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)

Year of Report

Name of Licensee

		Tear of Repor	
Enter in colu	mn (c) the term " none." "not applicable," or "NA" as appropriate	, where no in	formation or
amounts have	been reported for certain pages. Omit pages where the licensees are "	none," "not ap	plicable," or
"NA".			
	Title of Schedule	Reference	Remarks
		Page No.	
Form No.	(a)	(b)	(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		1
GRA 40	Advances, Deposits, Prepayments and other Receivables		
GRA 41	Cash and Cash Equivalents		1
GRA 42	Share Capital		1
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	Reedemable Capital		
GRA 47			
<u>GRA 47</u>	Details of Long Term Loans		<u> </u>

	Title of Schedule	Reference Page No.	Remarks
Form No.	(a)	(b)	(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		
<u>GRA 65</u>	Depreciation Expenses		
<u>GRA 66</u>	Depreciation/Amortization of Electric Plant in Service		
<u>GRA 67</u>	Other Income/Deductions		
GRA 68	Sellling and Marketing Expenses		
<u>GRA 69</u>	Analysis of Selling and Marketing Expenses		
<u>GRA 70</u>	Administrative Expenses		
<u>GRA 71</u>	Amortization of Deferred Charges		
<u>GRA 72</u>	Finance Costs		
<u>GRA 73</u>	Net Non-Regulatory Income		
<u>GRA 74</u>	Other Items		
<u>GRA 75</u>	Regulatory Expense		
<u>GRA 76</u>	Research Development and Demonstration Activities		
<u>GRA 77</u>	Distribution of salaries and Wages		
<u>GRA 78</u>	Common Utility Plant and Expenses		
<u>GRA 79</u>	Electric energy Account		
<u>GRA 80</u>	Monthly Peaks and Outputs		
<u>GRA 81</u>	Allocation of Cost Between Regulated and Non-Regulated Activity		
GRA 82	Thermal-Electric Generating Plant Statistics(Large Plants)		
<u>GRA 83</u>	Hydro-Electric Generating Plant Statistics(Large Plants)		
GRA 84	Pumped Storage Generating Plant Statistics(Large Plants)		
<u>GRA 85</u>	Generating Plant Statistics(Small Plants)		
GRA 86	Statement of Number of Employees		
<u>GRA 87</u>	Capacity and Actual Performance		

Na 0	ame of Licensee	Year of Report
U	C	ENERAL INFORMATION
wh	Provide name and title of officer having	g custody of general corporate books of account and address of office t, and address of office where any other corporate books of account are
If i	-	the laws of which the licensee is incorporated, and date of in Company. ference to such law. If not incorporated, state that fact and give the type
3. I	If at any time during the year the property	y of the licensee was held by a receiver or trustee, give:
a) b) c) d)	the authority by which the receivership	p or trusteeship was created; and
4. \$	State the classes or utility and other servi	ices furnished by the licensee during the year,
	Have you engaged as the auditor to audi ditor for your previous year's audited fina	t your financial statements from a Chartered Accountant who is not the ancial statements?
1) 2)	$\hfill \square$ YesEnter the date when such i $\hfill \square$ No	ndependent auditor was engaged:

National Electric Power Regulatory Authority

Form GRA-02
Standard Templates for Regulatory Accounts

Name of Licensee	Year of Report				
CONTROL OVER LICENSEE					
In 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.					

Name of Licensee	Year of Report
COMPANIES CON	TROLLED 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 t	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 dire	ct holding of voting rights, state in a footnote the manner in
which control was held, naming any intermedian	ries involved.

ľ	3.	If control	was held	l jointly	with on	e or more	e other	interest,	state the	e fact in	a footnote	and	name	the c	other
j	inter	ests.													

Line No.	Name of Company	Kind of Business	Percent Voting shares	Footnote
	Controlled		owned	DC
				Ref.
	(a)	(b)	(c)	(d)
1	, ,	` ´	` '	, ,
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Name of Lic	censee		Year of Repo	ort
	OFFI	ICERS		
500,000 per Executives,	t below the name, title and salary annum or more. An executive of Directors and Officers in charge of es, administration or finance), and etions.	ficer of a lice of a principal	ensee include business unit	s its president, Chief division or function
	ange was made during the year in eration of the previous incumben			
Line No.	Title	Name of	f Officer	Salary for Year
	(a)	(1	b)	(c)
1				
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22				

Name of Lice	nsee		Year of Report
]	DIRECTORS	
who held office the directors v	below the information of ce at any time during the who are officers of the lie	called for concerning each e year. Include in column	n (a), abbreviated titles of
Line No.	Title	Name of Director	Principal Business
			Address
	(a)	(b)	(c)
1			
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3			
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23			

Name of Licensee		Year of Report
	IMPORTANT CHANGI	ES 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	Y	Year of Report			
FINANC	CIAL SUMN	JARV			
Analysis based on statutory accounts represents result.			both regulate	ed and non-regu	lated) while
USOA basis represent the ratio and figures based on unit					
2. Regulatory Asset value (RAV) will be equal to (Oper	ning RAV + 0	Closing RAV)	/2.		
Turnover means utility's revenue excluding GST.					
Key Information	Current Period	Prior Period 1	Prior Perio	d Prior Period 3	Prior Period 4
Profitability (Based on Statutory Accounts)- Complete Business Turnover					
Turnover					
Operating Profit				+	
Earning before interest and tax (EBIT)		1		1	
Profit/ (loss) before tax		1		1	
Profit (loss) after tax		1		1	
Profit/ (loss) after tax Dividends Declared		1		1	
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)				1	
Earning Before Interest and Tax (EBIT) EBIT/ Average RAV					
Profit/ (loss) before tax/ Average RAV Profit/ (loss) after 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					
(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)					
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					
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 o	of Licensee		Year o	f Report
	COMPARATIVE BALANCE SHEET (ASSET	S AND OTI	HER DEBITS)
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	NON-CURRENT ASSETS	(=)	(5)	(4)
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			

ame of Li	censee		Year o	f Report
	COMPARATIVE BALANCE SHEET (LIABILITIES AND	OTHER CI	REDITS)	
Line No.	Title of Account	Ref.	Balance at	Balance a
		GRA No	end of	end of
			Current Year	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/Diccount 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			

Name of Licensee	Year of Report

INCOME STATEMENT FOR THE YEAR

- 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
- 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.
- 3. Explain in a footnote if the previous year's figures are different from that reported in prior reports.

prior re	1	D. C	C W	ъ.
Line No.	Title of Account	Ref.	Current Year	Previous
		GRA No		Year
	(a)	GRA No (b)	(c)	(d)
1	Operating Revenue	58	(6)	(u)
2	Cost of Sales:	30		
3	Operating Expenses	61		
4	Maintenance Expenses	64		
5	Depreciation Expense	65		
6	Sub-Total	03		
7	Gross Profit			
8	Other Income/Deductions	67		
9	Other medite/ Deductions	07		
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	
				Reconciliati	on with Stat	utory Financ	cial Stateme	nts (Balance	Sheet)	J		
Line	Line Description Ref. Current Year				Prior Year							
No.	of Account	GRA No	Regulated	Non-		Adjustment	Balance as	Regulated	Non-	Total as per	Balance as	
	Head		Business	Regulated Business	USOA	s (Dr)/(Cr)	per Statutory	Business	Regulated Business	USOA	(Dr)/(Cr)	per Statutory
	(a)	(b)	(c)	(d)	(e)	(f)	Accounts (g)	(h)	(i)	(j)	(k)	Accounts (l)
1	(-)	(-)	(-)	(=)	(-)	(-)	(8/	()	(-)	- 0/	()	(-)
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3												
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Note:
All supporting schedules should be attached unless otherwise stated.

Name	of Licensee								Year	of Report		
			Re	econciliation	with Statut	ory Financia	l Statements	s (Income St	atement)			
Line	Description	ption Ref. Current Year				Prior Year						
No.	of Account Head	GRA No	Regulated Business	Non- Regulated Business	Total as per USOA	Adjustment s (Dr)/(Cr)		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)	(1)
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Note:
All supporting schedules should be attached unless otherwise stated.

Name of Licensee	Year of Report

STATEMENT OF RETAINED EARNINGS FOR THE YEAR

- Report all changes in appropriated retained earnings, un-appropriated retained earnings and unappropriated un-distributed subsidiary earnings for the year.
- 2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded.
- 3. State the purpose and amount of each reservation or appropriation of retained earnings.
- List first account "Adjustments to retained earnings" reflecting adjustments to opening balance of retained earnings.
- 5. Show dividend for each class and series of capital stock.
- 6. Show separately the tax effect of items shown in account "Adjustments to retained earnings".
- 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.
- 8. If any notes appearing in the report to shareholders are applicable to this statement, include them as a foot note to this statement.

Line No.	Title of Account	Ref.	Current Year	Previous
		GRA No		Year
	(a)	(b)	(c)	(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				
19				
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	

- 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.
- 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.

Line No.	Title of Account	Ref. GRA	Current Year	Previous
		No		Year
1	(a)	(b)	(c)	(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	V //			
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	O REGULATORY ACCOUNTS
Statement of Retained Earnings for the year	tes regarding the Balance Sheet, Income Statement for the year and Cash Flow Statement or any account thereof. Classify the provide a subheading of each statement except where a note
Provide significant accounting policies us those stated in statutory financial statements.	sed in the preparation of Regulatory Accounts, if different from .
Furnish particulars as to any significant c	contingent assets or liabilities existing at end of year.
year, and plan of disposition contemplate	explain the origin of such amount, debits and credits during the d, giving reference to Authority's order or other authorization adjustments and requirements as to disposition thereof.
 Give a concise explanation of any retain affected by such restrictions. 	ned earnings restrictions and state the amount of retained earning
	lating to the licensee company appearing in the annual report to he data required by the instructions above and such notes may be

Name of L	icensee		Year of	f Report
SUM	MARY OF UTILITY PLANT AND ACCUMULATE	D DEPRECIATIO	NS/AMORTIZA	TIONS
Line No.	Classifications	Ref.	Current Year	Previous
		GRA No		Year
	(a)	(b)	(c)	(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			

G100010 G G100020 II G100030 M G100040 7 2 G100050 II G100060 II G100070 II G100080 II	PROPERTY, PLANT AND I Classifications (a) 1. Intangible Plant Organization Franchises and Consents Miscellaneous Intangible Plant Total Intangible Plant 2. Generation Plant A. Steam Production Plant Leasehold Land Freehold Land Land Rights	Balance at beginning of year (b)	Addition during Year (c)	C PLANT II Deletion during Year (d)	Adjustments During Year	Transfers during Year (f)	Balance a end of year
G100010 G G100020 I G100030 M G100040 7 2 G100050 I G100060 I G100060 I G100080 I	(a) 1. Intangible Plant Organization Franchises and Consents Miscellaneous Intangible Plant Total Intangible Plant 2. Generation Plant A. Steam Production Plant Leasehold Land Freehold Land	beginning of year	during Year	during Year	During Year	during Year	end of yea
G100010 G100020 II G100020 II G100030 II G100040 T G100050 II G100060 II G100070 II G100080 II	1. Intangible Plant Organization Franchises and Consents Miscellaneous Intangible Plant Total Intangible Plant 2. Generation Plant A. Steam Production Plant Leasehold Land Freehold Land	(b)	(c)	(d)	(e)	(f)	(g)
G100010 G100020 II G100020 II G100030 II G100040 T G100050 II G100060 II G100070 II G100080 II	1. Intangible Plant Organization Franchises and Consents Miscellaneous Intangible Plant Total Intangible Plant 2. Generation Plant A. Steam Production Plant Leasehold Land Freehold Land						(8)
G100020 II G100030 N G100040 7 G100050 II G100060 II G100070 II G100080 II	Franchises and Consents Miscellaneous Intangible Plant Total Intangible Plant 2. Generation Plant A. Steam Production Plant Leasehold Land Freehold Land						
G100030 N G100040 T G100050 I G100060 I G100070 I G100080 I	Miscellaneous Intangible Plant Total Intangible Plant 2. Generation Plant A. Steam Production Plant Leasehold Land Freehold Land						
G100040 7 2 2 G100050 I G100060 I G100070 I G100080 I	Cotal Intangible Plant Compared to Plant A. Steam Production Plant Leasehold Land Freehold Land						
G100050 I G100060 I G100070 I G100080 I	2. Generation Plant A. Steam Production Plant Leasehold Land Freehold Land						
G100050 I G100060 I G100070 I G100080 I	A. Steam Production Plant Leasehold Land Freehold Land						
G100050 I G100060 I G100070 I G100080 I	Leasehold Land Freehold Land						
G100050 I G100060 I G100070 I G100080 I	Leasehold Land Freehold Land						
G100060 I G100070 I G100080 I	Freehold Land						_
G100070 I G100080 I							
G100090 I	Buildings and Fixtures						
	Leasehold Improvements				lacksquare		
	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						
	Freehold Land						
	Land Rights						
	Buildings and Fixtures						
	Leasehold Improvements						
	Reactor Plant Equipment Furbo Generator Units						
	Accessory Electric Equipment				 		
	Miscellaneous Power Plant Equipment						
	Total Nuclear Production Plant						
	C. Hydraulic Production Plant						
	Leasehold Land Freehold Land						
	Land Rights						
	Buildings and Fixtures						
	Leasehold Improvements						
G100290 I	Reservoirs, Dams and Waterways						
G100300	Water Wheels, Turbines and Generators						
	Roads, Railroads and Bridges						
	Accessory Electric Equipment						-
	Miscellaneous Power Plant Equipment Total Hydraulic Production Plant				1		
	D. Other Production Plant						
	Leasehold Land						
	Freehold Land						
G100360 I	Land Rights						
	Buildings and Fixtures						
	Leasehold Improvements Fuel Holders, Producers and Accessories						
G100400 I	Prime Movers				 		
	Generators						
	Accessory Electric Equipment						
	Miscellaneous Power Plant Equipment						

A/C Code	Classifications	Balance at beginning	Addition during	Deletion during	Adjustments During Year	Transfers during	Balance at end of year
		of year	Year	Year		Year	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	()	()			\8/
	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-	Less: Intangible Plant (GRA 24) as						
40	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 Li	censee				Year o	f Report	
	NON-UT	ILITY PROP	ERTY OWNI	ED OR UND	ER FINANCE	LEASE	
Provide bel	ow the details in 1	respect of non	-utility prope	rty owned or	under finance l	ease.	
Line No.	Classifications (a)	Balance at beginning of year (b)	Addition during the year (c)	Deletions during the year (d)	Adjustments During the Year (e)	Tranfers during the year (f)	Balance at end of year
1	(a)	(6)	(c)	(u)	(c)	(1)	(g)
2							
3							
4							
5							
6							
7							
8							
9							
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11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							

Plutonium

Others (provide details in footnote): Total Nuclear Materials held for Sale

Net Total

21

22

Name of Li	censee				Year o	of Report
	NUCLEAR FUEL M	IATERIALS -	- GENERAT	ION	-	
	ort below the costs incurred for nuclear fuel ma	terials in prod	cess of fabric	ation, on hand	l, in reactor, ar	nd in cooling
owned b	y the licensee.					
2. If the	e nuclear fuel stock is obtained under leasing a	rrangements,	attach a state	ment showing	the amount o	f nuclear fue
leased, tl	he quantity used and quantity on hand, and the	costs incurre	d under such	leasing arrang	gements.	
Line No.	Description of items	Balance at	Additions	Amortizatio	Other	Balance at
	· ·	beginning		n	Reductions	end of yea
		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					
10	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)					
10	TT					-

Name of Lic		Year o	of Report						
	ELECTRIC PLANT LEASED TO OTHERS								
Line No.	Name of Lessee	Name of Lessee Description of Property Authorizati Date Leased On L				Balance at end of year			
1									
2									
3									
4									
5									
6									
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9									
10									
11 12									
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29									
30									

Name of Lic	censee		Year	of Report		
	ELECTRIC PLANT HELD	FOR FUTU	RE USE			
 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. 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. 						
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		
1	Land and Land Rights	(0)	(0)	(u)		
2	Dana Tagnes					
3	f			1		
4	f			<u> </u>		
5						
6						
7						
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9						
10						
11						
12						
13						
14						
15				ĺ		
16						
17	Other property					
18						
19						
20						
	Total					

Name of Licenso	ee	Year of Report
	CONSTRUCTION WORK IN PROGRESS	
1. Report belo	ow description and balances at end of year of projects in process of	construction.
	ects (x % of balance at end of year or Rs, whichever is	
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		
30	Total	

Name of Li	censee				Year o	f Report	
ACCI	UMULATED DEPRECIATION OF P	ROPERTY, PL	ANT AND E	OUIPMENT	ELECTRIC PI	ANT IN SE	RVICE)
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						
3110030							
	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						
	Total Steam Froduction Frant						
	B. Nuclear Production Plant						
	Leasehold Land Land Rights						
	Buildings and Fixtures	1					
	Leasehold Improvements						
	Reactor Plant Equipment						
	Turbo Generator Units						
	Accessory Electric Equipment						
	Miscellaneous Power Plant Equipment						
	Equipment						
	Total Nuclear Production Plant						
	C. Hydraulic Production Plant						
	Leasehold Land						
	Land Rights	T T					
	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						

A/C Code	Classifications	Balance at beginning	Charge for the year	On Deletions	On Adjustments	On Transfers	Balance at end of year
		of year		(1)			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Accessory Electric Equipment						
	Miscellaneous Power Plant						
	Equipment						
	T-4-1 Oth D dti Dlt						
	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						1
	Miscellaneous Equipment						1
	Water Heater Rental Units						1
	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						
C110700	NY CTC						
G110700	Non-utility property owned or under finance lease (GRA 24)						
	Total Property, Plant and Equipment						
	Total Froperty, Frant and Equipment						
							I

Name of Lic	censee				Year o	f Report	
ACCUM	IULATED DEPREC	CIATION OF	NON-UTILIT	ΓΥ PROPER	TY OWNED O	R UNDER F	INANCE
Provide iten	n wise detail of accu	mulated depre	eciation of no	n-utility prop	erty, 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	(**/	(*/	(1)	(" /	\\ \frac{1}{2}		(8)
2							
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11 12							
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16							
17							
18							
19							
20							

Name of Li	censee		Year of	f Report			
LONG TERM INVESTMENTS							
A/C Code	Classifications	Ref. GRA No	Current Year	Previous Year			
	(a)	(b)	(c)	(d)			
G120010	Long Term Investments in Non-Associated Companies	(6)	(6)	(0)			
G120020	Term Finance Certificates						
G120030	Deposits Certificates						
G120040	Investment in Associated Companies-						
G120050	Investment in Subsidiary Companies	26					
G120060	Sinking Funds						
G120070	Other Special or Collateral Funds						
	Î						
· ·							

Name of Licensee	Year of Report	

INVESTMENT IN SUBSIDIARY COMPANIES

- Report below the investments in Subsidiary Companies.
- 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).
- 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.
- 3. Report separately the equity in undistributed subsidiary earnings since acquisition.
- 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.
- 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.
- Report column (f) interest and dividend revenues from investments, including such revenues from securities disposed off during the year.
- 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).

Line No.	Description	Date	Date of	Investment	Equity in	Revenues for	Investment	Gain or loss
	of Investment	Acquired	maturity (if	at beginning	Subsidiary	year	at end of	from
			any)	of year	earnings of		year	investment
					year			disposed off
		4.)		(1)	()	(0	()	4.
	(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 Li	Year	Year of Report			
	OTHER REG	ULATORY	ASSETS	I	
created thro 2. For regul 3. Minor ite	below the particulars (details) call bugh the rate making actions of regulatory assets being amortized show perms (x % of the balance at end of y e grouped by classes.	latory agenc	ies (and not in ortization in co	olumn (a).	her accounts).
Line No.	Description and purpose of other regulatory assets	Debits	Cr	Balance at end of year	
	(a)	(b)	Account charged (c)	Amount (d)	(e)
1	(37)	(12)	(5)	(4)	(5)
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
	Total				

Name of Li	censee	Year of Report							
	DEFENDED CIVADO	250							
DEFERRED CHARGES									
A/C Code	Classifications	Ref GRA No	Current Year	Previous Year					
	(a)	(b)	(c)	(d)					
G150010	Un-recovered Plant and Regulatory Study Costs	31							
G150020	Preliminary Survey and Investigation Charges								
G150030	Deferred Losses from Disposition of Utility Plant	32							
G150040 G150050	Un-amortized Loss on Reacquired Debt Development Charge Deposits/Receivables								
G150060	Deferred Development Costs								
G150070	Miscellaneous Deferred Debits	33							
				 					
				Ī					

Name of Lic	rensee			Year o	of Report	
	UNRECOVERED	PLANT AND	REGULATO	ORY 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
	(a)	(b)	(c)	Account (d)	Amount (e)	(f)
1	` '	ì			ì	` /
2						
3						
4		1				
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17		<u> </u>		-		
18						
19						
20						
21						
22		1				
23						
24						
25						
26						
27						
28						
29						
30						
	Total					

Name of Licensee Year of Report									
	DEFERRED LOSS	SES FROM D	DISPOSITION	OF UTILITY	PLANT				
Line No.	Description of Extraordinary loss	Total amount of loss	Losses recognized during the year	YE	FF DURING AR	Balance at the end of year			
	(a)	(b)	(c)	Account (d)	Amount (e)	(f)			
1									
2									
3									
4									
5									
6									
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8									
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13 14									
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19									
20									
21									
22	_								
23									
24									
25									
26									
27									
28									
29									
30									
	Total								

Name of Lic	ensee				Year	of Report
	MISCELL	ANEOUS DEF	EDDEN NE	DITC		
2. For any de	low the particulars (details) called the ferred debit being amortized show the ms (x % of the balance at end of y	for concerning period of amo	miscellaneo ortization in c	us deferred de column (a).		s less) may be
Line No.	Description of Miscellaneous deferred debits	Balance at Beginning of year	Debits	Cre	Credits	
	(a)	(b)	(c)	Account charged (d)	Amount (e)	(f)
1	(a)	(0)	(c)	(u)	(6)	(1)
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						1
14 15						
16						
17						
18						
19				 		1
20						
21						
22				1		
23				1		
24						
25						
26						
27						
28						
29						
30						<u> </u>
	Total					

Net Inventory

Name of Li	censee			Year o	of Report			
	INVENTORY Explanation of important inventory adjustments during the year in a footnote showing general classes of the various accounts (operating expenses, maintenance expenses, clearing accounts, plants etc.) affected didited. Explanation are acceptable and operating supplies under the primary functional classification; estimates of unction are acceptable. Regulatory Business							
inventory andebited or content of the content of th	nd the various accounts (oper redited.	entory adjust ating expense	ments during es, maintenan	the year in a fo ce expenses, cl	earing accour	nts, plants etc)) affected	
A/C Code	Account	Regulatory Business Non-		Non-Regulat	on-Regulated Business		Total	
				Current 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			1				
G160100	Provision for Inventory (Form GRA-35)							
				Į				
	Net Inventory							
	Total Inventory			Į				
	Provision for Inventory							

Name of Li	ame of Licensee								
	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	Curren	nt Year	Previous Year					
	(a)	(ł	o)	(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 L	icensee				Year o	f Report	
	ACC	OUNTS RE	CEIVABLES	(TRADE DE	BTS)		
Line No.	Account		1 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						

Name of Li	Name of Licensee									
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
				TRADE	E DEBTS-AC	E ANALYS	SIS			
1.	State policy in respect of Trade Receivables.									
2. Receivable turnover in days (Average Receivable/Revenue * 365) to be reported for each consumer category.										
3.	Disconnected customers mean customers actually disconnected and related receivable to be classified accordingly									ly
Line	Category	0-6 months	7 months	1-2 years	2-3 Years	Over 3	Provision	Net	Total Active	Receivable
No.	of		to 1 Year	•		Years	for trade	receivables	and	Turnover
	Customers						receivable		Disconnecte	Ratio
									d customers	
		(1)	()	(1)	()	(0	()	4.)	(*)	(*)
1	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
2										
3										
4										
5										
6										
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15										
16			, and the second							
17										
18										
19										
20							-	-	-	-
22										
23										
24										
	Total									

Name of Licensee	Year of Report

ANALYSIS OF ALLOWANCE FOR BAD DEBTS- CATEGORY WISE

- 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.
- 2. Utility should explain relevant factors related to provision for doubtful debts write off pertaining to active customers
- 3. Provision for doubtful debts in respect of disconnected Customers should be disclosed separately aged on the basis of disconnected period.

Line No.	Category of Customers	Active Customers		Disconnected Customers				
			Less than 1 year	1 to 3 years	More than 3 years	Total		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
1	, ,					, ,		
2								
3								
4								
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Name of Li	censee				Year of	f Report	
	ADVANCES, DEPOS	ITS, PREPA	YMENTS AN	ND OTHER R	ECEIVABLES		
A/C Code	Account	Regulated	d Business	Non-Regula	ated Business	Total	
		Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
G180050	LOANS AND ADVANCES			1			
G180060	Advances to Employees						
	Advances to Suppliers/Contractors						
	Sub-total			1			
	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		I	I			

	CA	SH AND CA	ASH EQUIVA	LENTS				
A/C Code	Account	Regulated Business			ted 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							
	 							
	 							
	1							
	Total Cash and Cash Equivalents							

Name of Licensee		Year of Report
	SHARE CAPITAL	

- Report below the particulars (details) called for concerning common and prefer shares at end of year, distinguishing the separate series of any general class. Show separate totals for common and preferred shares. If information to meet the SECP, stock exchanges reporting requirement outlined in column (a) is available from the FORM A or annual report to shareholders, a specific reference to the form or report be reported in column (a) provided the fiscal year for both the FORM A and this report are compatible.
- 2. Entries in column (b) should represent the No. of shares authorized by the Articles of Association as amended to end of year.
- Give particulars (details) concerning shares of any class and series of shares authorized to be issued by a Regulatory Authority/Commission which have not yet been issued.
- The identification of each class of preferred shares should show the dividend rate and whether the dividends are cumulative or non-cumulative.
- 5. State in the footnote if any shares which has been nominally issued is nominally outstanding at end of year. Give particulars (details) in column (a) of any nominally issued shares, reacquired shares, shares in sinking and other funds which is pledged, stating name of pledge and purposes of pledge.

		- FF								
Line No.	Class and series of shares	No. of shares authorized by Memorandu	stated value per	Call/Marke t price at end of year		DING PER E SHEET		Held by Licensee		
		m of Association	share		Shares Amount As Reacquired Shares In Sinking and 6 Funds		As Reacquired Shares			
							Shares	Amount	Shares	Amount
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1										
2										
3										
4										
5										
6										
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11										
12										
13										
14										
15										
16										

Name of Li	Name of Licensee						
	ISSUED, SUBSCRIBED AND PAID-UP SHARE CAI	PITAL					
			(Rs. in '000)				
Line No.	Description	Current	Prior Period				
		Period					
	(a)	(b)	(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						

Total

Name of Li	Name of Licensee									
	PREMIUM ON ISSUE OF SE	IARES	I							
1. Show for issued.	or each of the following accounts the amounts relating	g to each class	s and series of	share capita						
	(b) represents the excess of consideration (Premium) rn can be allocated based on the allocation of share capi		ce value per sh	are.						
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										

Name of Li	censee		Year o	of Report
	DISCOUNT ON ISSUE OF SE	IARES		
issued.	the balance at end of the year of discount on share capi			
2. Columr	n (b) represents the difference between the value of sha	res issued and	l nominal value	e 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			

I. Specify the details of TFCs etc. 2. In column (e) please mention the mode of repayment annually, semi-annually or quarterly etc. 3. In column (f) mention the nature and type of collateral. 4. Describe any other material term and condition (if not covered) significant in nature. 5. It is preferable to identify financing with the specific regulated activity; however, if it is not directly identifiable appropriate judgment can be used. (Rs. in 'O Description of series of Principal Amount Issue Maturity Installment t Period g Amount Portion Term Portion Rate %age Collate (a) (b) (c) (d) (e) (f) (g) (h) (i) (j) (k) (l)	Ivallie of Licensee										i cai	of Report
In column (e) please mention the mode of repayment annually, semi-annually or quarterly etc. In column (f) mention the nature and type of collateral. Description of series of Principal Date of Obligation Obligation Issue Maturity Maturity Maturity Maturity Maturity Nowever					REDEI	EMABLE C	APITAL					
Description of series of Principal Obligation Obligation Issued Obligation Ob	In column (e) pl In column (l) m Describe any ot	ease mention ention the na her material	n the mode of ture and typ term and cor	e of collater ndition (if no	al. ot covered) si	ignificant in	nature.		entifiable ap	opropriate ju	_	
Obligation Amount Issue Maturity Installment t Period g Amount Portion Term the Period Rate %age Collate Portion						-	I	_				
		Amount							Term			Security/ Collateral
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
												1
					1					1		
Total Custost Doried	T . 10 D											

Advance from Associate Companies (A/C G220060)

Name of Licensee								Year o	f Report
		I	DETAILS OF	LONG TER	M LOANS				
Report by balance sheet	account the p	particulars (de	tail) concerni	ng long term	loans include	d in accounts	Debentures,	Reacquired box	nds, advance
from associated companies, Ter									
In column (a), for new is									
For bonds assumed by th	e licensee, inc	lude in colum	n (a) the name	e of the issuin	g company as	well as a des	cription of the	e bonds.	
For advances from asso	ciated compa	nies, report se	enarately adv	ances on note	s and advanc	es on onen ac	counts. Desi	gnate demand	note as suc
Include in column (a) the names								B	
For receiver's certificate,	show in colu	mn (a) the nar	ne of the cour	t- and date of	court order u	nder which su	ch certificate	were issued.	
 In column (b) show the p In column (c) show the ex 									.a
7. In column (c) show the ex	xpense, premi	um or discour	it with respect	to the amour	it of the bonds	s and other for	ig term debts	originally issue	su.
8. For column (c) the total	expense shoul	d be listed fire	st for each iss	uance, then t	he amount of	premium or d	iscount, indic	ate the premiu	m or discou
with the rotation, such as (P) or						•		•	
Furnish in a foot note	particulars (d	etails) regard	ing the treatr	nent of unan	ortized debt	expense, prer	nium or disc	ount associate	d with issue
redeemed during the year.	1 62-1				1 . 21				
If the licensee has pledge	d any or its io	ng term debt s	ecurities give	particulars (ietans) in a ro	omote includi	ng the pleage	and purpose o	pieage.
11. If the licensee has any	long term de	bts securities	which have	been nomina	lly issued or	nominally ou	tstanding at o	end of year, d	escribed suc
securities in a footnote.	-				-	-	-	-	
If interest expense was in	ncurred during	g the year of a	ny obligation	retired or re	acquired before	re end of year	, include sucl	n interest exper	nse in colum
 Give particulars (details) 		1 4	laha asahasina	d h Dl-	4 A 4l!4-		h !		
 Give particulars (details) Class and Series of Loans , & 		Premium or	Date of	Date of	Repayment	Outstanding	Current	Interest for	Security/
Interest/Coupon Rate	Amount	Discount	Issue	Maturity	period	Outstanding	Portion	Year	Collateral
					FromTo				
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Other Long term Debt									
(A/C G220040)									
Term Bank Loan									
(A/C G220050)									

Name of	of Licensee						Year o	f Report
	LIA	BILITY AGA	INST ASSET	rs subject	TO FINANC	E LEASE		
Line No.	Description of Lease	Description of Assets	Interest Rate	Principal		Mark-up not Yet Due	Total Lease Rentals Outstanding	(Rs. in '000) Current Period Interest Amount
	(a)	(b)	(c)	Current Maturity (d)	Long Term Maturity (e)	(f)	(g)	(h)
1	Regulated Business							
2								
3								
4								
5								
6								
7								
8								
10		-				-		
11								
12								
13								
14		î						
15								
16	Non-Regulated Business							
17								
18								
19								
20								
21								
22	T . 10 . W							
23 24	Total Current Year							
24	Total Prior Year	1						

Name of Li	censee				Year	of Report		
	DEFERRED LIA	BILITIES -	EMPLOYE	E BENEFIT	S			
A/C Code Account		Regulated	d Business		egulated iness	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							
,								
							i	

For each employee benefit:

- 1. Provide movements during the year including charge for the year, benefits paid during the year.
- Provide a reconciliation of the liability recognized including the present value of defined benefit obligation and net actuarial gains not recognized.
- 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 Li	censee	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						

Name of Licensee	Year of Report

DEFERRED CREDITS

- 1. For any deferred credit being amortized, show the period of amortization.
- 2. Minor items (Immaterial Balance at the end of year) may be grouped by classes.
- 3. If there is any extraordinary gain during the year, which if charged in a current period will effect the tariff exceptionally and is of an infrequent nature, then the Authority may require such item to be classified as Deferred Credits and amortized over a reasonable period, so that its impact on tariff is minimized.
- 4. Receipts against deposit works should be amortized over the useful life of related asset and should be deducted for determination of Regulatory Asset Value.

l	Account	Opening	Additions	Amortized	Closing	Amortizatio
l		Balance	during the	during the	Balance	n Period
			year	year		
	(a)	(b)	(c)	(d)	(e)	(f)
G230010	Other Regulatory Liabilities (Form GRA -52)					
G230020	Deferred Gains from Disposition of Utility					
	Plant					
G230030	Unamortized gain on Reacquired Debt					
G230040	Receipts against Deposit Work					
G230050	Other Deferred Credits (Form GRA-53)					
						Ì

Name of	Licensee			Year	of Report
	OTHER REGU	LATORY LI	ABILITIES	<u>, </u>	
which an amounts 2. Fo	eporting below the particulars (deta- re created through the rate making act). or any regulatory liabilities being amor- tinor items (x % of the balance end of	ions of regula	atory agencies	(and not inclumortization in	idable in other
	ess) may be grouped by classes.	, , , , , , , , , , , , , , , , , , , ,			,
Line No.	Description and purpose of other regulatory liabilities.	DEI	BITS	Credits	Balance at end of year
110.	regulatory nationales.	Account credited	Amount	Ì	cha or year
	(a)	(b)	(c)	(d)	(e)
1					
2					
4					
5					
6					
7					
8					
9					
10					
11 12					
13					
14					
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16					
17					
18					
19					
20					
21					
22 23					
25					
26					
20	ΤΟΤΑΙ				+

TOTAL

Name o	I Licensee				i ear	or Report
		OTHER DEF	ERRED CRI	EDITS	•	
2. Fo	eport below the particulars or any deferred credit bein finor items (x % of the bal may be grouped by classes	g amortized, sl lance end of ye s.	now the perio ear or amount	d of amortizates less than Rs	tion. s,	which ever is
Line No.	Description and other deferred credits	Balance at beginning of year	DEBITS		Credits	Balance at end of year
			Contra account	Amount	1	
	(a)	(b)	(c)	(d)	(e)	(f)
1		<u> </u>				
2						
3						
4						
5 6		 				
7		 				
8						
9						
10						
11						
12		1				
13						
14						
15						
16		1				
17		1				
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						

Name of Li	censee	Year o	Year of Report							
OTHER LONG TERM LIABILITIES										
A/C Code	Account	Regulated Business		Non-Regula	ated Business	Total				
		Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year			
	OTHER LONG TERM LIABILITIES									
G240090	Long Term Customer (Security) Deposits									
G240100	Collateral Fund Liability									
	Long term Loans and Custom Debentures									
G240040	Accumulated Provision for Injuries and Damages									
G240080	Development Charges Fund			Î						
G240110	Unamortized Premium on Long Term Debt									
G240120	Other Miscellaneous Non-Current Liabilities									
	Total									

Name of Lice	ensee	Year of Report					
	CREDITORS, A	CCRUED A	ND OTHER	LIABILITIE:	S		
A/C Code	Account		l Business		ated Business Total		
		Current	Previous	Current	Previous	Current	Previou
		Year	Year	Year	Year	Year	Year
0250010	CREDITORS						
G250010	Trade Creditors						
G250040	Accounts Payable						
G250020	Customers Credit Balances						
G250110	Accoutns Payable to Associated						
	Companies						
	Sub-Total						
0250050	ACCRUED LIABILITIES						
G250060	Accrued Liabilities						
G250330	Payroll Dedction/Expenses Payable						
G250050	Accrued Mark-up						
G250140	Transmission/Distribution Charges						
0250120	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			1							
7										
8										
9										
10			i i							
11										
12										
13										
14										
15										
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18 19										
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22										
23										
24			1							
25			j l							
26										

Form GRA-57
National Electric Power Regulatory Authority Standard Templates for Regulatory Accounts

Name of Li	Name of Licensee							
	PROVISION FOR TAXATION	Ī						
-	nade during the year comprise all tax related payme ayment with return etc.	ents i.e. ad	lvance t	ax, deducted				
Line No	Description of Items	Currer	nt 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

- Report below operating revenues for each prescribed account in total.

 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.
- 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.

 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) Include un-metered sales. Provide details of such sales in a footnote.

A/C	Title Of Account	OPER.	ATING	MEGAWA	TT HOURS	REVENUE PER MW		AVG. No. CUSTOMERS	
Code		REVENUES SOLD		HOURS SOLD		PER M	IONTH		
		Current	Previous	Current	Previous	Current year	Previous	Current	Previous
		year	year	year	year		year	year	year
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	Operating Revenue – Generation								
	Energy Charges								
	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 o	of Licensee				Year o	f Report
				RIFF SCHED		
	Report below MWH of ers, AVG. KWH per C				nue for averag	ge number o
	The average number of billing the number of billing.					
3. I subhea	Report amount of unbil ding.	led revenues	as of end of	year for each	applicable rev	enue accoun
Line	No. and title of Tariff	MWH Sold	Revenue	AVG. No.	KWH of	Revenue per
No.	Schedule			of	Sales per	KWH Sold
	(a)	(1-)	(a)	Customers	Customer	(6)
1	(a)	(b)	(c)	(d)	(e)	(f)
2						
3						
4						
5						
6						
7						
8						
9						
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11						
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14						
15						
16						
17						
18						
19						
20						
21						
22						

Name of Licensee Year of Report

SALES FOR RESALE

- 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.

 2. Enter the name of the purchaser in column (a). Explain in a footnote any ownership interest or affiliation the licensee has 2. Either the failer of the purchaser in column (a). Exprain in a roothole any ownership interest of animation the ficense with the purchaser.

 3. Report in column (c) average monthly non-coincident peak (NCP) capacity and in column (d) the average monthly
- coincident peak (CP).

 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).

Line No.	Name of company or	Average Monthly	Annual Demand (MW)		Megawatt Hours Sold		REVENUE			
	Public Authority	Billing Demand (MW)	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										
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16										
17										
18										
19										
20										

Name of Li	censee		Year o	f Report
	OPERATING EXPEN	ISES		
A/C Code	Account	Ref	Current Year	Previous
		GRA No		Year
	(a)	(b)	(c)	(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			

Name of Licensee							Year	of Report			
					PURCH	ASED POW	ER	•			
1. credits	Report all pos s for energy, o						lectricity (i.e.	transactions in	nvolving a ba	lancing of de	bits and
2. the lic	Enter the nar ensee has wit		er or other pa	arty in an exc	hange transa	ction in colun	nn (a). Explai	n in a footnote	any ownersh	ip interest or	affiliation
3.	Enter averag	e monthly No	on-Coinciden	it Peak demai	nd (NCP) in o	column (c) an	nd average m	onthly Coincid	ent Peak den	and in colum	ın (d).
Line No.	Name of company or Public Authority	Average Monthly Billing Demand (MW)	Annual Der	mand (MW)	Megawatt Hours Purchased		WER ANGES	COST/SETTLEMENT OF PC		WER	
			Average	Average		Megawatt	Megawatt	Capacity	Energy	Other	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1											
2											
3											<u> </u>
5											<u> </u>
6									-		
7											†
8											t
9											i e
10											
11											
12											
13											.

Name of Lie	censee		Year of Report					
		ANAI	LYSIS OF PC	WER PURC	HASES			
Total in colo follows:	umn c represe	nts the weight	ted average pu	archase price	of power per u	nit (KWH) co	omputed as	
Weighted a	verage cost of	Power = Tota	al Purchases (d) / Total Vol	ume in KWH	(b)		
	•				ch power was		ring the year.	
Line No.	Description	(Current Period	d	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	(-)	\ - /			(1)		<i>S</i> ()	
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12 13								
13								
15								
16								

Name of L	icensee		Year	of Report				
MAINTENANCE EXPENSES								
A/C Code	Account (a)	Ref. Page No. (b)	Current Year (c)	Previous Year (d)				
	Maintenance Expenses – Generation Plant	(0)	(c)	(u)				
	A. Steam Power Plant							
G300010	Maintenance Supervision and Engineering							
G300020	Maintenance of Structures							
G300030	Maintenance of Boiler Plant							
G300040 G300050	Maintenance Engines and Engine Driven Generators							
G300050	Maintenance Turbo Generator Units Maintenance Accessory Electric Equipment	+						
G300070	Maintenance of Misc. Power Plant Equipment							
G300070	Maintenance Water Treatment Section							
G300090	Maintenance Water Treatment Section Maintenance Misc. (Workshops/Decanation/Civil Works)	1						
0300070	Maintenance Misc. (Workshops/Decanation/Civil Works)	1						
	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							
	Sub- Total	1						
	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							
	0.1.771							
	Sub- Total	+		-				
	D. Other Power Plant							
G330010	Maintenance Supervision and Engineering							
G330020	Maintenance Fuel Holders, Producers and Accessories	1						
G330030	Maintenance Prime Movers							
G330040	Maintenance Generators							
G330050	Maintenance Accessory Electric Equipment							
G330060	Maintenance of Miscellaneous Power Generation Plant							
	Sub- Total							
	T-t-1 M-interess Francisco of Commetical Disert							
	Total Maintenance Expenses of Generation Plant							
	Maintenance Expense – General Plant							
G340010	Maintenance Computers and Office Equipment							
G340020	Maintenance Furniture and Fixture	i l						
G340030	Maintenance Store Equipment	1 1						
G340040	Maintenance Workshop							
G340050	Maintenance Laboratory Equipment							
G340060	Maintenance Construction Equipment							
G340070	Maintenance Fire Safety Equipment							
G340080	Maintenance Medical and Hospital	1		_				

Account	Ref. Page No.	Current Year	Previous Year
(a)	(b)	(c)	(d)
Maintenance Misc. Equipment			
Total Maintenance Expense of General Plant			
Total Maintananaa Eynanaa			
	(a)	Maintenance Misc. Equipment Total Maintenance Expense of General Plant	(a) No. Year (b) (c) Maintenance Misc. Equipment Total Maintenance Expense of General Plant

Name of Lie	censee			Year of Report
	DEPRECIATION EXPENSES			
A/C Code	Account	Ref. Page No.	Current Year	Previous Year
G390010	(a) 1. Amortization of Intangible Plant	(b)	(c)	(d)
G370010	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		1	1
	Sub-Total			
	B. Nuclear Plant			
	Leasehold Land			
	Land Rights Puildings and Fivtures			
	Buildings and Fixtures Leasehold Improvements			
	Reactor Plant Equipment			
	Turbo Generator Units			
	Accessory Electric Equipment			
	Miscellaneous Power Plant Equipment	- 1		
	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	-		1
	Prime Movers Generators	-	1	1
	Accessory Electric Equipment	-	1	1
	Miscellaneous Power Plant Equipment			
	Sub-Total			
G390020	3. Depreciation of General Plant			
	Leasehold Land			
	Land Rights	- 1		
	Buildings and Fixtures			
	Leasehold Improvements			
	Office Furniture and Equipment			
	Computer Equipment – Hardware			
	Computer Software			Ī

A/C Code	Account	Ref. Page	Current	Previous
		No.	Year	Year
	(a)	(b)	(c)	(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 Lie	censee			Year of Rep	ort	
	DEPRECIATION/AMORTIZA	TION OF ELI	ECTRIC PLA	NT IN SERV	/ICE	
Report in	a Section A for the year the amounts for l	Depreciation I	Expense.			
	a Section B the rates used to compute dep			ric plant. Stat	e the basis us	sed to
	arges and whether any changes have been					
3. Report a	all available information called for in Sec	tion C. In colu	ımn (b) repor	t all deprecial	ble plant bala	nces to
-	are applied showing subtotals by function			-	-	
in which co	lumn balances are obtained. If average ba	alances, state	the method of	averaging us	ed.	
	A. Summary of depre	eciation and a	mortization cl	narges.		
Line No.	Functional classification.		Depreciation	_	Amortizati on of other electric plant.	Total.
	(a)		(t	p)	(c)	(d)
1						
2						
3						
5						
6						
7						
8						
	Total					
	B. Basis of Deprec	iation and An	nortization Ch	arges		
	 C. factors used in estimat 	ing Depreciat	ion 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						
5						
6						
7						
8						
9						
10						
11						
12						

Name of Licens	Y	Year of Report								
OTHER INCOME/DEDUCTIONS										
A/C Code	VC Code Account Curre									
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	+								

Name of Li	Year of Report				
	SELLING AND MARKETING EXP	ENSES			
A/C Code	Account		rent ear	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 Lice	Year o	Year of Report									
	ANALYSIS OF SELLING AND MARKETING EXPENSES										
Amount of c	Amount of column c shall be computed in the following manner:										
Customor os	agunt & hilling avnance nor cone	umar – Tatal		ount & hillin	a armanaa						
Customer ac	Customer account & billing expense per consumer = <u>Total consumer account & billing expense</u> No. of consumers										
	ivo. of consumers										
Line No.	Category of Customers	No. of	Expenses	Allocated	Total Power	Selling &					
		Customers	per	Expense	Supplied	Marketing					
			Customer		(KWH)	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		1									
27											
28											
29											

Name of Li	Year o	Year of Report		
	ADMINISTRATIVE EXPENSES			
A/C Code	Account		rent	Previous
G200010		Ye	ear	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	Ī		
G380200	Collecting Expenses			
G380210	Director's Fees	Ī		
G380220	Legal and Professional Charges	Ī		
G380230	Auditor's Remuneration			
G380240	Repairs and Maintenance – Non–Regulated			
G380250	Depreciation Expenses – Non-Regulated			
	Amortization of Deferred Charges (Page 106)			
	Total Administration Expenses			

Name of Li	icensee	Year	of Report
	AMORTIZATION OF DEFERRED CHAR	RGES	
A/C Code	Account	Current Year	Previous Year
G40010	Un-recovered Plant and Regulatory Study Costs		1
G40020	Preliminary Survey and Investigation Charges		
G40030	Deferred Losses from Disposition of Utility Plant		
G40040	Un-amortized Loss on Reacquired Debt		
G40050	Development Charge Deposits/Receivables		
G40060	Deferred Development Costs		
G40070	Miscellaneous Deferred Debits		
	Total		

Name of Li	censee	Year of Report			
	FINANCE COST				
A/C Code	Account	Current Yea	r Previous		
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				
G410080	Allowance for Borrowed Funds Used During Construction- Credit				
G410090	Allowance for Other Funds Used During Construction				
G410100	Interest Expense on Finance Lease Obligations				
G410070	Other Interest Expense				
	Total				

Name of L	Year	of Report	
	NET NON-REGULATORY INCOM	IE	
A/C Code	Description (a)	Current year (b)	Previous Year (c)
	Non-Regulatory Income		
G280160	Rental Income		
G280170	Interest Income	1	
G280180	Dividend Income	1	
G280190	Equity and Earnings of Associates Companies		
G280200	Equity and Earnings of Subsidiary Companies	1	
G280210	Other Non-Utility Income	1	
		1	
	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 Li	censee					Year	of Report
		OTH	ER ITEMS				
A/ C Code	Account	Regulated	d Business	Non-Regula	nted Business	To	otal
		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		Ī	I	I I		1

Name	of Licensee									Year	of Report	
					RE	GULATORY	EXPENSE					
1.						ng current ye	ar (or incurre	ed in previou	s years, if beir	ng amortized)	relating to for	rmal cases
befor		y body, or cas										
2.	Report in co	olumns b and	c, only the cu	arrent year ex	penses that a	are not deferr	ed and the cu	rrent year an	nortization of	amounts defer	red in previou	us year.
3.	Show in col	umn (k) any	expenses inci	arred in prior	years which	are being am	ortized. List	in column (a) the period of	f amortization.		
4.	List in colu	mn (f), (g), ar	nd (h) expens	es incurred d	uring year w	hich were cha	rged current	ly to income,	plant or other	r accounts.		
Line No	Description	Assessed by Regulatory Authority	Expenses of utility	Total expenses for current year (b + c)	Deferred in account at beginning of year.		EXPENSES INCURRED DURING YEAR				tized during	
						CURRRE	NTLY CHA	RGED TO	Deferred to	Contra	Amount	Deferred at
						Department	Account	Amount	account	account		the end of
							no.					year
-	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16						ļ						

Name o	of Licensee					Year o	of Report
	RESEARC	CH, DEVELO	PMENT ANI	DEMONST	RATION AC	TIVITIES	
develop also suj affiliati	escribe and show beloment and demonstrate pports given to other on.) For any (R, D & t chargeable to others	tion (R, D & l s during the y D) work carr	D) project ini year for joint	tiated, contin	ued or conclu projects. (Ide	ded during the ntify recipient	e year. Repor regardless o
outside	clude in column (c) a the company costing y, corrosion, control	Rs	or more,	briefly descr	ibing the spec	cific area of R	
amount 4. If d and f	now in column (e) the s were capitalized du costs have not been s with such amounts id eport separately resea	ring the year l segregated for lentified by "F	isting account R & D activities T".	it, construction	n work in pro	gress. ıbmit estimate	
Line No.	Classification	Description	Cost incurred Internally current year.	Cost incurred Externally current year		AMOUNTS CHARGED IN CURRENT YEAR	
	(a)	(b)	(c)	(d)	Account (e)	Amount (f)	(g)
1							
2							
3							
4 5							
6							
7						1	
8							
9							
10							Ì
11							
12							
13							
14							

19 20

Total

Name o	f Licensee	Year o	f Report	
	DISTRIBUTION OF SAI	ARIES AND	WAGES.	
amounts plant re and col original	below the distribution of total sales originally charged to clearing accommovals and other accounts and entitumns provided. In determining the charged to the clearing accountially correct results may be used.	ounts to utility er such amou his segregati	departments, ants in the app on of salaries	construction, ropriate lines and wages
Line no	Classification	Direct payroll distribution	Allocation of payroll charged for clearing	Total
	(a)	(b)	(c)	(d)
1				
2				
3				
4				
5				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17 18				
18				

Name of Licensee	Year of Report
COMMON UTILITY PI	LANT AND EXPENSES.
such plants at end of year classified by accounts as p	unts as common utility plant and show the book cost of rovided by plant construction, common utility plant of cation of such plant cost to the respective department f allocation used, giving the allocation factors.
amounts and classification of such accumulated pro-	ciation, amortization at the end of year showing the visions and amounts allocated to utility departments ulated provisions relate, including explanation of basis
common utility plant classified by account as prov	maintenance, rent, depreciation and amortization for ided by the uniform system of accounts. Show the the common utility plant to which such expenses are he factors of allocation.
 Give date of approval by Authority for use of the order of the Authority or other authorization. 	ne common utility plant, classification and reference to

Name o	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)	(ł	o)	(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 Li	censee				Year o	of Report	
	MC	ONTHLY PE	AKS AND OU	JTPUT.			
required inf 2. Repo total of Sou 3. Repo associated v	e Licensee has two or m formation for each non in ort in b column (b) the sy rces of Energy in the about in column (d) the sy with the net energy for th ort in column (e) and (f)	tegrated system ystem energy ove table. ystems month e system defin	em. output for each aly maximum ned as the diff	ch month such megawatt lo Ference between	at that the total ad (60 minute en column (b)	matches with e integration and (c).	
Line no.	Month	Total	Monthly	Me	ONTHLY PE.	AK	
		monthly energy	non requirement sale for resale and associated losses.		MUNTHLY PEAK		
			4.3	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					 	
	September						
10	October November						
11	November December						
12	December						

Name of Licensee Year of Report

ALLOCATION OF COSTS BETWEEN REGULATED AND NON REGULATED ACTIVITY

- 1. In column (a) report the service received by regulated business from non Regulated operations.
- $2. \ \ In \ column \ (b) \ report \ the \ Associate \ / \ Non \ Regulated \ operation \ providing \ the \ service.$
- 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.
- 4. In column (e) report the office service received by regulated business.

Line No.	Description of Service	Non Regulated	Turnover of Associate/	Terms of	Cost
		Company/ Unit	Non Regulated	Services	
			Operations		
	(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 o	f Licensee			Year	of Report
	THERMAL-ELECTRIC GENERATING PLANT S	TATISTICS(L	ARGE PLAN	ΓS)	
2. L	Report data for plant in service only. arge plants are steam plants with installed capacity ofK combustion plants ofKW or more and nuclear plants	W or more. Rep			turbine and
4. If 5. If 6. If convert 7. C	ndicate by foot note any plant leased or operated as a joint facility. If net peak demand for sixty minutes is not available give data which f any employees attend more than one plant, report the approximate f power is used and purchased on a therm basis report the BTU comted to MCT. Quantities of fuel burnt and average cost per unit of fuel burnt must lead to the sum of the sum	average no of e tent or the Powe	employees assi er and the qual of the charges to	ignable to each	urnt
9. F Plants" 10. F equipm	f more than one fuel is burnt in plant, furnish only the composite her for IC and GT plants report Operating Expenses. Electric Expense I. Indicate plants designed for peak load service. Designate automatifor a plant equipped with combinations of fossil, fuel, steam, nucleant, report each as a separate plant. However if a Power turbir tional steam unit, include the Power turbine with steam plant.	s and Maintena cally operated p ear steam, hydr	nce Accounts plants. o, internal con	mbustion or F	ower turbine
includinand (c)	If a nuclear power generating plant, briefly explain by foot note ng any excess cost attributed to research and development; (b) types any other informative data concerning plant type fuel used, fuel hysical line operating characteristic of plant.	s of cost, units u	ised for variou	is component	s of fuel cost
12. A	dditional forms may be used by giving sub – numbers for different r	nachines.			
Line n		Plant name	Plant name	Plant name	Plant name
1	(a) Type of Plant (Internal Comb, Power Turb, Nuclear)	(b)	(c)	(d)	(e)
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	1			
- 8	Net Continuous Plant Capability (MW)	+			
9	When not Limited by Condenser Water	+			
10	When Limited by Condenser Water	+			

Average Number of Employees
Net Generation Exclusive of Plant use – KWH

Name of 1	Licensee			Year	of Report
	THERMAL-ELECTRIC GENERATING PLANT ST	TATISTICS(LA	ARGE PLAN	TS)	
Line no.	Item	Plant name	Plant name	Plant name	Plant nam
	(a)	(b)	(c)	(d)	(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 l	Licensee			Year	of Report
	THERMAL-ELECTRIC GENERATING PLANT	STATISTICS(L	ARGE PLAN	TS)	
Line no.	Item	Plant name	Plant name	Plant name	Plant name
	(a)	(b)	(c)	(d)	(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				

Cost per KW of Installed Capacity

Name of L	icensee			Year o	of Report
	HUDROELECTRIC GENERATING PLANT ST.	ATISTICS/LAR	GE PLANTS	5)	
1. Larg	e plants are hydro plants of kw or more of insta		GLILANIS	')	
25	e planto are nyaro planto of at of more of more	inca capacity.			
	y plant is leased, operated under a license from the NEPRA, or operated under a license from the NEPRA, or operated under a license from the NEPRA.	erated as a joint	facility, indica	ate such facts in	n a foot note
3. If ne	t peak demand for 60 minutes is not available give that which is av	ailable specifyir	ng period.		
			• •		
	group of employees attends more than one generating plant, report	the approximate	average no. o	of employees a	ssignable to
each plant.					
The i	tems under cost of plant represent accounts or combinations of ac-	counts prescribe	d by uniform	system of acco	unts.
. D		1 1 1	1 1	· .	. 1:
	ort as a separate plant any plant equipped with combination of steam	m, nyaro, interna	ai combustion	engine or Pow	ver turbine
equipment.					
Line no.	Item	Plant name	Plant name	Plant name	Plant nam
	(a)	(b)	(c)	(d)	(e)
1	Type of Plant (Internal Comb, Power Turb, Nuclear)	(6)	(c)	(u)	(c)
2	Type of Construction (Conventional, Outdoor, Boilers etc.)			1	
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	1	1	1	ĺ
8	Net Continuous Plant Capability (MW)			1	
9	Under Most Favorable Operating Conditions				
10	Under Most Adverse operating Conditions			1	
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)				

Name of L	icensee			Year	of Report
	HYDROELECTRIC GENERATING PLANT STA	TISTICS(LAR	GE PLANTS)	
Line no.	Item	Plant name	Plant name	Plant name	Plant name
	(a)	(b)	(c)	(d)	(e)
1	Production Expenses: Operating, Supervision and Engineering	(5)	(6)	(4)	(0)
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				

12 14

15

Net Output for Load

Name of Lie	censee			Year o	f Report
	PUMPED STORAGE GENERATING PLAI	NT STATISTIC	CS(LARGE P	LANTS)	
 Large 	plants are hydro and pumped storage plants of	kw or	more of insta	alled capacity.	
	plant is leased, operated under a license from NEP If licensed project, give project no.	RA, or operate	ed as a joint fa	cility, indicate	such facts
3. If net	peak demand for 60 minutes is not available give the	at which is ava	ailable specify	ing period.	
	roup of employees attends more than one generating o each plant.	plant, report to	he approxima	te average no.	of employee
accounts. P	tems under cost of plant represent accounts or com- Production expenses do not include purchased po- assified as other power supply expenses.		•	•	•
6. Pump	oing energy is that energy measured as input to the p	lant for pumpi	ng purposes.		
amounts of used for pur station and	lescribe at the bottom of the schedule the compan energy from each station or other source that indivi- mping and production expenses per net MWH as re- other resources which individually provide less that other to purchase power for pumping give the suppli-	dually provided ported herein for an 10 percent	s more than 1 for each sourc of total pump	0 percent of th e described. G ing energy. If	e total energ roup togeth
Line no.	Item	Plant name	Plant name	Plant name	Plant name
	(a)	(b)	(c)	(d)	(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				

Vame of Li	icensee			Year	of Report
	PUMPED STORAGE GENERATING PLAN	T STATISTIC	CS(LARGE P	LANTS)	
Line no.	Item	Plant name	Plant name	Plant name	Plant name
	(a)	(b)	(c)	(d)	(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 17	Electric Expenses Misc. Pumped Storage Power Generation Expenses				
17	Misc. Pumped Storage Power Generation Expenses				
18	Rents				
19					
20	Total Production Expenses (excluding maintenance)				
21					
22	Expenses per Net KWH				1
23	FF				
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 o	of Licensee									Year	of Report	
				CENED	ATING DLA	NT CTATE	CTICC/CM/	ALL PLANT	C)			
1. 5	Small ganara	ting plants a	ra staam nla					istion and Po		nlante conv	antional hyd	ro plante an
					alled capacit		cinai como	istion and i c	wer turblik	piants conv	ciitionai nyu	o-plants an
pump s	storage plant	s or iess than	1	KW IIISU	ancu capacit	у.						
2. I	Designate an	v nlant lease	ed from othe	rs operated	under a licen	se from NE	PRA or one	rated as join	facility and	l give a conci	ise statement	of facts in
		l project give										
3. I	List plant ap	propriately u	ınder sub hea	adings for st	eam, hydro,	nuclear, inte	ernal combus	stion and Pov	ver turbine	plants.		
4. I	f net peak d	emand for size	xty minutes	is not availa	ble, give whi	ch is availal	ble, specifyii	ng period.				
5.	If any plant	is equipped	with comb	inations of	steam, hydro	internal co	ombustion of	f Power turb	ine equipn	nent, report o	each as a se	parate plant
Howev	er if the exh	aust heat fro	m the Power	r turbine is u	itilizes in a s	team turbine	e regenerativ	e feed water	cycle, or fo	or preheated	combustion a	ir in a boile
report a	as one plant.								-	•		
Line	Name of	Year	Installed	Net peak	Net	Cost of	Plant cost	Operation	n Production expenses Kind of Fu		Fuel cost	
no	plant	Original	capacity	demand	generation	plant	per MW	excluding			fuel	
		Constructe			excluding		_	.Fuel				
		d			plant use							
									Fuel	Maintenan	С	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)
2												
3											+	<u> </u>
4												+
5												1
6												
7												
8												
9												
10												
11												
12												
13		I	I								1	

Name of Li	censee		Year o	f Report
	STATEMENT OF NUMBE	R OF EMPLO	YEES	
Line No.	Description			
		N	o. of Employe	es
		Contract	Permanent	Total
		Employees	Employees	
	(a)	(b)	(c)	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 Lic	ensee					Year	of Report	
		CA	PACITY AN	ID ACTUAL	PERFORMA	NCE		
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								

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

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

G = Units Generated on (Gas + HFO + LDO + HSDO)

For Gas:

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

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

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. <u>MAINTENANCE</u>

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
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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)

Name of Licensee		Year of Report	
nter in column (c) the term " none." "not applicable," or "NA" as appropriate, wher	e no information	or amount	
ave been reported for certain pages. Omit pages where the licensees are "none," "not			
orm No. Title of Schedule	Reference	Remark	
	Page No.		
(a)	(b)	(c)	
RA 01 General Information	_		
RA 02 Control Over Licensee			
RA 04 Officers Companies Controlled by Licensee Companies Controlled by Licensee			
RA 05 Directors	_		
RA 06 Important Changes During the Year			
RA 07 Financial Summary			
RA 08 Comparative Balance Sheet (Assets and Other Debits)			
RA 09 Comparative Balance Sheet (Liabilities and Other Credits)			
RA 10 Income Statement for the Year			
RA 11 Reconciliation with Statutory Financial Statements (Balance Sheet)			
RA 12 Reconciliation with Statutory Financial Statements (Income Statement)			
RA 13 Statement of Retained Earnings for the year			
RA 14 Cash Flow Statement for the Year			
RA 15 Notes to Regulatory Accounts			
RA 16 Summary of Utility Plant and Accumulated Depreciations/Amortizations			
RA 17 Property, Plant and Equipment (Electric Plant in Service)			
RA 18 Non-Utility Property Owned or Under Finance Lease			
RA 19 Electric Plant Leased to Others			
RA 20 Electric Plant Held for Future Use RA 21 Construction Work In Progress			
RA 22 Accumulated Depreciation of Property, Plant And Equipment (Electric Plant And Equipment)	ent		
in Service)	1111		
RA 23 Accumulated Depreciation of Non-Utility Property Owned or Under Finan	ice		
Lease			
RA 24 Long Term Investment			
RA 25 Investment in Subsidiary Companies			
RA 26 Long term advances, deposits and Prepayments RA 27 Other Non Current Assets			
RA 28 Other Regulatory Assets	_		
RA 29 Deferred Charges			
RA 30 Un-recovered Plant and Regulatory Study Costs			
RA 31 Deferred Losses from Disposition of Utility Plant			
RA 32 Miscellaneous Deferred Debits			
RA 33 Inventory			
RA 34 Provision for Inventory			
RA 35 Accounts Receivables(Trade Debits)			
RA 36 Allowance for Bad Debts (Accounts Receivables)			
RA 37 Trade Debts- Age Analysis			
RA 38 Analysis of Allowance for Doubtful Debts – Category Wise			
RA 39 Advances, Deposits, Prepayments and other Receivables			
RA 40 Cash and Cash Equivalents			
RA 41 Share Capital RA 42 Issued, Subscribed and Paid Up Share Capital			
RA 42 Issued, Subscribed and Paid Up Share Capital RA 43 Premium on Issue of Shares	-		
RA 44 Discount on Issue of Shares	-		
RA 45 Redeemable Capital			
RA 46 Details of Long Term Loans	+		
RA 47 Liability Against Assets Subject to Finance Lease	1		
RA 48 Deferred Liabilities - Employee Benefits	- 		
RA 49 Deferred Taxes			
RA 50 Deferred Credits			
RA 51 Other Regulatory Liabilities			

Form No.	Title of Schedule	Reference	Remarks
		Page No.	
	(a)	(b)	(c)
TRA 52	Other Deferred Credits		
TRA 53	Other Long Term Liabilities		
TRA 54	Creditors, Accrued and Other Liabilities		
	Short Term Loans		
TRA 56	Provision for Taxation		
	Operating Revenue		
	Sale of Electricity by Rate Schedule		
TRA 59	Sales for Resale		
	Operating Expenses		
TRA 61	Purchased Power		
TRA 62	Analysis of Power Purchases		
	Transmission of Electricity for Others		
TRA 64	Transmission of Electricity by Others		
TRA 65	Maintenance Expenses		
	Depreciation Expenses		
TRA 67	Depreciation/Amortization of Electric Plant in Service		
	Other Income/Deductions		
	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		
	Net Non-Regulatory Income		
TRA 75	Other Items		
TRA 76	Regulatory Expense		
	Research Development and Demonstration Activities		
	Distribution of salaries and Wages		
	Common Utility Plant and Expenses		
	Electric energy Account		
	Monthly Peaks and Outputs		
	Allocation of Cost Between Regulated and Non-Regulated Activity		
	Transmission Line Statistics		
	Transmission Lines Added During the Year		
	Statement of Number of Employees		
TRA 86	Capacity and Actual Performance		

Name of Licensee	Year of Report
GENERAL IN	FORMATION
 Provide name and title of officer having custody of get where the general corporate books are kept, and address are kept, if different from that where the general corporate 	of office where any other corporate books of account
2. Provide the name of the Country under the laws of wl Company. If incorporated under a special law, give refer and give the type of organization and the date organized	rence to such law. If not incorporated, state that fact
 3. If at any time during the year the property of the licen a) name of receiver or trustee; b) date such receiver or trustee took possession; c) the authority by which the receivership or trusteesh d) date when possession by receiver or trustee ceased 	nip was created; and
4. State the classes or utility and other services furnished	d by the licensee during the year,
5. Have you engaged as the auditor to audit your financi the auditor for your previous year's audited financial sta 1) PesEnter the date when such independent a No	atements?

Name of Licensee Year of Report				
	CONTROL OVER LICENSEE			
	a similar organization or a combination of such organizations jointly			
	nd of the year, state name of controlling company or organization,			
	extent of control. If control was in a holding company or organization,			
	to the main parent company or organization. If control was held by a			
	, name of beneficiary or beneficiaries for whom trust was maintained,			
and purpose of the trust.				

23 24

Name of Licensee			Year of Repo	Year of Report	
	COMP	ANIES CONTROLLED	DV THE LICENSEE		
indirectly by in a footnote 2. If cont control was	t below the names of all co y the licensee at any time of e. rol was by other means th held, naming any interme	ompanies, business trusts during the year. If control an a direct holding of vot diaries involved.	and similar organizations, ceased prior to end of year, ting rights, state in a footnote, state the fact in a footnote	give particulars (details)	
Line No.	Name of Company Controlled	Kind of Business	Percent Voting shares owned	Footnote Ref.	
	(a)	(b)	(c)	(d)	
1					
2					
3					
4					
5					
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7					
8					
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21					

Name of Licensee		Year of Report
	OFFICERS	
per annum o Directors an	below the name, title and salary for each executive officer whose more. An executive officer of a licensee includes its president, and Officers in charge of a principal business unit, division or fundon or finance), and any other person who performs similar policy	Chief Executives, ction (such as sales,
	ange was made during the year in the incumbent of any position, n of the previous incumbent, and the date the change in incumbe	
Line No.	Designation/Categoreis	Salary for Year
	(a)	(b)
1		
2		
3		
5		
6 7		
8		
9		
10		
11		
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13		
14		
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22		

Name of Lice	ensee		Year of Report
		DIRECTORS	
	below the information called for		
	ng the year. Include in column (a), abbreviated titles of the dir	ectors who are officers of the
licensee.			
Designa	te members of the Executive Co	ommittee and the Chairman of	the Executive Committee
2. Designa	the members of the Executive ex	on the chairman of	the Executive Committee.
Line No.	Title	Name of Director	Principal Business Address
	(a)	(b)	(c)
1			
2			
3			
4			
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21			<u> </u>
22			
23			<u> </u>
2.4			

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 o	Year of Report			
FINANCIAL S	TIMMADV				
Analysis based on statutory accounts represents results of the who		(both regulate	d and non-rec	mlated) while	IISOA basis
represent the ratio and figures based on uniform system of accounts and			d and non reg	diated) wine	CBO71 busis
	-				
2. Regulatory Asset value (RAV) will be equal to (Opening RAV + Clo	osing RAV)/2	2.			
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					

ame of Licensee Year of Ro					
	COMPARATIVE BALANCE SHEET (ASS	ETS AND O	THER DEBITS)		
Line No.	Title of Account	Form No.	Balance at end of Current Year	Balance a end of Previous Year	
	(-)	TRA	(-)	(4)	
1	(a) NON-CURRENT ASSETS	(b)	(c)	(d)	
2	Utility Plant			+	
3	Property, Plant and Equipment	16		+	
4	Less: Accumulated Depreciation of Property, Plant &	16		1	
4	equipment	10			
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			1	
14	Non-Utility Plant				
15	Non-utility plant owned or under finance lease	18			
16	Less: Accumulated Depreciation of non-utility plant	23		1	
17	Net Property, Plant and Equipment			1	
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			i	

	COMPARATIVE BALANCE SHEET (LIABILITIE Title of Account	Form No.	HER CREDIT Balance at	S)
No.		Form No.		<u> </u>
No.	Title of Account			
1 5		TDA		Balance at
		TRA	end of	end of
			Current Year	Previous
				Year
	(a)	(b)	(c)	(d)
2 A	SHARE CAPITAL AND RESERVES			
	Authorized Share Capital	41		
3 I	Issued, Subscribed and Paid up Share Capital	42		
	Preferred Share Capital			
	Premium on Issue of Shares	43/44		
_	Donations Received			
	Capital Reserves			
_	Revenue Reserves	1	1	
	Debt Service Reserve Account	1		
		+	 	
	Un-appropriated Retained Earnings (Deficit)	1		
	Deposit for Issue of Shares			
	Development Charges Transferred to Equity			
	Shares Held in Treasury			
	Balance Transferred from Income	13		
	Appropriation of Retained Earnings	13		
16 A	Adjustments to Retained Earnings	13		
17 U	Un-appropriated/Un-appropriated Subsidiary Earnings	13		
18 5	Surplus on Revaluation of Assets			
19	our plans our recommendation of rangement			
	Total Share Capital and Reserves			
_	LONG TERM LOANS AND LIABILITIES			
	Redeemable Capita	45		
	Debenture Advances			
	Reacquired Bonds			
	Other Long Term Debt	46		
	Term Bank Loan (Term Finance)	46		
	Advances from Associated Companies	46		
	^	47	-	
	Liabilities against Assets Subject to Finance Lease DEFERRED LIABILITIES	47		
		10		
	Employee Benefits	48		
	Deferred Taxes	49		
	Deferred Credits	50		
	OTHER LONG TERM LIABILITIES	53		
	CURRENT LIABILITIES			
	Short Term Loans	55		
	Current Portion of Redeemable Capital	45		
37	Current Portion of Long Term Loans	46		
38	Current Portion of Custom Debentures			
	Current Portion of Liabilities against Assets Subject to	47		
	Finance Lease			
	Current Portion of Customers (Security) Deposits			
	Creditors, Accrued and Other Liabilities	54		
_	Provision of Income Tax	56		
	Dividend Payable – Preferred Shares	50		
	Dividend Payable – Preferred Shares Dividend Payable – Ordinary Shares	1		
45	Dividend Layable — Ordinary Stiares			
40	Total Liabilities	+	 	
46	i otal Liabilities			<u></u>

Name of Licensee

Year of Report

INCOME STATEMENT FOR THE YEAR

- 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.
- 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.
 - 3. Explain in a footnote if the previous year's figures are different from that reported in prior reports.

Line No.	Title of Account	Form No.	Current Year	Previous
				Year
		TRA		
	(a)	(b)	(c)	(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 o	of Licensee									Year	of Report	
				Reconciliati	on with State	itory Financ	ial Statemen	ts (Balance S	Sheet)			
Line	Description of	Form			Current Year					Prior Year		
No.	Account Head	No. TRA	Regulated Business	Non- Regulated Business	Total as per USOA	Adjustment s (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)	(1)
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Note: All supporting schedules should be attached unless otherwise stated.

Name	of Licensee								Year	of Report			
				Reconciliat	ion with Sta	tutory Financ	ial Statemen	ts (Income S	tatement)				
Line	Description	Form			Current Year					Prior Year			
No.	of Account Head	No. TRA	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)	(1)	
2													
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Note:
All supporting schedules should be attached unless otherwise stated.

Name of Licensee	Year of Report

STATEMENT OF RETAINED EARNINGS FOR THE YEAR

- Report all changes in appropriated retained earnings, un-appropriated retained earnings and unappropriated un-distributed subsidiary earnings for the year.
- 2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded.
 - 3. State the purpose and amount of each reservation or appropriation of retained earnings.
- List first account "Adjustments to retained earnings" reflecting adjustments to opening balance of retained earnings.
 - 5. Show dividend for each class and series of capital stock.
 - 6. Show separately the tax effect of items shown in account "Adjustments to retained earnings".
- 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.
- 8. If any notes appearing in the report to shareholders are applicable to this statement, include them as a foot note to this statement.

1	(a) UN-APPROPRIATED RETAINED EARNINGS	(b)		1
1	(1)		(-)	(4)
1		(0)	(c)	(d)
2				
3	Balance at beginning of year	-		
4	Changes Adjustment to Retained Earnings			
5	Adjustment to Retained Earnings			
6				
7				
8	Total Credits to retained earnings			
9	S			
19				
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			İ
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			

31

32

33 34

35

36

Others (specify)

Increase/(decrease) in liabilities against finance lease

Increase/(decrease) in cash and cash equivalent

Cash and cash equivalent at end of the year

Cash and cash equivalent at beginning of the year

Name of Li	censee		Year o	of Report
	CASH FLOW STATEMENT FOR THE Y	EAR		
Comparativ	Cash Flow Statement shall be prepared in accordance with the prove the Balance Sheet and Income Statement prepared for regulatory puresh flows from regulatory and non-regulatory operations.			
statement, s	notes to the cash flow statement in the licensee's annual report to s such notes should be included as foot note to this statement. Inform ctivities should be provided as a foot note.			
3. Provi	de the details in respect of Cash Recovery per KWH			
Line No.	Title of Account	Form No. TRA	Current Year	Previous Year
	(a)	(b)	(c)	(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 21	Fixed capital expenditure			
22	Proceeds from disposal of property, plant and equipment Purchase/(proceeds from sale) of investments		1	
23	Interest/dividend received		1	
24	Long term Advances and prepayments			
25	Others (specify)			
26	Net cash generated from/(used in) investing activities			
27	The cash generated from/(used iii) investing activities	1		
28	Cash flows from investing activities		1	
29	Proceeds from issue of ordinary/preferred share capital			
30	Increase/(decrease) in long term loans/debentures etc			

Year of Report						
NOTES TO REGULATORY ACCOUNTS						
ncome Statement for the year, Statement of ereof. Classify the notes according to each te is applicable to more than one statement.						
atory Accounts, if different from those stated						
xisting at end of year.						
ant, debits and credits during the year, and plan authorization respecting classification of						
ate the amount of retained earnings affected by						
appearing in the annual report to the s above and such notes may be included						

Name of L	censee		Year of	f 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		1 1				
T100460	Completed Constructions Not Classified		1 1				
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						

	ensee				T can c	of Report	
	PROPERTY, PLANT AND E	QUIPMENT	(ELECTRIC	PLANT IN S	ERVICE)		
A/c Code	Classifications	Balance at	Additions	Deletions	Adjustments	Transfers	Balance a
		beginning of	during year	during year	during year	during year	end of yea
	(a)	year (b)	(c)	(d)	(e)	(f)	(g)
	1. Intangible Plant	(8)	(6)	(u)	(6)	(1)	(6)
T100010	Organization						
T100020	Franchises and Consents						
T100030	Computer Software						
T100040	Miscellaneous Intangible Plant Total Intangible Plant						
	Total intangiole I lain						
	2. Transmission Plant						
T100050	Leasehold Land						
T100060	Freehold Land						
T100070	Land Rights						
T100080 T100090	Buildings and Fixtures Leasehold Improvements						
T100090	Grid Station	1		1	1	1	
T100100	Transmission Lines						
T100120	Generation Scheduling and Load Dispatching						
	Equipment			ļ	ļ	ļ	
T100130	Meters	 		 	}	}	
T100140 T100150	Station Equipment Tower and Fixtures	-					
T100150	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						
T10240	Buildings and Fixtures						
T100250 T100260	Leasehold Improvement Office Furniture and Equipment						
T100200	Computer Equipment - Hardware						
T100280	Transportation Equipment						
T100290	Motor Vehicles						
T100300	Sores Equipment						
T100310	Tools, Shop and Garage Equipment						
T100320 T100330	Measurement and Testing Equipment Fire Safety System						
T100330	Power Operated Equipment						
T100340	Medical and Hospital Equipment						
T100360	Library Books						
T100370	Miscellaneous Equipment						
T100380	Water Heater Rental Units						
T100390	Other Tangible Property	-		 	 	 	
T100400 T100410	Assets Subject to Finance Leases Contributions and Grants - Credit	1		}	}	}	
1100+10	Conditions and Grants - Cicuit	1					
	Total General Plant						
	Total Property, Plant and Equipment - in						
T100010-40	service Less: Intangible Plant as separately reported	 					
	Total Tangible Property, Plant and Equipment	ļ					
	Total Taligible Property, Plant and Equipment						
		 					
T100540	Non-Utility property owned or under finance	1					
	lease (Form TRA-18)						
	Total Property, Plant and Equipment						
	roperty, - min and Equipment	1			ł	-	-

Name o	f Licensee				Year	of Report	
	NON-UTILITY	PROPERTY	OWNED OR	UNDER FIN	IANCE LEAS	Έ	
Provide	below the details in respect of no	n-utility prope	erty owned or	under finance	e 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	(4)	(6)	(6)	(u)	(0)	(1)	(5)
2							
3							
4							
5			1				
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							

Name of Lice	Year o	Year of Report			
	ELECTRIC PI	LANT LEASED	TO OTHERS	•	
Line No.	Name of Lessee	Description of Property Leased	Authority Authorizati on	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 Lic	censee		Year o	of Report
	ELECTRIC PLANT HELD FOR F	UTURE USE		
	Report separately each property held for future use a or more. Group other items of property h			ginal cost of
utility of inform	For property having an original cost of Rs operations, now held for future use, give in column ation, the date that utility use of such property was as transferred to this account.	(a), in additio	n to other requ	iired
Line No.	Description and Location of Property	Date Originally Included in this Account		Balance at end of year
	(a)	(b)	(c)	(d)
1	Land and Land Rights	(5)	(5)	(2)
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16 17	Other property			
18	Other property			
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
	Total			

Name of I	icensee	Year of Report
	CONSTRUCTION WORK IN PROGRESS	•
1.	Report below description and balances at end of year of projects in process	ess of construction.
2. grou	Minor projects (x % of balance at end of year or Rs, whiche ped.	ever is less) may be
Line No.	Description of Project	Construction Work in Progress
i	(a)	(b)
1	(4)	(0)
2		
3		
4		
5		
6		
7		
8		
9		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25 26		
27		
28		
29		
30		
	Total	

ame of Lice	ensee				Year o	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 end of ye		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)		
T110010	1. Intangible Plant						(8/		
	Organization								
	Franchises and Consents								
	Computer Software								
	Miscellaneous Intangible								
	Plant								
	Total Intensible 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 –			 					
	Computer Equipment – Hardware								
	Computer Software			 			 		
	Transportation Equipment								
	Motor Vehicles								
	Stores Equipment								
	Tools, Shop and Garage			Ī					
	Equipment						<u></u>		
	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	Charge for	On	On	On	Balance at
		beginning	the year	Deletions	Adjustments	Transfers	end of year
		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						
<u> </u>							

Name of Licer	nsee				Year o	f Report	
ACCUM	MULATED DEPRECIATIO	N OF NON-UTIL	ITY PROPEF	RTY OWNEI	O OR UNDER	FINANCE I	LEASE
	vise detail of accumulated de						
Line No.	Classifications	Balance at beginning of year	Charge for the year	On Deletions	On Adjustments	On Transfers	Balance a end of year
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	(4)	(=/	(-)	(=)	(5)	(-)	(8/
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14 15							
16		-			1		
17		-			1		
18							
19							
20		-					

Name of Li	censee	Year of	Year of Report	
	LONG TERM INVESTME	ENTS		
A/C Code	Classifications	Form No.	Current Year	Previous Year
	(a)	TRA (b)	(c)	(d)
T120010	Long Term Investments in Non-Associated Companies	(5)	(-)	(=)
T120020	Term Finance Certificates			
T120030	Deposits Certificates			
T120040	Investment in Associated Companies-			
T120050	Investment in Subsidiary Companies	25		
T120060	Sinking Funds			
T120070	Other Special or Collateral Funds			
1120070	other product of contacturations			
		1		
		1		
		+		
		+		
		+		
		1		
		1		
		1		+
		1		+
		1		+
		+		1
		1		+
		1		1
		+		1
		1		1
		+		
		1		1
		+		1
		 		.
		1		

Name of Licensee Year of Report INVESTMENT IN SUBSIDIARY COMPANIES

- Report below the investments in Subsidiary Companies.
- 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).
- 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.
- Report separately the equity in undistributed subsidiary earnings since acquisition.
- 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.
- 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.
- Report column (f) interest and dividend revenues from investments, including such revenues from securities disposed off during the year.
- 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).

Line	Description of Investment	Date	Date of	Investment	Equity in	Revenues	Investment	Gain or loss
No.		Acquired	maturity (if	at beginning	Subsidiary	for year	at end of	from
			any)	of year	earnings of		year	investment
					year			disposed off
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	(u)	(0)	(0)	(u)	(0)	(1)	(9/	(11)
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								

rensee					Year of Rep	ort	
LONG TERM ADVANCES, DEPOSITS AND PREPAYMENTS							
Classifications	Regulated Business		Non-Regulated Business		Total		
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	
Advances to Employees							
Long Term Security Deposits							
Long Term Prepayments							
Long Term Receivable – Street Lighting Transfer							
Others							
	-		-				
	LONG TERM A Classifications Advances to Employees Long Term Security Deposits Long Term Prepayments Long Term Receivable – Street Lighting Transfer	LONG TERM ADVANCES, I Classifications Regulated Current Year Advances to Employees Long Term Security Deposits Long Term Receivable – Street Lighting Transfer Others	Classifications Regulated Business Current Year Advances to Employees Long Term Security Deposits Long Term Receivable – Street Lighting Transfer Others	Classifications Regulated Business Non-Regulated Business Current Year Advances to Employees Long Term Security Deposits Long Term Receivable – Street Lighting Transfer Others	Classifications Regulated Business Non-Regulated Business Current Previous Year Advances to Employees Long Term Security Deposits Long Term Receivable – Street Lighting Transfer Others	LONG TERM ADVANCES, DEPOSITS AND PREPAYMENTS Classifications Regulated Business Non-Regulated Business To Current Year Previous Year Year Advances to Employees Long Term Security Deposits Long Term Prepayments Long Term Receivable – Street Lighting Transfer Others Others	

Name of L	icensee					Year of Rep	ort
	ОТН	ER NON CU	RRENT ASS	SETS			
A/C Code	Classifications	Regulated Business N		No-Regulated Business		Total	
		Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
T140010	Unamortized Debt Expense	1001	70	1001	Tour	1000	Tour
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		Ì	i			

Name of Li	censee			Year	of Report
	OTHER REGULAT	ORY ASSET	ΓS	<u> </u>	
	elow the particulars (details) called for concern king actions of regulatory agencies (and not inc				reated through
2. For regul	atory assets being amortized show period of an	nortization in	column (a).		
3. Minor ite be grouped	ems (x % of the balance at end of year or amouby classes.	int less than	Rs	, whicheve	er is less) may
Line No.	Description and purpose of other regulatory assets	Debits	Cre	edits	Balance at end of year
		4.	Account charged	Amount	
1	(a)	(b)	(c)	(d)	(e)
2					
3					
4					
5					
6					
7					
8					
10					
11					<u> </u>
12					
13					
14					
15					
16 17					
18					
19					
20					
21					
22					
23					
24					
25 26					+
27					
28					
29					1
30			Î	ĺ	

Name of Lic	Year of Repor	Year of Report		
	DEFERRED CHARGES			
A/C Code	Classifications	Form No.	Current Year	Previous Year
	(a)	TRA (b)	(c)	(d)
Γ150010	Un-recovered Plant and Regulatory Study Costs	30	1	
Γ150020	Preliminary Survey and Investigation Charges		1	
Γ150030	Deferred Losses from Disposition of Utility Plant	31		
Γ150040	Un-amortized Loss on Reacquired Debt			
Γ150050	Development Charge Deposits/Receivables			
Γ150060	Deferred Development Costs	1	<u> </u>	
Γ150070	Miscellaneous Deferred Debits	32	<u> </u>	
120070	Hillsteinaneous Beleffed Beens	52		
		1	1	
			1	
		+	1	
		4		
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	1		 	
			1	
		1	1	
		+	 	
		+	+ +	
		+	1	
			 	

Name of	Licensee			Year o	of Report	
	UNRECOVERED PLA	ANT AND RI	EGULATORY	Y STUDY CO	OST	
Line No.	Description of Un-recovered plant and regulatory study cost	Total amount of Charge	Cost recognized during the	WRITTI DURING	Balance at the end of year	
	(a)	(b)	year (c)	Account charged (d)	Amount (e)	(f)
1	(4)	(*)	(-)	(=)	(-/	(-)
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30	Total					
	10(4)					

Name of Lic	ensee			Year	of Report	
	DEFERRED LOSS	SES FROM D	ISPOSITION	OF UTILITY	Y PLANT	
Line No.	Description of Extraordinary loss	Total amount of loss	Losses recognized during the year		EN OFF G YEAR	Balance at the end of year
	(a)	(b)	(c)	Account (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					
	1 otal					

Name o	of Licensee				Year	of Report
	MISCE	LLANEOUS	DEFERRED	DEBITS		
1. Repo	ort below the particulars (details)				erred debits.	
2. For a	any deferred debit being amortiz	ed show perio	d of amortiza	ntion in colum	n (a).	
	or items (x % of the balance at 6	_				shavar is lass)
	grouped by classes.	ild of year of	amount less	uiaii Ks	, will	lievei is iess)
may oc	grouped by classes.					
Line	Description of Miscellaneous	Balance at	Debits	Cre	edits	Balance at
No.	deferred debits	Beginning				end of year
		of year				
				Account	Amount	
	(a)	(b)	(c)	charged (d)	(a)	(f)
1	(a)	(b)	(c)	(u)	(e)	(f)
2						
3						
4						
5						
6						
7						
9						
10						
11						
12						
13						
14						
15						
16						
17 18						
19						
20						
21						
22						
23						
24						
25						
26 27						1
28						
29						i e
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	Regulated	l Business	Non-Regula	ted 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			I			

Name of Lic	ame of Licensee				
	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	Previous		
		Year	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 Li	censee				Year o	f Report	
	ACCOUN	NTS RECEIV	ABLES (TR.	ADE DEBTS))		
A/C Code	Account	Regulated	d Business	Non-Regulated Business		Total	
		Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Γ170010	Customer Accounts Receivable		Ì				
Γ170020	Accounts Receivable-Services						
Γ170030	Accounts Receivable-Recoverable Work						
Γ170040	Account Receivable-Merchandise, Jobbing etc.						
Γ170050	Other Accounts Receivable						
	Sub-Total						
T170060	Less: Allowance for Bad Debts (Form TRA - 36)						
	Net Accounts Receivables						

Name of Lie	Name of Licensee									
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	Current	Previous						
		No.	Year	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 o	of Report		
				TRADE	DEBTS-AGI	ANAI VSI	S					
1. St	tate policy in	respect of Tr	ade Receival		DED ID AGI	271117112131						
		•			* 265							
	 Receivable turnover in days (Average Receivable/Revenue * 365) to be reported for each consumer category. Disconnected customers mean customers actually disconnected and related receivable to be classified accordingly 											
Line Category 0-6 months 7 months 1-2 years 2-3 Years Over 3 Provision Net Total Active Receivable												
No.	of	o o mondis	to 1 Year	1 2 years	2 5 1 0 11 5	Years	for trade	receivables	and	Turnover		
	Customers						receivable		Disconnecte	Ratio		
									d customers			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)		
1												
2												
3												
4												
5 6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18 19								-				
20	 											
21												
22												
23								ì				
24												
	Total											

Name of Licensee	Year of Report

ANALYSIS OF ALLOWANCE FOR BAD DEBTS- CATEGORY WISE

- 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.
- 2. Utility should explain relevant factors related to provision for doubtful debts write off pertaining to active customers.
- 3. Provision for doubtful debts in respect of disconnected Customers should be disclosed separately aged on the basis of disconnected period.

Line No.	Category of Customers	Active Customers		Disconnecte	ed Customers		Total
	(a)	(b)	Less than 1 year (c)	1 to 3 years (d)	More than 3 years (e)	Total (f)	(g)
1		,		` /		` '	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\
2							
3							
4							
5							
6							
7							
8							
9							
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11							
12							
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16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29 30							

Name of Li	ADVANCES, DEPOSITS	DDEDAVA	AENITE AND	OTHER RE		Year of Repor	t	
A/C Code	Account Account		Business		ated Business	Total		
		Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	
	LOANS AND ADVANCES			Î				
Γ180050	Advances to Employees							
Γ180060	Advances to Suppliers/Contractors							
	Sub-total							
	INTEREST ACCRUED							
P R	Interest and Dividend Receivable							
	Sub-total							
	PREPAYMENTS AND OTHER							
	RECEIVABLES							
Γ180070	Prepayments							
Γ180010	Accrued Utility Revenue							
Г180030	Rents Receivable							
Γ180040	Notes Receivable							
Γ180090	Accounts Receivable from Associated Companies							
Γ180100	Notes Receivable from Associated Companies							
Г180110	Miscellaneous Receivables							
	Sub-total							
	Total							
Γ180120	Allowance for Doubtful Receivables (Provide in a footnote)							
"180050" "180060" "180020" "180070" "180010" "180040" "180040" "180100" "180110"	Total	·						

Name of L	icensee									Year	of Report	
			-	CASH AND	CASH EQU	JIVALENT	S					
A/C Code	Account	Generation		Transi	Transmission		Distribution		Non-Regulated Business		Total	
		Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	
	CASH AND BANK BALANCES											
Γ200010 Γ200020	Cash in hand Cash Advances and											
Γ200030	Working Funds Deposit Accounts										-	
Γ200040	Cash at Bank – Other Accounts											
Γ200050	Interest and Dividend Special Deposit Account											
T200060	Security Deposits Account											
	Sub-Total										!	
	SHORT TERM INVESTMENTS											
Γ190010	Term Deposit Receipts											
Γ190020	Other Short Term Investments											
	Sub-Total											
	Total Cash and Cash Equivalents											

Name of Licensee Year of Report

SHARE CAPITAL

- Report below the particulars (details) called for concerning common and prefer shares at end of year, distinguishing the separate series
 of any general class. Show separate totals for common and preferred shares. If information to meet the SECP, stock exchanges reporting
 requirement outlined in column (a) is available from the FORM A or annual report to shareholders, a specific reference to the form or report
 be reported in column (a) provided the fiscal year for both the FORM A and this report are compatible.
- 2. Entries in column (b) should represent the No. of shares authorized by the Articles of Association as amended to end of year.
- Give particulars (details) concerning shares of any class and series of shares authorized to be issued by a Regulatory Authority/Commission which have not yet been issued.
- The identification of each class of preferred shares should show the dividend rate and whether the dividends are cumulative or noncumulative.
- 5. State in the footnote if any shares which has been nominally issued is nominally outstanding at end of year. Give particulars (details) in column (a) of any nominally issued shares, reacquired shares, shares in sinking and other funds which is pledged, stating name of pledge and purposes of pledge.

Line	Class and	No. of	Par or	Call/Market		DING PER		Held by	Licensee	
No.	series of shares	shares authorized	stated value per share	price at end of year	BALANC	E SHEET				
		by Memorandu m of			Shares Amount As Reacquired Shares In Sinking an Funds			As Reacquired Shares		
		Association					Shares	Amount	Shares	Amount
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15 16										

Name of 1		Year of Report					
	ISSUED, SUBSCRIBED AND PAID-UP SHARE CAPI	TAL					
		(Rs. in '000					
Line No.	Description	Curr	ent	Prior			
	-	Peri	od	Period			
	(a)	(b))	(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						

Total

Name of	Licensee		Year	of Report							
	PREMIUM ON ISSUE OF SHARES		•								
2. Colun	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.)	Number of Shares ('000s) (c)	Amount (Rs. in '000) (d)							
1	Regulated Business	(2)	(-)	(=)							
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		I									

Name of	ame of Licensee											
	DISCOUNT ON ISSUE 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												
	Total											

Name of Licens	see									Year	of Report
				RE	DEEMABL	E CAPITAI				<u> </u>	
Specify	the details o	f TFCs etc.									
2. In colum	nn (e) please	mention the	e mode of re	payment ann	ually, semi-	annually or o	quarterly etc				
3. In colum	nn (1) mentio	on the nature	and type of	collateral.							
4. Describe	e any other r	naterial tern	and conditi	on (if not co	vered) signi	ficant in natu	ire.				
It is pref used.	erable to ide	entify finance	ing with the	specific regu	ılated activit	y; however,	if it is not di	rectly identi	fiable approp	priate judgme	ent can be
											Rs. in '000
Description of	Principal	Date of	Date of	Mode of	Repaymen	Outstandin	Current	Long	Interest for	Interest	Security/
series of Obligation	Amount Issued	Issue	Maturity	Installment	t Period	g Amount	Portion	Term Portion	the Period	Rate %age	Collateral
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)
Generation											
Transmission											
Distribution											
Total Current Period											
				-					-	-	-

Name of Licensee	Year	of
	Report	

DETAILS OF LONG TERM LOANS

- Report by balance sheet account the particulars (detail) concerning long term loans included in accounts Debentures, Reacquired bonds, advances from associated companies, Term finance Loan and, other long term debts.
- 2. In column (a), for new issues give Authority/Commission authorization, Numbers and dates.
- 3. For bonds assumed by the licensee, include in column (a) the name of the issuing company as well as a description of the bonds.
- 4. For advances from associated companies, report separately advances on notes and advances on open accounts. Designate demand note as such. Include in column (a) the names of associated companies from which advances were received.
- For receiver's certificate, show in column (a) the name of the court- and date of court order under which such certificate were issued.
- 6. In column (b) show the principal amount of bonds or other long term debts originally issued.
- In column (c) show the expense, premium or discount with respect to the amount of the bonds and other long term debts originally issued.
- 8. For column (c) the total expense should be listed first for each issuance, then the amount of premium or discount, indicate the premium or discount with the rotation, such as (P) or (D). The expenses, premium or discount should not be netted.
- Furnish in a foot note particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year.
- 10. If the licensee has pledged any of its long term debt securities give particulars (details) in a footnote including the pledge and purpose of pledge.
- 11. If the licensee has any long term debts securities which have been nominally issued or nominally outstanding at end of year, described such securities in a footnote.
- If interest expense was incurred during the year of any obligation retired or reacquired before end of year, include such interest expense in column (i).
- 13. Give particulars (details) concerning any long term debt authorized by a Regulatory Authority/Commission but not yet issued.

Class and Series of Loans,	Principal	Premium	Date of	Date of	Repaymen	Outstandin	Current	Interest for	Security/
& Interest/Coupon Rate	Amount	or	Issue	Maturity	t period	g	Portion	Year	-
		Discount							
					From				Collateral
					То				
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Other Long term Debt									
(A/C T220040)									
Term Bank Loan (A/C T220050)									
Advance from Associated									
Companies (A/C T220060)									

Name of	Licensee						Year o	f Report
	LIAB	ILITY AGAIN	IST ASSETS	SUBJECT T	O FINANCE	LEASE		
	211115	EII I IIOI III		, sebiler i	O I II II I I I I	LLINE		(Rs. in '000
Line No.	Description of Lease	Description of Assets	Interest Rate	Principal		Mark-up not Yet Due	Total Lease	Current Period Interest Amount
	(a)	(b)	(c)	Current Maturity (d)	Long Term Maturity (e)	(f)	(g)	(h)
1	Regulated Business							
2								
3								
4								
5								
6								
7	Non - Regulated Business							
8								
9								
10 11								
12		 				1	-	
13								
14								
15								
16		 				1		
17								
18		 				1		
19								
20								
21								
22								
23	Total Current Year							
24								
25	Total Prior Year	i i						

Name of	Licensee					Year of Repor	rt	
	DEFERRED LIABILITIES							
A/C Code	Account	Regulated Business Non-Regulated Business		nted Business	Total			
		Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	
	EMPLOYEES BENEFITS							
	Employees Future Benefits							
T240060	Other Pension - Past Service Liabilities							
T240070	Vested Sick Leave Liability							

For each employee benefit:

- 1. Provide movements during the year including charge for the year, benefits paid during the year.
- Provide a reconciliation of the liability recognized including the present value of defined benefit obligation and net actuarial gains not recognized.
- 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 I	Licensee		Year of Report
	DEFERRED TAXES		
	is concerned with profit before tax; hence separation of deferred tax in n case of an integrated utility.	to regulated a	ctivities is not
Line No.	Description and Location	Current Ye	ar 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			+
20			+
22			+
23			
24			1
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	Defound Toy (Accet)/Liobility	1	

Name of Li	censee			Year o	of Report	
	DEFER	RED CREDI	ΓS			
 Mine If the exception and among Received 	any deferred credit being amortized, show the per or items (Immaterial Balance at the end of year) ere is any extraordinary gain during the year, who mally and is of an infrequent nature, then the Au ortized over a reasonable period, so that its impar- cipts against deposit works should be amortized nation of Regulatory Asset Value.	may be group ich if charged thority may r et on tariff is	ped by classes d in a current equire such it minimized.	period will eff em to be class	ified as Defe	erred Credits
Line No.	Account	Opening Balance	Additions during the year	Amortized during the year	Closing Balance	Amortization n Period
T230010	Other Regulatory Liabilities (Form TRA - 51)		, , , , , ,	,		
T230020	Deferred Gains from Disposition of Utility Plant					
T230030	Unamortized gain on Reacquired Debt					
T230040	Receipts against Deposit Work					
T230050	Other Deferred Credits (Form TRA - 52)					

orther regulars (details) of the rate making actions of the rate making amortized actions of the rate	called for cond of regulatory	cerning other	regulatory lia	
gh the rate making actions of ulatory liabilities being amortize	of regulatory		regulatory lia	
	ed, show the p		d not includ	lable in other
s (x % of the balance end of ye puped by classes.	ar or amounts	less than Rs.		_, which ever
scription and purpose of other regulatory liabilities.	DEBITS		Credits	Balance at end of year
(a)	Account credited (b)	Amount (c)	(d)	(e)
(α)	(5)	(0)	(4)	(0)
				†
				†
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				4
				+
				+
				+
				+
				+
				AL

Name of Lic	censee				Year	of Report
	O	THER DEFER	RED CREDI	TS	I	
1. Repor	rt below the particulars (detai	ls) called for c	oncerning of	her deferred c	redits.	
	ny deferred credit being amoi					
			_			
	or items (x % of the balance y be grouped by classes.	end of year	or amounts i	ess man Ks	,	which ever is
Line No.		Balance at	DE	BITS	Credits	D-1
Line No.	Description and other deferred credits	beginning	DE	B113	Credits	Balance at end of year
	deferred eredits	of year				clid of year
		or year	Contra	Amount		
			account			
	(a)	(b)	(c)	(d)	(e)	(f)
1						
2						
3						
4		<u> </u>				
5						
6 7						
8						
9						
10		1				
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21		1		1		
23						
24		1				
25	i					
26				1		1
27						
28						
29						
30						
	TOTAL					

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

Name of L	icensee	Year of Report					
	CREDITORS,	ACCRUED A	AND OTHER	LIABILITIE	ES		
A/C Code	Account		Business		ted Business	Total	
		Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
	CREDITORS	700	700	Tour	1001	Tour	700
Γ250010	Trade Creditors						
Γ250040	Accounts Payable						
Γ250020	Customers Credit Balances						
Т250110	Accounts payable to Associated Companies						
	Sub-Total						
	ACCRUED LIABILITIES						
Г250060	Accrued Liabilities						
Г250330	Payroll Deductions/Expenses Payable						
Т250050	Accrued Mark-up						
T250140	Transmission/Distribution Charges Payable						
Г250130	Debt Retirement Charges Payable						
Γ250150	Regulatory Fees and Penalties						
Γ250090	Miscellaneous Current and Accrued Liabilities						
	Sub-Total						
	OTHER LIABILITIES						
Γ250070	Retention on Contract Payments						
Γ250080	Worker's Profit Participation Fund						
	Worker's Welfare Fund						
Г250100	Notes and Loans Payable						
Г250120	Notes payable to Associated Companies						
Г250210	Pension and Employee Benefits – Current Portion						
Г250220	Contributory Provident Fund Payable						
Γ250230	Social Security Contribution Payable						
Γ250240	EOBI Payable						
Γ250250	Education Cess Payable						
Γ250280-	Excise Duty/Income Tax Not Yet						
90 T250300	Realized Capital Contributions of Consumers						-
1 250300	Capital Contributions of Consumers Awaiting Connections						
Γ250310	Receipts against Deposit Works				i i		
Γ250320	Commodity Taxes				i i		
Γ250260	Inter Office Current Accounts				i i		
Γ250270	Clearing Accounts						
	0.1.77.41						
	Sub-Total			 	\vdash		
	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	(3)	\-7	``'	\-/) , ,	\'/	\8/
2					1		
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20					1		
22							
23							
24							
25							
26							

Name of Li	Name of Licensee			
	PROVISION FOR TAXATION	ſ		
	nade during the year comprise all tax related pa source, payment with return etc.	yments	i.e. ad	vance tax,
Line No	Description of Items		rent ear	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	

- 1. Report below operating revenues for each prescribed account in total.
- 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.
- 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.
- 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)

Include un-metered sales. Provide details of such sales in a footnote.

A/C Code	Title Of Account	OPERATING REVENUES		MEGAWATT HOURS SOLD		REVENUE PER MW HOURS SOLD		AVG. No. CUSTOMERS PER MONTH	
	(a)	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								

28 29 30

TOTAL

Name	of Licensee				Year	of Report
	SALE O	F ELECTRIC	ITY BY TAF	RIFF SCHED	ULE	
1.	Report below MWH of	Electricity so	old during the	e year, Rever	nue for avera	ge number o
custon	ners, AVG. KWH per Cus	stomer and av	g. Revenue p	er KWH.		
2.	The average number of	customers sho	ould be the n	umber of bill	s rendered du	aring the yea
divide	d by the number of billing					
3.	Report amount of unbille	ed revenues a	s of end of y	ear for each	applicable rev	enue accour
subhea	=		·			
Line	No. and title of Tariff	MWH Sold	Revenue	AVG. No.	KWH of	Revenue pe
No.	Schedule			of	Sales per	KWH Solo
		4.5		Customers	Customer	
1	(a)	(b)	(c)	(d)	(e)	(f)
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						

Name of Licensee		Year of Report			
	SALES FOR RESALE				

- 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.
- 2. Enter the name of the purchaser in column (a). Explain in a footnote any ownership interest or affiliation the licensee has with
- 3. Report in column (c) average monthly non-coincident peak (NCP) capacity and in column (d) the average monthly coincident peak (CP).
- 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).

Line	Name of company or Public	Average	Annual Demand		Megawatt	REVENUE				
No.	Authority	Monthly	(MW)		Hours					
		Billing			Sold					
		Demand								
		(MW)								
			Average	Average		Capacity	Energy	Other	Total	
			Monthly	Monthly		Charges	Charges	Charges		
			NCP	CP						
			Capacity	Capacity						
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
1										
2										
3										
4										
5										
6										
7										
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12										
13										
14										
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16										
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18										
19										
20										

Name of Li	censee		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				
T330030	Transmission Charges recovered	1		
T310040	Other Expenses			
	Sub – Total			
	2011			
	Total Operating Expenses			

Name of Licensee	Year of Report
PURCHASED POWER	

- 1. Report all power purchases made during the year. Also report exchanges of electricity (i.e. transactions involving a balancing of debits and credits for energy, capacity, etc.) and settlement for imbalanced exchanges.
- Enter the name of the seller or other party in an exchange transaction in column (a). Explain in a footnote any ownership interest or affiliation
 the licensee has with the seller.
- 3. Enter average monthly Non-Coincident Peak demand (NCP) in column (c) and average monthly Coincident Peak demand in column (d).

Line	Name of	Average	Annual		Megawatt		VER	COST	SETTLEM	ENT OF PO	WER
No.	company or	Monthly	(M	W)	Hours	EXCH	ANGES				
	Public Authority	Billing			Purchased						
		Demand									
		(MW)									
			Average	Average		Megawatt		Capacity	Energy	Other	Total
			Monthly	Monthly		Hours	Hours	Charges	Charges	Charges	
			NCP	CP		Received	Delivered				
	(-)	(1.)	Demand	Demand	(-)	(0		<i>a</i> >	(1)	(1)	a.
<u> </u>	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1											
2											
3											
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7											
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11											
12											
13											
14											
15											
16											
17											

Name of Lic	ensee				Yea	r of Report	
	A	NALYSIS OF	POWER PUI	RCHASES			
Weighted av	mn c represents the weighted average erage cost of Power = Total Purchas) state name of each plant and the co	es (d) / Total V	olume in KW	'H (b)	•	llows:	
Line No.	Description		Current Perio	d	I	Prior Period	
	·	Power Purchases Volume in	Purchase Price per Unit (Rs.)	Amount (Rs. in '000)	Power Purchases Volume in	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		+				1	
8		+					
9							
10							
11							
12							
13		1				Ī	
14							
15							
16							
17							
18	-						

Name of Licensee	Year of Report

- TRANSMISSION OF ELECTRICITY FOR OTHERS

 Report all transmission of electricity, i.e. wheeling, provided for other electric utilities, cooperatives, local authorities, other public authorities, non-traditional utility suppliers and ultimate consumers
- 2. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received fromm and in column (c) the company or public authority that the energy was delivered to.
- 3. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).
- 4. Report receipt and delivery locations for all single contract path "point to point" transmission service. In column (d) and (e) report the designation for sub-station, or other appropriate identification for where energy was received and delivered respectively as specified in the contract.
- 5. Report in column (g) and (h) the total megawatt hours received and delivered.
- 6. In column (i) through (k), report the revenue accounts as shown on bills or vouchers. In column (i), provide revenues from capacity charges 6. In column (1) through (k), report the revenue accounts as shown on bills or vouchers. In column (I), provide revenues from capacity charges related to billing demand reported in column (h), in column (l) provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of amount shown in column (l). Also provide a footnote explaining the nature of non-monetary settlements, including the amount or type of energy or service rendered.

Line	_	Energy	Energy	Point of	Point of	Billing	TRANSFER OF		REVENUE FROM TRANSMISSION			
No.	by	Received	Delivered	Receipt	Delivery	Demand	ENE	RGY	ELI	ECTRICITY	FOR OTH	∃RS
	(Company	from	to	(Substatio	(Substatio	(MW)						
	or Public	(Company	(Company	n or other	n or other		Megawatt	Megawatt	Capacity	Energy	Other	Total
	Authority)	or Public	or a public	Destinatio	Destinatio		Hours	Hours	Charges	Charges	Charges	
		Authority)	Authority)	n)	n)		Received	Delivered				
	()	4.)	()	(1)		(0	(-)	(1-)	(2)	(*)	4.5	an.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												

Name	of Licensee				Year	of Report		
	TF	RANSMISSIC	ON OF ELECT	ГКІСІТҮ ВҮ	OTHERS			
	all transmission of electri uthorities, other public aut						operatives,	
Line No.	Name of Company or Public Authority		FER OF RGY			NSES FOR TRANSMISSION OF LECTRICITY 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								
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11								
12								
13								
14								
15								
16								
17								
18			•	I			1	

Name of Li	censee		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	i							
T300030	Maintenance of Transmission Lines	i							
T300040	Maintenance of Generation Scheduling and Load Dispatching Equipment	1							
T300050	Maintenance of Meters								
T300060	Maintenance of Transformer Station Buildings and Fixtures	i							
	Maintenance of Transformer Station Equipment								
T300080	Maintenance of Towers, Poles and Fixtures								
T300090	Maintenance of Overhead Conductors and Devices	1 1							
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 of General Frant	+ +		t					
		+							
		+ +							
		+ +							
	Total Maintenance Expense	+ +							

anie oi Lic	censee			Year of Report
	DEPRECIATION EXPENSES	3		1
/C Code	Account	Ref. Page	Current	Previou
/C Couc	Account	No.	Year	Year
	(a)	(b)	(c)	(d)
7380010	1. Amortization of Intangible Plant	(5)	(0)	(u)
300010	Organization Organization			
	Franchises and Consents			
	Miscellaneous Intangible Plant			1
	Sub-Total			
7380020	2. Depreciation of Transmission Plant			
360020	Leasehold Land			
	Land Rights			
	Buildings and Fixtures			
	Leasehold Improvements			
		_		
	Grid Station	_		
	Transmission Lines			1
	Generation Scheduling and Load Dispatching Equipment			<u> </u>
	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			Ī
	Miscellaneous Equipment			Ì
	Water Heater Rental Units			l
	Other Tangible Property			i e
	Assets Subject to Finance Leases	1		
	Contributions and Grants – Credit			
	Sub-Total			
	Depreciation of Other Regulatory Assets			
T380020	Electric Plant and Equipment Leased to Others			
				
T380030	Electric Plant Acquisition Adjustment			
7380030	Other Electric Plant Adjustment			
7380040	Other Utility Plant			!
7380050	Non-utility property owned or under finance lease			<u> </u>
	Sub-Total			<u> </u>
		I		1

the basis used to coreport year. e plant balances to on C the manner i Amortization of other electric plant. (c)	o which
report year. e plant balances to on C the manner i Amortization of other electric plant.	o which n which Total.
Amortization of other electric plant.	n which Total.
other electric plant.	
(c)	(a)
	(-)
Applied Dep. Rates	Average Remainin Life
(6)	(5)
	<u> </u>
<u> </u>	

Name of Licen	Jame of Licensee								
OTHER INCOME/DEDUCTIONS									
A/C Code	Account	Current Year	Previous Year						
Γ280010	Regulatory Debits								
Γ280020	Regulatory Credits								
Γ280030	Revenue from Electric Plants Leased to Others								
Γ280040	Less: Expenses of Electric Plant Leased to Others								
Γ280050	Revenue from Merchandise, Jobbing etc.								
Γ280060	Less: Cost and Expenses of Merchandise and Jobbing								
Γ280070	Profits/(Losses) from Financial Instrument Hedges								
Γ280080	Amortization of Deferred Income								
Γ280090-100	Gains/(Losses) from Disposition of Future Utility Plants								
Γ280110-120	Gains/(Losses) from Disposition of Utility and Other Property								
Γ280150	Gain/(Loss) on Disposal of Other Assets								
Γ280140	Foreign Exchange Gains and Losses								
Γ280130	Miscellaneous Non-Operating Income								
	Total Other Income/Deductions								

Name of Licensee		Year of Repo	Year of Report		
	SELLING AND MARKETING EXPENSES				
	SELENO AND IMARKETHO EXILENSES				
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 Lice	ensee				Year o	f Report
	ANALYSIS (OF SALES A	ND MARKE	ΓING EXPEN	ISES	
Amount of co	olumn c shall be compu	ted in the foll	lowing manne	er:		
Customan	count & billing expense		m — Total aans		t 0. hilling arm	omao
	count & onling expense	per consume	I = 10tar cons	No. of cons		ense
				110. 01 0011	Julii-	
Line No.	Category of	No. of	Expenses	Allocated	Total Power	Selling &
	Customers	Customers	per	Expense	Supplied	Marketing
			Customer		(KWH)	Expenses
						per KWH
	(a)	(b)	(c)	(d)	(e)	(f)
1						
2						
3						
4						
5						
6						
7						
8						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						

Name of Li	censee	Year of Report			
	ADMINISTRATIVE EXPENSES				
A/C Code	Account	Current Year	Previous Year		
T370010	Executive Salaries and Expenses				
Т370020	Management Salaries and Expenses				
Т370030	General Administrative Salaries and Expenses				
Т370040	Office Supplies and Expenses				
Т370050	Administrative Expenses Transferred – Credit				
Т370060	Outside Services Employed – Janitorial and Others				
Т370070	Insurance				
T370080	Injuries and Damages				
T370090	Employees Pensions and Benefits				
Г370100	Franchise Requirements – Fees				
Г370110	Regulatory Expenses (Form TRA -76)				
Г370120	General Advertising Expenses				
Г370130	Miscellaneous General Expenses				
Г370140	Rent, Rates and Taxes				
Г370150	Communications				
Т370160	Store Keeping Cost/Store Handling Expenses				
Г370170	Subscription and Periodicals				
Г370180	Traveling Expenses				
Г370190	Bad and Doubtful Receivables				
Т370200	Collecting Expenses				
Г370210	Director's Fees				
Т370220	Legal and Professional Charges				
Г370230	Auditor's Remuneration				
Г370240	Repairs and Maintenance - Non-Regulated				
Т370250	Depreciation Expenses – Non-Regulated				
	Amortization of Deferred Charges (Form TRA - 72)				
	Franchise Requirements – Fees				

Name of Li	censee	Year of Report		
	AMORTIZATION OF DEFERRED CHA	RGES		
		11025		
A/C Code	Account	Current Year	Previous Year	
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			
		Ī		
		1		
		1		
	Total			

Name of Li	censee	Year of Report		
	FINANCE COST			
A/C Code	Account	Current Year	Previous Year	
T400010	Interest on Long Term Debts	1		
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			
T400080	Allowance for Borrowed Funds Used During Construction- Credit			
T400090	Allowance for Other Funds Used During Construction			
T400100	Interest Expense on Finance Lease Obligations			
T400070	Other Interest Expense			
•				
	Total			

Name of Li	Year o	of Report	
	NET NON-REGULATORY INCO	ME	
A/C Code	Description	Current year	Year
	(a)	(b)	(c)
T2001.60	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		
	Total Ivon Regulatory meonic		
T280220	Expenses of Non-Utility Operations		
	Administrative Expenses		
	Selling and marketing Expenses		
	Finance Costs		
	Total Non-Regulatory Expenses		
	Net Non-Regulatory Income		

Name of Li	censee					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 Li	censee					Year	of Report	
		OTHER	ITEMS					
A/C Code	Account	Distri	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							

Name of Li	censee									Year	of Report	
					REGUI	LATORY E	XPENSE			<u> </u>		
1. Repo	ort particular	s (details) o	f regulatory	expense inc	urred during	current year	(or incurred	in previous	years, if beir	ng amortized) relating to	formal
		y body, or ca						•		Ü		
2. Repo	ort in column	s b and c, or	nly the curre	nt year expen	nses that are	not deferred	and the cur	rent year am	ortization of	amounts def	erred in prev	vious year.
Show	v in column	(k) any exper	nses incurre	d in prior yea	ars which are	e being amor	tized. List is	n column (a)	the period of	f amortizatio	n.	
4. List	in column (f), (g), and (h) expenses in	ncurred duri	ng vear whic	h were chars	ed currently	to income.	plant or other	r accounts.		
		., (2), (,	,				,	,				
Line No	Descriptio	Assessed	Expenses	Total	Deferred	EXPENS	ES INCURI	RED DURIN	IG YEAR	Amo	rtized during	vear.
	n	by	of utility	expenses	in account							, ,
		Regulatory		for current	at	CHIDDDE	NTLY CHA	DCED TO	Deferred	Contra	Amount	Deferred
		Authority		year	beginning	Departmen		Amount	to account	account	Amount	at the en
					of year.	t t	no.	Amount				of year
				(b+c)		١,						
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
2											├	-
3											 	+
4											-	+
5											†	+
6											1	†
7												1
8												
9												
10												
11												
12											├	₩
13											 	₩

Name of Licensee

Year of Report

	RESEAR	CH, DEVELO	PMENT AN	ID DEMONS	TRATION A	CTIVITIES		
research, de year. Repor recipient re	ribe and show evelopment an rt also suppo gardless of aff ost for the yea	d demonstrati rts given to filiation.) For	on (R, D & I others durin any (R, D &	D) project init g the year for D) work carr	iated, continuor jointly sp	ned or concluonsored proj	ded during the ects. (Identify	
performed (de in column outside the co uch as safety	mpany costin	g Rs	or more	e, briefly des	cribing the s	pecific area o	
	in column (e ants were capi				_	•		
	ts have not be and f with su	0 0			or projects, si	ubjects subm	it estimate fo	
5. Repor	t separately re	search and rel	lated testing t	facilities opera	ted by the lic	ensees.		
Line No.	Classificatio n	Description	Cost incurred	Cost incurred		UNTS CHARGED Una CURRENT YEAR		
			Internally current year.	Externally current year	Account	Amount	1	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
1								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								

Total

Name of Licensee			Year of	f Report
	DISTRIBUTION OF SALARIE	C AND WACES	7	
charged to clearing and enter such segregation of s	distribution of total salaries and wages ag accounts to utility departments, cons amounts in the appropriate lines and alaries and wages originally charged ving substantially correct results may be	for the year. Se truction, plant re d columns prov to the clearin	gregate amour movals and ot ided. In deter	her accounts mining this
Line no	Classification	Direct payroll distribution	Allocation of payroll charged for	Total
	(a)	(b)	clearing (c)	(d)
1	(4)	(-)	(5)	(=)
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		Ī		
28				
29				

Name of Licensee	Year of Report
COMMON UTILITY PL	ANT AND EXPENSES.
book cost of such plants at end of year classified common utility plant of the Uniform system of A	accounts as common utility plant and show the d by accounts as provided by plant construction, Accounts. Also show the allocation of such plant ommon utility plant and explain the basis of
showing the amounts and classification of such a	depreciation, amortization at the end of year accumulated provisions and amounts allocated to nts to which such accumulated provisions relate, factors used.
amortization for common utility plant classified accounts. Show the allocation of such expenses t	peration, maintenance, rent, depreciation and by account as provided by the uniform system of o the departments using the common utility plant basis of allocation used and give the factors of
 Give date of approval by Authority for us reference to order of the Authority or other authority 	e of the common utility plant, classification and rization.

Name o	Year	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	Item	Megawatt	%				
no		Hours	Megawatt				
			Hours				
	(a)	(b)	(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						

Name of Licensee	Year of Report
MONTHLY PEAKS A	AND OUTPUT.
1. If the Licensee has two or more power sy	stems which are not physically integrated
furnish the required information for each non inte	grated system.
2. Report in b column (b) the system energy matches with total of Sources of Energy in the ab	· -

- 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).
- 4. Report in column (e) and (f) the specified information for each monthly peak load reported in column d.

NAME OF SYSTEM:

Line no.	Month	Total	Monthly	MONTHLY PEAK			
		monthly	non				
		energy	requirement	Mega watts	Day of	Hours	
			sale for		month		
			resale and				
			associated				
			losses.				
	(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						

ALLOCATION OF COSTS BETWEEN REGULATED AND NON REGULATED ACTIVITY

1. In column (a) report the service received by regulated business from non Regulated operations.

2. In column (b) report the Associate / Non Regulated operation providing the service.

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.

4. In column (e) report the office service received by regulated business.

Line No. Description of Service Non Regulated Company/ Unit Associate/ Services Non Regulated Operations

(a) (b) (c) (d) (e)

1 2 (a) (b) (c) (d) (e)

Line No.	Description of Service	Company/ Unit	Associate/ Non Regulated Operations	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				

Name of Licensee	Year of Report
<u> </u>	•
TRANSMISSION LINES STATISTICS	

- Report information concerning transmission lines, cost of lines and expenses for the year. List each transmission line having nominal voltage of 132 kw or greater Report transmission lines below theses voltages in a group total only for each voltage.
- Transmission lines include all lines covered by the definition of transmission system plant as given in Uniform system of accounts. Do not report substation cost and
 expenses on this page.
- Exclude any transmission lines for which plant costs are included in non-utility property.
- 4. Indicate whether the type of supporting structure is: (1) single pole wood or steel; (2), H-frame wood or steel poles; (3) tower or (4) underground construction. If a transmission line has more than one type of supporting structures, indicate the mileage of each type of construction.
- 5. Designate any transmission line or portion thereof for which licensee is not the sole owner. If such property is leased from another company, give name of the lessor, date and terms of lease, and amount of rent for year. For any transmission line other than a leased line, or a portion thereof. For which licensee is not the sole owner but which the licensee operates or shares in operation of, furnish a statement explaining the arrangement and giving particulars of such matters as percent of ownership by licensee in the line, name of co-owner, basis of sharing expenses of line, an dhow the expenses borne by licensee are accounted for, and accounts affected. Specify whether lessor, co-owner or other party is an associated company.
- Designate any transmission line leased to other party and give name of the lessee, date and terms of lease, rent for year, and how determined. Specify whether lessee is an associated company.

Desig	nation	Volta	ge KV	Type of Supporti		th of Structure No. of Size of Cost of Line Expenses, Except Depreciation Circuits Conducto			Cost of Line		reciation a	nd Taxes			
From	То	Operatin g	Designed		Designat ed	Other		r and Material	Land & Land Rights	Construc tion and Others	Total	Operations	Maintena nce	Rents	Total
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
												-			

ı	Name of Licensee	Year of Report
ı		•
ı		
ı		
ı	TRANSMISSION LINES ADDED DURING THE YEAR	
ı	 Report below the information called for concerning Transmission Lines added or altered during the year. 	

- Provide separate sub-headings for overhead and under-ground constructions and show each transmission line separately. If actual costs of completed constructions are not readily available, it is permissible to report the estimated costs.
- If design voltage differs from operating voltage, indicate such fact by footnote.

Desig	nation	Line Length in		orting cture		its per cture		Conductor	5	Voltage KV			Line Cost		
From	То	Miles	Туре	Avg. Number per Miles	Present	Ultimate	Size	Specifica tion	Configur ation and Spacing	(operatin g)	Land and Land rights	Poles, Towers, and Fixtures	Conducto rs and Devices	Assets Retire. Costs	Total
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)	(m)	(n)	(0)	(p)

Name of Li	censee		Year of Rep	ort
	STATEMENT OF NUMB	ER OF EMPLO	YEES	
Line No.	Description			
			No. of Employees	1
		Contract	Permanent	Total
		Employees	Employees	
	(a)	(b)	(c)	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 Lice	ensee					Year	of Report	
		CA	PACITY AN	D ACTUAL I	PERFORMAN	ICE		
Month	Installed Capacity	Scheduled Overhauls (if any)	Available Capacity	No. of Operation Hours	Total Units Generated	Calorific Value	Load Factor	Plant Factor
	(I)	(II dily)	(C)	(N)	(G)	(CV)	(LF)	(PF)
January								
February								
March								
April								
May								
June								
July								
August								
September								
October								
November								
December								

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

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

G = Units Generated on (Gas + HFO + LDO + HSDO)

For Gas:

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

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

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)

Enter in column (c) the term "none." "not applicable," or "NA" as a been reported for certain pages. Omit pages where the licensees are "not been reported for certain pages. Omit pages where the licensees are "not been reported for certain pages. Omit pages where the licensees are "not been reported for certain pages. Omit pages where the licensees are "not been reported for certain pages. Omit pages where the licensees of the page	Rep	~ ***
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DRA 22 Accumulated Depreciation of Property, Plant And Equipment Service) DRA 23 Accumulated Depreciation of Non-Utility Property Ovalease 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 Wash and Cash Equivalents DRA 40 Cash and Cash Equivalents DRA 41 Share Capital		
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DRA 23 Accumulated Depreciation of Non-Utility Property Ov 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 W DRA 39 Advances, Deposits, Prepayments and other Receivables DRA 40 Cash and Cash Equivalents DRA 41 Share Capital	oment (Electric Plant in	
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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 W DRA 39 Advances, Deposits, Prepayments and other Receivables DRA 40 Cash and Cash Equivalents DRA 41 Share Capital		
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DRA 38 Analysis of Allowance for Doubtful Debts – Category W DRA 39 Advances, Deposits, Prepayments and other Receivables DRA 40 Cash and Cash Equivalents DRA 41 Share Capital		
DRA 39 Advances, Deposits, Prepayments and other Receivables DRA 40 Cash and Cash Equivalents DRA 41 Share Capital		
DRA 40 Cash and Cash Equivalents DRA 41 Share Capital		
DRA 41 Share Capital		
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issued, Sueserieed and Faid of 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		

Form No.	Title of Schedule	Reference	Remarks
		Page No.	
	(a)	(b)	(c)
DRA 56	Tax Payable/(Refundable)		
<u>DRA 57</u>	Operating Revenue		
DRA 58	Sale of Electricity by Rate Schedule		
DRA 59	Sales for Resale		
<u>DRA 60</u>	Operating Expenses		
<u>DRA 61</u>	Purchased Power		
DRA 62	Analysis of Power Purchases		
<u>DRA 63</u>	Maintenance Expenses		
<u>DRA 64</u>	Depreciation Expenses		
<u>DRA 65</u>	Depreciation/Amortization of Electric Plant in Service		
<u>DRA 66</u>	Other Income/Deductions		
<u>DRA 67</u>	Selling and Marketing Expenses		
<u>DRA 68</u>	Analysis of Selling and Marketing Expenses		
<u>DRA 69</u>	Administrative Expenses		
<u>DRA 70</u>	Amortization of Deferred Charges		
<u>DRA 71</u>	Finance Costs		
<u>DRA 72</u>	Net Non-Regulatory Income		
<u>DRA 73</u>	Other Items		
<u>DRA 74</u>	Regulatory Expense		
<u>DRA 75</u>	Research Development and Demonstration Activities		
<u>DRA 76</u>	Analysis of Customers Meters		
<u>DRA 77</u>	Distribution of salaries and Wages		
<u>DRA 78</u>	Common Utility Plant and Expenses		
<u>DRA 79</u>	Electric energy Account		
<u>DRA 80</u>	Monthly Peaks and Outputs		
<u>DRA 81</u>	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 I	NFORMATION
	general corporate books of account and address of office
	ess of office where any other corporate books of account
are kept, if different from that where the general corpo	orate books are kept.
2. Provide the name of the Country under the laws of	which the licensee is incorporated, and date of in
	ference to such law. If not incorporated, state that fact
and give the type of organization and the date organiz	-
3. If at any time during the year the property of the lic	ensee was held by a receiver or trustee, give:
	, 8
 a) name of receiver or trustee; 	
b) date such receiver or trustee took possession;	
c) the authority by which the receivership or trustee	
 d) date when possession by receiver or trustee cease 	ed.
State the classes or utility and other services furnish	hed by the licensee during the year
1. State the classes of utility and other services running	ned by the needsee during the year,
5. Have you engaged as the auditor to audit your fina	ncial statements from a Chartered Accountant who is not
the auditor for your previous year's audited financial	statements?
1) YesEnter the date when such independer	nt auditor was engaged:
2) □ No	

Name of Licensee	Year of Report
	CONTEND LICENSEE
1 K G	CONTROL OVER LICENSEE
control over the licensee at the end of which control was held, and extent of control was held.	a similar organization or a combination of such organizations jointly held the year, state name of controlling company or organization, manner in control. If control was in a holding company or organization, show the ain parent company or organization. If control was held by a trustee (s),
	eneficiary or beneficiaries for whom trust was maintained, and purpose of
the trust.	

Name of Licensee		Year of Report	
		^	
COMPANIES COMPROLLED BY THE LICENSEE			

COMPANIES CONTROLLED BY THE LICENSEE

- 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.
- 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.
- 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
	(a)	(b)	(c)	Ref. (d)
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Name of License	ee	Year of Report	Year of Report		
		OFFICERS			
		or each executive officer whose salary is Rules its president, Chief Executives, Director			
	siness unit, division or functioniar policy making functions	n (such as sales, administration or finance)	, and any other person		
		the incumbent of any position, show name ange in incumbency was made.	and total remuneration		
Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)		
1	(a)	(6)	(c)		
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Name of Licensee	2		Year of Report
		DIRECTORS	L
any time during the licensee.	ne year. Include in column	or concerning each director of (a), abbreviated titles of the d	irectors who are officers of the
Designate m	nembers of the Executive (Committee and the Chairman of	of the Executive Committee.
Line No.	Title	Name of Director	Principal Business Address
	(a)	(b)	(c)
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Name of Licensee	Year of Report
IMPORTANT CHANGE	S DURING THE YEAR
Give particulars (details) concerning the matters indicated below. Ma accordance with the inquiries. Each inquiry should be answered. Ent information which answers an inquiry is given elsewhere in the repor-	er "none," "not applicable," or "NA" where applicable. If
 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			Yea	Year of Report		
FINANCIAL SU	UMMARY					
1. Analysis based on statutory accounts represents results of the whole comp	pany (both reg	gulated and nor	n-regulated) wl	nile USOA bas	is represent	
the ratio and figures based on uniform system of accounts and regulated busin	nesses.					
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	Prior Period 2	Prior Period	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	I	1		1	I	

Name of Lie	censee	Year of Report			
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	COMPARATIVE BALANCE SHEET	(ASSETS A	ND OTHER DEB	SITS)	
Line No.	Title of Account		Balance at end of		
			Current Year	of Previous Ye	
		DRA			
	(a)	(b)	(c)	(d)	
1	NON-CURRENT ASSETS				
2	Utility Plant				
3	Property, Plant and Equipment	16			
4	Less: Accumulated Depreciation of	16			
	Utility Plant				
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	18			
	lease				
13	Less: Accumulated Depreciation of non-	23			
	utility plant				
14	Net Property, Plant and Equipment				
15	Long Term Investments	24			
16	Long Term Advances, Deposits and	26			
	Prepayments				
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	Ī		
30	Cash and bank balances	40			
31					
32	Total current Aassets				
33					
	Total Assets		1	i	

ame of Li	censee		Year of	Keport
	COMPARATIVE BALANCE SHEET (LIABILITIES A	ND OTHER	CREDITS)	
Line No.	Title of Account		Balance at end of Current Year	Balance a 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 Chang Comital & Desaures	_	1	
21	Total Share Capital & Reserves LONG TERM LOANS AND LIABILITIES	_		
22	Redeemable Capita	45		
23	Debenture Advances	43		
24	Reacquired Bonds			
25	Other Long Term Debt	46	1	
26	Term Bank Loan (Term Finance)	46	1	
27	Loans/Advances from Associated Companies	46	1	
28	Liabilities against Assets Subject to Finance Lease	47		
29	DEFERRED LIABILITIES			
30	Employee Benefits	48		
31	Deferred Taxes	49	1	
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	47	I T	_
40	Lease Current Portion of Customore (Security) Denosite			
40	Current Portion of Customers (Security) Deposits Creditors, Accrued and Other Liabilities	54	 	
41	Provision for taxation	34	 	
43	Dividend Payable – Preferred Shares	+	 	
44	Dividend Payable – Preferred Shares Dividend Payable – Ordinary Shares	1		
45	Direction Layuoto Ordinary States	+	 	
46	Total Liabilities	+	 	
47	Total Share Capital, Reseves & Liabilities	1	1	

Name of Licensee	Year of Report

INCOME STATEMENT FOR THE YEAR

- 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.
- 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.
 - 3. Explain in a footnote if the previous year's figures are different from that reported in prior reports.

Line No.	Title of Account	Form No.	Current Year	Previous Year
		DRA		
	(a)	(b)	(c)	(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 L	Licensee									Year	of Report	
	Reconciliation with Statutory Financial Statements (Balance Sheet)											
Line No.		Form No.			Current Yea			~ .		Prior Year		- ·
	on of	DRA	Regulate	Non-	Total as	Adjustme		Regulate	Non-	Total as	Adjustme	
	Account		d	Regulate		nts	as per	d		per USOA		as per
	Head		Business	d	USOA	(Dr)/(Cr)		Business	d		(Dr)/(Cr)	Statutory
				Business			Accounts		Business			Accounts
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)
1												
2												
3												
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17												
18												
19												
20												

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

Name of I	me of Licensee							Year of Re	port			
			Paconcil	iation with	Statutory	Financial	Statemente	(Income 9	Statement)			
Reconciliation with Statutory Financial Statements (Income Statement)												
Line No.	Descripti	Form No.		(Current Yea	ır				Prior Year		
	on of	DRA	Regulate	Non-	Total as	Adjustme	Balance	Regulate	Non-	Total as	Adjustme	Balance
	Account		d	Regulate	per	nts	as per	d	Regulate	per USOA	nt	as per
	Head		Business	d	USOA	(Dr)/(Cr)	Statutory	Business	d		(Dr)/(Cr)	Statutory
				Business			Accounts		Business			Accounts
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)
1												
2												
3												
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11												i e
12												
13												
14												
15	i											
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

- Report all changes in appropriated retained earnings, un-appropriated retained earnings and un-appropriated un-distributed subsidiary earnings for the year.
- Each credit and debit during the year should be identified as to the retained earnings account in which recorded.
- State the purpose and amount of each reservation or appropriation of retained earnings.
- List first account "Adjustments to retained earnings" reflecting adjustments to opening balance of retained earnings.
- Show dividend for each class and series of capital stock.
- 6. Show separately the tax effect of items shown in account "Adjustments to retained earnings".
- 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.
- 8. If any notes appearing in the report to shareholders are applicable to this statement, include them as a foot note to this statement.

Line No.	Title of Account	Form No.	Current Year	Previous
		DRA		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

- 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.
- 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.
- 3. Provide the details in respect of Cash Recovery per KWH

Line No.	Title of Account	Form No.	Current Year	Previous
		DRA		Year
	(a)	(b)	(c)	(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	ļ		
17	Net cash generated from/(used in) from operating activities			
18		ļ		
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	ļ		
23	Interest/dividend received			
24	Long term Advances and prepayments			
25	Others (specify)	ļ		
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 REGU	JLATORY ACCOUNTS
 Use the space below for important notes regardin Statement of Retained Earnings for the year and Cas notes according to each basic statement; provide a stapplicable to more than one statement. 	h Flow Statement or any account thereof. Classify the
Provide significant accounting policies used in the those stated in statutory financial statements.	ne preparation of Regulatory Accounts, if different from
3. Furnish particulars as to any significant continge	nt assets or liabilities existing at end of year.
 For account "Utility Plant Adjustment," explaint year, and plan of disposition contemplated, giving re- respecting classification of amounts as plant adjustment. 	ž
 Give a concise explanation of any retained earni affected by such restrictions. 	ngs restrictions and state the amount of retained earnings
_	the licensee company appearing in the annual report to required by the instructions above and such notes may be

Name of Lic	eensee		Year	of Report
SUMMAR	RY OF UTILITY PLANT AND ACCUMULATED D	EPRECIATIO	NS/AMORT	IZATIONS
Line No.	Classifications	Form No.	Current	Previous
		22.	Year	Year
		DRA		(1)
	(a) UTILITY PLANT IN SERVICE	(b)	(c)	(d)
		17		
D100490	Property, Plant and Equipment in Service Electric Plant Purchased or Sold	17		
D100490 D100530	Completed Constructions Not Classified	+		
D100530	Experimental Plant Unclassified	+		
D100300	Sub-Total			
	OTHER UTILITY PLANT			
D100510	Electric Plant and Equipment Leased to Others	19		
D100510	Electric Plant Held for Future Use	20		
D100540	Construction Work in Progress	21		
D100550	Deposit Work in Progress	21		
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 Lice	nsee				Year o	f Report	
	PROPERTY, PLANT AND) EQUIPMEN	T (ELECTR	IC PLANT II	N SERVICE)		
Line No.	Classifications	Balance at	Charge for	0	On	On	Balance at
Line No.	Classifications	beginning of year	Charge for the year	On Deletions	Adjustments	Transfers	end of year
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
D100010	1. Intangible Plant						
D100020 D100030	Organization Franchises and Consents						
D100030 D100040	Miscellaneous Intangible Plant						
D100040	Total Intangible Plant						
	4. Distribution Plant						
D100050	Leasehold Land						
D100060	Freehold Land						
D100070	Land Rights						
D100080	Buildings and Fixtures						
D100090 D100100	Leasehold Improvements Transformer Station Equipment –						
D100100	Normally Primary above 50 kV						
D100110	Distribution Station Equipment –						
	Normally Primary below 50 kV						
D100120	Storage Battery Equipment						
D100130	Poles, Towers and Fixtures						
D100140 D100150	Overhead Conductors and Devices Underground Conduit						
D100130	Underground Conductors and						
D100100	Devices						
D100170	Line Transformers						
D100180	Services						
D100190	Meters						
D100200	Leased Property on Customer's Premises						
D100210	Street Lighting and Signal Systems						
D100220 D100230	Sentinel Lighting Rental Units 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				.		ļ
D100320 D100330	Office Furniture and Equipment Computer Equipment – Hardware						
000000	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 D100460	Water Heater Rental Units Other Tangible Property						
D100460 D100470	Assets Subject to Finance Leases						1
D100470	Contributions and Grants – Credit						i
	Total General Plant						

Line No.	Classifications	Balance at beginning	Charge for the year	On Deletions	On Adjustments	On Transfers	Balance at end of year
		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 Li	censee				Year	of Report	
	NON-UT	ILITY PROF	PERTY OWN	NED OR UN	DER FINANC	CE LEASE	
Provide bel	ow the details	s in respect o	f non-utility	property owr	ned or under fi	nance lease.	
Line No.						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							I

Name of Lice	ensee			Year o	of Report
	ELECTRIC PL	ANT LEASED	TO OTHER	S	
Line No.	Name of Lessee	Description of Property Leased	Authority Authorizati on	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					
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21					
22					
23					
24					
25					
26					
27					
28					
29					
30					

Name of Li	censee		Year	of Report
	ELECTRIC PLANT HELD FOR FU	TURE USE	<u> </u>	
2. operar	Report separately each property held for future use at end or more. Group other items of property held for For property having an original cost of Rs. tions, now held for future use, give in column (a), in additional tility use of such property was discontinued, and the date that.	r future use or more previo on to other require	ously used in u	tility , the date
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				
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		-		
50	Total			

Name of Lie	censee	Year of Report						
	CONSTRUCTION WOR	RK IN PROGRESS						
Report below description and balances at end of year of projects in process of construction.								
	Minor projects (x % of balance at end of year or Rs							
		,,,,						
Line No.	Description of Project	Construction Work in Progress						
	(a)	(b)						
1								
2								
3								
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								
30	Total							

Name of Li	censee				Year o	f Report	
ACCUM	IULATED DEPRECIATION OF PROPI	ERTY, PLAN DISTRII		UIPMENT (ELECTRIC PL	ANT IN SE	RVICE) -
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		(1)				(8/
	Organization						
	Franchises and Consents						
	Miscellaneous Intangible Plant						
	Total Intangible Plant						
D110050	4. Distribution Plant						
D110030	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						
_ 110000	Leasehold Land						
	Land Rights						
	Buildings and Fixtures						
	Leasehold Improvements						
	Office Furniture and Equipment						
	Computer Equipment – Hardware						
	Computer Software Transportation Equipment						
	Motor Vehicles						
	Stores Equipment						l
	Tools, Shop and Garage Equipment						
	Measurement and Testing Equipment						
	Fire Safety System						
	Power Operated Equipment						
	Communication Equipment						
	Medical and Hospital Equipment						
	Library Books						<u> </u>
	Miscellaneous Equipment						

Line No.	Classifications	Balance at beginning	Charge for the year	On Deletions	On Adjustments	On Transfers	Balance at end of year
		of year	ine yeur	Beleasing	Tajustinents	Trumsters	ond or your
	(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						
		1					
D110700	Non-utility property owned or under finance lease (DRA - 23)						
	Total Property, Plant and Equipment						

Name of Licensee						Year of Report			
ACCUMUI	LATED DEPREC	IATION OF	NON-UTILI LEAS		RTY OWNED	OR UNDE	R FINANCE		
Provide iter	m wise detail of ac	ccumulated d	epreciation o	f non-utility	property, plant	and equipm	nent.		
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	(u)	(0)	(0)	(u)	(e)	(1)	(8)		
2									
3	Ì								
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18									
19									
20							I		

Name of Li	censee		Year o	f Report
	LONG TERM INVESTM	IENTS		
Line No.	Classifications (a)	Form No. DRA (b)	Current Year (c)	Previous Year (d)
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	25		
D120060	Sinking Funds			
D120070	Other Special or Collateral Funds			

Name of Licensee	Year of Report

INVESTMENT IN SUBSIDIARY COMPANIES

- 1. Report below the investments in Subsidiary Companies.
- 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).
- 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.
- 3. Report separately the equity in undistributed subsidiary earnings since acquisition.
- 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.
- 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.
- Report column (f) interest and dividend revenues from investments, including such revenues from securities disposed off during the year.
- 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).

Line No.	Description	Date	Date of	Investment	Equity in	Revenues for	Investment	Gain or loss
	of	Acquired	maturity (if	at beginning	Subsidiary	year	at end of	from
	Investment		any)	of year	earnings of		year	investment
					year			disposed off
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1								
2								
3								
4								
5								
6								
7								
8								ì
9								ì
10								ì
11								
12								
13								İ
14	†		1	1				†
15	1							

Name of L	icensee				Year o	f Report	
	LONG TERM	ADVANCE	ES, DEPOSI	TS AND PRE	EPAYMENTS		
Line No.	Classifications	Regulated	d Business	Non-Regula	ated Business	rsiness 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						
	T . 1		ļ	1			
i e	Total						I

Name of L	icensee				Year of	f Report	
	OTH	IER NON C	URRENT A	SSETS			
Line No.	Classifications	Regulated	d Business	Non-Regul	ated 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						

Total

Name of Lic	Year	of Report			
	OTHER REGUL	ATORY AS	SETS		
	clow the particulars (details) called for rate making actions of regulatory agence				
2 For regula	atory assets being amortized show perio	d of amortiz	ation in colum	on (a)	
					1.1
	ems (x % of the balance at end of year grouped by classes.	r or amount	less than Rs.	,	whichever is
iess) may be	grouped by classes.				
Line No.	Description and purpose of other regulatory assets	Debits	Credits		Balance at end of year
			Account charged	Amount	
	(a)	(b)	(c)	(d)	(e)
1					
2					
3					+
5					
6					+
7					
8					
9					+
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					1
23 24					
25					+
23					

Name of Licensee			Year of Report				
DEFERRED CHARGES							
Line No.	Classifications	Form No. DRA	Current Year	Previous Year			
	(a)	(b)	(c)	(d)			
D150010	Un-recovered Plant and Regulatory Study Costs	30	, ,				
D150020	Preliminary Survey and Investigation Charges						
D150030	Deferred Losses from Disposition of Utility Plant	31					
D150040	Un-amortized Loss on Reacquired Debt						
D150050	Development Charge Deposits/Receivables						
D150060	Deferred Development Costs						
D150070	Miscellaneous Deferred Debits	32					

Name of Lic	censee			Year o	of Report	
	UNRECOVERED PLA	ANT AND R	EGULATOR	RY STUDY C	OST	
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
	(a)	(b)	(c)	Account charged (d)	Amount (e)	(f)
1 2	\-'/	(=/	\-/	(-/	(-/	ζ-/
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					

lame of Lice	ensee			Year	of Report	
	DEFERRED LOSSI	ES FROM DIS	SPOSITION (OF UTILITY	PLANT	
Line No.	Description of Extraordinary loss	Total amount of loss	Losses recognized during the year		WRITTEN OFF DURING YEAR	
	(a)	(b)	(c)	Account charged (d)	Amount (e)	(f)
1	(7)	\\\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\	\'\	\/	\'\	
2						
3						
4						
5						
6						
7						
8						
9		4				
10			-			
11 12						
13						
14						
15		1				
16						
17						
18						
19						
20						
21						
22						
23						
24						ļ
25						
26		 				.
27						
28 29		+			 	1
30						
50	Γotal	+				1

Name of Lic	censee				Year	of Report
	MISCELLA	VEOUS DEF	ERRED DE	RITS		
1. Report be	elow the particulars (details) called f				debits.	
	eferred debit being amortized show					
					1.1	
be grouped	ms (x % of the balance at end of y	ear or amoun	it iess than F	ks	, wnicheve	r is less) may
be grouped	by classes.					
Line No.	Description of Miscellaneous	Balance at	Debits	Cr	edits	Balance at
Eme 110.	deferred debits	Beginning	Deons	Cr	cuito	end of year
		of year				,
				Account	Amount	1
				charged		
	(a)	(b)	(c)	(d)	(e)	(f)
1						
2						<u> </u>
3						1
4						
5 6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16 17						<u> </u>
18						
19						
20						
21						
22						
23						
24						
25				ļ	ļ	+
26						
27 28						+
29						1
30						
						1
	Total					

Net Inventory

Name of L	Name of Licensee				Year of Report			
		INVEN	TORY					
1 Give a	n explanation of important inventory adjust			a footnote sho	wing general	classes of in	ventory and	
	s accounts (operating expenses, maintenance							
	the amount of plant materials and operatin n are acceptable.	g supplies u	nder the prin	nary functional	classification	n; estimates	of amounts	
A/C #	Account	Regulator	y Business	Non-Regulate	ed Business	To	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)			Ì				
D160040	Loose Tools						Î	
D160050	Spare Parts							
D160060	Other Materials and Supplies							
D160070	Stores in Transit							
D160080	Materials at Site							
	Total Inventory							
D160090	Provision for Inventory (Form DRA -							

Name of Lic	censee	Year of Repo	ort			
PROVISION FOR INVENTORY						
 Provide movement of Inventory provision in respect of inventory items relating to both regulate 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					Year o	f Report		
	ACCOUN	ITS RECEIV	ABLES (TE	RADE DEBT	(S)			
A/C Code	Account	Regulated Business			ated Business	Total		
		Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	
D170010	Customer Accounts Receivable							
D170020	Accounts Receivable-Services							
D170030	Accounts Receivable- Recoverable Work							
D170040	Account Receivable- Merchandise, Jobbing etc.							
D170050	Other Accounts Receivable							
	Sub-Total							
D170060	Less: Allowance for Bad Debts (Form DRA -36)							
	Net Accounts Receivables							

Name of Li	icensee		Year of Report							
	ALLOWANCE FOR BAD DEBTS (A	CCOUNTS RI	ECEIVA	BLES)						
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	Curren	t Year	Previous Year					
		No.								
	(a)	(b)	(0	:)	(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 Li	censee								Year o	of Report
				TRADE	DEBTS-AGI	E ANALYSI	S			
1. State	e policy in re	spect of Trad	e Receivable							
		•			* 265) 4	. 1	1.6			
		•						sumer categor	•	
3. Disc	onnected cus	stomers mear	customers a	etually disco	onnected and	related rece	ivable to be o	classified accor	rdingly	
Line No.	Line No. Category 0-6 months 7 months 1-2 years 2-3 Years Over 3 Provision Net Total									
	of		to 1 Year	,		Years	for trade	receivables	and	Turnover
	Customers						receivable		Disconnecte	Ratio
									d customers	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										

30

Name of Licensee	Year of Report

ANALYSIS OF ALLOWANCE FOR BAD DEBTS- CATEGORY WISE

- 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.
- $2. \ \ Utility should explain relevant factors related to provision for doubtful debts write off pertaining to active customers.$
- 3. Provision for doubtful debts in respect of disconnected Customers should be disclosed separately aged on the basis of disconnected period.

Disconnected Customers Line No. Category of Customers Active Customers Less than 1 1 to 3 years More than Total 3 years (b) (f) 3 4 6 8 9 10 11 12 13 14 15 16 17 18 19 20 21 23 24 26 27 28 29

	Name of Lie	censee		Year of Report					
	ADVANCES, DEPOSITS	S, PREPAYN	MENTS ANI	OTHER RE	ECEIVABLES				
A/C #	Account	Regulated	Regulated Business		ated 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								
D180020	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)								
	1								
	Total								

Name of L	icensee						Year Report	
	CAS	SH AND CA	SH EQUIVA	LENTS			report	
A/C #	Account	Regulated Business		Non-Re	egulated iness	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							
D190010	SHORT TERM INVESTMENTS Term Deposit Receipts							
D190020	Other Short Term Investments							
	Sub-Total							
	Total Cash and Cash Equivalents							

Name of Licensee		Year of Report
	SHADE CADITAL	

- Report below the particulars (details) called for concerning common and prefer shares at end of year, distinguishing the separate series of any general class. Show separate totals for common and preferred shares. If information to meet the SECP, stock exchanges reporting requirement outlined in column (a) is available from the FORM A or annual report to shareholders, a specific reference to the form or report be reported in column (a) provided the fiscal year for both the FORM A and this report are compatible.
- Entries in column (b) should represent the No. of shares authorized by the Articles of Association as amended to end of year.
- Give particulars (details) concerning shares of any class and series of shares authorized to be issued by a Regulatory Authority/Commission which have not yet been issued.
- The identification of each class of preferred shares should show the dividend rate and whether the dividends are cumulative or noncumulative.
- State in the footnote if any shares which has been nominally issued is nominally outstanding at end of year. Give particulars (details) in column (a) of any nominally issued shares, reacquired shares, shares in sinking and other funds which is pledged, stating name of pledge and purposes of pledge.

Line No.	Class and series of shares	No. of shares authorized by Memorandu	Par or stated value per share	Call/Market price at end of year		DING PER E SHEET	Held by Licensee			
		m of Association	snarc		Shares	Amount	As Reacquired Shares		In Sinking and Other Funds	
							Shares	Amount	Shares	Amount
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1										
2										
3										
4										
5										
<u>6</u> 7										
8										
9				-						
10										
11										
12				1						
13										
14										
15										
16										

Name of Li	censee	Year	Year of Report			
	ISSUED, SUBSCRIBED AND PAID-UP SHARE C	APITAL				
			(Rs. in '000			
Line No.	Description	Current	Prior Period			
		Period				
	(a)	(b)	(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					

Total

Name of Li	censee		Year o	Year of Report	
	PREMIUM ON ISSUE OF	F SHARES	<u>'</u>		
1. Show f share capital	or each of the following accounts the amount issued.	ints relating	to each class a	and series of	
Columi share.	n (b) represents the excess of consideration ((Premium) re	eceived over fa	ace value per	
3. Premiu	m can be allocated based on the allocation of	f share capita	ıl.		
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					

Name of Lie	censee		Year	Year of Report	
	DISCOUNT ON ISSUE OF	SHARES	•		
of shares	nn (b) represents the difference between the val	•			
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			1	

Name of Licensee	•	•	•			•		•		Year	of Report
				RE	EDEEMABL	E CAPITAL					
Specify th In column In column Describe a It is prefer	(e) please me (l) mention to any other mat	ention the mo he nature and erial term ar	d type of colla d condition (ateral. if not covered	d) significant	in nature.		identifiable a	ppropriate ju	dgment can be	
Description of	Principal	Date of	Date of	Mode of	Repayment	Outstandin	Current	Long Term	Interest for	Interest Rate	(Rs. in '000' Security/
series of Obligation	Amount Issued	Issue	Maturity	Installment	Period	g Amount	Portion	Portion	the Period	%age	Collateral
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)
Total Current Period											
Total prior											

Name of Licensee		Year of Report
	DETAILS OF LONG TERM LOANS	

- Report by balance sheet account the particulars (detail) concerning long term loans included in accounts Debentures, Reacquired bonds
- advances from associated companies, Term finance Loan and, other long term debts.

 2. In column (a), for new issues give Authority/Commission authorization, Numbers and dates.
- For bonds assumed by the licensee, include in column (a) the name of the issuing company as well as a description of the bonds.
- For advances from associated companies, report separately advances on notes and advances on open accounts. Designate demand note as such. Include in column (a) the names of associated companies from which advances were received.

 5. For receiver's certificate, show in column (a) the name of the court- and date of court order under which such certificate were issued.
- In column (b) show the principal amount of bonds or other long term debts originally issued.
- In column (c) show the expense, premium or discount with respect to the amount of the bonds and other long term debts originally issued.
- For column (c) the total expense should be listed first for each issuance, then the amount of premium or discount, indicate the premium or discount with the rotation, such as (P) or (D). The expenses, premium or discount should not be netted.

 9. Furnish in a foot note particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues
- redeemed during the year.
- If the licensee has pledged any of its long term debt securities give particulars (details) in a footnote including the pledge and purpose of pledge. 11. I
- If the licensee has any long term debts securities which have been nominally issued or nominally outstanding at end of year, described such securities in a footnote.
- If interest expense was incurred during the year of any obligation retired or reacquired before end of year, include such interest expense in column (i).
- Give particulars (details) concerning any long term debt authorized by a Regulatory Authority/Commission but not yet issued.

Class and Series of Loans, &	Principal	Premium	Date of	Date of	Repayment	Outstandin	Current	Interest for	Security/
Interest/Coupon Rate	Amount	or Discount	Issue	Maturity	period	g	Portion	Year	
					FromTo				Collateral
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Other Long term Debt(A/C # D220040)									
Term Bank Loan (A/C D220050)									
Advance from Associated Companies(A/C D220060)									

Name of Li	censee						Year o	of Report
	LIABIL	ITY AGAINST	ASSETS SU	ЈВЈЕСТ ТО	FINANCE L	EASE		
								Rs. in '000
Line No.	Description of Lease	Description of Assets	Interest Rate	Principal Current Long Term		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		1						
10								
11		1						
12				Ì	Ì		1	
13	Non Regulated Business							
14								
15								
16								
17								
18								
19								
20 21								
22		+		-			-	
23		+						
24	†	1						
25	Total Current Year	1						
26		İ						
27	Total Prior Year							

Name of L) LIABILITI	ES (EMPLO	YEES BEN		f Report	
Line No.	Account	Regulated	1 Business	Non-Regula	ated 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						

For each employee benefit:

- 1. Provide movements during the year including charge for the year, benefits paid during the year.
- Provide a reconciliation of the liability recognized including the present value of defined benefit obligation and net actuarial gains not recognized.
- 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 Li	censee	Year o	of Report
	DEFERRED TAXES		
_	s concerned with profit before tax; hence separation ctivities is not required in case of an integrated utili	ferred t	ax into
Line No.	Description and Location	 rrent ear	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			

Deferred Tax (Asset)/Liability

Name of Li	censee			Year o	of Report	
	DEI	FERRED CR	EDITS			
 Mino If the exceptio 	ny deferred credit being amortized, show or items (Immaterial Balance at the end of re is any extraordinary gain during the yeanally and is of an infrequent nature, then and amortized over a reasonable period, s	f year) may bear, which if of the Authority	e grouped by charged in a c may require	classes. current period v such item to b		
4. Rece	ipts against deposit works should be amo ation of Regulatory Asset Value.				t and should	be deducted for
Line No.	Account	Opening Balance	Additions during the year	Amortized during the year	Closing Balance	Amortization Period
D220010	(a)	(b)	(c)	(d)	(e)	(f)
D230010	Other Regulatory Liabilities (DRA -					

Line No.	Account	Balance	during the	during the	Balance	Amortization Period
			year	year		
	(a)	(b)	(c)	(d)	(e)	(f)
D230010	Other Regulatory Liabilities (DRA - 51)					
D230020	Deferred Gains from Disposition of Utility Plant					
D230030	Unamortized gain on Reacquired Debt					
D230040	Receipts against Deposit Work					
D230050	Other Deferred Credits (DRA - 52)					
	<u> </u>					
	1					
	†					

TOTAL

Name of Li	censee				Year o	of Report
	OTHER REGUL	LATORY LIA	ABILITIES			
which are contact other amount	orting below the particulars (detail reated through the rate making acts). any regulatory liabilities being arr	ctions of reg	ulatory agen	cies (and	l not i	ncludable in
	or items (x % of the balance end is less) may be grouped by classes		amounts les	s than F	₹s	······································
Line No.	Description and purpose of other regulatory liabilities.	DEF	BITS	Cred	its	Balance at end of year
		Account credited	Amount			
	(a)	(b)	(c)	(d))	(e)
1						
2						
3						
4						
5						
6						
7						
8						
10						
11						
12						
13						
14						
15						
16						
17						
18						
10						

Name of Lie	censee				Year	of Report
		OTHER D	EFERRED	CREDITS	•	
1. Repo	rt below the pa	rticulars (det	ails) called f	or concernin	g other defer	red credits.
2. For a	ny deferred cre	dit being am	ortized, show	w the period	of amortizati	on.
3. Mino	or items (x % o is greater) may	f the balance	e end of year			
Line No.	Description	Balance at	DEI	Credits	Balance at	
	and other	beginning				end of year
	deferred	of year				
	credits					
			Contra	Amount		
			account			
	(a)	(b)	(c)	(d)	(e)	(f)
1						
2						
3						
4						
5						
6 7						
8						
9						
10						+
11						+
12						
13						
14						
15						1
16						
17						
18						
19						
2.0						

Name of L	icensee				Year o	f Report	
	OTHE	R LONG TI	ERM LIABII	LITIES	•		
A/C #	Account	Regulated Business		Non-Regula	ated Business	To	otal
		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 Li	icensee				Year of Rep	ort	
	CREDITORS, A	ACCRUED .	AND OTHE	R LIABILIT	IES		
Line No.	Account	Regulated	l Business		egulated iness	To	tal
		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						
	0.1.00						
	Sub-Total						
D250060	ACCRUED LIABILITIES						
D250330	Payroll Deductions						
D250050 D250140	Accrued Mark-up Transmission/Distribution Charges						
D250130	Payable 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 Lie	censee				Year of	f Report	
			SHORT TER	M 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	\.\'\'	()	(1)	()	\'/		\&/
2							
3							
4							
5							
6							
7							
8							
9							
10 11					1		
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 Li	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	Currei	nt 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 Ralance							

Name of Licensee		Year of Report
	OPERATING REVENUE	-

- Report below operating revenues for each prescribed account in total.

 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.
- If increases or decreases from previous years [column (c), (e), and (g)], are not deviated from previously reported figures, explain any
- 1. In increases of decreases from previous years [commit (c), (e), and (g)], are not deviated from previously reported figures, explain any inconsistencies in a footnote.

 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)

Include un-metered sales. Provide details of such sales in a footnote.

A/C #	Title Of Account	OPERATING REVENUES		MEGAWATT HOURS SOLD		REVENUE PER MW HOURS SOLD		AVG. No. CUSTOMERS PER MONTH	
		Current	Previous	Current	Previous	Current	Previous	Current	Previous
		year	year	year	year	year	year	year	year
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	Operating Revenue- Distribution								
D260010	Residential Energy Sales								
D260020	Commercial Energy Sales								
D260030	Industrial Energy Sales								
D260040 D260050	Energy Sales to Large Users								
	Sales to Government and Public Authorities								
D260060	Agricultural Sales								
	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)								
D260180	Electric Services Incidental to								
	Energy Sales								
	Sub – Total								
	Other Operating Revenues								
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								
	Sub – Total						-		
	Total Operating Revenue - Distribution								
	Distribution								

TOTAL

Name of Lie	censee					Year o	of Report
	SALE OF ELECT	RICITY BY	TARIFF SC	HEDULE			
	rt below MWH of Electricity solo I per Customer and avg. Revenue p		year, Rever	nue for avera	ige nur	nber of	f customers,
	verage number of customers shoul billing period during the year (12 if				ng the	year di	vided by the
3. Repor	rt amount of unbilled revenues as o	of end of year	for each app	olicable rever	nue acc	ount su	bheading.
Line No.	No. and title of Tariff Schedule	MWH Sold	Revenue	AVG. No. of Customers	Sale	H of s per omer	Revenue per KWH Sold
	(a)	(b)	(c)	(d)	(6	e)	(f)
1							
2							
3							
4							
5							
6 7							
8							
9							
10							
11						_	
12							

Name of Licensee	Year of Report

SALES FOR RESALE

- 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.
- 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.
- 3. Report in column (c) average monthly non-coincident peak (NCP) capacity and in column (d) the average monthly coincident peak (CP).
- 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).

Line No.	Name of company or Public Authority	Average Monthly Billing Demand (MW)	Annual Der	mand (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									
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19									
20			I		I				

Name of L	icensee		Year o	f Report
	OPERATING EXPENSE	S		
A/C #	Account	Form No.	Current Year	Previous
				Year
		DRA		
	(a)	(b)	(c)	(d)
	Operating Expenses – Distribution	(6)	(6)	(u)
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-			
D290090	Operation Labor Overhead Distribution Lines and Feeders-			
D290090				
D290100	Operation Supplies and Expenses Overhead Sub transmission Feeders- Operation			
D290100	Overnead Sub transmission Feeders- Operation			
D290110	Overhead Distribution Transformers- Operation			
D290120	Underground Distribution Lines and Feeders-			
D200120	Operation Labor			
D290130	Underground Distribution Lines and Feeders-			
D290140	Operation Supplies and Expenses			
D290140	Underground Sub transmission Feeders-			
D290150	Operation Underground Distribution Transformers-			
D250130	Operation Distribution Transformers-			
D290160	Street Lighting and Signal System Expense			
D290100 D290170	Meter Expense			
D290170 D290180	Customer Premises- Operation Labor			
D290180 D290190	Customer Premises- Operation Labor Customer Premises- Materials and Expenses			
D290190 D290200	Miscellaneous Distribution Expense			
D290200 D290210	Underground Distribution Lines and Feeders-			
D 2 3 0 2 1 0	Rental Paid			

A/C #	Account	Form No.	Current Year	Previous
				Year
		DRA		
	(a)	(b)	(c)	(d)
D290220	Overhead Distribution Lines and Feeders- Rental	(*)	\ \frac{1}{2}	(/
	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			

PURCHASED POWER 1. Report all power purchases made during the year. Also report exchanges of electricity (i.e. transactions involving a balancing of debits and credits for energy, capacity, etc.) and settlement for imbalanced exchanges. 2. Enter the name of the seller or other party in an exchange transaction in column (a). Explain in a footnote any ownership interest or affiliation the licensee has with the seller. 3. Enter average monthly Non-Coincident Peak demand (NCP) in column (c) and average monthly Coincident Peak demand in column (d). Line No. Name of Average Annual Demand Megawatt POWER COST/SETTLEMENT OF POWER company Monthly (MW) Hours EXCHANGES
Report all power purchases made during the year. Also report exchanges of electricity (i.e. transactions involving a balancing of debits and credits for energy, capacity, etc.) and settlement for imbalanced exchanges. Enter the name of the seller or other party in an exchange transaction in column (a). Explain in a footnote any ownership interest or affiliation the licensee has with the seller. Enter average monthly Non-Coincident Peak demand (NCP) in column (c) and average monthly Coincident Peak demand in column (d). Line No. Name of Average Annual Demand Megawatt POWER COST/SETTLEMENT OF POWER
balancing of debits and credits for energy, capacity, etc.) and settlement for imbalanced exchanges. 2. Enter the name of the seller or other party in an exchange transaction in column (a). Explain in a footnote any ownership interest or affiliation the licensee has with the seller. 3. Enter average monthly Non-Coincident Peak demand (NCP) in column (c) and average monthly Coincident Peak demand in column (d). Line No. Name of Average Annual Demand Megawatt POWER COST/SETTLEMENT OF POWER
or Public Billing Purchase Authority Demand (MW)
Average Monthly Monthly NCP CP Demand Demand Megawatt Hours Hours Charges Char
(a) (b) (c) (d) (e) (f) (g) (h) (i) (j) (k)
1
1

Name of Licensee					Year o	of Report	
		ANALY	YSIS OF PO	WER PURC	HASES		
Total in col as follows:	umn c represen	its the weight	ted average p	urchase price	e of power per	unit (KWH)	computed
Weighted a	verage cost of l	Power = Tota	l Purchases	(d) / Total V	olume in KWI	H (b)	
_	a) state name o						during the
Line No.	Description	(Current Perio	d]	Prior Period	
	(a)	Power Purchases Volume in KWH (b)	Purchase Price per Unit (Rs.)	Amount (Rs. in '000) d=(bxc)	Power Purchases Volume in KWH (e)	Purchase Price per Unit (Rs.)	Amount (Rs. in '000) g= (exf)
1	(a)	(0)	(c)	u=(bxc)	(c)	(1)	g= (CAI)
2	1						
3	1						
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							

Name of L	icensee		Year	of Report
	MAINTENANCE EXPENSES		<u> </u>	
Line No.	Account	Ref. Page	Current	Previous
		No.	Year	Year
	(a)	(b)	(c)	(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 L	icensee			Year of Report
	DEPRECIATION EXPENSES			
Line No.	Account	Ref. Page No.	Current Year	Previous Year
	(a)	(b)	(c)	(d)
0380010	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	Ref. Page	Current Year	Previous
		No.		Year
	(a)	(b)	(c)	(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 Lie	censee					Year of Report	
	DEPRECIAT	TON/AMOI	RTIZATION	OF ELECTE	IC PLANT	IN SERVICE	
Report in	Section A for the					IVSERVICE	
compute cha year.	arges and whether	any changes	have been n	nade in the basis	or rates use	lant. State the basi	ng report
which rates	are applied showi	ng subtotals	by functional	l classifications.	Indicate at t	depreciable plant he bottom of section of of averaging use	on C the
		A. Summary	of depreciati	on and amortiz	ation charges		
Line No.	Function	nal classifica	tion.	Depreciation	n 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	Depreciatio	n and Amortiza	tion Charges		
	C.	factors used	in estimating	Depreciation c	harges		
Line no.	Account No	Depreciabl	Estimated	Net salvage	Applie	d Dep. Rates	Average
		e plant base.	Avg. Service				Remaining Life
		4.5	Life	(1)			(6)
1	(a)	(b)	(c)	(d)		(e)	(f)
2							
3							
4							
5							
6							
7							
8							
9			 		 		
10							
11							
12							

Name of Licens	ee		Year	r of Report
	OTHER INCOME/DEDUCTIO	NS		
A/C #	Account	Current Ye	ear	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 L	icensee	Year of Report			
	SELLING AND MARI	KETING EXPENSES			
A/C #	Account	Total Current Veer Prayious V			
		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 Lic	censee				Year o	of Report
	ANALYSIS OF S	ELLING AN	D MARKET	ING EXPEN	ISES	
Amount of a	column c shall be computed					
G .	. 0 1 '11'		m . 1		0 1 '11'	
Customer ac	ccount & billing expense per	r consumer =		Mer account No. of consi		ense
• • •				No. of collsi	JIHEIS	
Line No.	Category of Customers	No. of	Evnancas	Allocated	Total Power	Selling &
Line No.	Category of Customers	Customers	Expenses per	Expense	Supplied	Marketing
		Customers	Customer	Ехрепас	(KWH)	Expenses
			Customi		(11.1.1)	per KWH
	(a)	(b)	(c)	(d)	(e)	(f)
1						
2						
3						
5		<u> </u>				
6						
7						
8		1				
9						
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12						
13						
14					<u> </u>	
15						
16						
17 18						
19		<u> </u>				
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	·					

	Name of Licensee		Year of Report
	ADMINISTRATIVE EXPENSES		
Line No.		1	Total
Line No.	Account		
		Currer	nt 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		i
D370190	Bad and Doubtful Receivables		1
D370200	Collecting Expenses		i
D370210	Director's Fees		i
D370220	Legal and Professional Charges		1
D370230	Auditor's Remuneration		1
D370240	Repairs and Maintenance – Non–Regulated		
D370250	Depreciation Expenses – Non-Regulated		1
	Amortization of Deferred Charges (DRA-70)		
	Total Administration Expenses		
	<u>.</u> * * * * * *		

Name of L	icensee	Year of Report					
	AMORTIZATION OF DEFERRED CHARGES						
A/C No.	Account	Т	otal				
		Current Year	Previous Year				
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						
	Total						

Name of L	icensee	Year of Report			
	FINANCE	COST			
A/C #	Account	Tot	al		
		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				
	 				
	 				
	T-4-1				
	Total				

Name of L	icensee	Year of Report			
	NET NON-REGULATOR	Y 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				
	i ga ana y				
D280220	Expenses of Non-Utility Operations Administrative Expenses				
	Selling and marketing Expenses				
	Finance Costs				
	Total Non-Regulatory Expenses				
	Net Non-Regulatory Income				

Name of Li	icensee					Year	of Report
		OT	HER ITEMS				
Line No.	Account	Regulated	d Business	Non-R	egulated	To	otal
Line 110.	1 locount	riogulate	2 Dubliness		iness		
		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						
				-	1		
		 	 		 		
	Total Other Items				İ		

Name of Licensee	Year of Report
Name of Electrice	rear or report

REGULATORY EXPENSE

- Report particular s (details) of regulatory expense incurred during current year (or incurred in previous years, if being amortized) relating to
 formal cases before a regulatory body, or cases in which such a body was a party.
- Report in columns b and c, only the current year expenses that are not deferred and the current year amortization of amounts deferred in previous year.
- 3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.
- 4. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant or other accounts.

Line No	Descripti				Deferred		NSES INC		URING	Amorti	zed during	year.
	on	by	of utility	expenses				AR				
		Regulator		for	at		ENTLY CH	IARGED	Deferred	Contra	Amount	Deferred
		У		current	beginning		TO		to account	account		at the end
		Authority		year (b +	of year.							of year
				c)								
						Departme		Amount				
						nt	no.					
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)
1												
2												
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7												
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16												
17												
18	I							I			I	I

13

Name of Li	censee					Ye	ear of Report
	RESEAR	RCH, DEVELOR	PMENT AND	DEMONST	RATION AC	TIVITIES	
developmer also suppor affiliation.) and cost ch. 2. Includo outside the as safety, c 3. Show amounts we 4. If cos column c, d	ant and demonstrates given to other For any (R, D argeable to other le in column (c) company costinuorosion, control in column (e) the capitalized dots have not be a and f with such	elow cost incurrent action (R, D & 1) ers during the y & D) work carriers. a all R, D & D it ng Rs. b) pollution, au the account numburing the year lien segregated fin amounts identicearch and related	D) project initive ar for jointly ied out with out with out with out more, later and the account, or R D & D affied by "EST"	iated, conting sponsored thers, show ad internally briefly descreasurement, with expense, construction activities of	ued or concliprojects. (Ide separately the and in columibing the special insulation, etc.) and work in projects, separately the projects, separately the projects, separately the projects, separately the projects, separately the projects, separately the projects, separately the projects, separately the projects, separately the projects, separately the projects, separately the projects, separately the projects and the projects are projects.	unded during to entify recipie to Licensees of an (d) those it exific area of to). Experience of the experience of the	the year. Report regardless of the year tregardless of the year tems performed R,D & D.(such the year to which the year to which the year trees the year tre
Line No.	Classification	Description	Cost incurred Internally current year.	Cost incurred Externally current year		S CHARGED ENT YEAR	Unamortized accumulation
1 2 3 4 5	(a)	(b)	(c)	(d)	Account (e)	Amount (f)	(g)
6 7 8 9							

		ANAL	YSIS OF CUSTO	OMER ME	TERS		
Line No.	Description		/Iajor		Others		Total
1		Nos.	(Rs. in '000)	Nos.	(Rs. in '000)	Nos.	(Rs. in '000
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		i i				
16	In consumer use						
17	In company use		i i				
18	Others		i i				
19							
20							
	Total						1

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.

20 21

Total

Name of Lic	censee		Year o	of Report
	DISTRIBUTION OF SA	ALARIES AND V	VAGES.	
amounts ori plant remov and colum originally c	ow the distribution of total signally charged to clearing activals and other accounts and ensigns provided. In determining charged to the clearing accordance of the clearing accordance of the clearing accordance of the clearing accordance of the clearing accordance of the clearing accordance of the clearing accordance of the clearing accordance of the clearing accordance of the clear of the c	alaries and wage counts to utility nter such amoun this segregation	es for the year departments, of ts in the appro- n of salaries	construction opriate lines and wages
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				

Name of Licensee	Year of Report
	COMMON UTILITY PLANT AND EXPENSES.
plants at end of year classified system of Accounts. Also show	arried in the utility accounts as common utility plant and show the book cost of sucl by accounts as provided by plant construction, common utility plant of the Uniform to the allocation of such plant cost to the respective department using the common utility allocation used, giving the allocation factors.
classification of such accumula	provisions for depreciation, amortization at the end of year showing the amounts and ated provisions and amounts allocated to utility departments using the common utility ded provisions relate, including explanation of basis of allocation and factors used.
plant classified by account as pr	enses of operation, maintenance, rent, depreciation and amortization for common utility rovided by the uniform system of accounts. Show the allocation of such expenses to the nutility plant to which such expenses are related. Explain the basis of allocation used in.
4. Give date of approval by the Authority or other authoriza	Authority for use of the common utility plant, classification and reference to order oation.

Name of Licensee		Year of Report				
	ELECTRI	C ENERGY ACCOUNT				
	ow the information called for concer and wheeled during the year.	rning the disposition of elec	tric energy generated, purchased,			
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 OUTP	UT.
 If the Licensee has two or more power systems which are no required information for each non integrated system. 	ot physically integrated, furnish the
Report in b column (b) the system energy output for each with total of Sources of Energy in the above table.	month such that the total matches
Report in column (d) the systems monthly maximum meg associated with the net energy for the system defined as the difference.	,
4. Report in column (e) and (f) the specified information for ecolumn d.	each monthly peak load reported in

NAME OF SYSTEM:

Line no.	Month	Total monthly energy	Monthly non requiremen t sale for resale and associated		MONTHLY PEAK	
			losses.			
				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 REGULA	TED ACTIVITY
1. In column (a) report the service received by regulated business from non Regula	ated operations.

- 2. In column (b) report the Associate / Non Regulated operation providing the service.
- 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.
- 4. In column (e) report the office service received by regulated business.

Line No.	Description	Non Regulated	Turnover of Associate/	Terms of Services	Cost
	of Service	Company/ Unit	Non Regulated		
			Operations		
	(a)	(b)	(c)	(d)	(e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18	1				
19	1				
20	1				
	Total				

Name of Licensee		Year of Report
	SUBSTATIONS	

- 1. Report below the information called for concerning substations of the licensee as of the end of the year.
- Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or attended. At the end summarize according to function the capacities reported for the individual stations in column (f).
- 3. Show in column (i), (j) and (k) special equipments such as converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.
- 4. Designate substations or major items equipment leased from others, jointly owned with others, or operated otherwise. Give name of the co-owner or other party, explain basis of sharing expenses or other accounting between the parties. Specify in each case whether lessor, co-owner, or other party is an associated company.

Name and Location of Substation	Character of Substation	VOLTAGE (in MVA)		(in MVA)	No. of Transforme rs in	No. of Spare Transforme		Apparatus a Equipment	nd Special	
					in Service	Service	rs			
		Primary	Secondary	Tertiary				Туре	No. of Units	Total Capacity (MVa)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)

Form DRA-83
National Electric Power Regulatory Authority Standard Templates for Regulatory Accounts

Name of Lie	censee		Year o	of Report
	STATEMENT OF NUMBER	OF EMPLO	YEES	
Line No.	Description	N	o. of Employe	es
		Contract Employees	Permanent Employees	Total
	(a)	(b)	(c)	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 o	of Report		
	CAPACITY AND ACTUAL PERFORMANCE								
Month	Installed	Scheduled	Available	No. of	Total Units	Calorific	Load	Plant	
	Capacity	Overhauls	Capacity	Operation	Generated	Value	Factor	Factor	
				Hours					
		(if any)	(6)	2.5	(6)	(67.1)	<i>a</i> =	(DE)	
	(I)		(C)	(N)	(G)	(CV)	(LF)	(PF)	
January									
February									
March									
April									
May									
June									
July									
August									
September									
October									
November									
December									

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

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

G = Units Generated on (Gas + HFO + LDO + HSDO)

For Gas:

1 ft
3
 = 0.028174 m 3
1mmBTU = (m 3 x 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	Account Description
Code	
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