



उत्तराखण्ड पावर कारपोरेशन लि०
(उत्तराखण्ड सरकार का उपक्रम)
Uttarakhand Power Corporation Ltd.

(A. Govt. of Uttarakhand Undertaking)

CIN : U40109UR2001SGC025867

Email ID: dp.upcl@yahoo.com Website: www.upcl.org

No. 6527

/UPCL/RM/B-28

Dated: 26. -12-2024

BEFORE THE UTTARAKHAND ELECTRICITY REGULATORY COMMISSION

IN THE MATTER OF: MULTI YEAR TARIFF (MYT) PETITION FOR THE CONTROL PERIOD OF THREE FINANCIAL YEARS FROM FY 2025-26 TO FY 2027-28 ALONGWITH TARIFF DETERMINATION FOR FY 2025-26, TRUING-UP FOR FY 2023-24 AND ANNUAL PERFORMANCE REVIEW FOR FY 2024-25.

AND

IN THE MATTER OF: UTTARAKHAND POWER CORPORATION LIMITED.

.....Petitioner

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(Ajay Kumar Agarwal)
Director (Projects)

File No.

Case No.

BEFORE THE UTTARAKHAND ELECTRICITY REGULATORY COMMISSION

IN THE MATTER OF: MULTI YEAR TARIFF (MYT) PETITION FOR THE CONTROL PERIOD OF THREE FINANCIAL YEARS FROM FY 2025-26 TO FY 2027-28 ALONGWITH TARIFF DETERMINATION FOR FY 2025-26, TRUING-UP FOR FY 2023-24 AND ANNUAL PERFORMANCE REVIEW FOR FY 2024-25.

And

In the matter of: Uttarakhand Power Corporation Limited.

.....Petitioner

The humble applicant most respectfully sheweth:

1. Specific Legal Provision under which Petition is being filed:

- (i) Section-64(1) of the Electricity Act, 2003 requires the Distribution Licensee to make an application before the State Commission for determination of Retail Sale of Electricity in accordance with the Regulations framed by the State Commission in the matter.
- (ii) As per clause-25.1 of the Distribution and Retail Supply of Licence issued to the Petitioner, the Petitioner Company is required to prepare and submit to the Hon'ble Uttarakhand Electricity Regulatory Commission (hereinafter referred to as "Commission"), the following information by not later than 30th November every year:
 - A statement showing with full details of its expected aggregate revenues and cost of service.
 - In case there is any difference between expected aggregate revenues and expected cost of service, any proposal for Tariff revisions to eliminate such difference.
- (iii) As per Regulation-43 (4) of the UERC (Conduct of Business) Regulations, 2014, the Distribution Licensee is required to file before the Hon'ble Commission on or before 30th November every year, a Business Plan and / or a Tariff Petition in accordance with the UERC (Terms and Conditions for Determination of Tariff) Regulations, 2024 (hereinafter referred to as "Tariff Regulations").


— A —

- (iv) As per Regulation 8 of UERC Tariff Regulations, UPCL is required to file a Business Plan Petition before the Hon'ble UERC by 30-11-2024 for the Control Period of three financial years from 01-04-2025 to 31-03-2028. Further, as per Regulation 10 of UERC Tariff Regulations, UPCL is required to file a Multi Year Tariff Petition before the Hon'ble UERC by 30-11-2024 for the Control Period of three financial years from 01-04-2025 to 31-03-2028.
- (v) As per Regulation-10(1) of the Tariff Regulations, the Distribution Licensee is required to submit under affidavit the forecast of Aggregate Revenue Requirement and expected revenue from Tariff for each year of the control period latest by 30th November of the year previous to the start of control period.
- (vi) As per Regulation 12 of the UERC Tariff Regulations, the Distribution Licensee is required to file an application before the Hon'ble UERC for Annual Performance Review (APR) by 30th November every year. The APR inter-alia, includes the following:
- A comparison of the Audited Performance of the applicant for the previous financial Year with the approved forecast for such previous financial Year and truing - up of Expenses and Revenue.
 - Revision of estimates for the ensuing financial year, if required, based on Audited financial result for the previous financial year.
- (vii) As per Regulation 16 of Tariff Regulations, UPCL is required to file an application before the Hon'ble Commission for determination of Tariff along with the petition for APR under Regulation 12.
- (viii) As per the provisions of UERC (Conduct of Business) Regulations, 2014, the above petition should be submitted under affidavit after approval of Board of Directors.
- (ix) This Multi Year Tariff (MYT) Petition for the control period of three Financial Years from FY 2025-26 to FY 2027-28 is being filed in compliance of the above provisions of law and in accordance with the procedure specified in UERC (Conduct of Business) Regulations, 2014 and Tariff Regulations.





2. Limitation:

As per section-64(3) of the Electricity Act, 2003 read with clause-25 of Distribution and Retail Supply of Licence issued to the Petitioner, Regulation -43(4) of the UERC (Conduct of Business) Regulations, 2014, Regulation -10(1), Regulation 12 and Regulation - 16 of the Tariff Regulations, the Multi Year Tariff (MYT) Petition for the control period of three Financial Years from FY 2025-26 to FY 2027-28 should have been filed before the Hon'ble Commission on or before 30th November, 2024 but the said petition could not be finalized by the said date. On the request of petitioner, Hon'ble UERC vide its letter no. UERC / 6/TF-750 /2024-25/2024/1143, dated 22-11-2024 and no. UERC / 6/TF-750 /2024-25/2024/1252, dated 17-12-2024 allowed UPCL to file the said petition by 26-12-2024. Thus, this petition is within time limit as specified under the law.

3. Facts of the Case:

3.1 The detailed Multi Year Tariff (MYT) Petition for the control period of three Financial Years from FY 2025-26 to FY 2027-28 is enclosed herewith. The summary of the MYT Petition is as follows:

S. No.	Particulars	Unit	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
			(True-up)	(Revised Estimates)	(Projected)	(Projected)	(Projected)
1	Energy at State periphery	MU	16,432.19	17,249.84	18,107.53	18,850.07	19,648.90
2	Energy at Distribution periphery	MU	16,108.90	17,066.15	17,917.61	18,651.68	19,442.05
3	Billed Energy	MU	13,870.70	14,847.55	15,498.73	16,187.79	16,924.30
4	Distribution Loss	%	13.89%	13.00%	13.50%	13.21%	12.95%
5	Billing Efficiency	%	86.11%	87.00%	86.50%	86.79%	87.05%
6	Collection Efficiency	%	99.14%	99.15%	99.15%	99.15%	99.15%
7	AT&C Losses	%	14.64%	13.74%	14.24%	13.95%	13.69%
8	Capital Expenditure	Rs. Cr.	1,082.35	1,567.94	2,635.43	987.74	951.23
9	Capitalization	Rs. Cr.	797.81	1,068.69	2,180.87	1,982.55	946.49
10	Power Purchase Cost (including Transmission charges)	Rs. Cr.	8,369.65	8,212.24	8,902.69	9,275.98	10,066.42
11	Power Purchase Cost (including Transmission charges)	Rs. / unit	5.09	4.76	4.92	4.92	5.12

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S. No.	Particulars	Unit	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
			(True-up)	(Revised Estimates)	(Projected)	(Projected)	(Projected)
12	Other Cost	Rs. Cr.	1,438.69	1,683.63	2,149.13	2,415.77	2,918.16
13	Previous Year adjustments Gap/ (Surplus)	Rs. Cr.	582.76	897.38	1,460.58	-	-
14	Net ARR	Rs. Cr.	10,391.10	10,793.25	12,512.40	11,691.75	12,984.58
15	Revenue at existing Tariff	Rs. Cr.	9,235.84	10,503.07	11,170.59	11,705.62	12,231.60
16	Revenue Gap/ (Surplus)	Rs. Cr.	1,155.26	290.18	1,341.81	(13.87)	752.98
17	Total Gap to be recovered in FY 2025-26	Rs. Cr.			1,341.81		
17	Increase in Tariff required in FY 2025-26	%	12.01% (13.07% for FY 2023-24 and -1.06% for FY 2025-26)				

Note : In addition to above, the pending claim of transfer scheme has been computed at Rs. 5183.06 Cr.

3.2 During meeting held in GoU on 05-12-2024, the matter for recovery of pending claim of transfer scheme (Rs. 5183 Cr.) was discussed and it was advised to UPCL to seek the clarification regarding creation of Regulatory Assets of this claim to be amortized over a period as per the provisions of Tariff Policy from Ministry of Power, Government of India, New Delhi and simultaneously file the ARR and Tariff Petition for FY 2025-26 to the Hon'ble UERC within stipulated time (excluding the claim of transfer scheme). On receipt of clarification from MoP, a supplementary petition may be filed by UPCL to Hon'ble UERC for recovery of pending claim of transfer scheme as per the clarification received. Accordingly, UPCL vide its letter no. 7868/MD/UPCL/R-14, dated 05-12-2024 has already requested M/s Power Finance Corporation (a nodal agency of RDSS appointed by MoP) for allowing UPCL for proposing the creation of Regulatory Assets against the pending claim of transfer scheme arose for the period from 12-10-2003 to 31-03-2023. Though several discussion have been done by UPCL with the officers of MoP and PFC but the formal response from PFC / MoP, GoI in the matter is awaited till date.






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This petition is being filed as per approval granted by the Board of Directors of the Petitioner Company.

4. Cause of Action:

This petition is being filed before the Hon'ble Commission in compliance of the provisions of the Electricity Act, 2003 read with the provisions of Distribution and Retail Supply Licence of UPCL and UERC (Conduct of Business) Regulations, 2014 and Tariff Regulations.

5. Ground of Relief:

The gap between expected revenue and Annual Revenue Requirement for FY 2025 - 26 including the gap of True-up for FY 2023-24 of the Petitioner Company is Rs 1341.81 Cr. To recover this gap, a hike in existing Tariff has been proposed @ 12.01% before the Hon'ble Commission.

6. Details of Remedies Exhausted:

As the Hon'ble Commission is the Appropriate Authority to consider the matter, no remedies has been sought from any other Forum / Court / Authority etc.






7. Matter not previously filed for pending with any other court:

As the Hon'ble Commission is the Appropriate Authority to consider the matter, the application is being filed only before the Hon'ble Commission and no other application is pending in the matter with any other Court.

8. Relief sought:

The Petitioner prays that the Hon'ble Commission may kindly:

- a) Admit the Multi Year Tariff (MYT) Petition;
- b) Approve true-up of expenses and revenue for FY 2023-24 based on the audited accounts of the said year and submission made in this Petition;
- c) Allow recovery of revenue gap in the manner proposed by the Petitioner or in any other manner as deemed appropriate by the Hon'ble Commission;
- d) Approve the Annual Revenue Requirement (ARR) for the 5th Control Period from FY 2025-26 to FY 2027-28;
- e) Approve the revision in retail tariffs for FY 2025-26 as proposed;
- f) Approve the terms and conditions of tariffs and various matters as proposed in the Petition;

    
— E —

- g) Approve the Proposed Miscellaneous Charges;
- h) Pass suitable Orders for implementation of the tariff proposals for FY 2025-26 for making it applicable from April 1, 2025 onwards;
- i) Issue necessary directions / orders for implementation of TOD tariffs as per provisions of The Electricity (Rights of Consumers) Regulations, considering our submission in the matter;
- j) Condone any inadvertent omissions/ errors/ shortcomings and permit Petitioner to add/ change/ modify/ alter this filing and make further submissions as may be required at future date; and
- k) Pass Orders, as the Hon'ble Commission may deem fit and proper keeping in view the facts and circumstances of the case;

9. Interim Order, if any, prayed for:

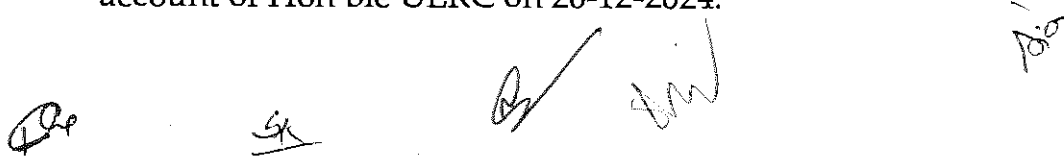
No prayer for interim order has been made.

10. Details of Index:

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11. Particulars of fee remitted:

Application fee amounting to Rs. 62,56,200 (Rs. 5 for every Rs. 1,00,000.00 of ARR claimed) only has been deposited in the bank account of Hon'ble UERC on 26-12-2024.


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12. List of enclosures:

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For and on behalf of
Uttarakhand Power Corporation Limited

bio
(Ajay Kumar Agarwal)
Director (Projects)

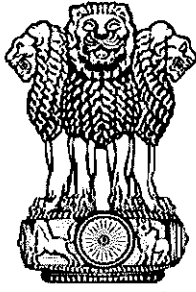
Verification

I, Ajay Kumar Agarwal, S/o Late Shri H. M. Agarwal, aged 59 years, working as Director (Projects) - Uttarakhand Power Corporation Limited, VCV Gabar Singh Urja Bhawan, Dehradun do hereby verify that the contents of Paras 1 to 12 are derived from official records, which are true to my personal knowledge and that I have not suppressed any material fact.

Deponent

bio
(Ajay Kumar Agarwal)
Director (Projects)
Uttarakhand Power Corporation Limited

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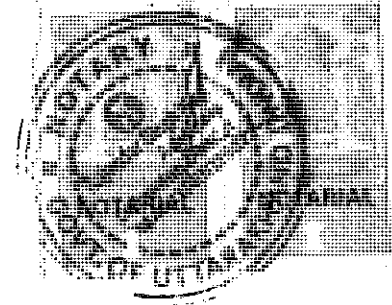
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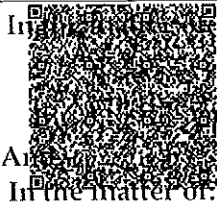
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Description of Document : Article Miscellaneous
Property Description : NA
Consideration Price (Rs.) : 0
 (Zero)
First Party : UPCL
Second Party : NA
Stamp Duty Paid By : UPCL
Stamp Duty Amount(Rs.) : 10
 (Ten only)



File No.

Case No.

BEFORE UTTARAKHAND ELECTRICITY REGULATORY COMMISSION



MULTI YEAR TARIFF (MYT) PETITION FOR THE CONTROL PERIOD OF THREE FINANCIAL YEARS FROM FY 2025-26 TO FY 2027-28 ALONG WITH TARIFF DETERMINATION FOR FY 2025-26, TRUE-UP FOR FY 2023-24 AND ANNUAL PERFORMANCE REVIEW FOR FY 2024-25.

Uttarakhand Power Corporation Limited.

At No. 174, COURT COMPOUND, DEHRADUN
 Mob.: 9634839802

In the matter of:

Please write or type below this line

Petitioner

AFFIDAVIT VERIFYING THE PETITION

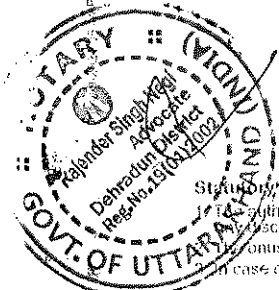
I, Ajay Kumar Agarwal, S/o Late Shri H. M. Agarwal, aged 59 years, working as Director (Projects) Uttarakhand Power Corporation Limited, VCV Gabar Singh Bhawan, Dehradun, the deponent named above do hereby solemnly affirm and state on oath as under:

1. That the deponent is the Director (Projects) of Uttarakhand Power Corporation Limited who is authorized as per resolution of the company and is acquainted with the facts deposed to below.
2. I, the deponent named above do hereby verify that the contents of the paragraph No.-1 of the affidavit and those of the paragraph No.-1 to 12 of the accompanying petition are based on the perusal of records which belief to be true and verify that no part of this affidavit is false and nothing material has been concealed.

Deponent

(Ajay Kumar Agarwal)
 Director (Projects)

Uttarakhand Power Corporation Limited



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Any discrepancy in the details on this Certificate and as available on the website / Mobile App renders it invalid.

The onus of checking the legitimacy is on the users of the certificate.

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- H -

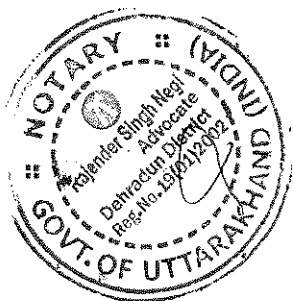
I, Amit Prasad Kumar, Advocate, do hereby declare that the person making this affidavit is known to me through the perusal of records and I am satisfied that he is the same person alleging to be deponent himself.

Amit 26/12/24
(.....)

Advocate
R.O. 5154/14

Solemnly affirmed before me on this 26 day of Dec by the deponent who has been identified by the aforesaid advocate.

I have satisfied myself by examining the deponent that he understood the contents of the affidavit which has been read over and explained to him. He has also been explained about section 193 of Indian Penal Code that whoever intentionally gives false evidence in any of the proceedings of the Commission or fabricates evidence for purpose of being used in any of the proceedings shall be liable for punishment as per law.



(Notary Public)

This affidavit is sworn before me by
Shri Haray Kumar Agarwal
who is identified by Shri
at Dehradun on

Rajender Singh Negi
(Rajender Singh Negi)
Advocate & Notary, Dehradun

**UTTARAKHAND POWER CORPORATION
LIMITED**



PETITION FOR TRUE-UP OF FY 2023-24, ANNUAL
PERFORMANCE REVIEW OF FY 2024-25, ANNUAL
REVENUE REQUIREMENT FOR 5TH CONTROL PERIOD
FY 2025-26 TO FY 2027-28 ALONG WITH TARIFF
DETERMINATION FOR FY 2025-26

SUBMITTED TO:

**UTTARAKHAND ELECTRICITY REGULATORY
COMMISSION**

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A1: Introduction

- 1.1 The State of Uttaranchal came into existence on November 9, 2000 as per the provisions of the Uttar Pradesh Reorganization Act 2000, enacted by the Parliament of India, Section 63(4) of the aforesaid Reorganization Act allowed the Government of Uttaranchal (hereinafter referred to as "GoU" or "State Government") to constitute a State Power Corporation at any time after the creation of the State.
- 1.2 GoU, accordingly, established the Uttaranchal Power Corporation Limited (hereinafter referred to as UPCL/ Petitioner) under the Companies Act, 1956, on February 12, 2001 and entrusted it with the business of transmission and distribution in the State. Subsequently, from April 1, 2001, all works pertaining to the transmission, distribution and retail supply of electricity in the area of Uttaranchal were transferred from UPPCL to UPCL, in accordance with the Memorandum of Understanding dated March 13, 2001, signed between the Governments of Uttaranchal and Uttar Pradesh.
- 1.3 Subsequently, the Uttarakhand Electricity Regulatory Commission (UERC, hereinafter referred to as the Commission) was constituted by Government of Uttarakhand, vide Notification 03/9-3- URJA/2002 dated 1st January, 2002 under the Electricity Regulatory Commission Act, 1998. The State Government also created a new Company "Power Transmission Corporation of Uttaranchal Limited", now renamed as "Power Transmission Corporation of Uttarakhand Limited (PTCUL) to undertake the business of transmission within the State, with effect from June 1, 2004. Since then, Uttarakhand Power Corporation Ltd. (UPCL), a Company wholly owned by the Government of Uttarakhand became the sole distribution licensee engaged in the business of distribution and retail supply of power in the State of Uttarakhand.
- 1.4 UPCL provides the quality & reliable power supply of electricity to all the consumers spread over the 13 Districts of Uttarakhand i.e. Dehradun, Pauri, Tehri, Haridwar, Pithoragarh, Almora, Nainital, Uttarkashi, Udham Singh Nagar, Rudrapur, Chamoli, Bageshwar and Champawat.

Performance of UPCL in the Past

- 1.5 Since the incorporation of UPCL, the Company has been continuously undertaking various measures and initiatives for improvement of electricity supply to the consumers and at the same time provide power at affordable rates to the consumers within the State. This can only be achieved by overall improvement in both technical and financial parameters of the utility. It is submitted that since the incorporation of UPCL, the consumer base has grown from 8.41 lakh to 29.13 lakh in FY 2023-24. In spite of a difficult terrain where the small consumer numbers and load are spread far across, the Petitioner has been able to reduce its actual distribution losses from 26.65% in FY 2001-02 to 13.89% in FY 2023-24. Some of the key performance indicators are summarized below:

Table 1: Key Performance Indicators

Sl.	Particulars	Unit	2001-02	2022-23	2023-24	Change from FY 23 to FY 24
1	Consumers	No.	841,113	2,827,162	2,913,381	3.0%

Sl.	Particulars	Unit	2001-02	2022-23	2023-24	Change from FY 23 to FY 24
2	Load	MW	1,467	8,100	8,468	4.6%
3	Energy Input	MU	3,039	15,757	16,109	2.2%
4	Energy Sold	MU	2,229	13,491	13,871	2.8%
5	Distribution Losses	%	26.65%	14.38%	13.89%	-3.4%
6	Collection Efficiency	%	75.23%	98.99%	99.14%	0.2%
7	AT&C Losses	%	44.82%	15.25%	14.64%	-4.0%
8	Turnover	Rs. Cr.	917*	8,554	9,648	12.8%
9	Gross Fixed Assets	Rs. Cr.	1,084	9,223	10,021	8.7%
10	Receivables for sale of power	Rs. Cr.	682	1,463	1,525	4.3%

*FY 2002-03

Improvement in Billing Efficiency / Reduction in Distribution Loss

- 1.6 The Hon'ble Commission in its Tariff Order for FY 2003-04 read with Tariff Order for FY 2007-08 had estimated the distribution losses of UPCL for FY 2002-03 as 44.32%. The Hon'ble Commission in its Tariff Order for FY 2023-24 trued up the expenses and revenue of UPCL for FY 2021-22 and approved the distribution losses for 2023-24 as 13.25%¹. The details of year wise reduction in distribution losses is shown in the table below:

Table 2: Distribution Loss (in %)

Year	Approved by UERC in Tariff Order	Actual estimated by UERC in True-up	Actual as per UPCL
2003-04	40.32%	35.55%	29.52%
2004-05	36.32%	36.63%	26.66%
2005-06	32.32%	33.38%	28.37%
2006-07	28.32%	32.84%	29.73%
2007-08	24.32%	30.98%	29.65%
2008-09	22.32%	31.02%	28.01%
2009-10	20.32%	25.09%	24.53%
2010-11	19.00%	22.72%	21.61%
2011-12	18.00%	21.27%	19.96%
2012-13	17.00%	21.70%	20.50%
2013-14	16.00%	20.66%	19.18%
2014-15	15.50%	19.06%	18.53%
2015-16	15.00%	18.81%	18.01%
2016-17	15.00%	17.10%	16.68%
2017-18	14.75%	16.22%	15.17%
2018-19	14.50%	15.31%	14.32%

¹ True-up FY 2021-22, APR FY 2022-23 & ARR FY 2023-24 Order dt. 30.03.2023

Year	Approved by UERC in Tariff Order	Actual estimated by UERC in True-up	Actual as per UPCL
2019-20	14.25%	14.34%	13.40%
2020-21	14.00%	14.64%	13.96%
2021-22	13.75%	14.70%	14.15%
2022-23	13.50%	16.39%	14.38%
2023-24	13.25%	-	13.89%

Improvement in Revenue Collection

- 1.7 Revenue Collection per unit has also improved from 2007-08 onwards on account of measure adopted by the utility leading to a reduction in distribution loss. The year wise revenue collected per unit of input energy is as provided in table below:

Table 3: Revenue Collection

Year	Input Energy	Collection	Collection per Input Energy	Tariff Index #	Collection per Input Energy at Tariff of FY 2007- 08
	MU	Rs. Cr.	Rs.	%	Rs.
	A	B	C=(B/A)*10	D=(ABR of FY /2.71)	E=(C/D)
2007-08	6,732.05	1,149.20	1.71	100.00%	1.71
2008-09	7,631.44	1,655.51	2.17	120.30%	1.80
2009-10	8,280.09	1,958.24	2.36	123.62%	1.91
2010-11	9,249.42	2,515.57	2.72	138.38%	1.97
2011-12	10,310.64	2,927.57	2.84	141.33%	2.01
2012-13	10,789.11	3,468.73	3.22	153.51%	2.09
2013-14	11,216.31	3,876.51	3.46	160.15%	2.16
2014-15	11,888.23	4,183.88	3.52	160.52%	2.19
2015-16	12,559.60	5,242.86	4.17	176.75%	2.36
2016-17	12,688.46	5,572.90	4.39	188.56%	2.33
2017-18	13,213.73	6,031.44	4.56	200.74%	2.27
2018-19	13,803.71	6,376.41	4.62	204.06%	2.26
2019-20	13,880.96	6,563.63	4.73	219.19%	2.16
2020-21	13,287.59	6,535.11	4.92	220.66%	2.23
2021-22	14,581.68	7,692.59	5.28	231.00%	2.28
2022-23	15,757.27	8,821.76	5.60	243.91%	2.30
2023-24	16,108.90	9,904.87	6.15	265.68%	2.31
3 year CAGR of Improvement in Revenue Collection: 1.26%					
10 year CAGR of Improvement in Revenue Collection: 1.41%					
15 year CAGR of Improvement in Revenue Collection: 1.68%					

Performance Rating of UPCL

- 1.8 Ministry of Power, GoI has been evaluating the performance of Power Distribution Utilities from FY 2011-12. The year-wise rating assigned to the Petitioner in this evaluation is as below:

Table 4: Performance Rating of UPCL

Year & Rating Report	Score	Grading	Position among the DISCOMs	Grading Definition
2022-23 (12 th Report)	46.70	B-	30 of 53	Moderate financial and operational performance
2021-22 (11 th Report)	81.70	A	12 of 51 (4 th State in the Country)	Very high financial and operational performance
2020-21 (10 th Report)	55.60	B	17 of 52 (9 th State in the Country)	High financial and operational performance
2019-20 (9 th Report)	-	B+	13 of 41 (State 8 th in the Country)	Moderate Operational and Financial Performance Capability
2018-19 (8 th Report)	-	A	Report NA in public domain	-
2017-18	80.26	A+	7 of 41 (State 3 rd in the Country)	Very High Operational and Financial Performance Capability
2016-17	82.10	A+	4 of 41 (State 2 nd in the Country)	Very High Operational and Financial Performance Capability
2015-16	81.20	A+	4 of 41 (State 2 nd in the Country)	Very High Operational and Financial Performance Capability
2014-15	67.70	A	7 of 40 (State 3 rd in the Country)	High Operational and Financial Performance Capability
2013-14	67.50	A	7 of 40 (State 4 th in the Country)	High Operational and Financial Performance Capability
2012-13	55.30	B+	Position not declared	Moderate Operational and Financial Performance Capability
2011-12	29.00	C+	29 of 39	Low Operational and Financial Performance Capability

Financial Performance of UPCL

- 1.9 Despite the significant improvement in operational parameters as shown in the tables above, the overall financial position of UPCL based on its annual accounts is provided in the graphs below:

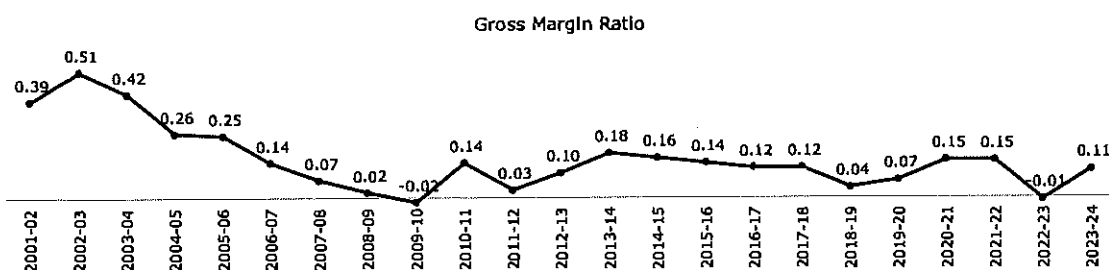


Figure 1: Gross Margin Ratio

Note: Gross Margin Ratio = $1 - (\text{Power Purchase Cost} / \text{Revenue from Operation})$

- 1.10 Gross margin is the difference of average sales revenue and the average direct cost, i.e. Power purchase cost in case of the Petitioner. Accordingly, gross margin ratio is the ratio of gross margin and the operating expenses of the Company. Higher gross margin ratios are more favorable indicating that the Company will have more money to pay its operating expenses.
- 1.11 As can be seen from above graph, UPCL is having a positive gross margin ratio except for FY 2009-10 and FY 2022-23. This indicates that the Company is able to sell power at a rate higher than the procurement cost of the same, however, the overall ratio is not much on the higher side, with a maximum gross margin going up to 0.51 in FY 2002-03, indicating that the Company would be left with meagre funds to meet its operational cost other than power procurement expense, and may land up in facing losses over a period of time.
- 1.12 It is apparent from the above graph that the Gross Margin Ratio has been improving from FY 2019-20, which signifies that the utilities effort to generate revenue from sale of power to the consumer and purchasing power at optimum power purchase cost is improving year on year. The graph had declined in FY 2022-23, however it has again gone up to 0.11 in FY 2023-24.
- 1.13 Further, UPCL has been able to timely service its debt obligations as inferred from the Interest Coverage ratio shown in the table below.

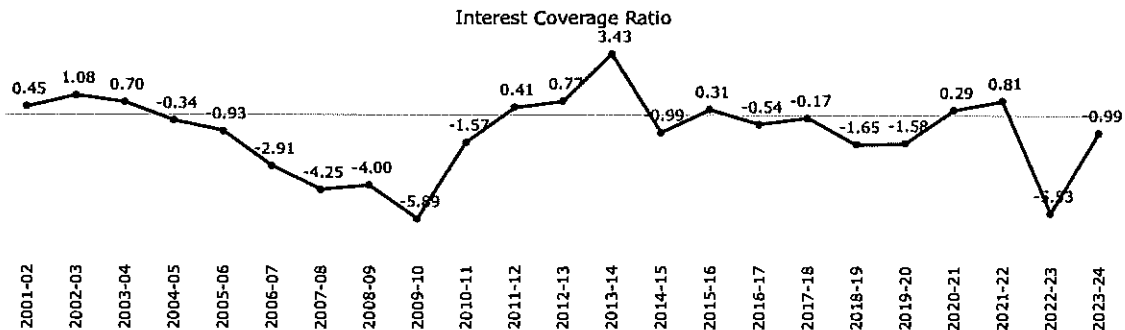


Figure 2: Interest Coverage Ratio

Note: Interest on Coverage Ratio = $\text{Earning before tax and depreciation} / \text{Interest Expense}$

- 1.14 It is a ratio of EBIT (operating Income) during a given period and the amount a Company spends in interest payment on its debts during the same period. The interest coverage ratio is used to determine how easily a Company can pay interest on outstanding debt. Essentially, the interest coverage ratio measures how many times over a Company could pay its current interest payment with its available earnings. In other words, it measures the margin of safety a Company has for paying interest during a given period, which a Company needs in Order to survive future (and perhaps unforeseeable) financial hardship should it arise. A Company's ability to meet its interest obligations is an aspect of a Company's solvency, and is, thus, a very important factor in the return for shareholders. The lower a Company's interest coverage ratio is, the more is the burden of its debt expenses on the Company. When a Company's interest coverage ratio is 1.5 or lower, its ability to meet interest expenses may be questionable. 1.5 is generally considered to be a bare minimum acceptable ratio for a Company and a tipping point below which lenders will likely refuse to lend the Company more money, as the Company's risk for default is too high. Moreover, an interest coverage ratio below 1 indicates that the Company is not generating sufficient

revenues to service its interest expenses. If a Company's ratio is below 1, it is likely it will need to spend some of its cash reserves in Order to meet the difference or borrow more, which will be difficult for reasons stated above. Otherwise, even if earnings are low for a single month, the Company risks falling into bankruptcy. Generally, an interest coverage ratio of 2.5 is often considered to be a warning sign, indicating that the Company should be careful not to dip further.

1.15 **Measures to reduce AT&C Losses:** The utility is undertaking several measures for reducing its AT&C loss. It has also participated in the Reform-linked Distribution Sector Scheme (RDSS) for undertaking several works under loss reduction and modernization of distribution network with an approved outlay of Rs. 1,426 Cr. towards loss reduction works. Also, replacement of consumer meters to smart meters and metering of DTR, etc. is also covered under the scheme with an estimated outlay of Rs. 1,045 Cr. Also, with a view to recovery of arrears and increase in collection efficiency, the following steps have been / is being taken by UPCL to reduce AT&C losses.

- a) The target of distribution loss has been fixed @ 13.00% for FY 2024-25.
- b) Vigilance raids are being conducted and cases are being registered under Sections 126 and 135 of Electricity Act, 2003. Legal proceedings are being initiated against the person(s) who is found indulging in theft of electricity.
- c) Defective Meters are being replaced.
- d) LT ABC is being laid in theft prone areas.
- e) Automatic Meter Reading is being done of high value consumers.
- f) Android based billing has been introduced for improvement in Billing Efficiency.
- g) Supply of defaulting consumers is being disconnected.
- h) Action is being taken under Section 3 & 5 of the Uttarakhand (U.P. Government Electricity undertakings (Dues Recovery) Act, 1958) Adaptation and Modification Order, 2002 for recovery of arrears.
- i) Verified bills of arrears being submitted to GoU and the matter will be pursued for payment of such arrear amount.

Major schemes implemented w.r.t. distribution works

1.16 UPCL has been implementing various capital schemes for providing 24x7 uninterrupted and quality power to the consumers within the State. A large number of works including electrification of the un-electrified households, strengthening of the distribution network, modernization of the systems, computerization and technological upgradation of the system and process, etc. are under various stages of implementation. Successful implementation of these works and schemes has helped the utility in delivering quality and reliable power to its consumers in the past and shall continue to do the same on sustainable basis in future as well. Also completion of DDUGJY scheme and Saubhagya scheme has ensured power to all consumers in the State.

1.17 A brief snapshot of the various schemes which have been undertaken and are under implementation by the Petitioner are summarized below:

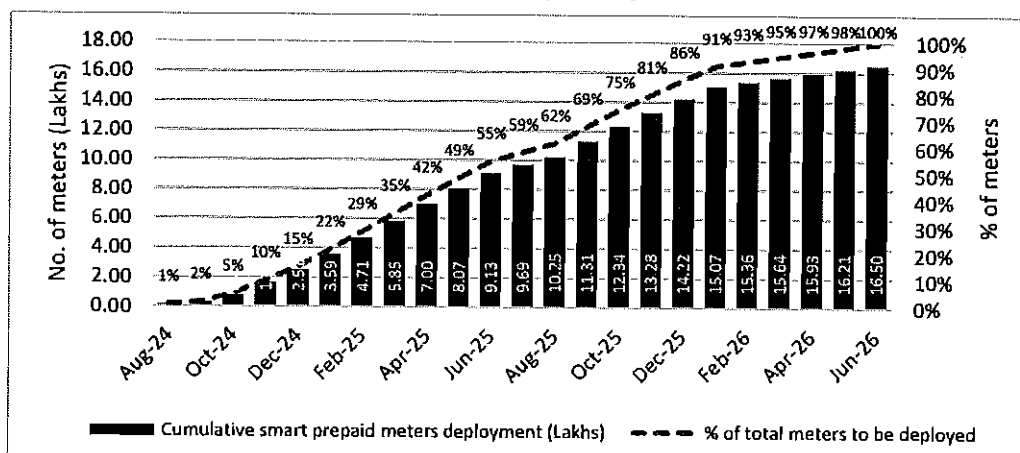
A. Reform based Result linked Distribution Scheme:

1.18 The Petitioner also submits that it has participated in the Central Government sponsored scheme i.e. "Revamped Reform-based and Results-linked Distribution Sector Scheme (RDSS)" which would also help in reduction of loss

levels. Under the scheme several works shall be undertaken including Energy Accounting by ensuring 100% feeder and transformer metering, Provision of Armored / Aerial bunched Cables (ABC) or High Voltage Distribution System in high loss areas, augmentation and addition of transformers to reduce overloading, etc. which would help in reducing the distribution losses.

- 1.19 As part of the scheme an investment of Rs. 1,447 Cr. is approved towards loss reduction works (including PMA) across various divisions which is expected to have a positive impact in term of technical loss reduction in the coming years. Works have been awarded through a total of 15 packages.
- 1.20 Also the Petitioner shall be undertaking replacement of existing meters to smart meters with an estimated investment (including PMA) of Rs. 1106 Cr. under the scheme. Around 16 Lakh consumers are expected to be covered under the smart prepaid meter installation plan. Contract agreement has been signed with AMISP.

Figure 3: AMISP Deployment plan



B. National Feeder Monitoring System (NFMS)

- 1.21 The National Feeder Monitoring System (NFMS) is a platform developed by RECPDCL to monitor power supply across feeders in near real-time. More than 30% of UPCL feeders are communicating with NFMS system and work has been awarded for RT-DAS implementation for additional ~50% feeders. Balance feeders are proposed to be covered under SCADA towns in modernization DPR under RDSS.

C. Vibrant Village Programme

- 1.22 Government has approved Vibrant Villages Programme (VVP) as a Centrally Sponsored Scheme on 15th February, 2023 for comprehensive development of the select villages in 46 blocks in 19 districts of abutting northern border in the States of Arunachal Pradesh, Himachal Pradesh, Sikkim, Uttarakhand and UT of Ladakh. The programme envisages focused areas of interventions in the select villages including providing energy including renewable energy, road connectivity to unconnected villages, housing & village infrastructures, etc.

D. Rajiv Gandhi Gramin Vidyutikaran Yojana (RGGVY)

- 1.23 Rajiv Gandhi Gramin Vidyutikaran Yojana (RGGVY) for Uttarakhand was sanctioned in the F.Y. 2005-06 in 10th Plan. As per Government of India, Ministry of Power O.M. no. 44/19/2004-D(RE) dated 18/03/2005, 90% capital subsidy was provided for overall cost of the projects. This scheme of "Rural Electricity Infrastructure and Household Electrification" was aimed at the achievement of the National Common Minimal Programme (NCMP) goal of providing access to electricity to all households.

E. Restructured - Accelerated Power Development & Reform Program (R-APDRP)

- 1.24 To continue the support to distribution reforms during the 11th Five Year Plan, GOI has continued R-APDRP (Restructured APDRP) with revised terms and conditions. The R-APDRP primarily aims at reducing Aggregate Technical and Commercial (AT&C) losses in urban areas. As per conditions of the scheme UPCL has to demonstrate performance improvement for availing financial benefits provided under the scheme.

Projects under the R-APDRP program are divided into 2 parts: -

Part-A included the projects for establishment of baseline data and IT applications for energy accounting/ auditing & IT based consumer service centres.

Part-B included regular distribution strengthening projects.

R-APDRP Part- 'A'-IT implementation

- 1.25 UPCL always emerged one of the leading states in achieving each & every milestone of R-APDRP Part-A implementation from concept to commissioning phases of the program across the country, the credit of best implementation of the program goes to proper planning at the Inception level with timely preparation of Detailed Project Reports, appointment of IT Consultant & IT Implementation Agency, Readiness of Data Center/Customer Care Center & other GIS & Meter related activities.
- 1.26 UPCL implemented R-APDRP commercial modules all across the utility (including non-RAPDRP areas also) in an integrated manner which has resulted in extending benefits of R-APDRP across length and breadth of state & resulted in optimum utilization of IT investments done in the program & brought uniformity in UPCL's all business processes.
- 1.27 R-APDRP implementation provided the integrated IT backbone to UPCL wherein UPCL started from the scratch as all the billing applications before R-APDRP were running in different islands and are based on manual processes including human interventions & errors. UPCL implemented all mandatory modules & running them satisfactorily in the integrated manner.
- 1.28 R-APDRP resulted in bringing transparency & accountability in the system, focused monitoring at the feeder level, enabled accurate measurement of reliability of power, improved consumer services through 24x7 customer care center, strict monitoring over consumer requests & applications for New Service Connections & provision of multiple bill payments options to consumers. With

the impact of implementation, the AT&C losses of the towns have reduced in all 31 towns.

R-APDRP Part- 'A'-SCADA implementation

- 1.29 UPCL has successfully implemented SCADA (Supervisory Control and Data Acquisition System) in Dehradun Town and the financial closure of the project is completed. The implementation of the project has resulted in better maintenance of electrical network of the Town besides early detection of faults along with improvement in power reliability indices.

R-APDRP Part-B implementation

- 1.30 UPCL successfully implemented and completed R-APDRP Part-B in 31 Towns of population more than 10,000, aimed at strengthening of distribution infrastructure. The program has accrued the following benefits to UPCL
- a) Improved system reliability due to installation of additional sub-stations, transformers and feeder strengthening.
 - b) Reduction in losses due to installation of Aerial Bunch Cable/ installing meter outside the consumer premises.
 - c) Reduction of AT&C losses in town areas.
 - d) System readiness to cater to the future load growth.
 - e) SCADA compatibility for Dehradun Town.

F. UJALA - Unnat Jyoti by Affordable LEDs for All

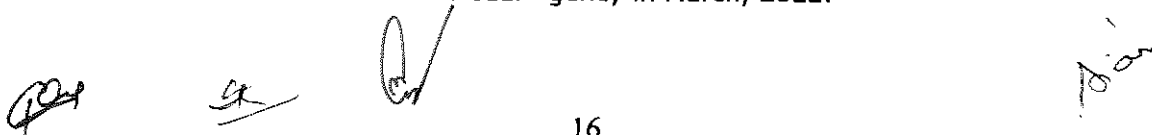
- 1.31 UJALA scheme aims to promote efficient use of energy at the residential level; enhance the awareness of consumers about the efficacy of using energy efficient appliances and aggregating demand to reduce the high initial costs thus facilitating higher uptake of LED lights by residential users. The scheme was initially labeled DELP (Domestic Efficient Lighting Program) and was re-launched as UJALA.

G. UDAY – Ujjwal Assurance Discom Yojana MoU signed on 31st March-2016

- 1.32 UPCL participated in the Ujjwal DISCOM Assurance Yojana(UDAY) for operational improvement in the Company. The Petitioner has seen aggressively pursuing its target agreed under the scheme and no financial assistance has been provided to UPCL under the scheme.

H. DDUGJY - Deen Dayal Upadhyaya Gram Jyoti Yojana

- 1.33 This scheme had been launched by Government of India with the intent to provide round the clock power to the rural households and adequate power to Agriculture Consumers. The earlier scheme for rural electrification viz. Rajiv Gandhi Grameen Vidyutikaran Yojana (RGGVY) has been subsumed in the new scheme as its rural electrification component.
- 1.34 The scheme got sanctioned on 14.08.2015. The closure of the scheme is submitted to the Central Nodal Agency in March, 2022.



- 1.35 It was targeted for electrification of all identified un-electrified 6,469 Toks/Hamlets under DDUGJY which have been electrified under scheme. A total of 78 no. of villages were targeted for electrification through grid (59 villages through grid) and off grid (19 villages through off grid) arrangement, and the Petitioner was successful in 100% closure of the scheme.
- 1.36 The Petitioner submits that the cost incurred as on 31.07.2022 was Rs. 725.43 Cr., against which the total funds received was Rs. 727.53 Cr.

I. Sahaj Bijli Har Ghar Yojana (SAUBHAGYA) –

- 1.37 For achieving 100% electrification of households has been successfully implemented by UPCL on 31.03.2019 under the guidance of Nodal Agency, REC. The total expenditure incurred as on 01.08.2022 was Rs. 48.32 Cr under which a total of 1,61,448 households were electrified including grid (rural & urban) and off-grid (rural).

J. IPDS (Integrated Power Development Scheme)

1.38 IPDS-System Strengthening in smaller towns:

UPCL has carried out Strengthening of Sub-transmission and Distribution network in smaller 36 Nos. urban towns under Integrated Power Development Scheme (IPDS). The program has helped the utility in reduction in AT&C losses in smaller towns, improvement in quality and reliability of power, accurate & reliable energy auditing, strengthening of Sub-transmission and Distribution network.

1.39 IT enablement in smaller towns under IPDS IT Phase-II:

Execution of IPDS IT Phase-II has been completed for identified smaller 36 no. IPDS towns and all 70 Nos. Feeders are regularly reporting to National Power Portal (NPP).

1.40 ERP Implementation project "Sankalp" in UPCL IPDS IT Phase-II:

Work of ERP implementation has been awarded under IPDS. Agreement with system integrator M/s PWC Ltd. has been executed on 26th Feb, 2020. Business Blueprint documentation has been completed and the realization/ development phase along with Master Data Collection started from 21st Dec'20. All efforts were made to make critical process operational from September, 2021. The total cost sanctioned by the PFC towards ERP Implementation project was Rs. 28.92 Cr.

1.41 Installation of Solar Roof-Top in Government Buildings in Haridwar & Dehradun Town Area under IPDS:

Under IPDS Additional Solar Roof Top Scheme, Solar Roof Top Project has been implemented on Government offices/buildings of Dehradun and Haridwar towns. Solar Roof Top Plants of capacity 2587 kWp have been installed on 40 no. Govt. buildings and commissioned.

1.42 Construction of 10 Nos. 33 kV Gas Insulated Substation across the State under IPDS:

Under IPDS scheme 10 no. GIS substations were constructed. The work of 8 no. substations was awarded in 2019-20, while work of remaining 2 (Two) no. substations was awarded in May, 2020. Further, it is submitted that all the 10 nos. of GIS substation are successfully commissioned FY 2022-23.

1.43 Underground Cabling of HT and LT Lines in Haridwar Town under IPDS:

Undergrounding of HT and LT Electrical networks in Kumbh area of Haridwar is being undertaken under IPDS scheme. The nodal agency of GoI for the scheme was Power Finance Corporation Ltd. The total DPR cost of the project was Rs. 388.49 Cr. The Petitioner submits that the works under the scheme had been successfully completed. Further, it is also submitted that out of total target of laying 965.32 km of cable, the work was successfully completed with laying down of 612.56 km LT cable; 208.93 km of 11 kV cable and 143.83 km of 33 kV cable along with fulfilling target of laying 760.57 km HDPE pipe. In addition to this, the Petitioner also submits that the work got successfully completed with installation of 238 no. of 11 kV RMU; 20 nos. of 33 kV RMU; 24 nos. of 11 kV CSS.

1.44 Construction of 10 Nos. 33 kV Gas Insulated Substation across the State under IPDS:

Under IPDS scheme 10 no. GIS substations are to be constructed. The work of 8 no. substations was awarded in 2019-20, while work of remaining 2 (Two) no. substations has also been awarded in May, 2020. The total 10 nos. of GIS substation are planned to be commissioned by December, 2021

1.45 Real Time – Data Acquisition System under IPDS:

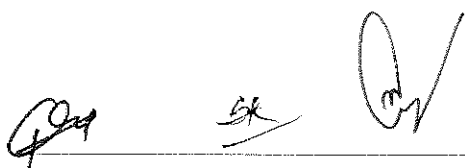
For accurate calculation of SAIFI and SAIDI parameters of 11 kV Urban Feeders on real time basis, implementation of Real Time-Data Acquisition System was carried out for the identified 106 Nos. 33/11 kV Substations of the Urban Towns of the State (100% physical progress). All works under the project have been completed within the contractual timeframe (i.e. May' 2021) and before the MoP, GoI scheme's timelines.

K. Grid Connected Roof Top Solar Phase-II Scheme:

- 1.46 GoI had targeted 100 GW Solar Energy Generation Capacity by 2022, out of which 40 GW has to come from Roof Top Solar (RTS) installations. In RTS Phase II scheme domestic consumers are being provided with subsidy for installation of roof top solar. The scheme aims at encouraging all type of consumers for RTS installations and encourages domestic production of Solar Modules. UPCL is nodal agency for implementation of this scheme in Uttarakhand state.

L. URJA MITRA – Outage Management System:

- 1.47 UPCL has also implemented URJA MITRA Outage Management and Notifications Platform for dissipating the outage information to consumers across the State through SMS/Calls/push notifications.



Key factors impacting the financial sustainability of UPCL

1. Category wise pending receivables (Rs Cr) from consumers along with ageing schedule

Table 5 Category wise pending receivables (Rs Cr) from consumers along with ageing schedule

Sl.	Circle	Receivables	Ageing								Total
			Less than six months	6 to 12 months	Less Than Year	1 to 2 years	2 to 3 years	3 to 4 years	4 to 5 years	More than 5 year	
1	EDC, (R) Dehradun	Domestic	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.36	1.36
		Commercial	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.99	12.99
		L.T. Industry	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.48	0.48
		H.T. Industry	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00	50.00
		Mixed Load	0.15	0.10	0.25	0.00	0.27	0.00	0.00	0.18	0.70
		Private Tubewells	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.65	0.65
		Railways	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Govt. Public Utilities	0.00	0.00	0.00	0.00	0.00	13.99	16.16	20.61	50.76
		Electric Vehicle Charging Stations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Total	0.15	0.10	0.25	0.00	0.27	13.99	16.16	86.28	116.95
2	EDC, Chakrata	Domestic	0.00	0.00	0.00	0.00	0.00	0.00	1.92	18.65	20.57
		Commercial	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.80	0.80
		L.T. Industry	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.09	1.09
		H.T. Industry	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Mixed Load	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Private Tubewells	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.96	0.96
		Railways	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Govt. Public Utilities	0.00	0.00	0.00	0.00	13.12	12.51	21.82	29.69	77.14
		Electric Vehicle Charging Stations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Total	0.00	0.00	0.00	0.00	13.12	12.51	23.74	51.19	100.56

Sl.	Circle	Receivables	Ageing								
			Less than six months	6 to 12 months	Less Than Year	1 to 2 years	2 to 3 years	3 to 4 years	4 to 5 years	More than 5 year	Total
3	EDC, (U) Dehradun	Domestic	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.03	3.03
		Commercial	0.00	0.00	0.00	0.00	0.00	0.00	5.89	7.05	12.94
		L.T. Industry	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.09	1.09
		H.T. Industry	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Mixed Load	0.00	0.00	0.00	0.00	0.66	0.44	0.00	0.73	1.83
		Private Tubewells	0.00	0.00	0.00	0.03	0.00	0.00	0.00	0.16	0.19
		Railways	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Govt. Public Utilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.75	8.75
		Electric Vehicle Charging Stations	0.00	0.00	0.00	0.00	0.01	0.00	0.00	0.00	0.01
		Total	0.00	0.00	0.00	0.03	0.67	0.44	5.89	20.82	27.85
4	EDC, Tehri	Domestic	0.00	0.00	0.00	0.00	0.00	0.00	0.00	49.12	49.12
		Commercial	0.00	0.00	0.00	0.00	0.00	0.00	8.55	21.90	30.44
		L.T. Industry	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.13	2.13
		H.T. Industry	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.07	1.07
		Mixed Load	0.00	0.00	0.00	0.00	0.00	0.00	1.66	0.15	1.81
		Private Tubewells	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.03	0.03
		Railways	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Govt. Public Utilities	0.00	0.00	0.00	0.00	0.60	15.46	2.20	0.00	18.26
		Electric Vehicle Charging Stations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Total	0.00	0.00	0.00	0.00	0.60	15.46	12.41	74.39	102.86
5	EDC, Srinagar	Domestic	0.00	0.00	0.00	0.00	0.00	0.00	0.44	11.14	11.58
		Commercial	0.00	0.00	0.00	0.00	0.17	0.00	3.33	6.78	10.28
		L.T. Industry	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.38	0.38
		H.T. Industry	1.29	0.86	2.15	0.00	0.00	5.81	10.43	78.68	97.06

Sl.	Circle	Receivables	Ageing								Total
			Less than six months	6 to 12 months	Less Than Year	1 to 2 years	2 to 3 years	3 to 4 years	4 to 5 years	More than 5 year	
		Mixed Load	0.01	0.01	0.01	0.00	0.00	0.00	0.00	0.00	0.01
		Private Tubewells	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Railways	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Govt. Public Utilities	0.00	0.00	0.00	0.00	0.00	20.61	22.85	28.61	72.07
		Electric Vehicle Charging Stations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Total	1.30	0.87	2.16	0.00	0.17	26.42	37.05	125.59	191.39
6	EDC, Karnprayag	Domestic	0.00	0.00	0.00	0.00	0.00	2.32	0.00	12.72	15.04
		Commercial	0.00	0.00	0.00	0.00	1.03	0.04	0.82	23.71	25.59
		L.T. Industry	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.43	0.43
		H.T. Industry	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.12	0.12
		Mixed Load	0.22	0.15	0.37	0.17	0.56	0.06	0.23	0.16	1.55
		Private Tubewells	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Railways	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Govt. Public Utilities	1.92	1.28	3.20	0.00	1.28	1.74	1.18	4.03	11.43
		Electric Vehicle Charging Stations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Total	2.14	1.43	3.57	0.17	2.87	4.15	2.23	41.18	54.17
7	EDC, Roorkee	Domestic	24.11	16.07	40.18	27.18	0.00	0.00	28.41	169.89	265.66
		Commercial	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75.38	75.38
		L.T. Industry	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14.54	14.54
		H.T. Industry	0.00	0.00	0.00	0.00	0.00	0.00	0.80	13.20	14.00
		Mixed Load	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Private Tubewells	3.70	2.47	6.17	7.51	2.10	1.63	12.13	43.64	73.18
		Railways	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Govt. Public Utilities	6.96	4.64	11.59	6.48	4.98	9.03	9.40	11.84	53.33

Sl.	Circle	Receivables	Ageing								
			Less than six months	6 to 12 months	Less Than Year	1 to 2 years	2 to 3 years	3 to 4 years	4 to 5 years	More than 5 year	Total
		Electric Vehicle Charging Stations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Total	34.77	23.18	57.95	41.18	7.08	10.67	50.74	328.49	496.10
8	EDC, Haridwar	Domestic	29.32	19.55	48.87	32.78	0.00	19.78	42.17	170.81	314.40
		Commercial	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31.77	31.77
		L.T. Industry	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.99	0.99
		H.T. Industry	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Mixed Load	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Private Tubewells	2.55	1.70	4.25	4.51	1.24	1.95	2.37	11.44	25.76
		Railways	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Govt. Public Utilities	0.00	0.00	0.00	0.00	18.30	22.74	28.87	14.66	84.57
		Electric Vehicle Charging Stations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Total	31.87	21.25	53.12	37.29	19.54	44.46	73.42	229.68	457.50
9	EDC, Haldwani	Domestic	1.31	0.88	2.19	4.54	0.00	0.00	1.49	19.06	27.28
		Commercial	0.59	0.40	0.99	2.82	0.00	0.74	7.24	10.93	22.73
		L.T. Industry	0.00	0.00	0.00	0.00	0.04	0.43	0.87	1.38	2.72
		H.T. Industry	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.74	21.74
		Mixed Load	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.03	0.03
		Private Tubewells	0.15	0.10	0.24	0.02	0.21	0.00	0.17	0.18	0.82
		Railways	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Govt. Public Utilities	0.00	0.00	0.00	0.00	0.00	5.37	28.06	88.52	121.95
		Electric Vehicle Charging Stations	0.01	0.01	0.01	0.00	0.00	0.00	0.00	0.00	0.01
		Total	2.06	1.37	3.43	7.38	0.26	6.54	37.82	141.85	197.28
10	EDC,	Domestic	0.35	0.23	0.58	10.65	0.00	19.61	7.74	31.18	69.75

Sl.	Circle	Receivables	Ageing								
			Less than six months	6 to 12 months	Less Than Year	1 to 2 years	2 to 3 years	3 to 4 years	4 to 5 years	More than 5 year	Total
11	Kashipur	Commercial	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.65	1.65
		L.T. Industry	0.45	0.30	0.75	4.30	0.00	2.27	0.81	5.53	13.65
		H.T. Industry	0.00	0.00	0.00	0.00	0.00	0.00	29.62	0.00	29.62
		Mixed Load	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Private Tubewells	2.17	1.45	3.62	11.05	6.97	7.81	3.20	40.60	73.25
		Railways	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Govt. Public Utilities	0.00	0.00	0.00	0.68	4.97	0.00	7.71	37.75	51.10
		Electric Vehicle Charging Stations	0.00	0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.01
		Total	2.97	1.98	4.95	26.67	11.94	29.69	49.08	116.70	239.03
		Domestic	0.43	0.28	0.71	0.00	0.00	2.99	3.78	21.22	28.70
11	EDC, Ranikhet	Commercial	0.00	0.00	0.00	0.00	1.25	0.00	4.12	14.82	20.19
		L.T. Industry	0.05	0.04	0.09	0.60	0.02	0.00	0.13	1.04	1.87
		H.T. Industry	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Mixed Load	0.08	0.05	0.13	0.54	0.92	0.00	0.22	0.19	2.00
		Private Tubewells	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Railways	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Govt. Public Utilities	0.00	0.00	0.00	0.00	0.00	5.93	16.36	43.11	65.39
		Electric Vehicle Charging Stations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Total	0.56	0.37	0.93	1.13	2.19	8.92	24.60	80.37	118.15
		Domestic	3.47	2.31	5.78	7.19	0.98	3.42	2.74	1.11	21.22
12	EDC, Rudrapur	Commercial	0.00	0.00	0.00	0.00	0.00	0.00	0.74	0.20	0.94
		L.T. Industry	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		H.T. Industry	-28.16	-18.78	-46.94	-13.74	0.00	0.00	0.00	0.00	-60.68
		Mixed Load	0.00	0.00	0.00	0.00	0.00	0.21	0.00	0.00	0.21
		Domestic	3.47	2.31	5.78	7.19	0.98	3.42	2.74	1.11	21.22

Sl.	Circle	Receivables	Ageing								Total
			Less than six months	6 to 12 months	Less Than Year	1 to 2 years	2 to 3 years	3 to 4 years	4 to 5 years	More than 5 year	
		Private Tubewells	1.51	1.01	2.52	1.85	1.20	0.00	1.40	0.65	7.61
		Railways	3.64	2.43	6.07	0.00	0.00	0.00	0.00	0.00	6.07
		Govt. Public Utilities	2.06	1.37	3.43	1.67	9.15	5.15	5.58	8.88	33.86
		Electric Vehicle Charging Stations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Total	-17.48	-11.65	-29.14	-3.03	11.32	8.78	10.45	10.83	9.22
13	EDC, Champawat	Domestic	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.51	9.51
		Commercial	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.04	4.04
		L.T. Industry	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.30	0.30
		H.T. Industry	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Mixed Load	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.06	0.06
		Private Tubewells	0.00	0.00	0.00	0.00	0.92	0.00	3.19	25.88	29.98
		Railways	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Govt. Public Utilities	0.00	0.00	0.00	0.00	4.39	10.01	9.77	13.32	37.48
		Electric Vehicle Charging Stations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Total	0.00	0.00	0.00	0.00	5.31	10.01	12.96	53.11	81.38
14	EDC Pithoragarh	Domestic	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13.69	13.69
		Commercial	0.00	0.00	0.00	0.00	0.58	0.36	1.85	23.52	26.30
		L.T. Industry	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.91	0.91
		H.T. Industry	0.02	0.01	0.03	0.08	0.00	0.00	0.04	0.19	0.35
		Mixed Load	0.00	0.00	0.00	0.26	0.08	0.00	0.09	0.49	0.93
		Private Tubewells	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Railways	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Govt. Public Utilities	0.00	0.00	0.00	0.00	0.00	0.00	4.07	9.95	14.01

Sl.	Circle	Receivables	Ageing								Total
			Less than six months	6 to 12 months	Less Than Year	1 to 2 years	2 to 3 years	3 to 4 years	4 to 5 years	More than 5 year	
		Electric Vehicle Charging Stations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Total	0.02	0.01	0.03	0.34	0.66	0.36	6.04	48.75	56.19
15	Total	Domestic	58.99	39.32	98.31	82.34	0.98	48.12	88.69	532.49	850.92
		Commercial	0.59	0.40	0.99	2.82	3.02	1.14	32.52	235.55	276.04
		L.T. Industry	0.51	0.34	0.84	4.89	0.07	2.69	1.81	30.30	40.61
		H.T. Industry	-26.85	-17.90	-44.76	-13.66	0.00	5.81	40.90	165.00	153.29
		Mixed Load	0.46	0.31	0.77	0.97	2.49	0.70	2.20	1.99	9.12
		Private Tubewells	10.08	6.72	16.81	24.96	12.65	11.39	22.44	124.19	212.44
		Railways	3.64	2.43	6.07	0.00	0.00	0.00	0.00	0.00	6.07
		Govt. Public Utilities	10.94	7.29	18.23	8.84	56.78	122.54	174.02	319.70	700.10
		Electric Vehicle Charging Stations	0.01	0.01	0.02	0.00	0.01	0.00	0.00	0.01	0.04
		Total	58.36	38.91	97.27	111.15	76.00	192.40	362.58	1409.23	2248.63

2. High Loss feeders identified in RAPDRP Towns (April 2023-March 2024).

Table 6: High Loss Feeder in RAPDRP Towns (April 2023-March 2024)

SL. NO	TOWN	Cumulative Billing Efficiency, Collection Efficiency & ATC Losses in %			
		BASE LINE LOSS (%)	BILLING EFFICIENCY (%)	COLLECTION EFFICIENCY (%)	ATC LOSS (%)
1	ALMORA	38.58	98	90	11.80
2	BAZPUR	63.89	85	100	15.00
3	DEHRADUN	35.5	90	100	10.00
4	GADARPUR	80.97	78	89	30.58
5	GOPESHWAR	44.45	78	97	24.34
6	HALDWANI	56.56	82	96	21.28
7	HARIDWAR	49.31	89	100	11.00
8	JASPUR	79.45	73	100	27.00
9	JOSHIMATH	59.28	48	96	53.92
10	KASHIPUR	54.96	79	100	21.00
11	KHATIMA	68.02	47	100	53.00
12	KOTDWAR	41.14	88	100	12.00
13	LAKSAR	76.82	89	82	27.02
14	LANDHORA	88.55	36	85	69.40
15	MANGLAUR	85.57	54	97	47.62
16	MUSSOORIE	26.28	87	100	13.00
17	NAINITAL	45.97	83	94	21.98
18	PAURI	46.42	82	100	18.00
19	PITHORAGARH	48.85	88	100	12.00
20	RAMNAGAR	42.21	82	100	18.00
21	RANIKHET	32.85	92	98	9.84
22	RISHIKESH	33.85	86	100	14.00
23	ROORKEE	45.76	81	98	20.62
24	SITARGANJ	42.28	75	97	27.25
25	SRINAGAR	56.45	94	95	10.70
26	TANAKPUR	57.02	87	100	13.00
27	TEHRI	46.94	88	95	16.40
28	UTTARKASHI	47.25	81	97	21.43
29	VIKASNAGAR	55.31	85	100	15.00

3. District-wise Details of existing Electricity Distribution Infrastructure of Uttarakhand

Table 7: Detail of Substations sub-stations maintained by UPCL (upto H1 of FY 2024-25)

S. No.	Name of District	33/11 KV S/s			11/0.415 KV S/s	
		Nos.	No. of Transformers	Total MVA capacity	Nos.	Total MVA capacity
Garhwal Zone						
1	Dehradun	66	132	1194	10448	1158.11
2	Uttarkhashi	14	25	109	2193	105.16

S. No.	Name of District	33/11 KV S/s			11/0.415 KV S/s	
		Nos.	No. of Transformers	Total MVA capacity	Nos.	Total MVA capacity
3	Pauri	35	60	274	6259	298.91
4	Tehri	19	37	231	4370	199.68
5	Chamoli	16	25	123	2487	97.48
6	Rudraprayag	8	12	62	2032	71.95
Total Garhwal Zone		158	291	1993	27789	1931.28
Haridwar Zone						
7	Haridwar	68	147	1547	24742	1405.38
Kumaon Zone						
8	Nainital	31	58	472	7103	640.44
9	U.S. Nagar (Kashipur, Bazpur Jaspur)	22	49	478	8797	471.94
10	Almora	29	51	205	4565	167.30
11	Bageshwar	9	13	48	2190	70.57
Total Kumaon Zone		91	171	1202	22655	1350.24
Rudrapur Zone						
12	U.S. Nagar (Rudrapur-1, Rudrapur-2, Kiccha Sitarganj & Khatima)	36	77	772	12225	704.46
13	Pithoragarh	20	36	177	4015	142.70
14	Champawat	7	11	67	1770	72.34
Total Rudrapur Zone		63	124	1015	18010	919.50
Total UPCL		380	733	5756	93196	5606.40

Table 8: Detail of Lines maintained by UPCL (upto H1 of FY 2024-25)

S. No.	Name of District	33 KV Line (In Km.)	11 KV Line (In Km.)	LT Line (In Km.)
Garhwal Zone				
1	Dehradun	798.69	5243.98	13045.57
2	Uttarkhashi	321.62	2404.68	3791.55
3	Pauri	724.30	5550.96	9943.92
4	Tehri	437.90	4461.44	6758.20
5	Chamoli	335.34	2691.07	3907.34
6	Rudraprayag	170.19	1401.68	2026.80
Total Garhwal Zone		2788.04	21753.81	39473.38
Haridwar Zone				
7	Haridwar	750.02	6060.08	7172.62
Kumaon Zone				
8	Nainital	436.97	3234.83	5685.69
9	U.S. Nagar (Kashipur, Bazpur Jaspur)	329.60	2444.98	2269.07

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S. No.	Name of District	33 KV Line (In Km.)	11 KV Line (In Km.)	LT Line (In Km.)
10	Almora	546.74	5050.82	7965.08
11	Bageshwar	197.31	1807.67	2527.29
Total Kumaon Zone		1510.62	12538.30	18447.13
Rudrapur Zone				
12	U.S. Nagar (Rudrapur-1, Rudrapur-2, Sitarganj & Khatima)	540.71	3172.02	4707.06
13	Pithoragarh	438.99	3533.40	4258.44
14	Champawat	144.00	1857.57	3042.01
Total Rudrapur Zone		1123.70	8562.98	12007.51
Total UPCL		6172.37	48915.18	77100.64

Regulatory background

- 1.48 The Hon'ble Commission has notified the Uttarakhand Electricity Regulatory Commission (Terms and Conditions for Determination of Multi Year Tariff) Regulations, 2024, (hereinafter referred to as "UERC Tariff Regulations, 2024") on September 17, 2024 which are applicable for determination of tariff from FY 2025-26 onwards and up to FY 2027-28, i.e. from April 1, 2025 to March 31, 2028 (herein referred to as the "5th Control Period").
- 1.49 As per Regulation 16 (2) of UERC Tariff Regulations, 2024, the Petitioner is required to file a Petition for determination of tariff for first year of the Control Period i.e. FY 2025-26.

"16. Petition for determination of tariff

.....

(2) An application for determination of tariff for first year of the Control Period shall be made along with the Multi Year Tariff Petition for the Control Period under Regulation 10 and the Petition for determination of Tariff for subsequent years of the Control Period shall be made along with Petition for Annual Performance Review under Regulation 12.

....."

..... [Emphasis Supplied]

- 1.50 Regulation 15(1) (c) of the UERC Tariff Regulations, 2024 warrants the Petitioner to file a Petition for the true-up of the previous financial year. The relevant extracts are reproduced hereunder:

"15. Periodicity of Tariff Determination

.....

(1) The Commission shall determine the tariff/charges, of a Generating Company/ Transmission Licensee/Distribution Licensees/SLDC covered under a multi-year tariff framework for each financial year during the Control Period, having regard to the following:

.....

c) Impact of Truing-up for previous financial year and performance review for the current financial year; and

....."

..... [Emphasis Supplied]

- 1.51 Further, the Petitioner is filing Petition for determination of True-up of FY 2023-24 based on audited accounts and the claims are made as per the provisions of UERC Tariff Regulations, 2021 (read with amendments) and APR for FY 2024-25 and Multi Year Tariff Petition/ARR for FY 2025-26, FY 2026-27 and FY 2027-28 as per the provisions of UERC Tariff Regulations, 2024.
- 1.52 As per UERC Tariff Regulations, 2024, the Petitioner is required to file a Petition for APR and ARR along with Tariff by 30th November of the year for which APR is filed. Therefore, the Petitioner respectfully submits this Petition for True-up of FY 2023-24 along with the APR of FY 2024-25, and ARR for FY 2025-26, FY 2026-27 and FY 2027-28, along with Tariff for FY 2025-26.
- 1.53 The present Petition has been prepared in accordance with the following Act, Policies, Regulations and Orders Issued by the Hon'ble Commission:
- a) Electricity Act 2003;
 - b) National Electricity Policy;
 - c) National Tariff Policy 2016;
 - d) UERC (Terms and Conditions for Determination of Multi Year Tariff) Regulations, 2018;
 - e) UERC (Terms and Conditions for Determination of Multi Year Tariff) Regulations, 2020 (First Amendment) ;
 - f) UERC (Terms and Conditions for Determination of Multi Year Tariff) Regulations, 2021, read with amendments;
 - g) UERC (Terms and Conditions for Determination of Multi Year Tariff) Regulations, 2024, read with amendments.
- 1.54 The Petitioner prays that the Hon'ble Commission may kindly:
- a) Admit the Multi Year Tariff (MYT) Petition;
 - b) Approve true-up of expenses and revenue for FY 2023-24 based on the audited accounts of the said year and submission made in this Petition;
 - c) Allow recovery of revenue gap in the manner proposed by the Petitioner or in any other manner as deemed appropriate by the Hon'ble Commission;
 - d) Approve the Annual Revenue Requirement (ARR) for the 5th Control Period from FY 2025-26 to FY 2027-28;

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- e) Approve the revision in retail tariffs for FY 2025-26 as proposed;
- f) Approve the terms and conditions of tariffs and various matters as proposed in the Petition;
- g) Approve the Proposed Miscellaneous Charges;
- h) Pass suitable Orders for implementation of the tariff proposals for FY 2025-26 for making it applicable from April 1, 2025 onwards;
- i) Issue necessary directions / orders for implementation of TOD tariffs as per provisions of The Electricity (Rights of Consumers) Regulations, considering our submission in the matter;
- j) Condone any inadvertent omissions/ errors/ shortcomings and permit Petitioner to add/ change/ modify/ alter this filing and make further submissions as may be required at future date; and
- k) Pass Orders, as the Hon'ble Commission may deem fit and proper keeping in view the facts and circumstances of the case;



A2: True-Up for FY 2023-24

- 2.1 The Hon'ble Commission had notified the Uttarakhand Electricity Regulatory Commission (Terms and Conditions for Determination of Multi Year Tariff) Regulations, 2018 on date 14.09.2018, which are applicable for determination of Tariff for each of the FY 2019-20 to FY 2021-22.
- 2.2 In line with the provisions contained in the UERC Tariff Regulations, 2018 and powers conferred with the Hon'ble Commission under the Act, the Hon'ble Commission issued an Order dated 27.02.2019 on Approval of Business Plan and Annual Revenue Requirement for UPCL for the Third Control Period from FY 2019-20 to FY 2021-22 and Tariff for FY 2019-20. The Hon'ble Commission also approved True-up of FY 2017-18 and APR for FY 2018-19.
- 2.3 Thereafter, the Hon'ble Commission issued an Order dated 18.04.2020 for the Approval of True-up for FY 2018-19, Annual Performance Review for FY 2019-20 & ARR along with Tariff for FY 2020-21.
- 2.4 Further, the Hon'ble Commission issued an Order dated 26.04.2021 for the Approval of True-up for FY 2019-20, Annual Performance Review for FY 2020-21 & ARR along with Tariff for FY 2021-22.
- 2.5 Following that, the Hon'ble Commission had notified the Uttarakhand Electricity Regulatory Commission (Terms and Conditions for Determination of Multi Year Tariff) Regulations, 2021 on date 14.09.2021, which are applicable for the determination of Tariff for each of the financial years i.e. FY 2022-23 to FY 2024-25.
- 2.6 In line with the provisions contained in the UERC Tariff Regulations, 2021 and powers conferred with the Hon'ble Commission under the Act, the Hon'ble Commission issued an Order dated 31.03.2022 for Approval of Business Plan and Annual Revenue Requirement for UPCL for the Fourth Control Period from FY 2022-23 to FY 2024-25 and Tariff for FY 2022-23. The Hon'ble Commission also approved True-up of FY 2020-21 and APR for FY 2021-22.
- 2.7 Thereafter, the Hon'ble Commission issued an Order dated 30.03.2023 for the Approval of True-up for FY 2021-22, Annual Performance Review for FY 2022-23 & ARR along with Tariff for FY 2023-24.
- 2.8 Further, the Hon'ble Commission issued an Order dated 28.03.2024 for the Approval of True-up for FY 2022-23, Annual Performance Review for FY 2023-24 & ARR along with Tariff for FY 2024-25.
- 2.9 Following that, the Hon'ble Commission had notified the Uttarakhand Electricity Regulatory Commission (Terms and Conditions for Determination of Multi Year Tariff) Regulations, 2024 on date 17.09.2024, which are applicable for the determination of Tariff for each of the financial years i.e. FY 2025-26 to FY 2027-28.
- 2.10 Being the first year of the fifth Control period FY 2025-26 to FY 2027-28, the Petitioner in line with Regulation 15(1) (c) of the UERC Tariff Regulations, 2024, is required to prepare and submit a Petition for the True-up of FY 2023-24, APR of FY 2024-25 along with ARR for the fifth Control period FY 2025-26 to FY 2027-28 and determination of Tariff for FY 2025-26.

- 2.11 Accordingly, in this section, the Petitioner has provided detailed submissions on various expense heads which forms the net aggregate revenue requirement for the True-up of FY 2023-24 and comprises of the following:
- Power purchase expenses;
 - Interest and Finance charges;
 - Depreciation;
 - Operation and Maintenance expenses;
 - Interest on working capital; and
 - Return on equity capital;
 - Income-tax;
 - Provision for bad and Doubtful debts, etc.
- 2.12 Net Revenue Requirement from sale of electricity for a distribution licensee is Aggregate Revenue Requirement, as above, minus;
- Non-tariff income;
 - Income from wheeling charges recovered from open access customers;
 - Income from Other Business, to the extent specified in these Regulations;
 - Receipts from cross-subsidy surcharge from open access consumers;
 - Receipts from additional surcharge on charges of wheeling from open access consumers; and
 - Any revenue subsidy or grant received from the State Government other than the subsidy under Section 65 of the Electricity Act, 2003.
- 2.13 In this section, the Petitioner has made a detailed submission regarding the actual expenses incurred in FY 2023-24 in line with the audited accounts as well as provisions of the Tariff Regulations.
- 2.14 The computation of Revenue and Expenses for FY 2023-24 under various heads along with the relevant records and supporting documents with detailed reasoning for such calculations under each head have been elaborated in this Chapter.

Energy Sales

- 2.15 The energy sales recorded by the Petitioner in FY 2023-24 have been 13,870.70 MUs which is 2.81% higher than the sales recorded in the previous FY 2022-23 (13,491.23 MU). In the Tariff Order dated 30.03.2023 for FY 2023-24, the sales approved by the Commission for FY 2023-24 was 14,854.84 MUs considering category wise various growth rates. The actual sales across all categories are lower by 984.14 MUs as against the approved sales for FY 2023-24.
- 2.16 The table below provides a comparison of the category-wise approved *vis-à-vis* actual sales for FY 2023-24:

Table 9: Actual Energy Sales in FY 2023-24 (MU)

S. No.	Category	Approved sales for 23-24 in True-up	Actual Sales in 23-24 for True-Up	Actual Sales in 22-23	Variation from Actuals of FY 23-24 w.r.t Approved of FY 23-24 (unit)	Variation from Actuals of FY 23-24 w.r.t Approved of FY 23-24 (%)	Variation from Actuals of FY 23-24 w.r.t FY 22-23 (%)
1	RTS-1:	3,996.99	3,731.93	3,552.16	-265.06	-6.63%	5.06%

S. No.	Category	Approved sales for 23-24 in True-up	Actual Sales in 23-24 for True-Up	Actual Sales In 22-23	Variation from Actuals of FY 23-24 w.r.t Approved of FY 23-24 (unit)	Variation from Actuals of FY 23-24 w.r.t Approved of FY 23-24 (%)	Variation from Actuals of FY 23-24 w.r.t FY 22-23 (%)
	Domestic						
2	RTS-2: Non-Domestic	1,764.11	1,874.17	1,736.56	110.06	6.24%	7.92%
3	RTS-3: Govt. Public Utilities	788.02	758.10	743.84	-29.92	-3.80%	1.92%
	Public Lamps		74.35	64.90			14.56%
	Government Irrigation System		145.83	152.55			-4.41%
	Public Water Works		537.92	526.38			2.19%
4	RTS-4: Private Tube-wells/Pumping sets	290.81	280.82	265.69	-9.99	-3.43%	5.70%
5	RTS-5: LT & HT Industry	7,668.89	6,951.18	6,922.26	-717.71	-9.36%	0.42%
	Total LT	395.01	363.26	343.11	-31.75	-8.04%	5.87%
	Total HT	7,273.88	6,587.91	6,579.14	-685.97	-9.43%	0.13%
6	RTS-6: Mixed Load	211.02	194.08	194.62	-16.94	-8.03%	-0.28%
7	RTS-7: Railway Traction	88.19	79.89	75.93	-8.30	-9.41%	5.22%
8	RTS-8: Electric Vehicle	4.00	0.52	0.17	-3.48	-86.90%	215.66%
9	Additional Sales (Efficiency Improvement)	42.81	-	-			
	Total	14,854.84	13,870.70	13,491.23	-984.14	-6.63%	2.81%

2.17 As observed from the table above, while the sales of Non-Domestic category during FY 2023-24 has been higher as compared to approved (by ~110 Mus), actual sales of all other categories have been significantly lower, resulting in an overall decrease in the actual sales.

2.18 The Petitioner requests the Hon'ble Commission to approve the actual energy sales for the purpose of this true-up of FY 2023-24.

Distribution Losses

2.19 The Petitioner submits that distribution losses has been worked out on the basis of the actual input energy at distribution periphery and actual sales to its consumers for FY 2023-24. The achieved distribution loss of 13.89% is higher than the distribution loss of 13.25% approved by the Hon'ble Commission in the Tariff Order for FY 2023-24. The computation of distribution loss during the FY 2023-24 is shown in table below:

Table 10: Actual Distribution Loss for FY 2023-24

Particulars	Approved in Tariff Order for FY 23-24 dated March 30, 2023	UPCL Claim for FY 23-24
Sales (MUs)	14,854.84	13,870.70
Input energy at the DISCOM	17,123.73	16,108.90

Particulars	Approved in Tariff Order for FY 23-24 dated March 30, 2023	UPCL Claim for FY 23-24
periphery (MUs)		
Distribution Loss (MUs)	2,268.89	2,238.19
Distribution Loss (%)	13.25%	13.89%

- 2.20 The Petitioner submits that while it has made significant efforts to reduce the distribution losses, however, the changes in sales mix and dynamic shift in economic activities across the state's unique geography, the Petitioner's Company has witnessed a marginally higher Distribution loss against the approved trajectory of the Hon'ble Commission. However, as witnessed from the historic levels of Loss trajectory of the Petitioner, the Petitioner is inclined to contain the Distribution losses within approved loss levels and has been achieving better numbers in the previous three years compared to the target specified by the Hon'ble Commission which is shown in Table:2 above. A marginal variation in the distribution losses is bound to happen on a year-to-year basis. Further, it is also highlighted before the Hon'ble Commission that the distribution losses are very low for the Petitioner Company, which makes it difficult to reduce due to the limited margin available for reduction. A humongous effort in such situation will result into limited efficiency. Apart from the above, the majority of the loss being technical loss, the only potential to reduce remains is in commercial losses, which has been drastically reducing since the inception of UPCL and presently has little scope for further reduction.
- 2.21 Further, it is highlighted that the Petitioner is undertaking significant investments in network through central government scheme such as RDSS towards loss reduction works across various divisions. The improvement in the distribution network is expected to have a positive impact in term of technical loss reduction in the coming years. The Petitioner is also undertaking replacement of existing meters to smart meters under the RDSS scheme which also shall enable the utility in reducing its distribution loss going forward. In view of the above, the Hon'ble Commission is requested to approve the actual distribution loss of 13.89% and is also requested not to include the impact of loss of revenue (increase in revenue over and above the actual revenue received) due to higher distribution loss against the target in the Tariff Order as this would lead to further deterioration of financial health of the utility.
- 2.22 Inspite of the above request, the Petitioner in Order to comply with the Regulation 14(1) of UERC Tariff Regulations, 2024, has computed the sharing of Gains/ loss on account of under-achievement of Distribution losses as explained in the subsequent sections of this chapter.

Power purchase expenses

- 2.23 Power purchase expenses for FY 2023-24 have been claimed in line with the approach adopted by the Hon'ble Commission in the previous Orders as summarized below:
- Power purchase expenses are computed as per the actual bills received from the generating companies as reflected in the audited annual accounts.
 - Expenses against energy consumed through scheduling and drawl deviation during the year is considered towards power purchase consumption of the Petitioner.

- iii) Revenue received towards energy charges for scheduling and drawl deviation has been reduced from the power purchase cost.
- iv) Rate of State royalty power has been considered as per actuals. The Hon'ble Commission in its Tariff Order dated 21.03.2019 had observed that,

"The Commission is also of the view that while carrying out the Truing-up for the ensuing years, cost of free power shall be considered as that provided in the audited accounts by the Petitioner subject to the ceiling limit of weighted average cost of power available to UPCL from the hydro generating stations".

Therefore, the Petitioner has considered the rate of free power as the rate booked in audited accounts for FY 2023-24.

- v) The expenses are inclusive of arrear amount paid/ received during FY 2023-24 towards CPSUs, if any.
- vi) Water Tax for FY 2023-24 is included in the cost of power for UJVNL generating stations.
- vii) Transmission charges payable to Power Grid Corporation of India Limited (PGCIL) and Power Transmission Corporation of Uttarakhand Limited (PTCUL) are taken on the basis of transmission charges paid to the respective Company for the year.
- viii) The Petitioner has also adjusted the revenue from sale of surplus power outside the State from the total power purchase expenses which is otherwise booked in revenue from operations.

2.24 The details of actual power purchase expenses for FY 2023-24 are summarized in the table below and description of the same is provided subsequent to the table:

Table 11: Actual Power Purchase Cost (excl. transmission charges) for FY 2023-24 (Rs. Cr.)

Particulars	Approved in Tariff Order for FY 23-24 dated March 30, 2023	UPCL Claim (Rs.Cr)
Gross Power Purchase cost as per Audited Accounts (incl. Transmission charges)	8,295.47	8,566.36
Add: RPO fulfillment	-	-
Less: Water Tax	178.87	201.51
Less: UJVNL Arrears /(Surplus)	-25.60	-
Less: Transmission charges	968.15	1,060.22
PGCIL Charges	598.40	686.30
PTCUL Charges (incl. NRLDC Charges)	369.75	373.92
Total Gross Power Purchase Cost (excluding transmission charges, water tax, LPS and Revenue from sales of surplus power)	7,174.05	7,304.62

Table 12: Net Power Purchase Cost claimed for FY 2023-24 (Rs. Cr.)

Particulars	Approved in T.O. for FY 23-24 dated March 30, 2023	Actual as per Audited Accounts	UPCL Claim
	(Rs. Cr.)	(Rs. Cr.)	(Rs. Cr.)

Particulars	Approved in T.O. for FY 23-24 dated March 30, 2023	Actual as per Audited Accounts	UPCL Claim
	(Rs. Cr.)	(Rs. Cr.)	(Rs. Cr.)
Net Power Purchase Cost	7,148.45		7,304.62
Add: Water Tax and UJVN arrears/ (Surplus)	178.87		201.51
Less: Late Payment Surcharge	-		0.11
Less: Banking Cost	-	7,506.13	6.38
Less: Revenue from Sales of Power outside the state	-		190.22
Total Net Power Purchase Cost	7,327.32		7,309.42
Add: Transmission Charges	968.15	1,060.22	1,060.22
PGCIL	598.40	686.30	686.30
PTCUL (incl. SLDC charges)	369.75	373.92	373.92
Total Power Purchase Cost	8,295.47	8,566.18	8,369.65

2.25 In addition to the Power purchase cost, the Petitioner has adjusted the expenses towards the following and requests the Hon'ble Commission to consider the same for the True-up of FY 2023-24: -

- An amount of Rs. 201.51 Cr as Water Tax has been considered as per Audited Accounts for approval.
- An amount of Rs. 0.11 Cr. has been reduced from the power purchase cost as the same is towards late payment surcharge.
- An amount of Rs. 6.38 Cr. has been reduced from the power purchase cost as the same is towards banking power which is a non-cash transaction.
- Further, the power purchase cost has been adjusted towards revenue of Rs. 190.22 Cr. from sale of surplus power for FY 2023-24.
- In addition, transmission charges towards inter-state and intra-state transmission charges comprising of total Transmission charges of Rs. 1,060.22 Cr. (PGCIL charges Rs. 686.30 Cr + PTCUL charges Rs. 373.92 Cr) has been added to the power purchase cost.

2.26 The Petitioner has provided source-wise power purchase cost in relevant Tariff formats. The Hon'ble Commission is requested to approve the total power purchase expense as claimed in the table above for FY 2023-24 which is as per audited accounts.

RPO Status and Compliance

2.27 As per UERC (Tariff and Other Terms for Supply of Electricity from Renewable Energy Sources and non-fossil fuel based Co-Generating Stations) Regulations, 2023 (hereinafter referred as RE Regulations 2023), the Petitioner is required to purchase a minimum percentage of its total electricity requirement for own consumption excluding consumption met from hydro sources of power from renewable energy sources under Renewable Purchase Obligation (RPO) during each financial year.

2.28 As per the UERC RE Regulations 2023 dated 16.08.2023, the Commission has determined the RPO targets for FY 2023-24 to FY 2029-30 for the Petitioner. The head-wise targets for FY 2023-24 are as under:





   

Table 13: Renewable purchase obligation (RPO) target for FY 2023-24 (MU)

FY	RPO Targets (%)				
	Wind	HPO	Other RPO (Solar)	Other RPO (Other than Solar)	Total RPO
2023-24	1.60%	0.66%	5.00%	19.81%	27.07%

- 2.29 As per the Order, the Petitioner was required to meet a target 1.60% towards wind RPO, 0.66% towards HPO, 5.00% towards Solar RPO and 19.81% towards other RPO (Other than Solar). The RPO targets and achievements by the Petitioner in FY 2023-24 has been illustrated in the table below:

Table 14: Renewable purchase obligation (RPO) Status for FY 2023-24 (MU)

S. No.	Particulars		Units	Value
1	Total Consumption		MU	16,432.19
2.A	RPO Targets (%)	Wind	%	1.60%
2.B		HPO	%	0.66%
2.C		Solar	%	5.00%
2.D		Other than solar	%	19.81%
3.A	RPO Targets (MU)	Wind	MU	262.92
3.B		HPO	MU	108.45
3.C		Solar	MU	821.61
3.D		Other than Solar	MU	3,255.22
4.A	Achievement	Wind	MU	4.62
4.B		HPO	MU	373.09
4.C		Solar	MU	556.73
4.D		Other than Solar	MU	7,239.26

- 2.30 The Petitioner submits that it has fulfilled the RPO targets except wind and Solar RPO for FY 2023-24 in accordance with the provision of the UERC (Tariff and Other Terms for Supply of Electricity from Renewable Energy Sources and non-fossil fuel based Co-Generating Stations) Regulations, 2023.
- 2.31 Accordingly, as per these RPO targets and achievements for FY 2023-24, the energy deficit (-) / surplus (+) details has been illustrated in the table below:

Table 15: RPO Deficit / Surplus for FY 2023-24 (MU)

Particulars	FY 2023-24
Energy deficit (-) / Surplus (+) for achieving RPO (Wind)	0*
Energy deficit (-) / Surplus (+) for achieving RPO (HPO)	6.33
Energy deficit (-) / Surplus (+) for achieving RPO (Solar)	0**
Energy deficit (-) / Surplus (+) for achieving RPO (Other than Solar)	3719.16

* As per the UERC, RE Regulation 2023 dated 16.08.2023, Wind RPO targets cab be achieved by excess HPO and therefore 258.300 MUs of Wind RPO has been adjusted from surplus HPO.

** As per the UERC, RE Regulation 2023 dated 16.08.2023, Wind RPO targets cab be achieved by excess other than Solar RPO and therefore 264.882 MUs of Solar RPO has been adjusted from surplus other than Solar RPO.

- 2.32 The Petitioner request the Hon'ble Commission that the excess RPO under 'HPO' and 'Other than Solar' may be considered for meeting the shortfall in Wind and Solar RPO.

Operations and Maintenance expenses

- 2.33 Operations and Maintenance (O&M) expenses includes Employee Cost, Administration and General Expenses and Repair and Maintenance expenses.
- 2.34 The Regulation 84 of the UERC Tariff Regulations, 2021, with regard to the Operation and Maintenance expenses, specifies as follows:

"84. Operation and Maintenance Expenses

(1) The O&M expenses for the first year of the Control Period will be approved by the Commission taking into account actual O&M expenses for last five years till Base Year subject to prudence check and any other factors considered appropriate by the Commission.

(2) The O&M expenses for the nth year and also for the year immediately preceding the Control Period i.e., FY 2021-22 shall be approved based on the formula given below: -

$$O\&M_n = R\&M_n + EMP_n + A\&G_n$$

Where -

- *O&M_n – Operation and Maintenance expense for the nth year;*
- *EMP_n – Employee Costs for the nth year;*
- *R&M_n – Repair and Maintenance Costs for the nth year;*
- *A&G_n – Administrative and General Costs for the nth year;*

(3) The above components shall be computed in the manner specified below:

$$EMP_n = (EMP_{n-1}) \times (1+G_n) \times (1+CPI_{inflation})$$

$$R\&M_n = K \times (GFAn-1) \times (1+WPI_{inflation}) \text{ and}$$

$$A\&G_n = (A\&G_{n-1}) \times (1+WPI_{inflation}) + Provision$$

Where -

- *EMP_{n-1} – Employee Costs for the (n-1) th year;*
- *A&G_{n-1} – Administrative and General Costs for the (n-1) th year;*

Provision: Cost for initiatives or other one-time expenses as proposed by the Distribution Licensee and validated by the Commission.

• "K" is a constant specified by the Commission in %. Value of K for each year of the control period shall be determined by the Commission in the MYT Tariff Order based on licensee's filing, benchmarking of repair and maintenance expenses, approved repair and maintenance expenses vis-à-vis GFA approved by the Commission in past and any other factor considered appropriate by the Commission;

• CPI inflation – is the average increase in the Consumer Price Index (CPI) for immediately preceding three years;

• WPI inflation – is the average increase in the Wholesale Price Index (CPI) for immediately preceding three years;

• GFAn-1 - Gross Fixed Asset of the distribution licensee for the n-1th year;

• Gn is a growth factor for the nth year. Value of Gn shall be determined by the Commission in the MYT tariff Order for meeting the additional manpower requirement based on licensee's filings, benchmarking and any other factor that the Commission feels appropriate:

Provided that repair and maintenance expenses determined shall be utilised towards repair and maintenance works only."

- 2.35 The computation of CPI and WPI Inflation for immediately preceding three years is provided in the table below:

Table 16: CPI & WPI Inflation for preceding 3 years

Particulars	FY 20-21	FY 21-22	FY 22-23	Average Increase for last 3 years
CPI	5.02%	5.13%	6.05%	5.40%
WPI	1.29%	13.00%	9.41%	7.90%

Source: CPI: <http://www.labourbureau.gov.in> & WPI: <https://www.eaindustry.nic.in>

- 2.36 The Petitioner submits that the actual growth factor has been considered as zero based on the manpower plan during FY 2023-24 and in line with approach adopted by the Commission in the True-up Order for FY2022-23 dated 28-Mar-2024.

Table 17: Growth (Gn) Factor computations

Particulars	FY 23-24
Opening number of employees	2506
Add: Recruitment	21
Less: Retirement	116
Closing number of employees	2411
Gn Factor	0.00%

Employee expenses

- 2.37 As per the audited accounts for FY 2023-24, actual gross employee expenses are Rs 530.00 Cr. Further, there is a capitalization of Rs. 102.02 Cr of employee expenses which works out to a capitalization rate of 19.25%. After adjusting for subsidized electricity of 14.07 Cr. for the employee, the net employee expenses for the FY 2023-24 is Rs. 413.92 Cr.

- 2.38 The Commission in its Order dated March 21, 2018 with regard to accounting of concessional supply to its employees had ruled that if UPCL intends to give benefit

of concessional electricity supply to its employees it can do so from its own resources and the same cannot be passed on to the consumers. The Commission in the said Order also directed the Petitioner as follows:

"Accordingly, the Commission further to streamline the accounting of departmental employee consumers directs the Petitioner to bill all departmental employees consumers including pensioners on the basis of rates approved for RTS-1 Domestic Category from April 01, 2018. The Petitioner shall include the consumption and revenue details of these consumers at the Tariff Rates applicable to domestic consumers in the monthly CS-3 and CS-4 statements. As regards the concession provided to these consumers, the Petitioner is directed to show the same separately as expenses in its accounts."

- 2.39 The Commission had, therefore, deducted the subsidized electricity amount for computing actual employee expenses for FY 2020-21 and advised UPCL to provide any benefits to its consumers out of its own resources or seek assistance from the Government in accordance with Clause 12(b) of the Uttar Pradesh Electricity Reform Transfer Scheme, 2000. Hence, the Petitioner has deducted Rs. 17.45 Cr under subsidized electricity from actual employee expense for FY 23-24 as per audited accounts.
- 2.40 In alignment with the Regulations of the Hon'ble Commission, the Petitioner has worked out the normative employee expenses for FY 2023-24 as per the methodology adopted by the Hon'ble Commission in the previous True-up Order as well as the UERC Tariff Regulations, 2024.
- 2.41 For the computation of normative employee expense, the opening EMPn-1 has been considered as Rs. 453.92 Cr. (normative gross employee expense) as approved by the Hon'ble Commission during Truing-up of FY 2022-23. CPI inflation @ 5.40% has been considered as the average increase in the Consumer Price Index for the preceding three years and the Gn factor considered as zero due to negative growth factor. Further, actual capitalization rate as per the Hon'ble Commission's approved capitalization rate has been considered, i.e., 15.16 % for arriving at the normative employee expenses claimed in FY 2023-24. The computation of Employee expenses is shown in the table below:

Table 18: Normative Employee Expenses for FY 2023-24 (Rs. Cr.)

Particular	Actual as per Audited Accounts	Approved in T.O. for FY 23-24 dated March 30, 2023	Normative
	(Rs. Cr.)	(Rs. Cr.)	(Rs. Cr.)
Employee Expenses			
EMPn-1		454.38	453.92
Gn		0.00%	0.00%
CPIinflation		5.89%	5.40%
EMPn = (EMPn-1) x (1+Gn)	530.00	481.16	478.44
Capitalisation rate		15.16%	15.16%
Less: Employee expenses capitalised	102.02	72.93	72.53
Less: Subsidized Electricity	14.07		-
Net Employee expenses	413.92	408.23	405.90

- 2.42 As detailed in above table, it is observed that the normative employee cost for FY 2023-24 as per the methodology adopted by the Hon'ble Commission is only Rs.

405.90 Cr. as against the actual employee cost of Rs. 413.92 Cr., which is significantly lower, due to lower CPI Inflation and zero growth factor.

- 2.43 The Petitioner request the Hon'ble Commission to approve the actual employee cost as the various components including salary, wages, allowances, terminal benefits are mostly uncontrollable in nature and cannot be sufficiently met by the CPI inflation as per the methodology prescribed in the Regulations. Disallowance of legitimate employee expense would put financial pressures on the utility and limit its capacity to pay salaries and terminal benefits. It is therefore requested that the Hon'ble Commission may approve the actual employee expense as per the audited accounts.
- 2.44 It is hence requested that the Hon'ble Commission may allow the Employee expense at Rs. 413.92 Cr. as per the audited accounts.

A&G expenses

- 2.45 The actual A&G expenses incurred by the Petitioner for FY 2023-24 is Rs. 75.32 Cr which includes expenses towards UERC fees and Bandwidth & FMS charges amounting to Rs. 39.58 Cr. Based on the methodology adopted by the Hon'ble Commission in the past, the rate of capitalization (excl. UERC fees and Bandwidth & FMS charges) comes out to be 20.94%.
- 2.46 The Hon'ble Commission based on the previous year's Orders is allowing Data Centre expenses and License Fees on actual basis. The observation of the Hon'ble Commission from the Order dated 27.02.2019 wherein the UERC fees and Data & FMS charges was allowed at actuals separately over and above inflationary increases as under. The relevant extract from the said Tariff Order is given below:

"5.11.2.3 A&G expenses

.....

.....

*The Commission has considered the normative gross A&G expenses approved in the True-up of FY 2017-18 as the gross base A&G expenses. This normative opening gross A&G expenses have been escalated by the WPI inflation of 0.33% to arrive at A&G expenses for FY 2018-19. The gross A&G expenses so arrived at have been considered as the gross A&G expenses (A&Gn-1) for FY 2018-19. From FY 2019-20 onwards, the Commission has computed the normative A&G expenses in accordance with the Regulation 84(3) considering the WPI inflation of 0.33%. Further, the Commission has considered the actual capitalization rate of A&G expenses for FY 2017-18 to be the capitalization rate for each year of the third Control Period. **In addition, the Commission has considered the license fee as Rs. 3.00 Crore for FY 2019-20, Rs. 3.25 Crore for FY 2020-21 and Rs. 3.50 Crore for FY 2021-22.***

*As regards the additional provisioning toward the new expenses proposed during each year of the control period towards the data center, the Commission agrees with the Petitioner that these expenses were not there in previous Control Period and hence, provisioning of these expenses needs to be allowed in addition to the A&G expenses approved based on previous years A&G expenses. **Accordingly, the Commission has considered the provisioning of additional A&G expenses for data center as claimed by the Petitioner for each year of the***

third Control Period. However, the Commission would like to clarify that the actual expenses towards provisioning of such costs shall be considered upon Truing-up subject to prudence check and any expense found unreasonable or unwarranted may be disallowed and any savings in provisioning of these costs shall not be considered towards sharing of gains. Moreover, the Petitioner is directed to properly account for these provisions in appropriate heads of accounts."

[.....Emphasis Supplied]

- 2.47 For the computation of A&G expenses for the True-up of FY 2023-24, the A&Gn-1 has been considered as Rs. 32.72 Cr normative as approved by the Hon'ble Commission during Truing-up of FY 2022-23. WPI inflation has been considered as the average increase in the Wholesale Price Index for the preceding three years (i.e., WPI inflation of 7.90%).
- 2.48 The actual capitalization rate as per the audited accounts has been considered for arriving at the A&G expenses as shown in the table below:

Table 19: Normative A&G Expenses for FY 2023-24 (Rs. Cr.)

Particular	Actual as per Audited Accounts (Rs. Cr.)	Approved in T.O. for FY 23-24 dated March 30, 2023 (Rs. Cr.)	Normative (Rs. Cr.)
A&G Expenses			
A&Gn-1		31.82	32.72
WPI inflation		5.32%	7.90%
A&Gn = A&Gn-1 x (1+WPIinflation) + Provision	55.70	33.51	35.30
Capitalisation rate	20.94%	34.76%	20.94%
Less: A&G expenses capitalized	19.95	11.65	7.39
Net A&G expenses	35.74	21.86	27.91
Add: Bandwidth, Data Centre & Facility Management Services (FMS) Charges	34.81	35.17	34.81
Add: License/ UERC Fees	4.77	3.90	4.77
Total A&G expenses	75.32	60.93	67.49

- 2.49 Based on the above, the Petitioner claims normative A&G expenses to the tune of Rs. 67.49 Cr. for the True-up of FY 2023-24.

R&M expenses

- 2.50 The actual R&M expenses as per books of accounts (net of capitalization) are Rs. 380.20 Cr. It is submitted that the Hon'ble Commission had approved R&M expenses of Rs. 271.87 Cr for FY 2023-24 vide Order dated March 30, 2023 as per Regulation 84 of the UERC Tariff Regulations, 2021. The said Regulations provide that normative R&M expenses are to be allowed at 'K' factor considering Opening Gross Fixed Asset value and thereafter applying WPI inflation. The 'K' factor approved by the Commission for FY 2023-24 was 3.11% which has been considered. Further, the Commission had considered the closing GFA for FY 2022-23 (based on actual truing-up for FY 2021-22 and estimated addition in GFA for FY 2022-23) as opening GFA for FY 2023-24 in Tariff Order dated March 30, 2023.

- 2.51 The Petitioner has now considered the Opening Gross Block Asset as Rs. 9223.23 Cr for FY 2023-24 in line with the audited accounts. The above gross block assets

include assets transferred against the transfer scheme as well as the assets against all pending certificates which were not recognized by the Hon'ble Commission in the previous Tariff Orders. The Petitioner has taken steps towards reconciliation of EI certificates as per the direction of Hon'ble Commission in the previous tariff order dated 28.03.2024 for submission to the Hon'ble Commission. As per the above revision in GFA, the normative R&M expenses is worked out as under.

Table 20: Normative R&M Expenses for FY 2023-24 (Rs. Cr)

Particular	Actual as per Audited Accounts	Approved in T.O. for FY 23-24 dated March 30, 2023	Normative R&M with Actual GFA
R&M Expenses			
K	-	3.11%	3.11%
GFA _{n-1}	-	8,288.49	9,223.23
WPI inflation	-	5.32%	7.90%
$R\&M_n = K \times (GFA_{n-1}) \times (1+WPI \text{ inflation})$	380.20	271.87	309.50

- 2.52 In line with the UERC Regulation 2021, the Petitioner submits that the normative R&M Expense is claimed in the True-up of FY 2023-24 as in the above table.
- 2.53 The table below summarizes the O&M expenses approved by the Hon'ble Commission in the Tariff Order for FY 2023-24 against the O&M expenses now claimed by the Petitioner for FY 2023-24.

Table 21: Operation and Maintenance Expenses for FY 2023-24 (Rs. Cr)

Particulars	Approved in T.O. for FY 23-24 dated March 30, 2023	Actual as per Audited Accounts	UPCL Claim for FY 23-24
Employee Expense	408.23	413.92	413.92
R&M Expenses	271.87	380.20	309.50
A&G Expenses	60.93	75.32	67.49
Total O&M Expenses	741.03	869.44	790.91

- 2.54 The Petitioner has accrued Gain on O&M Expenses for the True-up of FY 2023-24, the treatment of sharing of gains/losses is explained in the subsequent sections.

Capital cost of Assets and Financing

- 2.55 The Hon'ble Commission in the True-up Order for FY 2022-23 dated 28.03.2024 has approved closing GFA for the FY 2022-23 of Rs. 8,356.62 Cr. which included an approved opening GFA of Rs 7,937.50 Cr. and net capitalization during the year of Rs. 419.13 Cr. The Hon'ble Commission while approving the above held that there were certain anomalies in the Electrical Inspector Certificates (EIC) provided by UPCL and hence has not considered the EI Certificates against the assets capitalized during the year amounting to Rs. 559.60 Cr. and approved the net asset capitalization during the year of Rs. 419.13 Cr. against a claim of Rs. 816.80 Cr.
- 2.56 The Petitioner will be submitting pending EI certificates for the past years as also detailed in subsequent section of 'Impact on True-up pertaining to GFA additions previously disallowed by the Hon'ble Commission due to pendency of Electrical

Inspector Certificates'. The Hon'ble Commission is requested to therefore consider the additional GFA of Rs. 559.60 Cr. which was earlier disallowed in absence of EIC.

- 2.57 Also, it is submitted that the opening GFA did not include the complete amount of assets transferred to UPCL as the Hon'ble Commission had considered GFA value of Rs. 508 Cr. only as against Rs. 1058.18 Cr. of total GFA as per transfer scheme resulting in disallowance of Rs. 550.18 Cr. The GoU vide its order no. 263/I(2)/2022-05-20/2007-TC, dated 08-03-2022 has notified the scheme for transfer of assets and liabilities executed between UPPCL and UPCL on 12-10-2003. Details of the same and claim against the same is covered under the Chapter 'Transfer Scheme'. It is requested that since the value of assets transferred to UPCL as per the transfer scheme has achieved finality, the Commission is requested to consider the same as part of opening GFA for the purpose of true-up of FY 2023-24.
- 2.58 The Petitioner has revised its GFA in line with the Transfer Scheme notified by the GoU as well as disallowed EIC certificates in the previous Tariff Orders. Hence, the Petitioner has considered opening GFA of FY 2023-24 as Rs. 9,223.23 Cr as per the audited accounts for the Truing-up exercise.
- 2.59 Further, the Petitioner has made net asset additions of Rs. 797.81 Cr. during FY 2023-24 which is funded through grants of Rs. 228.49 Cr., Loan of Rs. 398.53 Cr and Internal resources of Rs. 170.80 Cr. The Petitioner shall be providing the Electrical Inspector certificates against the net additions in FY 2023-24 as part of the tariff process. Accordingly, the closing GFA for FY 2023-24 works out to be Rs. 10,021.04 Cr. as detailed in table below:

Table 22: Opening GFA for FY 2023-24 (Rs. Cr.)

Particulars	(Rs. Cr)
Opening GFA for FY 2023-24 True-up as per Audited Accounts	9,223.23
Additions	838.62
Decapitalizations	40.81
Net additions	797.81
Closing GFA for FY 2023-24	10,021.04

- 2.60 The means of finance for the capitalization of net fixed assets during FY 2023-24 is provided in the table below:

Table 23: Means of Finance for Net Assets Capitalized during FY 2023-24 (Rs. Cr.)

Particulars	(Rs. Cr)
Loan	382.00
Deposit Works / Grants	252.10
Internal resources	163.71
Total	797.81

- 2.61 The Petitioner requests that the above re-instated GFA may be considered for approval of R&M expenses, Depreciation, Return on Equity, etc.

Interest and Finance Charges

- 2.62 The interest expenses claimed for true-up of FY 2023-24 has been considered as per the audited accounts of FY 2023-24 after considering the following adjustments:

- i) Government Guarantee fees is considered as per audited accounts.
- ii) Interest on consumer security deposit has been claimed as per the actual interest paid during the year.
- iii) The Petitioner has considered interest on GPF as per audited accounts. The Government of Uttarakhand (GOU) in the past has refused to provide support to UPCL on account of interest on GPF. It may be noted that GOU is already bearing the terminal liability of the old employees unlike other states.
- iv) Provision for interest on loans towards assets which shall be converted to grants after successful implementation of the works are excluded at present.
- v) Other financial and bank charges have been considered after reducing the interest on overdraft / short term loans.
- vi) Rebate for online payment.
- vii) Actual interest accrued during the year has been claimed which is net off capitalisation as given in following table.

Table 24: Interest Expenses on Capital Loans for FY 2023-24 (Rs. Cr.)

Particulars	FY 23-24
Net Interest Expenses as per Accounts	297.84
Less:	
Rebate for online payment of bills	51.63
Interest on GPF	8.82
Interest on Old REC Loans	-
Interest on Consumer Security Deposits	80.12
Guarantee Fee	-
Interest on Bank Short Term Loan/ Overdraft	79.20
Bank Charges & Other Commission	33.68
Net Interest Expense Claimed towards Capitalized Assets	44.38

- 2.63 The total interest cost for FY 2023-24 claimed for the purpose of true-up is as provided in table below:

Table 25: Total Interest claimed for Truing-up of FY 2023-24 (Rs. Cr.)

Particulars	Approved in T.O. for FY 23-24 dated March 30, 2023	UPCL Claim for FY 23-24
Interest on Capital Loans	Not applicable	44.38
Interest on Old REC Loan		-
Interest on Normative Loans		-
Guarantee Fee		-
Interest on Consumer Security Deposit (as per cash basis)		50.52
Bank Charges & Other Commission		33.68
Rebate for digital/online payment of bills		-
Less: Prior Period: Received from REC against NEF Interest for FY 2020-21		-
Total Interest Claimed	150.12	128.58

- 2.64 The Petitioner requests the Hon'ble Commission to approve the total Interest and finance charges as per above table.

Depreciation

- 2.65 It is submitted that the Hon'ble Commission has been approving depreciation on Opening GFA as the same was provided in earlier notes to accounts and Petitioner has computed in the same lines in this Petition.
- 2.66 The depreciation on total assets as per audited accounts is Rs. 509.67 Cr for FY 2023-24. The Petitioner has considered the Opening GFA of Rs. 9,223.23 Cr. for deriving depreciation for FY 2023-24 as also detailed in section above for 'Capital Cost of Assets and Financing'. The opening GFA (created out of grant) is Rs. 3,253.86 Cr as per the audited accounts of FY 2023-24. The Weighted average rate of depreciation is considered on actual basis as per the Audited Accounts of FY 2023-24. The depreciation worked out by the Petitioner as per the UERC Tariff Regulations 2021 on assets created out of non-grant assets is as shown as below:

Table 26: Depreciation for FY 2023-24 (Rs. Cr.)

Particulars	Approved in T.O. for FY 23-24 dated March 30, 2023	UPCL Claim for FY 23-24
Opening GFA	8,288.49	9,223.23
Opening GFA (created out of grants)	3,765.72	3,253.86
Opening GFA (of assets not created out of grants)	4,522.77	5,969.37
Additions during the year (of assets not created out of grants)	379.79	545.71
Closing GFA (of assets not created out of grants)	4,902.56	6,515.08
Average GFA (of assets not created out of grants)	4,712.67	6,242.22
Weighted average rate of depreciation	5.40%	3.24%
Depreciation claimed on Opening GFA	244.41	193.55

- 2.67 The Hon'ble Commission is requested to approve depreciation expenses for FY 2023-24 as claimed in the table above.

Interest on Working Capital

- 2.68 The Interest on Working Capital has been calculated in line with the methodology prescribed in the UERC Tariff Regulations, 2021. In accordance with the same, the Working Capital for a distribution licensee shall be computed as under:

"33. Interest on Working Capital

Rate of interest on working capital shall be on normative basis and shall be equal to the weighted average of 'one year Marginal Cost of Funds based Lending Rate (MCLR)' as declared by the State Bank of India from time to time for the financial year in which the application for determination of tariff is made plus 350 basis points.

Provided that in case of truing-up, the rate of interest on working capital shall equal to the weighted average of 'one year Marginal Cost of Funds based Lending Rate (MCLR)' as declared by the State Bank of India from time to time for the financial year for which truing up is being carried out plus 350 basis points.

(2) Distribution:

a) The Distribution Licensee shall be allowed Interest on the estimated level of working capital for the financial year, computed as follows:

- (i.) Operation and maintenance expenses for one month;
- (ii.) Maintenance spares @ 15% of operation and maintenance expenses; plus
- (iii.) Two months equivalent of the expected revenue from sale of electricity at the prevailing tariffs;
- (iv.) Capital required to finance such shortfall in collection of current dues as may be allowed by the Commission; minus
- (v.) One-month equivalent of cost of power purchased, based on the annual power procurement plan."

- 2.69 The detailed working for determining the interest on working capital is provided in the table below:

Table 27: Interest on Working Capital for FY 2023-24 (Rs. Cr.)

Particulars	Actual (Rs. Cr)	Approved in T.O. for FY 23- 24 dated March 30, 2023	Normative (Rs. Cr)
O&M expenses for 1 month		61.75	65.91
Maintenance Spares		111.16	118.64
2 months of expected revenue at prevailing tariffs		1,650.09	1,731.85
Capital required to finance shortfall in collection of current dues		76.75	88.32
Less: Amount held as security deposits and credit by power suppliers		-	-
Less: PP cost (1 month)		664.98	697.47
Net Working Capital		1,234.77	1,307.25
Rate of Interest on Working Capital		11.29%	12.06%
Interest on Working Capital	79.20	139.41	157.65

- 2.70 It is submitted that the Regulations provide for computation of normative interest cost and therefore provides the utility flexibility to arrange the requirement for working capital. As against normative interest on working capital, the Petitioner has also been availing overdraft facility from various banks to take care of mismatch between the collections from consumers towards sale of power and expenses including payment for power purchases expenses, etc.
- 2.71 The actual interest on working capital including the overdraft facility incurred by Petitioner for FY 2023-24 is Rs. 79.20 Cr. The details of such overdraft facility and interest expenses for FY 2023-24 are provided in the table below.

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Table 28: Interest on Overdraft facility for FY 2023-24 (Rs Cr)

Particular	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24
PNB	-177.24	-221.16	-181.31	-133.34	-40.85	-218.14	-212.54	-216.02	-236.53	-222.98	-220.56	-169.14
SBI	-49.26	-48.68	-43.07	-43.03	-44.99	-47.09	-49.06	-67.52	-98.31	-100.51	-97.57	-81.68
HDFC	-54.17	-54.49	-104.47	-105.10	-105.62	-105.02	-102.03	-105.44	-105.51	-105.54	-104.97	-45.01
BOI	-99.62	-99.62	-100.05	-99.92	-99.87	-49.41	-99.77	-99.72	-99.94	-99.69	-99.93	-39.03
Total overdraft at the end of month	-380.28	-423.95	-428.90	-381.40	-291.33	-419.66	-463.40	-488.70	-540.28	-528.71	-523.03	-334.86
Interest on O/D	1.48	2.35	2.62	2.60	2.94	2.73	2.74	2.73	3.16	3.26	3.09	3.27

- 2.72 In addition to availing bank overdraft facility from various banks and, the Petitioner has also availed a special loan @9.50% and a special term loan @9.75% to meet the Working capital needs of the Utility.
- 2.73 Accordingly, the total actual Interest on working capital for FY 2023-24 is Rs. 79.20 Cr. (Interest on Bank Overdraft Rs. 32.97 Cr. + Interest on Special Loan @9.50% Rs. 20.47 Cr. + Interest on Special Term Loan @9.75% Rs. 25.76 Cr.). As per the approach followed in previous orders, the Commission has not been considering the interest towards Bank Overdraft which is a critical element of the working capital requirement of the Petitioner. This also enables the Petitioner to reduce its cost of working capital by way of overdrawal only in case of requirement rather than paying interest across the entire year. Further, it is also submitted that the bank overdraft facility is availed only under the circumstances where there are cash flow mismatches, which is unavoidable due to difference in timing of power sales receipts and payments towards power purchase and other expenses. Therefore, it is humbly requested that the Hon'ble Commission shall consider the interest payment against the overdraft facility.
- 2.74 Further, it is submitted that the Petitioner considers the receipt of Delayed Payment Surcharge from the consumers in the financial year it is received but the funding cost for the same is not being approved by the Hon'ble Commission leading to denial of financing cost against such delayed payment. This also results in additional requirement of working capital.
- 2.75 The Petitioner requests the Hon'ble Commission to approve Interest on Working Capital for FY 2023-24 on normative basis. The treatment of the Gain/ loss in lieu of the same is provided in the subsequent sections.

Return on Equity

- 2.76 The Regulation 26 of the UERC Tariff Regulations, 2021 specifies for RoE computation based on opening equity balance arrived at considering assets put to use.
- 2.77 In line with the discussion undertaken in the earlier section of 'Capital cost of Assets and Financing' and equity schedule corresponding to the previous disallowance due to unavailability of EI certificates, the Petitioner has considered the opening equity of FY 2023-24 as Rs. 1,365.58 Cr and added equity corresponding to the disallowed amount of transfer scheme. The computation of the same is as below:

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Table 29: Calculation of Opening Equity for FY 2023-24

Particular	Opening Equity FY 23-24
Closing Equity of FY 2022-23 as per equity schedule due to disallowed EI certificates	1,200.53
Add: Equity considered in the Transfer Scheme	165.05
Opening Equity for FY 2023-24	1,365.58

- 2.78 The Petitioner has considered net asset additions based on actuals for FY 2023-24 and considered equity addition as per funding discussed in the earlier section. However, the Return on equity has been computed on opening equity during the FY 2023-24 as per the rate of return specified in the Regulations, i.e., 16.50% and Petitioner requests to the Hon'ble Commission to approve the same.

Table 30: Computation of Return on Equity for FY 2023-24 (Rs. Cr.)

Particular	Approved in T.O. for FY 23-24 dated March 30, 2023	UPCL Claim for FY 23-24
Opening Equity	1,072.18	1,365.58
Net Additions	113.94	163.71
Closing Equity	1,186.11	1,529.30
Average Equity	1,129.15	1,447.44
Rate of Return on equity	16.50%	16.50%
Return on Equity	176.91	225.32

- 2.79 The Petitioner requests the Hon'ble Commission to kindly consider the same and approve the proposed ROE as computed above for True-up of FY 2023-24.

Non-Tariff Income (NTI)

- 2.80 Non-Tariff Income includes incomes from sources such as income from investments, delayed payment surcharge, etc. As per the UERC Tariff Regulations, 2021, Non-tariff income is required to be adjusted for determination of the ARR. NTI as claimed by the Petitioner have been reconciled with the actual NTI as per the audited accounts of FY 2023-24 in Table 31:below:

Table 31: Reconciliation of Non -Tariff Income with audited accounts (Rs. Cr.)

Particulars	Approved in T.O. for FY 23-24 dated March 30, 2023	Actual as per Audited Accounts (Rs. Cr)	UPCL Claim for FY 23-24
Interest on deposits		55.38	55.38
Rebate/Incentive		30.96	-
Misc receipts		27.30	27.30
Wheeling charges recovery (L&H Power above 100 HP)		-	0.25
CSS (L&H Power above 100 HP) (including additional surcharge)		-	3.45
Additional Surcharge		-	4.43
Delayed payment surcharge		-	162.30

Particulars	Approved in T.O. for FY 23- 24 dated March 30, 2023	Actual as per Audited Accounts (Rs. Cr)	UPCL Claim for FY 23-24
Deferred Income towards Govt. Grants & Consumer Contributions towards Cost of Capital Assets		316.12	-
Total	429.57	429.75	253.10

- 2.81 The rebate/incentive amounting to Rs. 30.96 Cr. earned against the power purchase payments has been removed from the NTI and the same is considered in the sharing of gains/losses in the subsequent sections. This methodology has been adopted in line with the approach of the Hon'ble Commission in the previous Orders. Furthermore, the Deferred Income towards Govt. Grants & Consumer Contributions towards Cost of Capital Assets of Rs. 316.12 Cr has been removed from the NTI and the same is adjusted from Depreciation.
- 2.82 As per the audited annual accounts and adjustments to expenses as specified above, the total non-tariff income for FY 2023-24 works out to be Rs. 253.10 Cr as against Rs. 429.57 Cr approved by the Hon'ble Commission. The Petitioner requests the Hon'ble Commission to approve the same under truing-up process.

Revenue from Sale of Power

- 2.83 The reconciliation for revenue from sale of power for FY 2023-24 as recorded in books of accounts is provided below:

Table 32: Revenue from Sale of Power in FY 2023-24 (Rs. Cr.)

Particulars	Approved in T.O. for FY 23- 24 dated March 30, 2023	UPCL Claim for FY 23-24 (Rs. Cr.)
Revenue from Operations as per books of accounts		9,648.12
Less: Sale of Surplus power (adjusted in Power purchase)		190.22
Less: Income from DPS (adjusted in NTI)		162.30
Less: Wheeling Charges (adjusted in NTI)		0.25
Less: Cross Subsidy Surcharge (adjusted in NTI)		3.45
Less: Additional Surcharge (adjusted in NTI)		4.43
Less: Rebate for digital/online payment of bills		51.63
Revenue from Sale of Power for ARR purpose	9,976.53	9,235.84

*Source: Commercial Information FY 2023-24

- 2.84 The Hon'ble Commission is requested to kindly approve the revenue from sale of power at Rs. 9,235.84 Cr for FY 2023-24.




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Impact on True-up pertaining to GFA additions previously disallowed by the Hon'ble Commission due to pendency of Electrical Inspector Certificates

- 2.85 The Hon'ble Commission in its previous Orders for the True-up of FY 2016-17, FY 2017-18, FY 2018-19, FY 2019-20, FY 2020-21, FY 2021-22 and FY 2022-23 has disallowed part of Capitalization claimed by the Petitioner in the respective year's True-up claim. The Hon'ble Commission had disallowed the amounts due to unavailability of Electrical Inspector Certificate pertaining to assets capitalized. Therefore, the GFA pertaining to said disallowance were not approved and the same were approved subsequently on the basis of EI Certificates being produced by the Petitioner in subsequent Petitions. The Petitioner would like to highlight that while the Hon'ble Commission has considered the impact of asset capitalization during the subsequent year(s) the EICs were produced and the corresponding expenses were also allowed in line with the provisions contained in the Tariff Regulations, , however, the impact of disallowance in Capitalization during the year in which the capitalization was claimed had not been allowed in entirety thereby resulting in under recovery in the ARR parameters for the respective year.
- 2.86 In context of the above, the Petitioner is claiming the impact of such disallowances based on the True-up for each of the FY 2016-17 to FY 2022-23 and resubmitting the revised claim for True-up considering the fact that the EICs for all the assets capitalized during each of the FY 2016-17 to FY 2022-23 have been submitted before the Hon'ble Commission.

Approach of the claim

- 2.87 For computing the revised trued up ARR, the Petitioner has considered the year-wise capitalization (including funding) based upon the claim made by it in the respective year's True-up claim. Thereafter, it has recomputed the revised ARR based on the revised GFA and funding considering all other expense related parameters and approach same as considered by the Hon'ble Commission. Accordingly, there are revisions in the following items of ARR:
- i) Depreciation
 - ii) Return on Equity
 - iii) Interest on Loan
 - iv) R&M Expenses
 - v) Interest on Working Capital
 - vi) Gain/ Loss Sharing
- 2.88 Based on the revised expenses as above, the Petitioner has computed the allowable ARR as per above approach and has thereafter computed the difference between the same and ARR allowed by the Hon'ble Commission in the respective year's True-up for the FY 2016-17 to FY 2022-23. The Petitioner also claims the Carrying Cost over the differential ARR allowable based on the above approach in line with the provisions of the Tariff Regulations 2015/ 2018/ 2021.
- 2.89 The expense wise claim based on the above principle is explained in subsequent paras:



Additions to GFA and its funding

Table 33: Addition to GFA (Pending Certificate) (Rs. Cr.)

Particulars	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
GFA Approved in T.O. during the year	142.15	6.53	422.23	90.55	739.07	1159.82	419.12
Grant	40.39	-	256.69	38.67	249.71	673.88	168.12
Debt	71.23	4.57	106.76	37.30	342.55	340.16	175.70
Equity	30.53	1.96	58.79	14.58	146.81	145.78	75.30
GFA Additions allowable during the year	238.29	397.55	937.73	313.52	797.45	1,430.87	816.80
Grant	67.71	132.58	570.07	133.89	269.44	831.37	327.64
Debt	119.41	185.48	237.10	129.15	368.51	419.65	342.41
Equity	51.17	79.49	130.56	50.48	159.50	179.85	146.75

Return on Equity

Table 34: Return on Equity (Pending Certificates) (Rs. Cr.)

Particulars	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
Approved In T.O. by the Hon'ble Commission							
Opening Equity	402.73	433.21	519.76	604.48	694.12	840.97	1009.58
Rate of Return on Equity	16.50%	16.50%	16.50%	16.50%	16.50%	16.50%	16.50%
Return on Equity	66.45	71.48	85.76	99.74	114.53	138.76	166.58
Revised Claim							
Opening Equity	402.73	453.90	533.39	663.95	714.43	873.93	1053.78
Equity Addition	51.17	79.49	130.56	50.48	159.50	179.85	146.75
Closing Equity	453.90	533.39	663.95	714.43	873.93	1,053.78	1200.53
Rate of Return on Equity	16.50%	16.50%	16.50%	16.50%	16.50%	16.50%	16.50%
Return on Equity	66.45	74.89	88.01	109.55	117.88	144.20	173.87

Depreciation

Table 35: Depreciation (Pending Certificate) (Rs. Cr.)

Particulars	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
Approved in T.O. by the Hon'ble Commission							
Opening GFA	3,980.56	4,122.71	4,550.46	5,148.10	5,867.65	6,606.71	7937.50
Less: GFA created out of grants	1,700.75	1,741.14	1,880.42	2,237.03	2,605.00	2,854.71	3623.47
Net Opening GFA	2,279.80	2,381.56	2,670.04	2,911.07	3,262.65	3,752.00	4314.02
Net Additions	101.76	6.53	-	51.87	489.35	485.94	251.00
Closing GFA	2,381.56	2,388.09	2,835.59	2,962.94	3,752.00	4,237.94	4565.02
Weighted average rate of Depreciation	5.21%	5.20%	5.20%	5.41%	5.53%	5.40%	5.12%
Depreciation	118.86	123.82	138.84	157.63	180.51	202.76	220.69
Revised Claim							
Opening GFA	3,980.56	4,218.85	4,616.40	5,554.13	5,867.65	6,665.10	8095.97
Less: GFA created out of grants	1,700.75	1,768.46	1,901.04	2,471.11	2,605.00	2,874.44	3705.81

Particulars	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
Net Opening GFA	2,279.81	2,450.39	2,715.36	3,083.02	3,262.65	3,790.66	4390.16
Net Additions	170.58	264.97	367.66	179.63	528.01	599.50	489.16
Closing GFA	2,450.39	2,715.36	3,083.02	3,262.65	3,790.66	4,390.16	4879.32
Weighted average rate of Depreciation	5.21%	5.20%	5.20%	5.41%	5.53%	5.40%	5.12%
Depreciation	118.78	127.42	141.20	166.79	180.42	204.70	224.78

Interest on Loan

Table 36: Interest on Loan (Pending Certificate) (Rs. Cr.)

Particulars	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
Approved in T.O. by the Hon'ble Commission							
Average Loan Balance	562.55	512.41	580.65	587.66	668.49	819.91	815.06
Rate of Interest	9.24%	11.04%	10.23%	9.40%	10.22%	10.60%	10.76%
Interest on Loan	51.98	56.57	59.40	55.24	68.32	86.91	87.70
Revised Claim							
Opening Loan Balance	586.36	586.99	645.05	740.95	703.31	891.40	1106.51
Loan Additions during the year	119.41	185.48	237.10	129.15	368.51	419.40	342.41
Repayment during the year	118.78	127.42	141.20	166.79	180.42	204.70	224.78
Closing Loan Balance	586.99	645.05	740.95	703.31	891.40	1,106.35	1224.15
Average Loan Balance	586.68	616.02	693.00	722.13	797.35	998.87	1165.33
Rate of Interest	9.24%	11.04%	10.23%	9.40%	10.22%	10.60%	10.76%
Interest on Loan	54.21	68.01	70.89	67.88	81.49	105.88	125.39

Repair and Maintenance Expense

Table 37: Repair & Maintenance Expense (Pending Certificate) (Rs. Cr.)

Particulars	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
Approved in T.O. by the Hon'ble Commission							
"K" factor	-	2.67%	2.67%	3.06%	3.06%	3.06%	3.11%
GFA _{n-1}	-	4,122.71	4,550.46	5,148.10	5,867.65	6,606.71	7937.50
WPI Index	0.00%	0.00%	0.33%	2.98%	2.96%	2.42%	5.32%
R&M Expense	108.23	110.08	121.90	162.43	185.10	207.31	260.36
Revised Claim							
"K" factor	2.67%	2.67%	2.67%	3.06%	3.06%	3.06%	3.11%
GFA _{n-1}	3,980.56	4,218.85	4,616.40	5,554.13	5,867.65	6,665.10	8095.97
WPI Index	1.83%	0.00%	0.33%	2.98%	2.96%	2.42%	5.32%
R&M Expense	108.23	112.64	123.66	175.02	184.86	208.89	265.18

Interest on Working Capital

Table 38: Interest on Working Capital (Pending Certificate) (Rs. Cr.)

Particulars	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
Revised Claim							
Operation and Maintenance Expense (1 month)	34.46	38.17	40.41	45.20	48.55	52.23	58.25
Maintenance Expense @ 15%	62.03	68.70	72.74	81.36	87.35	94.01	104.86

Particulars	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
of O&M Expense							
Receivables (2 months)	821.91	883.62	1,034.77	1,281.27	1,038.08	1,275.28	1524.13
Capital required to finance the shortfall in collection of current dues	78.22	66.01	63.37	66.45	56.84	149.55	70.57
Sub total	996.63	1,056.50	1,211.29	1,474.28	1,230.79	1,571.08	1077.54
Less: Adjustment for Security Deposits & Credit available for Power Purchase	1,067.70	1,150.92	1,302.18	1,388.94	1,387.20	521.02	666.26
Net Working Capital	-71.07	-94.42	-90.89	85.34	-156.41	1,050.06	411.28
Rate of Interest on Working capital	0.00%	0.00%	0.00%	10.00%	12.15%	10.50%	24.55%
Interest on Working Capital	-	-	-	8.53	-	110.26	100.96

Sharing of Gain/(Loss) on Interest on Working Capital

2.90 The revised claim of Sharing of Gain/ Loss is exhibited below:

Table 39: Sharing of Gain/(Loss) (Pending Certificate) (Rs. Cr.)

Particulars	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
Revised Claim							
Actual	-	-	-	56.46	38.33	57.14	31.52
Normative	-	-	-	8.53	-	110.26	100.96
UPCL share (2/3 rd)	-	-	-	-31.95	-25.55	35.41	46.29
Consumer share (1/3 rd)	-	-	-	-15.98	-12.78	17.71	23.15

Revised claim of ARR for the True-up of FY 2016-17 to FY 2022-23

Table 40: Approved and Revised claim of ARR for the True-up of FY 2016-17 to FY 2022-23 (Pending Certificate) (Rs. Cr.)

Particulars	FY17	FY18	FY19	FY20	FY21	FY22	FY23
Approved in T.O. by the Hon'ble Commission							
Power Purchase Cost incl. UJVN Arrears	4,866.15	5,082.25	5,672.23	5,239.97	4,395.04	5,226.78	6,917.48
PP Cost for FY 2018-19 carry forward to FY 2019-20				295.95	-	-	-
PP Cost for FY 2018-19 left out				99.82	-	-	-
Water Tax					173.87	-	-
Transmission Charges							
PGCIL				755.68	607.03	734.51	922.13

Particulars	FY17	FY18	FY19	FY20	FY21	FY22	FY23
UITP Charges for FY 2016-17 and FY 2017-18				62.90	-	-	-
PTCUL and SLDC				268.92	288.82	290.95	323.61
Interest on Loan and guarantee fee	124.42	125.33	122.15	109.53	169.23	135.97	111.42
Depreciation	118.86	123.82	138.82	157.63	180.51	202.76	220.69
O&M expenses after sharing	415.83	457.05	497.04	538.33	587.33	623.09	737.65
Interest on Working Capital	-	-	-	3.85	-	107.94	96.81
Impact of Interest on Working Capital Loss	9.02	10.84	13.67	17.54	12.78	-16.93	-21.76
Return on Equity	66.45	71.48	85.76	99.74	114.53	138.76	166.58
Impact of Previous Year Funding adj.	7.08	-	-	-	-	-	-
Provision for Bad and doubtful debts	-	-	-	-	-	-	-
Prior Period A&G Expenses	-	-	-	3.01	-	-	-
Sharing on account of Rebate and LPS	-	-	-	-	-	-12.60	-20.02
Aggregate Revenue Requirement	5,607.81	5,870.76	6,529.67	7,652.86	6,529.14	7,431.23	9,454.58
Less: Non-Tariff Income	381.38	308.52	244.41	282.70	286.81	429.57	374.86
Gap/(Surplus) of previous year	-175.10	-141.54	64.78	-305.31	-30.16	620.30	8.61
Past Year's Adjustments	-122.01	-139.16	-158.71	-	-	-	-
Net Annual Revenue Requirement	4,929.32	5,281.54	6,191.33	7,064.85	6,212.17	7,621.96	9,088.33
Revised Claim							
Power Purchase Cost incl. UJVN Arrears	4,866.15	5,082.25	5,672.23	5,239.97	4,395.04	5,226.78	6917.48
PP Cost for FY 2018-19 carry forward to FY 2019-20	-	-	-	295.95	-	-	-
PP Cost for FY 2018-19 left out	-	-	-	99.82	-	-	-
Water Tax	-	-	-	-	173.87	-	-
Transmission Charges	-	-	-	-	-	-	-

Particulars	FY17	FY18	FY19	FY20	FY21	FY22	FY23
PGCIL	-	-	-	755.68	607.03	734.51	922.13
UITP Charges for FY 2016-17 and FY 2017-18	-	-	-	62.90	-	-	
PTCUL and SLDC	-	-	-	268.92	288.82	290.95	323.61
Interest on Loan and guarantee fee	126.65	136.77	133.64	122.17	182.40	154.96	149.11
Depreciation	118.78	127.42	141.20	166.79	180.42	204.70	224.78
O&M expenses after sharing	415.83	458.76	498.22	538.33	587.32	624.14	740.87
Interest on Working Capital	-	-	-	8.53	-	110.26	100.96
Impact of Interest on Working Capital Loss	9.02	10.84	13.67	15.98	12.78	-16.93	-21.76
Return on Equity	66.45	74.89	88.01	109.55	117.88	144.198	173.87
Impact of Previous Year Funding adj.	7.08	-	-	-	-	-	-
Provision for Bad and doubtful debts	-	-	-	-	-	-	-
Prior Period A&G Expenses	-	-	-	3.01	-	-	-
Sharing on account of Rebate and LPS	-	-	-	-	-	-12.60	-20.02
Aggregate Revenue Requirement	5,609.96	5,890.93	6,546.97	7,687.60	6,545.57	7,460.96	9,535.15
Less: Non-Tariff Income	381.38	308.52	244.41	282.70	286.81	429.57	374.86
Gap/(Surplus) of previous year	-175.10	-141.54	64.78	-305.31	-30.16	620.30	8.61
Past Year's Adjustments	-122.01	-139.16	-158.71	-	-	-	-
Net Annual Revenue Requirement	4,931.48	5,301.73	6,208.64	7,099.61	6,228.46	7,651.69	9,144.77
Differential ARR claimed in True up of FY 2022-23	2.16	20.19	17.31	34.76	16.29	29.73	56.44

Table 41: Differential ARR claim in True-up of FY 2023-24 (Rs. Cr.)

Particulars	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
ARR approved in T.O. by the Hon'ble Commission	4,929.32	5,281.54	6,191.33	7,064.85	6,212.17	7,621.96	9,088.33	
Revised ARR claimed in True	4,931.48	5,301.73	6,208.64	7,099.61	6,228.60	7,651.69	9,144.77	

Particulars	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
Up of FY 2023-24								
Differential ARR claim in True Up in FY 2023-24.	2.16	20.19	17.31	34.76	16.29	29.73	56.44	176.88

2.91 In line with the above submissions, the additional ARR allowable to the Petitioner is Rs. 176.88 Cr. against the claim for pending EI certificates. Since, the claim of such disallowances is included in the True-up for FY 2023-24, the carrying cost has also been computed in line with the provisions of the UERC Tariff Regulations 2015/ 2018/ 2021, as applicable for respective year. Further, the Rate of Interest (RoI) for computation of the carrying cost is considered as approved in the respective years True-up Order. The computation of the same is shown in the further paras:

Table 42: Carrying cost (Pending Certificates) (Rs. Cr.)

Carrying Cost	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
Opening Balance	0.00	2.31	24.21	46.03	88.42	116.49	162.18	238.61	
Additions	2.16	20.19	17.31	34.76	16.29	29.73	56.44	-238.61	
Closing Balance	2.16	22.50	41.52	80.78	104.71	146.22	218.62	-	
Average	1.08	12.41	32.87	63.40	96.57	131.36	190.40	119.31	
Rate of Interest	14.04%	13.75%	13.70%	12.05%	12.20%	12.15%	10.50%	11.30%	
Total Carrying Cost	0.15	1.71	4.50	7.64	11.78	15.96	19.99	13.48	75.22

2.92 Based on the above, the overall claim owing to above is Rs. 253.10 Cr. (Rs. 176.88 Cr. + Rs. 75.22 Cr. of Carrying cost) is claimed additionally in the True-up of FY 2023-24.

Sharing of Gains and Losses on account of Controllable factors



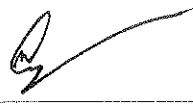
2.93 The Tariff Regulation, 2021 provides the following for sharing of gains and losses on account of controllable factors:

"14 (1) The approved aggregate gain and loss to the Applicant on account of controllable factors shall be dealt with in the following manner:

a) 1/3rd of such gain or loss shall be passed on as a rebate or allowed to be recovered in tariffs over such period as may be specified in the Order of the Commission;

b) The balance amount of such gain or loss may be utilized or absorbed by the Applicant."

2.94 Hence, in accordance with the UERC MYT Regulations, 2021 and as per claims made by Petitioner; Operation & Maintenance Expense, IoWC, Rebate earned, Late Payment surcharge and Distribution Losses are controllable factors and any gain/loss on account of controllable factors is to be dealt in accordance with the provisions of Regulations 14 of the above mentioned Regulations.



- 2.95 As discussed in the section on Interest on working capital, the Petitioner has incurred actual expense of Rs. 79.20 Cr towards bank overdraft/short term loan facility for sharing.
- 2.96 The Petitioner in FY 2023-24 has made consistent efforts to achieve the distribution loss trajectory laid down by the Hon'ble Commission and has managed to achieve distribution loss of 13.89 % against the approved distribution loss of 13.25%, resulting into a revenue loss of Rs. 69.09 Cr. As a result, the Petitioner has calculated the gain/loss to be borne by the Petitioner as shown below:

Table 43: Revenue loss due to increase in Distribution Loss for FY 2023-24 (Rs. Cr.)

Particulars	FY 23-24 (Rs. Cr)
Actual Sales (MU)	13,870.70
Approved Distribution Loss Level (%)	13.89%
Actual Energy Input at T-D Interface (MU)	16,108.90
Sales at Actual Energy Input with 13.25% Loss (MU)	13,974.47
Gain/ (Loss) of Sales (MU)	-103.76
Revenue at Existing Tariff (Rs. Crore)	9,235.84
ABR (Rs./kWh)	6.66
Revenue loss due to higher Dist. losses (Rs. Cr.)	-69.09
Losses in revenue due to Distribution loss (2/3 of Rs.69.49) (Rs. Cr.)	-46.06

- 2.97 In accordance with the UERC Tariff Regulations, 2021 the gain and loss sharing statement with respect to performance parameters is shown below:

Table 44: Sharing of Gains and Losses for FY 2023-24 (Rs. Cr.)

Particulars	Actual for True-up (Rs. Cr)	Normative as per True-up (Rs. Cr)	Gain/ (Loss) (Rs. Cr)	Consumer share (1/3rd) (Rs. Cr)	UPCL share (2/3rd) (Rs. Cr)
	A	B	C=B-A	D=1/3*C	E=C-D
Interest on Working Capital	79.20	157.65	78.45	26.15	52.30
O&M Expenses	869.44	790.91	-78.53	-26.18	-52.35
Rebate earned on discharge of Power purchase liability (Income)	30.96	-	30.96	10.32	20.64
Late Payment Surcharge for delayed discharge of Power purchase liability	0.11	-	-0.11	-0.04	-0.07
Total				10.25	

- 2.98 Hence, the net gain/(loss) sharing in the True-up of FY 2023-24 is as below:

Table 45: Net sharing of Gain and Losses for FY 2023-24 (Rs. Cr.)

Particulars	UPCL Claim for FY 23-24
Rebate to be passed on to the consumer on account of gains made by the petitioner in O&M, LPS, IoWC	10.25
Loss to be born by the petitioner on account of distribution loss	46.06
Net sharing of gain/losses	56.32

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ARR and Revenue Gap for FY 2023-24

2.99 Based on the above submission, the summary of expenses and revenue for true-up for FY 2023-24 is presented below:

Table 46: Aggregate Revenue Requirement & Revenue Gap for FY 2023-24 (Rs. Cr.)

S. No.	Particulars	Approved in T.O. for FY 23-24 dated March 30, 2023	UPCL Claim for FY 23-24 (Rs. Cr.)
1	Power Purchase Cost including RPO, UJVN arrears/ surplus etc	7,148.45	7,107.91
2	Water Tax	178.87	201.51
3	Transmission Charges	-	-
	PGCIL Charges	598.40	686.30
	PTCUL (incl. SLDC charges)	369.75	373.92
	Sub-Total (Power Purchase and Transmission)	8,295.47	8,369.65
4	Interest and Finance charges	150.12	128.58
5	Depreciation	244.41	193.55
6	O&M expenses	741.03	790.91
	Employee Expenses	408.23	413.92
	R&M Expenses	271.87	309.50
	A&G Expenses	60.93	67.49
8	Interest on Working Capital	139.41	157.65
9	Return on Equity	176.91	225.32
10	Loss/ (Gain) sharing	-	-56.32
11	Less: Non-Tariff Income	429.57	253.10
12	True up Impact	582.76	582.76
13	Additional Claim of pending certificates till last year	-	252.10
14	Net Aggregate Revenue Requirement	9,900.54	10,391.09
15	Less: Revenue from Sales of Power for the Year	9,976.53	9,235.84
16	Net Revenue Gap / (surplus)	-75.99	1,155.25

2.100 The Petitioner requests the Hon'ble Commission to approve the revenue gap/ (surplus) of Rs. 1,155.25 Cr. for FY 2023-24 along with past adjustments.

Net Revenue Gap with Carrying Cost

2.101 The Petitioner would like to submit that since the year has been completed and the above revenue gap can be recovered only in FY 2025-26 tariff, the carrying cost needs to be allowed till the recovery of the same in FY 2025-26. Accordingly, the carrying cost on the revenue gap for FY 2023-24 is computed and the same is in line with the provisions of Tariff Regulations. Further, the interest rate has been considered as weighted average rate of one-year MCLR declared by SBI for FY 2023-24 & FY 2024-25 plus 350 basis points which is also specified in the Tariff Regulations. The computation of carrying cost is provided below.

Table 47: Net Revenue (Gap)/Surplus for FY 2023-24 along with carrying cost (Rs. Cr.)

Particulars	FY 23-24	FY 24-25	FY 25-26
Opening Revenue Gap	1,155.25	1,224.91	1,375.82
Add: Revenue Gap during the year		-	-
Closing Revenue Gap	1,155.25	1,224.91	1,375.82
Interest rate	12.06%	12.32%	12.32%

Particulars	FY 23-24	FY 24-25	FY 25-26
Months for the year	6	12	6
Carrying cost	69.66	150.91	84.75
Closing Revenue gap + Carrying cost	1,224.91	1,375.82	1,460.58

- 2.102 The Petitioner requests the Hon'ble Commission to approve the net revenue gap along with carrying cost of FY 2023-24 to be recovered in the tariff for FY 2025-26.

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A3:Annual Performance Review for FY2024-25 and MYT for FY2025-26 to FY2027-28

- 3.1 The Hon'ble Commission had notified the Uttarakhand Electricity Regulatory Commission (Terms and Conditions for Determination of Multi Year Tariff) Regulations, 2024, which are applicable for determination of tariff from FY 2025-26 onwards up to FY 2027-28, i.e. from April 1, 2025 to March 31, 2028 (herein referred to as the "5th Control Period").
- 3.2 As per Regulation 10 of UERC Tariff Regulations, 2024, as a part of the MYT Petition for the 5th Control Period, the Petitioner is required to submit the forecast of Aggregate Revenue Requirement and expected revenue from tariff for first year of the 5th Control Period.
- 3.3 In this section the Petitioner has provided detailed submissions of the ARR of FY 2025-26 which comprises of the following:
- i) Cost of power purchase;
 - ii) Transmission charges;
 - iii) Interest and Finance charges
 - iv) Depreciation;
 - v) Operation and Maintenance expenses;
 - vi) Interest on working capital;
 - vii) Return on equity capital; and
 - viii) Provision for Bad and doubtful debts
- 3.4 Net Revenue Requirement from sale of electricity for a distribution licensee is Aggregate Revenue Requirement, as above, minus;
- i) Non-tariff income;
 - ii) Income from wheeling charges recovered from open access customers;
 - iii) Income from Other Business, to the extent specified in these Regulations;
 - iv) Receipts from cross-subsidy surcharge from open access consumers;
 - v) Receipts from additional surcharge on charges of wheeling from open access consumers; and
 - vi) Any revenue subsidy or grant received from the State Government other than the subsidy under Section 65 of the Electricity Act, 2003
- 3.5 Accordingly, the subsequent section deals with projection of all the aforementioned components.

Number of Consumers, Connected Load and Energy Sales

Number of Consumers

- 3.6 UPCL is serving 29.13 lakh consumers as on 31st March 2024 (end of FY 2023-24) with domestic connections forming the major portion, i.e., 86.66%. The number of consumers have grown at a CAGR of 4.70% in the last seven years (FY 2017-18 to FY 2023-24). Industrial consumers form less than 1% of the total consumers

but contribute over ~50% of the total sales in the State. The consumers in industrial category have also increased around 6.41% over last seven years.

- 3.7 The table given below summarizes the growth in number of consumers over the past 7 years (FY 2017-18 to FY 2023-24)

Table 48: Number of Consumers during FY 2017-18 to FY 2023-24 (Nos.)

Category	Y-o-Y Actual No. of Consumer (Nos.)						
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
RTS 1: Domestic	1,941,096	2,124,219	2,215,711	2,323,085	2,394,641	2,454,085	2,524,813
RTS 2: Non-domestic, incl. Commercial	234,340	249,865	263,920	283,283	289,871	302,936	314,944
RTS 3: Government Public Utilities	4,847	5,499	6,188	6,678	7,083	7,447	8,209
Public Lamps	1,470	1,876	2,346	2,651	2,963	2,996	3,251
Government Irrigation System	1,772	1,841	1,876	1,898	1,924	1,961	2,010
Public Water Works	1,605	1,782	1,966	2,129	2,196	2,490	2,948
RTS 4: Private Tube well/Pump Sets	32,456	34,733	37,488	40,927	42,718	45,242	46,662
RTS 5: Industrial Consumers	12,558	12,856	14,296	16,111	16,473	17,362	18,630
LT Industry	10,229	10,756	12,106	13,751	14,071	14,806	15,993
HT Industry	2,329	2,100	2,190	2,360	2,402	2,556	2,637
RTS 6: Mixed Load	72	75	78	79	81	85	89
RTS 7: Railway Traction	2	2	2	2	2	2	4
RTS 8: Electric Vehicle	0	0	0	0	3	3	26
Inter - State/ Country Supply	0	0	0	0	0	0	4
Total	2,225,371	2,427,249	2,537,683	2,670,165	2,750,872	2,827,162	2,913,381

- 3.8 For the purpose of growth projections for all consumer categories, appropriate CAGR (%) is being considered for projecting number of consumers for the 5th Control Period. The CAGR along with the projected number of consumers for the control period is shown below:

Table 49: CAGR (%) considered for Number of Consumer

S No.	Category	CAGR (%)						Y-o-Y Growth	Growth rate considered (%)
		7 Year	6 Year	5 Year	4 Year	3 Year	2 Year		
1	RTS 1: Domestic	4.70%	4.48%	3.52%	3.32%	2.81%	2.68%	2.88%	3.52%
2	RTS 2: Non-domestic, incl. Commercial	5.31%	5.05%	4.74%	4.52%	3.59%	4.24%	3.96%	4.74%
3	RTS 3: Government Public Utilities	9.22%	9.18%	8.34%	7.32%	7.12%	7.66%	10.23%	
	Public Lamps	13.68%	14.14%	11.62%	8.50%	7.04%	4.75%	8.51%	11.62%
	Government Irrigation System	2.85%	2.12%	1.77%	1.74%	1.93%	2.21%	2.50%	1.77%
	Public Water Works	10.66%	10.66%	10.59%	10.66%	11.46%	15.86%	18.39%	10.59%
4	RTS 4: Private Tube well/Pump Sets	6.27%	6.24%	6.08%	5.63%	4.47%	4.51%	3.14%	6.08%
5	RTS 5: Industrial Consumers	6.41%	6.79%	7.70%	6.84%	4.96%	6.35%	7.30%	
	LT Industry	6.79%	7.73%	8.26%	7.21%	5.16%	6.61%	8.02%	6.79%
	HT Industry	4.34%	2.09%	4.66%	4.75%	3.77%	4.78%	3.17%	4.34%
6	RTS 6: Mixed Load	2.09%	3.60%	3.48%	3.35%	4.05%	4.82%	4.71%	3.48%
7	RTS 7: Railway Traction	10.41%	12.25%	14.87%	18.92%	25.99%	41.42%	100.00%	14.87%
8	RTS 8: Electric Vehicle	0.00%	0.00%	0.00%	0.00%	0.00%	194.39%	766.67%	180.00%
9	Inter - State/ Country Supply	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Table 50: Rationale for considering CAGR for the projecting Number of Consumers for the control period

S No.	Category	Growth Rate Considered (%)	Rationale
1	RTS 1: Domestic	3.52%	The growth rate of 3.52% based on CAGR (%) of last 5 years is considered for Domestic category.
2	RTS 2: Non-domestic, incl. Commercial	4.74%	The growth rate of 4.74% based on CAGR (%) of last 5 years is considered for this category.
3	RTS 3: Government Public Utilities		
	<i>Public Lamps</i>	11.62%	The growth rate of 11.62% for Public Lamps, 1.77% for Govt. Irrigation system and 10.59% for Public Water works based on CAGR (%) of last 5 years is considered for this category.
	<i>Government Irrigation System</i>	1.77%	
	<i>Public Water Works</i>	10.59%	
4	RTS 4: Private Tube well/Pump Sets	6.08%	The growth rate of 6.08% based on CAGR (%) of last 5 years is considered for this category.
5	RTS 5 : Industrial Consumers		
	LT Industry	6.79%	The growth rate of 6.79% for LT Industry and 4.34% for HT Industry based on CAGR (%) of last 7 years is considered for this category.
	HT Industry	4.34%	
6	RTS 6: Mixed Load	3.48%	The growth rate of 3.48% based on CAGR (%) of last 5 years is considered for this category.
7	RTS 7: Railway Traction	14.87%	The growth rate of 14.87% based on CAGR (%) of last 5 years is considered for this category.
8	<i>RTS 8: Electric Vehicle</i>	180.00%	Electric Vehicles are emerging consumer category whose number primarily depends on Government Policies and incentives. In recent years due to favourable policies there has been significant growth of consumer base in this category and the same is expected in the 5 th Control Period. The growth rate of 180% based on current Financial year trend is considered for this category.
	<i>Inter - State/ Country Supply</i>		No addition in this category is envisaged at present during the control period.

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Table 51: Number of Consumers during 5th Control Period (Nos.)

S. No.	Category	FY 24-25*	Growth Rate considered (%)	FY 25-26	FY 26-27	FY 27-28
1	RTS 1: Domestic	2,613,576	3.52%	2,705,460	2,800,574	2,899,032
2	RTS 2: Non-domestic, incl. Commercial	329,867	4.74%	345,497	361,868	379,014
3	RTS 3: Government Public Utilities	8,935	0.00%	9,738	10,628	11,614
	<i>Public Lamps</i>	3,629	11.62%	4,051	4,522	5,048
	<i>Government Irrigation System</i>	2,046	1.77%	2,082	2,119	2,157
	<i>Public Water Works</i>	3,260	10.59%	3,605	3,987	4,409
4	RTS 4: Private Tube well/Pump Sets	49,500	6.08%	52,511	55,705	59,093
5	RTS 5 : Industrial Consumers	19,830	0.00%	21,109	22,472	23,925
	<i>LT Industry</i>	17,079	6.79%	18,239	19,478	20,801
	<i>HT Industry</i>	2,751	4.34%	2,870	2,994	3,124
6	RTS 6: Mixed Load	92	3.48%	95	98	101
7	RTS 7: Railway Traction	5	14.87%	6	7	8
8	RTS 9 : Electric Vehicle Charging Station	73	180.00%	204	571	1,599
9	Inter - State/ Country Supply	4	0.00%	4	4	4
	Total	3,021,882		3,134,624	3,251,927	3,374,390
10	Y-o-Y growth (%)	3.72%		3.73%	3.74%	3.77%

*Growth from Actual number of Consumer is in FY 2023-24 (29,13,381 Nos.)

- 3.9 The Petitioner requests the Hon'ble Commission to approve the above estimated/ projected number of consumers for the years FY 2025-26 to FY 2027-28.

Connected Load

- 3.10 UPCL has been seeing consistent year-on-year growth in the connected load across major consumer categories in the past. Below is a snapshot of load growth across categories over the past 7 years.

- 3.11 The table given below summarizes the growth in load over the past 7 years (FY 2017-18 to FY 2023-24)



Table 52: Load Growth during FY 2017-18 to FY 2023-24 (kW)

Category	Y-o-Y Actual Load (kW)						
	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
RTS 1: Domestic	2,893,764	3,132,791	3,291,548	3,645,356	3,838,620	3,876,625	3,903,521
RTS 2: Non-domestic, incl. Commercial	996,544	1,058,631	1,155,560	1,268,264	1,421,497	1,462,843	1,578,052
RTS 3: Government Public Utilities	176,473	184,241	203,108	213,200	216,469	233,567	256,977
Public Lamps	15,883	17,380	18,485	19,360	19,506	20,213	21,137
Government Irrigation System	64,605	65,867	67,912	68,840	70,480	74,433	78,153
Public Water Works	95,985	100,994	116,711	125,000	126,483	138,921	157,687
RTS 4: Private Tube well/Pump Sets	172,862	188,127	210,905	246,484	270,752	280,503	288,997
RTS 5: Industrial Consumers	1,989,072	1,899,591	2,016,569	2,014,003	2,066,850	2,168,923	2,350,797
LT Industry	226,549	221,216	253,314	284,101	293,698	310,235	384,244
HT Industry	1,762,523	1,678,375	1,763,255	1,729,902	1,773,152	1,858,688	1,966,553
RTS 6: Mixed Load	57,946	54,612	56,337	58,581	57,407	60,201	59,864
RTS 7: Railway Traction	15,000	15,000	14,000	14,000	17,000	17,000	29,550
RTS 9: Electric Vehicle Charging Station	0	0	0	0	145	195	737
Inter - State/ Country Supply	0	0	0	0	0	0	0
Total	6,301,661	6,532,993	6,948,027	7,459,888	7,888,740	8,099,857	8,468,495

3.12 Similar to the methodology considered for projection of number of consumers, past growth trends in category-wise connected load have been analyzed. The rationale similar to projections in number of consumers has been used to forecast connected load.

3.13 For making projections of connected load, CAGR (%) growth rate is calculated considering FY 2023-24 as the base year. The actual connected load for FY 2023-24 for each consumer category is escalated as per the CAGR (%) growth rate considered for each consumer category to make projections from FY 2024-25 and onwards. The CAGR along with the projected load growth for the control period is shown below:

Table 53: CAGR (%) considered for Load Growth

S No.	Category	CAGR (%)						Y-o-Y Growth	Growth rate considered (%)
		7 Year	6 Year	5 Year	4 Year	3 Year	2 Year		
1	RTS 1: Domestic	5.62%	5.12%	4.50%	4.36%	2.31%	0.84%	0.69%	4.50%
2	RTS 2: Non-domestic, incl. Commercial	7.94%	7.96%	8.31%	8.10%	7.56%	5.36%	7.88%	8.31%
3	RTS 3: Government	7.56%	6.46%	6.88%	6.06%	6.42%	8.96%	10.02%	

S No.	Category	CAGR (%)						Y-o-Y Growth	Growth rate considered (%)
		7 Year	6 Year	5 Year	4 Year	3 Year	2 Year		
	Public Utilities								
	Public Lamps	6.06%	4.88%	3.99%	3.41%	2.97%	4.10%	4.57%	3.99%
	Government Irrigation System	3.91%	3.22%	3.48%	3.57%	4.32%	5.30%	5.00%	3.48%
	Public Water Works	10.06%	8.63%	9.32%	7.81%	8.05%	11.66%	13.51%	9.32%
4	RTS 4: Private Tube well/Pump Sets	8.89%	8.94%	8.97%	8.19%	5.45%	3.31%	3.03%	8.97%
5	RTS 5: Industrial Consumers	4.09%	2.82%	4.35%	3.91%	5.29%	6.65%	8.39%	
	LT Industry	9.04%	9.20%	11.68%	10.98%	10.59%	14.38%	23.86%	11.68%
	HT Industry	3.31%	1.84%	3.22%	2.77%	4.37%	5.31%	5.80%	3.22%
6	RTS 6: Mixed Load	0.01%	0.54%	1.85%	1.53%	0.72%	2.12%	-0.56%	1.85%
7	RTS 7: Railway Traction	15.09%	11.96%	14.52%	20.53%	28.28%	31.84%	73.82%	14.52%
8	RTS 8: Electric Vehicle	-	-	-	-	-	125.45%	277.95%	177.79%

Table 54: Rationale for considering CAGR for the projecting Load mix for the control period

S No.	Category	Growth Rate Considered (%)	Rationale
1	RTS 1: Domestic	4.50%	The growth rate of 4.50% based on CAGR (%) of last 5 years is considered for Domestic category. The growth rate of 8.31% based on CAGR (%) of last 5 years is considered for Non- Domestic category.
2	RTS 2: Non-domestic, incl. Commercial	8.31%	
3	RTS 3: Government Public Utilities		The growth rate of 3.99% for Public Lamps, 3.48% for Govt. Irrigation system and 9.32% for Public Water works based on CAGR (%) of last 5 years is considered for this category.
	Public Lamps	3.99%	
	Government Irrigation System	3.48%	
	Public Water Works	9.32%	

S No.	Category	Growth Rate Considered (%)	Rationale
4	RTS 4: Private Tube well/Pump Sets	8.97%	The growth rate of 8.97% based on CAGR (%) of last 5 years is considered for this category.
5	RTS 5 : Industrial Consumers		
	LT Industry	11.68%	The growth rate of 11.68% for LT Industry and 3.22% for HT Industry based on CAGR (%) of last 5 years is considered for this category.
	HT Industry	3.22%	
6	RTS 6: Mixed Load	1.85%	The growth rate of 1.85% based on CAGR (%) of last 5 years is considered for this category.
7	RTS 7: Railway Traction	14.52%	The growth rate of 14.52% based on CAGR (%) of last 5 years is considered for this category.
8	RTS 8: Electric Vehicle	177.79%	Electric Vehicles are emerging consumer category whose number primarily depends on Government Policies and incentives. In recent years due to favourable policies there has been significant growth of consumer base in this category and the same is expected in the 5 th Control Period. The growth rate of 177.79% based on current Financial year trend is considered for this category.
9	Inter - State/ Country Supply	-	No addition in this category is envisaged at present during the control period.

Table 55: Load Growth during 5th Control Period (kW)

S. No.	Category	2024-25	Growth Rate Considered (%)	2025-26	2026-27	2027-28
1	RTS 1: Domestic	4,079,074	4.50%	4,262,521	4,454,219	4,654,538
2	RTS 2: Non-domestic, incl. Commercial	1,709,215	8.31%	1,851,279	2,005,152	2,171,814
3	RTS 3: Government Public Utilities	275,237	0.00%	294,995	316,383	339,546
	Public Lamps	21,981	3.99%	22,858	23,771	24,719
	Government Irrigation System	80,873	3.48%	83,687	86,599	89,612
	Public Water Works	172,384	9.32%	188,450	206,014	225,214

S. No.	Category	2024-25	Growth Rate Considered (%)	2025-26	2026-27	2027-28
4	RTS 4: Private Tube well/Pump Sets	314,907	8.97%	343,139	373,903	407,425
5	RTS 5: Industrial Consumers	2,458,980	0.00%	2,574,440	2,697,854	2,829,973
	LT Industry	429,107	11.68%	479,207	535,157	597,640
	HT Industry	2,029,874	3.22%	2,095,233	2,162,697	2,232,333
6	RTS 6: Mixed Load	60,974	1.85%	62,104	63,255	64,427
7	RTS 7: Railway Traction	33,842	14.52%	38,756	44,385	50,831
8	RTS 8: Electric Vehicle	2,047	177.79%	5,687	15,799	43,887
9	Inter - State/ Country Supply					
10	Total	8,934,275		9,432,922	9,970,950	10,562,442
11	Y-o-Y growth (%)	5.50%		5.58%	5.70%	5.93%

* Growth from Connected Load (kW) in FY 2023-24 (84,68,495 kW)

3.14 The Petitioner requests the Hon'ble Commission to approve the above estimated/ projected load growth for the FY 2025-26 to FY 2027-28.

Energy Sales Growth

3.15 Energy sales has an upward trend in last 7 years apart from COVID-19 period i.e. FY 2020-21. Energy sales growth across various consumer categories in last 7 years is shown as below:

Table 56: Energy Sales during FY 2017-18 to FY 2023-24 (MUs)

Category	Y-o-Y Actual Sales (MU)						
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
RTS 1: Domestic	2,741.53	2,849.20	3,113.85	3,307.62	3,357.70	3,552.16	3,731.93
RTS 2: Non-domestic, incl. Commercial	1,235.23	1,301.34	1,397.84	1,215.52	1,389.31	1,736.56	1,874.17
RTS 3: Government Public Utilities	590.25	614.66	678.32	725.08	718.91	743.84	758.10
Public Lamps	57.32	49.16	46.45	54.03	62.34	64.90	74.35
Government Irrigation System	165.70	154.42	178.84	170.82	153.07	152.55	145.83
Public Water Works	367.23	411.07	453.03	500.23	503.49	526.38	537.92
RTS 4: Private Tube well/Pump Sets	271.37	190.13	202.62	225.40	276.93	265.69	280.82
RTS 5: Industrial Consumers	6,160.29	6,665.69	6,417.17	5,763.04	6,553.99	6,922.26	6,951.18

Category	Y-o-Y Actual Sales (MU)						
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
LT Industry	302.21	309.93	311.94	311.19	341.83	343.11	363.26
HT Industry	5,858.07	6,355.76	6,105.24	5,451.85	6,212.16	6,579.14	6,587.91
RTS 6: Mixed Load	182.43	177.75	182.47	169.55	175.62	194.62	194.08
RTS 7: Railway Traction	27.73	27.91	29.08	26.39	46.30	75.93	79.89
RTS 8: Electric Vehicle	0.00	0.00	0.00	0.00	0.04	0.17	0.52
Inter - State/ Country Supply	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	11,208.82	11,826.68	12,021.35	11,432.59	12,518.80	13,491.23	13,870.70

3.16 State has witness year-on-year growth in energy sales since FY 2017-18 except in FY 2020-21 due to country wide lockdown and pandemic situation which started from end of March 2020.

3.17 For the purpose of projecting the sales for FY 2025-26 to FY 2027-28, the Petitioner has considered a mix of long to medium term trend in energy consumption along with adjustments on account of past abnormalities and impact of recent developments that would have a bearing on the future consumption in select consumer categories.

Projection of Energy Sales – CAGR Method

3.18 For projecting the category-wise energy sales from FY 2025-26 to 2027-28, the Petitioner has considered the trend of actual sales. In line with the methodology adopted by the Hon'ble Commission in the past, the Petitioner has adopted the CAGR approach to project the sales in each consumer category while excluding any outliers (relative to the trend) observed in the growth rates over the period of 7 years.

3.19 The detailed past growth trends in each consumer category are tabulated below:

Table 57: CAGR for Energy Sales to Consumer Categories

S No.	Category	CAGR (%)						Y-o-Y Growth	Growth rate considered (%)
		7 Year	6 Year	5 Year	4 Year	3 Year	2 Year		
1	RTS 1: Domestic	5.97%	5.27%	5.55%	4.63%	4.11%	5.43%	5.06%	5.55%
2	RTS 2: Non-domestic, incl. Commercial	6.86%	7.20%	7.57%	7.61%	15.53%	16.15%	7.92%	7.57%
3	RTS 3: Government Public Utilities	4.65%	4.26%	4.28%	2.82%	1.50%	2.69%	1.92%	
	Public Lamps	6.32%	4.43%	8.62%	12.48%	11.23%	9.21%	14.56%	8.62%
	Government Irrigation System	0.07%	-2.11%	-1.14%	-4.97%	-5.14%	-2.39%	-4.41%	0.07%

S No.	Category	CAGR (%)						Y-o-Y Growth	Growth rate considered (%)
		7 Year	6 Year	5 Year	4 Year	3 Year	2 Year		
	Public Water Works	5.99%	6.57%	5.53%	4.39%	2.45%	3.36%	2.19%	5.53%
4	RTS 4: Private Tube well/Pump Sets	-3.12%	0.57%	8.11%	8.50%	7.60%	0.70%	5.70%	8.11%
5	RTS 5 : Industrial Consumers	2.60%	2.03%	0.84%	2.02%	6.45%	2.99%	0.42%	
	LT Industry	2.76%	3.11%	3.23%	3.88%	5.29%	3.09%	5.87%	2.76%
	HT Industry	2.59%	1.98%	0.72%	1.92%	6.51%	2.98%	0.13%	2.59%
6	RTS 6: Mixed Load	1.23%	1.04%	1.77%	1.55%	4.61%	5.12%	-0.28%	1.77%
7	RTS 7: Railway Traction	22.56%	19.29%	23.41%	28.74%	44.67%	31.36%	5.22%	5.22%
8	RTS 8: Electric Vehicle	0.00%	0.00%	0.00%	0.00%	0.00%	276.33%	215.66%	215.66%
9	Inter - State/ Country Supply	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Table 58: Rationale for considering CAGR for the Sales for the control period

S No.	Category	Growth Rate Considered (%)	Rationale
1	RTS 1: Domestic	5.55%	The growth rate of 5.55 % based on CAGR (%) of last 5 years is considered for Domestic category. The growth rate of 7.57% based on CAGR (%) of last 5 years is considered for this category.
2	RTS 2: Non-domestic, incl. Commercial	7.57%	
3	RTS 3: Government Public Utilities		The growth rate of 8.62% for Public Lamps, 0.07% for Govt. Irrigation system and 5.53% for Public Water works based on CAGR (%) of last 7 years is considered for this category.
	Public Lamps	8.62%	
	Government Irrigation System	0.07%	
	Public Water Works	5.53%	
4	RTS 4: Private Tube well/Pump Sets	8.11%	The growth rate of 8.11% based on CAGR (%) of last 5 years is considered for this category.

S No.	Category	Growth Rate Considered (%)	Rationale
5	RTS 5: Industrial Consumers		
	LT Industry	2.76%	The growth rate of 2.76% for LT Industry and 2.59% for HT Industry based on CAGR (%) of last 7 years is considered for this category.
	HT Industry	2.59%	
6	RTS 6: Mixed Load	1.77%	The growth rate of 1.77% based on CAGR (%) of last 5 years is considered for this category.
7	RTS 7: Railway Traction	5.22%	The growth rate of 5.22% based on CAGR (%) of last 5 years is considered for this category.
8	RTS 8: Electric Vehicle	215.66%	Electric Vehicles are emerging consumer category whose number primarily depends on Government Policies and incentives. In recent years due to favourable policies there has been significant growth of consumer base in this category and the same is expected in the 5 th Control Period. The growth rate of 215.66% based on y-o-y trend is considered for this category.
9	Inter - State/ Country Supply	-	No addition in this category is envisaged at present during the control period.

3.20 Based on the growth rates considered across various categories as discussed above, the energy sales for FY 2025-26 is projected on revised estimates of FY 2024-25 and so on for the control period. It is submitted that the sales for FY 2024-25 are re-estimated based on the actuals for 6 months.

Table 59 Energy Sales in 5th Control Period

S No.	Category	FY 24-25*	Growth Rate (%) considered	FY 25-26	FY 26-27	FY 27-28
1	RTS 1: Domestic	4,239	5.55%	4,475	4,723	4,985
2	RTS 2: Non-domestic, incl. Commercial	2,081	7.57%	2,238	2,408	2,590
3	RTS 3: Government Public Utilities	838	0.00%	878	921	966
	Public Lamps	79	8.62%	85	93	101
	Government Irrigation System	160	0.07%	160	160	160

S No.	Category	FY 24-25*	Growth Rate (%) considered	FY 25-26	FY 26-27	FY 27-28
	Public Water Works	600	5.53%	633	668	705
4	RTS 4: Private Tube well/Pump Sets	284	8.11%	307	332	359
5	RTS 5 : Industrial Consumers	7,091	0.00%	7,275	7,464	7,658
	LT Industry	372	2.76%	382	393	404
	HT Industry	6,719	2.59%	6,893	7,072	7,255
6	RTS 6: Mixed Load	198	1.77%	201	205	208
7	RTS 7: Railway Traction	116	5.22%	122	128	135
8	RTS 8: Electric Vehicle	1	215.66%	2	7	23
9	Inter - State/ Country Supply	0	0.00%	0	0	0
10	Total	14,848	4.39%	15,499	16,188	16,924
11	Y-O-Y Growth	7.04%		4.39%	4.45%	4.55%

*Growth over Actual Sales (kWh) of FY 2023-24 (13,870.70 MUs).

- 3.21 The Petitioner requests the Hon'ble Commission to approve the above estimated/ projected sales.

Distribution Loss trajectory

- 3.22 It is submitted that inspite of a difficult terrain the Petitioner has been able to reduce distribution loss level to 13.89% in FY 2023-24, vis-à-vis distribution loss of 13.25% as approved by the Hon'ble Commission in the tariff Order dated 30 March, 2023.

- 3.23 As per Regulation 9 of the UERC Tariff Regulations 2024, the trajectory for distribution loss is to be considered on past performance of distribution licensee and in respect of the base year. The regulations specify the following:

"Specific Trajectory for Certain Variables

(1) The Commission shall stipulate a trajectory for certain variables having regard to the past performance as also the performance of similarly situated licensee's/generating companies: Provided that the variables for which a trajectory shall be stipulated, shall include but shall not be limited to....."

- 3.24 In the past, the Hon'ble Commission had approved the distribution loss of 40.32% for FY 2003-04 and subsequent year targets were fixed considering reduction of

distribution loss y-o-y basis. Details of approved and actual distribution losses since FY 2015-16 are as follows:

Table 60: Approved vis-à-vis Actual Distribution Losses (%)

Year	Approved by the Commission in ARR	Actual as per UPCL	Approved by the Commission in True up
2015-16	15.00%	18.39%	18.81%
2016-17	15.00%	16.68%	15.00%
2017-18	14.75%	15.17%	14.75%
2018-19	14.50%	14.32%	15.31%
2019-20	14.25%	13.40%	14.25%
2020-21	14.00%	13.96%	14.00%
2021-22	13.75%	14.15%	13.75%
2022-23	13.50%	14.38%	13.50%
2023-24	13.25%	13.89%	-
2024-25	13.00%	-	-

- 3.25 It is submitted that at the time of issuance of Business Plan for previous Control Period, the Commission has considered the distribution loss reduction target of 0.25% for each year of the Control Period as reduction in commercial losses of the Petitioner. Further, Commission has noted cognizance of the fact that Loss reduction below 15% is very difficult to achieve considering difficult terrain of Uttarakhand.
- 3.26 In spite of significant measures and prudent capital expenditure under various schemes, due to difficult terrain of Uttarakhand, UPCL has not been able to meet the distribution loss target. This has resulted in further financial loss as the Commission has been considering deemed revenue at the time of true-up for respective years due to non-achievement of the loss target.
- 3.27 For the 5th Control Period, it is humbly requested that the Commission should consider the actual loss level of 13.89% for FY 2023-24 (i.e. Base Year) for approval of distribution loss target for each year. The petitioner also requests that Hon'ble Commission has been re-casting the sales under true-up process and as a result distribution loss is revised; however, the same is not being taken into factor while approving distribution loss trajectories. Hence it is humbly requested that actual distribution loss for FY 23-24 may be considered as base line figure for determining the trajectory for distribution loss for the 5th control period.
- 3.28 The implementation of upcoming "Revamped Reform- based and Results-linked Distribution Sector Scheme (RDSS Scheme)" which is aimed towards improving the operational and financial sustainability by providing financial assistance to Discom's for strengthening of supply infrastructure based on meeting pre-qualifying criteria and achieving basic minimum benchmarks in reforms would also assist in loss reduction during end of the control period. The objective of the scheme focuses on Improving the quality, reliability and affordability of power supply to consumers through a financially sustainable and operationally efficient Distribution Sector, Reduce the AT&C losses to Pan-India levels of 12-15% by 2024-25 etc. In FY 2023-24, Circles such as Tehri (23.1%), Karanprayag (19.32%), Roorkee (25.95%), Ranikhet (22.75%) and Pithoragarh (24.40%) has high Distribution losses. It is envisaged that these circles will have major

improvement in distribution losses after implementation of measures under RDSS. In view of difficult terrain and AT & C losses improvement measures under RDSS, the Petitioner has proposed the distribution loss trajectory for the 5th Control period.

- 3.29 UPCL proposes to reduce the distribution losses during each year of the Control Period considering the actual distribution loss achieved in the year 2023-24 (Base Year) as the reference. The Petitioner proposes the following distribution loss trajectory for the 5th Control Period from FY 2025-26 to FY 2027-28.

Table 61: Proposed Distribution Loss Trajectory

Year	Projection	Improvement
2023-24 (Actual)	13.89%	
2024-25 (TO Approved)	13.00%	
2025-26 (Projection)	13.50%	0.28
2026-27 (Projection)	13.21%	0.29
2027-28 (Projection)	12.95%	0.26

Initiatives for Distribution Loss Reduction

- 3.30 The petitioner submits that, to achieve the above proposed trajectory, it will continue at its current practice and initiatives for loss reduction. It is submitted that the distribution loss depends upon various factors including but not limited to size of the network, aging assets, energy demand, loading, connected load, mix of LT and HT consumption, etc. However, part of these losses are technical that will prevail in the system. In view of the fact that UPCL has already achieved ~14% loss levels, the scope for further reduction would be difficult to achieve. However, efforts are being made continuously by the Petitioner to reduce distribution loss to the desired permissible level. Some of these initiatives have also been taken during the past Control Period and shall continue in the 5th Control Period as well. Some of these initiatives are detailed below:

- Installation of smart meters at consumer, DTR and feeder.
- Installation of new 11 kV feeders against overloaded feeders.
- Augmentation/Re-conducting of old/frayed 11 Kv/LT conductors.
- Installation of meters at T-point of rural feeders catering industrial load.
- Installation of Capacitor Bank at 33/11 KV substations.
- Laying of 11 kV/33 kV covered conductors
- Replacement of Defective Meters to reduce the percentage of defective meters.
- LT Arial Bunch Cable is being laid in theft prone areas.
- Prepaid metering has been made mandatory for new temporary LT connections, for advertisements / hoardings and for Government connections up to 25 kW.
- Monitoring of high loss feeders.
- Implementation of RDSS scheme.
- Installation of Double metering in selected 11 kV & 33 kV consumers.

- 3.31 Further, the petitioner also submits that, "Revamped Reform- based and Results-linked Distribution Sector Scheme (RDS Scheme)" will also help in reduction in loss levels. The action plan starts with analysis of the reasons for

losses and measures taken for reduction in loss. A long indicative list of reforms/activities have been described in the guidelines on RDS Scheme, which includes Energy Accounting with 100% feeder and transformer metering on TOTEX mode, Provision of Armoured / Aerial bunched Cables (ABC) or High Voltage Distribution System in high loss areas, Collection efficiency trajectory should be worked out to achieve the national target of at least 98%, Billing efficiency trajectory should be worked out to achieve the national target of at least 85% - 90% etc.

3.32 Under the action plan for metering and distribution infrastructure works, the following areas will be taken up on priority for prepaid smart metering of all directly connected meters and AMI in case of other meters in first phase:

- a) All Union Territories;
- b) All Electricity Divisions of 500 AMRUT cities, with AT&C Losses > 15% in the base year;
- c) Industrial and Commercial consumers;
- d) All Government offices at Block level and above;
- e) Other areas with high losses, which shall mandatorily include Electricity Divisions having more than 50% consumers in urban areas and with AT&C losses more than 15% and other Electricity Divisions with AT&C losses more than 25%, in the base year all electricity divisions of 500 AMRUT cities, with AT&C Losses > 15% in the base year

3.33 The Petitioner humbly submits that it has been making significant efforts to reduce distribution losses and implementation of RDS Scheme would also help in substantial year-on-year improvement in loss reduction and the Hon'ble Commission is requested to approve the proposed trajectory for the 5th Control Period.

Collection efficiency

3.34 It is submitted that UPCL has been able to maintain high level of collection efficiency of 99.14% during FY 2023-24 against 99.15% collection efficiency approved for FY 2023-24 by the Hon'ble Commission. With the continuation of its efforts, the Petitioner expects to maintain the current level of collection efficiency. However, any further improvement in collection efficiency beyond 99% would be difficult to achieve given the increase in consumption in LT side and already existing large consumer base. Therefore, UPCL has proposed collection efficiency of 99.15% during the control Period.

3.35 The proposed collection efficiency trajectory is provided hereunder:

Table 62: Proposed Collection Efficiency

Particulars	FY 23-24*	FY 24-25	FY 25-26	FY 26-27	FY 27-28
	(Actual)	(Rev. Est)	(Projected)	(Projected)	(Projected)
Collection Efficiency	99.14%	99.15%	99.15%	99.15%	99.15%

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3.36 UPCL has undertaken several initiatives in the last few years for improving the billing efficiency and collection of bills. Some of the measures include organizing revenue realization camps, agreement with third parties for increasing payment centers, AMR billing for high value consumers, IT enablement of day to day business processes of metering, billing and collection, etc. The continuance of such measures along with few new efforts would enable maintaining the existing level of collection efficiency aligning it to proposed levels. Most of the new efforts would be focused towards use of technology to enhance consumer experience and ensuring various modes along with ease of payment options. Some of the measures planned are mentioned as below:

- i) Android based billing system
- ii) Installation of pre-paid meters
- iii) AMR based billing for high value consumers
- iv) Instant Bill delivery on Consumer Premises using Spot Billing Machines
- v) Photo based billing started in some areas to remove meter reader malpractices & improve customer satisfaction
- vi) SMS based alerts on bill generation, payment reminders & other customer centric actions
- vii) SMS based services using 8108114333
- viii) Pre-Paid Metering for Temporary Connections

Power Procurement plan

3.37 The Petitioner has estimated the sales to various categories of consumers as detailed in the previous section.

3.38 The energy sale for each year is grossed up by the distribution loss level for the year, to arrive at the required quantum of power purchase for that year at the Discom periphery in the following manner:

$$\text{Quantum of power purchase (MU)} = \frac{\text{Energy Sales}}{\left(\frac{1 - \text{Distribution Loss}(\%)}{100} \right)}$$

3.39 Based on the sales and distribution loss projected for the FY 2025-26 to FY 2027-28, the projected energy requirement at the distribution periphery for each year of the control period is provided below:

Table 63: Energy Requirement for 5th Control Period

Particulars	FY 24-25 (Revised Est.)	FY 25-26 (Proposed)	FY 26-27 (Proposed)	FY 27-28 (Proposed)
Proposed Sales (MU)	14,847.55	15,498.73	16,187.79	16,924.30
Proposed Distribution Loss (%)	13.00%	13.50%	13.21%	12.95%
Energy Requirement at DISCOM Periphery (MU)	17,066.15	17,917.61	18,651.68	19,442.05
Energy Requirement	17,249.84	18,107.53	18,850.07	19,648.90

Particulars	FY 24-25 (Revised Est.)	FY 25-26 (Proposed)	FY 26-27 (Proposed)	FY 27-28 (Proposed)
at State Periphery (MU)				

- 3.40 Against the above ascertained requirement, the availability of power from the various sources based on long-term PPAs during 5th Control Period is detailed hereunder.

Procurement of Power and Uttarakhand's Unallocated share

- 3.41 UPCL procures power from central generating station and other external sources apart from the power made available from the State generating stations operated by UJVNL. A fixed share of power is allocated from the Central sector generating station to meet its energy requirement. Moreover, Uttarakhand also receives a quantum of electricity from the unallocated share of the Central generating station at different interval during a year. Being hydro dependent state, the surplus power during the summer months is banked with the other states to meet the deficits during winter months. Any demand-supply during the year gap is met through various short-term sources and other trading sources.

- 3.42 The major external and internal sources from which power is procured by the UPCL are:

- a) NHPC
- b) SJVNL
- c) THDC
- d) NTPC
- e) NPCIL
- f) UJVNL
- g) UREDA
- h) Independent Power Producers (IPPs)
- i) Co-generation stations
- j) State Gas Generating Stations
- k) Renewable sources
- l) State Royalty Power
- m) Short term power arrangement: banking, open market purchase etc

Broad Approach for Projecting Power Availability

- 3.43 Uttarakhand has firm allocated share in Central Sector Generating Stations (CSGS) of National Thermal Power Corporation (NTPC), National Hydroelectric Power Corporation (NHPC), Tehri Hydro Development Corporation (THDC), Satluj Jal Vidyut Nigam Limited (SJVNL) and Nuclear Power Corporation Limited (NPCIL).
- 3.44 Uttarakhand has firm allocated share in the State Sector Generating Stations (SSGS) of Uttarakhand Jal Vidyut Nigam Limited (UJVNL).

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3.45 The Petitioner has estimated the energy availability from these generating stations to UPCL on ex-bus basis in the manner as detailed below:

Availability from NHPC Stations

3.46 The Petitioner has considered the availability from the generating stations from NHPC as under:

Table 64: Availability from NHPC Stations

Stations of NHPC	Basis
Salal	Projections for power availability during the control period has been considered based on average of actual power from respective stations in the FY 2022-23 and FY 2023-24. The energy availability is considered without any escalation.
Tanakpur	
Chamera I	
Chamera II	
Chamera III	
Uri	
Dhauliganga	
Dulhasti	
Sewa II	
Uri II	
Parbati III	Further, for FY 2024-25 actual generation is considered from April 24 to October 24 and the average of actual generation of balance months of FY 2022-23 and FY 2023-24 is considered to arrive at the energy availability.
Kishnaganga	

3.47 The ex-bus availability of power from NHPC stations for FY 2024-25 and FY 2027-28 has been tabulated below:

Table 65: Projected availability from NHPC Stations for 5th Control Period (MU)

Stations	FY 24-25 (Revised Est.)	FY 25-26 (Proposed)	FY 26-27 (Proposed)	FY 27-28 (Proposed)
Salal	39.60	38.45	38.45	38.45
Tanakpur	13.06	12.20	12.20	12.20
Chamera I	71.92	69.49	69.49	69.49
Chamera II	24.22	27.05	27.05	27.05
Chamera III	54.55	53.64	53.64	53.64
Uri	73.68	86.84	86.84	86.84



Stations	FY 24-25 (Revised Est.)	FY 25-26 (Proposed)	FY 26-27 (Proposed)	FY 27-28 (Proposed)
Dhauliganga	58.35	61.75	61.75	61.75
Dulhasti	119.46	120.80	120.80	120.80
Sewa II	26.12	32.67	32.67	32.67
Uri II	73.73	79.40	79.40	79.40
Parbati III	28.21	26.33	26.33	26.33
Kishanganga	19.84	25.19	25.19	25.19
Sub-Total	602.73	633.81	633.81	633.81

3.48 The detailed month wise availability from NHPC stations at Ex-bus for 5th Control Period is provided in format 2.6.

Availability from SJVNL Stations

3.49 The Petitioner has considered the availability from the generating stations from SJVNL as under:

Table 66: Availability from SJVNL Stations

Name of the Station	Basis
Nathpa Jhakri	Projections for power availability during the control period has been considered based on average of actual power from respective stations in the FY 2022-23 and FY 2023-24. The energy availability is considered without any escalation.
Rampur Equity Power	Further, for FY 2024-25 actual generation is considered from April 24 to July 24 and the average of actual generation of balance months of FY 2022-23 and FY 2023-24 is considered to arrive at the energy availability.

3.50 The availability from SJVNL stations at Ex Bus for 5th Control period is given below:

Table 67: Projected availability from SJVNL Stations for 5th Control period (MU)

Stations	FY 24-25 (Revised Est.)	FY 25-26 (Proposed)	FY 26-27 (Proposed)	FY 27-28 (Proposed)
Nathpa Jhakri	67.40	78.68	78.68	78.68
Rampur Equity Power	227.00	217.74	217.74	217.74
Sub Total	294.40	296.43	296.43	296.43

3.51 The detailed month wise availability from SJVNL stations at Ex-bus for 5th Control Period is provided in format 2.6.

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Availability from THDC Stations

3.52 The Petitioner has considered the availability from the generating stations from THDC as under:

Table 68: Availability from THDC Stations

Stations of THDC	Basis
Tehri HEP I	Projections for power availability during the control period has been considered based on average of actual power from respective stations in the FY 2022-23 and FY 2023-24. The energy availability is considered without any escalation.
Koteshwar	Further, for FY 2024-25 actual generation is considered from April 24 to October 24 and the average of actual generation of balance months of FY 2022-23 and FY 2023-24 is considered to arrive at the total energy availability.

3.53 The availability from THDC stations at Ex Bus for 5th control period is as given below:

Table 69: Projected availability from THDC Stations for 5th Control period (MU)

Stations	FY 24-25 (Revised Est.)	FY 25-26 (Proposed)	FY 26-27 (Proposed)	FY 27-28 (Proposed)
Tehri HEP I	114.54	124.27	124.27	124.27
Koteshwar	75.70	79.90	79.90	79.90
Sub Total	190.23	204.17	204.17	204.17

3.54 The detailed month wise availability from THDC stations at Ex-bus for 5th Control Period is provided in format 2.6.

Availability from NTPC Stations

3.55 The Petitioner has considered the availability from the generating stations from NTPC as under:

Table 70: Availability from NTPC Stations

Stations of NTPC	Basis
Singrauli	Projections for power availability from the Firm sources during the control period has been considered based on average of actual power from respective stations in the FY 2022-23 and FY 2023-24. The energy availability is considered without any escalation.
F G Unchahar-I	
F G Unchahar-2	
F G Unchahar-3	
F G Unchahar-4	
N C T Dadri:2	
Rihand-1 STPS	Further, for FY 2024-25 actual generation is considered from April 24 to October 24 and the average of actual generation of balance

Stations of NTPC	Basis
Rihand-2 STPS	months of FY 2022-23 and FY 2023-24 is considered to arrive at the energy availability. Apart from firm sources, a quantum of electricity from the unallocated share of the CGS at different interval during the year is received. For FY 2024-25 actual generation is considered from April 24 to October 24 and for remaining months Power is estimated @50% PLF for 350 MW unallocated quota.
Rihand-3 STPS	
Kahalgaon-II	
Jhajjar Aravali	
Singrauli SHEP	
Koldam (Hydro)	
TANDA-II	
Anta Gas	
Auraiya Gas	
Dadri Gas	
Bongaigaon TPS*	Further, generation from Telangana STPS-1 (unallocated) is considered from October 2024 to June 2025 @85% PLF.
Telangana stps-1*	
Gadarwara STPS-I*	
Khargone Super Thermal Pwr Stn -I*	
Korba Super Thermal Power Station -1*	
Korba STPS Stage-3 ABT-4*	
Lara Super Thermal Pwr Stn - I*	
Mouda Super Thermal Power Station -1*	
Mouda Super Thermal Power Station -2*	
Solapur Thermal Power Station 1*	
Sipat Super Thermal Power Stn_1*	
Sipat Super Thermal Power Stn_2*	
Vindhyachal Super Thermal Power Stn 1*	
Vindhyachal Super Thermal Power Stn 2*	
Vindhyachal Super Thermal Power Stn 3*	
Vindhyachal Super Thermal Power Stn 4*	
Vindhyachal Super Thermal Power Stn 5*	

*Unallocated Plants

3.56 The ex-bus availability of power from NTPC stations for 5th Control Period has been tabulated below:

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Table 71: Projected availability from NTPC Stations for 5th Control Period (MU)

Stations	FY 24-25	FY 25-26	FY 26-27	FY 27-28
	(Revised Est.)	(Proposed)	(Proposed)	(Proposed)
Singrauli	747.99	753.18	753.18	753.18
F.G Unchahar-I	117.19	137.70	137.70	137.70
F G Unchahar-2	70.14	87.22	87.22	87.22
F G Unchahar-3	52.60	73.51	73.51	73.51
F G Unchahar-4	113.63	141.04	141.04	141.04
N C T Dadri:2	11.45	18.72	18.72	18.72
Rihand-1 STPS	298.93	308.66	308.66	308.66
Rihand-2 STPS	288.04	289.51	289.51	289.51
Rihand-3 STPS	323.98	330.70	330.70	330.70
Kahalgaoon-II	196.52	196.39	196.39	196.39
Jhajjar Aravalli	46.99	103.85	103.85	103.85
Singrauli SHEP	0.50	0.65	0.65	0.65
Koldam (Hydro)	220.49	205.68	205.68	205.68
TANDA-II	141.01	264.47	264.47	264.47
Bongaigaon TPS*	18.53	0.00	0.00	0.00
Anta Gas	1.90	3.46	3.46	3.46
Auraiya Gas	3.25	4.82	4.82	4.82
Dadri Gas	12.98	10.02	10.02	10.02
Telangana stps-1*	618.90	334.15	0.00	0.00
Gadarwara STPS-I*	7.17	0.00	0.00	0.00
Khargone Super Thermal Pwr Stn -I*	9.27	0.00	0.00	0.00
Korba Super Thermal Power Station -1*	9.40	0.00	0.00	0.00
Korba STPS Stage-3 ABT-4*	3.66	0.00	0.00	0.00
Lara Super Thermal Pwr Stn - I*	13.94	0.00	0.00	0.00
Mouda Super Thermal Power Station -1*	5.41	0.00	0.00	0.00
Mouda Super Thermal Power Station -2*	9.81	0.00	0.00	0.00
Solapur Thermal Power Station 1*	6.86	0.00	0.00	0.00

Stations	FY 24-25	FY 25-26	FY 26-27	FY 27-28
	(Revised Est.)	(Proposed)	(Proposed)	(Proposed)
Sipat Super Thermal Power Stn_1*	17.22	0.00	0.00	0.00
Sipat Super Thermal Power Stn_2*	6.77	0.00	0.00	0.00
Vindhyachal Super Thermal Power Stn 1*	7.35	0.00	0.00	0.00
Vindhyachal Super Thermal Power Stn 2*	6.69	0.00	0.00	0.00
Vindhyachal Super Thermal Power Stn 3*	5.43	0.00	0.00	0.00
Vindhyachal Super Thermal Power Stn 4*	9.68	0.00	0.00	0.00
Vindhyachal Super Thermal Power Stn 5*	4.87	0.00	0.00	0.00
Unallocated from CGS	634.20	0.00	0.00	0.00
Sub-Total	4042.72	3263.74	2929.59	2929.59

*Unallocated Plants

3.57 The detailed month wise availability from NTPC stations at Ex-bus for 5th Control Period is provided in format 2.6.

Availability from NPCIL Stations

3.58 The Petitioner has considered the availability from the generating stations from NPCIL as under:

Table 72: Availability from NPCIL Stations

Name of the Station	Basis
Narora APP	Projections for power availability during the control period has been considered based on average of actual power from respective stations in the FY 2022-23 and FY 2023-24. The energy availability is considered without any escalation.
Rajasthan APP	
	Further, for FY 2024-25 actual generation is considered from April 24 to October 24 and the average of actual generation of balance months of FY 2022-23 and FY 2023-24 is considered to arrive at the total energy availability.

3.59 The ex-bus availability of power from NPCIL stations for 5th Control Period has been tabulated below:

Table 73: Projected availability from NPCIL Stations for 5th control period (MU)

Stations	FY 24-25	FY 25-26	FY 26-27	FY 27-28
	(Revised Est.)	(Proposed)	(Proposed)	(Proposed)
Rajasthan APP	183.72	191.97	191.97	191.97

Narora APP	157.59	146.69	146.69	146.69
Sub Total	341.31	338.66	338.66	338.66

3.60 The detailed month wise availability from NPCIL stations at Ex-bus for 5th Control Period is provided in format 2.6.

Availability from UJVNL Stations

3.61 The Petitioner has considered the availability from the generating stations from UJVNL as under:

Table 74: Availability from UJVNL Stations

Stations of UJVNL	Basis
Large Hydro	<p>Projections for power availability during the control period has been considered based on average of actual power from respective stations in the FY 2022-23 and FY 2023-24. The energy availability is considered without any escalation.</p> <p>Further, for FY 2024-25 actual generation is considered from April 24 to October 24 and the average of actual generation of balance months of FY 2022-23 and FY 2023-24 is considered to arrive at the energy availability.</p>
Dhakrani	
Dhalipur	
Chibro	
Khodri	
Kulhal	
Tiloth	
Chila	
Khatima	
Vyasi Hydro Power Project	
Maneri Bhali-II	
Small HEP	
Mohd. Pur	
Pathri	
Dunao SHP 1.5 MW	
Surlingarh-II	
Pilangad	
Kaliganga-II	
Urgam	
Galogi	
Kaliganga-I	

3.62 The availability from UJVNL stations at Ex-bus for FY 2025-26 to FY 2027-28 is tabulated below:

Table 75: Projected availability from UJVNL Stations for 5th Control Period (MU)

Stations	FY 24-25 (Revised Est.)	FY 25-26 (Proposed)	FY 26-27 (Proposed)	FY 27-28 (Proposed)
Large Hydro				
Dhakrani	81.39	91.47	91.47	91.47
Dhalipur	165.99	130.92	130.92	130.92
Chibro	588.92	596.24	596.24	596.24
Khodri	281.97	285.19	285.19	285.19
Kulhal	111.30	110.22	110.22	110.22
Ramganga	342.48	350.80	350.80	350.80
Tiloth	481.04	429.88	429.88	429.88
Chilla	699.36	747.01	747.01	747.01
Khatima	182.07	210.31	210.31	210.31
Vyasi Hydro Power Project	304.20	328.96	328.96	328.96
Sub-Total	3238.73	3281.00	3281.00	3281.00
Maneri Bhali II	1305.53	1238.50	1238.50	1238.50
Small Hydro				
Mohd. Pur	43.84	47.47	47.47	47.47
Pathri	107.52	111.04	111.04	111.04
Dunao SHP 1.5 MW	3.16	3.28	3.28	3.28
Suringarh-II	0.63	0.00	0.00	0.00
Pilangad	6.91	8.16	8.16	8.16
Kaliganga-II	15.31	16.07	16.07	16.07
Urgam	6.90	6.85	6.85	6.85
Galogi	7.60	7.87	7.87	7.87
Kaliganga-I	12.49	14.53	14.53	14.53
Sub-Total	204.37	215.28	215.28	215.28
Total UJVNL	4748.62	4734.77	4734.77	4734.77

- 3.63 The detailed month wise availability from UJVNL stations at Ex-bus for 5th Control Period is provided in format 2.6.

Availability from UREDA SHP, IPP Hydro Co-Generation, IPP Gas, Solar IPPs, Solar Rooftop and Other large IPP

- 3.64 The Petitioner has estimated the monthly availability from UREDA SHP, IPP Hydro Co-Generation, Solar IPPs, Solar Rooftop and Other large IPPs is as below:

Table 76: Availability from UREDA Stations and IPPs

Stations	Basis
UREDA SHP	For UREDA SHP, UREDA Solar, Co-Generation, Solar and Solar rooftop, projections for power availability during the control period has been considered based on average of actual power from respective stations in the FY 2022-23 and FY 2023-24. The energy availability is considered without any escalation.
UREDA Solar	
IPPs Hydro	
Co- Generation	
Gas	The energy availability from Gas plants (Gama and Shravanti) for the control period is considered @40% PLF.
Solar	
Solar Rooftop	For IPPs hydro (except for Gunsola, Bhilganga, Vanola, Birahi Ganga & Motighat), projections for power availability during the control period has been considered based on average of actual power from respective stations in the FY 2022-23 and FY 2023-24. The energy availability is considered without any escalation.
Other large IPPs	For Gunsola, Bhilganga, Vanola, Birahi Ganga & Motighat projections for power availability during the control period has been considered based on average of actual power from respective stations in the FY 2022-23 and FY 2023-24 after deduction of 10% free power.
	For other large IPPs (except for ReNew Surya Vihaan Pvt. Ltd. And ReNew Surya Roshini Pvt. Ltd.), projections for power availability during the control period has been considered based on average of actual power from respective stations in the FY 2022-23 and FY 2023-24.
	For ReNew Surya Vihaan Pvt. Ltd. and ReNew Surya Roshini Pvt. Ltd. (hybrid) projections for power availability during the control period has been considered @ 20% PLF and @80% PLF respectively.
	Further, for FY 2024-25, actual generation is considered from April 24 to October 24 and the average of actual generation of balance months of FY 2022-23 and FY 2023-24 is considered to

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Stations	Basis
	arrive at the energy availability.

3.65 The projected energy availability at Ex Bus for FY 2025-26 TO FY 2027-28 has been shown below:

Table 77: Projected Availability from UREDA Stations and IPPs for 5th control period (MU)

Stations	FY 24-25	FY 25-26	FY 26-27	FY 27-28
	(Revised Est.)	(Proposed)	(Proposed)	(Proposed)
UREDA SHP	3.35	4.32	4.32	4.32
UREDA Solar	0.12	0.28	0.28	0.28
IPPs Hydro	591.98	591.94	588.40	587.91
Co- Generation	101.06	124.40	124.40	124.40
Gas	737.20	1096.66	1096.66	1096.66
Solar	353.19	356.17	356.17	356.17
Solar Rooftop	232.67	181.95	181.95	181.95
Other large IPPs	1556.31	1825.84	1825.84	1825.84
Total	3575.87	4181.57	4178.03	4177.54

3.66 The detailed month wise availability from above mentioned stations at Ex-bus for 5th Control Period is provided in format 2.6.

Availability from State Royalty Power

3.67 The Petitioner has estimated the availability from State Royalty Power and is as below:

Table 78 Projected Availability from State Royalty Power

Stations	Basis
Dhauliganga	Projections for power availability (except for Gunsola, Bhilganga, Vanola, Birahi Ganga & Motighat) during the control period has been considered based on average of actual power from respective stations in the FY 2022-23 and FY 2023-24. The energy is considered without any escalation in the availability during control period.
Tanakpur	
Tehri	
Koteshwar	
Vishnu Prayag	
GVK Srinagar	For Gunsola (July 2024 onwards), Bhilganga (September 2024 onwards), Vanola (December 2024 onwards), Birahi Ganga (July 2026 onwards) & Motighat (May 2026 onwards) projections for royalty power availability during the control period has been considered as 10% of the average of actual power from respective stations in the FY 2022-23 and FY 2023-24.
Rajwakti Him Urja SHP	
Debal Chamoli Hydro	
Loharkhet (parvatiya power)	
LADF	

Stations	Basis
Naptha mori	Further, for FY 2024-25 actual generation is considered from April 24 to July 24 and the average of actual generation of balance months of FY 2022-23 and FY 2023-24 is considered to arrive at the energy availability.
Vanala	
Gunsola	
Swasti	
Birahi Ganga	
Motighat	
LnT Free Power	

3.68 The projected energy availability at Ex Bus for 5th Control Period has been shown below:

Table 79: Projected Availability from State Royalty Power for 5th control period (MU)

Stations	FY 24-25 (Revised Est.)	FY 25-26 (Proposed)	FY 26-27 (Proposed)	FY 27-28 (Proposed)
Dhauliganga	133.20	134.14	134.14	134.14
Tanakpur	44.26	48.79	48.79	48.79
Tehri	394.64	388.63	388.63	388.63
Koteshwar	141.03	144.71	144.71	144.71
Vishnu Prayag	198.12	201.14	201.14	201.14
GVK Srinagar	166.61	162.11	162.11	162.11
Rajwakti Him Urja SHP	2.21	2.28	2.28	2.28
Debal Chamoli Hydro	1.59	1.54	1.54	1.54
Loharkhet (parvatiya power)	1.77	1.77	1.77	1.77
LADF	8.21	8.21	8.21	8.21
Naptha mori	57.93	57.93	57.93	57.93
Vanala	1.06	5.47	5.47	5.47
Gunsola	0.70	1.36	1.36	1.36
Swasti	4.24	9.43	9.43	9.43
Birahi Ganga	0.00	0.00	1.61	1.96
Motighat	0.00	0.00	1.93	2.07

Stations	FY 24-25 (Revised Est.)	FY 25-26 (Proposed)	FY 26-27 (Proposed)	FY 27-28 (Proposed)
LnT Free Power	58.22	51.71	51.71	51.71
Total	1213.80	1219.23	1222.77	1223.26


3.69 The detailed month wise availability from above mentioned stations at Ex-bus for 5th Control Period is provided in format 2.6.

Availability from New Stations

3.70 The Petitioner has estimated the monthly availability from New stations on the basis of tentative plan discussed with the Generating Stations as below:

Table 80: Projected Availability from Upcoming Hydro Power Station for 5th control period (MU)

Sl. No.	Hydro Power Plants	UPCL share	FY 24-25	FY 25-26	FY 26-27	FY 27-28
		(MW)	(Revised Est.)	(Proposed)	(Proposed)	(Proposed)
1	Madhmaheshwar (15 MW)_UJVN	15	25.92	52.56	52.56	52.56
2	Tehri PSP(1000 MW)	200	20.00	412.27	495.00	495.00
3	Vishnugad Pipalkoti (444 MW)_THDC	71			248.78	248.78
4	Rayat_Aglar Pvt. Ltd. (6 MW)	6			21.02	21.02
5	Guptkashi(1.5 MW)_UJVN	1.5				5.26
6	Tapovan (2 MW)_UJVN	2				7.01
7	Khutani_Shayam Power (21 MW)	21				73.58
8	Tankul (12 MW)_UJVN	12				42.05
9	Total Hydro		45.92	464.83	817.37	945.26

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Table 81: Projected Availability from Upcoming Solar Power Station for 5th control period (MU)

Sl. No.	Solar Power Plants	UPCL share	FY 24-25	FY 25-26	FY 26-27	FY 27-28
		(MW)	(Revised Est.)	(Proposed)	(Proposed)	(Proposed)
1	SJVN Ltd_Solar	200	39.23	275.40	332.88	332.88
2	MSSY_250 MW	250	34.43	249.66	416.10	416.10
3	UJVNL_SOLAR	6.25	1.66	10.40	10.40	10.40
4	UJVNL_SOLAR	9.5		15.81	15.81	15.81
5	UJVNL_SOLAR	1.25	0.85	2.08	2.08	2.08
6	UJVNL_SOLAR	29.25		48.68	48.68	48.68
7	UJVNL_SOLAR	44.75			74.48	74.48
8	UJVNL_SOLAR	18				29.96
9	Total Solar		76.17	602.04	900.44	930.40

Table 82: Projected Availability from Upcoming Thermal Power Station for 5th control period (MU)

Thermal Power Plants	FY 24-25	FY 25-26	FY 26-27	FY 27-28
	(Revised Est.)	(Proposed)	(Proposed)	(Proposed)
Khurja Super thermal power plant	47.55	354.84	385.70	386.76

Forward banking of Power

- 3.71 As per the monthly energy balance it is observed that the Petitioner shall remain in surplus during the summer months and deficits during the winter months. Therefore, the petitioner proposed to bank (i.e advance banking) surplus power during the summer months and meet the deficit by return banking during the winter months in each year.

Procurement of deficit power and adjustment of surplus power

- 3.72 The availability from the existing stations and upcoming stations shall not be sufficient to meet the increasing demand of the state especially in the peak period/ months. Therefore, the petitioner has to rely on other sources to meet the demand of the State. Accordingly, the petitioner has projected monthly purchase of power through open market in power deficit months of each year of the control period.
- 3.73 On the basis of the above-mentioned projections from external and internal sources of Uttarakhand, the energy to be procured from all sources (at Ex Bus) by the Petitioner has been projected as summarized in table below:

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Table 83: Ex- Bus Energy availability of Utilities for 5th Control Period (MU)

Sl. No.	Particulars	FY25	FY26	FY27	FY28
		(Actual)	(Estimated)	(Estimated)	(Estimated)
	Ex-Bus Purchase Power	17,656.02	18,525.39	19,267.98	20,065.62
1	NHPC	602.73	633.81	633.81	633.81
2	SJVNL	294.40	296.43	296.43	296.43
3	THDC	190.23	204.17	204.17	204.17
4	NTPC	4,042.72	3,263.74	2,929.59	2,929.59
5	NPCIL	341.31	338.66	338.66	338.66
6	UJVNL	4,748.62	4,734.77	4,734.77	4,734.77
7	UREDA, GAS, Co-Generation, Solar & IPP	3575.87	4181.57	4178.03	4177.54
8	Upcoming Stations	149.65	1,009.44	1,608.51	1,767.42
9	State Royalty Power	1,213.80	1,219.23	1,222.77	1,223.26
10	Open Market Purchases & UI	2,350.21	2,574.51	3,035.42	4,374.74
11	Banking receivable	700.6	700.6	700.6	0
12	Banking payable	-525.28	-715.11	-715.11	-715.11
13	UI Net drawal	-32.90			
14	Additional Energy to be covered for THDC - PSP Processing loss	4.05	83.57	100.34	100.34

3.74 The detailed month wise availability from above mentioned stations at Ex-bus for 5th Control Period is provided in format 2.6.

Transmission losses

3.75 The intra-state transmission losses have been considered as 1.10% for FY 2025-26 to FY 2026-27, same as approved by the Hon'ble Commission for FY 2024-25.

3.76 The Inter-state transmission losses have been assumed to be 4%. The assumption is based on trend observed in actual losses for FY 2022-23, FY 2023-24 and FY 2024-25 (H1).

Energy Balance for 5th Control Period

3.77 The energy balance based on the projected sales and energy availability for the 5th Control Period is as below:

Table 84: Energy Balance for 5th Control Period

Category	FY25	FY26	FY27	FY28
Energy Sales	14,848	15,499	16,188	16,924
Distribution Losses (%)	13.00%	13.50%	13.21%	12.95%
Distribution Losses (MUs)	2,219	2,419	2,464	2,518
Energy Requirement at Discom Periphery	17,066	17,918	18,652	19,442
PTCUL Losses	184	190	198	207
Energy Requirement at State Periphery	17,250	18,108	18,850	19,649
Total Energy Availability at State Periphery	17,250	18,108	18,850	19,649
Energy Deficit/ (Surplus)	-	-		-

3.78 The detailed energy balance is provided in format 2.8.

Power Purchase Cost

3.79 The cost of power available from various sources has been projected by UPCL considering the following:

- For existing generators (except UJVN Large hydro): Variable charges & Other charges (Rs. /unit) is considered as per current year actual charges with no escalation and Fixed charges (Rs. Cr.) is considered as per FY 24 actual charges with no escalation.
- For UJVN large hydro, Charges as per their latest Tariff order is considered.
- For upcoming SHP, charges are considered as per the Generic Tariff determined by the UERC.
- For the upcoming Large hydro power plants and Khurja Super thermal power plant, charges are considered as per discussion with Generators.
- For upcoming solar power plants of SECI and SJVN, charges are considered as per PPA.
- For upcoming solar power plants of MSSY, UJVNL, charges are considered as per discussion with generators.
- For the State Royalty Power, the actual cost of free power in FY 25 has been considered.
- For the power purchased from open market, The actual cost of FY 25 has been considered.

3.80 The Summary of power purchase cost at State periphery and per unit is as below:

Table 85 Summary of Power Purchase Cost at State Periphery

SL.	Particular	FY 25 (Estimated)		FY 26 (Projected)		FY 27 (Projected)		FY 28 (Projected)	
		Amount (Rs. Cr.)	Rate (Rs/kW h)	Amount (Rs. Cr.)	Rate (Rs/kW h)	Amount (Rs. Cr.)	Rate (Rs/kW h)	Amount (Rs. Cr.)	Rate (Rs/k Wh)
1	Central Sector	2,123.49	4.57	2,006.14	4.41	1,866.35	4.42	1,866.35	4.42
1.1	NHPC	273.20	4.72	280.37	4.61	280.37	4.61	280.37	4.61
1.2	SJVNL	132.07	4.67	131.52	4.62	131.52	4.62	131.52	4.62

SL.	Particular	FY 25 (Estimated)		FY 26 (Projected)		FY 27 (Projected)		FY 28 (Projected)	
		Amount (Rs. Cr.)	Rate (Rs/kW h)	Amount (Rs. Cr.)	Rate (Rs/kW h)	Amount (Rs. Cr.)	Rate (Rs/kW h)	Amount (Rs. Cr.)	Rate (Rs/k Wh)
1.3	THDC	112.71	6.17	117.16	5.98	117.16	5.98	117.16	5.98
1.4	NTPC	1,483.50	4.53	1,355.24	4.33	1,215.44	4.32	1,215.44	4.32
1.5	NPCIL	122.01	3.72	121.87	3.75	121.87	3.75	121.87	3.75
2	UJVNL	1,202.29	2.53	1,217.88	2.57	1,217.99	2.57	1,218.11	2.57
3	IPP	1,990.11	5.68	2,340.38	5.71	2,338.33	5.71	2,338.13	5.71
3.1	Hydro	256.14	4.40	256.19	4.39	254.13	4.39	253.94	4.39
3.2	Co-Gen.	65.47	6.48	74.39	5.98	74.39	5.98	74.39	5.98
3.3	Gas	942.26	12.78	1,223.45	11.16	1,223.45	11.16	1,223.45	11.16
3.4	Solar	217.75	6.17	219.34	6.16	219.34	6.16	219.34	6.16
3.5	Solar Rooftop	100.56	4.32	78.76	4.33	78.76	4.33	78.76	4.33
3.6	Other Larger Private	406.65	2.72	486.59	2.78	486.59	2.78	486.59	2.78
3.7	UREDA	1.27	3.68	1.66	3.61	1.66	3.61	1.66	3.61
4	Upcoming Stations	63.89	4.37	388.68	3.95	612.29	3.88	720.04	4.14
5	State Royalty Power	271.06	2.31	272.31	2.31	273.13	2.31	273.24	2.31
6	UI Net drawal	42.41	(13.43)						
7	Tender Purchase & IEX/PXIL	1,135.11	4.93	1,243.44	4.93	1,466.05	4.93	2,112.91	4.93
8	Unallocate d Power	280.10	4.60						
9	Sub-Total	7,108.45	4.16	7,468.83	4.13	7,774.13	4.14	8,528.78	4.21
10	Banking Received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	Banking payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	Additional Energy to be covered for THDC - PSP Processin	1.96	5.03	40.36	5.03	48.46	5.03	48.46	5.03

SL.	Particular	FY 25 (Estimated)		FY 26 (Projected)		FY 27 (Projected)		FY 28 (Projected)	
		Amount (Rs. Cr.)	Rate (Rs/kW h)	Amount (Rs. Cr.)	Rate (Rs/kW h)	Amount (Rs. Cr.)	Rate (Rs/kW h)	Amount (Rs. Cr.)	Rate (Rs/k Wh)
	g loss								
13	Fixed charges for THDC - PSP	10.60	5.30	218.51	5.30	262.35	5.30	262.35	5.30
14	Total Purchase	7,121.01	4.13	7,727.70	4.27	8,084.94	4.29	8,839.59	4.50

3.81 The Source wise Power purchase cost at State periphery is provided in format 2.9.

Renewable Purchase Obligation

3.82 As per UERC (Tariff and Other Terms for Supply of Electricity from Renewable Energy Sources and non-fossil fuel based Co-Generating Stations) Regulations 2023, the Petitioner is required to purchase a minimum quantum of electricity from non-fossil fuel based co-generation and generation of electricity from renewable energy sources as below.

Year	Wind RPO	HPO	Distributed	Others	Total RPO
2025-26	1.45%	1.22%	1.05%	29.29%	33.01%
2026-27	1.97%	1.34%	1.35%	31.29%	35.95%
2027-28	2.45%	1.42%	1.65%	33.29%	38.81%

3.83 The Petitioner has considered the energy requirement and capacity of renewable sources. Based on the Renewable-energy Purchase Obligation (RPO) targets for FY 2025-26 to FY 2027-28, the proposal to meet the obligation is summarized below:

Table 86: Renewable purchase obligation (RPO) for 5th Control Period

Particulars		FY26	FY27	FY28
Total Consumption (MU)		18525	19268	20066
RPO Targets (%)	Wind	1.45%	1.97%	2.45%
	HPO	1.22%	1.34%	1.42%
	Distributed RPO	1.05%	1.35%	1.65%
	Other RPO	29.29%	31.29%	33.29%
RPO Targets (MU)	Wind	269	380	492
	HPO	226	258	285
	Distributed RPO	195	260	331
	Other RPO	5426	6029	6680
Achievement (MU)	Wind	491	491	491

Particulars		FY26	FY27	FY28
	HPO	613	916	1060
	Distributed RPO	827	993	993
	Other RPO	8060	7858	8221
Deficit (-)/Surplus (+) (MU)	Wind	222	111	-1
	HPO	387	658	775
	Distributed RPO	632	733	662
	Other RPO	2634	1830	1541

3.84 The Petitioner request to allow achievement of any shortfall as per the provisions specified in UERC (Tariff and Other Terms for Supply of Electricity from Renewable Energy Sources and non-fossil fuel based Co-Generating Stations) Regulations, 2023.

3.85 The Petitioner will submit details at the time of true-up.

Inter-state and Intra-State Transmission Charges

3.86 The transmission charges have been projected based on the following methodology which is in line with the approach of the Hon'ble Commission:

- Actual inter-state transmission charges (without arrears) for FY 2023-24 have been used to compute the average per unit rate of PGCIL transmission charges by dividing the total amount paid to PGCIL to the total units wheeled through PGCIL network and then multiplied to the units for FY 2022-23 along with the escalation of 3%. Further, for FY 2024-25 and FY 2025-26 to FY 2027-28 escalation of 3% is considered is considered on the previous year to project for the ensuing years.
- For intra-state transmission and SLDC charges for FY 2024-25, the approved charges in the Tariff order dated 31.03.2024 for FY 2024-25 have been considered and the annual transmission charges of control period is considered with the escalation of 3% on previous year to arrive at the intra-state transmission and SLDC charges.

3.87 The table below details transmission charges projected for 5th Control Period.

Table 87: Transmission charges for 5th Control Period (Rs. Cr.)

Year	FY25	FY26	FY27	FY28
PGCIL Charges	710.62	782.97	787.26	810.93
PTCUL & SLDC Charges	380.60	392.02	403.78	415.89
Total Transmission Charges	1091.22	1174.99	1191.04	1226.82

3.88 The Hon'ble Commission is requested to consider the PTCUL charges as per the tariff approved for the utility for FY 2024-25.

Total Power Purchase Cost for 5th Control Period

3.89 The summary of the power purchase cost including transmission charges for MYT control period is provided below.

Table 88: Summary of Power Purchase cost for 5th Control Period

Particulars	FY25	FY26	FY27	FY28
	(Revised Est.)	(Projection)	(Projection)	(Projection)
Power Purchase Cost (excl. Transmission Charges) (Rs. Cr.)	7,121.01	7,727.70	8,084.94	8,839.59
PGCIL Charges (Rs. Cr.)	710.62	782.97	787.26	810.93
PTCUL Charges (Rs. Cr.)	380.60	392.02	403.78	415.89
Total Power Purchase (Incl. Transmission Charges) (Rs. Cr.)	8,212.24	8,902.69	9,275.98	10,066.42
Input Energy (at State Periphery) (MUs)	17,249.84	18,107.53	18,850.07	19,648.90
Power Purchase Cost (Rs./kWh)	4.76	4.92	4.92	5.12

Capitalization Plan and related expenses

3.90 The Petitioner submits that to achieve the anticipated load growth and targeted loss reduction, a detailed assessment of capital investment plan required for FY 2024-2025 & for the 5th control period i.e., FY 2025-26 to FY 2027-28 based on various technical and physical requirements of the network. The total capital investment plan proposed by UPCL for FY 2024-2025 & for the 5th control period i.e., FY 2025-26 to FY 2027-28 is summarized below:

Table 89: Summary of Capex and Capitalization for FY 2024-25 and 5th Control Period i.e., FY 2025-26 to FY 2027-28

Particulars	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
	Rs.Cr	Rs.Cr	Rs.Cr	Rs.Cr
ADB	195.41	586.21	195.41	0.00
Central Sector Schemes (RDSS)	63.32	734.46	817.19	0.00
Other Miscellaneous works	809.96	860.20	969.95	946.49
Total Capitalization	1,068.69	2,180.87	1,982.55	946.49

3.91 The capital investment plan aims to achieve loss reduction, cater to increasing load demands of the state besides improving reliability of the system as well as improving the quality of supply to the consumer.

3.92 The deployment of capital investment is proposed mainly under two following verticals:

- i) Central Sector Scheme
- ii) Other Schemes proposed for load growth, loss reduction, system strengthening, etc.
- iii) Miscellaneous schemes.

Central Sector Schemes

3.93 The Petitioner submits that the majority of the old schemes of Government of India i.e. R-APDRP, IPDS, Saubhagya, etc. have either been closed or have been merged with new RDSS scheme. Therefore, the Petitioner has considered the schemes which are currently under progress viz. ADB (Uttarakhand Climate Resilient Power System Development Project funded by ADB) and RDSS.

3.94 The schemes implemented in Uttarakhand in various stages and the capitalization against these schemes is as below:

Table 90: Year-wise Capitalization of Central schemes (Rs. Cr.)

Capex Schemes	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Total Capitalization
RDSS	63.32	734.46	817.19	-	1,614.97
ADB	195.41	586.21	195.41	-	977.03

Uttarakhand Climate Resilient Power System Development Project funded by ADB

3.95 Uttarakhand Climate Resilient Power System Development Project is proposed to be financed by the Asian Development Bank (ADB) through a project loan.

3.96 The Project will support the Government of Uttarakhand in strengthening its power system network to meet future electricity demand growth and to improve quality and reliability of power supply to its consumers, while facilitating efficient utilization of its hydropower and renewable energy resources.

3.97 The Project, which primarily focuses on climate resilience of the Uttarakhand power system, will apply a range of integrated and resilient solutions:

- i. To install underground distribution system in Dehradun;
- ii. Reinforce existing power networks via upstream substations and its associated lines;
- iii. Design and implement measures to improve climate resilience of power system;
- iv. Undertake gender and socially inclusive renewable energy-based income generating activities in rural areas.

3.98 The Project will also strengthen the institutional capacity and knowledge of project implementing agencies on integrated and climate-resilient power system development in Uttarakhand.

3.99 Description of Project Components (to be implemented by UPCL):

- New/Conversion of 33kV overhead line (OHL) to underground cable

GP

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- Conversion of 11kV OHL to underground cable
- Conversion of Low-Tension line to underground cable
- Capacity enhancement of existing 33/11kV Substations (25 Nos)
- Construction of new 33/11kV three (3) distribution substations
- Construction of new 33/11kV OHL
- Construction of new 33/11kV underground cable

3.100 The Petitioner submits that it has just started the work and the details of the financial progress till 31.03.2024 are as follows:

Table 91: Financial Progress of ADB Project as on 31.03.2024

Parameters	Status
Sanctioned Cost (Rs. Cr.)	Rs. 977.03 Cr
Amount Received (Rs. Cr.)	Rs. 100.00 Cr
Expenditure Incurred (Rs. Cr.)	Rs. 93.04 Cr
Financial progress against disbursement	9.50%

3.101 The Petitioner submits that out of total sanctioned amount of Rs 977.03 Cr, the Petitioner has received an amount of Rs. 100 Cr and the total expenditure made as on 31.03.2024 is Rs. 93.04 Cr. Further, the Petitioner submits that out of balance Rs. 883.99 Cr, CAPEX plan for FY 2024-25 and 5th control period is given below:

Table 92: ADB Capex details for the 5th control period

Particulars	Unit	FY 23-24		FY 24-25 (Proposed)		Capex for 5th Control Period					
		FY 25-26		FY 26-27		FY 27-28		Qty	(Rs. Cr)	Qty	(Rs. Cr)
		Qty	(Rs. Cr)	Qty	(Rs. Cr)	Qty	(Rs. Cr)				
i) Undergrounding of 33 kV line	Km	-	93.04	36.49	400.00	109.47	483.99	-	-	-	-
ii) Undergrounding of 11 kV line	km	-		60.58		181.73		-	-	-	-
iii) Undergrounding of LT line	km	-		202.67		608.00		-	-	-	-
iv) 33 kV RMU	Nos	-		2.25		6.75		-	-	-	-
v) 11 kV RMU	Nos	-		113.00		339.00		-	-	-	-
vi) Compact Substation	Nos	-		23.00		69.00		-	-	-	-

Proposed Capitalization Plan of ADB Project

3.102 The Petitioner submits that the capitalisation work details proposed for FY 2024-25 and 5th Control Period and the schedule is provided in the table below:

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Table 93: Proposed Capitalization works of ADB Project for 5th control period

Particulars	Unit	FY 24-25 (Proposed)		Capitalization for 5th Control Period					
				FY 25-26 (Proposed)		FY 26-27 (Proposed)		FY 27-28 (Proposed)	
		Qty	(Rs. Cr)	Qty	(Rs. Cr)	Qty	(Rs. Cr)	Qty	(Rs. Cr)
i) Undergrounding of 33 kV line	Km	14.596	195.4	102.173	586.2	29.1924	195.4	-	-
ii) Undergrounding of 11 kV line	km	24.231		169.617		48.462		-	-
iii) Undergrounding of LT line	km	81.066		567.465		162.133		-	-
iv) 33 kV RMU	Nos	0.9		6.3		1.8		-	-
v) 11 kV RMU	Nos	45.2		316.4		90.4		-	-
vi) Compact Substation	Nos	9.2		64.4		18.4		-	-

3.103 The funding plan of works under ADB Project is proposed to be funded in the following manner:

Table 94: Funding mechanism of ADB project for Uttarakhand

Agency	Nature of Support	%
GoI	Grant	52
Utility	Own Fund	20
Loan	Loan	28

3.104 The year wise funding of ADB project is proposed in the following manner:

Table 95: Year wise Funding Plan for ADB Project (Rs. Cr.)

Financial Year	GOI (Grant)	State funded / Equity (Rs. Cr.)	Debt	Total
FY 2024-25	54.71	39.08	101.61	195.41
FY 2025-26	164.14	117.24	304.83	586.21
FY 2026-27	54.71	39.08	101.61	195.41
FY 2027-28	-	-	-	-

Revamped Reform Distribution Scheme

3.105 The Central Government has approved a Revamped Distribution Sector Scheme- a Reforms-based and Results-linked Scheme. The Scheme aims to reduce the AT& C losses to Pan-India levels of 12-15% and ACS-ARR gap to zero by 2024-25 by improving the operational efficiencies and financial sustainability of all DISCOMs/ Power Departments excluding Private Sector DISCOMs. The Scheme provides for annual appraisal of the DISCOM performance against predefined and agreed upon performance trajectories including AT&C losses, ACS-ARR gaps, infrastructure upgrade performance, consumer services, hours of supply, corporate governance, etc. DISCOMs have to score a minimum of 60% of marks and clear a minimum bar in respect to certain parameters to be able to be eligible for funding against the Scheme in that year.

3.106 The Scheme provides for annual appraisal of the DISCOM performance against pre-defined and agreed upon performance trajectories including AT&C losses, ACS-ARR gaps, infrastructure upgrade performance, consumer services, hours of

supply, corporate governance, etc. Implementation of the Scheme would lead to consumer empowerment by way of prepaid Smart Metering to be implemented in Public-Private-Partnership (PPP) mode. Implementation of the Scheme would be based on the action plan worked out for each state rather than a "one-size-fits-all" approach. The objectives of the scheme are as follows:

- Reduction of AT&C losses to Pan-India levels of 12-15% by 2024-25.
- Reduction of ACS-ARR gap to zero by 2024-25.
- Improvement in the quality, reliability, and affordability of power supply to consumers through a financially sustainable and operationally efficient Distribution Sector.

The Scheme will have the following parts –

Part A

- Component I dealing with Metering
- Component II dealing with Distribution Infrastructure Works
- Component III dealing with Project Management

Part B

- Training, Capacity Building and other Enabling & Supporting Activities

3.107 The Petitioner submits that the details of the financial progress till 31.03.2024 are as follows:

Table 96: Financial Progress of RDSS as on 31.03.2024

Parameters	Status
Sanctioned Cost (Rs. Cr.)	Rs. 2802.46 Cr
Amount Received (Rs. Cr.)	Rs. 130.56 Cr
Expenditure Incurred (Rs. Cr.)	Rs. 14.75 Cr

3.108 The Petitioner submits that out of total sanctioned amount of Rs 2802.46 Cr, the total expenditure made as on 31.03.2024 is Rs. 14.75 Cr. Further, the Petitioner submits that the CAPEX plan for FY 2024-25 and 5th control period is given below:

Table 97: Capex Plan of works under RDSS for 5th control period

Particulars	Unit	FY 24-25 (Proposed)		Capex for 5th Control Period						Total
				FY 25-26 (Proposed)		FY 26-27 (Proposed)		FY 27-28 (Proposed)		
		Qty	(Rs. Cr)	Qty	(Rs. Cr)	Qty	(Rs. Cr)	Qty	(Rs. Cr)	(Rs. Cr)
IT works (Incl. IT works under RDSS Works)										

Particulars	Unit	FY 24-25 (Proposed)		Capex for 5th Control Period						Total
				FY 25-26 (Proposed)		FY 26-27 (Proposed)		FY 27-28 (Proposed)		
		Qty	(Rs. Cr)	Qty	(Rs. Cr)	Qty	(Rs. Cr)	Qty	(Rs. Cr)	(Rs. Cr)
a) Hardware & System Software refresh/upgr ade of DC, DR	Job	20%	12.96	80%	51.84	-	-	-	-	64.8
b) Application Software (MBC & other Software)	Job	20%	6.184	80%	24.736	-	-	-	-	30.92
c) RT-DAS in Rural Areas (plus ERP Additional Software Licenses and Hardware)	Job									
c)i) RT DAS	Job	100%	16.59	-	5.67	-	-	-	-	22.26
c)ii) ERP subsumed	Job	10%	13.62	-	-	-	-	-	-	13.62
c)iii) ERP License	Job	100%	2.72	-	-	-	-	-	-	2.72
c)iv) ERP Hardware	Job	100%	5.84	-	-	-	-	-	-	5.84
d) GPS Based GIS survey of Assets, Mapping & Digitization	Job	20%	5.306	80%	21.224	-	-	-	-	26.53
RDSS (Loss Reduction Works)										
i)Feeder segregation and Bifurcation of overloaded and lengthy feeders	ckm	86.87	270	347.48	1149.62	-	-	-	-	1419.62
ii) LT Cabling Works	km	1607.66		6430.648		-	-	-	-	
iii) New 33 Kv Line	ckm	51.98		207.92		-	-	-	-	
iv) New 11 KV line	ckm	52.63		210.52		-	-	-	-	
v) Augmentalon	ckm	148.34		593.36		-	-	-	-	

Particulars	Unit	FY 24-25 (Proposed)		Capex for 5th Control Period						Total
				FY 25-26 (Proposed)		FY 26-27 (Proposed)		FY 27-28 (Proposed)		
		Qty	(Rs. Cr)	Qty	(Rs. Cr)	Qty	(Rs. Cr)	Qty	(Rs. Cr)	(Rs. Cr)
of 33 KV Line										
vi) Augmentalon of 11 KV Line	ckm	714.542		2858.168		-	-	-	-	
vii) Replacement of Old aged VCBs	Nos	125		497		-	-	-	-	
viii) Damaged Poles	Nos	1765		7063		-	-	-	-	
ix) Distribution Transformer Structures	Nos	94		375		-	-	-	-	
Smart MeterIng Works (AMISP)										
i) Consumer Metering	Nos	551,346	74.43	1036524	219.93	-	157.32	-	157.32	609
li) DT and Feeder Meter	Nos	61,814	33.1	-	20.64	-	20.64	-	20.64	95.02
Project Managemen t Agency (M/s Medhaj & M/s PFCCL)	Job	28%	8	51%	14.7	-	-	-	-	22.7
Total			443.33		1508.36		177.96		177.96	2307.61
Net of Grant			335.80		1267.79		-		-	1603.59

#However, grant amount is not considered in the ARR model as the works are to be executed in totex mode

3.109 The Petitioner submits that the capitalization details proposed for FY 2024-25 and 5th Control Period and the schedule is provided in the table below:

Table 98 Capitalization Details during 5th Control Period

Particulars	Unit	FY 24-25 (Proposed)		Capitalization for 5th Control Period						Total
				FY 25-26 (Proposed)		FY 26-27 (Proposed)		FY 27-28 (Proposed)		
		Qty	(Rs. Cr)	Qty	(Rs. Cr)	Qty	(Rs. Cr)	Qty	(Rs. Cr)	(Rs. Cr)
IT works (Incl. IT works										

Particulars	Unit	FY 24-25 (Proposed)		Capitalization for 5th Control Period						Total
				FY 25-26 (Proposed)		FY 26-27 (Proposed)		FY 27-28 (Proposed)		
		Qty	(Rs. Cr)	Qty	(Rs. Cr)	Qty	(Rs. Cr)	Qty	(Rs. Cr)	(Rs. Cr)
under RDSS Works)										
a) Hardware & System Software refresh/upgr ade of DC, DR	Job	20%	12.96	80%	51.84	-	-	-	-	64.80
b) Application Software (MBC & other Software)	Job	20%	6.18	80%	24.74	-	-	-	-	30.92
c) RT-DAS in Rural Areas (plusERP Additional Software Licenses and Hardware)	Job	-	-	-	-	-	-	-	-	
c)i) RT DAS	Job	100%	16.59	-	5.67	-	-	-	-	22.26
c)ii) ERP subsumed	Job	10%	8.2	-	-	-	-	-	-	8.2
c)iii) ERP License	Job	100%	2.72	-	-	-	-	-	-	2.72
c)iv) ERP Hardware	Job	100%	5.84	-	-	-	-	-	-	5.84
d) GPS Based GIS survey of Assets, Mapping & Digitization	Job	20%	5.31	80%	21.22	-	-	-	-	26.53
RDSS (Loss Reduction Works)										
i)Feeder segregation and Bifurcation of overloaded and lengthy feeders	ckm	-		217.18		217.18		-	-	1419.62
ii) LT Cablling Works	km	-		4019.16	630.99	4019.16	788.63	-	-	
iii) New 33 Kv Line	ckm	-		129.95		129.95		-	-	
iv) New 11	ckm	-		131.58		131.58		-	-	

Particulars	Unit	FY 24-25 (Proposed)		Capitalization for 5th Control Period						Total	
				FY 25-26 (Proposed)		FY 26-27 (Proposed)		FY 27-28 (Proposed)			
		Qty	(Rs. Cr)	Qty	(Rs. Cr)	Qty	(Rs. Cr)	Qty	(Rs. Cr)	(Rs. Cr)	
KV line											
v) Augmentalon of 33 KV Line	ckm	-		370.85		370.85		-			-
vi) Augmentalon of 11 KV Line	ckm	-		1786.36		1786.36		-			-
vii) Replacement of Old aged VCBs	Nos	-		311		311		-			-
viii) Damaged Poles	Nos	-		4414		4414		-			-
ix) Distribution Transformer Structures	Nos	-		235		234		-			-
Smart Metering Works (AMISP)											
i) Consumer MeterIng	Nos	551340	620.67	1036530	1166.88	-	-	-	-	1787.55	
ii) DT and Feeder Meter	Nos	61814	239.47	-	-	-	-	-	-	239.47	
Project Managemen t Agency (M/s Medhaj & M/s PFCCL)	Job	-	-	-	-	100%	28.56	-	-	28.56	
Total			923.46		1901.34		817.19		0	3641.99	
Net of Grant			63.32		734.46		817.19			1614.97	

#However, grant amount is not considered in the ARR model as the works are to be executed in totex model

Proposed Funding Plan of RDSS

3.110 As per the RDSS guidelines issued by MoP, the funding applicable to the state of Uttarakhand is as follow:

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Table 99: Funding Plan of RDSS

S No.	Item Description	GBS (%)
A-1	Prepaid Smart metering solution including at consumer, DT, and feeder level including integration of existing infrastructure	15% / 22.5% as the case may be (limited up to Rs.900 or Rs.1350 respectively per meter for Consumer metering). Special Category states it is 22.5%
A-2	Other costs including encumbrance free standardized billing modules for all states, data management, data analytics, and support to implementation etc	100%
A-3 to A-6	Distribution Infrastructure works including SCADA, DMS, AB cables, feeder segregation etc.	60% or 90% as the case may be

Table 100: Funding plan of RDSS Project (%)

Agency	Nature of Support	%
GoI	Grant	90
Utility	Own Fund	0
Loan	Loan	10

Table 101: Year wise Funding of RDSS Project

Financial Year	GOI (Grant)	State funded / Equity	Debt	Total
	(Rs. Cr.)	(Rs. Cr.)	(Rs. Cr.)	(Rs. Cr.)
FY 2024-25	18.84	43.16	1.32	63.32
FY 2025-26	661.01	0	73.45	734.46
FY 2026-27	735.47	0	81.72	817.19
FY 2027-28	-	-	-	-

Other Miscellaneous Works

3.111 The deployment of capital investment for other works are divided under the following broad heads:

Growth Development Plan to meet the load growth:

- i) Construction of New substations
- ii) Augmentation of existing substations
- iii) Laying of LT lines for new connections
- iv) Installation of breakers (new)

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- v) Installation of CSS 990 kVA where two transformers are installed at the same place
- vi) Release of New PTW Connections
- vii) Installation of meters for giving new connections

Loss reduction

- i) Laying of 11kV & 33kV Covered conductor for forest area
- ii) Laying of LT ABC Cable in theft prone areas
- iii) Replacement of defective single phase and three phase meters
- iv) Installation of 11kV & 33kV underground cables

System Reliability & Safety improvement

- i) Additional Transformers installation with associated 11 KV
- ii) Installation of LT protection system on the transformers
- iii) Safety Measures

Creation of infrastructure facilities & other misc. Works:

- i) Sub-station, Offices, Residences, Boundary wall, Approach Road, etc.

3.112 The Petitioner submitted the detail funding for FY 2024-25 and for each year of 5th Control Period as below:

Table 102: Funding pattern for FY 2023-24 and FY 2024-25

Particular	Deb	Equity	Grant
FY 2024-25	70%	30%	-
FY 2025-26	70%	30%	-
FY 2026-27	70%	30%	-
FY 2027-28	70%	30%	-

Capitalisation for Load Growth

3.113 For improving the performance of UPCL in terms of meeting the load growth, reduction of losses and reliability of supply, the deployment of Capitalization is as below:

Table 103: Capitalisation proposed for load growth (Rs. Cr.)

Capex Schemes	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
	Rs.Cr	Rs.Cr	Rs.Cr	Rs.Cr
Load Growth				
New Sub station projects	21.46	0	8.18	11.32

Capex Schemes	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
	Rs.Cr	Rs.Cr	Rs.Cr	Rs.Cr
Augmentation of Existing Substations	0	0	0	0
Construction of New 33kV line/Augmentation of Existing 33 kV line and substations	29.57	0	11.38	8.02
Construction of 33 kV line for execution of power generated of Solar PV Plants	1.15	8.07	0	0
Release of New PTW Connections	75	69	77	73.5
Installation of meters for giving new connections	21.36	23.31	24.28	25.25
Installation of breakers (new)	3.45	4.31	4.72	5.1
CSS 990 kVA where two transformers are installed at the same place	19.5	24.5	28	33.75
Laying of 33kV lines for new connections	10.5	15.2	15.2	16
Laying of 11kV lines for new connections	42	49	59.5	76
Laying of LT lines for new connections	71.5	77	83.38	90
Total	295.49	270.39	311.64	338.94

3.114 The detailed scheme wise details along with material inputs are as follows:

Release of PTW Connections

3.115 In Order to aid the state's agriculture production as well as help in proper accounting of the energy used by the agriculture sector with reduction of unauthorized use of energy & over loading of the system. The Petitioner has considered capital expenditure towards 9100 PTW Connections.

3.116 The year wise detail of connections proposed released to be on a conservative side and the projected expenditure to execute the same is as per the following table:

Table 104: Year wise details of PTW connections

FY	No. of PTW connections to be released	Capex & Capitalisation Amount
		(Rs. Cr)
2024-25	2500	75.00
2025-26	2300	69.00
2027-27	2200	77.00
2027-28	2100	73.50
Total	9100	294.5

3.117 The above amount is estimated to be capitalised and the annual funding pattern for the same would be in the ratio of 70:30 Debt: equity.

Installation of meters

3.118 While the number of connections should be more based on the historical trends envisaged by the Petitioner, hence the Petitioner, has considered a capital expenditure towards 4,33,135 metres for FY 2024-25 and 5th Control Period.

3.119 The year wise detail capex and capitalisation projected is as follows:

Table 105: Year wise installation of meters

FY	Single Phase Meters to be installed	Three Phase Meters to be Installed	Capex & Capitalisation Amount
			(Rs. Cr)
24-25	98,237	11,763	21.364
25-26	1,07,167	12,833	23.306
26-27	1,11,633	13,367	24.278
27-28	1,16,098	13,902	25.249
Total	4,33,135	51,865	94.20

3.120 The above amount is estimated to be capitalised and the annual funding pattern for the same would be in the ratio of 70:30 Debt: equity.

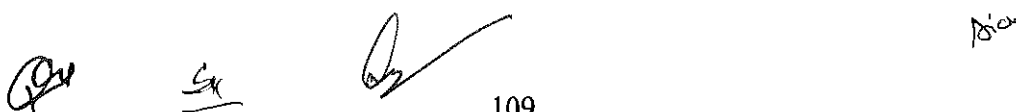
Installation of New Breakers

3.121 The Petitioner proposes to install around 300 no. of breakers (33 kV + 11 kV new breakers) for FY 2024-25 and 5th Control Period.

3.122 The year wise detail of the quantity and expenditure projected to be incurred is as follows:

Table 106: Year wise installation of new breakers

FY	Quantity	Capex & Capitalisation Amount
		(Rs. Cr)
2024-25	60	3.45
2025-26	75	4.31
2027-27	80	4.72
2027-28	85	5.10
Total	300	17.58



3.123 The above amount is estimated to be capitalised and the annual funding pattern for the same would be in the ratio of 70:30 Debt: equity.

Compact sub-station (CSS)

3.124 The Petitioner proposes to install around 150 CSS of 990 kVA for FY 2024-25 and 5th Control Period where two transformers are installed at the same place.

3.125 The year wise detail of the quantity and expenditure projected to be incurred is as follows:

Table 107: Year wise expenditure on installation of CSS

FY	No. of CSS to be installed	Capex & Capitalisation Amount
		(Rs. Cr)
2024-25	30	19.50
2025-26	35	24.50
2027-27	40	28.00
2027-28	45	33.75
Total	150	105.75

3.126 The above amount is estimated to be capitalised and the annual funding pattern for the same would be in the ratio of 70:30 Debt: equity.

Laying of LT Lines for new connections

3.127 The Petitioner proposes to lay down new 33 kV, 11 kV and LT lines for new connections. Based on the number of new connections, the Petitioner has estimated the requirement of laying down 33kV, 11kV and LT line for FY 2024-25 and 5th Control Period.

3.128 The year wise detail of the quantity and expenditure projected to be incurred is as follows:

Table 108: Year wise expenditure on laying down LT Lines for new connections

FY	33kV (km)	11kV (km)	LT (km)	Capex & Capitalisation Amount
				(Rs. Cr)
2024-25	30	300	1100	124.00
2025-26	40	350	1100	141.20
2027-27	40	350	1150	158.08
2027-28	40	400	1200	182.00
Total	150	1,400	4,550	605.28

3.129 The above amount is estimated to be capitalised and the annual funding pattern for the same would be in the ratio of 70:30 Debt: equity.

Capitalisation for Loss Reduction works

3.130 The Petitioner proposes to undertake capitalization of Rs. 851.31 Cr. spread over various heads in FY 2024-25 and each year of 5th Control Period as shown below:

Table 109: Capitalisation for loss reduction schemes (Rs. Cr.)

Capex Schemes	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
	Rs.Cr	Rs.Cr	Rs.Cr	Rs.Cr
Loss Reduction				
Laying of 11kV & 33kV Covered conductor for forest area	90	120	125	0
Laying of LT ABC Cable in theft prone areas	105	75	75	80
Replacement of defective single phase and three phase meters	7.96	5.62	5.15	4.68
Installation of 11kV & 33kV underground cables	33.8	38.5	40.6	45
Replacement of GI Wire with Weasel Conductor	0	0	0	0
Total	236.76	239.12	245.75	129.68

3.131 The scheme wise details along with material inputs are as follows:

Laying of 11kV and 33kV conductor in the Forest Area

3.132 UPCL has planned to lay the 11 kV and 33kV conductor in the forest areas of around 700 km for FY 2024-25 and 5th Control Period.

3.133 The year wise detail of the quantity and expenditure projected to be incurred is as follows:

Table 110: Year wise expenditure on laying conductors in Forest area

FY	11 kV & 33 KV (km)	Capex & Capitalisation Amount
		(Rs. Cr)
2024-25	200	90.00
2025-26	250	120.00
2027-27	250	125.00
2027-28	0	-
Total	700	335.00

3.134 The above amount is estimated to be capitalised and the annual funding pattern for the same would be in the ratio of 70:30 Debt: equity.



Laying of LT AB Cable in theft prone areas

3.135 Laying of LT ABC in theft prone areas prevents hooking of the network by the consumers resulting into reduction in theft. It also helps in decreasing the technical losses and breakdowns; therefore, this activity reduces losses and improves quality and reliability of supply.

3.136 The year wise detail of the quantity and expenditure projected to be incurred is as follows:

Table 111: Year wise expenditure on laying LT ABC cables in theft prone areas

FY	Qty	Capex & Capitalisation Amount
		(Rs. Cr)
2024-25	1500	105.00
2025-26	1000	75.00
2027-27	1000	75.00
2027-28	1000	80.00
Total	4,500	335.00

3.137 The above amount is estimated to be capitalised and the annual funding pattern for the same would be in the ratio of 70:30 Debt: equity.

Replacement of Defective meters

3.138 Replacement of defective meters is required for correct recording of sales and avoid theft. Electronic meters can record several parameters thus enabling the utility and its consumers to be more aware of the consumption patterns and enable greater flexibility and accuracy in billing. Therefore, replacement of defective meters with new electronic meters will help in accurate energy recording and accounting and reduction in losses.

3.139 UPCL proposes to replace around 250,000 single phase and three phase meters for FY 2024-25 and 5th Control Period.

Table 112: Year wise expenditure on Replacement of Defective meters

FY	Qty (1-Ph & 3-Ph)	Capex & Capitalisation Amount
		(Rs. Cr)
2024-25	85000	7.96
2025-26	60000	5.62
2027-27	55000	5.15
2027-28	50000	4.68

FY	Qty (1-Ph & 3-Ph)	Capex & Capitalisation Amount
		(Rs. Cr)
Total	250,000	23.42

3.140 The above amount is estimated to be capitalised and the annual funding pattern for the same would be in the ratio of 70:30 Debt: equity.

Laying of 11kV and 33 kV Underground Cables

3.141 UPCL has planned expenditure on 20 km of 11 kV and 10 km of 33 kV underground cabling for each of FY 2022-23, FY 2023-24 and FY 2024-25. The year wise detail of the quantity and expenditure projected to be incurred is as follows:

Table 113: Year wise expenditure on 11kV & 33kV underground cables

FY	Qty (km) for 11 & 33 kV	Capex & Capitalisation Amount
		(Rs. Cr)
2024-25	65	33.80
2025-26	70	38.50
2027-27	70	40.60
2027-28	75	45.00
Total	280	157.90

3.142 The above amount is estimated to be capitalised and the annual funding pattern for the same would be in the ratio of 70:30 Debt: equity.

Capitalisation for System Reliability & Safety Improvement

3.143 During FY 2024-25 and each year of 5th Control Period, UPCL proposes to further strengthen the network, introduce new technologies to enhance customer satisfaction in terms of safe and reliable supply of electricity. To achieve this an investment as shown below has been proposed under the following works:

Table 114: Capitalization for system reliability & safety improvement (Rs. Cr.)

Capex Schemes	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
	Rs.Cr	Rs.Cr	Rs.Cr	Rs.Cr
Additional Transformers installation with associated 11kV & LT lines	192.00	227.50	266.00	300.00
LT Protection System on Transformer	35.00	67.50	80.75	100.00
Safety measures	11.00	9.40	12.25	12.50
Total	238.00	304.40	359.00	412.50

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Installation of additional distribution transformers

- 3.144 Installation of additional transformers becomes necessary to avoid overloading of DTs due to load growth. Overloaded transformers also increase technical losses and breakdowns and therefore, investment for installation of new transformers reduces losses and improves quality and reliability of supply.
- 3.145 UPCL projects to install around 14500 nos. of additional transformers for FY 2024-25 and 5th Control Period with varying capacities to further increase the reliability and quality of supply of its consumers.
- 3.146 The year wise detail of the expenditure on additional transformers along with associated 11kV and LT lines to be incurred is as follows:

Table 115: Year wise expenditure on installation of protection system

FY	Qty	Capex & Capitalisation Amount
		(Rs. Cr)
2024-25	1000	35.00
2025-26	1500	67.50
2027-27	1700	80.75
2027-28	2000	100.00
Total	6,200	283.25

- 3.147 The above amount is estimated to be capitalised and the annual funding pattern for the same would be in the ratio of 70:30 Debt: equity.

Safety & Protection related – Installation of LT protection system on the transformers and fencing of transformers

- 3.148 The Protection systems on transformers are necessary for reducing the damage rate of transformers and increasing the reliability of supply. The Petitioner proposes to install up to 100 kVA transformers with LT fuse set and TPMO and above 100 kVA transformers with ACB and earth fault relay. In addition, UPCL proposes to construct fencing around the transformers to increase the safety.
- 3.149 The year wise detail of the quantity and expenditure projected to be incurred is as follows:

Table 116: Year wise expenditure on installation of protection system

FY	Qty	Capex & Capitalisation Amount
		(Rs. Cr)
2024-25	1000	35.00
2025-26	1500	67.50

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FY	Qty	Capex & Capitalisation Amount
		(Rs. Cr)
2027-27	1700	80.75
2027-28	2000	100.00
Total	6,200	283.25

3.150 The above amount is estimated to be capitalised and the annual funding pattern for the same would be in the ratio of 70:30 Debt: equity.

Safety & Protection related – Installation of poles and guard wires, re-conducting of lines, covered conductors for 11 kV and 33 kV etc.

3.151 UPCL proposes to replace old low length poles with high length poles, re-conducting and strengthening of LT/11 kV lines, installation of guard wires at crossings and over residential buildings, etc. to increase safety of the consumers and reduce breakdowns. In addition, the Petitioner proposes to undertake earthing of 33/11 kV and 11/0.5 kV substations during FY 2024-25 and 5th Control Period.

3.152 The year wise detail of the quantity and expenditure projected to be incurred is as follows:

Table 117: Year wise expenditure on installation of poles and guard wires, re-conducting of lines, etc.

FY	Qty	Capex & Capitalisation Amount
		(Rs. Cr)
2024-25	1500	11.00
2025-26	2000	9.40
2027-27	2500	12.25
2027-28	2500	12.50
Total	8,500	45.15

3.153 The above amount is estimated to be capitalized and the annual funding pattern for the same would be in the ratio of 70:30 Debt: equity.

Creation of infrastructure facilities & Miscellaneous works

3.154 During FY 2024-25 and 5th Control Period, UPCL proposes to create state of the art infrastructure, renovation, capacity augmentation and modernization of workshops etc. for ensuring backend infrastructure to meet its targets.

Offices, Residences, Boundary wall, Approach Road, etc.

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3.155 The year wise detail of the quantity and expenditure projected to be incurred is as follows:

Table 118: Year wise expenditure creation of infrastructure facilities and other miscellaneous works

FY	Capex & Capitalisation Amount (Rs. Cr)
2024-25	39.70
2025-26	46.29
2027-27	53.56
2027-28	65.37
Total	204.92

3.156 The above amount is estimated to be capitalized and the annual funding pattern for the same would be in the ratio of 70:30 Debt: equity.

Proposed Funding Plan of Other Miscellaneous Works

3.157 The capital expenditure and capitalisation proposed under other miscellaneous works has been done through funding of the state budget. However, for the purpose of the business plan, the normative debt equity mix has been assumed to be 70:30 in line with UERC Tariff Regulations 2021/ 2024 as the case may be. The year wise phasing for funding of capitalisation is as follows:

Table 119: Proposed Funding Plan of Other Misc. works for 5th control period

Financial Year	Debt (Rs.Cr)	Equity (Rs.Cr)	Total (Rs.Cr)
FY 2024-25	204.16	87.5	809.96
Funding for 5th control period			
FY 2025-26	272.37	116.73	860.20
FY 2026-27	291.83	125.07	969.95
FY 2027-28	247.46	106.05	946.49
Sub-total	811.66	347.85	2,776.64
Total	1,015.82	435.35	3,586.60

3.158 Thus, based on the above identified requirements, the details of the capital expenditure proposed to be undertaken during FY 2024-25 and 5th control period are as follows:

Table 120: Capex Plan of Other works for FY 2024-25 & for 5th Control Period

S. No.	Capex Schemes	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
		Rs.Cr	Rs.Cr	Rs.Cr	Rs.Cr
A.	Load Growth				

S. No.	Capex Schemes	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
		Rs.Cr	Rs.Cr	Rs.Cr	Rs.Cr
1	New Sub station projects	33.24	8.18	11.32	0.00
2	Augmentation of Existing Substations	0.00	0.00	0.00	0.00
3	Construction of New 33kV line/Augmentation of Existing 33 kV line and substations	26.81	11.38	8.02	0.00
4	Construction of 33 kV line for execution of power generated of Solar PV Plants	8.21	1.00	0.00	0.00
5	Release of New PTW Connections	75.00	69.00	77.00	73.50
6	Installation of meters for giving new connections	21.36	23.31	24.28	25.25
7	Installation of breakers (new)	3.45	4.31	4.72	5.10
8	CSS 990 kVA where two transformers are Installed at the same place	19.50	24.50	28.00	33.75
9	Laying of 33kV lines for new connections	10.50	15.20	15.20	16.00
10	Laying of 11kV lines for new connections	42.00	49.00	59.50	76.00
11	Laying of LT lines for new connections	71.50	77.00	83.38	90.00
B.	Loss Reduction				
12	Installation of Double metering in all the 11 KV & 33KV consumer	0.00	0.00	0.00	0.00
13	Implementation of AMR (Other than R-APDRP)	0.00	0.00	0.00	0.00
14	Laying of 11kV & 33kV Covered conductor for forest area	90.00	120.00	125.00	0.00
	Laying of LT ABC Cable in theft prone areas	105.00	75.00	75.00	80.00
15	Replacement of defective single phase and three phase meters	7.96	5.62	5.15	4.68
16	Installation of 11kV & 33kV underground cables	33.80	38.50	40.60	45.00
17	Replacement of GI Wire with Weasel Conductor	0.00	0.00	0.00	0.00
C.	System Reliability and Safety Improvement				

S. No.	Capex Schemes	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
		Rs.Cr	Rs.Cr	Rs.Cr	Rs.Cr
18	Additional Transformers installation with associated 11kV & LT lines	192.00	227.50	266.00	300.00
19	LT Protection System on Transformer	35.00	67.50	80.75	100.00
20	Safety measures	11.00	9.40	12.25	12.50
21	Smart Grid projects for industrial areas	0.00	0.00	0.00	0.00
D	Creation of infrastructure facilities & miscellaneous works				
22	Sub-station, Offices, Residences, Boundary wall, Approach Road, etc.	45.80	57.25	71.57	89.45
	Grand Total	832.14	883.65	987.74	951.23

3.159 Thus, based on the above plan for execution, the proposed capitalization plan for FY 2024-25 and 5th control period are as follows:

S. No.	Capex Schemes	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
		Rs.Cr	Rs.Cr	Rs.Cr	Rs.Cr
A.	Load Growth				
1	New Sub station projects	21.46	0.00	8.18	11.32
2	Augmentation of Existing Substations	0.00	0.00	0.00	0.00
3	Construction of New 33kV line/Augmentation of Existing 33 kV line and substations	29.57	0.00	11.38	8.02
4	Construction of 33 kV line for execution of power generated of Solar PV Plants	1.15	8.07	0.00	0.00
5	Release of New PTW Connections	75.00	69.00	77.00	73.50
6	Installation of meters for giving new connections	21.36	23.31	24.28	25.25
7	Installation of breakers (new)	3.45	4.31	4.72	5.10
8	CSS 990 kVA where two transformers are installed at the same place	19.50	24.50	28.00	33.75
9	Laying of 33kV lines for new connections	10.50	15.20	15.20	16.00
10	Laying of 11kV lines for new connections	42.00	49.00	59.50	76.00
11	Laying of LT lines for new connections	71.50	77.00	83.38	90.00
B.	Loss Reduction works				




S. No.	Capex Schemes	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
12	Installation of Double metering in all the 11 KV & 33 KV consumer	0.00	0.00	0.00	0.00
13	Implementation of AMR (Other than R-APDRP)	0.00	0.00	0.00	0.00
14	Laying of 11kV & 33kV Covered conductor for forest area	90.00	120.00	125.00	0.00
	Laying of LT ABC Cable in theft prone areas	105.00	75.00	75.00	80.00
15	Replacement of defective single phase and three phase meters	7.96	5.62	5.15	4.68
16	Installation of 11kV & 33kV underground cables	33.80	38.50	40.60	45.00
17	Replacement of GI Wire with Weasel Conductor	0.00	0.00	0.00	0.00
C.	System Reliability and Safety Improvement				
18	Additional Transformers installation with associated 11kV & LT lines	192.00	227.50	266.00	300.00
19	LT Protection System on Transformer	35.00	67.50	80.75	100.00
20	Safety measures	11.00	9.40	12.25	12.50
21	Smart Grid projects for industrial areas	0.00	0.00	0.00	0.00
D	Creation of infrastructure facilities & miscellaneous works				
22	Sub-station, Offices, Residences, Boundary wall, Approach Road, etc.	39.70	46.29	53.56	65.37
	Grand Total	809.96	860.20	969.95	946.49

3.160 The Petitioner, thus, prays before the Hon'ble Commission to approve the Capital Investment Plan along with Capitalization schedule and Funding based on the details provided above.

Gross Fixed Assets (GFA)

3.161 The GFA has been projected based on the capital expenditure and capitalization proposed above. The Opening GFA for FY 2024-25 has been arrived based on the opening GFA of FY 2023-24 in audited accounts and net capitalization considered for FY 2023-24 as detailed in previous section of True-up for FY 2023-24.

3.162 The capital expenditure and capitalization for FY 2024-25 and each year of the 5th control period has been considered as per the previous section discussed above. Accordingly, the opening and closing GFA for FY 2024-25 and for the 5th

control period have been computed based on figures of FY 2023-24 and are summarized in the table below:

Table 121: Proposed GFA & CWIP for 5th Control Period (Rs. Cr.)

Sl.	Particulars	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1	Opening CWIP	613.93	859.77	1359.02	1813.58	818.77
2	Add: Capital Expenditure during the year	1082.35	1567.94	2635.43	987.74	951.23
3	Less: Assets transferred (Net Capitalisation)	836.51	1068.69	2180.87	1982.55	946.49
4	Closing CWIP (1+2-3)	859.77	1359.02	1813.58	818.77	823.51
5	Opening GFA	9,223.23	10,021.04	11,089.73	13,270.60	15,253.14
6	Add: Additions to Fixed Assets (Net Capitalisation)	838.62	1,068.69	2,180.87	1,982.55	946.49
7	Decapitalization (as per Audited Accounts)	40.81	0.00	0.00	0.00	0.00
8	Closing GFA (8=5+6-7)	10021.04	11089.73	13270.60	15253.14	16199.64

3.163 The Petitioner requests the Hon'ble Commission to approve the additions to GFA for both years as summarized in the table above.

Interest on Loan Capital and Consumer Security Deposits (CSD)

3.164 For computing the interest on capital loan for the 5th control period, the Petitioner has considered the revised closing balance of FY 2022-23 based on additions of previous years disallowed by Commission due to absence of EI certificates as detailed out in True-up chapter. The closing loan balance of FY 2023-24 has been considered for computation of interest on capital loans. Considering the funding pattern for various schemes detailed above and capitalization proposed for FY 2024-25 and each year of the 5th control period, the Petitioner has computed the loan balances for FY 2024-25 and each year of the 5th control period.

3.165 The estimated drawl against the proposed capitalization as per the funding plan provided in the earlier sections is considered for FY 2024-25 and for each year of 5th control period respectively. Further, the repayments have been considered equivalent to the depreciation for FY 2024-25 and for each year of the 5th control period in line with the UERC Tariff Regulations, 2024.

3.166 Interest on Loan has been considered at a weighted average rate of interest of 8.56%, in line with the existing arrangement of loans with REC and PFC and other financial institutions. The loan-wise details have also been furnished in distribution formats submitted along with this Petition.

3.167 The proposed interest cost on capital loans for FY 2024-25 and for each year of the 5th control period has been computed as per the details provided in table below:

Table 122: Interest on Normative Loan balance for FY 2024-25 & 5th control period (Rs. Cr.)

Particulars	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Opening Normative Loan Balance	1,412.60	1,838.42	2,448.19	2,969.86
Additions	637.06	850.52	801.82	662.55

Particulars	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Repayment (equal to depreciation)	211.24	240.75	280.14	317.28
Closing Normative Loan Balance	1,838.42	2,448.19	2,969.86	3,315.12
Average Normative Loan	1,625.51	2,143.30	2,709.02	3,142.49
Rate of Interest (%)	8.56%	8.56%	8.56%	8.56%
Interest on Loan	139.17	183.51	231.94	269.06

3.168 The Petitioner has also considered financial expenses towards other financial and bank charges and Guarantee fees, which is in line with the actual amount paid in FY 2023-24. The actual levy against the aforesaid heads may be considered at the time of true-up of respective years.

3.169 The consumer security for FY 2024-25 and for each year of 5th control period has been projected based on addition in consumers and by considering average security deposit per consumer. The opening CSD balance for FY 2024-25 has been considered equal to closing balance of previous year i.e. FY 2023-24 as per the audited accounts. Interest on CSD has been considered based on the provisions specified in Supply Code, i.e., @ RBI Bank rate prevailing as on 1st April 2024. It is submitted that bank rate prevailing as on 1st April 2024 is 6.75% and hence the same is considered for the purpose of computation of interest on security deposit.

3.170 The proposed interest on consumer security deposit for FY 2024-25 and for each year of the 5th control period is as detailed in table below:

Table 123: Projected Interest on Consumer Security Deposit (CSD) (Rs. Cr.)

Particulars	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Opening	1,304.76	1,439.86	1,642.58	1,853.50
Addition	135.10	202.72	210.92	220.20
Closing	1,439.86	1,642.58	1,853.50	2,073.70
Average CSD	1,372.31	1,541.22	1,748.04	1,963.60
No. of consumers (in Lakh)	30.22	31.35	32.52	33.74
Increase in no. of consumers (Lakh)	1.09	1.13	1.17	1.22
CSD/ consumer (Rs)	12,451.71	17,980.91	17,980.91	17,980.91
Interest Rate (%)	6.75%	6.75%	6.75%	6.75%
Interest on CSD (Avg bal x rate)	92.63	104.03	117.99	132.54

3.171 The Petitioner requests that The Hon'ble Commission to kindly consider the same and allow the expenses based on actual payment basis during the True-up of respective years.

3.172 Accordingly, the total claim for interest expense for FY 2024-25 and for each year of the 5th control period is as provided in the table below:

Table 124: Total Interest and Finance Charges (Rs. Cr.)

Particulars	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Interest on Capital Loans	139.17	183.51	231.94	269.06

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Particulars	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Other Financial and Bank charges	33.68	33.68	33.68	33.68
Interest on Consumer Security Deposits	92.63	104.03	117.99	132.54
Total Interest and Finance Charges	265.48	321.22	383.61	435.28

- 3.173 The Petitioner requests the Hon'ble Commission to kindly consider the above Interest and Finance charges and allow the expenses based on actuals during True-up of the respective years.

Return on Equity (RoE)

- 3.174 As per Regulation 26(2) of UERC Tariff Regulations, 2024, Return on equity is to be calculated on post tax basis at 16.50% as mentioned below:

"(1) Return on equity shall be computed on the equity base determined in accordance with Regulation 24.

Provided that, return on Equity shall be allowed on amount of allowed equity capital for the assets put to use at the commencement of each financial year.

Provided further that, if the generating stations/licensees are able to demonstrate the actual date of asset being put to use and capitalized in its accounts of each asset for the purposes of business carried on by it through documentary evidence, including but not limited to 'asset put to use certificate', 'audited accounts' etc., then in such cases, after due satisfaction of the Commission, the RoE shall be allowed on pro-rata basis after considering additional capitalization done during the year out of the equity capital.

*(2) Return on equity shall be computed on at the base rate of 15.5% for thermal generating stations, transmission licensee, SLDC and run of the river hydro generating station and **at the base rate of 16.50% for the storage type hydro generating stations and run of river generating station with pondage and distribution licensee on a post-tax basis.***

- 3.175 Accordingly, the Petitioner has computed RoE at 16.50% on opening equity for FY 2024-25 and for each year of 5th control period.

- 3.176 The opening equity for FY 2024-25 has been arrived based on the closing equity for FY 2023-24 as per the calculation of equity shown in the true-up section for FY 2023-24. The addition in equity for each year during FY 2024-25 and each year of the 5th control period is based on the proposed funding of capitalization as per the details provided in the previous section of capital expenditure and capitalization.

- 3.177 The table below details the computation of return on equity for FY 2024-25 and each year of 5th control period:

Table 125: Projected Return on Equity (Rs. Cr)

Particulars	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Opening Equity	1529.30	1802.32	2166.83	2510.47
Additions	273.03	364.51	343.64	283.95

Particulars	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Closing Equity	1802.32	2166.83	2510.47	2794.42
Average Equity	1665.81	1984.58	2338.65	2652.44
Rate of Return (%)	16.50%	16.50%	16.50%	16.50%
Return on Equity	252.33	297.38	357.53	414.23

3.178 The Petitioner requests that the Hon'ble Commission to kindly consider the same and allow the ROE based on actual during the True-up of respective years.

Operations and Maintenance expenses

3.179 According to the UERC Tariff Regulations, 2024, O&M ('Operation & Maintenance') expenses for the nth year shall comprise of the following components, namely

- R&M_n: Repairs and maintenance expenses
- EMP_n: Salaries, wages, pension contribution and other employee costs
- A&G_n: Administrative and general expenses including insurance charges if any

wherein, $O\&M_n = R\&M_n + EMP_n + A\&G_n$

1.1 Regulation 84 (3) of the UERC Tariff Regulations, 2024 specifies the method for calculation of above components for the nth year as follows:

$$EMP_n = (EMP_{n-1}) \times (1+G_n) \times (1+CPIinflation)$$

$$R\&M_n = K \times (GFA_{n-1}) \times (1+WPIinflation) \text{ and}$$

$$A\&G_n = (A\&G_{n-1}) \times (1+WPIinflation) + Provision$$

Where -

- EMP_{n-1} - Employee Costs for the (n-1) th year;
- A&G_{n-1} - Administrative and General Costs for the (n-1) th year;

Provision: Cost for initiatives or other one-time expenses as proposed by the Distribution Licensee and validated by the Commission.

- 'K' is a constant specified by the Commission in %. Value of K for each year of the control period shall be determined by the Commission in the MYT Tariff Order based on licensee's filing, benchmarking of repair and maintenance expenses, approved repair and maintenance expenses vis-à-vis GFA approved by the Commission in past and any other factor considered appropriate by the Commission;
- CPIinflation - is the average increase in the Consumer Price Index (CPI) for immediately preceding three years;
- WPIinflation - is the average increase in the Wholesale Price Index (CPI) for immediately preceding three years;

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- GFA_{n-1} – Gross Fixed Asset of the distribution licensee for the $n-1$ th year;
- G_n is a growth factor for the n th year and it can be greater than or less than zero based on actual performance. Value of G_n shall be determined by the Commission in the MYT tariff Order for meeting the additional manpower requirement based on licensee's filings, benchmarking, and any other factor that the Commission feels appropriate;

Provided that repair and maintenance expenses determined shall be utilised towards repair and maintenance works only.

Provided further that, repair and maintenance expenses for IT related assets and non-IT related assets shall be computed separately under these Regulations if the distribution utility maintains separate record of assets wise detail of R&M expenses claimed under these Regulations."

CPI-WPI Inflation Working

3.180 The computation of CPI and WPI inflation working as per the regulatory provisions is provided in the table below:

Table 126: CPI-WPI Inflation working

Particulars	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
CPI	5.02%	5.13%	6.05%	5.19%	2.13%			
Average Increase for last 3 Years				5.40%	5.46%	4.46%	4.46%	4.46%
WPI	1.29%	13.00%	9.41%	-0.73%	1.62%			
Average Increase for last 3 Years				7.90%	7.23%	3.44%	3.44%	3.44%

WPI source: <https://eaindustry.nic.in/>

CPI source: <http://labourbureau.gov.in/>

3.181 The CPI will be used for projecting the Employee expenses and WPI will be used for projecting the R&M and A&G expenses for FY 2024-25 and for each year of 5th control period.

Manpower Plan

Current Scenario

3.182 The distribution business is a manpower intensive business since the utility has to cater to both retail and supply requirements of the area as per its license. The manpower at UPCL is classified into six categories viz.

- Top Management
- Technical Cadre (Class A&B) comprising of engineers, managers, supervisors, skilled linesman etc.
- Accounts Cadre (Class A&B)

d) HR/Admin Cadre (Class A&B)

e) Staff (Class C)

f) Others (Class D)

3.183 UPCL has a total of 2,411 employees as on date, the details of which are elaborated as follows:

Table 127: Existing Number of employees as on date (Nos.)

Year	Number of Employees
Top Management	4
Technical Cadre (Class A & B)	395
Accounts Cadre (Class A & B)	37
HR/Admin Cadre (Class A & B)	13
Staff (Class C)	1,681
Others (class D)	281
Total Employees	2,411

3.184 It is pertinent to note that although there has been a rapid growth in power sector and the energy sales in Uttarakhand has increased at a CAGR of 3.62% in the last six years and the number of customers have increased by 3.05% over the last year, the number of employees of UPCL has reduced from 2,458 in FY 2020-21 to 2,411 in FY 2023-24. The vacancy scenario situation is summarized as follows:

Table 128: Vacancies against existing sanctioned posts (Nos.)

S. No	Designation	Total Sanctioned Post	Total Working as on 31-03-2024	Total Vacant as on 31-03-2024	Recruitment Type (Direct/Promotional)
1	Managing Director	1	1	0	Direct
2	Director (Operations)	1	0	1	Direct
3	Director (Project)	1	1	0	Direct
4	Director (Finance)	1	1	0	Direct
5	Executive Director((Tech)	1	1	0	Promotional
6	Executive Director(Human Resource)	1	1	0	Promotional
7	Chief Engineer Level 1	3	1	2	Promotional
8	Chief Engineer Level 2	7	5	2	Promotional
9	Chief Engineer Level 2 (Civil)	1	1	0	Promotional
10	General Manager (Finance)	3	0	3	Promotional
11	General Manager (HR)	1	0	1	Promotional
12	General Manager (Law)	1	0	1	Promotional
13	Superintending Engineer (E&M)	28	28	0	Promotional
14	Superintending Engineer (Civil)	1	0	1	Promotional

S. No	Designation	Total Sanctioned Post	Total Working as on 31-03-2024	Total Vacant as on 31-03-2024	Recruitment Type (Direct/Promotional)
15	Dy. General Manager (Finance)	6	4	2	Promotional
16	Dy. General Manager (HR)	3	0	3	Direct
17	Company Secretary	1	0	1	Direct
18	DY. Chief Accounts Officer	8	0	8	Promotional
19	Dy Director (Internal Audit)	1	0	1	Promotional
20	Dy Chief Personal Officer	3	2	1	Promotional
21	Executive Engineer (E&M)	93	62	31	Promotional
22	Executive Engineer (Civil)	6	6	0	Promotional
23	Industrial Engineer	1	1	0	Direct
24	Senior Accounts Officer	9	2	7	Promotional
25	Senior Administrative Officer	1	0	1	Promotional
26	Senior Personal Officer	3	2	1	Promotional
27	Senior Law Officer	2	2	0	Direct
28	Senior Executive Secretary	1	0	1	Promotional
29	Senior Executive (HR)	2	0	2	Promotional
30	Assistant Engineer (E&M)	281	267	14	Direct/Promotional
31	Assistant Engineer (Civil)	24	23	1	Direct/Promotional
32	Account Officer	23	13	10	Direct
33	Section Officer	9	0	9	Promotional
34	Personal Officer	14	6	8	Direct
35	Administrative Officer	2	0	2	Promotional
36	Law Officer	2	0	2	Direct
37	PERSONAL SECRETARY	4	1	3	Promotional
38	Personal Officer	0	0	0	Direct
39	Assistant Accounts Officer	21	18	3	Promotional
40	Personal Assistant-II	4	2	2	Promotional
41	Steno (Special Grade)	3	1	2	Promotional
42	Office Superintendent (Special Grade)	6	3	3	Promotional
43	Junior Engineer (E&M)	638	502	136	Direct/Promotional
44	Junior Engineer (Civil)	34	28	6	Direct
45	Accountant	119	96	23	Promotional
46	Officer Superintendent-I	14	13	1	Promotional
47	Steno Grade I	15	1	14	Promotional
48	Technical Assistant	15	3	12	Promotional
49	Store Superintendent	8	2	6	Promotional
50	Storekeeper				
51	Cable Joiner	26	1	25	Promotional
52	Officer Superintendent-II	30	10	20	Promotional
53	Officer Assistant -I	53	36	17	Promotional
54	Assistant Accountant	194	51	143	Direct/Promotional

S. No	Designation	Total Sanctioned Post	Total Working as on 31-03-2024	Total Vacant as on 31-03-2024	Recruitment Type (Direct/Promotional)
55	Technical Grade-I (E)	191	146	45	Promotional
56	Technical Grade-I (L)	191	92	99	Promotional
57	Assistant Storekeeper	22	10	12	Direct
58	Technical Grade-II (E)	1409	174	1235	Direct/Promotional
59	Technical Grade-II (L)	1233	100	1133	Promotional
60	Office Assistant-II	341	256	85	Direct
61	Data Entry Operator	77	36	41	Direct
62	Officer Assistant-III	467	100	367	Direct/Promotional
63	Assistant Grade-III-TC	0	1	-1	
64	Drafts man	38	11	27	Direct/Promotional
65	Accounts Clerk	26	0	26	Promotional
66	Driver	58	6	52	Direct
67	Patrol Man/Skilled Coolie	1128	57	1071	Promotional
68	Tracer				
69	Dafadar	72	25	47	Promotional
70	Peon/Runner	247	47	200	Direct
71	Coolie/Mate	1257	132	1125	Direct
72	Store Coolie	0	1	-1	
73	Chowkidar	71	6	65	Direct
74	Store Chowkidar	0	4	-4	
75	Sweeper	21	4	17	
76	Labour-TC	0	1	-1	
77	TC- Helper	0	1	-1	
78	TC-Peon	0	2	-2	
79	Motor Mazdoor	0	1	-1	
	Total	8579	2411	6168	

3.185 Further, a number of retirements are also foreseen in the upcoming period, the details of which are summarized as follows:

Table 129: Class-wise Retirement plan over the Control Period (Nos.)

S No.	Class	FY 25-26	FY 26-27	FY 27-28
1	Class A	4	6	3
2	Class B	4	1	8
3	Class C	43	54	39
4	Class D	12	17	9
	Total	63	78	59

3.186 It is submitted that a number of challenges are faced by the distribution licensee to fulfil the manpower requirements, some of which are enlisted as follows:

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- a) Difficulties associated with recruitment process: The GoU has imposed restriction on direct recruitment of employees (except outsourcing of employees as per government directions) with objective of controlling employee cost of power sector utilities and any essential recruitment shall be carried out after the prior consent of GoU. This has resulted in understaffing at UPCL due to delayed approvals.
- b) Total of 100, 100, 300 posts of Junior Engineer (E&M), Office Assistance-III/Data Entry Operator and T.G-III (Electrical) respectively, are subject to decision of the Hon'ble High Court, Nainital.
- c) Availability of skilled manpower as per the specified role.
- d) Impact on consumer tariff.

Recruitment Plan for the 5th Control Period

3.187 In spite of an increase in consumer base and overall operations of the Petitioner in the past years, the overall manpower of UPCL has declined due to limited recruitments leading to difficulties in operations. Owing to shortage in staff in the recent years, the Petitioner has recruited personnel from the Uttarakhand Purv Sainik Kalyan Limited (UPNL) on a contractual basis to fill a major portion of the vacant posts which are within the total number of sanctioned post.

3.188 In addition to the above measures, the Petitioner has initiated the following measures to fulfil the manpower requirements as follows:

- a) The Petitioner has sought permission from Government of Uttarakhand seeking permission for recruitment against the vacant positions.
- b) A Committee was setup to submit a report to Secretary(finance), GoU regarding the current manpower situation at UPCL, the report for which has been submitted to Government of Uttarakhand.

3.189 The Petitioner has recruited for 7 number of posts in FY 2024-25 and further intends to fulfil 922 vacancies in the upcoming years of the 5th control period in the manner proposed below subject to the approval of High Court of Nainital and GoU as required:

Table 130: Recruitment Plan for the 5th Control period (Nos.)

Group	Post	FY 2025-26	FY 2026-27	FY 2027-28
1	TOP Mgt			
1.1	MD AND Dir.			
2	OFFICERS			
2.1	Technical Cadre			
2.1.1	Class A			
2.1.2	Class B		9	
2.2	Accounts Cadre			
2.2.1	Class A			
2.2.2	Class B	9		
2.3	HR/Adm. Cadre			
2.3.1	Class A			

Group	Post	FY 2025-26	FY 2026-27	FY 2027-28
2.3.2	Class B	5		
3	STAFF			
3.1	Technical Cadre			
3.1.1	Class C	52	6	
3.2	Accounts Cadre			
3.2.1	Class C	60		
3.3	HR/Admin Cadre			
3.3.1	Class C			267 *
3.4	Operating Cadre			
3.4.1	Class C	18		496 **
4	Others (Class D + Dying Cadre)			
5	Total Employees	144	15	763

*Permission sought-267, Permission granted-100 (OA III/DEO), Subjected to Hon'ble High Court Stay Order dated 03-01-2018

**Posts advertised in 2013-496, Permission granted-300 (TG II), Subjected to Hon'ble high Court Stay Order dated 03-01-2018

- 3.190 The post wise vacancies would be worked out on the requirement for each year and thereafter the process of recruitment would be initiated. Thus, based on the above plan, the year wise manpower situation is projected as follows:

Table 131: Employee Addition for 5th Control Period (Nos.)

Particulars	FY 25-26	FY 26-27	FY 27-28
Opening number of employees	2318	2399	2336
Add: Recruitment across various post (Subject to the approval of High Court of Nainital and GoU)	144	15	763
Less: Retirement	63	78	59
Closing number of employees	2399	2336	3040
Growth Factor	3.49%	0.00%	30.14%

- 3.191 The Petitioner, thus, prays before the Hon'ble Commission to approve the manpower plan as discussed above.

Employee Expenses

- 3.192 As specified in Regulation 84 (3) of the UERC Tariff Regulations, 2024, Employee costs for the nth year and also for the year preceding the Control Period will be calculated as per the method given below.

$$EMP_n = (EMP_{n-1}) \times (1+G_n) \times (1+CPIinflation)$$

"Where - EMP_{n-1} : Employee Costs for the (n-1) th year; CPI inflation: is the average Increase in the Consumer Price Index (CPI) for immediately preceding three years;

G_n is a growth factor for the nth year and it can be greater than or less than zero based on the actual performance. Value of G_n shall be determined by the Commission in the MYT tariff Order for meeting the additional manpower

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requirement based on Distribution Licensee's filings, benchmarking and any other factor that the Commission feels appropriate."

3.193 Employee costs consist of four main components - net existing employee costs, net employee costs for new recruitment, training and development cost and retirement expenses.

3.194 For projecting the employee cost for FY 2024-25 and for 5th control period, the Petitioner has adopted the following approach and based on the following factors:

- The opening normative gross employee cost (EMP_{n-1}) for FY 2024-25 has been considered as Rs. 530.00 Cr which is the actual gross employee cost of FY 2023-24 (EMP_{n-1}) as per the audited accounts.
- Escalation factor: CPI inflation for FY 2024-25 has been considered as 5.46% and for 5th control period has been considered as 4.46%, which is the average increase in CPI for preceding three years till the base year (FY 2025-26 to FY 2027-28).
- Growth Factor: G_n factor for FY 2024-25 & for 5th control period has been considered based on the net addition in employees as discussed in the table above, however, the Petitioner requests the Hon'ble to consider the same on actual basis at the time of True-up.
- Actual Capitalisation of 19.25% has been considered for each year based on actual rate of FY 2023-24.

3.195 Based on the above methodology, the Petitioner has proposed the employee cost for FY 2024-25 and for 5th control period as detailed in the table below:

Table 132: Projected Employee Costs for 5th control period (Rs. Cr.)

S.No.	Particulars	FY2024-25 (RE)	FY2025-26 (Projected)	FY2026-27 (Projected)	FY2027-28 (Projected)
1	EMP_{n-1}	530.00	558.92	604.22	631.14
2	G_n	0.00%	3.49%	0.00%	30.14%
3	CPI Inflation	5.46%	4.46%	4.46%	4.46%
4	EMP_n	558.92	604.22	631.14	857.94
5	Capitalisation Rate	19.25%	19.25%	19.25%	19.25%
6	Less: Employee Expenses Capitalised	107.59	116.31	121.49	165.14
7	Total Employee Expenses	451.33	487.92	509.65	692.80

3.196 The Petitioner requests the Hon'ble Commission to consider the capitalization rate as per actual during true-up process and allow the above computed normative employee expenses for FY 2024-25 and for 5th control period subject to true-up based on actuals.

Administrative and General Expenses (A&G)

3.197 According to Regulation 84 (3) of the UERC Tariff Regulations, 2024, administrative and general expenses for the nth year and also for the year preceding the Control Period will be calculated as per the method given below.

$$A\&G_n = (A\&G_{n-1}) \times (1 + WPI_{inflation}) + Provision$$

"Where - A&G_{n-1}: Administrative and General Costs for the (n-1) th year; WPI inflation: is the average increase in the Wholesale Price Index (WPI) for immediately preceding three years; Provision: Cost for Initiatives or other one-time expenses as proposed by the Distribution Licensee and validated by the Commission."

3.198 Administrative and general expenses consist of two main components - existing expenses, new Initiatives and 'Provision'.

3.199 The Petitioner has considered a similar approach as considered for employee expenses for projecting the A&G expenses and in line with the methodology adopted by the Hon'ble Commission.

- An escalation factor i.e. WPI inflation of 7.23% for FY 2024-25 and 3.44% for 5th Control Period, which is the average increase of preceding three years till the base year (FY 2021-22 to FY 2023-24) as computed in earlier section has been applied for FY 2023-24 and FY 2024-25 to arrive at the normative A&G expense for subsequent years.
- Capitalization rate of 20.94% based on actual capitalization rate of FY 2023-24 (as also discussed in True-up of FY 2023-24) has been considered for each year.
- Additional expenditure on account of License fee has been considered, in line with the Hon'ble Commission's methodology and considering increase of 5 %.
- In line with approach adopted by The Hon'ble Commission for allowing Data center expenses on actual basis (over and above normative computations), the same is estimated for FY 2024-25 and each year of 5th Control Period.

3.200 The detailed list of additional expenses being proposed as provision in subsequent years under A&G expenses are provided in the table below:

Table 133: Additional Provisioning for Data Centre (Rs. Cr.)

Head	Current Party Name	Service Name	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Man Power	M/s TDS Management Consultant Pvt Ltd	Meter Reading	17.86	18.75	19.69	20.67
	M/s Digitech Call Systems Pvt Ltd	Call Center	2.11	4.61	4.61	5.07
		IT & OT Services	2.51	2.83	2.97	3.12
	M/s SIEMENS Ltd	FMS	0.77	0.77	0.92	0.00
	M/s Infinite Computer Solutions	TSS/FMS	8.51	10.21	10.21	11.23
	M/s Dongfang Electronics Pvt Ltd	FMS of RTDAS	0.64	0.21	0.00	0.00

Head	Current Party Name	Service Name	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
	M/s Synergy System and Solutions	FMS of RTDAS of 215 s/s	0.00	0.71	0.71	0.71
	Sub Total		32.40	38.09	39.11	40.80
Bandwidth	M/s Vodafone Idea Ltd	ILL 50 / 200 Mbps for DC	0.03	0.03	0.03	0.03
		GPRS Based SIM Service	0.05	0.06	0.06	0.06
	M/s Power Grid Corporation India Ltd	ILL 50 / 200 Mbps for DC	0.03	0.03	0.06	0.06
	BSNL	Bandwidth Charges (MPLS, ILL at DC & DR)	0.13	0.09	0.09	0.09
	M/s Bharti Airtel Ltd	Bandwidth Charges (IT)	0.70	0.77	0.85	0.85
		MPLS Link for SCADA	0.09	0.09	0.09	0.00
		2G M2M SIM Connectivity	0.01	0.01	0.01	0.00
		SMS Gateway	0.35	0.00	0.00	0.00
	M/s Dongfang Electronics Pvt Ltd	Connectivity Charges for RTU	0.02	0.02	0.00	0.00
	M/s Synergy System and Solutions	Connectivity Charges for RTU	0.00	0.10	0.10	0.10
	M/s Reliance Jio	Bandwidth Charges	0.56	0.90	0.99	1.09
	ONE XTEL	SMS Gateway	0.41	0.61	0.61	0.61
	M/s ITDA (M/s Gupshup)	Whatsapp communication service	0.20	1.19	1.42	1.71
	Sub Total		2.58	3.90	4.31	4.60
Flexi-Toll & PRI	M/s Vodafone Idea Ltd	PRI	0.02	0.02	0.02	0.02
	M/s Tata Teleservices Ltd	Flexi-Toll	1.35	1.49	1.64	1.80
	Sub Total		1.37	1.51	1.66	1.82
Professional / Consulting Charges	Shree Siddhivinayak All Solutions	Support Charges of FAS	0.51	0.00	0.00	0.00
		Development of new report server for FAS	0.00	0.00	0.00	0.00
	M/s Allied Boston Consultant India Pvt Ltd	Security Audit	0.05	0.25	0.28	0.30
	Amit Madhwal & Associates	TDS on GST Return	0.00	0.00	0.00	0.00
	Rajnish & Arvind Associates	Fee for filling TDS Return	0.00	0.00	0.00	0.00

Head	Current Party Name	Service Name	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Other Misc.	United India Insurance Co. Ltd	Insurance of Inventory of UPCL DC & DR	0.01	0.02	0.02	0.02
Sub Total			0.58	0.27	0.29	0.32
Total A&G			36.93	43.76	45.37	47.55

3.201 The details of total A&G expenses projected for FY 2024-25 and each year of 5th Control Period is shown in the table below.

Table 134: Projected A&G Expenses for FY 2024-25 & 5th Control Period (Rs. Cr.)

Particulars	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
A&G _{n-1}	55.70	59.72	61.77	63.89
WPIinflation	7.23%	3.44%	3.44%	3.44%
A&G_n = A&G_{n-1} x (1+WPIinflation) + Provision	59.72	61.77	63.89	66.09
Capitalisation rate	20.94%	20.94%	20.94%	20.94%
Less: A&G expenses Capitalised	12.51	12.94	13.38	13.84
Net A&G expenses	47.21	48.83	50.51	52.25
Bandwidth & Facility Management Services (FMS) Charges	36.93	43.76	45.37	47.55
License Fee - UERC	5.01	5.26	5.53	5.80
Total A&G expenses	89.15	97.86	101.41	105.60

3.202 The Petitioner requests The Hon'ble Commission to approve the A & G expenses along with provisioning for data center and license fees expenses for FY 2024-25 and for each year of 5th Control Period.

Repair and Maintenance Expenses (R&M)

3.203 As per Regulation 84 (3) of UERC Tariff Regulations, 2024, Repair and Maintenance expenses for the nth year and also for the year preceding the Control Period will be calculated as per the method given below.

$$R\&M_n = K \times (GFA_{n-1}) \times (1+WPIinflation)$$

Where - 'K' is a constant specified by the Commission in %. Value of K for each year of the control period shall be determined by the Commission in the MYT Tariff Order based on Distribution Licensee's filing, benchmarking of repair and maintenance expenses, approved repair and maintenance expenses vis-à-vis GFA approved by the Commission in past and any other factor considered appropriate by the Commission; GFA_{n-1}: Gross Fixed Asset of the Distribution Licensee for the (n-1)th year."

3.204 Total R&M expenses have been projected for FY 2024-25 and each year of 5th Control Period based on the provisions of the Regulations and method adopted by the Hon'ble Commission in previous tariff Orders.

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3.205 The Petitioner has considered 'K' factor for FY 2024-25, as approved by the Hon'ble Commission in the Tariff Order dated 28-Mar-2024.

3.206 For each year of 5th Control Period, K factor is estimated based on the average growth rate of "R&M Expenses as a percentage of GFA in the respective years" in the past 5 years. The K factor has increased in last three years period on account of increase in sales and network. The utility is incurring higher actual expenditure on R&M expenses vis-à-vis approved by the Commission in the past, with the objective of improving consumer services. Accordingly k factor projections have been proposed for the next control period, based on average growth rate of "R&M Expenses as a percentage of GFA in the respective years" in the past 5 years.

3.207 The calculation of 'K' factor for the 5th Control Period is shown below:

Table 135: Projection of 'K' factor for 5th Control Period

FY	Opening GFA	R&M	R&M as % of GFA	Growth in R&M	Remark
FY 2018-19	4926.86	137.66	2.79%		
FY 2019-20	5864.59	177.68	3.03%	0.24	
FY 2020-21	6178.11	194.87	3.15%	0.12	
FY 2021-22	6975.56	228.45	3.28%	0.12	
FY 2022-23	8406.43	312.59	3.72%	0.44	
FY 2023-24	9223.23	380.20	4.12%	0.40	
K Factor FY 2025-26			4.39%	0.27	Last 5 year average
K Factor FY 2026-27			4.65%		
K Factor FY 2027-28			4.92%		

3.208 The 'K' factor has been applied to the opening GFA for FY 2024-25 and each year of 5th Control Period. A WPI inflation of 7.23% for FY 2024-25 and 3.44% for each year of 5th Control Period has been considered similar to approach followed in A&G expenses above.

3.209 The details of total R&M expenses projected for FY 2024-25 and each year of 5th Control Period are shown in the table below.

Table 136: Projected Repair and Maintenance Expenses (Rs. Cr.)

R&M Expenses	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
K	3.11%	4.39%	4.65%	4.92%
GFA _{n-1}	10021.04	11089.73	13270.60	15253.14
WPI Inflation	7.23%	3.44%	3.44%	3.44%
$R\&M_n = K \times (GFA_{n-1}) \times (1+WPI\text{Inflation})$	334.17	503.32	638.76	776.10

3.210 The Petitioner requests The Hon'ble Commission to approve the R&M expenses for FY 2024-25 and each year of 5th Control Period.

Operations and Maintenance Expenses

3.211 Based on the detailed discussion on the various components of O&M expense as detailed above, the summary of projected operation and maintenance expenses for FY 2024-25 and each year of 5th Control Period is given in the table below.

Table 137: Net Operating and Maintenance Expenses (Rs. Cr.)

O&M Expense	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Employee Expenses	451.33	487.92	509.65	692.80
R&M Expenses	334.17	503.32	638.76	776.10
A&G Expenses	89.15	97.86	101.41	105.60
Total	874.66	1,089.09	1,249.83	1,574.50

3.212 In addition to the normative O&M expenses, the petitioner further submits below the provision of smart metering OPEX expense under the RDSS scheme to be incorporated in the 5th Control Period.

Table 138: Smart metering OPEX Expense (Rs. Cr.)

O&M Expense	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Smart metering OPEX Expense	107.53	240.57	177.96	177.96

3.213 The Petitioner requests The Hon'ble Commission to approve the O&M expenses along with the smart metering OPEX expense for FY 2024-25 and each year of 5th Control Period as per the above table and the Petitioner requests the Hon'ble Commission to consider the O&M expenses as per actuals during true-up process.

Depreciation

3.214 The Petitioner has computed depreciation based on the projected gross fixed assets for FY 2024-25 and each year of 5th control period as per below approach:

- Depreciation has been calculated based on the depreciation rate determined on the basis of the UERC Tariff Regulations, 2024. Depreciation details have been provided in the Formats provided along with the Petition.
- Assets funded out of grants and deposit works have been excluded for the purpose of depreciation as per the provisions of the UERC Tariff Regulations, 2024.
- The average depreciation rate of 3.24% computed based on audited accounts of FY 2023-24 has been applied on the opening GFA (not created out of grants) for each year computed as per above method.

3.215 The table below details the depreciation projected by the Petitioner for FY 2024-25 and for 5th control period.

Table 139: Proposed Depreciation for FY 2024-25 and 5th control period (Rs. Cr.)

Particulars	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Opening GFA	10,021.04	11,089.73	13,270.60	15,253.14
Opening GFA (created out of grants)	3,505.96	3,664.56	4,630.40	5,467.48
Opening GFA (of assets not created out of grants)	6,515.08	7,425.17	8,640.19	9,785.66
Additions during the year (of assets not created out of grants)	910.09	1,215.03	1,145.46	946.49
Closing GFA (of assets not created out of grants)	7,425.17	8,640.19	9,785.65	10,732.15
Average GFA (of assets not created out of grants)	6,970.12	8,032.68	9,212.92	10,258.90
Weighted average rate of depreciation	3.24%	3.24%	3.24%	3.24%
Depreciation Claimed	211.24	240.75	280.14	317.28

3.216 The Petitioner requests the Hon'ble Commission to approve the Depreciation expenses for FY 2024-25 and each year of 5th control period as per above table.

Interest on Working Capital

3.217 As per Regulation 33 (2) (a) of the UERC Tariff Regulations, 2024, the distribution licensee shall be allowed an interest on the estimated level of working capital for the financial year, computed as follows:

"(a) Operation and maintenance expenses for one month;

(b) Maintenance spares @ 15% of operation and maintenance expenses; plus

(c) Two months' equivalent of the expected revenue from sale of electricity at the prevailing tariffs;

(d) Capital required to finance such shortfall in collection of current dues as be allowed by the Commission; minus

(e) One-month equivalent of cost of power purchased, based on the annual power procurement plan.

Provided that where supply to the consumers is through pre-paid meters, working capital shall not be allowed to the distribution licensee in case 100% supply is through prepaid meters or be reduced proportionately in case part supply is through prepaid meters and part through post-paid meters."

3.218 In accordance with the UERC Tariff Regulations 2024, the estimated revenue from pre-paid metering has been reduced from working capital requirement.

3.219 The month wise smart meters installation plan submitted by the AMISP vendor is shown in the table below:

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Table 140: Smart-meters installation plan

Month	1-Ph	3-Ph	TOTAL	Cumulative	% Deployment
45505	12000	1377	13377	13377	1%
45536	12000	1377	13377	26754	2%
45566	41945	2377	44322	71076	5%
45597	76945	2377	79322	150398	10%
45627	76945	3377	80322	230720	15%
45658	96945	6378	103323	334043	21%
45689	96945	6379	103324	437367	28%
45717	96945	6378	103323	540690	34%
45748	96945	6378	103323	644013	41%
45778	96945	6378	103323	747336	47%
45809	96945	6378	103323	850659	54%
45839	46945	6378	53323	903982	57%
45870	46945	6378	53323	957305	61%
45901	96945	6378	103323	1060628	67%
45931	96945	6378	103323	1163951	74%
45962	86945	6378	93323	1257274	80%
45992	86945	6378	93323	1350597	86%
46023	80182	4702	84884	1435481	91%
46054	26945	1378	28323	1463804	93%
46082	26945	1378	28323	1492127	95%
46113	26945	1378	28323	1520450	96%
46143	26946	1378	28324	1548774	98%
46174	26946	1378	28324	1577098	100%

3.220 The revenue from prepaid meters is estimated considering the pre-paid meters installation plan submitted by the AMISP vendor and estimated average billing rate of the relevant consumer category, as detailed below.

3.221 Further in order to estimate the impact of pre-paid consumers added in an year, the average of opening and closing balance of prepaid consumers in each year is considered. Using this average number of prepaid consumers in a year, the share of prepaid consumers in total consumer base (category wise) is calculated then multiplied by respective category's revenue, to estimate the revenue from prepaid consumers, as outlined in table below.

Table 141: Estimation of revenue from pre-paid consumers

Particulars		Formula	FY26	FY27	FY28
Average no. of pre-paid consumers	1-Phase	A	953,959	1,437,666	1,478,084
	3-Phase		62,450	96,947	99,014
	Total		1,016,409	1,534,613	1,577,098
Total consumers	1-Phase	B	2,733,677	2,831,193	2,932,203
	3-Phase		321,063	335,642	350,928
	Total		3,054,740	3,166,835	3,283,131
Percentage of pre-paid	1-Phase	$C = A / B$	35%	51%	50%

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Particulars		Formula	FY26	FY27	FY28
consumers	3-Phase		19%	29%	28%
	Total		33%	48%	48%
Total Revenue	1-Phase	D	1,687	1,778	1,874
	3-Phase		2,985	3,172	3,372
	Total		4,673	4,950	5,246
Revenue from pre-paid consumers	1-Phase	$E = C \times D$	588.87	903.05	944.77
	3-Phase		580.64	916.22	951.30
	Total		1,169.51	1,819.27	1,896.07

3.222 The interest rate has been considered as weighted average rate of one year MCLR declared by SBI for FY 2023-24 plus 350 basis points which is also specified in the Tariff Regulations.

3.223 Based on the above, the Petitioner has calculated interest on working capital considering the above parameters and taking interest rate as 12.06% for FY 2024-25 and each year of 5th control period, which weighted average rate of one-year MCLR declared by SBI for FY 2023-24 plus 350 basis points. The detailed computation of interest on working capital is provided hereunder:

Table 142: Projected interest on Working Capital (Rs. Cr)

S. No.	Particulars	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1	One-month O&M expense	72.89	90.76	104.15	131.21
2	Maintenance spares @ 15% of O&M	131.20	163.36	187.47	236.17
3	2 months of expected revenue at prevailing tariff	1798.88	1841.97	1948.63	2164.10
4	Capital required to finance shortfall in collection of current dues	91.74	93.94	99.38	110.37
5	<u>Less:</u>				
6	One month of Power Purchase cost	684.35	741.89	773.00	838.87
7	Less: 2 months Revenue from pre-paid metering	0.00	195	303	316
8	Working Capital Requirement	1410.35	1252.22	1263.42	1486.97
9	Interest rate for working capital	12.06%	12.06%	12.06%	12.06%
10	Interest on working capital	170.09	151.14	152.37	179.33

3.224 The Petitioner requests the Hon'ble Commission to approve the Interest on Working Capital as per Tariff Regulations including the amendments in the tariff Order for FY 2024-25 and each year of 5th control period.

Non-Tariff Income (NTI)

3.225 Non-Tariff Income for FY 2024-25 and each year of 5th control period has been projected based on the average of NTI's approved by the Hon'ble Commission in the last 8 years (FY 2016-17 to FY 2023-24). The Petitioner submits that the

same would be shown in true-up based on actual scenario prevailing at that time.

- 3.226 The table below details the projection of Non-Tariff income for FY 2024-25 and each year of 5th control period:

Table 143: Projected Non-Tariff Income for FY 2024-25 and 5th control period (Rs. Cr.)

Particulars	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Non-Tariff Income	302.74	302.74	302.74	302.74

- 3.227 The Petitioner request The Hon'ble Commission to approve the Non-Tariff Income as projected above for FY 2024-25 and each year of 5th control period.

Provision for Bad and Doubtful Debts

- 3.228 As per Regulation 31(1) of the UERC Tariff Regulations, 2024, the provision for bad and doubtful debts is as under:

"The Commission may allow a provision for bad and doubtful debts up to one percent (1%) of the estimated annual revenue of the distribution licensee, subject to actual writing off bad debts by it in the previous years.

Provided further that where the total amount of such provisioning allowed in previous years for bad and doubtful debts exceed five (5) per cent of the receivables at the beginning of the year, no such appropriation shall be allowed which would have the effect of increasing the provisioning beyond the said maximum"

- 3.229 In line with the provisions of the regulations, the Petitioner has claimed 1% of net ARR towards provision for bad and doubtful debts in the ARR of FY 2024-25 and each year of 5th control period and requests the Hon'ble Commission to kindly consider claim on the basis of actual written off at the time of True Up process.

Revenue Projections:

Revenue at Existing Tariff

- 3.230 The Petitioner has projected the category-wise revenue for FY 2025-26 based on the existing fixed and variable tariff approved by the Hon'ble Commission in Tariff Order dated 28.03.2024 for each consumer category.

- 3.231 Accordingly, the category wise revenue at existing tariff estimated by the petitioner for FY 2025-26 is shown in the table below:

Table 144: Category-wise Revenue Forecast for FY 2025-26 at Existing Tariff

Consumer Category	Sales (MUs)	Total Revenue (Rs. Cr.)	Average Billing Rate (Rs./Unit)
RTS 1: Domestic	4,475	2392.45	5.35
RTS 2: Non-domestic, incl. Commercial	2,238	1881.42	8.41
RTS 3: Government Public Utilities	878	704.15	8.02



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Consumer Category	Sales (MUs)	Total Revenue (Rs. Cr.)	Average Billing Rate (Rs./Unit)
RTS 4: Private Tube well/Pump Sets	307	81.63	2.66
RTS 5: Industrial Consumers	7,275	5859.11	8.05
LT Industry	382	324.76	8.49
HT Industry	6,893	5534.36	8.03
RTS 6: Mixed Load	201	152.71	7.60
RTS 7: Railway Traction	122	97.28	8.00
RTS 8: Electric Vehicle	2	1.65	7.00
Total	15,499	11170.42	7.21

Annual Revenue Requirement for 5th control period

3.232 In accordance with the ARR components discussed above, the ARR proposed by Petitioner for 5th control period along with revised estimate for FY 2024-25 is provided in the table below:

Table 145: ARR for FY 2024-25 and 5th control period (Rs. Cr.)

Particulars	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
	Rev. Est.	Projection	Projection	Projection
Power Purchase Cost including RPO	6,908.86	7,516.70	7,873.95	8,628.60
Water Tax	212.15	211.00	211.00	211.00
Transmission Charges				
PGCIL	710.62	782.97	787.26	810.93
PTCUL (incl. SLDC charges)	380.60	392.02	403.78	415.89
Sub-Total (Power Purchase and Transmission)	8,212.24	8,902.69	9,275.98	10,066.42
Interest and Finance charges	265.48	321.22	383.61	435.28
Depreciation	211.24	240.75	280.14	317.28
O&M expenses	874.66	1,089.09	1,249.83	1,574.50
Employee Expenses	451.33	487.92	509.65	692.80
R&M Expenses	334.17	503.32	638.76	776.10
A&G Expenses	89.15	97.86	101.41	105.60
Smart metering OPEX Expense	107.53	240.57	177.96	177.96
Provision for Bad Debts	105.03	111.71	117.06	122.32
Interest on Working Capital	170.09	151.14	152.37	179.33
Return on Equity	252.33	297.38	357.53	414.23
Aggregate Revenue Requirement	10,198.61	11,354.54	11,994.48	13,287.31
Less: Non-Tariff Income	302.74	302.74	302.74	302.74
True-up impact Gap/(Surplus)	897.38	-	-	-
Net ARR for the year	10,793.25	11,051.81	11,691.75	12,984.57
Revenue at Existing Tariff	10,503.07	11,170.59	11,705.62	12,231.60
Revenue Gap/(Surplus) for the year	290.18	(118.78)	(13.87)	752.97

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Revenue Gap for FY 2025-26 at existing tariff

3.233 The Net Aggregate Revenue Requirement for FY 2025-26 is Rs. 11,051.81 Cr. (Standalone ARR of FY 2025-26 is Rs. 11,354.54 Cr. less non-tariff income of FY 2025-26 is Rs. 302.74 Cr.) and the projected revenue at the existing tariff has been computed as Rs. 11,170.59 Cr.

3.234 The table below details the standalone revenue gap for FY 2025-26:

Table 146: Revenue Gap for FY 2025-26 (Rs. Cr)

Particulars	FY 23-24	FY 24-25	FY 25-26
Opening Revenue Gap	-	1,224.91	1,375.82
Add: Revenue Gap during the year	1,155.25	-	-
Closing Revenue Gap	1,155.25	1,224.91	1,375.82
Interest rate	12.06%	12.32%	12.32%
Months for the year	6.00	12.00	6.00
Carrying cost	69.66	150.91	84.75
Closing Revenue gap + Carrying cost	1,224.91	1,375.82	1,460.58
Projected Revenue Gap for FY 2025-26			-118.78
Total Impact to be passed on in Tariff for FY 2025-26			1,341.79
Revenue at Existing Tariff for FY 2025-26			11,170.59
Percentage tariff hike to recover the revenue gap			12.01%

Tariff Proposal before Hon'ble Commission

3.235 The Petitioner proposes tariff hikes in energy and demand charges of various consumer categories, to meet the revenue gap as follows:

- Energy charge hike is limited to 5% for BPL/Lifeline consumers, with no increase in fixed charges.
- An average hike of 11.92% is proposed for all slabs of the domestic category other than BPL.
- An average hike of 12.66% is proposed for Non-Domestic category.
- An average 13.14% % hike is proposed for the single point bulk supply category.
- An average hike of 12.54 % is proposed for Government Public utilities.
- A average hike of only 5% is proposed for the private tube well.
- An average hike of 11.91% is proposed for Industrial category.
- As existing demand charges are comparatively higher for LT industrial consumers, no hike is proposed for them.
- A average hike of 12.56% is proposed for the mixed load category.

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- An average hike of 13.54% is proposed for the railway traction category.
- A hike of only 5% is proposed for energy charges for the electric vehicle and charging station category.
- 5% escalation is proposed in Miscellaneous charges.

3.236 The table below details the summary of the revenue from the various consumer categories at the proposed tariff, the schedule of which is provided in the subsequent section.

Table 147: Projected Revenues for FY 2025-26 at Proposed Tariffs

Consumer Category	Sales (MUs)	Revenue (Rs. Cr.)	Average Tariff	% Tariff Hike
RTS 1: Domestic	4,475	2,673.46	5.97	11.75%
RTS 2: Non-domestic, incl. Commercial	2,238	2,119.61	9.47	12.66%
RTS 3: Government Public Utilities	878	792.47	9.02	12.54%
RTS 4: Private Tube well/Pump Sets	307	85.71	2.79	5.00%
RTS 5: Industrial Consumers	7,275	6,556.88	9.01	11.91%
LT Industry	382	350.92	9.18	8.06%
HT Industry	6,893	6,205.97	9.00	12.14%
RTS 6: Mixed Load	201	171.89	8.55	12.56%
RTS 7: Railway Traction	122	110.45	9.08	13.54%
RTS 8: Electric Vehicle	2	1.73	7.35	5.00%
Total	15,499	12,512	8.07	12.01%

Tariff Subsidy to Domestic Consumer by Government of Uttarakhand

- 3.237 Government of Uttarakhand vide its letter no. 630/I(2)/2024-06(3)-23/2024 dated 24.09.2024 has announced subsidy in electricity tariff of domestic category consumers with effective from 01.09.2024.
- 3.238 Domestic category consumers in snow bound areas having monthly consumption upto 200 units will be provided 50 % subsidy on tariff including electricity duty.
- 3.239 Other domestic consumers having connected load upto 1 kW and monthly consumption upto 100 units will be provided 50 % subsidy on tariff including electricity duty.
- 3.240 The Petitioner request Hon'ble Commission to determine full cost recovery tariff for the above category.

Fuel and Power Purchase Cost Adjustment (FPPCA)

- 3.241 Regulation 83 of the UERC (Terms and conditions for Determination of Multi Year Tariff) Regulations, 2021 specifies provision of FPPCA as follows:

"(83) Fuel and Power Purchase Cost Adjustment (FPPCA):

(1) ...

(2) The FPPCA charge shall be computed and charged on the basis of actual variation in fuel and power purchase costs for delivery at the periphery of the distribution licensee relating to power generated from own generation stations and power procured during any month subsequent to such costs being incurred, in accordance with these Regulations, and shall not be computed on the basis of estimated or expected variations in fuel and power purchase costs.

(3) The FPPCA charge for the n th month shall be computed and charged for the month from the subsequent $(n+2)$ th month itself, without prior approval of the Commission and any under or over recovery shall be carried forward to the next consumption month e.g.:

The FPPCA charge for the month of June shall be charged for the consumption of August billed in September and any under or over recovery shall be carried forward to be charged along with consumption of October billed in November.

Provided also that such carry forward shall be adjusted within the next quarter of the respective quarter of the year. If any amount is still pending to be adjusted under FPPCA after three months period, i.e. at the end of the next quarter of the respective quarter, the licensee shall be eligible to adjust the amount through the regulatory process specified in sub regulation (4) below.

(4) The Distribution Licensee shall submit the details of the FPPCA incurred and to be charged or refunded to all the consumers for the entire quarter, along with the detailed computations and supporting documents as may be required for verification by the Commission within 45 days of the end of the next quarter for post facto approval of the Commission.

(5) The Commission shall examine the FPPCA computations and approve the same with modifications, if required before the end of third quarter. Any variation in FPPCA charged or refunded by the Distribution Licensee and FPPCA approved by the Commission will be adjusted in the FPPCA computations of subsequent months as the Commission may determine.

(6) ...

(7) ...

(8) The formula for calculation of the FPPCA shall be as given under:

$$\text{FPPCA (Rs. Crore)} = C + B,$$

Where

FPPCA = Fuel and Power Purchase Cost Adjustment

C = Change in cost of own generation and total power purchase costs (including interstate and intrastate transmission charges) due to the variation in these costs and fuel cost,

B = Adjustment factor for over-recovery / under-recovery for previous month/quarter

$C \text{ (Rs. Crore)} = A_{Gen} + APP,$

Where:

A_{Gen} : Change in fuel cost/generation cost of own generation. This would be computed based on the norms and directives of the Commission, including heat rate, auxiliary consumption, generation and power purchase mix, etc.

APP : Change in energy charges and power purchase cost of power procured (including inter-state and intra – state transmission charges) from all sources other than own generation. This change would be allowed to the extent it satisfies the criteria prescribed in these Regulations and the prevailing tariff order, and subject to applicable norms. This shall be computed as follows:

Power purchased / Procured during nth month at state periphery (kWh) x (actual weighted average rate of power purchases (Rs. / kWh) – approved weighted average rate of power purchases (Rs. / kWh).

Note :

1. Intra – State & Inter-State transmission losses shall be considered as approved in the tariff order.

2. Penalty imposed due to under drawals or over drawals or DSM penalty shall not be allowed as part of the FPPCA computation.

(9) ...

(10) Calculation of FPPCA charge shall be as per the following formula:

*Average FPPCA Charge (Rs/kWh) = (FPPCA / (Estimated sales within the State for the respective month as approved by the Commission in the Tariff Order)) * 10.*

(11) Category wise FPPCA Charge (Rs/kWh) shall be calculated as per the following formula:

(Average Billing Rate (ABR) of Consumer Category (in Rs./kWh) as approved in Tariff Order for the year / Average Billing Rate (ABR) of Distribution Licensee (in Rs./kWh) as approved in Tariff Order for the year) x Average FPPCA (in Rs./kWh).

...

(12) ..."

3.242 The provision of claiming FPPCA has been made so that the licensee is able to recover the shortfall in the cost of power purchased by the licensee in a month vis-à-vis that approved by the Commission, which otherwise, would get accumulated till the truing up of expenses for the financial year is carried out by the Commission after the statement of accounts are available, which usually have a lag of 1-2 years and, hence, such accumulated gaps for a substantial period has a carrying cost which could affect the financial health of the distribution licensee and in turn would result in adversely affecting the quality of supply.

3.243 The distribution licensee under this provision is entitled to compute the FPPCA for the nth month and charge the same from the subsequent (n+2)th month itself, without prior approval of the Commission, and any under or over recovery shall be carried forward to the next consumption month.

3.244 The FPPCA charge shall be computed and charged on the basis of actual variation in fuel and power purchase costs for delivery at the periphery of the distribution licensee relating to power generated from own generation stations and power procured during any month subsequent to such costs being incurred.

3.245 The Petitioner started the recovery of incremental power purchase cost from August, 2023, as per provisions of UERC (Terms and Conditions for Determination of Tariff) Regulations, 2021, as amended.

3.246 Consumer Category wise rates of FPPCA charges by the Petition is as follows:

Table 148: Rates of FPPCA charged in FY 24

Month	1.1 Lifeline Consumers (RTS- 1)/ Concessional Snowbound Area (RTS-1A)	1.2 Consumers (Metered) (RTS-1)	2 Non-Domestic (RTS-2)	3 Government Public Utilities (RTS-3)	4 Private Tubewell/Pump ing Sets (RTS-4)	5 Agriculture Allied Activities (RTS-4A)	6 LT Industries (RTS-5)	7 HT Industries (RTS-5)	8 Mixed Load (RTS-6)	9 Railway Traction (RTS-7)	10 Electric Vehicle Charging Stations (RTS-8)	Average Rate
April, 23 to June, 23 (FCA)	NIL											
July, 23 to Sep, 23 (FCA) (Surcharge)	Rs. 0.14/Kwh	Rs. 0.36/Kwh Rs. 0.34/KVAh	Rs. 0.52/Kwh Rs. 0.50/KVAh	Rs. 0.49/KVAh	Rs. 0.16/Kwh	Rs. 0.22/Kwh	Rs. 0.49/Kwh Rs. 0.46/KVAh	Rs. 0.47/KVAh	Rs. 0.45/KVAh	Rs. 0.44/KVAh	Rs. 0.42/Kwh	Rs. 0.45/Kwh
Oct, 23 (Rebate)	Rs. 0.07/Kwh	Rs. 0.17/Kwh Rs. 0.16/KVAh	Rs. 0.25/Kwh Rs. 0.24/KVAh	Rs. 0.24/KVAh	Rs. 0.08/Kwh	Rs. 0.11/Kwh	Rs. 0.24/Kwh Rs. 0.23/KVAh	Rs. 0.24/KVAh	Rs. 0.22/KVAh	Rs. 0.23/KVAh	Rs. 0.20/Kwh	(-) Rs. 0.22/Kwh
Nov, 23 (Surcharge)	Rs. 0.08/Kwh	Rs. 0.21/Kwh Rs. 0.19/KVAh	Rs. 0.30/Kwh Rs. 0.28/KVAh	Rs. 0.28/KVAh	Rs. 0.09/Kwh	Rs. 0.13/Kwh	Rs. 0.38/Kwh Rs. 0.37/KVAh	Rs. 0.28/KVAh	Rs. 0.26/KVAh	Rs. 0.26/KVAh	Rs. 0.24/Kwh	Rs. 0.26/Kwh
Dec, 23 (Surcharge)	Rs. 0.15/Kwh	Rs. 0.38/Kwh Rs. 0.34/KVAh	Rs. 0.55/Kwh Rs. 0.53/KVAh	Rs. 0.52/KVAh	Rs. 0.14/Kwh	Rs. 0.23/Kwh	Rs. 0.51/Kwh Rs. 0.50/KVAh	Rs. 0.51/KVAh	Rs. 0.49/KVAh	Rs. 0.49/KVAh	Rs. 0.45/Kwh	Rs. 0.46/Kwh
Jan, 24 (Surcharge)	Rs. 0.10/Kwh	Rs. 0.26/Kwh Rs. 0.24/KVAh	Rs. 0.39/Kwh Rs. 0.36/KVAh	Rs. 0.36/KVAh	Rs. 0.11/Kwh	Rs. 0.16/Kwh	Rs. 0.35/Kwh Rs. 0.35/KVAh	Rs. 0.35/KVAh	Rs. 0.33/KVAh	Rs. 0.33/KVAh	Rs. 0.31/Kwh	Rs. 0.33/Kwh
Feb, 24 (Surcharge)	Rs. 0.15/Kwh	Rs. 0.40/Kwh Rs. 0.36/KVAh	Rs. 0.58/Kwh Rs. 0.55/KVAh	Rs. 0.54/KVAh	Rs. 0.17/Kwh	Rs. 0.24/Kwh	Rs. 0.54/Kwh Rs. 0.53/KVAh	Rs. 0.53/KVAh	Rs. 0.51/KVAh	Rs. 0.50/KVAh	Rs. 0.47/Kwh	Rs. 0.50/Kwh
March, 24 (Surcharge)	Rs. 0.05/Kwh	Rs. 0.13/Kwh Rs. 0.11/KVAh	Rs. 0.18/Kwh Rs. 0.16/KVAh	Rs. 0.17/KVAh	Rs. 0.05/Kwh	Rs. 0.08/Kwh	Rs. 0.17/Kwh Rs. 0.17/KVAh	Rs. 0.17/KVAh	Rs. 0.16/KVAh	Rs. 0.16/KVAh	Rs. 0.15/Kwh	Rs. 0.16/Kwh

Table 149: Rates of FPPCA charged in FY 25

Month	1.1 Lifeline Consumers (RTS- 1)/ Concessional Snowbound Area (RTS-1A)	1.2 Consumers (Metered) (RTS-1)	2 Non-Domestic (RTS-2)	3 Government Public Utilities (RTS-3)	4 Private Tubewell/Pump ing Sets (RTS-4)	5 Agriculture Allied Activities (RTS-4A)	6 LT Industries (RTS-5)	7 HT Industries (RTS-5)	8 Mixed Load (RTS-6)	9 Railway Traction (RTS-7)	10 Electric Vehicle Charging Stations (RTS-8)	Average Rate
April, 24 (Surcharge)	Rs. 0.02/Kwh	Rs. 0.05/Kwh Rs. 0.04/KVAh	Rs. 0.07/Kwh Rs. 0.07/KVAh	Rs. 0.07/KVAh	Rs. 0.02/Kwh	Rs. 0.03/Kwh	Rs. 0.06/Kwh Rs. 0.06/KVAh	Rs. 0.06/KVAh	Rs. 0.06/KVAh	Rs. 0.06/KVAh	Rs. 0.06/Kwh	Rs. 0.06/Kwh
May, 24 (Surcharge)	Rs. 0.01/Kwh	Rs. 0.03/Kwh Rs. 0.03/KVAh	Rs. 0.04/Kwh Rs. 0.04/KVAh	Rs. 0.04/KVAh	Rs. 0.01/Kwh	Rs. 0.02/Kwh	Rs. 0.04/Kwh Rs. 0.04/KVAh	Rs. 0.04/KVAh	Rs. 0.04/KVAh	Rs. 0.04/KVAh	Rs. 0.04/Kwh	Rs. 0.04/Kwh
June, 24 (Surcharge)	Rs. 0.12/Kwh	Rs. 0.31/Kwh Rs. 0.28/KVAh	Rs. 0.45/Kwh Rs. 0.43/KVAh	Rs. 0.43/KVAh	Rs. 0.14/Kwh	Rs. 0.19/Kwh	Rs. 0.42/Kwh Rs. 0.41/KVAh	Rs. 0.42/KVAh	Rs. 0.39/KVAh	Rs. 0.39/KVAh	Rs. 0.37/Kwh	Rs. 0.39/Kwh
July, 24 (Rebate)	Rs. 0.09/Kwh	Rs. 0.24/Kwh Rs. 0.21/KVAh	Rs. 0.35/Kwh Rs. 0.33/KVAh	Rs. 0.33/KVAh	Rs. 0.10/Kwh	Rs. 0.15/Kwh	Rs. 0.33/Kwh Rs. 0.31/KVAh	Rs. 0.32/KVAh	Rs. 0.30/KVAh	Rs. 0.30/KVAh	Rs. 0.29/Kwh	(-) Rs. 0.30/Kwh
Aug, 24 (Rebate)	Rs. 0.15/Kwh	Rs. 0.41/Kwh Rs. 0.37/KVAh	Rs. 0.60/Kwh Rs. 0.57/KVAh	Rs. 0.56/KVAh	Rs. 0.18/Kwh	Rs. 0.26/Kwh	Rs. 0.56/Kwh Rs. 0.55/KVAh	Rs. 0.56/KVAh	Rs. 0.52/KVAh	Rs. 0.52/KVAh	Rs. 0.50/Kwh	(-) Rs. 0.52/Kwh
Sep, 24 (Rebate)	Rs. 0.07/Kwh	Rs. 0.18/Kwh Rs. 0.16/KVAh	Rs. 0.26/Kwh Rs. 0.25/KVAh	Rs. 0.25/KVAh	Rs. 0.08/Kwh	Rs. 0.11/Kwh	Rs. 0.25/Kwh Rs. 0.24/KVAh	Rs. 0.25/KVAh	Rs. 0.23/KVAh	Rs. 0.23/KVAh	Rs. 0.22/Kwh	(-) Rs. 0.23/Kwh
Oct, 24 (Rebate)	Rs. 0.21/Kwh	Rs. 0.58/Kwh Rs. 0.50/KVAh	Rs. 0.81/Kwh Rs. 0.77/KVAh	Rs. 0.76/KVAh	Rs. 0.24/Kwh	Rs. 0.34/Kwh	Rs. 0.75/Kwh Rs. 0.73/KVAh	Rs. 0.75/KVAh	Rs. 0.70/KVAh	Rs. 0.70/KVAh	Rs. 0.67/Kwh	(-) Rs. 0.70/Kwh
Nov, 24 (Rebate)	Rs. 0.26/Kwh	Rs. 0.70/Kwh Rs. 0.63/KVAh	Rs. 1.01/Kwh Rs. 0.96/KVAh	Rs. 0.95/KVAh	Rs. 0.31/Kwh	Rs. 0.43/Kwh	Rs. 0.94/Kwh Rs. 0.91/KVAh	Rs. 0.94/KVAh	Rs. 0.88/KVAh	Rs. 0.88/KVAh	Rs. 0.84/Kwh	(-) Rs. 0.88/Kwh
Dec, 24 (Rebate)	Rs. 0.25/Kwh	Rs. 0.68/Kwh Rs. 0.61/KVAh	Rs. 0.98/Kwh Rs. 0.93/KVAh	Rs. 0.92/KVAh	Rs. 0.30/Kwh	Rs. 0.42/Kwh	Rs. 0.91/Kwh Rs. 0.89/KVAh	Rs. 0.91/KVAh	Rs. 0.85/KVAh	Rs. 0.85/KVAh	Rs. 0.81/Kwh	(-) Rs. 0.85/Kwh

3.247 As per Regulation 83 (3), the under or over recovery of FPPCA has to be carried forward till the next quarter of the respective quarter of the year and any amount pending at the end of next quarter has to be adjusted with the approval of the Commission.

3.248 Further, in accordance with the provisions of Regulation 83(4) of the MYT Regulations, 2021, the Distribution Licensee has to submit the details of the FPPCA incurred and to be charged or refunded to all the consumers for the entire quarter, along with the detailed computations and supporting documents

as may be required for verification by the Commission within 45 days of the end of the next quarter for post facto approval of the Commission.

- 3.249 The Petitioner submitted the detailed computation of FPPCA from August, 2023 to March, 2024 as per the provisions specified in Regulation 83(4) of the MYT Regulations, 2021.
- 3.250 The Commission approved the FPPCA for the quarter ending September 2023, December 2023, March 2023 vide its order dated 10.04.2024, 30.05.2024 and 10.09.2024.
- 3.251 In its orders the commission has allowed recovery, Carried forward, brought forward of over/under recovered FPPCA. Further directed UPCL to maintain a separate record for such recoveries.
- 3.252 Details of the FPPCA charged / refunded / Carried Forward/ Brought Forward are as follows:

Table 150: Details of the FPPCA charged / refunded / Carried Forward/ Brought Forward

S. No.	Month	Incremental Power Purchase Cost (Rs. cr.)	FPPCA Billed (Rs. cr.)	Over / Under Recovery
1	August, 2023	-26.49	-20.07	-6.42
2	September, 2023	31.69	30.66	1.03
3	Carried Forward	5.2	10.59	-5.39
4	October, 2023	65.92	48.79	17.13
5	November, 2023	41.62	39.09	2.53
6	December, 2023	42.06	47.51	-5.45
7	Carried Forward	149.6	135.39	14.21
8	January, 2024	-1.66	16.65	-18.31
9	February, 2024	7.11	6.74	0.37
10	March, 2024	28.11		
11	Brought Forward for quarter ending September, 2023 and added in March, 2024 (as approved vide UERC's order dated 10-04-2024)	-5.39	13.29	9.43
12	Carried Forward	28.17	36.68	-8.51
13	April, 2024	55.81		
14	Brought Forward for quarter ending December 2023 and added in April, 2024 (as approved vide UERC's order dated 30-05-2024)	14.21	35.99	34.03
15	May, 2024	-39.06	-40.76	1.7
16	June, 24	-101.13	-56.94	-44.19
17	Carried Forward	-70.17	-61.71	-8.46
18	July, 24	-64.61	-35.34	-29.27
19	August, 2024	-75.68		
20	Brought Forward for quarter ending March, 2024 and added in Aug, 2024 (as approved vide UERC's order dated 10-09-2024)	-8.51	-81.06	-3.13
21	September, 2024	-75.22		
22	October, 2024	-71.12		

A4: Open Access Charges

- 4.1 The Hon'ble Commission vide Tariff Order dated 28.03.2024 determined the Open Access Charges for FY 2024-25 that shall be applicable on consumers seeking open access through the distribution system.
- 4.2 In this regard, the Hon'ble Commission had determined the wheeling and cross subsidy surcharge as per the provisions of the UERC (Terms and Conditions of Intra State Open Access) Regulations, 2015 and its subsequent amendments.
- 4.3 In line with the methodology followed by the Hon'ble Commission, the Petitioner is proposing the Open Access Charges for FY 2025-26 based on the ARR and Tariff Proposed in this Petition.

Wheeling Charges

- 4.4 Regulation 20(2) of UERC (Terms and Conditions of Intra State Open Access) Regulations, 2015 and its subsequent amendment provides:

"20. Transmission & Wheeling Charges:

.....

"(.2) Wheeling Charges

Wheeling charges payable to distribution licensee, by an open access customer for usage of its system shall be as determined as under:

Wheeling Charges = (ARR-PPC-TC) / (PLSD X365) (Rs. /MW/Day)

Where,

ARR=Annual Revenue Requirement of the distribution licensee for the relevant year

PPC= Total Power Purchase Cost of distribution licensee for the relevant year





TC = Total transmission charges paid by distribution licensee for State and Inter-State transmission system for the relevant year

PLSD= Total Peak load served by the concerned distribution system for the previous year Provided where Open Access is allowed up to contracted load, embedded open access consumer shall pay wheeling charges as determined by the Commission in the following manner:

*WC Embedded consumer = WC - [FC*0.85*12*1000/365] (in Rs. /MW/day)*

Where,

WC Embedded consumer = Net wheeling charges for embedded consumers

WC= Wheeling charges as determined by the Commission in accordance with the methodology specified in Regulation 20(2) contained in Chapter 5 of these regulations.

FC= Fixed/demand charges in Rs/kVA/month as per rate schedule approved in the Tariff Order for the relevant year. For the purpose of conversion of kVA into kW power factor of 0.85 has been taken.

Note: In case Wheeling Charges for Embedded consumer worked out as above becomes negative, such charge shall be zero.

Provided that wheeling charges shall be payable on the basis of Approved Capacity.

Provided where open access is allowed beyond the contracted load, embedded open access consumer shall pay wheeling charges for the excess load as determined by the Commission in the following manner:

WC for excess load allowed= (ARR-PPC-TC) / (PLSD X365) (Rs. /MW/Day)"

- 4.5 In accordance to the methodology provided in the Regulations, the proposed wheeling charges for consumers availing open access during FY 2025-26 are computed as below:

Table 151: Wheeling Charges for Open Access Consumers during FY 2025-26

S.No.	Particulars	Unit	Approved for FY 23-24	Amount for FY 25-26
A	Proposed ARR for FY 2025-26	Rs. Cr.		11,051.81
	<u>Less:</u>			
B	Power Purchase Cost	Rs. Cr.		7,727.70
C	Transmission Cost	Rs. Cr.		1,174.99
D	Wheeling ARR (A-B-C)	Rs. Cr.		2,149.12
E	Peak Load Served by the distribution system (Jan'24)	MW		2,420.00
F	Wheeling Charges for FY 2025-26 (D/(E*365))	Rs. /MW/day	15,990.00	24,330.62

- 4.6 In case of embedded open access consumers who have been allowed open access up to the contracted load, the wheeling charges are proposed as under:

Table 152: Proposed Wheeling Charges for FY 2025-26

Particulars	Unit	HT Industry (load<1000kVA)	HT Industry (load>1000kVA)	Non-Domestic
Wheeling Charges for FY 2025-26	Rs. /MW/day	24,330.62	24,330.62	24,330.62
Fixed Charges	Rs./kVA/month	461.00	540.00	134.60
Wheeling Charges for Embedded Consumers for FY 2025-26	Rs. /MW/day	11,447.88	9,240.21	20,569.19
Approved Wheeling Charges for Embedded Consumers for FY 2024-25	Rs. /MW/day	4,532.00	2,576.00	12,776.00

Cross Subsidy Surcharge

- 4.7 Regulation 22(2) of the UERC (Terms and Conditions of Intra State Open Access) Regulations, 2015 and its subsequent amendment provides the formula for determination of cross subsidy surcharge which is as below:

"(2) The cross-subsidy surcharge for such short-term open access consumers shall be determined in accordance with the following formula:

$$S = T - C$$

Where,

S is the Cross-Subsidy Surcharge;

T is the retail tariff payable by the relevant category of such consumers;

C is the average cost of supply of distribution licensee."

- 4.8 In accordance with the above formula specified in the regulations, the proposed cross subsidy surcharge for various categories of consumers is as below:

Table 153: Proposed Cross-Subsidy Surcharge for FY 2025-26 (Rs./kWh)

Particulars	HT Industrial (Rs/kWh)	Non- domestic (Rs/kWh)
Proposed Tariff for relevant category	9.00	9.47
Less: Average Cost of Supply	8.07	8.07
Cross Subsidy Surcharge	0.93	1.40

- 4.9 Wheeling charges shall be applicable on the energy received through open access at distribution periphery. However, wheeling charges shall not be levied on the open access customers connected to the transmission systems at 132 kV and above voltage levels;
- 4.10 Wheeling charges shall be payable on the basis of approved capacity as follows:
- Up to 6 hours in a day- ½ of the applicable wheeling charges;
 - Above 6 hours in a day – Equal to the applicable wheeling charges
- 4.11 Electricity Duty and Green Energy Cess or any other taxes/ duties as may be imposed by State Government from time to time shall also be levied on the energy drawn through open access.

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A5:Tariff Proposal

5.1 In view of the significant revenue gap based on the true-up of FY 2023-24, the Petitioner has proposed tariff hike across various categories. The tariff proposal has been formulated by the Petitioner with an attempt to keep the impact on the consumers to the minimum possible and at the same time not defer a large portion of recovery on the tariff in the coming years. Also, the provision of the Section 61(g) of the Electricity Act, 2003 states that the appropriate Commission should be guided by the objective that the tariff progressively reflects the efficient and prudent cost of Supply of electricity.

5.2 In addition, a few aspects have also been deliberated below:

Key Highlights of Proposed Tariff

5.3 The key highlights of the proposed tariff are as under:

- Energy charge hike is limited to 5% for BPL/Lifeline consumers, with no increase in fixed charges.
- An average hike of 11.92% is proposed for all slabs of the domestic category other than BPL.
- An average hike of 12.66% is proposed for Non-Domestic category.
- An average 13.14% hike is proposed for the single point bulk supply category.
- An average hike of 12.54 % is proposed for Government Public utilities.
- A average hike of only 5% is proposed for the private tube well.
- An average hike of 11.91% is proposed for Industrial category.
- As existing demand charges are comparatively higher for LT industrial consumers, no hike is proposed for them.
- A average hike of 12.56% is proposed for the mixed load category.
- An average hike of 13.54% is proposed for the railway traction category.
- A hike of only 5% is proposed for energy charges for the electric vehicle and charging station category.
- 5% escalation is proposed in Miscellaneous charges.

Table 154: Category-wise and Slab-wise Existing Tariff vis-a-vis Proposed Tariff for FY 2025-26

Consumer Category	Existing Tariff (Rs. /kWh)		Proposed Tariff (Rs. /kWh)	
	Fixed / Demand Charges	Energy Charges	Fixed / Demand Charges	Energy Charges
RTS 1: Domestic Consumer				
1.1 BPL / Lifeline Consumers	18.00 Rs/Con/Month	1.75 Rs/kWh	18.00 Rs/Con/Month	1.84 Rs/kWh
1.2 Other Domestic Consumers				
Upto 1 kW				
(i) upto 100 Units/month	75 Rs/kW/Month	3.40 Rs/kWh	84 Rs/kW/Month	3.81 Rs/kWh
(ii) 101-200 Units/month	75 Rs/kW/Month	4.90 Rs/kWh	84 Rs/kW/Month	5.48 Rs/kWh

Consumer Category	Existing Tariff (Rs. /kWh)		Proposed Tariff (Rs. /kWh)	
	Fixed / Demand Charges	Energy Charges	Fixed / Demand Charges	Energy Charges
(iii) 201-400 Units/month	75 Rs/kW/Month	6.70 Rs/kWh	84 Rs/kW/Month	7.50 Rs/kWh
(iv) Above 400 Units/month	75 Rs/kW/Month	7.35 Rs/kWh	84 Rs/kW/Month	8.23 Rs/kWh
Above 1 kW and upto 4 kW				
(i) upto 100 Units/month	85 Rs/kW/Month	3.40 Rs/kWh	95 Rs/kW/Month	3.81 Rs/kWh
(ii) 101-200 Units/month	85 Rs/kW/Month	4.90 Rs/kWh	95 Rs/kW/Month	5.48 Rs/kWh
(iii) 201-400 Units/month	85 Rs/kW/Month	6.70 Rs/kWh	95 Rs/kW/Month	7.50 Rs/kWh
(iv) Above 400 Units/month	85 Rs/kW/Month	7.35 Rs/kWh	95 Rs/kW/Month	8.23 Rs/kWh
Above 4 kW				
(i) upto 100 Units/month	100 Rs/kW/Month	3.40 Rs/kWh	112 Rs/kW/Month	3.81 Rs/kWh
(ii) 101-200 Units/month	100 Rs/kW/Month	4.90 Rs/kWh	112 Rs/kW/Month	5.48 Rs/kWh
(iii) 201-400 Units/month	100 Rs/kW/Month	6.70 Rs/kWh	112 Rs/kW/Month	7.50 Rs/kWh
(iv) Above 400 Units/month	100 Rs/kW/Month	7.35 Rs/kWh	112 Rs/kW/Month	8.23 Rs/kWh
2. Single Point Bulk Supply	120 Rs/kVA/Month	7.00 Rs/kVAh	135 Rs/kVA/Month	7.88 Rs/kVAh
RTS-1A: Snowbound				
1. Domestic	18.00 Rs/Con/Month	1.75 Rs/kWh	20.00 Rs/Con/Month	1.97 Rs/kWh
2. Non-Domestic upto 1 kW	18.00 Rs/Con/Month	1.75 Rs/kWh	20.00 Rs/Con/Month	1.97 Rs/kWh
3. Non-Domestic above 1 kW & upto 4 kW	18.00 Rs/Con/Month	2.60 Rs/kWh	20.00 Rs/Con/Month	2.93 Rs/kWh
4. Non-Domestic above 4 kW	30.00 Rs/Con/Month	3.80 Rs/kWh	34.00 Rs/Con/Month	4.28 Rs/kWh
RTS 2: Non-Domestic Consumer				
Government, Educational Institutions and Hospitals etc.				
1.1 Upto 25 kW	90 Rs/kW/Month	5.70 Rs/kWh	101 Rs/kW/Month	6.42 Rs/kWh
1.2 Above 25 kW	100 Rs/kVA/Month	5.50 Rs/kVAh	113 Rs/kVA/Month	6.19 Rs/kVAh
2. Other non-Domestic Users				
2.1 Upto 4 kW and consumption upto 50 units per month	90 Rs/kW/Month	5.40 Rs/kWh	107 Rs/kW/Month	6.08 Rs/kWh
2.2 Others upto 25 kW not covered in 2.1 above	110 Rs/kW/Month	7.35 Rs/kWh	124 Rs/kW/Month	8.27 Rs/kWh
2.3 Above 25 kW	115 Rs/kVA/Month	7.35 Rs/kVAh	130 Rs/kVA/Month	8.27 Rs/kVAh
3. Single Point Bulk Supply above 75 kW	130 Rs/kVA/Month	7.35 Rs/kVAh	154 Rs/kVA/Month	8.27 Rs/kVAh
4. Independent Advertisement Hoardings	140 Rs/kW/Month	8.20 Rs/kWh	158 Rs/kW/Month	9.23 Rs/kWh

Consumer Category	Existing Tariff (Rs. /kWh)		Proposed Tariff (Rs. /kWh)	
	Fixed / Demand Charges	Energy Charges	Fixed / Demand Charges	Energy Charges
RTS 3: Government Public Utilities				
1. Urban	130 Rs/kVA/Month	7.45 Rs/kVAh	146 Rs/kVA/Month	8.39 Rs/kVAh
2. Rural	120 Rs/kVA/Month	7.45 Rs/kVAh	135 Rs/kVA/Month	8.39 Rs/kVAh
RTS 4: Private Tubewells/Pumping Sets				
1. Metered		2.55 Rs/kWh		2.68 Rs/kWh
RTS- 4A: Agriculture Allied Services				
1. Metered		3.60 Rs/kWh		3.78 Rs/kWh
RTS 5: HT & LT Industry				
Total LT				
1. LT Industries (upto 75 kW)-Normal Hours	185 Rs/kVA/Month	5.40 Rs/kVAh	185 Rs/kVA/Month	6.08 Rs/kVAh
1.1 Normal Hour Charges		5.40 Rs/kVAh		6.08 Rs/kVAh
1.2 Peak Hour Charges		7.02 Rs/kVAh		7.90 Rs/kVAh
1.3 Off Peak Hour Charges		4.05 Rs/kVAh		4.56 Rs/kVAh
5. Revenue from MCG				
Total HT				
1. HT Industries (contracted load upto 1000 KVA)				
1.1 Load factor upto 40% - Normal Hours	410 Rs./KVA of billable demand	6.00 Rs/kVAh	461 Rs./KVA of billable demand	6.75 Rs/kVAh
1.2 Load factor above 40%- Normal Hours	410 Rs./KVA of billable demand	6.40 Rs/kVAh	461 Rs./KVA of billable demand	7.20 Rs/kVAh
1.3 Peak Hour Charges(Load Factor upto 40%)		8.32 Rs/kVAh		9.36 Rs/kVAh
1.4 Peak Hour Charges(Load Factor above 40%)		8.32 Rs/kVAh		9.36 Rs/kVAh
1.5 Off Peak Charges-Load Factor upto 40%		4.50 Rs/kVAh		5.06 Rs/kVAh
1.6 Off Peak Charges-Load Factor above 40%		4.80 Rs/kVAh		5.40 Rs/kVAh
2. HT Industries (above 1000 KVA)				
2.1 Load factor upto 40% - Normal Hours	480 Rs./KVA of billable demand	6.00 Rs/kVAh	540 Rs./KVA of billable demand	6.75 Rs/kVAh
2.2 Load factor above 40%- Normal Hours	480 Rs./KVA of billable demand	6.40 Rs/kVAh	540 Rs./KVA of billable demand	7.20 Rs/kVAh
3.1 Peak Hour Charges(Load Factor upto 40%)		8.32 Rs/kVAh		9.36 Rs/kVAh
3.2 Peak Hour Charges(Load Factor above 40%)		8.32 Rs/kVAh		9.36 Rs/kVAh

Consumer Category	Existing Tariff (Rs. /kWh)		Proposed Tariff (Rs. /kWh)	
	Fixed / Demand Charges	Energy Charges	Fixed / Demand Charges	Energy Charges
40%)				
3.3 Off Peak Charges-Load Factor upto 40%		4.50 Rs/kVAh		5.06 Rs/kVAh
3.4 Off Peak Charges-Load Factor above 40%		4.80 Rs/kVAh		5.40 Rs/kVAh
3.5 Continuous Supply Surcharge				
3.6 Revenue from MCG				
Voltage Rebate (Surcharge)				
RTS 6: Mixed Load				
Mixed Load Single Point Bulk Supply above 75 kW including MES as deemed licensee	150 Rs/kVA/Month	6.90 Rs/kVAh	169 Rs/kVA/Month	7.77 Rs/kVAh
RTS 7: Railway Traction				
Railway Traction	330 Rs/kVA/Month	6.60 Rs/kVAh	392 Rs/kVA/Month	7.43 Rs/kVAh
RTS 8: Electric Vehicle and Charging Station				
Electric Vehicle and Charging Station		7.00 Rs/kWh		7.35 Rs/kWh

Prepaid Metering Scheme

5.4 The Petitioner proposes to continue with the Prepaid Metering Scheme approved by the Hon'ble Commission in Tariff Order dated 28.03.2024 which is as follows:

- a) The option of pre-paid metering shall be available for all categories of consumers up to 25 kW load under LT category. Prepaid Metering shall be mandatory for new Temporary LT connections, for Advertisements/Hoardings and for Government connections up to 25 kW.

".....

Provided that the option of prepaid metering shall not be available to the Seasonal industries covered under Rate Schedule RTS-5.

....."

- b) There shall be a minimum recharge of Rs. 100 and the maximum limit of recharge shall be Rs. 15,000 for both single phase and three phase connections. Validity of the recharge shall be continued till the amount is available in the account of the consumer. Any recharge shall be allowed only when the 20-digit special meter reading code shall be made available by the consumer.
- c) As regards the charging for testing of meter, the Petitioner shall recover the amount as approved by the Hon'ble Commission under Schedule of Miscellaneous Charges directly from such prepaid consumers as is done for post-paid consumers and shall not be charged from the recharge amount.
- d) The Petitioner shall issue an advertisement in the newspapers within 15 days of the issue of this Order, briefly mentioning salient features of the Prepaid Metering Scheme for LT consumers up to 25 kW to provide an option to the consumer to express their interest to opt for the Prepaid metering scheme latest by June 15, 2025 (or as may be directed by The Hon'ble Commission).

It may be noted that the objective of calling applications for Prepaid metering shall be primarily for the purpose of estimation of the requirement of such meters based on the demand of the Scheme. Based on the requests received from the consumers opting for Prepaid metering, UPCL shall implement the Prepaid metering in a phased manner. Further, the Petitioner may also allow prepaid metering services to even those consumers who could not submit their request within the above stipulated time given in the advertisement and wish to opt for it subsequently.

- e) In case, the consumer opting for Prepaid Metering have outstanding arrears, the Petitioner shall adjust 20% of the past arrears or 50% of the recharge amount, whichever is higher from the recharge voucher, subject to the maximum of the outstanding arrears. Further, the maximum limit of recharge as mentioned above, shall not be applicable in case of consumers having outstanding arrears and accordingly, such consumers having past arrears will have to take minimum recharge of more than 20% of the outstanding arrears.
- f) The Petitioner shall make necessary provisions to provide friendly credit hours/limit to the consumers, in Order to ensure uninterrupted supply to the consumer in the event of expiry of the balance during non-working hours, i.e. night time or during holiday, so as to provide reasonable time to the consumer to procure the recharge voucher at the next possible working hours or working day. However, the charges for the electricity consumed between expiry of balance during non-working hours and subsequent recharge voucher shall be adjusted from the recharge voucher.
- g) All the Prepaid meters will be provided with an alarm to indicate low credit.
- h) As per the guiding principles and Section 47(5) of the Electricity Act, 2003, the Petitioner shall not charge any security deposit as is required in post-paid connections but price equivalent to the material cost, i.e. cost of meter and associated equipment's shall be charged as material security which shall be returned after adjusting for the depreciation at the time of permanent disconnection. The approved material security deposit (except for BPL domestic) for FY 2023-24 is Rs. 5000/- for single phase connection and Rs 10,000/- for three phase connection. BPL domestic consumers shall be exempted for payment of material security deposit.
- i) The consumer shall be allowed only one transfer from post-paid to prepaid or otherwise in a financial year.
- j) Voltage rebate/surcharge, low power factor surcharge and excess load penalty shall not be applicable for prepaid connections.
- k) A rebate of 4% of Energy Charges for Domestic Category (RTS-1 and RTS-1A) and 3% of Energy Charges for other categories shall be applicable as per tariff schedule for the consumers availing this scheme and the rebate shall only be applicable after installation and operationalization of Prepaid meters.

"....."

Provided that no rebate shall be applicable on (i) of Para 1 of RTS-9, i.e. Temporary Supply for Illumination/ Public Address/ ceremonies and festivities/ functions/ temporary shops not exceeding 3 months.

Provided further that the fixed charge in respect of other domestic consumers [(1.2) of para 2 of the RTS -1] shall be Rs. 84 /kW/Month.

- l) The solar water heater rebate shall be adjusted as follows: -
 - (i) The rebate for first month of implementation of prepaid metering scheme shall be credited immediately on the first recharge. Thereafter, rebate shall be credited on monthly basis if recharge is done every month.

- (ii) In case recharge is not being done on monthly basis, then based on the capacity of Solar Water Heater installed by the consumer, solar water heater rebate would be credited for all the past months for which the rebate was due either at the time of recharge or when the consumer approaches UPCL.

Rebate for Online Payment of Electricity Bills

5.5 The Hon'ble Commission in the Tariff Order dated on 28.03.2024 had after consultation process revised the provisions for Rebate for Online payment of Electricity Bills. The summary of the same is provided below:

- i) A prompt payment rebate of 1.50% of the monthly bill (excluding Taxes and Duties) shall be provided to consumers for payment of electricity bills through various modes of digital payment such as credit cards, debit cards, UPI, BHIM, internet banking, mobile banking, mobile wallets, online Bank Transfer (RTGS/NEFT/IMPS) etc. within 10 days from the date of issuance of the bill/ bill date.
- ii) A prompt payment rebate of 1.00% of the monthly bill (excluding Taxes and Duties) shall be provided to consumers for payment of electricity bills not through digital mode but through other modes of payment, namely Cash/Cheque/Demand Draft etc., within 10 days from the date of issuance of the bill/bill date.
Provided that the prompt payment rebate shall be subject to cap of Rs 10,000/- per month for LT Consumers and Rs 1,00,000/- per month for HT consumers.
- iii) The Petitioner wishes to extend the same for FY 2025-26 and offer consumers rebate as above on the current bill amount if paid within the due date specified in electricity bill. The Consumers making online payment have to compulsorily login to the UPCL website and make the payment through website to avail the rebate. The Consumers making payment directly to the bank account of UPCL shall not be eligible to avail rebate. The online payment facility is available at <https://www.upcl.org/wss/QuickPayBill.htm>
- iv) The cost towards the same would be claimed in the ARR.

Green Power tariff

5.6 The Central Government in August, 2021 has notified draft Electricity Rules (Promoting renewable energy through Green Open Access) 2021 where a separate tariff for Green energy was to be determined by the Appropriate Commission.

5.7 In accordance with the rules, the Petitioner had proposed for introduction of green power tariff along with its tariff petition for FY 2023-24. In the Tariff Order for FY 2023-24, the Commission has approved the Green Power Tariff as per the following methodology:

"5.1.3.1 Green Power Tariff

.....

The Commission has analysed the approach adopted by Other State Electricity Regulatory Commission and opines that it is appropriate to compute Green Power Tariff as the difference of weighted average rate of RE procurement and weighted average rate of non-RE procurement which is also in line with the Petitioners'

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proposal. However, since the cost of such RE procurement is already embedded in the base tariff being determined by the Commission some benefit needs to be passed on to the consumer as well. Accordingly, the Commission considers it appropriate to levy only 50% of the rate so arrived from the consumers willing to procure 100% RE power from DISCOMs to promote procurement of RE power. However, this approach may be reviewed by the Commission at the time of determining the tariff for subsequent period based on the experience gained during the course of time....."

- 5.8 Further, based on the above methodology, the Commission approved the Green Power tariff of 28 Paise/unit applicable for RTS-5 HT Industry consumers for FY 2024-25. It is submitted that the cost of thermal power has increased substantially resulting in negative determination of Green Power Tariff as per the approved methodology. However, it cannot be ruled out that the Renewable Energy Power is intermittent in nature and in order to supply 100% RE power to any consumer it entails additional cost towards grid balancing. For FY 2025-26, the rate of Green Power Tariff has been determined based on the projected cost of procurement from RE and non-RE sources of energy. Following the similar methodology, the Petitioner based on estimated Power purchase cost from RE and non-RE sources of energy proposes Green Power Tariff for the FY 2025-26 as follows:

Computation of Green Power Tariff

Table 155: Computation of Non-RE and RE Power cost for FY 2025-26

Computation of cost for Non-RE power (Total Power minus RE power)	Units	Amount
Net Generation at State periphery	MU	15,431.79
Total power purchase cost	Rs. Cr	4,572.18
Net Rate of Non-RE power	Rs./kWh	2.96
Computation of cost for RE power		
Net Generation	MU	3,093.59
Total Cost	Rs. Cr	1,217.99
Net Rate for RE Power	Rs./kWh	3.94
Total Cost of RE & Non-RE Power		
Net Generation at State periphery	MU	18,525.39
Total Cost excluding Transmission charges	Rs. Cr	5,790.17
Net Rate of power	Rs./kWh	3.13

- 5.9 Based on the above, Green Power Tariff proposed by UPCL for the FY 2025-26 is as follows:

Table 156: Computation of Green Power Tariff for FY 2025-26

Computation of Green Power tariff	Units	Amount
Average cost of RE for FY25-26	Rs./kWh	3.94
Less: Average cost of Non-RE power for FY25-26	Rs./kWh	2.96
Difference	Rs./kWh	0.97
Less: Promotional discount for Green power	%age	50%
Applicable Green Tariff	Rs./kWh	0.49

- 5.10 The computed green power tariff is proposed for all the categories of consumers as also approved by the Hon'ble Commission in the petition no.39 stated is as under:

"The Commission analysed the submissions made by the UPCL and observed that as per Tariff Order for FY 2023-24, the Green Power Tariff is applicable only for RTS-5 (HT Industries) category consumers having contracted load above 88 kVA/75kW (100BHP). The Commission is of the view that extending the applicability of Green Power Tariff to other category of consumers will aid in promotion of Government of India's policy towards green energy, clean environment, and sustainable development goals.

In this regard, reference is drawn towards Regulation 8 of UERC (Tariff and Other Terms for Supply of Electricity from Renewable Energy Sources and non-fossil fuel based Co-generating Stations) Regulations, 2023 which states as follows:

"8. Green Energy (procurement of green energy from distribution licensee)

(1) Any consumer may elect to purchase green energy either upto a certain percentage of the consumption or its equivalent to 100% of its entire consumption and they may place a requisition for this with the distribution licensee, who shall procure such quantity of green energy and supply it and the consumer shall have the flexibility to give separate requisition for categories specified in Chapter-3 of these regulations.

(2) The consumer may purchase on a voluntary basis, more renewable energy, than he is obligated to do and for ease of implementation, this may be in steps of twenty five percent and going upto hundred percent.

(3) The tariff for the green energy shall be specified by the Commission in the Tariff Orders of Distribution Licensee which shall comprise of the average pooled power purchase cost of the renewable energy, cross-subsidy charges if any, and service charges covering the prudent cost of the distribution licensee for providing the green energy.

(4) Any requisition for green energy from a distribution licensee shall be for a minimum period of one year.

(5) The green energy purchased from distribution licensee or from Renewable Energy sources other than distribution licensee in excess of Renewable Purchase Obligation of the obligated entity shall be counted towards Renewable Purchase Obligation compliance of the distribution licensee.

(6) The accounting of renewable energy supplied at distribution level shall be on a monthly basis."

Accordingly, the Commission in exercise of powers given under Regulation 103, Savings and 104, Power to Remove Difficulties, of the UERC Tariff Regulations, 2021 and in light of the provisions of RE Regulations, 2023 extends the applicability of Green Power Tariff to all the category of consumers without any restrictions in accordance with the provisions of the RE Regulations, 2023.

UPCL will provide RE power in accordance with the RE Regulations, 2023 to the interested eligible consumers on a request made by them and such consumers

shall be required to pay applicable Green Power Tariff over and above the tariff applicable for that consumers category as per the relevant tariff schedule of the Tariff Order in force."

Removal of Difficulty with respect to LT industry consumers availing higher demand

- 5.11 The Hon'ble Commission has specified "Excess Load/Demand Penalty" in tariff order for FY 2024-25 dated 28.03.2024 as below:

"In case of consumers where electronic meters with MDI have been installed, if the maximum demand recorded in any month exceeds the contracted load/demand, charges for such excess load/ demand shall be levied equal to twice the normal rate of fixed/demand charge as applicable. Such excess load penalty shall be levied only for the month in which maximum demands exceeds contracted load. However, no excess load penalty would be applicable on consumers having pre-paid connections."

- 5.12 Regulation 5.2.3 of Uttarakhand Electricity Regulatory Commission (The Electricity Supply Code, Release of New Connections and Related Matters) Regulations, 2020 states that:

"(1) In case of consumers where electronic meters with Maximum Demand Indicator (MDI) have been installed and the Maximum Demand recorded in any month exceeds the contracted load/ demand, charges for such excess load/ demand shall be as fixed by the Commission in its Tariff Order from time to time. Such excess load penalty shall be levied only for the month in which Maximum Demand exceeds Contracted Load."

.....

(2) Where Maximum Demand of consumer (other than domestic consumer) during three consecutive billing cycles exceeds the contracted load, a notice along with the third bill of the said billing cycles shall be served to the consumer by the distribution Licensee informing him either to restrict his load within the contracted load or apply for additional load. In case the consumer does not restrict its load or does not apply for additional load, and the consumer continues to exceed the contracted load/ demand for subsequent billing cycle, the charges for such excess load/demand shall be twice the charges for excess load/ demand violation as per Clause (1) above"

- 5.13 As per the Tariff Schedule, LT Industry consumers having contracted load upto 75 kW have a fixed/demand charge per month of Rs. 185/ kVA of contracted load; whereas, HT Industry having contracted load above 75 kW/88 kVA and upto 1000 kVA have a fixed/demand charge per month of Rs. 410/kVA of the billable demand, which is 2.2 times of LT Industry consumers' fixed/demand charge per month.
- 5.14 It has been observed that some consumers having load upto 75 kW (LT industry) are using power exceeding 75 kW and they are availing undue-benefit even after payment of demand penalty.

- 5.15 Therefore, we humbly request Hon'ble Commission to specify that if a LT industry consumer having load upto 75 kW uses demand exceeding 100 kVA in a month shall be billed as per tariff applicable for HT industry.

Time of Day Tariffs

- 5.16 The Ministry of Power issued Electricity (Rights of Consumers) Amendment Rules, 2023 on 14-Jun-2023. These rules prescribe implementing Time of Day (TOD) tariffs for electricity consumers as follows:

- Time of Day tariff for Commercial and Industrial consumers having maximum demand more than ten Kilowatt shall be made effective from a date not later than 1st April, 2024 and for other consumers except agricultural consumers, the Time of Day tariff shall be made effective not later than 1st April, 2025
- Time of Day tariff shall be made effective immediately after installation of smart meters, for the consumers with smart meters
- Time of Day Tariff specified by the State Commission for Commercial and Industrial consumers during peak period of the day shall not be less than 1.20 times the normal tariff and for other consumers, it shall not be less than 1.10 times the normal tariff
- Provided further that, tariff for solar hours of the day, specified by the State Commission shall be atleast twenty percent less than the normal tariff for that category of consumers:
- Provided also that the Time of Day Tariff shall be applicable on energy charge component of the normal tariff

- 5.17 The key pre-requisites for implementation of TOD tariff are as follows:

- Meters/ Smart Meters/ Pre-paid meters with TOD functionality
- Existing Billing software readiness
- Infrastructure for Smart Meter (server, network, integration with various modules like HES, MDM)
- Notification of Solar hours, Peak & off-peak hours by Commission.

- 5.18 The Petitioner humbly submits to the Hon'ble Commission that while TOD tariffs are already in place for Industrial consumers, the existing metering and billing infrastructure of UPCL does not support TOD functionality for other consumers.

- 5.19 UPCL has planned to deploy smart prepaid meters with TOD functionality, under RDSS scheme, as follows:

Table 157: Smart Prepaid Meter Deployment Plan

Month	Feeder	DT Meter	1-Ph	3-Ph	LTCT Consumer	HT Consumer	TOTAL (during the year)	Cumulative	% deployment
Aug-24	208	2,030	12,000	1,377	128	112	15,855	15,855	1%
Sep-24	908	2,031	12,000	1,377	128	113	16,557	32,412	2%

Month	Feeder	DT Meter	1-Ph	3-Ph	LTCT Consumer	HT Consumer	TOTAL (during the year)	Cumulative	% deployment
Oct-24	1,072	4,031	41,945	2,377	128	113	49,666	82,078	5%
Nov-24	207	4,031	76,945	2,377	128	213	83,901	165,979	10%
Dec-24	207	4,031	76,945	3,377	128	213	84,901	250,880	15%
Jan-25	-	4,031	96,945	6,378	428	263	1,08,045	358,925	22%
Feb-25	-	8,031	96,945	6,379	478	413	1,12,246	471,171	29%
Mar-25	-	10,031	96,945	6,378	478	414	1,14,246	585,417	35%
Apr-25	-	10,810	96,945	6,378	478	414	1,15,025	700,442	42%
May-25	-	2,031	96,945	6,378	478	414	1,06,246	806,688	49%
Jun-25	-	2,031	96,945	6,378	478	414	1,06,246	912,934	55%
Jul-25	-	2,031	46,945	6,378	478	238	56,070	969,004	59%
Aug-25	-	2,031	46,945	6,378	478	-	55,832	1,024,836	62%
Sep-25	-	2,031	96,945	6,378	478	-	1,05,832	1,130,668	69%
Oct-25	-	-	96,945	6,378	478	-	1,03,801	1,234,469	75%
Nov-25	-	-	86,945	6,378	478	-	93,801	1,328,270	81%
Dec-25	-	-	86,945	6,378	478	-	93,801	1,422,071	86%
Jan-26	-	-	80,182	4,702	477	-	85,361	1,507,432	91%
Feb-26	-	-	26,945	1,378	127	-	28,450	1,535,882	93%
Mar-26	-	-	26,945	1,378	127	-	28,450	1,564,332	95%
Apr-26	-	-	26,945	1,378	127	-	28,450	1,592,782	97%
May-26	-	-	26,946	1,378	127	-	28,451	1,621,233	98%
Jun-26	-	-	26,946	1,378	127	-	28,451	1,649,684	100%
Total Scope	2,602	59,212	14,78,084	99,014	7,438	3,334	16,49,684		

5.20 Based on the above plan of smart meter deployment, the Petitions proposes that TOD tariffs for consumer categories other than Industrial consumers, may be introduced from FY2026-27, once sufficient deployment of smart meters is there.

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Proposed Rate Schedule for FY 2025-26

General Conditions of Supply

1. Character of Service

- i) Alternating Current 50 Hz., single phase, 230 Volts (with permissible variations) up to a load of 4 kW.
- ii) Alternating Current 50 Hz, three phase, 4 wire, 400 Volts or above (with permissible variations) for loads above 4 kW depending upon the availability of voltage of supply.

2. Conditions for New Connections

- i) Supply to new connections of more than 75 kW (88 kVA) and up to 2550 kW (3000 kVA) shall be released at 11 kV or above, loads above 2550 kW (3000 kVA) and upto 8500 kW (10000 kVA) shall be released at 33 kV or above, loads above 8500 kW (10000 kVA) and upto 42500 kW (50000 kVA) shall be released at 132 kV or above, for loads above 42500 kW (50000 kVA) shall be released at 220 kV or above.
- ii) All new connections shall be given with meter conforming to CEA Regulations on Installation and Operation of Meters.
- iii) All new 3 phase connections above 4 kW shall be released with Electronic Tri-vector Meter having Maximum Demand Indicator.
- iv) All new Single Point Bulk Connection shall be given only for Load of more than 75 kW.
- v) Consumers having motive loads of more than 5 BHP shall install Shunt Capacitor of appropriate rating and confirming to BIS specification.
- vi) All new connections at HT/EHT should be released only with 3 phase 4 wire meters.

3. Point of Supply

Energy will be supplied to a consumer at a single point.

4. Billing in Defective Meter (ADF/IDF), Meter Not Read/Not Accessible (NA/NR) and Defective Reading (RDF) Cases

In NA/NR cases, the energy consumption shall be assessed and billed as per average consumption of last one year average consumption (as per the Electricity Supply Code) which shall be subject to adjustment when actual reading is taken. Such provisional billing shall not continue for more than two billing cycles at a stretch. Thereafter, the licensee shall not be entitled to raise any bill on provisional basis. In case of Appeared defective meter (ADF) Identified defective meter (IDF) and Reading defect (RDF) cases, the consumers shall be billed on the basis of the average consumption of the past three billing cycles immediately preceding the date of the meter being found or being reported defective (as per the Electricity Supply Code). These charges shall be leviable for a maximum period of two billing cycle in case of bi-monthly billing only during which time the licensee is required to replace the defective meter. Thereafter, the licensee shall not be entitled to raise any bill without correct meters.

The checking and replacement of defective meter cases namely IDF and ADF and defective reading cases namely RDF shall be done by the licensee in accordance with

the provisions of the Electricity Supply Code as applicable.

5. Billing in case of domestic metered consumers in rural/hilly areas whose meters are not being read

For cases relating to domestic metered consumers in rural/hilly areas, where meter reading is either not being taken regularly or taken randomly over delayed interval of time, the provisional billing under these circumstances for such consumers shall be done at the normative levels of consumption as given below, which shall be subject to annual adjustment based on actual meter reading.

Category	Normative Consumption
Domestic (Rural-Hilly Areas)	30 kWh/kW/month
Domestic (Rural-Other Areas)	50 kWh/kW/month

For this purpose, the contracted load shall be rounded off to next whole number. Billing on this basis is subject to annual adjustment and the licensee is to ensure meter reading of such consumers at least once a year.

6. Billing in New Connection

For cases, such as new connections, where past reading is not available, the provisional billing shall be done at the normative levels of consumption as given below, which shall be subject to adjustment when actual reading is taken.

Category	Normative Consumption
Domestic (Urban)	100 kWh/kW/month
Domestic (Rural-Hilly Areas)	30 kWh/kW/month
Domestic (Rural-Other Areas)	50 kWh/kW/month
Non-domestic (Urban)	150 kWh/kW/month
Non-domestic (Rural)	100 kWh/kW/month
Private Tube Wells	60 kWh/BHP/month
Industry	
LT Industry	150 kWh/kW/month
HT Industry	150 kVAh /kVA /month

For this purpose, the contracted load shall be rounded off to next whole number. Billing on this basis shall continue only for a maximum period of 2 billing cycles, during which the licensee should ensure actual reading. Thereafter, the licensee shall not be entitled to raise any bill without correct meter reading. In all other categories, 1st bill shall be raised only on actual reading.

7. Delayed Payment Surcharge (DPS) (for all categories except PTW)

In the event of electricity bill rendered by licensee, not being paid in full by the due date, simple interest in the form of a surcharge @ 1.25% per month on the principal amount of the bill which has not been paid, shall be levied from the original due date for each successive month or part thereof until the payment is made in full without prejudice to the right of the licensee to disconnect the supply in accordance with Section 56 of the Electricity Act, 2003. The licensee shall clearly indicate in the bill itself the total amount, including DPS, payable for different dates after the due date wherever applicable, taking month as the unit.

8. Solar Water Heater rebate

If a consumer installs and uses solar water heating system, rebate of Rs. 75/- p.m. for each 50 litre capacity of the system or actual bill for that month whichever is lower shall be given subject to the condition that consumer gives an affidavit to the licensee to the effect that he has installed such system, which the licensee shall be free to verify from time to time. If any such claim is found to be false, in addition to

punitive legal action that may be taken against such consumer, the licensee will recover the total rebate allowed to the consumer with 100% penalty and debar him from availing such rebate for the next 12 months.

9. Prepaid Metering

Prepaid metering scheme approved by the Commission in this Order shall be applicable. A rebate of 4% of energy charges for Domestic category (RTS-1 and RTS-1A) and 3% of energy charges for other LT consumers shall be allowed to the consumers under the Prepaid Metering Scheme from the date of installation and operationalization of Prepaid Meters. However, no rebate shall be applicable on RTS-9, i.e. Temporary Supply. Solar water rebate as provided above in the Rate Schedule shall be applicable on prepaid consumers also subject to fulfillment of conditions provided therein.

10. Voltage Rebate/surcharge

- i) For consumers having contracted load up to 75 kW/88 kVA - If the supply is given at voltage above 400 Volts and up to 11 kV, a rebate of 5% would be admissible on the Energy Charge.
- ii) For consumers having contracted load above 75 kW/88 kVA - In case the supply is given at 400 Volts, the consumer shall be required to pay an extra charge of 10% on the bill amount calculated at the Energy Charge.
- iii) For consumers having contracted load above 75 kW/88 kVA - In case of supply at 33 kV the consumer shall receive a rebate of 3.5% on the Energy Charge.
- iv) For consumers having contracted load above 75 kW/88 kVA and receiving supply at 132 kV and above, the consumer shall receive a rebate of 7.5% on the Energy Charge.
- v) All voltages mentioned above are nominal rated voltages.
- vi) No rebate or surcharges would be applicable on consumers having pre-paid connections.

11. Low Power Factor Surcharge (not applicable to Domestic, PTW categories and also to other categories having kVAh based Tariff)

- i) On the consumers without Electronic Tri Vector Meters who have not installed shunt capacitors of appropriate ratings and specifications, a surcharge of 5% on the current energy charges shall be levied.
- ii) On consumers with Electronic Tri Vector Meters, a surcharge of 5% on current energy charges will be levied for having power factor below 0.85 and up to 0.80 & a surcharge of 10% of current energy charges will be levied for having power factor below 0.80.
- iii) No surcharge would be applicable on consumers having pre-paid connections.

12. Prompt Payment Rebate

- i) A prompt payment rebate of 1.50% of the monthly bill (excluding Taxes and Duties) shall be provided to consumers for payment of electricity bills through various modes of digital payment such as credit cards, debit cards, UPI, BHIM, internet banking, mobile banking, mobile wallets, online Bank Transfer (RTGS/NEFT/IMPS) etc. within 10 days from the date of issuance of the bill/bill date.
- ii) A prompt payment rebate of 1.00% of the monthly bill (excluding Taxes and

Duties) shall be provided to consumers for payment of electricity bills not through digital mode but through other modes of payment, namely Cash/Cheque/Demand Draft etc., within 10 days from the date of issuance of the bill/bill date.

Provided that the prompt payment rebate shall be subject to cap of Rs 10,000/- per month for LT Consumers and Rs 1,00,000/- per month for HT consumers.

13. Excess Load/Demand Penalty (Not applicable to Domestic, Snow bound and PTW categories)

In case of consumers where electronic meters with MDI have been installed, if the maximum demand recorded in any month exceeds the contracted load/demand, charges for such excess load/demand shall be levied equal to twice the normal rate of fixed/demand charge as applicable. Such excess load penalty shall be levied only for the month in which maximum demands exceeds contracted load. However, no excess load penalty would be applicable on consumers having pre-paid connections.

Example:

- i) For consumers where fixed charges on the basis of contracted load/demand have been specified:

Contracted load 30 kW, Maximum Demand 43 kW,

Excess Demand $43-30=13$ kW, Rate of Fixed Charges = Rs. 140/kW

Fixed Charges for contracted load = 30×140 = Rs. 4200

Fixed Charges for excess load = $13 \times (2 \times 140)$ = Rs. 3640

Total Fixed Charges = $4200+3640$ = Rs. 7840

- ii) For industrial consumers billed on billable demand:

Contracted demand 2500 kVA, Maximum Demand 2800 kVA, Billable Demand = 2800 kVA

Excess Demand = $2800-2500=300$ kVA, Rate of Demand Charges = Rs. 480/kVA

Demand Charges for contracted demand = 2500×480 = Rs. 1200000

Demand Charges for excess demand = $300 \times (2 \times 480)$ = Rs. 288000

Total Demand Charges = $1200000+288000$ = Rs. 1488000

14. Single Point Bulk Supply for Domestic, Non-Domestic and Mixed Load Categories

- i) Single Point Bulk Supply connection shall only be allowed for Sanctioned/Contracted Load above 75 kW with single point metering for further distribution to the end users. However, this shall not restrict the individual owner/occupier from applying for individual connection from UPCL. In case the individual owner/occupier avails individual connection, the tariff as applicable for that category shall be levied.
- ii) The person who has taken the single point supply shall be responsible for all payments of electricity charges to the Licensee. He is authorized to bill the end consumers as per the approved tariff for the single point bulk supply of the concerned category as per the Rate Schedule and the distribution licensee shall ensure the compliance of the same.
- iii) The person who has taken the single point supply shall also be deemed to be an agent of Licensee to undertake distribution of electricity for the premises for which single point supply is given under seventh proviso to section 14 of

the Electricity Act, 2003 and distribution licensee shall be responsible for compliance of all provisions of the Act and Rules & Regulations thereunder within such area.

- iv) Single Point Bulk Supply under "Domestic" shall only be applicable for Residential Colonies/Residential Multi-storeyed Buildings including common facilities (such as Lifts, Common Lighting and Water Pumping system) of such Residential Colonies/ Residential Multi-storeyed Buildings. In case these Residential Colonies/Residential Multi-storeyed Buildings also have some shops or other commercial establishments, the tariff of Mixed Load shall be applicable for such premises subject to conditions provided in the Rate Schedule of Mixed Load Category.
- v) Single Point Bulk Supply Under "Non-Domestic" shall only be applicable for Shopping Complexes/Multiplex/Malls.

15. Rounding off

- i) The contracted load/demand shall be expressed in whole number only and fractional load/demand shall be rounded up to next whole number.

Example:

Contracted/Sanctioned Load of 0.15 kW shall be reckoned as 1 kW for tariff purposes. Similarly, contracted/sanctioned load of 15.25 kW/kVA shall be taken as 16 kW/kVA.

- ii) All bills will be rounded off to the nearest rupee.

16. Other Charges

Apart from the charges provided in the Rate of Charge and those included in the Schedule of Miscellaneous Charges, no other charge shall be recovered from the consumer unless approved by the Hon'ble Commission.

B. Tariffs

RTS-1: Domestic

1. Applicability

This schedule shall apply to supply of power to:

- Residential premises (including premises of Departmental Employees & Pensioners of UPCL, PTCUL and UJVN Ltd.) for light, fan, power and other domestic purposes including common facilities (such as Lifts, Common Lighting and Water Pumping system).
- Single Point Bulk Supply above 75 kW for Residential Colonies, Residential Multi-storeyed buildings where energy is exclusively used for domestic purpose including common facilities (such as Lifts, Common Lighting and Water Pumping system) of such Residential Colonies/Residential Multistoreyed Buildings.
- Places of worship, i.e. Mandir, Masjid, Gurudwara, Church, etc. (only for standalone places of worship and not for the places of worship which have other facilities such as Dharamshala, Community Hall, Dormitories, etc. attached with it).
- Gaushalas/Gausadans and Dairy Farms having load upto 4 kW and consumption upto 600 kWh/ month.
- Home-stay registered under Deendayal Upadhyay Home-Stay Development Policy Rules, 2018.

(This rate schedule shall also be applicable to consumers having contracted load up to 2 kW as also consumption up to 200 kWh/month and who are using some portion of the premises mentioned above for non-domestic purposes. However, if either contracted load for such premises is above 2 kW or consumption is more than 200 kWh/month, then the entire energy consumed shall be charged under the appropriate Rate Schedule unless such load is segregated and separately metered.)

2. Rate of Charge

Description	Fixed Charges*	Energy Charges
1) Domestic		
1.1) BPL/Life line consumers		
Below Poverty Line and Kutir Jyoti having load upto 1 kW and consumption upto 60 units per month	Rs. 18/ connection/month	Rs. 1.84/kWh
1.2) Other Domestic Consumers		
Upto 100 units per month	<ul style="list-style-type: none"> Upto 1 kW-Rs. 84/kW/Month Above 1 kW and upto 4 kW-Rs. 95/kW/month Above 4 kW-Rs. 112/kW/month 	Rs. 3.81/kWh
101-200 units per month		Rs. 5.48/kWh
201-400 units per month		Rs. 7.50/kWh
Above 400 units per month		Rs. 8.23/kWh
2) Single Point Bulk Supply	Rs. 135/kVA/month	Rs. 7.88/kVAh

*Fixed Charges based on Sanctioned load.

RTS-1A: Snowbound

1. Applicability

This schedule shall apply to supply of power to:

- i) Domestic and non-domestic consumers in snowbound areas.
- ii) This Schedule applies to areas notified as snowbound/snowline areas by the concerned District Magistrate.

2. Rate of Charge

Description	Fixed Charges	Energy Charges
1) Domestic	20.00 Rs/Con/Month	1.97 Rs/kWh
2) Non-domestic up to 1 kW		1.97 Rs/kWh
3) Non-domestic more than 1kW & up to 4 kW		2.93 Rs/kWh
4) Non-Domestic more than 4 kW	34.00 Rs/Con/Month	4.28 Rs/kWh

3. All other conditions of this Schedule shall be same as those in RTS-1.

RTS-2: Non-Domestic

1. Applicability

This schedule should apply to supply of power to:

- i) Government/ Municipal Hospitals
- ii) Government/Government Aided Educational Institutions
- iii) Charitable Institutions registered under the Income Tax Act, 1961 and whose income is exempted from tax under this Act

Small Non-Domestic Consumers with connected load up to 4 kW and consumption up to 60 units per month.

Other Non-Domestic Users including single point bulk supply above 75 kW for shopping complexes/multiplex/malls including common facilities (such as lifts, common lighting and water pumping system).

Independent Advertisement Boards/Hoardings - All commercial (road side / roof top or on the side of the buildings etc.) standalone independent advertisement hoardings such as private advertising sign posts/ sign boards/ sign glows/flex that are independently metered through a separate meter.

2. Rate of Charge

S. No.	Description	Fixed Charges	Energy charges
1.1	(i) Government/Municipal Hospitals		
	(ii) Government/ Government Aided Educational Institutions		
	(iii) Charitable Institutions registered under the Income Tax Act, 1961 and whose income is exempted from tax under this Act		
	(a) Up to 25 kW	101 Rs/kW/Month	6.42 Rs/kWh
	(b) Above 25 kW	113 Rs/kVA/Month	6.19 Rs/kVAh
1.2	Other Non-Domestic Users		
	(a) Small Non-Domestic Consumers with contracted load up to 4 kW and consumption up to 50 units per month*	107 Rs/kW/Month	6.08 Rs/kWh
	(b) Others up to 25 kW not covered in 1.2(a) above	124 Rs/kW/Month	8.27 Rs/kWh
	(c) Above 25 kW	130 Rs/kVA/Month	8.27 Rs/kVAh
1.3	Single Point Bulk Supply**	154 Rs/kVA/Month	8.27 Rs/kVAh
1.4	Independent Advertisement Hoardings	158 Rs/kW/Month	9.23 Rs/kWh

* If consumption exceeds 60 units/month, then on the entire energy consumed tariff as per sub-category 1.2(b) shall be charged

** For loads above 75 kW for shopping complexes/multiplex/malls

3. Other Conditions

- i. ToD Meters shall be read by Meter Reading Instrument (MRI) only with complete dump with phasor diagram, Tamper Reports, full load survey reports etc. shall be downloaded for the purpose of complete analysis.
- ii. All consumers above 25 kW shall necessarily have ToD Meters.
- iii. No meter shall be read at zero load or very low load. Licensee shall carry appropriate external load and shall apply the same, wherever, necessary to take MRI at load.
- iv. Copy of MRI Summary Report shall be provided along with the Bill. Full MRI Report including load survey report shall be provided on demand and on payment of Rs. 15/ Bill.

RTS-3: Govt. Public Utilities

1. Applicability

This schedule shall apply to supply of power to:

- i) Public lamps including street lighting system, traffic control signals, lighting of public parks, etc. The street lighting of Harijan Bastis and villages are also covered by this Rate Schedule.
- ii) State Tube wells, World Bank Tube wells, Pumped Canals and Lift irrigation schemes, Laghu Dal Nahar etc.,
- iii) Irrigation system owned and operated by any Government department.
- iv) Public Water Works, Sewage Treatment Plants and Sewage Pumping Stations functioning under Jal Sansthan, Jal Nigam or other local bodies and Plastic Recycling Plants.

2. Rate of Charge

Category	Fixed Charges	Energy Charge
Urban (Metered)	146.00 Rs/kVA/month	8.39 Rs/kVAh
Rural (Metered)	135.00 Rs/kVA/month	8.39 Rs/kVAh

* The Urban and Rural differentiation will apply only for supply of power to 1(i) & 1(iv) above.

3. Maintenance Charge for Public Lamps

In addition to the "Rate of Charge" mentioned above, a sum of Rs. 10/- per light point per month shall be charged for operation and maintenance of street lights covering only labor charges where all material required will be supplied by the local bodies. However, the local bodies will have the option to operate and maintain the public lamps themselves and in such case no maintenance charge will be charged.

4. Provisions of Street Light Systems

In case, the maintenance charge, as mentioned above, is being charged then the labor involved in the subsequent replacement or renewals of lamps shall be provided by the licensee but all the material shall be provided by the local bodies. If licensee provides material at the request of local body, cost of the same shall be chargeable from the local body.

The cost involved in extension of street light mains (including cost of sub-stations if any) in areas where distribution mains of the licensee have not been laid, will be paid for by the local bodies.

RTS-4: Private Tube Wells/ Pumping Sets

1. Applicability

This schedule shall apply to supply of power to private tube-wells/pumping sets for irrigation purposes and for incidental agricultural processes confined to chaff cutter, thrasher, cane crusher and rice huller only. However, the tariff applicable for RTS-4 shall only be applicable if such incidental agricultural processes are being carried out for agricultural produce of the connection sanctioned for irrigation purposes.

2. Rate of charge

Category	Fixed Charges Rs. /BHP/Month	Energy Charges
RTS 4: PTW (Metered)	Nil	2.68 Rs/kWh

3. Payments of bills and Surcharge for Late Payment

The bill shall be raised for this category twice a year only, i.e. by end of December (for period June to November) and end of June (for period December to May). The bill raised in December may be paid by the consumer either in lump-sum or in parts (not more than four times) till 30th April next year for which no DPS shall be levied. Similarly, bill raised in June may be paid by 31st October without any DPS. In case consumer fails to make payment within the specified dates, a surcharge @ 1.25% per month for the period (months or part thereof) shall be payable on the principal outstanding amount of the Bill as per clause 7 of the General Conditions of Supply.

RTS-4A: Agriculture Allied Activities

1. Applicability

This schedule shall apply to supply of power for use in nurseries growing plants/saplings, polyhouses and other units growing flowers/vegetables and fruits including mushroom cultivation which doesn't involve any kind of processing of product except for storing and preservation.

2. Rate of charge

Category	Fixed Charges Rs. /BHP/Month	Energy Charges
RTS 4(A): Agricultural Allied Services	NII	3.78 Rs/kWh



RTS-5: LT and HT Industry

1. Applicability

This schedule shall apply to supply of power to:

- i) Industries and /or processing or agro-industrial purposes, power loom as well as to Arc/Induction Furnaces, Rolling/Re-rolling Mills, Mini Steel Plants and to other power consumers not covered under any other Rate Schedule.
- ii) The vegetable, fruits, floriculture & Mushroom integrated units engaged in processing, storing and packaging in addition to farming and those not covered under RTS-4A shall also be covered under this Rate Schedule.

2. Specific Conditions of Supply

- i) All connections shall be connected with MCB (Miniature Circuit Breaker) or Circuit Breaker/Switch Gear of appropriate rating and BIS Specification.
- ii) The supply to Induction and Arc Furnaces shall be made available only after ensuring that the loads sanctioned are corresponding to the load requirements of tonnage of furnaces. The minimum load of 1 Tonne furnace shall in no case be less than 400 kVA and all loads will be determined on this basis. No supply will be given for loads below this norm.
- iii) Supply to Steel Units shall be made available at a voltage of 33 kV or above through a dedicated individual feeder only with check meter at sub-station end. Difference of more than 3%, between readings of check meter and consumer meter(s), shall be immediately investigated by the licensee and corrective action shall be taken.
- iv) Supply to all new connections with load above 1000 kVA should be released on independent feeders only with provisions as at (iii) above.

Description	Energy Charge		Fixed /Demand Charge per month
1. LT Industry having contracted load upto 75 kW (100 BHP)	Rs. 6.08/kVAh		Rs. 185/ kVA of contracted load
2. HT Industry having contracted load above 88 kVA/75 kW (100 BHP)	Load Factor#	Rs./kVAh	
2.1 Contracted Load up to 1000 kVA	Upto 40%	6.75	Rs. 461/kVA of the billable demand*
	Above 40%	7.20	
2.2 Contracted Load More than 1000 kVA	Upto 40%	6.75	Rs. 540/kVA of the billable demand*
	Above 40%	7.20	

* Billable demand shall be the actual maximum demand or 75 % of the contracted load whichever is higher.

#For tariff purposes Load Factor (%) would be deemed to be =

GA 45

Adia

{Consumption (excluding the energy received through open access) during the billing period}x 100

Maximum demand or Contracted Demand whichever is higher x No. of hours in the billing period

Provided that in cases where maximum demand during the month occurs in a period when open access is being availed by the consumer, then maximum demand for the purpose of computation of load factor shall be that occurring during the period when no open access is being availed.

3. Time of Day Tariff

- i) The rates of energy charge given above for LT industry with load more than 25 kW and HT industry shall be subject to ToD rebate/surcharge.
- ii) ToD Meters shall be read by Meter Reading Instrument (MRI) only with complete dump with phasor diagram, Tamper Reports, full load survey reports etc. shall be downloaded for the purpose of complete analysis and bills shall be raised as per ToD rate of charge.
- iii) No meter shall be read at zero load or very low load. Licensee shall carry appropriate external load and shall apply the same, wherever, necessary to take MRI at load.
- iv) Copy of MRI Summary Report shall be provided along with the Bill. Full MRI Report including load survey report shall be provided on demand and on payment of Rs. 15/ Bill.
- v) ToD Load shall be as under:

Season/Time of day	Morning Peak hours	Normal hours	Evening Peak Hours	Off-peak Hours
Winters	0600-0900 hrs.	0900-1800 hrs.	1800-2200 hrs.	2200-0600 hrs.
01.10 to 31.03				
Summers	--	0700-1800 hrs.	1800-2300 hrs.	2300-0700 hrs.
01.04 to 30.09				

The, ToD Rate of Energy Charges shall be as under:

For LT Industry		
Energy Charge during		
Normal Hours	Peak Hours	Off-peak Hours
6.08 Rs/kVAh	7.90 Rs/kVAh	4.56 Rs/kVAh

For HT Industry			
Load Factor*	Energy Charge during		
	Normal Hours	Peak Hours	Off-peak Hours
Up to 40%	6.75 Rs/kVAh	9.36 Rs/kVAh	5.06 Rs/kVAh
Above 40%	7.20 Rs/kVAh	9.36 Rs/kVAh	5.40 Rs/kVAh

* Load Factor shall be as defined in Clause 2 above

4. Seasonal Industries

Where a consumer having load in excess of 18 kW (25 BHP) and ToD meter and avails supply of energy for declared Seasonal industries during certain seasons or limited period in the year, and his plant is regularly closed down during certain months of the financial year, he may be levied for the months during which the plant is shut down (which period shall be referred to as off-season period) as follows:

- (i) The tariff for 'Season' period shall be same as "Rate of Charge" as given in this schedule.
- (ii) Where actual demand in 'Off Season' Period is not more than 30% of contracted load, the energy charges for "Off-Season" period shall be same as energy charges for "Season" period given in Rate of Schedule above. However, the contracted demand in the "Off Season" period shall be reduced to 30%.
- (iii) During 'Off-season' period, the maximum allowable demand will be 30% of the contracted demand and the consumers whose actual demand exceeds 30% of the contracted demand in any month of the 'Off Season' will be denied the above benefit of reduced contracted demand during that season. In addition, a surcharge at the rate of 10% of the demand charge shall be payable for the entire 'Off Season' period.

Terms and Conditions for Seasonal Industries

- i) The period of operation should not be more than 9 months in a financial year.
- ii) Where period of operation is more than 4 months in a financial year, such industry should operate for at least consecutive 4 months.
- iii) The seasonal period once notified cannot be reduced during the year. The off-season tariff is not applicable to composite units having seasonal and other categories of loads.
- iv) Industries in addition to sugar, ice, rice mill, frozen foods and tea shall be notified by Licensee only after prior approval of the Hon'ble Commission.

5. Factory Lighting

The electrical energy supplied under this schedule shall also be utilised in the factory premises for lights, fans, coolers, etc. which shall mean and include all energy consumed for factory lighting in the offices, the main factory building, stores, time keeper's office, canteen, staff club, library, crèche, dispensary, staff welfare centres, compound lighting, etc.

6. Continuous and Non-continuous supply

- i) Only Continuous Process Industry consumers operating 24 hours a day and for 7 days in a week without any weekly off connected on either independent feeders or industrial feeder can opt for continuous supply. For industrial feeder, all connected industries will have to opt for continuous supply and in case any one consumer on industrial feeder does not wish to opt for continuous supply, all the consumers on such feeder will not be able to avail continuous supply. Such Continuous Process Industry consumers who opt for continuous supply shall be exempted from load shedding during scheduled/unscheduled power cuts and during restricted hours of the period of restriction in usage approved by the Commission from time to time, except load shedding required due to emergency breakdown/shutdown.
- ii) Continuous Process Industry consumers who have opted for Continuous supply

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shall continue to remain Continuous Supply Consumers and they need not to apply again for seeking continuous supply option. Such consumers shall pay 15% extra energy charges, in addition to the energy charges approved, w.e.f. April 01, 2025 till March 31, 2026. However, in case of any pending dispute with UPCL in the matter of continuous supply on certain feeders, those consumers will have to apply afresh, for availing the facility of continuous supply by April 30, 2025.

- iii) The existing Continuous Process Industry consumers who are new applicants for continuous supply of power (including those who are applying afresh as per above condition) can apply for seeking the continuous supply option at any time during the year. However, continuous supply surcharge for such existing consumers shall be applicable with effect from May 01, 2025 till March 31, 2026. UPCL shall provide the facility of continuous supply within 15 days from the date of application, subject to fulfilment of Conditions of Supply as mentioned in Clause 6 under Tariff Schedule of RTS-5. However, in case of re-arrangement of supply through independent feeder, UPCL shall provide the facility of continuous supply from the date of completion of work of independent feeder subject to fulfilment of Conditions of Supply and the continuous supply surcharge on such consumers shall be applicable from the date of energisation of aforesaid independent feeder till March 31, 2026, irrespective of actual period of continuous supply option.
- iv) The existing Continuous Process Industry consumers availing continuous supply option, who wish to discontinue the continuous supply option granted to them earlier, will have to communicate, in writing, to UPCL latest by April 30, 2025 and they shall continue to pay continuous supply surcharge along with the tariff approved in this Order till April 30, 2025. Further, in this regard, if due to withdrawal by one consumer from availing continuous supply option on a particular feeder, the status of other continuous supply consumers in that feeder is affected, then UPCL shall inform all the affected consumers in writing, well in advance.
- v) The non continuous process industrial consumers will not have an option to avail continuous supply. The existing non continuous process industrial consumers who have opted for continuous supply will get continuous supply only till 30th April, 2025 and they shall continue to pay continuous supply surcharge alongwith the tariff approved in this Order till April 30, 2025.
- vi) UPCL shall not change the status of a continuous supply feeder to a non-continuous supply feeder.
- vii) UPCL/PTCUL shall take up augmentation, maintenance and overhauling works on top priority, specially in the sub-stations where circuit breakers, other equipments, etc. are in dilapidated condition and, thereby, shall ensure minimisation of interruptions of the continuous supply feeders.
- viii) UPCL/PTCUL shall carry out periodical preventive maintenance of the feeders supplying to continuous supply consumers. The licensees shall prepare preventive maintenance schedule, in consultation with continuous supply consumers, well in advance, so that such consumers can plan their operations, accordingly.
- ix) Continuous supply surcharge shall not be applicable on power procured by industrial consumers through open access.
- i) The Licensee should show the energy charges and continuous supply surcharge thereon separately in the bills.

7. Demand Charges for HT Industry

If the minimum average supply to any HT Industry Consumers is less than 18 hours per day during the month, the Demand Charges applicable for such HT Industry Consumer shall be 80% of the approved Demand Charges for HT Industry.



RTS 6: Mixed Load

1. Applicability

This schedule applies to single point bulk supply connection of more than 75 kW where the supply is used predominantly for domestic purposes (with more than 60% domestic load) and also for other non-domestic purposes. This schedule also applies to supply to MES.

2. Rate of Charge

The following rates shall apply to consumers of this category

Fixed Charges	Energy Charges
169 Rs/kVA/month	7.77 Rs/kVAh

3. Other conditions

Apart from the above, other conditions of tariff shall be same as those for RTS-1 consumers. However, excess load penalty shall be applicable as per clause 13 of General Conditions of Supply.

RTS 7: Railway Traction

1. Applicability

This schedule applies to Railways utilizing power for traction purposes.

2. Rate of Charge

The following rates of energy and demand charge shall apply to this category:

Demand Charges	Energy Charges
392 Rs/kVA/month	7.43 Rs/kVAh

3. Other conditions

Apart from the above, other conditions of tariff shall be same as those for General HT Industries under RTS-5 consumers except applicability of ToD tariff and surcharge for continuous supply.

RTS 8: Electric Vehicle Charging System

1. Applicability

This schedule applies to Public Electric Vehicle Charging Stations set up for providing Electric Vehicle Charging facilities on commercial basis.

2. Rate of Charge

The following rates of energy and demand charge shall apply to this category:

Fixed Charges	Energy Charges
NIL	7.35 Rs/kWh



RTS-9: Temporary Supply

1. Applicability

- i) This schedule shall apply to temporary supplies of light, fan and power loads for all purposes including illumination/public address/ceremonies and festivities/functions/ temporary shops not exceeding three months.
- ii) This schedule shall also apply for power taken for construction purposes including civil work by all consumers including Government Departments. Power for construction purposes for any work / project shall be considered from the date of taking first connection for the construction work till completion of the work / project.

However, use of electricity through a permanent connection sanctioned for premises owned by the consumer for construction, repair or renovation of existing building, shall not be considered as unauthorised use of electricity as long as the intended purpose/use of the building/apartments being constructed is same/permissible in the sanctioned category of the connection.

2. Rate of Charge

The rate of charge will be corresponding rate of charge in appropriate Schedule Plus 25%. The appropriate rate schedule for the temporary supplies for cane crusher up to 15 BHP given for maximum period of four (4) months will be RTS-5.

Schedule of Proposed Miscellaneous Charges

Sl. No.	Nature of Charges		Unit	Approved (Rs.)
1	Checking and Testing of Meters			
	a. Single Phase Meters		Per Meter	105
	b. Three Phase Meters		Per Meter	160
	c. LT Tri-vector Meters		Per Meter	735
	d. 11 kV Tri-vector Meters		Per Meter	2100
	e. 33 kV Tri-vector Meters		Per Meter	2625
2	Initial testing of Bidirectional / Net Meters			
	a. Single Phase Meters		Per Meter	210
	b. Three Phase Meters		Per Meter	315
	c. LT Tri-vector Meters		Per Meter	1050
	d. 11 kV Tri-vector Meters		Per Meter	1575
	e. 33 kV Tri-vector Meters		Per Meter	2100
3	Replacement of Meters			
	a. Installation of Meter and its subsequent removal in case of Temporary Connections		Per Job	160
	b. Changing of position of Meter Board at the consumer's request		Per Job	210
4	Checking of Capacitors (other than Initial checking) on consumer's request:			
	a. At 400 V/ 230 V		Per Job	315
	b. At 11 kV and above		Per Job	525
5	Charges for special reading of consumer meter		Per Job	105
6	Nature of Charges	Unit	Miscellaneous Charges* (Rs.) for Disconnection/Reconnection	
			Permanent Disconnection on consumer's request	For Non-payment of Dues
				Disconnection
				Reconnection
	a. Consumer having load above 100 BHP/75 kW	Per Job	1000	500
	b. Industrial and Non Domestic consumers upto 100 BHP/75	Per Job	630	315

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Sl. No.	Nature of Charges			Unit	Approved (Rs.)
	kW				
	c. All other categories of consumers	Per Job	320	160	160

* Taxes and duties as applicable shall be extra

A6: Prayer

6.1 The Petitioner prays that the Hon'ble Commission may kindly:

- a) Admit the Multi Year Tariff (MYT) Petition;
- b) Approve true-up of expenses and revenue for FY 2023-24 based on the audited accounts of the said year and submission made in this Petition;
- c) Allow recovery of revenue gap in the manner proposed by the Petitioner or in any other manner as deemed appropriate by the Hon'ble Commission;
- d) Approve the Annual Revenue Requirement (ARR) for the 5th Control Period from FY 2025-26 to FY 2027-28;
- e) Approve the revision in retail tariffs for FY 2025-26 as proposed;
- f) Approve the terms and conditions of tariffs and various matters as proposed in the Petition;
- g) Approve the Proposed Miscellaneous Charges;
- h) Pass suitable Orders for implementation of the tariff proposals for FY 2025-26 for making it applicable from April 1, 2025 onwards;
- i) Issue necessary directions / orders for implementation of TOD tariffs as per provisions of The Electricity (Rights of Consumers) Regulations, considering our submission in the matter;
- j) Condone any inadvertent omissions/ errors/ shortcomings and permit Petitioner to add/ change/ modify/ alter this filing and make further submissions as may be required at future date; and
- k) Pass Orders, as the Hon'ble Commission may deem fit and proper keeping in view the facts and circumstances of the case;

A7: Compliance Status of the Directives

**Compliance Status of the Directives issued
by the Hon'ble UERC in the Tariff Order for
FY 2024-25**

S. No.	Particulars	Compliance Status																																
1.	<p>7.1.1 Performance Report</p> <p>The Commission directs UPCL to submit timely monthly Commercial Performance Monitoring reports strictly in the prescribed formats on regular basis, so as to reach the Commission latest by 25th day of the following month (Format 7 & Format 8 within 02 months) and also submit the Quarterly Targets as per prescribed Format - 2 & 3 alongwith the Commercial Performance Monitoring report for the month of April, 2024.</p>	<p>(i) The commercial performance monitoring report in the prescribed formats for the month of August, 2024 has been submitted to the Hon'ble Commission vide UPCL's letter no. 5212 / CE (Comml.) / UPCL /SE-II/ BII (1) /CPM, dated 21-10-2024.</p> <p>(ii) Division wise quarterly targets for NA/NR / IDF/ ADF/ RDF/ Mechanical Meters/Ghost consumers for FY 2024-25 have been submitted to the Hon'ble Commission vide UPCL's letter no. 3312/CE (Comml.) / UPCL /SE-II/ BII (1) /CPM, dated 08-07-2024. These targets are as follows:</p> <table><tr><th>Particulars</th><th>At the end of Q-1</th><th>At the end of Q-2</th><th>At the end of Q-3</th><th>At the end of Q-4</th></tr><tr><td>NA cases</td><td>1.02%</td><td>0.88%</td><td>0.77%</td><td>0.64%</td></tr><tr><td>NR cases</td><td>1.14%</td><td>0.97%</td><td>0.82%</td><td>0.60%</td></tr><tr><td>IDF cases</td><td>1.54%</td><td>1.34%</td><td>1.28%</td><td>1.10%</td></tr></table> <p>Note : There are no Mechanical Meters and Ghost Consumers available in the system.</p> <p>(iii) The status of performance parameters as on August, 24 are as follows:</p> <table><tr><th>Particulars</th><th>At the end of March, 24</th><th>At the end of Aug, 2024</th></tr><tr><td>NA cases</td><td>1.45%</td><td>1.23%</td></tr><tr><td>NR cases</td><td>1.10%</td><td>0.68%</td></tr><tr><td>IDF cases</td><td>1.68%</td><td>1.47%</td></tr></table>	Particulars	At the end of Q-1	At the end of Q-2	At the end of Q-3	At the end of Q-4	NA cases	1.02%	0.88%	0.77%	0.64%	NR cases	1.14%	0.97%	0.82%	0.60%	IDF cases	1.54%	1.34%	1.28%	1.10%	Particulars	At the end of March, 24	At the end of Aug, 2024	NA cases	1.45%	1.23%	NR cases	1.10%	0.68%	IDF cases	1.68%	1.47%
Particulars	At the end of Q-1	At the end of Q-2	At the end of Q-3	At the end of Q-4																														
NA cases	1.02%	0.88%	0.77%	0.64%																														
NR cases	1.14%	0.97%	0.82%	0.60%																														
IDF cases	1.54%	1.34%	1.28%	1.10%																														
Particulars	At the end of March, 24	At the end of Aug, 2024																																
NA cases	1.45%	1.23%																																
NR cases	1.10%	0.68%																																
IDF cases	1.68%	1.47%																																

S. No.	Particulars	Compliance Status																																									
2.	<p>7.1.7 Reliability Indices</p> <p>The Commission directs the UPCL to submit the monthly report on Reliability Indices on regular basis and also submit the targets of Reliability Indices on the prescribed Format SoP-10 of UERC (Standards of Performance) Regulations, 2022 alongwith its ARR for FY 2025-26.</p>	<p>(i) It is submitted that steps have been taken at Corporate Office to ensure that the said report is timely submitted to the Hon'ble Commission on regular basis. The report for the month of August, 2024 has been submitted to the Hon'ble Commission vide UPCL's letter no. 5188/CE(Coml.)/UPCL/SE-II/B-II/M-SSM, dated 18-10-2024.</p> <p>(ii) The actual details of SAIFI, SAIDI & MAIFI are as follows:</p> <table><tr><th rowspan="2">Year</th><th colspan="2">SAIFI (No.)</th><th colspan="2">SAIDI (Minutes)</th><th colspan="2">MAIFI (No.)</th></tr><tr><th>Rural</th><th>Urban</th><th>Rural</th><th>Urban</th><th>Rural</th><th>Urban</th></tr><tr><td>March,22</td><td>34</td><td>24</td><td>1297</td><td>727</td><td>10</td><td>8</td></tr><tr><td>March, 23</td><td>29</td><td>23</td><td>898</td><td>579</td><td>6</td><td>4</td></tr><tr><td>March, 24</td><td>22</td><td>20</td><td>992</td><td>559</td><td>6</td><td>5</td></tr><tr><td>Upto Aug, 24</td><td>25</td><td>19</td><td>869</td><td>536</td><td>9</td><td>5</td></tr></table> <p>(iii) The targets of Reliability Indices for FY 2025-26 shall be submitted to the Hon'ble Commission alongwith ARR and Tariff Petition for FY 2025-26.</p>	Year	SAIFI (No.)		SAIDI (Minutes)		MAIFI (No.)		Rural	Urban	Rural	Urban	Rural	Urban	March,22	34	24	1297	727	10	8	March, 23	29	23	898	579	6	4	March, 24	22	20	992	559	6	5	Upto Aug, 24	25	19	869	536	9	5
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S. No.	Particulars	Compliance Status
3.	<p>7.1.14 Analysis of Load Factors of High Value Consumers</p> <p>The Commission directs the UPCL to constitute a cell in its commercial wing for analysis and monitoring of consumer data including low load factor cases, meter tamper cases, etc. it is also directed to UPCL to submit a report on analysis and monitoring of consumer data on monthly basis by 25th of every month in CPM reports.</p>	<p>(i) UPCL vide its work order no. 590/UPCL/CE/CCP-II/41/2021-22 (Sai Computers), dated 19-09-2022 had awarded the work of monthly data analysis for a period of one year to M/s Sai Computers Ltd., Meerut. The data analysis cover the following attributes:</p> <ol style="list-style-type: none"> Tamper analysis by way of PT missing, CT short, CT open, CT interchange /reversal, voltage imbalance, current imbalance, neutral disturbed, power failure, magnetic tamper, transactions, 35 KV spark Test, Cover open temper, high voltage/ frequency surges. Percentage slots for which demand is less than a given percentage when demand is available. (Default 5%) Percentage black out slots when power is available. Current month consumption Vs last month consumption or current month consumption Vs that of same month last year is less than given percentage (Default 20%). Contract demand violation. Number of slots for which power factor is less than or more than or in between for a given value. Consumption vis-a-vis usage index for the industry (process) wise, based on the data provided. Process wise load factor will be provided to vendor. Ratio of Average/ contracted demand, maximum/ contracted demand, average/ maximum demand, average demand shall be calculated for the number of months as specified time to time. Double meter /Main meter/ Independent feeder meter/ Net Off meter/ Bi-directional meter/ ABT meter comparison difference of load survey data for every 30 minutes / 15 minutes slot on per day & per month basis demand and consumption is more than given percentage (Default 3%) for entire months. Consumption comparison of main meter with check meter/other end meter in terms of KWH, KVAH, MD on each & every month is to be complied checked and if difference of main meter w.r.to check meter/other end meter is more /less than the standardized value or as fixed by UPCL the check-out list is to be submitted. Any other comparison, detail, analysis, report etc in desired format of UPCL from time to time for desired period and in desired timeline shall mandatorily be provided by the contractor.

S. No.	Particulars	Compliance Status																											
		<p>l. Complete analysis of all the consumers' alongwith reports, recommendations/comments in desired formats complete in all respect shall be submitted by bidder not later than 25th of every month.</p> <p>m. Contractor shall ensure to do the MRI analysis of consumers having load above 25KW and shall also ensure that all the HT consumers across the State shall be analyzed atleast three times during the currency of work. The contractor shall also ensure that none of the HT consumer got left out from the analysis due to any reason whatsoever.</p> <p>n. All type of analysis reports shall be submitted by the bidder to respective distribution division and test division of UPCL along with the copy of same to the Nodal Officer/ Engineer In charge of the Project.</p> <p>(ii) The updated status of MRI checked as per report of consultant is as follows:</p> <table> <tr> <th>S. No.</th><th>Particulars</th><th>Oct, 22 to Feb, 24</th></tr> <tr> <td>1.</td><td>Average monthly MRI analyzed (No.)</td><td>8493</td></tr> <tr> <td>2.</td><td>Total suspected cases reported (No.)</td><td>1569</td></tr> <tr> <td>3.</td><td>Pending suspected case (No.)</td><td>539</td></tr> <tr> <td>4.</td><td>Total cases checked by division (No.)</td><td>1030</td></tr> <tr> <td>5.</td><td>Total cases wherein irregulatrics found and assessment proposed (No.)</td><td>484</td></tr> <tr> <td>6.</td><td>Total cases wherein proposed assessment is realized (No.)</td><td>416</td></tr> <tr> <td>7.</td><td>Assessment (Rs. Lakh)</td><td>1738</td></tr> <tr> <td>8.</td><td>Realization (Rs. Lakh)</td><td>962</td></tr> </table>	S. No.	Particulars	Oct, 22 to Feb, 24	1.	Average monthly MRI analyzed (No.)	8493	2.	Total suspected cases reported (No.)	1569	3.	Pending suspected case (No.)	539	4.	Total cases checked by division (No.)	1030	5.	Total cases wherein irregulatrics found and assessment proposed (No.)	484	6.	Total cases wherein proposed assessment is realized (No.)	416	7.	Assessment (Rs. Lakh)	1738	8.	Realization (Rs. Lakh)	962
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		(iv) UPCL vide its letter no. 4542/MD/UPCL/I-7, dated 01-05-2019 had fixed the monthly targets of the officers at various levels for checking of consumers, study of consumers as vigilance checks.																																																																										

S. No.	Particulars	Compliance Status																																																																														
4.	<p>7.1.20 Collection efficiency</p> <p>The Commission directs UPCL to submit the month-wise division-wise details of collection of dues by the 15th of the next month and action under the Act may be taken against the Executive Engineer of those divisions who are found in default of making collections less than the approved collection efficiency.</p>	<p>(i) As per direction of Hon'ble UERC, UPCL vide its letter no. 4764/UPCL/RM/C-20, dated 23-09-2024 and no. 6290/UPCL/RM/C-20, dated 12-12-2024 provided the division wise collection efficiency for the period from April, 24 to June, 24 and July, 24 to September, 24 respectively.</p> <p>(ii) The division wise status of collection efficiency for the period from April, 24 to September, 24 is as follows:</p> <table> <tr> <th>S. No.</th><th>Name of Division/ Circle/Zone</th><th>Collection Efficiency</th></tr> <tr><td>1</td><td>EDD, Raipur</td><td>84.34%</td></tr> <tr><td>2</td><td>EDD, Rishikesh</td><td>81.34%</td></tr> <tr><td>3</td><td>EDD, Doiwala</td><td>82.79%</td></tr> <tr><td>4</td><td>EDD, Mohanpur</td><td>88.70%</td></tr> <tr><td>5</td><td>EDC, (R) Dehradun</td><td>85.38%</td></tr> <tr><td>6</td><td>EDD (N), Dehradun</td><td>85.23%</td></tr> <tr><td>7</td><td>EDD (S), Dehradun</td><td>85.37%</td></tr> <tr><td>8</td><td>EDD (C), Dehradun</td><td>81.03%</td></tr> <tr><td>9</td><td>EDC, (U) Dehradun</td><td>84.10%</td></tr> <tr><td>10</td><td>EDD Vikasnagar</td><td>69.73%</td></tr> <tr><td>11</td><td>EDD, Barkot</td><td>75.93%</td></tr> <tr><td>12</td><td>EDC, Chakrata</td><td>70.42%</td></tr> <tr><td>13</td><td>EDD, Tehri</td><td>78.35%</td></tr> <tr><td>14</td><td>EDD, Uttarkashi</td><td>85.23%</td></tr> <tr><td>15</td><td>EDC, Tehri</td><td>79.27%</td></tr> <tr><td>16</td><td>EDD, Srinagar</td><td>78.34%</td></tr> <tr><td>17</td><td>EDD, Pauri</td><td>88.14%</td></tr> <tr><td>18</td><td>EDD, Kotdwar</td><td>89.10%</td></tr> <tr><td>19</td><td>EDD, Nainidanda</td><td>79.07%</td></tr> <tr><td>20</td><td>EDC, Srinagar</td><td>86.32%</td></tr> <tr><td>21</td><td>EDD, Narayanbagarh</td><td>92.06%</td></tr> <tr><td>22</td><td>EDD, Gairsain</td><td>85.86%</td></tr> <tr><td>23</td><td>EDD, Gopeshwar</td><td>76.31%</td></tr> <tr><td>24</td><td>EDD, Rudraprayag</td><td>90.62%</td></tr> <tr><td>25</td><td>EDC, Karnprayag</td><td>83.60%</td></tr> </table>	S. No.	Name of Division/ Circle/Zone	Collection Efficiency	1	EDD, Raipur	84.34%	2	EDD, Rishikesh	81.34%	3	EDD, Doiwala	82.79%	4	EDD, Mohanpur	88.70%	5	EDC, (R) Dehradun	85.38%	6	EDD (N), Dehradun	85.23%	7	EDD (S), Dehradun	85.37%	8	EDD (C), Dehradun	81.03%	9	EDC, (U) Dehradun	84.10%	10	EDD Vikasnagar	69.73%	11	EDD, Barkot	75.93%	12	EDC, Chakrata	70.42%	13	EDD, Tehri	78.35%	14	EDD, Uttarkashi	85.23%	15	EDC, Tehri	79.27%	16	EDD, Srinagar	78.34%	17	EDD, Pauri	88.14%	18	EDD, Kotdwar	89.10%	19	EDD, Nainidanda	79.07%	20	EDC, Srinagar	86.32%	21	EDD, Narayanbagarh	92.06%	22	EDD, Gairsain	85.86%	23	EDD, Gopeshwar	76.31%	24	EDD, Rudraprayag	90.62%	25	EDC, Karnprayag	83.60%
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S. No.	Particulars	Compliance Status			
			26	Garhwal Zone	83.67%
			27	EDD (U), Roorkee	79.56%
			28	EDD (R), Roorkee	84.10%
			29	EDD Bhagwanpur	90.90%
			30	EDD Ramnagar (Roorkee)	79.43%
			31	EDC, Roorkee	85.44%
			32	EDD (U), Hardwar	84.71%
			33	EDD (R), Hardwar	96.41%
			34	EDD, Laksar	81.39%
			35	EDD, Jwalapur	83.38%
			36	EDC, Haridwar	89.62%
			37	Haridwar Zone	87.88%
			38	EDD (U), Haldwani	67.13%
			39	EDD, Nainital	92.23%
			40	EDD, Ramnagar	70.58%
			41	EDD (R), Haldwani	84.79%
			42	EDC, Haldwani	78.21%
			43	EDD, Kashipur	85.35%
			44	EDD, Bajpur	67.51%
			45	EDD, Jaspur	78.73%
46	EDC, Kashipur	79.06%			
47	EDD, Almora	68.03%			

S. No.	Particulars	Compliance Status			
		48	EDD, Bageshwar	75.22%	
		49	EDD, Ranikhet	69.85%	
		50	EDD, Bhikiyasain	70.05%	
		51	EDC, Ranikhet	70.36%	
		52	Kumaon Zone	78.26%	
		53	EDD Rudrapur-I	89.33%	
		54	EDD, Kichha	83.68%	
		55	EDD, Rudrapur-II	86.89%	
		56	EDC, Rudrapur	87.86%	
		57	EDD, Sitarganj	86.88%	
		58	EDD, Khatima	83.80%	
		59	EDD, Champawat	77.24%	
		60	ED, Champawat	85.25%	
		61	EDD, Pithoragarh	73.56%	
		62	EDD, Dharchula	87.31%	
		63	EDC Pithoragarh	76.33%	
		64	Udhamsingh Nagar Zone	86.60%	
		65	Total Uttarakhand	84.43%	
5.	7.1.25 Average Collection Period and Collection Efficiency Ratio	1. The targets of billing efficiency, collection efficiency and AT&C losses for FY 2024-25, as fixed by Hon'ble UERC and MoP under RDSS scheme are as follows:			

S. No.	Particulars	Compliance Status		
	<p>The UPCL is directed to submit within 3 months, an action plan to improve its collection period. The Commission directs UPCL to submit a plan to demonstrate as to how it will work in the direction of improving its actual collection so that the gap between the actual collection efficiency and the collection efficiency approved by the Commission may be brought to minimum.</p> <p>The Commission directs UPCL to constitute a Committee of Directors which shall sit by 15th of every month to monitor the collection of dues division wise and also division wise losses of the proceeding month and also suggest measures to improve the collections & reduce losses and submit a report before the Commission of the meetings of the Committee of Directors in this regard, by the end of each month.</p>	Particulars	As per UERC	Under RDSS
		Billing Efficiency	13%	13.00%
		Collection Efficiency	99.15%	98.90%
		AT&C Losses	13.74%	13.96%
		<p>2. With a view to achieve targets as fixed by Hon'ble UERC, the targets of field units have been fixed and circulated vide UPCL's letter no. 5796/UPCL/RM/L-17, dated 12-09-2024. The summary of these targets is as follows:</p>		

S. No.	Particulars	Compliance Status
		<p>4. The following actions are being taken for increase in revenue collection:</p> <ul style="list-style-type: none">a. Vigilance raids are being conducted and cases are being registered under Sections 126 and 135 of Electricity Act, 2003. Legal proceedings are being initiated against the person(s) who is found indulging in theft of electricity.b. Defective Meters are being replaced.c. LT ABC is being laid in theft prone areas.d. Automatic Meter Reading is being done of high value consumers.e. Android based billing has been introduced for improvement in Billing Efficiency.f. Electricity connections of defaulting consumers are being disconnected on regular basis.g. Actions are being taken against the defaulting consumers under Section 3 and 5 of the Uttarakhand (U.P. Government Electricity undertakings (Dues Recovery) Act, 1958) Adaptation and Modification order, 2002 for recovery of revenue arrears.h. Implementation of prepaid metering is in process under RDSS scheme. <p>5. UPCL vide its O.M. No. 4666/UPCL/RM/C-20, dated 13-09-2024 constituted the Committee of Directors (Director -Projects, Director - Operations, Director - Finance) to monitor the division wise collection of electricity dues and electricity losses.</p>

S. No.	Particulars	Compliance Status						
6.	<p>7.1.26 Provisions for Bad and Doubtful Debts</p> <p>UPCL is directed to continue raising the issue of pending dues regularly on Government connections like Public Lamps, Public Water Works and GIS and settle the dues.</p>	The issue for recovery of pending dues on Govt. connections is being regularly perused with GoU. The status of Assessment, Collection and Arrears against Government connections during FY 2023-24 and 2024-25 is as follows:						
		Sl.	Category	Balance as on 31-03-2023	Assessment : April, 23 to March, 24	Payment (cash / adjustment) April, 23 to March, 24	Balance as on 31-03-2024	Balance as on 30-09-2024
		1	Public Water Works (Jal Nigam / Jal Sansthan)	49.36	373.00	375.18	47.18	152.63
		2	Public Lamp	63.53	43.35	35.25	71.63	89.82
		Total ULBs and RLBs (1+2)		112.89	416.35	410.43	118.81	242.45
		3	Govt. Irrigation System	43.27	90.32	92.72	40.87	93.05
		Total		156.16	506.67	503.15	159.68	335.50
		4	Other Government Department	44.39	84.24	100.35	28.28	33.32
		Government Department Dues		200.54	590.91	603.50	187.95	368.82
		7.	<p>7.1.27 Consultative Committee</p> <p>The Commission directs UPCL should also include representatives from UJVNL Ltd. and PTCUL in the Committee and hold regular meetings to understand each other's concerns.</p>	UPCL vide its letter no. 3622/UPCL/D(P)/PTCUL, dated 24-07-2024 and no. 3621/UPCL/D(P)/UJVNL, dated 24-07-2024 had requested UJVNL and PTCUL to propose the name of officers to be included in the Consultative Committee. UJVNL vide its letter dated 29-07-2024 informed UPCL to include the following representatives of UJVNL for the Consultative Committee:				
a. Shri Sanjay Joshi, General Manager (Lakhwar-Vyasi), UJVNL Limited, Dakpathar								

S. No.	Particulars	Compliance Status
		<p>b. Shri K.K. Jaiswal, General Manager (Commercial), UJVNL Limited, Dehradun</p> <p>But the said information is still awaited from PTCUL. On receipt of the said information from PTCUL, orders for the revised Committee including the officers of UJVNL and PTCUL shall be issued by UPCL.</p>
8.	<p>7.1.29 To update and Maintain the CS-3 & CS-4 report on web-site</p> <p>The Commission directs the UPCL to update and maintain the CS-3 & CS-4 report on their web-site regularly and promptly within 02 months.</p>	<p>The steps have been taken to update the commercial diary and the CS-3 & CS-4 statement for the month of September, 2024 has been posted on the website of UPCL. Further, UPCL vide its Office Memorandum No. 3313/UPCL/RM/L-20, dated 16-08-2022 had ordered that the commercial diary shall be finalized within 40 days from the end of the month. It is also informed to the Hon'ble Commission that earlier there were the provision for finalization of monthly billing data in R-APDRP billing system after a month. with a view to reduced the timing for preparation of commercial diary, UPCL vide its letter no. 1811/UPCL/RM/L-20, dated 08-04-2024 ordered for finalization of the billing data within 15 days from the end of the month and instructions have been issued to prepare the commercial diary within 30 days from the end of the month.</p>
9.	<p>7.1.30 Interest on Working Capital</p> <p>UPCL is directed to submit the month wise division wise details of collection of dues by the 15th of the next month and action may be taken against the Executive Engineer of those divisions whose collection efficiency is less than the approved collection efficiency.</p>	<p>Submission is same as mentioned at para 4 hereinabove.</p>

S. No.	Particulars	Compliance Status						
10.	<p>7.1.9 Demand Side Management Measures</p> <p>The Commission directs the UPCL to submit the report on various Demand Side Management measures at regular quarterly intervals.</p>	<p>(i) Upto March, 2017, 38.845 lacs LED bulbs were distributed in the State. Out of which 2.02 lacs 7W LED bulbs to BPL consumers & 1.98 lacs 7W LED bulbs to other domestic consumers, having consumption upto 100 units have been distributed on subsidized rates.</p> <p>(ii) Distribution of 9W LED bulbs, 20W LED Tube Light & 50W Energy Efficient Ceiling Fans was also initiated in the State w.e.f. 10th April, 2017 to March, 2022. The details of distribution are as follows:</p> <table border="1"> <thead> <tr> <th>9W LED Bulbs</th><th>20W EE Tube Lights</th><th>50W 5Star Rated Fans</th></tr> </thead> <tbody> <tr> <td>20,31,155</td><td>38,103</td><td>5,323</td></tr> </tbody> </table>	9W LED Bulbs	20W EE Tube Lights	50W 5Star Rated Fans	20,31,155	38,103	5,323
9W LED Bulbs	20W EE Tube Lights	50W 5Star Rated Fans						
20,31,155	38,103	5,323						
11.	<p>7.1.12 NB & SB Cases</p> <p>The Commission directs the UPCL to liquidate and finalize atleast 5% of the NB/SB cases in each quarter and submit quarterly report before the Commission. In absence of the same, action under the provisions of Act/Rules/Regulations may be initiated against the UPCL.</p>	<p>(i) UPCL vide its letter no. 2602/UPCL/RM/C-20, dated 27-05-2024 directed all the field officers to comply with this direction of Hon'ble Commission i.e., liquidation and finalization of atleast 5% of NB/SB cases in each quarter.</p> <p>(ii) The status of NB/SB cases for the month of August, 2024 has been submitted to the Hon'ble Commission vide UPCL's letter no. 3312/ CE (Comml.) / UPCL/SE-II/ BII (1) /CPM, dated 08-07-2024. The said status is as follows:</p> <p>Total no. of cases as on 31-03-2019 : 161500</p> <p>Total no. of cases as on 31-03-2020 : 158300</p> <p>Total no. of cases as on 31-03-2021 : 161580</p> <p>Total no. of cases as on 31-03-2022 : 154461</p> <p>Total no. of cases as on 31-03-2023 : 142962</p>						

S. No.	Particulars	Compliance Status
		<p>Total no. of cases as on 31-03-2024 : 131418</p> <p>Total no. of cases as on 31-08-2024 : 127873</p> <p>Hence, it is clear that there is regular reduction in no. of NB/SB cases.</p> <p>(iii) Further, in compliance of direction received from Hon'ble UERC vide its letter no. UERC/6/TF-728/2024-25/2024/742, dated 22-08-2024, UPCL provided the details of division wise NB/SB cases (No. : 128738, amount : Rs. 415.67 Cr.) to Hon'ble UERC vide UPCL's letter no. 4764/ UPCL / RM / C-20, dated 23-9-2024</p>
12.	<p>7.1.17 Location of Installation of Meters</p> <p>The Commission directs the UPCL to submit quarterly status report with regard to shifting of meters in all the divisions to the Commission.</p>	<p>UPCL vide its letter no. 2602 /UPCL/RM/C-20, dated 27-05-2024 directed all the field officers to comply with this direction of Hon'ble Commission i.e. shifting of the meters to the safer location in or around the premises of the consumers.</p>
13.	<p>7.1.2 Sales</p> <p>The Commission directs the UPCL to record all the sales on assessment basis from FY 2023-24 in proper format with supporting documents, which shall be scrutinized in future tariff filings and inability to furnish such data may attract appropriate action under the Act against the officers responsible for the same.</p>	<p>UPCL vide its O.M. No. 3720/UPCL/RM/L-20, dated 26-07-2024 has directed its field officers that in case of bill revision any amount pertaining to previous year assessment has to be reduced from the billing of the consumer, the said amount should be reduced from the arrears of the previous years and not from the amount of assessment of current year. The detailed instructions have been issued in the matter.</p>
14.	7.2.10 Return on Equity	It is submitted that presently UPCL is not in position to submit such segregation.

S. No.	Particulars	Compliance Status
	<p>The UPCL is directed to submit such segregation alongwith next tariff filing including the impact of the same duly considering the FY 2022-23 as well. (Refer 3.2.5 & 4.13.6)</p> <p>"The RoE in respect of additional capitalization after cut-off date beyond the original scope excluding additional capitalization due to Change in Law, shall be computed at the weighted average rate of interest on actual loan portfolio of the distribution company. The Petitioner in the current Petition has not provided any such segregation nor claimed the RoE as per the said proviso.</p> <p>Accordingly, the Commission, in the absence of relevant data has not carried out any segregation w.r.t. equity addition for works after cut-off date beyond the original scope, and directs the Petitioner to submit such segregation alongwith next tariff filing including the impact of the same duly considering the FY 2022-23 as well."(3.2.5)</p> <p>"The Petitioner is directed to submit the details of capitalization of new works and additional capitalization segregating those works which are within the original scope and otherwise, separately during the truing up proceedings"(4.13.6)</p>	

S. No.	Particulars	Compliance Status
15.	<p>7.1.4 AT&C Losses</p> <p>The Commission directs the UPCL to submit the division-wise target distribution losses for FY 2023-24 and actual distribution losses for FY 2023-24 by June 30, 2024. Further, the Commission directs the UPCL to submit the division-wise actual collection efficiency achieved during FY 2023-24 by June 30, 2024.</p>	<p>The desired information was provided to the Hon'ble Commission vide UPCL's letter no. 3486/UPCL/RM/C-20, dated 15- 07-2024. The summary of the information is as follows:</p> <ul style="list-style-type: none"> i. Target distribution losses of UPCL for FY 2023-24: 12.25% ii. Actual distribution losses for FY 2023-24: 13.89% (approved: 13.25%) iii. Actual collection efficiency of UPCL for FY 2023-24: 99.14% (approved: 99.15%)

S. No.	Particulars	Compliance Status
16.	<p>7.1.6 Fixed Assets Register</p> <p>The Commission directs the UPCL to submit the Fixed Asset Register updated up to FY 2022-23 within 3 months from the date of this Order.</p>	<p>(i) The Fixed Assets Registers for the period upto FY 2012-13 had already been submitted to the Hon'ble Commission. These registers were got prepared through a consulting firm i.e. M/s L.B. Jha & Co., Chartered Accountants, Kolkata.</p> <p>(ii) The Fixed Assets Register for the period from FY 2013-14 to FY 2015-16 had been submitted to the Hon'ble Commission vide UPCL's letter no. 1774/UPCL/RM/C-14, dated 28-04-2018.</p> <p>(iii) Fixed Assets registers for the FY 2016-17 had been submitted vide UPCL's letter no. 1199/UPCL/RM/C-14, dated 15-05-2018.</p> <p>(iv) Fixed Assets registers for the FY 2017-18 had been submitted vide UPCL's letter no. 3720/UPCL/RM/C-15, dated 25-11-2019.</p> <p>(v) The Fixed Assets Register for FY 2018-19 have been submitted to the Hon'ble Commission vide UPCL's letter no. 2768 /UPCL/RM/C-16, dated 23 -09-2020.</p> <p>(vi) The Fixed Assets Register for FY 2019-20 have been submitted to the Hon'ble Commission vide UPCL's letter no. 1901 /UPCL/RM/C-17, dated 14 -07-2021.</p> <p>(vii) The Fixed Assets Register for FY 2020-21 have been submitted to the Hon'ble Commission vide UPCL's letter no. 2809 /UPCL/RM/C-18, dated 12-07-2022.</p> <p>(viii) The Fixed Assets Register for FY 2021-22 have been submitted to the Hon'ble Commission vide UPCL's letter no. 3749 /UPCL/RM/C-20, dated 29- 07-2024.</p> <p>(ix) The hiring of agency for preparation of Fixed Assets Register for FY 2022-23 and 2023-24 is being done.</p>

S. No.	Particulars	Compliance Status																																									
17.	7.1.8 Voltage wise Cost of Supply The Commission directs UPCL to submit a comprehensive plan for conducting energy audit for determination of voltage-wise losses and also segregation of voltage-wise costs within 3 months of the date of Order.	It is submitted that presently UPCL is not in position to compute Voltage wise Cost of Supply. It will be possible only after completion of Smart Metering Works under RDSS Scheme. The said scheme is under implementation.																																									
18.	7.1.10 Status of NA/NR, IDF/ADF/RDF The Commission directs the UPCL to put its sincere efforts in reducing the percentage NA/NR cases to below 2% in the entire State latest by 30.09.2024, failing which the concerned Chief Engineer (Distribution), Superintending Engineer (Distribution) and Executive Engineer (Distribution) shall be held responsible for non-compliance of the Commission's directions and appropriate action under the Act/Rules/ Regulations would be initiated.	<div>(i) UPCL vide its letter no. 2602/UPCL/RM/C-20, dated 27-05-2024 had directed all the field officers to comply with this direction of Hon'ble Commission i.e. to restrict percentage of NA/NR cases to 2%.</div> <div>(ii) The quarter wise targets of NA/NR cases for FY 2024-25 are as follows:<table><tr><th>Particulars</th><th>At the end of Q-1</th><th>At the end of Q-2</th><th>At the end of Q-3</th><th>At the end of Q-4</th></tr><tr><td>NA cases</td><td>1.02%</td><td>0.88%</td><td>0.77%</td><td>0.64%</td></tr><tr><td>NR cases</td><td>1.14%</td><td>0.97%</td><td>0.82%</td><td>0.60%</td></tr><tr><td>Total</td><td>2.16%</td><td>1.85%</td><td>1.59%</td><td>1.24%</td></tr></table></div> <div>(iii) Status of NA/NR cases are as follows<table><tr><th></th><th>NA cases</th><th>NR cases</th></tr><tr><td>As on 31-03-2018</td><td>: 3.54%</td><td>4.64%</td></tr><tr><td>As on 31-03-2019</td><td>: 4.25%</td><td>4.16%</td></tr><tr><td>As on 31-03-2020</td><td>: 1.44%</td><td>13.29%</td></tr><tr><td>As on 31-03-2021</td><td>: 1.64%</td><td>0.90%</td></tr><tr><td>As on 31-03-2022</td><td>: 1.66%</td><td>0.93%</td></tr><tr><td>As on 31-03-2023</td><td>: 1.40%</td><td>0.66%</td></tr></table></div>	Particulars	At the end of Q-1	At the end of Q-2	At the end of Q-3	At the end of Q-4	NA cases	1.02%	0.88%	0.77%	0.64%	NR cases	1.14%	0.97%	0.82%	0.60%	Total	2.16%	1.85%	1.59%	1.24%		NA cases	NR cases	As on 31-03-2018	: 3.54%	4.64%	As on 31-03-2019	: 4.25%	4.16%	As on 31-03-2020	: 1.44%	13.29%	As on 31-03-2021	: 1.64%	0.90%	As on 31-03-2022	: 1.66%	0.93%	As on 31-03-2023	: 1.40%	0.66%
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S. No.	Particulars	Compliance Status																																																												
		<p>As on 31-03-2024 : 1.45% 1.10%</p> <p>As on 31-08-2024 : 1.23% 0.68%</p> <p>(iv) Further, it is informed that UPCL has identified the division wherein the NA and NR cases at the start of FY 2024-25 are more than 2% and targeted these cases during FY 2024-25 below 2%. The list of such division is as follows:</p> <table border="1"> <thead> <tr> <th>S. No.</th><th>Name of Division</th><th>NA and NR cases (%)</th></tr> </thead> <tbody> <tr><td>1</td><td>EDD, Barkot</td><td>10.75</td></tr> <tr><td>2</td><td>EDD, Narayanbagarh</td><td>8.55</td></tr> <tr><td>3</td><td>EDD, Gairsain</td><td>7.84</td></tr> <tr><td>4</td><td>EDD, Tehri</td><td>7.36</td></tr> <tr><td>5</td><td>EDD, Rudraprayag</td><td>6.60</td></tr> <tr><td>6</td><td>EDD, Laksar</td><td>6.07</td></tr> <tr><td>7</td><td>EDD, Mohanpur</td><td>5.99</td></tr> <tr><td>8</td><td>EDD, Bageshwar</td><td>5.98</td></tr> <tr><td>9</td><td>EDD, Gopeshwar</td><td>5.36</td></tr> <tr><td>10</td><td>EDD, Uttarkashi</td><td>5.23</td></tr> <tr><td>11</td><td>EDD, Pauri</td><td>4.57</td></tr> <tr><td>12</td><td>EDD, Ranikhet</td><td>4.34</td></tr> <tr><td>13</td><td>EDD, Bhikiyasain</td><td>3.98</td></tr> <tr><td>14</td><td>EDD, Dharchula</td><td>3.88</td></tr> <tr><td>15</td><td>EDD Bhagwanpur</td><td>3.48</td></tr> <tr><td>16</td><td>EDD Vikasnagar</td><td>2.78</td></tr> <tr><td>17</td><td>EDD, Nainidanda</td><td>2.73</td></tr> <tr><td>18</td><td>EDD, Raipur</td><td>2.53</td></tr> <tr><td>19</td><td>EDD, Kotdwar</td><td>2.30</td></tr> </tbody> </table>	S. No.	Name of Division	NA and NR cases (%)	1	EDD, Barkot	10.75	2	EDD, Narayanbagarh	8.55	3	EDD, Gairsain	7.84	4	EDD, Tehri	7.36	5	EDD, Rudraprayag	6.60	6	EDD, Laksar	6.07	7	EDD, Mohanpur	5.99	8	EDD, Bageshwar	5.98	9	EDD, Gopeshwar	5.36	10	EDD, Uttarkashi	5.23	11	EDD, Pauri	4.57	12	EDD, Ranikhet	4.34	13	EDD, Bhikiyasain	3.98	14	EDD, Dharchula	3.88	15	EDD Bhagwanpur	3.48	16	EDD Vikasnagar	2.78	17	EDD, Nainidanda	2.73	18	EDD, Raipur	2.53	19	EDD, Kotdwar	2.30
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19.	7.1.13 Outstanding Arrears The Commission directs the UPCL to	(i) It is submitted that the Committee for review and monitoring of matters related to Permanent disconnection as per provisions of policy on																																																												

S. No.	Particulars	Compliance Status																		
	make sincere efforts in mobilizing its resources throughout the year for collection of Arrears under a structured receivable management programme besides taking corrective actions against the habitual defaulters. The UPCL is directed to submit an Action Plan within a month of issuance of this Order including the steps it proposes to take to collect electricity dues from the beginning of the financial year with same vigour as it normally does in the last quarter of the financial year.	<p>provisioning and writing off of bad and doubtful debts has been constituted and information of the same is given to the Hon'ble Commission vide UPCL's letter no. 3453/UPCL/RM/B-27, dated 11-07-2024. Further, as regards to the difference in revenue arrears as per Annual Accounts and billing data base, it is submitted that the petitioner has assigned the work of reconciliation of arrears shown differently in various records to M/s KG Somani & Co. LLP Chartered Accountants who submitted his report in June 2023 and pointed out the difference in electricity arrears in various records of UPCL as follows:</p> <table><tr><th>Particulars</th><th>Amount (Rs. Cr)</th></tr><tr><td>Arrears as per Audited Accounts</td><td>1462.65</td></tr><tr><td>Arrears as per Ledger</td><td>2910.09</td></tr><tr><td>Arrears as per Commercial Diary</td><td>2201.53</td></tr></table> <p>(ii) As per the report of the Consultant, the arrears as on 31-03-2023 is Rs. 1614.68 Cr. The corrective action on the report of consultant is in progress.</p> <p>(iii) As per Audit report the summary of the balance which are irrecoverable and to be kept separately apart from normal balances in R-APDRP billing module has been arrived as follows:</p> <p>a. Govt. Balances</p> <table><tr><th>Type of Consumer</th><th>Amount (Rs. Cr.)</th></tr><tr><td>RTS-3A (Public Lamps)</td><td>20.77</td></tr><tr><td>RTS-3B (Govt. Irrigation System)</td><td>320.40</td></tr><tr><td>RTS-3C (Public Water Works)</td><td>720.35</td></tr><tr><td>Total</td><td>1061.52</td></tr></table> <p>b. Non-Govt. Balance</p>	Particulars	Amount (Rs. Cr)	Arrears as per Audited Accounts	1462.65	Arrears as per Ledger	2910.09	Arrears as per Commercial Diary	2201.53	Type of Consumer	Amount (Rs. Cr.)	RTS-3A (Public Lamps)	20.77	RTS-3B (Govt. Irrigation System)	320.40	RTS-3C (Public Water Works)	720.35	Total	1061.52
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S. No.	Particulars	Compliance Status				
		<table><tr><th>Type of Consumer</th><th>Amount (Rs. Cr.)</th></tr><tr><td>Non KCC Non Live more than 5 years, Balances less than 1 Lakh</td><td>257.88</td></tr></table> <p>(iv) Director (Operation) vide its letter no. 2744/fu0 ¼ifjpkyyu½ @mikdkfy@A-5, dated 22-07-2023 forwarded the above report to the field units for taking corrective action as per the recommendation of the Auditor. The office of Director (Operation) vide its letter 3799/fu0 ¼ifjpkyyu½@mikdkfy@A-5, dated 13-09-2023, no. 4285/fu0 ¼ifjpkyyu½@mikdkfy@A-5, dated 25-10-2023 and no. 315/fu0 ¼ifjpkyyu½ @ mikdkfy@A-5, dated 29-01-2024 reminded the field officers to take immediate action in the matter.</p> <p>(v) The remaining submission is same as mentioned at para 5 hereinabove.</p>	Type of Consumer	Amount (Rs. Cr.)	Non KCC Non Live more than 5 years, Balances less than 1 Lakh	257.88
Type of Consumer	Amount (Rs. Cr.)					
Non KCC Non Live more than 5 years, Balances less than 1 Lakh	257.88					





S. No.	Particulars	Compliance Status																					
20.	<p>7.1.18 Conductor Augmentation</p> <p>The UPCL is again directed to continue identifying such feeders/spans where the power distribution network is on GI wire and replace them with the ACSR or better conductors latest by September 30, 2024 and submit a compliance report under affidavit on the same.</p> <p>The UPCL is also directed to prepare and submit an action plan for checking and refurbishment of protection systems at various 33/11 kV substations latest by June 30, 2024.</p>	<p>All Chief Engineers (Distribution) have been directed to replace GI wires, if any in the network latest by the end of September, 2024 and to submit compliance under Affidavit.</p> <p>Periodical testing and monitoring of 33/11 KV Sub Stations and protection systems is being carried out by respective Executive Engineer test on regular basis.</p>																					
21.	<p>7.1.19 Scrutiny of KCC Data</p> <p>The Commission directs the UPCL to submit the summary of monthly data analysis report w.r.t. meter tamper and exception cases for the month of December, 2023 made by the agency to the Commission by April 25, 2024.</p>	<p>The updated status of MRI checked as per report of consultant is as follows:</p> <table> <tr> <th>S. No.</th><th>Particulars</th><th>Oct, 22 to Feb, 24</th></tr> <tr> <td>1.</td><td>Average monthly MRI analyzed (No.)</td><td>8493</td></tr> <tr> <td>2.</td><td>Total suspected cases reported (No.)</td><td>1569</td></tr> <tr> <td>3.</td><td>Pending suspected case (No.)</td><td>539</td></tr> <tr> <td>4.</td><td>Total cases checked by division (No.)</td><td>1030</td></tr> <tr> <td>5.</td><td>Total cases wherein irregularities found and assessment proposed (No.)</td><td>484</td></tr> <tr> <td>6.</td><td>Total cases wherein proposed assessment is realized (No.)</td><td>416</td></tr> </table>	S. No.	Particulars	Oct, 22 to Feb, 24	1.	Average monthly MRI analyzed (No.)	8493	2.	Total suspected cases reported (No.)	1569	3.	Pending suspected case (No.)	539	4.	Total cases checked by division (No.)	1030	5.	Total cases wherein irregularities found and assessment proposed (No.)	484	6.	Total cases wherein proposed assessment is realized (No.)	416
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S. No.	Particulars	Compliance Status		
		7.	Assessment (Rs. Lakh)	1738
		8.	Realization (Rs. Lakh)	962
		9.	Assessment (%) (5/4)	47%
22.	<p>7.1.21 Procurement of Deficit Energy</p> <p>In view of persistent deficit scenario during the Control Period, the UPCL should put its sincere efforts to procure the deficit energy primarily through long term/medium term procurement process thereby optimizing the cost of power purchase and reliable power keeping minimal reliance on short term/Exchange procurement. Further, the procurement should be done through transparent process of bidding. In this regard, the UPCL is directed to submit its power purchase plan for FY 2024-25 latest by 15th May, 2024.</p> <p>Further, the UPCL is directed to prepare its power purchase plan for the next year and initiate the bidding process to meet the deficit, if any. The UPCL is directed to submit an action plan in this regard within 15 days of the date of Order. The UPCL is also directed to ensure compliance of the Regulations issued by</p>	<p>UPCL has submitted the power purchase plan for FY 2024-25 vide UPCL's letter no. 2809 dated 05.06.2024 and presentation on action plan has been made before the Hon'ble UERC.</p> <p>UPCL always put its sincere efforts to procure the deficit energy primarily through long term/medium term procurement process and thereby optimizing the cost of power purchase.</p> <p>UPCL has placed LOI of Banking from HPPC and UPPCL after getting in-principle approval from Hon'ble Commission to meet the deficit in month of Dec 24 to March 25.</p> <p>Similarly, UPCL has also placed LOI for power under short term tender after getting in-principle approval from Hon'ble Commission to meet the deficit in month of Oct-24 to Feb-25.</p> <p>Further, the transparent bidding process to meet the deficit in the upcoming years is also under process. Long term Tender for 300 MW power procurement for 20 years has also been floated on DEEP portal in the month of Nov-24 and it is expected that power may flow from Dec-25.</p> <p>Also, UPCL has procured power from different segments of Energy Exchanges for the months of Nov-24 and Dec-24 and process for power purchase for the months of Jan-25 to Mar-25 is also under pipeline.</p> <p>Further partial quantum of deficit power will be managed in real time by DAM/RTM segment of the Exchanges.</p>		

S. No.	Particulars	Compliance Status																																																		
	the Commission from time to time, failing which any consequent liability would be to the account of the UPCL.																																																			
23.	<p>7.1.24 Analysis of Current Liabilities</p> <p>The Commission directs the UPCL to carry out the age-wise analysis of its total current liabilities outstanding as on 31.03.2024 and based on the ageing analysis determine how much of the same would be required to be discharged and how much excess provision exists in the same so that the same may be reversed and submit the same to the Commission within 3 months from the date of Order.</p>	<p>The age-wise position of Creditors for Power Purchase is as follows:</p> <table><tr><th>Age</th><th>31-03-2023 (Rs. Cr.)</th><th>31-03-2024 (Rs. Cr.) (Provisional)</th></tr><tr><td>0 to 90 days</td><td>1062.88</td><td>913.99</td></tr><tr><td>91 to 120 days</td><td>NIL</td><td>NIL</td></tr><tr><td>More than 120 days</td><td>NIL</td><td>NIL</td></tr><tr><td>Total</td><td>1062.88</td><td>913.99</td></tr></table> <p>The age-wise position of Amount payable to GoU as on 31.03.2023 is as follows:</p> <p>(Rs. Cr.)</p> <table><tr><th></th><th>0 to 90 days</th><th>91 to 120 days</th><th>More than 120 days</th><th>Total</th></tr><tr><td>Electricity Duty</td><td>100.83</td><td>32.62</td><td>171.73</td><td>305.18</td></tr><tr><td>Green Energy Cess</td><td>24.30</td><td>10.86</td><td>123.53</td><td>158.69</td></tr><tr><td>Free Power</td><td>254.95</td><td>-</td><td>1541.21</td><td>1796.16</td></tr><tr><td>Water Tax</td><td>257.28</td><td>-</td><td>848.06</td><td>1105.34</td></tr><tr><td>Cess & Royalty</td><td>47.80</td><td>17.41</td><td>939.53</td><td>1004.74</td></tr><tr><td>Total</td><td>685.17</td><td>60.88</td><td>3,624.06</td><td>4370.11</td></tr></table>	Age	31-03-2023 (Rs. Cr.)	31-03-2024 (Rs. Cr.) (Provisional)	0 to 90 days	1062.88	913.99	91 to 120 days	NIL	NIL	More than 120 days	NIL	NIL	Total	1062.88	913.99		0 to 90 days	91 to 120 days	More than 120 days	Total	Electricity Duty	100.83	32.62	171.73	305.18	Green Energy Cess	24.30	10.86	123.53	158.69	Free Power	254.95	-	1541.21	1796.16	Water Tax	257.28	-	848.06	1105.34	Cess & Royalty	47.80	17.41	939.53	1004.74	Total	685.17	60.88	3,624.06	4370.11
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24.	<p>7.2.1 Voltage wise losses and cost</p> <p>UPCL is hereby directed to ensure to initiate a study for determination of voltage wise losses and costs and submit compliance of the same latest by 31.08.2024 failing which action may be initiated against it. (Refer 2.2.3).</p>	<p>It is submitted that presently UPCL is not in position to compute Voltage wise Cost of Supply. It will be possible only after completion of Smart Metering Works under RDSS Scheme. The said scheme is under implementation.</p>																																			
25.	<p>7.2.4 Arrear</p> <p>UPCL is directed to submit a plan to recover arrears from the defaulting consumers within one month of the date of the Order. UPCL is also directed to</p>	<p>(i) Submission is same as mentioned at para 19 above.</p> <p>(ii) The power purchase plan for FY 2024-25 has been submitted to the Hon'ble Commission vide UPCL's letter no. 2809, dated 05-06-2024.</p>																																			

S. No.	Particulars	Compliance Status
	update the Commission with its preparedness to meet power requirement for the State of Uttarakhand. Moreover, UPCL is directed to stop its practice of collecting money in advance from the industries specially in the month of February and March. (Refer 2.32.6).	(iii) The direction with regard to collecting money in advance from Industries in the month of February and March of the Financial Year is noted and shall be complied with.
26.	<p>7.2.7 Cost of Asset and Financing</p> <p>UPCL is directed to submit the pending EI certificates properly tagged and indexed in the format provided by the Commission within six months from the date of this Order failing which the Commission may not allow these assets to be capitalized in the previous years and any such capitalization, if allowed may be allowed prospectively after the date of submissions of such EI certificates. Further, while making such submissions in future, the UPCL is directed to re-categories the asset capitalization as per the following:</p> <p>The assets shall be capitalised in the year in which the last of the following activity is completed.</p> <ol style="list-style-type: none"> Date of Inspection Certificate certifying satisfactory work. Date of submission of fees for Inspection. Date of Capitalisation in the books of 	<ol style="list-style-type: none"> As regards preparation a policy and capitalization of HT works, it is submitted that Director (Finance) vide its letter dated 30-05-2024 has directed all the Chief Engineers of UPCL to ensure that the capitalization of HT works should not be permitted in the books of accounts until and unless all the activities related to Electrical Inspector Certificates is complete in all respect. Instructions have been issued by the office of Director (Operation) to field units to comply with the direction given by Hon'ble UERC. Capitalization reports are now being prepared in updated format as per direction of Hon'ble UERC.



S. No.	Particulars	Compliance Status
	<p>account.</p> <p>In this regard, the Commission will also like to direct the Director (Finance) of the UPCL Company to prepare a policy and ensure that no HT works are capitalized in the books of accounts, unless all activities related to EI certification is completed, failing which he shall be personally held responsible for the non-compliance of the Commission's directions. (Refer 3.2.1)</p>	

S. No.	Particulars	Compliance Status																																																		
27.	<p>7.2.9 Bad Debt</p> <p>The UPCL is directed to submit the division wise category wise details of actual bad debts written off till date within 2 months of the date of Order. (Refer 3.2.3)</p>	<p>(i) The details of division wise and category wise bad debts written off for the period from FY 2011-12 to FY 2022-23 has been submitted to the Hon'ble Commission vide UPCL's letter no. 3548/UPCL/RM/C-20, dated 20-07-2024. The division wise and category wise bad debts written off for FY 2023-24 has been submitted to the Hon'ble Commission vide UPCL's letter no. 6291/UPCL/RM/C-20, dated 12-12-2024.</p> <p>(ii) The details of year wise and category wise bad debts written off are as follows:</p> <table><tr><th>Year</th><th>Amount (Rs. Cr.)</th></tr><tr><td>2011-12</td><td>10.96</td></tr><tr><td>2012-13</td><td>44.04</td></tr><tr><td>2013-14</td><td>47.00</td></tr><tr><td>2014-15</td><td>37.14</td></tr><tr><td>2015-16</td><td>56.11</td></tr><tr><td>2016-17</td><td>33.79</td></tr><tr><td>2017-18</td><td>47.17</td></tr><tr><td>2018-19</td><td>59.28</td></tr><tr><td>2019-20</td><td>24.25</td></tr><tr><td>2020-21</td><td>132.15</td></tr><tr><td>2021-22</td><td>104.11</td></tr><tr><td>2022-23</td><td>63.75</td></tr><tr><td>2023-24</td><td>38.49</td></tr><tr><td>Total</td><td>698.25</td></tr></table> <table><tr><th>Category</th><th>Amount (Rs. Cr.)</th></tr><tr><td>RTS-1: Domestic</td><td>338.81</td></tr><tr><td>RTS-2: Non-Domestic</td><td>139.78</td></tr><tr><td>RTS-3: Govt. Public Utilities</td><td>64.01</td></tr><tr><td>RTS-4: Private Tube-wells / Pumping sets</td><td>36.64</td></tr><tr><td>RTS-5: LT & HT Industry</td><td>116.82</td></tr><tr><td>RTS-6: Mixed Load</td><td>0.68</td></tr><tr><td>RTS-7: Railway Traction</td><td>0.30</td></tr><tr><td>Inter - State/ Country Supply</td><td>1.19</td></tr><tr><td>Total</td><td>698.25</td></tr></table>	Year	Amount (Rs. Cr.)	2011-12	10.96	2012-13	44.04	2013-14	47.00	2014-15	37.14	2015-16	56.11	2016-17	33.79	2017-18	47.17	2018-19	59.28	2019-20	24.25	2020-21	132.15	2021-22	104.11	2022-23	63.75	2023-24	38.49	Total	698.25	Category	Amount (Rs. Cr.)	RTS-1: Domestic	338.81	RTS-2: Non-Domestic	139.78	RTS-3: Govt. Public Utilities	64.01	RTS-4: Private Tube-wells / Pumping sets	36.64	RTS-5: LT & HT Industry	116.82	RTS-6: Mixed Load	0.68	RTS-7: Railway Traction	0.30	Inter - State/ Country Supply	1.19	Total	698.25
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S. No.	Particulars	Compliance Status
28.	<p>7.2.13 Inventory Management</p> <p>The UPCL is directed to submit the following details within one month from the date of Order failing which appropriate action will be initiated under the Act:</p> <ul style="list-style-type: none"> a) List of inventory as on 31.03.2024 b) The accounting policies adopted in measuring inventories, including the cost formula used; c) Basis on which inventories issued: FIFO/LIFO/etc. and reason for choosing the same. d) Whether any inventory classification, such as ABC analysis has been done? If yes the same may be submitted and if no, reason for the same may be furnished? <p>Whether the inventories are verified physically? If yes, the periodicity of the same, alongwith the report of last physical verification. If physical verification is not being conducted reasons for the same? (Refer 6.5.4.2).</p>	<p>The desired information is submitted to Hon'ble UERC vide UPCL's letter no. 3748/UPCL/RM/C-20, dated 29-07-2024.</p>
29.	<p>7.1.3 Load Shedding</p> <p>The Commission directs the UPCL to</p>	<p>(i) In this connection, it is submitted that no load shedding has been carried out by UPCL in any area continuously for certain number of hours in a day for 15 or more days. Prior approval of Hon'ble Commission shall be obtained as and when</p>

S. No.	Particulars	Compliance Status																		
	obtain the prior approval of the Commission for load shedding to be carried out continuously for certain number of hours in a day for 15 or more days.	<p>required as per direction of Hon'ble Commission.</p> <p>(ii) It is also relevant to mention here that UPCL has also prepared a policy on power cuts. This policy was approved by the Board of UPCL in the meeting held on 23-07-2015 and also submitted to the Hon'ble Commission. The policy is as follows:</p> <p style="text-align: center;">बिजली कटौती की नीति (पॉलिसी)</p> <p>1. सामान्यतः राज्य में कोई बिजली कटौती नहीं की जायेगी।</p> <p>2. बिजली की मांग उपलब्धता से अधिक होने, राज्य के बाहर अथवा भीतर पारेषण/वितरण तंत्र के उपलब्ध न होने आदि आपातकालीन स्थितियों (Emergency Conditions) में राज्य में बिजली कटौती निम्नलिखित प्राथमिकता के अनुसार की जायेगी:</p> <table border="1"> <thead> <tr> <th>क्रम संख्या</th><th>औद्योगिक श्रेणी</th><th>अन्य श्रेणियां</th></tr> </thead> <tbody> <tr> <td>1.</td><td>स्टील उद्योग/फरनेस उद्योग</td><td>ग्रामीण मैदानी क्षेत्र</td></tr> <tr> <td>2.</td><td>अविरल विद्युत आपूर्ति का चुनाव न करने वाले अन्य उद्योग</td><td>छोटे नगरीय मैदानी क्षेत्र</td></tr> <tr> <td>3.</td><td>अविरल विद्युत आपूर्ति का चुनाव करने वाले उद्योग</td><td>बड़े नगरीय मैदानी क्षेत्र</td></tr> <tr> <td>4.</td><td>—</td><td>पर्वतीय क्षेत्र</td></tr> <tr> <td>5.</td><td>—</td><td>राजधानी</td></tr> </tbody> </table> <p>औद्योगिक श्रेणी एवं अन्य श्रेणियों के मध्य बिजली कटौती का निर्णय दिन के समयकाल एवं इन श्रेणियों की बिजली आवश्यकता के अनुसार निदेशक (परिचालन) द्वारा प्रबन्ध निदेशक की सहमति से लिया जायेगा। शाम के पीक ऑवर्स की अवधि में अन्य श्रेणियों की तुलना में औद्योगिक श्रेणी को बिजली कटौती के लिये प्राथमिकता दी जायेगी।</p> <p>3. सभी पर्यटन/तीर्थ स्थल तथा स्वतंत्र पोशक से पोशित अस्पताल एवं पेयजल योजनाओं पर कोई विद्युत कटौती नहीं की जायेगी।</p> <p>4. किसी भी क्षेत्र में लगातार एक नियत अवधि में बिजली कटौती 14 दिनों से अधिक नहीं की जायेगी।</p> <p>सभी उद्योगों को माह में न्यूनतम औसत 18 घण्टे प्रतिदिन बिजली आपूर्ति सुनिश्चित की जायेगी।</p>	क्रम संख्या	औद्योगिक श्रेणी	अन्य श्रेणियां	1.	स्टील उद्योग/फरनेस उद्योग	ग्रामीण मैदानी क्षेत्र	2.	अविरल विद्युत आपूर्ति का चुनाव न करने वाले अन्य उद्योग	छोटे नगरीय मैदानी क्षेत्र	3.	अविरल विद्युत आपूर्ति का चुनाव करने वाले उद्योग	बड़े नगरीय मैदानी क्षेत्र	4.	—	पर्वतीय क्षेत्र	5.	—	राजधानी
क्रम संख्या	औद्योगिक श्रेणी	अन्य श्रेणियां																		
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5.	—	राजधानी																		
30.	7.1.5 Power Purchase Quantum and Cost	As per Tariff Order the total quantum and cost of power purchase allowed in the First quarter of FY 2024-25 is 4442.33 MU&Rs. 1843.99 Cr. Further 105% of approved																		

S. No.	Particulars	Compliance Status
	<p>The Commission directs the UPCL to seek prior approval of the Commission, in case the variation in power purchase quantum or total power purchase cost in any quarter exceeds by more than 5% of the approved power purchase quantum and cost for the respective quarter worked out on pro-rata basis from the total approved quantum and cost for FY 2024-25 as indicated in the Table below, failing which, the Commission may disallow power purchases so made while Truing up the ARR for FY 2024-25.</p> <p>The UPCL should put its sincere efforts to procure the deficit energy optimizing the cost of power purchase and reliable power. Further, the procurement should be through transparent process of bidding.</p>	<p>power purchase quantum cost for the First quarter comes to 4664.45 MU in terms of energy & Rs. 1936.19 Cr. in terms of cost respectively.</p> <p>It is to inform to the Hon'ble commission, for the first quarter the data of quantum and cost of power purchase are for 4772.96 MU and 2314.11 Cr. And that for the second quarter the data of quantum and cost of power purchase will be apprised in due course of time as finalization of data is in progress.</p> <p>The in-principle approval for variation in power purchase quantum was also taken by UPCL vide various letters as follows :</p> <ol style="list-style-type: none"> 1. Letter No. UERC/6/TF-533(B)/2024-25/2024/89 dated 22/04/24 2. Letter No. UERC/6/TF-533(B)/2024-25/2024/252 dated 17/05/24 3. Letter No. UERC/6/TF-533(B)/2024-25/2024/292 dated 29/05/24 4. Letter No. UERC/6/TF-533(B)/2024-25/2024/305 dated 30/05/24 <p>Further, UPCL is doing sincere effort to procure the deficit energy at lower cost by discovering rates at different mode of exchange as well as through Tenders on DEEP portal and only procuring power from the mode which is lowest among them. Also, UPCL has kept a strict vigil on the controlling the overall power purchase by replacing high cost gas power to cheaper power whenever available in various products of energy exchanges.</p>
31.	<p>7.1.11 Replacement of Improper, Non-Functional, Stop/ Stuck up defective or IDF Meters</p> <p>The Commission directs the UPCL to restrict percentage defective meters</p>	<ol style="list-style-type: none"> (i) UPCL vide its letter no. 2602/UPCL/RM/C-20, dated 27-05-2024 had directed all the field officers to comply with this direction of Hon'ble Commission i.e. to restrict percentage of defective (IDF) meters to 3% for hilly areas and to 2% for plain areas. (ii) The quarter wise targets of IDF cases for FY 2024-25 are as follows:

S. No.	Particulars	Compliance Status				
		Particulars	At the end of Q-1	At the end of Q-2	At the end of Q-3	At the end of Q-4
	(IDF) to 2% for plain areas and 3% for hilly areas, failing which the concerned Chief Engineer (Distribution), Superintending Engineer (Distribution), Executive Engineer (Distribution) and Executive Engineer (Test) shall be held responsible for non-compliance of the Commission's directions and appropriate action under the Act/Rules/Regulations may be initiated.	IDF cases	1.54%	1.34%	1.28%	1.10%
		(iii) The status of defective meters is as follows:				
		As on 31-03-2018 : 3.37%				
		As on 31-03-2019 : 3.52%				
		As on 31-03-2020 : 2.96%				
		As on 31-03-2021 : 2.15%				
		As on 31-03-2022 : 1.95%				
		As on 31-03-2023 : 1.25%				
		As on 31-03-2024 : 1.68%				
		As on 31-08-2024 : 1.47%				
		(iv) Hence, it is clear that the IDF cases are within limit as specified by Hon'ble UERC.				
		(v) It is further submitted in the matte that UPCL has identified those divisions where the IDF cases at the start of FY 2024-25 are beyond limit specified by Hon'ble UERC. These divisions are as follows:				
		<i>"Percentage defective meters as on 2023-24 in respect of divisions Bhikiyasain (5.64%), Gairsain (5.43%), Rudraprayag (4.65%), Bageshwar (3.43%), Narayanbagarh (3.29%), Barkot (3.09%), Gopeshwar (2.66%), Ranikhet (2.58%), Lakshar (7.51%), Jwalapur (3.21%) and Bhagwanpur (2.77%)".</i>				

S. No.	Particulars	Compliance Status
		UPCL has targeted to reduce the IDF cases in the above division as per limit has specified by Hon'ble UERC.
32.	<p>7.1.15 Status of Revenue realisation per unit sold</p> <p>The Commission directs the UPCL to ensure that the data furnished in Commercial Performance Monitoring report should match with its Commercial Diary, i.e. CS-4 data and the UPCL should ensure that in all future submissions of Commercial Performance Monitoring reports the Average Realisation Rate should be calculated on the basis of recoveries on account of Realisation Against energy dues only and the realisation shown should exclude recoveries from duties/cess, etc. Further, the realisation against energy dues should clearly bifurcate realisation against current dues & realisation against past dues, failing which appropriate action shall be initiated against the UPCL/Licensee.</p>	In this connection, it is submitted that the desired information is being provided to the Hon'ble Commission as per direction.
33.	<p>7.1.16 Departmental Employees</p> <p>The Commission once again directs the UPCL to continue showing the expenses incurred on account of concessional supply separately as expenses in its</p>	It is submitted that the concession in electricity provided by UPCL to its employees and pensioners are regularly being booked by various units as employee costs under the separate GL 75.625 'Electricity Expenses on Departmental Employees/ Pensioners'.

S. No.	Particulars	Compliance Status
	accounts.	
34.	<p>7.1.22 Depreciation</p> <p>The Commission directs the UPCL to claim depreciation in line with its practice followed in the accounts as it capitalises the assets on the last day of the Financial Year or submit proper justification that the accounting policy has changed alongwith justifying the capitalisation claimed as reflected in its accounts with date of capitalisation.</p>	<p>Depreciation is being charged as per the following policy of UPCL:</p> <p>Depreciation and Amortization</p> <p>Depreciation on Property, Plant and Equipment has been charged on Straight line method, on pro-rata basis from the beginning of next month in which the asset is available for use and depreciation on deductions/ deletions during the year is charged up to the month in which the asset is disposed/ deleted, as per rates and methodology as notified by Uttarakhand Electricity Regulatory Commission (UERC), in accordance with Schedule II of the Companies Act, 2013.</p> <p>Leasehold Land is amortized as per rates and methodology notified by UERC.</p> <p>Temporary erections including Kutcha Road are depreciated fully (100%) in the year of acquisition/Capitalization.</p>
35.	<p>7.1.23 Energy Audit</p> <p>The UPCL is directed not to restrict its responsibilities upto issuing directions to the field units rather it should adopt a proactive approach of compliance monitoring at each division level. Further, the UPCL is again directed to provide/ maintain the metering system at each feeder, 'T' points, DTs and consumers in its distribution network for effective energy auditing and accounting.</p>	<p>It is to inform the commission that work of Smart Metering will be covered under RDSS Scheme which will include Smart Metering of 33&11 KV feeders, DTs. (excluding agricultural and 16 KVA Transformers) and Consumers. However, UPCL is doing Energy auditing and accounting as per norms prescribed by BEE.</p>
36.	<p>7.1.28 Submitting the Correct Information</p> <p>The Commission directs the UPCL to</p>	<p>The concerned officers have been directed to properly check the information before submitting the same to the Hon'ble Commission.</p>

S. No.	Particulars	Compliance Status													
	submit the correct information/figures/data before the Commission within the stipulated time frame after thorough check by the concerned officers of the UPCL.														
37.	<p>7.1.31 AT&C</p> <p>The Commission directed UPCL to submit half yearly status report towards the implementation of the works related to Smart Metering works and Loss reduction works under RDSS scheme.</p>	<p>The report towards implementation of works related to Smart Metering and Loss reduction under RDSS is being regularly provided to the Hon'ble Commission regularly on quarterly basis. The said report for the quarter ending March, 2024 was provided to the Hon'ble Commission vide UPCL's letter no. 788/ Dir.(Projects)/ UPCL/UERC(C-4), dated 20-04-2024. The said report of the quarter ending September, 2024 shall be submitted to the Hon'ble Commission shortly. The status of works under RDSS at the end of September, 2024 is as follows:</p> <table><tr><th colspan="2">Works/Projects</th><th>Details of the present status of the project</th></tr><tr><td colspan="3"><u>Revamped Reforms-Linked Results-Based Distribution Sector Scheme (RDSS):</u></td></tr><tr><td rowspan="3">A. Smart Metering Works</td><td>Garhwal Region(PKG-A)</td><td>Feeder and DTR Smart Meter installation work has been started. Till now the total Progress: DTR:- 512, Feeder:- 265.</td></tr><tr><td>Kumaon Region(PKG-B)</td><td>Feeder and DTR Smart Meter installation work has been started. Till now the total Progress: DTR:- 32, Feeder:- 667</td></tr><tr><td>Smart Metering Works Total</td><td>Feeder and DTR Smart Meter installation work has been started. Till now the total Progress: DTR:- 544, Feeder:- 932. Revised Sanction Cost 1099.84 Cr (1045.04 + 54.80 in 37th MCM)</td></tr></table>	Works/Projects		Details of the present status of the project	<u>Revamped Reforms-Linked Results-Based Distribution Sector Scheme (RDSS):</u>			A. Smart Metering Works	Garhwal Region(PKG-A)	Feeder and DTR Smart Meter installation work has been started. Till now the total Progress: DTR:- 512, Feeder:- 265.	Kumaon Region(PKG-B)	Feeder and DTR Smart Meter installation work has been started. Till now the total Progress: DTR:- 32, Feeder:- 667	Smart Metering Works Total	Feeder and DTR Smart Meter installation work has been started. Till now the total Progress: DTR:- 544, Feeder:- 932. Revised Sanction Cost 1099.84 Cr (1045.04 + 54.80 in 37th MCM)
Works/Projects		Details of the present status of the project													
<u>Revamped Reforms-Linked Results-Based Distribution Sector Scheme (RDSS):</u>															
A. Smart Metering Works	Garhwal Region(PKG-A)	Feeder and DTR Smart Meter installation work has been started. Till now the total Progress: DTR:- 512, Feeder:- 265.													
	Kumaon Region(PKG-B)	Feeder and DTR Smart Meter installation work has been started. Till now the total Progress: DTR:- 32, Feeder:- 667													
	Smart Metering Works Total	Feeder and DTR Smart Meter installation work has been started. Till now the total Progress: DTR:- 544, Feeder:- 932. Revised Sanction Cost 1099.84 Cr (1045.04 + 54.80 in 37th MCM)													

S. No.	Particulars	Compliance Status
		EDC-Dehradun Urban (PKG-A)
		EDC-Dehradun Rural (PKG-B)
		EDC-Tehri (PKG-C)
		EDC- SriNagar (PKG-D)
		EDC-Karanprayag (PKG-E)
		EDC- Roorkee (PKG-F)
		EDC-Haridwar (PKG-G)
		EDC-Haldwani (PKG-H)
		EDC-Kashipur (PKG-I)
		EDC-Ranikhet (PKG-J)
		EDC-Rudrapur (PKG-K)
		EDC-Pithoragarh (PKG-L)
		B. Loss Reduction Works Total
		B(i). IT-OT
		Survey work is under progress.
		Survey work is under progress.
		Survey work is under progress.
		Survey work is under progress.
		Survey work is under progress.
		Survey work is under progress.
		Survey work is under progress.
		Survey work is under progress.
		Survey work is under progress.
		Survey work is under progress.
		Survey work is under progress.
		Appointment of billing system & ITOT work tender Part-1 opened on 01-06-24. Retender on 28.08.2024.

S. No.	Particulars	Compliance Status	
		B(i)a. RT-DAS	Installation & commissioning work is in progress on various 33/11kV substations. Also, MPLS link for control center connectivity is established. Integration of substations with control center is also in progress.
		B(i)b. ERP (Subsumed RDSS)	System under stabilization. Work is being executed under RDSS.
		B(i)c. ERP Upgrade	ERP License Work completed.
			ERP Hardware NIT for additional ERP Hardware upgrade is floated on 21.02.24 and Pre-Bid queries are submitted, date for submission extended upto 26-10-24.
		Total of B (Loss Reduction Works)	
		PMA (M/s Medhaj, M/s PFCCL) (Modernization Work)	PMA work going on (M/s Medhaj Techno Concept Pvt Ltd.,).
			DPR preparation for modernization works is under progress.
38.	7.2.2 Continuous Supply <i>UPCL is directed to ensure that consumers opting for continuous supply gets uninterrupted supply of electricity except for load shedding required due to emergency break-down/shut-down failing which action may be initiated against it under the Electricity Act, 2003.</i>	Continuous supply of electricity is being provided to the consumers as per provisions of UERC's Tariff Order dated 28-03-2024.	

S. No.	Particulars	Compliance Status
39.	7.2.3 Billing Cycle UPCL is directed to ensure that a consumer gets a clear 15 days time for payment of bills from receipt of bill without attracting the levy of DPS. (Refer 2.28.3).	The due date for bills are being kept as + 15 days from the date of issuance of bills. The bills are also delivered through e-mail to the consumers having valid e-mail id registered in billing software. SMS alerts for bills generation are also sent to consumers with a link to view & pay bills through UPCL website. Also consumer can view his bill by creating login on webportal & mobile app of UPCL.
40.	7.2.5 Deficit power purchase The Commission directs UPCL to ensure that actual power purchase to meet the deficit should not exceed the rate given by the Commission in the relevant tariff orders at the State periphery. Any procurement over and above the rate at the State periphery approved by the Commission shall be disallowed unless prior approval for the same is sought by UPCL. Further, penal action may also be taken against the power purchase committee constituted by UPCL. (Refer 3.1.3).	UPCL always try to procure power at lower rate so that actual power purchase to meet the deficit should not exceed the rate given by the Commission in the relevant tariff orders at the State periphery. If in any month, Rate of energy go beyond the rate approved by Hon'ble Commission, then prior approval is also taken as per direction of Hon'ble UERC.
41.	7.2.6 Employee Expenses It has been observed by the commission that almost Rs. 44 Crore increase in employee expenses are towards provisioning of gratuity as well as leave encashment. Therefore, UPCL is directed not to propose any such provisions in the tariff of future years and utilize the	<p>The books of accounts are being prepared on accrual basis and thus, accordingly provision for gratuity is being booked. However, the claim of employee expenses shall be made in the ARR as per direction of Hon'ble UERC.</p> <p>The booking of payment to outsourced employees of Uttarakahnd PurvSainik Kalyan Nigam Ltd., Prantiya Raksha Dal and Self Help Group are made under the GL of R&M expense i.e. 74.551, 74.551A and 74.551B and GL of A&G expenses i.e. 76.171, 76.171A and 76.171B. However, at the time of preparation of Financial Statements, the</p>

S. No.	Particulars	Compliance Status
	<p>available provisions for making such payments and any shortfall will be allowed by the Commission on cash basis, as and when the need arises. <u>Further, UPCL is directed to reconcile the salary of outsourced employees booked under R&M expenses and employee expenses.</u> (Refer 3.1.4.1).</p>	above expenses pertaining to outsourced employees are clubbed under Employee Cost only.
42.	<p>7.2.8 Asset identification and associated funding</p> <p>The UPCL is directed to complete the ongoing study being carried out by M/s K.G. Somani & Co., LLP, Chartered Accountants for identification of assets and associated funding. (Refer 3.2.2.1.2).</p>	Fixed Assets Register for the FY 2021-22 has been submitted by M/s K.G. Somani & Co., however, the identification of source of funding could not be done by the Firm.
43.	<p>7.2.11 Billing Cycle for Large Industrial Consumers</p> <p>The Commission, accordingly, directs the UPCL to raise the bills for large consumers having Contracted Demand of 3 MVA and above on fortnightly basis (every 15 days) from the month of April 2024.</p>	<p>Pursuant to the direction issued by Hon'ble Commission, it is hereby ordered that the billing for electricity consumption of large industrial consumers having contracted demand of 3 MVA and above shall be done on fortnightly basis (every 15 days). The methodology for such billing on fortnightly basis, as approved by Hon'ble Commission vide its letter no. UERC/6/TF-707/2024-25/2024/202, dated 06-05-2024 is specified as follows:</p> <p>1. The bill for first half (15 days) of the month shall be computed dividing the bill for electricity consumption of the previous whole month by 2. The amount of last bill</p>

S. No.	Particulars	Compliance Status						
		<p>issued to the consumer shall also be shown in this bill.</p> <ol style="list-style-type: none">1. The bill for the second half of the month shall be computed for the consumption of whole month, as reduced by the value of bill for the first half of the month.2. The bill for first half of the month shall be issued on provisional basis that will be 50% of the bill of the previous month, within 3 days of the end of fortnight, however the due date of the bill for the first half of the month shall be last date of the month.3. The payment of the bill for first half of the month shall be accepted with the unpaid amount of bill for second half of the previous month plus Delayed Payment Surcharge on the unpaid amount.4. On non - payment of any bill (either bill for first half or second half), Delayed Payment Surcharge shall be levied as per the provisions of the Tariff Order, however overall DPS, if any (i.e. pertaining to the bill for first half of the month and pertaining to the bill for second half of the month) shall only be shown in the bill for the second half of the month. Similarly, the prompt payment rebate shall be applicable as per provisions of Tariff Order.5. In case of new connection, the first bill shall be issued for the consumption of whole month as per existing rules / practice.6. These consumers shall be required to maintain their security deposits for credit sale of electricity equivalent to the average billing of 1.5 months of previous year and the installment of additional security deposits as per UPCL's O.M. No. 390/UPCL/RM/F-4, dated 25-01-2024, if any, shall be assessed / revised accordingly."						
44.	<p>7.2.12 Wheeling charges and CSS</p> <p>The UPCL is hereby directed that the wheeling charges and cross subsidy surcharge recovered from open access customers shall be shown separately under the separate head of income in its</p>	<p>(i) UPCL vide its O.M. No. 424/UPCL/DGM(F)/AH, dated 20-05-2016 had created the following heads of accounts to capture the separate information of wheeling charges and cross subsidy surcharge:</p> <table><tr><th>Accounting Head</th><th>Description</th></tr><tr><td>61.511</td><td>Wheeling charges (L&H Power above 100 HP)</td></tr><tr><td>61.512</td><td>Cross subsidy surcharge (L&H Power above 100 HP)</td></tr></table> <p>(ii) Further, UPCL vide its O.M. No. 51/UPCL/DGM(F), dated 17-07-2021 has</p>	Accounting Head	Description	61.511	Wheeling charges (L&H Power above 100 HP)	61.512	Cross subsidy surcharge (L&H Power above 100 HP)
Accounting Head	Description							
61.511	Wheeling charges (L&H Power above 100 HP)							
61.512	Cross subsidy surcharge (L&H Power above 100 HP)							

S. No.	Particulars	Compliance Status				
	ARR/Tariff filings.	<p>created the following heads of accounts to capture the separate information of Additional Surcharge on Open Access Energy:</p> <table><tr><th>Accounting Head</th><th>Description</th></tr><tr><td>61.512A</td><td>Additional Surcharge (L&H Power above 100 HP)</td></tr></table> <p>As per direction of Hon'ble Commission wheeling charges and cross subsidy surcharge is being shown separately in non tariff income in the true-up petition / claim.</p> <p>(iii) Further, it is also informed that the Corporate Office has instructed the Zonal Accounts Officers vide mail dated 30.05.2024 to ensure booking under the following heads in their subordinate offices in books of accounts for FY 2023-24:</p> <p>GL 61.511 : Wheeling Charges s (L&H Power above 100 HP)</p> <p>GL 61.512 : Cross Subsidy Charges (L&H Power above 100 HP)</p> <p>GL 61.512A: Addl. Surcharge (L&H Power above 100 HP)</p>	Accounting Head	Description	61.512A	Additional Surcharge (L&H Power above 100 HP)
Accounting Head	Description					
61.512A	Additional Surcharge (L&H Power above 100 HP)					