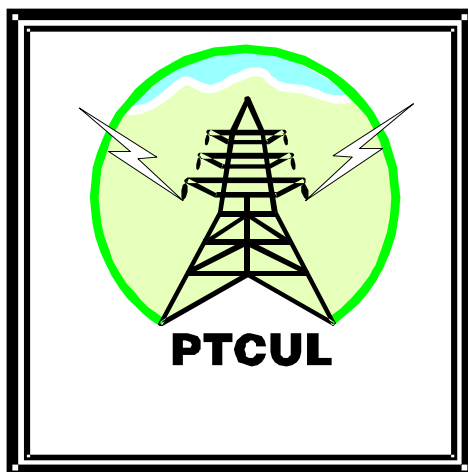




Standard Operating Procedure for Tariff Fillings

**Power Transmission Corporation of Uttarakhand
Limited (PTCUL)**

**Vidyut Bhawan, Near I.S.B.T. Crossing, Saharanpur Road, Majra,
Dehradun-248002**

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Glossary

A&G	Administrative & General Expenses
AMC	Annual Maintenance Contract
APR	Annual Performance Review
ARR	Annual Revenue Requirement
BoD	Board of Directors
CoD	Date of Commercial Operation
CWIP	Capital Works in Progress
DPR	Detailed Project Report
EI Certificate	Electrical Inspector Certificate
FY	Financial Year
FY(T) year	Ongoing Financial Year
FY(T+1) year	Upcoming Financial Year
FY(T-1) year	Previous Financial Year
GFA	Gross Fixed Asset
HR	Human Resource Department
IDC	Interest During Construction
LDCCD	Load Despatch Centre Development Fund
LoA	Letter of Award
MCLR	Marginal Cost of Funds-Based Lending Rate
MYT	Multi Year Tariff
NTI	Non-Tariff Income
O&M	Operation And Maintenance
PTCUL	Power Transmission Corporation of Uttarakhand Limited
PV	Price Variation
R&M	Repair & Maintenance Expenses
RoE	Return on Equity
SLDC	State Load Dispatch Centre
SOP	Standard Operating Procedure
TVS	Technical Validation Session
UERC	Uttarakhand Electricity Regulatory Commission

1. Introduction

For tariff determination of Intra-State Transmission network, the Uttarakhand Electricity Regulatory Commission (UERC) notified "UERC (Terms and Conditions for Determination of Multi-Year Tariff) Regulations, 2024" (hereinafter referred to as UERC MYT Regulations 2024) for the 5th Control Period i.e. 1st April 2025 to 31st March 2028.

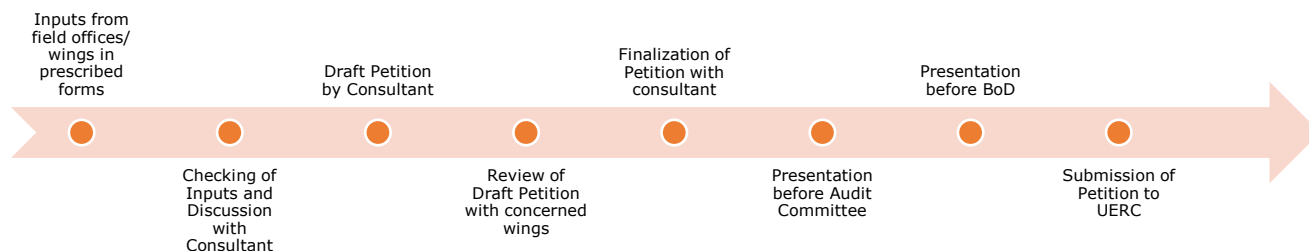
As per UERC MYT Regulations 2024, tariff petition for FY(T+1) year, along with True-up of FY(T-1) year and Annual Performance Review (APR) for FY (T) year is required to be filled by 30th November of FY(T) every year. For instance, Tariff Petition for FY27 shall be filed along with True-up Petition of FY25 and APR for FY 26 by 30-Nov-2025.

The UERC MYT Regulations 2024, require PTCUL to file 45 number of forms for Transmission and 27 number of forms for SLDC along with its tariff petitions each year. This SOP is prepared to guide concerned field offices/ wings of PTCUL and SLDC in providing data for preparation of Tariff Petition and filling forms required to be submitted along with the Tariff Petition. The data required is classified into:

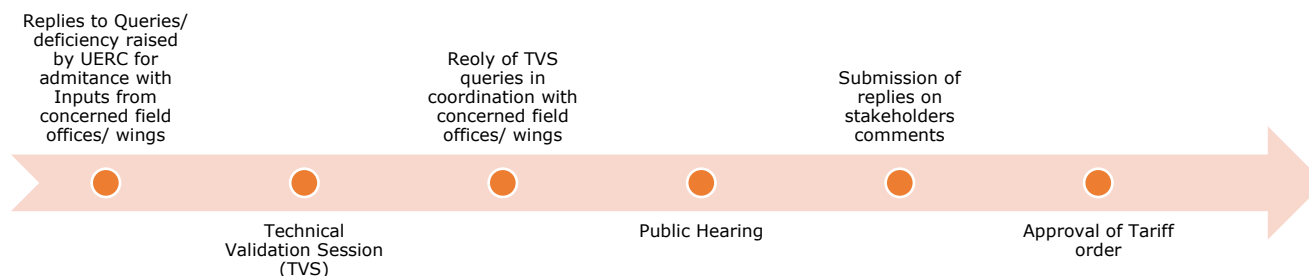
- CAPEX: scheme wise details, CWIP, GFA etc.
- OPEX: Employee, Repair & Maintenance (R&M) and Administrative & General (A&G) Expenses
- Operations Data: Transmission system availability, transmission losses, peak demand etc.
- Financial Data: loan details, interest and finance charges, etc.

1.1. Process for Tariff Petition filling

Before Submission of Tariff Petition



Post Submission of Tariff Petition



1.2. Tariff Methodology

As per '**Cost of Service/ Cost Plus**' approach, tariffs are set by Regulatory Commissions to reflect actual costs incurred by the power utilities. **Annual Revenue Requirement (ARR)** of utility/ project is determined by the Regulatory Commission, by adding up various costs incurred as follows:

Sl.	Cost head	Type	Methodology
a.	Depreciation	Controllable	Depreciation rate as per Appendix II of UERC MYT Regulations 2024; linked to approved capital cost excluding, owned land, Consumer Contribution and Capital Subsidies/Grants; the salvage value for IT equipment and software shall be considered as NIL and 100% value of the assets shall be considered depreciable, for other assets depreciation allowed upto 90 % of capital cost.
b.	Interest on Loans	Controllable	Interest rate norm fixed by Commission – usually weighted average rate of interest calculated based on the actual loan portfolio of the previous year; linked to approved capex, with funding pattern as per norms i.e. 70% debt and 30 % equity.
c.	Return on Equity	Controllable	- RoE % (15.5% post tax); linked to approved capex, with funding pattern as per norms i.e. 70% debt and 30 % equity; additional Return of 0.5% shall be allowed if projects are completed within the timeline as specified in Appendix – I of UERC MYT Regulations 2024. - Tax on ROE allowed as per prevalent tax rates
d.	Income Tax	Uncontrollable	Tax on allowed as per prevalent tax rates on actual basis
e.	O&M Expenditure		Norms and escalation rates (mostly inflation) set by Commission, based on historical trends and benchmarking; Consists of Employee expenses, R&M expenses and A&G expenses, $O\&M = R\&M + EMP + A\&G$
	i. Employee Expense	Controllable	Based on escalation of approved expenses in last true-up with CPI inflation and Employee growth factor (G_n), $EMP_n = (EMP_{n-1}) \times (1+G_n) \times (1+CPIinflation)$
	ii. R&M Expense	Controllable	Based on approved k factor i.e. Percentage of actual R&M expenses against Gross fixed assets; linked with WPI inflation, $R\&M_n = K \times (GFA_{n-1}) \times (1+WPIinflation)$
	iii. A&G Expenses	Controllable	Based on escalation of approved expenses in last true-up with WPI inflation; has provision to recover onetime expenses, $A\&G_n = (A\&G_{n-1}) \times (1+WPIinflation) + Provision.$
f.	Interest on Working Capital	Controllable	Working Capital requirement is based on norms for receivables (2 month of Annual fixed charges), spares (15 % of O&M expenses) and O&M expenses (1 month); Interest on working capital is on normative basis i.e. MCLR plus 350 basis point.

Sl.	Cost head	Type	Methodology
g.	Less: Non-Tariff Income	-	Deducted from the Aggregate Revenue Requirement; Includes income from sales of scrap, interest on FDRs, rents etc.
h.	Less: Short-Term Open Access Charges		Charges recovered from open access consumers for use of transmission assets.
i.	Less: Income from Other Business		1/3 of the revenue recorded after direct/indirect cost deducted from ARR.
	=Total ARR		Sum (Depreciation + Interest on Loans + Return on equity, O & M expenditure, Interest on Working Capital) Less (Non-Tariff income, Short Term Open Access Charges, Income from other Business)

2. General Instructions

1. Only Nodal Persons (CE/SE/GM/DGM) should provide data. Forms, supporting documents shall be verified and signed by the respective Engineer-In-Charge.
2. Forms/documents should be printed on single side of the paper with proper numbering.
3. The submission of information in 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 be as per the audited accounts and be duly signed by Engineer-In-Charge & concerned Finance officer and submitted through concerned CE/SE/GM/DGM.

4. Mode of Data Submission:

- a. Soft Copy (PDF/ word/ excel) of requisite data to be provided at following mail ids:
 - i. ce_candr@ptcul.org
 - ii. se_candr@ptcul.org
- b. Signed original Hard Copy of forms, supporting documents to be submitted at Commercial and Regulatory Wing, PTCUL HQ.

5. Nomenclature for data/ mails:

- a. All data files should be named as follows:

File name: <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
- b. Copy same file name in subject line of e-mail.
- c. In mail body, provide a 1–2-line brief summary of information being submitted.

6. Data entry required in each row/ column of the forms. If a form/row/column is not applicable, concerned field offices/wings is required to mention "Not Applicable", along with reasons.
7. Provide dates in format <DD-MMM-YYYY> to avoid confusions eg. 30-Nov-2025

8. General CHECKS

- a. Date of capitalization should fall in the claimed financial year.
- 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. as mentioned in above sections for the forms are submitted.

3. List of Forms

Note: Critical forms, required for accurate tariff fillings, are highlighted in green.

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: 1	Financial	Annual Revenue Requirement	Consultant
3.	Form: 1	Financial	Return on Equity	Consultant
4.	Form: 2.2	Financial	Details of Additional RoE	Project/ O&M
5.	Form 3	Operations	Details of Transmission Lines and Sub-Stations	Project/ O&M
6.	Form 4	Operations	Transmission Losses	T&C
7.	Form 5	Operations	Transmission Availability Factor	O&M
8.	Form: 6	Financial	Income from Investments, NTI & Other Business	Finance
9.	Form: 7	Financial	Open Access related charges	Finance & SLDC
10.	Form: 8.1	OPEX	Employee Expense	HR/ Finance
11.	Form: 8.2	OPEX	Repair & maintenance Expense	Finance
12.	Form: 8.3	OPEX	Administrative & General Expense	Finance
13.	Form 9.1	CAPEX	Statement of Total Gross Fixed Asset	Consultant
14.	Form 9.2	CAPEX	Deposit works & grants/ subsidies towards cost of capital assets	Consultant
15.	Form 9.3	CAPEX	Statement of GFA funded through Deposit Works/ Capital Subsidy/ Grant	Consultant
16.	Form 9.4	CAPEX	Statement of GFA excluding Assets funded through Deposit Works/Capital Subsidy/Grant	Consultant
17.	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
18.	Form 9.6	CAPEX	Break-up of Construction/Supply/ Service Packages	C&P/ Project/ O&M/T&C/Civil
19.	Form 9.7	CAPEX	Details of elementwise cost of the project	Project/O&M/ Finance/T&C/Civil
20.	Form 9.8	CAPEX	Statement of Additional Capitalization after COD	Project/Finance/O &M/T&C
21.	Form 9.9	CAPEX	Financing of Additional Capitalization	Project/Finance
22.	Form: 9A	CAPEX	Scheme wise detail of capital expenditure	Project/O&M/ Finance/Civil/T&C
23.	Form: 9B	CAPEX	Incidental Expenditure during Construction	Finance
24.	Form: 9C	CAPEX	Statement of De-Capitalization	Finance
25.	Form: 10.1	Financial	Statement of Asset wise Depreciation	Consultant
26.	Form: 10.2	Financial	Statement of Depreciation	Finance
27.	Form: 11.1	CAPEX	Statement of Capital Expenditure	Finance
28.	Form: 11.2	CAPEX	Statement of Capital Works-In Progress	Finance
29.	Form: 11.3	CAPEX	Statement of Capital Expenditure & Schedule of Completion of New Schemes	Finance/Project
30.	Form: 11.4	CAPEX	Breakup of Capital Expenditure for New Schemes	Finance/Project
31.	Form: 12	Financial	Drawdown schedule for IDC & Financing charges	Finance
32.	Form: 13	Financial	Details of Capital Cost & Financing structure	Finance
33.	Form: 14	Financial	Details of Financial Packages	Finance
34.	Form: 14.1	Financial	Financial Packages upto CoD	Finance
35.	Form: 15.1	Financial	Statement of Outstanding Loan	Finance
36.	Form: 15.2	Financial	Calculation of Wtd. Avg. Interest Rate on Actual Loans	Finance

Sl.	Forms	Type of data	Description	Concerned group
37.	Form: 15.3	Financial	Calculation of Interest on Normative Loan	Finance
38.	Form: 16	Financial	Interest and Finance Charges	Finance
39.	Form: 17	Financial	Details of Interest on Working Capital	Consultant
40.	Form: 19	Financial	Investment Plan	Project/O&M/ T&C/Civil
41.	Form: 20	Financial	Summary of True-up	Consultant
42.	Form: 21.1	Operations	Shunt Capacitor Addition / Repair Program	O&M
43.	Form: 21.2	Operations	Electrical Accidents	O&M
44.	Form: 21.3	Operations	Failure of Transformers	O&M
45.			Compliance of Directives issued by Hon'ble UERC in Tariff order	

Information required for APR (H2 – October to March)

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

Information required for Aggregate Revenue Requirement (ARR)

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

3.1. CAPEX Forms

Form: F-9.1: Statement of Total Gross Fixed Asset

Particulars of Assets	Opening balance as per audited accounts	Opening Balance as per true up	Additions for previous claim	Additions during the year	Retirement of assets during the year	Closing balance
Land	No Action Required by Field offices/Wings					
Land (Lease Rights)						

Form: F-9.2: Deposit works and grants/subsidies towards cost of capital assets

Sl. No.	Particulars	Previous Year (n-1)			Current Year (n)		Ensuing Year (n+1)		Ensuing Year (n+1)		Ensuing Year (n+1)	
		Balance at the start of the year	Additions during the Year	Balance at the end of the Year	Additions during the Year	Balance at the end of the Year	Additions during the Year	Balance at the end of the Year	Additions during the Year	Balance at the end of the Year	Additions during the Year	Balance at the end of the Year
1	Consumer Contribution / deposit works Towards Cost Of Capital Assets	No Action Required by Field offices/Wings										

Form: F-9.3: Statement of GFA funded through Deposits Works/Capital Subsidy/Grants

Particulars of Assets	Opening balance	Additions during the year	Retirement of assets during the year	Closing balance
Land	No Action Required by Field offices/Wings			
Land (Lease Rights)				

Form: F-9.4: Statement of GFA excluding Assets funded through Deposits Works/Capital Subsidy/Grants

Particulars of Assets	Opening balance as per audited accounts	Opening Balance as per true up	Additions for previous claim	Additions during the year	Retirement of assets during the year	Closing balance
Land	No Action Required by Field offices/Wings					

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

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	Estimated Amount				
A	TRANSMISSION LINE										
1.0	Preliminary works										
1.1	Design & Engineering										
1.2	Preliminary Investigation, Right of way, forest clearance, PTCC, general civil works etc.										
1.3	Total Preliminary works										

Sl. No. (1)	(2)	Cost in lakhs									
		As per Original Estimates (3)			Actual Capital Expenditure as on COD (4)			Liabilities / Provision s (5)	Variation (6=3-4-5)	Reasons for Variation n (7)	Admitted Cost (8)
		Quantity	Rate	Estimated Amount	Quantity	Rate	Estimated Amount				
2.0	Transmission Lines material										
2.1	Towers Steel (PV)										
2.2	Conductor (PV)										
2.3	Earth Wire										
2.4	Insulators										
2.5	Hardware Fittings										
2.6	Conductor & Earth wire accessories										
2.7	Spares										
2.8	Erection, Stringing & Civil works including foundation										
	Total Transmission Lines material										
3.0	Taxes and Duties										
3.1	Custom Duty										
3.2	Other Taxes & Duties										
	Total Taxes & Duties										
	Total - Transmission lines										
B.	SUBSTATIONS										
4.0	Preliminary works & land										
4.1	Design & Engineering										
4.2	Land										
4.3	Site preparation										
	Total Preliminary works & land										
5.0	Civil Works										
5.1	Control Room & Office Building including HVAC										
5.2	Township & Colony										
5.3	Roads and Drainage										
5.4	Foundation for structures										
5.5	Misc. civil works										
	Total Civil Works										
6.0	Substation Equipments										
6.1	Switchgear (CT,PT, Circuit Breaker, Isolator etc)										
6.2	Transformers										
6.3	Compensating Equipment(Reactor, SVCs etc)										
6.4	Control , Relay & Protection Panel										
6.5	PLCC										
6.6	HVDC package										
6.7	Bus Bars/ conductors/Insulators										
6.8	Outdoor lighting										
6.9	Emergency D.G. Set										
6.1	Grounding System										
6.11	Structure for switchyard										
	Total Substation Equipments										
7.0	Spares										
8.00	Taxes and Duties @ 18%										

Sl. No. (1)	(2)	Cost in lakhs									
		As per Original Estimates (3)			Actual Capital Expenditure as on COD (4)			Liabilities / Provision s (5)	Variatio n (6=3-4-5)	Reasons for Variatio n (7)	Admitte d Cost (8)
		Quantit y	Rat e	Estimate d Amount	Quantit y	Rat e	Estimate d Amount				
8.1	Custom Duty										
8.2	Other Taxes & Duties										
8.3	Total Taxes & Duties										
	Total (Sub-station)										
C	Communication System										
9.1	Preliminary Works										
9.2	Communication System equipment's										
9.3	Taxes and Duties										
	Total (Communication System)										
10.0	Construction and pre-commissioning expenses										
10.1	Site supervision & site administration etc.										
10.2	Tools and Plants										
10.3	construction Insurance										
	Total Construction and pre commissioning expenses										
11.0	Overheads										
11.1	Establishment										
11.2	Audit & Accounts										
11.3	Contingency										
	Total Overheads										
12.0	Cost of Plant & Machinery										
13.0	Capital Cost including Plant & Machinery										
13.1	Interest During Construction (IDC)										
13.2	Financing Charges (FC)										
13.3	Foreign Exchange Rate Variation (FERV)										
13.4	Hedging Cost										
	Total of IDC, FC, FERV & Hedging Cost										
	Capital cost including IDC, FC, FERV & Hedging Cost										

Instructions for filling the Form:

- A separate form 9.5 is required for each project claimed for capitalization during the true up and APR. For APR form 9.5 is required to prepare if Project is commissioned till end of second quarter of FY i.e. 30th September of that FY.
- 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 for capitalized schemes in previous years:

- 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 DPR 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.

Regulation 22 of UERC MYT Regulations, 2021/2024 (Additional capitalization & Decapitalizations):

- (1) The following capital expenditure within the original scope of work actually incurred or projected to be incurred after the date of commercial operation and up to the cut-off date may be admitted by the Commission, subject to prudence check:
 - a. Undischarged liabilities;
 - b. Works deferred for execution within the original scope of work;
 - c. Procurement of initial capital spares within the original scope of work, subject to the provisions of Regulation 21(11);
 - d. Liabilities to meet award of arbitration or for compliance of the order or decree of a court; and
 - e. On account of change in law.
 - f. Force Majeure events.

Provided that the details included in the original scope of work along with estimates of expenditure, deferred liabilities and the works deferred for execution shall be submitted along with the application for determination of tariff.

- (2) The capital expenditure of the following nature actually incurred or projected to be incurred after the cut-off date may be admitted by the Commission, subject to prudence check:
 - a. Liabilities to meet award of arbitration or for compliance of the order or decree of a court;
 - b. On account of change in law;
 - c. Works deferred for execution within the original scope of work;
 - d. Any liability for works admitted by the Commission after the cut-off date to the extent of discharge of such liabilities by actual payments.
 - e. Any additional capital expenditure which has become necessary for efficient operation of generating station or transmission system as the case may be. The claim shall be substantiated with the technical justification duly supported by the documentary evidence like test results carried out by an independent agency in case of deterioration of assets, report of an independent agency in case of damage caused by natural calamities, obsolescence of technology, up-gradation of capacity for the technical reason such as increase in fault level.
 - f.
 - g. In case of transmission and distribution system any additional expenditure on items such as relays, control and instrumentation, computer system, power line carrier communication, DC batteries, replacement of switchyard, equipment due to increase of fault level, emergency restoration system, insulators cleaning infrastructure, replacement of damaged equipment not covered by insurance and any other expenditure which has become necessary for successful and efficient operation of transmission or distribution system.

h. In case of replacement of any asset/equipment (e.g. transformer, circuit breaker, C.T., P.T. etc.) on account of non-performance/failure of the same, the following approach shall be adopted:

(i) In case of non-performance/failure of assets/equipment, it shall be sent to Store for assessment to check whether it is repairable or not at zero cost;

(ii) In case the asset is repairable, then such asset/equipment shall not be retired from Books of Assets.

Provided, proper tracking should be available for the material like location, asset number etc.

(iii) In case the asset is not repairable, then following process shall be carried out:

- The asset is retired from the Books of Assets, at depreciated value.
- Transfer the failed assets/equipments from failed to scrap material.
- Dismantle it into of scrap inventory like iron, brass etc.
- Build up scrap inventory.

Provided, exercise of dismantling of scrap inventory and build-up of scrap inventory shall be done simultaneously. Dismantled scrap value would be decided on the basis of last scrap sale value. Control Account (Dismantling) will be expense account. Difference of Control account, i.e. either profit or loss shall be booked accordingly.

(iv) In case a new asset/equipment is issued, then it will be issued at weighted average cost and capitalized respectively, and accordingly, new asset would be created and corresponding entries shall be done in the Books of Accounts.

(3) In case of de-capitalisation of assets of a generating company or the distribution licensee or the transmission licensee or SLDC, as the case may be, the original cost of such asset as on the date of de-capitalisation shall be deducted from the value of gross fixed asset and corresponding loan as well as equity shall be deducted from outstanding loan and the equity respectively in the year such de-capitalisation takes place, with corresponding adjustments in cumulative depreciation and cumulative repayment of loan, duly taking into consideration the year in which it was capitalised.

(4) Any addition/modification to the existing assets exceeding Rs. 2.50 Crore in case of distribution licensees, Rs. 5 Crore in case of generating companies/transmission licensees shall be taken up only after prior approval of the Commission. The application for approval of the Commission shall be accompanied with the approval of the BoD in accordance with UERC (Conduct of Business) Regulations, 2014.

• Cost Variations:

- Column 6 'Variation' shall contain 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 of delays leading to the Time overrun and Cost overrun in the Project/Asset/Element.

- In case of cost variation, a detailed note along with supporting documents giving reasons of such variation should be submitted clearly indicating whether such time/cost over- run was beyond the control of the transmission licensee as annexure.
- 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 works ¹ (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 Award ² 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:

- 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 to be 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.

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:

- Name of Scheme and amount capitalized should be same as Audited Accounts (AG 10)
- 'Date of capitalization', is the date from which original asset was put to commercial use.
- Fill the Column No. 2 giving financial year for which capitalization is claimed.
- Fill the column No. 3 giving works/equipment's proposed to be added after CoD (put to commercial use) upto cut-off date/beyond cut-off date.
- Fill the column No. 4 giving date of capitalization of the physical/asset/elements as per UERC Tariff Regulation, date of completion of assets is the date from which asset is put to commercial use.
- Fill the column No. 5 & 6 with related from Audited Financial Statement (AG-10).
- Fill the column No. 7 providing justification for additional capitalization of works/equipment proposed to be added after CoD upto cut-off date/beyond cut-off date alongwith supporting evidentiary proofs.
- In Column No. 8 mention relevant section 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).
- Fill the form in chronological order year wise along with detailed justification clearly bringing out the necessity and the benefits accruing to the beneficiaries.
- In case initial spares are purchased along with any equipment after CoD, then 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).
- Detailed Justification along with the documentary support to be submitted.

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-23	-----3 Yrs.----->	31-Mar-26

Form: F-9.9: Financing of Additional Capitalisation

Financial Year (Starting from COD)	Actual/Projected					Admitted				
	Year1	Year2	Year3	Year4	Year 5 & So on	Year1	Year2	Year3	Year4	Year 5 & So on
1	2	3	4	5	6	7	8	9	10	11
Amount capitalised in Work/Equipment										
Financing Details										
Loan-1										
Loan-2										
Loan-3 and so on										
Total Loan										
Equity										
Internal Resources										
Others										
Total										

Instructions for filling the Form:

- Year 1 refers to Financial Year of COD in case of new elements. For existing elements it is from 2014-15 and Year 2, Year 3 etc. are the subsequent financial years respectively.

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 should contain Project name as recorded in Audited Accounts (AG-10).
- Column No. 3 should contain funding scheme details e.g. REC/PFC/Internal Resource.
- Fill the column No. 4 with date of Investment Approval.
- In Column No. 5 give start date of work as per LoA.
- In Column No. 6 give actual start date of work.
- In Column No. 7 give work completion date as per LoA.
- In Column No. 8 give actual work completion date.
- In Column No. 9, cost approved in investment approval by UERC.

- Fill the column No. 10 & 11 giving the values (including GST) from Audited Financial Statement (AG-10) & provisional audited account of (April - September) of current FY.
- Fill the column No. 12 giving date of capitalization of the physical/asset/elements as per UERC Tariff Regulation, i.e. the date from which asset is put to commercial use.
- Fill the column No. 13 & 14 about details of amount of PV on schedule date of completion as per LOA along with proper supporting documents.
- Fill the column No. 15 & 16 about total value of PV paid as on actual date of completion along with proper supporting documents.
- Fill the column No. 17 mentioning actual IDC of the projects/asset/elements to be capitalized.
- Fill the column No. 18 & 19 giving detail justification of cost over run and time overrun respectively along with proper evidentially proofs indicating whether such cost over-run/time over run was beyond the control of Transmission Licensee.
- 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).

Form: F-9.B: Incidental Expenditure during Construction

Sr. No.	Parameters	Year -1	Year-2	Year 3	Year-4	Year-5
A	Expenses:					
1	Employees' Remuneration & Benefits					
2	Finance Costs					
3	Water Charges					
4	Communication Expenses					
5	Power Charges					
6	Other Office and Administrative Expenses					
7	Others (Please Specify Details)					
8	Other pre-Operating Expenses					
						
B	Total Expenses					
	Less: Income from sale of tenders					
	Less: Income from guest house					
	Less: Income recovered from Contractors					
	Less: Interest on Deposits					
						

Instructions for filling the Form:

- IEDC should be duly reconciled with the corresponding figures of Auditor's Certificate.

Form 9.C: Statement of De-capitalisation

Sl.	Year of De-capitalization	Work/Equipment proposed to be De-capitalized	Year of capitalization of asset/equipment	Original Book Value of the asset	Debt Equity ratio at the time of capitalization	Cumulative Depreciation corresponding	Cumulative Repayment of Loan corresponding	Justification
-----	---------------------------	--	---	----------------------------------	---	---------------------------------------	--	---------------

			being De-capitalized	being de-capitalized		to de-capitalization	to de-capitalization	

Instructions for filling the Form:

- Details should be duly reconciled with the corresponding figures of Audited Statement.

Form: F-11.1: Statement of Capital Expenditure

(Figures in Rs Crore)													
Particulars	FY of Capitalisation	Previous Year (n-1)	Current Year (n)			Remarks+	Ensuing Year (n+1)	Ensuing Year (n+2)	Ensuing Year (n+3)	Remarks+	Total Expenditure Approved by Competent Authority	Total Expenditure Actually Incurred	Remarks++
		Actual / Audited	Apr-Sep (Actual)	Oct-Mar (Estimated)	Total (April-March)		Projected	Projected	Projected				
A) Expenditure Details													
a) Land													
b) Building													
c) Major Civil Works													
d) Plant & Machinery													
e) Lines and Cable Network													
f) Vehicles													
g) Furniture and Fixtures													
h) Office Equipment & Other Items													
Total (A)													
B) Break up of sources of financing													
Rupee term Loan													
Debt 1													
Debt 2													
Foreign Currency Loan													
Debt 1													
Debt 2													
Equity													
In Rupees													
In Foreign Currency													
Others (Please specify)													
Total (B)													

Instructions for filling the Form:

- The breakup wherever required and necessary may be given in respect of Loans and Equity financing supported with respective documentation.
- Copies of Approval from competent authorities (if required) may be furnished in respect of cost of each Scheme, its components and scheme of finance.
- Remarks+: Explain for the causes of deviation if the actual expenditure during the current year is expected to be different from that approved by UERC or other authorized agencies.
- Remarks++: Explain for the causes of deviation if the total actual expenditure is different from that approved by UERC or the authorized agencies.

Form: F-11.2: Statement of Capital Works-In Progress

Particulars	FY 2023-24 (Previous Year)	FY 2024-25 (Current Year)			FY 2025-26 (Ensuing Year)	FY 2026-27 (Ensuing Year)	FY 2027-28 (Ensuing Year)	Remarks
	Actual / Audited	Apr-Sep (Actual)	Oct-Mar (Estimated)	Total (April - March)	Projected	Projected	Projected	
(A) Opening balance of CWIP								
(a) Opening balance of CWIP as per books								
(b) Amount of capital liabilities in (a) above								
(c) Amount of (i) IDC (ii) FC (iii) FERV & (iv) Hedging cost included in (a) above								
(B) Add: Addition/Adjustment								
(a) Add: Addition/Adjustment in CWIP Amount during the period								
(b) Amount of capital liabilities in (a) above								
(c) Amount of (i) IDC (ii) FC (iii) FERV & (iv) Hedging cost included in (a) above								
(C) Expenses Capitalised								
(a) Capitalization/Transfer to Fixed asset of CWIP Amount during the period								
(b) Amount of capital liabilities in (a) above								
(c) Amount of (i) IDC (ii) FC (iii) FERV & (iv) Hedging cost included in (a) above								
(D) Closing balance of CWIP								
(a) Closing CWIP Amount as per books	-	-	-	-	-	-	-	
(b) Amount of capital liabilities in (a) above								
(c) Amount of (i) IDC (ii) FC (iii) FERV & (iv) Hedging cost in (a) above								

Instructions for filling the Form:

- To be filled for True-up year, APR/Current year and Ensuing Year as applicable.

Form: F-11.3: Statement of Capital Expenditure & Schedule of Completion of New Schemes

Name of the Line / Sub-Station:			
		Amount	
Capital Cost			
Foreign Exchange Rate considered for capital cost estimates			
Cost Details		Amount	Exchange Rate
			Amount (Rs. Crore)
A) Basic Cost			
Foreign Component (in Foreign Currency)			
Domestic Component			
Total Basic Cost		a	
B) IDC & FC			
Foreign Component (in Foreign Currency)			
Indian Component			
Total IDC & FC		b	
C) Total Cost (Including IDC and FC)		c=(a+b)	

Instructions for filling the Form:

- To be filled as applicable.

Form: F-11.4: Breakup of Capital Expenditure for New Schemes

Particulars	Total Expenditure Approved by Competent Authority	FY 2023-24 (Previous Year)	FY 2024-25 (Current Year)		Total Expenditure Incurred upto Current Year	Total Expenditure supposed to be incurred till current year, as per the approved plan	Difference between column 6 and 7	Remarks+	FY 2023-24	FY 2024-25	FY 2025-26
		Expenditure Actually Incurred	Apr-Sep (Actual)	Oct-Mar (Estimated)					23	24	25
1	2	3	4	5	6	7	8	9	10	11	12
A) Expenditure Details											
a) Land											
b) Building											
c) Major Civil Works											
d) Plant & Machinery											
e) Lines and Cable Network											
f) Vehicles											
g) Furniture and Fixtures											
h) Office Equipment & Other Items											
Total (A)											
B) Break up of sources of financing											
a) Loans/ Borrowings											
b) Equity											
c) Others (Please specify)											
Total (B)											

Instructions for filling the Form:

- To be filled as applicable.
- Remark+: Explain for the causes of difference between 6 and 7.

3.2. Financial Forms

Form: F-1: Annual Revenue Requirement

S.No.	Particulars	Reference Form	(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/Audited)	Apr-Sep (Actual)	Oct-Mar (Estimated)	Total (April - March)	Projected	Projected	Projected
A.	Energy	No Action Required by Field offices/Wings							
1	Energy Available (MU)								

Form: F-2: Return on Equity

S.No.	Item	(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 / Audited)	Apr-Sep (Actual)	Oct-Mar (Estimated)	Total (April - March)	Projected	Projected	Projected
1	Equity at the beginning of the year	No Action Required by Field offices/Wings						

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:**
 - 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.
 - 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
 - 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

Notes:

- In case a scheme having combination of the above mentioned types of projects, the qualifying time schedule of the activity having maximum time period shall be considered for the scheme as a whole.
- In case a transmission line falls in plain as well as in hilly terrain/snow bound area/very difficult terrain, the composite qualifying time schedule shall be calculated giving proportional weightage to the line length falling in each area.

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

Sl.	Particular	(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
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.

Form: F-7: Open Access related charges

Sl.	Particular	(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	Grid support charges							
2	Reactive energy drawl charges							
3	Scheduling and system operation charges							
4	Inter-state transmission charges (for open access consumers)							
5	Handling and Service Charges							
6	Any other levies as approved by the Commission							
	Total							

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.

Form: F-10.1: Statement of Asset wise Depreciation

Particulars of Assets	Rate of Depreciation in %	Accumulated depreciation at the beginning of the year	Depreciation provided for the year	Withdrawals during the year	Balance of accumulated depreciation at the end of the year
Land	No Action Required by Field offices/Wings				
Land (Lease Rights)					

Form: F-10.2: Statement of Depreciation

Financial Year	Upto 2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	...
Depreciation on Capital Cost																	
Depreciation on Additional Capitalisation																	
Amount of Additional Capitalisation																	
Depreciation Amount																	
Detail of FERV																	
Amount of FERV on which Depreciation is charged																	
Depreciation Amount																	
Depreciation recovered during the year																	
Advance against Depreciation recovered during the year																	
Depreciation and Advance against Depreciation recovered during the year																	
Cummulative Depreciation and Advance against Depreciation recovered upto the year																	

Instructions for filling the Form:

- Values required from 2000-01 till True-up.

Form: F-12: Drawdown schedule for Calculation of IDC & Financing charges

Sl. No.	Draw Down	Quarter 1			Quarter 2			Quarter n (Quarter of Completion and Energisation)		
	Particulars	Quantum in Foreign Currency	Exchange Rate on Draw Down Date	Amount in Indian Rupee	Quantum in Foreign Currency	Exchange Rate on Draw Down Date	Amount in Indian Rupee	Quantum in Foreign Currency	Exchange Rate on Draw Down Date	Amount in Indian Rupee
1	Loans									
1.1	Foreign Loans									
1.1.1	Foreign Loan 1									
	Draw Down Amount									
	IDC									
	Financing Charges									
	FERV									
	Hedging Cost									
1.1.2	Foreign Loan 1									
	Draw Down Amount									
	IDC									
	Financing Charges									
	FERV									
	Hedging Cost									
1.1.n	Foreign Loan n									
	Draw Down Amount									
	IDC									
	Financing Charges									
	FERV									
	Hedging Cost									
1.1	Total Foreign Loans									
	Draw Down Amount									
	IDC									
	Financing Charges									
	FERV									
	Hedging Cost									
1.2	Indian Loans									
1.2.1	Indian Loan 1									
	Draw Down Amount									
	IDC									
	Financing Charges									
1.2.2	Indian Loan 2									
	Draw Down Amount									
	IDC									
	Financing Charges									
1.2.n	Indian Loan n									
	Draw Down Amount									
	IDC									
	Financing Charges									
1.2	Total Indian Loans									
	Draw Down Amount									
	IDC									
	Financing Charges									
1	Total of Loans Drawn									
	IDC									
	Financing Charges									
	FERV									
	Hedging Cost									
2	Equity									
2.1	Foreign Equity Drawn									
2.2	Indian Equity Drawn									
2	Total Equity Deployed									

Instructions for filling the Form:

- Drawl of Debt and Equity shall be on pari passu basis quarter wise to meet the Completion schedule. Drawl of higher Equity in beginning is permissible.
- Applicable Interest Rates including reset dates used for computation may be furnished separately.

Form: F-13: Details of Capital Cost & Financing structure

Year ending March	FY of Capitalisation	FY 2023-24 (Previous Year)	FY 2024-25 (Current Year)			FY 2025-26 (Ensuing Year)	FY 2026-27 (Ensuing Year)	FY 2027-28 (Ensuing Year)	Remarks
		Actual / Audited	Apr-Sep (Actual)	Oct-Mar (Estimated)	Total (April - March)	Projected	Projected	Projected	
Basic Project Financial Parameters									
Capital Cost*									
Addition during the year		-	-	-	-	-			
Deletion during the year		-	-	-	-	-			
Gross Capital Cost (A)		-	-	-	-				
Equity against Original Project Cost									
Addition during the year		-	-	-	-	-	-	-	
Equity Sub-Total (B)		-	-	-	-	-	-	-	
Debt outstanding against the original Capital cost									
New Loans added during the year		-	-	-	-	-	-	-	
Debt Sub-Total (C)		-	-	-	-		-	-	
Grants against original project cost									
Addition during the year		-	-	-	-	-	-	-	
Grants Sub-Total (D)		-	-	-	-	-	-	-	
Total Financing (B+C+D)		-	-	-	-	-	-	-	

Instructions for filling the Form:

- Capital Cost: Approved or Actual Capital Cost whichever is less.
- The equity and loan shall be divided into foreign and domestic component if applicable.

Form: F-14: Details of Financial Packages

Source of Funds	Amount in FC	Exchange Rate	Amount in Indian Currency (Loan Outstanding / equity)	Terms of Repayment	Moratorium Period	Interest Rate / Average/Return on Equity	Guarantee Commission	Upfront Fees/ Exposure Premium	% of Total Debt	% of Total Equity	% of Total PC
	(Name of Currency)	(Rs./FC)	(Rs. in Crore)	(Years)	(Years)	(%)	(Rs. in Crore)	(Rs. in Crore)	(%)	(%)	(%)
(A) Debt											
Foreign:											
Loan I											
Loan II											
Loan III											
Loan IV etc.											
Indian:											
Loan I											
Loan II											
Loan III											
Loan IV etc.											
(B) Equity											
Foreign:											
Indian:											
(C) Grants											
Foreign:											
Indian:											
Total Grants (C)											
Total Financing (A+B+C)											
Total Project Cost											

Instructions for filling the Form:

- In case of completion of Schemes: Financial package details, as admitted by the Competent Authority on Completion and Energisation of the Scheme, shall be furnished in the Format alongwith supporting documents.
- In case of schemes which are yet to be completed Financial package details, as approved by the Competent Authority, shall be furnished in the Format alongwith supporting documents.
- FC- Foreign Currency
- PC- Project Cost

Form: F-14.1: Financial Packages upto CoD

Financial Package as Approved		Financial Package as on COD		As Admitted on COD	
2	3	4	5	6	7
Debt	Equity	Total			
Actual	Normative				
Actual	Normative				

Instructions for filling the Form:

- To be filled for True-up year and APR year (April to September) as applicable.

Form: F-15.1: Statement of Outstanding Loan

Loan Agency (Source of loan)	Rate of interest (%)	Repayment period (Years)	Balance at the beginning of the year	Amount received during the year	Principal due during the year	Principal redeemed during the year	Principal Overdue at the year end	Principal Due at the year end	Remarks
	Actual/ Audited	Actual/ Audited	Actual/ Audited	Actual/ Audited	Actual/ Audited	Actual/ Audited	Actual/ Audited	Actual/ Audited	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(6)-(7)	(9)=(4)+(5)-(6)	(10)
A. Other than state government									
Loan 1 (Name of lender)									
Loan 2 (Name of lender)									
Loan 3 (Name of lender), etc.									
Sub-Total (A)									
B. Government Loans									
Type 1									
Type 2									
Type 3 etc.									
Sub-Total (B)									
Sub-Total (A+B)									
C. Normative Loans									
TOTAL (A+B+C)									

Instructions for filling the Form:

- To be fill for True-up year, APR/Current year and Ensuing Year as applicable.
- In case reschedulement of any loan has been undertaken, the terms of reschedulement to be specified clearly, through an attachment along with copy of the letter from the Lender outlining the terms of reschedulement.
- Any Loan not allocated to any specific Scheme and not forming part of Approved Financial Package, to be shown separately, with reasons thereof.
- The original Financing Plan and the cumulative repayment as per the Original Financing Plan to be outlined for each Loan.
- For current year, Loans already drawn and the loan proposed to be drawn by end of year to be shown separately.
- Any new loan from existing or new lenders to be identified separately as a Loan.
- In case of Foreign Currency Loans, data to be provided in the currency of borrowing along with the name of the currency.

Form: F-15.2: Calculation of Weighted Average Interest Rate on Actual Loans

S.No.	Particulars	FY 2023-24 (Previous Year)	FY 2024-25 (Current Year)	FY 2025-26 (Ensuing Year)	FY 2026-27 (Ensuing Year)	FY 2027-28 (Ensuing Year)
				Projected	Projected	Projected
	Loan 1					
	Gross Loan - Opening					
	Cummulative payments of Loan upto Previous Year					
	Net Loan - Opening					
	Add: Drawl(s) during the year					
	Less: Repayment(s) of Loan during the year					
	Net Loan - Closing					
	Average Net Loan					
	Rate of Interest on Loan on Annual Basis					
	Interest on Loan					
	Loan 2					

Instructions for filling the Form:

- To be filled for True-up year, APR/Current year and Ensuing Year as applicable.

Form: F-15.3: Calculation of Interest on normative Loans

Particulars	FY 2023-24 (Previous Year)	FY 2024-25 (Current Year)	FY 2025-26 (Ensuing Year)	FY 2026-27 (Ensuing Year)	FY 2027-28 (Ensuing Year)
	(Actuals/Audited)		Projected	Projected	Projected
Gross Normative Loan - Opening					
Cummulative payments of Normative Loan upto Previous Year					
Net Normative Loan - Opening					
Increase or Decrease for previous claim					
Increase or Decrease during the year					
Less: Repayment of Normative Loan during the year					
Net Normative Loan - Closing					
Average Normative Loan					
Weighted Average Rate of Interest on Actual Loan on Annual Basis					
Interest on Normative Loan					

Instructions for filling the Form:

- To be filled for True-up year, APR/Current year and Ensuing Year as applicable.

Form: F-16: Interest and Finance Charges

S.No.	Loan Details	FY 2023-24 (Previous Year)	FY 2024-25 (Current Year)			FY 2025-26 (Ensuing Year)	FY 2026-27 (Ensuing Year)	FY 2027-28 (Ensuing Year)
		(Actuals/Audited)	Apr-Sep (Actual)	Oct-Mar (Estimated)	Total (April - March)	Projected	Projected	Projected
A	Interest charges on State Govt. Loans, Bonds And Advances							
	State Government Loans							
1	Bonds							
2	Foreign Currency Loans / Credits							
3	Debentures							
	Sub-total A	-	-	-	-	-	-	-
B	Interest on Long Term Loans / Credits from the FIs/ banks/ organisations approved by the State Government							
	Secured Loans							
1								
2	Unsecured Loans							
1								
2								
	Sub-total B	-	-	-	-	-	-	-
C	Normative Loans							
D	Total Interest Charges (A+B+C)	-	-	-	-	-	-	-
E	Cost of raising finance & Bank Charges on project loans							
F	Grand Total Of Interest & Finance Charges D+E	-	-	-	-	-	-	-
G	Less: Interest & Finance Charges Chargeable to Capital Account							
H	Total interest and finance charges chargeable to revenue account (F-G)	-	-	-	-	-	-	-

Instructions for filling the Form:

- To be filled for True-up year, APR/Current year and Ensuing Year as applicable.

Form: F-17: Details of Interest on Working Capital

Sl.No.	Particulars	FY 2023-24 (Previous Year)	FY 2024-25 (Current Year)			FY 2025-26 (Ensuing Year)	FY 2026-27 (Ensuing Year)	FY 2027-28 (Ensuing Year)	Remarks
		Actual / Audited	Apr-Sep (Actual)	Oct-Mar (Estimated)	Total (April - March)	Estimated	Estimated	Estimated	
1	O & M expenses - 1 month								
2	Spares (15% of O&M Expenses)								

No Action Required by Field offices/Wings**Form: F-18: Investment Plan (Proposed transmission Works)**

Sl.	Name of the Transmission Line & Associated Sub Station.	Length of Line (Ckm.) / Substation Capacity (MVA)	Estimated Cost (DPR) (Rs. Cr.)	Scheduled Date of Completion	Completion Programmed / Remark	Comment, if Any
	400 KV lines					
	400 kv sub stations					
	220 KV lines :					
	220 KV sub stations					
	132 KV lines					
	132 KV sub stations					
	MISC. works					

Instructions for filling the Form:

- A note justifying requirement of the proposed work along with cost benefit is to be submitted.
- Present status of activities planned in the proposed work is to be submitted.

Form: F-19: Investment Plan (Actual transmission works)

S. No.	NAME OF THE TRANSMISSION LINE & ASSOCIATED SUBSTATIONS	LENGTH OF LINE	APPROVED COST	COMPLETED COST	VARIATION in COST	Reasons of Variation in Cost	Scheduled Date of	Actual Date of	Date of Electrical	Variation in Schedule	Reasons of Variation in Schedule
1	2	3	4	5	6	7	8	9	10	11	12
I.	400 KV LINES										
1											
2											
3											
	SUB TOTAL (II) (400KV LINES)										
II.	400 KV SUB STATIONS										
1											
2											
3											
	SUB TOTAL (II) (400KV S/S)										
III.	220 KV LINES :										
1											
2											
3											
	SUB TOTAL (III) (220KV LINES)										
IV.	220 KV SUB STATIONS										
1											
2											
3											
	SUB TOTAL (IV) (220KV SUB STATIONS)										
V.	132 KV LINES										
1											
2											
3											
	SUB TOTAL (IV)(132KV LINES)										
VI.	132 KV SUB STATIONS										
1											
2											
3											
	SUB TOTAL (VI)(132KV SUB-STATIONS)										
VII.	MISC. WORKS										
1											
2											
3											
	SUB TOTAL (VII) MISC. WORKS										
	GRAND TOTAL (I-VII)										

Instructions for filling the Form:

- Date of Approval by Electrical Inspector shall be considered as Date of Energisation / Capitalisation.

Form: F-20: Summary of Truing Up

S. No.	Particulars	Approved in MYT Order	Actual	Variation	Reasons for Variation	Controllable	Uncontrollable
A.	Annual Transmission Charges	No Action Required by Field offices/Wings					
1	Interest on Loan (Including Interest on Normative Loans)						

3.3. Operational Forms

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

Transmission Lines

Transmission Lines								Covered in the Present Petition	
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	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

Sub Stations									
Sl.	Name of Sub-Station	Type of Sub-Station Conventional/GIS / HVDC terminal/ HVDC back to back	Voltage Level kV	No. of Transformer s/Reactors/SV C, 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.

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

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	Transmission Availability factor							

Instructions for filling the Form:

- To provide details of Availability Factor (%) maintained or proposing to be maintain.
- Submit the Availability of its AC System along with the SLDC Certification.

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	Actual 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		

S.No.	Particulars	Capacity (MVAR)
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.

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						

Instructions for filling the Form:

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

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.

3.4. OPEX Forms

Form: F-8.1: Employee Expense

Part A

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	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 (E-g/8b)													
	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	Aggressive And Other Training Expenses													
D	Contribution To Terminal Benefits													
1	Provident Fund Contribution													
2	Provision for PF Fund													
3	Any Other Item													
	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.
- Details of past years (n-2, n-3....) are required in the first year of control period only, as per audited accounts.

Part B

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.
- Details of past years (n-2, n-3....) are required in the first year of control period only as per audited accounts.

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.
- Details of past years (n-2, n-3....) are required in the first year of control period only as per audited accounts.

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 (Trucks/ Delivery Van)													
4	Other Freight													
5	Transit Insurance													
6	Octroi													
7	Incidental Stores Expenses													
8	Patronization 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.
- Details of past years (n-2, n-3....) are required in the first year of control period only as per audited accounts.

3.5. Tentative timelines for data collection

It is requested to provide relevant information for your department by following dates:

True-up	
PTCUL	By 25th of September each year
SLDC	By 10th of October each year
Annual Performance Review (APR)	
PTCUL	By 10th of October each year
SLDC	By 10th of October each year
Annual Revenue Requirement (ARR)	
PTCUL	By 10th of October each year
SLDC	By 10th of October each year

4. Information required for Tariff Petition of SLDC & SCADA (True-up, APR & ARR)

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

ARR			
Sl.	Formats	Responsible group	Description
1.	Form: F -12	SLDC/SCADA/ Finance Wing	LDCD Fund
2.	Form: F -13	Finance Wing	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).