31	4.12	2.81	-	3.77
and a strength	UHBVNL	3.23	4.48	0.34	4.18	4.06	3.30	4.30	3.71	4.13	2.75		3.03
Himach	Himachal Pradesh HPSEB					1							
	HPSEB Ltd.	2.98	5.88	4:76	4.21	-	4.83	4.66	4.65		5.37	5.66	4.36
Jammu	Jammu & Kashmir J&K PDD	1.66	3.22	1,60		3.17	4.76	4.76	5.62				3.35
Punjab	PSEB					and the second second							
Contraction of the local data	PSPCL	3.85	5.22	0:00	4.77	5.68	6.38		4.72		1.42		3.15
Rajasthan	an AVVNI.	2.84	5.10	1.33	4.19	4.11	4.05	4.02	3.95		4		2.87
	JDVVNL	3.98	5.02	1.20	4.20	3,99	3.68	4.10	3.97				2.57
10. 10	JVVVL	2.86	4.90	1.21	4.16	4.06	3.73	4.03	3.78	4.61	2.53	A Contraction of the second	2.98
Uttar Pradesh	adesh DVVN	2.56	8.12	1.10	5.69			4.67		4.58		4.75	3.76
	KESCO	3.94	3,61				5.92	5.15	and and a second se			and a second sec	4.73
The survey of	MVVN							4					
	Poorv VVN	2.14	6,38	1.96	5.10	4.91	4,34	5.27		4.50		1	2.94
	Pashci.VVN	2:90	4.96	1.37	.5,47	5.66	5.13	4.74					3.96
Uttarakhand	hand Ut PCI	2.37	4.18	1.76	4.16	4.05	2.53	3.12		4.84	1.73	3.58	3.60 1.

Annexure - 5.2.9

Sec. Sec. - ----

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Adding Pradein Application 439 640 013 417 738 239 641 418 PEPDCI 234 614 013 410 423 239 614 413 PEPDCI 235 510 013 410 425 236 413 416 413 PEPDCI 235 510 014 426 423 236 416 413 416 413 PEPDCI 383 513 023 556 536 433 436 413 416 416 416 416 416 416 416 416 416 416 416 416 416 416 416 416 416 416 416 416 416 416 416 416 416 416 416 416 416 416 416 416 416 416 416 416 416 416 416 416 416 416 416 </th <th>Adding Pradeting Acponct 439 610 013 417 738 230 0 446 APEPDCt 2.31 6.01 0.13 6.11 0.13 6.11 0.13 6.11 6.13 0.13 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11</th> <th>Region</th> <th>State</th> <th>Utiliev</th> <th>Damestic</th> <th></th> <th>Agricultural Ir</th> <th></th> <th>ndustrial LT</th> <th>Lighting</th> <th>Works</th> <th>Bulk Supply</th> <th>Railway</th> <th>Inter State</th> <th>Others</th> <th>Tot</th>	Adding Pradeting Acponct 439 610 013 417 738 230 0 446 APEPDCt 2.31 6.01 0.13 6.11 0.13 6.11 0.13 6.11 6.13 0.13 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11 6.11	Region	State	Utiliev	Damestic		Agricultural Ir		ndustrial LT	Lighting	Works	Bulk Supply	Railway	Inter State	Others	Tot
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Applicit 234 7.00 0.11 0.81 6.22 2.65 4.75 4.64 4.54 3.76 Amulatia BECOM 3.03 5.13 0.24 5.23 4.66 4.71 4.64 4.54 3.76 Amulatia BECOM 3.63 5.13 0.24 5.53 5.64 4.73 4.64 4.71 4.64 4.71 4.74 4.75 CHESCOM 3.63 7.03 3.73 5.61 5.73 5.45 5.34 4.33 4.74 4.73 4.73 4.73 4.73 4.74 7.75 4.74 7.75 4.74 7.75 4.74 7.75 4.74 7.75 4.74 7.75 4.74 7.75 4.74 7.75 4.74 7.75 4.74 7.75 4.74 7.75 4.74 7.75 7.75 7.75 7.75 7.75 7.75 7.75 7.75 7.75 7.75 7.75 7.75 7.75 7.75 7.75 7.75	Function 234 7.00 0.11 4.81 6.22 2.85 1 4.94 1.95 Function 2.46 7.30 0.01 6.81 7.30 0.01 6.81 7.30 0.91 6.91 7.31 0.95 7.31 0.95 7.31 0.95 7.31 0.95 7.31 0.95 7.31 0.95 7.31 0.95 7.31 0.95 7.31 0.95 7.31 0.95 7.31 0.95 7.31 0.95 7.31 0.95 7.31 0.95 7.31 0.95 7.31 0.95 7.31 0.95 7.31 0.95 7.31 0.95 7.31 0.95 7.31 0.95 7.31 0.95 7.31 0.95 7.31 0.95 7.31 0.95 0.95 0.95 0.95 0.95 0.95 0.95 0.95 0.95 0.95 0.95 0.95 0.95 0.95 0.95 0.95 0.95 0.95 0.95 0.95 0.95 <t< td=""><td>the state of the s</td><td>- AND - AND</td><td>APEPDCI</td><td>2.41</td><td>6.14</td><td>0.15</td><td>4,10</td><td>4.83</td><td>2.30.</td><td></td><td></td><td>4.49</td><td>4.22</td><td>10</td><td>3.10</td></t<>	the state of the s	- AND	APEPDCI	2.41	6.14	0.15	4,10	4.83	2.30.			4.49	4.22	10	3.10
AFFACI 2.47 5.24 0.01 4.26 5.71 2.36 0.01 4.26 5.71 4.30 4.30 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 4.31 3.31 4.31 3.31 <	Arierbit Arierbit 245 520 001 436 473 236 476 1 Kanatala FECOM 331 513 123 123 613 613 613 614 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61 61	12 21	La li la la	APNPDCL	2.34	7.00	0.17	4,81	6.22	2.65			4.54	3.76		2.46
Kamataka BFSC/M 4.00 7.30 1.24 5.61 5.31 0.23 6.31 0.12 0.46 0.11 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 <td>Kamatela BESCIM 600 7.30 1.24 5.61 5.31 4.90 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 8.80 3.30 3.31 3.31 3.31 3.31 3.31 3.31 3.31 3.31 3.31 3.31 3.31 3.31 3.31 3.31 3.31 3.31 3.31 3.31 3.31 3.31 3.31</td> <td></td> <td></td> <td>APSPDCI</td> <td>2.45</td> <td>5.20</td> <td>0.01</td> <td>4,26</td> <td>4.75</td> <td>2.36</td> <td></td> <td></td> <td></td> <td></td> <td>ANAL AND ANAL ANAL ANAL ANAL ANAL ANAL A</td> <td>3,63</td>	Kamatela BESCIM 600 7.30 1.24 5.61 5.31 4.90 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 4.80 8.80 3.30 3.31 3.31 3.31 3.31 3.31 3.31 3.31 3.31 3.31 3.31 3.31 3.31 3.31 3.31 3.31 3.31 3.31 3.31 3.31 3.31 3.31			APSPDCI	2.45	5.20	0.01	4,26	4.75	2.36					ANAL AND ANAL ANAL ANAL ANAL ANAL ANAL A	3,63
Free 5/31 0.25 6.58 4.16 4.11 - - FreeCon 3.88 7.03 3.71 5.61 5.71 4.93 2.56 6.35 - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - <td< td=""><td>Ciriscicini Eccomi 3(3) 5(1) 0.25 6.56 4.21 0 0 Ecscomi 3.86 7.06 3.95 5.71 4.93 5.86 6.86 0.01 0 0 Ecscomi 3.86 7.06 3.95 5.61 5.25 6.35 3.38 3.39 3.31 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0</td><td>1000</td><td>Karnataka</td><td>BESCOM</td><td>4.00</td><td>7.30</td><td>1.24</td><td>5.64</td><td>5.37</td><td>4.90</td><td>4.84</td><td></td><td></td><td></td><td></td><td>4.45</td></td<>	Ciriscicini Eccomi 3(3) 5(1) 0.25 6.56 4.21 0 0 Ecscomi 3.86 7.06 3.95 5.71 4.93 5.86 6.86 0.01 0 0 Ecscomi 3.86 7.06 3.95 5.61 5.25 6.35 3.38 3.39 3.31 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1000	Karnataka	BESCOM	4.00	7.30	1.24	5.64	5.37	4.90	4.84					4.45
discolar 348 7.05 3.98 5.71 4.93 5.54 4.33 5.54 4.33 5.54 4.33 5.54 4.33 5.54 4.33 5.54 4.33 5.54 4.33 5.54 4.33 5.54 4.33 5.54 4.33 5.54 4.33 5.54 4.33 5.34 4.33 5.34 4.33 5.34 4.33 5.34 4.31 5.34 4.31 5.34 4.31 5.34 4.31 5.34 4.31 5.34 4.31 5.34 4.31 5.34 3.33 5.34 3.31 5.34 3.31 5.34 3.31 5.34 3.31 5.34 3.31 5.34 3.31 5.34 3.31 5.34 3.31 5.34 3.31 5.34 3.31 5.34 3.31 5.34 3.31 5.34 3.31 5.34 3.31 5.34 3.31 5.34 3.31 5.34 3.31 5.34 3.31 5.34 3.32 3.32 3.32	GECOM 348 7.05 3.93 5.71 4.93 2.35 6.36 1 1 Revalation KSEO 3.66 7.20 3.77 5.64 5.13 4.13 4.13 4.13 4.13 4.13 4.13 4.13 4.13 4.13 4.13 4.13 4.13 4.13 4.13 4.13 4.13 4.13 4.13 4.13 4.13 4.13 4.13 4.13 4.13 4.13 4.13 4.13 4.13 4.13 4.13 4.13 4.13 4.13 4.13 4.13 4.13 4.13 4.13 4.13 4.13 4.13 4.13 4.13 4.13 4.13 4.13 4.13 4.13 4.13 4.13 4.13 4.13 4.13 4.13 4.13 4.13 4.13 4.13 4.14 4.13 4.14 4.13 4.14 4.13 4.14 4.13 4.14 4.13 4.14 4.13 4.14 4.14 4.14 4.14 4.	In Tal		CHESCOM	3.63	5.13	0.25	6.58		4.66	4.21				The second se	2.58
Histom 3:61 7:20 3:77 5:64 5:15 5:54 4:13 6:13 5:35 4:13 13 13 Kenal Kenal 3:82 7:03 3:03 5:61 5:35 4:35 4:35 3:31 13 1 Kenal Kenal Viscom 103 3:61 5:61 5:32 2:74 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Histom 364 7.20 377 5.64 5.13 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 5.51 <th< td=""><td>- I CO MAN</td><td></td><td>GESCOM</td><td>3.68</td><td>7.05</td><td>3.99</td><td>1/2'5</td><td>4.93</td><td>2.95</td><td>6.36</td><td></td><td></td><td></td><td></td><td>4.51</td></th<>	- I CO MAN		GESCOM	3.68	7.05	3.99	1/2'5	4.93	2.95	6.36					4.51
Mescon 3/2 7/01 3/2 7/01 5/61 5/26 4/35 4/35 4/35 4/35 4/35 4/35 4/35 4/35 4/35 4/35 4/35 4/35 4/35 4/35 4/35 4/35 4/35 4/35 4/35 4/35 4/35 4/35 4/35 3/35 3/35 3/35 3/35 3/35 4/35 3/35 3/35 3/35 3/35 3/35 3/35 3/35 3/35 3/35 3/35 3/35 3/35 3/35 3/35 3/35 3/35 3/35 3/35 3/35 3/35 3/35 3/35 3/35 3/35 3/35 3/35 3/35 3/35 3/35 3/35 3/35 3/35 3/35 3/35 3/35 3/35 3/35 3/35 3/35 3/35 3/35 3/35 3/35 3/35 3/35 3/35 3/35 3/35 3/35 3/35 3/35 3/35 3/35 3/35 3/35 3/35 <th< td=""><td>Netals Netals Netals<</td><td>A DECEMBER</td><td></td><td>HESCOM</td><td>3.64</td><td>7.20</td><td>3.77</td><td>5.64</td><td>5.19</td><td>5.54</td><td>4.13</td><td></td><td></td><td></td><td>_</td><td>4.24</td></th<>	Netals Netals<	A DECEMBER		HESCOM	3.64	7.20	3.77	5.64	5.19	5.54	4.13				_	4.24
Keralo Keralo 1.99 7.44 1.08 4.13 2.17 1 3.88 3.99 3.31 Pediucheryy PublicheryPDi 1.12 3.59 0.01 3.62 2.74 0 0 9 3.31 Tamil Neur Tamil Neur Tamil Neur 1.67 3.62 2.74 0 0 9 3.33 Chartispin Cancer 1.67 5.49 0.00 5.91 3.08 3.39 3.31 Chartispin CepCic 2.40 0.01 5.62 2.44 3.09 3.03 3.33 Chartispin CepCic 2.40 5.13 1.30 4.04 3.99 4.74 2.83 Goa DS 1.61 5.52 1.90 5.73 5.68 9.39 5.31 3.25 Goa DS/Cic 4.14 3.99 5.93 3.25 3.25 3.27 5.68 3.27 5.68 3.27 5.61 3.25 3.25 3.2	Kerala Kerala L39 7.44 L08 4.13 4.11 2.17 1 3.88 3.99 3.31 Pedicherity DedicherityPD L12 3.59 0.01 3.62 2.74 D D 0 0.31 0.31 Tamil Nadu Travelero L15 5.49 0.00 5.91 1.30 9.39 3.31 Tamil Nadu Travelero L15 5.49 0.00 6.91 3.62 2.74 D 9.39 3.31 Chattispith CspDCL 2.40 5.13 1.30 4.04 5.52 2.06 9.39 4.74 2.83 Goa DSVCL 8.16 5.52 1.30 5.66 4.43 3.99 5.93 3.23 2.55 Goa DSVCL 8.39 5.51 1.70 5.39 5.31 3.23 3.25 Goa DSVCL 8.39 5.52 1.30 5.59 5.33 3.25 3.25 3.25	See See		MESCOM	3.82	7,03	3.03	5.61	5.26	4.55	4.33					4.34
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Tamit Neulu True Internation True Internation Interna	Tamit Netle Tranit Netle Treating the term Tranit Netle Tranit Netle Tranit Netle Number Ne	NA ST	Puducherry	Puducherry PD	1.02	3.59	0.01	3.62	2.74					3.35		2.98
Tandgeboo 1.67 6.49 0.00 6.97 3.08 4.02 8.45 Clattigath CspOcL 2.40 5.13 1.30 4.06 5.13 1.30 4.74 2.83 Goa Goa 1.30 2.66 5.13 1.30 4.06 5.13 1.70 2.99 4.74 2.83 Goa DSVCL 4.16 5.52 2.09 5.63 5.43 4.44 3.99 4.74 2.83 Gua DSVCL 4.16 5.52 1.90 5.81 1.70 2.99 5.91 3.75 Mathya Prateush MedVar 4.05 5.77 5.68 4.47 3.99 5.91 3.27 Mathya Prateush MedMarkiketra VVCL 3.33 5.99 5.91 3.27 5.93 3.79 3.82 3.73 3.82 3.82 3.73 5.93 3.73 5.93 3.73 5.93 3.73 5.93 3.73 5.93 3.72 5.83 3.73	TANGEDCO 1.67 6.49 0.00 6.97 3.08 4.74 8.45 Chattisjarh CpoCl 2.40 5.13 1.30 6.03 5.13 1.30 4.74 2.83 Goa D 1.30 2.66 5.13 1.30 5.69 5.43 4.74 2.83 Goa D 1.30 5.69 5.93 5.43 3.79 5.93 4.74 2.83 Guart McVCI 4.16 5.52 1.90 5.81 1.170 2.99 5.93 3.75 Guart McVCI 4.16 5.52 1.90 5.72 5.68 4.44 3.99 5.31 3.75 GoVCI 3.93 5.54 2.10 5.72 5.68 4.42 3.75 5.81 3.27 Mathya Peadean MPENIVKihetera VVCI 4.07 5.81 3.75 5.81 3.27 Mathya Peadean MPENIVKihetera VVCI 4.03 5.93 5.93 3.23 5.93 <td>3</td> <td>Tamil Nadu</td> <td>TNEB</td> <td></td> <td></td> <td></td> <td>10000</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	3	Tamil Nadu	TNEB				10000								
Chartisgarh Goa CSPC(L) 2.40 5.13 1.30 4.06 5.52 2.68 9.39 4.74 2.83 Goa D 1.30 2.69 5.13 1.30 4.06 2.52 2.68 9.39 4.74 2.85 Goa D 1.30 2.66 5.55 2.09 6.09 5.44 3.99 4.74 2.85 Guilart MeVCL 4.16 5.55 2.09 6.00 4.53 3.79 5.81 3.27 MeWVL 4.07 5.60 5.77 5.68 4.44 3.99 5.81 3.27 MeWVL 4.07 5.49 2.06 5.07 5.68 4.47 3.75 5.81 3.77 MeWMVL 4.07 5.49 2.06 5.77 5.68 4.47 3.75 5.81 3.27 MeWMVL 3.33 5.24 7.06 5.82 3.77 5.66 3.77 5.66 3.33 5.77 5.80 3.77	Chaitingenth CsrDCL 2,40 5,13 1,30 4,50 2,52 2,68 9,39 4,74 2,83 Goal GoarPD 4,16 5,52 1,30 3,01 1,70 2,99 4,74 2,83 GoarPD GoarPD 4,16 5,52 1,90 5,60 4,33 3,79 5,33 3,42 GoarPD 4,16 5,52 1,90 5,60 4,33 3,79 5,33 3,27 Madhya Pratosh MeYout 4,09 5,72 5,80 4,44 3,99 5,33 3,27 UcVCL 3,39 5,54 2,10 5,77 6,05 4,47 3,79 5,81 3,27 UeVCL 3,33 5,54 1,17 8,57 5,40 5,43 3,77 3,23 Mathya Pratosh MeYentritive 3,33 5,40 5,33 5,33 3,23 3,23 Mathya Pratosh MeYentritive 4,30 5,31 3,33 5,39 <td< td=""><td>A LAN</td><td></td><td>TANGEDCO</td><td>1.67</td><td>6.49</td><td>0.00</td><td>6.97</td><td></td><td>3.08</td><td></td><td></td><td>4.02</td><td>8.45</td><td></td><td>3.69</td></td<>	A LAN		TANGEDCO	1.67	6.49	0.00	6.97		3.08			4.02	8.45		3.69
Chattingialh CSPDC1 7.40 5.13 1.30 4.04 4.50 2.52 2.66 9.39 4.74 2.83 - Goa FD 1.30 2.66 0.91 3.08 2.51 1.70 2.99 6.71 2.63 3.42 2.55 2.09 5.09 5.09 5.09 5.09 5.09 5.09 5.09 5.09 5.09 5.09 5.09 5.09 5.09 5.09 5.09 5.09 5.09 5.09 5.09 5.09 5.09 5.09 5.09 5.09 5.09 5.09 5.09 5.09 5.09 5.09 5.09 5.09 5.09 5.09 5.09 5.09 5.09 5.09 5.09 5.09 5.09 5.09 5.09 5.09 5.09 5.09 5.09 5.09 5.09 5.09 5.09 5.09 5.09 5.09 5.09 5.09 5.09 5.09 5.09 5.09 5.09 5.09 5.09 5.09 <t< td=""><td>Chattiggith Goa CsPOCL 7.40 5.13 1.30 4.04 4.50 2.52 2.68 9.39 4.74 2.83 Goa Goa 0 120 2.68 031 3.00 151 1.70 2.99 0 2.55 2.65 2.69 3.93 3.74 2.83 Goa DEVCL 4.16 5.55 2.09 5.68 5.44 3.99 5.91 3.02 Feyo 4.07 5.49 2.06 5.27 5.68 4.42 3.75 5.83 3.42 3.27 Mathya Pratoka MPMorthya Kahetra VCL 3.93 5.66 4.87 3.75 5.83 3.75 5.83 3.23 3.23 Mathya Pratoka MPMorthya Kahetra VCL 3.93 5.75 5.86 4.87 3.75 5.89 3.23 3.23 3.23 Mathya Pratoka MPMorthya Kahetra VCL 3.93 5.94 3.75 5.80 3.75 5.80 3.23 5.93 3.23</td><td>STATE OF STATE</td><td>CONTRACT OF A DESCRIPTION OF A DESCRIPTI</td><td></td><td>CONTRACTOR OF</td><td>And a subscription of the</td><td>日の日の人間の</td><td>THE PARTY OF</td><td></td><td></td><td></td><td></td><td>The second</td><td></td><td></td><td></td></t<>	Chattiggith Goa CsPOCL 7.40 5.13 1.30 4.04 4.50 2.52 2.68 9.39 4.74 2.83 Goa Goa 0 120 2.68 031 3.00 151 1.70 2.99 0 2.55 2.65 2.69 3.93 3.74 2.83 Goa DEVCL 4.16 5.55 2.09 5.68 5.44 3.99 5.91 3.02 Feyo 4.07 5.49 2.06 5.27 5.68 4.42 3.75 5.83 3.42 3.27 Mathya Pratoka MPMorthya Kahetra VCL 3.93 5.66 4.87 3.75 5.83 3.75 5.83 3.23 3.23 Mathya Pratoka MPMorthya Kahetra VCL 3.93 5.75 5.86 4.87 3.75 5.89 3.23 3.23 3.23 Mathya Pratoka MPMorthya Kahetra VCL 3.93 5.94 3.75 5.80 3.75 5.80 3.23 5.93 3.23	STATE OF STATE	CONTRACT OF A DESCRIPTION OF A DESCRIPTI		CONTRACTOR OF	And a subscription of the	日の日の人間の	THE PARTY OF					The second			
Goa Goa PT 120 2.66 0.91 3.08 2.51 1.70 2.99 1 2.55 Gua DGVCL 4.16 5.53 2.09 6.08 5.48 4.44 3.99 1 2.55 Gua MGVCL 4.16 5.52 1.90 5.68 5.48 4.44 3.99 5.33 3.42 3.73 DEVCL 4.10 3.91 5.44 3.79 5.81 3.27 3.27 3.27 DEVCL 3.93 5.43 2.10 5.72 6.00 4.83 3.79 5.33 3.27 3.27 DEVCL 3.33 5.44 2.10 5.72 6.00 4.47 3.86 3.23 3.27 Mathwa Rateria VVCL 3.33 5.44 1.57 5.40 5.10 7.06 3.33 5.13 3.23 Mathwa Rateria VVCL 3.33 6.62 1.65 7.04 5.40 7.06 5.33 5.13 3.23 <t< td=""><td>Goa Goa T30 2.66 G91 3.08 2.51 1.70 2.99 N 2.55 Gujarat DGVCL 4.16 5.52 2.09 6.68 5.48 4.44 3.99 N 2.55 Gujarat DGVCL 4.16 5.52 1.90 5.61 4.44 3.99 N 5.81 3.27 MeVCL 4.16 5.52 1.90 5.62 4.42 3.79 5.81 3.22 PEVCL 3.93 6.62 1.60 5.72 5.66 4.47 3.79 5.81 3.22 Mathya Pridrah MeMoharkatheria VCL 3.93 6.62 1.65 7.04 6.17 7.66 5.33 3.27 Mathya Pridrah MeMoharkatheria VCL 3.93 6.62 1.55 7.04 6.57 7.66 3.33 5.39 3.27 Mathya Pridrah MeMoharkatheria VCL 4.30 5.17 7.06 5.33 5.39 3.23 Mathya Pridrah</td></t<> <td>Minchorn</td> <td></td> <td>rsphri</td> <td>2.40</td> <td>5.13</td> <td>1.30</td> <td>4.04</td> <td>4.50</td> <td>2.52</td> <td>2.68</td> <td>9.39</td> <td>4.74</td> <td>2.83</td> <td></td> <td>:3,32</td>	Goa Goa T30 2.66 G91 3.08 2.51 1.70 2.99 N 2.55 Gujarat DGVCL 4.16 5.52 2.09 6.68 5.48 4.44 3.99 N 2.55 Gujarat DGVCL 4.16 5.52 1.90 5.61 4.44 3.99 N 5.81 3.27 MeVCL 4.16 5.52 1.90 5.62 4.42 3.79 5.81 3.22 PEVCL 3.93 6.62 1.60 5.72 5.66 4.47 3.79 5.81 3.22 Mathya Pridrah MeMoharkatheria VCL 3.93 6.62 1.65 7.04 6.17 7.66 5.33 3.27 Mathya Pridrah MeMoharkatheria VCL 3.93 6.62 1.55 7.04 6.57 7.66 3.33 5.39 3.27 Mathya Pridrah MeMoharkatheria VCL 4.30 5.17 7.06 5.33 5.39 3.23 Mathya Pridrah	Minchorn		rsphri	2.40	5.13	1.30	4.04	4.50	2.52	2.68	9.39	4.74	2.83		:3,32
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PGVCt 4.07 5.49 2.06 5.27 5.68 4.42 3.75 5.39 3.82 UGVCt 3.93 5.54 2.10 5.72 6.05 4.47 3.86 5.39 3.23 UGVCt 3.93 5.54 2.10 5.72 6.05 4.47 3.86 5.39 3.23 wh MeMadhya Khetra VVCt 3.33 6.62 1.65 7.04 6.12 7.06 3.33 5.19 7.33 MP Paschim Kshetra VVCt 4.20 6.47 1.77 8.50 5.76 4.80 7.46 3.33 5.19 7.9 MP ProvKshetra VVCt 4.08 6.47 1.77 8.50 5.75 5.40 7.46 3.33 5.19 7.9 MP ProvKshetra VVCt 4.08 6.47 1.77 8.50 5.75 4.80 7.46 5.47 7.93 5.47 MP ProvKshetra VVCt 4.43 8.97 2.15 6.33 5.48 5.49 5.49 7.91 7.	PGVCL 4.07 5.49 2.06 5.27 5.68 4.42 3.75 3.82 3.82 uGVCL 339 5.54 2.10 5.72 6.05 4.47 3.86 5.89 3.23 whi Mathing Kahera WCL 3.33 6.62 1.05 7.04 7.06 5.39 3.23 MP Pasching Kahera WCL 4.08 6.67 1.59 4.50 5.72 5.10 7.46 3.33 5.19 7.74 MP Pasching Kahera WCL 4.08 6.47 1.77 8.50 5.77 5.10 7.46 3.33 5.19 7 MP Pusching Kahera WCL 4.08 6.47 1.77 8.50 5.75 5.40 7.46 3.33 5.19 7 7 MSEDCL 4.33 8.97 2.17 8.50 5.75 4.07 4.52 7.61 7 7	No. No.		MGVCI	4.16	5.52	1.90	5.62	6.00	4.53	3.79		5.81	3.27		4.49
UGVCt 3:93 5:54 2:10 5:72 6:05 4.47 3:86 5:39 3.23 esh MP Madhya Kshetra VVCL 3:33 6.62 1.65 7.04 6.12 7.06 5.39 3.23 MP Paschim Kshetra VVCL 3:33 6.62 1.65 7.04 6.12 7.06 3.33 5.39 7.3 MP Paschim Kshetra VVCL 4.20 6.47 1.77 8.50 5.40 7.46 3.33 5.19 7 MP Paschim Kshetra VVCL 4.08 6.47 1.77 8.50 5.40 7.46 3.33 5.19 7 MP Purv Kshetra VVCL 4.08 6.47 1.77 8.50 5.46 6.23 5.47 7.45 7.61 7 MS PDUV kshetra VVCL 4.43 8.97 2.15 6.32 6.34 4.12 4.07 4.52 7.61 7	UGVCI: 3/93 5.54 2.10 5/72 6/05 4.a7 3.86 5.89 3.23 name MP Paschim Kshetra VVCI 3/33 6.62 1.05 7.04 6.12 7.06 3.33 5.39 3.23 MP Paschim Kshetra VVCI 3/20 6.67 1.05 3.04 6.12 7.06 3.33 5.19 7.3 MP Paschim Kshetra VVCI 4.08 6.47 1.77 8.50 5.75 5.40 7.66 3.33 5.19 7.9 MP Paschim Kshetra VVCI 4.08 6.47 1.77 8.50 5.75 5.40 7.66 3.33 5.19 7 7 MSEDCL 4.33 8.97 2.15 6.32 6.34 4.12 7.07 4.52 7.61 7 7			Pievel	4.07	5.49	2.06	5.27	5.68	4.42	3.75			3.82		4.04
exh MiP MacHiva Kshetra VVCL 3.33 6.62 1.65 7.04 6.12 V V S.39 S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S <td>GAR MP MacHNar Kahetra VVCL 3.33 6.62 1.65 7.04 6.12 V.06 5.39 5.39 MP Paschim Kahetra VVCL 4.20 6.44 1.59 4.90 5.27 5.40 7.46 3.33 5.19 MP Paschim Kahetra VVCL 4.20 6.47 1.77 8.50 5.75 5.40 7.46 3.33 5.19 MP Paschim Kahetra VVCL 4.08 6.47 1.77 8.50 5.75 4.80 6.23 5.47</td> <td>Ser les</td> <td></td> <td>IIGVCI</td> <td>3.93</td> <td>5.54</td> <td>2.10</td> <td>5:72</td> <td>6.05</td> <td>4,47</td> <td>3.86</td> <td></td> <td>5.89</td> <td>3.23</td> <td></td> <td>3.58</td>	GAR MP MacHNar Kahetra VVCL 3.33 6.62 1.65 7.04 6.12 V.06 5.39 5.39 MP Paschim Kahetra VVCL 4.20 6.44 1.59 4.90 5.27 5.40 7.46 3.33 5.19 MP Paschim Kahetra VVCL 4.20 6.47 1.77 8.50 5.75 5.40 7.46 3.33 5.19 MP Paschim Kahetra VVCL 4.08 6.47 1.77 8.50 5.75 4.80 6.23 5.47	Ser les		IIGVCI	3.93	5.54	2.10	5:72	6.05	4,47	3.86		5.89	3.23		3.58
MR Paschim Kshetra VVCI 4.20 6.4a 1.59 4.90 5.27 5.46 3.33 5.19 1 MP Purv Kshetra VVCI 4.08 6.47 1.27 8.50 5.75 4.80 5.23 5.47 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	MP Paschim Kshetra VVCt 4.20 5.27 5.40 7.36 3.33 5.19 MP Paschim Kshetra VVCt 4.08 6.47 1.77 8.50 5.35 5.46 3.33 5.19 MP PurvKshetra VVCt 4.08 6.47 1.77 8.50 5.35 4.80 5.33 5.47		Madhua Pradiech	MP Marthua Kehe	3 33	6.62	1.65	7.04	6.12		7.06		5,39	10.1945		3.80
MPPunktshetra WCI 4.08 6.47 1.77 8.50 5.35 4.80 6.23 5.47 9.761 MSEDCL 4.33 8.37 2.15 6.32 6.24 4.32 4.07 4.52 7.61	Mile Puru/Kisherta VVCI 4.08 6.47 1.77 8.50 5.35 4.80 6.23 5.47 3.70 MSEDCL 4.33 8.97 2.15 6.32 6.24 4.12 4.07 4.52 7.61		and a statement	MP Paschim Kche	4 20	6.44	1.59	4.90	5.27	5.40	7,46	3,33	5,19			3.66
MSEDCL 4.43 8.97 2.15 6.32 6.24 4.32 4.07 4.52 7.61	MSEDCL 4.43 8.97 2.15 6.32 6.24 4.32 4.07 4.52 7.61			MP Purv Kehetra VVC	4.08	6.47	1.77	8.SO	5.75	4.80	6.23		5.47			4.13
			Maharashtra	MSEDCL	4.43	8.97	2.15	6.32	6.24	4.12	4.07	4.52	7.61			4.87
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Annexure-10A

REPORT

ON

"The Performance of State Power Utilities for the years 2009-10 to 2011-12"



Power Finance Corporation Ltd. (A Govt. of India Undertaking)

AT&C Losses (%)

• • •

	FY			7-0.	201	1-12		1
egion	State	Utility	Net Input Energy (MkWh)	Energy Sold (MkWh)	Line Losses (%)	Collection Efficiency (%)	Energy Realized (MkWh)	Net AT&C Losses (%)
astern	Orissa	CESCO	7.233	4,470	38%	87.14%	3,895	46.15%
A LEWIS		NESCO	5,023	3,302	34%	92.00%	3.037	39.54%
FORET		SESCO	2,814	1,508	46%	88.47%	1,334	52.60%
Sec. 1		WESCO	6,178	3,775	39%	92.53%	3.493	43.46%
	Orissa Total		21,248	13,054	39%	90.08%	11,759	44.66%
	West Bengal	WBSEDCL	29,731	21,568	27%	92.50%	19,950	32.90%
	West Bengal Total	WOOLDOL	29,731	21,568	27%	92.50%	19,950	32.90%
	THE R. P. LEWIS CO., LANSING MICH.							
astern To	and the second se		50,979	34,622	32%	91.59%	31,709	37.80%
astern	Assam	APDCL	5,247	3,969	24%	93.24%	3,701	29.47%
Sec. 2	Assam Total		5,247	3,969	24%	93.24%	3,701	29.47%
	Meghalaya	MeECL	1,509	1,075	29%	77.41%	832	44.85%
1000	Meghalaya Total		1,509	1,075	29%	77.41%	832	44.85%
lorth East	ern Total	12.28	6,756	5,044	25%	89.87%	4,533	32.91%
orthern	Delhi	BSES Rajdhani	10,903	9,366	14%	97.03%	9,088	16.65%
Lossage		BSES Yamuna	6,204	4,844	22%	95.37%	4,620	25.54%
		NDPL	7,785	6,702	14%	97.97%	6,566	15.67%
	Delhi Tetal	HUI L	24,892	20,912	16%	96.95%	20,273	18.56%
	Delhi Total	OUDUAL	and the second s					
	Haryana	DHBVNL	17,903	13,658	24%	94.99%	12,974	27.53%
1.1.1.1.2.2	2	UHBVNL	16,744	13,203	21%	91.71%	12,108	27.69%
1992	Haryana Total		34,647	26,860	22%	93.38%	25,082	27.61%
The Call	Himachai Pradesh	HPSEB Ltd.	7,226	6,844	5%	92.68%	6,343	12.21%
1	Himachal Pradesh To	tal	7,226	6,844	5%	92.68%	6,343	12.21%
- States	Punjab	PSPCL	41,530	34,600	17%	95.33%	32,984	20:58%
201270	Punjab Total		41,530	34,600	17%	95,33%	32,984	20.58%
1118	Rajasthan	AVVNL	13.604	10,646	22%	91,86%	9,779	28.12%
	Trapaon	JDVVNL	14,821	12,024	19%	93.89%	11,290	23.82%
		JVVNL	18,722	15,234	19%	94.40%	14,381	23.18%
1	D. L. Hum T. M.L	JV.VINL			the second se			and the second se
	Rajasthan Total	DUN MI	47,147	37,904	20%	93.53%	35,450	24.81%
000100	Uttar Pradesh	DVVN	16,052	9,348	42%	65.92%	6,256	61.03%
La martina		KESCO	3,089	2.071	33%	103.71%	2,148	30,48%
100.00		MVVN	12,537	9,233	26%	77.88%	7,190	42.65%
022-00		Pash VVN	22,649	16,006	29%	89.89%	14,388	36.47%
Sauces?		Poorv VVN	15,704	11,590	25%	72.78%	8,435	46.29%
Care to a	Uttar Pradesh Total		70,030	48,246	31%	79.63%	38,417	45.14%
ALC: NOT	Uttarakhand	UI PCL	10,311	8,253	20%	86.68%	7,153	30.62%
	Uttarakhand Total	urr ou	10,311	8,253	20%	86.68%	7,153	30.62%
IT all a sec			235,783	183,619	22%	90.24%	165,702	29.72%
Northern		400000			15%			17.77%
Southern	Andhra Pradesh	APCPDCL	37,161	31,597		95.71%	30,558	
1000		APEPDCL	12,595	11,726	7%	96,11%	11,269	10.53%
State Bar		APNPOGL	11,914	10,244	14%	95.23%	9,858	17.25%
		APSPDCL	18,475	16,388	11%	98.99%	16,223	12.19%
13000	Andhra Pradesh Tot	al	80,144	69,955	13%	97.07%	67,908	15.27%
10000	Karnataka	BESCOM	24,584	21,030	14%	90.54%	19,040	22.55%
	and and a second	CHESCOM	5,552	4,652	16%	84.74%	3,942	28.99%
A COLOR		GESCOM	6,951	5,442	22%	85.54%	4,655	33.03%
		HESCOM	9,593	7,675	20%	95.46%	7,327	23.62%
1 and 1		MESCOM	4,072	3,570	12%	93.61%	3,342	17.94%
	Karnataka Total	Incooom		42,369	17%	90.41%		24.52%
		TANOTROS	50,752				38,306	
	Tamil Nadu	TANGEDCO	66,578	54,129	19%	98.54%	53,341	19.88%
	Tamil Nadu Total		66,578	54,129	19%	98.54%	53,341	19.88%
Southern	and the second se		197,474	166,453	16%	95.86%	159,555	19.20%
Western	Chattisgarh	CSPDCL	18,238	13,177	28%	97.41%	12,836	29.62%
100000	Chattisgarh Total		18,238	13,177	28%	97.41%	12,835	29.62%
Sector 1	Gujarat	DGVCL	11,764	10,563	10%	96.74%	10,219	13.14%
10000		MGVCL	7,772	6,822	12%	97.52%	6,653	14.40%
		PGVCL	21,919	16,332	25%	96.59%	15,775	28.03%
-		UGVCL	15,670	14,012	11%	96.17%	13,475	14.01%
-	Culinert Total	UUUUUU						
	Gujarat Total	10/01	57,125	47,729	16%	96.63%	46,122	19.26%
	Madhya Pradesh	VVCL	13,803	8,577	38%	87.14%	7.474	45.85%
		VVCL	17,228	12,226	29%	92.39%	11,295	34,43%
-		VVCL	11,869	8,178	30%	92.82%	7,591	34.94%
	Madhya Pradesh T	otal	42,698	28,981	32%	90.96%	26,360	38.26%
10.000	Maharashtra	MSEDCL	95,433	80,132	16%	93.34%	74,793	21.63%
1000	Maharashtra Tota	and the second se	95,433	80,132	16%	93.34%	74,793	21.63%
	n Total		213,493	170,019	20%	94.17%	160,112	25.00%
liblooker				1470.018	16470	10/1/ 70		



Annexure-11



5 OPEN ACCESS CHARGES

5.1 BACKGROUND:

- 5.1.1 The Commission has issued Uttar Pradesh Electricity Regulatory Commission (Terms and Conditions for Open Access) Regulations, 2004 (in short 'UPERC Open Access Regulations') vide notification no. UPERC/Secy./Regulations/05-249 dated 7th June, 2005 to operationalize long term and short term open access in the state. The Regulations also provides that effective from 1st April, 2008 any consumer with demand of above 1 MW can avail open access of transmission and distribution systems.
- **5.1.2** Subsequently, the Commission has also made / finalized the necessary regulatory framework as below:
 - a. UPERC (Terms and Conditions for Open Access) (First Amendment) Regulations, 2009 that includes among others detailed procedure(s) for Long-Term Open Access and Short-Term Open Access for use of distribution system, with or without transmission system;
 - Model Bulk Power Wheeling Agreement (BPWA) for availing wheeling services of Distribution Licensee(s);
 - c. Procedures for Scheduling, Dispatch, Energy Accounting, UI Accounting and Settlement System of electricity transmitted through the State grid for the electricity drawn by Distribution Licensee(s) from outside and / or within the State.

Further, the Commission has also advised the SLDC to develop procedure for energy accounting of electricity drawn from the grid by an open access consumer who is connected with the distribution system or electricity injected into the grid by a generating station embedded in the distribution system.

5.2 WHEELING CHARGES

5.2.1 Clause 2.1 (2) & (3) of the Distribution Tariff Regulations provide that ARR / Tariff filing by the Distribution Licensee shall separately indicate Aggregate Revenue Requirement (ARR) for Wheeling function and Retail Supply function embedded in



the distribution function and that till such time complete segregation of accounts between Wheeling and Retail Supply function takes place, ARR proposals for Wheeling and Retail Supply function shall be submitted on the basis of an allocation statement left to be prepared by the Distribution Licensee to the best of their judgment.

5.2.2 The Licensee in its petition has followed the segregation in accordance with the approach followed by the Commission in the previous Order. As there is no basis submitted by the Licensee in its filing, the Commission finds merit to consider the segregation into Retail Supply and Wheeling Function as per the methodology adopted in previous Tariff Order. The approved ARR for DVVNL, MVVNL, PVVNL and PuVVNL into wheeling function and retail function is Rs. 3,601.49 crores and Rs. 31,940.13 crores respectively as detailed below. The retail sales approved by Commission for DVVNL, MVVNL, PVVNL and PuVVNL are 58,058 MUs.

S. No	Particulars	Approved FY 2013-14	Allocatio	n ratios	Allocation (Rs. C	FY 2013-14 rores)
		(Rs. Crores)	Wheeling	Supply	Wheeling	Supply
1	Power Purchase Expense (including PGCIL charges)	29,953.16	0%	100%	-	29,953.16
2	Transmission Charges: Intra state (including SLDC)	1,029.95	0%	100%	-	1,029.95
3	Employee cost	1,880.83	60%	40%	1,128.50	752.33
4	A&G expenses	251.96	40%	60%	100.78	151.18
5	R&M expenses	692.28	90%	10%	623.05	69.23
6	Interest & Finance charges	1,064.30	90%	10%	957.87	106.43
7	Depreciation	1,157.17	90%	10%	1,041.45	115.72
8	Total Expenditure	36,029.65			3,851.65	32,177.99
Less	Expense capitalization					
9	Employee cost capitalized	282.13	60%	40%	169.28	112.85
10	Interest copitalized	37.79	90%	10%	34.01	3.78
11	A&G expenses capitalized	117.19	40%	60%	46.87	70.31
12	Net Expenditure	35,592.54			3,601.49	31,991.05
Add	Special Appropriations					
13	Provision for Bad & Doubtful debts	and a second	0%	100%	-	-

Table 5-1: WHEELING & RETAIL SUPPLY ARR FOR FY 2013-14

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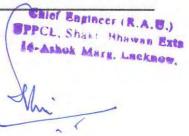
S. No	Particulars	Approved FY 2013-14	Allocatio	n ratios	Allocation (Rs. C	FY 2013-14 rores)
		(Rs. Crores)	Wheeling	Supply	Wheeling	Supply
14	Provision for Contingency Reserve	-	0%	100%	-	-
15	Other (Misc.) - Net Prior Period Credit	-	0%	100%	-	-
16	OTS Waivers	-	0%	100%	-	-
17	Total net expenditure with provisions	35,592.54			3,601.49	31,991.05
18	Add: Return on Equity	_	90%	10%		-
19	Less: Non Tariff Income	50.93	0%	100%	- 12	50.93
20	Annual Revenue Requirement (ARR)	35,541.62			3,601.49	31,940.13

5.2.3 Based on the above, the wheeling charges for FY 2013-14 are Rs. 0.620 /kWh as detailed in below:

S. No	Particulars	Units	Approved FY 2013-14
1	Wheeling ARR	Rs. Crores	3,601.49
2	Retail sales	MU	58,058
3	Average Wheeling charge	Rs./kWh	0.620

Table 5-2: WHEELING CHARGES FOR FY 2013-14

- **5.2.4** The Commission in order to encourage Open Access transactions in the State has further tried to segregate the wheeling charges payable by consumers seeking Open Access based on the voltage levels at which they are connected to the distribution network. However, in absence of voltage level wise break-up of expenses and asset details, the Commission has considered an interim allocation of costs at various voltage levels and approved the following wheeling charges payable by Open Access customers based on the voltage level at which they are connected with the distribution network.
- **5.2.5** The charges have been worked out on the assumption that the wheeling expenses at 11 kV voltage level shall be 80% of the average wheeling charges determined for the Wheeling function of all Discoms and that for wheeling at





voltages above 11 kV shall be 50% of the average wheeling charges. The wheeling charges for the short term open access customers have been assumed at 25% of Long term charges.

S. No.	Particulars	Units	Approved FY 2013-14
1	Connected at 11 kV	and a set of the set o	
1	Long Term (@ 80% of Average Wheeling Charge)	Rs./kWh	0.496
li	Short Term (@ 25% of Long Term Charges)	Rs./kWh	0.124
2	Connected above 11 kV		
1	Long Term (@ 50% of Average Wheeling Charge)	Rs./kWh	0.310
li	Short Term (@ 25% of Long Term Charges)	Rs./kWh	0.078

Table 5-3: APPROVED VOLTAGE-WISE WHEELING CHARGES FOR FY 2013-14

- **5.2.6** In addition to the payment of wheeling charges, the customers also have to bear the wheeling losses in kind. The Commission has been seeking voltage level loss data from the utility but the same has not been forthcoming. Further, it is also logical that the open access customers have to bear only the technical losses in the system, and should not be asked to bear any part of the commercial losses.
- **5.2.7** The Commission has estimated that the technical losses at 11 kV voltage level would be in the range of 8% to 9%, and the technical losses above 11 kV voltage level and up to 132 kV would be in the range of 7% to 8%. Hence, the Commission has decided that the wheeling loss applicable for Open Access transactions entailing drawl at 11 kV voltage level shall be 8%, and that for drawl at voltages above 11 kV voltage level shall be 7%.
- **5.2.8** The open access charges and the losses to be borne by the Open Access customers may be reviewed by the Commission on submission of the relevant information by the Licensee.
- **5.2.9** The wheeling charges determined above shall not be payable if the Open Access customer is availing supply directly from the state transmission network.

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5.3 CROSS SUBSIDY SURCHARGE

- **5.3.1** The Commission has computed the cross-subsidy surcharge for Open Access consumers in accordance with the methodology specified in Clause 6.6 of Distribution Tariff Regulations.
- 5.3.2 As per Clause 6.6, the cross subsidy surcharge is to be computed based on the difference between (i) the tariff applicable to the relevant category of consumers and (ii) the cost of the Distribution Licensee to supply electricity to the consumers of the applicable class. In case of a consumer opting for open access, the Distribution Licensee could be in a position to discontinue purchase of power at the margin in the merit order. Accordingly, the Commission has computed the cost of supply to the consumer for this purpose as the aggregate of (a) the weighted average of power purchase costs (inclusive of fixed and variable charges) of top 5% power at the margin, excluding liquid fuel based generation, in the merit order approved by the UPERC adjusted for average loss compensation of the relevant voltage level and (b) the distribution wheeling charges as determined in the preceding section.
- **5.3.3** The Commission has computed the cross subsidy surcharge for the relevant consumer categories using the following formula:

S = T - [C (1 + L / 100) + D]

Where

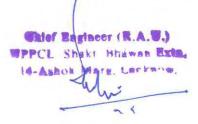
S is the cross subsidy surcharge

T is the Tariff payable by the relevant category of consumers;

C is the Weighted average cost of power purchase of top 5% at the margin excluding liquid fuel based generation and renewable power. In case of UP, this works out to Rs. 6.59 /kWh considering the cost of marginal power purchase sources of Anta, Auraiya, Dadri Gas and Rosa Power Project II.

D is the average wheeling charges for transmission and distribution of power which is Rs. $0.620\,/kWh$

L is the system losses for the applicable voltage level, expressed as a percentage, which is computed as 28%.





- **5.3.4** The cross subsidy surcharge computed by Commission for relevant categories works out to be Nil.
- **5.3.5** The impact of migration of consumers from the network of the incumbent Distribution Licensee on the consumer mix and revenues of a particular Distribution Licensee shall be reviewed by the Commission from time to time as may be considered appropriate.

5.4 ADDITIONAL SURCHARGE

5.4.1 For the present order, additional surcharge is determined to be zero

5.5 OTHER CHARGES

5.5.1 The Open Access Regulations, 2008 notified by CERC specifies:

"Unless specified otherwise by the concerned State Commission, UI rate for intra-State entity shall be 105% (for over-drawls or under generation) and 95% (for under-drawls or over generation) of UI rate at the periphery of regional entity."

And which further provides that:

"In an interconnection (integrated A.C. grid), since MW deviations from schedule of an entity are met from the entire grid, and the local utility is not solely responsible for absorbing these deviations, restrictions regarding magnitude of deviations (except on account of over-stressing of concerned transmission or distribution system), and charges other than those applicable in accordance with these regulation (such as standby charges, grid support charges, parallel operation charges) shall not be imposed by the State Utilities on the customers of inter-State open access."

The Commission prescribes to the philosophy specified by CERC for the Unscheduled Interchange and also rules that the standby, grid support and parallel operations charges shall be **zero** in case of Open Access consumer.

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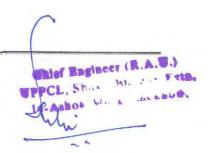
10. OPEN ACCESS CHARGES

10.1 BACKGROUND:

- 10.1.1 The Commission has issued Uttar Pradesh Electricity Regulatory Commission (Terms and Conditions for Open Access) Regulations, 2004 (in short 'UPERC Open Access Regulations') vide notification no. UPERC/Secy./Regulations/05-249 dated 7th June, 2005 to operationalize long term and short term open access in the State. The Regulations also provides that effective from 1st April, 2008 any consumer with demand of above 1 MW can avail open access of transmission and distribution systems.
- 10.1.2 Subsequently, the Commission has also made / finalized the necessary regulatory framework as below:
 - a. UPERC (Terms and Conditions for Open Access) (First Amendment) Regulations, 2009 that includes among others detailed procedure(s) for Long-Term Open Access and Short-Term Open Access for use of distribution system, with or without transmission system;
 - Model Bulk Power Wheeling Agreement (BPWA) for availing wheeling services of Distribution Licensee(s);
 - c. Procedures for Scheduling, Dispatch, Energy Accounting, UI Accounting and Settlement System of electricity transmitted through the State grid for the electricity drawn by Distribution Licensee(s) from outside and / or within the State.
- 10.1.3 Further, the Commission has also advised the SLDC to develop procedure for energy accounting of electricity drawn from the grid by an open access consumer who is connected with the distribution system or electricity injected into the grid by a generating station embedded in the distribution system.

10.2 RECENT DEVELOPMENTS:

10.2.1 In absence of procedures and guidelines from State Transmission Utility (in short 'STU') and State Load Despatch Centre (in short 'SLDC'), the Commission,





on its own motion, has made detailed procedures for long term and short term open access which covers all aspects, which the Regulations direct by way of an amendment. The "Uttar Pradesh Electricity Regulatory Commission (Terms and Conditions for Open Access) (First Amendment) Regulations, 2009 dated 18.6.09", came into force from the date it is notified in the Gazette.

- 10.2.2 The said amendment, which includes procedures for Long-Term Open Access and Short-Term Open Access mainly, focuses on:
 - a. Operationalisation of long-term and short-term use of intra-State transmission and distribution system by generating companies including captive plants /renewable energy plants, distribution / trading Licensees and open access customers with sustained development of transmission and distribution systems in 'proper and coordinated' manner for conveyance of electricity.
 - b. Operationalisation of time-block wise accounting of the quantity of electricity transmitted through State grid and stating the responsibilities of STU for weekly metering and of SLDC for scheduling, dispatch and energy accounting including UI accounting.
 - c. Requirement of Bulk Power Transmission Agreement for use of transmission network and Bulk Power Wheeling Agreement for use of distribution network for long-term open access transactions.
- 10.2.3 The Commission has finalized the model Bulk Power Transmission Agreement (BPTA) and Supplementary BPTA for availing transmission services of UPPTCL.
- 10.2.4 The Commission has also finalized model Bulk Power Wheeling Agreement (BPWA) which is to be signed between a Distribution Licensee and long term customer to agree therein, inter alia, to make payment of wheeling charge, surcharge and additional surcharge, if any, for use of the distribution system.

10.3 OPEN ACCESS CHARGES

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10.3.1 The Commission in the Tariff Order for UPPTCL has determined the Transmission Charges payable by Open Access users for use of UPPTCL transmission network for transmission of electricity. Similarly, the Commission in this Order has also determined the wheeling charges payable by the Open Access users for utilising the distribution network of the Distribution Licensees for wheeling of electricity.

10.4 WHEELING CHARGES

- 10.4.1 Clauses 2.1 (2) and (3) of the Distribution Tariff Regulations, 2006 specify that the ARR / Tariff filing by the Distribution Licensee shall separately indicate Aggregate Revenue Requirement (ARR) for Wheeling function and Retail Supply function embedded in the distribution function and that till such time complete segregation of accounts between Wheeling and Retail Supply function takes place, ARR proposals for Wheeling and Retail Supply function shall be submitted on the basis of an allocation statement to be prepared by the Distribution Licensee based on their best judgement.
- 10.4.2 The Licensee, in its Petition, has followed the allocation in accordance with the approach followed by the Commission in the previous Order. As there is no basis submitted by the Licensee in its filing, the Commission finds merit in considering the allocation into Retail Supply and Wheeling Function as per the methodology adopted in the previous Tariff Order. The allocation of ARR for DVVNL, MVVNL, PVVNL and PuVVNL into wheeling function and retail function as approved by the Commission for FY 2014-15 is as shown in the Table below:

Particulars	Allocation %		Allocation FY 2014-15		
Faiticulars	Wheeling	Supply	Wheeling	Supply	Total
Power Purchase Expenses (incl PGCIL charges)	0%	100%	0.00	30,435.89	30,435.89
Apportionment of O&M Expenses & Interest & Finance Charges of UPPCL	0%	100%	0.00	0.00	0.00
Transmission Charges - Intra state (incl SLDC Charges)	0%	100%	0.00	1,537.63	1,537.63
Gross O&M Expenses			2,019.71	1,004.84	3,024.55

Table -: WHEELING & RETAIL SUPPLY ARR FOR FY 2014-15 (Rs. Crore)	Table -: WHEELING &	RETAIL SUPPLY	ARR FOR FY	2014-15	(Rs. Crore)
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Particulars	Allocati	Allocation %		Allocation FY 2014-15		
Farticulars	Wheeling	Supply	Wheeling	Supply	Total	
Gross Employee cost	60%	40%	1,121.91	747.94	1,869.86	
Gross A&G expenses	40%	60%	113.14	169.72	282.86	
Gross R&M expenses	90%	10%	784.65	87.18	871.83	
Gross Interest & Finance charges	90%	10%	1,305.33	145.04	1,450.37	
Depreciation	90%	10%	1,116.13	124.01	1,240.14	
Total Expenditure			4,441.16	33,247.41	37,688.58	
Expense capitalization			360.39	157.11	517.50	
Employee cost capitalized	60%	40%	168.29	112.19	280.48	
Interest capitalized	90%	10%	175.13	19.46	194.59	
A&G expenses capitalized	40%	60%	16.97	25.46	42.43	
Net Expenditure			4,080.77	33,090.31	37,171.08	
Provision for Bad & Doubtful debts	0%	100%	0.00	0.00	0.00	
Provision for Contingency Reserve	0%	100%	0.00	0.00	0.00	
Total net expenditure with provisions			4,080.77	33,090.31	37,171.08	
Add: Return on Equity	90%	10%	0.00	0.00	0.00	
Less: Non Tariff Income	0%	100%	0.00	63.75	63.75	
Annual Revenue Requirement (ARR)			4,080.77	33,026.55	37,107.32	

10.4.3 Based on the above, the wheeling charges for FY 2014-15 are as shown in the Table below:

S. No	Particulars	Units	Approved FY 2014-15
1	Wheeling ARR	Rs. Crore	4,080,77
2	Retail sales (PVVNL, DVVNL, MVVNL, PuVVNL)	MU	60,708,46
3	Average Wheeling charge	Rs./kWh	0.672

Table -: WHEELING CHARGES FOR FY 2014-15

10.4.4 The Commission, in order to encourage Open Access transactions in the State, has further tried to segregate the wheeling charges payable by consumers seeking Open Access based on the voltage levels at which they are connected to the distribution network. However, in absence of voltage level wise breakup of expenses and asset details, the Commission has considered an interim allocation of costs at various voltage levels and approved the following wheeling charges payable by Open Access customers based on the voltage level at which they are connected with the distribution network.

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10.4.5 The charges have been worked out on the assumption that the wheeling expenses at 11 kV voltage level shall be 80% of the average wheeling charges determined for the Wheeling function of all Distribution Licensees and that for wheeling at voltages above 11 kV shall be 50% of the average wheeling charges. Further, as detailed in the Tariff Order of UPPTCL for FY 2014-15, the Commission has considered the transmission open access charges for short term open access at the same level as approved for Long term open access. Due to substantial use of short-term Open Access, the basis on which the short-term Open Access Charges are being levied in the country have undergone change. This could be observed from the Central Electricity Regulatory Commission (Sharing of Inter State Transmission Charges and Losses) Regulations, 2010 wherein the transmission charges for long-term, medium-term and short-term designated ISTS customers of the transmission system are same. In view of the same the Commission has approved the short term distribution wheeling charges same as long term wheeling charges.

S. No.	Particulars	Units	Approved FY 2014-15
1	Connected at 11 kV		1
I	Long Term (@ 80% of Average Wheeling Charge)	Rs./kWh	0.538
11	Short Term (@ 80% of Average Wheeling Charge)	Rs./kWh	0.538
2	Connected above 11 kV		
I	Long Term (@ 50% of Average Wheeling Charge)	Rs./kWh	0.336
B	Short Term (@ 50% of Average Wheeling Charge)	Rs./kWh	0.336

Tabl	e -: APPROVED	VOLTAGE-WISE	WHEELING	CHARGES FOR	FY 2014-15
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- 10.4.6 In addition to the payment of wheeling charges, the customers also have to bear the wheeling losses in kind. The Commission has been seeking voltage level loss data from the utility but the same has not been forthcoming. Further, it is also logical that the open access customers have to bear only the technical losses in the system, and should not be asked to bear any part of the commercial losses.
- 10.4.7 The Commission has estimated that the technical losses at 11 kV voltage level would be in the range of 8% to 9%. As regard the technical losses above 11 kV voltage levels and up to 132 kV, the Petitioner vide letter dated 2nd July, 2014



submitted that the losses at higher voltage levels is around 4% to 5%. Hence, the Commission has decided that the wheeling loss applicable for Open Access transactions entailing drawl at 11 kV voltage level shall be 8%, and that for drawl at voltages above 11 kV voltage level shall be 4%.

- 10.4.8 The open access charges and the losses to be borne by the Open Access customers may be reviewed by the Commission on submission of the relevant information by the Licensee.
- 10.4.9 The wheeling charges determined above shall not be payable if the Open Access customer is availing supply directly from the state transmission network.

10.5 CROSS SUBSIDY SURCHARGE

10.5.1 As regards the Cross Subsidy Surcharge, Regulation 6.6 of the Distribution Tariff Regulations, 2006 specifies as follows:

"6.6 Surcharge

1. Till such time the cross subsidies are eliminated, the open access consumer shall pay to the distribution licensee a cross subsidy surcharge in addition to wheeling charges. Surcharge to be levied on the open access consumer shall be determined by the Commission keeping in view the lass of cross-subsidy from the consumers ar category of consumers who have opted for open access to take supply fram a person other than the incumbent distribution licensee.

2. When open access is allowed the surcharge for the purpose af sections 38, 39, 40 and sub-section 2 of section 42 would be computed as the difference between (i) the tariff applicable to the relevant category of consumers ond (ii) the cost of the distribution licensee to supply electricity to the consumers af the applicable class. In case of a consumer opting for open access, the distribution licensee cauld be in a position to discontinue purchase of power at the margin in the merit order. Accordingly, the cost of supply to the consumer for this purpose may be computed as the

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aggregate of (a) the weighted average of power purchose costs (inclusive of fixed and variable charges) of top 5% power at the morgin, excluding liquid fuel bosed generation, in the merit order approved by the UPERC adjusted for average loss compensation of the relevant voltage level and (b) the tronsmission and distribution wheeling chorges as determined in accordance with the UPERC Terms and Conditions for Determination of Distribution and Transmission Tariff Regulations as amended from time to time.

Cross Subsidy Surcharge formula:

$$S = T - [C(1 + L / 100) + D]$$

Where

...

S is the cross subsidy surchorge

T is the Tariff payable by the relevant category of consumers;

C is the Weighted average cost of power purchase of top 5% at the morgin excluding liquid fuel based generation and renewable power

D is the Wheeling charges for transmission and distribution of power.

L is the system Losses for the opplicable voltage level, expressed as a percentage

The cross-subsidy surcharge shall be brought down progressively and, as far as possible, at a linear rate to a maximum of 20% of its opening level by the year 2010-11.

5. However, in order to facilitate open access, the Commission may adopt a procedure different from the procedure stated above for the calculation of cross subsidy surcharge consistent with the provisions of the EA 2003 and the spirit of the tariff policy after considering the view points of licensee and the open access customer."

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10.5.2 In the Previous Tariff Order dated 31st May, 2013, the Commission had computed the Cross Subsidy Surcharge as zero using the above formula. The relevant extract of the Commission's Order for FY 2013-14 is reproduced below:

"5.3.3 The Commission has computed the cross subsidy surcharge for the relevant consumer cotegories using the following formula:

S = T - [C(1 + L / 100) + D]

Where

S is the cross subsidy surcharge

T is the Tariff payable by the relevant category of consumers;

C is the Weighted average cost of power purchase of top 5% at the margin excluding liquid fuel based generatian and renewable power. In cose of UP, this works aut ta Rs. 6.59 /kWh considering the cost af marginal power purchase sources af Anta, Auraiya, Dodri Gas and Rasa Power Project II.

D is the average wheeling charges for transmission and distribution of power which is Rs. 0.620 /kWh

L is the system losses for the applicable valtage level, expressed as a percentage, which is computed as 28%.

5.3.4 The crass subsidy surcharge computed by Commissian far relevant categories works out ta be Nil."

10.5.3 The Petitioner, in a separate Petition, submitted that the Cross Subsidy Surcharge computed as per the formula specified in the Regulations would always work out to be zero for the Licensees of the State of Uttar Pradesh, because the weighted average power purchase cost of top 5% at margin after adding the intra-State transmission tariff and distribution losses comes out to be more than the average realization from the HT category. The Petitioner



further submitted that a zero Cross Subsidy Surcharge implies that the present tariff structure does not have cross subsidy, which is incorrect.

- 10.5.4 It may further be noted that in the absence of the voltage-wise losses, the Commission in its Tariff Order dated 31st May, 2013, considered "L", i.e., the system losses as the total losses for the entire Distribution System, which resulted in "nil" Cross Subsidy Surcharge.
- 10.5.5 As a result, the Distribution Licensees have been resisting open access, due to the fear of losing their high paying consumers without getting any Cross Subsidy Surcharge for the same. The Commission, in its In-house Paper, based on the assumption that the power purchase, which could be avoided in case of migration of a consumer to open access is the short-term power purchase and not the long-term power purchase for which the Licensees have signed the PPAs and is liable to pay the fixed charges, proposed to compute Cross Subsidy Surcharge considering "C" (cost of power) as Rs. 5 per kWh, which is the weighted average rate of short-term power purchase as submitted by the Petitioner. The Commission considered the Losses for the consumers connected at High Voltage network as 7.80%. The Petitioner also agreed with the Commission's approach, as the computed CSS was working out to Rs. 1.47 / kWh for consumers of HV-2 category at loss level of around 7.80%. The Petitioner, in its letter dated 2nd July, 2014, submitted that the actual loss level would be around 4% to 5%.
- 10.5.6 The Commission has gone through the submissions made by the Distribution Licensee. However, as the approach proposed in the In-house Paper would be in variation to the approach specified in the Regulations, the Commission has computed the Cross Subsidy Surcharge in accordance with the methodology specified in Clause 6.6 of Distribution Tariff Regulations, 2006.
- 10.5.7 As per Clause 6.6, the Cross Subsidy Surcharge is to be computed based on the difference between (i) the tariff applicable to the relevant category of consumers and (ii) the cost of the Distribution Licensee to supply electricity to the consumers of the applicable class. In case of a consumer opting for open access, the Distribution Licensee could be in a position to discontinue purchase of power at the margin in the merit order. Accordingly, the Commission has computed the cost of supply to the consumer for this

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purpose as the aggregate of (a) the weighted average of power purchase costs (inclusive of fixed and variable charges) of top 5% power at the margin, excluding renewable and liquid fuel based generation, adjusted for average loss compensation of the relevant voltage level, and (b) the distribution wheeling charges as determined in the preceding section.

10.5.8 The Commission has computed the Cross Subsidy Surcharge for the relevant consumer categories using the following formula:

S = T - [C(1 + L / 100) + D]

Where

S is the cross subsidy surcharge

T is the Tariff payable by the relevant category of consumers;

C is the Weighted average cost of power purchase of top 5% at the margin excluding liquid fuel based generation and renewable power. In case of UP, this works out to Rs. 6.38 / kWh considering the cost of marginal power purchase sources of Bajaj Hindustan, Harduaganj and Rosa Power Project I.

D is the wheeling charges.

L is the system losses for the applicable voltage level, expressed as a percentage, which is considered as 4% for HT Categories (above 11 KV) and 8% for HT Categories (at 11 KV).

10.5.9 The cost of the Distribution Licensee to supply electricity to the consumers of the HV-2 category (above 11 KV) and HV-2 category (at 11 KV) is working out as shown in the Table below:

Table -: COST OF SUPPLY APPROVED BY THE COMMISSION FOR FY 2014-15

S No.	Categories	Wheeling Charge (D)	Wt. Avg. Power Purchase Cost (C)	System Loss (L)	Total Cost
1	HV Categories above 11 KV	0.336	6.376	4.00%	6.968
2	HV Categories at 11 KV	0.538	6.376	8.00%	7.424



- 10.5.10 The impact of migration / shifting of consumers from the network of the incumbent Distribution Licensee on the consumer mix and revenues of a particular Distribution Licensee shall be reviewed by the Commission from time to time as may be considered appropriate.
- 10.5.11 The Commission has approved levy of Regulatory Surcharge for recovery of cumulative regulatory asset created for the Licensee, which is a part of the tariff charged to different consumer categories. Hence, the Cross Subsidy Surcharge has been computed by subtracting the avoidable cost of supply for the Open Access consumers from the tariff applicable for the relevant consumer, which also includes the applicable Regulatory Surcharge.
- 10.5.12 The category-wise Cross Subsidy Surcharge approved by the Commission for FY 2014-15 is as given in the Table below:

		2014	-12		
S No.	Categories	Average Billing Rate	Average Billing Rate (inclusive of Regulatory Surcharge) "T"	Cost of Supply for computing CSS	Cross Subsidy Surcharge "CSS"
1	HV-1 (Supply at 11 kV)	8.35	8.79	7.424	1.37
2	HV-1 (Supply above 11 kV)	7.33	7.71	6.968	0.74
3	HV-2 (Supply at 11 kV)	7.77	8.18	7.424	0.75
4	HV-2 (Supply above 11 kV)	7.07	7.44	6.968	0.47
5	HV-3 (Supply above 11 kV)	7.30	7.68	6.968	0.72
6	HV-4 (Supply at 11 kV)	7.67	8.07	7,424	0.64
7	HV-4 (Supply above 11 kV)	7.33	7.71	6.968	0.74

Table -: CROSS SUBSIDY SURCHARGE APROVED BY THE COMMISSISON FOR FY

10.6 ADDITIONAL SURCHARGE

10.6.1 It has been observed by the Commission that there has been considerable amount of load shedding which implies that there is a power deficit scenario. In such a case if any consumer avails open access, the Licensee does not really have to reduce the power procurement from the tied up sources. The distribution licensee in such a scenario still has large number of consumers to whom the available electricity can be supplied and there will not be any

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stranded costs. Considering the above, the Commission has approved additional surcharge for FY 2014-15 as Nil (zero).

10.7 OTHER CHARGES

10.7.1 The Commission to encourage the Open access in the State rules that the standby charges, grid support charges and parallel operations charges shall be zero in case of Open Access consumers.

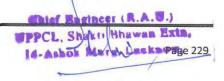




6. OPEN ACCESS CHARGES

6.1 BACKGROUND:

- 6.1.1 The Commission has issued Uttar Pradesh Electricity Regulatory Commission (Terms and Conditions for Open Access) Regulations, 2004 (in short 'UPERC Open Access Regulations') vide notification no. UPERC/Secy./Regulations/05-249 dated 7th June, 2005 to operationalize long term and short term open access in the State. The Regulations also provides that effective from 1st April, 2008 any consumer with demand of above 1 MW can avail open access of transmission and distribution systems.
- 6.1.2 Subsequently, the Commission has also made / finalized the necessary regulatory framework as below:
 - a. UPERC (Terms and Conditions for Open Access) (First Amendment) Regulations, 2009 that includes among others detailed procedure(s) for Long-Term Open Access and Short-Term Open Access for use of distribution system, with or without transmission system;
 - Model Bulk Power Wheeling Agreement (BPWA) for availing wheeling services of Distribution Licensee(s);
 - c. Procedures for Scheduling, Dispatch, Energy Accounting, Ul Accounting and Settlement System of electricity transmitted through the State grid for the electricity drawn by Distribution Licensee(s) from outside and / or within the State.
- 6.1.3 Further, the Commission has also advised the SLDC to develop procedure for energy accounting of electricity drawn from the grid by an open access consumer who is connected with the distribution system or electricity injected into the grid by a generating station embedded in the distribution system.
- 6.1.4 In absence of procedures and guidelines from State Transmission Utility (in short 'STU') and State Load Despatch Centre (in short 'SLDC'), the Commission, on its own motion, has made detailed procedures for long term and short





term open access which covers all aspects, which the Regulations direct by way of an amendment. The "Uttar Pradesh Electricity Regulatory Commission (Terms and Conditions for Open Access) (First Amendment) Regulations, 2009 dated 18.6.09", came into force from the date it is notified in the Gazette.

- 6.1.5 The said amendment, which includes procedures for Long-Term Open Access and Short-Term Open Access mainly, focuses on:
 - a. Operationalisation of long-term and short-term use of intra-State transmission and distribution system by generating companies including captive plants /renewable energy plants, distribution / trading Licensees and open access customers with sustained development of transmission and distribution systems in 'proper and coordinated' manner for conveyance of electricity.
 - Derationalisation of time-block wise accounting of the quantity of electricity transmitted through State grid and stating the responsibilities of STU for weekly metering and of SLDC for scheduling, dispatch and energy accounting including UI accounting.
 - c. Requirement of Bulk Power Transmission Agreement for use of transmission network and Bulk Power Wheeling Agreement for use of distribution network for long-term open access transactions.
- 6.1.6 The Electricity Act, 2003 has defined the Open Access as non discriminatory provisions for use of transmission lines or distribution system or associated facilities. Having regards to operation constraints and other relevant factors, the Commission directs that the Open Access shall be allowed by the Distribution Licensees as per the provisions outlined by the Commission in its Regulations and amendments from time to time.
- 6.1.7 The Commission has finalized the model Bulk Power Transmission Agreement (BPTA) and Supplementary BPTA for availing transmission services of UPPTCL.
- 6.1.8 The Commission has also finalized model Bulk Power Wheeling Agreement (BPWA) which is to be signed between a Distribution Licensee and long term

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customer to agree therein, inter alia, to make payment of wheeling charge, surcharge and additional surcharge, if any, for use of the distribution system.

6.2 OPEN ACCESS CHARGES

6.2.1 The Commission in the Tariff Order for UPPTCL has determined the Transmission Charges payable by Open Access users for use of UPPTCL transmission network for transmission of electricity. Similarly, the Commission in this Order has also determined the wheeling charges payable by the Open Access users for utilising the distribution network of the Distribution Licensees for wheeling of electricity.

6.3 WHEELING CHARGES

- 6.3.1 Clauses 2.1 (2) and (3) of the Distribution Tariff Regulations, 2006 specify that the ARR / Tariff filing by the Distribution Licensee shall separately indicate Aggregate Revenue Requirement (ARR) for Wheeling function and Retail Supply function embedded in the distribution function and that till such time complete segregation of accounts between Wheeling and Retail Supply function takes place, ARR proposals for Wheeling and Retail Supply function shall be submitted on the basis of an allocation statement to be prepared by the Distribution Licensee based on their best judgement.
- 6.3.2 The Licensee, in its Petition, has followed the allocation in accordance with the approach followed by the Commission in the previous Order. As there is no basis submitted by the Licensee in its filing, the Commission finds merit in considering the allocation into Retail Supply and Wheeling Function as per the methodology adopted in the previous Tariff Order. The allocation of ARR for DVVNL, MVVNL, PVVNL and PuVVNL into wheeling function and retail function as approved by the Commission for FY 2015-16 is as shown in the Table below:

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Determination of ARR and Tariff of DVVNL for FY 2015-16 and True-up of FY 2012-13

Destination	Allocati	on %	Alloc	ation FY 2015	5-16
Particulars	Wheeling	Supply	Wheeling	Supply	Total
Power Purchase Expenses (incl PGCIL charges)	0%	100%	0.00	40,825.88	40,825.88
Apportionment of O&M Expenses & Interest & Finance Charges of UPPCL	0%	100%	0.00	0.00	0.00
Transmission Charges - Intra state (incl SLDC Charges)	0%	100%	0.00	1,647.75	1,647.75
Gross O&M Expenses			2,140.30	1,068.16	3,208.46
Gross Employee cost	60%	40%	1,165.27	776.85	1,942.11
Gross A&G expenses	40%	60%	131.74	197.61	329.35
Gross R&M expenses	90%	10%	843.29	93.70	936.99
Gross Interest & Finance charges	90%	10%	1,582.16	175.80	1,757.95
Depreciation	90%	10%	951.42	105.71	1,057.13
Total Expenditure			4,673.87	43,823.29	48,497.17
Expense capitalization		(C	415.37	170.70	586.07
Employee cost capitalized	60%	40%	174.79	116.53	291.32
Interest capitalized	90%	10%	220.82	24.54	245.35
A&G expenses capitalized	40%	60%	19.76	29.64	49.40
Net Expenditure			4,258.50	43,652.59	47,911.10
Provision for Bad & Doubtful debts	0%	100%	0.00	0.00	0.00
Provision for Contingency Reserve	0%	100%	0.00	0.00	0.00
Total net expenditure with provisions			4,258.50	43,652.59	47,911.10
Add: Return on Equity	90%	10%	0.00	0.00	0.00
Less: Non Tariff Income	0%	100%	0.00	105.98	105.98
Annual Revenue Requirement (ARR)			4,258.50	43,546.61	47,805.12

Table -: WHEELING & RETAIL SUPPLY ARR FOR FY 2015-16 (Rs. Crore)

6.3.3 Based on the above, the wheeling charges for FY 2015-16 are as shown in the Table below:

S. No	Particulars	Units	Approved FY 2015-16
1	Wheeling ARR	Rs. Crore	4,258.50
2	Retail sales (PVVNL, DVVNL, MVVNL, PuVVNL)	MU	74,001
3	Average Wheeling charge	Rs./kWh	0.575

Table -: WHEELING CHARGES FOR FY 2015-16

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Determination of ARR and Tariff of DVVNL for FY 2015-16 and True-up of FY 2012-13

- 6.3.4 The Commission, in order to encourage Open Access transactions in the State, has further tried to segregate the wheeling charges payable by consumers seeking Open Access based on the voltage levels at which they are connected to the distribution network. However, in absence of voltage level wise breakup of expenses and asset details, the Commission has considered an interim allocation of costs at various voltage levels and approved the following wheeling charges payable by Open Access customers based on the voltage level at which they are connected with the distribution network.
- 6.3.5 The charges have been worked out on the assumption that the wheeling expenses at 11 kV voltage level shall be 80% of the average wheeling charges determined for the Wheeling function of all Distribution Licensees and that for wheeling at voltages above 11 kV shall be 50% of the average wheeling charges. Further, as specified in the Tariff Order of UPPTCL for FY 2015-16, the Commission has considered the transmission open access charges for short term open access at the same level as approved for Long term open access. In view of the same the Commission has approved the short term distribution wheeling charges same as long term wheeling charges.

5. No.	Particulars	Units	Approved FY 2015-16
1	Connected at 11 kV		
l	Long Term (@ 80% of Average Wheeling Charge)	Rs./kWh	0.460
И	Short Term (@ 80% of Average Wheeling Charge)	Rs./kWh	0.460
2	Connected above 11 kV		
I	Long Term (@ 50% of Average Wheeling Charge)	Rs./kWh	0.288
Н	Short Term (@ 50% of Average Wheeling Charge)	Rs./kWh	0.288

Table -: APPROVED VOLTAGE-WISE WHEELING CHARGES FOR FY 2015-16

6.3.6 In addition to the payment of wheeling charges, the customers also have to bear the wheeling losses in kind. The Commission has been seeking voltage level loss data from the utility but the same has not been forthcoming. Further, it is also logical that the open access customers have to bear only the technical losses in the system, and should not be asked to bear any part of the commercial losses.

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- 6.3.7 The Commission has considered the wheeling loss applicable for Open Access transactions entailing drawl at 11 kV voltage level as 8%, and that for drawl at voltages above 11 kV voltage level as 4% which in inline with the approach adopted by the Commission in its Tariff Order for FY 2014-15 as well as submitted by Petitioner during the proceedings in the matter of ARR / Tariff determination of FY 2015-16.
- 6.3.8 The open access charges and the losses to be borne by the Open Access customers may be reviewed by the Commission on submission of the relevant information by the Licensee.
- 6.3.9 The wheeling charges determined above shall not be payable if the Open Access customer is availing supply directly from the state transmission network.

6.4 CROSS SUBSIDY SURCHARGE

6.4.1 As regards the Cross Subsidy Surcharge, Regulation 6.6 of the Distribution Tariff Regulations, 2006 specifies as follows:

"6.6 Surcharge

1. Till such time the cross subsidies ore eliminated, the apen access cansumer sholl pay to the distribution licensee a cross subsidy surcharge in addition to wheeling charges. Surcharge to be levied on the open access cansumer shall be determined by the Commission keeping in view the loss af cross-subsidy from the consumers or category af cansumers who have opted for open access to take supply from a person other thon the incumbent distribution licensee.

2. When open access is allowed the surcharge for the purpose of sections 38, 39, 40 and sub-section 2 af section 42 would be camputed as the difference between (i) the tariff applicable to the relevant category of consumers and (ii) the cast of the distribution licensee to supply electricity to the consumers of the applicable class. In case of a consumer opting for apen access, the distribution licensee could be in a position to discontinue purchase of power at the margin in the merit order. Accordingly, the cast of supply to the consumer for this purpose may be computed as the

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aggregate of (a) the weighted average af power purchase costs (inclusive of fixed and variable charges) of top 5% power ot the margin, excluding liquid fuel based generation, in the merit order approved by the UPERC adjusted for average loss compensation of the relevant voltage level and (b) the transmission and distribution wheeling charges as determined in accordance with the UPERC Terms and Conditions for Determination of Distribution and Transmission Tariff Regulations as amended from time to time.

Cross Subsidy Surcharge formula:

$$S = T - [C(1+L/100) + D]$$

Where

...

S is the cross subsidy surcharge

T is the Tariff payable by the relevant category of consumers;

C is the Weighted overage cost af power purchase of top 5% ot the margin excluding liquid fuel based generation and renewable power

D is the Wheeling charges for transmission and distribution of power.

L is the system Losses for the opplicable voltage level, expressed as a percentage

The cross-subsidy surcharge shall be brought down progressively and, as far as possible, at a linear rate to a maximum of 20% of its opening level by the year 2010-11.

5. However, in order to facilitate open access, the Commission may adopt a procedure different from the procedure stated above for the calculation of cross subsidy surcharge consistent with the provisions af the EA 2003 and the spirit of the tariff policy ofter considering the view points of licensee and the open access custamer."

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- 6.4.2 The Commission has computed the cross-subsidy surcharge for Open Access consumers in accordance with the methodology specified in Clause 6.6 of Distribution Tariff Regulations.
- 6.4.3 As per Clause 6.6, the Cross Subsidy Surcharge is to be computed based on the difference between (i) the tariff applicable to the relevant category of consumers and (ii) the cost of the Distribution Licensee to supply electricity to the consumers of the applicable class. In case of a consumer opting for open access, the Distribution Licensee could be in a position to discontinue purchase of power at the margin in the merit order. Accordingly, the Commission has computed the cost of supply to the consumer for this purpose as the aggregate of (a) the weighted average of power purchase costs (inclusive of fixed and variable charges) of top 5% power at the margin, excluding renewable and liquid fuel based generation, adjusted for average loss compensation of the relevant voltage level, and (b) the distribution wheeling charges as determined in the preceding section.
- 6.4.4 The Commission has computed the Cross Subsidy Surcharge for the relevant consumer categories using the following formula:

S = T - [C (1 + L / 100) + D]

Where

S is the cross subsidy surcharge

T is the Tariff payable by the relevant category of consumers;

C is the Weighted average cost of power purchase of top 5% at the margin excluding liquid fuel based generation and renewable power. In case of UP, this works out to Rs. 6.63 / kWh considering the cost of marginal power purchase sources of Harduaganj, Bajaj Hindustan, Parabati ST – III and Rosa Power Project.

D is the wheeling charges.

L is the system losses for the applicable voltage level, expressed as a percentage, which is considered as 4% for HT Categories (above 11 KV) and 8% for HT Categories (at 11 KV).

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6.4.5 The cost of the Distribution Licensee to supply electricity to the consumers of the HV-2 category (above 11 KV) and HV-2 category (at 11 KV) is working out as shown in the Table below:

Table -: COST OF SUPPLY APPROVED BY THE COMMISSION FOR FY 2015-16

S No.	Categories	Wheeling Charge (D)	Wt. Avg. Power Purchase Cost (C)	System Loss (L)	Total Cost	
1	HV Categories above 11 KV	0.288	6.63	4.00%	7.18	
2	HV Categories at 11 KV	0.460	6.63	8.00%	7.62	

- 6.4.6 The impact of migration / shifting of consumers from the network of the incumbent Distribution Licensee on the consumer mix and revenues of a particular Distribution Licensee shall be reviewed by the Commission from time to time as may be considered appropriate.
- 6.4.7 The Commission has approved levy of Regulatory Surcharge for recovery of cumulative regulatory asset created for the Licensee, which is a part of the tariff charged to different consumer categories. Hence, the Cross Subsidy Surcharge has been computed by subtracting the avoidable cost of supply for the Open Access consumers from the tariff applicable for the relevant consumer, which also includes the applicable Regulatory Surcharge.
- 6.4.8 The category-wise Cross Subsidy Surcharge approved by the Commission for FY 2015-16 is as given in the Table below:

S No.	Categories	Average Billing Rate	Average Billing Rate (inclusive of Regulatory Surcharge) "T"	Cost of Supply for computing CSS	Cross Subsidy Surcharge "CSS"
1	HV-1 (Supply at 11 kV)	8.66	9.28	7.62	1.66
2	HV-1 (Supply above 11 kV)	7.66	8.21	7.18	1.03
3	HV-2 (Supply at 11 kV)	7.61	8.15	7.62	0.53
4	HV-2 (Supply above 11 kV)	6.92	7.42	7.18	0.23
5	HV-3 (Supply above 11 kV)	7.34	7.86	7.18	0.68

Table -: CROSS SUBSIDY SURCHARGE APROVED BY THE COMMISSISON FOR FY

2015-16

Chief Engineer (R.A.W.) KROW. 14-Ashok Page 237



Determination of ARR and Tariff of DVVNL for FY 2015-16 and True-up of FY 2012-13

S No.	Categories	Average Billing Rate	Average Billing Rate (inclusive of Regulatory Surcharge) "T"	Cost of Supply for computing CSS	Cross Subsidy Surcharge "CSS"	
6	HV-4 (Supply at 11 kV)	7.53	8.06	7.62	0.44	
7	HV-4 (Supply above 11 kV)	7.20	7.71	7.18	0.53	

6.5 ADDITIONAL SURCHARGE

6.5.1 It has been observed by the Commission that there has been considerable amount of load shedding which implies that there is a power deficit scenario. In such a case if any consumer avails open access, the Licensee does not really have to reduce the power procurement from the tied up sources. The distribution licensee in such a scenario still has large number of consumers to whom the available electricity can be supplied and there will not be any stranded costs. Considering the above, the Commission has approved additional surcharge for FY 2015-16 as Nil (zero).

6.6 OTHER CHARGES

6.6.1 The Commission to encourage the Open access in the State rules that the standby charges, grid support charges and parallel operations charges shall be zero in case of Open Access consumers.

Chtof Bagineer () 0,

Annexure-12

A set with the ray of general style water and the strength of the set	And and a second s		L		an average and a strategy of the second s		
MONTH	INPUT ENERGY RATE FOR BILLING PERIOD (RS/KWH)	ANNUALISED INPUT RATE AS PER DFA (RS/KWH)	PERIOD (RS/KWH) YEAR (RS/KWH)	ATR FOR BASE YEAR (RS/KWH)	A T	BILLING EFFICIENCY	COMPC AMOUN GC (RS
I	2	3	4	S	9	7	
Apr-14	3.12	2.26	6.32	4.58	1.38	53.82	
May-14	2.98	2.26	6.04	4.58	1.32	57.00	
Jun-14	2.92	2.26	5.92	4.58	1.29	62.37	_
Jul-14	2.81	2.26	5.70	4.58	1.24	64.83	
Aug-14	2.93	2.26	5.94	4.58	1.30	68.54	
Sep-14	2.97	2.26	6.02	4.58	1.31	65.39	
Oct-14	3.03	2,26	6.13	4.58	1.34	66.15	
Nov-14	3.31	2.26	6.71	4.58	1.46	67.59	
Dec-14	3.42	2.26	6.94	4.58	1.51	56.02	
Jan~15	3,36	2.26	6.81	4.58	1.49	52.65	
Feb-15	3,38	2.26	6.85	4.58	1.50	67.16	
Mar-15	3.39	2.26	6.87	4.58	1.50	61.57	
MONTH	INPUT ENERGY RATE	ANNUALISED INPUT RATE	ATR FOR BILLING	ATR FOR BASE	TIR	BILLING	COMPOI
	RIOD	AS PER DFA (RS/KWH)	PERIOD (RS/KWH) YEAR (RS/KWH)	YEAR (RS/KWH)		EFFICIENCY	AMOUNT
	(RS/KWH)						GO
							(RS 1
	2	3	4	5	9	7	~
Apr-15	3.39	2.36	6.58	4.58	1.44	61.45%	
May-15	3,30	2.36	6,41	4.58	1.40	63.21%	
Jun-15	3.29	2.36	6.38	4.58	1.39	69.88%	
Jul-15	3.56	2.36	6.92	4.58	1.51	71.67%	
8.12 1 C			C T	(i			

Input Energy Rate, AIR, ATR for Billing Period & Base Year, Billing Efficiency and Compounding amou statement of M/s Torrent from April 2014 to Mar-2015

	Amount Paid	Statement	of M/s Tc	prrent from A	pril-2014 t	o March-2	015	
Energy eived (MU)	Energy Sold (MU)	Line Losses(%)	Assessment(Rs. Lac)	Realization (Rs. Lac)	% Realization	AT& Closses	Realization rate (Rs./ UNIT)	E.D to G
2	3	4	L ¹ 7	9	7	80	6	
179.90	96.83	46.18%	6,648.86	6,866.10	103%		3.82	
219.69	125.22	43.00%	8,148.60	7,682.09	94%		3.50	
229.66	143.24	37.63%	9,216.64	8,638.64	94%		3.76	
229.54	148.80	35.17%	9,380.09	9,152.83	%86		3.99	
195,63	134.08	31.46%	8,846,93	10,842.50	123%		5.54	
186.97	122.27	34.61%	8,239.52	7,700.06	93%	38.89%	4.12	
175.39	116.01	33.85%	8,016.16	8,103.25	101%	33.13%	4.62	
139.69	94.41	32.41%	7,023.02	7,057.40	100%	32.08%	5.05	
151.07	84.62	43.98%	6,512.57	6,748.84	104%	41.95%	4.47	
167.54	88.22	47.35%	6,631.80	6,076.42	%16	52.12%	3.63	
129.65	87.07	32.84%	6,093.68	7,959.06	131%	12.28%	6.14	
143.74	88.51	38.43%	6,191.00	6,485,83	105%	35.49%	4.51	
2,148.47	1,329.28	38.13%	90,998.86	93,313.02	103%	36.56%	4.34	
Energy	Enerøv Sold (MU)	Line Losses(%)	Assessment(Realization (Rs.	% Realization	AT& Closses	Realization	E.D.A
ceived (MU)			Rs. Lac)	Lac)			(LINO	to Go
2	£	4	Ś	و	7	ΞQ	6	and the second second second
I 1 1 1 1 1 1 1 1 1 1 1 1 1	Ener Receive 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2	Energy Received (MU) 2 179.90 219.69 229.54 195.63 195.63 195.63 151.07 155.39 157.39 157.39 157.54 143.74 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.472,148.47 2,148.47 2,148.472,148.47 2,148.47 2,148.472,148.47 2,148.47 2,148.472,148.47 2,148.47 2,148.472,148.47 2,148.472,148.47 2,148.472,148.47 2,148.472,148.47 2,148.472,148.47 2,148.472,148.47 2,148.472,148.47 2,148.472,148.47 2,14	Energy Received (MU) 2 179.90 219.69 229.66 229.54 195.63 195.63 151.07 155.39 157.39 157.39 157.39 143.74 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.47 2,148.472,148.47 2,148.47 2,148.472,148.47 2,148.47 2,148.472,148.47 2,148.47 2,148.472,148.47 2,148.47 2,148.472,148.47 2,148.472,148.47 2,148.472,148.47 2,148.472,148.47 2,148.472,148.47 2,148.472,148.47 2,148.472,148.47 2,148.472,148.47 2,14	Amount Paid Statement of M/S Torrent from April-2014 to March-2015 Amount Paid Statement of M/S Torrent from April-2014 to March-2015 Received (MU) Energy Energy Tag (Closses (%) Assessment (%) Realization (%) Are (%) Are (%) 2 3 3 4 5 6 7 8 9 179.90 96.83 46.18% 6.5648.86 6.866.10 103% 44.42% 1010 2 3 3 4 5 6 8.665.10 103% 44.25% 1010 1010 1010 1010 1010 1010 1010 1010 1010 1010 1010 1010 1010 1010 1010 1010 1010 1010 1010 1010 1010 1010 1010 1010 1010 1010 1010 1010 1010 1010 1010 1010 1010 1010 1010 1010 1010 1010 1010 1010 1010 1010 1010 1010				

Energy Received, Energy Soid, Line Losses, Assessment, , Realization, AT& Closses, Realization rat

Total	2,148,47	1,329.28	38.13%	90,998.86	93,313.02	103%	36.56%	4.34	
No	and a state of the								
	Energy.			Accoremant	Realization (Rc			Realization	N C L
MONTH	Rec	Energy Sold (MU)	Line Losses(%)	Rs. Lac)	Lac)	% Realization	AT& Closses	rate (Rs./	toGc
								(LIND	
1	2	3	4	S	و	7	ΰQ	6	
Apr-15	175.19	108.10	38.29%	7,847.38	7,863,59	100.21%	38.17%	4.49	
May-15	223.47	140.39	37.18%	9,728.96	9,845.84	101.20%	36.42%	4.41	a second a second s
Jun-15	226.62	158.37	30.12%	10,861.01	10,824.54	99.66%	30.35%	4.78	
Jul-15	224.96	161.23	28.33%	11,953.98	10,991.80	91.95%	34.10%	4.89	
Aug-15	220.62	152.66	30.80%	11,715.72	11,171.53	95.36%	34.02%	5.06	
Sep-15	202.86	149.22	26.44%	11,129.33	10,447.88	93.88%	30.94%	5.15	
Oct-15	184,35	136.21	26.12%	10,520.38	9,637.17	91.60%	32.32%	5.23	
Nov-15	135.77	106.87	21.29%	8,617.07	9,245.22	107.29%	15.55%	6.81	
	1,593.84	1,113.06	30.17%	82,373.82	80,027.57	97.15%	32.15%	5.02	
									and

			and a state of the	gra	inter a damairia			4 - 4		to a state	·		201	14-15	
1		11.1.1		MON	NTH: MARCH-3	2015			and the state		• 18		APR-14 T	O MAR-15	transmission of the second second
					ENERGY BILLED (IN MAR-		a a a								
TARIFF	DESCRIPTION	NO OF CONSLIMERS	LOAD IN KW	UNIYS BRUGO IN (FEB- 25	3.5) Including Regulatory Surcharge (02.38% and 2.84% (RL)	RESCREATING DELTY	SROSS (MEDGY III LET) (Ry)		HET ENERGY BILLED	ALAUSATION IN APR. 15 (OF Mac-15) (95)	COLL, EPF, (%)	UNITS BILLED	en, Luris (Rs)	REALISATION 1	4 Coll CH. 45
I.M.7-1	Other Metared Domestic.	168,163	460,227	28,951,499	162,566,439	7,696,334	170,262,773	7,696,334	162,566,439	176.827.210	103 86%	542,576,186	2,982,672,768	2,968,080,248	99.
LIMV-2	Supply at Single Point for Bulk Load	37	25,922	3,732,649	21,983;563	284,284	22,267,786	284,284	21,983,503	20,592,770	92:48%	58,171,947	297,538,736	291,145,555	97.
LMY-1	Life line consumers	120,091	1.19,974	8,069,419	33,578,759	1,501.153	35,079,518	1,501,159	33,578,765	35,529,966	101.28%	110,013,850	457,646,153	436,981,849	95.
LMV-1	Total	288,309	606,522	40,753,567	218,128,706	9,481.771	227,610,477	9,481.771	218,128,706	232,949,946	107.35%	710,761,983	3,737,857,655	3,696,207,653	.86
LA414-2	Private Advertising/Sign Pont/Sign Board/Glow Sign/Plex	124	122	7,714	174,221	594	174,916	(63)	174,979	191,230	105.33%	92,185	2,152,327	2,185,791	101.
LMY-2	Diher Metered Non-Domestic Supply	54,661	151,350	10,908,110	102,896,077	7,219,750	110,115,828	7,220,508	102,895,320	111,540,806	101.29%	1.75,097,604	1,605,718,046	1,397,197,658	99.
LMV-2	Metered	54,785	251,472	10,915,824	103,070,299	7,220,445	110,290.743	7,220,445	103,070,299	111;732,036	101.31%	175,189,789	1.607,870,372	1,599,373,449	99.
LMV-3	Un-metered supply for Grampanchayat	-				1				-	0.00%				
LMV-3	Un-metared supply for Nagar Nigani	24	7.639	3.750,760	20,009,651	3,820,500	20,320,131	3,820,500	20,009,051	2,440,970	19.20%	29,017,109	271,929,949	236,868,482	87.0
LNOV-3	Metered supply for Nagar Algens /ADA	35	866	146,098	1,168,664	\$1,514	1,247.577	81,014	1,165,684	1,728,930 *	98.50%	1,051,099	7,785,792	24,329,665	183.9
LMV-3	TOTAL	59	E,505	2,896,858	21,266,314	3,901,514	25,167,828	3,901,514	21,266,314	3,559,900	14,58%	30,068,308	279,715,740	250,990,147	\$9.7
LMV-4	PUBLIC INSTITUTION (EMV-6A)	422	5,523	890,999	7,386,887	415,444	7,803,931	415,444	7,386,887	18,558,157	237.85%	13,804,322	115,967,966	123,285,290	106.5
LMV-4	PRIVATE INSTITUTION (LMV.48)	1,151	7,826	618,619	5,898,818	415,041	6,313,858	415,841	5,898,618	6,728,685	106.57%	12,884,177	112,953,934	112.858,438	99.9
LMV-4	TOTAL	1,573 .	13,349	1,509,618	13,285,705	830,485	14,136,190	830,485	13,285,705	25,286,842	179.13%	26,186,499	228,321,901	236,153,728	103.4
LMV-S	Motered private tubewells/cumping sets Urban Schedule	310	2,378	266,348	1,775,327		1,775,327		1,775,327	718,933	49,50%	3,020,991	19,811,133	10,027,591	50,6
1.MV-5	JRHAN SCHEDULE	6,230	64,888	7,314,932	69,682,440	6,734,043	74,416,483	4,734,043	67,682,440	75,339.369	101.24%	93,284,553	865,560,751	871,501,968	100.34
LMV-7	PUBLIC WATER WORKS	106	9,813	1,636,486	16,095,890	1,112,057	17,207,946	1,112,057	16,095,890	3,799,529	22:06%	19,512,710	190,981,743	367,412,819	192.3
LMV-8	TATE TUBE WELL	2	110	90,712	247,256	15,956	263,212	15,956	247,256	358,651	136.26%	266,063	2,318,381	2,137,237	92.1
LMV-9	EMPORARY SUPPLY	1,512	4.824	678,452	6,171,513	53,967	6,231,480	59,957	6,171,513	6,186,924	99,28%	9,289,146	¥3,641.098	71,119,793	96.5
LMV-10	Jometered-Cluss IV Employees/Operating staff	154	194	66,870	118,598	14,210	132,808	14,710	118,594	108,701	61.85%	842,244	991,460	1,681.351	169.5
LMV-10	Inmetered-Class III Employ ies	1,187	2.381	118,357	458,070	40,042	498.112	40,042	458,070	175,510	35.24%	1,626,512	3,766,111	4,723,767	125.4
LMV-10	Inmetered Junior Engineers and equivalent posts	201	411	34,784	109,859	6,065	115,924	6,0%5	109,859	\$0,852	43.87%	462,940	489.525	1,408.738	287.7
LMV-1D	Inmetered-Assistant Engineers	154	313	38,000	121,977	8,042	130,013	8,042	121,927	57,786.	Q1,44%	499,247	923,514	1,522,816	164.8
LMV-10	Inmetered-Executive Engineers and equivalent posts	76	194	18,800	60,099	3,797	63,596	3,797	60,099	58,590	87.00%	269,400	566,969	949,523	167.4
LMY-10	Inmetered Deputy General Managers and equivalent posts	58	102	11,400	41,245	3,684	44,929	3,684	41,245	38,422	42.00%	186,830	332,496	548,845	195.1
LMV-10	inmetered General Managers and above	19	45	5,700	14,517	1,221	15,738	1,721	14,517	1,518	9.65%	78,130	112,252	383,398	339.98
A hand of a Party of the second s	Antered consumers - all employees					-	-			.]			-		
MV-10	OTAL	. 2,284	4,666	293,921	924,366	27,061	1,001,427	77,061	924,366	466,379	45.77%	3,985,118	7,182,828	11,317,880	157.57
HV-2 1	OR SUPPLY AT 11 KV	153	41.639	5,805,813	54,081,795	3,787,863	57,869,458	3,787,663	54,082,795	50,628,525	87 57%	79,846,161	709.929.944	702.385,258	98.94
HV-1 F	OR SUPPLY ABOVE 11 KV	8	9,522	2,740,148	22,364,794	1,213,838	29,478,532	1,219,898	22,264,794	19,754,097	84,14%	35,947,705	287,962,602	285,190,388	59.04
and the second second	OTAL NON INDUSTRIAL BUILLOAD (HV-1)	151	51,161	8,545,961	76,345,589	5,001,501	81,348,090	5,001,501	76,346,585	70,432,627	85.55%	115,793,865	997,892,546	\$87,576,646	98.91
	OR SUPPLY AT 11 KV	253	53,167	13,375,455	107,135,120	6,939,474	114,074,534	6,939,474	107,135,126	715,610,508	101.35%	143,730,799	1,149,290,452	1,154,576,004	100.46
	OTAL LARGE & HEAVY POWER ABOVE 2006HP(75 KW) HV-2	254	54,607	13,376,423	107, 162, 227	6,941,406	114,103,534	5,941,405	107,162,227	115,639,483	101.35%	143,791,767	1,149,319,491	1,154,504,979	100.46
	OTAL LARGE & HEAVY POWER ABOVE 2006HP175 KW] RV2	355,590	971,895	85,219,102	634,156,633	39,376,205	672.532,838	39,376,205	634,156,683	646,562,614	95,00%	1,351,092,793	9,183,478,640	9,258,423,590	101.04

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INPUT ENERGY 2014-15 (MU)	2,148.47
ENERGY SOLD 2014-15 (MU)	1.331.09

112,851	39 85 423 485 37 485,246,050	17 134 939 567 17 134 939	15 049 573	\$03,225,710	BD 035.675	54,245 934,301	333,367	Grand Tutal	
19,485		77,336,939	5,267,254	82,604,193	10,170,512	54,265	250	FOR SUPELY AT 1	
1.309,385	1	57,491,425	1,640,838	61,360,266	6.765,289	45,455	345	TOTAL NON INDE	-
18,604,136	-	17,537,473	866.668	18,437,410	2,322,371	9,522	8	OR ATAN'S NO	-
54,794,248		39,953,956	2,768,900	42,722,856	4,642,918	35,944	137	FOR SUPPLY AT J	EAH
242.43	1	264,151	110,011	1.052,166	438.220	5,112	2.522	TOTAL	0
	-							Matered consum	LIMV-30
	67	23,367	1,870	25,257	6,600	05	22	Unmetered Gene	1.141/-10
3,107	33	114,939	15,544	130,583	40,000	109	41	Unmetered-Dept	11414-10
27,515	12	41,612	3,463	45,073	22,200	012	89	(Incontered-Exect	D1-1/1
28,112	103	115,501	9,472	126,373	53,044	335	166	Unmetered-Assis	LMV-10
26,418	35	148,035	15,656	163,692	62,317	433	122	Unmetered-Junic	LWA-10
88,255	47	364,647	35,578	450,225	174,463	2,658	1,326	Unmetered-Class	UNV-10
68,777	30	150,630	16,334	166,965	64,418	210	165	Unmetered Class	[MIV-10
5,231,566	55	5,427,155	14,451	5,091,836	121,516	3,005	1,479	TERAPORARY SUI	LMV 5
49,537	14	111.121	LADS	119,750	26171	811	1	STATE THEY WE	LANKE
1,684,133	H	13,191 941	912,167	14,113,503	1, 353, 163	1.714	113	PUBLIC WATTRY	LMV-7
74,023,722	00	1,129,500	4,162,903	14.042,403	1,959,562	190'15	6118	URBAN SCHEDUS	LMV 5
\$07,413	23	1 530,023	(E)	1533.020	2 35,270	1545	16	Materso private	1 AINS
15 456 618	32	16 054 #12	1,556,045	17,070 468	1.579,543	18,165	1512	TOTAL	LMV-R
6,765,557	73	6,480,673	463,176	6,943,849	731,888	7,623	1,082	PRIVATE INSTITU	LANV-A
9,091,321	64	9,584,149	542,870	30,127,019	1,248,055	5,542	430	PUBLIC INSTITUT	UMV-4
4,233.168	ILE	12.460,377	4,132,843	25.521.605	1,105,395	5,905	0	TOIN	LMV-3
1,525,833	23	1,658,623	115,833	1,774,456	213,155	877	36	Matered supply ((MV-3
2,707,835	154	20,830,154	4,017,000	24,847,354	2,852,740	\$,028	TL	Un-metored supp	LWV-3
			4				-	Un-meternid supp	LWN 3
105.627,434	100	in	7,145,415	107,23 437	11,771.088	149,713	34,014	alote ed	CANO.
105,216,207		100	7,145,790	107,157,290	10,765,827	149,565	53,888	Other Metered N	LWA-2
411,027			(375)	142,147	5,261	147	125	Private Advertisit	CMV-3
114,913,942		140	1,877,043	212,046,612	17,215,583	\$75,229	256,621	Total	1-AM1
22,852,494			983,208	24,024,223	4,843,080	102.872	102,956	Life file consume	LWIV-1
22,731,633		-	218,005	19,891,457	4,096,539	72,509	52	Supply at Single 8	LWA-1
169,327,815		160,455,091	7,675,830	168,190,922	28,285,970	449,898	163,633	Other Midered D	LWW-1
0.000						0			
REALISATION UNITS BILLED TAL BUTED-14 (Apr-13 in Feb-14)		(S CSTM	DUTY AILLED IN FEB-14	GROSS EVENUE ELECTION IN MALE AND A GO	UNITS BILLED	LUAD IN KW	CONSUMER	DESCRIPTION	TANIFF CODE
Strange 1	- ¥	NUT INSIDA							L

1.1

					Nov-15								2015-	16	
	<u>`</u>				1404-12								UP TO No	v-2015	
TARIFF CATAGORY	DESCRIPTION	NO OF CONSUMERS (Nov-15)	LOAD IN KW	UNITS BILLED IN NON-15	ENERGY BILLED (Nov- 15) including Regulatory Surcharge(1&2) (Rs)	ELECTRICITY DUTY (Rs)	GROSS ENENGY BILLED (Rs)	ELECTRICITY DUITY {Rs}	NET ENERGY BILLED	REALISATION	CDLL.EFF. (%)	UNR 5 BILLED TILL MONTH	AILLING TILL THIS MONTH	REALISATION TILL THIS MONTH	Coll. Eff. : a
			100 000	39,654,929	243.050.294	11,501,156	254,551,449	11 501,156	243.050.254	280.653.225	110.25%	467,779,847	2.835,256,444	2,776,084,085	97.97%
LAAV-1	Other Meterad Domestic	169,624	465.380 26.762	39,654,929	23,500,123	323,756	23.823.879	323,756	23,500,123	21,604,919	\$1,69%	44,642,717	262,141,895	255.803.159	
LMV-1	Supply at Single Point for Bulk Load		134.627		51,181,159	2,365,481	53,546,640	2,365,481	51,181,159	63,809,130	1.19.1.7%	123,995,366	582,592,581	539.081.155	97.535
LMV-1	Life line consumers	134,745		11,599,426 \$5,008,94Z	317,731,576	14,190,393	331,921,969	14,190,393	317,731,576	355.007,274	110.29%	636,418,930	3,679,990,920	3,570,968,408	97.04%
LMV-1	Total	304,411 56	626,768 113	7,010	206,114	631	205,745	631	206,114	314.068	151.9.1%	51,669	1.435 702	1,407,075	58.01%
LMA-5	Private Advertising/Sign Post/Sign Board/Glow Sign/Flex					10.352.865	171,657,465	10,562,865	161,094,600	176,722,737	102.95%	142,945,818	1,426,103,945	1.391,269,015	97.56%
1/1/1/2	Other Metered Non-Domestic Supply	56,353	154,592	16,068,758	161,094,600	10,563,495	171,864,210	10,563,496	161,300,714	177,036,805	102.93%	142,997,487	1,420,103,345		
EMV-2	Wetered	56,409	154,705	16,075,768	181,500,714	10,303,490	111,009,210	10,303,430	101,300,714	111,030,005	103.01%	1.97,997,487	1,427,343,847	1,392,675,089	97.56%
LMV-3	Un-metered supply for Grampanchayat		· · · ·	· · · · · · · · · · · · · · · · · · ·	*							-	-		4CHV/CI
LMV-3	Un-metered supply for Nagar Nigam	23	7,639	2,750,760	24,555,128	4,584,600	29,139,718	4,584,600	24,555,118	74,382.341	255.26%	22,008,212	213,875,648	252.561,345	118.05%
EMM-3	Metered supply for Nagar Nigam /ADA	35	\$65	129,456	1,063,053	71,710	1,334,763	71,710	1,063,053	903,869	73.55%	1,000.255	2,667,006	7,444,258	85 89%
I.MV-3	TOTAL	58	8,505	2,880,216	25,618,171	4,656,310	30,274,480	4,656,310	25,618,171	75,286,210	248.65%	23,008,477	222,542,653	260,005,603	116.83%
LMV-4	PUBLIC INSTITUTION (LMV-4A)	408	5,632	3,098.613	9,515,572	533,164	10.048,736	533,164	9,515,572	6,276,392	62.46%	10,016,717	\$7,772,822	71,318,012	83.82%
LMV-4	PRIVATE INSTITUTION (LMV-40)	1,238	8,090	1,136,424	10,957,534	731,928	11.689,462	731.928	10,957,534	12,037,411	102.98%	10,422,407	100,160,769	98,795,075	98.64%
LMV-4	TOTAL	1,646	13,722	2,235,037	20,473,106	1,265,092	21,738,197	1,265,092	20,473,106	18,913,803	84.25%	20,439,124	187,933,592	170,613,087	90.78%
LMV-5	Metered private tubewells/pumping sets Urban Schedule	401	3,122	406,696	2,717,085	~	2,717,085		2,717,085	949,814	34,96%	3,021,477	20,639,027	7,216,000	34.96%
LMA-6	URBAN SCHEDULE	6,405	66,817	8,785,897	85,371,936	5,803,996	92,175,932	5,803,996	86,371,936	91,022,841	98.75%	65,857,453	667,585,683	664,845,089	99.5 3%
LMV-7	PUBLIC WATER WORKS	901 ·	9,821	1,666,566	17,591,769	1,193,308	18,785,077	1,193,308	17,591,769	722,025	3.84%	13,626,428	144,419,754	85,790,116	\$9.40%
LMV-8	STATE TUBE WELL	7	110	43,535	355,260	22,500	377,760	22,500	355,260	243,143	64.36%	,214,393	1,982,680	1,508,710	76.09%
{.MV-9	TEMPORARY SUPPLY	1,577	4,744	791,923	7,500,322	70,701	7,571,023	70,701	7,500,322	7,675,795	101.38%	7,155,283	64,657,580	62,316,357	95.38%
LMV-10	Unmetered-Class IV Employees/Operating staff	605	1,209	60,500	216,513	19,037	235,550	19,037	216,513	78,206	33.20%	512,870	1,785,697	1,517,092	\$4.96%
UN:V-3D	Unmetered-Class #Employees	1,190	2,397	119,702	512,834	43,856	555,570	43,855	512,314	145,288	26.10%	1,168,000	5,288,963	4,245,946	40.29%
LMV-10	Unmetered-Junior Engineers and equivalent posts	199	414	34,825	146,020	10,348	156,368	10,348	146,020	52,273	33.40%	317,749	1.407,381	1,118,797	75.50%
LMY-JO	Unmetered-Assistant Engineers	158	328	39.392	134,435	8,345	142,781	8,345	134,435	27,333	19.14%	401,400	1,331,518	1,106,012	83.06%
LMV-19	Unmetered Executive Engineers and equivalent posts	79	209	19,750	68,520	4,236	72,756	4,236	58,520	33.799	46.45%	210,534	778,933	672.294	\$6 33%
LMV-10	Unmesered-Deputy General Managers and equivalent posts	40	1.05	11,750	\$2,489	4,312	\$6.801	4,31,2	52,489	16,490	29 03%	104,985	539,421	436,047	86.84%
LMV-10	Unmetered General Managers and above	22	59	6,600	33,229	2,640	35,869	2.640	33,229	3,278	9,14%	58,890	328.795	274,427	83 46%
LMV-10	Metered consumers - All employees	an a	· · · · ·		-				-	-		-	_]	-	a ribble all all says of the last and
LMV-10	TOTAL	2,293	4,719	292,529	1,164,019	92,775	1,256,794	92,775	1,164,019	356,615	28.37%	2,714,524	11,460,408	9,370,616	81.77%
HA-1	FOR SUPPLY AT 11 KV	164	44,193	6,685,794	65,558,054	4,383,577	70,041,631	4,383,577	65,658,054	75,688,481	108.06%	57.615,159	657,334,021	528,893,978	95.67%
HV-1	FOR SUPPLY ABOVE 11 KV	8	9,522	2.416,836	21,022,773	1,235,059	22,257,832	1,235,059	21.022,773	19.442,167	87 35%	25.507,337	222,286,788	257,839,692	95 75%
HV-1	TOTAL NON INDUSTRIAL BUL LOAD (HV-1)	172	53,715	9,102,570	86,680,827	5,618,636	92,299,453	5,618,636	86,630,827	95,130,648	103.07%	93,122,496	879,620,809	841,738,069	95.59%
	FOR SUPPLY AT 11 KV	250	53,399	9,579,188	85,108,544	5,616,845	90,725,388	5,616,845	85,108,544	91,717,045	101.09%	104,478,296	931,963,932	904,157,793	99.14%
HV-2	TOTAL LARGE & HEAVY POWER ABOVE 1008HP(75 KW) HV-2	250	53.399	9,579,188	85,108,544	5,616,845	90,725,388	5,616,845	85,108,544	91,717,045	101.09%	104,478,296	911,963,932	904,157,793	99.14%
	Grand Total	373.735	999.947	105,868,867	812,613,328	49,094,051	861,707,378	49,094,051	812,613,328	924,522,018	107.29%	1,113,054,369	8,220,738,686	7,971,205,937	96,96%

INPUT ENERGY UP TO Nov-15 (MU)

1593.84163

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Annexure-13

Information for ARR & Tariff Petition FY 2016-17

o./ ie Of int	Name Of Plant	Anta	Gas Po	wer St	ation	Anta Gas Power Station Auraiya Gas Power Station	s Pow	er Sta	tion	Dat	Dadri Gas Power Station	r Station		Total
	Capacity (MVV)		419.33	.33		9	663.36			Name of the state	829.78			nume.
	Months FY 2015-16	Oct.	Oct. Nov. Dec. Jan.	Dec.	Jan.	Oct.	Nov.	Nov. Dec. Jan.	Jan.	Oct.	Nov.	Dec.	Jan.	
	Energy Purchased (KWH)	0	0	0	0	42609670	0	0	0	93649500	93649500 114840000 125519195 0	125519195	0	376618
	Billed/Verified Amt. (Rs.)	0	0	0	0	0 229921779	0	0	0	482013977	482013977 602335800 660733042 0 1975004	660733042	0	1975004
	Fixed Cost (Rs.)				2					A Today				
10	Variable Cost (Rs.)	0	0	0	0	5.396 0	0	0	0	5.147	5.245	5.264	0	
~	Total Amt. to be obtained under PSDF Fund (Rs.)	0	0	0	0	86923727	0	0	0	191044980	86923727 0 0 0 191044980 234273600 269866269 0 782108	269866269	0	- 782108

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