

PART II

Statutory Notifications (S.R.O.)

GOVERNMENT OF PAKISTAN

National Electric Power Regulatory Authority

NOTIFICATION

Islamabad, the 25th August, 2009

S.R.O. 1158(I)/2009. - In exercise of the powers conferred by section 7(2) d and 36 of the Regulation of Generation, Transmission and Distribution of Electric Power Act, 1997 (XL of 1997), read with section 46 thereof, the National Electric Power Regulatory Authority, with the approval of the Federal Government, is pleased to make the following rules, namely:-

1. Short title and commencement.- (1) These rules may be called the National Electric Power Regulatory Authority (Uniform System of Accounts) Rules, 2009.

(2) They shall come into force at once.

2. Interpretation.- The words and expressions used in these rules but not herein defined shall have the same meaning as are assigned to them in the Regulation of Generation, Transmission and Distribution of Electric Power Act, 1997 (XL of 1997).

3. Records.- (1) Every licensee shall, -

- (a) keep separate books of accounts at its principal place of business;
- (b) keep accounts in the manner as set out in the Schedule to these rules by adopting the uniform chart of accounts given in Parts 1.2, 2.2 and 3.2 of the said Schedule, or by mapping their existing chart of accounts to the uniform chart of accounts if that is capable of producing the regulatory accounts as given in Parts 1.1, 2.1 and 3.1 of the said Schedule;
- (c) keep a system of accounts as prescribed in these rules; and
- (d) file a set of quarterly, semi-annual and annual regulatory accounts with the Authority.

(2) Except where the rules are made by the Authority, the books of accounts shall be maintained in accordance with the generally accepted accounting principles as applicable in Pakistan.

(3) The books of accounts and the relevant records shall be readily accessible for examination by representatives of the Authority.

(4) The licensee shall furnish the regulatory accounts in hard and soft form according to the forms and templates as set out in Schedule to these rules.

4. Filing. – (1) Every licensee shall file its annual regulatory accounts with the Authority within one month of the last date of submission of their audited accounts under the Companies Ordinance, 1984 (XLVII of 1984).

(2) The Authority may, as and when required, direct the filing of bi-annual and quarterly accounts by a licensee.

5. Preservation of record.– The accounts required to be maintained pursuant to rule 3 shall be retained until the expiration of ten years of the period to which these relate.

6. Submission of questions.– To maintain the uniformity of the accounts the utilities shall submit questions of doubtful interpretation to the Authority for consideration and decision.

7. Life studies of physical assets. - The useful life of the assets shall be demonstrated by the licensee to the satisfaction of the Authority and the same shall be used for the purposes of preparation of regulatory accounts.

8. Exemption.– A licensee may request the Authority for the grant of exemption from the application of these rules on the basis of its small scale operation rendering it uneconomic for the licensee to maintain regulatory accounts under these rules.

9. Fines. – (1) Where a licensee fails to maintain his accounts or fails to provide information in accordance with the manner and procedure prescribed in these rules, the Authority may impose on such licensee a fine which may extend to three hundred thousand rupees for the first day of occurrence of any of the said contraventions and where any contravention continues, may impose additional fine of ten thousand rupees for each day of the contravention beyond the first day.

(2) In imposing any fine under sub-rule (1) provisions of the National Electric Power Regulatory Authority (Fines) Rules, 2002, so far as they relate to these rules, shall, mutatis mutandis, apply.

(Engr: Arshad Mahmood)
Registrar



SCHEDULE
[see rules 3(1)(b) & 3 (4)]

Part- 1

1.1 TEMPLATES OF REGULATORY ACCOUNTS

FOR

GENERATION COMPANIES

Prescribed by:

National Electric Power Regulatory Authority (NEPRA)

LIST OF SCHEDULES

Name of Licensee		Year of Report	
Enter in column (c) the term “ none.” “not applicable,” or “NA” as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the licensees are “none,” “not applicable,” or “NA”.			
Form No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
GRA 01	General Information		
GRA 02	Control Over Licensee		
GRA 03	Companies Controlled by Licensee		
GRA 04	Officers		
GRA 05	Directors		
GRA 06	Important Changes During the Year		
GRA 07	Financial Summary		
GRA 08	Comparative Balance Sheet (Assets and Other Debits)		
GRA 09	Comparative Balance Sheet (Liabilities and Other Credits)		
GRA 10	Income Statement for the Year		
GRA 11	Reconciliation with Statutory Financial Statements (Balance Sheet)		
GRA 12	Reconciliation with Statutory Financial Statements (Income Statement)		
GRA 13	Statement of Retained Earnings for the year		
GRA 14	Cash Flow Statement for the Year		
GRA 15	Notes to Regulatory Accounts		
GRA 16	Summary of Utility Plant and Accumulated Depreciations/Amortizations		
GRA 17	Property, Plant and Equipment(Electric Plant in Service)		
GRA 18	Non-Utility Property Owned or Under Finance Lease		
GRA 19	Nuclear Fuel Materials		
GRA 20	Electric Plant Leased to Others		
GRA 21	Electric Plant Held for Future Use		
GRA 22	Construction Work In Progress		
GRA 23	Accumulated Depreciation of Property, Plant And Equipment (Electric Plant in Service)		
GRA 24	Accumulated Depreciation of Non-Utility Property Owned or Under Finance Lease		
GRA 25	Long Term Investment		
GRA 26	Investment in Subsidiary Companies		
GRA 27	Long term advances, deposits and Prepayments		
GRA 28	Other Non Current Assets		
GRA 29	Other Regulatory Assets		
GRA 30	Deferred Charges		
GRA 31	Un-recovered Plant and Regulatory Study Costs		
GRA 32	Deferred Losses from Disposition of Utility Plant		
GRA 33	Miscellaneous Deferred Debits		
GRA 34	Inventory		
GRA 35	Provision for Inventory		
GRA 36	Accounts Receivables(Trade Debits)		
GRA 37	Allowance for Bad Debts (Accounts Receivables)		
GRA 38	Trade Debts- Age Analysis		
GRA 39	Analysis of Allowance for Doubtful Debts – Category Wise		
GRA 40	Advances, Deposits, Prepayments and other Receivables		
GRA 41	Cash and Cash Equivalents		
GRA 42	Share Capital		
GRA 43	Issued, Subscribed and Paid Up Share Capital		
GRA 44	Premium on Issue of Shares		
GRA 45	Discount on Issue of Shares		
GRA 46	Redemable Capital		
GRA 47	Details of Long Term Loans		

LIST OF SCHEDULES

Form No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
GRA 48	Liability Against Assets Subject to Finance Lease		
GRA 49	Deferred Liabilities-Employee Benefits		
GRA 50	Deferred Taxes		
GRA 51	Deferred Credits		
GRA 52	Other Regulatory Liabilities		
GRA 53	Other Deferred Credits		
GRA 54	Other Long Term Liabilities		
GRA 55	Creditors, Accrued and Other Liabilities		
GRA 56	Short Term Loans		
GRA 57	Provision for Taxation		
GRA 58	Operating Revenue		
GRA 59	Sale of Electricity by Tariff Schedule		
GRA 60	Sales for Resale		
GRA 61	Operating Expenses		
GRA 62	Purchased Power		
GRA 63	Analysis of Power Purchases		
GRA 64	Maintenance Expenses		
GRA 65	Depreciation Expenses		
GRA 66	Depreciation/Amortization of Electric Plant in Service		
GRA 67	Other Income/Deductions		
GRA 68	Selling and Marketing Expenses		
GRA 69	Analysis of Selling and Marketing Expenses		
GRA 70	Administrative Expenses		
GRA 71	Amortization of Deferred Charges		
GRA 72	Finance Costs		
GRA 73	Net Non-Regulatory Income		
GRA 74	Other Items		
GRA 75	Regulatory Expense		
GRA 76	Research Development and Demonstration Activities		
GRA 77	Distribution of salaries and Wages		
GRA 78	Common Utility Plant and Expenses		
GRA 79	Electric energy Account		
GRA 80	Monthly Peaks and Outputs		
GRA 81	Allocation of Cost Between Regulated and Non-Regulated Activity		
GRA 82	Thermal-Electric Generating Plant Statistics(Large Plants)		
GRA 83	Hydro-Electric Generating Plant Statistics(Large Plants)		
GRA 84	Pumped Storage Generating Plant Statistics(Large Plants)		
GRA 85	Generating Plant Statistics(Small Plants)		
GRA 86	Statement of Number of Employees		
GRA 87	Capacity and Actual Performance		

Name of Licensee 0	Year of Report 0
GENERAL INFORMATION	
1. Provide name and title of officer having custody of general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.	
2. Provide the name of the Country under the laws of which the licensee is incorporated, and date of in Company. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.	
3. If at any time during the year the property of the licensee was held by a receiver or trustee, give: a) name of receiver or trustee; b) date such receiver or trustee took possession; c) the authority by which the receivership or trusteeship was created; and d) date when possession by receiver or trustee ceased.	
4. State the classes or utility and other services furnished by the licensee during the year,	
5. Have you engaged as the auditor to audit your financial statements from a Chartered Accountant who is not the auditor for your previous year's audited financial statements? 1) <input type="checkbox"/> Yes.....Enter the date when such independent auditor was engaged: 2) <input type="checkbox"/> No	

Name of Licensee	Year of Report
CONTROL OVER LICENSEE	
<p>1. If any Company, business trust, or a similar organization or a combination of such organizations jointly held control over the licensee at the end of the year, state name of controlling company or organization, manner in which control was held, and extent of control. If control was in a holding company or organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee (s), state the name of trustee (s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.</p>	

Name of Licensee			Year of Report	
COMPANIES CONTROLLED BY THE LICENSEE				
1. Report below the names of all companies, business trusts, and similar organizations, controlled directly or indirectly by the licensee at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.				
2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.				
3. If control was held jointly with one or more other interest, state the fact in a footnote and name the other interests.				
Line No.	Name of Company Controlled	Kind of Business	Percent Voting shares owned	Footnote Ref.
	(a)	(b)	(c)	(d)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				

Name of Licensee		Year of Report	
OFFICERS			
1. Report below the name, title and salary for each executive officer whose salary is Rs. 500,000 per annum or more. An executive officer of a licensee includes its president, Chief Executives, Directors and Officers in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs similar policy making functions.			
2. If a change was made during the year in the incumbent of any position, show name and total remuneration of the previous incumbent, and the date the change in incumbency was made.			
Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			

Form GRA-05

National Electric Power Regulatory Authority

Standard Templates for Regulatory Accounts

Name of Licensee		Year of Report	
DIRECTORS			
1. Report below the information called for concerning each director of the licensee who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the licensee.			
2. Designate members of the Executive Committee and the Chairman of the Executive Committee.			
Line No.	Title (a)	Name of Director (b)	Principal Business Address (c)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			

Name of Licensee	Year of Report
IMPORTANT CHANGES DURING THE YEAR	

Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none," "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.
2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Authority authorizing the transaction, and reference to Authority authorization.
3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Authority authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Authority.
4. Important leaseholds that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other condition. State name of Authority authorizing lease and give reference to such authorization.
5. Important extension or reduction of generation, transmission or distribution system: State plants added or relinquished and date operations began or ceased and give reference to Authority authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service.
6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to the Authority authorization, as appropriate, and the amount of obligation or guarantee.
7. Changes in Articles of Association or amendments to Memorandum of Association: Explain the nature and purpose of such changes or amendments.
8. State the estimated annual effect and nature of any important wage scale changes during the year.
9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
10. Describe briefly any materially important transactions of the licensee not disclosed elsewhere in this report in which an officer, director, shareholder, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
11. If the important changes during the year relating to the licensee appearing in the annual report to shareholders are applicable in every respect and furnish the data required by Instructions 1 to 10 above, such notes may be included on this page

Name of Licensee		Year of Report			
FINANCIAL SUMMARY					
1. Analysis based on statutory accounts represents results of the whole company (both regulated and non-regulated) while USOA basis represent the ratio and figures based on uniform system of accounts and regulated businesses.					
2. Regulatory Asset value (RAV) will be equal to (Opening RAV + Closing RAV)/2.					
3. Turnover means utility's revenue excluding GST.					
Key Information	Current Period	Prior Period 1	Prior Period 2	Prior Period 3	Prior Period 4
Profitability (Based on Statutory Accounts)- Complete Business					
Turnover					
Operating Profit					
Earning before interest and tax (EBIT)					
Profit/ (loss) before tax					
Profit/ (loss) after tax					
Dividends Declared					
Un-appropriated profit/ (loss)					
Earnings per share					
Dividends per share					
Return on USOA basis- Regulated Operation					
Turnover					
Operating profits or costs					
Earning Before Interest and Tax (EBIT)					
EBIT/ Average RAV					
Profit/ (loss) before tax/ Average RAV					
Profit/ (loss) after tax/ Average RAV					
Financial Indicators – Complete Business					
Interest Coverage (EBIT/ Interest expense)					
Earning before interest, tax and depreciation allowance (EBITDA)/ interest expense					
Dividend Cover (Profit after tax/ dividend declared)					
Gearing (debt/ debt+ equity).					
Current Ratio					
Other Key Information – Regulated Operations					
Average RAV					
Capital expenditure (Acquisition/ construction of fixed assets)					
Book value of fixed assets disposed off during the year					
Net assets (Total Assets- Total Liabilities)					
Long term debt (inclusive of current maturity)					
Debtors turnover (Average Debtors * 365/Turnover)					
Effective tax rate (Taxation expense/ Profit before tax)					
Other Statistics – Regulated Operations					
Number of Customers					
Electricity sold (KWH)					
Transmission mains (KM)					
Distribution mains and services (KM)					
Staff employed at year end					
Plant Maintenance Costs					
Major Overhaul Costs					
Normal Repairs and Maintenance					
Plant Maintenance Costs per KWH					

Name of Licensee			Year of Report	
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)				
Line No.	Title of Account (a)	Ref GRA No (b)	Balance at end of Current Year (c)	Balance at end of Previous Year (d)
1	NON-CURRENT ASSETS			
2	Utility Plant			
3	Property, Plant and Equipment	16		
4	Less: Accumulated Depreciation of Utility Plant	16		
5	Net Property, Plant and Equipment			
6	Intangible Assets – at cost	17		
7	Less: Accumulated amortization	23		
8	Net Intangible Assets			
9	Total Utility Plant (total of above)			
10	Nuclear Fuel	19		
11	Less: Accumulated Amortization of Nuclear Fuel Assemblies	19		
12	Net Nuclear Fuel			
13	Net Utility Plant			
14	Non-Utility Plant			
15	Non-utility plant owned or under finance lease	18		
16	Less: Accumulated Depreciation of non-utility plant	24		
17	Net Property, Plant and Equipment			
18	Long Term Investments	25		
19	Long Term Advances, Deposits and Prepayments	27		
20	Deferred Charges	30		
21	Others- Current Assets	28		
22				
23	Total Non-Current Assets			
24				
25	CURRENT ASSETS			
26	Inventory	34		
27	Accounts Receivable	36		
28	Loans and Advances	40		
29	Interest accrued	40		
30	Prepayments and other receivables	40		
31	Advance income tax(A/C G180080)			
32	Short term investments	41		
33	Cash and bank balances	41		
34	Total Current Assets			
35	Total Assets			

Name of Licensee			Year of Report	
COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)				
Line No.	Title of Account	Ref. GRA No	Balance at end of Current Year	Balance at end of Previous Year
	(a)	(b)	(c)	(d)
1	SHARE CAPITAL AND RESERVES			
2	Authorized Share Capital (A/C G210010)	42		
3	Issued, Subscribed and Paid up Share Capital (A/C G210020)	43		
4	Preferred Share Capital	43		
5	Premium/Discount on Issue of Shares	44/45		
6	Donations Received			
7	Capital Reserves			
8	Revenue Reserves			
9	Debt Service Reserve Account	13		
10	Un-appropriated Retained Earnings (Deficit)			
11	Deposit for Issue of Shares			
12	Development Charges Transferred to Equity			
13	Shares Held in Treasury			
14	Balance Transferred from Income	13		
15	Appropriation of Retained Earnings	13		
16	Adjustments to Retained Earnings	13		
17	Un-appropriated/Un-appropriated Subsidiary Earnings	13		
18	Surplus on Revaluation of Assets			
19				
20	Total Share Capital			
21	LONG TERM LOANS AND LIABILITIES			
22	Redeemable Capital	46		
23	Debenture Advances			
24	Reacquired Bonds			
25	Other Long Term Debt	47		
26	Term Bank Loan (Term Finance)	47		
27	Loans/Advances from Associated Companies	47		
28	Liabilities against Assets Subject to Finance Lease	48		
29	DEFERRED LIABILITIES			
30	Employee Benefits	49		
31	Deferred Taxes	50		
32	Deferred Credits	51		
33	OTHER LONG TERM LIABILITIES	54		
34	CURRENT LIABILITIES			
35	Short Term Loans	56		
36	Current Portion of Redeemable Capital	46		
37	Current Portion of Long Term Loans	47		
38	Current Portion of Custom Debentures			
39	Current Portion of Liabilities against Assets Subject to Finance Lease	48		
40	Current Portion of Customers (Security) Deposits			
41	Creditors, Accrued and Other Liabilities	55		
42	Provision of Taxation	57		
43	Dividend Payable – Preferred Shares			
44	Dividend Payable – Ordinary Shares			
45	Total Liabilities			
46	Total Share Capital, Reserve and Liabilities			

Form GRA-10

National Electric Power Regulatory Authority

Standard Templates for Regulatory Accounts

Name of Licensee			Year of Report	
INCOME STATEMENT FOR THE YEAR				
<p>1. If the notes appearing in the statutory financial statements are applicable to this statement of income, such notes may be included on GRA-15</p> <p>2. Enter on GRA-15 a concise explanation of only those changes in accounting methods made during the year which had an affect on net income, including basis of allocation and apportionments from those used in preceding year.</p> <p>3. Explain in a footnote if the previous year's figures are different from that reported in prior reports.</p>				
Line No.	Title of Account (a)	Ref. GRA No (b)	Current Year (c)	Previous Year (d)
1	Operating Revenue	58		
2	Cost of Sales:			
3	Operating Expenses	61		
4	Maintenance Expenses	64		
5	Depreciation Expense	65		
6	Sub-Total			
7	Gross Profit			
8	Other Income/Deductions	67		
9				
10	Selling and Marketing Expenses	68		
11	Administrative Expenses	70		
12	Finance Cost	72		
13				
14	Other Deductions	74		
15				
16	Operating Profit/(Loss) before Tax from Regulatory Operations			
17				
18	Provision for Taxation (Tax Payable)	57		
19				
20	Net Non-Regulatory Income	73		
21				
22	Operating Profit/(Loss) after Taxation			
23				
24	Extra Ordinary Items	74		
25				
26	Discontinued Operations	74		
27				
28	Net Profit/(Loss)			

Name of Licensee										Year of Report		
Reconciliation with Statutory Financial Statements (Balance Sheet)												
Line No.	Description of Account Head	Ref. GRA No	Current Year					Prior Year				
			Regulated Business	Non-Regulated Business	Total as per USOA	Adjustments (Dr)/(Cr)	Balance as per Statutory Accounts	Regulated Business	Non-Regulated Business	Total as per USOA	Adjustment (Dr)/(Cr)	Balance as per Statutory Accounts
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20												

Note:
All supporting schedules should be attached unless otherwise stated.

Name of Licensee								Year of Report				
Reconciliation with Statutory Financial Statements (Income Statement)												
Line No.	Description of Account Head	Ref. GRA No	Current Year					Prior Year				
			Regulated Business	Non-Regulated Business	Total as per USOA	Adjustments (Dr)/(Cr)	Balance as per Statutory Accounts	Regulated Business	Non-Regulated Business	Total as per USOA	Adjustment (Dr)/(Cr)	Balance as per Statutory Accounts
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20												

Note:
All supporting schedules should be attached unless otherwise stated.

Name of Licensee		Year of Report		
STATEMENT OF RETAINED EARNINGS FOR THE YEAR				
<p>1. Report all changes in appropriated retained earnings, un-appropriated retained earnings and un-appropriated un-distributed subsidiary earnings for the year.</p> <p>2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded.</p> <p>3. State the purpose and amount of each reservation or appropriation of retained earnings.</p> <p>4. List first account "Adjustments to retained earnings" reflecting adjustments to opening balance of retained earnings.</p> <p>5. Show dividend for each class and series of capital stock.</p> <p>6. Show separately the tax effect of items shown in account "Adjustments to retained earnings".</p> <p>7. Explain in a footnote the basis for determining the amounts reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as totals eventually to be accumulated.</p> <p>8. If any notes appearing in the report to shareholders are applicable to this statement, include them as a foot note to this statement.</p>				
Line No.	Title of Account (a)	Ref. GRA No (b)	Current Year (c)	Previous Year (d)
1	UN-APPROPRIATED RETAINED EARNINGS (A/C G210090)			
2	Balance at beginning of year			
3	Changes			
4	Adjustment to Retained Earnings (A/C G210150)			
5				
6				
7				
8	Total Credits to retained earnings			
9				
10				
11	Total Debits to retained earnings			
12	Balance transferred from income (A/C G210130)	10		
13	Appropriation of retained earnings (A/C G210140)			
14				
15				
16				
17	Total appropriation of retained earnings			
18	Dividend declared - Preferred shares			
19	Dividend Declared – Ordinary Shares			
20	Transfers from un-appropriated Subsidiary earnings			
21	Balance at end of year			
22	APPROPRIATED RETAINED EARNINGS			
23				
24				
25	UN-APPROPRIATED SUBSIDIARY EARNINGS (A/C G210160)			
26	Balance at beginning of year			
27	Equity in earnings for year			
28	Less: Dividend received			
29				
30	Balance at end of year			

Name of Licensee		Year of Report		
CASH FLOW STATEMENT FOR THE YEAR				
<p>1. This Cash Flow Statement shall be prepared in accordance with the provisions of IAS-7 and on the basis of Comparative Balance Sheet and Income Statement prepared for regulatory purposes. A distinction shall be made between cash flows from regulatory and non-regulatory operations.</p> <p>2. If the notes to the cash flow statement in the licensee's annual report to shareholders are applicable to this statement, such notes should be included as foot note to this statement. Information about non-cash investing and financing activities should be provided as a foot note.</p>				
Line No.	Title of Account (a)	Ref. No (b)	GRA (c)	Current Year (d)
1	Cash flows from operating activities			
2	Net profit before taxation (including non-regulatory)			
3	Adjustments for non- cash items			
4				
5				
6	Working capital changes			
7	(Increase)/decrease in current assets			
8				
9				
10	Increase/(decrease) in current liabilities			
11				
12				
13	Cash generated from/(used in) operations			
14	Interest paid			
15	Taxes paid			
16	Employees benefits paid			
17	Net cash generated from/(used in) from operating activities			
18				
19	Cash flows from investing activities			
20	Fixed capital expenditure			
21	Proceeds from disposal of property, plant and equipment			
22	Purchase/(proceeds from sale) of investments			
23	Interest/dividend received			
24	Long term Advances and prepayments			
25	Others (specify)			
26	Net cash generated from/(used in) investing activities			
27				
28	Cash flows from investing activities			
29	Proceeds from issue of ordinary/preferred share capital			
30	Increase/(decrease) in long term loans/debentures etc			
31	Increase/(decrease) in liabilities against finance lease			
32	Others (specify)			
33				
34	Increase/(decrease) in cash and cash equivalent			
35	Cash and cash equivalent at beginning of the year			
36	Cash and cash equivalent at end of the year			

Name of Licensee	Year of Report
NOTES TO REGULATORY ACCOUNTS	
<p>1. Use the space below for important notes regarding the Balance Sheet, Income Statement for the year, Statement of Retained Earnings for the year and Cash Flow Statement or any account thereof. Classify the notes according to each basic statement; provide a subheading of each statement except where a note is applicable to more than one statement.</p> <p>2. Provide significant accounting policies used in the preparation of Regulatory Accounts, if different from those stated in statutory financial statements.</p> <p>3. Furnish particulars as to any significant contingent assets or liabilities existing at end of year.</p> <p>4. For account "Utility Plant Adjustment," explain the origin of such amount, debits and credits during the year, and plan of disposition contemplated, giving reference to Authority's order or other authorization respecting classification of amounts as plant adjustments and requirements as to disposition thereof.</p> <p>5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.</p> <p>6. If the notes to the financial statements relating to the licensee company appearing in the annual report to the shareholders are applicable and furnish the data required by the instructions above and such notes may be included herein.</p>	

Name of Licensee			Year of Report	
SUMMARY OF UTILITY PLANT AND ACCUMULATED DEPRECIATIONS/AMORTIZATIONS				
Line No.	Classifications (a)	Ref. GRA No (b)	Current Year (c)	Previous Year (d)
	UTILITY PLANT IN SERVICE			
	Property, Plant and Equipment in Service	17		
G100650	Electric Plant Purchased or Sold			
G100690	Completed Constructions Not Classified			
G100660	Experimental Plant Unclassified			
	Sub-Total			
	OTHER UTILITY PLANT			
G100670	Electric Plant and Equipment Leased to Others	20		
G100680	Electric Plant Held for Future Use	21		
G100700	Construction Work in Progress	22		
G100710	Deposit Work in Progress			
G100720	Renovation Work in Progress			
G100730	Village Electrification			
G100740	Electric Plant Acquisition Adjustments			
G100750	Other Electric Plant Adjustments			
G100810	Other Utility Plant			
	Sub-Total			
	Total Utility Plant			
	ACCUMULATED DEPRECIATION/AMORTIZATION			
G110050	Property, Plant and Equipment in Service	23		
	Sub-Total			
	OTHER UTILITY PLANT			
G110050	Electric Plant and Equipment Leased to Others	20		
G110050	Electric Plant Held for Future Use			
G110500	Electric Plant Acquisition Adjustments			
G110500	Other Electric Plant Adjustments			
G110600	Other			
	Net Utility Plant			

Name of Licensee						Year of Report	
PROPERTY, PLANT AND EQUIPMENT (ELECTRIC PLANT IN SERVICE)							
A/C Code	Classifications	Balance at beginning of year	Addition during Year	Deletion during Year	Adjustments During Year	Transfers during Year	Balance at end of year
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	1. Intangible Plant						
G100010	Organization						
G100020	Franchises and Consents						
G100030	Miscellaneous Intangible Plant						
G100040	Total Intangible Plant						
	2. Generation Plant						
	A. Steam Production Plant						
G100050	Leasehold Land						
G100060	Freehold Land						
G100070	Land Rights						
G100080	Buildings and Fixtures						
G100090	Leasehold Improvements						
G100100	Boiler Plant Equipment						
G100110	Engines and Engine-Driven Generators						
G100120	Turbo Generator Units						
G100130	Accessory Electric Equipment						
G100140	Miscellaneous Power Plant Equipment						
	Total Steam Production Plant						
	B. Nuclear Production Plant						
G100150	Leasehold Land						
G100160	Freehold Land						
G100170	Land Rights						
G100180	Buildings and Fixtures						
G100190	Leasehold Improvements						
G100200	Reactor Plant Equipment						
G100210	Turbo Generator Units						
G100220	Accessory Electric Equipment						
G100230	Miscellaneous Power Plant Equipment						
	Total Nuclear Production Plant						
	C. Hydraulic Production Plant						
G100240	Leasehold Land						
G100250	Freehold Land						
G100260	Land Rights						
G100270	Buildings and Fixtures						
G100280	Leasehold Improvements						
G100290	Reservoirs, Dams and Waterways						
G100300	Water Wheels, Turbines and Generators						
G100310	Roads, Railroads and Bridges						
G100320	Accessory Electric Equipment						
G100330	Miscellaneous Power Plant Equipment						
	Total Hydraulic Production Plant						
	D. Other Production Plant						
G100340	Leasehold Land						
G100350	Freehold Land						
G100360	Land Rights						
G100370	Buildings and Fixtures						
G100380	Leasehold Improvements						
G100390	Fuel Holders, Producers and Accessories						
G100400	Prime Movers						
G100410	Generators						
G100420	Accessory Electric Equipment						
G100430	Miscellaneous Power Plant Equipment						
	Total Other Production Plant						

A/C Code	Classifications	Balance at beginning of year	Addition during Year	Deletion during Year	Adjustments During Year	Transfers during Year	Balance at end of year
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Total Production Plant						
	3. General Plant						
G100440	Leasehold Land						
G100450	Freehold Land						
G100460	Land Rights						
G100470	Buildings and Fixtures						
G100480	Leasehold Improvements						
G100490	Office Furniture and Equipment						
G100500	Computer Equipment – Hardware						
G100510	Transportation Equipment						
G100520	Motor Vehicles						
G100530	Stores Equipment						
G100540	Tools, Shop and Garage Equipment						
G100550	Measurement and Testing Equipment						
G100560	Fire Safety System						
G100570	Power Operated Equipment						
G100580	Medical and Hospital Equipment						
G100590	Library Books						
G100600	Miscellaneous Equipment						
G100610	Water Heater Rental Units						
G100620	Other Tangible Property						
G100630	Assets Subject to Finance Leases						
G100640	Contributions and Grants – Credit						
	Total General Plant						
	Total Property, Plant and Equipment – in service						
G100010-40	Less: Intangible Plant (GRA 24) as separately reported						
	Total Tangible Property, Plant and Equipment						
G100820	Non-Utility property owned or under finance lease (GRA-18)						
	Total Property, Plant and Equipment						

Name of Licensee						Year of Report	
NON-UTILITY PROPERTY OWNED OR UNDER FINANCE LEASE							
Provide below the details in respect of non-utility property owned or under finance lease.							
Line No.	Classifications	Balance at beginning of year	Addition during the year	Deletions during the year	Adjustments During the Year	Tranfers during the year	Balance at end of year
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							

Name of Licensee					Year of Report	
NUCLEAR FUEL MATERIALS - GENERATION						
<p>1. Report below the costs incurred for nuclear fuel materials in process of fabrication, on hand, in reactor, and in cooling; owned by the licensee.</p> <p>2. If the nuclear fuel stock is obtained under leasing arrangements, attach a statement showing the amount of nuclear fuel leased, the quantity used and quantity on hand, and the costs incurred under such leasing arrangements.</p>						
Line No.	Description of items	Balance at beginning of year	Additions	Amortization	Other Reductions	Balance at end of year
	(a)	(b)	(c)	(d)	(e)	(f)
1	Nuclear Fuel in process of Refinement (A/C G100760)					
2	Fabrication					
3	Nuclear Materials					
4	Allowance for Funds used during Construction					
5	Other overhead Construction Costs (Provide detail in a footnote)					
6	Sub – Total					
7	Nuclear Fuel Materials and Assemblies					
8	In Stock (A/C G100770)					
9	In Reactor (A/C G100780)					
10	Sub – Total					
11	Spent Nuclear Fuel (A/C G100790)					
12	Nuclear Fuel under Finance Lease (A/C G100800)					
13	Less: Accumulated provision for Amortization of Nuclear Fuel Assemblies					
14	Total Nuclear Fuel Stock					
15	Estimated Net Salvage Value of Nuclear Materials in Reactor					
16	Estimated Net Salvage Value of Spent Nuclear Materials					
17	Estimated Net Salvage of Nuclear Fuel Materials in Chemical Processing (A/C G110710)					
18	Nuclear Fuels Held for Sale (A/C G160070)					
19	Uranium					
20	Plutonium					
21	Others (provide details in footnote):					
22	Total Nuclear Materials held for Sale					
33	Net Total					

Form GRA-20

National Electric Power Regulatory Authority

Standard Templates for Regulatory Accounts

Name of Licensee					Year of Report
ELECTRIC PLANT LEASED TO OTHERS					
Line No.	Name of Lessee	Description of Property Leased	Authority Authorization	Expiration Date of Lease	Balance at end of year
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					

Form GRA-21

National Electric Power Regulatory Authority

Standard Templates for Regulatory Accounts

Name of Licensee			Year of Report	
ELECTRIC PLANT HELD FOR FUTURE USE				
<p>1. Report separately each property held for future use at end of year having an original cost of Rs. _____ or more. Group other items of property held for future use.</p> <p>2. For property having an original cost of Rs. _____ or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to this account.</p>				
Line No.	Description and Location of Property (a)	Date Originally Included in this Account (b)	Date Expected to be used in Utility Service (c)	Balance at end of year (d)
1	Land and Land Rights			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17	Other property			
18				
19				
20				
	Total			

Name of Licensee		Year of Report
CONSTRUCTION WORK IN PROGRESS		
1. Report below description and balances at end of year of projects in process of construction. 2. Minor projects (x % of balance at end of year or Rs._____, whichever is less) may be grouped.		
Line No.	Description of Project (a)	Construction Work in Progress (b)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
	Total	

Name of Licensee						Year of Report	
ACCUMULATED DEPRECIATION OF PROPERTY, PLANT AND EQUIPMENT (ELECTRIC PLANT IN SERVICE)							
A/C Code	Classifications	Balance at beginning of year	Charge for the year	On Deletions	On Adjustments	On Transfers	Balance at end of year
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
G110010	1. Intangible Plant						
-----	Organization						
-----	Franchises and Consents						
-----	Computer Softwares						
-----	Miscellaneous Intangible Plant						
	Total Intangible Plant						
G110050	2. Generation Plant						
	A. Steam Production Plant						
-----	Leasehold Land						
-----	Land Rights						
-----	Buildings and Fixtures						
-----	Leasehold Improvements						
-----	Boiler Plant Equipment						
-----	Engines and Engine-Driven Generators						
-----	Turbo Generator Units						
-----	Accessory Electric Equipment						
-----	Miscellaneous Power Plant Equipment						
	Total Steam Production Plant						
	B. Nuclear Production Plant						
-----	Leasehold Land						
-----	Land Rights						
-----	Buildings and Fixtures						
-----	Leasehold Improvements						
-----	Reactor Plant Equipment						
-----	Turbo Generator Units						
-----	Accessory Electric Equipment						
-----	Miscellaneous Power Plant Equipment						
	Total Nuclear Production Plant						
	C. Hydraulic Production Plant						
-----	Leasehold Land						
-----	Land Rights						
-----	Buildings and Fixtures						
-----	Leasehold Improvements						
-----	Reservoirs, Dams and Waterways						
-----	Water Wheels, Turbines and Generators						
-----	Roads, Railroads and Bridges						
-----	Accessory Electric Equipment						
-----	Miscellaneous Power Plant Equipment						
	Total Hydraulic Production Plant						
	D. Other Production Plant						
-----	Leasehold Land						
-----	Land Rights						
-----	Buildings and Fixtures						
-----	Leasehold Improvements						
-----	Fuel Holders, Producers and Accessories						
-----	Prime Movers						
-----	Generators						

A/C Code	Classifications	Balance at beginning of year	Charge for the year	On Deletions	On Adjustments	On Transfers	Balance at end of year
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
-----	Accessory Electric Equipment						
-----	Miscellaneous Power Plant Equipment						
	Total Other Production Plant						
	Total Production Plant						
G110050	3. General Plant						
-----	Leasehold Land						
-----	Land Rights						
-----	Buildings and Fixtures						
-----	Leasehold Improvements						
-----	Office Furniture and Equipment						
-----	Computer Equipment – Hardware						
-----	Computer Software						
-----	Transportation Equipment						
-----	Motor Vehicles						
-----	Stores Equipment						
-----	Tools, Shop and Garage Equipment						
-----	Measurement and Testing Equipment						
-----	Fire Safety System						
-----	Power Operated Equipment						
-----	Communication Equipment						
-----	Medical and Hospital Equipment						
-----	Library Books						
-----	Miscellaneous Equipment						
-----	Water Heater Rental Units						
-----	Other Tangible Property						
-----	Assets Subject to Finance Leases						
-----	Contributions and Grants – Credit						
	Total General Plant						
G110010	Less: Intangible Assets as separately reported						
	Total Tangible Property, Plant and Equipment						
G110700	Non-utility property owned or under finance lease (GRA 24)						
	Total Property, Plant and Equipment						

Name of Licensee						Year of Report	
ACCUMULATED DEPRECIATION OF NON-UTILITY PROPERTY OWNED OR UNDER FINANCE							
Provide item wise detail of accumulated depreciation of non-utility property, plant and equipment.							
Line No.	Classifications	Balance at beginning of year	Charge for the year	On Deletions	On Adjustments	On Transfers	Balance at end of year
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							

[illegible]

Name of Licensee						Year of Report		
INVESTMENT IN SUBSIDIARY COMPANIES								
<p>1. Report below the investments in Subsidiary Companies.</p> <p>2. Provide a sub-heading for each company and list there under the information called for below. Sub-Total by company and give a total (e), (f), (g) and (h).</p> <ul style="list-style-type: none"> Investment in Securities – List and describe each security owned. For bonds give also principal amount, date of issue, maturity and interest rates. Investment advances – Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show either advance is note or open account. List each note giving date of issuance, maturity date, and specifying whether the note is a renewal. <p>3. Report separately the equity in undistributed subsidiary earnings since acquisition.</p> <p>4. For any securities, notes or accounts that were pledged designate such securities, notes or accounts in a footnote and state the name of pledge and purpose of the pledge.</p> <p>5. If the Authority approval was required for any advance made or security acquired, designate such fact in footnote and give name of the Authority, date of authorization and case number.</p> <p>6. Report column (f) interest and dividend revenues from investments, including such revenues from securities disposed off during the year.</p> <p>7. In column (h) report for each investment disposed off during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of accounts if different from cost) and the selling price thereof, not including interest adjustments includible in column (f).</p>								
Line No.	Description of Investment	Date Acquired	Date of maturity (if any)	Investment at beginning of year	Equity in Subsidiary earnings of year	Revenues for year	Investment at end of year	Gain or loss from investment disposed off
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1								
2								
3								
4								
5								
6								
7								

Name of Licensee						Year of Report	
LONG TERM ADVANCES, DEPOSITS AND PREPAYMENTS							
A/C Code	Classifications	Regulated Business		Non-Regulated Business		Total	
		Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
G130010	Advances to Employees						
G130020	Long Term Security Deposits						
G130030	Long Term Prepayments						
G130040	Long Term Receivable – Street Lighting Transfer						
G130050	Others						
	Total						

Name of Licensee						Year of Report	
OTHER NON CURRENT ASSETS							
A/C Code	Classifications	Regulated Business		Non-Regulated Business		Total	
		Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
G140010	Unamortized Debt Expense						
G140020	Unamortized Discount on Long Term Debt						
G140030	Past Service Costs-Employee Future Benefits						
G140040	Past Service Costs- Other Pension Plans						
G140050	Other Regulatory Assets (GRA 29)						
	Total						

Name of Licensee				Year of Report	
OTHER REGULATORY ASSETS					
<p>1. Report below the particulars (details) called for concerning other regulatory assets which are created through the rate making actions of regulatory agencies (and not includable in other accounts).</p> <p>2. For regulatory assets being amortized show period of amortization in column (a).</p> <p>3. Minor items (x % of the balance at end of year or amount less than Rs. _____, whichever is less) may be grouped by classes.</p>					
Line No.	Description and purpose of other regulatory assets (a)	Debits (b)	Credits		Balance at end of year (e)
			Account charged (c)	Amount (d)	
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
	Total				

Form GRA-30

National Electric Power Regulatory Authority

Standard Templates for Regulatory Accounts

[illegible]

Name of Licensee					Year of Report	
UNRECOVERED PLANT AND REGULATORY STUDY COST						
Line No.	Description of Un-recovered plant and regulatory study cost (a)	Total amount of Charge (b)	Cost recognized during the year (c)	WRITTEN OFF DURING YEAR		Balance at the end of year (f)
				Account (d)	Amount (e)	
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
	Total					

Name of Licensee					Year of Report	
DEFERRED LOSSES FROM DISPOSITION OF UTILITY PLANT						
Line No.	Description of Extraordinary loss	Total amount of loss	Losses recognized during the year	WRITTEN OFF DURING YEAR		Balance at the end of year
				Account (d)	Amount (e)	
(a)	(b)	(c)				(f)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
	Total					

Name of Licensee					Year of Report	
MISCELLANEOUS DEFERRED DEBITS						
1. Report below the particulars (details) called for concerning miscellaneous deferred debits. 2. For any deferred debit being amortized show period of amortization in column (a). 3. Minor items (x % of the balance at end of year or amount less than Rs. _____, whichever is less) may be grouped by classes.						
Line No.	Description of Miscellaneous deferred debits (a)	Balance at Beginning of year (b)	Debits (c)	Credits		Balance at end of year (f)
				Account charged (d)	Amount (e)	
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
	Total					

Name of Licensee				Year of Report			
INVENTORY							
1. Give an explanation of important inventory adjustments during the year in a footnote showing general classes of inventory and the various accounts (operating expenses, maintenance expenses, clearing accounts, plants etc) affected debited or credited. 2. Report the amount of plant materials and operating supplies under the primary functional classification; estimates of amounts by function are acceptable.							
A/C Code	Account	Regulatory Business		Non-Regulated Business		Total	
		Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
G160010	Fuel Stock						
G160020	Plant Materials and Operating Supplies						
G160030	Merchandise (Tools and Plants)						
G160040	Loose Tools						
G160050	Spare Parts						
G160060	Other Materials and Supplies						
G160080	Stores in Transit						
G160090	Materials at Site						
G160070	Nuclear Material Held for Sale						
	Total Inventory						
G160100	Provision for Inventory (Form GRA-35)						
	Net Inventory						
	Total Inventory						
	Provision for Inventory						
	Net Inventory						

Form GRA-35

National Electric Power Regulatory Authority

Standard Templates for Regulatory Accounts

Name of Licensee		Year of Report	
PROVISION FOR INVENTORY			
Provide movement of Inventory provision in respect of inventory items relating to both regulated and non-regulated business and separately for each major item.			
Line No.	Account	Current Year	Previous Year
	(a)	(b)	(c)
1	PROVISION FOR INVENTORY		
2			
3	Balance at beginning of the year		
4	Provided during the year		
5	(Mention account wise provision)		
6			
7	Charged off during the year		
8	(Mention account wise charged off)		
9			
10	Balance at end of the year		

Name of Licensee					Year of Report		
ACCOUNTS RECEIVABLES (TRADE DEBTS)							
Line No.	Account	Regulated Business		Non-Regulated Business		Total	
		Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
G170010	Customer Accounts Receivable						
G170020	Accounts Receivable-Services						
G170030	Accounts Receivable-Recoverable Work						
G170040	Account Receivable-Merchandise, Jobbing etc.						
G170050	Other Accounts Receivable						
	Sub-Total						
G170060	Less: Allowance for Bad Debts (Form GRA-37)						
	Net Accounts Receivables						

Form GRA-37

National Electric Power Regulatory Authority

Standard Templates for Regulatory Accounts

Name of Licensee			Year of Report	
ALLOWANCE FOR BAD DEBTS (ACCOUNTS RECEIVABLES)				
Provide movement of allowance for bad debts in respect of all receivable account heads relating to both regulated and non-regulated business.				
Line No.	Account	Ref GRA No	Current Year	Previous Year
	(a)	(b)	(c)	(d)
1	ALLOWANCE FOR BAD DEBTS			
2				
3	Balance at beginning of the year			
4	Provided for during the year			
5	(Mention account wise provision)			
6				
7	Written off during the year			
8	(Mention account wise charged off)			
9				
10				
11				
12				
13				
14	Balance at end of the year			

Name of Licensee						Year of Report	
ANALYSIS OF ALLOWANCE FOR BAD DEBTS- CATEGORY WISE							
<p>1. Utility should state its policy of provision of doubtful debts. Provision should only be allowed in the USOA after carrying out necessary steps that a utility should perform as an efficient operator to collect the receivables.</p> <p>2. Utility should explain relevant factors related to provision for doubtful debts write off pertaining to active customers.</p> <p>3. Provision for doubtful debts in respect of disconnected Customers should be disclosed separately aged on the basis of disconnected period.</p>							
Line No.	Category of Customers (a)	Active Customers (b)	Disconnected Customers				Total (g)
			Less than 1 year (c)	1 to 3 years (d)	More than 3 years (e)	Total (f)	
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							

Name of Licensee						Year of Report	
ADVANCES, DEPOSITS, PREPAYMENTS AND OTHER RECEIVABLES							
A/C Code	Account	Regulated Business		Non-Regulated Business		Total	
		Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
G180050	LOANS AND ADVANCES						
G180060	Advances to Employees						
	Advances to Suppliers/Contractors						
	Sub-total						
	INTEREST ACCRUED						
G180020	Interest and Dividend Receivable						
	Sub-total						
	PREPAYMENTS AND OTHER RECEIVABLES						
G180070	Prepayments						
G180010	Accrued Utility Revenue						
G180030	Rents Receivable						
G180040	Notes Receivable						
G180090	Accounts Receivable from Associated Companies						
G180100	Notes Receivable from Associated Companies						
G180110	Miscellaneous Receivables						
	Sub-total						
	Total						
G180120	Allowance for Doubtful Receivables (Provide in a footnote)						
	Total						

Name of Licensee						Year of Report	
CASH AND CASH EQUIVALENTS							
A/C Code	Account	Regulated Business		Non-Regulated Business		Total	
		Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
	CASH AND BANK BALANCES						
G200010	Cash in hand						
G200020	Cash Advances and Working Funds						
G200030	Deposit Accounts						
G200040	Cash at Bank – Other Accounts						
G200050	Dividend Special Deposit Account						
G200060	Security Deposits Account						
	Sub-Total						
	SHORT TERM INVESTMENTS						
G190010	Term Deposit Receipts						
G190020	Other Short Term Investments						
	Sub-Total						
	Total Cash and Cash Equivalents						

[illegible]

Name of Licensee		Year of Report	
ISSUED, SUBSCRIBED AND PAID-UP SHARE CAPITAL			
(Rs. in '000)			
Line No.	Description (a)	Current Period (b)	Prior Period (c)
1	Regulated Business		
2	Authorized share capital		
3	xxxx Ordinary shares of Rs. xxx each		
4			
5	Paid-up Share capital		
6	xxx Shares of Rs. xxx each		
7	- Ordinary shares of Rs. xxxx paid in cash		
8	- Ordinary shares of Rs. xxxx paid in consideration other than cash		
9	Bonus shares xxxxx ordinary shares of Rs. xxxx each		
10	Right issue xxxx ordinary shares of Rs. xxxx each		
11			
12	Sub total paid up share capital		
13			
14	Non-Regulated Business		
15	Authorized share capital		
16	xxxx Ordinary shares of Rs. xxx each		
17			
18	Paid-up Share capital		
19	xxx Shares of Rs. xxx each		
20	- Ordinary shares of Rs. xxxx paid in cash		
21	- Ordinary shares of Rs. xxxx paid in consideration other than cash		
22	Bonus shares xxxxx ordinary shares of Rs. xxxx each		
23	Right issue xxxx ordinary shares of Rs. xxxx each		
24			
25	Sub total paid up share capital		
26			
27			
28	Total paid up share capital		

Name of Licensee		Year of Report		
PREMIUM ON ISSUE OF SHARES				
1. Show for each of the following accounts the amounts relating to each class and series of share capital issued. 2. Column (b) represents the excess of consideration (Premium) received over face value per share. 3. Premium can be allocated based on the allocation of share capital.				
Line No.	Name of Account and Description of Item	Premium per Share (Rs.)	Number of Shares ('000s)	Amount (Rs. in '000)
	(a)	(b)	(c)	(d)
1	Regulated Business			
2	Premium on issued capital- Ordinary shares Rs. xx/share issued			
3				
4	Non-Regulated Business			
5	Premium on issued capital- Ordinary shares Rs. xx/share issued			
6				
7				
8				
9				
10	Total			

Name of Licensee		Year of Report		
DISCOUNT ON ISSUE OF SHARES				
1. Report the balance at end of the year of discount on share capital for each class and series of shares issued. 2. Column (b) represents the difference between the value of shares issued and nominal value of shares.				
Line No.	Name of Account and Description of Item	Discount per Share (Rs.)	Number of Shares ('000s)	Amount (Rs. in '000)
	(a)	(b)	(c)	(d)
1	Regulated Business			
2	Discount on capital issued- Ordinary shares Rs. xx/share issued			
3				
4	Non-Regulated Business			
5	Discount on capital issued- Ordinary shares Rs. xx/share issued			
6				
7				
8				
9				
10	Total			

[illegible]

Name of Licensee							Year of Report	
LIABILITY AGAINST ASSETS SUBJECT TO FINANCE LEASE								
(Rs. in '000)								
Line No.	Description of Lease	Description of Assets	Interest Rate	Principal		Mark-up not Yet Due	Total Lease Rentals Outstanding	Current Period Interest Amount
				Current Maturity	Long Term Maturity			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Regulated Business							
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16	Non-Regulated Business							
17								
18								
19								
20								
21								
22								
23	Total Current Year							
24								
	Total Prior Year							

Name of Licensee						Year of Report	
DEFERRED LIABILITIES - EMPLOYEE BENEFITS							
A/C Code	Account	Regulated Business		Non-Regulated Business		Total	
		Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
	EMPLOYEE BENEFITS						
G240050	Employee Future Benefits						
G240060	Other Pension - Past Service Liability						
G240070	Vested Sick Leave Liability						

For each employee benefit:

1. Provide movements during the year including charge for the year, benefits paid during the year.
2. Provide a reconciliation of the liability recognized including the present value of defined benefit obligation and net actuarial gains not recognized.
3. Provide particulars of the charge for the year in respect of benefit including current service cost, interest cost and actuarial gains recognized during the year.

Name of Licensee		Year of Report	
DEFERRED TAXES			
Regulator is concerned with profit before tax; hence separation of deferred tax into regulated activities is not required in case of an integrated utility.			
Line No.	Description and Location	Current Year	Prior Year
1	Deferred Tax Credits/ (Debits)		
2	Provision for uncollectible accounts		
3	Compensated leave absences obligation accrued		
4	Provision for employees retirement benefits		
5	Accelerated depreciation allowance		
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27	Total timing difference (above items are just a few examples, each timing difference should be reported as a separate line items).		
28			
29	Assessed carry forward tax losses		
30			
31	Tax rate @ xxx		
32			
33			
34	Deferred Tax (Asset)/Liability		

[illegible]

Name of Licensee				Year of Report	
OTHER REGULATORY LIABILITIES					
<p>1. Reporting below the particulars (details) called for concerning other regulatory liabilities which are created through the rate making actions of regulatory agencies (and not includable in other amounts).</p> <p>2. For any regulatory liabilities being amortized, show the period of amortization in column (a).</p> <p>3. Minor items (x % of the balance end of year or amounts less than Rs. _____, which ever is less) may be grouped by classes.</p>					
Line No.	Description and purpose of other regulatory liabilities. (a)	DEBITS		Credits (d)	Balance at end of year (e)
		Account credited (b)	Amount (c)		
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
25					
26					
	TOTAL				

Name of Licensee					Year of Report	
OTHER DEFERRED CREDITS						
1. Report below the particulars (details) called for concerning other deferred credits. 2. For any deferred credit being amortized, show the period of amortization. 3. Minor items (x % of the balance end of year or amounts less than Rs. _____, which ever is greater) may be grouped by classes.						
Line No.	Description and other deferred credits (a)	Balance at beginning of year (b)	DEBITS		Credits (e)	Balance at end of year (f)
			Contra account (c)	Amount (d)		
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
	TOTAL					

	Total
--	-------

Name of Licensee					Year of Report		
CREDITORS, ACCRUED AND OTHER LIABILITIES							
A/C Code	Account	Regulated Business		Non-Regulated Business		Total	
		Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
	CREDITORS						
G250010	Trade Creditors						
G250040	Accounts Payable						
G250020	Customers Credit Balances						
G250110	Accountns Payable to Associated Companies						
	Sub-Total						
	ACCRUED LIABILITIES						
G250060	Accrued Liabilities						
G250330	Payroll Dedction/Expenses Payable						
G250050	Accrued Mark-up						
G250140	Transmission/Distribution Charges Payable						
G250130	Debt Retirement Charges Payable						
G250150	Regulatory Fees and Penalties						
G250090	Miscellaneous Current and Accrued Liabilities						
	Sub-Total						
	OTHER LIABILITIES						
	Other Deposits						
G250070	Retention on Contract Payments						
G250080	Worker's Profit Participation Fund						
	Worker's Welfare Fund						
G250100	Notes and Loans Payable						
G250120	Notes payable to Associated Companies						
G250210	Pension and Employee Benefits – Current Portion						
G250220	Contributory Provident Fund Payable						
G250230	Social Security Contribution Payable						
G250240	EOBI Payable						
G250250	Education Cess Payable						
G250280-90	Excise Duty/Income Tax Not Yet Realized						
G250300	Capital Contributions of Consumers Awaiting Connections						
G250310	Receipts against Deposit Works						
G250320	Commodity Taxes						
G25060	Inter Office Current Accounts						
	Clearing Accounts						
	Sub-Total						
	Total						

Name of Licensee						Year of Report	
SHORT TERM LOANS							
Line No.	Description of Loan	Date of Issue	Repayment Date/ Expiry Date	Principal Amount	Outstanding Amount	Interest Rate %	Security
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							

Form GRA-57

National Electric Power Regulatory Authority

Standard Templates for Regulatory Accounts

Name of Licensee		Year of Report	
PROVISION FOR TAXATION			
Payments made during the year comprise all tax related payments i.e. advance tax, deducted at source, payment with return etc.			
Line No	Description of Items	Current Year	Prior Year
1	Opening Balance		
2	Provision made during the Period		
3	Payments made during the Period		
4			
5	- Prior years		
6	Adjustments (if any)		
7			
8			
9			
10			
11			
12	Closing Balance		

Name of Licensee						Year of Report			
OPERATING REVENUE									
<p>1. Report below operating revenues for each prescribed account in total.</p> <p>2. In case of Transmission and Distribution of electricity report number of customers, on the basis of meters, in addition to number of flat rates account; except that where separate meter readings are added for billing purposes, one customer should be accounted for each group of meters added. The average number of customers means the average of 12 figures at the close of each month.</p> <p>3. If increases or decreases from previous years [column (c), (e), and (g)], are not deviated from previously reported figures, explain any inconsistencies in a footnote.</p> <p>4. Commercial and Industrial sales may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by licensees if such basis of classification is not generally greater than 1000 KW of demand. Explain the basis of classification in a footnote)</p> <p>Include un-metered sales. Provide details of such sales in a footnote.</p>									
A/C Code	Title Of Account (a)	OPERATING REVENUES		MEGAWATT HOURS SOLD		REVENUE PER MW HOURS SOLD		AVG. No. CUSTOMERS PER MONTH	
		Current year (b)	Previous year (c)	Current year (d)	Previous year (e)	Current year (f)	Previous year (g)	Current year (h)	Previous year (i)
	Operating Revenue – Generation								
G260010	Energy Charges								
G260020	Capacity Charges								
G260030	Sale for Resale								
G260040	Interdepartmental Sales								
G260050	Other Sales								
	Sub-Total								
	Other Operating Revenue								
G270010	Late Payment Charges								
G270020	Sales of Water and Water Power								
G270030	Miscellaneous Services Revenue								
G270040	Government Assistance Directly Credited to Income								
G270050	Other Electric Revenue								
	Sub-Total								
	Total Operating Revenue – Generation								

Name of Licensee					Year of Report	
SALE OF ELECTRICITY BY TARIFF SCHEDULE						
1. Report below MWH of Electricity sold during the year, Revenue for average number of customers, AVG. KWH per Customer and avg. Revenue per KWH. 2. The average number of customers should be the number of bills rendered during the year divided by the number of billing period during the year (12 if all billings are made monthly). 3. Report amount of unbilled revenues as of end of year for each applicable revenue account subheading.						
Line No.	No. and title of Tariff Schedule	MWH Sold	Revenue	AVG. No. of Customers	KWH of Sales per Customer	Revenue per KWH Sold
	(a)	(b)	(c)	(d)	(e)	(f)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
	TOTAL					

Name of Licensee			Year of Report	
OPERATING EXPENSES				
A/C Code	Account (a)	Ref GRA No (b)	Current Year (c)	Previous Year (d)
	Operating Expenses – Generation			
G290010	Operation Supervision and Engineering			
G290020	Fuel			
G290030	Steam Expense			
G290040	Steam from Other Sources			
G290050	Steam transferred- Credit			
G290060	Electric Expense			
G290070	Water for Power			
G290080	Water Power Taxes			
G290090	Hydraulic Expenses			
G290100	Miscellaneous Power Generation Expenses			
G290110	Rents			
	Total Operating Expenses – Generation			

[illegible]

Name of Licensee					Year of Report		
ANALYSIS OF POWER PURCHASES							
Total in column c represents the weighted average purchase price of power per unit (KWH) computed as follows:							
Weighted average cost of Power = Total Purchases (d) / Total Volume in KWH (b)							
In column (a) state name of each plant and the company from which power was purchased during the year.							
Line No.	Description	Current Period			Prior Period		
		Power Purchases Volume in KWH	Purchase Price per Unit (Rs.)	Amount (Rs. in '000)	Power Purchases Volume in KWH	Purchase Price per Unit (Rs.)	Amount (Rs. in '000)
	(a)	(b)	(c)	d=(bxc)	(e)	(f)	g= (exf)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							

Name of Licensee			Year of Report	
MAINTENANCE EXPENSES				
A/C Code	Account (a)	Ref. Page No. (b)	Current Year (c)	Previous Year (d)
	Maintenance Expenses – Generation Plant			
	A. Steam Power Plant			
G300010	Maintenance Supervision and Engineering			
G300020	Maintenance of Structures			
G300030	Maintenance of Boiler Plant			
G300040	Maintenance Engines and Engine Driven Generators			
G300050	Maintenance Turbo Generator Units			
G300060	Maintenance Accessory Electric Equipment			
G300070	Maintenance of Misc. Power Plant Equipment			
G300080	Maintenance Water Treatment Section			
G300090	Maintenance Misc. (Workshops/Decanation/Civil Works)			
	Sub- Total			
	B. Nuclear Power Plant			
G310010	Maintenance Supervision and Engineering			
G310020	Maintenance Reactor Plant Equipment			
G310030	Maintenance Turbo Generator Units			
G310040	Maintenance Accessory Electric Equipment			
G310050	Maintenance Misc. Power Plant Equipment			
	Sub- Total			
	C. Hydraulic Power Plant			
G320010	Maintenance Supervision and Engineering			
G320020	Maintenance Accessory Electric Equipment			
G320030	Maintenance of Reservoirs, Dams and Water Ways			
G320040	Maintenance of Water Wheels, Turbines and Generators			
G320050	Maintenance Roads, Railroads and Bridges			
G320060	Maintenance of Miscellaneous Power Generation Plant			
	Sub- Total			
	D. Other Power Plant			
G330010	Maintenance Supervision and Engineering			
G330020	Maintenance Fuel Holders, Producers and Accessories			
G330030	Maintenance Prime Movers			
G330040	Maintenance Generators			
G330050	Maintenance Accessory Electric Equipment			
G330060	Maintenance of Miscellaneous Power Generation Plant			
	Sub- Total			
	Total Maintenance Expenses of Generation Plant			
	Maintenance Expense – General Plant			
G340010	Maintenance Computers and Office Equipment			
G340020	Maintenance Furniture and Fixture			
G340030	Maintenance Store Equipment			
G340040	Maintenance Workshop			
G340050	Maintenance Laboratory Equipment			
G340060	Maintenance Construction Equipment			
G340070	Maintenance Fire Safety Equipment			
G340080	Maintenance Medical and Hospital			

A/C Code	Account (a)	Ref. Page No. (b)	Current Year (c)	Previous Year (d)
G340090	Maintenance Misc. Equipment			
	Total Maintenance Expense of General Plant			
	Total Maintenance Expense			

Name of Licensee			Year of Report	
DEPRECIATION EXPENSES				
A/C Code	Account (a)	Ref. Page No. (b)	Current Year (c)	Previous Year (d)
G390010	1. Amortization of Intangible Plant			
-----	Organization			
-----	Franchises and Consents			
-----	Computer Software			
-----	Miscellaneous Intangible Plant			
	Sub-Total			
G390020	2. Depreciation of Generation Plant			
	A. Steam Plant			
-----	Leasehold Land			
-----	Land Rights			
-----	Buildings and Fixtures			
-----	Leasehold Improvements			
-----	Boiler Plant Equipment			
-----	Engines and Engine-Driven Generators			
-----	Turbo Generator Units			
-----	Accessory Electric Equipment			
-----	Miscellaneous Power Plant Equipment			
	Sub-Total			
	B. Nuclear Plant			
-----	Leasehold Land			
-----	Land Rights			
-----	Buildings and Fixtures			
-----	Leasehold Improvements			
-----	Reactor Plant Equipment			
-----	Turbo Generator Units			
-----	Accessory Electric Equipment			
-----	Miscellaneous Power Plant Equipment			
	Sub-Total			
	C. Hydraulic Plant			
-----	Leasehold Land			
-----	Land Rights			
-----	Buildings and Fixtures			
-----	Leasehold Improvements			
-----	Reservoirs, Dams and Waterways			
-----	Water Wheels, Turbines and Generators			
-----	Roads, Railroads and Bridges			
-----	Accessory Electric Equipment			
-----	Miscellaneous Power Plant Equipment			
	Sub-Total			
	D. Other Plant			
-----	Leasehold Land			
-----	Land Rights			
-----	Buildings and Fixtures			
-----	Leasehold Improvements			
-----	Fuel Holders, Producers and Accessories			
-----	Prime Movers			
-----	Generators			
-----	Accessory Electric Equipment			
-----	Miscellaneous Power Plant Equipment			
	Sub-Total			
G390020	3. Depreciation of General Plant			
-----	Leasehold Land			
-----	Land Rights			
-----	Buildings and Fixtures			
-----	Leasehold Improvements			
-----	Office Furniture and Equipment			
-----	Computer Equipment – Hardware			
-----	Computer Software			

A/C Code	Account (a)	Ref. Page No. (b)	Current Year (c)	Previous Year (d)
-----	Transportation Equipment			
-----	Motor Vehicles			
-----	Stores Equipment			
-----	Tools, Shop and Garage Equipment			
-----	Measurement and Testing Equipment			
-----	Fire Safety System			
-----	Power Operated Equipment			
-----	Communication Equipment			
-----	Medical and Hospital Equipment			
-----	Library Books			
-----	Miscellaneous Equipment			
-----	Water Heater Rental Units			
-----	Other Tangible Property			
-----	Assets Subject to Finance Leases			
-----	Contributions and Grants – Credit			
	Sub-Total			
	Depreciation of Other Regulatory Assets			
G390020	Electric Plant and Equipment Leased to Others			
G390030	Electric Plant Acquisition Adjustment			
G390030	Other Electric Plant Adjustment			
G390040	Other Utility Plant			
G390050	Non-utility property owned or under finance lease			
	Sub-Total			
	Total Depreciation Expense			

Name of Licensee			Year of Report			
DEPRECIATION/AMORTIZATION OF ELECTRIC PLANT IN SERVICE						
1. Report in Section A for the year the amounts for Depreciation Expense.						
2. Report in Section B the rates used to compute depreciation charges for electric plant. State the basis used to compute charges and whether any changes have been made in the basis or rates used from the preceding report year.						
3. Report all available information called for in Section C. In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional classifications. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used.						
A. Summary of depreciation and amortization charges.						
Line No.	Functional classification.		Depreciation expense.	Amortization of other electric plant.	Total.	
	(a)		(b)	(c)	(d)	
1						
2						
3						
4						
5						
6						
7						
8						
	Total					
B. Basis of Depreciation and Amortization Charges						
C. factors used in estimating Depreciation charges						
Line no.	Account No	Depreciable plant base.	Estimated Avg. Service Life	Net salvage	Applied Dep. Rates	Average Remaining Life
	(a)	(b)	(c)	(d)	(e)	(f)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						

Name of Licensee		Year of Report	
OTHER INCOME/DEDUCTIONS			
A/C Code	Account	Current Year	Previous Year
G280010	Regulatory Debits		
G280020	Regulatory Credits		
G280030	Revenue from Electric Plants Leased to Others		
G280040	Less: Expenses of Electric Plant Leased to Others		
G280050	Revenue from Merchandise, Jobbing etc.		
G280060	Less: Cost and Expenses of Merchandise and Jobbing		
G280070	Profits/(Losses) from Financial Instrument Hedges		
G280080	Amortization of Deferred Income		
G280090-100	Gains/(Losses) from Disposition of Future Utility Plants		
G280110-120	Gains/(Losses) from Disposition of Utility and Other Property		
G280150	Gain/(Loss) on Disposal of Other Assets		
G280140	Foreign Exchange Gains and Losses		
G280130	Miscellaneous Non-Operating Income		
	Total Other Income/Deductions		

Form GRA-68

National Electric Power Regulatory Authority

Standard Templates for Regulatory Accounts

Name of Licensee		Year of Report	
SELLING AND MARKETING EXPENSES			
A/C Code	Account	Current Year	Previous Year
	Sales Expenses		
G370010	Supervision		
G370020	Demonstrating and selling Expenses		
G370030	Advertising Expenses		
G370040	Miscellaneous Sales Expenses		
	Sub –Total		
	Billing and Collection		
G350010	Supervision		
G350020	Customer Billing		
G350040	Collecting		
G350030	Collecting- Cash Over and Short		
G350050	Collection Charges		
G350060	Bad Debt Expenses		
G350070	Miscellaneous Customer Accounts Expenses		
	Sub –Total		
	Community Relations		
G360010	Supervision		
G360020	Community Relations- Sundry		
G360030	Conservation		
G360040	Community Safety Program		
G360050	Miscellaneous Customer Service and Informational Expenses		
	Sub –Total		
	Total Selling and Marketing Expenses		

Name of Licensee					Year of Report	
ANALYSIS OF SELLING AND MARKETING EXPENSES						
Amount of column c shall be computed in the following manner:						
Customer account & billing expense per consumer = $\frac{\text{Total consumer account \& billing expense}}{\text{No. of consumers}}$						
...						
Line No.	Category of Customers (a)	No. of Customers (b)	Expenses per Customer (c)	Allocated Expense (d)	Total Power Supplied (KWH) (e)	Selling & Marketing Expenses per KWH (f)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						

Name of Licensee		Year of Report	
ADMINISTRATIVE EXPENSES			
A/C Code	Account	Current Year	Previous Year
G380010	Executive Salaries and Expenses		
G380020	Management Salaries and Expenses		
G380030	General Administrative Salaries and Expenses		
G380040	Office Supplies and Expenses		
G380050	Administrative Expenses Transferred – Credit		
G380060	Outside Services Employed – Janitorial and Others		
G380070	Insurance		
G380080	Injuries and Damages		
G380090	Employees Pensions and Benefits		
G380100	Franchise Requirements – Fees		
G380110	Regulatory Expenses		
G380120	General Advertising Expenses		
G380130	Miscellaneous General Expenses		
G380140	Rent, Rates and Taxes		
G380150	Communications		
G380160	Store Keeping Cost/Store Handling Expenses		
G380170	Subscription and Periodicals		
G380180	Traveling Expenses		
G380190	Bad and Doubtful Receivables		
G380200	Collecting Expenses		
G380210	Director's Fees		
G380220	Legal and Professional Charges		
G380230	Auditor's Remuneration		
G380240	Repairs and Maintenance – Non-Regulated		
G380250	Depreciation Expenses – Non-Regulated		
-----	Amortization of Deferred Charges (Page 106)		
	Total Administration Expenses		

National Electric Power Regulatory Authority

National Electric Power Regulatory Authority

[illegible]

[illegible]

Form GRA-73

National Electric Power Regulatory Authority

Standard Templates for Regulatory Accounts

Name of Licensee		Year of Report	
NET NON-REGULATORY INCOME			
A/C Code	Description (a)	Current year (b)	Previous Year (c)
	Non-Regulatory Income		
G280160	Rental Income		
G280170	Interest Income		
G280180	Dividend Income		
G280190	Equity and Earnings of Associates Companies		
G280200	Equity and Earnings of Subsidiary Companies		
G280210	Other Non-Utility Income		
	Total Non-Regulatory Income		
G280220	Expenses of Non-Utility Operations		
-----	Administrative Expenses		
-----	Selling and marketing Expenses		
-----	Finance Costs		
	Total Non-Regulatory Expenses		
	Net Non-Regulatory Income		

Name of Licensee						Year of Report	
OTHER ITEMS							
A/ C Code	Account	Regulated Business		Non-Regulated Business		Total	
		Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
	TAXES						
G420020	Current Income Taxes						
G420030	Deferred Income Taxes						
G420010	Taxes Other than Income Taxes						
	Total Taxes						
	EXTRAORDINARY ITEMS						
G440010	Extra Ordinary Income						
G440020	Extra Ordinary Deductions						
G440030	Income Taxes – Extra Ordinary Items						
	Net Extra Ordinary Items						
	DISCONTINUED OPERATIONS						
G450010	Discontinued Operations – Income/Gains						
G450020	Discontinued Operations – Deductions/Losses						
G450030	Income Taxes – Discontinued Operations						
	Net Effect of Discontinued Operations						
	Other Deductions						
G430010	Donations						
G430020	Life Insurance						
G430030	Penalties						
G430040	Other Deductions						
	Total Other Items						

[illegible]

Name of Licensee					Year of Report		
RESEARCH, DEVELOPMENT AND DEMONSTRATION ACTIVITIES							
<p>1. Describe and show below cost incurred and accounts charged during the year for technological research, development and demonstration (R, D & D) project initiated, continued or concluded during the year. Report also supports given to others during the year for jointly sponsored projects. (Identify recipient regardless of affiliation.) For any (R, D & D) work carried out with others, show separately the Licensees cost for the year and cost chargeable to others.</p> <p>2. Include in column (c) all R, D & D items performed internally and in column (d) those items performed outside the company costing Rs. _____ or more, briefly describing the specific area of R,D & D.(such as safety , corrosion ,control , pollution , automation , measurement , insulation ,etc).</p> <p>3. Show in column (e) the account number charged with expenses during the year or the account to which amounts were capitalized during the year listing account, construction work in progress.</p> <p>4. If costs have not been segregated for R & D activities or projects, subjects submit estimate for column c, d and f with such amounts identified by "EST".</p> <p>5. Report separately research and related testing facilities operated by the licensees.</p>							
Line No.	Classification	Description	Cost incurred Internally current year.	Cost incurred Externally current year	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized accumulation
					Account (e)	Amount (f)	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							

Form GRA-77

National Electric Power Regulatory Authority

Standard Templates for Regulatory Accounts

Name of Licensee			Year of Report	
DISTRIBUTION OF SALARIES AND WAGES.				
Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to utility departments, construction, plant removals and other accounts and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to the clearing accounts a method of approximation giving substantially correct results may be used.				
Line no	Classification	Direct payroll distribution	Allocation of payroll charged for clearing	Total
	(a)	(b)	(c)	(d)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
	Total			

Name of Licensee	Year of Report
COMMON UTILITY PLANT AND EXPENSES.	
<p>1. Describe the property carried in the utility accounts as common utility plant and show the book cost of such plants at end of year classified by accounts as provided by plant construction, common utility plant of the Uniform system of Accounts. Also show the allocation of such plant cost to the respective department using the common utility plant and explain the basis of allocation used , giving the allocation factors.</p> <p>2. Furnish the accumulated provisions for depreciation, amortization at the end of year showing the amounts and classification of such accumulated provisions and amounts allocated to utility departments using the common utility plants to which such accumulated provisions relate, including explanation of basis of allocation and factors used.</p> <p>3. Give for the year the expenses of operation, maintenance, rent, depreciation and amortization for common utility plant classified by account as provided by the uniform system of accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.</p> <p>4. Give date of approval by Authority for use of the common utility plant, classification and reference to order of the Authority or other authorization.</p>	

Form GRA-79

National Electric Power Regulatory Authority

Standard Templates for Regulatory Accounts

Name of Licensee		Year of Report	
ELECTRIC ENERGY ACCOUNT			
Report below the information called for concerning the disposition of electric energy generated, purchased, exchanged and wheeled during the year.			
Line no	Item (a)	Megawatt Hours (b)	% Megawatt Hours (c)
1	SOURCES OF ENERGY		
2	GENERATION		
3	Steam		
4	Nuclear		
5	Hydro – Conventional		
6	Hydro – Pumped Storage		
7	Others		
8	Total Generation		
9	Less Energy for Pumping (Auxiliary Consumption)		
10	Net Generation delivered		

Name of Licensee				Year of Report		
MONTHLY PEAKS AND OUTPUT.						
<p>1. If the Licensee has two or more power systems which are not physically integrated, furnish the required information for each non integrated system.</p> <p>2. Report in b column (b) the system energy output for each month such that the total matches with total of Sources of Energy in the above table.</p> <p>3. Report in column (d) the systems monthly maximum megawatt load (60 minute integration) associated with the net energy for the system defined as the difference between column (b) and (c).</p> <p>4. Report in column (e) and (f) the specified information for each monthly peak load reported in column d.</p>						
NAME OF SYSTEM:						
Line no.	Month	Total monthly energy	Monthly non requirement sale for resale and associated losses.	MONTHLY PEAK		
				Mega watts	Day of month	Hours
	(a)	(b)	(c)	(d)	(e)	(f)
1	January					
2	February					
3	March					
4	April					
5	May					
6	June					
7	July					
8	August					
9	September					
10	October					
11	November					
12	December					
13						
	Total					

Name of Licensee				Year of Report	
ALLOCATION OF COSTS BETWEEN REGULATED AND NON REGULATED ACTIVITY					
<p>1. In column (a) report the service received by regulated business from non Regulated operations.</p> <p>2. In column (b) report the Associate / Non Regulated operation providing the service.</p> <p>3. In column (d) report a statement of the means (terms) by which the price has been determined by the associate e.g. competitive Market value, Cost plus basis etc.</p> <p>4. In column (e) report the office service received by regulated business.</p>					
Line No.	Description of Service	Non Regulated Company/ Unit	Turnover of Associate/ Non Regulated Operations	Terms of Services	Cost
	(a)	(b)	(c)	(d)	(e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
	Total				

Name of Licensee		Year of Report			
THERMAL-ELECTRIC GENERATING PLANT STATISTICS(LARGE PLANTS)					
<p>1. Report data for plant in service only.</p> <p>2. Large plants are steam plants with installed capacity of _____KW or more. Report in this page power, gas turbine and internal combustion plants of _____KW or more and nuclear plants.</p> <p>3. Indicate by foot note any plant leased or operated as a joint facility.</p> <p>4. If net peak demand for sixty minutes is not available give data which is available, specifying period.</p> <p>5. If any employees attend more than one plant, report the approximate average no of employees assignable to each plant.</p> <p>6. If power is used and purchased on a therm basis report the BTU content or the Power and the quantity of fuel burnt converted to MCT.</p> <p>7. Quantities of fuel burnt and average cost per unit of fuel burnt must be consistent with charges to expense account.</p> <p>8. If more than one fuel is burnt in plant, furnish only the composite heat rate for all fuels burnt.</p> <p>9. For IC and GT plants report Operating Expenses, Electric Expenses and Maintenance Accounts. "Maintenance of Electric Plants". Indicate plants designed for peak load service. Designate automatically operated plants.</p> <p>10. For a plant equipped with combinations of fossil, fuel, steam, nuclear steam, hydro, internal combustion or Power turbine equipment, report each as a separate plant. However if a Power turbine unit functions in a combine cycle operation with a conventional steam unit, include the Power turbine with steam plant.</p> <p>11. If a nuclear power generating plant, briefly explain by foot note (a). Accounting method for cost of power generated including any excess cost attributed to research and development; (b) types of cost, units used for various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical line operating characteristic of plant.</p> <p>12. Additional forms may be used by giving sub – numbers for different machines.</p>					
Line no.	Item (a)	Plant name (b)	Plant name (c)	Plant name (d)	Plant name (e)
1	Type of Plant (Internal Comb, Power Turb, Nuclear)				
2	Type of Construction (Conventional, Outdoor, Boilers etc.)				
3	Year Originally Constructed				
4	Year Last Unit was Installed				
5	Total Installed Capacity				
6	Net Peak Demand on Plant – MW (60 minutes)				
7	Plant Hours Connected to Load				
8	Net Continuous Plant Capability (MW)				
9	When not Limited by Condenser Water				
10	When Limited by Condenser Water				
11	Average Number of Employees				
12	Net Generation Exclusive of Plant use – KWH				

Name of Licensee		Year of Report			
THERMAL-ELECTRIC GENERATING PLANT STATISTICS(LARGE PLANTS)					
Line no.	Item (a)	Plant name (b)	Plant name (c)	Plant name (d)	Plant name (e)
1	Cost of Plant, Land and Land Rights				
2	Structures and Improvements				
3	Equipment Costs				
4	Assets Retirements Costs (if any)				
5					
6	Total Costs				
7					
8	Cost per KW of Installed Capacity				
9	Production Expenses: Operating, Supervision and Engineering				
10	Fuels				
11	Coolants and Water				
12	Steam Expenses				
13	Steam from other Sources				
14	Steam Transferred				
15	Electric Expenses				
16	Misc. Steam (or Nuclear) Power Expenses				
17	Rents				
18	Allowances				
19					
20	Total Production Expenses (excluding maintenance)				
21					
22	Expenses per Net KWH				
23					
24	Maintenance Costs				
25	Major Overhaul Cost				
26	Normal Repair and maintenance				
27	Total Maintenance Cost incurred during the year				
28					
29	Maintenance Cost per Net KWH				

Name of Licensee				Year of Report	
THERMAL-ELECTRIC GENERATING PLANT STATISTICS(LARGE PLANTS)					
Line no.	Item (a)	Plant name (b)	Plant name (c)	Plant name (d)	Plant name (e)
1	Fuel: Kind (Coal, Power, Oil or Nuclear)				
2	Unit (Coal- tons/Oil-barrel/Power-mcf/Nuclear-indicate				
3	Quantity (Units of Fuel burned)				
4	Avg. Heat Cont.- Fuel Burned				
5	Avg. cost of fuel/units, as delivered during year				
6	Avg. cost of fuel per unit burned				
7	Avg. cost of fuel per unit burned per Million BTU				
8	Avg. cost of fuel per unit burned per KWH Net Generation				
9	Avg. BTU per KWH Net Generation (Thermal Efficiency)				
10	Thermal Efficiency in percentage				

Name of Licensee		Year of Report			
HYDROELECTRIC GENERATING PLANT STATISTICS(LARGE PLANTS)					
1. Large plants are hydro plants of _____ kw or more of installed capacity. 2. If any plant is leased, operated under a license from the NEPRA, or operated as a joint facility, indicate such facts in a foot note. If licensed project, give project no. 3. If net peak demand for 60 minutes is not available give that which is available specifying period. 4. If a group of employees attends more than one generating plant, report the approximate average no. of employees assignable to each plant. 5. The items under cost of plant represent accounts or combinations of accounts prescribed by uniform system of accounts. 6. Report as a separate plant any plant equipped with combination of steam, hydro, internal combustion engine or Power turbine equipment.					
Line no.	Item (a)	Plant name (b)	Plant name (c)	Plant name (d)	Plant name (e)
1	Type of Plant (Internal Comb, Power Turb, Nuclear)				
2	Type of Construction (Conventional, Outdoor, Boilers etc.)				
3	Year Originally Constructed				
4	Year Last Unit was Installed				
5	Total Installed Capacity				
6	Net Peak Demand on Plant – MW (60 minutes)				
7	Plant Hours Connected to Load				
8	Net Continuous Plant Capability (MW)				
9	Under Most Favorable Operating Conditions				
10	Under Most Adverse operating Conditions				
11	Average Number of Employees				
12	Net Generation Exclusive of Plant use – KWH				
13	Cost of Plant, Land and Land Rights				
14	Structures and Improvements				
15	Reservoirs, Dams, and Waterways				
16	Equipment Costs				
17	Roads, Railroads and Bridges				
18	Assets Retirements Costs (if any)				
19					
20	Total Costs				
21					
22	Cost per KW of Installed Capacity				

Name of Licensee				Year of Report	
HYDROELECTRIC GENERATING PLANT STATISTICS(LARGE PLANTS)					
Line no.	Item	Plant name	Plant name	Plant name	Plant name
	(a)	(b)	(c)	(d)	(e)
1	Production Expenses: Operating, Supervision and Engineering				
2	Water for Power				
3	Hydraulic Expenses				
4	Electric Expenses				
5	Misc. Hydraulic Power Generation Expenses				
6	Rents				
7					
8	Total Production Expenses (excluding maintenance)				
9					
10	Expenses per Net KWH				
11					
12	Maintenance Costs				
13	Major Overhaul Cost				
14	Normal Repair and maintenance				
15	Total Maintenance Cost incurred during the year				
16					
17	Maintenance Cost per Net KWH				

Name of Licensee		Year of Report			
PUMPED STORAGE GENERATING PLANT STATISTICS(LARGE PLANTS)					
<p>1. Large plants are hydro and pumped storage plants of _____ kw or more of installed capacity.</p> <p>2. If any plant is leased, operated under a license from NEPRA, or operated as a joint facility, indicate such facts in a foot note. If licensed project, give project no.</p> <p>3. If net peak demand for 60 minutes is not available give that which is available specifying period.</p> <p>4. If a group of employees attends more than one generating plant, report the approximate average no. of employees assignable to each plant.</p> <p>5. The items under cost of plant represent accounts or combinations of accounts prescribed by uniform system of accounts. Production expenses do not include purchased power, system control and load dispatching and other expenses classified as other power supply expenses.</p> <p>6. Pumping energy is that energy measured as input to the plant for pumping purposes.</p> <p>7. Include the cost of energy used in pumping into the storage reservoir. When this item can not be accurately computed describe at the bottom of the schedule the company's principal sources of pumping power the estimated amounts of energy from each station or other source that individually provides more than 10 percent of the total energy used for pumping and production expenses per net MWH as reported herein for each source described. Group together station and other resources which individually provide less than 10 percent of total pumping energy. If contracts are made with other to purchase power for pumping give the supplier contract no. and date of contract..</p>					
Line no.	Item (a)	Plant name (b)	Plant name (c)	Plant name (d)	Plant name (e)
1	Type of Plant (Internal Comb, Power Turb, Nuclear)				
2	Type of Construction (Conventional, Outdoor, Boilers etc.)				
3	Year Originally Constructed				
4	Year Last Unit was Installed				
5					
6	Total Installed Capacity				
7	Net Peak Demand on Plant – MW (60 minutes)				
8	Plant Hours Connected to Load				
9	Net Plant Capability (MW)				
10					
11	Average Number of Employees				
12	Net Generation Exclusive of Plant use – KWH				
13	Energy Used for Pumping				
14					
15	Net Output for Load				

Name of Licensee		Year of Report			
PUMPED STORAGE GENERATING PLANT STATISTICS(LARGE PLANTS)					
Line no.	Item (a)	Plant name (b)	Plant name (c)	Plant name (d)	Plant name (e)
1	Cost of Plant, Land and Land Rights				
2	Structures and Improvements				
3	Reservoirs, Dams, and Waterways				
4	Water wheels, Turbines and Generators				
5	Accessory Electric Equipment				
6	Misc. Power Plant Equipment				
7	Roads, Railroads and Bridges				
8	Assets Retirements Costs (if any)				
9					
10	Total Costs				
11	Cost per KW of Installed Capacity				
12					
13	Production Expenses: Operating, Supervision and Engineering				
14	Water for Power				
15	Pumped Storage Expenses				
16	Electric Expenses				
17	Misc. Pumped Storage Power Generation Expenses				
18	Rents				
19					
20	Total Production Expenses (excluding maintenance)				
21					
22	Expenses per Net KWH				
23					
24	Maintenance Costs				
25	Major Overhaul Cost				
26	Normal Repair and maintenance				
27	Total Maintenance Cost incurred during the year				
28					
29	Maintenance Cost per Net KWH				

[illegible]

Form GRA-86

National Electric Power Regulatory Authority

Standard Templates for Regulatory Accounts

Name of Licensee		Year of Report		
STATEMENT OF NUMBER OF EMPLOYEES				
Line No.	Description (a)	No. of Employees		
		Contract Employees (b)	Permanent Employees (c)	Total d= (b+c)
1	Generation Activity			
2	Transmission Activity			
3	Distribution Activity			
4	Customers Accounting and billing			
5	Sales and Marketing			
6	Head Office & Others			
	Total			

Name of Licensee						Year of Report		
CAPACITY AND ACTUAL PERFORMANCE								
Month	Installed Capacity	Scheduled Overhauls	Available Capacity	No. of Operation Hours	Total Units Generated	Calorific Value	Load Factor	Plant Factor
	(I)	(if any)	(C)	(N)	(G)	(CV)	(LF)	(PF)
January								
February								
March								
April								
May								
June								
July								
August								
September								
October								
November								
December								

$$\text{Load Factor} = G / (C \times N)$$

$$\text{Plant Factor} = G / (I \times N)$$

$$G = \text{Units Generated on (Gas + HFO + LDO + HSDO)}$$

For Gas:

$$1 \text{ ft}^3 = 0.028174 \text{ m}^3$$

$$1 \text{ mmBTU} = (\text{m}^3 \times \text{CV}) / 28.174$$

Note:

The indices are required machine wise and plant wise.

Additional forms may be used by giving sub – numbers for different machines.



SCHEDULE
[see rules 3(1)(b) & 3 (4)]

Part-1

1.2 UNIFORM CHART OF ACCOUNTS
FOR
GENERATION COMPANIES

Prescribed by:

National Electric Power Regulatory Authority (NEPRA)

BALANCE SHEET ACCOUNTS

ASSETS

PROPERTY, PLANT AND EQUIPMENT

1. INTANGIBLE PLANT

Account Code	Account Description
G100010	Organization
G100020	Franchises and Consents
G100030	Computer Software
G100040	Miscellaneous Intangible Plant

2. GENERATION PLANT

A. STEAM PLANT

Account Code	Account Description
G100050	Leasehold Land
G100060	Freehold Land
G100070	Land Rights
G100080	Buildings and Fixtures
G100090	Leasehold Improvements
G100100	Boiler Plant Equipment
G100110	Engines and Engine-Driven Generators
G100120	Turbo Generator Units
G100130	Accessory Electric Equipment
G100140	Miscellaneous Power Plant Equipment

B. NUCLEAR PLANT

Account Code	Account Description
G100150	Leasehold Land
G100160	Freehold Land
G100170	Land Rights
G100180	Buildings and Fixtures

G100190	Leasehold Improvements
G100200	Reactor Plant Equipment
G100210	Turbo Generator Units
G100220	Accessory Electric Equipment
G100230	Miscellaneous Power Plant Equipment

C. HYDRAULIC PLANT

G100240	Leasehold Land
G100250	Freehold Land
G100260	Land Rights
G100270	Buildings and Fixtures
G100280	Leasehold Improvements
G100290	Reservoirs, Dams and Waterways
G100300	Water Wheels, Turbines and Generators
G100310	Roads, Railroads and Bridges
G100320	Accessory Electric Equipment
G100330	Miscellaneous Power Plant Equipment

D. OTHER PLANT

G100340	Leasehold Land
G100350	Freehold Land
G100360	Land Rights
G100370	Buildings and Fixtures
G100380	Leasehold Improvements
G100390	Fuel Holders, Producers and Accessories
G100400	Prime Movers
G100410	Generators
G100420	Accessory Electric Equipment
G100430	Miscellaneous Power Plant Equipment

3. GENERAL PLANT

Account Code	Account Description
G100440	Leasehold Land
G100450	Freehold Land
G100460	Land Rights
G100470	Buildings and Fixtures

G100480	Leasehold Improvements
G100490	Office Furniture and Equipment
G100500	Computer Equipment – Hardware
G100510	Transportation Equipment
G100520	Motor Vehicles
G100530	Stores Equipment
G100540	Tools, Shop and Garage Equipment
G100550	Measurement and Testing Equipment
G100560	Fire Safety System
G100570	Power Operated Equipment
G100580	Medical and Hospital Equipment
G100590	Library Books
G100600	Miscellaneous Equipment
G100610	Water Heater Rental Units
G100620	Other Tangible Property
G100630	Assets Subject to Finance Leases
G100640	Contributions and Grants – Credit

OTHER CAPITAL ASSETS

Account Code	Account Description
G100650	Electric Plant Purchased or Sold
G100660	Experimental Electric Plant Unclassified
G100670	Electric Plant and Equipment Leased to Others
G100680	Electric Plant Held for Future Use
G100690	Completed Construction Not Classified – Electric
G100700	Construction Work in Progress
G100710	Deposit Work in Progress
G100720	Renovation Work in Progress
G100730	Village Electrification
G100740	Electric Plant Acquisition Adjustment
G100750	Other Electric Plant Adjustment
G100760	Nuclear fuel in process of refinement
G100770	Nuclear fuel materials and assemblies- Stock account
G100780	Nuclear fuel assemblies in reactor
G100790	Spent nuclear fuel
G100800	Nuclear fuel under capital leases
G100810	Other Utility Plant
G100820	Non-Utility Property Owned or Under Finance Lease

**ACCUMULATED AMORTIZATION/DEPRECIATION OF
PROPERTY, PLANT AND EQUIPMENT**

Account Code	Account Description
G110010	Accumulated Amortization of Intangible Plant
G110050	Accumulated Depreciation of Property, Plant and Equipment
G110500	Accumulated Amortization of Electric Plant Acquisition Adjustment
G110600	Accumulated Depreciation of Other Utility Plant
G110700	Accumulated Depreciation of Non-Utility Property
G110710	Accumulated Amortization of Nuclear Fuel Assemblies

OTHER NON-CURRENT ASSETS

LONG TERM INVESTMENTS

Account Code	Account Description
G120010	Long Term Investments in Non-Associated Companies
G120020	Term Finance Certificates
G120030	Deposits Certificates
G120040	Investment in Associated Companies
G120050	Investment in Subsidiary Companies
G120060	Sinking Funds
G120070	Other Special or Collateral Funds

LONG TERM ADVANCES, DEPOSITS AND PREPAYMENTS

Account Code	Account Description
G130010	Advances to Employees
G130020	Long Term Security Deposits
G130030	Long Term Prepayments
G130040	Long Term Receivable – Street Lighting Transfer
G130050	Others

OTHER NON-CURRENT ASSETS

Account Code	Account Description
G140010	Unamortized Debt Expense

G140020	Unamortized Discount on Long Term Debt
G140030	Past Service Costs-Employee Future Benefits
G140040	Past Service Costs- Other Pension Plans
G140050	Other Regulatory Assets

DEFERRED CHARGES

Account Code	Account Description
G150010	Un-recovered Plant and Regulatory Study Costs
G150020	Preliminary Survey and Investigation Charges
G150030	Deferred Losses from Disposition of Utility Plant
G150040	Un-amortized Loss on Reacquired Debt
G150050	Development Charge Deposits/Receivables
G150060	Deferred Development Costs
G150070	Miscellaneous Deferred Debits

CURRENT ASSETS

INVENTORY

Account Code	Account Description
G160010	Fuel Stock
G160020	Plant Materials and Operating Supplies
G160030	Merchandise (Tools and Plants)
G160040	Loose Tools
G160050	Spare Parts
G160060	Other Materials and Supplies
G160070	Nuclear Materials Held for Sale
G160080	Stores in Transit
G160090	Materials at Site
G160100	Provision for Slow Moving Items

ACCOUNTS RECEIVABLES

Account Code	Account Description
G170010	Customer Accounts Receivable
G170020	Accounts Receivable-Services
G170030	Accounts Receivable-Recoverable Work
G170040	Account Receivable-Merchandise, Jobbing etc.

G170050	Other Accounts Receivable
G170060	Allowance for Bad Debts

ADVANCES, DEPOSITS, PREPAYMENTS AND OTHER RECEIVABLES

Account Code	Account Description
G180010	Accrued Utility Revenue
G180020	Interest and Dividend Receivable
G180030	Rent Receivable
G180040	Notes Receivable
G180050	Advances to Employees
G180060	Advances to Suppliers/Contractors
G180070	Prepayments
G180080	Advance Income Tax
G180090	Accounts Receivable from Associated Companies
G180100	Notes Receivable from Associated Companies
G180110	Miscellaneous Receivables
G180120	Allowance for Doubtful Receivables

SHORT TERM INVESTMENTS

Account Code	Account Description
G190010	Term Deposits Receipts
G190020	Short Term Investments

CASH AND BANK BALANCES

Account Code	Account Description
G200010	Cash in hand
G200020	Cash Advances and Working Funds
G200030	Deposit Account
G200040	Cash at Bank – Other Accounts
G200050	Interest and Dividend Special Deposits
G200060	Security Deposits Account

EQUITY AND LIABILITIES

SHARE CAPITAL AND RESERVES

Account Code	Account Description
G210010	Authorized Share Capital (Ordinary Shares)
G210020	Issued, Subscribed and Paid up Share Capital
G210030	Preferred Share Capital
G210040	Premium/Discount on Issue of Shares
G210050	Donations Received
G210060	Capital Reserve
G210070	Revenue Reserve
G210080	Debt Service Reserve Account
G210090	Un-appropriated Retained Earnings (Deficit)
G210100	Deposit for Issue of Shares
G210110	Development Charges Transferred to Equity
G210120	Shares Held in Treasury
G210130	Balance Transferred from Income
G210140	Appropriations of Retained Earnings
G210150	Adjustments to Retained Earnings
G210160	Un-appropriated/Undistributed Subsidiary Earnings
G210170	Surplus on Revaluation of Fixed Assets

LIABILITIES

LONG TERM DEBT

Account Code	Account Description
G220010	Redeemable Capital
G220020	Debenture Advances
G220030	Reacquired Bonds
G220040	Other Long Term Debt
G220050	Term Bank Loans
G220060	Advances from Associated Companies

DEFERRED CREDITS

Account Code	Account Description
G230010	Other Regulatory Liabilities
G230020	Deferred Gains from Disposition of Utility Plant
G230030	Unamortized gain on Reacquired Debt
G230040	Receipt against deposit works
G230050	Other Deferred Credits

OTHER NON-CURRENT LIABILITIES

Account Code	Account Description
G240010	Liabilities against Assets Subject to Finance Lease
G240020	Long Term Loans and Custom Debentures
G240030	Deferred Taxation
G240040	Accumulated Provision for Injuries and Damages
G240050	Employee Future Benefits
G240060	Other Pensions – Past Service Liability
G240070	Vested Sick Leave Liability
G240080	Development Charge Fund
G240090	Long Term Customer Deposits (Security Deposits)
G240100	Collateral Funds Liability
G240110	Unamortized Premium on Long Term Debt
G240120	Other Miscellaneous Non-Current Liabilities

CURRENT LIABILITIES

Account Code	Account Description
G250010	Trade Creditors
G250020	Customer Credit Balances
G250030	Current Portion of Customer Deposits (Security Deposits)
G250040	Accounts Payable
G250050	Accrued Markup
G250060	Accrued Liabilities
G250070	Retention on Contract Payments
G250080	Worker's Profit Participation Fund
G250090	Miscellaneous Current and Accrued Liabilities
G250100	Notes and Loans Payable
G250110	Accounts Payable to Associated Companies

G250120	Notes Payable to Associated Companies
G250130	Debt Retirement Charges (DCR) Payable
G250140	Transmission Charges Payable
G250150	Regulatory Fees and Penalties Payable
G250160	Current Portion of Long Term Loans
G250170	Current Portion of Redeemable Capital
G250180	Current Portion of Liabilities against Assets Subject to Finance Lease
G250190	Current Portion of Custom Debentures
G250200	Short Term Running Finance
G250210	Pensions and Employee Benefits- Current Portion
G250220	Contributory Provident Fund Payable
G250230	Social Security Contribution Payable
G250240	Employees' Old Age Benefit Insurance (EOBI) Payable
G250250	Education Cess Payable
G250260	Inter Office Current Accounts
G250270	Clearing Accounts
G250280	Excise Duty Not Yet Realized
G250290	Income Tax Not Yet Realized
G250300	Capital Contributions of Consumers Awaiting Connections
G250310	Receipts against Deposit Works (Current Portion)
G250320	Commodity Taxes
G250330	Payroll Deductions/Expenses Payable
G250340	Provision for Income Tax
G250350	Dividend Payable – Preferred Shares
G250360	Dividend Payable – Ordinary Shares

INCOME STATEMENT ACCOUNTS

REVENUE

OPERATING REVENUE

Account Code	Account Description
G260010	Energy Charges
G260020	Capacity Charges
G260030	Sale for Resale
G260040	Interdepartmental Sales
G260050	Other Sales

OTHER OPERATING REVENUES

Account Code	Account Description
G270010	Late Payment Charges
G270020	Sales of Water and Water Power
G270030	Miscellaneous Service Revenues
G270040	Government Assistance Directly Credited to Income
G270050	Other Electric Revenue

OTHER INCOMES/ DEDUCTIONS

Account Code	Account Description
G280010	Regulatory Debits
G280020	Regulatory Credits
G280030	Revenues from Electric Plant Leased to Others
G280040	Expenses of Electric Plant Leased to Others
G280050	Revenues from Merchandise, Jobbing, Etc.
G280060	Costs and Expenses of Merchandising, Jobbing, Etc.
G280070	Profit and Losses from Financial Instrument Hedges
G280080	Amortization of Deferred Income
G280090	Gains from Disposition of Future Use Utility Plants
G280100	Losses from Disposition of Future Use Utility Plants
G280110	Gain on Disposition of Utility and Other Property

G280120	Loss on Disposition of Utility and Other Property
G280130	Miscellaneous Non-operating Income
G280140	Foreign Exchange Gains and Losses
G280150	Gain/(Loss) from disposal of other assets
G280160	Rental Income
G280170	Interest Income
G280180	Dividend Income
G280190	Equity and Earnings of Associated Companies
G280200	Equity and Earnings of Subsidiary Companies
G280210	Other Non-Utility Income
G280220	Expenses of Non-Utility Operations

EXPENSES

GENERATION EXPENSES

1. OPERATIONS

Account Code	Account Description
G290010	Operation Supervision and Engineering
G290020	Fuel Expense
G290030	Steam Expense
G290040	Steam from Other Sources
G290050	Steam transferred- Credit
G290060	Electric Expense
G290070	Water for Power
G290080	Water Power Taxes
G290090	Hydraulic Expenses
G290100	Miscellaneous Power Generation Expenses
G290110	Rents

2. MAINTENANCE

A. STEAM POWER GENERATION

Account Code	Account Description
---------------------	----------------------------

G300010	Maintenance Supervision and Engineering
G300020	Maintenance of Structures
G300030	Maintenance of Boiler Plant
G300040	Maintenance Engines and Engine Driven Generators
G300050	Maintenance Turbo Generator Units
G300060	Maintenance Accessory Electric Equipment
G300070	Maintenance of Misc. Power Plant Equipment
G300080	Maintenance Water Treatment Section
G300090	Maintenance Misc. (Workshops/Decanation/Civil Works)

B. NUCLEAR POWER GENERATION

Account Code	Account Description
G310010	Maintenance Supervision and Engineering
G310020	Maintenance Reactor Plant Equipment
G310030	Maintenance Turbo Generator Units
G310040	Maintenance Accessory Electric Equipment
G310050	Maintenance Misc. Power Plant Equipment

C. HYDRAULIC POWER GENERATION

Account Code	Account Description
G320010	Maintenance Supervision and Engineering
G320020	Maintenance Accessory Electric Equipment
G320030	Maintenance of Reservoirs, Dams and Water Ways
G320040	Maintenance of Water Wheels, Turbines and Generators
G320050	Maintenance Roads, Railroads and Bridges
G320060	Maintenance of Miscellaneous Power Generation Plant

D. OTHER POWER GENERATION

Account Code	Account Description
G330010	Maintenance Supervision and Engineering
G330020	Maintenance Fuel Holders, Producers and Accessories
G330030	Maintenance Prime Movers
G330040	Maintenance Generators
G330050	Maintenance Accessory Electric Equipment
G330060	Maintenance of Miscellaneous Power Generation Plant

MAINTENANCE GENERAL PLANT

Account Code	Account Description
G340010	Maintenance Computers and Office Equipment
G340020	Maintenance Furniture and Fixture
G340030	Maintenance Store Equipment
G340040	Maintenance Workshop
G340050	Maintenance Laboratory Equipment
G340060	Maintenance Construction Equipment
G340070	Maintenance Fire Safety Equipment
G340080	Maintenance Medical and Hospital
G340090	Maintenance Misc. Equipment

BILLING AND COLLECTING

Account Code	Account Description
G350010	Supervision
G350020	Customer Billing
G350030	Collecting- Cash Over and Short
G350040	Collecting
G350050	Collection Charges
G350060	Bad Debt Expenses
G350070	Miscellaneous Customer Accounts Expenses

COMMUNITY RELATIONS

Account Code	Account Description
G360010	Supervision
G360020	Community Relations- Sundry
G360030	Conservation
G360040	Community Safety Program
G360050	Miscellaneous Customer Service and Informational Expenses

SALES EXPENSES

Account Code	Account Description
G370010	Supervision
G370020	Demonstrating and selling Expenses

G370030	Advertising Expenses
G370040	Miscellaneous Sales Expenses

ADMINISTRATIVE AND GENERAL EXPENSES

Account Code	Account Description
G380010	Executive Salaries and Expenses
G380020	Management Salaries and Expenses
G380030	General Administrative Salaries and Expenses
G380040	Office Supplies and Expenses
G380050	Administrative Expenses Transferred- Credit
G380060	Outside Services Employed
G380070	Insurance
G380080	Injuries and Damages
G380090	Employee Pensions and Benefits
G380100	Franchise Requirements
G380110	Regulatory Expenses
G380120	General Advertising Expenses
G380130	Miscellaneous General Expenses
G380140	Rent, Rates and Taxes
G380150	Communications
G380160	Store keeping Cost/Stores Handling Expense
G380170	Subscriptions and Periodicals
G380180	Traveling Expense
G380190	Bad and Doubtful Debts
G380200	Collection Expenses
G380210	Director's Fees
G380220	Legal and Professional Charges
G380230	Auditors' Remuneration
G380240	Maintenance of Other Buildings and Assets
G380250	Depreciation Expense – Other Assets

AMORTIZATION/ DEPRECIATION EXPENSES

Account Code	Account Description
G390010	Amortization of Electric Plant – Intangibles
G390020	Depreciation of Property, Plant and Equipment
G390030	Amortization of Electric Plant Acquisition Adjustment
G390040	Depreciation of Other Utility Plant

G390050	Depreciation of Non-Utility Property
---------	--------------------------------------

AMORTIZATION OF DEFERRED CHARGES

Account Code	Account Description
G400010	Un-recovered Plant and Regulatory Study Costs
G400020	Preliminary Survey and Investigation Charges
G400030	Deferred Losses from Disposition of Utility Plant
G400040	Un-amortized Loss on Reacquired Debt
G400050	Development Charge Deposits/Receivables
G400060	Deferred Development Costs
G400070	Miscellaneous Deferred Debits

INTEREST EXPENSE

Account Code	Account Description
G410010	Interest on Long Term Debts
G410020	Amortization of Debt Discount and Expense
G410030	Amortization of Premium on Debt- Credit
G410040	Amortization of Loss on Reacquired Debt
G410050	Amortization of Gain on Reacquired Debt- Credit
G410060	Interest on Debt to Associated Companies
G410070	Other Interest Expense
G410080	Allowance for Borrowed Funds Used During Construction- Credit
G410090	Allowance for Other Funds Used During Construction
G410100	Interest Expense on Finance Lease Obligations

TAXES

Account Code	Account Description
G420010	Taxes Other than Income Taxes
G420020	Current Income Taxes
G420030	Deferred Income Taxes

OTHER DEDUCTIONS

Account Code	Account Description
G430010	Donations
G430020	Life Insurance
G430030	Penalties

G430040	Other Deductions
---------	------------------

EXTRAORDINARY ITEMS

Account Code	Account Description
G440010	Extraordinary Income
G440020	Extraordinary Deductions
G440030	Income Taxes, Extraordinary Items

DISCONTINUED OPERATIONS

Account Code	Account Description
G450010	Discontinued Operations- Income/ Gains
G450020	Discontinued Operations- Deductions/ Losses
G450030	Income Taxes, Discontinued Operations



SCHEDULE
[see rules 3(1)(b) & 3 (4)]

Part-2

2.1 TEMPLATES OF REGULATORY ACCOUNTS
FOR
TRANSMISSION COMPANIES

Prescribed by:

National Electric Power Regulatory Authority (NEPRA)

LIST OF SCHEDULES

Name of Licensee		Year of Report	
Enter in column (c) the term “ none.” “not applicable,” or “NA” as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the licensees are “none,” “not applicable,” or “NA”.			
Form No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
TRA 01	General Information		
TRA 02	Control Over Licensee		
TRA 03	Companies Controlled by Licensee		
TRA 04	Officers		
TRA 05	Directors		
TRA 06	Important Changes During the Year		
TRA 07	Financial Summary		
TRA 08	Comparative Balance Sheet (Assets and Other Debits)		
TRA 09	Comparative Balance Sheet (Liabilities and Other Credits)		
TRA 10	Income Statement for the Year		
TRA 11	Reconciliation with Statutory Financial Statements (Balance Sheet)		
TRA 12	Reconciliation with Statutory Financial Statements (Income Statement)		
TRA 13	Statement of Retained Earnings for the year		
TRA 14	Cash Flow Statement for the Year		
TRA 15	Notes to Regulatory Accounts		
TRA 16	Summary of Utility Plant and Accumulated Depreciations/Amortizations		
TRA 17	Property, Plant and Equipment(Electric Plant in Service)		
TRA 18	Non-Utility Property Owned or Under Finance Lease		
TRA 19	Electric Plant Leased to Others		
TRA 20	Electric Plant Held for Future Use		
TRA 21	Construction Work In Progress		
TRA 22	Accumulated Depreciation of Property, Plant And Equipment (Electric Plant in Service)		
TRA 23	Accumulated Depreciation of Non-Utility Property Owned or Under Finance Lease		
TRA 24	Long Term Investment		
TRA 25	Investment in Subsidiary Companies		
TRA 26	Long term advances, deposits and Prepayments		
TRA 27	Other Non Current Assets		
TRA 28	Other Regulatory Assets		
TRA 29	Deferred Charges		
TRA 30	Un-recovered Plant and Regulatory Study Costs		
TRA 31	Deferred Losses from Disposition of Utility Plant		
TRA 32	Miscellaneous Deferred Debits		
TRA 33	Inventory		
TRA 34	Provision for Inventory		
TRA 35	Accounts Receivables(Trade Debits)		
TRA 36	Allowance for Bad Debts (Accounts Receivables)		
TRA 37	Trade Debts- Age Analysis		
TRA 38	Analysis of Allowance for Doubtful Debts – Category Wise		
TRA 39	Advances, Deposits, Prepayments and other Receivables		
TRA 40	Cash and Cash Equivalents		
TRA 41	Share Capital		
TRA 42	Issued, Subscribed and Paid Up Share Capital		
TRA 43	Premium on Issue of Shares		
TRA 44	Discount on Issue of Shares		
TRA 45	Redeemable Capital		
TRA 46	Details of Long Term Loans		
TRA 47	Liability Against Assets Subject to Finance Lease		
TRA 48	Deferred Liabilities - Employee Benefits		
TRA 49	Deferred Taxes		
TRA 50	Deferred Credits		
TRA 51	Other Regulatory Liabilities		

LIST OF SCHEDULES

Form No.	Title of Schedule	Reference Page No.	Remarks
	(a)	(b)	(c)
TRA 52	Other Deferred Credits		
TRA 53	Other Long Term Liabilities		
TRA 54	Creditors, Accrued and Other Liabilities		
TRA 55	Short Term Loans		
TRA 56	Provision for Taxation		
TRA 57	Operating Revenue		
TRA 58	Sale of Electricity by Rate Schedule		
TRA 59	Sales for Resale		
TRA 60	Operating Expenses		
TRA 61	Purchased Power		
TRA 62	Analysis of Power Purchases		
TRA 63	Transmission of Electricity for Others		
TRA 64	Transmission of Electricity by Others		
TRA 65	Maintenance Expenses		
TRA 66	Depreciation Expenses		
TRA 67	Depreciation/Amortization of Electric Plant in Service		
TRA 68	Other Income/Deductions		
TRA 69	Selling and Marketing Expenses		
TRA 70	Analysis of Sales and Marketing Expenses		
TRA 71	Administrative Expenses		
TRA 72	Amortization of Deferred Charges		
TRA 73	Finance Costs		
TRA 74	Net Non-Regulatory Income		
TRA 75	Other Items		
TRA 76	Regulatory Expense		
TRA 77	Research Development and Demonstration Activities		
TRA 78	Distribution of salaries and Wages		
TRA 79	Common Utility Plant and Expenses		
TRA 80	Electric energy Account		
TRA 81	Monthly Peaks and Outputs		
TRA 82	Allocation of Cost Between Regulated and Non-Regulated Activity		
TRA 83	Transmission Line Statistics		
TRA 84	Transmission Lines Added During the Year		
TRA 85	Statement of Number of Employees		
TRA 86	Capacity and Actual Performance		

Name of Licensee	Year of Report
GENERAL INFORMATION	
1. Provide name and title of officer having custody of general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.	
2. Provide the name of the Country under the laws of which the licensee is incorporated, and date of in Company. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.	
3. If at any time during the year the property of the licensee was held by a receiver or trustee, give: a) name of receiver or trustee; b) date such receiver or trustee took possession; c) the authority by which the receivership or trusteeship was created; and d) date when possession by receiver or trustee ceased.	
4. State the classes or utility and other services furnished by the licensee during the year,	
5. Have you engaged as the auditor to audit your financial statements from a Chartered Accountant who is not the auditor for your previous year's audited financial statements? 1) <input type="checkbox"/> Yes.....Enter the date when such independent auditor was engaged: 2) <input type="checkbox"/> No	

Name of Licensee	Year of Report
CONTROL OVER LICENSEE	
<p>1. If any Company, business trust, or a similar organization or a combination of such organizations jointly held control over the licensee at the end of the year, state name of controlling company or organization, manner in which control was held, and extent of control. If control was in a holding company or organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee (s), state the name of trustee (s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.</p>	

Name of Licensee			Year of Report	
COMPANIES CONTROLLED BY THE LICENSEE				
<p>1. Report below the names of all companies, business trusts, and similar organizations, controlled directly or indirectly by the licensee at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.</p> <p>2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.</p> <p>3. If control was held jointly with one or more other interest, state the fact in a footnote and name the other interests.</p>				
Line No.	Name of Company Controlled	Kind of Business	Percent Voting shares owned	Footnote Ref.
	(a)	(b)	(c)	(d)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				

Name of Licensee		Year of Report
OFFICERS		
<p>1. Report below the name, title and salary for each executive officer whose salary is Rs. 500,000 per annum or more. An executive officer of a licensee includes its president, Chief Executives, Directors and Officers in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs similar policy making functions.</p> <p>2. If a change was made during the year in the incumbent of any position, show name and total remuneration of the previous incumbent, and the date the change in incumbency was made.</p>		
Line No.	Designation/Categories (a)	Salary for Year (b)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		

Name of Licensee		Year of Report	
DIRECTORS			
1. Report below the information called for concerning each director of the licensee who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the licensee.			
2. Designate members of the Executive Committee and the Chairman of the Executive Committee.			
Line No.	Title (a)	Name of Director (b)	Principal Business Address (c)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			

Name of Licensee	Year of Report
IMPORTANT CHANGES DURING THE YEAR	

Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none," "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.
2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Authority authorizing the transaction, and reference to Authority authorization.
3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Authority authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Authority.
4. Important leaseholds that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other condition. State name of Authority authorizing lease and give reference to such authorization.
5. Important extension or reduction of generation, transmission or distribution system: State plants added or relinquished and date operations began or ceased and give reference to Authority authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service.
6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to the Authority authorization, as appropriate, and the amount of obligation or guarantee.
7. Changes in Articles of Association or amendments to Memorandum of Association: Explain the nature and purpose of such changes or amendments.
8. State the estimated annual effect and nature of any important wage scale changes during the year.
9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
10. Describe briefly any materially important transactions of the licensee not disclosed elsewhere in this report in which an officer, director, shareholder, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
11. If the important changes during the year relating to the licensee appearing in the annual report to shareholders are applicable in every respect and furnish the data required by Instructions 1 to 10 above, such notes may be included on this page

Name of Licensee		Year of Report			
FINANCIAL SUMMARY					
1. Analysis based on statutory accounts represents results of the whole company (both regulated and non-regulated) while USOA basis represent the ratio and figures based on uniform system of accounts and regulated businesses.					
2. Regulatory Asset value (RAV) will be equal to (Opening RAV + Closing RAV)/2.					
3. Turnover means utility's revenue excluding GST.					
Key Information	Current Period	Prior Period 1	Prior Period 2	Prior Period 3	Prior Period 4
Profitability (Based on Statutory Accounts)- Complete Business					
Turnover					
Operating Profit					
Earning before interest and tax (EBIT)					
Profit/ (loss) before tax					
Profit/ (loss) after tax					
Dividends Declared					
Un-appropriated profit/ (loss)					
Earnings per share					
Dividends per share					
Return on USOA basis- Regulated Operation					
Turnover					
Operating profits or costs					
Earning Before Interest and Tax (EBIT)					
EBIT/ Average RAV					
Profit/ (loss) before tax/ Average RAV					
Profit/ (loss) after tax/ Average RAV					
Financial Indicators – Complete Business					
Interest Coverage (EBIT/ Interest expense)					
Earning before interest, tax and depreciation allowance (EBITDA)/ interest expense					
Dividend Cover (Profit after tax/ dividend declared)					
Gearing (debt/ debt+ equity).					
Current Ratio					
Other Key Information – Regulated Operations					
Average RAV					
Capital expenditure (Acquisition/ construction of fixed assets)					
Book value of fixed assets disposed off during the year					
Net assets (Total Assets- Total Liabilities)					
Long term debt (inclusive of current maturity)					
Debtors turnover (Average Debtors * 365/ Turnover)					
Effective tax rate (Taxation expense/ Profit before tax)					
Other Statistics – Regulated Operations					
Number of Customers					
Electricity sold (KWH)					
Transmission mains (KM)					
Distribution mains and services (KM)					
Staff employed at year end					
Plant Maintenance Costs					
Major Overhaul Costs					
Normal Repairs and Maintenance					
Plant Maintenance Costs per KWH					

Name of Licensee			Year of Report	
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)				
Line No.	Title of Account	Form No.	Balance at end of Current Year	Balance at end of Previous Year
	(a)	TRA (b)	(c)	(d)
1	NON-CURRENT ASSETS			
2	Utility Plant			
3	Property, Plant and Equipment	16		
4	Less: Accumulated Depreciation of Property, Plant & equipment	16		
5	Net Property, Plant and Equipment			
6	Intangible Assets – at cost	17		
7	Less: Accumulated amortization	22		
8	Net Intangible Assets			
9	Total Utility Plant (total of above)			
10	Nuclear Fuel			
11	Less: Accumulated Amortization of Nuclear Fuel Assemblies			
12	Net Nuclear Fuel			
13	Net Utility Plant			
14	Non-Utility Plant			
15	Non-utility plant owned or under finance lease	18		
16	Less: Accumulated Depreciation of non-utility plant	23		
17	Net Property, Plant and Equipment			
18	Long Term Investments	24		
19	Long Term Advances, Deposits and Prepayments	26		
20	Deferred Charges	29		
21	Others Non - Current Assets	27		
22				
23	Total Non-Current Assets			
24				
25	CURRENT ASSETS			
26	Inventory	33		
27	Accounts Receivable	35		
28	Loans and Advances	39		
29	Interest accrued	39		
30	Prepayments and other receivables	39		
31	Advance income tax			
32	Short term investments	40		
33	Cash and bank balances	40		
34				
35	Total Current Assets			
36				
37	Total Assets			

Name of Licensee			Year of Report	
COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)				
Line No.	Title of Account (a)	Form No. TRA (b)	Balance at end of Current Year (c)	Balance at end of Previous Year (d)
1	SHARE CAPITAL AND RESERVES			
2	Authorized Share Capital	41		
3	Issued, Subscribed and Paid up Share Capital	42		
4	Preferred Share Capital			
5	Premium on Issue of Shares	43/44		
6	Donations Received			
7	Capital Reserves			
8	Revenue Reserves			
9	Debt Service Reserve Account			
10	Un-appropriated Retained Earnings (Deficit)			
11	Deposit for Issue of Shares			
12	Development Charges Transferred to Equity			
13	Shares Held in Treasury			
14	Balance Transferred from Income	13		
15	Appropriation of Retained Earnings	13		
16	Adjustments to Retained Earnings	13		
17	Un-appropriated/Un-appropriated Subsidiary Earnings	13		
18	Surplus on Revaluation of Assets			
19				
20	Total Share Capital and Reserves			
21	LONG TERM LOANS AND LIABILITIES			
22	Redeemable Capital	45		
23	Debenture Advances			
24	Reacquired Bonds			
25	Other Long Term Debt	46		
26	Term Bank Loan (Term Finance)	46		
27	Advances from Associated Companies	46		
28	Liabilities against Assets Subject to Finance Lease	47		
29	DEFERRED LIABILITIES			
30	Employee Benefits	48		
31	Deferred Taxes	49		
32	Deferred Credits	50		
33	OTHER LONG TERM LIABILITIES	53		
34	CURRENT LIABILITIES			
35	Short Term Loans	55		
36	Current Portion of Redeemable Capital	45		
37	Current Portion of Long Term Loans	46		
38	Current Portion of Custom Debentures			
39	Current Portion of Liabilities against Assets Subject to Finance Lease	47		
40	Current Portion of Customers (Security) Deposits			
41	Creditors, Accrued and Other Liabilities	54		
42	Provision of Income Tax	56		
43	Dividend Payable – Preferred Shares			
44	Dividend Payable – Ordinary Shares			
45				
46	Total Liabilities			
47	Total Share Capital, Reserves and Liabilities			

Name of Licensee			Year of Report	
INCOME STATEMENT FOR THE YEAR				
<p>1. If the notes appearing in the statutory financial statements are applicable to this statement of income, such notes may be included on GRA 15.</p> <p>2. Enter on GRA 15 a concise explanation of only those changes in accounting methods made during the year which had an affect on net income, including basis of allocation and apportionments from those used in preceding year.</p> <p>3. Explain in a footnote if the previous year's figures are different from that reported in prior reports.</p>				
Line No.	Title of Account (a)	Form No. TRA (b)	Current Year (c)	Previous Year (d)
1	Operating Revenue	57		
2	Cost of Sales:			
3	Operating Expenses	60		
4	Maintenance Expenses	65		
5	Depreciation Expense	66		
6	Sub-Total			
7	Gross Profit			
8	Other Income/Deductions	68		
9				
10	Selling and Marketing Expenses	69		
11	Administrative Expenses	71		
12	Finance Cost	73		
13				
14	Other Deductions	75		
15				
16	Operating Profit/(Loss) before Tax from Regulatory Operations			
17				
18	Provision for Taxation (Tax Payable)	56		
19				
20	Net Non-Regulatory Income	74		
21				
22	Operating Profit/(Loss) after Taxation			
23				
24	Extra Ordinary Items	75		
25				
26	Discontinued Operations	75		
27				
	Net Profit/(Loss)			

Name of Licensee										Year of Report			
Reconciliation with Statutory Financial Statements (Balance Sheet)													
Line No.	Description of Account Head	Form No. TRA	Current Year					Prior Year					
			Regulated Business	Non-Regulated Business	Total as per USOA	Adjustments (Dr)/(Cr)	Balance as per Statutory Accounts (g)	Regulated Business	Non-Regulated Business	Total as per USOA	Adjustment (Dr)/(Cr)	Balance as per Statutory Accounts (l)	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	
1													
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20													

Note:
All supporting schedules should be attached unless otherwise stated.

Name of Licensee								Year of Report				
Reconciliation with Statutory Financial Statements (Income Statement)												
Line No.	Description of Account Head	Form No. TRA	Current Year					Prior Year				
			Regulated Business	Non-Regulated Business	Total as per USOA	Adjustments (Dr)/(Cr)	Balance as per Statutory Accounts (g)	Regulated Business	Non-Regulated Business	Total as per USOA	Adjustment (Dr)/(Cr)	Balance as per Statutory Accounts (l)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20												

Note:
All supporting schedules should be attached unless otherwise stated.

Name of Licensee		Year of Report		
STATEMENT OF RETAINED EARNINGS FOR THE YEAR				
<p>1. Report all changes in appropriated retained earnings, un-appropriated retained earnings and un-appropriated un-distributed subsidiary earnings for the year.</p> <p>2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded.</p> <p>3. State the purpose and amount of each reservation or appropriation of retained earnings.</p> <p>4. List first account "Adjustments to retained earnings" reflecting adjustments to opening balance of retained earnings.</p> <p>5. Show dividend for each class and series of capital stock.</p> <p>6. Show separately the tax effect of items shown in account "Adjustments to retained earnings".</p> <p>7. Explain in a footnote the basis for determining the amounts reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as totals eventually to be accumulated.</p> <p>8. If any notes appearing in the report to shareholders are applicable to this statement, include them as a foot note to this statement.</p>				
Line No.	Title of Account	Form No. TRA	Current Year	Previous Year
	(a)	(b)	(c)	(d)
1	UN-APPROPRIATED RETAINED EARNINGS			
2	Balance at beginning of year			
3	Changes			
4	Adjustment to Retained Earnings			
5				
6				
7				
8	Total Credits to retained earnings			
9				
10				
11	Total Debits to retained earnings			
12	Balance transferred from income	10		
13	Appropriation of retained earnings			
14				
15				
16				
17	Total appropriation of retained earnings			
18	Dividend declared - Preferred shares			
19	Dividend Declared – Ordinary Shares			
20	Transfers from un-appropriated Subsidiary earnings			
21	Balance at end of year			
22	APPROPRIATED RETAINED EARNINGS			
23				
24				
25	UN-APPROPRIATED SUBSIDIARY EARNINGS			
26	Balance at beginning of year			
27	Equity in earnings for year			
28	Less: Dividend received			
29				
30	Balance at end of year			

Name of Licensee		Year of Report		
CASH FLOW STATEMENT FOR THE YEAR				
<p>1. This Cash Flow Statement shall be prepared in accordance with the provisions of IAS-7 and on the basis of Comparative Balance Sheet and Income Statement prepared for regulatory purposes. A distinction shall be made between cash flows from regulatory and non-regulatory operations.</p> <p>2. If the notes to the cash flow statement in the licensee's annual report to shareholders are applicable to this statement, such notes should be included as foot note to this statement. Information about non-cash investing and financing activities should be provided as a foot note.</p> <p>3. Provide the details in respect of Cash Recovery per KWH</p>				
Line No.	Title of Account (a)	Form No. TRA (b)	Current Year (c)	Previous Year (d)
1	Cash flows from operating activities			
2	Net profit before taxation (including non-regulatory)			
3	Adjustments for non- cash items			
4				
5				
6	Working capital changes			
7	(Increase)/decrease in current assets			
8				
9				
10	Increase/(decrease) in current liabilities			
11				
12				
13	Cash generated from/(used in) operations			
14	Interest paid			
15	Taxes paid			
16	Employees benefits paid			
17	Net cash generated from/(used in) from operating activities			
18				
19	Cash flows from investing activities			
20	Fixed capital expenditure			
21	Proceeds from disposal of property, plant and equipment			
22	Purchase/(proceeds from sale) of investments			
23	Interest/dividend received			
24	Long term Advances and prepayments			
25	Others (specify)			
26	Net cash generated from/(used in) investing activities			
27				
28	Cash flows from investing activities			
29	Proceeds from issue of ordinary/preferred share capital			
30	Increase/(decrease) in long term loans/debentures etc			
31	Increase/(decrease) in liabilities against finance lease			
32	Others (specify)			
33				
34	Increase/(decrease) in cash and cash equivalent			
35	Cash and cash equivalent at beginning of the year			
36	Cash and cash equivalent at end of the year			

Name of Licensee	Year of Report
NOTES TO REGULATORY ACCOUNTS	
<p>1. Use the space below for important notes regarding the Balance Sheet, Income Statement for the year, Statement of Retained Earnings for the year and Cash Flow Statement or any account thereof. Classify the notes according to each basic statement; provide a subheading of each statement except where a note is applicable to more than one statement.</p> <p>2. Provide significant accounting policies used in the preparation of Regulatory Accounts, if different from those stated in statutory financial statements.</p> <p>3. Furnish particulars as to any significant contingent assets or liabilities existing at end of year.</p> <p>4. For account "Utility Plant Adjustment," explain the origin of such amount, debits and credits during the year, and plan of disposition contemplated, giving reference to Authority's order or other authorization respecting classification of amounts as plant adjustments and requirements as to disposition thereof.</p> <p>5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.</p> <p>6. If the notes to the financial statements relating to the licensee company appearing in the annual report to the shareholders are applicable and furnish the data required by the instructions above and such notes may be included herein.</p>	

Name of Licensee			Year of Report	
SUMMARY OF UTILITY PLANT AND ACCUMULATED DEPRECIATIONS/AMORTIZATIONS				
A/c Code	Classifications	Form No. TRA	Current Year	Previous Year
	(a)	(b)	(c)	(d)
-----	Property, Plant and Equipment in Service	17		
T100420	Electric Plant Purchased or Sold			
T100460	Completed Constructions Not Classified			
T100430	Experimental Plant Unclassified			
	Sub-Total			
	OTHER UTILITY PLANT			
T100440	Electric Plant and Equipment Leased to Others	19		
T100450	Electric Plant Held for Future Use	20		
T100470	Construction Work in Progress	21		
T100480	Deposit Work in Progress			
T100490	Renovation Work in Progress			
T100500	Village Electrification			
T100510	Electric Plant Acquisition Adjustments			
T100520	Other Electric Plant Adjustments			
T100530	Other Utility Plant			
	Sub-Total			
	Total Utility Plant			
	ACCUMULATED DEPRECIATION/AMORTIZATION			
T110050	Property, Plant and Equipment in Service	22		
	Sub-Total			
	OTHER UTILITY PLANT			
T110050	Electric Plant and Equipment Leased to Others	19		
T110050	Electric Plant Held for Future Leased to others			
T110500	Electric Plant Acquisition Adjustments			
T110500	Other Electric Plant Adjustments			
G110600	Other Utility Plant			
	Net Utility Plant			

Name of Licensee						Year of Report	
PROPERTY, PLANT AND EQUIPMENT (ELECTRIC PLANT IN SERVICE)							
A/c Code	Classifications	Balance at beginning of year (b)	Additions during year (c)	Deletions during year (d)	Adjustments during year (e)	Transfers during year (f)	Balance at end of year (g)
	1. Intangible Plant						
T100010	Organization						
T100020	Franchises and Consents						
T100030	Computer Software						
T100040	Miscellaneous Intangible Plant						
	Total Intangible Plant						
	2. Transmission Plant						
T100050	Leasehold Land						
T100060	Freehold Land						
T100070	Land Rights						
T100080	Buildings and Fixtures						
T100090	Leasehold Improvements						
T100100	Grid Station						
T100110	Transmission Lines						
T100120	Generation Scheduling and Load Dispatching Equipment						
T100130	Meters						
T100140	Station Equipment						
T100150	Tower and Fixtures						
T100160	Poles and Fixtures						
T100170	Overhead Conductors and Devices						
T100180	Underground Conduit						
T100190	Underground Conductors and Devices						
T100200	Roads and Trails						
	Total Transmission Plant						
	3. General Plant						
T100210	Leasehold Land						
T100220	Freehold Land						
T100230	Land Rights						
T100240	Buildings and Fixtures						
T100250	Leasehold Improvement						
T100260	Office Furniture and Equipment						
T100270	Computer Equipment - Hardware						
T100280	Transportation Equipment						
T100290	Motor Vehicles						
T100300	Stores Equipment						
T100310	Tools, Shop and Garage Equipment						
T100320	Measurement and Testing Equipment						
T100330	Fire Safety System						
T100340	Power Operated Equipment						
T100350	Medical and Hospital Equipment						
T100360	Library Books						
T100370	Miscellaneous Equipment						
T100380	Water Heater Rental Units						
T100390	Other Tangible Property						
T100400	Assets Subject to Finance Leases						
T100410	Contributions and Grants - Credit						
	Total General Plant						
	Total Property, Plant and Equipment - in service						
T100010-40	Less: Intangible Plant as separately reported						
	Total Tangible Property, Plant and Equipment						
T100540	Non-Utility property owned or under finance lease (Form TRA-18)						
	Total Property, Plant and Equipment						

Name of Licensee						Year of Report	
NON-UTILITY PROPERTY OWNED OR UNDER FINANCE LEASE							
Provide below the details in respect of non-utility property owned or under finance lease.							
Line No.	Classifications	Balance at beginning of year	Additions during Year	Deletions during year	Adjustments during year	Transfer during year	Balance at end of year
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							

Name of Licensee					Year of Report
ELECTRIC PLANT LEASED TO OTHERS					
Line No.	Name of Lessee	Description of Property Leased	Authority Authorization	Expiration Date of Lease	Balance at end of year
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					

Name of Licensee				Year of Report
ELECTRIC PLANT HELD FOR FUTURE USE				
<p>1. Report separately each property held for future use at end of year having an original cost of Rs. _____ or more. Group other items of property held for future use.</p> <p>2. For property having an original cost of Rs. _____ or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to this account.</p>				
Line No.	Description and Location of Property (a)	Date Originally Included in this Account (b)	Date Expected to be used in Utility Service (c)	Balance at end of year (d)
1	Land and Land Rights			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17	Other property			
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
	Total			

Name of Licensee		Year of Report
CONSTRUCTION WORK IN PROGRESS		
<p>1. Report below description and balances at end of year of projects in process of construction.</p> <p>2. Minor projects (x % of balance at end of year or Rs. _____, whichever is less) may be grouped.</p>		
Line No.	Description of Project	Construction Work in Progress
	(a)	(b)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
	Total	

Name of Licensee						Year of Report	
ACCUMULATED DEPRECIATION OF PROPERTY, PLANT AND EQUIPMENT (ELECTRIC PLANT IN SERVICE)							
A/C Code	Classifications	Balance at beginning of year	Charge for the year	On Deletions	On Adjustments	On Transfers	Balance at end of year
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
T110010	1. Intangible Plant						
-----	Organization						
-----	Franchises and Consents						
-----	Computer Software						
-----	Miscellaneous Intangible Plant						
	Total Intangible Plant						
T110050	2. Transmission Plant						
-----	Leasehold Land						
-----	Land Rights						
-----	Buildings and Fixtures						
-----	Leasehold Improvements						
-----	Grid Station						
-----	Transmission Lines						
-----	Generation Scheduling and Load Dispatching Equipment						
-----	Meters						
-----	Station Equipment						
-----	Towers and Fixtures						
-----	Poles and Fixtures						
-----	Overhead Conductors and Devices						
-----	Underground Conduit						
-----	Underground Conductors and Devices						
-----	Roads and Trails						
	Total Transmission Plant						
	3. General Plant						
-----	Leasehold Land						
-----	Land Rights						
-----	Buildings and Fixtures						
-----	Leasehold Improvements						
-----	Office Furniture and Equipment						
-----	Computer Equipment – Hardware						
-----	Computer Software						
-----	Transportation Equipment						
-----	Motor Vehicles						
-----	Stores Equipment						
-----	Tools, Shop and Garage Equipment						
-----	Measurement and Testing Equipment						
-----	Fire Safety System						
-----	Power Operated Equipment						
-----	Communication Equipment						
-----	Medical and Hospital Equipment						
-----	Library Books						
-----	Miscellaneous Equipment						

A/C Code	Classifications	Balance at beginning of year	Charge for the year	On Deletions	On Adjustments	On Transfers	Balance at end of year
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
-----	Water Heater Rental Units						
-----	Other Tangible Property						
-----	Assets Subject to Finance Leases						
-----	Contributions and Grants – Credit						
	Total General Plant						
	Total Property, Plant and Equipment						
T110010	Less: Intangible Assets (Page 30) as separately reported						
	Total Tangible Property, Plant and Equipment						
T110700	Non-utility property owned or under finance lease						
	Total Property, Plant and Equipment						

Name of Licensee						Year of Report	
ACCUMULATED DEPRECIATION OF NON-UTILITY PROPERTY OWNED OR UNDER FINANCE LEASE							
Provide item wise detail of accumulated depreciation of non-utility property, plant and equipment.							
Line No.	Classifications	Balance at beginning of year	Charge for the year	On Deletions	On Adjustments	On Transfers	Balance at end of year
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							

[illegible]

Name of Licensee						Year of Report		
INVESTMENT IN SUBSIDIARY COMPANIES								
<p>1. Report below the investments in Subsidiary Companies.</p> <p>2. Provide a sub-heading for each company and list there under the information called for below. Sub-Total by company and give a total (e), (f), (g) and (h).</p> <ul style="list-style-type: none"> Investment in Securities – List and describe each security owned. For bonds give also principal amount, date of issue, maturity and interest rates. Investment advances – Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show either advance is note or open account. List each note giving date of issuance, maturity date, and specifying whether the note is a renewal. <p>3. Report separately the equity in undistributed subsidiary earnings since acquisition.</p> <p>4. For any securities, notes or accounts that were pledged designate such securities, notes or accounts in a footnote and state the name of pledge and purpose of the pledge.</p> <p>5. If the Authority approval was required for any advance made or security acquired, designate such fact in footnote and give name of the Authority, date of authorization and case number.</p> <p>6. Report column (f) interest and dividend revenues from investments, including such revenues from securities disposed off during the year.</p> <p>7. In column (h) report for each investment disposed off during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of accounts if different from cost) and the selling price thereof, not including interest adjustments includible in column (f).</p>								
Line No.	Description of Investment	Date Acquired	Date of maturity (if any)	Investment at beginning of year	Equity in Subsidiary earnings of year	Revenues for year	Investment at end of year	Gain or loss from investment disposed off
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								

Name of Licensee						Year of Report	
LONG TERM ADVANCES, DEPOSITS AND PREPAYMENTS							
A/C Code	Classifications	Regulated Business		Non-Regulated Business		Total	
		Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
T130010	Advances to Employees						
T130020	Long Term Security Deposits						
T130030	Long Term Prepayments						
T130040	Long Term Receivable – Street Lighting Transfer						
T130050	Others						
	Total						

Name of Licensee						Year of Report	
OTHER NON CURRENT ASSETS							
A/C Code	Classifications	Regulated Business		No-Regulated Business		Total	
		Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
T140010	Unamortized Debt Expense						
T140020	Unamortized Discount on Long Term Debt						
T140030	Past Service Costs-Employee Future Benefits						
T140040	Past Service Costs- Other Pension Plans						
T140050	Other Regulatory Assets (Form TRA-28)						
	Total						

Name of Licensee				Year of Report	
OTHER REGULATORY ASSETS					
<p>1. Report below the particulars (details) called for concerning other regulatory assets which are created through the rate making actions of regulatory agencies (and not includable in other accounts).</p> <p>2. For regulatory assets being amortized show period of amortization in column (a).</p> <p>3. Minor items (x % of the balance at end of year or amount less than Rs._____, whichever is less) may be grouped by classes.</p>					
Line No.	Description and purpose of other regulatory assets (a)	Debits (b)	Credits		Balance at end of year (e)
			Account charged (c)	Amount (d)	
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
	Total				

[illegible]

Name of Licensee					Year of Report	
UNRECOVERED PLANT AND REGULATORY STUDY COST						
Line No.	Description of Un-recovered plant and regulatory study cost	Total amount of Charge	Cost recognized during the year	WRITTEN OFF DURING YEAR		Balance at the end of year
				Account charged (d)	Amount (e)	
(a)	(b)	(c)	(d)	(e)	(f)	
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
	Total					

Name of Licensee					Year of Report	
DEFERRED LOSSES FROM DISPOSITION OF UTILITY PLANT						
Line No.	Description of Extraordinary loss	Total amount of loss	Losses recognized during the year	WRITTEN OFF DURING YEAR		Balance at the end of year
				Account (d)	Amount (e)	
	(a)	(b)	(c)	(d)	(e)	(f)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
	Total					

Name of Licensee					Year of Report	
MISCELLANEOUS DEFERRED DEBITS						
1. Report below the particulars (details) called for concerning miscellaneous deferred debits. 2. For any deferred debit being amortized show period of amortization in column (a). 3. Minor items (x % of the balance at end of year or amount less than Rs. _____, whichever is less) may be grouped by classes.						
Line No.	Description of Miscellaneous deferred debits	Balance at Beginning of year	Debits	Credits		Balance at end of year
				Account charged	Amount	
	(a)	(b)	(c)	(d)	(e)	(f)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
	Total					

Name of Licensee	Year of Report						
INVENTORY							
<p>1. Give an explanation of important inventory adjustments during the year in a footnote showing general classes of inventory and the various accounts (operating expenses, maintenance expenses, clearing accounts, plants etc) affected debited or credited.</p> <p>2. Report the amount of plant materials and operating supplies under the primary functional classification; estimates of amounts by function are acceptable.</p>							
A/C Code	Account	Regulated Business		Non-Regulated Business		Total	
		Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
T160010	Fuel Stock						
T160020	Plant Materials and Operating Supplies						
T160030	Merchandise (Tools and Plants)						
T160040	Loose Tools						
T160050	Spare Parts						
T160060	Other Materials and Supplies						
T160070	Stores in Transit						
T160080	Materials at Site						
	Total Inventory						
T160090	Provision for Inventory (Form TRA-34)						
	Net Inventory						

Name of Licensee		Year of Report	
PROVISION FOR INVENTORY			
1. Provide movement of Inventory provision in respect of inventory items relating to both regulated and non-regulated business and separately for each major item.			
Line No.	Account	Current Year	Previous Year
	(a)	(b)	(c)
1	PROVISION FOR INVENTORY		
2			
3	Balance at beginning of the year		
4	Provided during the year		
5	(Mention account wise provision)		
6			
7	Charged off during the year		
8	(Mention account wise charged off)		
9			
10	Balance at end of the year		

[illegible]

Name of Licensee		Year of Report		
ALLOWANCE FOR BAD DEBTS (ACCOUNTS RECEIVABLES)				
1. Provide movement of allowance for bad debts in respect of all receivable account heads relating to both regulated and non-regulated business.				
Line No.	Account	Ref. Page No.	Current Year	Previous Year
	(a)	(b)	(c)	(d)
1	ALLOWANCE FOR BAD DEBTS			
2				
3	Balance at beginning of the year			
4	Provided for during the year			
5	(Mention account wise provision)			
6				
7	Written off during the year			
8	(Mention account wise charged off)			
9				
10				
11				
12				
13				
14	Balance at end of the year			

Name of Licensee						Year of Report	
ANALYSIS OF ALLOWANCE FOR BAD DEBTS- CATEGORY WISE							
<p>1. Utility should state its policy of provision of doubtful debts. Provision should only be allowed in the USOA after carrying out necessary steps that a utility should perform as an efficient operator to collect the receivables.</p> <p>2. Utility should explain relevant factors related to provision for doubtful debts write off pertaining to active customers.</p> <p>3. Provision for doubtful debts in respect of disconnected Customers should be disclosed separately aged on the basis of disconnected period.</p>							
Line No.	Category of Customers	Active Customers	Disconnected Customers				Total
			Less than 1 year (c)	1 to 3 years (d)	More than 3 years (e)	Total (f)	
(a)	(b)						(g)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							

Name of Licensee						Year of Report	
ADVANCES, DEPOSITS, PREPAYMENTS AND OTHER RECEIVABLES							
A/C Code	Account	Regulated Business		Non-Regulated Business		Total	
		Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
	LOANS AND ADVANCES						
T180050	Advances to Employees						
T180060	Advances to Suppliers/Contractors						
	Sub-total						
	INTEREST ACCRUED						
T180020	Interest and Dividend Receivable						
	Sub-total						
	PREPAYMENTS AND OTHER RECEIVABLES						
T180070	Prepayments						
T180010	Accrued Utility Revenue						
T180030	Rents Receivable						
T180040	Notes Receivable						
T180090	Accounts Receivable from Associated Companies						
T180100	Notes Receivable from Associated Companies						
T180110	Miscellaneous Receivables						
	Sub-total						
	Total						
T180120	Allowance for Doubtful Receivables (Provide in a footnote)						
	Total						

[illegible]

[illegible]

Name of Licensee		Year of Report	
ISSUED, SUBSCRIBED AND PAID-UP SHARE CAPITAL			
(Rs. in '000)			
Line No.	Description (a)	Current Period (b)	Prior Period (c)
1	Generation		
2	Authorized share capital		
3	xxxx Ordinary shares of Rs. xxx each		
4			
5	Paid-up Share capital		
6	xxx Shares of Rs. xxx each		
7	- Ordinary shares of Rs. xxxx paid in cash		
8	- Ordinary shares of Rs. xxxx paid in consideration other than cash		
9	Bonus shares xxxxx ordinary shares of Rs. xxxx each		
10	Right issue xxxx ordinary shares of Rs. xxxx each		
11			
12	Sub total paid up share capital		
13			
14	Non - Regulated Business		
15	Authorized share capital		
16	xxxx Ordinary shares of Rs. xxx each		
17			
18	Paid-up Share capital		
19	xxx Shares of Rs. xxx each		
20	- Ordinary shares of Rs. xxxx paid in cash		
21	- Ordinary shares of Rs. xxxx paid in consideration other than cash		
22	Bonus shares xxxxx ordinary shares of Rs. xxxx each		
23	Right issue xxxx ordinary shares of Rs. xxxx each		
24			
25	Sub total paid up share capital		
26			
27			
28	Total paid up share capital		

Name of Licensee		Year of Report		
PREMIUM ON ISSUE OF SHARES				
1. Show for each of the following accounts the amounts relating to each class and series of share capital issued. 2. Column (b) represents the excess of consideration (Premium) received over face value per share. 3. Premium can be allocated based on the allocation of share capital.				
Line No.	Name of Account and Description of Item (a)	Premium per Share (Rs.) (b)	Number of Shares (‘000s) (c)	Amount (Rs. in '000) (d)
1	Regulated Business			
2	Premium on issued capital- Ordinary shares Rs. xx/share issued			
3				
4	Non - Regulated Business			
5	Premium on issued capital- Ordinary shares Rs. xx/share issued			
6				
7				
8				
9				
	Total			

Name of Licensee		Year of Report		
DISCOUNT ON ISSUE OF SHARES				
1. Report the balance at end of the year of discount on share capital for each class and series of shares issued. 2. Column (b) represents the difference between the value of shares issued and nominal value of shares.				
Line No.	Name of Account and Description of Item (a)	Discount per Share (Rs.) (b)	Number of Shares (‘000s) (c)	Amount (Rs. in ‘000) (d)
1	Regulated Business			
2	Discount on capital issued- Ordinary shares Rs. xx/share issued			
3				
4	Non - Regulated Business			
5	Discount on capital issued- Ordinary shares Rs. xx/share issued			
6				
7				
8				
9				
	Total			

[illegible]

Name of Licensee							Year of Report	
LIABILITY AGAINST ASSETS SUBJECT TO FINANCE LEASE								
(Rs. in '000)								
Line No.	Description of Lease	Description of Assets	Interest Rate	Principal		Mark-up not Yet Due	Total Lease Rentals Outstanding	Current Period Interest Amount
				Current Maturity (d)	Long Term Maturity (e)			
	(a)	(b)	(c)			(f)	(g)	(h)
1	Regulated Business							
2								
3								
4								
5								
6								
7	Non - Regulated Business							
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23	Total Current Year							
24								
25	Total Prior Year							

Name of Licensee						Year of Report	
DEFERRED LIABILITIES							
A/C Code	Account	Regulated Business		Non-Regulated Business		Total	
		Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
	EMPLOYEES BENEFITS						
T240050	Employees Future Benefits						
T240060	Other Pension - Past Service Liabilities						
T240070	Vested Sick Leave Liability						
<p>For each employee benefit:</p> <p>1. Provide movements during the year including charge for the year, benefits paid during the year.</p> <p>2. Provide a reconciliation of the liability recognized including the present value of defined benefit obligation and net actuarial gains not recognized.</p> <p>3. Provide particulars of the charge for the year in respect of benefit including current service cost, interest cost and actuarial gains recognized during the year.</p>							

Name of Licensee		Year of Report	
DEFERRED TAXES			
Regulator is concerned with profit before tax; hence separation of deferred tax into regulated activities is not required in case of an integrated utility.			
Line No.	Description and Location	Current Year	Prior Year
1	Deferred Tax Credits/ (Debits)		
2	Provision for uncollectible accounts		
3	Compensated leave absences obligation accrued		
4	Provision for employees retirement benefits		
5	Accelerated depreciation allowance		
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27	Total timing difference (above items are just a few examples, each timing difference should be reported as a separate line items).		
28			
29	Assessed carry forward tax losses		
30			
31	Tax rate @ xxx		
32			
33			
34			
35			
36	Deferred Tax (Asset)/Liability		

[illegible]

Name of Licensee				Year of Report	
OTHER REGULATORY LIABILITIES					
<p>1. Reporting below the particulars (details) called for concerning other regulatory liabilities which are created through the rate making actions of regulatory agencies (and not includable in other amounts).</p> <p>2. For any regulatory liabilities being amortized, show the period of amortization in column (a).</p> <p>3. Minor items (x % of the balance end of year or amounts less than Rs. _____, which ever is less) may be grouped by classes.</p>					
Line No.	Description and purpose of other regulatory liabilities. (a)	DEBITS		Credits (d)	Balance at end of year (e)
		Account credited (b)	Amount (c)		
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
25					
	TOTAL				

Name of Licensee					Year of Report	
OTHER DEFERRED CREDITS						
1. Report below the particulars (details) called for concerning other deferred credits. 2. For any deferred credit being amortized, show the period of amortization. 3. Minor items (x % of the balance end of year or amounts less than Rs. _____, which ever is greater) may be grouped by classes.						
Line No.	Description and other deferred credits (a)	Balance at beginning of year (b)	DEBITS		Credits (e)	Balance at end of year (f)
			Contra account (c)	Amount (d)		
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
	TOTAL					

Name of Licensee						Year of Report	
OTHER LONG TERM LIABILITIES							
A/C Code	Account	Regulated Business		Non-Regulated Business		Total	
		Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
	OTHER LONG TERM LIABILITIES						
T240090	Long Term Customer (Security) Deposits						
T240100	Collateral Fund Liability						
T240020	Long term Loans and Custom Debentures						
T240040	Accumulated Provision for Injuries and Damages						
T240080	Development Charges Fund						
T240110	Unamortized Premium on Long Term Debt						
T240120	Other Miscellaneous Non-Current Liabilities						
	Total						

Name of Licensee				Year of Report			
CREDITORS, ACCRUED AND OTHER LIABILITIES							
A/C Code	Account	Regulated Business		Non-Regulated Business		Total	
		Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
-----	CREDITORS						
T250010	Trade Creditors						
T250040	Accounts Payable						
T250020	Customers Credit Balances						
T250110	Accounts payable to Associated Companies						
	Sub-Total						
-----	ACCRUED LIABILITIES						
T250060	Accrued Liabilities						
T250330	Payroll Deductions/Expenses Payable						
T250050	Accrued Mark-up						
T250140	Transmission/Distribution Charges Payable						
T250130	Debt Retirement Charges Payable						
T250150	Regulatory Fees and Penalties						
T250090	Miscellaneous Current and Accrued Liabilities						
	Sub-Total						
-----	OTHER LIABILITIES						
T250070	Retention on Contract Payments						
T250080	Worker's Profit Participation Fund						
	Worker's Welfare Fund						
T250100	Notes and Loans Payable						
T250120	Notes payable to Associated Companies						
T250210	Pension and Employee Benefits – Current Portion						
T250220	Contributory Provident Fund Payable						
T250230	Social Security Contribution Payable						
T250240	EOBI Payable						
T250250	Education Cess Payable						
T250280-90	Excise Duty/Income Tax Not Yet Realized						
T250300	Capital Contributions of Consumers Awaiting Connections						
T250310	Receipts against Deposit Works						
T250320	Commodity Taxes						
T250260	Inter Office Current Accounts						
T250270	Clearing Accounts						
	Sub-Total						
	Total						

Name of Licensee					Year of Report		
SHORT TERM LOANS							
Line No.	Description of Loan	Date of Issue	Repayment Date/ Expiry Date	Principal Amount	Outstanding Amount	Interest Rate	Security
	(a)	(b)	(c)	(d)	(e)	% (f)	(g)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							

Form TRA-56

National Electric Power Regulatory Authority

Standard Templates for Regulatory Accounts

Name of Licensee		Year of Report	
PROVISION FOR TAXATION			
Payments made during the year comprise all tax related payments i.e. advance tax, deducted at source, payment with return etc.			
Line No	Description of Items	Current Year	Prior Year
1	Opening Balance		
2	Provision made during the Period		
3	Payments made during the Period		
4			
5	- Prior years		
6	Adjustments (if any)		
7			
8			
9			
10			
11			
12	Closing Balance		

Name of Licensee					Year of Report				
OPERATING REVENUE									
<p>1. Report below operating revenues for each prescribed account in total.</p> <p>2. In case of Transmission and Distribution of electricity report number of customers, on the basis of meters, in addition to number of flat rates account; except that where separate meter readings are added for billing purposes, one customer should be accounted for each group of meters added. The average number of customers means the average of 12 figures at the close of each month.</p> <p>3. If increases or decreases from previous years [column (c), (e), and (g)], are not deviated from previously reported figures, explain any inconsistencies in a footnote.</p> <p>4. Commercial and Industrial sales may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by licensees if such basis of classification is not generally greater than 1000 KW of demand. Explain the basis of classification in a footnote)</p> <p>Include un-metered sales. Provide details of such sales in a footnote.</p>									
A/C Code	Title Of Account (a)	OPERATING REVENUES		MEGAWATT HOURS SOLD		REVENUE PER MW HOURS SOLD		AVG. No. CUSTOMERS PER MONTH	
		Current year (b)	Previous year (c)	Current year (d)	Previous year (e)	Current year (f)	Previous year (g)	Current year (h)	Previous year (i)
	Operating Revenue-Transmission								
T260010	Sale of Electricity								
T260020	Maintenance Charges Revenue								
T260030	Transmission Services Revenue								
	Sub – Total								
	Other Operating Revenue								
T270010	Interdepartmental Rents								
T270020	Late Payment Charges								
T270030	Miscellaneous Services Revenue								
T270040	Government Assistance Directly Credited to Income								
T270050	Other Electric Revenue								
	Sub-Total								
	Total Operating Revenue – Generation								

Name of Licensee					Year of Report	
SALE OF ELECTRICITY BY TARIFF SCHEDULE						
1. Report below MWH of Electricity sold during the year, Revenue for average number of customers, AVG. KWH per Customer and avg. Revenue per KWH. 2. The average number of customers should be the number of bills rendered during the year divided by the number of billing period during the year (12 if all billings are made monthly). 3. Report amount of unbilled revenues as of end of year for each applicable revenue account subheading.						
Line No.	No. and title of Tariff Schedule	MWH Sold	Revenue	AVG. No. of Customers	KWH of Sales per Customer	Revenue per KWH Sold
	(a)	(b)	(c)	(d)	(e)	(f)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
	TOTAL					

Name of Licensee		Year of Report		
OPERATING EXPENSES				
A/C Code	Account	Ref. TRA No.	Current Year	Previous Year
	(a)	(b)	(c)	(d)
	Operating Expenses – Transmission			
T310010	Power Purchases:			
-----	Energy Charges	61		
-----	Capacity Charges	61		
-----	Other Charges	61		
T290010	Operation Supervision and Engineering			
T290020	Load Dispatching			
T290030	Station Buildings and Fixture Expenses			
T290040	Transformer Station Equipment- Operating Labor			
T290050	Transformer Station Equipment- Operating Supplies and Expense			
T290060	Overhead Line Expenses			
T290070	Underground Line Expenses			
T290080	Transmission of Electricity by Others			
T290090	Miscellaneous Transmission Expense			
T290100	Rents			
	Total Operating Expenses – Transmission			
	Other Power Expenses			
	Transmission			
T310020	Cost of Power Adjustments			
T310030	System Control and Load Dispatching			
T330010	Purchase of Transmission and System Services			
T330020	Transmission Charges			
T330030	Transmission Charges recovered			
T310040	Other Expenses			
	Sub – Total			
	Total Operating Expenses			

[illegible]

Name of Licensee					Year of Report		
ANALYSIS OF POWER PURCHASES							
Total in column c represents the weighted average purchase price of power per unit (KWH) computed as follows:							
Weighted average cost of Power = Total Purchases (d) / Total Volume in KWH (b)							
In column (a) state name of each plant and the company from which power was purchased during the year.							
Line No.	Description (a)	Current Period			Prior Period		
		Power Purchases Volume in (b)	Purchase Price per Unit (Rs.) (c)	Amount (Rs. in '000) d=(bxc)	Power Purchases Volume in (e)	Purchase Price per Unit (Rs.) (f)	Amount (Rs. in '000) g= (exf)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							

[illegible]

Name of Licensee				Year of Report			
TRANSMISSION OF ELECTRICITY BY OTHERS							
Report all transmission of electricity, i.e. wheeling, provided to licensee by other electric utilities, cooperatives, local authorities, other public authorities, non-traditional utility suppliers and ultimate consumers.							
Line No.	Name of Company or Public Authority	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
		Megawatt Hours Received	Megawatt Hours Delivered	Capacity Charges	Energy Charges	Other Charges	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							

Name of Licensee			Year of Report	
MAINTENANCE EXPENSES				
A/C Code	Account	Ref. Page No.	Current Year	Previous Year
	(a)	(b)	(c)	(d)
	Maintenance Expenses – Transmission Plant			
T300010	Maintenance Supervision and Engineering			
T300020	Maintenance of Grid Stations			
T300030	Maintenance of Transmission Lines			
T300040	Maintenance of Generation Scheduling and Load Dispatching Equipment			
T300050	Maintenance of Meters			
T300060	Maintenance of Transformer Station Buildings and Fixtures			
T300070	Maintenance of Transformer Station Equipment			
T300080	Maintenance of Towers, Poles and Fixtures			
T300090	Maintenance of Overhead Conductors and Devices			
T300100	Maintenance of Overhead Lines- Right of Way			
T300110	Maintenance of Overhead Lines- Roads and Trails Repairs			
T300120	Maintenance of Underground Lines			
T300130	Maintenance of Miscellaneous Transmission Plant			
	Total Maintenance Expense of Transmission Plant			
	Maintenance Expense – General Plant			
T320010	Maintenance Computers and Office Equipment			
T320020	Maintenance Furniture and Fixture			
T320030	Maintenance Store Equipment			
T320040	Maintenance Workshop			
T320050	Maintenance Laboratory Equipment			
T320060	Maintenance Construction Equipment			
T320070	Maintenance Fire Safety Equipment			
T320080	Maintenance Medical and Hospital			
T320090	Maintenance Misc. Equipment			
	Total Maintenance Expense of General Plant			
	Total Maintenance Expense			

Name of Licensee				Year of Report
DEPRECIATION EXPENSES				
A/C Code	Account (a)	Ref. Page No. (b)	Current Year (c)	Previous Year (d)
T380010	1. Amortization of Intangible Plant			
-----	Organization			
-----	Franchises and Consents			
-----	Miscellaneous Intangible Plant			
	Sub-Total			
T380020	2. Depreciation of Transmission Plant			
-----	Leasehold Land			
-----	Land Rights			
-----	Buildings and Fixtures			
-----	Leasehold Improvements			
-----	Grid Station			
-----	Transmission Lines			
-----	Generation Scheduling and Load Dispatching Equipment			
-----	Meters			
-----	Station Equipment			
-----	Towers and Fixtures			
-----	Poles and Fixtures			
-----	Overhead Conductors and Devices			
-----	Underground Conduit			
-----	Underground Conductors and Devices			
-----	Roads and Trails			
	Sub-Total			
T380020	3. Depreciation of General Plant			
-----	Leasehold Land			
-----	Land Rights			
-----	Buildings and Fixtures			
-----	Leasehold Improvements			
-----	Office Furniture and Equipment			
-----	Computer Equipment – Hardware			
-----	Transportation Equipment			
-----	Motor Vehicles			
-----	Stores Equipment			
-----	Tools, Shop and Garage Equipment			
-----	Measurement and Testing Equipment			
-----	Fire Safety System			
-----	Power Operated Equipment			
-----	Medical and Hospital Equipment			
-----	Library Books			
-----	Miscellaneous Equipment			
-----	Water Heater Rental Units			
-----	Other Tangible Property			
-----	Assets Subject to Finance Leases			
-----	Contributions and Grants – Credit			
	Sub-Total			
	Depreciation of Other Regulatory Assets			
T380020	Electric Plant and Equipment Leased to Others			
T380030	Electric Plant Acquisition Adjustment			
T380030	Other Electric Plant Adjustment			
T380040	Other Utility Plant			
T380050	Non-utility property owned or under finance lease			
	Sub-Total			
	Total Depreciation Expense			

Name of Licensee		Year of Report				
DEPRECIATION/AMORTIZATION OF ELECTRIC PLANT IN SERVICE						
1. Report in Section A for the year the amounts for Depreciation Expense. 2. Report in Section B the rates used to compute depreciation charges for electric plant. State the basis used to compute charges and whether any changes have been made in the basis or rates used from the preceding report year. 3. Report all available information called for in Section C. In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional classifications. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used.						
A. Summary of depreciation and amortization charges.						
Line No.	Functional classification.	Depreciation expense.	Amortization of other electric plant.	Total.		
	(a)	(b)	(c)	(d)		
1						
2						
3						
4						
5						
6						
7						
8						
	Total					
B. Basis of Depreciation and Amortization Charges						
C. factors used in estimating Depreciation charges						
	Account No	Depreciable plant base.	Estimated Avg. Service Life	Net salvage	Applied Dep. Rates	Average Remaining Life
	(a)	(b)	(c)	(d)	(e)	(g)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						

Name of Licensee		Year of Report	
OTHER INCOME/DEDUCTIONS			
A/C Code	Account	Current Year	Previous Year
T280010	Regulatory Debits		
T280020	Regulatory Credits		
T280030	Revenue from Electric Plants Leased to Others		
T280040	Less: Expenses of Electric Plant Leased to Others		
T280050	Revenue from Merchandise, Jobbing etc.		
T280060	Less: Cost and Expenses of Merchandise and Jobbing		
T280070	Profits/(Losses) from Financial Instrument Hedges		
T280080	Amortization of Deferred Income		
T280090-100	Gains/(Losses) from Disposition of Future Utility Plants		
T280110-120	Gains/(Losses) from Disposition of Utility and Other Property		
T280150	Gain/(Loss) on Disposal of Other Assets		
T280140	Foreign Exchange Gains and Losses		
T280130	Miscellaneous Non-Operating Income		
	Total Other Income/Deductions		

Name of Licensee		Year of Report	
SELLING AND MARKETING EXPENSES			
A/C Code	Account	Current Year	Previous Year
	Sales Expenses		
T360010	Supervision		
T360020	Demonstrating and selling Expenses		
T360030	Advertising Expenses		
T360040	Miscellaneous Sales Expenses		
	Sub –Total		
	Billing and Collection		
T340010	Supervision		
T340020	Meter Reading Expenses		
T340040	Customer Billing		
T340030	Collecting		
T340050	Collecting- Cash Over and Short		
T340060	Collection Charges		
T340070	Bad Debt Expenses		
T340080	Miscellaneous Customer Accounts Expenses		
	Sub –Total		
	Community Relations		
T350010	Supervision		
T350020	Community Relations- Sundry		
T350030	Conservation		
T350040	Community Safety Program		
T350050	Miscellaneous Customer Service and Informational Expenses		
	Sub –Total		
	Total Selling and Marketing Expenses		

Name of Licensee						Year of Report
ANALYSIS OF SALES AND MARKETING EXPENSES						
Amount of column c shall be computed in the following manner:						
Customer account & billing expense per consumer = $\frac{\text{Total consumer account \& billing expense}}{\text{No. of consumers}}$						
...						
Line No.	Category of Customers	No. of Customers	Expenses per Customer	Allocated Expense	Total Power Supplied (KWH)	Selling & Marketing Expenses per KWH
	(a)	(b)	(c)	(d)	(e)	(f)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						

Form TRA-71

National Electric Power Regulatory Authority

Standard Templates for Regulatory Accounts

Name of Licensee		Year of Report	
ADMINISTRATIVE EXPENSES			
A/C Code	Account	Current Year	Previous Year
T370010	Executive Salaries and Expenses		
T370020	Management Salaries and Expenses		
T370030	General Administrative Salaries and Expenses		
T370040	Office Supplies and Expenses		
T370050	Administrative Expenses Transferred – Credit		
T370060	Outside Services Employed – Janitorial and Others		
T370070	Insurance		
T370080	Injuries and Damages		
T370090	Employees Pensions and Benefits		
T370100	Franchise Requirements – Fees		
T370110	Regulatory Expenses (Form TRA -76)		
T370120	General Advertising Expenses		
T370130	Miscellaneous General Expenses		
T370140	Rent, Rates and Taxes		
T370150	Communications		
T370160	Store Keeping Cost/Store Handling Expenses		
T370170	Subscription and Periodicals		
T370180	Traveling Expenses		
T370190	Bad and Doubtful Receivables		
T370200	Collecting Expenses		
T370210	Director's Fees		
T370220	Legal and Professional Charges		
T370230	Auditor's Remuneration		
T370240	Repairs and Maintenance – Non-Regulated		
T370250	Depreciation Expenses – Non-Regulated		
-----	Amortization of Deferred Charges (Form TRA - 72)		
	Franchise Requirements – Fees		

Form TRA-72

National Electric Power Regulatory Authority

Standard Templates for Regulatory Accounts

[illegible]

[illegible]

Form TRA-74

National Electric Power Regulatory Authority

Standard Templates for Regulatory Accounts

Name of Licensee		Year of Report	
NET NON-REGULATORY INCOME			
A/C Code	Description	Current year	Previous Year
	(a)	(b)	(c)
	Non-Regulatory Income		
T280160	Rental Income		
T280170	Interest Income		
T280180	Dividend Income		
T280190	Equity and Earnings of Associates Companies		
T280200	Equity and Earnings of Subsidiary Companies		
T280210	Other Non-Utility Income		
	Total Non-Regulatory Income		
T280220	Expenses of Non-Utility Operations		
-----	Administrative Expenses		
-----	Selling and marketing Expenses		
-----	Finance Costs		
	Total Non-Regulatory Expenses		
	Net Non-Regulatory Income		

Name of Licensee						Year of Report	
OTHER ITEMS							
A/C Code	Account	Regulated Business		Non-Regulated Business		Total	
		Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
	TAXES						
T410020	Current Income Taxes						
T410030	Deferred Income Taxes						
T410010	Taxes Other than Income Taxes						
	Total Taxes						
	EXTRAORDINARY ITEMS						
T430010	Extra Ordinary Income						
T0430020	Extra Ordinary Deductions						
T0430030	Income Taxes – Extra Ordinary Items						
	Net Extra Ordinary Items						
	DISCONTINUED OPERATIONS						
T440010	Discontinued Operations – Income/Gains						
T440020	Discontinued Operations – Deductions/Losses						
T440030	Income Taxes – Discontinued Operations						
	Net Effect of Discontinued Operations						

Name of Licensee						Year of Report	
OTHER ITEMS							
A/C Code	Account	Distribution		Non-Regulated Business		Total	
		Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
	Other Deductions						
T420010	Donations						
T420020	Life Insurance						
T420030	Penalties						
T420040	Other Deductions						
	Total Other Items						

[illegible]

Name of Licensee					Year of Report		
RESEARCH, DEVELOPMENT AND DEMONSTRATION ACTIVITIES							
<p>1. Describe and show below cost incurred and accounts charged during the year for technological research, development and demonstration (R, D & D) project initiated, continued or concluded during the year. Report also supports given to others during the year for jointly sponsored projects. (Identify recipient regardless of affiliation.) For any (R, D & D) work carried out with others, show separately the Licensees cost for the year and cost chargeable to others.</p> <p>2. Include in column (c) all R, D and D items performed internally and in column (d) those items performed outside the company costing Rs. _____ or more, briefly describing the specific area of R,D & D.(such as safety , corrosion ,control , pollution , automation , measurement , insulation ,etc).</p> <p>3. Show in column (e) the account number charged with expenses during the year or the account to which amounts were capitalized during the year listing account, construction work in progress.</p> <p>4. If costs have not been segregated for R D & D activities or projects, subjects submit estimate for column c, d and f with such amounts identified by "EST".</p> <p>5. Report separately research and related testing facilities operated by the licensees.</p>							
Line No.	Classification	Description	Cost incurred	Cost incurred	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized accumulation
			Internally current year.	Externally current year	Account	Amount	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							

Name of Licensee			Year of Report	
DISTRIBUTION OF SALARIES AND WAGES.				
Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to utility departments, construction, plant removals and other accounts and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to the clearing accounts a method of approximation giving substantially correct results may be used.				
Line no	Classification	Direct payroll distribution	Allocation of payroll charged for clearing	Total
	(a)	(b)	(c)	(d)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
	Total			

Name of Licensee	Year of Report
COMMON UTILITY PLANT AND EXPENSES.	
<p>1. Describe the property carried in the utility accounts as common utility plant and show the book cost of such plants at end of year classified by accounts as provided by plant construction, common utility plant of the Uniform system of Accounts. Also show the allocation of such plant cost to the respective department using the common utility plant and explain the basis of allocation used , giving the allocation factors.</p> <p>2. Furnish the accumulated provisions for depreciation, amortization at the end of year showing the amounts and classification of such accumulated provisions and amounts allocated to utility departments using the common utility plants to which such accumulated provisions relate, including explanation of basis of allocation and factors used.</p> <p>3. Give for the year the expenses of operation, maintenance, rent, depreciation and amortization for common utility plant classified by account as provided by the uniform system of accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.</p> <p>4. Give date of approval by Authority for use of the common utility plant, classification and reference to order of the Authority or other authorization.</p>	

Name of Licensee		Year of Report	
ELECTRIC ENERGY ACCOUNT			
Report below the information called for concerning the disposition of electric energy generated, purchased, exchanged and wheeled during the year.			
Line no	Item (a)	Megawatt Hours (b)	% Megawatt Hours (c)
1	SOURCES OF ENERGY		
2	TRANSMISSION		
3	Purchases		
4	Power Exchanges		
5	Received		
6	Delivered		
7	Transmission Losses		
8	Net Exchanges		
9	Transmission for other (Wheeling)		
10	Received		
11	Delivered		
12	Net Transmission for Others		
13	Transmission by Others		
14	Total Transmission Losses		
15	Net Transmission for Distribution		

Form TRA-81

National Electric Power Regulatory Authority

Standard Templates for Regulatory Accounts

Name of Licensee				Year of Report		
MONTHLY PEAKS AND OUTPUT.						
<p>1. If the Licensee has two or more power systems which are not physically integrated, furnish the required information for each non integrated system.</p> <p>2. Report in b column (b) the system energy output for each month such that the total matches with total of Sources of Energy in the above table.</p> <p>3. Report in column (d) the systems monthly maximum megawatt load (60 minute integration) associated with the net energy for the system defined as the difference between column (b) and (c).</p> <p>4. Report in column (e) and (f) the specified information for each monthly peak load reported in column d.</p>						
NAME OF SYSTEM:						
Line no.	Month	Total monthly energy	Monthly non requirement sale for resale and associated losses.	MONTHLY PEAK		
				Mega watts	Day of month	Hours
	(a)	(b)	(c)	(d)	(e)	(f)
1	January					
2	February					
3	March					
4	April					
5	May					
6	June					
7	July					
8	August					
9	September					
10	October					
11	November					
12	December					
13						
	Total					

Name of Licensee				Year of Report	
ALLOCATION OF COSTS BETWEEN REGULATED AND NON REGULATED ACTIVITY					
<p>1. In column (a) report the service received by regulated business from non Regulated operations.</p> <p>2. In column (b) report the Associate / Non Regulated operation providing the service.</p> <p>3. In column (d) report a statement of the means (terms) by which the price has been determined by the associate e.g. competitive Market value, Cost plus basis etc.</p> <p>4. In column (e) report the office service received by regulated business.</p>					
Line No.	Description of Service	Non Regulated Company/ Unit	Turnover of Associate/ Non Regulated Operations	Terms of Services	Cost
	(a)	(b)	(c)	(d)	(e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21	Total				

[illegible]

Name of Licensee		Year of Report		
STATEMENT OF NUMBER OF EMPLOYEES				
Line No.	Description (a)	No. of Employees		
		Contract Employees (b)	Permanent Employees (c)	Total d= (b+c)
1	Generation Activity			
2	Transmission Activity			
3	Distribution Activity			
4	Customers Accounting and billing			
5	Sales and Marketing			
6	Head Office & Others			
	Total			

Name of Licensee						Year of Report		
CAPACITY AND ACTUAL PERFORMANCE								
Month	Installed Capacity	Scheduled Overhauls (if any)	Available Capacity	No. of Operation Hours	Total Units Generated	Calorific Value	Load Factor	Plant Factor
	(I)		(C)	(N)	(G)	(CV)	(LF)	(PF)
January								
February								
March								
April								
May								
June								
July								
August								
September								
October								
November								
December								

$$\text{Load Factor} = G / (C \times N)$$

$$\text{Plant Factor} = G / (I \times N)$$

$$G = \text{Units Generated on (Gas + HFO + LDO + HSDO)}$$

For Gas:

$$1 \text{ ft}^3 = 0.028174 \text{ m}^3$$

$$1 \text{ mmBTU} = (\text{m}^3 \times \text{CV}) / 28.174$$

Note:

The indices are required machine wise and plant wise.

Additional forms may be used by giving sub – numbers for different machines.



SCHEDULE
[see rules 3(1)(b) & 3 (4)]

Part-2

2.2 UNIFORM CHART OF ACCOUNTS
FOR
TRANSMISSION COMPANIES

Prescribed by:

National Electric Power Regulatory Authority (NEPRA)

BALANCE SHEET ACCOUNTS

ASSETS

PROPERTY, PLANT AND EQUIPMENT

1. INTANGIBLE PLANT

Account Code	Account Description
T100010	Organization
T100020	Franchises and Consents
T100030	Computer Software
T100040	Miscellaneous Intangible Plant

2. TRANSMISSION PLANT

Account Code	Account Description
T100050	Leasehold Land
T100060	Freehold Land
T100070	Land Rights
T100080	Buildings and Fixtures
T100090	Leasehold Improvements
T100100	Grid Station
T100110	Transmission Lines
T100120	Generation Scheduling and Load Dispatching Equipment
T100130	Meters
T100140	Station Equipment
T100150	Towers and Fixtures
T100160	Poles and Fixtures
T100170	Overhead Conductors and Devices
T100180	Underground Conduit
T100190	Underground Conductors and Devices
T100200	Roads and Trails

3. GENERAL PLANT

Account Code	Account Description
T100210	Leasehold Land
T100220	Freehold Land
T100230	Land Rights
T100240	Buildings and Fixtures
T100250	Leasehold Improvements
T100260	Office Furniture and Equipment
T100270	Computer Equipment – Hardware
T100280	Transportation Equipment
T100290	Motor Vehicles
T100300	Stores Equipment
T100310	Tools, Shop and Garage Equipment
T100320	Measurement and Testing Equipment
T100330	Fire Safety System
T100340	Power Operated Equipment
T100350	Medical and Hospital Equipment
T100360	Library Books
T100370	Miscellaneous Equipment
T100380	Water Heater Rental Units
T100390	Other Tangible Property
T100400	Assets Subject to Finance Leases
T100410	Contributions and Grants – Credit

OTHER CAPITAL ASSETS

Account Code	Account Description
T100420	Electric Plant Purchased or Sold
T100430	Experimental Electric Plant Unclassified
T100440	Electric Plant and Equipment Leased to Others
T100450	Electric Plant Held for Future Use
T100460	Completed Construction Not Classified – Electric
T100470	Construction Work in Progress
T100480	Deposit Work in Progress
T100490	Renovation Work in Progress
T100500	Village Electrification
T100510	Electric Plant Acquisition Adjustment
T100520	Other Electric Plant Adjustment

T100530	Other Utility Plant
T100540	Non-Utility Property Owned or Under Finance Lease

ACCUMULATED AMORTIZATION/DEPRECIATION OF PROPERTY, PLANT AND EQUIPMENT

Account Code	Account Description
T110010	Accumulated Amortization of Intangible Plant
T110050	Accumulated Depreciation of Property, Plant and Equipment
T110500	Accumulated Amortization of Electric Plant Acquisition Adjustment
T110600	Accumulated Depreciation of Other Utility Plant
T110700	Accumulated Depreciation of Non-Utility Property

OTHER NON-CURRENT ASSETS

LONG TERM INVESTMENTS

Account Code	Account Description
T120010	Long Term Investments in Non-Associated Companies
T120020	Term Finance Certificates
T120030	Deposits Certificates
T120040	Investment in Associated Companies
T120050	Investment in Subsidiary Companies
T120060	Sinking Funds
T120070	Other Special or Collateral Funds

LONG TERM ADVANCES, DEPOSITS AND PREPAYMENTS

Account Code	Account Description
T130010	Advances to Employees
T130020	Long Term Security Deposits
T130030	Long Term Prepayments
T130040	Long Term Receivable – Street Lighting Transfer
T130050	Others

OTHER NON-CURRENT ASSETS

Account Code	Account Description
T140010	Unamortized Debt Expense
T140020	Unamortized Discount on Long Term Debt
T140030	Past Service Costs-Employee Future Benefits
T140040	Past Service Costs- Other Pension Plans
T140050	Other Regulatory Assets

DEFERRED CHARGES

Account Code	Account Description
T150010	Un-recovered Plant and Regulatory Study Costs
T150020	Preliminary Survey and Investigation Charges
T150030	Deferred Losses from Disposition of Utility Plant
T150040	Un-amortized Loss on Reacquired Debt
T150050	Development Charge Deposits/Receivables
T150060	Deferred Development Costs
T150070	Miscellaneous Deferred Debits

CURRENT ASSETS

INVENTORY

Account Code	Account Description
T160010	Fuel Stock
T160020	Plant Materials and Operating Supplies
T160030	Merchandise (Tools and Plants)
T160040	Loose Tools
T160050	Spare Parts
T160060	Other Materials and Supplies
T160070	Stores in Transit
T160080	Materials at Site
T160090	Provision for Slow Moving Items

ACCOUNTS RECEIVABLES

Account Code	Account Description
T170010	Customer Accounts Receivable

T170020	Accounts Receivable-Services
T170030	Accounts Receivable-Recoverable Work
T170040	Account Receivable-Merchandise, Jobbing etc.
T170050	Other Accounts Receivable
T170060	Allowance for Bad Debts

ADVANCES, DEPOSITS, PREPAYMENTS AND OTHER RECEIVABLES

Account Code	Account Description
T180010	Accrued Utility Revenue
T180020	Interest and Dividend Receivable
T180030	Rent Receivable
T180040	Notes Receivable
T180050	Advances to Employees
T180060	Advances to Suppliers/Contractors
T180070	Prepayments
T180080	Advance Income Tax
T180090	Accounts Receivable from Associated Companies
T180100	Notes Receivable from Associated Companies
T180110	Miscellaneous Receivables
T180120	Allowance for Doubtful Receivables

SHORT TERM INVESTMENTS

Account Code	Account Description
T190010	Term Deposits Receipts
T190020	Short Term Investments

CASH AND BANK BALANCES

Account Code	Account Description
T200010	Cash in hand
T200020	Cash Advances and Working Funds
T200030	Deposit Account
T200040	Cash at Bank – Other Accounts
T200050	Interest and Dividend Special Deposits
T200060	Security Deposits Account

EQUITY AND LIABILITIES

SHARE CAPITAL AND RESERVES

Account Code	Account Description
T210010	Authorized Share Capital (Ordinary Shares)
T210020	Issued, Subscribed and Paid up Share Capital
T210030	Preferred Share Capital
T210040	Premium/Discount on Issue of Shares
T210050	Donations Received
T210060	Capital Reserve
T210070	Revenue Reserve
T210080	Debt Service Reserve Account
T210090	Un-appropriated Retained Earnings (Deficit)
T210100	Deposit for Issue of Shares
T210110	Development Charges Transferred to Equity
T210120	Shares Held in Treasury
T210130	Balance Transferred from Income
T210140	Appropriations of Retained Earnings
T210150	Adjustments to Retained Earnings
T210160	Un-appropriated/Undistributed Subsidiary Earnings
T210170	Surplus on Revaluation of Fixed Assets

LIABILITIES

LONG TERM DEBT

Account Code	Account Description
T220010	Redeemable Capital
T220020	Debenture Advances
T220030	Reacquired Bonds
T220040	Other Long Term Debt
T220050	Term Bank Loans
T220060	Advances from Associated Companies

DEFERRED CREDITS

Account Code	Account Description
T230010	Other Regulatory Liabilities
T230020	Deferred Gains from Disposition of Utility Plant
T230030	Unamortized gain on Reacquired Debt
T230040	Receipt against deposit works
T230050	Other Deferred Credits

OTHER NON-CURRENT LIABILITIES

Account Code	Account Description
T240010	Liabilities against Assets Subject to Finance Lease
T240020	Long Term Loans and Custom Debentures
T240030	Deferred Taxation
T240040	Accumulated Provision for Injuries and Damages
T240050	Employee Future Benefits
T240060	Other Pensions – Past Service Liability
T240070	Vested Sick Leave Liability
T240080	Development Charge Fund
T240090	Long Term Customer Deposits (Security Deposits)
T240100	Collateral Funds Liability
T240110	Unamortized Premium on Long Term Debt
T240120	Other Miscellaneous Non-Current Liabilities

CURRENT LIABILITIES

Account Code	Account Description
T250010	Trade Creditors
T250020	Customer Credit Balances
T250030	Current Portion of Customer Deposits (Security Deposits)
T250040	Accounts Payable
T250050	Accrued Markup
T250060	Accrued Liabilities
T250070	Retention on Contract Payments
T250080	Worker's Profit Participation Fund
T250090	Miscellaneous Current and Accrued Liabilities
T250100	Notes and Loans Payable
T250110	Accounts Payable to Associated Companies

T250120	Notes Payable to Associated Companies
T250130	Debt Retirement Charges (DCR) Payable
T250140	Transmission Charges Payable
T250150	Regulatory Fees and Penalties Payable
T250160	Current Portion of Long Term Loans
T250170	Current Portion of Redeemable Capital
T250180	Current Portion of Liabilities against Assets Subject to Finance Lease
T250190	Current Portion of Custom Debentures
T250200	Short Term Running Finance
T250210	Pensions and Employee Benefits- Current Portion
T250220	Contributory Provident Fund Payable
T250230	Social Security Contribution Payable
T250240	Employees' Old Age Benefit Insurance (EOBI) Payable
T250250	Education Cess Payable
T250260	Inter Office Current Accounts
T250270	Clearing Accounts
T250280	Excise Duty Not Yet Realized
T250290	Income Tax Not Yet Realized
T250300	Capital Contributions of Consumers Awaiting Connections
T250310	Receipts against Deposit Works (Current Portion)
T250320	Commodity Taxes
T250330	Payroll Deductions/Expenses Payable
T250340	Provision for Income Tax
T250350	Dividend Payable – Preferred Shares
T250360	Dividend Payable – Ordinary Shares

INCOME STATEMENT ACCOUNTS

REVENUE

OPERATING REVENUE- TRANSMISSION

Account Code	Account Description
T260010	Sale of Electricity
T260020	Maintenance Charges Revenue
T260030	Transmission Services Revenue

OTHER OPERATING REVENUES

Account Code	Account Description
T270010	Interdepartmental Rents
T270020	Late Payment Charges
T270030	Miscellaneous Service Revenues
T270040	Government Assistance Directly Credited to Income
T270050	Other Electric Revenues

OTHER INCOMES/ DEDUCTIONS

Account Code	Account Description
T280010	Regulatory Debits
T280020	Regulatory Credits
T280030	Revenues from Electric Plant Leased to Others
T280040	Expenses of Electric Plant Leased to Others
T280050	Revenues from Merchandise, Jobbing, Etc.
T280060	Costs and Expenses of Merchandising, Jobbing, Etc.
T280070	Profit and Losses from Financial Instrument Hedges
T280080	Amortization of Deferred Income
T280090	Gains from Disposition of Future Use Utility Plants
T280100	Losses from Disposition of Future Use Utility Plants
T280110	Gain on Disposition of Utility and Other Property
T280120	Loss on Disposition of Utility and Other Property
T280130	Miscellaneous Non-operating Income
T280140	Foreign Exchange Gains and Losses
T280150	Gain/(Loss) from disposal of other assets

T280160	Rental Income
T280170	Interest Income
T280180	Dividend Income
T280190	Equity and Earnings of Associated Companies
T280200	Equity and Earnings of Subsidiary Companies
T280210	Other Non-utility Income
T280220	Expenses of Non-utility Operations

EXPENSES

TRANSMISSION EXPENSES

1. OPERATIONS

Account Code	Account Description
T290010	Operation Supervision and Engineering
T290020	Load Dispatching
T290030	Station Buildings and Fixture Expenses
T290040	Transformer Station Equipment- Operating Labour
T290050	Transformer Station Equipment- Operating Supplies and Expense
T290060	Overhead Line Expenses
T290070	Underground Line Expenses
T290080	Transmission of Electricity by Others
T290090	Miscellaneous Transmission Expense
T290100	Rents

2. MAINTENANCE

Account Code	Account Description
T300010	Maintenance Supervision and Engineering
T300020	Maintenance of Grid Stations
T300030	Maintenance of Transmission Lines
T300040	Maintenance of Generation Scheduling and Load Dispatching Equipment
T300050	Maintenance of Meters
T300060	Maintenance of Transformer Station Buildings and

	Fixtures
T300070	Maintenance of Transformer Station Equipment
T300080	Maintenance of Towers, Poles and Fixtures
T300090	Maintenance of Overhead Conductors and Devices
T300100	Maintenance of Overhead Lines- Right of Way
T300110	Maintenance of Overhead Lines- Roads and Trails Repairs
T300120	Maintenance of Underground Lines
T300130	Maintenance of Miscellaneous Transmission Plant

OTHER POWER SUPPLY EXPENSES

Account Code	Account Description
T310010	Power Purchased
T310020	Cost of Power Adjustments
T310030	System Control and Load Dispatching
T310040	Other Expenses

MAINTENANCE GENERAL PLANT

Account Code	Account Description
T320010	Maintenance Computers and Office Equipment
T320020	Maintenance Furniture and Fixture
T320030	Maintenance Store Equipment
T320040	Maintenance Workshop
T320050	Maintenance Laboratory Equipment
T320060	Maintenance Construction Equipment
T320070	Maintenance Fire Safety Equipment
T320080	Maintenance Medical and Hospital
T320090	Maintenance Misc. Equipment

OTHER EXPENSES

Account Code	Account Description
T330010	Purchase of Transmission and System Services
T330020	Transmission Charges
T330030	Transmission Charges recovered

BILLING AND COLLECTING

Account Code	Account Description
T340010	Supervision
T340020	Meter Reading Expenses
T340030	Collecting
T340040	Customer Billing
T340050	Collecting- Cash Over and Short
T340060	Collection Charges
T340070	Bad Debt Expenses
T340080	Miscellaneous Customer Accounts Expenses

COMMUNITY RELATIONS

Account Code	Account Description
T350010	Supervision
T350020	Community Relations- Sundry
T350030	Conservation
T350040	Community Safety Program
T350050	Miscellaneous Customer Service and Informational Expenses

SALES EXPENSES

Account Code	Account Description
T360010	Supervision
T360020	Demonstrating and selling Expenses
T360030	Advertising Expenses
T360040	Miscellaneous Sales Expenses

ADMINISTRATIVE AND GENERAL EXPENSES

Account Code	Account Description
T370010	Executive Salaries and Expenses
T370020	Management Salaries and Expenses
T370030	General Administrative Salaries and Expenses
T370040	Office Supplies and Expenses
T370050	Administrative Expenses Transferred- Credit
T370060	Outside Services Employed
T370070	Insurance

T370080	Injuries and Damages
T370090	Employee Pensions and Benefits
T370100	Franchise Requirements
T370110	Regulatory Expenses
T370120	General Advertising Expenses
T370130	Miscellaneous General Expenses
T370140	Rent, Rates and Taxes
T370150	Communications
T370160	Store keeping Cost/Stores Handling Expense
T370170	Subscriptions and Periodicals
T370180	Traveling Expense
T370190	Bad and Doubtful Debts
T370200	Collection Expenses
T370210	Director's Fees
T370220	Legal and Professional Charges
T370230	Auditors' Remuneration
T370240	Maintenance of Other Buildings and Assets
T370250	Depreciation Expense – Other Assets

AMORTIZATION/ DEPRECIATION EXPENSES

Account Code	Account Description
T380010	Amortization of Electric Plant – Intangibles
T380020	Depreciation of Property, Plant and Equipment
T380030	Amortization of Electric Plant Acquisition Adjustment
T380040	Depreciation of Other Utility Plant
T380050	Depreciation of Non-Utility Property

AMORTIZATION OF DEFERRED CHARGES

Account Code	Account Description
T390010	Un-recovered Plant and Regulatory Study Costs
T390020	Preliminary Survey and Investigation Charges
T390030	Deferred Losses from Disposition of Utility Plant
T390040	Un-amortized Loss on Reacquired Debt
T390050	Development Charge Deposits/Receivables
T390060	Deferred Development Costs
T390070	Miscellaneous Deferred Debits

INTEREST EXPENSE

Account Code	Account Description
T400010	Interest on Long Term Debts
T400020	Amortization of Debt Discount and Expense
T400030	Amortization of Premium on Debt- Credit
T400040	Amortization of Loss on Reacquired Debt
T400050	Amortization of Gain on Reacquired Debt- Credit
T400060	Interest on Debt to Associated Companies
T400070	Other Interest Expense
T400080	Allowance for Borrowed Funds Used During Construction- Credit
T400090	Allowance for Other Funds Used During Construction
T400100	Interest Expense on Capital Lease Obligations

TAXES

Account Code	Account Description
T410010	Taxes Other than Income Taxes
T410020	Current Income Taxes
T410030	Deferred Income Taxes

OTHER DEDUCTIONS

Account Code	Account Description
T420010	Donations
T420020	Life Insurance
T420030	Penalties
T420040	Other Deductions

EXTRAORDINARY ITEMS

Account Code	Account Description
T430010	Extraordinary Income
T430020	Extraordinary Deductions
T430030	Income Taxes, Extraordinary Items

DISCONTINUED OPERATIONS

Account Code	Account Description
T440010	Discontinues Operations- Income/ Gains
T440020	Discontinued Operations- Deductions/ Losses
T440030	Income Taxes, Discontinued Operations



SCHEDULE
[see rules 3(1)(b) & 3 (4)]

Part-3

3.1 TEMPLATES OF REGULATORY ACCOUNTS
FOR
DISTRIBUTION COMPANIES

Prescribed by:

National Electric Power Regulatory Authority (NEPRA)

LIST OF SCHEDULES

Name of Licensee			Year of Report
Enter in column (c) the term “ none,” “not applicable,” or “NA” as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the licensees are “none,” “not applicable,” or “NA”.			
Form No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
DRA 01	General Information		
DRA 02	Control Over Licensee		
DRA 03	Companies Controlled by Licensee		
DRA 04	Officers		
DRA 05	Directors		
DRA 06	Important Changes During the Year		
DRA 07	Financial Summary		
DRA 08	Comparative Balance Sheet (Assets and Other Debits)		
DRA 09	Comparative Balance Sheet (Liabilities and Other Credits)		
DRA 10	Income Statement for the Year		
DRA 11	Reconciliation with Statutory Financial Statements (Balance Sheet)		
DRA 12	Reconciliation with Statutory Financial Statements (Income Statement)		
DRA 13	Statement of Retained Earnings for the year		
DRA 14	Cash Flow Statement for the Year		
DRA 15	Notes to Regulatory Accounts		
DRA 16	Summary of Utility Plant and Accumulated Depreciations/Amortizations		
DRA 17	Property, Plant and Equipment(Electric Plant in Service)		
DRA 18	Non-Utility Property Owned or Under Finance Lease		
DRA 19	Electric Plant Leased to Others		
DRA 20	Electric Plant Held for Future Use		
DRA 21	Construction Work In Progress		
DRA 22	Accumulated Depreciation of Property, Plant And Equipment (Electric Plant in Service)		
DRA 23	Accumulated Depreciation of Non-Utility Property Owned or Under Finance Lease		
DRA 24	Long Term Investment		
DRA 25	Investment in Subsidiary Companies		
DRA 26	Long term advances, deposits and Prepayments		
DRA 27	Other Non Current Assets		
DRA 28	Other Regulatory Assets		
DRA 29	Deferred Charges		
DRA 30	Un-recovered Plant and Regulatory Study Costs		
DRA 31	Deferred Losses from Disposition of Utility Plant		
DRA 32	Miscellaneous Deferred Debits		
DRA 33	Inventory		
DRA 34	Provision for Inventory		
DRA 35	Accounts Receivables(Trade Debits)		
DRA 36	Allowance for Bad Debts (Accounts Receivables)		
DRA 37	Trade Debts- Age Analysis		
DRA 38	Analysis of Allowance for Doubtful Debts – Category Wise		
DRA 39	Advances, Deposits, Prepayments and other Receivables		
DRA 40	Cash and Cash Equivalents		
DRA 41	Share Capital		
DRA 42	Issued, Subscribed and Paid Up Share Capital		
DRA 43	Premium on Issue of Shares		
DRA 44	Discount on Issue of Shares		
DRA 45	Redeemable Capital		
DRA 46	Details of Long Term Loans		
DRA 47	Liability Against Assets Subject to Finance Lease		
DRA 48	Deferred Liabilities		
DRA 49	Deferred Taxes		
DRA 50	Deferred Credits		
DRA 51	Other Regulatory Liabilities		
DRA 52	Other Deferred Credits		
DRA 53	Other Long Term Liabilities		
DRA 54	Creditors, Accrued and Other Liabilities		
DRA 55	Short Term Loans		

LIST OF SCHEDULES

Form No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
DRA 56	Tax Payable/(Refundable)		
DRA 57	Operating Revenue		
DRA 58	Sale of Electricity by Rate Schedule		
DRA 59	Sales for Resale		
DRA 60	Operating Expenses		
DRA 61	Purchased Power		
DRA 62	Analysis of Power Purchases		
DRA 63	Maintenance Expenses		
DRA 64	Depreciation Expenses		
DRA 65	Depreciation/Amortization of Electric Plant in Service		
DRA 66	Other Income/Deductions		
DRA 67	Selling and Marketing Expenses		
DRA 68	Analysis of Selling and Marketing Expenses		
DRA 69	Administrative Expenses		
DRA 70	Amortization of Deferred Charges		
DRA 71	Finance Costs		
DRA 72	Net Non-Regulatory Income		
DRA 73	Other Items		
DRA 74	Regulatory Expense		
DRA 75	Research Development and Demonstration Activities		
DRA 76	Analysis of Customers Meters		
DRA 77	Distribution of salaries and Wages		
DRA 78	Common Utility Plant and Expenses		
DRA 79	Electric energy Account		
DRA 80	Monthly Peaks and Outputs		
DRA 81	Allocation of Cost Between Regulated and Non-Regulated Activity		
DRA 82	Sub-Stations		
DRA 83	Statement of Number of Employees		
DRA 84	Capacity and Actual Performance		

Name of Licensee	Year of Report
GENERAL INFORMATION	
1. Provide name and title of officer having custody of general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.	
2. Provide the name of the Country under the laws of which the licensee is incorporated, and date of in Company. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.	
3. If at any time during the year the property of the licensee was held by a receiver or trustee, give: a) name of receiver or trustee; b) date such receiver or trustee took possession; c) the authority by which the receivership or trusteeship was created; and d) date when possession by receiver or trustee ceased.	
4. State the classes or utility and other services furnished by the licensee during the year,	
5. Have you engaged as the auditor to audit your financial statements from a Chartered Accountant who is not the auditor for your previous year's audited financial statements? 1) <input type="checkbox"/> Yes.....Enter the date when such independent auditor was engaged: 2) <input type="checkbox"/> No	

Name of Licensee	Year of Report
CONTROL OVER LICENSEE	
<p>1. If any Company, business trust, or a similar organization or a combination of such organizations jointly held control over the licensee at the end of the year, state name of controlling company or organization, manner in which control was held, and extent of control. If control was in a holding company or organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee (s), state the name of trustee (s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.</p>	

Name of Licensee			Year of Report	
COMPANIES CONTROLLED BY THE LICENSEE				
<p>1. Report below the names of all companies, business trusts, and similar organizations, controlled directly or indirectly by the licensee at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.</p> <p>2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.</p> <p>3. If control was held jointly with one or more other interest, state the fact in a footnote and name the other interests.</p>				
Line No.	Name of Company Controlled	Kind of Business	Percent Voting shares owned	Footnote
	(a)	(b)	(c)	Ref. (d)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				

Name of Licensee	Year of Report		
OFFICERS			
<p>1. Report below the name, title and salary for each executive officer whose salary is Rs. 500,000 per annum or more. An executive officer of a licensee includes its president, Chief Executives, Directors and Officers in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs similar policy making functions.</p> <p>2. If a change was made during the year in the incumbent of any position, show name and total remuneration of the previous incumbent, and the date the change in incumbency was made.</p>			
Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			

Name of Licensee		Year of Report	
DIRECTORS			
1. Report below the information called for concerning each director of the licensee who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the licensee.			
2. Designate members of the Executive Committee and the Chairman of the Executive Committee.			
Line No.	Title (a)	Name of Director (b)	Principal Business Address (c)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			

Name of Licensee	Year of Report
IMPORTANT CHANGES DURING THE YEAR	
Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none," "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.	
1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.	
2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Authority authorizing the transaction, and reference to Authority authorization.	
3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Authority authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Authority.	
4. Important leaseholds that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other condition. State name of Authority authorizing lease and give reference to such authorization.	
5. Important extension or reduction of generation, transmission or distribution system: State plants added or relinquished and date operations began or ceased and give reference to Authority authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service.	
6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to the Authority authorization, as appropriate, and the amount of obligation or guarantee.	
7. Changes in Articles of Association or amendments to Memorandum of Association: Explain the nature and purpose of such changes or amendments.	
8. State the estimated annual effect and nature of any important wage scale changes during the year.	
9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.	
10. Describe briefly any materially important transactions of the licensee not disclosed elsewhere in this report in which an officer, director, shareholder, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.	
11. If the important changes during the year relating to the licensee appearing in the annual report to shareholders are applicable in every respect and furnish the data required by Instructions 1 to 10 above, such notes may be included on this page	

Name of Licensee		Year of Report			
FINANCIAL SUMMARY					
<p>1. Analysis based on statutory accounts represents results of the whole company (both regulated and non-regulated) while USOA basis represent the ratio and figures based on uniform system of accounts and regulated businesses.</p> <p>2. Regulatory Asset value (RAV) will be equal to (Opening RAV + Closing RAV)/2.</p> <p>3. Turnover means utility's revenue excluding GST.</p>					
Key Information	Current Period	Prior Period 1	Prior Period 2	Prior Period 3	Prior Period 4
Profitability (Based on Statutory Accounts)- Complete Business					
Turnover					
Operating Profit					
Earning before interest and tax (EBIT)					
Profit/ (loss) before tax					
Profit/ (loss) after tax					
Dividends Declared					
Un-appropriated profit/ (loss)					
Earnings per share					
Dividends per share					
Return on USOA basis- Regulated Operation					
Turnover					
Operating profits or costs					
Earning Before Interest and Tax (EBIT)					
EBIT/ Average RAV					
Profit/ (loss) before tax/ Average RAV					
Profit/ (loss) after tax/ Average RAV					
Financial Indicators – Complete Business					
Interest Coverage (EBIT/ Interest expense)					
Earning before interest, tax and depreciation allowance (EBITDA)/ interest expense					
Dividend Cover (Profit after tax/ dividend declared)					
Gearing (debt/ debt+ equity).					
Current Ratio					
Other Key Information – Regulated Operations					
Average RAV					
Capital expenditure (Acquisition/ construction of fixed assets)					
Book value of fixed assets disposed off during the year					
Net assets (Total Assets- Total Liabilities)					
Long term debt (inclusive of current maturity)					
Debtors turnover (Average Debtors * 365/ Turnover)					
Effective tax rate (Taxation expense/ Profit before tax)					
Other Statistics – Regulated Operations					
Number of Customers					
Electricity sold (KWH)					
Transmission mains (KM)					
Distribution mains and services (KM)					
Staff employed at year end					
Plant Maintenance Costs					
Major Overhaul Costs					
Normal Repairs and Maintenance					
Plant Maintenance Costs per KWH					

Name of Licensee			Year of Report	
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)				
Line No.	Title of Account	Form No.	Balance at end of Current Year	Balance at end of Previous Year
	(a)	DRA (b)	(c)	(d)
1	NON-CURRENT ASSETS			
2	Utility Plant			
3	Property, Plant and Equipment	16		
4	Less: Accumulated Depreciation of Utility Plant	16		
5	Net Property, Plant and Equipment			
6	Intangible Assets – at cost	17		
7	Less: Accumulated amortization	22		
8	Net Intangible Assets			
9	Total Utility Plant (total of above)			
10	Net Utility Plant			
11	Non-Utility Plant			
12	Non-utility plant owned or under finance lease	18		
13	Less: Accumulated Depreciation of non-utility plant	23		
14	Net Property, Plant and Equipment			
15	Long Term Investments	24		
16	Long Term Advances, Deposits and Prepayments	26		
17	Deferred Charges	50		
18	Others Non Current Assets	29		
19				
20	Total Non-Current Assets			
21				
22	CURRENT ASSETS			
23	Inventory	33		
24	Accounts Receivable	35		
25	Loans and Advances	39		
26	Interest accrued	39		
27	Prepayments and other receivables	39		
28	Advance income tax (A/C D180080)			
29	Short term investments	40		
30	Cash and bank balances	40		
31				
32	Total current Aassets			
33				
	Total Assets			

Name of Licensee			Year of Report	
COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)				
Line No.	Title of Account	Form No. DRA	Balance at end of Current Year	Balance at end of Previous Year
	(a)	(b)	(c)	(d)
1	SHARE CAPITAL AND RESERVES			
2	Authorized Share Capital	41		
3	Issued, Subscribed and Paid up Share Capital	42		
4	Preferred Share Capital			
5	Premium/Discount on Issue of Shares	43/44		
6	Donations Received			
7	Capital Reserves			
8	Revenue Reserves			
9	Debt Service Reserve Account			
10	Un-appropriated Retained Earnings (Deficit)	13		
11	Deposit for Issue of Shares			
12	Development Charges Transferred to Equity			
13	Shares Held in Treasury			
14	Balance Transferred from Income	13		
15	Appropriation of Retained Earnings	13		
16	Adjustments to Retained Earnings	13		
17	Un-appropriated/Un-appropriated Subsidiary Earnings	13		
18	Surplus on Revaluation of Assets			
19				
20	Total Share Capital & Reserves			
21	LONG TERM LOANS AND LIABILITIES			
22	Redeemable Capital	45		
23	Debenture Advances			
24	Reacquired Bonds			
25	Other Long Term Debt	46		
26	Term Bank Loan (Term Finance)	46		
27	Loans/Advances from Associated Companies	46		
28	Liabilities against Assets Subject to Finance Lease	47		
29	DEFERRED LIABILITIES			
30	Employee Benefits	48		
31	Deferred Taxes	49		
32	Deferred Credits	50		
33	OTHER LONG TERM LIABILITIES	53		
34	CURRENT LIABILITIES			
35	Short Term Loans	55		
36	Current Portion of Redeemable Capital	45		
37	Current Portion of Long Term Loans	46		
38	Current Portion of Custom Debentures			
39	Current Portion of Liabilities against Assets Subject to Finance Lease	47		
40	Current Portion of Customers (Security) Deposits			
41	Creditors, Accrued and Other Liabilities	54		
42	Provision for taxation			
43	Dividend Payable – Preferred Shares			
44	Dividend Payable – Ordinary Shares			
45				
46	Total Liabilities			
47	Total Share Capital, Reserves & Liabilities			

Name of Licensee		Year of Report		
INCOME STATEMENT FOR THE YEAR				
<p>1. If the notes appearing in the statutory financial statements are applicable to this statement of income, such notes may be included on DRA 15.</p> <p>2. Enter on page 21 a concise explanation of only those changes in accounting methods made during the year which had an affect on net income, including basis of allocation and apportionments from those used in preceding year.</p> <p>3. Explain in a footnote if the previous year's figures are different from that reported in prior reports.</p>				
Line No.	Title of Account (a)	Form No. DRA (b)	Current Year (c)	Previous Year (d)
1	Operating Revenue	57		
2	Cost of Sales:			
3	Operating Expenses	60		
4	Maintenance Expenses	63		
5	Depreciation Expense	64		
6	Sub-Total			
7	Gross Profit			
8	Other Income/Deductions	66		
9				
10	Selling and Marketing Expenses	67		
11	Administrative Expenses	69		
12	Finance Cost	71		
13				
14	Other Deductions	73		
15				
16	Operating Profit/(Loss) before Tax from Regulatory Operations			
17				
18	Provision for Taxation (Tax Payable)	56		
19				
20	Net Non-Regulatory Income	72		
21				
22	Operating Profit/(Loss) after Taxation			
23				
24	Extra Ordinary Items	73		
25				
26	Discontinued Operations	73		
27				
	Net Profit/(Loss)			

Name of Licensee										Year of Report		
Reconciliation with Statutory Financial Statements (Balance Sheet)												
Line No.	Description of Account Head	Form No. DRA	Current Year					Prior Year				
			Regulated Business	Non-Regulated Business	Total as per USOA	Adjustments (Dr)/(Cr)	Balance as per Statutory Accounts	Regulated Business	Non-Regulated Business	Total as per USOA	Adjustment (Dr)/(Cr)	Balance as per Statutory Accounts
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20												

Note:
All supporting schedules should be attached unless otherwise stated.

Name of Licensee										Year of Report		
Reconciliation with Statutory Financial Statements (Income Statement)												
Line No.	Description of Account Head	Form No. DRA	Current Year					Prior Year				
			Regulated Business	Non-Regulated Business	Total as per USOA	Adjustments (Dr)/(Cr)	Balance as per Statutory Accounts	Regulated Business	Non-Regulated Business	Total as per USOA	Adjustment (Dr)/(Cr)	Balance as per Statutory Accounts
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20												

Note:
All supporting schedules should be attached unless otherwise stated.

Name of Licensee		Year of Report		
STATEMENT OF RETAINED EARNINGS FOR THE YEAR				
<p>1. Report all changes in appropriated retained earnings, un-appropriated retained earnings and un-appropriated un-distributed subsidiary earnings for the year.</p> <p>2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded.</p> <p>3. State the purpose and amount of each reservation or appropriation of retained earnings.</p> <p>4. List first account "Adjustments to retained earnings" reflecting adjustments to opening balance of retained earnings.</p> <p>5. Show dividend for each class and series of capital stock.</p> <p>6. Show separately the tax effect of items shown in account "Adjustments to retained earnings".</p> <p>7. Explain in a footnote the basis for determining the amounts reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as totals eventually to be accumulated.</p> <p>8. If any notes appearing in the report to shareholders are applicable to this statement, include them as a foot note to this statement.</p>				
Line No.	Title of Account	Form No. DRA	Current Year	Previous Year
	(a)	(b)	(c)	(d)
1	UN-APPROPRIATED RETAINED EARNINGS			
2	Balance at beginning of year			
3	Changes			
4	Adjustment to Retained Earnings			
5				
6				
7				
8	Total Credits to retained earnings			
9				
10				
11	Total Debits to retained earnings			
12	Balance transferred from income	10		
13	Appropriation of retained earnings			
14				
15				
16				
17	Total appropriation of retained earnings			
18	Dividend declared - Preferred shares			
19	Dividend Declared - Ordinary Shares			
20	Transfers from un-appropriated Subsidiary earnings			
21	Balance at end of year			
22	APPROPRIATED RETAINED EARNINGS			
23				
24				
25	UN-APPROPRIATED SUBSIDIARY EARNINGS			
26	Balance at beginning of year			
27	Equity in earnings for year			
28	Less: Dividend received			
29				
30	Balance at end of year			

Name of Licensee		Year of Report		
CASH FLOW STATEMENT FOR THE YEAR				
<p>1. This Cash Flow Statement shall be prepared in accordance with the provisions of IAS-7 and on the basis of Comparative Balance Sheet and Income Statement prepared for regulatory purposes. A distinction shall be made between cash flows from regulatory and non-regulatory operations.</p> <p>2. If the notes to the cash flow statement in the licensee's annual report to shareholders are applicable to this statement, such notes should be included as foot note to this statement. Information about non-cash investing and financing activities should be provided as a foot note.</p> <p>3. Provide the details in respect of Cash Recovery per KWH</p>				
Line No.	Title of Account (a)	Form No. DRA (b)	Current Year (c)	Previous Year (d)
1	Cash flows from operating activities			
2	Net profit before taxation (including non-regulatory)			
3	Adjustments for non- cash items			
4				
5				
6	Working capital changes			
7	(Increase)/decrease in current assets			
8				
9				
10	Increase/(decrease) in current liabilities			
11				
12				
13	Cash generated from/(used in) operations			
14	Interest paid			
15	Taxes paid			
16	Employees benefits paid			
17	Net cash generated from/(used in) from operating activities			
18				
19	Cash flows from investing activities			
20	Fixed capital expenditure			
21	Proceeds from disposal of property, plant and equipment			
22	Purchase/(proceeds from sale) of investments			
23	Interest/dividend received			
24	Long term Advances and prepayments			
25	Others (specify)			
26	Net cash generated from/(used in) investing activities			
27				
28	Cash flows from investing activities			
29	Proceeds from issue of ordinary/preferred share capital			
30	Increase/(decrease) in long term loans/debentures etc			
31	Increase/(decrease) in liabilities against finance lease			
32	Others (specify)			
33				
34	Increase/(decrease) in cash and cash equivalent			
35	Cash and cash equivalent at beginning of the year			
36	Cash and cash equivalent at end of the year			

Name of Licensee	Year of Report
NOTES TO REGULATORY ACCOUNTS	
<p>1. Use the space below for important notes regarding the Balance Sheet, Income Statement for the year, Statement of Retained Earnings for the year and Cash Flow Statement or any account thereof. Classify the notes according to each basic statement; provide a subheading of each statement except where a note is applicable to more than one statement.</p> <p>2. Provide significant accounting policies used in the preparation of Regulatory Accounts, if different from those stated in statutory financial statements.</p> <p>3. Furnish particulars as to any significant contingent assets or liabilities existing at end of year.</p> <p>4. For account "Utility Plant Adjustment," explain the origin of such amount, debits and credits during the year, and plan of disposition contemplated, giving reference to Authority's order or other authorization respecting classification of amounts as plant adjustments and requirements as to disposition thereof.</p> <p>5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.</p> <p>6. If the notes to the financial statements relating to the licensee company appearing in the annual report to the shareholders are applicable and furnish the data required by the instructions above and such notes may be included herein.</p>	

Name of Licensee			Year of Report	
SUMMARY OF UTILITY PLANT AND ACCUMULATED DEPRECIATIONS/AMORTIZATIONS				
Line No.	Classifications (a)	Form No. DRA (b)	Current Year (c)	Previous Year (d)
	UTILITY PLANT IN SERVICE			
	Property, Plant and Equipment in Service	17		
D100490	Electric Plant Purchased or Sold			
D100530	Completed Constructions Not Classified			
D100500	Experimental Plant Unclassified			
	Sub-Total			
	OTHER UTILITY PLANT			
D100510	Electric Plant and Equipment Leased to Others	19		
D100520	Electric Plant Held for Future Use	20		
D100540	Construction Work in Progress	21		
D100550	Deposit Work in Progress			
D100560	Renovation Work in Progress			
D100570	Village Electrification			
D100580	Electric Plant Acquisition Adjustments			
D100590	Other Electric Plant Adjustments			
D100600	Other Utility Plant			
	Sub-Total			
	Total Utility Plant			
	ACCUMULATED DEPRECIATION/AMORTIZATION			
D110050	Property, Plant and Equipment in Service	22		
	Sub-Total			
	OTHER UTILITY PLANT			
D110050	Electric Plant and Equipment Leased to Others	19		
D100500	Electric Plant Acquisition Adjustments			
D100500	Other Electric Plant Adjustments			
D100600	Other			
	Net Utility Plant			

Name of Licensee						Year of Report	
PROPERTY, PLANT AND EQUIPMENT (ELECTRIC PLANT IN SERVICE)							
Line No.	Classifications	Balance at beginning of year	Charge for the year	On Deletions	On Adjustments	On Transfers	Balance at end of year
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
D100010	1. Intangible Plant						
D100020	Organization						
D100030	Franchises and Consents						
D100040	Miscellaneous Intangible Plant						
	Total Intangible Plant						
	4. Distribution Plant						
D100050	Leasehold Land						
D100060	Freehold Land						
D100070	Land Rights						
D100080	Buildings and Fixtures						
D100090	Leasehold Improvements						
D100100	Transformer Station Equipment – Normally Primary above 50 kV						
D100110	Distribution Station Equipment – Normally Primary below 50 kV						
D100120	Storage Battery Equipment						
D100130	Poles, Towers and Fixtures						
D100140	Overhead Conductors and Devices						
D100150	Underground Conduit						
D100160	Underground Conductors and Devices						
D100170	Line Transformers						
D100180	Services						
D100190	Meters						
D100200	Leased Property on Customer's Premises						
D100210	Street Lighting and Signal Systems						
D100220	Sentinel Lighting Rental Units						
D100230	Load Management Controls – Customer Premises						
D100240	Load Management Controls – Utility Premises						
D100250	System Supervisory Equipment						
D100260	Other Installations on Customer's Premises						
	Total Distribution Plant						
	5. General Plant						
D100270	Leasehold Land						
D100280	Freehold Land						
D100290	Land Rights						
D100300	Buildings and Fixtures						
D100310	Leasehold Improvements						
D100320	Office Furniture and Equipment						
D100330	Computer Equipment – Hardware						
D100340	Transportation Equipment						
D100350	Motor Vehicles						
D100360	Stores Equipment						
D100370	Tools, Shop and Garage Equipment						
D100380	Measurement and Testing Equipment						
D100390	Fire Safety System						
D100400	Power Operated Equipment						
D100410	Communication Equipment						
D100420	Medical and Hospital Equipment						
D100430	Library Books						
D100440	Miscellaneous Equipment						
D100450	Water Heater Rental Units						
D100460	Other Tangible Property						
D100470	Assets Subject to Finance Leases						
D100480	Contributions and Grants – Credit						
	Total General Plant						

Line No.	Classifications	Balance at beginning of year	Charge for the year	On Deletions	On Adjustments	On Transfers	Balance at end of year
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Total Property, Plant and Equipment – in service						
D10001040	Less: Intangible Plant as separately reported						
	Total Tangible Property, Plant and Equipment						
D100610	Non-Utility property owned or under finance lease (Form DRA - 18)						
	Total Property, Plant and Equipment						

Name of Licensee				Year of Report			
NON-UTILITY PROPERTY OWNED OR UNDER FINANCE LEASE							
Provide below the details in respect of non-utility property owned or under finance lease.							
Line No.	Classifications	Balance at beginning of year	Charge for the year	On Deletions	On Adjustments	On Transfers	Balance at end of year
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							

Name of Licensee					Year of Report
ELECTRIC PLANT LEASED TO OTHERS					
Line No.	Name of Lessee	Description of Property Leased	Authority Authorization	Expiration Date of Lease	Balance at end of year
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					

Name of Licensee			Year of Report	
ELECTRIC PLANT HELD FOR FUTURE USE				
<p>1. Report separately each property held for future use at end of year having an original cost of Rs. _____ or more. Group other items of property held for future use.</p> <p>2. For property having an original cost of Rs. _____ or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to this account.</p>				
Line No.	Description and Location of Property	Date Originally Included in this Account	Date Expected to be used in Utility Service	Balance at end of year
	(a)	(b)	(c)	(d)
1	Land and Land Rights			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17	Other property			
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
	Total			

Name of Licensee		Year of Report
CONSTRUCTION WORK IN PROGRESS		
1. Report below description and balances at end of year of projects in process of construction.		
2. Minor projects (x % of balance at end of year or Rs._____, whichever is less) may be grouped.		
Line No.	Description of Project	Construction Work in Progress
	(a)	(b)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
	Total	

Name of Licensee					Year of Report		
<p align="center">ACCUMULATED DEPRECIATION OF PROPERTY, PLANT AND EQUIPMENT (ELECTRIC PLANT IN SERVICE) - DISTRIBUTION</p>							
Line No.	Classifications	Balance at beginning of year	Charge for the year	On Deletions	On Adjustments	On Transfers	Balance at end of year
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
D110010	1. Intangible Plant						
	Organization						
	Franchises and Consents						
	Miscellaneous Intangible Plant						
	Total Intangible Plant						
D110050	4. Distribution Plant						
	Leasehold Land						
	Land Rights						
	Buildings and Fixtures						
	Leasehold Improvements						
	Transformer Station Equipment – Normally Primary above 50 kV						
	Distribution Station Equipment – Normally Primary below 50 kV						
	Storage Battery Equipment						
	Poles, Towers and Fixtures						
	Overhead Conductors and Devices						
	Underground Conduit						
	Underground Conductors and Devices						
	Line Transformers						
	Services						
	Meters						
	Leased Property on Customer's Premises						
	Street Lighting and Signal Systems						
	Sentinel Lighting Rental Units						
	Load Management Controls – Customer Premises						
	Load Management Controls - Utility Premises						
	System Supervisory Equipment						
	Other Installations on Customer's Premises						
	Total Distribution Plant						
D110050	5. General Plant						
	Leasehold Land						
	Land Rights						
	Buildings and Fixtures						
	Leasehold Improvements						
	Office Furniture and Equipment						
	Computer Equipment – Hardware						
	Computer Software						
	Transportation Equipment						
	Motor Vehicles						
	Stores Equipment						
	Tools, Shop and Garage Equipment						
	Measurement and Testing Equipment						
	Fire Safety System						
	Power Operated Equipment						
	Communication Equipment						
	Medical and Hospital Equipment						
	Library Books						
	Miscellaneous Equipment						

Line No.	Classifications	Balance at beginning of year	Charge for the year	On Deletions	On Adjustments	On Transfers	Balance at end of year
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Water Heater Rental Units						
	Other Tangible Property						
	Assets Subject to Finance Leases						
	Contributions and Grants – Credit						
	Total General Plant						
	Total Property, Plant and Equipment						
D10010	Less: Intangible Assets as separately reported						
	Total Tangible Property, Plant and Equipment						
D110700	Non-utility property owned or under finance lease (DRA - 23)						
	Total Property, Plant and Equipment						

Name of Licensee						Year of Report	
ACCUMULATED DEPRECIATION OF NON-UTILITY PROPERTY OWNED OR UNDER FINANCE LEASE							
Provide item wise detail of accumulated depreciation of non-utility property, plant and equipment.							
Line No.	Classifications	Balance at beginning of year	Charge for the year	On Deletions	On Adjustments	On Transfers	Balance at end of year
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							

[illegible]

Name of Licensee						Year of Report		
INVESTMENT IN SUBSIDIARY COMPANIES								
<p>1. Report below the investments in Subsidiary Companies.</p> <p>2. Provide a sub-heading for each company and list there under the information called for below. Sub-Total by company and give a total (e), (f), (g) and (h).</p> <p>· Investment in Securities – List and describe each security owned. For bonds give also principal amount, date of issue, maturity and interest rates.</p> <p>· Investment advances – Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show either advance is note or open account. List each note giving date of issuance, maturity date, and specifying whether the note is a renewal.</p> <p>3. Report separately the equity in undistributed subsidiary earnings since acquisition.</p> <p>4. For any securities, notes or accounts that were pledged designate such securities, notes or accounts in a footnote and state the name of pledge and purpose of the pledge.</p> <p>5. If the Authority approval was required for any advance made or security acquired, designate such fact in footnote and give name of the Authority, date of authorization and case number.</p> <p>6. Report column (f) interest and dividend revenues from investments, including such revenues from securities disposed off during the year.</p> <p>7. In column (h) report for each investment disposed off during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of accounts if different from cost) and the selling price thereof, not including interest adjustments includible in column (f).</p>								
Line No.	Description of Investment	Date Acquired	Date of maturity (if any)	Investment at beginning of year	Equity in Subsidiary earnings of year	Revenues for year	Investment at end of year	Gain or loss from investment disposed off
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								

Name of Licensee						Year of Report	
LONG TERM ADVANCES, DEPOSITS AND PREPAYMENTS							
Line No.	Classifications	Regulated Business		Non-Regulated Business		Total	
		Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
D130010	Advances to Employees						
D130020	Long Term Security Deposits						
D130030	Long Term Prepayments						
D130040	Long Term Receivable – Street Lighting Transfer						
D130050	Others						
	Total						

Name of Licensee						Year of Report	
OTHER NON CURRENT ASSETS							
Line No.	Classifications	Regulated Business		Non-Regulated Business		Total	
		Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
D140010	Unamortized Debt Expense						
D140020	Unamortized Discount on Long Term Debt						
D140030	Past Service Costs-Employee Future Benefits						
D140040	Past Service Costs- Other Pension Plans						
D140050	Other Regulatory Assets (DRA - 28)						
	Total						

Name of Licensee				Year of Report	
OTHER REGULATORY ASSETS					
<p>1. Report below the particulars (details) called for concerning other regulatory assets which are created through the rate making actions of regulatory agencies (and not includable in other accounts).</p> <p>2. For regulatory assets being amortized show period of amortization in column (a).</p> <p>3. Minor items (x % of the balance at end of year or amount less than Rs. _____, whichever is less) may be grouped by classes.</p>					
Line No.	Description and purpose of other regulatory assets (a)	Debits (b)	Credits		Balance at end of year (e)
			Account charged (c)	Amount (d)	
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
	Total				

[illegible]

Name of Licensee					Year of Report	
UNRECOVERED PLANT AND REGULATORY STUDY COST						
Line No.	Description of Un-recovered plant and regulatory study cost	Total amount of Charge	Cost recognized during the year	WRITTEN OFF DURING YEAR		Balance at the end of year
				Account charged	Amount	
	(a)	(b)	(c)	(d)	(e)	(f)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
	Total					

Name of Licensee				Year of Report		
DEFERRED LOSSES FROM DISPOSITION OF UTILITY PLANT						
Line No.	Description of Extraordinary loss	Total amount of loss	Losses recognized during the year	WRITTEN OFF DURING YEAR		Balance at the end of year
				Account charged (d)	Amount (e)	
(a)	(b)	(c)	(d)	(e)	(f)	
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
	Total					

Name of Licensee					Year of Report	
MISCELLANEOUS DEFERRED DEBITS						
1. Report below the particulars (details) called for concerning miscellaneous deferred debits. 2. For any deferred debit being amortized show period of amortization in column (a). 3. Minor items (x % of the balance at end of year or amount less than Rs. _____, whichever is less) may be grouped by classes.						
Line No.	Description of Miscellaneous deferred debits	Balance at Beginning of year	Debits	Credits		Balance at end of year
	(a)	(b)	(c)	Account charged (d)	Amount (e)	(f)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
	Total					

Name of Licensee		Year of Report					
INVENTORY							
1. Give an explanation of important inventory adjustments during the year in a footnote showing general classes of inventory and the various accounts (operating expenses, maintenance expenses, clearing accounts, plants etc) affected debited or credited.							
2. Report the amount of plant materials and operating supplies under the primary functional classification; estimates of amounts by function are acceptable.							
A/C #	Account	Regulatory Business		Non-Regulated Business		Total	
		Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
D160010	Fuel Stock						
D160020	Plant Materials and Operating Supplies						
D160030	Merchandise (Tools and Plants)						
D160040	Loose Tools						
D160050	Spare Parts						
D160060	Other Materials and Supplies						
D160070	Stores in Transit						
D160080	Materials at Site						
	Total Inventory						
D160090	Provision for Inventory (Form DRA - 34)						
	Net Inventory						

Name of Licensee		Year of Report	
PROVISION FOR INVENTORY			
1. Provide movement of Inventory provision in respect of inventory items relating to both regulated and non-regulated business and separately for each major item.			
Line No.	Account (a)	Current Year (b)	Previous Year (c)
1	PROVISION FOR INVENTORY		
2			
3	Balance at beginning of the year		
4	Provided during the year		
5	(Mention account wise provision)		
6			
7	Charged off during the year		
8	(Mention account wise charged off)		
9			
10	Balance at end of the year		

[illegible]

Name of Licensee			Year of Report	
ALLOWANCE FOR BAD DEBTS (ACCOUNTS RECEIVABLES)				
Provide movement of allowance for bad debts in respect of all receivable account heads relating to both regulated and non-regulated business.				
Line No.	Account	Ref. Page No.	Current Year	Previous Year
	(a)	(b)	(c)	(d)
1	ALLOWANCE FOR BAD DEBTS			
2				
3	Balance at beginning of the year			
4	Provided for during the year			
5	(Mention account wise provision)			
6				
7	Written off during the year			
8	(Mention account wise charged off)			
9				
10				
11				
12				
13				
14	Balance at end of the year			

[illegible]

Name of Licensee						Year of Report	
ANALYSIS OF ALLOWANCE FOR BAD DEBTS- CATEGORY WISE							
<p>1. Utility should state its policy of provision of doubtful debts. Provision should only be allowed in the USOA after carrying out necessary steps that a utility should perform as an efficient operator to collect the receivables.</p> <p>2. Utility should explain relevant factors related to provision for doubtful debts write off pertaining to active customers.</p> <p>3. Provision for doubtful debts in respect of disconnected Customers should be disclosed separately aged on the basis of disconnected period.</p>							
Line No.	Category of Customers (a)	Active Customers (b)	Disconnected Customers				Total (g)
			Less than 1 year (c)	1 to 3 years (d)	More than 3 years (e)	Total (f)	
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							

Name of Licensee						Year of Report	
ADVANCES, DEPOSITS, PREPAYMENTS AND OTHER RECEIVABLES							
A/C #	Account	Regulated Business		Non-Regulated Business		Total	
		Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
	LOANS AND ADVANCES						
D180050	Advances to Employees						
D180060	Advances to Suppliers/Contractors						
	Sub-total						
	INTEREST ACCRUED						
D180020	Interest and Dividend Receivable						
	Sub-total						
	PREPAYMENTS AND OTHER RECEIVABLES						
D180070	Prepayments						
D180010	Accrued Utility Revenue						
D180030	Rents Receivable						
D180040	Notes Receivable						
D180090	Accounts Receivable from Associated Companies						
D180100	Notes Receivable from Associated Companies						
D180110	Miscellaneous Receivables						
	Sub-total						
	Total						
D180120	Allowance for Doubtful Receivables (Provide in a footnote)						
	Total						

Name of Licensee						Year	of
						Report	
CASH AND CASH EQUIVALENTS							
A/C #	Account	Regulated Business		Non-Regulated Business		Total	
		Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
	CASH AND BANK BALANCES						
D200010	Cash in hand						
D200020	Cash Advances and Working Funds						
D200030	Deposit Accounts						
D200040	Cash at Bank – Other Accounts						
D200050	Interest Dividend Special Deposit Account						
D200060	Security Deposits Account						
	Sub-Total						
	SHORT TERM INVESTMENTS						
D190010	Term Deposit Receipts						
D190020	Other Short Term Investments						
	Sub-Total						
	Total Cash and Cash Equivalents						

Name of Licensee		Year of Report	
ISSUED, SUBSCRIBED AND PAID-UP SHARE CAPITAL			
(Rs. in '000)			
Line No.	Description (a)	Current Period (b)	Prior Period (c)
1	Regulated Business		
2	Authorized share capital		
3	xxxx Ordinary shares of Rs. xxx each		
4			
5	Paid-up Share capital		
6	xxx Shares of Rs. xxx each		
7	- Ordinary shares of Rs. xxxx paid in cash		
8	- Ordinary shares of Rs. xxxx paid in consideration other than cash		
9	Bonus shares xxxxx ordinary shares of Rs. xxxx each		
10	Right issue xxxx ordinary shares of Rs. xxxx each		
11			
12	Sub total paid up share capital		
13			
14	Non- Regulated Business		
15	Authorized share capital		
16	xxxx Ordinary shares of Rs. xxx each		
17			
18	Paid-up Share capital		
19	xxx Shares of Rs. xxx each		
20	- Ordinary shares of Rs. xxxx paid in cash		
21	- Ordinary shares of Rs. xxxx paid in consideration other than cash		
22	Bonus shares xxxxx ordinary shares of Rs. xxxx each		
23	Right issue xxxx ordinary shares of Rs. xxxx each		
24			
25	Sub total paid up share capital		
	Total Paid - up Capital		

Name of Licensee		Year of Report		
PREMIUM ON ISSUE OF SHARES				
<p>1. Show for each of the following accounts the amounts relating to each class and series of share capital issued.</p> <p>2. Column (b) represents the excess of consideration (Premium) received over face value per share.</p> <p>3. Premium can be allocated based on the allocation of share capital.</p>				
Line No.	Name of Account and Description of Item	Premium per Share (Rs.)	Number of Shares ('000s)	Amount (Rs. in '000)
	(a)	(b)	(c)	(d)
1	Regulated Business			
2	Premium on issued capital- Ordinary shares Rs. xx/share issued			
3				
4	Non Regulated Business			
5	Premium on issued capital- Ordinary shares Rs. xx/share issued			
6				
	Total			

Name of Licensee		Year of Report		
DISCOUNT ON ISSUE OF SHARES				
1. Report the balance at end of the year of discount on share capital for each class and series of shares issued. 2. Column (b) represents the difference between the value of shares issued and nominal value of shares.				
Line No.	Name of Account and Description of Item	Discount per Share (Rs.)	Number of Shares ('000s)	Amount (Rs. in '000)
	(a)	(b)	(c)	(d)
1	Regulated Business			
2	Discount on capital issued- Ordinary shares Rs. xx/share issued			
3				
4	Non Regulated Business			
5	Discount on capital issued- Ordinary shares Rs. xx/share issued			
	Total			

[illegible]

[illegible]

Name of Licensee							Year of Report	
LIABILITY AGAINST ASSETS SUBJECT TO FINANCE LEASE								
(Rs. in '000)								
Line No.	Description of Lease	Description of Assets	Interest Rate	Principal		Mark-up not Yet Due	Total Lease Rentals Outstanding	Current Period Interest Amount
				Current Maturity	Long Term Maturity			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Regulated Business							
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13	Non Regulated Business							
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25	Total Current Year							
26								
27	Total Prior Year							

Name of Licensee						Year of Report	
DEFERRED LIABILITIES (EMPLOYEES BENEFIT)							
Line No.	Account	Regulated Business		Non-Regulated Business		Total	
		Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
	DEFERRED LIABILITIES						
D240050	Employee Future Benefits						
D240060	Other Pensions – Past Service Liability						
D240070	Vested Sick Leave Liability						
<p>For each employee benefit:</p> <ol style="list-style-type: none"> 1. Provide movements during the year including charge for the year, benefits paid during the year. 2. Provide a reconciliation of the liability recognized including the present value of defined benefit obligation and net actuarial gains not recognized. 3. Provide particulars of the charge for the year in respect of benefit including current service cost, interest cost and actuarial gains recognized during the year. 							

Form DRA-49
National Electric Power Regulatory Authority Standard Templates for Regulatory Accounts

Name of Licensee		Year of Report	
DEFERRED TAXES			
Regulator is concerned with profit before tax; hence separation of deferred tax into regulated activities is not required in case of an integrated utility.			
Line No.	Description and Location	Current Year	Prior Year
1	Deferred Tax Credits/ (Debits)		
2	Provision for uncollectible accounts		
3	Compensated leave absences obligation accrued		
4	Provision for employees retirement benefits		
5	Accelerated depreciation allowance		
6			
7			
8			
9			
10			
11			
12	Total timing difference (above items are just a few examples, each timing difference should be reported as a separate line items).		
13			
14	Assessed carry forward tax losses		
15			
16	Tax rate @ xxx		
17			
18			
19			
20			
21	Deferred Tax (Asset)/Liability		

[illegible]

Name of Licensee				Year of Report	
OTHER REGULATORY LIABILITIES					
<p>1. Reporting below the particulars (details) called for concerning other regulatory liabilities which are created through the rate making actions of regulatory agencies (and not includable in other amounts).</p> <p>2. For any regulatory liabilities being amortized, show the period of amortization in column (a).</p> <p>3. Minor items (x % of the balance end of year or amounts less than Rs. _____, which ever is less) may be grouped by classes.</p>					
Line No.	Description and purpose of other regulatory liabilities.	DEBITS		Credits	Balance at end of year
		Account credited	Amount		
(a)	(b)	(c)	(d)	(e)	
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
	TOTAL				

Form DRA-52

National Electric Power Regulatory Authority

Standard Templates for Regulatory Accounts

Name of Licensee					Year of Report	
OTHER DEFERRED CREDITS						
1. Report below the particulars (details) called for concerning other deferred credits.						
2. For any deferred credit being amortized, show the period of amortization.						
3. Minor items (x % of the balance end of year or amounts less than Rs. _____, which ever is greater) may be grouped by classes.						
Line No.	Description and other deferred credits	Balance at beginning of year	DEBITS		Credits	Balance at end of year
			Contra account	Amount		
(a)	(b)	(c)	(d)	(e)	(f)	
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
	TOTAL					

Name of Licensee						Year of Report	
OTHER LONG TERM LIABILITIES							
A/C #	Account	Regulated Business		Non-Regulated Business		Total	
		Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
	OTHER LONG TERM LIABILITIES						
D240090	Long Term Customer (Security) Deposits						
D240100	Collateral Fund Liability						
D240020	Long term Loans and Custom Debentures						
D240040	Accumulated Provision for Injuries and Damages						
D240080	Development Charges Fund						
D240100	Unamortized Premium on Long Term Debt						
D240120	Other Miscellaneous Non-Current Liabilities						
	Total						

Name of Licensee					Year of Report		
CREDITORS, ACCRUED AND OTHER LIABILITIES							
Line No.	Account	Regulated Business		Non-Regulated Business		Total	
		Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
	CREDITORS						
D250010	Trade Creditors						
D250040	Accounts Payable						
D250020	Customers Credit Balances						
D250110	Accounts payable to Associated Companies						
	Sub-Total						
D250060	ACCRUED LIABILITIES						
D250330	Payroll Deductions						
D250050	Accrued Mark-up						
D250140	Transmission/Distribution Charges Payable						
D250130	Debt Retirement Charges Payable						
D250150	Regulatory Fees and Penalties						
D250090	Miscellaneous Current and Accrued Liabilities						
	Sub-Total						
	OTHER LIABILITIES						
	Other Deposits						
D250070	Retention on Contract Payments						
D250080	Worker's Profit Participation Fund						
D250100	Notes and Loans Payable						
D250120	Notes payable to Associated Companies						
D250210	Pension and Employee Benefits – Current Portion						
D250220	Contributory Provident Fund Payable						
D250230	Social Security Contribution Payable						
D250240	EOBI Payable						
D250250	Education Cess Payable						
D250280-90	Excise Duty/Income Tax Not Yet Realized						
D250300	Capital Contributions of Consumers Awaiting Connections						
D250310	Receipts against Deposit Works						
D250320	Commodity Taxes						
D250260	Inter Office Current Accounts						
	Clearing Accounts						
	Sub-Total						
	Total						

Name of Licensee						Year of Report	
SHORT TERM LOANS							
Line No.	Description of Loan	Date of Issue	Repayment Date	Principal Amount	Outstanding Amount	Interest Rate %	Security
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							

Form DRA-56

National Electric Power Regulatory Authority

Standard Templates for Regulatory Accounts

Name of Licensee		Year of Report	
Provision for taxation			
Payments made during the year comprise all tax related payments i.e. advance tax, deducted at source, payment with return etc.			
Line No	Description of Items	Current Year	Prior Year
1	Opening Balance		
2	Provision made during the Period		
3	Payments made during the Period		
4			
5	- Prior years		
6	Adjustments (if any)		
7			
8			
9			
10			
11			
12	Closing Balance		

Name of Licensee					Year of Report	
SALE OF ELECTRICITY BY TARIFF SCHEDULE						
<p>1. Report below MWH of Electricity sold during the year, Revenue for average number of customers, AVG. KWH per Customer and avg. Revenue per KWH.</p> <p>2. The average number of customers should be the number of bills rendered during the year divided by the number of billing period during the year (12 if all billings are made monthly).</p> <p>3. Report amount of unbilled revenues as of end of year for each applicable revenue account subheading.</p>						
Line No.	No. and title of Tariff Schedule	MWH Sold	Revenue	AVG. No. of Customers	KWH of Sales per Customer	Revenue per KWH Sold
	(a)	(b)	(c)	(d)	(e)	(f)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
	TOTAL					

Name of Licensee						Year of Report			
SALES FOR RESALE									
<p>1. Report all sales for resale (i.e. sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year.</p> <p>2. Enter the name of the purchaser in column (a). Explain in a footnote any ownership interest or affiliation the licensee has with the purchaser.</p> <p>3. Report in column (c) average monthly non-coincident peak (NCP) capacity and in column (d) the average monthly coincident peak (CP).</p> <p>4. Report demand charges in column (f), energy charges in column (g) and the total of any other type of charges, including out of period adjustments in column (h). Explain in a footnote all components of the amount shown in column (h).</p>									
Line No.	Name of company or Public Authority	Average Monthly Billing Demand (MW)	Annual Demand (MW)		Megawatt Hours Sold	REVENUE			
			Average Monthly NCP Capacity	Average Monthly CP Capacity		Capacity Charges	Energy Charges	Other Charges	Total
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									

Name of Licensee			Year of Report	
OPERATING EXPENSES				
A/C #	Account	Form No. DRA	Current Year	Previous Year
	(a)	(b)	(c)	(d)
	Operating Expenses – Distribution			
D310010	Power Purchases:			
	Energy Charges	61		
	Capacity Charges	61		
	Other Charges	61		
D290010	Operation Supervision and Engineering			
D290020	Load Dispatching			
D290030	Station Buildings and Fixture Expenses			
D290040	Transformer Station Equipment- Operation Labor			
D290050	Transformer Station Equipment- Operation Supplies and Expense			
D290060	Distribution Station Equipment- Operation Labor			
D290070	Distribution Station Equipment- Operation Supplies and Expense			
D290080	Overhead Distribution Lines and Feeders- Operation Labor			
D290090	Overhead Distribution Lines and Feeders- Operation Supplies and Expenses			
D290100	Overhead Sub transmission Feeders- Operation			
D290110	Overhead Distribution Transformers- Operation			
D290120	Underground Distribution Lines and Feeders- Operation Labor			
D290130	Underground Distribution Lines and Feeders- Operation Supplies and Expenses			
D290140	Underground Sub transmission Feeders- Operation			
D290150	Underground Distribution Transformers- Operation			
D290160	Street Lighting and Signal System Expense			
D290170	Meter Expense			
D290180	Customer Premises- Operation Labor			
D290190	Customer Premises- Materials and Expenses			
D290200	Miscellaneous Distribution Expense			
D290210	Underground Distribution Lines and Feeders- Rental Paid			

A/C #	Account	Form No. DRA	Current Year	Previous Year
	(a)	(b)	(c)	(d)
D290220	Overhead Distribution Lines and Feeders- Rental Paid			
D290230	Other Rent			
	Total Operating Expenses – Distribution			
	Other Power Expenses			
D310020	Cost of Power Adjustments			
D310030	Charges- One-Time			
D330010	Purchase of Transmission and System Services			
D330020	Distribution Charges			
D330030	Distribution Charges recovered			
D310040	Other Expenses			
	Sub – Total			
	Total Other Power Expenses			
	Total Operating Expenses			

[illegible]

Name of Licensee					Year of Report		
ANALYSIS OF POWER PURCHASES							
Total in column c represents the weighted average purchase price of power per unit (KWH) computed as follows:							
Weighted average cost of Power = Total Purchases (d) / Total Volume in KWH (b)							
In column (a) state name of each plant and the company from which power was purchased during the year.							
Line No.	Description (a)	Current Period			Prior Period		
		Power Purchases Volume in KWH (b)	Purchase Price per Unit (Rs.) (c)	Amount (Rs. in '000) d=(bxc)	Power Purchases Volume in KWH (e)	Purchase Price per Unit (Rs.) (f)	Amount (Rs. in '000) g=(exf)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							

Name of Licensee			Year of Report	
MAINTENANCE EXPENSES				
Line No.	Account (a)	Ref. Page No. (b)	Current Year (c)	Previous Year (d)
	Maintenance Expense – Distribution Plant			
D300010	Maintenance Supervision and Engineering			
D300020	Maintenance of Buildings and Fixtures- Distribution Stations			
D300030	Maintenance of Transformer Station Equipment			
D300040	Maintenance of Distribution Station Equipment			
D300050	Maintenance of Poles, Towers and Fixtures			
D300060	Maintenance of Overhead Conductors and Devices			
D300070	Maintenance of Overhead Services			
D300080	Overhead Distribution Lines and Feeders- Right of Way			
D300090	Maintenance of Underground Conduit			
D300100	Maintenance of Underground Conductors and Devices			
D300110	Maintenance of Underground Services			
D300120	Maintenance of Line Transformers			
D300130	Maintenance of Street Lighting and Signal Systems			
D300140	Sentinel Lights- Labour			
D300150	Sentinel Lights- Materials and Expenses			
D300160	Maintenance of Meters			
D300170	Customer Installation Expenses- Leased Property			
D300180	Water Heater Rentals- Labour			
D300190	Water Heater Rentals- Materials and Expenses			
D300200	Water Heater Controls- Labour			
D300210	Water Heater Controls- Materials and Expenses			
D300220	Maintenance of Other Installation on Customer Premises			
	Total Maintenance Expense of Distribution Plant			
	Maintenance Expense – General Plant			
D320010	Maintenance Computers and Office Equipment			
D320020	Maintenance Furniture and Fixture			
D320030	Maintenance Store Equipment			
D320040	Maintenance Workshop			
D320050	Maintenance Laboratory Equipment			
D320060	Maintenance Construction Equipment			
D320070	Maintenance Communication Equipment			
D320080	Maintenance Fire Safety Equipment			
D320090	Maintenance Medical and Hospital			
D320100	Maintenance Misc. Equipment			
	Total Maintenance Expense of General Plant			
	Total Maintenance Expense			

Name of Licensee				Year of Report
DEPRECIATION EXPENSES				
Line No.	Account (a)	Ref. Page No. (b)	Current Year (c)	Previous Year (d)
D380010	1. Amortization of Intangible Plant			
	Organization			
	Franchises and Consents			
	Miscellaneous Intangible Plant			
	Sub-Total			
D380020	2. Depreciation of Distribution Plant			
	Leasehold Land			
	Land Rights			
	Buildings and Fixtures			
	Leasehold Improvements			
	Transformer Station Equipment – Normally Primary above 50 kV			
	Distribution Station Equipment – Normally Primary below 50 kV			
	Storage Battery Equipment			
	Poles, Towers and Fixtures			
	Overhead Conductors and Devices			
	Underground Conduit			
	Underground Conductors and Devices			
	Line Transformers			
	Services			
	Meters			
	Leased Property on Customer's Premises			
	Street Lighting and Signal Systems			
	Sentinel Lighting Rental Units			
	Load Management Controls – Customer Premises			
	Load Management Controls - Utility Premises			
	System Supervisory Equipment			
	Other Installations on Customer's Premises			
	Sub-Total			
D380020	Depreciation of General Plant			
	Leasehold Land			
	Land Rights			
	Buildings and Fixtures			
	Leasehold Improvements			
	Office Furniture and Equipment			
	Computer Equipment – Hardware			
	Computer Software			
	Transportation Equipment			
	Motor Vehicles			

Line No.	Account (a)	Ref. Page No. (b)	Current Year (c)	Previous Year (d)
	Stores Equipment			
	Tools, Shop and Garage Equipment			
	Measurement and Testing Equipment			
	Fire Safety System			
	Power Operated Equipment			
	Communication Equipment			
	Medical and Hospital Equipment			
	Library Books			
	Miscellaneous Equipment			
	Water Heater Rental Units			
	Other Tangible Property			
	Assets Subject to Finance Leases			
	Contributions and Grants – Credit			
	Sub-Total			
	Depreciation of Other Regulatory Assets			
D380020	Electric Plant and Equipment Leased to Others			
D380030	Electric Plant Acquisition Adjustment			
D380030	Other Electric Plant Adjustment			
D380040	Other Utility Plant			
D380050	Non-utility property owned or under finance lease			
	Sub-Total			
	Total Depreciation Expense			

Name of Licensee			Year of Report			
DEPRECIATION/AMORTIZATION OF ELECTRIC PLANT IN SERVICE						
1. Report in Section A for the year the amounts for Depreciation Expense.						
2. Report in Section B the rates used to compute depreciation charges for electric plant. State the basis used to compute charges and whether any changes have been made in the basis or rates used from the preceding report year.						
3. Report all available information called for in Section C. In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional classifications. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used.						
A. Summary of depreciation and amortization charges.						
Line No.	Functional classification.	Depreciation expense.	Amortization of other electric plant.	Total.		
	(a)	(b).	(c)	(d)		
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
	Total					
B. Basis of Depreciation and Amortization Charges						
C. factors used in estimating Depreciation charges						
Line no.	Account No	Depreciable plant base.	Estimated Avg. Service Life	Net salvage	Applied Dep. Rates	Average Remaining Life
	(a)	(b)	(c)	(d)	(e)	(f)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						

Name of Licensee		Year of Report	
OTHER INCOME/DEDUCTIONS			
A/C #	Account	Current Year	Previous Year
D280010	Regulatory Debits		
D280020	Regulatory Credits		
D280030	Revenue from Electric Plants Leased to Others		
D280040	Less: Expenses of Electric Plant Leased to Others		
D280050	Revenue from Merchandise, Jobbing etc.		
D280060	Less: Cost and Expenses of Merchandise and Jobbing		
D280070	Profits/(Losses) from Financial Instrument Hedges		
D280080	Amortization of Deferred Income		
D280090-100	Gains/(Losses) from Disposition of Future Utility Plants		
D280110-120	Gains/(Losses) from Disposition of Utility and Other Property		
D280150	Gain/(Loss) on Disposal of Other Assets		
D280140	Foreign Exchange Gains and Losses		
D280130	Miscellaneous Non-Operating Income		
	Total Other Income/Deductions		

Name of Licensee		Year of Report	
SELLING AND MARKETING EXPENSES			
A/C #	Account	Total	
		Current Year	Previous Year
	Sales Expenses		
D360010	Supervision		
D360020	Demonstrating and selling Expenses		
D360030	Advertising Expenses		
D360040	Miscellaneous Sales Expenses		
	Sub -Total		
	Billing and Collection		
D340010	Supervision		
D340020	Meter Reading Expenses		
D340040	Customer Billing		
D340030	Collecting		
D340050	Collecting- Cash Over and Short		
D340060	Collection Charges		
D340070	Bad Debt Expenses		
D340080	Miscellaneous Customer Accounts Expenses		
	Sub -Total		
	Community Relations		
D350010	Supervision		
D350020	Community Relations- Sundry		
D350030	Conservation		
D350040	Community Safety Program		
D350050	Miscellaneous Customer Service and Informational Expenses		
	Sub -Total		
	Total Selling and Marketing Expenses		

Name of Licensee						Year of Report
ANALYSIS OF SELLING AND MARKETING EXPENSES						
Amount of column c shall be computed in the following manner:						
Customer account & billing expense per consumer = $\frac{\text{Total consumer account \& billing expense}}{\text{No. of consumers}}$						
...						
Line No.	Category of Customers	No. of Customers	Expenses per Customer	Allocated Expense	Total Power Supplied (KWH)	Selling & Marketing Expenses per KWH
	(a)	(b)	(c)	(d)	(e)	(f)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						

Name of Licensee		Year of Report	
ADMINISTRATIVE EXPENSES			
Line No.	Account	Total	
		Current Year	Previous Year
D370010	Executive Salaries and Expenses		
D370020	Management Salaries and Expenses		
D370030	General Administrative Salaries and Expenses		
D370040	Office Supplies and Expenses		
D370050	Administrative Expenses Transferred – Credit		
D370060	Outside Services Employed – Janitorial and Others		
D370070	Insurance		
D370080	Injuries and Damages		
D370090	Employees Pensions and Benefits		
D370100	Franchise Requirements – Fees		
D370110	Regulatory Expenses		
D370120	General Advertising Expenses		
D370130	Miscellaneous General Expenses		
D370140	Rent, Rates and Taxes		
D370150	Communications		
D370160	Store Keeping Cost/Store Handling Expenses		
D370170	Subscription and Periodicals		
D370180	Traveling Expenses		
D370190	Bad and Doubtful Receivables		
D370200	Collecting Expenses		
D370210	Director's Fees		
D370220	Legal and Professional Charges		
D370230	Auditor's Remuneration		
D370240	Repairs and Maintenance – Non-Regulated		
D370250	Depreciation Expenses – Non-Regulated		
	Amortization of Deferred Charges (DRA-70)		
	Total Administration Expenses		

[illegible]

Name of Licensee		Year of Report	
FINANCE COST			
A/C #	Account	Total	
		Current Year	Previous Year
D400010	Interest on Long Term Debts		
D400020	Amortization of Debt Discount and Expense		
D400030	Amortization of Premium on Debt-Credit		
D400040	Amortization of Loss on Reacquired Debt		
D400050	Amortization of Gain on Reacquired Debt- Credit		
D400060	Interest on Debt to Associated Companies		
D400080	Allowance for Borrowed Funds Used During Construction- Credit		
D400090	Allowance for Other Funds Used During Construction		
D400100	Interest Expense on Finance Lease Obligations		
D400070	Other Interest Expense		
	Total		

Form DRA-72

National Electric Power Regulatory Authority

Standard Templates for Regulatory Accounts

Name of Licensee		Year of Report	
NET NON-REGULATORY INCOME			
A/C #	Description	Current year	Previous Year
	(a)	(b)	(c)
	Non-Regulatory Income		
D280160	Rental Income		
D280170	Interest Income		
D280180	Dividend Income		
D280190	Equity and Earnings of Associates Companies		
D280200	Equity and Earnings of Subsidiary Companies		
D280210	Other Non-Utility Income		
	Total Non-Regulatory Income		
D280220	Expenses of Non-Utility Operations		
	Administrative Expenses		
	Selling and marketing Expenses		
	Finance Costs		
	Total Non-Regulatory Expenses		
	Net Non-Regulatory Income		

Name of Licensee						Year of Report	
OTHER ITEMS							
Line No.	Account	Regulated Business		Non-Regulated Business		Total	
		Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
	TAXES						
D410020	Current Income Taxes						
D410030	Deferred Income Taxes						
D410010	Taxes Other than Income Taxes						
	Total Taxes						
	EXTRAORDINARY ITEMS						
D430010	Extra Ordinary Income						
D430020	Extra Ordinary Deductions						
D340030	Income Taxes – Extra Ordinary Items						
	Net Extra Ordinary Items						
	DISCONTINUED OPERATIONS						
D440010	Discontinued Operations – Income/Gains						
D440020	Discontinued Operations – Deductions/Losses						
D440030	Income Taxes – Discontinued Operations						
	Net Effect of Discontinued Operations						
	Other Deductions						
D420010	Donations						
D420020	Life Insurance						
D420030	Penalties						
D420040	Other Deductions						
	Total Other Items						

[illegible]

Name of Licensee					Year of Report		
RESEARCH, DEVELOPMENT AND DEMONSTRATION ACTIVITIES							
<p>1. Describe and show below cost incurred and accounts charged during the year for technological research, development and demonstration (R, D & D) project initiated, continued or concluded during the year. Report also supports given to others during the year for jointly sponsored projects. (Identify recipient regardless of affiliation.) For any (R, D & D) work carried out with others, show separately the Licensees cost for the year and cost chargeable to others.</p> <p>2. Include in column (c) all R, D & D items performed internally and in column (d) those items performed outside the company costing Rs. _____ or more, briefly describing the specific area of R,D & D.(such as safety , corrosion ,control , pollution , automation , measurement , insulation ,etc).</p> <p>3. Show in column (e) the account number charged with expenses during the year or the account to which amounts were capitalized during the year listing account, construction work in progress.</p> <p>4. If costs have not been segregated for R D & D activities or projects, subjects submit estimate for column c, d and f with such amounts identified by "EST".</p> <p>5. Report separately research and related testing facilities operated by the licensees.</p>							
Line No.	Classification	Description	Cost incurred Internally current year.	Cost incurred Externally current year	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized accumulation
					Account (e)	Amount (f)	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							

Name of Licensee						Year of Report	
ANALYSIS OF CUSTOMER METERS							
Line No.	Description	Major		Others		Total	
		Nos.	(Rs. in '000)	Nos.	(Rs. in '000)	Nos.	(Rs. in '000)
1							
2	Meters at Beginning of the Period						
3	Addition during the Period						
4	Associated with Plant acquired (Note 1)						
5							
6	Total						
7	Less: Retirements						
8	Less: Associated with Plant sold (Note 2)						
9							
10	Total						
11							
12	Closing Balance						
13	Represented by:						
14	Stock in hand						
15	In repair workshops						
16	In consumer use						
17	In company use						
18	Others						
19							
20							
	Total						

Note:

1. This account represents the addition of meters as a result of acquisition/relocation of a distribution activity in certain zones.
2. This account represents the reduction of meters as a result of transfer of a distribution activity in certain zones.

Form DRA-77

National Electric Power Regulatory Authority

Standard Templates for Regulatory Accounts

Name of Licensee		Year of Report		
DISTRIBUTION OF SALARIES AND WAGES.				
Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to utility departments, construction, plant removals and other accounts and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to the clearing accounts a method of approximation giving substantially correct results may be used.				
Line no	Classification	Direct payroll distribution	Allocation of payroll	Total
	(a)	(b)	(c)	(d)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
	Total			

Name of Licensee	Year of Report
COMMON UTILITY PLANT AND EXPENSES.	
<p>1. Describe the property carried in the utility accounts as common utility plant and show the book cost of such plants at end of year classified by accounts as provided by plant construction, common utility plant of the Uniform system of Accounts. Also show the allocation of such plant cost to the respective department using the common utility plant and explain the basis of allocation used , giving the allocation factors.</p>	
<p>2. Furnish the accumulated provisions for depreciation, amortization at the end of year showing the amounts and classification of such accumulated provisions and amounts allocated to utility departments using the common utility plants to which such accumulated provisions relate, including explanation of basis of allocation and factors used.</p>	
<p>3. Give for the year the expenses of operation, maintenance, rent, depreciation and amortization for common utility plant classified by account as provided by the uniform system of accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.</p>	
<p>4. Give date of approval by Authority for use of the common utility plant, classification and reference to order of the Authority or other authorization.</p>	

Name of Licensee		Year of Report	
ELECTRIC ENERGY ACCOUNT			
Report below the information called for concerning the disposition of electric energy generated, purchased, exchanged and wheeled during the year.			
Line no	Item	Megawatt Hours	% Megawatt Hours
	(a)	(b)	(c)
1	SOURCES OF ENERGY		
2	DISTRIBUTION		
3	DISPOSITION OF ENERGY		
4	Sales to Ultimate Consumers (including interdepartmental sales)		
5	Sales for Resale		
6	Non-Requirement Sales for Resale		
7	Energy Furnished without Charge		
8	Energy Used by the Company (Electric Dept Only, Excluding Station Use)		
9	Total Energy Losses		
10			
11	Net Distribution		

Name of Licensee				Year of Report		
MONTHLY PEAKS AND OUTPUT.						
<p>1. If the Licensee has two or more power systems which are not physically integrated, furnish the required information for each non integrated system.</p> <p>2. Report in b column (b) the system energy output for each month such that the total matches with total of Sources of Energy in the above table.</p> <p>3. Report in column (d) the systems monthly maximum megawatt load (60 minute integration) associated with the net energy for the system defined as the difference between column (b) and (c).</p> <p>4. Report in column (e) and (f) the specified information for each monthly peak load reported in column d.</p>						
NAME OF SYSTEM:						
Line no.	Month	Total monthly energy	Monthly non requirement sale for resale and associated losses.	MONTHLY PEAK		
				Mega watts	Day of month	Hours
	(a)	(b)	(c)	(d)	(e)	(f)
1	January					
2	February					
3	March					
4	April					
5	May					
6	June					
7	July					
8	August					
9	September					
10	October					
11	November					
12	December					
13						
14	Total					

Name of Licensee				Year of Report	
ALLOCATION OF COSTS BETWEEN REGULATED AND NON REGULATED ACTIVITY					
<p>1. In column (a) report the service received by regulated business from non Regulated operations.</p> <p>2. In column (b) report the Associate / Non Regulated operation providing the service.</p> <p>3. In column (d) report a statement of the means (terms) by which the price has been determined by the associate e.g. competitive Market value, Cost plus basis etc.</p> <p>4. In column (e) report the office service received by regulated business.</p>					
Line No.	Description of Service (a)	Non Regulated Company/ Unit (b)	Turnover of Associate/ Non Regulated Operations (c)	Terms of Services (d)	Cost (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
	Total				

[illegible]

Form DRA-83

National Electric Power Regulatory Authority

Standard Templates for Regulatory Accounts

Name of Licensee			Year of Report	
STATEMENT OF NUMBER OF EMPLOYEES				
Line No.	Description (a)	No. of Employees		
		Contract Employees (b)	Permanent Employees (c)	Total d= (b+c)
1	Generation Activity			
2	Transmission Activity			
3	Distribution Activity			
4	Customers Accounting and billing			
5	Sales and Marketing			
6	Head Office & Others			
	Total			

Name of Licensee						Year of Report		
CAPACITY AND ACTUAL PERFORMANCE								
Month	Installed Capacity	Scheduled Overhauls (if any)	Available Capacity	No. of Operation Hours	Total Units Generated	Calorific Value	Load Factor	Plant Factor
	(I)		(C)	(N)	(G)	(CV)	(LF)	(PF)
January								
February								
March								
April								
May								
June								
July								
August								
September								
October								
November								
December								

$$\text{Load Factor} = G / (C \times N)$$

$$\text{Plant Factor} = G / (I \times N)$$

$$G = \text{Units Generated on (Gas + HFO + LDO + HSDO)}$$

For Gas:

$$1 \text{ ft}^3 = 0.028174 \text{ m}^3$$

$$1 \text{ mmBTU} = (\text{m}^3 \times \text{CV}) / 28.174$$

Note:

The indices are required machine wise and plant wise.

Additional forms may be used by giving sub – numbers for different machines.



SCHEDULE
[see rules 3(1)(b) & 3 (4)]

Part-3

3.2 UNIFORM CHART OF ACCOUNTS

FOR

DISTRIBUTION COMPANIES

Prescribed by:

National Electric Power Regulatory Authority (NEPRA)

BALANCE SHEET ACCOUNTS

ASSETS

PROPERTY, PLANT AND EQUIPMENT

1. INTANGIBLE PLANT

Account Code	Account Description
D100010	Organization
D100020	Franchises and Consents
D100030	Computer Software
D100040	Miscellaneous Intangible Plant

2. DISTRIBUTION PLANT

Account Code	Account Description
D100050	Leasehold Land
D100060	Freehold Land
D100070	Land Rights
D100080	Buildings and Fixtures
D100090	Leasehold Improvements
D100100	Transformer Station Equipment – Normally Primary above 50 kV
D100110	Distribution Station Equipment – Normally Primary below 50 kV
D100120	Storage Battery Equipment
D100130	Poles, Towers and Fixtures
D100140	Overhead Conductors and Devices
D100150	Underground Conduit
D100160	Underground Conductors and Devices
D100170	Line Transformers
D100180	Services
D100190	Meters
D100200	Leased Property on Customer's Premises
D100210	Street Lighting and Signal Systems
D100220	Sentinel Lighting Rental Units

D100230	Load Management Controls – Customer Premises
D100240	Load Management Controls - Utility Premises
D100250	System Supervisory Equipment
D100260	Other Installations on Customer's Premises

3. GENERAL PLANT

Account Code	Account Description
D100270	Leasehold Land
D100280	Freehold Land
D100290	Land Rights
D100300	Buildings and Fixtures
D100310	Leasehold Improvements
D100320	Office Furniture and Equipment
D100330	Computer Equipment – Hardware
D100340	Transportation Equipment
D100350	Motor Vehicles
D100360	Stores Equipment
D100370	Tools, Shop and Garage Equipment
D100380	Measurement and Testing Equipment
D100390	Fire Safety System
D100400	Power Operated Equipment
D100410	Communication Equipment
D100420	Medical and Hospital Equipment
D100430	Library Books
D100440	Miscellaneous Equipment
D100450	Water Heater Rental Units
D100460	Other Tangible Property
D100470	Assets Subject to Finance Leases
D100480	Contributions and Grants – Credit

OTHER CAPITAL ASSETS

Account Code	Account Description
D100490	Electric Plant Purchased or Sold
D100500	Experimental Electric Plant Unclassified
D100510	Electric Plant and Equipment Leased to Others
D100520	Electric Plant Held for Future Use
D100530	Completed Construction Not Classified – Electric

D100540	Construction Work in Progress
D100550	Deposit Work in Progress
D100560	Renovation Work in Progress
D100570	Village Electrification
D100580	Electric Plant Acquisition Adjustment
D100590	Other Electric Plant Adjustment
D100600	Other Utility Plant
D100610	Non-Utility Property Owned or Under Finance Lease

ACCUMULATED AMORTIZATION/DEPRECIATION OF PROPERTY, PLANT AND EQUIPMENT

Account Code	Account Description
D110010	Accumulated Amortization of Intangible Plant
D110050	Accumulated Depreciation of Property, Plant and Equipment
D110500	Accumulated Amortization of Electric Plant Acquisition Adjustment
D110600	Accumulated Depreciation of Other Utility Plant
D110700	Accumulated Depreciation of Non-Utility Property

OTHER NON-CURRENT ASSETS

LONG TERM INVESTMENTS

Account Code	Account Description
D120010	Long Term Investments in Non-Associated Companies
D120020	Term Finance Certificates
D120030	Deposits Certificates
D120040	Investment in Associated Companies
D120050	Investment in Subsidiary Companies
D120060	Sinking Funds
D120070	Other Special or Collateral Funds

LONG TERM ADVANCES, DEPOSITS AND PREPAYMENTS

Account Code	Account Description
D130010	Advances to Employees
D130020	Long Term Security Deposits

D130030	Long Term Prepayments
D130040	Long Term Receivable – Street Lighting Transfer
D130050	Others

OTHER NON-CURRENT ASSETS

Account Code	Account Description
D140010	Unamortized Debt Expense
D140020	Unamortized Discount on Long Term Debt
D140030	Past Service Costs-Employee Future Benefits
D140040	Past Service Costs- Other Pension Plans
D140050	Other Regulatory Assets

DEFERRED CHARGES

Account Code	Account Description
D150010	Un-recovered Plant and Regulatory Study Costs
D150020	Preliminary Survey and Investigation Charges
D150030	Deferred Losses from Disposition of Utility Plant
D150040	Un-amortized Loss on Reacquired Debt
D150050	Development Charge Deposits/Receivables
D150060	Deferred Development Costs
D150070	Miscellaneous Deferred Debits

CURRENT ASSETS

INVENTORY

Account Code	Account Description
D160010	Fuel Stock
D160020	Plant Materials and Operating Supplies
D160030	Merchandise (Tools and Plants)
D160040	Loose Tools
D160050	Spare Parts
D160060	Other Materials and Supplies
D160070	Stores in Transit
D160080	Materials at Site
D160090	Provision for Slow Moving Items

ACCOUNTS RECEIVABLES

Account Code	Account Description
D170010	Customer Accounts Receivable
D170020	Accounts Receivable-Services
D170030	Accounts Receivable-Recoverable Work
D170040	Account Receivable-Merchandise, Jobbing etc.
D170050	Other Accounts Receivable
D170060	Allowance for Bad Debts

ADVANCES, DEPOSITS, PREPAYMENTS AND OTHER RECEIVABLES

Account Code	Account Description
D180010	Accrued Utility Revenue
D180020	Interest and Dividend Receivable
D180030	Rent Receivable
D180040	Notes Receivable
D180050	Advances to Employees
D180060	Advances to Suppliers/Contractors
D180070	Prepayments
D180080	Advance Income Tax
D180090	Accounts Receivable from Associated Companies
D180100	Notes Receivable from Associated Companies
D180110	Miscellaneous Receivables
D180120	Allowance for Doubtful Receivables

SHORT TERM INVESTMENTS

Account Code	Account Description
D190010	Term Deposits Receipts
D190020	Short Term Investments

CASH AND BANK BALANCES

Account Code	Account Description
D200010	Cash in hand
D200020	Cash Advances and Working Funds
D200030	Deposit Account
D200040	Cash at Bank – Other Accounts

D200050	Interest and Dividend Special Deposits
D200060	Security Deposits Account

EQUITY AND LIABILITIES

SHARE CAPITAL AND RESERVES

Account Code	Account Description
D210010	Authorized Share Capital (Ordinary Shares)
D210020	Issued, Subscribed and Paid up Share Capital
D210030	Preferred Share Capital
D210040	Premium on Issue of Shares
D210050	Donations Received
D210060	Capital Reserve
D210070	Revenue Reserve
D210080	Debt Service Reserve Account
D210090	Un-appropriated Retained Earnings (Deficit)
D210100	Deposit for Issue of Shares
D210110	Development Charges Transferred to Equity
D210120	Shares Held in Treasury
D210130	Balance Transferred from Income
D210140	Appropriations of Retained Earnings
D210150	Adjustments to Retained Earnings
D210160	Un-appropriated/Undistributed Subsidiary Earnings
D210170	Surplus on Revaluation of Fixed Assets

LIABILITIES

LONG TERM DEBT

Account Code	Account Description
D220010	Redeemable Capital
D220020	Debenture Advances
D220030	Reacquired Bonds
D220040	Other Long Term Debt
D220050	Term Bank Loans
D220060	Advances from Associated Companies

DEFERRED CREDITS

Account Code	Account Description
D230010	Other Regulatory Liabilities
D230020	Deferred Gains from Disposition of Utility Plant
D230030	Unamortized gain on Reacquired Debt
D230040	Receipt against deposit works
D230050	Other Deferred Credits

OTHER NON-CURRENT LIABILITIES

Account Code	Account Description
D240010	Liabilities against Assets Subject to Finance Lease
D240020	Long Term Loans and Custom Debentures
D240030	Deferred Taxation
D240040	Accumulated Provision for Injuries and Damages
D240050	Employee Future Benefits
D240060	Other Pensions – Past Service Liability
D240070	Vested Sick Leave Liability
D240080	Development Charge Fund
D240090	Long Term Customer Deposits (Security Deposits)
D240100	Collateral Funds Liability
D240110	Unamortized Premium on Long Term Debt
D240120	Other Miscellaneous Non-Current Liabilities

CURRENT LIABILITIES

Account Code	Account Description
D250010	Trade Creditors
D250020	Customer Credit Balances
D250030	Current Portion of Customer Deposits (Security Deposits)
D250040	Accounts Payable
D250050	Accrued Markup
D250060	Accrued Liabilities
D250070	Retention on Contract Payments
D250080	Worker's Profit Participation Fund
D250090	Miscellaneous Current and Accrued Liabilities
D250100	Notes and Loans Payable
D250110	Accounts Payable to Associated Companies

D250120	Notes Payable to Associated Companies
D250130	Debt Retirement Charges (DCR) Payable
D250140	Transmission Charges Payable
D250150	Regulatory Fees and Penalties Payable
D250160	Current Portion of Long Term Loans
D250170	Current Portion of Redeemable Capital
D250180	Current Portion of Liabilities against Assets Subject to Finance Lease
D250190	Current Portion of Custom Debentures
D250200	Short Term Running Finance
D250210	Pensions and Employee Benefits- Current Portion
D250220	Contributory Provident Fund Payable
D250230	Social Security Contribution Payable
D250240	Employees' Old Age Benefit Insurance (EOBI) Payable
D250250	Education Cess Payable
D250260	Inter Office Current Accounts
D250270	Clearing Accounts
D250280	Excise Duty Not Yet Realized
D250290	Income Tax Not Yet Realized
D250300	Capital Contributions of Consumers Awaiting Connections
D250310	Receipts against Deposit Works (Current Portion)
D250320	Commodity Taxes
D250330	Payroll Deductions/Expenses Payable
D250340	Provision for Income Tax
D250350	Dividend Payable – Preferred Shares
D250360	Dividend Payable – Ordinary Shares

INCOME STATEMENT ACCOUNTS

REVENUE

OPERATING REVENUE- DISTRIBUTION

Account Code	Account Description
D260010	Residential Energy Sales
D260020	Commercial Energy Sales
D260030	Industrial Energy Sales
D260040	Energy Sales to Large Users
D260050	Sales to Government and Public Authorities
D260060	Agricultural Sales
D260070	Bulk Tariff, Flat Rates
D260080	Street Lighting Energy Sales
D260090	Sentinel Lighting Energy Sales
D260100	General Energy Sales
D260110	Energy Sales to Rail Roads and Railways
D260120	Revenue Adjustment
D260130	Energy Sales for Resale
D260140	Interdepartmental Energy Sales
D260150	Distribution Services Revenue
D260160	Retail Services Revenues
D260170	Service Transaction Requests(STR) Revenues
D260180	Electric Services Incidental to Energy Sales

OTHER OPERATING REVENUES

Account Code	Account Description
D270010	Interdepartmental Rents
D270020	Connection Fee
D270030	Reconnection Fee
D270040	Labor Recovery on Meters
D270050	Overhead Recovery on Meters
D270060	Rent from Electric Property
D270070	Other Utility Operating Income
D270080	Other Electric Revenues

D270090	Late Payment Charges
D270100	Sales of Water and Water Power
D270110	Miscellaneous Service Revenues
D270120	Government Assistance Directly Credited to Income

OTHER INCOMES/ DEDUCTIONS

Account Code	Account Description
D280010	Regulatory Debits
D280020	Regulatory Credits
D280030	Revenues from Electric Plant Leased to Others
D280040	Expenses of Electric Plant Leased to Others
D280050	Revenues from Merchandise, Jobbing, Etc.
D280060	Costs and Expenses of Merchandising, Jobbing, Etc.
D280070	Profit and Losses from Financial Instrument Hedges
D280080	Amortization of Deferred Income
D280090	Gains from Disposition of Future Use Utility Plants
D280100	Losses from Disposition of Future Use Utility Plants
D280110	Gain on Disposition of Utility and Other Property
D280120	Loss on Disposition of Utility and Other Property
D280130	Miscellaneous Non-operating Income
D280140	Foreign Exchange Gains and Losses
D280150	Gain/(Loss) from disposal of other assets
D280160	Rental Income
D280170	Interest Income
D280180	Dividend Income
D280190	Equity and Earnings of Associated Companies
D280200	Equity and Earnings of Subsidiary Companies
D280210	Other Non-Utility Income
D280220	Expenses Non-Utility Operations

EXPENSES

DISTRIBUTION EXPENSES

1. OPERATIONS

Account Code	Account Description
D290010	Operation Supervision and Engineering
D290020	Load Dispatching
D290030	Station Buildings and Fixture Expenses
D290040	Transformer Station Equipment- Operation Labour
D290050	Transformer Station Equipment- Operation Supplies and Expense
D290060	Distribution Station Equipment- Operation Labour
D290070	Distribution Station Equipment- Operation Supplies and Expense
D290080	Overhead Distribution Lines and Feeders- Operation Labour
D290090	Overhead Distribution Lines and Feeders- Operation Supplies and Expenses
D290100	Overhead Sub transmission Feeders- Operation
D290110	Overhead Distribution Transformers- Operation
D290120	Underground Distribution Lines and Feeders- Operation Labour
D290130	Underground Distribution Lines and Feeders- Operation Supplies and Expenses
D290140	Underground Sub transmission Feeders- Operation
D290150	Underground Distribution Transformers- Operation
D290160	Street Lighting and Signal System Expense
D290170	Meter Expense
D290180	Customer Premises- Operation Labour
D290190	Customer Premises- Materials and Expenses
D290200	Miscellaneous Distribution Expenses
D290210	Underground Distribution Lines and Feeders- Rental Paid
D290220	Overhead Distribution Lines and Feeders- Rental Paid
D290230	Other Rent

2. MAINTENANCE

Account Code	Account Description
D300010	Maintenance Supervision and Engineering
D300020	Maintenance of Buildings and Fixtures- Distribution Stations
D300030	Maintenance of Transformer Station Equipment
D300040	Maintenance of Distribution Station Equipment
D300050	Maintenance of Poles, Towers and Fixtures
D300060	Maintenance of Overhead Conductors and Devices
D300070	Maintenance of Overhead Services
D300080	Overhead Distribution Lines and Feeders- Right of Way
D300090	Maintenance of Underground Conduit
D300100	Maintenance of Underground Conductors and Devices
D300110	Maintenance of Underground Services
D300120	Maintenance of Line Transformers
D300130	Maintenance of Street Lighting and Signal Systems
D300140	Sentinel Lights- Labour
D300150	Sentinel Lights- Materials and Expenses
D300160	Maintenance of Meters
D300170	Customer Installation Expenses- Leased Property
D300180	Water Heater Rentals- Labour
D300190	Water Heater Rentals- Materials and Expenses
D300200	Water Heater Controls- Labour
D300210	Water Heater Controls- Materials and Expenses
D300220	Maintenance of Other Installation on Customer Premises

OTHER POWER SUPPLY EXPENSES

Account Code	Account Description
D310010	Power Purchased
D310020	Cost of Power Adjustments
D310030	Charges- One-Time
D310040	Other Expenses

MAINTENANCE GENERAL PLANT

Account Code	Account Description
D320010	Maintenance Computers and Office Equipment
D320020	Maintenance Furniture and Fixture

D320030	Maintenance Store Equipment
D320040	Maintenance Workshop
D320050	Maintenance Laboratory Equipment
D320060	Maintenance Construction Equipment
D320070	Maintenance Communication Equipment
D320080	Maintenance Fire Safety Equipment
D320090	Maintenance Medical and Hospital
D320100	Maintenance Misc. Equipment

OTHER EXPENSES

Account Code	Account Description
D330010	Purchase of Transmission and System Services
D330020	Distribution Charges
D330030	Distribution Charges recovered

BILLING AND COLLECTING

Account Code	Account Description
D340010	Supervision
D340020	Meter Reading Expenses
D340030	Collecting
D340040	Customer Billing
D340050	Collecting- Cash Over and Short
D340060	Collection Charges
D340070	Bad Debt Expenses
D340080	Miscellaneous Customer Accounts Expenses

COMMUNITY RELATIONS

Account Code	Account Description
D350010	Supervision
D350020	Community Relations- Sundry
D350030	Conservation
D350040	Community Safety Program
D350050	Miscellaneous Customer Service and Informational Expenses

SALES EXPENSES

Account Code	Account Description
D360010	Supervision
D360020	Demonstrating and selling Expenses
D360030	Advertising Expenses
D360040	Miscellaneous Sales Expenses

ADMINISTRATIVE AND GENERAL EXPENSES

Account Code	Account Description
D370010	Executive Salaries and Expenses
D370020	Management Salaries and Expenses
D370030	General Administrative Salaries and Expenses
D370040	Office Supplies and Expenses
D370050	Administrative Expenses Transferred- Credit
D370060	Outside Services Employed
D370070	Insurance
D370080	Injuries and Damages
D370090	Employee Pensions and Benefits
D370100	Franchise Requirements
D370110	Regulatory Expenses
D370120	General Advertising Expenses
D370130	Miscellaneous General Expenses
D370140	Rent, Rates and Taxes
D370150	Communications
D370160	Store keeping Cost/Stores Handling Expense
D370170	Subscriptions and Periodicals
D370180	Traveling Expense
D370190	Bad and Doubtful Debts
D370200	Collection Expenses
D370210	Director's Fees
D370220	Legal and Professional Charges
D370230	Auditors' Remuneration
D370240	Maintenance of Other Buildings and Assets
D370250	Depreciation Expense – Other Assets
D370260	Donations

AMORTIZATION/ DEPRECIATION EXPENSES

Account Code	Account Description
D380010	Amortization of Electric Plant – Intangibles
D380020	Depreciation of Property, Plant and Equipment
D380030	Amortization of Electric Plant Acquisition Adjustment
D380040	Depreciation of Other Utility Plant
D380050	Depreciation of Non-Utility Property

AMORTIZATION OF DEFERRED CHARGES

Account Code	Account Description
D390010	Un-recovered Plant and Regulatory Study Costs
D390020	Preliminary Survey and Investigation Charges
D390030	Deferred Losses from Disposition of Utility Plant
D390040	Un-amortized Loss on Reacquired Debt
D390050	Development Charge Deposits/Receivables
D390060	Deferred Development Costs
D390070	Miscellaneous Deferred Debits

INTEREST EXPENSE

Account Code	Account Description
D400010	Interest on Long Term Debts
D400020	Amortization of Debt Discount and Expense
D400030	Amortization of Premium on Debt- Credit
D400040	Amortization of Loss on Reacquired Debt
D400050	Amortization of Gain on Reacquired Debt- Credit
D400060	Interest on Debt to Associated Companies
D400070	Other Interest Expense
D400080	Allowance for Borrowed Funds Used During Construction- Credit
D400090	Allowance for Other Funds Used During Construction
D400100	Interest Expense on Capital Lease Obligations

TAXES

Account Code	Account Description
D410010	Taxes Other than Income Taxes
D410020	Current Income Taxes
D410030	Deferred Income Taxes

OTHER DEDUCTIONS

Account Code	Account Description
D420010	Donations
D420020	Life Insurance
D420030	Penalties
D420040	Other Deductions

EXTRAORDINARY ITEMS

Account Code	Account Description
D430010	Extraordinary Income
D430020	Extraordinary Deductions
D430030	Income Taxes, Extraordinary Items

DISCONTINUED OPERATIONS

Account Code	Account Description
D440010	Discontinues Operations- Income/ Gains
D440020	Discontinued Operations- Deductions/ Losses
D440030	Income Taxes, Discontinued Operations