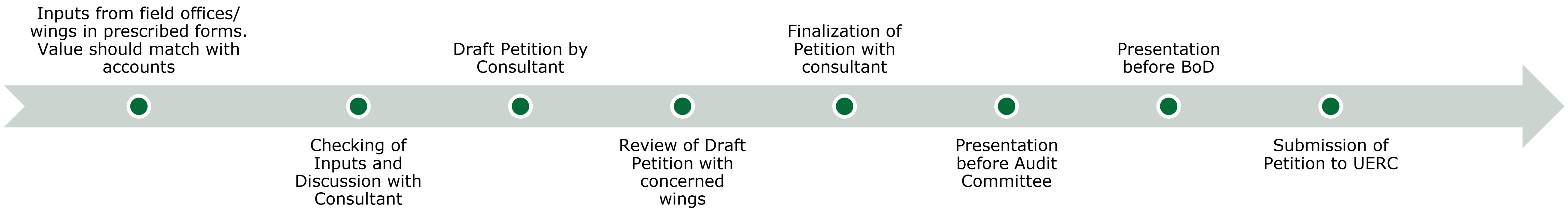
Standard Operating Procedure for Tariff Filings

Power Transmission Corporation of Uttarakhand Limited (PTCUL)

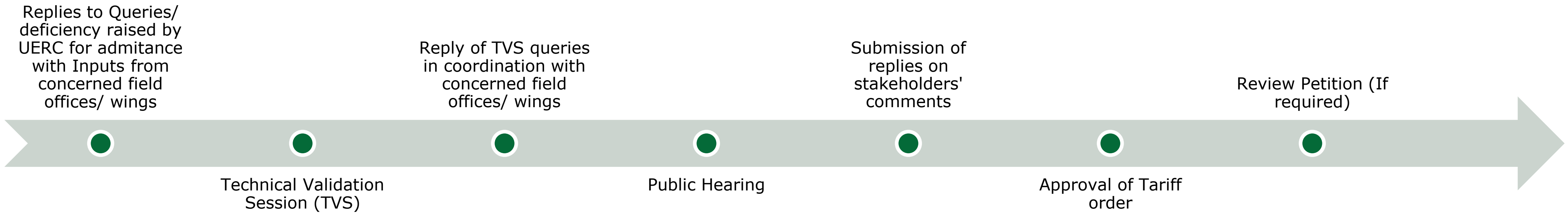
Process for Tariff Petition filing

- **As per UERC MYT Regulations, tariff petition for FY(T+1) year, True-up of FY(T-1) year and Annual Performance Review (APR) for FY (T) year is to be filed by 30th November of FY(T) every year.**
- **For instance, Tariff Petition for FY27 shall be filed along with True-up Petition of FY25 and APR for FY 26 by 30-Nov-2025.**
- **There are 45 number of forms for Transmission and 27 number of forms for SLDC along with tariff petitions.**

Before Submission of Tariff Petition



Post Submission of Tariff Petition



General Instructions

- Soft Copy (PDF/ word/ excel) along with original hard copy of forms/supporting document is to be submitted.
- All documents should be readable in scan and hard copy.
- Hard copy should be single side printed.
- **Nomenclature (File and Mail subject):**

  <Tariff Year><Name of Office/Wing><Form/data Name …to…><date of submission><Revision no.>

  e.g. FY27_Finance wing_Form XX to XX_22.08.2025_Rev0
- Only Nodal Persons (CE/SE/GM/DGM) should provide data. Forms, supporting documents shall be verified and signed by the respective Engineer-In-Charge (Form 9.5, 9.6, 9,8 & 9A for PTCUL and Form 6.1, 6.1A, 6.1B, 6.2, 6.3 & 6.4 for SLDC should also be signed by concerned Finance officer).
- Mention – "**Not applicable/NA**", If a form/row/column is not applicable
- **General CHECKs**
  a. Date of capitalization should be date of first-time energization.
  b. Check whether all forms are filled or not. If not, reason given or not.
  c. Check data/formats provided are signed or not.
  d. Check data for totaling errors.
  e. Check values of Form 9 A, Form 9.8, Form 9.5 (As on CoD and liability), and investment approval, AG-10 and APR approvals for deviation.
  f. Check original Form 9.5 of additional capitalization works for liabilities claimed and actual submitted in Form 9.8.
  g. Identify works having Put to use date of previous FYs from AG-10 for segregation into new capitalization and add cap.
  h. Check supporting documents such as LoA/Investment approval/EI certificate/ Justification of PV, Cost/time over run etc.

PTCUL list of forms

Forms for True-up and APR (H1-April to September)

Sl.	Forms	Type of data	Description	Concerned group
1	-	Financial	Annual Audited Accounts + Trail balance	Finance
2	Form: 2.2	Financial	Details of Additional RoE	Project/ O&M
3	Form 3	Operations	Details of Transmission Lines and Sub-Stations	Project/ O&M
4	Form 4	Operations	Transmission Losses	T&C
5	Form 5	Operations	Transmission Availability Factor	O&M
6	Form: 6	Financial	Income from Investments, NTI & Other Business	Finance
7	Form: 7	Financial	Open Access related charges	Finance & SLDC
8	Form: 8.1	OPEX	Employee Expense	HR/ Finance
9	Form: 8.2	OPEX	Repair & maintenance Expense	Finance
10	Form: 8.3	OPEX	Administrative & General Expense	Finance
11	Form: 9.5	CAPEX	Element wise Break-up of Project/ Asset/Element Cost for Transmission System or Communication System	Project/O&M/ Finance/T&C/Civil
12	Form 9.6	CAPEX	Break-up of Construction/Supply/ Service Packages	C&P/ Project/ O&M/T&C/Civil
13	Form 9.7	CAPEX	Details of elementwise cost of the project	Project/O&M/ Finance/T&C/Civil
14	Form 9.8	CAPEX	Statement of Additional Capitalization after COD	Project/Finance/O&M/ T&C
15	Form 9.9	CAPEX	Financing of Additional Capitalization	Project/Finance
16	Form: 9A	CAPEX	Scheme wise detail of capital expenditure	Project/O&M/ Finance/Civil/T&C
17	Form: 9B	CAPEX	Incidental Expenditure during Construction	Finance
18	Form: 9C	CAPEX	Statement of De-Capitalization	Finance

PTCUL list of forms (Contd.)

Forms for True-up and APR (H1-April to September)

Sl.	Forms	Type of data	Description	Concerned group
19	Form: 10.2	Financial	Statement of Depreciation	Finance
20	Form: 11.1	CAPEX	Statement of Capital Expenditure	Finance
21	Form: 11.2	CAPEX	Statement of Capital Works-In Progress	Finance
22	Form: 11.3	CAPEX	Statement of Capital Expenditure & Schedule of Completion of New Schemes	Finance/Project
23	Form: 11.4	CAPEX	Breakup of Capital Expenditure for New Schemes	Finance/Project
24	Form: 12	Financial	Drawdown schedule for IDC & Financing charges	Finance
25	Form: 13	Financial	Details of Capital Cost & Financing structure	Finance
26	Form: 14	Financial	Details of Financial Packages	Finance
27	Form: 14.1	Financial	Financial Packages upto CoD	Finance
28	Form: 15.1	Financial	Statement of Outstanding Loan	Finance
29	Form: 15.2	Financial	Calculation of Wtd. Avg. Interest Rate on Actual Loans	Finance
30	Form: 15.3	Financial	Calculation of Interest on Normative Loan	Finance
31	Form: 16	Financial	Interest and Finance Charges	Finance
32	Form: 19	Financial	Investment Plan	Project/O&M/ T&C/Civil
33	Form: 21.1	Operations	Shunt Capacitor Addition / Repair Program	O&M
34	Form: 21.2	Operations	Electrical Accidents	O&M
35	Form: 21.3	Operations	Failure of Transformers	O&M
36			Compliance of Directives issued by Hon’ble UERC in Tariff order	

PTCUL list of forms

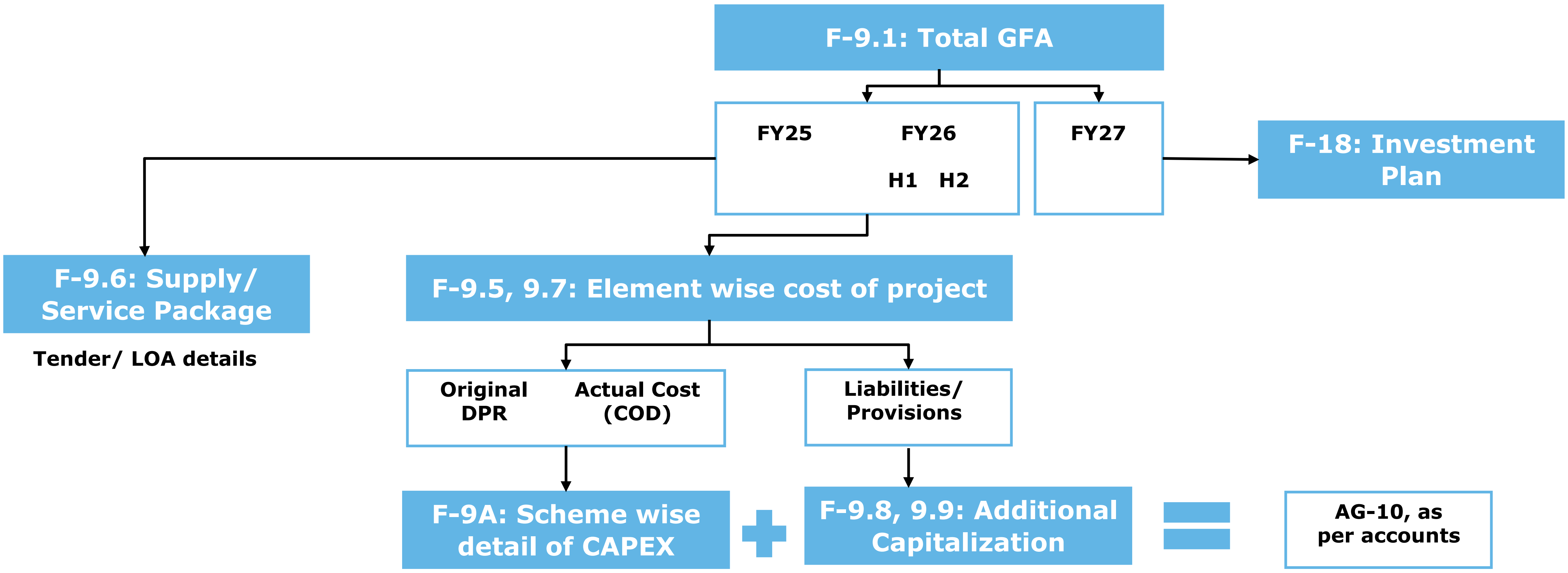
Information required for APR (H2 – October to March)

Forms	Type of data	Description	Concerned group
Form 3	Operations	Details of Transmission Lines and Sub-Stations	Project/ O&M
Form 4	Operations	Transmission Losses	T&C
Form 5	Operations	Transmission Availability Factor	O&M
Form 9A	CAPEX	Scheme wise detail of capital expenditure	Project/O&M/ Finance/Civil/T&C
Form 9.8	CAPEX	Statement of Additional Capitalisation after COD	Project/Finance/O&M/ T&C

Information required for Aggregate Revenue Requirement (ARR)

Formats	Type of data	Description	Concerned group
Form: 18	Financial	Investment Plan	Project/O&M/ T&C/Civil

Key Forms – CAPEX Related



Form: F-9.5: Elements wise breakup of Project/Assets /Element Cost for Transmission System or Communication System

(1)	(2)	Cost in lakhs									
		As per Original Estimates (3)			Actual Capital Expenditure as on COD (4)			Liabilities/ Provisions (5)	Variation (6=3-4-5)	Reasons for Variation (7)	Admitted Cost (8)
		Quantity	Rate	Estimated Amount	Quantity	Rate	Amount				
A	TRANSMISSION LINE										
B	Sub-station										
C	Communication system										
D	Civil Work										
E	Over heads										
F	Tax duties										
G	IDC, FC, FERV										

Instructions for filling the Form:

- A separate form 9.5 is required for each project claimed during the true up and APR (April – September).
- Project name should be mentioned in each Form 9.5 and shall be same as AG-10.
- For claiming the additional capitalization due to scope change or modification in project:
  - Submit the revised form 9.5, if the claimed cost in the present Petition was not included in the initial F-9.5
  - Submit supporting documents for such works for separate approval of the Commission
- Cost of Project
  - Column 3 ‘As per original estimates’ shall contain values from the approved DPR (original/revised) of the said work.
  - Column 4 ‘Actual capital expenditure as on CoD’ shall contain executed values as per audited accounts (AG-10)
  - Column 5 ‘Liabilities/provisions’ shall contain amount of any pending bills, cost of work (estimated additional capitalization in future) etc. projected to be incurred after the date of commercial operation.

Form: F-9.5: Elements wise breakup of Project/Assets /Element Cost for Transmission System or Communication System (Contd.)

Sl. No. (1)	(2)	Cost in lakhs									
		As per Original Estimates (3)			Actual Capital Expenditure as on COD (4)			Liabilities/ Provisions (5)	Variation (6=3-4-5)	Reasons for Variation (7)	Admitted Cost (8)
		Quantity	Rate	Estimated Amount	Quantity	Rate	Amount				
A	TRANSMISSION LINE										
B	Sub-station										
C	Communication system										
D	Civil Work										
E	Over heads										
F	Tax duties										
G	IDC, FC, FERV										

Instructions for filling the Form:

- Cost Variations:
  - Column 6 ‘Variation’ - difference of the original estimates of DPR to the actual capital expenditures incurred.
  - Column 7 ‘Reason for variation’ shall contain reasons of variation mentioned in column 6.
  - Fill the details of the IDC and PV in the Project/Asset/Element Cost as per LOA /DPR alongwith proper justifications
  - In case of cost variation, a detailed note along with supporting documents giving reasons of such variation should be submitted.
- Separate details of free hold/lease hold land should be submitted.
- Column 8: In case the project has been completed and any tariff notification(s) has already been issued in the past, fill column 8: admitted cost giving the cost as admitted for the purpose of tariff notification already issued by (Name of the authority) (Enclose copy of the tariff Order).
- Submit the Investment approval/UERC Approval/LoA/Electrical Inspector Certificates for all the assets claimed for capitalization during the true up and APR (April to September).

Form: F-9.6: Breakup of Construction/Supply/Service packages

(Figures in Rs Crore)

Name/No. of Construction/supply/service package	Scope of works1 (in line with head of cost break-ups as applicable)	Whether awarded through ICB/DCB/ Departmentally/ Deposit Work, etc.	No. of bids received	Date of Award	Date of Start of work	Date of Completion of Work	Value of Award2 in (Rs. Lakh).	Firm or With Escalation in prices	Actual expenditure till the completion or up to COD whichever is earlier (Rs. Lakh)	Taxes & Duties and IEDC (Rs. Lakh)	IDC, FC, FERV &Hedging cost (Rs. Lakh)	Sub-Total (Rs. Lakh)

Instructions for filling the Form:

- In Column *"Actual expenditure till the completion or upto CoD whichever is earlier"*, Value as on CoD is to be entered.
- The scope of work in any package should be indicated in conformity of cost break-up in Form-9.7 to the extent possible.
- If there is any package, which need to be shown in Indian Rupee and foreign currency(ies), the same should be shown separately along with the currency, the exchange rate and the date e.g. Rs. 800 Lakh. + US$ 5m=Rs. 3900 Lakh. at US$=Rs62 as on say 01.04.14.

Form: F-9.7 Details of elementwise cost of the project

Name of line	Apportioned approved cost (Rs. Lakh)	Revised cost estimates, if applicable(Rs. Lakh)	Amount capitalized /Proposed tobe capitalized	Covered in the present petition	

Name of Sub-station	Apportioned approved cost (Rs. Lakh)	Revised cost estimates, if applicable(Rs. Lakh)	Completed Cost (Rs. Lakh)	Covered in the present petition	
				Yes/No	If No, petition No.

Name of Communication System	Apportioned approved cost (Rs. Lakh)	Revised cost estimates, if applicable(Rs. Lakh)	Completed Cost (Rs. Lakh)	Covered in the present petition	
				Yes/No	If No, petition No.

Instructions for filling the Form:

- Required for projects having Transmission lines, sub-station and Communication system.
- The values should be in conformity with other forms related to capitalization.
- If Communication system is included in sub-station, a remark should be added.

Form: F-9.8: Statement of Additional Capitalisation after COD

Sl.	Year	Work/Equipment proposed to be added after COD up to Cutoff Date/beyond Cut- off Date	Date of Capitalization	Amount capitalized within cut-off date	Amount capitalized beyond cut-off date	Justification	Regulation under which covered	Admitted Cost
1	2	3	4	5	6	7	8	9

Instructions for filling the Form:

- Column No. 2 - financial year in which additional capitalization is claimed.
- Column No. 3 – name of works/equipment's proposed to be added after CoD, should be same as AG-10
- Column No. 4 - date of first-time energization of the physical/asset/elements
- Column No. 5 & 6 - amount claimed as additional capitalization (Cutoff date criteria), should be same as AG-10.
- Column No. 7 - justification for additional capitalization alongwith supporting documents.
- Column No. 8 - mention relevant section of Regulation 22 of UERC MYT Regulations 2021/2024.
- In case project has been completed and any tariff notification(s) has already been issued in the past, fill column 9 with admitted cost giving the cost as admitted in tariff notification (Enclose copy of Order).
- If initial spares are purchased after CoD, the cost of such spares should be indicated separately in justification column.
- In case of de-capitalization of assets separate details to be furnished in justification column. Further, the original book value and year of capitalization of such asset to be furnished. Where de-caps are on estimated basis the same to be shown separately.
- Submit the Investment approval/UERC Approval/LoA/Electrical Inspector Certificates for all the assets claimed for capitalization during the true up and APR (April to September).

Cut-off Date

Cut-off Date (Section 3(19) of UERC MYT Regulations 2021/2024):

"Cut-off Date" means 31st March of the year closing after 2 years from the year of COD, of whole or part of the project. In case the whole or part of the project is declared under commercial operation in last quarter of a year, the cut-off date shall be 31st March of year closing after 3 years of the year of COD.

Illustration:

Particular	Project Operation Date	Duration	Cut-off date
Standard Cut-Off Date	15-Jun-23	***------2 Yrs.----→***	31-Mar-26
Special Case for Last Quarter	10-Jan-24	***------3 Yrs.----→***	31-Mar-27
	10-Jan-23	***------3 Yrs.----→***	31-Mar-26

Note: No Capital expenditure after cut-off date will be allowed by UERC except for exceptional reasons.

Form: F-9A: Scheme wise detail of capital expenditure

Sr. No.	Project Details	Scheme	Investment Approval Date	Start Date		Completion Date		Approved Cost as per Investment Approval	Capitalisation Upto Previous Year (n-1) (as per Audited Financial Statements)	Capitalisation claimed for the Current year	Date of Capitalization	PV paid upto date of completion as per Contract		Actual PV Paid		IDC included in Actual Cost	Reasons for Cost Overrun	Reasons for time overrun	Whether Part Capitalization or Full Capitalisation	Electrical Inspector Certificate	Remarks
				Scheduled Date	Actual Date	Schedule Date	Actual Date					Supply	Erection	Supply	Erection						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22

Instructions for filling the Form:

- Details of each project claimed for capitalization during the true up and APR to be filled. The associated line along with the substation should be clubbed.
- The values of Form 9A should be in conformity with values of form 9.5.
- Column No. 2 - Project name as recorded in Audited Accounts (AG-10).
- Column No. 3 - funding scheme details e.g. REC/PFC/Internal Resource.
- Column No. 4 - date of Investment Approval.
- Column No. 5 - start date of work as per LoA.
- Column No. 6 - actual start date of work.
- Column No. 7 - work completion date as per LoA.
- Column No. 8 - actual work completion date.
- Column No. 9 - cost approved in investment approval by UERC.
- Column No. 10 – If part capitalization show values (including GST) from AG-10 & provisional audited account of (April - September) of APR, else Not applicable.
- Column No. 11 - values (including GST) from AG-10 & provisional audited account of (April - September) of APR.
- Column No. 12 - date from which asset is put to commercial use for the first time.
- Column No. 13 & 14 - details of amount of PV on schedule date of completion as per LOA along with proper supporting documents.
- Column No. 15 & 16 - total value of PV paid as on actual date of completion along with proper supporting documents.

Form: F-9A: Scheme wise detail of capital expenditure (Contd.)

Sr. No.	Project Details	Scheme	Investment Approval Date	Start Date		Completion Date		Approved Cost as per Investment Approval	Capitalisation Upto Previous Year (n-1) (as per Audited Financial Statements)	Capitalisation claimed for the Current year	Date of Capitalization	PV paid upto date of completion as per Contract		Actual PV Paid		IDC included in Actual Cost	Reasons for Cost Overrun	Reasons for time overrun	Whether Part Capitalization or Full Capitalisation	Electrical Inspector Certificate	Remarks
				Scheduled Date	Actual Date	Schedule Date	Actual Date					Supply	Erection	Supply	Erection						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22

Instructions for filling the Form:

- Column No. 17 - actual IDC of the projects/asset/elements to be capitalized.
- Column No. 18 & 19 - detail justification of cost over run and time overrun along with proper proofs
- Provide Justifications of reasons for the delay in chronological order leading to the Time overrun and Cost overrun in the Project/Asset/Element as annexure to the Form 9A in the table below:

Sr. No.	Reason for Delay	Delay From Date	Delay To Date	Duration of Delay	Overlapping Period	Effective Delay excluding Overlapping Period

- Submit the Investment approval/UERC Approval/LoA/Electrical Inspector Certificates for all the assets claimed for capitalization during the true up and APR (April to September).

Operational Forms

Form: F-3: Details of Transmission Line & Sub-Station

Transmission Lines

Sl.	Name of Line	Type of Line AC/ HVDC	S/C or D/C	No. of Sub-conductor	Voltage Level kV	Line Length Ckt Kms	Date of Commercial Operation	Covered in the Present Petition	
								Yes / No	If No, Petition No. and Year
400KV Lines									
220KV Lines									
132KV Lines									
66 KV Lines									
TOTAL(400/220/132/66kV) Length Ckt Kms									

Sub-Stations

Sl.	Name of Sub-Station	Type of Sub-Station Conventional/GIS / HVDC terminal/ HVDC back to back	Voltage Level kV	No. of Transformers/Reactors/SVC, etc. (with capacity)	No. of Bays			Date of Commercial Operation	Covered in the Present Petition
					400 kV	220 kV	132 kV & below		Yes / No
400KV Substation									
220KV Substation									
132KV Substation									
66KV Substation									
Total (400/220/132/66kV)S/s Capacity									

Instructions for filling the Form:

- Data is required for all the transmission lines and sub-stations till first half of current year i.e. APR.
- At column Covered in Present Petition mark yes if capitalization of asset is part of the current true-up/APR else No.

Operational Forms

Form: F-4: Transmission Loss

Sl.	Loss Calculation	$(n-1)^{th}$ Year (Previous Year)	n^{th} Year (Current Year)			$(n+1)^{th}$ Year (Ensuing Year)	$(n+2)^{th}$ Year (Ensuing Year)	$(n+3)^{th}$ Year (Ensuing Year)
		(Actuals)	Apr-Sep (Actual)	Oct-Mar (Estimated)	Total (April - March)	Projected	Projected	Projected
1	Total Energy Delivered by Generating Stations in the State and interstate transmission lines to the Transmission System of the Licensee (MU)							
2	Energy Delivered by Grid S/Ss to Distribution Licensees/EHT Consumers (MU)							
3	Transmission loss in system (1-2)							
4	Transmission loss in system (%) {(1-2)/1}							

Instructions for filling the Form:

- Submit the details along with the SLDC Certification

Form: F-5: Transmission Availability Factor

S.No	Particulars	Previous Year (n-1)	Current Year (n)			Ensuing Year (n+1)	Ensuing Year (n+2)	Ensuing Year (n+3)
		(Actuals/Audited)	Apr-Sep (Actual)	Oct-Mar (Estimated)	Total (April - March)	Projected	Projected	Projected
1	Transmission Avaialbility Factor							

Operational Forms

Form: F-8.1: Employee Expense (Part A Finance Wing)

	S.No	Particulars	Previous Year (n-6) (Actuals/ Audited)	Previous Year (n-5) (Actuals/ Audited)	Previous Year (n-4) (Actuals/ Audited)	Previous Year (n-3) (Actuals/ Audited)	Previous Year (n-2) (Actuals/ Audited)	Previous Year (n-1) (Actuals/ Audited)	Current Year (n) Apr-Sep (Actual)	Current Year (n) Oct-Mar (Estimated)	Current Year (n) Total (April - March)	Ensuing Year (n+1) Projected	Ensuing Year (n+2) Projected	Ensuing Year (n+3) Projected	Remarks
A		**Employee's Cost (Other Than Covered In 'C'&'D')**													
	1	Salaries													
	2	Additional Pay / Dearness Allowance (DA)													
	3	Other Allowances & Relief													
	4	Interim Relief / Wage Revision													
	5	Honorarium/Overtime													
	6	Statutory bonus/ Ex-gratia													
		Sub Total													
B		Other Costs													
	1	Medical Expenses Reimbursement													
	2	Travelling Allowance(Conveyance Allowance)													
	3	Leave Travel Assistance													
	4	Earned Leave Encashment													
	5	Payment Under Workman's Compensation And Gratuity													
	6	Subsidised Electricity To Employees													
	7	Any Other Item													
	8	Staff Welfare Expenses													
		Sub Total													
C		**Apprentice And Other Training Expenses**													
D		**Contribution To Terminal Benefits**													
	1	Provident Fund Contribution													
	2	Provision for PF Fund													
	3	Any Other Items													
		Total C													
E		Grand Total													
F		Employee expenses capitalised													
G		Net Employee expenses (E)-(F)													

Instructions for filling the Form:

- Details are required for True-up (n-1) as per audited accounts and for APR (April to September) as per provisional accounts.

Operational Forms

Form: F-8.1: Employee Expense (Part B HR Wing)

S. No.	Item	Previous Year (n-6)	Previous Year (n-5)	Previous Year (n-4)	Previous Year (n-3)	Previous Year (n-2)	Previous Year (n-1)	Current Year (n)			Ensuing Year (n+1)	Ensuing Year (n+2)	Ensuing Year (n+3)	Remarks
		(Actuals/ Audited)	(Actuals/ Audited)	(Actuals/ Audited)	(Actuals/ Audited)	(Actuals/ Audited)	(Actuals/ Audited)	Apr-Sep (Actual)	Oct-Mar (Estimated)	Total (April - March)	Projected	Projected	Projected	
A	Officer/Managerial Cadre													
1	Technical													
2	Administrative													
3	Accounts and finance													
4	Other (Please specify)													
B	Staff Cadre													
5	Technical													
5.1	Grade I													
5.2	Grade II													
5.3	Grade III													
5.4	Grade IV													
6	Administrative													
6.1	Grade I													
6.2	Grade II													
6.3	Grade III													
6.4	Grade IV													
7	Accounts and finance													
7.1	Grade I													
7.2	Grade II													
7.3	Grade III													
7.4	Grade IV													
8	Others (please specify)													
8.1	Grade I													
8.2	Grade II													
8.3	Grade III													
8.4	Grade IV													
	Total Employees													

Instructions for filling the Form:

- Details are required for True-up (n-1) as per audited accounts, APR (April to September) as per provisional accounts and APR (October to March) & Ensuing years (n+1….) as per recruitment plan.
- For APR (October to March) & Ensuing years (n+1….) status of recruitment/approvals are also required to be submitted.

Operational Forms

Form: F-8.2: Repair & maintenance Expense

Sl.	Particular	(n-5) th Year (Previous Year)	(n-4) th Year (Previous Year)	(n-3) th Year (Previous Year)	(n-2) th Year (Previous Year)	(n-1) th Year (Previous Year)	n^{th} Year (Current Year)			$(n+1)^{th}$ Year (Ensuing Year)	$(n+2)^{th}$ Year (Ensuing Year)	$(n+3)^{th}$ Year (Ensuing Year)
		(Actuals)	(Actuals)	(Actuals)	(Actuals)	(Actuals)	Apr-Sep (Actual)	Oct-Mar (Estimated)	Total (April - March)	Projected	Projected	Projected
1	Plant and Machinery											
2	Building											
3	Civil Works											
4	Hydraulic Works											
5	Lines, Cables Net Works etc.											
6	Vehicles											
7	Furniture and Fixtures											
8	Office Equipment											
9	Station Supplies											
10	Other Credits to R&M Charges											
11	Less: UITP R&M cost											
	Total (1 to 10)											

Instructions for filling the Form:

- Details are required for True-up (n-1) as per audited accounts and for APR (April to September) as per provisional accounts.

Operational Forms

Form: F-8.3 Administrative & General Expense

S.No	Particulars		Previous Year (n-6)	Previous Year (n-5)	Previous Year (n-4)	Previous Year (n-3)	Previous Year (n-2)	Previous Year (n-1)	Current Year (n)			Ensuing Year (n+1)	Ensuing Year (n+2)	Ensuing Year (n+3)	Remarks
			(Actuals / Audited)	(Actuals / Audited)	(Actuals / Audited)	(Actuals / Audited)	(Actuals / Audited)	(Actuals / Audited)	Apr-Sep (Actual)	Oct-Mar (Estimated)	Total (April - March)	Projected	Projected	Projected	
A	**Administrative Expenses**														
1	Rent rates and taxes														
	Lease / Rent														
	Rates & Taxes														
2	Insurance														
3	Revenue Stamp Expenses Account														
4	Telephone, Postage, Telegram & Telex Charges														
5	Incentive & Award To Employees/Outsiders														
6	Consultancy Charges														
7	Technical Fees														
8	Other Professional Charges														
9	Conveyance And Travelling														
10	License And Registration Fee Of	Plant And Machinery													
		Vehicles													
11	Vehicle Expenses (Other Than Trucks And Delivery Vans)	Vehicles Running Expenses Petrol And Oil													
		Hiring Of Vehicles													
12	Security / Service Charges Paid To Outside Agencies														
	Sub-Total 'A' (1 To 12)														
B	**Other Charges**														
1	Fee And Subscriptions Books And Periodicals														
2	Printing And Stationery														
3	Advertisement Expenses (Other Than Purchase Related) Exhibition & Demo.														
4	Contributions/Donations To Outside Institutes / Associations														
5	Electricity Charges To Offices														
6	Water Charges														
7	Entertainment Charges														
8	Miscellaneous Expenses														
	Sub-Total 'B' (1 To 8)														
C	**Legal Charges**														
D	**Auditor's Fee**														
E	**Material Related Expenses**														
1	Freight On Capital Equipments														
2	Purchase Related Advertisement Expenses														
3	Vehicle running and hiring expenses (Truck/ Delivery Van)														
4	Other Freight														
5	Transit Insurance														
6	Octroi														
7	Incidental Stores Expenses														
8	Fabrication Charges														
	Sub Total 'E' (1 To 8)														
F	**Grand Total (A To E)**														
G	**A&G expenses capitalised**														
H	**Net A&G Expenses (F - G)**														

Instructions for filling the Form:

- Details are required for True-up (n-1) as per audited accounts and for APR (April to September) as per provisional accounts.

Operational Forms

Form 21.1: Shunt Capacitor Addition / Repair Program

S.No.	Particulars	Capacity (MVAR)
Capacitor Additions		
1	Total Capacitors requirement at the end of Previous year	
2	Acual installed Capacitors at the end of Previous Year	
3	Backlog/shortfall at the end of previous year (1-2)	
4	Additional Requirement for the Current Year	
5	Total Capacity required to be added during the current year (3+4)	
6	Actual installed during first half of Current year	
7	Target for the 2nd half of Current year	
8	Total Capacitors likely to be added during Current Year (6+7)	
9	Total capacity likely to be available by the end of current year (2+8)	
10	Short fall if any (5-9)	
Repair of Defective Shunt Capacitors		
11	At the end of the end of previous year	
12	Net Capacity Available by the end of previous year (2-11)	
13	Capacitors damaged during 1st half of the current year	
14	Capacitors repaired during 1st half of the current year	
15	Net Capacity Available by the end of 1st half of the year (12-13+14)	
16	Target level of damaged capacitors by the end of current year	
17	Net Capacity Likely to be Available by the end of current year (9-16)	
18	Net Shortfall, by the end of the year (5-17)	

Instructions for filling the Form:

- Details regarding True-up year and APR (April – September) required.
- The statement is to be accompanied by a detailed note to outline the reasons thereof and measures taken/ planned for improvement.

Operational Forms

Form: F-21.2: Electrical Accidents

Type of Accident	No. of Accidents					
	FY 2023-24(Previous Year)			FY 2024-25(Current Year)		
	FATAL	NON FATAL	Total	FATAL	NON FATAL	Total
HUMAN						
ANIMAL						
Total						

Form: F-21.3: Failure of Transformers

Sl. No.	Item	FY 2023-24 (Previous Year)			FY 2024-25 (Current Year)		
		No. of Transformers	No. of failures	Total Duration of failure (Hrs.)	No. of Transformers	No. of failures	Total Duration of failure (Hrs.)
	Transformation ratio						
1	Transformation ratio 1 (400/220 KV)						
2	Transformation ratio 2(220/132 KV)						
3	Transformation ratio 3(220/33 KV)						
4	Transformation ratio 4(132/33 KV)						
5	Transformation ratio 4(132/66 KV)						
6	Transformation ratio 4(66/33 KV)						
	Average duration of interruption						
7	Average duration of interruption per transformer for Transformation ratio 1						
8	Average duration of interruption per transformer for Transformation ratio 2						
9	Average duration of interruption per transformer for Transformation ratio 3						
10	Average duration of interruption per transformer for Transformation ratio 4						
11	Average duration of interruption per transformer for Transformation ratio 5						
12	Average duration of interruption per transformer for Transformation ratio 6						

Instructions for filling the Form:

- Details regarding True-up year and APR (April – September) required.

Finance Forms

Form: F-2.2: Details of Additional RoE

Project/ Element	Completion Time as per Investment approval			Actual Completion time			Qualifying time schedule (as per regulation) (in months)
	Start Date	Scheduled COD (Date)	Months	Start Date	Actual COD (Date)	Months	
-	-	-	-	-	-	-	-

Instructions for filling the Form:

- Enter in F-2.2, details of projects satisfying Clause 26 (2) of MYT Regulations 2024:
  i. In case of generation and transmission projects commissioned on or after 1st April, 2025, an additional Return of 0.5% shall be allowed if such projects are completed within the timeline as specified in **Appendix - I** of UERC MYT Regulations 2024.
  ii. Additional RoE of 0.50% may be allowed if any element of the transmission project is completed within the specified timeline and it is certified by the Northern Regional Power Committee that commissioning of the particular element will benefit the system operation in the regional/national grid
  iii. Additional RoE shall not be admissible for transmission line having length of less than 50 kilometers.
- **Appendix - I**
  (1) The completion time schedule shall be reckoned from the date of investment approval by the Board (of the generating company or the transmission licensee), or the CEA clearance as the case may be, up to the date of commercial operation of the units or block or element of transmission project as applicable.

iii) *Transmission Schemes*

(Qualifying time schedules in months)

Sl. No.	Transmission Work	Plain Area (Months)	Hilly Terrain (Months)	Snow Bound Area/very difficult Terrain (Months)
a.	400 kV D/C Quad Transmission line	38	44	48
b.	400 kV D/C Triple Transmission line	36	42	46
c.	400 kV D/C Twin Transmission line	34	40	44
d.	400 kV S/C Twin Transmission line	30	36	40
e.	220 kV D/C Twin Transmission line	34	40	44
f.	220 kV D/C Transmission line	30	36	40
g.	220 kV S/C Transmission line	26	32	36
h.	132 kV Transmission Line	22	28	32
i.	New 400 kV AC Sub-Station	30	33	36
j.	New 220 kV AC Sub-Station	24	27	30
k.	New 132 kV AC Sub-Station	16	19	22

Finance Forms

Form: F-6: Income from Investments, Non-Tariff Income & Other Business

Sl.	Particular	(n-1) th Year (Previous Year)	nth Year (Current Year)			(n+1)th Year (Ensuing Year)	(n+2)th Year (Ensuing Year)	(n+3)th Year (Ensuing Year)
		(Actuals)	Apr-Sep (Actual)	Oct-Mar (Estimated)	Total (April - March)	Projected	Projected	Projected
A	**Income from Investments**							
1	Interest Income from Investments							
2	Interest on fixed deposits							
3	Interest from Banks other than Fixed Deposits							
4	Interest on any other items							
	Sub-Total (a)							
B	**Other Non-Tariff Income**							
1	Interest on loans and Advances to Staff							
2	Interest on Loans and Advances to Lessors							
3	Interest on Advances to Suppliers / Contractors							
4	Gain on Sale of Fixed Assets							
5	Income/Fee/Collection against staff welfare activities							
6	Revenue from surcharges for late payment							
7	Revenue from surcharge for low power factor and other penal charges							
8	Miscellaneous receipts							
9	Misc. charges from consumers							
	Deferred Revenue Grants written off against funding under Deposit & PSDF Schemes.							
	Sub-Total (b)							
C	**Income from Other Business**							
	Income from other business under Section 41 of EA, 2003							
	Total (a)+(b)+(c)							

Instructions for filling the Form:

- Details are required for True-up as per audited accounts and for APR (April to September) as per provisional accounts.
- As per Regulation 63(2) of UERC MYT Regulations 2021/2024, the interest earned from investments made out of Return on Equity corresponding to the regulated business of the Transmission Licensee shall not be included in Non-Tariff Income. In this context, auditor certificate certifying interest earned from investment made out of Return on equity is required as supporting document.

SLDC

True-up and APR		
Formats	**Responsible group**	**Description**
	SLDC/SCADA /Finance Wing	Annual Audited Accounts + Trail balance
Form: F – 1	**Consultant**	Summary of Aggregate Revenue Requirement
Form: F-2	**SLDC/SCADA/ Finance Wing**	Capital Contribution, Grants, Subsidies
Form: F – 3	**Consultant**	Operation and Maintenance Expenses
Form: F - 3.1	**SLDC/SCADA/ Finance Wing**	Employee Expenses
Form: F - 3.2		Administration and General Expenses
Form: F - 3.3		Repair & Maintenance Expenses
Form: F – 4.1	**Consultant**	Gross Fixed Asset
Form: F – 4.2	**Consultant**	Asset-wise Depreciation
Form: F – 5	**Consultant**	Return on Equity
Form: F - 6.1	**SLDC/SCADA/ Finance Wing**	Statement of Capital Expenditure
Form: F- 6.1A		Statement of Capital Works-in-Progress
Form: F- 6.1B		Break-up of Construction/Supply/Service Packages
Form: F - 6.2		Statement of Capital Works-in-Progress
Form: F- 6.3		Element wise Break-up of Project/Asset/Element Cost
Form: F-6.4		Statement of Additional Capitalisation after COD
Form: F-6.5		Financing of Additional Capitalisation
Form: F-6.6		Incidental Expenditure during Construction
Form: F-6.7		Statement of De-capitalisation
Form: F – 7		Draw Down Schedule for Calculation of IDC & Financing Charges
Form: F- 8		Details of Capital Cost and Financing Structure
Form: F – 9		Details of Financial Packages
Form: F - 10.1		Statement of Outstanding Loans
Form: F - 10.2		Calculation of Weighted Average Interest Rate of Interest on Actual Loans
Form: F - 10.3		Calculation of Interest on Normative Loan
Form: F – 11		Working Capital Requirement
Form: F -12		LDCD Fund

ARR		
Formats	**Responsible group**	**Description**
Form: F -12	**SLDC/SCADA/ Finance Wing**	LDCD Fund
Form: F -13		Investment Plan

Instructions for filling the Form (SLDC & SCADA)

- Details submitted in forms should be in conformity with Audited statements for true-up and Provisional statements for APR as applicable.
- Project name and value claimed for capitalization should be same as AG-10 (Audited accounts for true-up/provisional accounts for APR). Any variation should be justified.
- A separate form 6.3 is required for each project claimed for capitalization during the true up and APR (April to September).
- Detailed justification of cost /time overrun (if applicable) along with proper evidentially proofs indicating whether such cost over-run/time over run was beyond the control is to be submitted.
- Submit the Investment approval/UERC Approval/LoA/Electrical Inspector Certificates for all the assets claimed for capitalization during the true up and APR (April to September).
- For claiming the additional capitalization due to scope change or modification in project for capitalized schemes in previous years, submit the revised form 6.3 along with supporting documents.
- Form 13: Investment Plan for upcoming Years should be submitted along with status as on date.
- HR plan for recruitment and retirement should be submitted along with supporting documents and status as on date.
- The details of the works financed through Internal Resources and LDCD Funds to be submitted.
- To submit the complete details of contracts awarded along with copy of Agreements and work orders for annual maintenance (AMC).

Thank You