

F. No. 06/03/2021-UR&SI-II (E-258363)

Government of India

Ministry of Power

Shram Shakti Bhawan, Rafi Marg,
New Delhi, Date: 01st September, 2023

To,

1. ACS/ Principal Secretaries/ Secretaries (Power/Energy) of all State and UTs
2. Secretaries of All State Electricity Regulatory Commissions/ JERCs.
3. Secretary, Central Electricity Regulatory Commission (CERC)
4. CMDs/ MDs of Discoms of all States and UTs
5. Chairperson, Central Electricity Authority (CEA)
6. CMD, REC
7. CMD, PFC

Subject: Draft Electricity Distribution (Accounting aspects of Specified Items & Additional Disclosure) Rules, 2023,- Reg.

Sir/Madam,

I am directed to forward herewith the draft Electricity Distribution (Accounting aspects of Specified Items & Additional Disclosure) Rules, 2023, with the request to provide your comments, if any, to this Ministry within one week's time from the date of issuance of this letter, i.e. by 08.09.2023. The comments may also be emailed at jamiruddin.ansari@gov.in.

2. This issues with the approval of Competent Authority.

Encl: as above

Yours faithfully,



(Jamiruddin Ansari)

Deputy Secretary to the Govt. of India

Ph: 011-23352913

Copy for information to: PS to Hon'ble Minister for Power and NRE, APS to MoSP, Sr. PPS to Secy (P), PS to CE (R&R), PSO to JS(D), PPS to DS, Ministry of Power.

Copy to: Technical Director, NIC Cell for uploading on MOP's website under "Current Notices" with the heading of "Seeking comments on draft "Electricity Distribution (Accounting aspects of Specified Items & Additional Disclosure) Rules, 2023

DRAFT

**Electricity Distribution (Accounting Aspects of Specified items & Additional Disclosure)
Rules 2023**



**GOVERNMENT OF INDIA
MINISTRY OF POWER**

Arrangement of Rules

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MINISTRY OF POWER**NOTIFICATION****New Delhi, <DD/MM/YYYY>**

No. _____ in exercise of the powers conferred by sub-section (1) and clause (z) of sub-section (2) of section 176 of the Electricity Act, 2003 (36 of 2003), the Central Government hereby makes the following rules:

Chapter I- Introductory**1. Short Title & Commencement**

- (1) These Rules may be called the Electricity Distribution (Accounting aspects of Specified Items & Additional Disclosure) Rules, 2023.
- (2) They shall come into force on the date of their publication in the Official Gazette.

2. Applicability

These Rules shall be applicable to “Specified Entity” or “SE” as defined hereinafter.

3. Definitions

- (1) In these Rules, unless the context otherwise requires, -
 - (a) “**Act**” means the Electricity Act 2003 (No. 36 of 2003);
 - (b) “**Additional Disclosure Statements**” or “**ADS**” shall mean statements disclosing particulars as prescribed under *Schedule A* to these Rules;
 - (c) “**Companies Act**” means the Companies Act 2013 (No. 13 of 2013);
 - (d) “**Distribution Licensee**” means Distribution Licensee as defined under the Act and includes deemed Distribution Licensees in terms of the Act;
 - (e) “**Financial Statement**” shall have the meaning as assigned to such term under sub-section (40) of section 2 read with section 129 of the Companies Act;
 - (f) “**Financial Year**” for Specified Entity which is registered as company under Companies Act and for other Specified Entity defined under these Rules shall have the meaning as assigned to such term under sub-section (41) of section 2 of the Companies Act;
 - (g) “**Regulatory Deferral Account Balance**” shall have the meaning as assigned to such term in Indian Accounting Standard 114.
 - (h) “**Regulatory Asset**” shall have the meaning as assigned to such term in Indian Accounting Standard 114.
 - (i) “**Regulatory Liability**” shall have the meaning as assigned to such term in Indian Accounting Standard 114.

- (j) **“Rules”** means the Electricity Distribution (Accounting aspects of Specified Items & Additional Disclosure) Rules, 2023;
- (k) **“Schedule”** means a Schedule annexed to these Rules;
- (l) **“Specified Entity or SE”** shall mean the Distribution Licensee excluding:
- i. Indian Railways;
 - ii. Military Engineering Services;
 - iii. Municipal Corporations;
 - iv. Ports;
 - v. Captive Power Plants;
 - vi. Transport Undertakings;
 - vii. Damodar Valley Corporation;
 - viii. Entity engaged in distribution of power in Special Economic Zones; or
 - ix. Any other entity exempted in this regard by the Central Government.
- (m) **“Specified Items”** shall mean:
- i. Regulatory Deferral Account Balance
 - ii. Provisioning of Trade Receivables
 - iii. Any other item as may be specified by the Central Government from time to time

- (2) Words and expressions used and not defined in these Rules, shall have the corresponding meaning assigned to such words and expressions in the Act or the Companies Act, as the case may be. In case of any inconsistency in meaning of words and expressions between the Act and the Companies Act, the Act shall prevail over the Companies Act.

Chapter II- Accounting aspects of Specified Items

4. Regulatory Deferral Account Balance

- (1) SEs which are presently recognising regulatory deferral account balances in accordance with applicable Accounting Standard and Guidance Note on Accounting for Rate Regulated Activities in its Financial Statements shall abide by the following directions with respect to measurement and impairment of regulatory deferral account balances.
- (2) Measurement - On initial recognition and at the end of each subsequent reporting period, an entity should measure a Regulatory Asset or Regulatory Liability at the best estimate of the amount expected to be recovered or refunded or adjusted as future cash flows under the regulatory framework. Estimates of the amount expected to be recovered, refunded or adjusted shall be determined by the judgment of the management of the entity considering factors as below:

- i. formal approvals from the regulator specifically authorising recovery of the cost in rates;
 - ii. previous formal approvals from the regulator allowing recovery for substantially similar costs (precedents) for a specific entity or other entities in the same jurisdiction;
 - iii. written approval from the regulator (although not a formal approval) approving future recovery in rates;
- (3) Impairment - An entity should review the estimates of the amount expected to be recovered, refunded or adjusted at least at the end of each Financial Year to reflect the current best estimate in line with sub-rule (2) above. If expectation differs from previous estimates, the changes should be accounted for as a change in an accounting estimate in accordance with relevant requirements of the applicable Accounting Standard.
- (4) SEs shall disclose the basis on which regulatory deferral account balances are measured initially and subsequently, including how regulatory deferral account balances are assessed for recoverability and how impairment loss is allocated.

5. Provisioning of Trade Receivables

- (1) SEs to establish a Board approved policy for determining Expected Credit Loss to adopt the following normative graded approach at the minimum for provisioning of trade receivables in the Financial Statements:

Age: For Trade Receivables	% of Provisioning		
	FY 2024	FY 2025	FY 2026 and onwards
0 and up to 90 days	0%	0%	0%
Exceeding 90 days and up to 180 days	20%	25%	30%
Exceeding 180 days and up to 365 Days	40%	50%	60%
Exceeding 365 days	60%	75%	100%
Dues from Permanently Disconnected Consumers	100%	100%	100%

- (2) The requirement regarding formulation of Board approved policy contained in sub-rule (1) above shall not apply to a Specified Entity which is not registered as a company under the Companies Act. However, such entities shall adopt the above normative graded approach at the minimum for provisioning of trade receivables in the Financial Statements.
- (3) The provisioning rates specified above are minimum rates of provision and SE may provide provision at a rate which is more than the prescribed rate based on the circumstances, judgement of management and other relevant factors.

Chapter III- Preparation of Additional Disclosure Statements (ADS)

6. Content and Form of Additional Disclosure Statements (ADS)

- (1) In addition to the statutory disclosures as mandated under the Companies Act or any other applicable act, rule, statute, regulation etc., Specified Entity shall also prepare ADS for each Financial Year in the form and manner as prescribed under these Rules.
- (2) The ADS shall form an integral part of the Financial Statements prepared by the SE and are to be placed as the last disclosure in the Financial Statements titled “Additional Disclosure Statements pursuant to Electricity Distribution (Accounting aspects of Specified Items & Additional Disclosure) Rules, 2023, as amended from time to time” under the notes to accounts of the Financial Statements.
- (3) SE shall prepare the ADS comprising the following statements arranged in the order as given below:
 - (a) Supplementary Disclosures to Financial Statements;
 - (b) Power Purchase and Energy Accounting details;
 - (c) Statement of ACS-ARR gap;
 - (d) Statement of AT&C loss;
 - (e) Performance Summary of Specified Entity
- (4) SE shall ensure that the ADS are prepared in such form and manner as prescribed in *Schedule A* of these Rules and that the ADS shall comply with the methodologies & principles with reference to the matters covered therein.

Explanation: ADS are an additional disclosure forming part of the Financial Statements prepared by the SE. Preparation of ADS are not intended for disrupting the existing provisions of the Companies Act or any other applicable statute, rule, or regulation with respect to the SE and nor are in derogation to the disclosure requirements or accounting and financial reporting standards prescribed under the Companies Act or any other applicable statute, rule, or regulation.

- (5) The Central Government may, by order or direction, designate any authority or any person for modifying the requirements under this Rule from time to time.

7. Statement of Compliance

A statement of compliance shall be given at the beginning of the ADS confirming that the ADS are prepared and presented in the form and manner prescribed in *Schedule A* of these Rules and that the ADS are in compliance with the methodologies and principles with reference to the matters covered under the Rules.

Chapter IV- Miscellaneous**8. Power to Relax**

The Central Government, may by notification relax any of the provisions of these Rules, in part or in full, including for a specified period.

9. Power to Remove Difficulty

(1) If any difficulty arises in giving effect to the provisions of these Rules, the Central Government may, by order published in the Official Gazette, make such provisions, not inconsistent with the provisions of these Rules, as appear to it to be necessary or expedient for removing the difficulty

Provided that no such order shall be made after the expiry of a period of two years from the date of publication of these Rules.

(2) Such power to remove difficulties includes power to issue interpretation, explanation or clarification with regard to these Rules.

(3) The Central Government may, by order or direction, designate any authority or any person for issuing the required interpretation, explanation or clarification for removal of difficulties, as required under the terms of sub-rule (2) above.

Name of official
Designation

Schedule A: Additional Disclosure Statements

Definitions

- a) **“ACS-ARR Gap”** is the difference between the average cost of supply and average realisable revenue per unit of Gross Input Energy for the Specified Entity during the Financial Year.
- b) **“Aggregate Technical and Commercial Loss (AT&C loss)”** is the difference between Net Input Energy and energy realised. Energy realised is the energy billed factored by Collection Efficiency.
- c) **“Billing Efficiency”** is the Energy Sold as a proportion of Net Input Energy and is an indicator of the efficiency of metering and billing.
- d) **“Collection Efficiency”** is an index of efficiency in realisation (including arrears) of dues of sale of energy to all categories of consumers (including subsidy booked) but excluding sale of power through Interstate Sale/Energy Traded/unscheduled interchange (UI). Collection Efficiency is capped at 100%.
- e) **“Energy Sold (MU)”** is Gross Energy Sold excluding energy traded/inter-state sale/unscheduled interchange.
- f) **“Government Consumers”** means departments, urban local bodies, rural local bodies, public sector undertakings, etc. owned or belonging to state government.
- g) **“Gross Energy Sold (MU)”** is aggregate of metered and unmetered energy sale to all category of consumers. Open access/wheeling units shall not be included.
- h) **“Gross Input Energy (MU)”** is sum of energy purchased and SE’s own generation, if any (net of auxiliary consumption).
- i) **“Late Payment Surcharge Cess (LPSC) or Delayed Payment Charges (DPC)”** means the amounts levied by Specified Entity, if the electricity bill raised by it is not being paid within the due date specified on the bill.
- j) **“Net Input Energy (MU)”** is energy available for sale within SE’s periphery and is defined as Gross Input Energy adjusted for transmission losses and energy traded/inter-state sale/UI.
- k) **“Permanently Disconnected Consumers”** means consumers permanently disconnected due to non-payment of outstanding dues of electricity.
- l) **“Tariff Subsidy”** is the subsidy provided by the state government to SEs for sale of power at subsidised rates to certain categories of consumers.

- m) **“Trade Receivable”** means a receivable in respect of the amount due on account of sale of power or services in connection with the sale of power rendered in the normal course of business and in respect of which the company has an unconditional right to the amount of consideration (i.e. if only the passage of time is required before payment of that consideration is due). Trade Receivables shall include dues from Government Consumers but does not include receivables on account of Tariff Subsidy.

ADS 1: Supplementary Disclosures to Financial Statements

Notes to Accounts

1. Revenue from Operations

Particulars	For the year ended 31st March, 20XX (Current Year)	For the year ended 31st March, 20XX (Previous Year)
a) Revenue from Sale of Goods and Services		
Sale of Power to LT, HT and EHT Consumers		
Fixed Charges/ Meter Rents etc.		
Recoveries for theft of power and Malpractices /Misc. Charges		
Fuel Adjustment Charge/ FCA/ FPCCA/ PPAC		
Sale of power through Interstate Sale/Energy Traded/UI Sales		
Other Receipts from Consumers		
Revenue from sale of energy without tariff subsidy (i)		
Less: Rebate to Consumers (if any, other than Cash Discount) (ii)		
Sub-Total (i-ii)		
Add: Electricity Duty Billed to consumers Less: Electricity Duty Payable to Government		
Sub-Total of Revenue from Sale of Goods and Services		
b) Other Operating Income:		
Wheeling Charges		
Open Access		
Others		
c) Tariff Subsidy		
Subsidy Billed and received		
Subsidy Billed and not received		
Total Revenue from Operations		



2. Details of Revenue from Operations

Particulars	For the year ended 31st March, 20XX (Current Year)							
	Energy Sold - Metered (MU) (1)	Energy Sold - Un-Metered (MU) (2)	Gross Energy Sold (MU) (3) = (1) + (2)	Revenue from sale of energy without tariff subsidy	Tariff Subsidy	Electricity Duty Billed	Electricity Duty Payable to Govt.	Rebate to Consumers (if any, other than Cash Discount)
Domestic								
Commercial								
Agricultural								
Industrial								
Others:								
<i>Public Street Lighting</i>								
<i>Public Water Works</i>								
<i>Railways</i>								
<i>Bulk Supply</i>								
<i>Distribution Franchisee</i>								
<i>Interstate Sale/Energy Traded/UI</i>								
<i>Miscellaneous</i>								
Total (i)								
Out of (i) above, related to Government Consumers								
State Government Departments								
State Government								

Particulars	For the year ended 31st March, 20XX (Current Year)							
	Energy Sold - Metered (MU) (1)	Energy Sold - Un-Metered (MU) (2)	Gross Energy Sold (MU) (3) = (1) + (2)	Revenue from sale of energy without tariff subsidy	Tariff Subsidy	Electricity Duty Billed	Electricity Duty Payable to Govt.	Rebate to Consumers (if any, other than Cash Discount)
Public Water Works								
State Government Others								
Sub-total (a)								
Urban Local Bodies Public Water Works								
Urban Local Bodies Street Lighting								
Urban Local Bodies Others								
Sub-total (b)								
Rural Local Bodies Public Water Works								
Rural Local Bodies Street Lighting								
Rural Local Bodies Others								
Sub-total (c)								
Total Revenue related Government Consumers (a + b + c)								

Particulars	For the year ended 31st March, 20XX (Previous Year)
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	Energy Sold - Metered (MU) (1)	Energy Sold - Un- Metered (MU) (2)	Gross Energy Sold (MU) (3) = (1) + (2)	Revenue from sale of energy without tariff subsidy	Tariff Subsidy	Electricity Duty Billed	Electricity Duty Payable to Govt.	Rebate to Consumers (if any, other than Cash Discount)
Domestic								
Commercial								
Agricultural								
Industrial								
Others:								
<i>Public Street Lighting</i>								
<i>Public Water Works</i>								
<i>Railways</i>								
<i>Bulk Supply</i>								
<i>Distribution Franchisee</i>								
<i>Interstate Sale/Energy Traded/UI</i>								
<i>Miscellaneous</i>								
Total (i)								
Out of (i) above, related to Government Consumers								
State Government Departments								
State Government Public Water Works								

Particulars	For the year ended 31st March, 20XX (Previous Year)							
	Energy Sold - Metered (MU) (1)	Energy Sold - Un- Metered (MU) (2)	Gross Energy Sold (MU) (3) = (1) + (2)	Revenue from sale of energy without tariff subsidy	Tariff Subsidy	Electricity Duty Billed	Electricity Duty Payable to Govt.	Rebate to Consumers (if any, other than Cash Discount)
State Government Others								
Sub-total (a)								
Urban Local Bodies Public Water Works								
Urban Local Bodies Street Lighting								
Urban Local Bodies Others								
Sub-total (b)								
Rural Local Bodies Public Water Works								
Rural Local Bodies Street Lighting								
Rural Local Bodies Others								
Sub-total (c)								
Total Revenue related Government Consumers (a + b + c)								

3. Details of Number of Consumers

Particulars	For the year ended 31st March, 20XX (Current Year)										
	As on 1st April 20XX				During the Year				As on 31st March		
	Number of Consumers - Pre-paid meters	Number of Consumers - other meters	Number of Consumers - Un-Metered	Total No. of Consumers	Number of Consumers added - Pre-paid Meters	Number of Consumers added - Other Meters	Number of Consumers - Un-Metered	Number of Consumers Disconnected	Number of Consumers - Pre-paid meters	Number of Consumers - other meters	Number of Consumers - Meters
Domestic											
Commercial											
Agricultural											
Industrial											
Others:											
<i>Public Street Lighting</i>											
<i>Public Water Works</i>											
<i>Railways</i>											
<i>Bulk Supply</i>											
<i>Distribution Franchisee</i>											
<i>Interstate sale/ Energy Traded/ / UI</i>											
<i>Miscellaneous</i>											
Total											

Particulars	For the year ended 31st March, 20XX (Previous Year)										
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	As on 1st April 20XX				During the Year				As on 31st March		
	Number of Consumers - Pre-paid meters	Number of Consumers - other meters	Number of Consumers - Un-Metered	Total No. of Consumers	Number of Consumers added - Pre-paid Meters	Number of Consumers added - Other Meters	Number of Consumers - Un-Metered	Number of Consumers Disconnected	Number of Consumers - Pre-paid meters	Number of Consumers - other meters	Number of Consumers - Un-Metered
Domestic											
Commercial											
Agricultural											
Industrial											
Others:											
<i>Public Street Lighting</i>											
<i>Public Water Works</i>											
<i>Railways</i>											
<i>Bulk Supply</i>											
<i>Distribution Franchisee</i>											
<i>Interstate sale/ Energy Traded/ / UI</i>											
<i>Miscellaneous</i>											
Total											

4. Details of Cross Subsidy

Particulars	Notified Tariff (Rs./kWh)	Subsidy (Rs./kWh)	Gross Energy Sold (MU)	Revenue from sale of energy without tariff subsidy (Rs. Crore)	Tariff Subsidy (Rs. Crore)	Average Billing Rate (ABR) (Rs./kWh)	Average Cost of Supply (ACoS) (Rs./kWh)	Level of Cross Subsidy (Rs./kWh) (ABR- ACoS)	% Tariff Subsidy received through Direct Benefit Transfer
	(A)	(B)	(C)	(D)	(E)	(F = (D+E)/C)	G	H=F-G	I
Domestic									
Commercial									
Agricultural									
Industrial									
Others:									
<i>Public Street Lighting</i>									
<i>Public Water Works</i>									
<i>Railways</i>									
<i>Bulk Supply</i>									
<i>Distribution</i>									

Particulars	Notified Tariff (Rs./kWh)	Subsidy (Rs./kWh)	Gross Energy Sold (MU)	Revenue from sale of energy without tariff subsidy (Rs. Crore)	Tariff Subsidy (Rs. Crore)	Average Billing Rate (ABR) (Rs./kWh)	Average Cost of Supply (ACoS) (Rs./kWh)	Level of Cross Subsidy (Rs./kWh) (ABR-ACoS)	% Tariff Subsidy received through Direct Benefit Transfer
	(A)	(B)	(C)	(D)	(E)	$(F = (D+E)/C)$	G	H=F-G	I
<i>Franchisee</i>									
<i>Interstate sale/ Energy Traded/ UI</i>									
<i>Miscellaneous</i>									
Total									

Principles and Methodology for disclosure:

- i. Notified Tariff means the tariff applicable to the consumer category as per the relevant tariff order.
- ii. Average Cost of Supply (ACoS) - Total Expenses as per Statement of P&L/ Gross Energy Sold.

5. Other Income

Particulars	For the year ended 31st March, 20XX	For the year ended 31st March, 20XX
Interest Income		
<i>i) Bank Deposits</i>		
<i>ii) Loans to Employees</i>		
Dividend Income		
Deposits with Contractors and Suppliers		
Rental Income		
Interest on other Loans & Advances		
Net proceeds from sale of scrap		
LPSC/DPC		
Service Line Deposits		
Consumer Contribution towards Capital Works (amortised)		
Government Grant (amortised)		
Other Non-Operating Income		
Total Other Income		

6. Consumer Category wise Tariff Subsidy Receivables

Particulars	As at 31st March, 20XX	As at 31st March, 20XX
Consumer Category		
Domestic		
Commercial		
Agricultural		
Industrial		
Others (specify category)		
Total		

7. Trade Receivables

Particulars	As at 31st March, 20XX			As at 31st March, 20XX		
	Current	Non- Current	Total	Current	Non- Current	Total
<i>I. Secured</i>						
(a) Sale of Power						
(b) Misc. Receivable from Consumer						
<i>II. Unsecured</i>						
(a) Sale of Power						
(b) Misc. Receivable						

from Consumer						
<i>III. Dues from Permanently Disconnected Consumers</i>						
Total - Gross Trade Receivables (A)						
Provision for Bad and Doubtful Debts (B)						
Provision for Bad and Doubtful Debts for Permanently Disconnected Consumers (C)						
Trade Receivables (A-B-C)						

8. Gross Trade Receivables

Particulars	As at 31st March, 20XX			As at 31st March, 20XX		
	Current	Non-Current	Total	Current	Non-Current	Total
Sale of Power to LT, HT and EHT Consumers						
Misc. Trade Receivable from Consumer including meter rent, theft, etc.						
Fuel Adjustment Cost (FAC/FCA/FPPCA /PPAC)						
Sale of power through Interstate Sale/Energy Traded						
Electricity Tax/Duty						
Other State Levies						
Wheeling of Energy						
Open Access Sale						
UI/Deviation Settlement Mechanism (DSM)						
DPSC/LPSC						
Others						
Total						

9. Gross Trade Receivables - Consumer Category wise for Sale of Power

Particulars	As on 31st, March 20XX				As on 31st, March 20XX			
	Opening Balance	Revenue Billed	Revenue Received	Closing Balance	Opening Balance	Revenue Billed	Revenue Received	Closing Balance
Domestic								

Commercial								
Agricultural								
Industrial								
Others:								
<i>Public Street Lighting</i>								
<i>Public Water Works</i>								
<i>Railways</i>								
<i>Bulk Supply</i>								
<i>Distribution Franchisee</i>								
<i>Interstate/ Trading/ UI</i>								
<i>Miscellaneous</i>								
Total (i)								
Out of (i) above, related to Government Consumers								
State Government Departments								
State Government Public Water Works								
State Government Others								
Sub-total (a)								
Urban Local Bodies Public Water Works								
Urban Local Bodies Street Lighting								
Urban Local Bodies Others								
Sub-total (b)								
Rural Local Bodies Public Water Works								
Rural Local Bodies Street Lighting								
Rural Local Bodies Others								
Sub-total (c)								
Total Trade Receivables related								

Government Consumers (a + b + c)								
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10. Details of Borrowings

Particulars	As at 31st March, 20XX					As at 31st March, 20XX				
	Openin g Balanc e	Additio ns	Due for Payme nt	Repay ments	Closing Balanc e	Openin g Balanc e	Additio ns	Due for Payme nt	Repay ments	Closing Balanc e
	1	2	3	4	5= (1+2-4)	1	2	3	4	5= (1+2-4)
<u>Borrowings (Bifurcate between Secured and Un-Secured)</u>										
(a) Long Term Loans - Banks/NBFC/ Others (Specify name)										
(1)										
(2)										
(n...)										
(b) Long Term Loans – Government (Specify name)										
(1)										
(2)										
(n...)										
(c) Mid Term Loans - Banks/NBFC/others (Specify name)										
(1)										
(2)										
(n...)										
(d) Bonds (Specify name of Bonds)										
(1)										
(2)										

Particulars	As at 31st March, 20XX					As at 31st March, 20XX				
	Openin g Balanc e	Additio ns	Due for Payme nt	Repay ments	Closing Balanc e	Openin g Balanc e	Additio ns	Due for Payme nt	Repay ments	Closing Balanc e
	1	2	3	4	5= (1+2-4)	1	2	3	4	5= (1+2-4)
(n...)										
Total Borrowing - Secured (I)										
Total Borrowing - Un-Secured (II)										
Total Borrowing (Secured + Un-secured) (I+II)										

Opening Balance and Closing Balance of Borrowings in above note reflects total borrowings including current maturities of long-term borrowings.

11. Trade Payables Age -Wise

Particulars	Up to 6 Months	6 Month to 1 Year	1 - 2 Years	2 - 3 Years	More than 3 Years	Total
Power Purchase						
State's Own Generation						
State IPP						
IPP Inter State Generating Station (ISGS)						
CPSE State						
CPSE ISGS						
Bilateral						
Exchange						
Transmission Charges						
State's Own Transco						
State ITPs						
Inter State ITPs						
CPSE Transco						
Others						
Total						

12. Details of Trade payables

Particulars	As at 31st March, 20XX				As at 31st March, 20XX			
	Opening Balance	Addition During the year	Paid During the year	Closing Balance	Opening Balance	Addition During the year	Paid During the year	Closing Balance
Power Purchase								
State's Own Generation								
State IPP								
IPP ISGS								
CPSE State								
CPSE ISGS								
Bilateral								
Exchange								
Transmission charges								
State's Own Transco								
State ITPs								
Inter State ITPs								

CPSE Transco								
Others								
Total								

ADS 2: Power Purchase and Energy Accounting details

13. Power Purchase Details

(Sample data filled for understanding purpose)

S. No	Particulars	Unit	For the year ended 31st March, 20XX (Current Year)	For the year ended 31st March, 20XX (Previous Year)
A	Gross Energy Procured from sources outside the state	MU	42,312	
B	Less: Inter-state Sale	MU	14,870	
C	Energy procured from outside the state sources net of Inter-state sale/ banking (C=A-B)	MU	27,442	
D	Inter-state transmission losses	%	3.82	
E	Less: Inter-state transmission losses (E=C*D)	MU	1,048	
F	Net energy available from outside the state (F=C-E)	MU	26,394	
G	Add: Energy generated within the state (Net of Auxiliary Consumption)	MU	21,355	
H	Total Energy at State boundary (H=F+G)	MU	47,748	
I	Intra-state transmission losses	%	2.15	
J	Intra-state transmission losses (J=H-I)	MU	1,027	
K	Energy at Specified Entity's Boundary (K=H-J)	MU	46,722	
L	Distribution Loss	%	18.50	
M	Distribution Loss (M=K*L)	MU	8,644	
N	Units available for sale (N=K-M)	MU	38,078	
O	Total Energy Purchase (O=A+G)	MU	63,667	
P	Power Purchase Cost	Rs. Crore	25,202	
Q	Average Rate of power purchase (excluding transmission loss) (Q=P*10/O)	Rs./kWh	3.96	

14. Power Purchase and Transmission Cost*(Sample data filled for understanding purpose)*

S. No	Particulars	Unit	For the year ended 31st March, 20XX	For the year ended 31st March, 20XX
a	Fixed Charges	Rs. Crore	6,687	
b	Energy Charges	Rs. Crore	18,516	
c	Total Cost of Power (c=a+b)	Rs. Crore	25,202	
d1	Total CTU & RLDC Charges	Rs. Crore	1,300	
d2	Total STU and SLDC Charges	Rs. Crore	900	
e	Total Cost including transmission cost (e=c+d1+d2)	Rs. Crore	27,402	
f	Cost of Power for units sold outside Specified Entity's periphery (f=B*Q/10)	Rs. Crore	5,886	
g	Cost of Power for units sold within Specified Entity's Periphery (g=e-f)	Rs. Crore	21,516	
h	Input units for Sale within Specified Entity's periphery (K)	MU	46,722	
i	Average rate including transmission charges (i=g/h*10)	Rs./kWh	4.61	

15. Energy Accounting Details*(Sample data filled for understanding purpose)*
(Current Year)

Particulars	Unit	Thermal		Renewable Energy		Nuclear		Hydro		Others		Total	
		Long Term	Short Term	Long Term	Short Term	Long Term	Short Term	Long Term	Short Term	Long Term	Short Term	Long Term	Short Term
State's Own Generation													
Quantum	MU	16,728		33								16,761	
Fixed Charges		1,318										1,318	
Energy Charges		6,085		17								6,102	
Total Power Purchase Cost (PPC)	Rs. Crore	7,402	-	17	-	-	-	-	-	-	-	7,419	
Late Payment Surcharge (LPS)												-	
Total PPC Including LPS		7,402	-	17	-	-	-	-	-	-	-	7,419	
State IPP													
Quantum	MU	88						4,506				4,594	
Fixed Charges		98						9				107	
Energy Charges		39						836				875	
Total PPC	Rs. Crore	138	-	-	-	-	-	845	-	-	-	982	
LPS												-	
Total PPC Including LPS		138	-	-	-	-	-	845	-	-	-	982	
IPP ISGS													

Particulars	Unit	Thermal		Renewable Energy		Nuclear		Hydro		Others		Total		
		Long Term	Short Term	Long Term	Short Term	Long Term	Short Term	Long Term	Short Term	Long Term	Short Term	Long Term	Short Term	
Quantum	MU	16,311		667		740		2,190				19,909		
Fixed Charges	Rs. Crore	2,704				4		420				3,128		
Energy Charges		5,484		210		273		342				6,309		
Total PPC		8,188	-	210	-	276	-	762	-	-	-	9,437		
LPS													-	
Total PPC Including LPS		8,188	-	210	-	276	-	762	-	-	-	9,437		
CPSE State														
Quantum	MU											-		
Fixed Charges	Rs. Crore											-		
Energy Charges												-		
Total PPC		-	-	-	-	-	-	-	-	-	-	-		
LPS													-	
Total PPC Including LPS		-	-	-	-	-	-	-	-	-	-	-		
CPSE ISGS														
Quantum	MU	18,227		2,328		22		1,288		537		22,403		
Fixed Charges	Rs. Crore	1,816						318				2,134		
Energy Charges		3,946		644		15		260		365		5,230		
Total PPC		5,762	-	644	-	15	-	578	-	365	-	7,364		
LPS													-	
Total PPC Including LPS		5,762	-	644	-	15	-	578	-	365	-	7,364		
Bilateral														
Quantum	MU											-		

Particulars	Unit	Thermal		Renewable Energy		Nuclear		Hydro		Others		Total		
		Long Term	Short Term	Long Term	Short Term	Long Term	Short Term	Long Term	Short Term	Long Term	Short Term	Long Term	Short Term	
Fixed Charges	Rs. Crore											-		
Energy Charges												-		
Total PPC		-	-	-	-	-	-	-	-	-	-	-	-	
LPS													-	
Total PPC Including LPS		-	-	-	-	-	-	-	-	-	-	-		
Exchange														
Quantum	MU											-		
Fixed Charges	Rs. Crore											-		
Energy Charges												-		
Total PPC		-	-	-	-	-	-	-	-	-	-	-	-	
LPS													-	
Total PPC Including LPS		-	-	-	-	-	-	-	-	-	-	-		
Total														
Quantum	MU	51,354	-	3,028	-	763	-	7,984	-	537	-	63,667		
Fixed Charges	Rs. Crore	5,936	-	-	-	4	-	747	-	-	-	6,687		
Energy Charges		15,554	-	872	-	288	-	1,438	-	365	-	18,516		
Total PPC		21,490	-	872	-	291	-	2,185	-	365	-	25,202		
LPS		-	-	-	-	-	-	-	-	-	-	-	-	
Total PPC Including LPS		21,490	-	872	-	291	-	2,185	-	365	-	25,202		
Total Long Term + Short Term	MU													

Particulars	Unit	Thermal		Renewable Energy		Nuclear		Hydro		Others		Total	
		Long Term	Short Term	Long Term	Short Term	Long Term	Short Term	Long Term	Short Term	Long Term	Short Term	Long Term	Short Term
	Rs. Crore												

(Previous Year)

Particulars	Unit	Thermal		Renewable Energy		Nuclear		Hydro		Others		Total	
		Long Term	Short Term	Long Term	Short Term	Long Term	Short Term	Long Term	Short Term	Long Term	Short Term	Long Term	Short Term
State's Own Generation													
Quantum	MU	16,728		33								16,761	
Fixed Charges		1,318										1,318	
Energy Charges		6,085		17								6,102	
Total Power Purchase Cost (PPC)	Rs. Crore	7,402	-	17	-	-	-	-	-	-	-	7,419	
Late Payment Surcharge (LPS)												-	
Total PPC Including LPS		7,402	-	17	-	-	-	-	-	-	-	7,419	
State IPP													
Quantum	MU	88						4,506				4,594	

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Electricity Distribution (Additional Disclosure) Rules 2022

Particulars	Unit	Thermal		Renewable Energy		Nuclear		Hydro		Others		Total		
		Long Term	Short Term	Long Term	Short Term	Long Term	Short Term	Long Term	Short Term	Long Term	Short Term	Long Term	Short Term	
Fixed Charges	Rs. Crore	98						9				107		
Energy Charges		39						836				875		
Total PPC		138	-	-	-	-	-	-	845	-	-	-	982	
LPS													-	
Total PPC Including LPS		138	-	-	-	-	-	-	845	-	-	-	982	
IPP ISGS														
Quantum	MU	16,311		667		740		2,190				19,909		
Fixed Charges	Rs. Crore	2,704				4		420				3,128		
Energy Charges		5,484		210		273		342				6,309		
Total PPC		8,188	-	210	-	276	-	762	-	-	-	9,437		
LPS													-	
Total PPC Including LPS		8,188	-	210	-	276	-	762	-	-	-	9,437		
CPSE State														
Quantum	MU											-		
Fixed Charges	Rs. Crore											-		
Energy Charges												-		
Total PPC		-	-	-	-	-	-	-	-	-	-	-		
LPS													-	
Total PPC Including LPS		-	-	-	-	-	-	-	-	-	-	-		
CPSE ISGS														
Quantum	MU	18,227		2,328		22		1,288		537		22,403		
Fixed Charges	Rs.	1,816						318				2,134		

Particulars	Unit	Thermal		Renewable Energy		Nuclear		Hydro		Others		Total	
		Long Term	Short Term	Long Term	Short Term	Long Term	Short Term	Long Term	Short Term	Long Term	Short Term	Long Term	Short Term
Energy Charges	Crore	3,946		644		15		260		365		5,230	
Total PPC		5,762	-	644	-	15	-	578	-	365	-	7,364	
LPS													-
Total PPC Including LPS		5,762	-	644	-	15	-	578	-	365	-	7,364	
Bilateral													
Quantum	MU											-	
Fixed Charges	Rs. Crore											-	
Energy Charges												-	
Total PPC		-	-	-	-	-	-	-	-	-	-	-	-
LPS												-	
Total PPC Including LPS		-	-	-	-	-	-	-	-	-	-	-	
Exchange													
Quantum	MU											-	
Fixed Charges	Rs. Crore											-	
Energy Charges												-	
Total PPC		-	-	-	-	-	-	-	-	-	-	-	-
LPS												-	
Total PPC Including LPS		-	-	-	-	-	-	-	-	-	-	-	
Total													
Quantum	MU	51,354	-	3,028	-	763	-	7,984	-	537	-	63,667	
Fixed Charges	Rs.	5,936	-	-	-	4	-	747	-	-	-	6,687	
Energy Charges	Crore	15,554	-	872	-	288	-	1,438	-	365	-	18,516	

Particulars	Unit	Thermal		Renewable Energy		Nuclear		Hydro		Others		Total	
		Long Term	Short Term	Long Term	Short Term	Long Term	Short Term	Long Term	Short Term	Long Term	Short Term	Long Term	Short Term
Total PPC		21,490	-	872	-	291	-	2,185	-	365	-	25,202	
LPS		-	-	-	-	-	-	-	-	-	-	-	
Total PPC Including LPS		21,490	-	872	-	291	-	2,185	-	365	-	25,202	
Total Long Term + Short Term	MU												
	Rs. Crore												

ADS 3: Statement of ACS-ARR Gap

S. No.	Parameter	Units	Description	For the year ended 31st March, 20XX	For the year ended 31st March, 20XX
A	Gross Input Energy	MU	SE's Own Generation - Auxiliary Consumption + Energy Purchased (Gross)		
B	Total Expenses	Rs. crore	Total Expenses as per Statement of P&L (including extraordinary expenses & provisions).		
C	Total Revenue	Rs. crore	Total Revenue as per Statement of P&L		
D	Average Cost of Supply (ACS)	Rs/kwh	$B*10/A$		
E	Average Realizable Revenue (ARR)	Rs/kwh	$C*10/A$		
F	ACS - ARR Gap	Rs/kwh	D - E		
G	Adjusted Total Revenue	Rs. crore	Refer below		
H	Adjusted Average Realizable Revenue (ARR)	Rs/kwh	$G*10/A$		
I	Adjusted ACS - ARR Gap	Rs/kwh	D - H		

Principles and Methodology:**i. Adjusted Total Revenue**

Particulars	For the year ended 31st March, 20XX	For the year ended 31st March, 20XX
Total Revenue as per Statement of Profit & Loss.		
Adjustments of items included in Total Revenue above		

Less: Tariff Subsidy Billed and not Received		
Less: Increase in Gross Trade Receivables Add: Decrease in Gross Trade Receivables		
Less: Income recoverable from future tariffs (like net movement in Regulatory Deferral Balances).		
Less: Government Grants of revenue nature not received.		
Less: Government Grants of capital nature.		
Adjusted Total Revenue		

ADS 4: Statement of AT&C Loss

S. No.	Parameter	Unit	Description	For the year ended 31st March, 20XX	For the year ended 31st March, 20XX
A	Gross Input Energy	MU	SE's Own Generation - Auxiliary Consumption + Energy Purchased (Gross)		
B1	Interstate Sale/Energy Traded/UI	MU			
B2	Transmission Losses	MU			
C	Net Input Energy	MU	C= A-B1-B2		
D	Energy Sold	MU	Energy Sold to all categories of consumers excluding units of Energy Traded/Inter-State Sales/UI.		
E	Revenue from Sale of Energy on Tariff Subsidy received basis*	Rs. crore	Revenue from Sale of Energy to all categories of consumers (including Tariff Subsidy received) but excluding Revenue from Energy Traded /Inter-State Sales/UI.		
F	Opening Trade Receivable*	Rs. crore	Gross Opening Trade Receivable for sale of Energy as per Trade Receivable Schedule.		
G	Closing Trade Receivables*	Rs. crore	i) Gross Closing Trade Receivables for Sale of Energy as per Trade Receivable Note		
			ii) Any amount written off during the year directly from (i)		
H	Adjusted Closing Trade Receivable for sale of Energy	Rs. crore	G (i+ii)		
I	Collection Efficiency	%	$(E+F-H)/E*100$ Collection Efficiency is capped at 100%		
J	Units Realized = [Energy Sold*Collection Efficiency]	MU	D*I		

S. No.	Parameter	Unit	Description	For the year ended 31st March, 20XX	For the year ended 31st March, 20XX
K	Units Unrealized = [Net Input Energy- Units Realized]	MU	C-J		
L	AT&C Losses = $\left\{ \frac{\text{Units Unrealized}}{\text{Net Input Energy}} \right\} * 100$	%	$K/C * 100$		

***For calculation of AT&C, revenue and trade receivables shall pertain to:**

- Sale of Power to LT, HT and EHT Consumers net of Rebate to Consumers (if any, other than Cash Discount)
- Misc. charges from Consumer including meter rent, theft, etc.
- Fuel Adjustment Cost (FAC/FCA/FPPCA /PPAC)

But exclude:

- Electricity Tax/Duty
- Other State Levies
- Wheeling of Energy
- Open Access Sale
- Sale of power through Interstate Sale/Energy Traded/UI
- DPSC/LPSC

ADS 5: Performance Summary of Specified Entity

Item	Unit	Particulars	Current Year	Previous Year
Tariff Subsidy	Rs. Crore	Opening balance		
		Tariff Subsidy booked for the year (i)		
		Tariff Subsidy received for the year out of (i) above (ii)		
		Un-realized subsidy for the year (i-ii)		
		Received against opening balance (iii)		
		Closing balance (Opening balance + i – ii – iii)		
		Out of above, tariff subsidy receivable pertaining to -		
		Current year		
Previous years				
Dues from Government Departments/ State PSUs/ Subordinate offices and local bodies	Rs. Crore	Opening Balance		
		Billed during the year		
		Received during the year		
	Closing Balance			
No.	No. of Days of dues			
Equity Support from Government	Rs. Crore	Opening balance		
		Addition during the year		
		Losses written off		
		Closing balance		
Capex Borrowings	Rs. Crore	Opening balance		
		Addition during the year		
		Repayments		
		Closing balance		
Non-Capex Borrowings	Rs. Crore	Opening balance		
		Addition during the year		
		Repayments		
		Closing balance		
Payables	No. of Days	To Gencos		
		To Transcos		
		To Others		
Accumulated Losses as per balance sheet	Rs. Crore	Opening balance		
		Taken over during the year		
		Net losses added during the year		
		Closing balance		
Loss taken over by	Rs.	Operational Gap funding during the year		

State Government	Crore	Loss taken over for previous year		
Contingent liabilities - guarantees	Rs. Crore	Outstanding Total Amount against which Guarantees have been issued		
State govt./state PSUs guarantees on behalf of specified entity	Rs. Crore	Outstanding Total Amount against which Guarantees have been taken		
Prepaid metering of government offices	Nos.			
Total govt offices	Nos.			
% Of govt offices on prepaid	%			
Communicable feeder metering	%	% of feeders with communicable meters to total feeders		
Communicable DT Metering	%	% of DTs with communicable meters to total DTs		
Accounts	Date of signing	Preparation of quarterly unaudited accounts for Q1		
		Preparation of quarterly unaudited accounts for Q2		
		Preparation of quarterly unaudited accounts for Q3		
		Preparation of quarterly unaudited accounts for Q4		
		Preparation of audited annual accounts for last Financial Year		
Energy Accounts	Date of signing	Preparation of quarterly energy accounts for Q1		
		Preparation of quarterly energy accounts for Q2		
		Preparation of quarterly energy accounts for Q3		
		Preparation of quarterly energy accounts for Q4		
		Preparation of annual energy accounts for last Financial Year		
Details of Tariff orders				
Date of filing of Tariff Petition	Date			
Date of issuance of Tariff order	Date			
ARR Filed	Rs			

	Crore			
ARR Approved	Rs Crore			
Date of filing of True Up Petition	Date			
Date of issuance of True Up order	Date			
Employees	No.	Opening		
	No.	a. Permanent		
	No.	b. Contractual/ Casual		
	No.	Recruitment during the year		
	No.	a. Permanent		
	No.	b. Contractual/ Casual		
	No.	Retirement/ Separation during the year		
	No.	a. Permanent		
	No.	b. Contractual/ Casual		
	No.	Closing		
	No.	a. Permanent		
	No.	b. Contractual/ Casual		
RPO	MU	Target		
	MU	Achievement		